

The Income Tax Ordinance (Cap. 32)

RULES

(under Section 89 of the Ordinance)

No. 2 of 1962.

E. P. ARROWSMITH,
Governor.

In exercise of the powers conferred by section 89 of the Income Tax Ordinance, the Governor in Council is pleased to make and hereby makes the following Rules :

Cap. 32.

1. These Rules may be cited as the Income Tax (Amendment) Rules, 1962, and shall be read as one with the Income Tax Rules hereinafter referred to as the principal Rules.

Short title.
Revised Edition. Vol. II.
p. 191.

2. The principal Rules are amended by the deletion of Forms 2, 3 and 4 and the substitution thereof of the forms set out in the Schedule hereto.

Replacement of forms of
the principal rules.

Made by the Governor in Council on the 30th day of October, 1962.

H. L. BOUND,
Clerk of the Executive Council.

Ref. 0747/III.

SCHEDULE

Form No. 1.

INCOME TAX ORDINANCE (Cap. 32)
SECTION 33 (2)

Notice requiring a Return to be made.

To

of

TAKE NOTICE that you are required to make and deliver to the Income Tax Commissioner at the Treasury, Stanley, within _____ days after the date of the service of this notice on you a Return of your income in respect of the year ended on the 31st day of December, 19 _____ .

Dated this _____ day of _____ 19 _____ .

.....
Commissioner

N.B. - 1. All Returns shall be made on the prescribed forms which may be obtained at the Treasury, Stanley.

The attention of the person to whom this notice is addressed is drawn to the provisions of Sections 85 and 85A.

85. (1) Any person who without reasonable excuse —

- (a) makes an incorrect return by omitting or understating any income of which he is required by this Ordinance to make a return; or
- (b) gives any incorrect information in relation to any matter or thing affecting his own liability to tax or the liability of any other person or of a partnership,

shall be guilty of an offence against this Ordinance and shall be liable on conviction to a fine not exceeding £100 and double the amount of tax which has been undercharged in consequence of such incorrect return or information, or would have been so undercharged if the return or information had been accepted as correct, and in default of payment to imprisonment for a period not exceeding six months.

(2) No person shall be liable to any penalty under this section unless the complaint concerning such offence was made in the year of assessment in respect of or during which the offence was committed or within six years of the expiration thereof.

85A. (1) Any person who willfully and with intent to evade or to assist any other person to evade tax —

- (a) omits from a return made under this Ordinance any income which should be included; or
- (b) makes any false statement or entry in any return made under this Ordinance; or
- (c) gives any false answer, whether verbally or in writing to any question or request for information asked or made in accordance with the provisions of this Ordinance; or
- (d) prepares or maintains or authorizes the preparation or maintenance of any false books of account or other records or falsifies or authorises the falsification of any books of account or records; or
- (e) makes use of any fraud, art or contrivance whatsoever or authorises the use of any such fraud, art or contrivance,

shall be guilty of an offence, and shall for each such offence be liable on conviction to a fine not exceeding £500 and treble the amount of tax for which he is liable under this Ordinance for the year of assessment in respect of or during which the offence was committed, or to imprisonment for a term not exceeding three years or to both such fine and imprisonment.

(2) Whenever in any proceedings under this section it is proved that any false statement or entry is made in any return furnished under this Ordinance by or on behalf of any person or in any books of account or other records maintained by or on behalf of any person, that person shall be presumed, until the contrary is proved, to have made that false statement or entry with intent to evade tax.