

R.A.F. FORM 2520C

OFFICER



ROYAL AIR FORCE

SERVICE AND RELEASE BOOK

Rank FLIGHT LIEUTENANT

Personal Number 100402

Surname GREEN

Initials P.W.

Class of Release P.O.

Age and Service Group No. 31.

and
count

Post

d.

Temp.

Particulars are
may be deducted

OF TAXES

corre-
Senior
your
class

NOTE

"As in 3")

Receipt

Personal allowances

CHANGE OF ADDRESS—Notification to Air Ministry

If you change your address before your commission is terminated you should notify Air Ministry (O.A.R.) Admiralty House, Kingsway, London, W.C.2.

Your notification should be in the following form:—

Christian Names } ALAN
(a. full) } W.

Surname GREEN HOME LEAVE

Rank FLT Personal Number 109602

Branch in which commissioned GEN. PTMS.

Type of Commission R.A.F. VR

I have to inform you that I have changed my address, which is now:—

HOME LEAVE

Date _____ Signature _____

R.A.F. Form 2218/112

CONDITIONS OF RELEASE AND NOTES ON PAYMENT OF ALLOWANCES AND RELEASE BENEFITS

1. **Officers of the R.A.F.O. and R.A.F.V.R.**—You are hereby released from Air Force duty under the regulations affecting the Reserve in which you are commissioned.

2. **Officers of the A.A.F.**—You are hereby released from the obligations to which you are subject by reason of embodiment of that part of the Force of which you are a member, under the provisions of the Armed Forces (Conditions of Service) Act, 1939.

3. **All Officers released.**—Your release is subject to and on the following conditions:—

(a) Your commission is not terminated by this release from duty. You remain liable to recall to duty until your commission is relinquished or otherwise terminated. Ordinarily, a communication is issued to relinquishment will be issued at the end of the Emergency.

(b) Your pay and allowances cease on your last day of service i.e. your effective date of release and on the day after that date will cease the provision of non-effective reward or other service benefits so long as you are on release.

(c) Until your commission is relinquished or terminated:—

(i) You must notify Air Ministry (O.A.R.), Admiralty House, Kingsway, London, W.C.2 of any change in your address. This is required both for service reasons and to enable any communication in regard to future payments or grants or donations to reach you (see also para 7).

(ii) If you become medically unfit through any injury, illness or disability which renders you unfit for further service, you should also notify Air Ministry (O.A.R.).

(iii) You may not enlist in or enter any other branch of H.M. Forces or the service of any other country or depart from the U.K. without permission from the Air Ministry. If you desire to do so, write to Air Ministry (O.A.R.), Admiralty House, Kingsway, for consent.

(iv) You should preserve your uniform in good condition in case of recall to duty.

(v) Uniform is not to be worn after the expiration of any leave granted you on release except on specially authorized occasions or on occasions of State Ceremony.

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Attendees are
to be deducted

OF TAXES

corre-
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your
class

NOTE

As in 27

(iv) You are not entitled to service travel rate concessions for yourself or any members of your family after the expiration of any leave granted to you on release. If no leave be granted, the entitlement ceases on the day you departed from the Disposal Centre.

4. Class A Release—(Age and Service). (a) Any reinstatement rights that you may have under the Reinstatement in Civil Employment Act, 1944, arise immediately on your departure from the Disposal Centre.

(ii) Payment of allowances due to you up to the day prior to your leaving your unit for release will be paid by your existing accounting unit. Payment of allowances from that date up to the effective date of your release will be paid monthly by the Disposal Centre into your Banking Account.

(iii) Any payments to which you may be entitled in respect of your service for War Gratuity and Post War Credits will be issued by the Disposal Centre Accountant Officer at the end of your Release Leave.

5. Class B Release—(National Reconstruction).

(i) You have been released in advance of ordinary leave at the request of the Ministry of Labour and National Service, in order to perform work of national reconstruction. You are to report to the Employment Exchange or employer as shown below within seven days from the date of your departure from the Disposal Centre. You will ordinarily be required to commence work on the expiration of your leave, but may commence earlier if you desire. You will be directed into the employment for which you have been released.

(ii) Payment of allowances due to you up to the day prior to your leaving your unit for release will be paid by your existing accounting unit. Payment of allowances from that date up to the effective date of your release will be paid by the Disposal Centre into your Banking Account.

(iii) Any payments to which you may be entitled in respect of your service overseas or for War Gratuity and Post War Credits will be issued by the Release Accounts Section, R.A.F. Record Office, Gloucester at a future date.

(iv) If at any time prior to the date on which the Emergency is declared ended by Order in Council you cease to perform the work for which you have been released, save for reasons of ill health, your release will be revoked and you will be recalled to duty.

6. Class C Release—(Compensation).

(i) You have been released in advance of ordinary leave on extreme compensation grounds. Any reinstatement rights that you may have under the Reinstatement in Civil Employment Act, 1944, arise immediately on your departure from the Disposal Centre.

(ii) Payment of allowances due to you up to the day prior to your leaving your unit for release will be paid by your existing accounting unit. Payment of allowances from that date up to the effective date of your release will be paid by the Disposal Centre into your Banking Account.

(iii) Any payment to which you may be entitled in respect of your service overseas or for War Gratuity and Post War Credits will be issued by the Disposal Centre Accountant Officer as soon after your release as possible.

7. Amendment of Address given for Payment of War Gratuity (and Post War Credits, if entitled).

Applicable to Class A or C release only.

If you wish the Accountant Officer of your Disposal Centre to make the payment of your War Gratuity (and Post War Credits, if entitled) to any address other than that which you gave on release for this purpose you must advise the Accountant Officer at the Disposal Centre where you were released. Your letter should be in the following form:—

Number _____ Initials _____ Surname _____
(to be signed)

Date of leaving _____
Disposal Centre 17.8.45

I desire to inform you that I have changed my address from that given on release and I now desire my War Gratuity (and Post War Credits if applicable), to be sent to me at the following address:—

Nearest Post Office (if known) _____

Date _____ Signature _____

If you fail to notify any change of address and loss or misappropriation is caused thereby, the Air Ministry will not be liable for such loss or misappropriation.

2. Queries on Breakdowns.

Any queries arising on your allowances, or your War Gratuity entitlement, or your Post War Credit (for Airman service), arising after you have left the Disposal Centre are to be addressed to the Accountant Officer of the Disposal Centre and are to quote the following particulars:-

- Your Class of release (A, B or C).
- The date stamped on the Clearance Certificate in this book.

3. AUTHORISATION OF RELEASE.

To be completed in Unit except where marked **

Rank E/pt Number 100000
Initials B.W. Surname Baker

To be completed at the Disposal Centre.

Release of the above named officer is hereby authorised as a Class Release.
The effective date of release i.e. last day of service is 21.11.1941.

A 800 3 37 45 1001

Instructions to Class B release to report for employment.

You have been released to take up employment

as a

M. of L. code number

and are to report within seven days from this date to

The following exchange

State one of these

with Messrs.

at

within seven days from this date.

You will ordinarily be required to commence work on the expiration of your leave, but you should, if you so desire, commence at an earlier date.

Date 17. 8. 1945.

B. Baker
O.C. Personnel Section, Disposal Centre.

REMOBILISATION INSTRUCTIONS

1. As stated in the Conditions of Release you remain liable to recall to duty until your commission is relinquished or otherwise terminated.

2. Such recall may be issued in the form of individual instructions in which case you will be given full instructions as to when and where you are to report.

3. If a public general notice or proclamation is issued recalling released and holding officers to duty you should immediately prepare yourself to return to duty and watch the press or public notice boards for further instructions as to when you are to report.

4. If remobilisation or return to duty is ordered by general notice, or by proclamation recalling released, a list of R.A.F. Remobilisation Stations will be published in the press and by public notice, showing the particular stations under code letters. Your code letter is B.W. and on the publication or proclamation of instructions which apply to you, you should report to the station to which this code letter applies.

5. You should report at your Remobilisation Station as shown above, in uniform.

6. You should also bring with you:-

- this book.
- your National Health and Pension Insurance Contribution Card.
- your Unemployment Insurance Book.
- your Civilian Identity Card.
- your Service Identity Disc.

If you cannot get these at once do not delay but arrange for them to be sent on after you. If you are sick when due to report you must immediately inform the Officer Commanding the station to which you are to report, obtaining a medical certificate. You should report immediately you are fit for duty.

C and
Account

Post

d.

Particulars are
to be debited

OF TAXES

NOTE

"As in 27"

To be completed for all officers.

CLEARANCE CERTIFICATE

To be completed at Unit except where marked**

Rank F/Lt Number 1046002
 Initials AW Surname ROPER

I hereby certify that the above-named officer has been cleared of all known charges in respect of delinquency of public clothing and equipment, articles on equipment loan, or charge except for 1 2 3 4 5 which has been reported to Air Ministry, Accounts Division.



WARNING

You are reminded that the unauthorized communication by you to any person at any time of any information that you may have acquired in the course of your Service renders you liable to prosecution under the Official Secrets Acts 1911 and 1920.

This covers disclosure in any form whether orally or in writing or by publication in the press or in book form.

In case of death, next of kin or personal representatives are requested immediately to inform Air Ministry (O.A.R.) Admiralty House, Kingsway, London, W.C.2.

Address if different from above in which you desire the receipt of your return to be sent.

Any person knowingly making a false statement will be liable to prosecution.

Signature _____
 Address _____

Date _____

7. Have you been treated for the above in any other compartment (also indicated)? If so, give nature of complaint and name and address of doctor or hospital with first and last dates of attendance.

Post _____

Signature _____

Signature _____
 your class _____

NOTE

To be completed for all officers.

CLEARANCE

To be completed at Unit except

Rank F/LT Number

Initials AL Surname

I hereby certify that the
cleared of all known charges in
clothing and equipment, articles
except for £.....
reported to Air Ministry. Account



R.A.F. FORM 2520/123
M.P.B. 281

CLAIM FOR DISABILITY PENSION—R.A.F. OFFICER

THIS FORM is to be used only if you claim to be suffering from disability attributable to or aggravated by WAR SERVICE. You may complete it at any time WITHIN 6 MONTHS after the date you ceased to draw service pay.

When completed the form should be sent to the Air Ministry (O.A.R.), Adastral House, Kingsway W.C.2.

If there is insufficient space on the form further explanations or answers can be written on a plain sheet of paper which you must SIGN and attach firmly to the form.

Any pension granted on this application will commence on the day following cessation of service pay.

After six months from the cessation of service pay, any claim to pension must be made on a different form to be obtained from the nearest office of the MINISTRY OF PENSIONS, the address of which can be obtained at the Local Post Office.

1. Surname GREEN. 2. Personal No. 104408
(BLOCK LETTERS)
3. Christian Names ALAN. W.
4. Rank F/LT 5. Unit/Group 106.PRE/24.494
6. Date of Release
7. Have you served in the Armed Forces before the present War and been discharged?
("Yes" or "No") If "Yes" give particulars below:—

Former Regt., Corps or Ship, etc.	Army or Official Number	Date of Discharge	Cause of Discharge	Particulars of Pension (if any) for disablement or service

8. Give particulars of your wife and children now under 16 years of age for whom you received family allowances at any time during service:—

- (a) Wife—full Christian Names
and name before marriage
(b) Wife's present address
(c) Date of marriage

- (d) CHILDREN Full Christian Names (and Surname where different from your own) and dates of birth.

1. Date of Birth
2. Date of Birth
3. Date of Birth
Name/s
Date/s of Birth

9. Give particulars of any child born after release.

of all dependant
children now under 18 years of age.

PARTICULARS OF CLAIM

The following questions should be answered with care. The answers will assist in the enquiries to be made of official records. Incomplete answers may delay the consideration of your claim.

QUESTION	ANSWER
10. What is the disability for which you claim pension? If a wound or injury state when and where received and part of body injured.	
11. Give the names of the hospitals or other places at which you received treatment during service for the disability and the dates as nearly as you can.	

12. IF YOU CLAIM SOLELY IN RESPECT OF A WOUND OR INJURY, YOU NEED NOT ANSWER ANY OF THE FOLLOWING QUESTIONS—but the claim form must be signed and dated—see opposite page.

QUESTION	ANSWER
13. (a) When did you first suffer from the disability? (b) If before your war service when did you first notice the effects of war service on it?	(a) (b)
14. State what particular incidents or conditions of service you consider caused or worsened the disability.	
15. (a) In which unit were you then serving? (b) Where were you stationed? (c) What was the precise nature of your duties at the time?	(a) (b) (c)
16. If you suffered from the disability before joining the Forces, give the name and address of any doctor, hospital, etc., from whom you received treatment. Give approximate dates.	
17. Have you been treated for the above or any other complaint since Released? If so, state nature of complaint and name and address of doctor or hospital with first and last dates of attendance.	

Any person knowingly making a false statement will be liable to prosecution.
Signature..... Date.....
Address.....
Address (if different from above) to which you desire the result of your claim to be sent:

Witness to Signature..... Date.....
(Any householder)
Address of Witness.....

Second signature of applicant
(for record purposes)

12. IF YOU CLAIM SOLELY IN RESPECT OF A WOUND OR INJURY, YOU NEED NOT ANSWER ANY OF THE FOLLOWING QUESTIONS—but the claim form must be signed and dated—see opposite page.	QUESTION	ANSWER
11. Give the names of the hospitals or other places at which you received treatment during service for the disability and the dates as nearly as you can.	QUESTION	ANSWER
10. What is the disability for which you claim pension? If a wound or injury state when and where received and part of body injured.	QUESTION	ANSWER
13. (a) When did you first suffer from the disability? (b) If before your war service when did you first notice the effects of war service on it?	QUESTION	ANSWER
14. State what particular incidents or conditions of service you consider caused or worsened the disability.	QUESTION	ANSWER
16. (a) In which unit were you then serving? (b) Where were you stationed? (c) What was the precise nature of your duties at the time?	QUESTION	ANSWER

PARTICULARS OF CLAIM

The following questions should be answered with care. The answers will assist in the enquiries to be made of official records. Incomplete answers may delay the consideration of your claim.

R.A.F. Form 2520/124

Part II to be completed in Unit for all officers whether insured or not.

Part III to be completed at Dispersal Centre for insured officers.

Part I—Instructions to Released Person.

MEDICAL TREATMENT AFTER LEAVING DISPERSAL CENTRE.

If you are entitled to medical benefit under the National Health Insurance Acts, a medical card telling you how to get treatment will be sent to you as soon as possible. Medical benefit includes free treatment from an insurance doctor at his surgery, or if your condition requires it, at your home, and free medicine.

If you go back to live in your old district and had an insurance doctor before you joined up you will be restored to his list if he is still in practice himself or by deputy.

If you fall ill before the medical card comes, fill in the application below and hand this book to your previous insurance doctor (or, if absent, his deputy). If you did not have an insurance doctor before you joined up or if you go to live in another part of the country, apply to any insurance doctor. You can see a list of insurance doctors at the local Post Office.

Do not detach the form from the book. The doctor will do this.
Turn over for information about hospital treatment.

Form Med. 50a

Part II to be completed in Unit

Rank <u>F/LT</u>	Number <u>104602</u>
Initials <u>AW</u>	Surname <u>GREEN</u> (BLOCK LETTERS)
Date of Birth <u>15 June 1922</u>	Sex <u>M</u> If a married woman, state maiden name <u>—</u>

Part III to be completed at Dispersal Centre.

(Dispersal Centre Date Stamp).

The above-named person departed from this Dispersal Centre on 15 June 1922

Part IV—Available for three months from date of leaving Dispersal Centre.

To be completed by released person ONLY if needing medical treatment before a medical card is received.

I have NOT received a medical card since leaving the Dispersal Centre and I hereby apply for a medical card to be issued to me.

Delete as may be necessary { I was on the list of Dr. — immediately before I was mobilised or called up for service.
I was not on the list of a doctor in the district where I am now, and I desire to be placed on the list of —
(Insert name of doctor or approved institution)

My present address is —

Do you intend to leave this district within three months from the date hereof?

If so, when? —

Name of Approved Society (if any) —
(If a deposit contributor write "D.C.")
Name of Branch (if any) of Society —

(Signature of Released Person)

Membership number — Date —

P.T.O.

R.A.F. SERVICE AND RELEASE BOOK

R.A.F. FORM 2590C—OFFICER

ERRATA

R.A.F. Form 2590/122. *Conditions of Release and Notes on Payment of Allowances and Release Benefits.* (Classes A and C Sub-paragraph 4 (iii) and sub-paragraph 6 (iii)). (Classes A and C Releases.) Delete and substitute the following new sub-paragraphs:—

"Any payments to which you may be entitled in respect of your service for War Gratuity and Postwar Credits will be made in the form of a deposit in the Post Office Savings Bank on the 57th day after you left the Dispersal Centre. A Post Office Savings Bank Book will then be forwarded to you by the Head Office of the Post Office Savings Bank."

Delete and substitute Sub-paragraph 5 (iii). (Class B Release.)—
the following new sub-paragraph:—

"Any payments to which you may be entitled in respect of your service overseas or for War Gratuity and Postwar Credits will be made in the form of a deposit in the Post Office Savings Bank at the end of the emergency. A Post Office Savings Bank Book will then be forwarded to you by the Head Office of the Post Office Savings Bank."

Paragraph 7. Signs for Payment of War Gratuity. Delete from line and substitute "book to be sent on release to Officer".

ber, rank and Bank Account

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s. d.

Articles are
may be deducted
OF TAXES

any corre-
the Senior
quote your
your class

receipt of this book to The Director Post Office Savings Bank, Rhyne

Personal allowance

NOTE

"As in 3")

* If you were a member of an Approved Society before you were mobilised or called up for service, or if you joined an Approved Society during service your membership is still effective.

Part V.—Hospital Treatment during Release Leave.

If you need hospital treatment before the end of your leave you should show this book to your doctor and if he is of opinion that such treatment is necessary he will advise you as to the steps to be taken to obtain that treatment. You should show this Release Book to the hospital authorities when admitted to or attending hospital for treatment.

For the information of the doctor.

In-patient treatment would normally be given at the nearest service or civil Emergency Medical Scheme hospital where the treatment required can be given. If you are in doubt as to the location of the nearest suitable hospital the Hospital Officer for the district in which the patient resides can give you the required information and he will also be in a position to advise as to the nearest military or E.M.S. hospital where any massage, X-ray examination or other out-patient treatment can be obtained.

Part VI to be completed by Doctor providing treatment who should also detach the form and send it to the Insurance Committee (in Northern Ireland to the Ministry of Labour, Palace Grounds, Armagh, Northern Ireland) for the area in which the insured person is staying.

- * The person named overleaf who was not on my list immediately before serving in H.M. Forces is accepted as from today as a temporary*/permanent* resident.
- * The person named overleaf who states that he was on my list immediately before serving in H.M. Forces has to-day applied to me for treatment

Date..... Signature.....

* Delete where not applicable.

(If doctor is to supply drugs he should enter DR.

here).....

(If doctor claims mileage he should enter mileage

distance here).....

U.S. FORM 2000—OFFICIAL

U.S. Form 1041-10-60. Conditions of Sale and Price on
 Payment of Allowances and Patent Rights. (Classes A and C)

Sub-paragraph 4 [has] and [includes] the following []
[Delete and indicate the paragraph(s) to which
the word "and" has been added.]

College of the Holy Cross, Worcester, Mass. (John S. Wilson.) (John S. Wilson.)

Paragraph 7. Amendment of Address given for Payment of Taxes
Debit from "H" (see and substitute)

Paragraph 4. *Quarta in Zambianis.* Exile this paragraph

(a) Your plan of release (A, B or C).
(b) The date entered on the children certificate in the

(iii) The final balance of pay received by you from two previous assignments of income tax liability which the department has determined to be in excess of payment to the filer.

Page 2

From 1960-1964, 7 members of the family were

THE UNIVERSITY OF CHICAGO

100

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The police found evidence that one of the men, who was found in a hospital in New York, was a temporary prisoner. Subsequent

— The Federal Reserve Bank of New York has announced that it will be purchasing \$1 billion of Treasury bills from the Treasury Department in the next few months.

THE NEW YORK PUBLIC LIBRARY

ROBERT, ARIST KENSINGTON, W.14, quoting your service number, rank and name (in block letters) and the particulars of your Savings Bank Account as follows:—

ACCOUNT PARTICULARS.

H.E.(O) 544

For your information your entitlement to War Gratuity and Post War Credit is as follows:—

War Gratuity.

For rank of PLT
51 months @ 35/- (Officer Service)

For rank of LAC
8 months @ 10/- (Service in the ranks)

Post War Credit (for Service in the ranks).

_____ days @ _____ per day

Total £ 93: 5: -

This communication need not be acknowledged but any correspondence that becomes necessary should be addressed to the Senior Accountant Officer of the Dispersal Centre, and should quote your service number, rank, name (in block letters) and address, your class of release (A or C) and the date you left the Dispersal Centre (as stamped on Form 2520/120 of your Service and Release Book).

Date 21.11.45



(1062) W.12021/P20 20/00 5/45 P.J.M. & S. 81/6

NOTIFICATION OF FINAL PAYMENT OF
ALLOWANCES AND AMOUNT DUE FOR WAR
GRATUITY AND POST WAR CREDIT

Class A & C Releases—Officers.

TO

Mr A W Green 104402
Hallingworth Mrs Estate
Rensworth Rd Coventry

The sum of £ 8 : 17 s. 8 d. representing the final
payment of allowances for the period 1 October
to 21 Nov 45 that is, up to and including the last
day of your Release Leave, is being paid into your Banking Account.

In addition you are entitled to a payment for War Gratuity, and
Post War Credit (if you served in the ranks). Payment will be made
into a Post Office Savings Bank Account to be opened in your name,
and the amount will be credited to the account on the 57th day after
you leave the Dispersal Centre. A Post Office Savings Bank book will
be dispatched to reach you as near to the 57th day as possible.

The book will be forwarded to the address shown above. It is
therefore important that you notify any change of address prior to the
receipt of this book to The Director, Post Office Savings Bank, Blythe

25 Church St
Manchester 4

Please turn over.

NOTIFICATION OF FINAL PAYMENT OF
ALLOWANCES AND AMOUNT DUE FOR WAR
POST AND WAR CREDIT

R.A.F. Form 2520/121

LEAVING CERTIFICATE—OFFICERS INCOME TAX

NOTE:—Part I of this form to be completed for all releases.

Part II is to be completed by the officer and the form sent by him to his Inspector of Taxes.

Part I—To be completed at Unit, except where marked**

Service Number 10602 Rank F/LT Initials AW. Surname GREEN

The effective date of release of the above is 21.11.45 **

Disposal Stamp.

NOTICE TO OFFICER.

If you have employment, or intend to seek employment, fill up Part II of this form. The particulars are wanted in order that you may be given your proper Income Tax allowances; otherwise much may be deducted from your civil pay.

IT IS IMPORTANT THAT THE FORM SHOULD REACH THE INSPECTOR OF TAXES WITHOUT DELAY. DO NOT WAIT UNTIL YOU HAVE OBTAINED EMPLOYMENT.

Part II—To be completed by the officer concerned.

- (a) Full name GREEN (AWAN WILLIAM)
- (b) Address to which communications should be sent to you "Kollingsworth"
His Suite Kensington Road Coventry
- (c) Was this your address before you joined the Forces? YES
- (d) On about what date do you expect to start civil employment? Unknown
- (e) Name and address of your employer, if now known W.K. G. (Cinema) Ltd.
His Suite Coventry
- (f) Do you or your wife make Income Tax return? If so, state— NO
- (g) Address of tax office to which sent, if known
- (h) Tax Office Reference No., if known
- (i) Name and address of your last employer before joining Forces (if same as in item 5, write "As in 5")
As in 5

NOTE

6. If your wife has been in employment during the war, give the name and address of her employer (her last employer if she is not now in employment).....

Her works No., if known.....

7. State whether you are single, married or widower.....

Number of children under 16.....

NOTE: Questions 5 to 7 need not be answered if:—

- (a) returns are made to Departmental Claims Branch or to the Air Ministry Assessor or
- (b) returns are made to some other tax office and you can give the full reference number.

Where to send this Form.

If you or your wife have made Income Tax returns send this form to the Tax Office to which the returns were made. If no return has been made, send the form to the office of any Inspector of Taxes.

[These Notes should be carefully preserved for future reference.]

POST-WAR CREDIT.

1. The Finance Act, 1941, reduced certain of the Income Tax allowances, namely, the earned income allowance, the age allowance, the personal allowance and the exemption limit. The Act, however, provides that the amount of the extra tax which you pay as a result of these reductions is to be credited to you after the war. This amount is called the Post-War Credit.

2. The enclosed certificate shows your post-war credit for the year 1941-42 (ended 5th April, 1942). The amount will not actually be credited to you until after the war, on a date to be fixed by the Treasury, but the certificate shows how much it is going to be.

The Reductions in the Allowances.

3. The allowances mentioned in paragraph 1 were reduced as follows:—

- (a) Earned Income Allowance: from one-sixth of the earned income to one-tenth of the earned income.
- (b) Age Allowance: from one-sixth of the income to one-tenth.
- (c) Personal Allowance:
 - (i) Married: from £170 to £140.
 - (ii) Single: from £100 to £80.
- (d) Exemption Limit: from £120 to £110, with an alteration in the relief for incomes slightly above the limit.

How the Post-War Credit is worked out.

4. If you or your wife were entitled to earned income allowance or age allowance, look at the first item on the back of the certificate. The figure on the left is the total amount which has been allowed for 1941-42. You can check this figure from your income tax notice of assessment or other notices which you have already received for 1941-42. If you have received separate notices for the two half-years of 1941-42, the amount is the total for the two half-years. The figure on the right shows the amount of the earned income allowance or age allowance which ranks for post-war credit: it is two-thirds of the total amount.

Example. The earned income allowance for 1941-42 on an income of £270 is £27 (one-tenth). If the allowance had not been reduced D.C.S.A.

it would have been £45 (one-sixth). The amount that ranks for post-war credit is therefore £45 less £27 = £18, which is two-thirds of £27.

5. Next comes the personal allowance. If you have been allowed the higher personal allowance for a married man, the amount that ranks for post-war credit will be £30 (£170 less £140). In other cases it will be £20 (£100 less £80).

6. The amounts ranking for post-war credit are then totalled, and the post-war credit is calculated on the total at the appropriate rate or rates of tax. If you pay tax for 1941-42 at the 10/- rate, the post-war credit will be calculated as far as possible at this rate. If all your 1941-42 tax is paid at the 6/6 rate, the whole of the post-war credit will be calculated at 6/6. Your income tax papers will show you how much tax you pay at each rate.

(In Example 1 at the end of these Notes the taxpayer pays tax at 10/- on £23; consequently £23 of the total amount ranking for post-war credit is calculated at 10/-, and the remainder at 6/6.)

It should be noted that tax which you are entitled to recover from other persons by deduction from payments of interest or rent, etc., does not enter into the post-war credit calculations.

7. In the ordinary case there are no further calculations to be made and the total shown is the amount of your post-war credit.

Example 1 at the end of these Notes shows how the various items appear on the back of the certificate.

8. If your certificate shows a deduction for life assurance relief, the following is the explanation:—

In arriving at a person's income tax liability the total amount of premiums on which life assurance relief is calculated must not exceed the taxable income, i.e., the income remaining after deducting the various income tax allowances.

The reduction in the income tax allowances for 1941-42 increased the taxable income and, in your case, increased it to a figure sufficiently large to cover the total amount of the premiums.

Example 2.

Married man having an income of £210 and paying life assurance premiums of £12.

	Tax payable before reduction of allowances.			Tax payable after reduction of allowances, i.e., actual tax for 1941-42.			The difference, which is the Post-War Credit.		
Total income (all earned)	£		210	£		210	£		
Deduct Earned income allowance			35 (1/5th)			21 (1/5th)			14
Personal allowance (married)			170			140			30
Total allowances to be deducted			205			161			44
Taxable income after deducting allowances			5			49			—
Tax at 6/6 in the £	£	s.	d.	£	s.	d.	£	s.	d.
Deduct: Life assurance relief £5* at 3/6 in the £	1	12	6	15	18	6	14	6	0
£12 at 3/6 in the £			17 6						
Life assurance relief which would not have been given had the allowances not been reduced—£7 at 3/6 in the £						2 2 0			
Net tax			15 0			13 16 6			13 1 6

* Restricted to £5, the amount of the "taxable income" if the allowances had not been reduced.

The back of the certificate of Post-War Credit would read as follows:—

	Allowance given for 1941-42		Calculation of Post-War Credit		
	£	s.	£	s.	d.
Earned income allowance or Age allowance	21	0	14		0
Personal allowance			30		0
Total of allowances ranking for Post-War Credit			44		0
Tax on above total, £44 at 6/6 in the £			14	6	0
Deduct: Life assurance relief which would not have been given had the allowances not been reduced			1	4	6
Amount of Post-War Credit for 1941-42			13	1	6

Credit which is to go

you must sign the letter, and the certificate should be sent with it.

(to
com

The difference between the amount of the assessment and the amount of the tax payable after reduction of allowances is the tax payable after reduction of allowances.

PARTICULARS OF ASSESSMENT: Year 1944-45, ending 5 April, 1945

AMOUNT OF ASSESSMENT—

	£	s.	d.
1944-45 Emoluments from Air Funds	384	—	—

Untaxed Interest

DEDUCTIONS FOR—

	£	s.	d.
Uniform allowance	25	—	—
One-tenth allowance on earned income after deduction of uniform allowance	36	—	—
Personal allowance	90	—	—
Wife's earned income allowance	—	—	—
Housekeeper	—	—	—
Children	—	—	—
Dependent relatives	—	—	—
TOTAL	151	—	—

Net amount chargeable to tax

Amount on which tax is chargeable at 6/6 in the £	243	—	—
Balance chargeable at the standard rate of 10/- in the £	165	—	—

TAX CHARGEABLE DEDUCT FROM THE ABOVE TAX—

(i) Allowance for Life Insurance—

£ 10 at 3/6 in the £	£ 15	s.	d.
£ 1 at 5/ in the £	5	—	—

(ii) Allowance of 3/6 in the £ where the 1/6 of income in respect of which tax is chargeable at 6/6 in the £ includes taxed dividends, interest, etc.

(iii) Allowance for interest paid to Bank or Building Society

Charges on Income on which you are liable to tax at the standard rate

Less (i) assessed on property under Sch. A
(ii) Taxed dividends
(iii)

Balance to be retained in charge in this assessment

Earned Income assessed less Uniform Allowance
Less balance of charges as shown

Amount on which one-tenth Earned Income Allowance is due

NET TAX ADJUSTMENTS FOR PREVIOUS YEARS—

(i) Increase/Decrease in tax for 1944 as previously notified
(ii) Undercollection/Overcollection brought forward from 1944

ADD/Deduct

The Tax has been, or is being, deducted from year by year by your R.A.F. Agent or other Paying Officer, as follows—

Deducted April, 1944, to 5 April, 1945

To be deducted to 1944

The balance (if any) of the Allowances due to you for the year is given as follows—

Assessment from which allowance(s) given		Deduction for—							Amount on which tax is chargeable at 6/- in the £			Amount chargeable at the standard rate of 10/- in the £			Deductions from tax (a) for Life Insurance (b) at 3/6 in the £ where the first £165 of "taxable income" includes taxed dividends, interest, etc.		
Source of Income	Amount of Assessment	One-tenth Allow. for Earned Income, etc.	Personal Allowance	Wife's Earned Income Allowance	Housekeeper	Children	Dependent Relatives	£	s.	d.	£	s.	d.	£	s.	d.	
Dividends	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	
Residence	150	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	
(estimated)																	

This Notice should be carefully preserved and should accompany any enquiry made by you thereon.

P.T.O.

NOTE

The basis of assessment is normally the amount of the income for the year preceding the year of assessment.

In certain exceptional cases, however, the basis is the amount of the income for the year of assessment; the principal such exceptions are as follows:—

(1) Salary, pension or other emoluments

- (a) Where the person first held the office or employment, or became entitled to the pension, after 5 April, 1942.
- (b) Where the person first held the office or employment, or became entitled to the pension, after 5 April, 1941, but before 7 April, 1942, and he makes an application before 5 April, 1943, for adjustment of the assessment.
- (c) Where the person ceased to hold the office or employment, or to be entitled to the pension, in the year commencing 6 April, 1943.

(2) Unearned interest, etc., and income from Dominion and Foreign Securities and Possessions

- (a) Where the income first arose after 5 April, 1942.
- (b) Where the income first arose after 5 April, 1941, but before 7 April, 1942, and the taxpayer makes an application before 5 April, 1943, for adjustment of the assessment.
- (c) Where the taxpayer ceased to possess the source of income in the year commencing 6 April, 1943.
[Where the taxpayer acquires a new source or as addition to an existing source, tax in respect of such new source or such addition is to be computed separately and (a) and (b) will apply in relation thereto. Where he ceases to possess a particular source or a part of such source, the basis of assessment of the income from such source or from such part of such source is as in (c).]

POST-WAR CREDIT

The Finance Act, 1941, reduced certain of the Income Tax allowances, namely, the earned income allowance, the age allowance, the personal allowance and the exemption limit. The Act, however, provides that the amount of the extra tax which you pay as a result of these reductions is to be credited to you after the war by opening an account in the Post Office Savings Bank or Trustee Savings Bank. This amount is called the Post-War Credit.

The amount of your Post-War Credit for the year 1943-44 will be notified to you as soon as possible after the end of that year.

The right to the credit depends upon the payment of the full amount of income tax due for the year, and in no circumstances can a reduction of the tax payable be made on the ground that part of the tax will ultimately be repaid in the form of Post-War Credit.

This Notice should be carefully preserved and should accompany any enquiry made by you thereon.

File No.	1696601
A.H. Ref.	B

AIR MINISTRY
STROUD
GLOUCESTERSHIRE
15/19/45 Date

7/12/45 W. J. Jones
15/19/45

INCOME TAX

DEPARTMENTAL ASSESSMENTS

Year 1943-44, ending 5 April, 1944

The particulars of the assessment made upon you for the year ending 5 April, 1944, are as set out overleaf.

Information regarding the amount of the official emoluments assessed, or undercollection or overcollection of tax in a previous year, or tax deductions for the above year, may be obtained from me. Enquiries on other matters should be made to H.M. Inspector of Taxes (Departmental Claims Branch), at the address given below.

H. FROST
Assessor of Income Tax for the Department

APPEALS

You may, if you so desire, appeal to the Special Commissioners against the assessment in respect of your emoluments.

Notice of such appeal should be given in writing, quoting the above file number, to H.M. Inspector of Taxes (Departmental Claims Branch), The Hydro, Llandudno, Caernarvonshire, within 21 days of the receipt of this statement, and the grounds of your appeal should be stated.

No. 47A (A.M.) (D.C.B.)

7/22/45 12418/2200 12006 1/45 H.M.S. N

Pay
Colonial Allowance
Air Ministry Allowance
Overtime
194/1
Emoluments from Air Funds

OF ASSESSMENT: Year 1942-43, ending 5 April, 1943

OF ASSESSMENT: Year 1942-43, ending 5 April, 1943.

194/	Pay	£ 237	2	237
Emoluments from Air Funds	Colonial Allowance			
	Air Ministry Allowance			
	Overtime Pay (civilians)			

From Untaxed Interest

From

Deduct for :- TOTAL

Uniform Allowance	One-tenth Allowance on Earned Income after deduction of Uniform Allowance	Personal Allowance	Wife's Earned Income Allowance	Housekeeper	Children	Dependent Relatives		
£ 20	£ 22	£ 50	£	£	£	£	122	0

NET AMOUNT CHARGEABLE AFTER ABOVE DEDUCTIONS

Amount on which tax is chargeable at 6/6 in the £

Balance chargeable at the standard rate of 10/- in the £

TAX CHARGEABLE

DEDUCT FROM THE ABOVE TAX :-

(i) Allowance for Life Assurance :-

£ 10 at 3/6 in the £

£ 1 at 5/6 in the £

(ii) Deduction of 3/6 in the £ where the £165 of income in respect of which tax is chargeable at 6/6 in the £ includes taxed dividends, interest, etc. :-

£ at 3/6 in the £

(iii) Allowance for Interest paid to Bank or Building Society £ at in the £

NET TAX

Charges on Income on which you are liable to tax at the standard rate
 Less (i) assessed on pro-
 perty under Sch. A.
 (ii) Taxed dividends ..
 (iii)

Balance to be retained in charge in this assessment

Earned Income assessed less Uniform Allowance

Less balance of charges as shown £

Amount on which one-tenth Earned Income Allowance is due £

very small collection
 Add Undercharge brought forward from 1941
 Less Overcharge

TOTAL TAX

The Tax has been, or is being, deducted from your pay by your R.A.F. Agent or other Paying Officer.

L40. for returned
L2.15. being refunded

Overcollection 1943/44

The balance (if any) of the Personal Reliefs due to you for the year is allowed as follows :-

Assessment from which relief allowed		Deduction for :-					Amount on which tax is chargeable at 6/6 in the £		Amount chargeable at the standard rate of 10/- in the £		Deductions from tax (a) for Life Assurance (i) at 3/6 in the £ where the first £165 of "taxable income" includes taxed dividends, interest, etc.	
Source of Income	Amount of Assessment	One-tenth Allow. for Earned Income, etc.	Personal Allowance	House-keeper	Children	Dependent Relatives	£	s.	Grossed Rent	Mortgage Interest, etc.	Balance	(a) or (b)
Residence												

This Notice should be carefully preserved and should accompany any enquiry made by you thereon. [P.T.O.]

NOTE.

The basis of assessment is normally the amount of the income for the year preceding the year of assessment.

In certain exceptional cases, however, the basis is the amount of the income for the year of assessment; the principal such exceptions are as follows:—

(1) Salary, pension or other emoluments.

- (a) Where the person first held the office or employment, or became entitled to the pension, after 6 April, 1941.
- (b) Where the person first held the office or employment, or became entitled to the pension, after 6 April, 1940, but before 1 April, 1941, and he makes an application before 6 April, 1944, for adjustment of the assessment.
- (c) Where the person ceased to hold the office or employment, or to be entitled to the pension, in the year commencing 6 April, 1942.

(2) Untaxed interest, etc., and income from Dominion and Foreign Securities and Possessions.

- (a) Where the income first arose after 6 April, 1941.
- (b) Where the income first arose after 6 April, 1940, but before 1 April, 1941, and the taxpayer makes an application before 6 April, 1944, for adjustment of the assessment.
- (c) Where the taxpayer ceased to possess the source of income in the year commencing 6 April, 1942.
[Where the taxpayer acquires a new source or an addition to an existing source, tax in respect of such new source or such addition is to be computed separately and (a) and (b) will apply in relation thereto. Where he ceases to possess a particular source or a part of such source, the basis of assessment of the income from such source or from such part of such source is as in (f).]

POST-WAR CREDIT.

The Finance Act, 1941, reduced certain of the Income Tax allowances, namely, the earned income allowance, the age allowance, the personal allowance and the exemption limit. The Act, however, provides that the amount of the extra tax which you pay as a result of these reductions is to be credited to you after the war by opening an account in the Post Office Savings Bank or Trustee Savings Bank. This amount is called the Post-War Credit.

The amount of your Post-War Credit for the year 1942-43 will be notified to you as soon as possible after the end of that year.

The right to the credit depends upon the payment of the full amount of income tax due for the year, and in no circumstances can a reduction of the tax payable be made on the ground that part of the tax will ultimately be repaid in the form of Post-War Credit.

This Notice should be carefully preserved and should accompany any enquiry made by you thereon.

File No.	196601
Assessment Number	

AIR MINISTRY,
STROUD,
GLOUCESTERSHIRE.

Date.

15/9/45

To <i>Mr. A. W. Gurnea</i>

B.

104402

INCOME TAX.

DEPARTMENTAL ASSESSMENTS.

Year 1942-43, ending 5 April, 1943.

The particulars of the assessment made upon you for the year ending 5 April, 1943, are as set out overleaf. Any enquiry relating to the amount of the official emoluments assessed, or to the amount of tax deducted, should be addressed to me. All other enquiries should be addressed to H.M. Inspector of Taxes (Departmental Claims Branch), at the address given below.

F. GATENBY,

Assessor of Income Tax for the Department.

APPEALS.

You may, if you so desire, appeal to the Special Commissioners against the assessment in respect of your emoluments or against the amount of tax deducted therefrom.

Notice of such appeal should be given in writing, quoting the above file number, to H.M. Inspector of Taxes (Departmental Claims Branch), The Hydro, Llandudno, Caernarvonshire, within 21 days of the receipt of this statement, and the grounds of your appeal should be stated.

No. 47 (A.M.) (D.G.B.)

(P65148) 5704/1021 18/10/42 4/42 D. & S., Ltd. Cp. 743