

A

**SUPPLEMENTARY FINANCIAL STATEMENT (1964-65)
(NOVEMBER 1964)**

12 NOV 1964

**RETURN to an Order of the Honourable The House of Commons
dated 11 November, 1964:—for**



**STATEMENT of CHANGES in TAXATION as proposed by the
CHANCELLOR OF THE EXCHEQUER**

Treasury Chambers,
11 November, 1964 } **NIALL MACDERMOT**

(Mr. Niall MacDermot)

*Ordered by The House of Commons to be Printed
11 November, 1964*

LONDON

HER MAJESTY'S STATIONERY OFFICE

PRICE 1s. 6d. NET

PROPOSED CHANGES IN TAXATION

INLAND REVENUE

INCOME TAX

It is proposed to increase the standard rate of income tax for 1965-66 by 6*d.*, from 7*s.* 9*d.* to 8*s.* 3*d.*

CUSTOMS AND EXCISE

TEMPORARY CHARGE ON IMPORTS

It is proposed to provide for the imposition of a temporary charge at the rate of 15 per cent *ad valorem* on all goods, other than those classes of goods specifically excepted (principally foodstuffs, unmanufactured tobacco, fuel and certain basic raw materials for industry), imported on or after 27th October, 1964.

TAX REBATES FOR EXPORTS

It is proposed to provide powers to make payments to exporters of sums broadly equivalent to the amount of certain indirect taxes, namely the hydrocarbon oil duty, motor vehicle excise duty and purchase tax on purchases on current account, which enter into the cost of production of exported goods but which are not repayable or drawn back under existing provisions. These tax rebates will be at various flat rates and will apply to goods exported on or after 26th October, 1964.

HYDROCARBON OIL DUTY

It is proposed to increase by 6*d.* a gallon the duties on light hydrocarbon oils, heavy hydrocarbon oils used as road fuel, petrol substitutes and power methylated spirits. This change will take effect from 6 p.m. on 11th November, 1964. The existing duties and the proposed duties are as follows:

	Existing duties		Proposed duties	
	Rate per gallon <i>s.</i> <i>d.</i>		Rate per gallon <i>s.</i> <i>d.</i>	
<i>Customs—</i>				
Light oils	2	9	3	3
Heavy oils used as road fuel	2	9	3	3
<i>Excise—</i>				
Light oils	1	6	2	0*
Heavy oils used as road fuel	1	6	2	0*
Petrol substitutes†	1	6	2	0*
Power methylated spirits (power alcohol)	2	9	3	3

* From 1st January, 1965, these rates will become 3*s.* 3*d.* a gallon, under the provisions of Section 5 of the Finance Act 1964.

† Petrol substitutes are defined as any liquid intended to take the place of petrol as fuel for internal combustion piston engines, being neither a hydrocarbon oil nor power methylated spirits.

ESTIMATED EFFECT OF CHANGES IN TAXATION

	Estimate for 1964-65	Estimate for a full year
	£ million	£ million
INLAND REVENUE		
Income tax—		
Increase of 6d. in standard rate from 7s. 9d. to 8s. 3d.	—	+122
CUSTOMS AND EXCISE		
Temporary charge on imports	*	*
Tax rebates for exports	†	†
Hydrocarbon oil duty	+ 32	+ 93

[£100.2[⊕]]

* The yield from the proposed temporary charge on imports is estimated to be at an annual rate in the region of £200 million; and the charge may produce about £90 million in the remainder of 1964-65. The actual receipts will depend on the extent to which it affects the value of imports.

† The cost cannot be determined until the rates of rebate applicable to different classes of goods have been calculated. On the basis of an average rate of about 1½ per cent., and at the present level of exports, the annual cost is estimated at approximately £75 million. The amount which will become payable during 1964-65 will depend on arrangements to be announced later for receiving and paying claims.

⊕ actual increase 1965/66.
£121.08 incr on personal sect.

Δ £126 @ 1963-4 levels, 94.
£100.2 incr on pers. sect. } ✓

INCOME TAX

Amount of tax and effective rate of tax per pound of income for specimen incomes

NOTES

The following tables show the tax payable after taking account of the personal allowance or personal allowances appropriate to the case, an allowance for National Insurance contributions and, where applicable, the earned income relief or small income relief. The taxpayer may be entitled to further reliefs which would reduce the tax payable (for examples see below); if, on the other hand, he is not entitled to the allowance assumed for National Insurance contributions, the tax payable may be greater.

The amount of the allowance for National Insurance contributions taken into account where the income is all earned is that for an adult employee, and where the income is all from investments it is the allowance for a non-employed male.

Age relief

Where a taxpayer (or his wife) is over 65 and his total income does not exceed £900 he is entitled to age relief which gives relief equivalent to the earned income relief on any investment income he may have and so reduces the tax payable on incomes up to £900 to that chargeable on earned income. Where the total income is not much above this amount marginal relief may be due so that the full tax is not payable until the marginal relief runs out.

Age exemption

Where a single person is over 65 and his total income does not exceed £360 no tax is payable. In the case of a married couple where either husband or wife is over 65 and the total income does not exceed £575 no tax is payable. Where the total income is only slightly above the appropriate limit marginal relief is given, so that the full tax is not payable until the marginal relief runs out.

The "proposed charge, 1965-66" comprises the income tax at the rates proposed and surtax (if any) calculated at the rates applicable to 1963-64.

INCOME TAX—continued

(1) Persons without Children—Income up to £20 a week, all Earned

Income	Single Persons				Married Couples			
	Charge for 1964-65		Proposed Charge 1965-66		Charge for 1964-65		Proposed Charge 1965-66	
	Income Tax	Effective Rate	Income Tax	Effective Rate	Income Tax	Effective Rate	Income Tax	Effective Rate
£	£ s. d.	s. d.	£ s. d.	s. d.	£ s. d.	s. d.	£ s. d.	s. d.
312 (£6 a week)	4 2 8	— 3	4 2 8	— 3	—	—	—	—
364 (£7 „)	12 4 5	— 8	12 4 5	— 8	—	—	—	—
416 (£8 „)	20 9 4	1 0	20 9 4	1 0	—	—	—	—
468 (£9 „)	32 12 0	1 4½	32 12 0	1 4½	4 8 0	— 2½	4 8 0	— 2½
520 (£10 „)	44 14 8	1 8½	44 14 8	1 8½	12 9 9	— 6	12 9 9	— 6
572 (£11 „)	56 17 4	2 0	56 17 4	2 0	20 17 4	— 9	20 17 4	— 9
624 (£12 „)	69 0 0	2 2½	69 0 0	2 2½	33 0 0	1 0½	33 0 0	1 0½
676 (£13 „)	81 9 3	2 5	81 11 2	2 5	45 2 8	1 4	45 2 8	1 4
728 (£14 „)	97 2 8	2 8	98 4 10	2 8½	57 5 4	1 7	57 5 4	1 7
780 (£15 „)	112 16 2	2 10½	114 18 6	2 11½	69 8 0	1 9½	69 8 0	1 9½
832 (£16 „)	128 9 7	3 1	131 12 2	3 2	81 19 7	1 11½	82 2 2	1 11½
884 (£17 „)	144 3 0	3 3	148 5 10	3 4½	97 13 0	2 2½	98 15 10	2 3
936 (£18 „)	159 16 6	3 5	164 19 6	3 6½	113 6 6	2 5	115 9 6	2 5½
988 (£19 „)	175 9 11	3 6½	181 13 2	3 8	128 19 11	2 7½	132 3 2	2 8
1,040 (£20 „)	191 3 4	3 8	198 6 10	3 10	144 13 4	2 9½	148 16 10	2 10½

INCOME TAX—continued

(3) Single Persons

Income	Income all Earned				Income all from Investments			
	Charge for 1964-65		Proposed Charge 1965-66		Charge for 1964-65		Proposed Charge 1965-66	
	Income Tax (and Surtax if any)	Effective Rate	Income Tax (and Surtax if any)	Effective Rate	Income Tax (and Surtax if any)	Effective Rate	Income Tax (and Surtax if any)	Effective Rate
£	£ s. d.	s. d.	£ s. d.	s. d.	£ s. d.	s. d.	£ s. d.	s. d.
300	2 5 4	- 2	2 5 4	- 2	1 9 4	- 1	1 9 4	- 1
350	10 0 10	- 7	10 0 10	- 7	9 4 10	- 6½	9 4 10	- 6½
400	17 16 5	- 10½	17 16 5	- 10½	17 0 5	- 10	17 0 5	- 10
450	28 8 0	1 3	28 8 0	1 3	27 4 0	1 2½	27 4 0	1 2½
500	40 1 4	1 7	40 1 4	1 7	52 4 0	2 1	52 4 0	2 1
600	63 8 0	2 1½	63 8 0	2 1½	102 4 0	3 5	102 4 0	3 5
700	88 13 11	2 6½	89 5 2	2 6½	147 8 6	4 2½	151 15 6	4 4
800	118 16 8	2 11½	121 6 10	3 0½	186 3 6	4 8	193 0 6	4 10
900	148 19 6	3 3½	153 8 6	3 5	224 18 6	5 0	234 5 6	5 2½
1,000	179 2 3	3 7	185 10 2	3 8½	263 13 6	5 3½	275 10 6	5 6
1,100	209 5 0	3 9½	217 11 10	3 11½	302 8 6	5 6	316 15 6	5 9
1,200	239 7 10	4 0	249 13 6	4 2	341 3 6	5 8	358 0 6	5 11½
1,300	269 10 7	4 2	281 15 2	4 4	379 18 6	5 10	399 5 6	6 1½
1,400	299 13 4	4 3½	313 16 10	4 6	418 13 6	6 0	440 10 6	6 3½
1,500	329 16 2	4 5	345 18 6	4 7½	457 8 6	6 1	481 15 6	6 5
1,600	359 18 11	4 6	378 0 2	4 8½	496 3 6	6 2½	523 0 6	6 6½
1,700	390 1 8	4 7	410 1 10	4 10	534 18 6	6 3½	564 5 6	6 7½
1,800	420 4 6	4 8	442 3 6	4 11	573 13 6	6 4½	605 10 6	6 8½
1,900	450 7 3	4 9	474 5 2	5 0	612 8 6	6 5½	646 15 6	6 9½
2,000	480 10 0	4 9½	506 6 10	5 1	651 3 6	6 6	688 0 6	6 10½
2,250	555 17 0	4 11½	586 11 0	5 2½	770 9 0	6 10	813 11 0	7 3
2,500	631 3 11	5 0½	666 15 2	5 4	892 6 6	7 1½	941 13 6	7 6½
2,750	706 10 10	5 1½	746 19 4	5 5	1,019 16 0	7 5	1,075 8 0	7 10
3,000	781 17 10	5 2½	827 3 6	5 6	1,147 18 6	7 8	1,209 15 6	8 1
3,500	932 11 8	5 4	987 11 10	5 7½	1,427 17 6	8 2	1,502 4 6	8 7
4,000	1,083 5 7	5 5	1,148 0 2	5 9	1,709 2 6	8 6½	1,795 19 6	9 0
4,500	1,255 5 9	5 7	1,331 2 3	5 11	2,014 1 6	8 11½	2,113 8 6	9 4½
5,000	1,427 10 2	5 8½	1,514 8 11	6 0½	2,320 6 6	9 3½	2,432 3 6	9 8½
6,000	1,867 14 11	6 2½	1,976 18 1	6 7	2,981 10 6	9 11½	3,118 7 6	10 4½
7,000	2,361 1 3	6 9	2,492 8 10	7 1½	3,692 14 6	10 6½	3,854 11 6	11 0
8,000	2,893 5 4	7 3	3,046 17 5	7 7½	4,405 4 6	11 0	4,592 1 6	11 6
9,000	3,464 7 3	7 8½	3,640 3 9	8 1	5,166 8 6	11 6	5,378 5 6	11 11½
10,000	4,078 14 0	8 2	4,276 18 0	8 6½	5,928 18 6	11 10½	6,165 15 6	12 4
12,000	5,525 2 0	9 2½	5,773 6 0	9 7½	7,552 12 6	12 7	7,839 9 6	13 1
15,000	7,884 0 0	10 6	8,207 4 0	10 11½	10,138 16 6	13 6	10,500 13 6	14 0
20,000	12,203 12 0	12 2½	12,651 16 0	12 8	14,575 13 6	14 7	15,062 10 6	15 1
25,000	16,641 2 0	13 4	17,214 6 0	13 9½	19,013 3 6	15 2½	19,625 0 6	15 8½
30,000	21,078 12 0	14 0½	21,776 16 0	14 6	23,450 13 6	15 7½	24,187 10 6	16 1½
40,000	29,953 12 0	14 11½	30,901 16 0	15 5½	32,325 13 6	16 2	33,312 10 6	16 8
50,000	38,828 12 0	15 6½	40,026 16 0	16 0	41,200 13 6	16 6	42,437 10 6	16 11½
100,000	83,203 12 0	16 7½	85,651 16 0	17 1½	85,575 13 6	17 1½	88,062 10 6	17 7½

INCOME TAX—continued

(4) Married Couples without Children

Income	Income all Earned				Income all from Investments										
	Charge for 1964-65		Proposed Charge 1965-66		Charge for 1964-65		Proposed Charge 1965-66								
	Income Tax (and Surtax if any)	Effective Rate	Income Tax (and Surtax if any)	Effective Rate	Income Tax (and Surtax if any)	Effective Rate	Income Tax (and Surtax if any)	Effective Rate							
£	£	s.	d.	s.	d.	£	s.	d.	s.	d.	£	s.	d.	s.	d.
450	1	12	0	—	1	1	12	0	—	1	—	16	0	—	0½
500	9	7	6	—	4½	9	7	6	—	4½	25	16	0	1	0½
600	27	8	0	—	11	27	8	0	—	11	66	4	0	2	2½
700	50	14	8	1	5½	50	14	8	1	5½	100	18	6	2	11
800	74	1	4	1	10	74	1	4	1	10	139	13	6	3	7
900	102	9	6	2	3½	103	18	6	2	3½	178	8	6	3	11½
1,000	132	12	3	2	8	136	0	2	2	8½	217	3	6	4	4
1,100	162	15	0	2	11½	168	1	10	3	0½	255	18	6	4	8
1,200	192	17	10	3	2½	200	3	6	3	4	294	13	6	4	11
1,300	223	0	7	3	5	232	5	2	3	7	333	8	6	5	1½
1,400	253	3	4	3	7½	264	6	10	3	9½	372	3	6	5	4
1,500	283	6	2	3	9½	296	8	6	3	11½	410	18	6	5	5½
1,600	313	8	11	3	11	328	10	2	4	1½	449	13	6	5	7½
1,700	343	11	8	4	0½	360	11	10	4	3	488	8	6	5	9
1,800	373	14	6	4	2	392	13	6	4	4½	527	3	6	5	10½
1,900	403	17	3	4	3	424	15	2	4	5½	565	18	6	5	11½
2,000	434	0	0	4	4	456	16	10	4	7	604	13	6	6	0½
2,250	509	7	0	4	6½	537	1	0	4	9½	711	19	0	6	4
2,500	584	13	11	4	8	617	5	2	4	11½	833	16	6	6	8
2,750	660	0	10	4	9½	697	9	4	5	1	958	6	0	6	11½
3,000	735	7	10	4	11	777	13	6	5	2	1,086	8	6	7	3
3,500	886	1	8	5	1	938	1	10	5	4½	1,360	7	6	7	9½
4,000	1,036	15	7	5	2	1,098	10	2	5	6	1,641	12	6	8	2½
4,500	1,208	15	9	5	4½	1,281	12	3	5	8½	1,940	11	6	8	7½
5,000	1,381	0	2	5	6½	1,464	18	11	5	10½	2,246	16	6	9	0
6,000	1,806	4	11	6	0	1,912	8	1	6	4½	2,902	0	6	9	8
7,000	2,293	11	3	6	6½	2,421	18	10	6	11	3,607	4	6	10	3½
8,000	2,819	15	4	7	0½	2,970	7	5	7	5	4,319	14	6	10	9½
9,000	3,384	17	3	7	6½	3,557	13	9	7	11	5,074	18	6	11	3½
10,000	3,993	4	0	8	0	4,188	8	0	8	4½	5,837	8	6	11	8
12,000	5,433	12	0	9	0½	5,678	16	0	9	5½	7,455	2	6	12	5
15,000	7,786	10	0	10	4½	8,106	14	0	10	9½	10,035	6	6	13	4½
20,000	12,097	2	0	12	1	12,542	6	0	12	6½	14,469	3	6	14	5½
25,000	16,534	12	0	13	2½	17,104	16	0	13	8	18,906	13	6	15	1½
30,000	20,972	2	0	14	0	21,667	6	0	14	5½	23,344	3	6	15	7
40,000	29,847	2	0	14	11	30,792	6	0	15	5	32,219	3	6	16	1½
50,000	38,722	2	0	15	6	39,917	6	0	15	11½	41,094	3	6	16	5½
100,000	83,097	2	0	16	7½	85,542	6	0	17	1½	85,469	3	6	17	1

(5) Married Couples with one Child—Income £1,000 and over, all Earned

Income £	One Child not over 11				One Child over 11, but not over 16				One Child over 16			
	Charge for 1964-65		Proposed Charge 1965-66		Charge for 1964-65		Proposed Charge 1965-66		Charge for 1964-65		Proposed Charge 1965-66	
	Income Tax (and Surtax if any)	Effective Rate	Income Tax (and Surtax if any)	Effective Rate	Income Tax (and Surtax if any)	Effective Rate	Income Tax (and Surtax if any)	Effective Rate	Income Tax (and Surtax if any)	Effective Rate	Income Tax (and Surtax if any)	Effective Rate
1,000	£ 88 1 0	s. 1 9	£ 88 11 5	s. 1 9½	£ 78 14 8	s. 1 7	£ 78 14 8	s. 1 7	£ 71 4 8	s. 1 5	£ 71 4 8	s. 1 5
1,100	118 3 9	2 2	120 13 1	2 2½	108 10 0	1 11½	110 6 10	2 0	98 16 3	1 9½	100 0 7	1 10
1,200	148 6 7	2 5½	152 14 9	2 6½	138 12 10	2 3½	142 8 6	2 4½	128 19 1	2 2	132 2 3	2 2½
1,300	178 9 4	2 9	184 16 5	2 10	168 15 7	2 7	174 10 2	2 8	159 1 10	2 5½	164 3 11	2 6½
1,400	208 12 1	3 0	216 18 1	3 1	198 18 4	2 10	206 11 10	2 11½	189 4 7	2 8½	196 5 7	2 9½
1,500	238 14 11	3 2	248 19 9	3 4	229 1 2	3 0½	238 13 6	3 2	219 7 5	2 11	228 7 3	3 0½
1,600	268 17 8	3 4½	281 1 5	3 6	259 3 11	3 3	270 15 2	3 4½	249 10 2	3 1½	260 8 11	3 3
1,700	299 0 5	3 6	313 3 1	3 8	289 6 8	3 5	302 16 10	3 7	279 12 11	3 3½	292 10 7	3 5½
1,800	329 3 3	3 8	345 4 9	3 10	319 9 6	3 6½	334 18 6	3 8½	309 15 9	3 5½	324 12 3	3 7½
1,900	359 6 0	3 9½	377 6 5	3 11½	349 12 3	3 8	367 0 2	3 10½	339 18 6	3 7	356 13 11	3 9
2,000	389 8 9	3 10½	409 8 1	4 1	379 15 0	3 9½	399 1 10	4 0	370 1 3	3 8½	388 15 7	3 10½
2,250	464 15 9	4 1½	489 12 3	4 4	455 2 0	4 0½	479 6 0	4 3	445 8 3	3 11½	468 19 9	4 2
2,500	540 2 8	4 4	569 16 5	4 6½	530 8 11	4 3	559 10 2	4 5½	520 15 2	4 2	549 3 11	4 4½
2,750	615 9 7	4 5½	650 0 7	4 8½	605 15 10	4 5	639 14 4	4 8	596 2 1	4 4	629 8 1	4 7
3,000	690 16 7	4 7½	730 4 9	4 10½	681 2 10	4 6½	719 18 6	4 9½	671 9 1	4 5½	709 12 3	4 9
3,500	841 10 5	4 9½	890 13 1	5 1	831 16 8	4 9	880 6 10	5 0½	822 2 11	4 8½	870 0 7	4 11½
4,000	992 4 4	4 11½	1,051 1 5	5 3	982 10 7	4 11	1,040 15 2	5 2½	972 16 10	4 10½	1,030 8 11	5 2
4,500	1,164 4 6	5 2	1,234 3 6	5 6	1,154 10 9	5 1½	1,223 17 3	5 5½	1,144 17 0	5 1	1,213 11 0	5 4½
5,000	1,336 8 11	5 4	1,417 10 2	5 8	1,326 15 2	5 3½	1,407 3 11	5 7½	1,317 1 5	5 3	1,396 17 8	5 7
6,000	1,747 6 2	5 10	1,850 11 10	6 2	1,734 9 11	5 9½	1,837 3 1	6 1½	1,721 13 8	5 9	1,823 14 4	6 1
7,000	2,228 17 6	6 4½	2,354 7 7	6 8½	2,214 16 3	6 4	2,339 13 10	6 8	2,200 15 0	6 3½	2,325 0 1	6 7½
8,000	2,749 6 7	6 10½	2,897 1 2	7 3	2,734 0 4	6 10	2,881 2 5	7 2½	2,718 14 1	6 9½	2,865 3 8	7 2
9,000	3,308 13 6	7 4	3,478 12 6	7 9	3,292 2 3	7 4	3,461 8 9	7 8½	3,275 11 0	7 3½	3,444 5 0	7 8
10,000	3,911 5 3	7 10	4,103 11 9	8 2½	3,893 9 0	7 9½	4,085 3 0	8 2	3,875 12 9	7 9	4,066 14 3	8 1½
12,000	5,345 18 3	8 11	5,588 4 9	9 4	5,326 17 0	8 10½	5,568 11 0	9 3½	5,307 15 9	8 10	5,548 17 3	9 3
15,000	7,693 1 3	10 3	8,010 7 9	10 8	7,672 15 0	10 3	7,989 9 0	10 8	7,652 8 9	10 2½	7,968 10 3	10 7½
20,000	11,995 0 9	12 0	12,437 7 3	12 5	11,972 17 0	11 11½	12,414 11 0	12 5	11,950 13 3	11 11½	12,391 14 9	12 4½
25,000	16,432 10 9	13 2	16,999 17 3	13 7	16,410 7 0	13 1½	16,977 1 0	13 7	16,388 3 3	13 1½	16,954 4 9	13 7
30,000	20,870 0 9	13 11	21,562 7 3	14 4½	20,847 17 0	13 11	21,539 11 0	14 4½	20,825 13 3	13 10½	21,516 14 9	14 4
40,000	29,745 0 9	14 10½	30,687 7 3	15 4	29,722 17 0	14 10½	30,664 11 0	15 4	29,700 13 3	14 10	30,641 14 9	15 4
50,000	38,620 0 9	15 5½	39,812 7 3	15 11	38,597 17 0	15 5½	39,789 11 0	15 11	38,575 13 3	15 5	39,766 14 9	15 11
100,000	82,995 0 9	16 7	85,437 7 3	17 1	82,972 17 0	16 7	85,414 11 0	17 1	82,950 13 3	16 7	85,391 14 9	17 1

INCOME TAX—continued

(6) Married Couples with two Children—Income £1,000 and over, all Earned

Income	Two Children not over 11				Two Children over 11, but not over 16				Two Children over 16											
	Charge for 1964-65		Proposed Charge 1965-66		Charge for 1964-65		Proposed Charge 1965-66		Charge for 1964-65		Proposed Charge 1965-66									
	Income Tax (and Surtax if any)	Effective Rate	Income Tax (and Surtax if any)	Effective Rate	Income Tax (and Surtax if any)	Effective Rate	Income Tax (and Surtax if any)	Effective Rate	Income Tax (and Surtax if any)	Effective Rate	Income Tax (and Surtax if any)	Effective Rate								
£	£	s.	d.	s.	d.	£	s.	d.	s.	d.	£	s.	d.	s.	d.	£	s.	d.	s.	d.
1,000	51	14	8	1	0½	51	14	8	1	0½	36	14	8	-	9	36	14	8	-	5
1,100	75	1	4	1	4½	75	1	4	1	4½	60	1	4	1	1	60	1	4	1	1
1,200	103	15	4	1	9	105	6	0	1	9	84	7	10	1	5	84	13	6	1	5
1,300	133	18	1	2	0½	137	7	8	2	1½	114	10	7	1	9	116	15	2	1	9½
1,400	164	0	10	2	4	169	9	4	2	5	144	13	4	2	1	148	16	10	2	1½
1,500	194	3	8	2	7	201	11	0	2	8	174	16	2	2	4	180	18	6	2	5
1,600	224	6	5	2	9½	233	12	8	2	11	204	18	11	2	6½	213	0	2	2	8
1,700	254	9	2	3	0	265	14	4	3	1½	235	1	8	2	9	245	1	10	2	10½
1,800	284	12	0	3	2	297	16	0	3	3½	265	4	6	2	11½	277	3	6	3	1
1,900	314	14	9	3	4	329	17	8	3	5½	295	7	3	3	1½	309	5	2	3	3
2,000	344	17	6	3	5½	361	19	4	3	7½	325	10	0	3	3	341	6	10	3	5
2,250	420	4	6	3	9	442	3	6	3	11	400	17	0	3	7	421	11	0	3	9
2,500	495	11	5	3	11½	522	7	8	4	2	476	3	11	3	9½	501	15	2	4	0
2,750	570	18	4	4	2	602	11	10	4	4½	551	10	10	4	0	581	19	4	4	3
3,000	646	5	4	4	3½	682	16	0	4	6½	626	17	10	4	2	662	3	6	4	5
3,500	796	19	2	4	6½	843	4	4	4	10	777	11	8	4	5½	822	11	10	4	8½
4,000	947	13	1	4	9	1,003	12	8	5	0	928	5	7	4	7½	983	0	2	4	11
4,500	1,119	13	3	4	11½	1,186	14	9	5	3½	1,100	5	9	4	10½	1,166	2	3	5	2
5,000	1,291	17	8	5	2	1,370	1	5	5	6	1,272	10	2	5	1	1,349	8	11	5	5
6,000	1,688	7	5	5	7½	1,788	15	7	5	11½	1,663	11	9	5	6½	1,762	14	11	5	10½
7,000	2,164	3	9	6	2	2,286	16	4	6	6½	2,136	1	3	6	1	2,257	8	10	6	5½
8,000	2,678	17	10	6	8½	2,823	14	11	7	0½	2,648	5	4	6	7½	2,791	17	5	7	0
9,000	3,232	9	9	7	2	3,399	11	3	7	6½	3,199	7	3	7	1½	3,365	3	9	7	5½
10,000	3,829	6	6	7	8	4,018	15	6	8	0½	3,793	14	0	7	7	3,981	18	0	7	11½
12,000	5,258	4	6	8	9	5,497	13	6	9	2	5,220	2	0	8	8½	5,458	6	0	9	1
15,000	7,599	12	6	10	1½	7,914	1	6	10	6½	7,559	0	0	10	1	7,872	4	0	10	6
20,000	11,892	19	6	11	10½	12,332	8	6	12	4	11,848	12	0	11	10	12,286	16	0	12	3½
25,000	16,330	9	6	13	1	16,894	18	6	13	6	16,286	2	0	13	0½	16,849	6	0	13	6
30,000	20,767	19	6	13	10	21,457	8	6	14	3½	20,723	12	0	13	10	21,411	16	0	14	3½
40,000	29,642	19	6	14	10	30,582	8	6	15	3½	29,598	12	0	14	9½	30,536	16	0	15	3
50,000	38,517	19	6	15	5	39,707	8	6	15	10½	38,473	12	0	15	4½	39,661	16	0	15	10½
100,000	82,892	19	6	16	7	85,332	8	6	17	1	82,848	12	0	16	7	85,286	16	0	17	0½
																82,804	4	6	16	6½
																85,241	3	6	17	0½

INCOME TAX—continued

(7) Married Couples with three Children—Income £1,000 and over, all Earned

5031 Wt. 746/182 K112 11/64 F.O.P.

Income	Three Children not over 11				Three Children over 11, not over 16				Three Children over 16																
	Charge for 1964-65		Proposed Charge 1965-66		Charge for 1964-65		Proposed Charge 1965-66		Charge for 1964-65		Proposed Charge 1965-66														
	Income Tax (and Surtax if any)	Effective Rate	Income Tax (and Surtax if any)	Effective Rate	Income Tax (and Surtax if any)	Effective Rate	Income Tax (and Surtax if any)	Effective Rate	Income Tax (and Surtax if any)	Effective Rate	Income Tax (and Surtax if any)	Effective Rate													
£	£	s.	d.	s.	d.	£	s.	d.	s.	d.	£	s.	d.	s.	d.	£	s.	d.	s.	d.					
1,000	18	3	1	—	4½	18	3	1	—	4½	3	3	1	—	1	3	3	1	—	1	3	3	1	—	1
1,100	40	11	4	—	9	40	11	4	—	9	18	14	2	—	4	18	14	2	—	4	3	14	2	—	1
1,200	63	18	0	1	1	63	18	0	1	1	41	8	0	—	8½	41	8	0	—	8½	19	5	4	—	4
1,300	89	6	10	1	4½	89	18	11	1	4½	64	14	8	1	0	64	14	8	1	0	42	4	8	—	8
1,400	119	9	7	1	8½	122	0	7	1	9	90	8	4	1	3½	91	1	10	1	3½	65	11	4	—	11
1,500	149	12	5	2	0	154	2	3	2	0½	120	11	2	1	7½	123	3	6	1	7½	91	9	11	1	2½
1,600	179	15	2	2	3	186	3	11	2	4	150	13	11	1	10½	155	5	2	1	11½	121	12	8	1	6
1,700	209	17	11	2	5½	218	5	7	2	7	180	16	8	2	1½	187	6	10	2	2½	151	15	5	1	9½
1,800	240	0	9	2	8	250	7	3	2	9½	210	19	6	2	4	219	8	6	2	5½	181	18	3	2	0½
1,900	270	3	6	2	10	282	8	11	2	11½	241	2	3	2	6½	251	10	2	2	8	212	1	0	2	3
2,000	300	6	3	3	0	314	10	7	3	1½	271	5	0	2	8½	283	11	10	2	10	242	3	9	2	5
2,250	375	13	3	3	4	394	14	9	3	6	346	12	0	3	1	363	16	0	3	3	317	10	9	2	10
2,500	451	0	2	3	7½	474	18	11	3	9½	421	18	11	3	4½	444	0	2	3	6½	392	17	8	3	1½
2,750	526	7	1	3	10	555	3	1	4	0½	497	5	10	3	7½	524	4	4	3	9½	468	4	7	3	5
3,000	601	14	1	4	0	635	7	3	4	3	572	12	10	3	10	604	8	6	4	0½	543	11	7	3	7½
3,500	752	7	11	4	3½	795	15	7	4	6½	723	6	8	4	1½	764	16	10	4	4½	694	5	5	3	11½
4,000	903	1	10	4	6	956	3	11	4	9½	874	0	7	4	4½	925	5	2	4	7½	844	19	4	4	2½
4,500	1,075	2	0	4	9½	1,139	6	0	5	1	1,046	0	9	4	8	1,108	7	3	4	11	1,016	19	6	4	6
5,000	1,247	6	5	5	0	1,322	12	8	5	3½	1,218	5	2	4	10½	1,291	13	11	5	2	1,189	3	11	4	9
6,000	1,631	18	0	5	5½	1,729	8	8	5	9	1,595	6	9	5	4	1,690	19	11	5	7½	1,558	15	6	5	2½
7,000	2,099	10	0	6	0	2,219	5	1	6	4	2,057	6	3	5	10½	2,175	3	10	6	2½	2,015	2	6	5	9
8,000	2,608	9	1	6	6½	2,750	8	8	6	10½	2,562	10	4	6	5	2,702	12	5	6	9	2,516	11	7	6	3½
9,000	3,156	6	0	7	0	3,320	10	0	7	4½	3,106	19	3	6	11	3,269	5	9	7	3	3,061	0	6	6	9½
10,000	3,749	4	9	7	6	3,935	16	3	7	10½	3,699	11	0	7	5	3,884	5	0	7	9	3,649	17	3	7	3½
12,000	5,172	7	9	8	7½	5,408	19	3	9	0	5,118	19	0	8	6½	5,353	13	0	8	11	5,065	10	3	8	5½
15,000	7,506	3	9	10	0	7,817	15	3	10	5	7,445	5	0	9	11	7,754	19	0	10	4	7,384	6	3	9	10
20,000	11,790	18	3	11	9½	12,227	9	9	12	2½	11,724	7	0	11	8½	12,159	1	0	12	2	11,657	15	9	11	8
25,000	16,228	8	3	13	0	16,789	19	9	13	5	16,161	17	0	12	11	16,721	11	0	13	4½	16,095	5	9	12	10½
30,000	20,665	18	3	13	9½	21,352	9	9	14	3	20,599	7	0	13	9	21,284	1	0	14	2½	20,532	15	9	13	8½
40,000	29,540	18	3	14	9	30,477	9	9	15	3	29,474	7	0	14	9	30,409	1	0	15	2½	29,407	15	9	14	8½
50,000	38,415	18	3	15	4½	39,602	9	9	15	10	38,349	7	0	15	4	39,534	1	0	15	10	38,282	15	9	15	4
100,000	82,790	18	3	16	6½	85,227	9	9	17	0½	82,724	7	0	16	6½	85,159	1	0	17	0½	82,657	15	9	16	6½

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