Almon fishings Dornoch \$20 Th. Ruh (Common good) In case of correspondence please quote.

I sinking Flund)

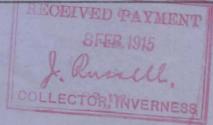
I NOOME TAX.

Year 1914-1915.

COUNTY OF SUTHERLAND.

The Town bouncil of Domoch per Ho. Mr. Mackay Engr. Jown & Cerk Dornoch

Schedules (D) and (E). Year ending 5th April 1915.					
Net Amount charged.		Rate of Tax.	DUTY.		
Amount of Assessment, £ 3/20 Allowances, if any, for— Abatement. Life Assessment. Children.	E SE	P. 15	£	8.	d.
Under Schedule (D), on Profits of Trade, Professions, Foreign Property, and Profits not otherwise charged	31 10-	10, 3d. 10, 2d. 10, d. 10, d. 9d. 10, 2d. 10, d. 9d.	1	19	4
TOTAL DUTY PAYAR	££		1	19	4



BE PREFERRED AT THE END OF THE EAST

- (1.) In the event of a person cersing to excite a property or to carry on a trade, employment of recarding or dying, or becoming bankrupt before the end of the war, or from the 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 taken short from some specific cause since or by reason of the succession. Income Tax Act, 1842, sec. 134.
- (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.	II. SUPPLY SERVICES.				
£	£				
National Debt Services - 23,500,000	Army 28,885,000				
Road Improvement Fund - 1,545,000	Navy 51,550,000				
Payments to Local Taxation	Post Office 26,227,000				
Accounts, &c 9,885,000	Education 19,564,000				
Other Consolidated Fund	Old Age Pensions - 12,710,000				
Services 1,706,000	Insurance and Labour Ex-				
	changes 9,312,000				
	Tuberoulosis, Nursing, and				
	Pathological Laboratories 250,000				
	Other Services 21,887,000				
Total 626 626 000	Tabel 0170 205 888				