

Letter Reported (14.9.1912)

COPY FOR ~~Dr. Wilks~~

Final as sent today

4226

Winchester House  
2 Newarke Street  
Leicester  
14. 9. 1912.

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To/

W. H. Moonan Esq.,  
Room 53,  
Somerset House,  
London, W.C.

Re Dr. Eliz. & Mr. Mark Wilks.

Dear Sir,

In reference to your kind interview of 11th inst.

I think the following represents the purport of our conversation.

I pointed out -

- (a) That this was a case in which I felt sure the wife would not, and that to my knowledge the husband could not pay the taxes. His income was too small, and he had no goods on which to distrain.
- (b) That for 1908 & 9 your Dept. had distrained on the wife's furniture, but as she had then pointed out that by law she was not a taxable person, your Dept. had altered its methods, with the result that Mr. Wilks (who has already paid his own share of the tax, and would not, being a man with a vote, resist taxation of his own income), was now, without option, thereby placed in a position against which he had no remedy.  
He cannot under the Married Woman's Act, touch his wife's income;

Contd.

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Continuation Sheet No. 1.

From T. SMITHIES TAYLOR,  
LEICESTER & LONDON.

To W. H. Moonan Esq.

14. 9. 1912.

& under the Income Tax Act his own income is not sufficient to pay his Wife's Taxes.

- (c) I pointed out that under Common Law a man who could not pay, could not be committed to prison.

To this your reply was that the Inland Revenue Dept. had powers above, and independent of Common Law; & that in practice you sometimes found that a man, known to you as unable to pay his taxes was, on being committed to prison, able to secure from his friends the payment of his Debt.

I said that I felt sure the friends would not help in this case.

- (d) You suggested that if, before your Dept.'s writ was executed, Mr. Wilks could be induced to make a reasonable offer to pay by installments, your Board would be disposed to consider it, I promised to convey this message, but could hold out no great hope of being able to succeed.

I shall however be seeing Dr. & Mr. Wilks in a few days, and will do my best.

- (e) In the meantime I understand that Mr. Wilks is well enough to return, and has returned, to his duties at school.

I am, Sir,

Yours faithfully.

*T. Smithies Taylor*  
Capt.