

BRITISH GUIANA.

REGULATIONS

MADE UNDER

THE INCOME TAX ORDINANCE,
(Chapter 38).

UNDER SECTION 64(1) OF THE INCOME TAX ORDINANCE
THE FOLLOWING REGULATIONS HAVE BEEN MADE BY
THE GOVERNOR IN COUNCIL: —

1. These Regulations may be cited as the Income Tax (General) (Amendment) Regulations, 1953, and shall be construed and read as one with the Income Tax (General) Regulations, 1943*, hereinafter referred to as the Principal Regulations, and any Regulations amending the same.

2. The First Schedule to the Principal Regulations as substituted by regulation 4 of the Income Tax (General) (Amendment) Regulations, 1950**, is hereby revoked and the following substituted **therefor** —

* No. 5 of 1943.

** No. 27 of 1950.

"FIRST SCHEDULE.

19

BRITISH GUIANA



No. of Assessment.....

CONFIDENTIAL

INCOME TAX.

File No.

{ Income Tax Ordinance, Cap. 38 }
as subsequently amended. }

YEAR OF ASSESSMENT ENDING THE 31ST DECEMBER, 19 .

RETURN TO BE MADE OF THE INCOME OF THE PRECEDING YEAR ENDED 31ST DECEMBER, 19 .

To be delivered to the Commissioners of Income Tax, Georgetown—

(a) in case of Government Employees and Pensioners and Primary School teachers on or before 15th March,

(b) in case of all other persons, on or before 30th April, 19 .

Name.....

Surname in Block Letters.

Address.....

Note.—The full name and address of the person on whose behalf this Return is made must be entered above.

Before delivery, the General Declaration below (Section 1 of this Form), as well as the Declarations in Sections 2, 5 and 10 on pages 1, 4 and 5, in so far as they are applicable, must be made.

General Declaration

Section 1

I, declare that in the Statements in Sections 3 and 4 on pages 2 and 3, and in any Statements or Accounts sent herewith, I have given a full, just and true Return and particulars of the whole of the Income from every source whatsoever chargeable under this Ordinance, estimated to the best of my judgment and belief according to the directions and Rules of the said Ordinance.

Given under my hand this.....day of.....19 .

Sign here [initials]Signature*

*A woman must state after her signature whether widow or single.

.....Business Address.

.....Private Address.

If absent from the Colony state the name and address of agent residing in the Colony.

Name of Agent.....

Address of Agent.....

State whether the Return is made :—

- (i) On your own behalf.....
(ii) As the Resident Acting Partner for the time being of a Firm.....
(iii) As the Secretary or other responsible Officer of any Corporate Body.....
(iv) As an Attorney, Agent, Factor, Trustee, Manager, etc., of any person.....
(v) As Trustee, Executor, Administrator, etc., of an Estate.....

N.B.—In the case of a Firm, the Declaration above must be made by the Resident Acting Partner for the time being, or in cases where none of the partners is resident in the Colony, by the Attorney, Manager, Agent, etc., the required Declaration as to the Partnership profits, etc., being made in Section 10, page 5.

DECLARATION TO BE MADE BY A PERSON NOT ORDINARILY RESIDENT OR NOT DOMICILED IN THE COLONY.

I declare that

*I am not ordinarily resident in the Colony.

*I am not domiciled in the Colony.

Given under my hand this.....day of.....19

.....Signature

.....Residence

*Strike out portion not applicable.

Section 2

If no income is returnable under any of the Heads below, the word "NONE" should be entered in the money column (2). In no case must such column be left blank.

Section 3	SOURCE OF INCOME UNDER EACH HEAD. (Column 1)	AMOUNT OF NET INCOME. (Column 2)		TO BE FILLED IN BY COMMISSIONERS. (Column 3)	
		\$	C.	\$	C.
<p>A. Gains or Profits from any Trade, Business, Profession or Vocation. (Applicable to all persons including Companies).</p>	<p>I. Gains or profits for the year ended 31st December, 19 , (or such period falling on a date in 19 , preceding 31st December, 19 , as the Accounts were made up) derived from the Working of Estates, or the Occupation and cultivation of Lands of every description.</p> <p>Insert required particulars { Name of Estate, etc..... Situation of Estate, etc.....</p> <p>Attach in every case a Statement showing the total acreage and the number of acres under each class of cultivation, e.g., Canes, Coconuts, Rice, etc.</p> <p>Furnish copies of the Trading and Profit and Loss Accounts and Balance Sheet at commencement and end of period, together with any necessary "adjusting statement" for Income Tax purposes, and carry the profit to Column 2 opposite</p> <p><i>N.B.</i>—Where full and proper Accounts have not been kept, prepare and annex a Statement showing how the amount of the profits or gains has been arrived at.</p>				
	<p>II. Gains or profits for the year ended 31st December, 19 (or such period falling on a date in 19 preceding 31st December, 19 , as the Accounts were made up) derived from any Trade, Business, Profession or Vocation, other than the Working of Estates or Cultivation of Lands (except Government Officials, and all other Employees whose Returns must be made up under Head B).</p> <p>Insert required particulars { Nature of trade, business, profession, etc..... Carried on by..... At.....(state address)</p> <p>Attach copies of Trading, Profit and Loss Accounts and Balance Sheet at commencement and end of period, together with, where necessary, an "Adjusting Statement" for Income Tax purposes, and carry the profit to Column 2 opposite</p> <p><i>N.B.</i>—Where full and proper Accounts have not been kept, prepare and annex a Statement showing how the profits or gains have been arrived at.</p> <p>In the case of "Professions," e.g., Medical Practitioners, Barristers, etc., an Account of the Gross Receipts and details of the expenses claimed as a deduction therefrom, for the preceding year may be substituted for a Profit and Loss Account.</p>				
<p>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. (Applicable to all Employees).</p>	<p>I. (APPLICABLE TO GOVERNMENT EMPLOYEES AND PRIMARY SCHOOL TEACHERS).</p> <p>Gross Salary receivable from or through the Public Treasury for the year ended 31st December, 19 (including payments for Overtime, value of rent-free quarters, house allowance or any other Emolument of Office, but excluding Travelling, Subsistence or Forage allowances).</p> <p>State Description of Office..... State Name of Department..... Enter the amount arrived at as above in Column 2 opposite ..</p>				
	<p>II. (APPLICABLE TO ALL PERSONS EMPLOYED NOT FALLING UNDER I).</p> <p>Gross Salary or Wages from sources other than the Public Treasury, for the year ended 31st December, 19 (including Commission, Bonus, Payments for Overtime, value of rent-free quarters, board and lodging, and other emoluments of every description).</p> <p>State Nature of Employment..... State Name and Address of Employer.....</p> <p>If derived from more than one source, attach a Statement containing full particulars.</p> <p>If any expenses were wholly and exclusively incurred in earning the gross income as above, full details must be given.</p> <p>Enter net income from above sources in Column 2 opposite</p> <p><i>N.B.</i>—Salaries, Fees, etc., receivable by Directors, Trustees, etc., are returnable under this "Head."</p> <p>Carried forward to top of Page 3</p>				

WIFE'S INCOME.

A married man must include on the return not only his own income, but also the income of his wife under each Head. A Statement should be attached showing separately the amount of his income and the amount of his wife's income under each Head.

If no Income is returnable under any of the Heads below, the word "NONE" should be entered in the money column (2). In no case must such column be left blank.

SOURCE OF INCOME UNDER EACH HEAD. (Column 1)		AMOUNT OF NET INCOME. (Column 2)		TO BE FILLED IN BY COMMISSIONERS. (Column 3)	
		\$	C.	\$	C.
<p>C. Dividends, Interest or Discount. (Not applicable to Companies and individuals engaged in trade or business, all gains or profits in connection with such business being returnable under Head A).</p>	<p>Brought forward from foot of Page 2</p> <p>I. Dividends, Interest or Discount from any source within the Colony for the year ended 31st December, 19 INCLUDING Interest on Mortgages and Loans, on Deposit, Current or Savings Accounts in Banks, on deposits with Life Insurance or other Companies, Building Society Interest, etc. EXCLUDING any interest received by Non-residents on Bonds issued under Ordinance 9 of 1922, 11 of 1929, 26 of 1941 and 13 of 1951. Attach a Statement showing full details of the gross income from each source prior to deduction of any income tax, and carry the total to column 2 opposite. N.B.—If Income Tax was deducted from any item prior to receipt, full particulars are to be furnished and unless the Dividend Voucher or Vouchers are produced no relief can be granted under Section 25 of the Ordinance.</p> <p>II. Dividends, Interest or Discount arising or accruing from any source whatsoever out of the Colony (including Interest or Dividends on War Loan Stock, National War Bonds, Exchequer Bonds, Discount on Treasury Bills, also Dividends, Shares, Possessions, Securities) for the year ended 31st December, 19 . The full amount of such Income including any Income Tax deducted at the source, must be returned. Attach a Statement showing full details of the gross Income from each source prior to deduction of any Income Tax, and carry the total to Column 2 opposite N.B.—If Income Tax was deducted from any item prior to receipt, full particulars are to be furnished.</p>				
<p>D. Pensions</p> <p>Charges or Annuities.</p>	<p>I. Pensions arising in British Guiana or received in British Guiana from any source whatsoever (including Pensions received from the Government of any country or from any business whatsoever wherever situated) for the year ended 31st December, 19 . N.B.—If Income Tax was deducted prior to receipt, full particulars are to be furnished.</p> <p>II. Charges or Annuities arising in British Guiana or elsewhere (including money received from estates or trusts of any kind or under any agreement whatsoever) for the year ended 31st December, 19 . Attach a statement showing full details of the gross Income from each source prior to deduction of any Income Tax and carry the total to Column 2 opposite N.B.—If Income Tax was deducted from any item prior to receipt, full particulars are to be furnished.</p>				
<p>E. Rents, Royalties, Premiums and any other Profits arising from Property.</p>	<p>Rents, Royalties, Premiums and any other profits arising from property in British Guiana or elsewhere, whether received in the Colony or not, (including income from the Letting of Houses, Lands or other properties, except such rents as are included in the receipts of the working of an Estate or Cultivation of Land, or the sub-lettings of trade premises, which may be included in the receipts, etc., under Head A) for the year ended 31st December, 19 Attach to the Return a Statement showing (1) Situation of property, (2) Name of tenant, (3) Gross Rent, (4) Particulars of any deductions claimed e.g., Rates and Land Rent, Taxes (not including Income Tax), Repairs, and Insurance (not Life), Interest on Mortgages or Loans—(See N.B. page 7 for particulars required)—Carry the income remaining to Column 2 opposite</p>				
<p>Deduct Loss (if any) under Heads.....</p>					
<p>Section 4</p>	<p>(1) Deduct Wear and Tear Allowance under Section 11 of the Ordinance. Attach a Statement showing (1) Subjects on which the allowance is claimed, (2) Written down values at commencement of the year, (3) Cost price of any subsequent renewals or alterations and dates when brought into use, (4) Rate per cent. claimed, (5) What sums, if any, were written off in the Proprietor's Account. (See Instructions, par. VI, page 7). Enter the total sum claimed in Column 2 opposite and deduct</p>				
<p>(2) Deduct Trade Losses in previous years (See Instructions, par. V, page 7). Enter the amount claimed in Column 2 opposite and deduct</p>					
<p>See Section 5. Also Instructions in par. VII, page 8.</p>	<p>(3) Deduction of \$1,000 for Personal Allowance—(See Section 5) (4) Deduction of \$ 500 for Wife, Maintenance or Alimony as claimed in Section 6 (page 4). (5) Deduction of \$ 250 for each unmarried child (State number) as claimed in Section 7 (page 4) (6) Deduction of \$ 150 each for ... Dependent Relatives \$..... (State number) as claimed in Section 8 (page 4) (7) Deduction in respect of Life Assurance as claimed in Section 9 (page 5). Carry total to Column 2 opposite and deduct</p>	\$	C.		
<p>Chargeable Income</p>					

PERSONAL AND FAMILY ALLOWANCES

Section 5

Declaration which must be signed if a deduction is claimed under any of the heads numbered (3) to (7) of Section 4 on page 3.

(i) BY RESIDENTS.

I declare that I was resident in the Colony in the year 1952, and that all the particulars given by me in Sections 6, 7, 8 and 9 below are truly and correctly stated to the best of my judgment and belief, and I claim the deductions to which I am entitled by reason of the facts stated.

(ii) BY NON-RESIDENT BRITISH SUBJECTS.

I declare that I am a British subject resident in... and that all the particulars given by me in Sections 6, 7, 8 and 9 below are truly and correctly stated and to the best of my judgment and belief and I claim the deductions to which I am entitled by reason of the facts stated. I further declare that the whole of the income from every source whatsoever whether chargeable to tax or not in the Colony has been included in this Return.

Section 6

Claim for deduction of \$500 in respect of wife, or of amount of maintenance or alimony, if less, allowable where the claimant during the year 19...

- (i) had a wife living with him or wholly maintained by him,
(ii) made payments in accordance with an Order of Court or deed of separation to a separated wife, or
(iii) paid alimony to a previous wife.

(Section 15 of the Ordinance as amended by Section 3 of the Income Tax Ordinance, 1949, and Schedule 15 of the Income Tax (Amendment No. 2) Ordinance, 1951).

Table with 4 columns: Christian Name of Wife, Date of marriage, State whether Wife is living with, or is wholly maintained by claimant, or separated from by Order of Court or Deed, or Divorced from, Amount of maintenance or alimony.

Section 7

Claim for deduction in respect of each unmarried child under the age of 16 years, or who, if over the age of 16 on the 1st January, 19... was receiving full time instruction at any University, College, School or Educational Establishment and not entitled in his own right to an income exceeding \$250 per annum, viz.—\$250 in respect of each child.—(Section 16 of the Ordinance as amended by Section 4 of the Income Tax Ordinance, 1949, and Section 2 of the Income Tax (Amendment) Ordinance, 1939 and Section 16 of the Income Tax (Amendment No. 2) Ordinance, 1951.

The expression "children" includes step-children, but does not include illegitimate children. The deduction is, however, allowable in respect of any child of whom the claimant had the custody and maintained at his own expense for the year 1952 and in respect of whom any other individual is not entitled to the deduction, or if entitled, has relinquished his claim thereto.

Table with 5 columns: Name of each legitimate child or step-child of claimant alive at any time within the year 19, Name of each child in the custody of and maintained by claimant at his expense during 19 in respect of whom any other person is not entitled to the deduction or if entitled has relinquished his claim thereto, Date of Birth, Has child any earnings or other income of its own? If so, state annual amount excluding scholarship income, Name and Address of Educational Establishment if child is over age of 16 years on 1st January, 19.

N.B.—If the space provided is insufficient attach a statement hereto with the required particulars.

Section 8

Claim for deduction of \$150 in respect of (i) Dependent Relatives maintained by the claimant or (ii) Daughter upon whose services the claimant is compelled to depend by reason of old age or infirmity.—(Section 17 of the Ordinance as amended by section 5 of the Income Tax Ordinance, 1949.

(i) DEPENDENT RELATIVES.

"Dependent Relative" means any person whom the claimant maintained at his own expense for the year 19... who is (a) a relative of his or of his wife and incapacitated by old age or infirmity in maintaining himself or, (b) his or his wife's widowed mother whether incapacitated or not.

"Relative" includes any child of whom the claimant had the custody and whom he maintained when under the age of 16.

The deduction is conditional upon the income of the dependent relative not exceeding \$240 a year.

If a person in respect of whom a deduction is claimed was maintained by two or more persons the deduction will be apportioned between them in proportion to their respective contributions to the maintenance of that person.

The deduction applies in the case of a female taxpayer with the substitution of "husband" for "wife."

Table with 6 columns: Name of Dependent Relative maintained by claimant during 19, Relationship to Claimant or to his wife, Date of Birth, Annual Income of Dependent Relative from all sources, State how incapacitated—(old age or infirmity)—except in case of widowed mother, PLEASE ANSWER If any other relative contributes to maintenance, state name and amount or values of respective contributions.

(ii) DAUGHTER.

Table with 3 columns: Name of Daughter resident with and maintained at expense of Claimant upon whose services Claimant is compelled to depend by reason of old age or infirmity, Whether she is "married" "widow" or "spinster", If claimant depends on her services on account of Old Age: Age to be stated here, Infirmary: Nature of infirmity to be stated here.

Section 9

Claim for deduction in respect of annual amount of Premiums paid to any Life Insurance Company and/or annual contributions to any Superannuation fund approved by the Governor under Section 18 as amended by Section 3 of Ordinance No. 22 of 1939 and/or annual contribution for insuring claimant or his wife in respect of sickness paid to any company or society approved by the Governor. (Section 18 as enacted by Section 13 of Ordinance No. 18 of 1951).

State whether the Assurance is on the life of "Self" or of "Wife."	Name of Insurance Company	Amount of Premiums paid during the year ended 31st December, 19		Capital sum Assured. (If no capital sum is payable at death, particulars of the policy must be stated).
		\$	c.	
Total				

N.B.—No deduction is allowable in respect of any annual amount of Premium in excess of 10 per centum of the capital sum on death (exclusive of bonus, etc., additions) or in aggregate beyond one-sixth part of the income of the Claimant before making the deductions claimed under heads (2) to (6) of Section 4.

The receipts for any Premiums paid, or satisfactory proof that such premiums have been paid, must be annexed for endorsement and allowance by the Commissioners of Income Tax. Premium receipts will be returned in due course.

PARTNERSHIPS.

Section 10

Declaration as to the partners in a Firm, and the amount of the share of the Income to which each partner was entitled.—(Section 37 of the Ordinance).

Names of the Partners	Addresses of the Partners.	State in each case whether "General," "Special," "Acting," or "Salaried" Partner	Basis of distribution of Profit	Amount of Each Partner's Share of the Income			
				As returned		As assessed by Commissioners	
				\$	c.	\$	C.
Total (to agree with the total net profits of the firm as returned on pages 2 and 3)							

I declare that I am*.....of the Firm above described, and that the foregoing particulars are in every respect fully and truly stated according to the best of my judgment and belief.

* State whether Resident Acting Partner for the time being, or the Attorney, Agent, Manager, &c.; in cases where no partner is resident in the Colony.

.....Signature.

N.B.—In the case of persons carrying on business in partnership, the Resident Acting Partner, or the Attorney, Agent, or Manager, where no partner is resident in the Colony, is required to render a joint Return of the full profits of the partnership, although liability to tax attaches only to each of the partners in his individual capacity. Each resident partner must therefore render a separate Return of his share of the partnership profits, and also of any personal income which he may possess. The Return of the share of any non-resident partner must be made on his behalf by his Attorney, Agent, Manager, &c."

Made in Council this 22nd day of April, 1953.

JOHN C. MALONE,
Acting Clerk to the Executive Council.