Assessment District 196 Mountbellew

No. of Assessment_

TRELAND.

Income Tax, Schedule D. RETURN FOR ASSESSMENT.

For the Year ending 5th April, 1905.

To Mosmary Costellae of Skehanagh menlough

In pursuance of the provisions of the Income Tax Acts it is my duty to require from you a Statement of so much of your Income as falls to be assessed under Schedule D for the year ending April 5th, 1905, and for this purpose I have to request that you will fill up the subjoined form of Return.

The Return, when duly filled up and signed, should be sent to me, within 21 days from this date.

I beg to suggest that, before proceeding to complete the Statement on page 3, you should read the accompanying Paper of General Explanations and Instructions, in order to assure yourself to what extent the form is applicable to your case; and further, that if you find that you have Income to be entered on page 3, you should study the Rules below and also the notes on the several pages, before entering the particulars of your Income or subscribing to any of the forms of Declaration or Claim.

The Penalty for not making a Return or for making an untrue Return is £20, and treble the duty

properly chargeable.

If you desire further information on any point you should apply to me at the address below

I am,

Your obedient Servant,

A. K. TURNER,

Surveyor of Taxes,

Inland Revenue Office, Galway.

Date.



Rules and Regulations for calculating Profits from Trades, Professions, Employments, or Vocations. (Schedule D.)

The Tax extends to the Profits of all Trades, &c., carried on or exercised in the United Kingdom by any Person whatsoever, whether a subject of His Majesty or not, and wheresoever residing; and also to the Profits of Trades as carried on or exercised elsewhere than in the United Kingdom, if carried on or exercised by Persons residing in the United Kingdom.

The Balance of Profits is to be returned at the Place where the Trade, &c., is carried on, on an Average of the Three preceding Years, ending either on the 5th day of April, 1904, or on any prior date to which the Annual Accounts of the Trade, &c., have been

usually made up

Or, if the Trade, &c., has been set up or commenced within three years, on an average from the period of commencing the

Or, if commenced within the year of Assessment, the Profits are to be estimated according to the best of your knowledge and belief, and the grounds on which the amount shall have been estimated should be stated for the information of the Commissioners.

In computing the Balance of Profits for the Three years of which the average is to be taken-**DEDUCTIONS** are allowed—

For Repairs of Premises occupied for the purpose of the Trade or Manufacture, and for the supply or Repair of Implements, Utensils, or Articles employed, not exceeding the sum usually expended for such purposes according to the average of

Bad Debts, or such part thereof as shall be proved to the satisfaction of the Commissioners to be bad; also Doubtful Debts according to their Estimated Value.
the RENT of premises used solely for the purposes of business, and not as a place of residence.

a Sum not exceeding two-thirds (as the Commissioners shall allow) of the RENT where any dwelling-house is partly used for the purposes of business.

the ANNUAL VALUE on which duty has been paid under Schedule A of any premises occupied by the Owner solely for the purposes of business, and not as a place of residence.

a Sum not exceeding two-thirds (as the Commissioners shall allow) of the ANNUAL VALUE on which Duty has been paid under Schedule A as in respect of any dwelling-house occupied by the Owner and partly used for the purposes of

" any other disbursements or expenses wholly and exclusively laid out for the purposes of the Trade, &c.

NO DEDUCTIONS are allowed-

For any INTEREST on CAPITAL, or for any ANNUAL INTEREST or any ANNUITY or other ANNUAL PAYMENT, payable out of the Profits or Gains (the duty on such Interest or Annual Payment should be deducted from the person to whom the payment is made). any Sums paid as Salaries to Partners.

any Sums invested or employed as CAPITAL in the Trade or Business, or on account of Capital withdrawn therefrom.

any Sums expended in Improvement of Premises, or written off for depreciation of Land, Buildings, or Leases. any Loss not connected with, or arising out of the Trade, &c.

" any Expenses of Maintenance of the Persons assessable, their Families, or Private Establishments.

any Loss recoverable under an Insurance or Contract of indemnity.
any sum paid as Income Tax on Profit or Gains, or on the Annual Value of Trade Premises.

any Preminm for Life Insurance nor for Wear and Tear of Machinery or Plant: but ALLOWANCES MAY BE CLAIMED

in respect of these items, see page 2. (Special Declarations and claims, E & F).

SPECIAL DECLARATIONS AND CLAIMS.

T	BE F	ILLED UP	WHERE	APPI	LICABLE.		
(A.) Declaration by the precedent in the United	edent Act	ing Partner	of a Firn	i; or b	y the Agen	t, if none of t	he Partne
I hereby declare that I am*	1200	Description or Style of the Firm.			Names of the Partners	R	esidences of Partners
of the Firm, the Names of the several I which, and their Residences, are herein a description of the Firm, and the place carrying on the Trade or Business, or the Profession.	stated, with	Place or places of carrying on the Concern.			NA A		
Dated this day of	1904.						
Signed *State whether precedent Acting Partner of	r Agent.		No.		1 / x 6 4 4		
(B.) Declaration as to the place in two or more Place from that in which he	ces, wh	sessment wh here the per	nere the Per rson carries	cson is on his	engaged in Trade or P	the same Trac ofession in a	de or Prot different
I hereby declare that I am engaged in Trade or Profession, at the Place or Places herein set forth, and that a Return has been, or will be duly made, for Assessment upon me at the Address herein specified.			Description of Trade or Profession		carried on has l		ess from which en made, and f Duties are to
Dated this day of Signed		1904.					
(C.) Declaration by a Partne	r in Trade	chargeable	under the j	joint As	sessment of	the Firm.	
I hereby declare that I am engaged in Trade or Business with the persons herein described, and that the Return of the Firm includes the whole of my profits chargeable under Schedule D, except such profits as are included in the Statement given on page 3.			Name of the Firm			Where the Return is made	
Dated this day of Signed		1904.					
(D.) Declaration to be made I Exemption or Abatem setting off the loss sur	nent from	the Duties,	or of accoun	nting fo	or Separate	Concerns for	the purp
I hereby declare, that my pr							
of			is			part the	ereof, for whi
desirous of being separately assessed.							
Dated this da	y of		1904.	Signe	d		A STATE OF THE STA
An allowance from the amount of In Wife, or who shall have contracted for an existing on the 1st day of November, I established provided that the Premiums p the allowance may be granted in respect of for the Premiums should, if required, be to Note.—The Allowance is limited to a all sources, and has not the effect of giving	come assesse by Deferred 2.844, or regi- ayable to such f such Prem- ransmitted to an expenditu	Annuity on his istered pursuanch Friendly So- tiums, it is necessor the Surveyor are on Annual 1	ed by any person so own Life or not to the 7 & 8 ciety shall not sessary that the of Taxes.	on who sh on the 3 Vic., ca be made following	all have made Life of his W p. 110, or in for shorter per particulars sh one-sixth of th	Insurance on his life, in or with an or with any Fr iods than three m iould be stated, a	y Insurance iendly Socie conths. In and that the personal Inc
Particulars of	of Premiu		Life Insura ed Annuitie		r under Con	ntracts for	
Name of Person on whose Life the Assurance or Annuity is effected.		f Insurance Co Friendly Societ		Amount of Premium Allowance from the pre- following		fits stated on the	When pa
			7.				

(F.) Claim for Allowance in respect of Wear and Tear of Machinery or Plant.

Amount claimed as a deduction for diminished value by reason of Wear and Tear, where the Machinery or Plant belongs to the Person or Company carrying on the Concern, or is let to such Person or Company so that the Lessee is bound to maintain and deliver over the same in good condition:—

Amount of Rent Paid for the use of the Machinery or Plan where the burden of maintaining and restoring the same fall upon the Lessor, in which case no deduction for diminished value by reason of Wear and Tear is allowable to the Lessee:—