

PLEASE QUOTE



PART I	Payable		TOTAL	
	NET AMOUNT PAYABLE AS COMPUTED IN PART II	£ 1645.00		
		£ 264.00		
		£ 1909.00		

**CONFIDENTIAL**  
**N R S Fielding**  
**c/o the Governor**  
**H M Prison Bristol**  
**Cambridge Road**  
**BRISTOL**

**Notice of Assessment**

This notice is addressed to you personally as required by law, but if you have a professional adviser or agent, it is desirable that you should let him see it immediately.

**Appeals**

If you do not agree with the assessment(s) whether or not tax or Class 4 National Insurance contribution is payable you can appeal by giving me notice in writing, stating the grounds of the appeal, within thirty days of the date of issue above. If you believe you are overcharged by the assessment you may, in addition to making an appeal, apply within the same period to postpone payment of some or all of the tax etc. charged by the assessment. This application must be in writing and must state the amount by which you consider you are overcharged and the grounds for that belief. If the appeal cannot be settled by agreement between us it will be heard and determined by the Commissioners, an independent appeal body. You will, in this case, be notified of the meeting of the Commissioners and should either attend or be represented. Similar provisions apply to the application for postponement of payment of tax, etc.

An "E" before any item on this notice means that the amount has been estimated in the absence of information needed to determine it. If you are dissatisfied with the estimate, you should appeal (the note above tells you how to do this) and as soon as possible let me have the information I need. If you do not know what further information is required, please ask when sending in your appeal.

**Payment**

Where any tax and/or Class 4 National Insurance Contribution is payable the amount is shown in Part I. Unless you appeal and apply to postpone payment of tax payment should be made in accordance with the "Directions as to payment" on the attached notice to pay without further request. Interest is chargeable on overdue tax and your attention is drawn to the enclosed notes.

**Personal Reliefs**

- Income tax**  
The personal reliefs apply only to individuals. If the full reliefs are not shown in Part II, please refer to any notice issued in relation to other source(s) of income, for example, a PAYE coding notice. In the case of a partnership, particulars of reliefs have been or will be given in notification to the individual partners.
- Class 4 National Insurance Contributions**  
No personal reliefs are due.

**Part II ASSESSMENT PARTICULARS**

Profits of trade, etc.			
<b>Drug Salesman</b>		<b>4700</b>	
Balancing Charge			
<b>DEDUCTIONS -</b>			
Retirement annuity payts. ....			
Capital Allow. ....			
Losses ....			
Building Socy./other loan int.			
<b>ALLOWANCES -</b>			
Personal: Wife's Earned Income	1685		
Housekeeper/Addl. Personal			
Children ....			
Dependent Relative ....			
less Family allow. deduction ...			
<b>Total Allowances</b>	<b>1685</b>		
less allowed in Part III ...	<b>NIL</b>		
Balance given in this assessment		<b>NIL</b>	
<b>NET AMOUNT CHARGEABLE TO TAX</b>		<b>4700</b>	
Tax chargeable -			
basic rate at 35% on £ 4700		<b>1645 00</b>	
Higher Rate(s) on £			
Additional Rate(s) on investment income			
Life Insc. Relief % on £			
<b>NET TAX PAYABLE</b>		<b>1645 00</b>	
<b>CLASS 4 NIC Profit</b>	<b>4700</b>		
Lower limit			
Chargeable at % on <b>3300 Max</b>		<b>264 00</b>	

**HA MACKINLAY**  
 HM Inspector of Taxes  
 (Twickenham District)  
 Regal House  
 London Road  
 Twickenham M11dx  
 (714) TW13QR

Net profit from food retailing 1707  
 Less Lower Limit 1600  
 charged 107

Part III	Allows.	Income charged at					
		35%	%	%	%	%	%
Allocation of allowances, etc.							
<b>Food Retailer 1707</b>	1685	22					
Family Allowances							
Totals		4700					
<b>302B (NEW) This assessment</b>		4722					

profit from Drug Sales 4700  
 1685  
 107  
 4593  
 ∴ Chare Max 3300