

I assent.

**R. F. A. GREY**

Governor.

10th August, 1962.

ORDINANCE NO. 16 OF 1962.

NATIONAL DEVELOPMENT SAVINGS LEVY ORDINANCE, 1962.

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AN ORDINANCE to make provision for the levy of compulsory savings to be utilised for works of development in British Guiana, and for the issue of Bonds therefor, the payment of interest thereon and of prizes with respect thereto and for the redemption thereof.

[11th August, 1962]

Enacted by the Legislature of British Guiana:—

A.D. 1962

1. This Ordinance may be cited as the National Development Savings Levy Ordinance, 1962.

Short title.

2. This Ordinance shall be deemed to have come into operation on the 1st July, 1962.

Commencement.

3. In this Ordinance, unless the context otherwise requires —
  - “body of persons” has the same meaning as it has for the purposes of the Income Tax Ordinance;
  - “business” has the same meaning as it has for the purposes of the Income Tax Ordinance;
  - “chargeable income” has the same meaning as it has for the purposes of the Income Tax Ordinance;
  - “Commissioner” means the Commissioner or Commissioners charged with the administration of the Income Tax Ordinance;
  - “company” has the same meaning as it has for the purposes of the Income Tax Ordinance;
  - “emoluments”, “employed”, “employee”, “employer” and “employment” have the same meaning as they have for the purposes of the Income Tax Ordinance;
  - “Minister” means the Minister responsible for finance;
  - “net amount of the levy” means the gross amount paid or deemed to have been paid by any person as reduced by any repayment to him;
  - “office” and “officer” have the same meaning as they have for the purposes of the Income Tax Ordinance;
  - “pension” and “pensioner” have the same meaning as they have for the purposes of the Income Tax Ordinance;
  - “person” includes a body of persons;

Interpretation.

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“prescribed” means prescribed by regulations made under this Ordinance;

“remuneration” has the same meaning as it has for the purposes of the Income Tax Ordinance;

“resident in the Colony” or “resident in British Guiana” has the same meaning as it has for the purposes of the Income Tax Ordinance;

“retirement” includes voluntary or involuntary unemployment which continues for more than six months and during which time the average monthly income of the individual was less than three hundred dollars;

“Savings Bonds” means bonds required to be issued under the provisions of this Ordinance;

“Year of Assessment” means the period of twelve months commencing on 1st January, 1963, and each succeeding period of twelve months.

Administra-  
tion.

4. The administration of this Ordinance —

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(a) except as is provided for in paragraph (b) of this section shall be under the care and management of the Commissioner and the officers and persons appointed for the administration of the Income Tax Ordinance, and

(b) in so far as it relates to the issue and redemption of Savings Bonds, the registration and records of bondholders, the payment of interest and prizes and all matters incidental thereto, shall be under the care and management of such department or departments of the public service as the Minister may by Order designate for any of these purposes.

Official  
secrecy.

5. The Commissioner and officers and persons responsible in pursuance of paragraphs (a) and (b) of the preceding section for the assessment and collection of the levy in respect of such administration shall, **mutatis mutandis**, be subject to the provisions of section 4 of the Income Tax Ordinance:

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Provided that the secrecy imposed under this section shall not prevent the disclosure to the officers of any other department designated in accordance with paragraph (b) of the preceding section of the net amount of the levy paid or deemed to have been paid by any person during each year ended 31st December, to enable Savings Bonds to be issued pursuant to the provisions of Part II of this Ordinance.

## PART I — NATIONAL DEVELOPMENT SAVINGS LEVY

Savings levy.

6.(1) Subject to the provisions of this Ordinance, a levy (called

the National Development Savings Levy) shall be charged and collected at the rate or rates hereinafter specified upon —

- (a) the emoluments of every individual employed in British Guiana or resident in British Guiana;
- (b) the income ascertained on income tax principles of any person derived from any trade, business, profession or vocation carried on or exercised in British Guiana for whatever period of time the trade, business, profession or vocation may have been carried on or exercised; and
- (c) any other income, ascertained on income tax principles, derived from or received in British Guiana not included under any other head,

for the period of six months commencing 1st July, 1962, and for each succeeding period of twelve months.

(2) For the purposes of ascertaining the income upon which the levy shall be charged and collected for the period of six months commencing 1st July, 1962, the income for that period shall, except so far as the contrary is shown, be deemed to be one-half of the income for the period of twelve months ending 31st December, 1962.

7. Where the Commissioner has under the provisions of section 9 of the Income Tax Ordinance permitted the gains and profits of a trade or business to be computed upon the income of a year terminating on some day other than 31st December, the income from that trade or business for the purposes of this Ordinance shall, except the Commissioner otherwise allows or directs, be computed on the same basis.

Special  
periods.  
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8.(1) There shall be exempt from the levy —

Exemptions.

- (a) the income exempt from income tax under the provisions of the Income Tax Ordinance or of any other Ordinance:

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Provided that income exempt from income tax under the provisions of Part I of the Income Tax (In Aid of Industry) Ordinance shall not be so exempt;

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- (b) the income of any individual who has attained the age of sixty years, commencing with the calendar year in which he would attain that age;
- (c) the income from dividends paid by a company out of income which is subject to the levy.

(2) The Legislature may by resolution exempt any person or class of persons from all or any of the provisions of this Ordinance on any ground which may seem sufficient. Any such exemption shall be published in the Gazette.

9.(1) The Levy shall be made and collected at the following rates —

Rates of  
levy.

- (a) for the 6 month period commencing 1st July, 1962
- (i) on the income of any individual —
- (A) being solely or in the main an employee, pensioner, or officer —
- |   |     |
|---|-----|
| on the first 1800 dollars                             | Nil |
| on every dollar of the remainder being emoluments     | 5%  |
| on every dollar of the remainder not being emoluments | 10% |
- (B) other than one who is solely or in the main an employee, pensioner, or officer —
- |  |     |
|--|-----|
| on the first 1800 dollars                | Nil |
| on every dollar of the next 3200 dollars | 5%  |
| on every dollar of the remainder         | 10% |
- (ii) on the income of a company 10%
- (b) for each succeeding period of 12 months commencing 1st January, 1963 —
- (i) on the income of any individual —
- (A) being solely or in the main an employee, pensioner, or officer —
- |   |     |
|---|-----|
| on the first 3600 dollars                             | Nil |
| on every dollar of the remainder being emoluments     | 5%  |
| on every dollar of the remainder not being emoluments | 10% |
- (B) other than one who is solely or in the main an employee, pensioner, or officer —
- |  |     |
|--|-----|
| on the first 3600 dollars                | Nil |
| on every dollar of the next 6400 dollars | 5%  |
| on every dollar of the remainder         | 10% |
- (ii) on the income of a company 10%

(2) For the purposes of sub-paragraphs (i) (A) of paragraphs (a) and (b) of subsection (1) of this section, the first 1800 dollars and the first 3600 dollars respectively of the income of an employee, pensioner or officer shall be regarded as comprising income not being emoluments only to the extent that the emoluments are less than 1800 dollars under paragraph (a) or less than 3600 dollars under paragraph (b).

Returns to be furnished to the Commissioner.

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10.(1) Every person chargeable with the levy, if he is not chargeable to income tax, shall on or before the day prescribed for the delivery of returns pursuant to the provisions of section 40 of the Income Tax Ordinance deliver to the Commissioner a true and correct return of the whole of his income from every source whatsoever for the period or year, as the case may be, immediately preceding the

year of assessment and shall, if absent from British Guiana, give the name and address of an agent residing therein as if he were otherwise required to do so under the provisions of section 40 of the Income Tax Ordinance.

(2) Where a person has delivered to the Commissioner a true and correct return of the whole of his income from every source whatsoever for the year immediately preceding the year of assessment pursuant to the provisions of section 40 of the Income Tax Ordinance, he shall be deemed to have delivered a return for the purposes of this Ordinance.

11. Every return made under section 10 of this Ordinance shall be in the form prescribed for the return of income to be furnished to the Commissioner under the provisions of section 40 of the Income Tax Ordinance for the purposes of that Ordinance.

Form of return.

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12.(1) The provisions of the Income Tax Ordinance specified in the schedule to this Ordinance shall except as otherwise provided in this Ordinance, *mutatis mutandis*, have effect with respect to the levy as they have effect to income tax.

Returns, assessments, appeals.

(2) Any reference in this Ordinance to the Income Tax Ordinance shall be construed as a reference to that Ordinance as amended by any subsequent Ordinance.

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13. (1) On the making of any payment on or after the enactment of this Ordinance to any employee, pensioner, or holder of an office, or on account of any emoluments (including, except the Commissioner allows otherwise, any payment made in advance of emoluments or payment on loan to be repaid out of emoluments) arising or accruing in or derived from or received in British Guiana in the year 1962 or after the 1st day of July thereof or during any year after the year 1962, the employer or the person making the payment shall deduct or withhold, in respect of the levy under this Ordinance an amount equal to five per centum of the amount of the emoluments in excess of three thousand six hundred dollars for the period of twelve months ending 31st December of any year:

Employer to deduct levy.

Provided that in relation to any payment of emoluments which are in respect of a period which is less than twelve months, the amount of three thousand six hundred dollars shall be taken to be the amount in question proportionately reduced so as to correspond with the length of the period.

(2) The amount deducted or withheld as required by the provisions of subsection (1) of this section shall be paid to the Commissioner by the employer or person deducting or withholding the same monthly, on or before the 14th day of the month succeeding the month within which the amount was deducted or withheld, and on the payment thereof the Commissioner shall send to the employer or such person a receipt which shall to the extent of the amount referred to therein

be a good and sufficient discharge of the liability of the employer or such person for any amount deducted or withheld as required by the provisions of this section.

(3) Subject to the provisions of subsection (10) of this section, where an amount has been deducted or withheld, under subsection (1) of this section from the emoluments of any person, it shall, for the purposes of this Ordinance, be deemed to have been received by such person at the time of the deduction or withholding thereof.

(4) If any person shall fail —

- (a) to deduct or withhold any amount required to be deducted or withheld by him by subsection (1) of this section, or
- (b) to remit or pay to the Commissioner any amount which he is required by subsection (2) of this section to pay to the Commissioner on or before the date specified in subsection (2) of this section,

he shall be guilty of an offence against this Ordinance; and in addition to such amount there shall become payable by such person to the Commissioner, unless the Commissioner otherwise directs, a sum of ten per centum of such amount or ten dollars whichever is the greater, and the provisions of the Income Tax Ordinance which relate to the recovery of income tax, shall, *mutatis mutandis*, apply to the recovery of such amount and additional amount as if the same were income tax payable by such person on the date when such amount was required to be deducted, withheld, remitted or paid as the case may be.

(5) All amounts deducted or withheld by any person pursuant to the provisions of subsection (1) of this section shall be deemed to be held in trust by such person for Her Majesty, Her heirs and successors for the use of British Guiana and shall not be subject to attachment in respect of any debt or liability of the said person and in the event of any liquidation, assignment, or bankruptcy the said amounts shall form no part of the estate in liquidation, assignment or bankruptcy but shall be paid in full to the Commissioner before any distribution of the property is made.

(6) Every person who shall have deducted or withheld any amount pursuant to the provisions of subsection (1) of this section, shall deliver personally or send by post within such time as may be prescribed to the person from whose emoluments the amount was deducted or withheld or to such other person as may be prescribed such certificate or statement or account relating to the amount of emoluments and the amount of the levy deducted by him as may be prescribed.

(7) If any person shall fail to comply with the provisions of subsection (6) of this section or shall fail to deliver or send to the Commissioner within such time or times as may be prescribed any return, certificate or account or copy thereof which he may be required by regulations made under section 33 of this Ordinance to deliver or send to the Commissioner for the purpose of rendering him accountable to the Commissioner for any amount deducted or withheld by him pursuant to the provisions of this section, or to enable the Commissioner

to give credit for any amount deducted or withheld to the person from whose emoluments the amount was deducted or withheld, he shall be guilty of an offence against this Ordinance and shall be liable on summary conviction to a fine of ten dollars for every day during which such failure shall continue:

Provided that it shall be a good and sufficient defence to any complaint brought under this subsection that any such failure was not due to wilful neglect or default of the defendant or of any person acting on his behalf.

(8) No action shall lie against any person for deducting or withholding any sum of money in compliance or intended compliance with the provisions of subsection (1) of this section.

(9) Where by this Ordinance any obligation is imposed on any person to deduct or withhold any amount pursuant to the provisions of subsection (1) of this section any agreement made by any such person not to deduct or withhold such amount shall be void and of no force or effect whatsoever.

(10) Every person from whose emoluments any amount shall be deducted or withheld pursuant to the provisions of subsection (1) of this section shall upon the amount being so deducted or withheld be deemed to have paid the same.

(11) The provisions of this Ordinance requiring a person to deduct or withhold an amount in respect of the levy under this Ordinance from emoluments payable to any person shall apply to Her Majesty in relation to British Guiana and to the Government of British Guiana.

(12) Where a trade, business, profession or vocation is carried on by two or more persons jointly, the precedent partner of the partnership as defined in sub-paragraph (a) of paragraph (3) of section 45 of the Income Tax Ordinance shall be personally liable for the performance of the duties required by the preceding provisions of this section to be performed by the person making the payment or deducting or withholding any amount of the levy; and where a trade, business, profession or vocation is carried on by a company, the managing director and the secretary of the company shall each, in addition to the company itself, be personally liable for the performance of the said duties.

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14. Every person (other than a person who is solely or in the main an employee, pensioner or officer) shall pay to the Commissioner on or before 31st March, 30th June, 30th September and 31st December respectively, in each year ended 31st December, an amount equal to one-quarter of the levy as estimated by him at the rate or rates specified in section 9 of this Ordinance on his estimated income for that year:

Payment of estimated amount of levy.

Provided that for the period of six months commencing 1st July, 1962, payments shall be on or before 30th September and 31st December and shall be an amount equal to one-half of the levy estimated by him at the rates specified on his estimated income for the period of six months commencing 1st July, 1962.



Payment of  
remainder of  
levy.

15. (1) Any person shall, within thirty days after the service of a notice of assessment, pay to the Commissioner any part of the levy assessed and penalties then remaining unpaid whether or not an objection to or an appeal from the assessment is outstanding.

(2) Where, in the opinion of the Commissioner, any person is attempting to avoid the payment of the levy, the Commissioner may direct that any amount of the levy and penalties remaining unpaid be paid forthwith upon assessment.

Refund of  
over pay-  
ments.

16. Where, after assessment has been made in accordance with the provisions of this Ordinance or upon the determination of an objection or appeal against an assessment, any amount collected as required by the provisions of section 13 of this Ordinance or any amount paid as required by the provisions of sections 14 and 15 of this Ordinance is found to be in excess of the amount of the levy shown to be payable in an assessment or upon the determination of an objection or an appeal, the excess shall —

(a) where bonds pursuant to the provisions of section 25 of this Ordinance have not as yet been issued for the amount collected or paid, be refunded by the Commissioner as soon as practicable together with interest at the rate of four per centum per annum computed in accordance with the provisions of subsection (2) of section 25 of this Ordinance;

(b) where bonds pursuant to the provisions of section 25 of this Ordinance have been issued for the amount collected or paid, be off-set against any amount of the levy collectible in the year in which the assessment is finalised or the objection or appeal determined, and where necessary repayment made accordingly;

(c) in respect of bonds which cannot be offset pursuant to the provisions of paragraph (b) of this section, be repaid by the redemption thereof.

Repayment  
of amount  
paid in year  
of death or  
insolvency  
of individual  
or winding-  
up of com-  
pany.

17. (1) Upon the death of any individual or the winding-up of any company, the Commissioner shall repay as soon as may be practicable to the personal representative of such individual or the liquidator of such company any amount of the levy paid or deemed to have been paid by such individual or company during the year in which the death or winding-up respectively occurred.

(2) Where any individual has been adjudged insolvent the Commissioner shall pay as soon as may be practicable to the Official Receiver or other assignee of the property of the insolvent any amount of the levy paid or deemed to have been paid by the insolvent during the year in which and up to the time when he was adjudged insolvent.

Repayment  
to emigrant.

18. Where it is proved to the satisfaction of the Commissioner that any individual is about to emigrate from British Guiana within thirty days the Commissioner shall repay to such person any amount of the levy paid or deemed to have been paid by him during the year in which he is about to emigrate.

19. Where the amount of the levy to be charged on and collected from any person during any year ended 31st December is less than five dollars the Commissioner shall refund to that person the amount paid by him.

Refund of small payments.

20. The levy shall be repayable as is hereinafter provided in Part II of this Ordinance.

Method of repayment.

PART II — APPLICATION OF THE LEVY ISSUE AND REPAYMENT OF BONDS

21. The amounts of the levy collected under Part I of this Ordinance shall be paid into the Development Fund and shall be used to defray expenditure on works of development in accordance with the Development Fund Ordinance, 1954.

Use of levy.

No. 44 of 1954.

22. (1) The Minister shall issue debentures to be designated the British Guiana Development Savings Bonds, hereinafter referred to as Savings Bonds, to any person who is liable to pay and has paid or has been deemed to have paid during any calendar year commencing with the year ending 31st December, 1962, an amount of levy pursuant to the provisions of this Ordinance amounting to five dollars or more.

Savings Bonds.

(2) Savings Bonds may be of two kinds —

(a) Ordinary Savings Bonds, and

(b) Lottery Bonds.

(3) Lottery Bonds shall be issued only to individuals and in units of five dollars.

23. The repayment of the face value of Savings Bonds issued pursuant to the provisions of this Part of this Ordinance, with the interest thereon, shall be a charge on the assets and revenues of British Guiana.

Repayment of Savings Bonds to be charge on assets and revenues of British Guiana.

24. (1) There shall be created a sinking fund for the repayment of any Savings Bonds issued pursuant to the provisions of this Part of this Ordinance as are not redeemable through drawings.

Sinking fund.

(2) The Minister shall in respect of each annual issue of such Savings Bonds appropriate to the sinking fund out of the revenues and assets of British Guiana in each and every year during the currency of the issue such equal annual amounts as may be sufficient for the purpose of the preceding subsection.

25. (1) Subject to the provisions of subsection (1) of section 22 of this Ordinance the department designated in accordance with paragraph (b) of section 4 of this Ordinance shall issue at par annually as at 31st December of each year to every person who has paid the levy pursuant to the provisions of Part I of this Ordinance, Savings Bonds equal in face value to the total of the net amount of the levy paid by him or deemed to have been paid by him during that year and the interest cal-

Issue of Savings Bonds.

culated thereon, as hereinafter provided for in subsection (2) of this section, at the rate of four per centum per annum.

(2) For the purpose of calculating the interest to be added to the net amount of the levy under the provisions of subsection (1) of this section, the net amount of the levy shall be deemed to have accrued at an even rate throughout the period.

(3) Every individual to whom Savings Bonds are to be issued pursuant to the provisions of subsection (1) of this section may notify the department designated in accordance with paragraph (b) of section 4 of this Ordinance in writing on or before 31st October in any year whether he desires to have issued to him Lottery Bonds, in whole or in part, and in the latter event to what extent, for the amount of the levy paid or payable by him or deemed to have been paid or to be payable by him during the period ending 31st December of that year together with interest thereon as provided for by subsection (1) of this section.

(4) An individual may not, under the provisions of subsection (3) of this section, elect to have issued to him Lottery Bonds in respect of the whole amount in respect of which Savings Bonds are to be issued pursuant to the provisions of subsection (1) of this section, unless such amount shall be a multiple of five dollars.

(5) Where an individual, under the provisions of subsection (3) of this section, notifies the department designated in accordance with paragraph (b) of section 4 of this Ordinance that he desires Lottery Bonds to be issued in respect of only a part of the amount in respect of which Savings Bonds are to be issued pursuant to the provisions of subsection (1) of this section, Ordinary Savings Bonds shall be issued in respect of the remaining part:

Provided that such remaining part shall not be less than five dollars.

(6) Where an individual does not notify the department designated in accordance with paragraph (b) of section 4 of this Ordinance under the provisions of this section that he desires Lottery Bonds issued to him, Ordinary Savings Bonds shall be issued to him pursuant to the provisions of this section.

(7) Savings Bonds issued pursuant to the provisions of this section shall be issued in the name of the person who has paid or has been deemed to have paid the levy and such bonds shall not be transferable:

Provided that Ordinary Savings Bonds held by any individual may be transferred by him to any public authority established after the enactment of this Ordinance to administer a contributory national pension, provident or insurance scheme and such bonds shall be accepted by such authority at their face value in payment of any contribution to the scheme payable by the holder of the bonds.

26. The department designated in accordance with paragraph (b) of section 4 of this Ordinance shall keep a register of holders of Savings Bonds and shall record therein —

- (a) the names and addresses of bond-holders;
- (b) particulars of the bonds held by each;
- (c) particulars of bonds redeemed.

27.(1) Interest at the rate of four per centum per annum shall be paid annually on the face value of Ordinary Savings Bonds as at 31st December. Interest on Savings Bonds.

(2) Interest at the rate of two per centum per annum shall be paid annually on the face value of Lottery Bonds as at 31st December.

(3) The interest payable in pursuance of subsections (1) and (2) of this section shall be paid on 1st January in respect of the previous year.

(4) The interest paid on Savings Bonds issued pursuant to the provisions of this Part of this Ordinance shall be exempt from income tax and from the levy under this Ordinance.

28.(1) Subject to the provisions of subsections (2) and (3) of this section and of section 31 of this Ordinance any Savings Bonds issued under the provisions of this Part of this Ordinance shall be redeemable at par six years after the date of its issue. Redemption of Savings Bonds.

(2) Savings Bonds shall be redeemed upon the death, insolvency, or emigration from British Guiana, as the case may be, of the holder of any such bonds whenever that event occurs before the expiration of six years after the date of issue of any such bond :

Provided that in the case of insolvency such bonds shall be redeemable by the Official Receiver or other assignee of the property of the insolvent.

(3) Upon the retirement (as defined for the purposes of this Ordinance) of any holder of any Savings Bonds, one-half of the face value of the annual amount of such bonds issued to him from year to year shall be redeemable in order of issue at six-monthly intervals, the first redemption to be made six months after his retirement, until either his retirement ceases or the total amount of Savings Bonds issued to him has been redeemed, whichever is the earlier.

(4) Upon the winding-up of any company Savings Bonds held by such company shall be redeemable by the liquidator of the company whenever the winding-up occurs before the expiration of six years after the date of issue of any such bonds.

(5) Moneys payable upon the redemption of any bond shall not be paid except upon the surrender of such bonds for cancellation.

29. Lottery Bonds shall in addition participate in a lottery at which prizes shall be awarded by annual drawings. Lottery drawings.

Provided that the drawings may take place at such other intervals being intervals of not more than one year as the Minister may by Order direct.

Amount of drawings.

30. Not more than one per centum of the total number of Lottery Bonds outstanding shall be drawn in accordance with the provisions of section 29 of this Ordinance.

Lottery prizes.

31.(1) Any Lottery Bond drawn in accordance with the provisions of the preceding section shall thereupon be redeemed at par and shall entitle its holder to a prize which, including the payment for redemption, shall not be less than twice nor more than two hundred times the face value of such bond.

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(2) The prizes paid in the lottery upon the redemption of any Lottery Bond shall not be deemed to be income for the purposes of the Income Tax Ordinance and shall not be taken into account in calculating the chargeable income of any person under that Ordinance or in calculating the levy under this Ordinance.

Total value of prizes.

32. The total value of the prizes awarded in accordance with the provisions of the preceding section (including the payments for redemption of the Lottery Bonds drawn) shall not be less than three per centum of the total face value of the Lottery Bonds outstanding at 31st December of the previous year.

PART III — GENERAL

Regulations.

33. The Minister may make regulations for carrying out the provisions of this Ordinance including regulations for the recovery of payments due prior to the enactment of this Ordinance and without prejudice to the generality of the foregoing may in particular —

- (a) prescribe the form of Savings Bonds;
- (b) prescribe the procedures for drawing Lottery Bonds and the prizes to be paid therefor.

SCHEDULE

Section 12.

Provisions of the Income Tax Ordinance, Chapter 299, which have effect with respect to the National Development Savings Levy.

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32	Chargeability of trustees and other representatives.
33(1), (2), (5)	Chargeability of agents.
34	Matters to be done by representatives.
35	Lists to be prepared by representative or agent.
36	Responsibility of Manager of Corporate body.
37	Indemnification of representatives.
37A	Power to appoint agent.
40	Returns.

41(1), (5)	Government and municipal officers, etc. to supply particulars.
42	Power to require information.
43	Powers of the Commissioner.
44	Books of account.
45(2), (3)	Partnerships.
46	Offences.
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50	Additional assessments.
52	Commissioner may disregard certain transactions.
53	Transfers of property income.
54	Lists of persons assessed.
56	Notice of assessment, objections, and power of Commissioner to revise in case of objection.
56D	Appeals to Board of Review against assessments.
56E	Powers of Board.
56F	Duty of witnesses summoned.
57	Appeals to a judge, etc. against assessment.
58	Errors in assessments and notices.
59	Evidence.
69	Penalty for non-payment of tax and enforcement of payment.
69A	Recovery of tax from persons leaving the Colony.
69B	Certificate registrable as judgment.
69C	Garnishments.
71	Suit for tax by Commissioner.
74	Power of Commissioner to remit certain penalties.
75	Penalties for offences.
76	Penalty for making incorrect return.
77	False statements and returns.
78	Impeding or obstructing Commissioner or officers.
79	Proceedings.
80	Saving for criminal proceedings.
81	Signing of notices.
82	Service of notices.

*Passed by the Legislative Assembly on the 19th July, 1962.*

*Passed by the Senate on the 30th July, 1962*

I. CRUM EWING,  
*Clerk of the Legislature.*