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C O N T E N T S.

1. Memoranda relating to the Classification and Incidence of Imperial and Local Taxes. (Royal Commission on Local Taxation.) (C.-9528.) 1899. pp.250.

X72.3.M961 C9.2-1

2. Final Report of the Royal Commission on Local Taxation in England and Wales. (Chairman: Lord Balfour of Burleigh.) (Cd.638.) 1901. pp.184.

X72.3.M961 C9.1.3

3. Final Report of the Departmental Committee on Local Taxation in England & Wales. (Chairman: Sir John A. Kempe.) (Cd.7315.) 1914. pp.120.

X72.3.N11

4. Reports respecting Graduated Income Taxes in Foreign States. (Miscellaneous. No.9 of 1913.) (Cd.7100.) 1913. pp.196.

X724.1.N1

5. Report of the Royal Commission on the Income Tax. (Chairman: Frederick Henry, Baron Colwyn.) (Cmd.615.) 1920. pp.178.

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ROYAL COMMISSION ON LOCAL TAXATION.

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MEMORANDA

CHIEFLY RELATING TO THE

CLASSIFICATION AND INCIDENCE

OF

IMPERIAL AND LOCAL TAXES.

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Presented to Parliament by Command of Her Majesty.

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1899.

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## APPENDIX I.

REPORT OF THE SUB-COMMITTEE APPOINTED BY THE ROYAL COMMISSION ON THE INCOME TAX TO CONFER WITH REPRESENTATIVES OF THE DOMINIONS ON THE SUBJECT OF DOUBLE INCOME TAX WITHIN THE EMPIRE.

1. This Sub-Committee was appointed on the 3rd July, 1919, and consisted of the following members of the Royal Commission :—

The Rt. Hon. E. G. PRETYMAN, M.P. (Chairman of Sub-Committee).

The Rt. Hon. C. W. BOWERMAN, M.P.

Sir W. TROWER.

S. A. ARMITAGE-SMITH, Esq., C.B.

Dr. J. C. STAMP, C.B.E.

P. A. BIRLEY, Esq., J.P.

H. J. MACKINDER, Esq., M.P.

W. McLINTOCK, Esq.

Mr. Mackinder, having been appointed British Commissioner for South Russia, retired from the Royal Commission in November, and his place on the Sub-Committee was taken by Mr. R. M. Holland-Martin, C.B.

2. The terms of reference to the Sub-Committee were :—

“To consider what arrangements with the various Dominions are practicable in order to ensure that any existing hardship arising from the imposition of Double Income Tax within the Empire may be remedied.”

3. At the time when the Royal Commission was appointed, the Chancellor of the Exchequer, after an interchange of views with Lord Milner, Secretary of State for the Colonies, suggested to Lord Colwyn that a conference should be arranged between members of the Commission and representatives of the Dominion Governments, in order that the views of the Dominions might be ascertained on the subject of Double Income Tax within the Empire before the Royal Commission made its Report. The self-governing Dominions were accordingly invited by the Colonial Office to nominate representatives, and the following were appointed before the Sub-Committee's first meeting :—

Australia ... .. G. H. KNIBBS, Esq., C.M.G.

Canada ... .. W. L. GRIFFITH, Esq.

India ... .. Sir JAMES SCORGIE MESTON, K.C.S.I. (now LORD MESTON).

New Zealand ... .. Sir THOMAS MACKENZIE, K.C.M.G.

South Africa ... .. J. BURNS, Esq., I.S.O.

The Board of Inland Revenue were invited by the Royal Commission to be represented at the conferences, and they nominated Mr. E. R. Harrison, one of their Assistant Secretaries, to act on their behalf; subsequently the Hon. Sir Edgar R. Bowring was appointed to represent the Dominion of Newfoundland, and at the request of the Government of the Isle of Man, Mr. W. Williams, the Income Tax Assessor for that Island, was present at the later conferences.

4. Lord Colwyn, in a letter to the Chairman of the Sub-Committee dated the 17th July, 1919, defined the position of the Dominion and other representatives, and indicated the course which in his opinion might with advantage be pursued by the Sub-Committee. He said “I think the Delegates from the Dominions, and Mr. Harrison, are more or less in the position of Assessors sitting with a Court. It is obvious that instead of calling a number of witnesses, the Sub-Committee, with these Delegates sitting with them, may be able to arrive at conclusions which will commend themselves as practicable, and also as more or less politically expedient to the various Governments concerned; but in my judgment, it is the members of this Commission, forming the Sub-Committee, who must come to a conclusion and make a Report.” In the proceedings of the Sub-Committee we have followed the course indicated, the representatives of the Dominions being furnished with copies of all evidence given before the Royal Commission on the subject referred to us for consideration.

5. It was not found practicable to hold any meetings of the Sub-Committee until the 23rd September, 1919, as the representative of the Commonwealth of Australia did not arrive in this country until the 13th September.

6. The problem which we were asked to solve had been a subject of discussion at the Imperial War Conference in 1917, and that Conference passed the following resolution :—

“That the present system of double income taxation within the Empire calls for review in relation :—

“(1) to firms in the United Kingdom doing business with the Overseas Dominions, India and the Colonies;

"(2) to private individuals resident in the United Kingdom who have capital invested  
"elsewhere in the Empire, or who depend upon remittances from elsewhere within  
"the Empire; and

"(3) to its influence on the investment of capital in the United Kingdom, the Dominions  
"and India, and to the effect of any change on the position of British capital  
"invested abroad.

"The Conference, therefore, urges that this matter should be taken in hand immediately  
"after the conclusion of the war, and that an amendment of the law should be made which will  
"remedy the present unsatisfactory position."

7. The extent of the problem is perhaps most easily demonstrated by a statement of the present law and its effects, and of the principal relevant suggestions which have been made to the Royal Commission.

8. The Income Tax of the United Kingdom is, broadly speaking, charged (a) in respect of all income arising in the United Kingdom, and (b) on the income, wherever it arises, of residents in the United Kingdom.

9. The Income Taxes levied in the various Dominions differ considerably in their scope. India, Canada and Newfoundland tax both income arising in the country and income, wherever arising, enjoyed by residents in the country. On the other hand, the Income Tax of the Commonwealth of Australia, of the Australian States and of the Union of South Africa, is more limited in scope, and in general applies only to income whose source is within the State imposing the tax.

10. The United Kingdom law provides for the deduction of foreign and colonial Income Tax in calculating the income upon which tax is to be charged in the United Kingdom. It further provides that where a person has on any part of his income borne both United Kingdom Income Tax (at more than 3s. 6d. in the £) and also Dominion Income Tax, he shall be repaid the smaller of the two following amounts:—

(a) such an amount as will reduce the United Kingdom Income Tax on that part of his income to 3s. 6d. in the £; or

(b) the amount of tax on that part of his income at the rate of the Colonial Income Tax.

11. For example, if an income of £2,000 arises in Australia and accrues to a resident in the United Kingdom, and if the respective rates charged be assumed to be 5s. 3d. in the United Kingdom and 3s. 4d. in Australia, then at present the tax paid in Australia is 3s. 4d. on £2,000 = £333 6s. 8d., and in the United Kingdom the tax charged is at the rate of (5s. 3d. minus 1s. 9d.) = 3s. 6d. in the £ upon the balance of the income after deducting Australian Income Tax, viz., on (£2,000 - £333 6s. 8d.) = £1,666 13s. 4d. i.e., £291 13s. 4d. The total tax is therefore £625 0s. 6d., which is equivalent to tax at a combined rate of 6s. 3d. in the £.

12. This relief is of a temporary and makeshift character, and the burden of it is entirely borne by the United Kingdom Exchequer. Moreover, it has this serious defect—that large incomes benefit from its operation more than medium incomes, and small incomes do not benefit by it at all.

13. The suggestions which have been made to the Royal Commission by witnesses on this subject may be summarized as follows:—

(a) that throughout the Empire income should be charged primarily in the State where the income arises, with or without a further charge for any excess of the tax assessable in the State of residence over the tax paid in the State of origin; (Young; Rayner)

(b) that the State which imposes the higher rate should collect its tax and adjust the loss of revenue between the two States; (Young; Firth; Cash)

(c) that income arising outside the State of residence should not be charged therein; (Mosenthal)

(d) that the tax assessable in the State of residence in respect of income arising in another State within the Empire should be charged only on the amount of income remitted to the State of residence. (Mosenthal; McLeod.)

14. In view of the evidence already given to the Royal Commission on behalf of fully representative bodies we considered it unnecessary to call further witnesses, and our sittings were therefore occupied in deliberation, and in considering the views of the representatives of the various Dominions.

15. At an early period of our conference we came to the conclusion, admitted in the evidence of the Board of Inland Revenue, and adumbrated in the Terms of our Reference, that having regard to the essential homogeneity of the Empire, there is an inequity in requiring a taxpayer to make two

contributions of Income Tax towards what must certainly in part be a common purpose, viz., the well-being of the British Empire; and that this inequity should be remedied. We further concluded:—

- (a) that no citizen of the Empire ought to be penalized because he invests his money in a part of the Empire outside the particular State in which he resides;
- (b) that where the hardship of double income taxation exists, it operates as a hindrance to Imperial trade;
- (c) that in present financial circumstances no State ought to be called upon to sacrifice more revenue than is absolutely essential;
- (d) that the demands of equity would be met by the elimination of such excessive taxation as exists in the individual case; in other words, that the removal of the burden of Double Income Tax would be effected if an amount equal to the lower of the two taxes imposed by two States on an individual were remitted.

16. We discussed and admitted as general principles of taxation governing any conclusions at which we might arrive:—

- (a) that a condition of effective taxation occurs when either
  - (i) a source of income arises in any State, or
  - (ii) the owner of an income resides in any State;
- (b) that every State has an unrestricted right to adopt its own methods of taxation within the sphere of its jurisdiction;
- (c) that free circulation of capital within the Empire is affected if a person resident in the United Kingdom is subject to a varying rate of tax according to the part of the Empire from which his income is derived.

17. It may be well at once to state our opinion that no charge should be made within the Empire for what have sometimes been described as “double services,” i.e. those extra services which are sometimes held to be rendered by two States to an individual who derives income from one State and resides in another, in so far as they exceed the services which would be rendered by either of the two States if the individual both derived his income and had his residence within its borders. Though this theory of a charge for double services has upon occasions been admitted even by the representative body formed to protest against the duplication of Income Tax within the Empire, we think it more in accord with Imperial policy that it should be excluded from consideration in coming to any settlement of the question of Double Income Tax within the Empire. Eliminating the question of imposing any such charge, and assuming that what ought to be given is an entire relief to the individual from double taxation, there remain to be considered (1) the appropriate means by which relief can be effected, and (2) the more difficult and controversial question of the division of any relief between the respective Governments.

18. To deal first with the question of machinery, the remission of an amount equal to the lower of two taxes—which as we have already stated is the measure of complete relief—can be effected either (a) by the collection of the higher tax and its subsequent apportionment between the two States concerned in an agreed ratio; or (b) by each State remitting a portion of its tax so that the aggregate remission may be equal to the amount of the lower tax.

19. To the first method there are serious objections, not the least being that it obscures the independent right of taxation inherent in every State, and may create the false impression that a State is exempting a class of income which it is in fact charging; or that it is contributing towards the revenue of another State; we have therefore come to the conclusion that it is desirable for each State, acting separately, to give its own relief, but that as far as practicable, this relief should be given on a uniform plan.

20. As it was freely admitted at our conferences that any sacrifice of revenue necessary to remove individual hardship must be a mutual sacrifice, the determination of the share of any remission that in equity should be borne by each of the respective States was the real difficulty to be overcome in arriving at a satisfactory conclusion on the subject of our inquiry.

21. At the commencement of our sittings the representatives of the Dominions undoubtedly had a predilection for that theory of taxation which regards the State in which the income arises as having the primary right to tax such income—to the exclusion, if necessary, of the country where the income is received. This view was ably expounded by Mr. Knibbs, the representative of the Australian Commonwealth, in a series of memoranda which he drew up for the use of the Sub-Committee. In a modified form it was also advocated by Mr. Burns on behalf of the South African Government; it received support from Mr. Griffith, the Canadian representative, and, during the earlier stages of our deliberations, from Sir James Meston on behalf of the Indian Government. Mr. Knibbs argued alternatively that if the place of origin of income is not the sole or primary fact to be considered in deciding whether liability attaches, and if residence is an equally potent factor, then Australia, or any other Dominion which abstains from basing a charge for Income Tax on residence, has already made its proper sacrifice in any reciprocal arrangement for eliminating Double Income Tax.

22. The contention, without qualification, that a primary right to tax income is possessed by the country whence the income is derived—to the exclusion of the right to tax it in the country of residence—violates the principle that each country has complete freedom to choose its own measure of liability in imposing taxation, and is difficult to justify on theoretical principles. If this contention were admitted, the United Kingdom would be called upon to surrender a right which it has exercised ever since the imposition of its Income Tax, a right which is common to the systems of many foreign countries and some Dominions, and is based on an admitted canon of taxation, that of ability to pay. It cannot be conceded that any State which taxes the residents of another State should be entitled, because it has done so, to expect that the other State should surrender its right to tax those residents.

23. If this contention were accepted by this country, there would at once arise an inequality between a resident here, assessed on his total income because it arises here, and a resident with equal income derived from a Dominion—unless indeed the rates of tax in the Dominion and in this country respectively, as applied to these particular individuals, happened to be equal in amount, a circumstance which does not at present exist. Moreover, the practical effect of accepting such a solution would be that the cost of solving the Double Income Tax problem would be thrown almost entirely on the United Kingdom Exchequer, owing to the disproportion between the amount of United Kingdom capital invested in the Dominions and the amount of Dominion capital invested in this country.

24. That modification of the claim (that the primary right to tax arises in the country of origin) which admits the equity of a charge by the country of residence only to the extent to which its own tax exceeds the tax imposed by the country of origin, has also cogent arguments against it. It would be necessary, in the first place, to determine what is a fair rate for the "origin tax." Dr. Stamp, in his evidence before the Royal Commission, dealt with this subject at length, and said: "It would seem to me that the origin tax taken separately might fairly be levied on the 'benefit principle, and be a flat rate, i.e., proportionate to the magnitude of the interests protected, 'a sort of fee or charge..... The resident's tax, however, must necessarily be 'according to ability, and therefore, in my judgment, progressive. Speaking generally, upon income 'of considerable amount it would be much the larger tax." Unless it were practicable, as clearly it is not, to establish a ratio between the tax to be levied on the ground of origin, and that to be levied on the ground of residence, it would be possible for any State in which income arises to increase its rate of taxation, either generally on all incomes arising therein, or in particular on the incomes of non-residents, solely at the expense of the State of residence, whose tax would automatically be diminished by the amount by which the State of origin chose to increase its own tax.

25. With regard to Mr. Knibbs' alternative contention, it is obvious that it is open to a State, on the accepted principle that every State has complete liberty to impose its own taxation in its own way, to enlarge the scope of its Income Tax so as to cover liability due to residence; and it cannot be argued that a State which abstains from charging such a tax (which in certain circumstances or in certain States might be almost entirely non-productive) necessarily makes a tangible sacrifice.

26. A proposal which embodies, in our opinion, the principles that should govern the allocation of the cost of relief from Double Income Tax on the basis of mutual sacrifice was placed before us by Mr. Harrison, on behalf of the Board of Inland Revenue. It was to the effect that, subject to an overriding maximum of one-half of the rate chargeable upon any taxpayer in the United Kingdom, there should be deducted from the appropriate rate of the United Kingdom Income Tax (including Super-tax), the full rate of the Dominion tax in respect of the same income up to a limit of 1s. in the £, and one-half of the excess (if any) of the Dominion rate beyond the first shilling. This proposal was particularly acceptable to several members because it gave broadly the same results as a method of apportionment which was regarded as theoretically just, or natural, but more difficult to administer, viz., the division of the relief in such a way that the ratio between the rates in the United Kingdom and those in the Dominions remained unchanged.

27. This proposal did not altogether satisfy the representative of the Commonwealth of Australia, and would involve complexity in the claims for repayment, and at a later date another proposal was substituted, viz.—Firstly, that in respect of income taxed both in the United Kingdom and in a Dominion, in substitution for the existing partial reliefs there should be deducted from the appropriate rate of the United Kingdom Income Tax (including Super-tax) the whole of the rate of the Dominion Income Tax charged in respect of the same income, subject to the limitation that in no case should the maximum rate of relief given by the United Kingdom exceed one-half of the rate of the United Kingdom Income Tax (including Super-tax) to which the individual taxpayer might be liable; and, secondly, that any further relief necessary in order to confer on the taxpayer relief amounting in all to the lower of the two taxes (United Kingdom and Dominion), should be given by the Dominion concerned. This substituted proposal, which is more generous in its effects, was made in the endeavour to secure a unanimous acquiescence on the part of the Dominions and to obtain simplicity in operation.

28. In the lower ranges of income the relief under this proposal is to be computed by reference to the *nominal* United Kingdom rate (3s. or 3s. 9d.) which is generally much higher than the *effective* rate. The United Kingdom thus takes upon itself a burden greater than would be the case if the effective rate were used for the purpose of the computation.

29. In the higher ranges of income, the calculation of the relief by reference to the rate of United Kingdom tax (inclusive of Super-tax) would operate to the convenience of the taxpayer and give a benefit to the Dominion Government greater than would be the case if the relief had been calculated with reference to the rate of United Kingdom Income Tax that would be applicable to the income arising in the Dominion if that income were considered the total income.

30. In the case of a limited company an adjustment will be made by reference to the rate of tax chargeable upon the company in the United Kingdom and in a Dominion respectively. Any subsequent adjustment of the rates of the United Kingdom tax by reference to the total income of an individual shareholder will be duly made, subject always to the restriction that any such further relief shall not reduce the rate finally chargeable upon him below one-half of the United Kingdom rate appropriate to his total income.

31. Where a shareholder derives income from a company, and the Dominion also adjusts the burden of Income Tax (including the tax borne by the company) upon him by reference to his total income, any further necessary adjustment in respect of Double Income Tax in addition to that made in the United Kingdom will be made in the Dominion. But where the Income Tax assessed upon a company is treated as a company tax not adjustable by reference to the shareholder's individual income, the tax ultimately borne by the shareholder will be—

- (1) the tax in the United Kingdom at the rate indicated in paragraph 30, and
- (2) the tax in the Dominion at the rate ultimately borne by the company.

At the present time the rates of Income Tax charged upon companies in the Dominions are such that in the majority of cases the total relief necessary for complete adjustment can be granted in the United Kingdom.

32. Under this system the income to which the respective rates would apply is, of course, the gross income, that is to say, the United Kingdom tax on income derived from a Dominion would be based, not as at present on the amount of the income less the Dominion tax paid thereon, but on the full income without such deduction.

33. We are of opinion that this proposal is suitable for recommendation by the Royal Commission and possesses the element of permanency since it would leave each State free to alter its rates of tax without as a consequence reviving the question now at issue. It will result in a generous contribution towards relief from Double Income Tax on the part of the United Kingdom, and will, we hope, form the basis for complete reciprocal action by the Dominions. While the majority of us think that it is inexpedient to make the relief conditional upon such reciprocity, some are of opinion that the United Kingdom Government should reserve to itself the right to apply the scheme only to those cases where the necessary measures are taken in the Dominion to allow to the individual taxpayer the balance of the relief.

34. The proposal has been submitted to the various Dominion Governments by their representatives, but no reply has yet been received. We are, however, authorized by all the representatives, with the exception of one who preferred to await instructions from his Government before expressing an opinion, to state that they agree that the suggested solution of the appropriation of the burden of the necessary relief is one of which they personally approve, that they are prepared to recommend it to their respective Governments, and further that the proposed relief should also be applied by the Dominions *inter se*, if applied as between the United Kingdom and the Dominions. The proposal does not necessarily relate to the Isle of Man, whose financial connection with the rest of the United Kingdom is the subject of existing arrangements with the Treasury.

35. We have been able in the course of our inquiry to settle principles only, and in order that the arrangements entered into may be carried out harmoniously, it will be necessary to give departmental consideration to the various details that will arise in applying these principles in practice; we accordingly suggest that Rules for the application of these principles be drawn up and agreed. Such Rules should admit of repayment in respect of all adjustments being made, if practicable, in the State in which the recipient of the income resides.

36. We are informed that the total immediate cost of the proposed relief is not likely to exceed £4,000,000, from which should be deducted the cost of the existing reliefs (£2,000,000) in order to obtain the additional cost of the proposed relief.

37. We have considered, as a subject subsidiary to that of double taxation within the Empire, what tax in respect of income chargeable in this country, should be paid by British subjects who are resident in the Dominions, and we are of opinion that any relief dependent on total income (*e.g.*, exemption, abatement, wife allowance, children allowance and allowance for Life Assurance) which would be granted to a resident in the United Kingdom should equally be granted to British subjects resident in the Dominions.

38. The term "Dominion" is used throughout this Report to include not only the self-governing Dominions, but also India and British possessions generally.

39. The Sub-Committee are greatly indebted to the Secretary for the assistance he has given them in dealing with this very difficult subject, and they have also had very valuable help from Mr. Robinson. Mr. Clark's administrative experience was specially valuable in view of the nature of the problem of adjustment with which the Sub-Committee had to deal.

E. G. PRETYMAN (Chairman).

C. W. BOWERMAN.

W. TROWER.

R. M. HOLLAND-MARTIN.

S. A. ARMITAGE-SMITH.

J. C. STAMP.

P. A. BIRLEY.

W. McLINTOCK.

E. CLARK (Secretary).

C. J. ROBINSON (Assistant Secretary to the Sub-Committee).

*2nd January, 1920.*

## APPENDIX II.

Tables showing the tax payable and the effective rates of tax chargeable on earned and investment incomes of selected amounts in the cases of :—

TABLE No. 1.—Single persons whose incomes are not greater than £2,000.

TABLE No. 2.—Married couples without children, whose incomes are not greater than £2,000.

TABLE No. 3.—Married couples entitled to the allowance for three children, whose incomes are not greater than £2,000.

TABLE No. 4.—Single persons whose incomes are between £2,000 and £20,000.

TABLE No. 5.—Married couples without children, whose incomes are between £2,000 and £20,000.

TABLE No. 6.—Married couples entitled to the allowance for three children, whose incomes are between £2,000 and £20,000.

NOTE.—The rates of tax are shown to the nearest  $\frac{1}{2}$ d. in Tables 1 to 3, and to the nearest 1d. in Tables 4 to 6

TABLE No. 1.  
SINGLE PERSONS.

Table showing amounts of Income Tax payable by single persons on earned and investment incomes of selected amounts, and the effective rate of tax on each £ of actual income in each case; as at present, and as indicated in Section II of Part II of our Report.

Actual total income.	If income all earned.				If income all investment.			
	Present charge.		Postulated charge.		Present charge.		Postulated charge.	
	Amount.	Effective rate.	Amount.	Effective rate.	Amount.	Effective rate.	Amount.	Effective rate.
£	£ s. d.	s. d.	£ s. d.	s. d.	£ s. d.	s. d.	£ s. d.	s. d.
135	1 13 9	0 3	Nil	Nil	2 5 0	0 4	0 15 0	0 1½
140	2 5 0	0 4			3 0 0	0 5		
150	3 7 6	0 5½			4 10 0	0 7		
160	4 10 0	0 7			6 0 0	0 9		
170	5 12 6	0 8	1 7 0	0 2	7 10 0	0 10½	3 15 0	0 5½
			2 14 0	0 4			5 5 0	0 7½
200	9 0 0	0 11	6 15 0	0 8	12 0 0	1 2½	9 15 0	0½11½
220	11 5 0	1 0½	9 9 0	0 10½	15 0 0	1 4½	12 15 0	1 2
250	14 12 6	1 2	13 10 0	1 1	19 10 0	1 6½	17 5 0	1 4½
300	20 5 0	1 4	20 5 0	1 4	27 0 0	1 9½	24 15 0	1 8
350	25 17 6	1 5½	27 0 0	1 6½	34 10 0	1 11½	32 5 0	1 10
400	31 10 0	1 7	33 15 0	1 8	42 0 0	2 1	45 15 0	2 3½
500	45 0 0	1 9½	60 15 0	2 5	60 0 0	2 5	75 15 0	3 0½
600	75 0 0	2 6	87 15 0	2 11	93 15 0	3 1½	105 15 0	3 6½
700	94 10 0	2 8½	114 15 0	3 3½	118 2 6	3 4½	135 15 0	3 10½
800	120 0 0	3 0	141 15 0	3 6½	150 0 0	3 9	165 15 0	4 1½
900	135 0 0	3 0	168 15 0	3 9	168 15 0	3 9	195 15 0	4 4
1,000	150 0 0	3 0	195 15 0	3 11	187 10 0	3 9	225 15 0	4 6
1,250	234 7 6	3 9	263 5 0	4 2½	281 5 0	4 6	300 15 0	4 9½
1,500	281 5 0	3 9	330 15 0	4 5	337 10 0	4 6	375 15 0	5 0
2,000	450 0 0	4 6	465 15 0	4 8	525 0 0	5 3	525 15 0	5 3

**TABLE No. 2.**  
**MARRIED COUPLES WITHOUT CHILDREN.**

Table showing amounts of Income Tax payable by married couples without children on earned and investment incomes of selected amounts, and the effective rate of tax on each £ of actual income in each case ; as at present, and as indicated in Section II of Part II of our Report.

Actual total income.	If income all earned.				If income all investment.			
	Present charge.		Postulated charge.		Present charge.		Postulated charge.	
	Amount.	Effective rate.	Amount.	Effective rate.	Amount.	Effective rate.	Amount.	Effective rate.
£	£ s. d.	s. d.	£ s. d.	s. d.	£ s. d.	s. d.	£ s. d.	s. d.
135	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
140								
150								
160								
170								
200	3 7 6	0 4	6 15 0	0 5½	4 10 0	0 5½	3 15 0	0 3½
220	5 12 6	0 6			7 10 0	0 8		
250	9 0 0	0 8½			12 0 0	0 11½		
300	14 12 6	0 11½			19 10 0	1 3½		
350	20 5 0	1 2			27 0 0	1 6½		
400	25 17 6	1 3½	20 5 0	1 0	34 10 0	1 8½	26 5 0	1 4
500	39 7 6	1 7	33 15 0	1 4	52 10 0	2 1	48 15 0	1 11½
600	67 10 0	2 3	60 15 0	2 0½	84 7 6	2 10	78 15 0	2 7½
700	87 0 0	2 6	87 15 0	2 6	108 15 0	3 1½	108 15 0	3 1½
800	112 10 0	2 10	114 15 0	2 10½	140 12 6	3 6	138 15 0	3 5½
900	135 0 0	3 0	141 15 0	3 2	168 15 0	3 9	168 15 0	3 9
1,000	150 0 0	3 0	168 15 0	3 4½	187 10 0	3 9	198 15 0	3 11½
1,250	234 7 6	3 9	236 5 0	3 9½	281 5 0	4 6	273 15 0	4 4½
1,500	281 5 0	3 9	303 15 0	4 0½	337 10 0	4 6	348 15 0	4 8
2,000	450 0 0	4 6	438 15 0	4 4½	525 0 0	5 3	498 15 0	5 0

**TABLE No. 3.**

**MARRIED COUPLES ENTITLED TO THE ALLOWANCE FOR THREE CHILDREN.**

Table showing amounts of Income Tax payable by married couples entitled to the allowance for three children on earned and investment incomes of selected amounts, and the effective rate of tax on each £ of actual income in each case ; as at present, and as indicated in Section II of Part II of our Report.

Actual total income.	If income all earned.				If income all investment.			
	Present charge.		Postulated charge.		Present charge.		Postulated charge.	
	Amount.	Effective rate.	Amount.	Effective rate.	Amount.	Effective rate.	Amount.	Effective rate.
£	£ s. d.	s. d.	£ s. d.	s. d.	£ s. d.	s. d.	£ s. d.	s. d.
135	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
140								
150								
160								
170								
200	4 10 0	0 3½	6 15 0	0 4	6 0 0	0 5	5 5 0	0 3½
220								
250								
300								
350								
400	15 15 0	0 9½	6 15 0	0 4	21 0 0	1 0½	12 15 0	0 7½
500	29 5 0	1 2	20 5 0	0 9½	39 0 0	1 6½	27 15 0	1 1½
600	54 0 0	1 9½	33 15 0	1 1½	67 10 0	2 3	51 15 0	1 8½
700	73 10 0	2 1	60 15 0	1 9	91 17 6	2 7½	81 15 0	2 4
800	99 0 0	2 5½	87 15 0	2 2½	123 15 0	3 1	111 15 0	2 9½
900	129 0 0	2 10½	114 15 0	2 6½	161 5 0	3 7	141 15 0	3 2
1,000	144 0 0	2 10½	141 15 0	2 10	180 0 0	3 7	171 15 0	3 5
1,250	234 7 6	3 9	209 5 0	3 4	281 5 0	4 6	246 15 0	3 11½
1,500	281 5 0	3 9	276 15 0	3 8½	337 10 0	4 6	321 15 0	4 3½
2,000	450 0 0	4 6	411 15 0	4 1½	525 0 0	5 3	471 15 0	4 8½

TABLE No. 4.  
SINGLE PERSONS.

Table showing amounts of Income Tax and Super-tax payable by single persons on earned and investment incomes of selected amounts, and the effective rate of tax on each £ of actual income in each case ; as at present, and as indicated in Section II of Part II of our Report.

Actual total income.	If income all earned.							
	Present charge.				Postulated charge.			
	Income Tax.	Super-tax.	Total.	Effective rate.	Income Tax.	Super-tax.	Total.	Effective rate.
£	£	£	£	s. d.	£	£	£	s. d.
2,000	450	—	450	4 6	466	—	466	4 8
2,250	591	—	591	5 3	541	19	560	5 0
2,500	656	—	656	5 3	616	37	653	5 3
2,750	825	44	869	6 4	691	62	753	5 6
3,000	900	62	962	6 5	766	87	853	5 8
4,000	1,200	162	1,362	6 10	1,066	212	1,278	6 5
5,000	1,500	287	1,787	7 2	1,366	362	1,728	6 11
6,000	1,800	437	2,237	7 5	1,666	537	2,203	7 4
7,000	2,100	612	2,712	7 9	1,966	737	2,703	7 9
8,000	2,400	787	3,187	8 0	2,266	962	3,228	8 1
9,000	2,700	987	3,687	8 2	2,566	1,212	3,778	8 5
10,000	3,000	1,187	4,187	8 4	2,866	1,462	4,328	8 8
15,000	4,500	2,312	6,812	9 1	4,366	2,712	7,078	9 5
20,000	6,000	3,437	9,437	9 5	5,866	3,962	9,828	9 10

Actual total income.	If income all investment.							
	Present charge.				Postulated charge.			
	Income Tax.	Super-tax.	Total.	Effective rate.	Income Tax.	Super-tax.	Total.	Effective rate.
£	£	£	£	s. d.	£	£	£	s. d.
2,000	525	—	525	5 3	526	—	526	5 3
2,250	675	—	675	6 0	601	19	620	5 6
2,500	750	—	750	6 0	676	37	713	5 8
2,750	825	44	869	6 4	751	62	813	5 11
3,000	900	62	962	6 5	826	87	913	6 1
4,000	1,200	162	1,362	6 10	1,126	212	1,338	6 8
5,000	1,500	287	1,787	7 2	1,426	362	1,788	7 2
6,000	1,800	437	2,237	7 5	1,726	537	2,263	7 7
7,000	2,100	612	2,712	7 9	2,026	737	2,763	7 11
8,000	2,400	787	3,187	8 0	2,326	962	3,288	8 3
9,000	2,700	987	3,687	8 2	2,626	1,212	3,838	8 6
10,000	3,000	1,187	4,187	8 4	2,926	1,462	4,388	8 9
15,000	4,500	2,312	6,812	9 1	4,426	2,712	7,138	9 6
20,000	6,000	3,437	9,437	9 5	5,926	3,962	9,888	9 11

TABLE No. 5.

## MARRIED COUPLES WITHOUT CHILDREN.

Table showing amounts of Income Tax and Super-tax payable by married couples without children on earned and investment incomes of selected amounts, and the effective rate of tax on each £ of actual income in each case; as at present, and as indicated in Section II of Part II of our Report.

Actual total income.	If income all earned.							
	Present charge.				Postulated charge.			
	Income Tax.	Super-tax.	Total.	Effective rate.	Income Tax.	Super-tax.	Total.	Effective rate.
£	£	£	£	s. d.	£	£	£	s. d.
2,000	450	—	450	4 6	439	—	439	4 5
2,250	591	—	591	5 3	514	19	533	4 9
2,500	656	—	656	5 3	589	37	626	5 0
2,750	825	44	869	6 4	664	62	726	5 3
3,000	900	62	962	6 5	739	87	826	5 6
4,000	1,200	162	1,362	6 10	1,039	212	1,251	6 3
5,000	1,500	287	1,787	7 2	1,339	362	1,701	6 10
6,000	1,800	437	2,237	7 5	1,639	537	2,176	7 3
7,000	2,100	612	2,712	7 9	1,939	737	2,676	7 8
8,000	2,400	787	3,187	8 0	2,239	962	3,201	8 0
9,000	2,700	987	3,687	8 2	2,539	1,212	3,751	8 4
10,000	3,000	1,187	4,187	8 4	2,839	1,462	4,301	8 7
15,000	4,500	2,312	6,812	9 1	4,339	2,712	7,051	9 5
20,000	6,000	3,437	9,437	9 5	5,839	3,962	9,801	9 10

Actual total income.	If income all investment.							
	Present charge.				Postulated charge.			
	Income Tax.	Super-tax.	Total.	Effective rate.	Income Tax.	Super-tax.	Total.	Effective rate.
£	£	£	£	s. d.	£	£	£	s. d.
2,000	525	—	525	5 3	499	—	499	5 0
2,250	675	—	675	6 0	574	19	593	5 3
2,500	750	—	750	6 0	649	37	686	5 6
2,750	825	44	869	6 4	724	62	786	5 9
3,000	900	62	962	6 5	799	87	886	5 11
4,000	1,200	162	1,362	6 10	1,099	212	1,311	6 7
5,000	1,500	287	1,787	7 2	1,399	362	1,761	7 1
6,000	1,800	437	2,237	7 5	1,699	537	2,236	7 5
7,000	2,100	612	2,712	7 9	1,999	737	2,736	7 10
8,000	2,400	787	3,187	8 0	2,299	962	3,261	8 2
9,000	2,700	987	3,687	8 2	2,599	1,212	3,811	8 6
10,000	3,000	1,187	4,187	8 4	2,899	1,462	4,361	8 9
15,000	4,500	2,312	6,812	9 1	4,399	2,712	7,111	9 6
20,000	6,000	3,437	9,437	9 5	5,899	3,962	9,861	9 10

TABLE No. 6.  
MARRIED COUPLES ENTITLED TO THE ALLOWANCE FOR THREE CHILDREN.

Table showing amounts of Income Tax and Super-tax payable by married couples entitled to the allowance for three children on earned and investment incomes of selected amounts, and the effective rate of tax on each £ of actual income in each case; as at present, and as indicated in Section II of Part II of our Report.

Actual total income.	If income all earned.							
	Present charge.				Postulated charge.			
	Income Tax.	Super- tax.	Total.	Effective rate.	Income Tax.	Super- tax.	Total.	Effective rate.
£	£	£	£	s. d.	£	£	£	s. d.
2,000	450	—	450	4 6	412	—	412	4 1
2,250	591	—	591	5 3	487	19	506	4 6
2,500	656	—	656	5 3	562	37	599	4 10
2,750	825	44	869	6 4	637	62	699	5 1
3,000	900	62	962	6 5	712	87	799	5 4
4,000	1,200	162	1,362	6 10	1,012	212	1,224	6 1
5,000	1,500	287	1,787	7 2	1,312	362	1,674	6 8
6,000	1,800	437	2,237	7 5	1,612	537	2,149	7 2
7,000	2,100	612	2,712	7 9	1,912	737	2,649	7 7
8,000	2,400	787	3,187	8 0	2,212	962	3,174	7 11
9,000	2,700	987	3,687	8 2	2,512	1,212	3,724	8 3
10,000	3,000	1,187	4,187	8 4	2,812	1,462	4,274	8 7
15,000	4,500	2,312	6,812	9 1	4,312	2,712	7,024	9 4
20,000	6,000	3,437	9,437	9 5	5,812	3,962	9,774	9 9

Actual total income.	If income all investment.							
	Present charge.				Postulated charge.			
	Income Tax.	Super- tax.	Total.	Effective rate.	Income Tax.	Super- tax.	Total.	Effective rate.
£	£	£	£	s. d.	£	£	£	s. d.
2,000	525	—	525	5 3	472	—	472	4 9
2,250	675	—	675	6 0	547	19	566	5 0
2,500	750	—	750	6 0	622	37	659	5 3
2,750	825	44	869	6 4	697	62	759	5 6
3,000	900	62	962	6 5	772	87	859	5 9
4,000	1,200	162	1,362	6 10	1,072	212	1,284	6 5
5,000	1,500	287	1,787	7 2	1,372	362	1,734	6 11
6,000	1,800	437	2,237	7 5	1,672	537	2,209	7 4
7,000	2,100	612	2,712	7 9	1,972	737	2,709	7 9
8,000	2,400	787	3,187	8 0	2,272	962	3,234	8 1
9,000	2,700	987	3,687	8 2	2,572	1,212	3,784	8 5
10,000	3,000	1,187	4,187	8 4	2,872	1,462	4,334	8 8
15,000	4,500	2,312	6,812	9 1	4,372	2,712	7,084	9 5
20,000	6,000	3,437	9,437	9 5	5,872	3,962	9,834	9 10

APPENDIX N°3. GRAPH I(a).

proposed

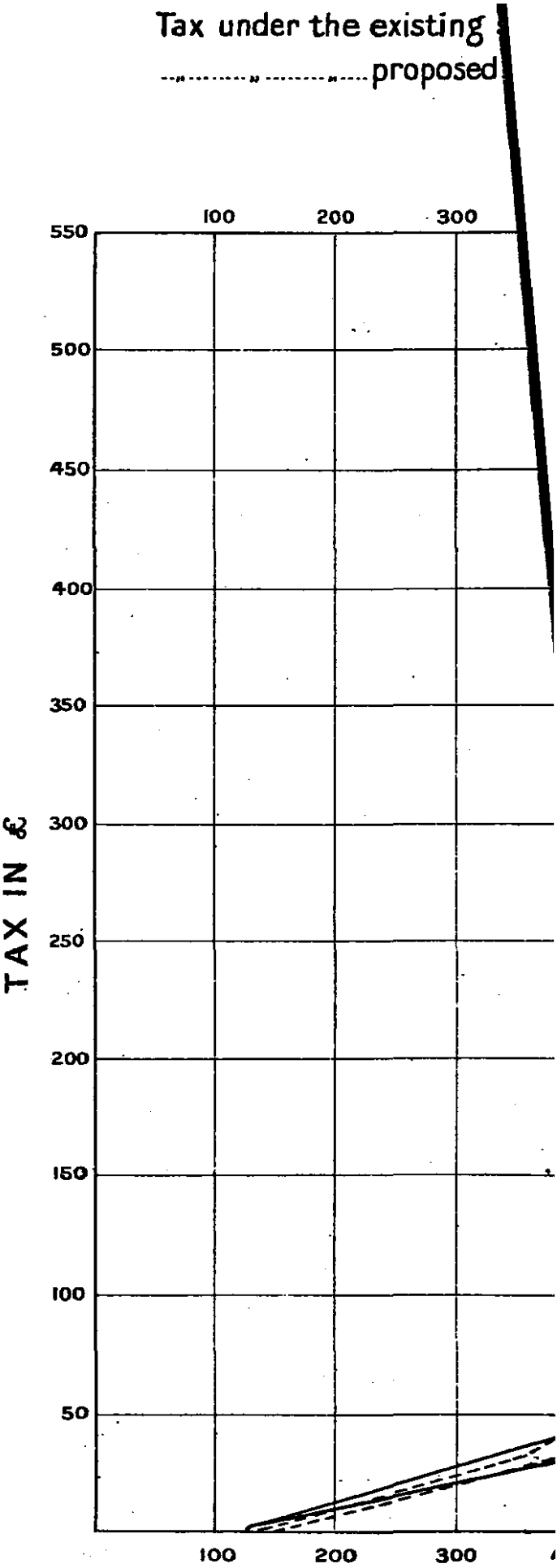
The graph illustrates the effective rate of tax in shillings (Y-axis) against income in pounds (X-axis) for two types of income: Investment Income and Earned Income. The Y-axis is marked in shillings and pence (e.g., 6d, 1/0, 1/6, 2/0, 2/6, 3/0, 3/6, 4/0, 4/6, 5/0, 5/6). The X-axis is marked in pounds from 0 to 2,000 in increments of 100.

There are two sets of curves:

- Investment Income (Solid Lines):** These curves show a step-like increase in the effective tax rate as income rises. The rate starts at 6d for low income and increases in steps to 5/6 at high income levels.
- Earned Income (Dashed Lines):** These curves show a smoother, more gradual increase in the effective tax rate as income rises, starting from 6d and reaching approximately 4/6 at high income levels.

The graph demonstrates that the effective rate of tax is generally higher for investment income than for earned income across the range of income shown.

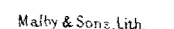
# Shewing the TAX



## APPENDIX N°3. GRAPH II(a).

(1) INVESTMENT and (2) EARNED income under the EXISTING and PROPOSED systems.

As regards each system, the higher of the two lines represents effective rate of tax chargeable on investment income, and the lower line, effective rate of tax chargeable on earned income.



# GRAPH III.— INCOMES NOT EXCEEDING £2000.

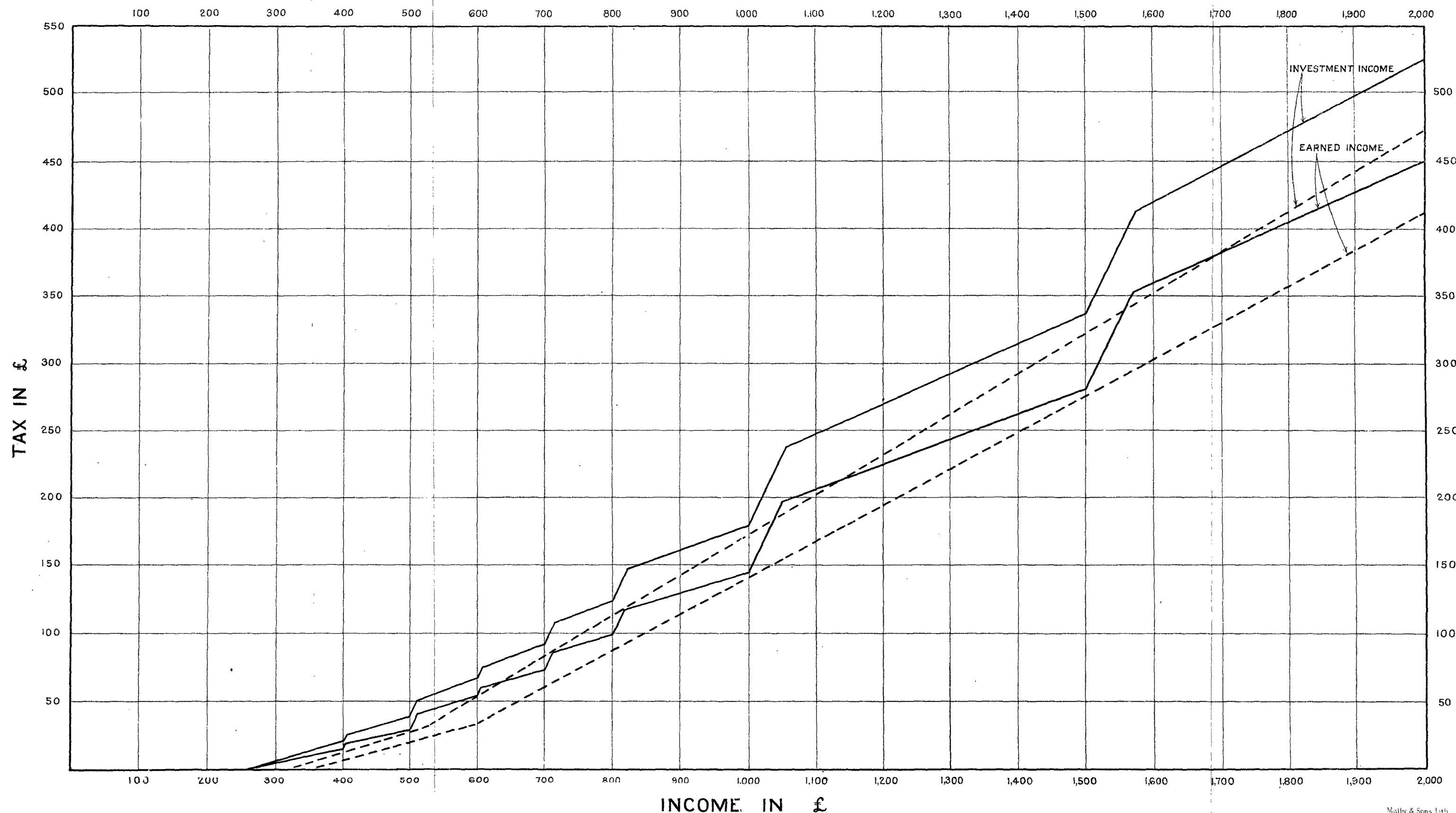
APPENDIX N° 3. GRAPH III.

Shewing the TAX PAYABLE by a MARRIED COUPLE ENTITLED TO THE ALLOWANCE FOR THREE CHILDREN on

(1) INVESTMENT and (2) EARNED income under the EXISTING and PROPOSED systems.

Tax under the existing system shewn thus \_\_\_\_\_ } As regards each system, the higher of the two lines represents tax payable on  
 .....proposed..... } investment income, and the lower line, tax payable on earned income.

[See Graph III(a) for the corresponding effective rates of tax.]

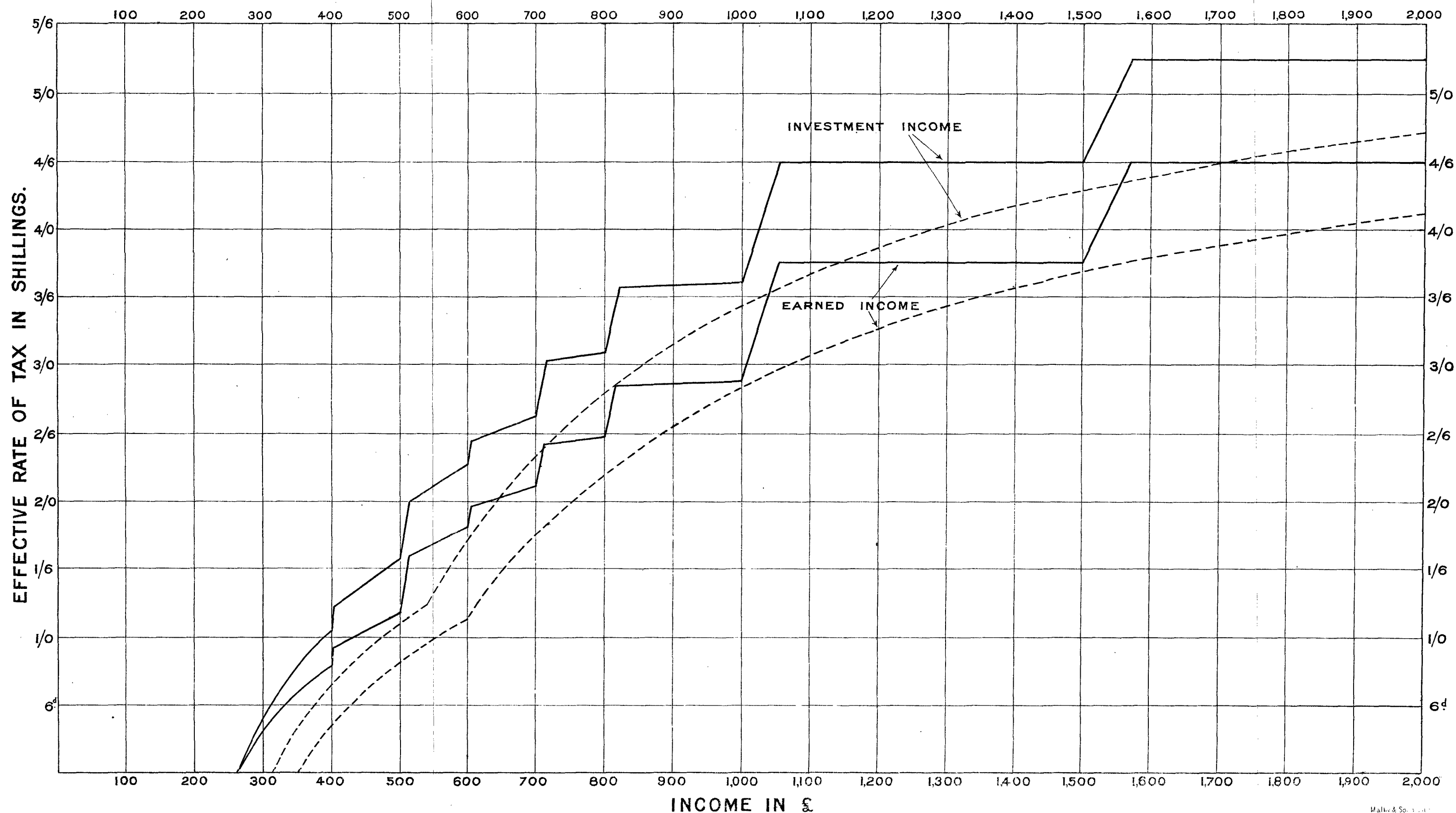


# GRAPH III(a).— INCOMES NOT EXCEEDING £2,000.

APPENDIX N°3. GRAPH III(a).

Shewing the REAL EFFECTIVE RATE OF TAX CHARGEABLE on a MARRIED COUPLE ENTITLED TO THE ALLOWANCE FOR THREE CHILDREN in respect of (1) INVESTMENT and (2) EARNED income under the EXISTING and PROPOSED systems.

Real effective rate of tax under the existing system shewn thus \_\_\_\_\_ } As regards each system, the higher of the two lines represents effective rate  
 „ } of tax chargeable on investment income, and the lower line, effective rate of  
 „ } tax chargeable on earned income.



APPENDIX N<sup>o</sup> 3. GRAPH IV.

Tax Payable on INVESTMENT INCOME shewn thus ----- }  
 " " " " EARNED INCOME ----- }  
 [See Graph IV(a) for the corresponding effective rates of tax.]



APPENDIX N° 3. GRAPH IV(a).

Real effective rate of tax on INVESTMENT INCOME shewn thus \_\_\_\_\_  
 " " " " " " " " " " EARNED INCOME \_\_\_\_\_



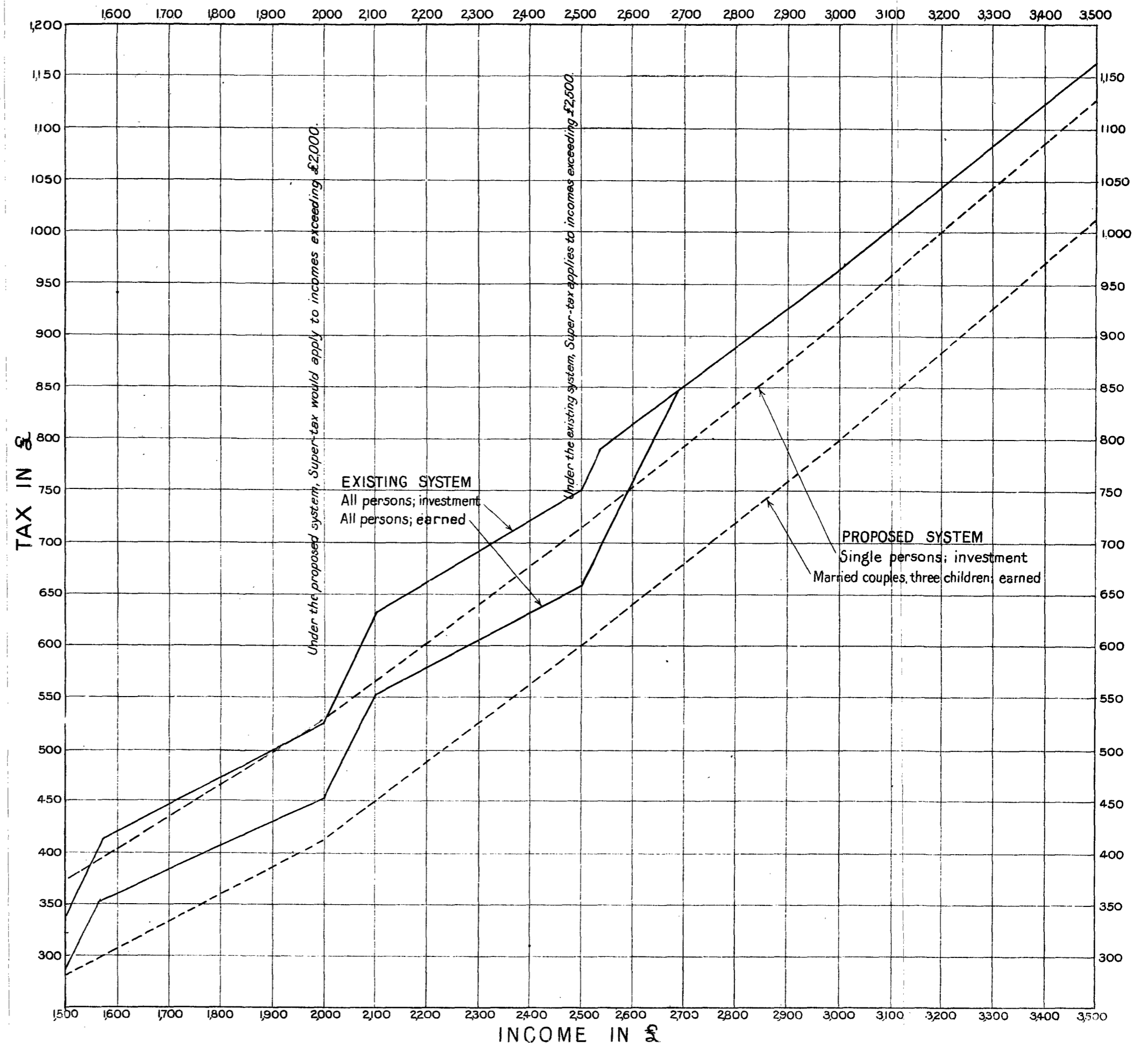
# GRAPH V.—INCOMES BETWEEN £1,500 AND £3,500.

APPENDIX N° 3. GRAPH V.

Graph shewing the TAX PAYABLE on INVESTMENT and EARNED income under the EXISTING system; and on INVESTMENT income by a SINGLE PERSON, and EARNED income by a MARRIED COUPLE ENTITLED TO THE ALLOWANCE FOR THREE CHILDREN, under the PROPOSED system.

Tax under the existing system shewn thus ————— }  
 ..... proposed ..... }

(See Graph V(a) for the corresponding effective rates of tax.)



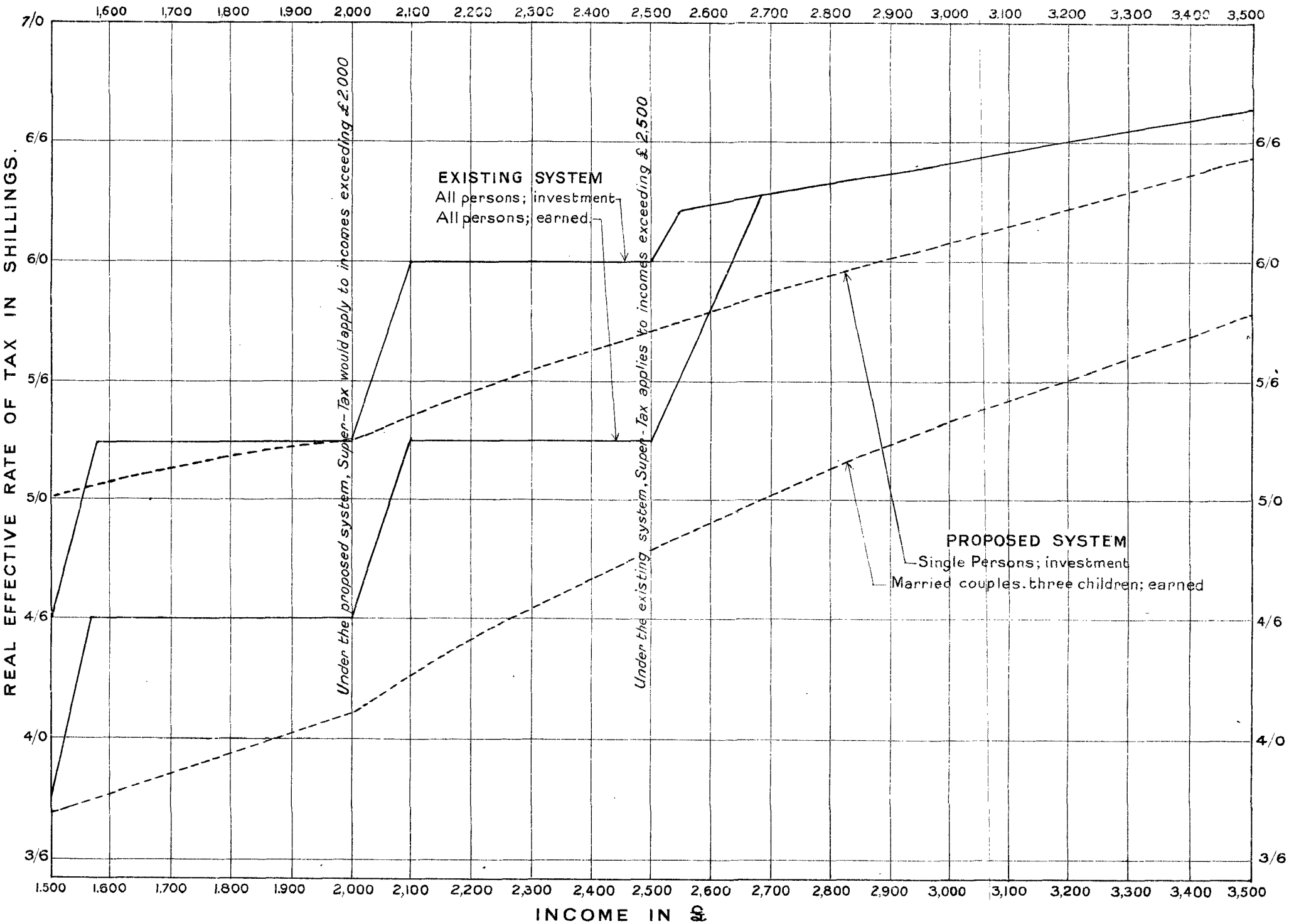
GRAPH V(a).— INCOMES BETWEEN £1,500 AND £3,500.

APPENDIX N<sup>o</sup> 3. GRAPH V(a).

Real effective rate of tax under the existing system shewn thus \_\_\_\_\_ }  
.....proposed..... }

Graph shewing the REAL EFFECTIVE RATES OF TAX CHARGEABLE on INVESTMENT and EARNED income under the EXISTING system; and on a SINGLE PERSON in respect of INVESTMENT income, and on a MARRIED COUPLE ENTITLED TO THE ALLOWANCE FOR THREE CHILDREN in respect of EARNED income under the PROPOSED system.

NOTE. This Graph should not be read in conjunction with Graphs I(a) to IV(a) inclusive, since the increase in the effective rate of tax shewn in this Graph, in the range of incomes dealt with, has been magnified as compared with the increase shewn in the range of incomes dealt with in Graphs I(a) to IV(a), in order that the effect of the proposed scheme on incomes between £1,500 and £3,500 may be more clearly demonstrated.



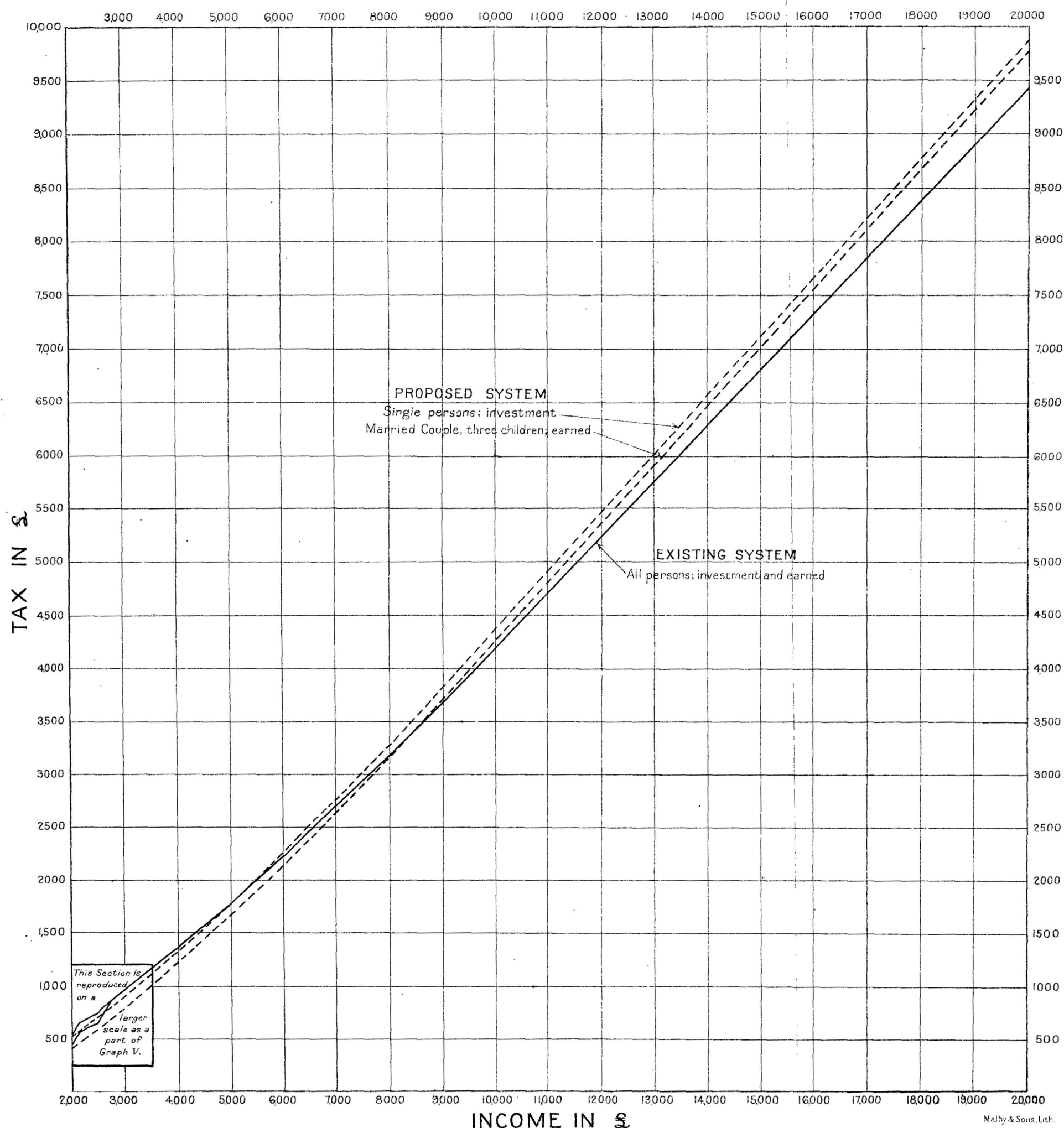
# GRAPH VI.—INCOMES BETWEEN £2,000 AND £20,000.

APPENDIX N° 3. GRAPH VI

Graph shewing the TAX PAYABLE on INVESTMENT and EARNED income under the EXISTING system; and on INVESTMENT income by a SINGLE PERSON, and EARNED income by a MARRIED COUPLE ENTITLED TO THE ALLOWANCE FOR THREE CHILDREN, under the PROPOSED system.

Tax under the existing system shewn thus ————— }  
 ..... proposed ..... }

(See Graph VI (a) for the corresponding effective rates of tax.)



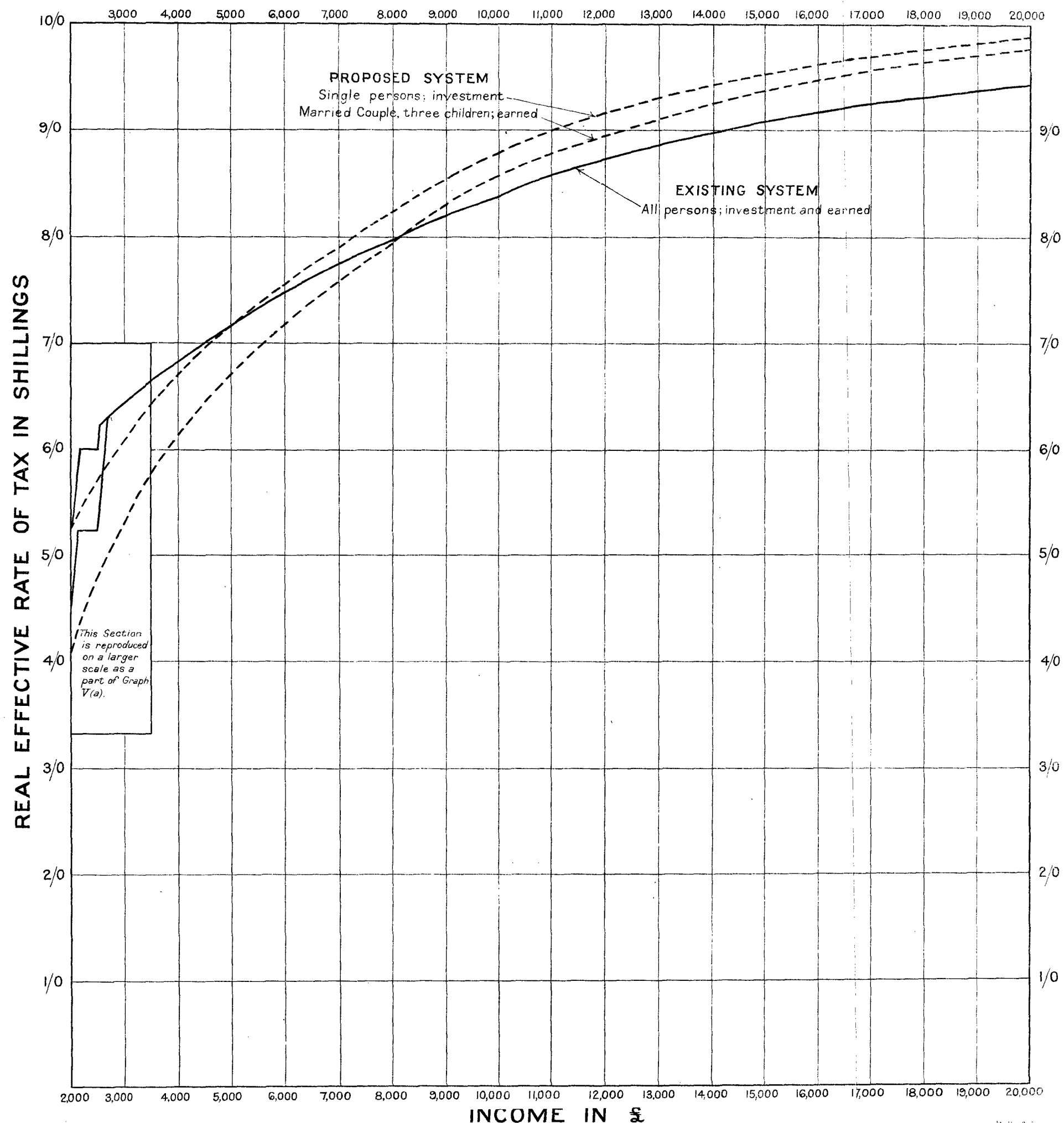
# GRAPH VI(a).—INCOMES BETWEEN £2,000 AND £20,000.

APPENDIX N° 3. GRAPH VI(a)

Graph shewing the **REAL EFFECTIVE RATE OF TAX CHARGEABLE** on **INVESTMENT** and **EARNED** income under the **EXISTING** system; and on a **SINGLE PERSON** in respect of **INVESTMENT** income, and on a **MARRIED COUPLE ENTITLED TO THE ALLOWANCE FOR THREE CHILDREN** in respect of **EARNED** income under the **PROPOSED** system.

Effective rate of tax under the existing system shewn thus ———— }  
 ..... proposed .....

*NOTE. This Graph should not be read in conjunction with Graphs I(a) to IV(a) or Graph V(a) since the increase in the effective rate of tax shewn in this Graph, in the range of incomes dealt with, has been magnified as compared with the increase shewn in the range of incomes dealt with in Graphs I(a) to V(a), in order that the effect of the proposed scheme on incomes between £2,000 and £20,000 may be more clearly demonstrated.*



## APPENDIX IV (a).

## LIST OF WITNESSES.

Name of witness.	Bodies of persons represented.	Minutes of evidence. Page.
"A.B." ... ..		1296
Allen, J. E. ... ..	British Association for the Advancement of Science (joint evidence).	73
Allen, W. ... ..	Middle Classes' Union ... ..	696
Allpass, Charles ... ..	Hire Traders' Protection Association (joint evidence)	1204
Arbuthnot, Mrs. ... ..	Girls' Friendly Society ... ..	984
	Stead Memorial Fund ... ..	984
Atkinson, The Revd. A. G. B., M.A. ... ..	Parochial Clergy of the Church of England ... ..	728
Auerbach, Julius ... ..	(Joint evidence) ... ..	99
Aveling, Councillor Charles, J.P. ... ..	National Chamber of Trade (joint evidence)...	974
Barker, George ... ..	Miners' Federation of Great Britain (joint evidence)	938
Baxter, T. ... ..	Licensed Victuallers' Defence League of England and Wales.	1301
Beck, Arthur... ..		850
Belfour, E. ... ..	London Chamber of Commerce (joint evidence) ...	285
Best, W. S. ... ..	Association of Tax Surveying Officers (joint evidence)	1049
		1270
Biggart, Thomas ... ..	Federation of British Industries (joint evidence) ...	802
	Shipbuilding Employers' Federation ... ..	802
Binns, A. ... ..	Board of Inland Revenue ... ..	1122
Blakemore, Felix J., F.G.I. ... ..	National Chamber of Trade (joint evidence)...	974
Bodington, O. E. ... ..	British Chamber of Commerce, Paris (Incorporated)	703
Bohn, H. A. Godson ... ..	Self-Help and Thrift Societies (joint evidence) ...	106
Booty, E. L. ... ..	Chartered Institute of Secretaries of Joint Stock Companies and other Public Bodies.	598
Bowley, Professor Arthur L., Sc.D. ... ..		323
Brabrook, Sir Edward, C.B. ... ..	British Association for the Advancement of Science (joint evidence).	73
Bremner, A. M. ... ..	General Council of the Bar of England ... ..	789
Brierley, Wallace ... ..	Federation of Master Cotton Spinners' Associations, Ltd. (joint evidence).	688
Bristol, The Bishop of ... ..	The Bishops of the Church of England ... ..	659
Brown, Stanley ... ..	National Association of Assessors and Collectors of Government Taxes (joint evidence).	1081
Bruce, The Hon. W. N., C.B. ... ..	Board of Education (joint evidence) ... ..	235
Buckeridge, Clement ... ..	Self-Help and Thrift Societies (joint evidence) ...	106
Budd, John W. ... ..	Law Society (joint evidence) ... ..	1174
Cahill, Michael Frederick ... ..	The United Kingdom Association of Multiple Shop Proprietors.	886
	Home and Foreign Produce Exchange, Ltd. ... ..	886
	Retail Distributors' Association ... ..	886
Campbell, Athol ... ..	Central Association of Accountants (joint evidence)...	1170
Carter, George R., M.A. ... ..	Labour Party ... ..	987
Carter, Roger N., F.C.A. ... ..		147
Cash, S. E. ... ..	Federation of British Industries (joint evidence) ...	802
Cash, William, F.C.A. ... ..	Institute of Chartered Accountants ... ..	406
Cholmeley, R. F. ... ..	Incorporated Association of Head Masters ... ..	428
Churchman, Ernest J., J.P. ... ..	Manchester, Salford and Counties Property Owners' Association.	1016
Clift, C. E. ... ..	Manchester and Salford Playing Fields Society ...	1113
Collins, Sir Thomas... ..	Board of Inland Revenue ... ..	14, 1328
Colville, The Hon. George ... ..	Royal National Life-Boat Institution ... ..	743
Congdon, P. J. ... ..	Excise Clerks' Association (joint evidence) ... ..	1302
Cook, F. W., J.P. ... ..	Drapers' Chamber of Trade ... ..	879
Cooper, Newman Hall ... ..	Co-operative Union of Great Britain and Ireland (joint evidence).	912
Cox, H. Bertram ... ..	Board of Inland Revenue ... ..	1317
Cox, Harold ... ..		354
Craig, Commander Herbert James ... ..		593
Crook, Charles W. ... ..	National Union of Teachers ... ..	281
Currie, George W. ... ..	Association of British Chambers of Commerce (joint evidence).	374

Name of witness.	Bodies of persons represented.	Minutes of evidence. Page.
Dagg, J. Ralph, Dp. Ec., J.P. ...		1021
Darwin, Major Leonard ...		783
Dawson, Sidney Stanley, J.P., M. Com., F.C.A.	Association of Trade Protection Societies of the United Kingdom (joint evidence).	854
Dick, L. H. M. ...	Royal National Pension Fund for Nurses ...	248
Dunlop, Robert, J.P. ...	Belfast Property Owners' Association ...	997
Durham, A. W. Robertson, C.A., F.F.A.	Scottish Land and Property Federation (joint evidence).	1104
Eames, Edward ...		745
Eborall, E. A. ...	Association of Tax Surveying Officers (joint evidence)	1270
Edgeworth, Professor Francis		581
Ysidro, M.A., F.B.A., J.P.		
Edwards, Charles, J.P., M.P. ...	South Wales Miners' Federation ...	114
Ereant, A. ...		237
Evans, Edwin, J.P. ...	National Federation of Property Owners and Rate-payers.	997
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Garnett, Henry W. ...	Federation of Master Cotton Spinners' Associations, Ltd. (joint evidence).	688
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Goodwin, Thomas ...	Co-operative Union of Great Britain and Ireland (joint evidence).	912
Gordon, Mrs. Ogilvie, D.Sc., Ph.D.	National Council of Women of Great Britain and Ireland.	61
Gorman, Michael ...		1267
Hall, Frank ...	Miners' Federation of Great Britain (joint evidence)	938
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Harrison, E. R. ...	Board of Inland Revenue ...	308, 708
		751, 1225
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Haslip, Dr. G. E. ...	British Medical Association ...	821
Hatton, J. L. S. ...		1222
Haviland, W. A. ...	Central Landowners' Association ...	1094
	Land Union ...	1094
	Land Agents' Society ...	1094
	Surveyors' Institution ...	1094
	Royal English Arboricultural Society ...	1094
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	Association of Municipal Corporations ...	545
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Hewitt, Copley Delisle ...	Clerks to the Commissioners of Taxes.. ..	1059
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Hobson, Albert J. ...	Glass Research Delegacy, University of Sheffield ...	438
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Home, J. H. Milne ...	Scottish Land and Property Federation (joint evidence).	1104
Hook, A. ...	Board of Inland Revenue ...	477
Hopkins, Richard Borrough	National Federation of Iron and Steel Manufacturers	647
Hopkins, R. V. N., C.B. ...	Board of Inland Revenue ...	1, 185
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Johnston, Alexander ... ..	National Union of Manufacturers (Incorporated) ...	947
Johnstone, Gilbert ... ..	The Committee of the Stock Exchange (joint evidence)	351
Jones, George Morgan Edwardes ...	(Joint evidence) ... ..	255
Jones, Dr. Robert ... ..	Professional Workers' Federation (joint evidence) ...	608
Keay, William ... ..		1382
Keith, Ex-Provost ... ..	Institute of Municipal Treasurers and Accountants...	545
	Association of Municipal Corporations ... ..	545
	London County Council... ..	545
	Convention of Royal Burghs of Scotland, &c., (joint evidence).	545
Kelly, E. J. ... ..	Association of Tax Clerks (joint evidence) ... ..	1101
Lakin-Smith, H., F.C.A. ... ..	Association of British Chambers of Commerce (joint evidence).	374
Leake, P. D., F.C.A.... ..		161
Leake, P. D., F.C.A.... ..	Institution of Mining and Metallurgy... ..	811
Leather, H. D. ... ..	Association of British Chambers of Commerce (joint evidence).	374
Little, H. W., F.C.I.S. ... ..	Cremation Societies (joint evidence), and Cemetery Companies of the Greater London area.	604
London, E. Stanford, C.B.E. ... ..	Board of Inland Revenue ... ..	615, 951
Louis, Professor Henry, M.A., D.Sc., M.Inst.C.E., &c.	British Lead and Zinc Mine Owners' Association and West Coast Hematite Iron Ore Proprietors' Association.	422
Low, George M. ... ..	Associated Scottish Life Offices ... ..	826
Lucas, S. B., B.A. ... ..	Incorporated Association of Assistant Masters in Secondary Schools.	544
Luya, Thomas, LL.B. ... ..		270
Lyon, Hugh ... ..	Parliamentary Committee of the Scottish Trades Union Congress (joint evidence).	932
Mace, F. L. ... ..	Board of Inland Revenue ... ..	506
Macintosh, Robert ... ..	Co-operative Union of Great Britain and Ireland (joint evidence).	912
Mackie, John, F.C.A. ... ..		1214
Macnaghten, Stuart ... ..	Life Offices principally concerned in the transaction of Foreign Life Assurance business.	826
Martineau, Philip Hubert ... ..		1189
Martin, Sir James ... ..	London Chamber of Commerce (joint evidence) ...	285
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Nelson, C. Hewetson, J.P. ... ..		968
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Norman, F. H. ... ..	Professional Workers' Federation (joint evidence) ...	608
Norton, G. P. ... ..	Association of British Chambers of Commerce (joint evidence).	374
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Osler, R. W. ... ..	Association of Tax Surveying Officers (joint evidence)	1270
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Partridge, The Revd. Canon Frank	Central Board of Finance of the Church of England	739
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Phillips, Dr. Marion ... ..	Standing Joint Committee of Industrial Women's Organisations.	158
Piggott, Arthur Edwin ... ..	Cremation Societies (joint evidence) ... ..	604
Pool, A. F., O.B.E. ... ..	Board of Inland Revenue ... ..	634
Pratt, Councillor Thomas ... ..	National Chamber of Trade (joint evidence) ... ..	974

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Purdie, Mrs. E. Ayres, F.L.A.A. ...	Women's Freedom League ... ..	329
Quin, Stewart Blacker, F.C.A. ...	Association of British Chambers of Commerce (joint evidence).	374
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Rawes, G. J. ... ..	Association of Tax Clerks (joint evidence) ...	1101
Rayner, William George ... ..	Society of Incorporated Accountants and Auditors ...	430
Reinganum, Percy E. ... ..	London Chamber of Commerce (joint evidence) ...	285
Rintoul, Peter ... ..	Chartered Accountants of Scotland ... ..	1251
Ryde, Arthur Lyon ... ..	Surveyors' Institution ... ..	778
Schooling, William, C.B.E. ... ..		45
Scrimgeour, John A. ... ..	The Committee of the Stock Exchange (joint evidence)	351
Sewell, Samuel James ... ..	Hire Traders' Protection Association (joint evidence)	1204
Sharland, W. ... ..	Board of Inland Revenue ... ..	1028
Shirkie, Robert ... ..	Parliamentary Committee of the British Trades Union Congress.	440
Singer, Adam Mortimer ... ..	(Joint evidence) ... ..	255
Spry, C. G. ... ..	Board of Inland Revenue ... ..	125, 497
Staines, W. Leonard... ..	Central Association of Accountants (joint evidence)	1170
Stamp, J. C., C.B.E., D.Sc....		456
Steel, James, M.A., F.S.I., F.A.I. ...	Property Owners' and Factors' Association (Glasgow), Ltd.	1007
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Stewart, John ... ..	National Farmers' Union of Scotland ... ..	1167
Sulley, Philip ... ..		1158
Teale, George Edward ... ..	Hire Traders' Protection Association (joint evidence)	1204
Thompson, E. R. ... ..	Federation of Grocers' Associations of the United Kingdom.	910
Towle, F. S. ... ..	Association of Tax Surveying Officers (joint evidence).	1049
Tudor, Henry Edmund ... ..	Hire Traders' Protection Association (joint evidence)	1204
Vestey, Sir William... ..		450
Walker, Councillor James ... ..	Parliamentary Committee of the Scottish Trades Union Congress (joint evidence).	932
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	Agricultural Seed Trade Association ... ..	980
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	Association of Municipal Corporations ... ..	545
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	Royal English Arboricultural Society ... ..	1094
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	English Forestry Association ... ..	1094
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Agricultural Seed Trade Association ... ..	Albert E. K. Wherry ... ..	980
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Assessors and Collectors of Government Taxes, National Association of.	R. E. Fisher ... ..	1081
Assistant Masters in Secondary Schools, Incorporated Association of.	Stanley Brown ... ..	1081
	S. B. Lucas ... ..	544
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Belfast Property Owners' Association ... ..	Robert Dunlop ... ..	997
Birmingham Corporation Savings Bank ... ..	J. P. Hilton ... ..	645
Bishops of the Church of England, The ... ..	The Bishop of Bristol ... ..	659
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	E. R. Harrison ... ..	308, 708
		751, 1225
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	A. Hook ... ..	477
	R. V. N. Hopkins ... ..	1, 185
	E. Stanford London... ..	615, 951
	F. L. Mace ... ..	506
	A. F. Pool ... ..	634
	W. Sharland ... ..	1028
	C. G. Spry ... ..	125, 497
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Corporation of the City of London ... ..	See London.	
Cotton Spinners' Associations, Limited, Federation of Master.	See Master.	
Cremation Society of England (and cremation authorities generally)	A. E. Piggott... ..	604
	H. W. Littler. ... ..	604
Drapers' Chamber of Trade ... ..	F. W. Cook. ... ..	879
Duplication of Income Tax within the Empire, Association to Protest against the.	Sir Frederick Young ... ..	32
English Forestry Association ... ..	W. A. Haviland ... ..	1094
	Leslie S. Wood ... ..	1094
Equal Citizenship, National Union of Societies for ...	Mrs. Hubback ... ..	138
Excise Clerks' Association ... ..	P. J. Congdon ... ..	1302
	Colonel H. D. Henderson ... ..	1302
Farmers' Union of Scotland, National... ..	John Stewart ... ..	1167
Federation of British Industries ... ..	Max Muspratt ... ..	802
	Thomas Biggart ... ..	802
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Head Masters, Incorporated Association of ... ..	R. F. Cholmeley ... ..	428
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Imperial Commercial Association ... ..	John Montgomerie ... ..	872
Industrial Women's Organisations, Standing Joint Committee of.	Dr. Marion Phillips... ..	158
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Landowners' Association, Central ... ..	W. A. Haviland ... ..	1094
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Landowners' Co-operative Forestry Society, Limited	W. A. Haviland ... ..	1094
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tion of.	Clement Buckeridge	106
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English Forestry Assoc.	W. A. Haviland ... ..	1094
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Equal Citizenship, National ... ..	J. M. Matthews ... ..	1101
Excise Clerks' Association	G. J. Rawes ... ..	1101
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Farmers' Union of Scotland Association of ... ..	F. S. Towle ... ..	1049
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