

I assent.

*C. Douglas Jones*

Officer Administering the  
Government.

15<sup>th</sup> March, 1930.

## BRITISH GUIANA.

[THE LEGISLATIVE COUNCIL.]

ORDINANCE NO. // OF 1930.

AN ORDINANCE to amend the Income Tax Ordinance, 1929.

A.D. 1930.

**B**E 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 Income Tax (Amendment) Ordinance, 1930, and shall be construed with the Income Tax Ordinance, 1929, hereinafter referred to as the Principal Ordinance.

Short Title.  
No. 17 of  
1929.

2.—(1) If in any particular case the Commissioner has reason to believe that a person who has been assessed to tax is about to leave

Recovery of  
tax in cer-  
tain cases.

the Colony before the expiration of the time allowed for payment of such tax under the provisions of section fifty or section fifty-two of the Principal 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 within the time so limited and in default of payment shall be recoverable forthwith by process of parate execution or in the manner prescribed by section fifty-three of the Principal Ordinance unless security for payment thereof be given to the satisfaction of the Commissioner.

(2) If in any particular case the Commissioner has reason to believe that tax upon any chargeable income of a person who is likely to leave the Colony before he has been assessed to tax may not be recovered should the provisions of the Principal Ordinance be adhered to he may at any time and as the case may require:—

- (a.) 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 on the amount of the income returned or, if default is made in making such return or the Commissioner is dissatisfied with such return on such amount as the Commissioner may think reasonable ; and
- (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 for any year of assessment become chargeable to such tax may not be recovered should the provisions of the Principal Ordinance be adhered to 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 ; and
- (b.) make an assessment upon such person on the amount of the income returned or, if default is made in making a return or the Commissioner is dissatisfied with such return, on such amount as the Commissioner may think reasonable. Such assessment shall be made at the rate of tax in force at the time the assessment is made.

(4) Notice of any assessment made in accordance with the provisions of sub-sections (2) or (3) of this section shall be given to the

person assessed, and any tax so assessed shall be payable on demand made in writing under the hand of the Commissioner and shall in default of payment be recoverable forthwith by process of parate execution or in the manner prescribed by section fifty-three of the Principal Ordinance unless security for the payment thereof be given to the satisfaction of the Commissioner.

(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 shall have the rights of objection and appeal conferred by sections forty-three and forty-four of the Principal 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 sub-sections (2) and (3) of this section shall not affect the power conferred upon the Commissioner by section forty of the Principal Ordinance.

3. Notwithstanding anything contained in the Principal Ordinance, if a Judge is satisfied that tax in accordance with his decision upon an 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 by process of parate execution or in the manner prescribed by section fifty-three of the Principal Ordinance.

Appellant to give security for payment of tax.

4.—(1) If a person neglects or refuses to pay the tax charged upon him by virtue of the Principal Ordinance or of this Ordinance after the expiration of the time in that behalf allowed and the tax is not recovered by any process under either of the said Ordinances the Governor may by warrant under his hand commit such person to prison there to be kept without bail until payment be made of the sum due or security be given to his satisfaction for payment thereof together with such further sum as the Governor shall adjudge to be reasonable for the costs and expenses of apprehending and conveying such person to prison and every such person shall be detained and kept in prison according to the tenor and effect of the warrant.

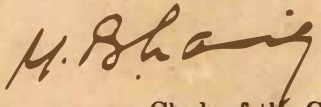
Persons neglecting or refusing to pay tax may be committed to prison on warrant of Governor.

(2) If representations are made to the Governor by the Commissioner that the latter has reason to believe that a person charged to tax under the Principal Ordinance or this Ordinance is likely to leave the Colony without paying the tax so charged upon him the Governor may notwithstanding that the time for paying such tax shall not have expired or that no process or other proceeding has been taken by the Commissioner for the recovery of the tax issue his warrant in the same form and manner for the same purpose and with like effect as provided in sub-section (1) hereof.



(3) By direction in writing under the hand of the Governor the Keeper of a prison in which a defaulter is detained under a warrant as aforesaid shall forthwith release and discharge him out of custody, if he is under detention for no other cause than that set forth in such warrant.

*Passed by the Legislative Council this 6th day of February, 1930.*



Clerk of the Council.

(M P 455/30).