

Almon fishings, Dornoch $\frac{4}{20}$
 Little Ferry 5
 7th. Ent. (Common good) $\frac{1}{10}$
 2nd. (Sinking Fund) $\frac{5}{10}$
 Gaughtherhouse -
31

In case of correspondence please quote.

No. 354-8

INCOME TAX.

Year 1914-1915.

COUNTY OF SUTHERLAND.

The Town Council of Dornoch
 per H. M. Mackay Esq.
 Town Clerk Dornoch

Schedules (D) and (E).
Year ending 5th April 1915.

				Net Amount charged.			Rate of Tax.	DUTY.		
Amount of Assessment, £ 31 ¹⁰				£	s.	d.		£	s.	d.
Allowances, if any, for—										
Abatement.	Life Assurance.	Children.								
Under Schedule (D), on Profits of Trade, Professions, Foreign Property, and Profits not otherwise charged.....				31	10		1s. 3d.	1	19	4
							1s. 2d.			
							1s.			
							10d.			
							9d.			
Under Schedule (E), on Profits of Offices and Employments.....							1s. 3d.			
							1s. 2d.			
							1s.			
							10d.			
							9d.			
TOTAL DUTY PAYABLE.....								1	19	4

AUDIT
6 SEP. 15

RECEIVED PAYMENT
 8 FEB. 1915
 J. Russell,
 COLLECTOR, INVERNESS

CIRCUMSTANCES IN WHICH APPEALS MAY BE PREFERRED AT THE END OF THE YEAR. Low Road Rev. Co.

(1.) In the event of a person ceasing to exercise a profession or to carry on a trade, employment, or vocation, or dying, or becoming bankrupt before the end of the year, or from any other specific cause being deprived of or losing the profits or gains on which the computation of duty was made: provided that if any person has succeeded to the trade or business, no abatement can be made unless it is proved that the profits have fallen short from some specific cause since or by reason of the succession. Income Tax Act, 1842, sec. 134. *1917*

(2.) In the event of the discontinuance in any year of a profession, trade or vocation.—*Finance Act, 1907, sec. 24 (3).*

(3.) In the event of a loss being sustained by any person during the year, in any trade, manufacture, adventure, or concern, or profession, employment, or vocation.—*Customs and Inland Revenue Act, 1890, sec. 23, and Finance Act, 1907, sec. 27.*

(4.) In the case of a profession, trade, or vocation set up or commenced within the year of assessment, or within the three preceding years (upon the average of which the profits are to be taken under the Income Tax Acts), if the profits arising therefrom during the year of assessment fall short of the sum assessed.—*Finance Act, 1907, sec. 24 (2).*

Estimated National Expenditure in 1914-15.

I. CONSOLIDATED FUND SERVICES.

	£
National Debt Services	- 23,500,000
Road Improvement Fund	- 1,545,000
Payments to Local Taxation Accounts, &c.	- 9,885,000
Other Consolidated Fund Services	- 1,706,000
Total	£36,636,000

II. SUPPLY SERVICES.

	£
Army	- 28,885,000
Navy	- 51,560,000
Post Office	- 28,227,000
Education	- 19,564,000
Old Age Pensions	- 12,710,000
Insurance and Labour Exchanges	- 9,312,000
Tuberculosis, Nursing, and Pathological Laboratories	250,000
Other Services	- 21,887,000
Total	£170,385,000

GRAND TOTAL £207,021,000