



assent
Ernest Denham

Governor.

June, 1933.

7th July

BRITISH GUIANA.

ORDINANCE NO. 16 OF 1933.

AN ORDINANCE to provide for the collection of Acreage Taxes.

A. D. 1933.

BE it enacted by the Governor of British Guiana, with the advice and consent of the Legislative Council thereof, as follows:—

1. This Ordinance may be cited as the Acreage Tax Ordinance, Short Title. 1933.

2.—(1) The proprietor of any plantation or of land in respect of which any acreage tax is payable shall on or before the thirty-first day of January and the thirty-first day of July, in each year, furnish to the Commissioner of Lands and Mines (hereinafter referred to as the Commissioner) a return in form No. 1 contained in the Schedule hereto (or in any other form from time to time approved by the

Annual return of acreage of plantation or land liable to tax. Schedule: Form No. 1.

Governor in Council by notice in the *Gazette*) duly filled up and signed by the proprietor, with a declaration signed by him that the statements contained in the return are to the best of his knowledge and belief, true and accurate. All returns shall be filled in on a printed form.

(2) When the proprietor is absent from the Colony his attorney or agent in the Colony, and when any plantation or land is occupied by any person other than the proprietor or his agent the occupier shall furnish the return in manner aforesaid.

(3) The return to be furnished in January shall give the information required for the six months ending on the thirty-first day of December in the year immediately preceding, and the return to be furnished in July shall give the information required for the six months ending on the thirtieth day of June in the same year.

Land in cane cultivation.

3. When an acreage tax is levied specifically on lands under cane cultivation, the land to be deemed under cane cultivation and liable for the payment of the tax shall include all the land lying between the cane plants and the land occupied by the small drains and parapets in a cane field.

Failure to make return.

4. Every person liable to make a return under this Ordinance who fails or omits to furnish to the Commissioner within the time prescribed by this Ordinance, any return shall be guilty of an offence, and, on conviction thereof, shall be liable to a penalty not exceeding twenty-four dollars, and to a like penalty for each period of seven days during which the failure or omission may continue after that conviction.

Penalty.

Penalty for false return.

5. Every person who wilfully makes a false statement in any return under this Ordinance shall be guilty of an offence, and on conviction thereof shall be liable to a penalty of two hundred and forty dollars.

Entry of Commissioner on lands liable to tax, and survey.

6.—(1) The Commissioner or any surveyor employed by the Department of Lands and Mines, and any person employed with him, may enter at all reasonable times upon any lands in respect of which any acreage tax is payable, after giving seven days previous notice in writing to the proprietor of those lands or his agent attorney, or, where the lands are not occupied by the proprietor or his agent, to the occupier thereof, and may survey and measure them.

Penalty for obstructing.

(2) Every person who obstructs the Commissioner or any surveyor employed by the Department of Lands and Mines, or any one employed with the Commissioner or with the surveyor shall be guilty of an offence, and, on conviction thereof, shall be liable to a penalty not exceeding fifty dollars.

A.D. 1933.]

ACREAGE TAX.

[No. 16.]

7.—(1) On receiving any return required by this Ordinance to be furnished to the Commissioner, the Commissioner shall give a certificate in form No. 2 in the Schedule to the proprietor or his attorney or agent or to the occupier (as the case may be) of the plantation or land in respect of which acreage tax is payable stating the number of acres in respect of which it is payable, and, where it is payable at different rates in respect of different parts of the plantation or land, stating the acreage of each such part and the rate at which it is payable thereon, and while that certificate remains in force the number of acres stated therein shall be deemed the number in respect of and for which the tax specified is payable.

Settlement
of number
of acres
liable to tax
Form No. 2.

(2) If the certificate is given after the first day of January, and before the thirtieth day of June in any year, it shall remain in force until the thirtieth day of June then next ensuing and no longer, and if it is given after the thirtieth day of June in any year, and before the thirty-first day of December then next ensuing, it shall remain in force until the thirty-first day of December then next ensuing, and no longer.

(3) If the proprietor of any plantation or land in respect of which acreage tax is payable or his attorney or agent or the occupier (as the case may be) considers that the number of acres stated in the certificate of the Commissioner is not the correct number he may require the plantation or land to be surveyed, and thereupon, as soon as it is practicable to do so, the land shall be surveyed by the Department of Lands and Mines at his expense if the certificate is found to be correct within a limit of error not exceeding two per centum, and that expense, in default of payment, may be recovered by parate execution.

8. Unless otherwise directed by the Ordinance levying the tax, acreage tax shall be payable in two equal instalments, one of which shall become payable on the first day of June, and the other on the first day of December, the amount of each instalment being calculated according to the certificate in force.

Payment
of tax by
instalments.

9. Every amount due for acreage tax shall be paid to the Commissioner.

Mode of
payment
of tax.

10.—(1) Every amount due for acreage tax may be recovered at the instance of the Commissioner by parate execution against the proprietors of the plantation or land, in respect of which it is payable, without naming those proprietors, and a certificate purporting to be signed by the Commissioner, stating the number of acres liable to taxation and the amount due from the proprietors of the plantation or land mentioned therein for the tax shall be deemed, without proof of the signature, *prima facie* proof in all courts of law that the sum so certified to be due is due and owing.

Recovery of
amount due
for tax.

(2) That sum, except in the case of any plantation wholly or in part under cane cultivation, may be recovered by levy and sale of the part or parts only of the lands in respect of which it is payable which suffice for its recovery, with costs.

(3) Any occupier, other than the proprietor or his agent, of any plantation or land in respect of which acreage tax is payable, may pay any acreage tax left unpaid by the proprietor or his attorney, and may deduct any amount so paid from any rent payable by him, or recover it from such proprietor.

Application of the Ordinance.

11. This Ordinance shall not apply to any acreage rate imposed by any authority other than the Legislative Council.

Acreage Tax to be paid for period intervening between date of last payment under Cap. 151 and date of first instalment due under this Ordinance.

12. Notwithstanding anything to the contrary contained in this Ordinance, acreage tax shall be levied and paid for the complete period intervening between the last date on which such acreage tax was due and payable under the Acreage Tax Ordinance and the date on which the first instalment shall become payable under this Ordinance.

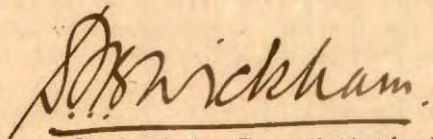
Penalties to be recovered under the Summary Jurisdiction Ordinances.

13. Penalties imposed under this Ordinance shall be recovered and enforced under the Summary Jurisdiction Ordinances.

Repeal of Cap. 151.

14. The Acreage Tax Ordinance is hereby repealed.

Passed by the Legislative Council this 14th day of June, 1933.



Clerk of the Council (Acting).

SCHEDULE.

FORM NO. 1.

Section 2.

RETURN OF ACREAGE.

(To be used in case of lands being part of or worked with a plantation containing more than 5 acres under cane cultivation).

RETURN made by the _____ of Plantation _____ situate on the _____ in the County of _____ and Colony of British Guiana in compliance with the Acreage Tax Ordinance, 1933.

	Section.	Section.	Section.	Section.	Section.	Section.	Section.	Section.	Section.	Total.
	English Acres.	English Acres.	English Acres.	English Acres.	English Acres.	English Acres.	English Acres.	English Acres.	English Acres.	English Acres.
Acres Cane cultivation.										
Acres Rice cultivation.										
Acres Coconuts.										
Acres Rubber.										
Acres Coffee.										
Acres Limes										
Acres Ground provisions and other temporary crops.										
Acres <i>Uncultivated, i.e.—</i>										
Occupied by buildings, pens, paddocks, etc.										
Grazing land.										
Fallow land.										
Waste land.										
Total area										

I, the undersigned, do hereby declare that to the best of my knowledge and belief, the above is a true and correct statement of the Acreage of Plantation _____ during the six months ended the _____ day of _____, 19 _____.

Dated at _____ this _____ day of _____, 19 _____.

NOTE.—The return is to be signed by the proprietor or by the attorney or agent of the proprietor, or by the occupier, as the case may be.

A.D. 1933.]

ACREAGE TAX.

[No. 16.]

Section 7.

FORM NO. 2.

ACREAGE TAX CERTIFICATE.

I HEREBY CERTIFY that the Acreage Tax payable in respect of Plantation
situate on the _____ in the county of _____
as per Return for six months from the 1st day of _____ 19 _____, to the
day of _____ 19 _____, is as follows:—

Acreage Tax on	_____ acres in cane cultivation at \$ _____	per acre per
annum being	_____ moiety of Acreage Tax in respect of the year 19 _____	
payable on	_____ 19 _____	\$ _____
Interest on Acreage Tax at 6% per annum to date of payment	_____	\$ _____

Commissioner of Lands and Mines.
19 _____

To the Proprietor,
Plantation _____