

Adjustment. An Average of Loans not exceeding the actual Amount of Loans after

Annual Interest of Debts due to Foreigners, not resident in Great Britain, but no other Annual Interest or Payment out of the Profits.

For the Kent or Value of any Dwelling House or Domestic Offices used for the Purpose of Trade, a Sum not exceeding two-third Parts of such Rent.

Deductions not to be allowed under Schedule D.

In estimating the Profits and Gains in Trade, &c. no Deductions can be allowed,

On Account of Losses or Expenses arising out of Trade, &c.

Nor on Account of Capital withdrawn therefrom.

Nor for any Sums employed or intended to be employed as Capital therein.

Nor for any Capital employed in Improvement of Premises.

Nor on Account or under Provenience of any Interest which might have been made on such Capital if laid out for Interest.

Nor for any Sum recoverable under an Insurance or Contract of Indemnity.

Nor for any Disbursements or Expenses which shall not be Money wholly and exclusively laid out for Trade, &c.

Nor for any Disbursements or Expence of Maintenance of the Parties, their Families or Establishments.

Nor for any Sum expended in any other Domestic or Private Purposes, distinct from the Purposes of Trade, &c.

The Computation of Profits of Trade, &c. is to be made exclusive of the Profits arising from Lands and Tenements.

The Profits of Professions, Employments, or Vocations, are to be returned on the Amount of the preceding Year, ending as before, subject to the like Provision with respect to those Profits as to Profits from Trade, on the setting up or commencing thereof within the Year of Assessment.

The Amount of such Balances is to be returned according to the Form No. 1. or 2.

Schedule D contains also the Rules by which all Profits derived from any Property whatever, whether situate in Great Britain or not, belonging to Persons residing in Great Britain, and also from Property in Great Britain belonging to any Persons whether Subjects of His Majesty or not, although not resident in Great Britain, are to be charged; such Properties not being of a Description to be charged either under A, B, C, or E.

These are 1st,

Interest of Money not being Annual Interest, Discounts, and Interest of Money, Annuities or other Annual Payments derived from Property out of Great Britain, (on the Amount payable within the Year preceding) to be returned in the Parish where the Party resides, and entered in the Form No. 3.

Interest arising from Securities in Ireland, or from Securities in the British Plantations in America, or in any other of His Majesty's Dominions out of Great Britain, except on the Public Revenue of such Country, and Foreign Securities, both public and private, to be charged on not less than the just Sums, so far as the same can be computed, which have been, or will be received in Great Britain in the current Year without Deduction, to be returned in Forms No. 5. and No. 7.—Also in all Cases the Amount of any Annuities, Dividends, or Shares payable in Great Britain out of any Public Revenue in Great Britain or elsewhere, the half-yearly Payment whereof does not exceed Twenty Shillings, which are to be returned according to Form No. 4.

The Profits arising from Possessions in Ireland, and in His Majesty's Dominions out of Great Britain, and Foreign Possessions, to be returned in Forms No. 6. and 8, on an Average of the three preceding

SCHEDULE E

Charges all Offices or Employments of Profit of a Public Nature not exercised or specially appointed. If you hold any such Office, you w