



# Finance Act 1917

## 1917 CHAPTER 31

### PART II

#### INCOME TAX

#### 10 Income tax for 1917-18

- (1) Income tax for the year beginning on the sixth day of April nineteen hundred and seventeen shall be charged at the rate of five shillings, and super-tax, and the additional income tax under section twenty-seven of the Finance Act, 1916, on securities which the Treasury are willing to purchase, shall be charged, levied, and paid for that year at the same rates as those charged for the year beginning on the sixth day of April nineteen hundred and sixteen.
- (2) All such enactments relating to income tax, including super-tax and the said additional income tax, as were in force with respect to the duties of income tax granted for the year beginning on the sixth day of April nineteen hundred and sixteen shall have full force and effect with respect to any duties of income tax hereby granted.
- (3) The annual value of any property which has been adopted for the purpose either of income tax under Schedules A. and B. in the Income Tax Act, 1853, or of inhabited house duty, for the year ending on the fifth day of April nineteen hundred and seventeen, shall be taken as the annual value of such property for the same purpose for the next subsequent year ; provided that this subsection—
  - (a) so far as respects the duty on inhabited houses in Scotland, shall be construed with the substitution of the twenty-fourth day of May for the fifth day of April; and
  - (b) shall not apply to the metropolis as defined by the Valuation (Metropolis) Act, 1869.