[Cap. 32.

Fresh water.

190

(b) Every person permitted to remove sand and stone or gravel shall pay to the Harbour Master one shilling for each ton removed by him.

9. No person shall take fresh water without the consent of the Harbour Master.

Ballast, rubbish.

- 10. (a) No ballast, dunnage, ashes or rubbish of any description shall be thrown into the water within 400 yards of low water mark.
 - (b) Ballast and waste oil shall be discharged in accordance with the directions of the Harbour Master.

Beaching craft.

11. All boats or craft shall be beached in accordance with the directions of the Harbour Master.

Firing or throwing stones at birds. etc... in the Harbour.

12. No person shall discharge any firearm at, or throw any stone or other missile at, any seabird or wild animal within the limits of the harbour:

Provided that nothing in this section shall serve to prohibit birds or animals from being killed for the protection of property, or obtained by, or with the authority of, the Agricultural Officer for scientific purposes.

Harbour rent.

13. Every boat or craft shall pay harbour rates at the rate of one penny per ton her net registered tonnage for every day or part of a day she remains in the harbour.

CHAPTER 31.

No Subsidiary Legislation.

CHAPTER 32. INCOME TAX. ORDER.

No. 1 of 1949, No. 6 of 1950.

> In exercise of the powers vested in him by the Income Tax Ordinance, 1939, as amended by Income Tax (Amendment) Ordinance, 1949, and with the advice of the Executive Council, His Excellency the Governor is pleased to order and it is hereby ordered:

That under and by virtue of the Double Taxation Relief (Taxes on Income) (Falkland Islands) Order, 1949, arrangements have been made with His Majesty's Government with a view to affording relief from double taxation in relation to Income Tax and any tax of a similar character imposed by the laws of the United Kingdom and that those arrangements shall have effect from the 1st day of January, 1949.

would Togetion Relief (Tayes on manue) (new Tealand) Order, 15:10 of 1961. (banada) " (Sweden) . Mr. 4 of 1954,4 . 200 July 1985. No 7 4 1973.

RULES

Section 89.

1. Every person liable to pay income tax shall on or before the 30th day of April in each year deliver to the Income Tax Commissioner a true and correct return of all income from all sources in the form hereinafter prescribed.

- 2. The following forms shall be the forms used by the Commissioner in pursuance of the duties under the Income Tax Ordinance.
- 3. The tax on mortgage or debenture interest as provided for by section 32 shall be payable to the Treasurer within seven days from the date of rendition of the account to the Commissioner.
- 4. All allowances in respect of wear and tear under sections 10 (1) (c) and 11 shall be calculated on the written down or diminished value of the machinery or plant. Such written down value shall be arrived at by deducting year by year from the original cost of the machinery or plant the annual wear and tear, calculated at the percentage rates allowed by the Commissioner, which has occurred since the purchase of such machinery or plant, and the allowance for wear and tear when so arrived at shall be included as a trade expense of the year the profits and gains of which are chargeable under this Ordinance, and in which year such machinery or plant were in actual use.

192

5. No deduction for wear and tear shall be allowed for any year if the deduction, when added to the deductions allowed on that account for any previous years to the person by whom the business or trade is carried on, will make the aggregate amount of the deductions exceed the actual cost to such person or lessor of the machinery or plant, including in that actual cost any expenditure in the nature of capital expenditure on the machinery or plant by way of renewal. improvement or re-instatement. If for the purpose of any allowance under this section the Commissioner is satisfied that, owing to the absence of full records, the precise date or dates of the original purchase or the cost price of any machinery or plant cannot be furnished, he may to the best of his judgment and from such information as is available. make an approximate estimate of the present written down or diminished value from cost on which to make the percentage allowance.

- 6. For the purpose of ascertaining the chargeable income of any person there shall be a deduction allowed for annuities [section 10 (1) (/)].
- 7. Where any mortgage or debenture interest forms part of the chargeable income of any person resident out of the Colony and the tax provided by Section 32 of the Ordinance has been deducted and paid to the Treasurer by the person paying such mortgage or debenture interest, the amount so paid to the Treasurer shall be set off for the purposes of collection against the tax charged on that chargeable income.
- 8. The Treasurer shall deduct from any emoluments or pensions payable out of the revenue of the Colony income tax due and payable by any person entitled to receive such emoluments or pension provided that the Governor may authorise such deduction be made by such monthly deductions as he thinks fit.

Form No. 1.

INCOME TAX ORDINANCE.

Section 38 (2).

Notice requiring a Return to be made.

To		••••••••••••		
of				
TAKE notice that				e Income
Tax Commissioner		- 4		days
after the date of the	service of this r	notice on you	a Return of you	ur income
in respect of the year	ar ended on the	31st day of	December, 19	
Dated this	day of		19	e de la companya de l
	*********		Commis	sioner.
N.B.—1. All Remay be obtained at	turns shall be t the Treasury, S	made on the Stanley.	prescribed for	ns, which
			Fo	m No. 1.
(Duplicate)—T afi	o be returned fidavit of service			r the
I	NCOME TAX	CORDINA	NCE.	100
	Section	n 33 (2).		
Notic	ce requiring a	Return to I	e made.	
То				
of				
TAKE notice that	you are require	ed to make a	nd deliver to th	e Income
Tax Commissioner a	t the Treasury,	Stanley, wit	:hin	/ days

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

Commissioner.

after the date of service of this notice on you a Return of your income

in respect of the year ended on the 31st day of December, 19

day of

Dated this

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Formo

AFFIDAVIT OF SERVICE

of

make oath and say that I served a true copy of the foregoing notice on

day of on the

by delivering the same to him personally, or* by leaving the same at his with one place of abode\at

Sworn to before me this

day of

Deponent.

* Strike out the description not applicable to the manner in which the service was effected.

N.B.—The person serving the notice should explain its purport to the person to whom it is delivered.

No. of Assessment

Form No. 2.

Confidential.

INCOME TAX ORDINANCE.

Name in full

(Taxpayer, Firm or Company.)

Address

Statutory Declaration.

I, of

do hereby solemnly and sincerely declare that the statement or statements herein, or herein referred to and appended hereto, is a full, just and true return of the whole of income from every source whatsoever in respect of the year ended on the day of estimated to the best of my knowledge and belief, according to the directions and rules of the said Ordinance. I make this Declaration conscientiously believing the same to be true and just in every particular, and I am well aware that if there is any statement in this declaration which is false in fact, which I know or believe to be false or do not believe to be true, I am liable to a fine not exceeding £100 or to imprisonment with or without hard labour for a term not exceeding six months.

Declared before me this

day of

19

[Cap. 32.

*State whether the Return is made-

- (i) On your own behalf.
- (ii) As the Precedent Partner for the time being of a Firm.
- (iii) As the secretary of other responsible officer of any Corporate Body.
- (iv) As the Attorney, Agent, Factor, Trustee, Manager, etc., and for whom.
- (v) As Trustee, Executor, Administrator, etc., and for which Estate, etc.

N.B.—In the case of a Firm, the General Declaration above must be made by the Precedent Partner for the time being, or in cases where none of the partners is resident in the Colony, by the Attorney, Manager, Agent, etc.

This declaration may be made before a Justice of the Peace, a Notary Public, a Minister of Religion, the Income Tax Collector, or the Mead of a Government Department.

196

[Cap. 32.1

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Page 2 of Form 2.

If no income is returnable under any of the Heads below, the word "None" should be entered in the money column (3). In no case must such column be left blank.

	Income in respect of the year 19 .	
Column	Source of Income under each Head Column 2	Amount Chargeable Column 3
1	Income accruing, derived or received from rents, royalties and other profits arising from property. Net Income as per statement attached hereto	
2	Annual value of land and improvements thereon used by or on hehalf of the owner or used rent free by the occupier, for the purpose of residence or enjoyment and not for the purpose of gain or profit, such annual value deemed to be 5% of the capital value £	
8	Profits derived from the working of farm or the occupation and cultivation of land of every description. Net income as per statement attached hereto	***************************************
4	Estimated value of produce consumed on farm by taxpayer and his family	***************************************
5	From dealing in livestock	****************
6	From salary as(State Name of Employer)	***************************************
7	Annual value of any quarters or board or residence or of any other allowance granted in respect of employment whether in money or otherwise	
	Income of wife (as per statement attached)	
8	Pensions received from	
9	The state of the s	***************************************
10	Income derived from the profession of a	**************
11	As a(State name of trade or business)	.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
12	As a partner in the firm of	
13	As Agent for	
14	From investments in Savings Bank \	**************
	Debentures, Stocks or Bonds Mortgages, Loans, etc. (Statement to be attached setting out fully the amount and nature of investments)	
15	From other sources not enumerated above as per statement enclosed	
16	Income not accruing in, derived from, or received in the Colony, as per statement attached, for which I claim exemption under Section 5	
17	Interest on loans charged on the Public Revenue of the Colony which is exempted from taxation (Section 3) (as per statement attached)	
	Total income from all sources &	

Page 3 of Form 2. Under the Provisions of the said Ordinance I hereby claim the following deductions from the above income:-

		1
1. As a resident/or British subject 2. In respect of premium paid to the Widows' and Orphans' People 19 , for the life of my wife (Section 3. Children under 16 years of agment of the year preceding to follows:—	Insurance Company/or tension Fund in the Colon	to by
Name of child	Date of Birth	Present age
	/	
	/	
	- 	
	 	
	-/	
		and controlling the control
<u> </u>		
	1	
4. For my wife (Section 15)		£
 Income Tax paid in the Un certificate attached (Sections 	ited Kingdom/or as pe	er £
6. 1/10th of my earned income (
7. Trade losses on ./		
	year 19 (Section 13	
/ Tota	l deductions claimed	£
	geable Income.	
Total Taxable Income	.,, .,, .,, .,,	£

N.B.—Those portions of the return not applicable to taxpayer's case should be struck out.

Less Total Deductions Claimed £..... Net Chargeable Income for the year 19 ... £.....

Whenever practicable, a statement must always be enclosed with this Rejurn showing how the net amount of income was arrived at. In cases where proper books of account are kept, a certified copy of the Profit and Loss Account and the Balance Sheet must be enclosed.

Form No. 3

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Ø લે Partnerships.

RECLARATION as to partners in a Firm and the division of the profits of such Firm between the respective partners therein (Section 33 of the Ordinance).

Page 4 of Form-2

PARTICULARS of the Share of each Partner in the Net Total Profits of the Firm at entered on page 2.

N.B.-Interest on the capital of, and salaries of, Partners, must be included

	Address of each partner. State in each case whether "General," "Acting," or "Salaried" Partner.		Profits		
Names of the partners as at 1 (Beginning of year)			Basis of distribution under the partnership.	partner's	
	gray Marketin			\	

(Total to agree with the total net profits of the Firmas returned on page

INCOME TAX ORDINANCE

Notice to Employer to Deliver Statement as to the Persons Employed by Him.

To of

Take notice that you are hereby required to deliver to me, days after the date of the service of this notice upon you, a within full and correct statement, as required by section thirty-four of the Income Tax Ordinance, of the names and places of abode of, and the salary or wages paid to, all the persons employed by you or the

Dated this Commissioner

N.B.—Section Thirty-four of the Ordinance is as follows:—

- 34. (1) The Commissioners may require any officer in the employment of the Government or any municipality or other public body to supply such particulars as may be required for the purposes of this Ordinance and which may be in the possession of such officer, provided that no such officer shall by virtue of this section be obliged to disclose any particulars as to which he is under any statutory obligation to observe secrecy.
- (2) Every employer, agent, contractor, or other person when required to do so by notice from the Commissioner shall within the time limited by the notice, prepare and deliver for any year a return containing-
 - (a) the names and places of residence of all persons employed by him; and
 - (b) the payments and allowances made to those persons in respect of that employment, except persons who are not employed in any other employment, and whose remuneration in the employment for the year does not exceed eighty pounds
 - (c) the names and places of residence of all persons with whom he has entered into a contract for the performance of any work or for delivery of any produce or goods and the amount advanced or paid in respect of such contract either in cash or in goods or merchandise; and
 - (d) such other information as the Commissioner may deem necessary from time to time for the purposes of this Ordinance;

and the provisions of this Ordinance with respect to the failure to deliver returns or particulars in accordance with a notice from the Commissioner shall apply to any such return or returns.

Provided that an employer, agent, contractor, or other person shall not be liable to any penalty for omitting from any such return the name or place of residence of any person employed by him and not employed in any other employment if it appears to the Commissioner on inquiry that such person has no

(3) Where employer, agent, contractor or other person is a body of persons the manager or other principal officer shall be deemed to be the employer for the purposes of this section, and any director of a company, or person engaged in the

[Over]

Cap. 32.]

200

Board, Living Gifts, Allow-Salary Com-NAME AND ADDRESS &c. mission Bonus ance Free (Surname preceding and Total Quarters, Wages in alphabetical order) Lighting, ~c. 2162 onch So reproced 8 porono + 8 80 તે I certify that the above return is true and correct. Dated and signed at

			orm No. 4.
	TAX AS		

Income Tax.

Stanley.....19 To.....

PLEASE TAKE NOTICE that under the provisions of the Income Tax Ordinance you are assessed for the 19 taxation period in the sum of £ being the amount of tax payable on a chargeable income of £

This assessment is payable at the Colonial Treasury, Stanley (sections 42 and 54) within thirty days after the service of this notice upon you.

If you dispute this assessment you may apply to the Commissioner by notice of objection in writing, to review and to revise the assessment made upon you. Such application shall state precisely the grounds of your objections to the assessment and shall be made within fifteen days from the date of service of this notice of assessment: provided that the Commissioner upon being satisfied that your absence from the Colony, sickness or other reasonable cause, prevented your making the application disputing the assessment within such period, shall extend the period as may be reasonable in the circumstances.

Incoma Tax Commissioner

Date of payment

Counterfoil Receipt No. Instructions to Taxpayer

N.B.—This notice is to be produced when making payment

Section 55: If any tax is not paid within the period prescribed in section 50 of this Ordinance:

- (a) a sum equal to five per centum of the amount of the tax payable shall be added thereto and the provisions of this Ordinance relating to the collection and recovery of tax shall apply to the recovery of such sum;
- (b) the Commissioner shall serve a demand note upon the person assessed, and if payment is not made within thirty days from the date of the service of such demand note, the Commissioner may proceed to enforce payment as hereafter provided.

CHAPTERS 33 to 35.

No Subsidiary Logistation