

CHAPTER 32.

INCOME TAX.

AN ORDINANCE TO IMPOSE A TAX UPON INCOMES AND TO
REGULATE THE COLLECTION THEREOF.

[30th December, 1939.]

20 of 1939.
6 of 1940.
8 of 1940.
3 of 1941.
5 of 1948.
7 of 1948.
8 of 1949.
46 of 1949.
9 of 1950.

1. This Ordinance may be cited as the Income Tax Ordinance. Short title.

2. In this Ordinance, unless the context otherwise requires— Interpreta-
tion.

“Commissioner” means the Commissioner of Income Tax charged with the administration of this Ordinance.

“Company” means any company incorporated or registered under any law in force in the Colony, and any company which, though incorporated or registered outside the Colony, carries on business or has an office or place of business therein.

“Person” includes a body of persons.

“Body of persons” means any body politic or corporate, and any company or partnership or society of persons whether corporate or unincorporate.

“Incapacitated person” means any infant, lunatic, idiot, or insane person.

“Prescribed” means prescribed by rule under this Ordinance.

“Year of assessment” means the period of twelve months beginning on the 1st day of January in any year.

“Chargeable income” means the aggregate amount of the income of any person from the sources specified in section 5 remaining after allowing the appropriate deductions and exemptions under this Ordinance.

[Note. This Ordinance is declared to be in force in the Dependencies by the Application of Colony Laws Ordinance, Cap. 1 (D.S.).]

ADMINISTRATION.

Appointment and
duty of Commissioner,
etc.

3. (1) For the due administration of this Ordinance the Governor shall appoint a Commissioner of Income Tax, and such collectors and officers as may be necessary to collect, receive and account for the income-tax.

(2) The Commissioner shall prepare assessment lists and shall generally carry out the provisions and exercise the powers delegated to or vested in him under this Ordinance.

(3) The Commissioner shall be a person holding public office in the Government Service of the Colony.

(4) There shall be paid to such Commissioner for his services under this Ordinance such remuneration as the Governor with the approval of the Legislative Council may from time to time direct.

Official
Secrecy.

4. (1) Every person having any official duty or being employed in the administration of this Ordinance shall regard and deal with all documents, information, returns, assessment lists, and copies of such assessment lists relating to the income or items of income of any person as secret and confidential, and shall make and subscribe a declaration in the form prescribed to that effect before a Justice of the Peace.

(2) Every person having possession of or control over any documents, information, returns, or assessment lists, or copies of such lists relating to the income or items of income of any person, who at any time communicates or attempts to communicate such information or anything contained in such documents, returns, lists, or copies to any person—

(a) other than a person to whom he is authorised by the Governor to communicate it; or

(b) otherwise than for the purpose of this Ordinance, shall be guilty of an offence against this Ordinance.

IMPOSITION OF INCOME TAX.

Charge of
income-tax.
8 of 1949.

5. Income Tax shall, subject to the provisions of this Ordinance, be payable at the rate or rates specified hereafter for the year of assessment upon the income of any person accruing in or derived from the Colony or elsewhere, and whether received in the Colony or not in respect of—

- (a) gains or profits from any trade, business, profession or vocation, for whatever time such business, trade, profession or vocation may have been carried on or exercised;
- (b) gains or profits from any employment, including the estimated annual value of any quarters or board or residence or of any other allowance granted in respect of employment whether in money or otherwise;
- (c) the annual value of land and improvements thereon used by or on behalf of the owner or used rent free by the occupier for enjoyment and not for the purpose of gain or profit, such annual value being deemed to be 5 per centum of the capital value of such land and improvements;
- (d) dividends, interest, or discounts;
- (e) any pension, charge or annuity;
- (f) rents, royalties, premiums, and any other profits arising from property:

Provided that in the case of income arising outside the Colony which is earned income, or which arises to a person who is not ordinarily resident in the Colony or not domiciled in the Colony, the tax shall be payable on the amount received in the Colony. 8 of 1949.

6. Tax shall be charged, levied and collected for each year of assessment upon the chargeable income of any person for the year immediately preceding the year of assessment: Basis of assessment.

Provided that, notwithstanding anything to the contrary contained in this Ordinance the chargeable income of any person not ordinarily resident in the Colony and engaged on seasonal work in the whaling or sealing industries in the Colony and Dependencies shall be the actual earnings from such employment in any one whaling or sealing season, notwithstanding that the period of employment may extend into two calendar years. 7 of 1948.

7. Where the Commissioner is satisfied that any person usually makes up the accounts of his trade or business on some day other than that immediately preceding any year of assessment, the Commissioner shall permit the gains or profits of that trade or business to be computed for the purposes of this Ordinance upon the income of the year Special periods of assessment.

terminating on that day in the year immediately preceding the year of assessment on which the accounts of the said trade or business have been usually made up: Provided that in no case where the Commissioner has permitted the gains or profits of any trade or business to be computed on any such date as aforesaid shall any change be subsequently made without prior notice in writing to the Commissioner and subject to such adjustment of income-tax as the Commissioner may determine.

EXEMPTIONS.

Exemptions.
8 of 1940.

8. There shall be exempt from the tax:

- (a) the official emoluments received by the Officer Administering the Government during the period in which he is administering the Government and the emoluments drawn by the Governor himself while on leave;
- (b) the income of any local authority in so far as such income is not derived from a trade or business carried on by the local authority;
- (c) the income of any statutory or registered building or friendly society;
- (d) the income of any ecclesiastical, charitable or educational institution of a public character in so far as such income is not derived from a trade or business carried on by such institution;
- (e) the emoluments payable to members of the permanent Consular Services of foreign countries in respect of their offices or in respect of services rendered by them in their official capacity;
- (f) the emoluments payable from Imperial Funds to members of His Majesty's Forces and to persons in the permanent service of the Imperial Government in the Colony in respect of their offices under the Imperial Government;
- (g) wound and disability pensions granted to members of His Majesty's Forces;
- (h) gratuities granted to members of His Majesty's Forces in respect of war services;
- (i) the income of the Government Savings Bank:

Provided that nothing in this section shall be construed to exempt in the hands of the recipients any dividends, interest, bonuses, salaries or wages paid wholly or in part out of the income so exempted.

9. The Governor may by proclamation published in the *Gazette* provide that the interest payable on any loan charged on the public revenue of the Colony shall be exempted from the tax, either generally or only in respect of interest payable to persons not resident in the Colony; and such interest shall as from the date and to the extent specified in the proclamation be exempt accordingly.

Government
loans.

ASCERTAINMENT OF CHARGEABLE INCOME.

10. (1) For the purpose of ascertaining the chargeable income of any person there shall be deducted all outgoings and expenses wholly and exclusively incurred during the year preceding the year of assessment by such person in the production of the income, including:

Deductions
allowed.

- (a) sums payable by such person by way of interest upon any money borrowed by him, where the Commissioner is satisfied that the interest was payable on capital employed in acquiring the income;
- (b) rent paid by any tenant of land or buildings occupied by him for the purpose of acquiring the income;
- (c) where any person engaged in any trade, business, profession or vocation has expended any sum in replacing any plant or machinery which was used or employed in such trade, business, profession or vocation, and which has become obsolete, an amount equivalent to the cost of the machinery replaced, after deducting from that such sum as shall represent the total depreciation which has occurred by reason of exhaustion or wear and tear since the date of purchase of such plant and machinery and any sum realised by the sale thereof;
- (d) any sum expended for repair of premises, plant and machinery employed in acquiring the income, or for the renewal, repair or alteration of any implement, utensil or article so employed;

- (e) bad debts incurred in any trade, business, profession or vocation, proved to the satisfaction of the Commissioner to have become bad during the year immediately preceding the year of assessment, and doubtful debts to the extent that they are respectively estimated to the satisfaction of the Commissioner to have become bad during the said year notwithstanding that such bad or doubtful debts were due and payable prior to the commencement of the said year, provided that all sums recovered during the said year on account of amounts previously written off or allowed in respect of bad or doubtful debts shall for the purposes of this Ordinance be treated as receipts of the trade, business, profession or vocation for that year;
- (f) such other deductions as may be prescribed by any rule made under this Ordinance.

(2) The Governor in Council may by rules provide for the method of calculating or estimating the deductions allowed or prescribed under this section.

Allowance
for wear and
tear.

11. In ascertaining the chargeable income of any person engaged in a trade, business, profession or vocation, there shall be allowed as a deduction a reasonable amount for the exhaustion, wear and tear of property owned by him, including plant and machinery, arising out of the use or employment of such property in the trade, business, profession or vocation during the year immediately preceding the year of assessment.

Deductions
not to be
allowed.

12. For the purpose of ascertaining the chargeable income of any person no deduction shall be allowed in respect of:

- (a) domestic or private expenses;
- (b) any disbursements or expenses not being money wholly and exclusively laid out or expended for the purpose of acquiring the income;
- (c) any capital withdrawn or any sum employed or intended to be employed as capital;
- (d) any capital employed in improvements;
- (e) any sum recoverable under an insurance or contract of indemnity;
- (f) rent of or cost of repairs to any premises or part of

premises not paid or incurred for the purpose of producing the income;

- (g) any amounts paid or payable in respect of the United Kingdom income-tax or super-tax or Empire income-tax as defined by this Ordinance.

13. Where the amount of a loss incurred in the year preceding any year of assessment in any trade, business, profession or vocation carried on by any person either solely or in partnership is such that it cannot be wholly set-off against his income from other sources for the same year, the amount of such loss shall to the extent to which it is not allowed against his income from other sources for the same year be carried forward and shall, subject as hereinafter provided, be set-off against what would otherwise have been his chargeable income for the next five years in succession, provided that the amount of any such loss allowed to be set-off in computing the chargeable income of any year shall not be set-off in computing the chargeable income of any other year, and provided also that in no case shall such set-off be allowed to an extent which would reduce the tax payable for any year of assessment to less than one-half of the amount which would have been payable had the set-off not been allowed.

Allowance of
trade losses.

14. (1) For the purpose of ascertaining the chargeable income of any individual there shall be allowed in respect of so much of the income as is earned a sum equal to one-tenth of the amount of such earned income, provided that such deduction shall not in the case of any individual exceed £100; and provided also that where a loss arises in the exercise of any trade, business, profession or vocation or a loss is brought forward from a previous year under section 13 of this Ordinance, no deduction shall be allowed except in respect of the amount, if any, by which the earned income exceeds such loss or the aggregate amount of such losses, as the case may be.

Deductions
in respect of
earned in-
come.

(2) For the purposes of this section the expression "earned income" means any income arising in respect of any gains or profits immediately derived by the individual from any trade, business, profession, employment or vocation carried on or exercised by him either as an individual or in the case of a partnership as a partner personally acting there-

in, or in respect of any pension, superannuation, or other allowance given in respect of past services of the individual or of the husband or parent of the individual or given to the individual in respect of the past services of any deceased person, whether the individual or husband or parent of the individual shall have contributed to such pension, superannuation or other allowance or not, after deducting the expenses referred to in sections 10 and 11 of this Ordinance, but before allowing the other deductions to be made in arriving at chargeable income.

Deduction
for wife.

15. (1) In ascertaining the chargeable income of an individual who proves to the satisfaction of the Commissioner that he had during the year of assessment his wife living with him or wholly maintained by him there shall be a deduction of £80.

Deduction
for female
relative
taking
charge of
children.

5 of 1948.

(2) Where a widower or widow proves to the satisfaction of the Commissioner that he or she had during the year of assessment a female relative of his or of his deceased wife or of her or of her deceased husband resident with him or her for the purpose of taking charge of his or her children there shall be a deduction not exceeding £50 in respect of that female relative or other female person:

Provided that:

(a) no deduction shall be allowed under this section unless the claimant proves that no other person is entitled to a deduction in respect of the female relative under the provisions of this Ordinance or if any other person is entitled that he has relinquished his claim thereto; and

(b) no deduction shall be allowed under this section where the female relative is a married woman living with her husband and the husband has claimed the allowance under subsection (1) of this section.

Deduction
for mainten-
ance of in-
firm, etc.,
relative.

(3) (a) Where a claimant proves to the satisfaction of the Commissioner that he maintains at his own expense any person being a relative of his or of his wife who is incapacitated by old age or infirmity from maintaining himself, or his or his wife's widowed mother, whether incapacitated or not, whose total income from all sources does not exceed £50 a year he shall be entitled to a deduction not

exceeding £25 a year in respect of each person whom he so maintains, and a like deduction shall be made in the case of a claimant who by reason of old age or infirmity is compelled to depend upon the services of a daughter resident with and maintained by him or her;

- (b) where two or more persons jointly maintain any such person as aforesaid the deduction to be made under this subsection shall be apportioned between them in proportion to the amount or value of their respective contributions towards the maintenance of that person;
- (c) this subsection shall apply to a claimant being a female person as it applies to a claimant being a male person with the substitution of "husband" for "wife".

16. (1) In ascertaining the chargeable income of an individual who proves to the satisfaction of the Commissioner that he had a child or children living and under the age of 16 years at the commencement of the year of assessment, there shall be allowed a deduction of £40 in respect of the first child and £25 in respect of each subsequent child.

Deduction for children.

10 of 1950.

Provided that where a child is receiving full-time instruction at any university, college or school abroad, either wholly or partly at the expense of the claimant, the Commissioner may allow a deduction not exceeding £125 in respect of each such child during such period of instruction.

5 of 1948.

(2) The expressions "child" and "children" in this section include a step-child or step-children but do not include an illegitimate child or illegitimate children.

17. In ascertaining the chargeable income of any person who

- (a) shall have made insurance on his life or the life of his wife in any insurance company; or
- (b) shall have made an annual contribution to a Pension Fund or such other fund as the Governor may consider as equivalent to a Pension Fund—

Deduction in respect of life insurance, and contribution to a pension fund.

there shall be allowed a deduction of the annual amount of the premium paid by him for such insurance or contribution as aforesaid: Provided that no such deduction shall be

allowed in respect of any such annual amount of the premium or contribution beyond an amount equal to one-sixth part of the chargeable income of such person estimated in accordance with the provisions of this Ordinance before making the deductions specified in this section and in sections 15 and 16 of this Ordinance.

Special provisions as to certain companies and businesses.

(a) Insurance companies other than life insurance companies.

18. Notwithstanding anything to the contrary contained in this Ordinance, it is hereby provided that:

(a) in the case of an insurance company (other than a life insurance company) where the gains or profits accrue in part outside the Colony, the gains or profits on which tax is payable shall be ascertained by taking the gross premiums and interest and other income received or receivable in the Colony (less any premiums returned to the insured and premiums paid on re-insurances), and deducting from the balance so arrived at a reserve for unexpired risks at the percentage adopted by the company in relation to its operations as a whole for such risks at the end of the year preceding the year of assessment, and adding thereto a reserve similarly calculated for unexpired risks outstanding at the commencement of the year preceding the year of assessment, and from the net amount so arrived at deducting the actual losses (less the amount recovered in respect thereof under re-insurance), the agency expenses in the Colony and a fair proportion of the expenses of the head office of the company;

(b) Life insurance companies.

(b) in the case of a life insurance company, whether mutual or proprietary, the gains or profits on which tax is payable shall be the invested income less the management expenses (including commission):

Provided that where such a company received premiums outside the Colony, the gains or profits shall be the same proportion of the total investment income of the company as the premiums received in the Colony bore to the total premiums received after deducting from the amount so arrived at the agency expenses in the Colony and a fair proportion of the expenses of the head office of the company.

- (c) in the case of a shipowner, the gains or profits of his business as a shipowner, shall, if he produces or causes to be produced to the Commissioner the certificate mentioned in subsection (d) of this section, be taken to be a sum bearing the same ratio to the sums payable in respect of fares or freight for passengers, goods, or mails shipped in the Colony as his total profits for the relevant accounting period shown by that certificate bear to the gross earnings for that period;
- (d) the certificate shall be a certificate by the Taxing Authority of the place in which the principal place of business of the shipowner is situated and shall state—
- (i) that the shipowner has furnished to the satisfaction of that Authority an account of the whole of his business; and
 - (ii) the ratio of the gains or profits for the relevant accounting period as computed according to the Income Tax law of that place (after deducting interest on any money borrowed and employed in acquiring the gains and profits) to the gross earnings of the shipowner's fleet or vessel for that period;
- (e) if the gains or profits of a shipowner have for the purpose of assessment in the Colony under this Ordinance been computed on any basis other than the ratio of the gains or profits shown by a certificate as aforesaid and an assessment has been made accordingly, the shipowner shall upon production of such a certificate at any time within two years from the end of the year of assessment be entitled to such adjustment as may be necessary to give effect to the said certificate and to have any tax paid in excess refunded;
- (f) in this section the expression "shipowner" means an owner or charterer of ships whose principal place of business is situated outside the Colony, but in a part of His Majesty's Dominions or in territory under His Majesty's protection.

(c) Ship-
owners.
8 of 1940.

19. In ascertaining the chargeable income of a company registered in the Colony the majority of the shares being

Income of a
company.

held by individuals who are resident in the Colony there shall be allowed a deduction of 20 per cent. in respect of the amount of such income.

Wife's
income.

20. The income of a married woman living with her husband, shall for the purposes of this Ordinance, be deemed to be the income of the husband and shall be charged in the name of the husband and not in her name nor in that of her trustee, provided that that part of the total amount of tax charged upon the husband which bears the same proportion to that total amount as the amount of the income of the wife bore to the amount of the total income of the husband and wife may, if necessary, be collected from the wife, notwithstanding that no assessment has been made upon her.

RATE OF TAX.

Rates of tax.
5 of 1948.

21. (1) The tax upon the chargeable income of every person other than a company shall be charged at the following rates:

On the first £100 of such income	..	Nil.
In respect of the excess over £100 for every pound of the first £100	..	1/6
„ „ „ „ „ next £250	..	2/-
„ „ „ „ „ „ £250	..	2/6
„ „ „ „ „ „ £250	..	3/-
„ „ „ „ above £950	..	3/6

7 of 1948.

Provided that, notwithstanding anything to the contrary contained in this Ordinance, the tax upon the chargeable income of any persons engaged on seasonal work in the whaling or sealing industries in the Colony and Dependencies shall be at the following rates:

On the first £100 of such income	Nil
4% of every £ of the next £100	
5% „ „ „ „ „ „ £200	
6% „ „ „ „ „ „ £200	
7% „ „ „ „ „ „ £200	
10% „ „ „ „ „ „ £200	
12½% „ „ „ „ „ „ above	£1,000

(2) The Tax upon the chargeable income of a company shall be charged at the rate of three shillings and sixpence on every pound of the chargeable income thereof. 5 of 1948.

(3) (a) The tax chargeable upon the income of any person engaged on seasonal work shall be payable by the employers who may deduct the amount from earnings of any such persons. The employer, or in the case of a company the manager or principal officer of the company, shall at the end of each season render to the Commissioner an account of the earnings of each employee and of the amount of the tax payable in respect of such earnings; 7 of 1948.

(b) any person who fails or neglects to render an account due under this subsection shall be guilty of an offence against this Ordinance.

(4) (a) The account books of the employers shall be at all reasonable times open for inspection by the Commissioner or his duly appointed representative or agent;

(b) any person who hinders or obstructs the Commissioner or his duly appointed representative or agent in the inspection of any such account books shall be guilty of an offence against this Ordinance.

22. (1) Every company which is registered in the Colony shall deduct from the amount of any dividend paid to any shareholder tax at the rate paid or payable by the company, double taxation relief being left out of account, on the income out of which such dividend is paid, provided that where tax is not paid or payable by the company on the whole income out of which the dividend is paid the deduction shall be restricted to that portion of the dividend which is paid out of income on which tax is paid or payable by the company. Deduction of tax from dividends of companies.

(2) Every such company shall upon payment of a dividend furnish each shareholder with a certificate setting forth the amount of the dividend paid to that shareholder and the amount of tax which the company has deducted in respect of that dividend, and also, where the tax paid or payable by the company is affected by double taxation relief, the rate (hereafter in this Ordinance referred to as "the net Colonial rate") of the tax paid or payable by the company after taking double taxation into account. 8 of 1949.

Double taxation relief: definition. 8 of 1949.

(3) In this section the expression "double taxation relief" means any credit for foreign income-tax which is allowable against income-tax chargeable under this Ordinance by virtue of arrangements having effect under section 49 of this Ordinance, and any relief allowable under section 46 or section 47 of this Ordinance, including any credit or relief which has been taken into account in determining the net Colonial rate applicable to any dividends received by the company.

Deducted tax to be set off.

23. Any tax which a company has deducted under the last preceding section from a dividend paid to a shareholder, and any tax applicable to the share to which any person is entitled in the income of a body of persons assessed under this Ordinance, shall, when such dividend or share is included in the chargeable income of such shareholder or person, be set off for the purposes of collection against the tax charged on that chargeable income.

Temporary residents.

24. Tax shall not be payable in respect of any income arising out of the Colony which accrues to any person who is in the Colony for some temporary purpose only and not with any intent to establish his residence therein and who has not actually resided in the Colony at one or more times for a period equal in the whole to six months in the year preceding the year of assessment.

TRUSTEES, AGENTS, ETC.

Chargeability of trustees, etc.

25. A receiver appointed by the Court, trustee, guardian, curator, or committee having the direction, control, or management of any property or concern on behalf of any incapacitated person shall be chargeable to tax in like manner and to the like amount as such person would be chargeable if he were not an incapacitated person.

Chargeability of agent of person residing out of the Colony.

26. (1) A person not resident in the Colony (hereinafter in this section referred to as a non-resident person), whether a British subject or not, shall be assessable and chargeable in the name of his trustee, guardian, or committee, or of any attorney, factor, agent, receiver, branch, or manager, whether such attorney, factor, agent, receiver, branch or manager has the receipt of the income or not, in like manner

and to the like amount as such non-resident person would be assessed and charged if he were resident in the Colony and in the actual receipt of such income: Provided that in the case of any individual who is not a British subject, no deduction shall be allowed in respect of earned income or in respect of wife or child or in respect of life insurance.

A non-resident person shall be assessable and chargeable in respect of any income arising, whether directly or indirectly, through or from any attorneyship, factorship, agency, receivership, branch, or management, and shall be so assessable and chargeable in the name of the attorney, factor, agent, receiver, branch, or manager.

(2) Where a non-resident person, not being a British subject, or a firm or company whose principal place of business is situated in His Majesty's Dominions or in territory under His Majesty's protection, or a branch thereof, carries on business with a resident person, and it appears to the Commissioner that owing to the close connection between the resident person and the non-resident person and to the substantial control exercised by the non-resident person over the resident person, the course of business between those persons can be so arranged and is so arranged, that the business done by the resident person in pursuance of his connection with the non-resident person produces to the resident person either no profits or less than the ordinary profits which might be expected to arise from that business, the non-resident person shall be assessable and chargeable to tax in the name of the resident person as if the resident person were an agent of the non-resident person.

(3) Where it appears to the Commissioner, or to the Judge by whom an appeal is heard, that the true amount of the gains or profits of any non-resident person chargeable with tax in the name of a resident person cannot be readily ascertained, the Commissioner or Judge may, if he thinks fit, assess and charge the non-resident person on a fair and reasonable percentage of the turnover of the business done by the non-resident person through or with the resident person in whose name he is chargeable as aforesaid, and in such case the provisions of this Ordinance relating to the delivery of returns or particulars by persons acting on behalf of others shall extend so as to require returns or particulars to be furnished by the resident person of the business so done by the non-resident person through or with the resident

person, in the same manner as returns or particulars are to be delivered by persons acting for incapacitated or non-resident persons of income to be charged: Provided that the amount of the percentage shall in each case be determined, having regard to the nature of the business and shall, when determined by the Commissioner, be subject to an appeal to the Judge as provided by section 43 of this Ordinance.

(4) Nothing in this section shall render a non-resident person chargeable in the name of a broker or general commission agent or other agent where such broker or general commission agent or other agent is not an authorised person carrying on the regular agency of the non-resident person, or a person chargeable as if he were an agent in pursuance of subsections (2) and (3) of this section, in respect of gains or profits arising from sales or transactions carried through such a broker or agent.

(5) The fact that a non-resident person executes sales or carries out transactions with other non-residents in circumstances which would make him chargeable in pursuance of subsections (2) and (3) of this section in the name of a resident person shall not of itself make him chargeable in respect of gains or profits arising from those sales or transactions.

(6) Where a non-resident person is chargeable to tax in the name of any attorney, factor, agent, receiver, branch or manager in respect of any gains or profits arising from the sale of goods or produce manufactured or produced out of the Colony by the non-resident person, the person in whose name the non-resident person is so chargeable may, if he thinks fit, apply to the Commissioner or, in the case of an appeal, to the Judge, to have the assessment to tax in respect of those gains or profits made or amended on the basis of the profits which might reasonably be expected to have been earned by a merchant or, where the goods are retailed by or on behalf of the manufacturer or producer, by a retailer of the goods sold who has bought from the manufacturer or producer direct, and on proof to the satisfaction of the Commissioner or Judge of the amount of the profits on the basis aforesaid, the assessment shall be made or amended accordingly.

Acts, etc., to
be done by
trustees, etc.

27. The person who is chargeable in respect of an incapacitated person, or in whose name a non-resident person is chargeable, shall be answerable for all matters required to

be done by virtue of this Ordinance for the assessment of the income of any person for whom he acts and for paying the tax chargeable thereon.

28. Every person who in whatever capacity is in receipt of any money or value being income arising from any of the sources mentioned in this Ordinance, or belonging to any other person who is chargeable in respect thereof, or who would be so chargeable if he were resident in the Colony and not an incapacitated person shall, whenever required to do so by any notice from the Commissioner, prepare and deliver within the period mentioned in such notice a list signed by him containing:

Statement to be prepared by trustees, etc.

- (a) a true and correct statement of all such income;
- (b) the name and address of every person to whom the same shall belong and such other information as the Commissioner may deem necessary for the purposes of this Ordinance;

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

29. The manager or other principal officer of every corporate body of persons shall be answerable for doing such acts, matters and things as are required to be done by virtue of this Ordinance for the assessment of such body and payment of the tax.

Manager of corporate bodies of persons.

30. Every person answerable under this Ordinance for the payment of tax on behalf of another person may retain out of any money coming to his hands on behalf of such other person so much thereof as shall be sufficient to pay such tax; and shall be and is hereby indemnified against any person whatsoever for all payments made by him in pursuance and by virtue of this Ordinance.

Indemnification of representative.

31. When any person dies during the year preceding the year of assessment and such person would but for his death have been chargeable to tax for the year of assessment, or when any person dies during the year of assessment or within two years after the expiration thereof and no assessment has been made upon him for that year, the personal representative

Deceased persons.

of such person shall be liable to and charged with the payment of the tax with which such person would have been chargeable, and shall be answerable for doing all such acts, matters and things as such person if he were alive would be liable to do under this Ordinance, provided that in the case of a person dying during the year preceding the year of assessment if his personal representative distributes his estate before the commencement of the year of assessment such personal representative shall pay the tax at the rate or rates in force at the date of distribution of the estate, if the rate of tax for the year of assessment has not been fixed at that date.

Deductions
of and ac-
counting for
tax on mort-
gage and
debenture
interest.

32. (1) Where any person pays mortgage or debenture interest to a person not resident in the Colony and is entitled to deduct such interest under section 10 (1) (a) of this Ordinance, he shall upon paying the interest deduct therefrom tax at the rate of two shillings on every pound of such interest, and shall forthwith render an account to the Commissioner of the amount so deducted, and every such amount shall be a debt from him to the Government of the Colony and shall be recoverable as such.

(2) In the case of a company the account aforesaid shall be rendered by the manager or other principal officer of the company.

(3) Any person who fails or neglects to render an account due under this section, shall be guilty of an offence against this Ordinance.

GENERAL POWERS OF COMMISSIONER.

Notices of
chargeability
and returns.

33. (1) It shall be the duty of every person chargeable with tax to give notice to the Commissioner within four months after the commencement of any year of assessment that he is so chargeable.

(2) The Commissioner may by notice in writing require any person to furnish him within a reasonable time with a return of income and such particulars as may be required for the purposes of this Ordinance with respect to the income for which such person is chargeable.

(3) Any person who fails or neglects to give such notice of chargeability or to furnish such return or particulars shall be guilty of an offence against this Ordinance.

34. (1) The Commissioner may require any officer in the employment of the Government or any 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.

Official information and official 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 £80;
- (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 any 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 enquiry, that such person has no chargeable income.

(3) Where the 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 management of a company, shall be deemed to be a person employed.

Part-
nerships.

35. Where a trade, business, profession or vocation is carried on by two or more persons jointly—

(1) The income of any partner from the partnership shall be deemed to be the share to which he was entitled during the year preceding the year of assessment in the income of the partnership (such income being ascertained in accordance with the provisions of this Ordinance) and shall be included in the return of income to be made out by such partner under the provisions of this Ordinance.

(2) (a) The precedent partner, that is to say, the partner who of the partners resident in the Colony—

- (i) is first named in the agreement of partnership; or
- (ii) if there be no agreement is named singly or with precedence to other partners in the usual name of the firm; or

(iii) is the precedent acting partner if the partner named with precedence is not an acting partner, shall, when required by the Commissioner, make and deliver a return of the income of the partnership for any year, such income being ascertained in accordance with the provisions of this Ordinance, and declare therein the names and addresses of the other partners in the firm together with the amount of the share of the said income to which each partner was entitled for that year.

(b) Where no partner is resident in the Colony, the return shall be made and delivered by the attorney, agent, manager or factor of the firm resident in the Colony.

(c) 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 return required under this section.

Signature of
notices.

36. (1) Every notice to be given by the Commissioner under this Ordinance shall be signed by the Commissioner or by some person or persons from time to time appointed by him for that purpose, and every such notice shall be valid if the signature of the Commissioner or of such person or persons is duly printed or written thereon, provided that

any notice in writing under this Ordinance to any person requiring him to furnish particulars to the Commissioner, or any notice under this Ordinance requiring the attendance of any person or witness before the Commissioner, shall be personally signed by the Commissioner or by any person duly authorised by him.

(2) A signature attached to any notice and purporting to be the signature of any person so appointed shall be taken to be the signature of that person until the contrary be shown.

37. Notice may be served on a person either personally or by being sent through registered post to his last known business or private address, and shall in the latter case be deemed to have been served, not later than the tenth day succeeding the day on which the notice would have been received in the ordinary course by post, and in proving such service it shall be sufficient to prove that the letter containing the notice was properly addressed and posted.

Service of
notices.

ASSESSMENTS.

38. (1) The Commissioner shall proceed to assess every person chargeable with the tax as soon as may be after the expiration of the time allowed to such person for the delivery of his return.

Commis-
sioner to
make assess-
ments.

(2) Where a person has delivered a return the Commissioner may—

- (a) accept the return and make an assessment accordingly; or
- (b) refuse to accept the return, and, to the best of his judgment, determine the amount of the chargeable income of the person and assess him accordingly.

(3) Where a person has not delivered a return and the Commissioner is of the opinion that such person is liable to pay tax, he may, according to the best of his judgment, determine the amount of the chargeable income of such person and assess him accordingly; but such assessment shall not affect any liability otherwise incurred by such person by reason of his failure or neglect to deliver a return.

39. Where it appears to the Commissioner that any person liable to tax has not been assessed or has been assessed at a

Additional
assessments.

less amount than that which ought to have been charged, the Commissioner may, within two years after the expiration thereof, assess such amount or additional amount, as according to his judgment ought to have been charged, and the provisions of this Ordinance as to notice of assessment, appeal and other proceedings under this Ordinance shall apply to such assessment or additional assessment and to the tax charged thereunder.

List of persons assessed and notices of assessments.

40. (1) The Commissioner shall as soon as possible prepare lists of persons assessed to tax.

(2) Such lists (herein called the assessment lists) shall contain the names and addresses of the persons assessed to tax, the amount of the chargeable income of each person, the amount of tax payable by him, and such other particulars as may be prescribed.

Appointment of agent in the United Kingdom.

41. For the purpose of facilitating the assessment of the income of persons residing in the United Kingdom the Governor may appoint an agent in the United Kingdom who shall make enquiries on behalf of the Commissioner in respect of any such person as may apply to be dealt with through such agent, and shall ascertain and report to the Commissioner the amount of the chargeable income of such person in accordance with this Ordinance and shall forward to the Commissioner the accounts and computations upon which his report is based. The Commissioner on receipt of the report shall enter the amount reported in the assessment list: Provided that if it appears to the Commissioner that any error has occurred in the accounts or computation he may refer the report back for further consideration; and provided also that nothing in this section shall prevent the appeal to the Judge conferred by section 43 of this Ordinance.

Power of Commissioner to revise assessments in case of objection.

42. (1) The Commissioner shall cause to be served personally on or sent by registered post to each person whose name appears on the assessment lists a notice addressed to him at his usual place of abode or business, stating the amount of his chargeable income and the amount of tax payable by him, and informing him of his rights under the next subsection.

(2) If any person disputes the assessment he may apply to the Commissioner by notice of objection in writing, to

review and to revise the assessment made upon him. Such application shall state precisely the grounds of his objections to the assessment and shall be made within two months from the date of the service of the notice of assessment: Provided that the Commissioner, upon being satisfied that owing to absence from the Colony, sickness or other reasonable cause, the person disputing the assessment was prevented from making the application within such period, shall extend the period as may be reasonable in the circumstances.

(3) On receipt of the notice of objection referred to in subsection (2) of this section, the Commissioner may require the person giving the notice of the objection to furnish such particulars as the Commissioner may deem necessary with respect to the income of the person assessed and to produce all books or other documents in his custody or under his control relating to such income, and may summon any person who, he thinks, is able to give evidence respecting the assessment to attend before him, and may examine such person (except the clerk, agent, servant, or other person confidentially employed in the affairs of the person to be charged) on oath or otherwise.

(4) In the event of any person assessed, who has objected to an assessment made upon him, agreeing with the Commissioner as to the amount at which he is liable to be assessed, the assessment shall be amended accordingly, and notice of the tax payable shall be served upon such person:

Provided always that in the event of any person who, under subsection (2) of this section, has applied to the Commissioner for a revision of the assessment made upon him failing to agree with the Commissioner as to the amount at which he is liable to be assessed his right of appeal to the Judge under the provisions of this Ordinance, against the assessment made upon him, shall remain unimpaired.

43. (1) Any person who, being aggrieved by an assessment made upon him, has failed to agree with the Commissioner in the manner provided in subsection (4) of the preceding section, may appeal against the assessment to the Judge in Chambers upon giving notice in writing to the Commissioner within thirty days from the date of the refusal of the Commissioner to amend the assessment as desired:

Provided that, notwithstanding the lapse of such period of thirty days, any person may appeal against the said assess-

Appeals
against
assessments.

ment if he shows to the satisfaction of the Judge that, owing to absence from the Colony, sickness or other reasonable cause he was prevented from giving notice of appeal within such period, and that there has been no unreasonable delay on his part.

(2) Every person appealing shall attend before the Judge in person on the day and at the time fixed for the hearing of his appeal:

Provided always that if it be proved to the satisfaction of the Judge that owing to absence from the Colony, sickness, or other reasonable cause, any person is prevented from attending in person at the hearing of his appeal on the day and at the time fixed for that purpose, the Judge may postpone the hearing of the appeal for such reasonable time as he thinks necessary for the attendance of the appellant, or he may admit the appeal to be made by any agent, clerk, or servant of the appellant, on his behalf.

(3) Ten clear days' notice shall, unless rules made hereunder otherwise provide, be given to the Commissioner of the date fixed for the hearing of the appeal.

(4) The onus of proving that the assessment complained of is excessive shall be on the appellant.

(5) If the Judge is satisfied that the appellant is overcharged he may reduce the amount of the assessment by the amount of the overcharge, and if he is satisfied that the appellant is undercharged, he may increase the amount of the assessment by the amount of the undercharge.

(6) Notice of the amount of tax payable under the assessment as determined by the Judge shall be served by the Commissioner upon the appellant.

(7) All appeals shall be heard in camera, unless the Judge shall, on the application of the appellant, otherwise direct.

(8) The costs of the appeal shall be in the discretion of the Judge hearing the appeal, and shall be a sum fixed by the Judge.

(9) The Judge may make rules governing such appeals and providing for the method of tendering evidence.

(10) The decision of the Judge shall be final: provided that the Judge if he so desires may, and on the application of

the appellant or of the Commissioner shall, state a case on a question of law for the decision of His Majesty in Council under the provisions of the Administration of Justice Chapter 3. Ordinance.

(11) Notwithstanding anything contained in subsection 8 of 1940. (2) of section 53 of this Ordinance if the Judge is satisfied that tax in accordance with his decision upon the appeal may not be recovered, the Judge may require the appellant forthwith to furnish such security for payment of the tax, if any, which may become payable by the appellant as may seem to the Judge to be proper. If such security is not given the tax assessed shall become payable forthwith and shall be recoverable in the manner prescribed by section 57 of this Ordinance.

44. (1) No assessment, warrant or other proceeding purporting to be made in accordance with the provisions of this Ordinance shall be quashed, or deemed to be void or voidable, for want of form, or be affected by the reason of a mistake, defect or omission therein, if the same is in substance and effect in conformity with or according to the intent and meaning of this Ordinance or any Ordinance amending the same, and if the person assessed or intended to be assessed or affected thereby is designated therein according to common intent and understanding. Errors, etc., in assessments and notices.

(2) An assessment shall not be impeached or affected—

- (a) by reason of a mistake therein as to:
 - (i) the name or surname of a person liable; or
 - (ii) the description of any income; or
 - (iii) the amount of tax charged;
- (b) by reason of any variance between the assessment and the notice thereof:

Provided that in cases of assessment the notice thereof shall be duly served on the person intended to be charged, and such notice shall contain, in substance and effect, the particulars on which the assessment was made.

45. The production of any document under the hand of the Commissioner or of any person or persons appointed by him purporting to be a copy of or extract from any return or Evidence.

assessment shall in all Courts and in all proceedings be sufficient evidence of the original, and the production of the original shall not be necessary; and all courts shall in all proceedings take judicial notice of the signature of the Commissioner or of any person or persons appointed by him either to the original or to such copy or extract.

RELIEF IN CASES OF DOUBLE TAXATION.

Relief in respect of United Kingdom income-tax.

46. (1) Any person who has paid, by deduction or otherwise, or is liable to pay tax under this Ordinance for any year of assessment on part of his income and who proves to the satisfaction of the Commissioner that he paid by deduction or otherwise or is liable to pay income-tax in the United Kingdom for that year in respect of the same part of his income, shall be entitled to relief from tax under this Ordinance paid or payable by him on that part of his income at a rate equal to the amount by which the rate of tax appropriate to his case under this Ordinance exceeds half the appropriate rate of United Kingdom tax. If, however, the rate of tax appropriate to his case under this Ordinance exceeds the appropriate rate of United Kingdom tax he shall be entitled only to relief at a rate equal to half the appropriate rate of United Kingdom tax.

(2) For the purposes of this section a certificate issued by or on behalf of the Commissioners of Inland Revenue in the United Kingdom shall be receivable in evidence to show what is the appropriate rate of United Kingdom tax in any particular case.

(3) For the purposes of this section the expression "rate of tax" when applied to tax paid or payable under this Ordinance means the rate determined by dividing the amount of tax paid or payable for the year (before the deduction of the relief granted under this section) by the amount of the income in respect of which the tax paid or payable under this Ordinance has been charged for that year, except that where the income which is the subject of a claim to relief under this section is computed by reference to the provisions of section 26 of this Ordinance on an amount other than the ascertained amount of the actual profits, the rate of tax shall be determined by the Commissioner.

47. (1) If any person resident in the Colony who has paid, by deduction or otherwise, or is liable to pay, tax under this Ordinance for any year of assessment on any part of his income, proves to the satisfaction of the Commissioner that he has paid by deduction or otherwise, or is liable to pay, Empire income-tax for that year in respect of the same part of his income, he shall be entitled to relief from tax in the Colony paid or payable by him on that part of his income at a rate thereon to be determined as follows:

Relief in respect of Empire income-tax.

- (a) if the Empire rate of tax does not exceed one-half of the rate of tax appropriate to his case under this Ordinance in the Colony the rate at which relief is to be given shall be the Empire rate of tax;
- (b) in any other case the rate at which relief is to be given shall be half the rate of tax appropriate to his case under this Ordinance.

(2) If any person not resident in the Colony who has paid, by deduction or otherwise, or is liable to pay, tax under this Ordinance for any year of assessment on any part of his income, proves to the satisfaction of the Commissioner that he has paid, by deduction or otherwise, or is liable to pay Empire income-tax for that year of assessment in respect of the same part of his income, he shall be entitled to relief from tax paid or payable by him under this Ordinance on that part of his income at a rate thereon to be determined as follows:

- (a) if the Empire rate of tax appropriate to his case does not exceed the rate of tax appropriate to his case under this Ordinance, the rate at which relief is to be given shall be one-half of the Empire rate of tax;
- (b) if the Empire rate of tax appropriate to his case exceeds the rate of tax appropriate to his case under this Ordinance, the rate at which relief is to be given shall be equal to the amount by which the rate of tax appropriate to his case under this Ordinance exceeds one-half of the Empire rate of tax.

(3) For the purposes of this section, Empire income-tax means any income-tax charged under any law in force in any part of His Majesty's Dominions or in any place under His Majesty's protection (other than the United Kingdom or this Colony), provided that the legislature of that part or place has provided for relief in respect of tax charged on

income both in that part or place and this Colony in a manner similar to that provided in this section.

(4) For the purposes of this section the rate of tax under this Ordinance shall be computed in the manner provided by subsection (3) of the last preceding section of this Ordinance and the Empire rate of tax shall be computed in a similar manner.

(5) Where a person is for any year of assessment resident both in the Colony and in a part or place in which Empire income-tax is charged, he shall for the purposes of this section be deemed to be resident where during that year he resides for the longer period.

Time limit
for repay-
ment of
claims.

8 of 1940.

48. A claim for relief under section 46 or section 47 of this Ordinance shall be made within two years from the end of the year of assessment to which it relates:

Provided that such a claim, though not made within the said period of two years, shall be admitted if made within six years from the end of the said year and within six months from the date upon which the relevant amount of United Kingdom income-tax or of Empire income-tax, as the case may be, has been ascertained.

Double tax-
ation relief:
Order in
Council.

8 of 1949.

49. (1) If the Governor in Council by Order declares that arrangements specified in the Order have been made with the Government of any territory outside the Colony 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 that territory and that it is expedient that those arrangements should have effect, the arrangements shall have effect in relation to income-tax notwithstanding anything in any enactment.

46 of 1949.

(2) On the making of an Order under this section with respect to arrangements relating to the United Kingdom, section 46 of this Ordinance shall cease to have effect and shall be deemed to have ceased to have had effect from the beginning of the first year of assessment for which the arrangements are expressed to apply except in so far as the arrangements otherwise provide.

(3) On the making of an Order under this section with respect to arrangements relating to any territory forming part of His Majesty's dominions (other than the United Kingdom or the Colony), section 47 of this Ordinance shall cease to

have effect as respects that territory and shall be deemed to have ceased to have had effect from the beginning of the first year of assessment for which the arrangements are expressed to apply except in so far as the arrangements otherwise provide. 46 of 1949.

(4) Any Order made under this section may be revoked by a subsequent Order.

(5) Where any arrangements have effect by virtue of this section, the obligation as to secrecy imposed by section 4 of this Ordinance shall not prevent the disclosure to any authorised officer of the government with which the arrangements are made of such information as is required to be disclosed under the arrangements.

(6) The Governor in Council may make rules for carrying out the provisions of any arrangements having effect under this section.

50. The provisions of this section shall have effect where, under arrangements having effect under section 49 of this Ordinance, tax payable in respect of any income in the territory with the Government of which the arrangements are made is to be allowed as a credit against tax payable in respect of that income in the Colony; and in this section the expression "foreign tax" means any tax payable in that territory which under the arrangements is to be so allowed and the expression "income-tax" means tax chargeable under this Ordinance. Amount of relief.

(2) The amount of the income-tax chargeable in respect of the income shall be reduced by the amount of the credit:

Provided that credit shall not be allowed against income-tax for any year of assessment unless the person entitled to the income is resident in the Colony for that year.

(3) The credit shall not exceed the amount which would be produced by computing the amount of the income in accordance with the provisions of this Ordinance and then charging the income-tax at a rate ascertained by dividing the income-tax chargeable (before allowance of credit under any arrangements having effect under section 49 of this Ordinance) on the total income of the person entitled to the income by the amount of his total income.

(4) Without prejudice to the provisions of the pre-

ceding subsection, the total credit to be allowed to a person for any year of assessment for foreign tax under all arrangements having effect under section 49 of this Ordinance shall not exceed the total income-tax payable by him for that year of assessment, less any tax payable by him under the provisions of section 32 of this Ordinance.

(5) In computing the amount of the income—

- (a) no deduction shall be allowed in respect of foreign tax (whether in respect of the same or any other income);
- (b) where the income-tax chargeable depends on the amount received in the Colony, the said amount shall be increased by the appropriate amount of the foreign tax in respect of the income;
- (c) where the income includes a dividend, and under the arrangements foreign tax not chargeable directly or by deduction in respect of the dividend is to be taken into account in considering whether any, and if so what, credit is to be given against income-tax in respect of the dividend, the amount of the income shall be increased by the amount of the foreign tax not so chargeable which falls to be taken into account in computing the amount of credit;

but notwithstanding anything in the preceding provisions of this subsection a deduction shall be allowed of any amount by which the foreign tax in respect of the income exceeds the credit therefor.

(6) Paragraphs (a) and (b) of the preceding subsection (but not the remainder thereof) shall apply to the computation of total income for the purposes of determining the rate mentioned in subsection (3) of this section, and shall apply thereto in relation to all income in the case of which credit falls to be given for foreign tax under arrangements for the time being in force under section 49 of this Ordinance.

(7) Where—

- (a) the arrangements provide, in relation to dividends of some classes, but not in relation to dividends of other classes, that foreign tax not chargeable directly or by deduction in respect of dividends is to be taken into account in considering whether any, and if so what, credit is to be given against income-tax in respect of the dividends; and

(b) a dividend is paid which is not of a class in relation to which the arrangements so provide, then, if the dividend is paid to a company which controls, directly or indirectly, not less than one-half of the voting power in the company paying the dividend, credit shall be allowed as if the dividend were a dividend of a class in relation to which the arrangements so provide.

(8) Credit shall not be allowed under the arrangements against income-tax chargeable in respect of the income of any person for any year of assessment if he elects that credit shall not be allowed in the case of his income for that year.

(9) Any claim for an allowance by way of credit shall be made not later than two years after the end of the year of assessment, and in the event of any dispute as to the amount allowable the claim shall be subject to objection and appeal in like manner as an assessment.

(10) Where the amount of any credit given under the arrangements is rendered excessive or insufficient by reason of any adjustment of the amount of any tax payable either in the Colony or elsewhere, nothing in this Ordinance limiting the time for the making of assessments or claims for relief shall apply to any assessment or claim to which the adjustment gives rise, being an assessment or claim made not later than two years from the time when all such assessments, adjustments and other determinations have been made, whether in the Colony or elsewhere, as are material in determining whether any and if so what credit falls to be given. 46 of 1949.

51. (1) Where the tax paid or payable by a company is affected by double taxation relief the amount to be set off under section 23 of this Ordinance, or to be repaid under section 58 of this Ordinance, in respect of the tax deductible from any dividend paid by the company shall be reduced as follows: Relief for companies.

- (a) if no tax is chargeable on the recipient in respect of the dividend, the reduction shall be an amount equal to tax on the gross dividend at the rate of double taxation relief applicable thereto;
- (b) if the rate of tax chargeable on the recipient in respect of the dividend is less than the rate of double taxation relief applicable to the dividend, the reduction shall be an amount equal to tax on the

gross dividend at the difference between those two rates.

(2) For the purposes of this section—

- (a) if the income of the person chargeable includes one dividend such as is mentioned in the preceding subsection, that dividend shall be deemed to be the highest part of his income;
- (b) if his income includes more than one such dividend, a dividend shall be deemed to be a higher part of his income than another dividend if the net Colonial rate applicable to the former dividend is lower than that applicable to the latter dividend;
- (c) where tax is chargeable at different rates in respect of different parts of any such dividend, or where tax is chargeable in respect of some part of any such dividend and is not chargeable in respect of some other part thereof, each part shall be deemed to be a separate dividend;
- (d) the expression “double taxation relief” has the same meaning as in section 22 of this Ordinance, and the expression “the rate of double taxation relief” means the rate which represents the excess of the rate of tax deductible from the dividend over the net Colonial rate applicable thereto.

Official
secrecy.

52. Where, under any law in force in any part of His Majesty's Dominions or in any place under His Majesty's protection, provision is made for the allowance of relief from income-tax in respect of the payment of income-tax in this Colony, the obligation as to secrecy imposed by section 4 of this Ordinance shall not prevent the disclosure to the authorised officers of the Government in that part of His Majesty's Dominions or in that place under His Majesty's protection of such facts as may be necessary to enable the proper relief to be given in cases where relief is claimed from income-tax in that part or place aforesaid.

COLLECTION AND REPAYMENT OF TAX.

Extracts
from assess-
ment lists to
be sent to
collector.

53. (1) The Commissioner shall from time to time deliver to the collector certified extracts from the assessment lists containing the names and addresses of the persons assessed together with the amount payable by each person.

(2) Collection of tax shall in cases where notice of an objection or an appeal has been given remain in abeyance until such objection or appeal is determined:

Procedure in cases where objection or appeal is pending.

Provided that the collector may in any such case enforce payment of that portion of the tax (if any) which is not in dispute.

54. Tax shall be payable within sixty days after service of a notice of assessment under section 42 of this Ordinance.

Time within which payment is to be made.

55. If any tax is not paid within the period prescribed in section 54 of this Ordinance—

Penalty for non-payment of tax; and enforcement of payment.

(a) a sum equal to 5 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 collection and recovery of such sum;

(b) the Commissioner or any collector appointed under this Ordinance 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 collector may proceed to enforce payment as hereafter provided.

56. Where payment of tax in whole or in part has been held over pending the result of a notice of objection or of an appeal, the tax outstanding under the assessment, as determined on such objection or appeal as the case may be, shall be payable within thirty days from the receipt by the person assessed of the notification of the tax payable, and if such tax is not paid within such period the provisions of the last preceding section shall apply.

Collection of tax after determination of objection or appeal.

57. Tax may be sued for and recovered in a Court of competent jurisdiction by the Commissioner or any collector in his official name with full costs of suit from the person charged therewith as a debt due to the Government of the Colony as well as by the means hereafter provided.

Suit for tax by collector.

58. (1) If it is proved to the satisfaction of the Commissioner that any person for any year of assessment has paid tax, by deduction or otherwise, in excess of the amount with which he is properly chargeable, such person shall be

Repayment of tax.

entitled to have the amount so paid in excess refunded. Every claim for repayment under this section shall be made within two years from the end of the year of assessment to which the claim relates. The Commissioner shall give a certificate of the amount to be repaid and upon the receipt of the certificate the Treasurer shall cause repayment to be made in conformity therewith.

(2) Except as regards sums repayable on an objection or appeal, no repayment shall be made to any person in respect of any year of assessment as regards which that person has failed or neglected to deliver a return or has been assessed in a sum in excess of the amount contained in his return, provided that he has received notice of the assessment made upon him for that year, unless it is proved to the satisfaction of the Commissioner that such failure or neglect to deliver a true and correct return did not proceed from any fraud or wilful act or omission on the part of that person.

Fugitive
taxpayers.
8 of 1940.

59. (1) If in any particular case the Commissioner has reason to believe that a person who has been assessed to tax may leave the Colony before such tax becomes payable under the provisions of section 54 or section 56 of this Ordinance without having paid such tax, he may by notice in writing to such person demand payment of such tax within the time to be limited in such notice. Such tax shall thereupon be payable at the expiration of the time so limited and shall in default of payment, unless security for payment thereof be given to the satisfaction of the Commissioner, be recoverable forthwith in the manner prescribed by section 57 of this Ordinance.

(2) If in any particular case the Commissioner has reason to believe that tax upon any chargeable income may not be recovered he may at any time and as the case may require:

- (a) forthwith by notice in writing require any person to make a return and to furnish particulars of any such income within the time to be specified in such notice;
- (b) make an assessment upon such person in the amount of the income returned, or if default is made in making such return or the Commissioner is dis-

satisfied with such return, in such amount as the Commissioner may think reasonable;

- (c) by notice in writing to the person assessed require that security for the payment of the tax assessed be forthwith given to his satisfaction.

(3) If in any particular case the Commissioner has reason to believe that tax upon any income, which would upon the issue of a proclamation imposing tax for any year of assessment become chargeable to such tax, may not be recovered he may at any time:

- (a) by notice in writing to the person by whom the tax would be payable determine a period for which tax shall be charged and require such person to render within the time specified therein returns and particulars of such income for that period;
- (b) make an assessment upon such person in the amount of the income returned, or if default is made in making a return or the Commissioner is dissatisfied with such return, in such amount as the Commissioner may think reasonable. Such assessment shall be made at the rate of tax imposed by the past preceding proclamation.

(4) Notice of any assessment made in accordance with the provisions of subsections (2) and (3) of this section shall be given to the person assessed, and any tax so assessed (in accordance with the provisions of subsections (2) and (3) of this section) shall be payable on demand made in writing under the hand of the Commissioner and shall in default of payment, unless security for the payment thereof be given to the satisfaction of the Commissioner, be recoverable forthwith in the manner prescribed by section 57 of this Ordinance.

(5) Any person who has paid the tax in accordance with a demand made by the Commissioner or who has given security for such payment under subsections (2) and (3) of this section shall have the rights of objection and appeal conferred by sections 42 and 43 of this Ordinance and the amount paid by him shall be adjusted in accordance with the result of any such objection or appeal.

(6) The provisions of subsections (2) and (3) of this section shall not affect the powers conferred upon the Commissioner by section 39 of this Ordinance.

PROCEEDINGS FOR THE RECOVERY OF INCOME TAX.

Notice to be given to tax defaulters.

60. The Commissioner shall on such days in each year as the Governor in Council may direct cause to be inserted in three consecutive issues of the *Gazette* a notice to the effect that warrants will be issued for the recovery of all income-tax together with the fines due thereon which may after a day set out in the said notice remain unpaid. The day set out in the said notice shall not be less than one month from the first publication of the said notice and such publication shall be a sufficient notice to all defaulters.

Collector to issue warrants against goods for recovery of taxes.

61. The collector shall, on such day in each year as the Governor in Council may direct, issue to any person whom he may employ as bailiff for this purpose (hereinafter referred to as "bailiff") warrants directing and authorising him in manner hereinafter provided to make a levy upon the goods of all defaulters for the payment of taxes and fines thereon unpaid in the previous year. And the collector may thereafter issue another warrant or other warrants directed to any bailiff to recover any tax and fines still outstanding and due from a defaulter named in a warrant previously issued by him:

Power for Treasurer to sell lands or houses chargeable.

Provided always that it shall be lawful for the Treasurer, under the provisions of section 69 hereof, to proceed to sell or issue a *praecipe* authorising the sale of any land or house chargeable with the unpaid taxes and the fines and expenses thereon accrued, at any time.

Withdrawal of execution and institution of proceedings before magistrate.

62. Notwithstanding that the name of a person who has made default in the payment of the tax shall have been included in a list to any warrant or *praecipe* authorising a levy as provided in the last section, it shall be lawful for the Treasurer, at his discretion, at any time that such tax remains unpaid, to cause the operation of the said warrant or *praecipe* to be suspended as against such defaulter and in lieu thereof to apply to the magistrate for a summons directing the defaulter to attend before the magistrate, at a time to be named in the summons, to show cause why he should not be ordered to pay the amount aforesaid, as a judgment debt, and it shall be lawful for the magistrate in his discretion to issue such summons and cause the same to be served and to deal with the defaulter in such manner as is next hereinafter provided.

JUDGMENT DEBTOR PROCESS.

63. If a summons for enabling the defaulter to show cause as mentioned in the last preceding section is issued, it shall be lawful for the magistrate on the date named in the summons or at any other date to which the hearing may be adjourned, to order the defaulter to pay into Court the amount of the unpaid tax and fines, and such costs and expenses as may have been incurred, or to order him to pay into Court any part of such amount which the magistrate may deem the defaulter able to pay or arrange for paying, within seven days of the order or within such extended time as may be determined by the magistrate, and either in a lump sum or by instalments.

Magistrate may order payment of tax, etc., into Court.

64. (1) If the person summoned as aforesaid fails to comply with the summons without lawful excuse or if he makes default in payment into Court in the manner aforesaid, it shall be lawful for the magistrate to commit such person to prison without hard labour for a term not exceeding six weeks or until payment of the sum ordered to be paid (if paid before the expiration of such term):

Imprisonment for failure to obey order.

Provided that no such committal shall be ordered for default in payment as aforesaid unless it be proved to the satisfaction of the magistrate that the person making default either has, or has had since the date of the order, the means to pay the sum in respect of which he has made default, and has refused or neglected, or refuses or neglects, to pay the same.

(2) Proof of the means of the person making default may be given in such manner as the magistrate thinks just, and, for the purposes of such proof, the debtor and any witnesses may be summoned and their attendance enforced by the same processes as in cases in which the magistrate has summary jurisdiction in criminal matters, and such debtor and witnesses may be examined on oath.

Proof of means of defaulter.

(3) Every order of committal under this section shall be issued, obeyed, and executed in manner similar to commitments by the magistrate in the exercise of his summary jurisdiction in criminal cases.

Order of committal.

Imprisonment not to extinguish liability.

(4) Imprisonment under this section shall not operate as a satisfaction or extinguishment of the judgment debt.

Debtor paying whole of amount ordered to be paid.

65. In the event of the defaulter paying the whole of the amount ordered to be paid as aforesaid, the magistrate shall remit to the Treasury the amount so paid, deducting such part thereof as may represent the Court costs.

PROCEEDINGS BY WAY OF DISTRESS.

Form and scope of warrant.

66. (1) For the purpose of levying any distress the bailiff shall execute a warrant issued to him by the collector according to the tenor thereof, and such warrant shall be in the form set out in the First Schedule hereto.

Bailiff to give receipts upon payment to him of taxes, etc.

(2) On payment of the tax and fines and expenses accrued thereon, the bailiff shall give acquittances under his hand unto the persons who pay the same on numbered (counterfoil) receipt forms with which the bailiff shall be supplied by the collector, and shall pay over to the Treasury all money received by him under this Ordinance.

Sale of goods levied on and disposal of proceeds.

67. When any goods or chattels are distrained on, they shall, after due notice given in the *Gazette*, be sold by the bailiff at public auction in such a manner as is usual in sales under executions issuing out of the Magistrate's Court. Until the sale, the goods shall remain in the custody of the bailiff by whom the levy is made. The money arising from the sale shall be paid over by the bailiff to the Treasury after deducting therefrom all reasonable and necessary charges and expenses attending the levy and sale which may be allowed by the Treasurer; and these proceeds of sale shall be applied by the Treasurer towards satisfaction of the unpaid tax and fines, and the surplus (if any) shall be restored on demand to the owner of the goods distrained: Provided as follows—

- (a) tools of trade, bedding and wearing apparel amounting in all to the value of £10 shall be exempted from execution;
- (b) after a levy it shall be lawful for the owner of the goods seized to redeem the same at any time before the time appointed for the sale by paying to the bailiff the full amount of the tax and fines thereon, together with all costs and expenses incurred in relation thereto by the date of such payment;

- (c) if at such public auction there shall be no bids sufficient to cover the tax, fines, costs and expenses, the unsold goods shall become the property of the King for the use of the Government of the Colony.

68. The bailiff's fees which may be included in a claim of levy under a warrant may be in such sum and according to such scale as is fixed from time to time by the Governor in Council. All such fees shall be paid by the defaulters against whom warrants are issued, and the Governor in Council may award to any bailiff such proportion thereof as he shall think fit.

Bailiff's fees.

EXECUTION AGAINST LANDS OR HOUSES.

69. (1) If the amount of the taxes due and recoverable from a defaulter and of the fines, costs and expenses chargeable as aforesaid have not been, or in the opinion of the Treasurer cannot be, raised by the sale of the goods of defaulter as aforesaid, the Treasurer may put up for sale either the whole of any lands or houses in the Colony to which the defaulter is beneficially entitled, or such part thereof as in the discretion of the Treasurer may be selected and marked off as sufficient to realise the required amount.

Failing to recover on goods the Treasurer to sell realty of defaulter.

(2) In default of satisfaction of the debt by any such sale as aforesaid, then if the lands or houses charged with the payment of unpaid income-tax had passed out of the possession of the defaulter before the date of the said sale and consequently such last mentioned lands or houses had not been levied as aforesaid, the Treasurer may in the last instance proceed to levy and sell the lands or houses last mentioned.

After failure to recover against goods and lands of defaulter Treasurer to sell the property charged which had passed out of possession.

(3) The Treasurer may issue a *praecipe* to levy the tax by the sale of the lands or houses therein mentioned which *praecipe* shall be in the form set out in the Second Schedule hereto.

Form of *praecipe* for sale of lands.

70. (1) Before proceeding with the sale of any land or house as aforesaid the Treasurer or the officer conducting such sale shall serve or cause to be served on the person in default a notice in the form set out in the Third Schedule hereto.

Notice to be served on defaulter before sale of realty.

(2) Except in cases specially sanctioned by the Treasurer or the said officer, every such notice shall be served personally on the person in default.

(3) Whenever the Treasurer or the said officer shall have reason to think that the person in default is avoiding service of the notice, or that neither he nor his authorised agent can be found, the Treasurer or officer may order the notice to be affixed in some conspicuous manner to the property with respect to which the *praecipe* to levy has been issued.

(4) The server or bailiff serving any such notice personally shall endeavour to explain its purport fully to the person upon whom it is served.

(5) The bailiff or server of such notice shall write upon it the date when it is served by him, and shall enter upon a counterfoil of the notice or upon some other record the date and manner of service and the place where it was made.

(6) Any person duly served but failing to make such statement as aforesaid within the time and in the manner prescribed shall be liable on summary conviction to a fine not exceeding £5 unless he prove either that, previous to the notice being served, he had paid the tax or fine, or that no tax or fine was or is due from him.

On abortive sale of realty and continued default in payment, property to vest in Crown.

71. (1) When the whole of any land or any house in respect of which levy has been made, has been offered for sale and no bid made for it equal to or in excess of the tax, fines, costs and charges thereon, the same shall be liable to forfeiture at the discretion of the Governor in Council: Provided, however, that as a condition precedent to the forfeiture the Treasurer shall cause to be served on the defaulter a notice that such land or house is liable to forfeiture within one month from the date of the service of the notice, if the amount due be not paid.

(2) When any land or house has been declared by the Governor in Council to be forfeited the same shall vest in His Majesty, his heirs and successors for the use of the Government of this Colony.

(3) The Treasurer shall forward to the Registrar of the Court for the purposes of registration a statement in form to be prescribed by the Governor, which statement shall

contain the particulars of the land or house, the name of the person in default, the amount due, the date of abortive sale, and the date of the service of the notice of liability to forfeiture.

(4) The registration of the statement shall constitute an indefeasible title.

72. In all cases of the sale of lands or houses under this Ordinance the following shall be the conditions of sale: Conditions of sale.

(1) The purchaser buys at his own risk as to the provisions of the law necessary to authorise the sale having been complied with. Those who intend to purchase shall be allowed access to all documents which show that such provisions have been complied with.

(2) The purchaser shall not require any proof (beyond the Assessment List, and the *praecipe* with the list of defaulters' notices with service) of the identity of the contents, dimensions, or other particulars of the "property" offered for sale with that advertised.

(3) The highest bidder for each lot may be the purchaser. Should any dispute arise as to any bidding, the property may again be put up for sale.

(4) The reserve price will be the amount of the tax, costs, and charges.

(5) The advance on the bidding may be declared by the officer conducting the sale on putting up the specific lot. No bid shall be retracted without the consent of the said officer.

(6) Immediately after the sale, the purchaser shall pay to the Treasurer, or to the officer who conducts the sale, a deposit of his bid; and the balance within seven days thereafter. In default of payment of the deposit, the property shall be offered for sale immediately and any subsequent bid by the person who has made default as aforesaid, shall be ignored or refused. If the purchaser fails to complete his purchase within seven days, the deposit shall be forfeited, and the property shall be re-offered for sale, when any deficiency on the first bid may be recovered from the first bidder as a debt.

(7) Except in special cases to which the Governor may give his sanction, conveyances for lands, tenements and hereditaments will only be executed on the prescribed form.

(8) Conveyances will not be executed until one month has elapsed from the date of sale, and during this period the right is reserved for the Governor to cancel the sale.

Effect of execution sales with regard to title.

73. (1) All sales of any lands or houses charged with the payment of unpaid income-tax, shall, provided that the provisions of this Ordinance have been duly complied with, operate to confer on the purchaser an indefeasible title thereto, free from all encumbrances. All sales of lands or houses other than those hereinbefore specified shall have the effect of conveying to the purchaser the right, title, and interest therein of the person who has made default in the payment of the tax:

Provisos.

Provided always that no purchaser shall have, or be capable of granting, any title to any land, house or goods purchased under the powers of this Ordinance, if the purchase shall have been made with the intent to defraud creditors, or as agent or trustee for the taxpayer in default, or for his wife or family:

Provided further that any such sale to the taxpayer in default shall be void.

Persons having a charge on properties may pay the tax and recover from the owner.

(2) Any person having a charge or debt by way of specialty or otherwise upon any property of the person named in the Assessment List may pay the tax, fines, costs and expenses properly due under this Ordinance by such person named as aforesaid, and shall be entitled to add the moneys thus paid to such charge or debt as aforesaid, and thereupon the increased charge or debt shall bear the same interest and may be enforced and recovered in the same manner as the original charge or debt.

Form of conveyance.

74. Where any land or house is sold hereunder, the Colonial Secretary shall execute and deliver on completion a conveyance thereof to the purchaser in the form set out in the Fourth Schedule hereto.

Disposal of surplus proceeds of sale.

75. Any surplus moneys arising on any sales under this Ordinance, after payment of the tax, fines and costs, shall be paid by the Treasurer to the owner of the property sold, if known; and if not known, then they shall be at the disposal of the Governor in Council on the application of any person entitled, for six years from the day of sale, after which they shall be appropriated to the general revenue of the Colony:

Provided always that if the Treasurer has notice that any person other than the owner of the property sold has a claim to the said surplus moneys or any part thereof, either by way of mortgage or other legal encumbrance, the Treasurer may send to the said owner, by post, a letter addressed to him at his last known place of abode stating that the said moneys or some specified part thereof will be paid to such claimant, mortgagee, or encumbrancer, unless the owner informs the Treasurer within ten days from the date of the said letter that he does not admit the said claim. If no reply is received from the owner within the time aforesaid, the surplus moneys, or such part thereof as is specified in the said letter, may be paid to the said claimant by the Treasurer. If the owner denies the said claim, then the Treasurer shall pay the surplus moneys to the Registrar of the Supreme Court, to be placed by the latter to the credit of an account in Court, to abide the settlement by the Court of the question as to what person is entitled to the same. The Treasurer shall not be held responsible for any payment made by him under the provisions of this section.

CLAIMS BY THIRD PARTIES.

76. If any person (other than the person making default as aforesaid) claims that he is the owner of any goods or lands which are levied upon as belonging to a party who is named in the Assessment List, such person or any solicitor on his behalf may file an affidavit in the Supreme Court—

Affidavit by a person not the defaulter, claiming the property levied upon.

- (a) specifying which of the goods or lands he claims as his property;
- (b) stating full particulars of his title thereto; and
- (c) stating the value of the property.

77. If any such person, either at the time of or subsequent to the filing of the affidavit as aforesaid, gives security by bond with two sureties (such bonds being hereby exempted from stamp duty) to the satisfaction of the Registrar of the Supreme Court in a sum of £100, conditioned to secure, first, either the total amount of taxes, fines, costs, and expenses unpaid or such part thereof as may be equivalent to the value of the property claimed; and, secondly, all costs of the legal proceedings incidental to the trial of the issue hereinafter

Discontinuance of levy upon bond being given by claimant, etc.

mentioned, the Registrar shall notify the Treasurer to discontinue his levy upon such of the goods and lands as are specified in the affidavit until the determination of the issue hereinafter mentioned.

Abandonment of levy or setting cause down for trial.

78. (1) At any time within seven days after receipt of the notification of the levy being discontinued the Treasurer may abandon the levy altogether, and thereupon shall notify the Registrar and the claimant that the levy is wholly withdrawn and that no further legal proceedings will take place.

(2) If no notice of abandonment is given by the Treasurer in the manner aforesaid, the Registrar shall set the matter down for trial at the next sitting of the Supreme Court (Summary Jurisdiction) held not later than two weeks subsequent to security being so given.

Issue at trial.

79. At the hearing the issue shall be whether or no the claimant has made out his title to the goods or lands specified in the affidavit, and whether the value thereof has been correctly stated in the affidavit; and, upon the issues being determined, the Court shall order the bond to be enforced or cancelled, as the case may be.

Procedure to be same as in ordinary cases.

80. Throughout the proceedings in the case of goods being claimed as aforesaid the bailiff by whom the levy was made, or in the case of lands being claimed, the Treasurer, shall be the defendant, and all steps may be taken and things done as in ordinary cases before the said Court:

Provided that the defendant shall not be ordered to pay any costs unless the Court is of the opinion that he has been guilty of wilful neglect or misconduct.

Exemption from stamp duties.

81. No summons, process or other document issued by or for any person acting under this Ordinance shall be subject to stamp duty.

Onus probandi.

82. The burden of proof of exemption from or abatement of the tax levied under this Ordinance shall lie on the party claiming the exemption or abatement.

83. Any prosecutions instituted against any person for the commission of any offence against the provisions of this Ordinance shall be commenced within six years from the time of the offence committed and not afterwards.

Prosecutions to commence within six years.

GENERAL.

84. Any person guilty of an offence against this Ordinance shall be liable on summary conviction to a fine not exceeding £100 and in default of payment to imprisonment with or without hard labour for any term not exceeding six months.

Penalties for offences.

85. (1) Any person who, for the purpose of obtaining any deduction, rebate, reduction or repayment in respect of tax for himself or for any other person, or who in any return, account or particulars made or furnished with reference to tax, knowingly makes any false statement or representations, and—

False statements and returns.

(2) Any person who aids, abets, assists, counsels, incites or induces another person:

- (a) to make or deliver any false return or statement under this Ordinance; or
- (b) to keep or prepare any false accounts or particulars concerning any income on which tax is payable under this Ordinance;

shall be liable on summary conviction to a fine not exceeding £100 or to imprisonment with or without hard labour for a term not exceeding six months.

86. The provisions of this Ordinance shall not affect any criminal proceedings under any other Ordinance or Law.

Saving for criminal proceedings.

87. Any person who obstructs or impedes or insults or molests a Commissioner, collector or other officer lawfully authorised by this Ordinance or any amendment thereto in the discharge of his duties or in his official capacity or in the exercise of his powers shall be guilty of an offence against this Ordinance.

Impeding or obstructing Commissioner or officers.

88. Any person who shall reduce his income by the transfer or assignment of any real or personal, movable or immovable property to any member of the family of such person shall

Transfer of property to evade taxation.

nevertheless be liable to be taxed as if such transfer or assignment had not been made, unless the Commissioner is satisfied that such transfer or assignment was not made for the purpose of evading the taxes imposed under this Ordinance or any part thereof.

Rules.

89. (1) The Governor in Council may from time to time make rules generally for carrying out the provisions of this Ordinance, and may, in particular, by those rules provide—

- (a) for the form of returns, claims, statements and notices under this Ordinance;
- (b) for the deduction and payment of tax at the source in respect of emoluments and pensions payable out of the revenue of the Colony;
- (c) any such matters as are authorised by this Ordinance to be prescribed.

(2) All rules purporting to be made in pursuance of this section shall be published in the *Gazette* and shall come into operation on such publication or at such other time as may be named in such rules.

(3) If any person fails to comply with or contravenes the provisions of any rule made under this Ordinance he shall be guilty of an offence against this Ordinance.

(4) All rules made under this Ordinance shall be judicially noticed.

Power to remit.

90. The Governor in Council may remit the whole or any part of the income-tax payable by any person if he is satisfied that it would be just and equitable to do so. Notice of such remission shall be published in the *Gazette*.

FIRST SCHEDULE.

Section 67.

Warrant to levy.

Under the Income Tax Ordinance.

FALKLAND ISLANDS.

By
Islands.

Treasurer of the Colony of the Falkland

To a bailiff appointed by the said
Treasurer in this behalf.

WHEREAS the several persons named in the List attached to this Warrant are respectively liable in respect of Income Tax to pay the several amounts set opposite their names respectively in such List.

AND WHEREAS default has been made in payment of the same YOU are therefore hereby enjoined and required to make demand of the several sums mentioned in the said List from the persons liable therefor or on the premises charged with the assessment, as the case may require, and upon payment thereof, to give acquittances under your hand unto the several persons who shall pay the same; and if any sum or sums remain unpaid after demand duly made by you then you are hereby enjoined and required to levy upon each and every of the persons named in the List such sums of money as shall be sufficient to pay the amount set opposite to the names of such persons in the said List together with the cost attending any levy and any sale thereon or any and all other proceedings consequent thereon. And of your proceedings herein you are forthwith to make your Return to me.

Given under my hand at Stanley, Falkland Islands, the

day of

Treasurer.

SECOND SCHEDULE.

Section 69.

Prae*ci*pe to levy by sale of land or house.

Under the Income Tax Ordinance.

FALKLAND ISLANDS.

By
To

Treasurer of the Falkland Islands.

WHEREAS the lands or houses of the several persons named in the List to this Warrant attached are respectively liable under the Income Tax Ordinance for the several amounts set opposite their respective names.

AND WHEREAS the lands or houses named in the said List are likewise respectively liable for the amount aforesaid whether or not the persons named are in possession thereof. And Whereas default hath been made in payment of the said amounts You are therefore hereby enjoined and required to levy upon and sell the lands of which the several persons named in the said List are possessed, or a sufficient part thereof, to satisfy the amounts set opposite their respective names as aforesaid together with the costs attending any such levy and sale and all other proceedings consequent thereon.

And in default of satisfaction thereby, then, if the persons named are not now in possession of the lands or houses named in the said List, you are hereby enjoined and required to levy upon the lands or houses last mentioned. And of your proceedings herein you are to make Returns to me at the end of every calendar month commencing from the date hereof until your final Return which you are to make to me on or before the thirtieth day of April next.

Given under my hand at Stanley, Falkland Islands, the

day of

19

Treasurer.

THIRD SCHEDULE.

Section 70.

Notice to Defaulter.

Under the Income Tax Ordinance.

TAKE NOTICE that you are hereby required to fill in the following form with the statements and information thereby required, to sign the same and to deliver it within seven days from the date of the service thereof to the Officer in charge of the Treasury.

AND FURTHER TAKE NOTICE that in default of your delivering such form duly filled in and signed as aforesaid, you will be liable to a fine not exceeding five pounds.

FORM.

Do you admit that you owe £..... for Income Tax and £..... for fines in respect of	
If the whole of the above-mentioned amount is not owing by you, state how much is owing by you.	
If the above-mentioned amount or any part thereof is not owing by you, but is owing by some other person, state the name of that person.	
Have you any right, title or interest in the following properties? If you have, state the nature of your interest there- in.	
State any reason you may have for claiming that your property should not be sold to satisfy the amount due by you.	

Dated this day of , 19 .

Served by me on the day

Treasurer.

19 .

Bailiff or Server.

FOURTH SCHEDULE.

Section 74.

THIS INDENTURE made the day of 19
between the Colonial Secretary of the Colony of the
Falkland Islands (hereinafter called "the Colonial Secretary") of the one part
and (hereinafter called "the Grantee") of the other
part

WITNESSETH that in consideration of the sum of
paid by the Grantee to the Government of the Falkland Islands (the receipt
whereof is hereby acknowledged) the Colonial Secretary doth, pursuant to
and in exercise of the powers in him vested by the laws of the said Colony
relating to Income Tax, hereby grant to the Grantee ALL THAT

EXCEPTING AND RESERVING to the Crown, out of the grant hereby
intended to be made, all the rights, liberties and benefits in respect of the said
land and every portion thereof reserved to the Crown under and by virtue of
section 28 of the Land Ordinance.

To hold the said hereditaments unto and to the use of the Grantee in fee
simple.

IN WITNESS whereof the Colonial Secretary hath hereunto set his hand
and seal the day and year above written.

Signed sealed and delivered by the
said (Colonial Secretary)
in the presence of

L.S.