No. 22 of 1953.

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.

19

"FIRST SCHEDULE.



No. of Assessment.

CONFIDENTIAL

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
	· ·
ame	ırname in Block Letters.
11	
	-The full name and address of the person on whose behalf this Return is made must be entered above.
Note	Before delivery, the General Declaration below (Section 1 of this Form), as well as the Declarations in Section
	2, 5 and 10 on pages 1, 4 and 5, in so far as they are applicable, must be made.
	General Declaration
ection	
1	declare that in the Statements in Sections 3 and 4 on pages 2 and 3, and in any Statements or Accounts sent herewif I have given a full, just and true Return and particulars of the whole of the Income from every source whatsoev chargeable under this Ordinance, estimated to the best of my judgment and belief according to the directions and Rul of the said Ordinance.
	Given under my hand thisday of19
	Signature* *A woman must state after her signature whether widow on
	Business Address. single.
	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
	N.B.—In the case of a <i>Firm</i> , 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 require Declaration as to the Partnership profits, etc., being made in Section 10, page 5.
ection	DECLARATION TO BE MADE BY A PERSON NOT ORDINARILY RESIDENT OR NOT DOMICILED IN THE COLONY.
2	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

*Strike out portion not applicable.

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	Source of Income under each Head.	AMOUNT O		To be filler Commissio	
3	(Column 1)	(Column	2)	(Column	3)
Quains or Profits from any Trade, Business, Profession or Vocation. (Applicable to all persons including Companies).	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. Name of Estate, etc	\$	C,		C.
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).	1. (APPLICABLE TO GOVFRNMENT EMPLCYEES AND PRIMARY SCHOOL TEACHERS). 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). State Description of Office	•			
y	Carried forward to top of Page 3				

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.

A.	the money column (2). In no case must such column be i	NAME OF TAXABLE PARTY.	
	AMOUNT OF NE	BY COMMIS- SIONERS.	
	(Column 2)	(Column 2)	
C. Dividends, Interest or Discount. (Not applicable to	Brought forward from foot of Page 2 1. 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 Insunance 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	\$ C.	
Companies and individuals engaged in trade or business, all gains or profits in connection with	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.		
such business being returnable under Head A).	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,		
D. Pensions	full particulars are to be furnished. 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.		
Charges or Annuities.	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		
E. Rents, Royalties, Premiums and any other Profits arising	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.		
from Property.	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		
active supply street to the control of the	Deduct Loss (if any) under Heads.		
Section Atta	ch 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). er the total sum claimed in Column 2 opposite and deduct		
	uct Trade Losses in previous years (See Instructions, par. V, page 7). er the amount claimed in Column 2 opposite and deduct		
See Sec- tion 5. Also Instructions in par. (4) Deduction (5) Deduction (State (5) Deduction (State (5) Deduction (State	on of \$1.000 for Personal Allowance—(See Section 5) tion of \$ 500 for Wife, Maintenance or Alimony imed in Section 6 (page 4). on of \$ 250 for each unmarried child\$ number) as claimed in Section 7 (page 4) n of \$ 150 each forDependent Relatives \$ number) as claimed in Section 8 (page 4) on in respect of Life Assurance as claimed in Section 39 5).		
	Carry total to Column 2 opposite and deduct		()) () () () () () () () () (
	Chargeable Income \$		

to the deduction or if ensitted has relinquished his claim thereto. (Name in full—Surname first) NB.—If the space provided is insufficient attach a statement hereto with the required particulars.		PERSONA	AL AN	ID FA	AMIL	Y	ALLO	WANG	CES		
Bottow are truly and correctly should be shed of my independ and belief, and I claim the deductions for No. 8 and 8 below are truly and correctly stated and to the best of my independ and belief, and I claim the deductions to which I am and that all the particulates given by me in Sections 8. 7, 8 and 8 below are truly and correctly stated and to the best of my independent and belief and I claim the deductions to which I am and that all the particulates given by me in Sections 8. 7, 8 and 8 below are truly and correctly stated and to the best of my independent and belief and I claim the deductions to which I am and that all the particulates given by me in Sections 8. 7, 8 and 8 below are truly and correctly stated and to the best of my independent and belief and I claim the deductions to which I am and that all the particulates given by me in Sections 8. 7, 8 and 8 below are truly and correctly stated and to the best of my independent and belief and I claim the deduction of the facts stated. I further declare the base of the facts stated. I further declare the base of the facts stated. I further declare the base of the facts stated. I further declare the base of the facts stated. I further declare the base of the facts stated. I further declare the base of the facts stated. I further declare the base of the facts stated. I further declare the base of the facts stated. I further declare the base of the facts stated. I further declare the base of the facts stated. I further declare the base of the facts stated. I further declared the base of the facts stated. I further declared the base of the facts stated. I further declared the base of the facts stated. I further declared the base of the facts stated. I further declared the base of the facts stated the facts stated and the facts and the fa	Section	nust be signe	ed if a d	Sec	tion 4	on pa	age 3.	any of	the he	ads num	nbered (3) to (7) of
(ii) BY NON-HESELENT BRITESH SUBJECTS. And that all the particulars given by me in Sections 6, 7, 8 and 8 billow are ruly and correctly stated and to the best of my judgment and belief and I claim the deductions to which he is in a military and correctly stated and to the best of my judgment and belief and I claim the deductions to which he is in a military and correctly stated and to the best of my judgment and belief and I claim the deductions to which he is in the whole of the income from every source whatsoever whether chargeable to be two roots in the Colomy has been included in this Return? **Harles set -7" and incert areas at Children's it is figsed by Acest, Auteurs, 80. **Getton 10 to the colominate of Acetoration is digated by Acest, Auteurs, 80. **Colominate in the deduction of \$500 in respect of wife, or of amount of maintenance or alimony, if Isas, allowable where the claimant during the year 19 — **Getton 10 of the Ordinance as mentals by Section 5 of the Income Tax Ordinance, 1949. **Getton 10 of the Ordinance as mentals by Section 5 of the Income Tax Ordinance, 1940. **Chestian Name of Wise.** **Chestian Name of Section 1 of a the Colominance as mended by Section 3 of the Income Tax Ordinance, 1949. **The respector of ordinance is a mended by Section 1 of a the Ordinance or ordinance is a mended with the section of the Income Tax Ordinance, 1949. **The respector of ordinance is a mended with the section of the Income Tax Ordinance, 1949. **The respector of ordinance is a mended with the section of the Income Tax Ordinance, 1949. **The respector of ordinance is a mended wi	I declare that I was resident S below are truly and correctly	stated to the	e best of	ear 1952 my jud	and gment	that a	ll the p belief,	and I c	laim t	he dedu	chions to which I am
and that all the particulars given by me in Sections 6, 7, a and 9 below are travely and correctly stated and to the best of my judgment and belief and I claim the deductions to which he is designed to the particulars given by me in Sections 6, 7, and 9 below are travely and correctly stated and to the best of my judgment and belief and I claim the deductions to which he is controlled in the whole of the income from every sources whatsoever whether chargeable to tax or not in the Colony has been included in this Refurnal. **Betties out "I" and Susten zame at Chimacs if gentraries in signed by Aeral, Alverary, ste. **The evaluations are pages 5, Partarysis VII. (2). **Cocition Cleim for deduction of \$5000 in respect of wife, or of amount of maintenance or alimony, if less, allowable where the colonium during the year 19 — (b) had a write living with him or wholly maintained by him. (iii) Datal alimony to a previous write. (iii) Datal alimony to a previous write. (Gestion 15 of the Ordinance as meended by Section 3 of the Income Tax Cordinance, 1949, and Schedule 15 of the Income Tax Cordinance, 1949, and Schedule 15 of the Income Tax Cordinance, 1949, and Schedule 15 of the Income Tax Cordinance, 1949, and Schedule 15 of the ordinance of the Income Tax Cordinance as meended by Section 3 of the Income Tax Cordinance, 1949, and Schedule 15 of the Ordinance of Tax Cordinance of Tax Cordinan	entitled by reason of the facts.	(ii) BY	NON-R	esidei	VT B	RITIS	H SU	BJECTS	 S.		Signature.
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 emiliated by reason of the facts stated. I further declare that the whole of the income from every source whatsower whether chargeable to tax or not in the Colony has been included in this Roturna? **Section** **Section** **General Colony** **General Colo	I declare that *I			am a l	Br itish	subje	ct resid	ent in			
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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 exceedings, 250 per annumber of education 16 of the Income Tax Condinance, 1949, and Section 2 of the Ordinance as amended by Section 4 of the Income Tax Condinance, 1950 and viz.—\$250 in respect of each child—(Section 16 of the Income Tax Condinance, 1951. The expection "edithers" includes suspenhibters, but does not include linghitists at little and the section of the income Tax (Amendment) Ordinance, 1930 and the section 16 of the Income Tax (Amendment) Ordinance, 1930 and the section of the Income Tax (Amendment) Ordinance, 1930 and Income Tax Condinance, 19	Section Claim for deduction where the claim (i) had a wife livid (ii) made payments	of \$500 in ment during ing with him in accordan	the year or wholl ce with a	y maint	ained	by hir	m,				
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Claim for deduction in respect of each unmarried child under the age of 16 year, or who, if over the age of 16 on the 1st January, 19 was receiving full time instruction at any University, College, Schoo 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 (Amendment) Ordinance, 1949, and Section 2 of the Income Tax (Amendment) Ordinance, 1939 and Section 16 of the Income Tax (Amendment) Ordinance, 1939 and Section 16 of the Income Tax (Amendment) Ordinance, 1939 and Section 16 of the Income Tax (Amendment) Ordinance, 1939 and Section 16 of the Income Tax (Amendment) Ordinance, 1939 and Section 16 of the Income Tax (Amendment) Ordinance, 1939 and Section 16 of the Income Tax (Amendment) Ordinance, 1939 and Section 16 of the Income Tax (Amendment) Ordinance, 1939 and Section 16 of the Income Tax (Amendment) Ordinance, 1939 and Section 16 of the Income Tax Ordinance, 1940 and Section 16 of the Inco	of the Income Tax	Amendment	No. 2) O	rdinance			her Wife	is living	with, o	r is whol	ly /
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N.B.—If the space provided is insufficient attach a statement hereto with the required particulars. N.B.—If the space provided is insufficient attach a statement hereto with the required particulars. N.B.—If the space provided is insufficient attach a statement hereto with the required particulars. N.B.—If the space provided is insufficient attach a statement hereto with the required particulars. Sections Sections Oldings for deduction of \$150 in respect of (i) Dependent Relative maintained by section 5 of the income Tax Ordinance, 1949. (Cection 17 of the Ordinance as amended by section 5 of the income Tax Ordinance, 1949. (Description 17 of the Ordinance as amended by section 5 of the income Tax Ordinance, 1949. (Description 18 between 18	of 16 on the or Educational viz.:—\$250 in Income Tax O Section 16 of the or The expression "children" included.	Ist January, Establishme respect of ec rdinance, 194 he Income To	19 with and in the contract of the child. 49, and ax (Amer but does in	ras rece tot entit —(Section Section Idment	iving led in on 16 2 of No. 2)	full ti his o of the the I Ordi	ime insown right ordinate ordinate, come income, children.	truction of to an ence contact (A 1951.	income is ame imendr	y Unive e exceed ended k ment) C	rsity, College, Schooling \$250 per annum by Section 4 of the ordinance, 1939 and
Section N.B.—If the space provided is insufficient attach a utatement hereto with the required particulars. N.B.—If the space provided is insufficient attach a utatement hereto with the required particulars. N.B.—If the space provided is insufficient attach a utatement hereto with the required particulars. Section N.B.—If the space provided is insufficient attach a utatement hereto with the required particulars. Section N.B.—If the space provided is insufficient attach a utatement hereto with the required particulars. Section Section N.B.—If the space provided is insufficient attach a utatement hereto with the required particulars. Section Section Claim for deduction of \$150 in respect of (i) Dependent Relatives maintained by the claimant or (ii) Dependent Relatives maintained by preason of old age or infirmity. Section 17 of the Ordinance as amended by section 5 of the Income Tax Ordinance, 1949. "Dependent Enterior" means any person whom the claimant had the cutody and whom he maintained by the claimant or any person whom the claimant had the cutody and whom he maintained as the own expense wife widewed mother where incepacitated or any substitution and interpolative contributions to the maintenance of the dependent relative near exceeding \$24.0 a year. It 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 the preson. The deduction applies in the case of a female taxpayer with the substitution of "Ausband" for "Septical" and "Ausband" for "Se	individual is not entitled to the deduc	ction, or if entit	led, has rel	limquished	his clai	m there	eto.	11			The state of the s
N.B.—If the space provided is insufficient attach a statement hereto with the required particulars. Section 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 loner Tax Ordinance, 1949. "Dependent Relative" means any person whom the claimant maintained at his own expense for the year 10 who is (a) a relative of his of his wife and inexpectated by old age or infirmity in maintaining himself or, (b) his or his wife widowed mother whether inexpectitated or not "Relative" includes any child of whom the claimant had the custody and whom the maintained whom under the age of 16. The deduction is conditional upon the income of the dependent relative not exceeding \$24.0 a year. It 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 taxparyer with the substitution of "husband" for "wife." Par Month Year Date of Birth Date of Birth Date of Birth Date of Claimant or to his wife widowed mother with the case of a female taxparyer with the substitution of "husband" for "wife." PLEASE ANSWER to maintain the case of a female taxparyer with the substitution of "husband" for "wife." Whether the is "married" in a case of widowed mother with the maintenance of Claimant upon whose services Claimant is compelled to dependent particularly in the proper of the deduction and the case of a female taxparyer with the substitution of "married" in the case of a female taxparyer with the substitution of "married" in the case of a female taxparyer with the substitution of "married" in the case of a female taxparyer with the substitution of "married" in the proper of the particular to the proper of the particular to the particular	step-child of claimant alive at any time within the year 19	of and main his expense do whom any oth to the deduc	tained by uring 19 er person : ction or if	claimant in respect is not ent entitled	at ct of itled has				earni other in its own state amount	ngs or ncome of n? If so, annual exclud-	Educational Establishmen if child is over age of 1 years on 1st January,
N.B.—If the space provided is insufficient attach a statement hereto with the required particulars. Section of 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. (Dependent Relative means any person whom the claimant maintained at his own expense for the year 19 who is (a) a relative of his of this write and incapacitated by old age or infirmity in maintaining himself or, (b) his or his write'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 that person. The deduction applies in the case of a female taxpayer with the substitution of "husband" for "wife." Name of Dapendent Relative main tained by claimant Guring 19 (Name in full—Surname first). Day Month Year The deduction applies in the case of a female taxpayer with the substitution of "husband" for "wife." Annual from all sources. (ii) DAUGHTEE. Name of Dapendent Relative with and maintained at expense of Olaimant upon whose services Claimant is compelled to Append by reason of old age or infirmity. (iii) DAUGHTEE. Whether she is "married" If claimant depends on her services on account of "widow" or "spinater". (If the is married but living apart from her husband. Old Age: Nature of infirmity to Nature of infirmity to the firm of the part from her husband.	(Name in Inti-Surfame inst)	(Name in	full—Surn	ame first		Day	wonth	Year			
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tained by claimant during 19 his wife Day Month Year Relative from all sources. In case of widowed mother In case of widowed mother In case of widowed amount or values of respective contributions. In case of widowed mother It ca		Relationship t	o Da			Ann	ual St	ate how in ted—(old	acapaci-	If any	other relative contributes
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(Name in full-Surname first.)

Section	Charter
9	THE SECTION

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.	
•••••••••	**************************************	C	· ************************************
	j		
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).

		State in each case Rasis of	distribution -	case Basis of	each case Basis of		Partner's SI Income	Partner's Share Income	
Names of the Partners	Addresses of the Partners	whether "General," "Special," "Acting," or "Salaried" Partner		As return	ed	As assessed Commission			
				\$	e.	\$	C.		

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••••••	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.

^{*} 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.