Published on the 13th day of April, 1963.

No. 5 of 1963.

BRITISH GUIANA

### REGULATIONS

#### MADE UNDER

### THE INCOME TAX ORDINANCE,

(Chapter 299).

# 

1. (1) These Regulations may be cited as the Income Tax (General) (Amendment) Regulations, 1963, and shall be construed and read with the Income Tax (General) Regulations\*, hereinafter referred to as the Principal Regulations, and any Regulations amending the same.

(2) These Regulations shall take effect from 1st January, 1963.

2. Regulation 6 of the Principal Regulations is hereby revoked and the following substituted therefor —

"6. The following are the prescribed dates for the delivery of the returns and list specified in regulations 3, 4 and 5 hereof -

- (a) the return specified in regulation 3
  - (i) for the year of assessment 1963, on or before the 30th day of April, 1963, and
  - (ii) for any subsequent year of assessment in the case of -

(A) Government employees, Government pensioners, and primary school teachers	on or before the 15th day of March in that year of assessment,
(B) all other persons	on or before the 30th day of April in that year of assess- ment.
(b) the return and list specified in regulations 4 and 5	on or before the 28th February in every year."

3. The first schedule to the Principal Regulations, as substituted by regulation 4 of the Income Tax (General) (Amendment) Regulations,  $1960^{**}$ , is hereby revoked and the following substituted therefor —

\* Cap. 29. \*\* No. 6 of 1960.

Cap. 29.

		First Schedule	Form 1.
19		BRITISH GUJANA Assessment No	
	_	INCOME TAX Income Tax Ordinance, Cap. 299	
File No	1000	as subsequently amended.	
		OF ASSESSMENT ENDING THE 31ST DECEMBER, 19	
		man to be made of the Income of the Preceding Year Ended 31st December, 19	
		commissioners of Inland Revenue, P.O. Box 24, Georgetown, on or before 30th Apri Covernment Employees and Pensioners and Primary School Teachers on or before 15th March, 19	1 19
		all other persons, on or before 30th April, 19	
	Mr. (Family ) Mrs Or Miss Last Nau		
	Christian N		
	Or First Na (In Block	ames Letters) Names in Full	·····
		dress	
	Business A If employe	d state :	
		Employer in 19:	
		come Tax Return was filed for the year	
		and address on that Return were same as above $\square^1$ or	
		not file a 19( return state reason, or if you did not reside in British Guiana for 12 months in 19 htry or departure	
Section			******
1		GENERAL DECLARATION	
	is true,	hereby certify that the information given in this return and in any documents attached correct and complete in every respect, and fully discloses my income from all chargeable under this Ordinance.	
	Sign H	ere	
S (			
		IT IS A SERIOUS OFFENCE TO MAKE A PALSE INCOME TAX RETURN.	
	State	Capacity In Which Return Is Made :	
		our own behalf	
		a Attorney, Agent, Factor, Trustee. Manager, etc., of any person	
		nustee, Executor, Administrator, etc., of an Estate	
Dec	claration to b	e made by a person not ordinarily resident or not domiciled in the Colony.	
Section 2		I declare that "I am not ordinarily resident in the Colony.	
		"I am not domiciled in the Colony.	
		Given under my hand thisday of	
		Residence	
		ortion not applicable.	
	** For the w	and of Accessment 1963 this Deturn is to be delivered on or before 10th April	1963

WIFE'S INCOME. A married man must include on his 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.

Section 3	Income for year ended 31st December, 19 . or such other period as agreed by the Commissioner. (Column 1)	Amount of Net Income (Column 2)				
(See note 1 PB page 4)	1. Gains or profits from the working of Estates or the occupation or cultivation of Land of every description.					
(See note 7 on page 3)	2. Gains or profits from any Trade. Business. Profession or Vocation-other than work- ing of land, or salary.					
(Sec note 3 on page 4)	1. Salary or Wages receivable from or through the Public Treasury					
(See pote 4 eq page 4)	2. Salary or Wages from sources other than the Public Treasury.					
(Ste note 5 en page 4)	1. Dividends, Interest or Discount from sonress within the Colony					
(See mole 5 on page 4)	2. Dividends, Interest or Discount arising or accruing from any source whatsoever out of the Colony.					
(See note 6 au page 4)	<ol> <li>Pensions arising in British Guiana or received in British Guiana from any source whatsoever.</li> </ol>					
neg note 6 ns gaga 6)	2. Charges or Annuities arising in British Guiana or elsewhere.					
(See note ? ad page 4)	Rents. Royalties, Premiums and any other profits arising from property in Hritish Guiana or elsewhere.	1				
(Ser note 12 on page 4) F.	Net Capital Gains	1				
	fotal Income under all Heads					
Griion & Gia 1948 8 os pare 4)	(1) Less West and Tear Allowance.         (2) Less Trade Losses in previous years.         Total fieldections under Section 4 (carry total to Column 2 and deduct)					
	Balance of Income					
Section ]	(1) Deduction of \$300 for self					
5	(2) Deduction of \$600 for wife	1				
(Sr- note 4 st. prige .) (Sr- note 10	(3) Deduction of \$300 for each of unmarried children					
on unde 4)	(4) Deduction of \$200 for each of Dependent Parls.	1				
Set note 11 on puge 4;	(5) Deduction in respect of Life Assurance					
	Total inductions (carry Total to (obuil 2 and induct)					
	Chargeable Income . \$					
Section	Loss (if any) under Head(s)					
ú						

Section 7			PERSO	NAL A	ND	FAMI	YA	LLOW	ANCES				Page 3
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### Instructions that must be Carefully Followed.

- Note 1. Income from the working of estates, etc :- Attach statements showing : (a) Name and Locardon of estate, etc.; (b) Total acreage under cultivation; (c) Type of crop; (d) Income and Expenditure/Trading and Profit and Loss accounts and Balance Sheet at end of period, together with any necessary "Adjusting Statement" for Income Tax purposes. N.B. 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.
- Note 2. Income from business, profession, etc :— Attach statements showing (a) Nature of business, etc, and address where carried on; (b) Income and Expenditure/Trading and Profit and Loss accounts and Balance Sheet at end of period where applicable, together with where necessary, an "Adjusting Statement" for Income Tax purposes. N.B. Where full and proper accounts have not been kept, prepare and annex a Statement showing how the amount of profits or gains has been arrived at.
- Note 2. Salary, etc. from Public Treasury.: Applicable to Members of the Legislative Council, Government Employees and Primary School Teachers. Include payments for Overtime, value of residence, quarters, board or lodging or any other allowance granted in respect of employment, whether in money or otherwise but do not include travelling, subsistence or forage allowance:-Attach a statement showing (a) Department(s) where employed during year; (b) Income from each such Department; (c) Period attached to each Department.
- Note 4. Salary, etc. from sources other than Public Treasury :- Applicable to all employees not falling under B.1. Include Commission, Bonus. Overtime, value of residence, quarters, board or lodging, or any other allowance whether in money or otherwise granted in respect of employment :--Attach a statement showing (a) Namc(s) and address(es) of employer(s); (b) Period of employment during the year; (c) Income from each employer during the year.

If any expenses were wholly and exclusively incurred in earning the income, full details must be given. N.B. Salaries, Fees, etc. receivable by Directors, Trustees, etc., are returnable under this Head.

Note 5. Dividends, Interest, etc. derived:— Attach a statement showing: (a) Each source from which income is derived; (b) Gross amount from each such source; where Income Tax was deducted from any item prior to receipt, full particulars are to be furnished, and unless Dividend Vouchers are submitted, no relief will be granted in respect of tax deducted at source.

> Include interest on Mortgages and Loans, on Deposit, Current or Savings Accounts in Banks, on deposits with Life Insurance or other companies, Building Society Interest, Interest or Dividend on War Loan Stock. National War Bonds, Exchequer Bonds, Discount on Treasury Bills also Dividends, Shares, Possessions, Securities, etc.

> Exclude any interest received by Non-residents on Government Bonds and Debentures issued under Ords. 6 of 1916, 11 of 1929, 22 of 1935, 26 of 1941, 5 of 1945, 9 of 1951, 17 of 1953, 55 of 1955, 54 of 1956, 9 of 1960 and 42 of 1961.

- Note 6. Pensions. Charges, Annuities:— Attach a statement showing: (a) Source of Income; (b) Gross amount of Income; where Income Tax was deducted prior to receipt, full particulars must be submitted. Include pensions received from the Government of any country or from any business whatsoever wherever situated, money received from estates, or trusts of any kind or under any agreement whatsoever.
- Note 7. Rents, etc:—Attach a statement showing (a) Situation of Property; (b) Name of Tenant; (c) Gross Rent; (d) Particulars of expenses, etc. Include income from the letting of houses (furnished or unfurnished), 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-letting of trade premises which may be included under Head A page 2.
- Note 8. Wear and Tear:— Attach a statement showing: (a) Subjects on which allowance is claimed; (b) Written down value at beginning of year; (c) Original purchase price, and cost of any subsequent alterations or renewals; (d) Date brought into use; (e) Rate % claimed; (f) Amount (if any) written off taxpayer's books.
- Note 9. Children: 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 19, and in respect of whom any other individual is not entitled to the deductions, or if entitled, has relinquished his claim thereto.
- Note 10. Dependent Relative: "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; or (b) his or his wife's widowed mother whether incapacitated or not, and whose income did not exceed \$300 per year. "A relative" includes any child of whom the claimant had the custody and whom he maintained when under the age of 16.

Where a person is maintained by two or more persons the allowance 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".

Rote 11. Life Lasurance: 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 bonu<sup>-</sup>, etc. additions), or in aggregate beyond one-sixth part of the income of the claimant before making the deductions calaimed under Head (2) of Section 4 and Heads (1) to (4) of Section 5. The aggregate is further limited to \$1.500.00 where it includes premiums for any insurance or contract effected on or after 17th December, 1954. Premiums must also have been paid out of income brought to charge in the Colony. The Insurance premiums in respect of sickness are allowable in addition to other premiunus.

The receipts for any Premiums paid, or satisfactory proof that such premiums have been paid, must be anoxed for en.lorscruent and allowance by the Commissioners of Inland Revenue. Premium receipts will be returned in due course.

Note 12. Net Capital Gains: Attach statements showing: (a) description and situation of each asset sold, transferred or otherwise disposed of; (b) the date of acquisition of each asset; (c) how each asset was acquired (whether by purchase, transfer etc.); (d) the name and address of the person from whom acquired; (e) the cost at date of acquisition; (f) the value as at 1st January, 1956 if acquired before that date; (g) the cost of any improvements, additions, or alterations (nd. allowed as repairs) thereto since the date of acquisition or 1st January, 1956 (whichever is the later); (h) the date of sale or transfer to the new owner; (i) the name and address of the new owner; (j) the sale price or value of the consideration upon disposal or value upon transfer etc.; (k) any expenses incurred upon the sale, transfer or other disposal; (l) hav the gain or the loss from each asset has been arrived at; (m) the net capital gain or net capital loss, as the case may be, on all assets sold, transferred or otherwise disposed of during the year.





Form 2.

No. of Assessment....

# INCOME TAX.

File No.

CONFIDENTIAL

Income Tax Ordinance, Cap. 299 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 Inland Revenue, P.O. Box 24, Georgetown, on or before 30th April 19

Name of Firm Estate Trust or Company Block Letters.

Address Nature of Business

Last Income Tax Return was filed for the Year of Asecosment 19.....at. (District Tax Office).

Section declare that in the Statements in Sections 2 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 whatsever chargeable under this Ordinance, estimated to the best of my judgment and belief according to the directions and Rules of the said Ordinance 

......Business 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 :---

(D)	As the Resident Acting Partner for the time being of a Firm	N.B In the case of a Firm, the
		Declaration above must be made
(iii)	As the Secretary or other responsible Officer of any Corporate Body	by the Resident Acting Pariner for the time being, or to cases where
(11)	The decision of the state responsible officer of any corporate budy	none of the pariners is resident in
		the Colony, by the Attorney, Mana-
(四)	As an Attorney, Agent, Factor, Trustee, Manager, etc., of any person	ger. Agenl, etc., the required
		Declaration as to the Partnership profits, etc., being made in Section
(ív)	As Trustee, Executor, Administrator, etc., of an Estate	5 Page 2.

#### Page 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 2	Income for the year ended 31st December, 19 or such other period as agreed by the Commissioner. (Column 1)	Amount of Net Income (Column 2)
(Sec Note 1 on page 3)	<ol> <li>Gains or profits from the Working of Estates or the occupation or cultivation of Land of every description.</li> </ol>	
(See Noie 2 à 3 on page 3)		
(See Note 4 on page 3)	Dividends, Interest or Discount from sources within the Colony	
(See Note 4 on page 3)	<ol> <li>Dividends, Interest or Discount arising or accruing from any source whatsoever out of the Colony.</li> </ol>	
(See Note 5 on base 3)	D. Charges or Annuities arising in British Guiana or elsewhere	
(See Note 6 on page 1)	E. Rents, Royatties, Premiums and any other profits arising from property in British Guiana or elsewhere.	
See note 8 on page 3)	Net Capital Gains F. Total Income under all Heads.	
Section 3	Less: (1) Wear and Tear Allowance	
3	(2) Trade Losses in previous years	
	Total Deductions under Section 3	
	Chargeable Income	
Section 4	Loss (if any) under Head(s)	
Section 5	Partnerships, Estates, Trusts, Etc.	
	Declaration as to the partners in a Firm, and the amount of the share of the Income to which each partner was entitled — (Section 45 of the Ordinance), and as to the beneficiaries in an estate, trust, etc.	
		to a bound doubt

Addresses of the Patinets (or	State in each case whether "General",	Basis of distribution of Profit	Amount of Each Partner's or beneficiary's Share of the Income			
beneficiaries).	"Special", "Acting" or "Salaried" Parlner.		As retu	rned	As assessed by Commissioners	
			5	¢.	\$	C.
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	· ······			-	<u>2000</u> 0000	
Constantine of Statements				-		
	Addresses of the Patinet's (or beneficiaries)	Addresses of the Patinets (or whether "General", beneficiaries). "Special", "Acting"	Addresses of the Patinets (or whether "General", distribution	Addresses of the Patinets (or whether "General", distribution	Addresses of the Parinets (or whenker "Cocerta", adjustronulou distribution beneficiarics). "Share of "Sha	Addresses of the Parinets (or whenker "General", distribution         Dasis of distribution (or "Share of the Income or "Salaried" Pariner, of Profit         As returned         As assessed on the Income of Profit           Addresses of the Pariner, or "Salaried" Pariner, of Profit         As returned         As assessed on the Income of Profit         As returned         As assessed on the Income of Profit

I declare that I am\*.....of the Firm or Estate or Trust 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. Executor and Administrative Trustee or the Attorney, Agent, Manager, &c.; in cases where no partner is resident in the Colons.

N.B. -In the case of persons carrying on basicess in purtueship, the Resident Acting Pariner, or the Attorney, Atent. or Manager, where no low-rore is resident in the Colonr, is remired to render a joint Return of the full profits of the parinership, although liability to nav attaches unly to cach of the parinership and the separate Return of the single and the parinership and the separate Return of the single and the separate Return of this single of the separate Return of the single separate Return of this single of the separate Return of the single separate Return of this single of the separate Return of the single separate Return of this single of the separate Return of the single separate Return of the single separate Return of the separate Return of the single separate Return of the separate Return of the separate Return of the single separate Return of the single separate Return of the single separate Return of the separate Return separate Return separate Return of the separate Return separat

.....Signature

### Page 3

# **INSTRUCTIONS THAT MUST BE CAREFULLY FOLLOWED.**

- Note 1. Income from the working of estates, etc:—Attach statements showing: (a) Name and Location of estate, etc; (b) Total acreage under cultivation; (c) Type of crop; (d) Income and Expenditure/Trading and Profit and loss accounts and Balance Sheet at end of period, together with any necessary "Adjusting Statement" for Income Tax purposes. N.B. Where full and proper accounts have not been kept, prepare and annex a Statement annex a statement is showing how the agnount of the profits or gains has been arrived at.
- Note 2. Income from business, profession, etc :-- Attach statements showing: (a) Nature of business, etc. and address where carried on; (b) Income and Expenditure/Trading and Profit and Loss accounts and Balance Sheet at end of period where applicable together with, where necessary, an "Adjusting Statement" for Income Tax purposes.

N.B. 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.

Note 3. Any salaries, fees, etc. received as a director, etc. of any Company or other body of persons by any partner, trustee, etc., which is credited to the Company, firm, etc., should be included as gains or profits under this Head.

Note 4. Dividends, Interest, etc. derived :---Attach a statement showing: (a) Each source from which income is derived; (b) Gross amount from each such source; where Income Tax was deducted from any item prior to receipt, full particulars are to be furaished, and unless Dividend Vouchers are submitted, no relief will be granted in respect of tax deducted at source.

Include interest on Mortgages and Loans, on Deposit, Current or Saving Accounts in Banks, on deposits with Life Insurance or other Companies, Buildins Society Interest, Interest or Dividends on War Loan Stock, National War Bonds, Exchequer Bonds, Discount on Treasury Bills, also Dividends. Shares, Possessions, Securities, etc. Exclude any interest received by Non-residents on Government Bonds and Debentures issued under Ordinances 6 of 1916, 11 of 1929, 22 of 1935, 26 of 1941, 5 of 1945, 9 of 1951, 17 of 1953, 55 of 1955, 54 of 1956, 9 of 1961, and 42 of 1961.

Note 5. Charges. Annuities :--Attach a statement showing : (a) Source of Income; (b) Gross arisount of Income; where income Tax was deducted prior to receipt, ful? particulats must be submitted.

Include money received from estates, or trusts of any kind or under any agreement whatsoever.

- Note 6. Rents, etc :—Attach a statement showing (a) Situation of Property; (b) Name of Tenant; (c) Gross Rent; (d) Particulars of expenses, etc. Include income from the letting of houses (furnished or unfurnished) 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-letting of trade premises which may be included under Head A, page 2.
- Note 7. Wear and Tcar:—Attach a statement showing: (a) Subjects on which allowance is claimed; (b) Written down value at beginning of year; (c) Original purchase price, and cost of any subsequent alterations or renewals; (d) Date brought into use; (e) Rate % claimed; (f) Annount (if any) written off taxpaver's books.
- Note 8. Net Capital Gains: Attach statements showing: (a) description and situation of each asset sold, transferred or otherwise disposed of; (b) the date of acquisition of each asset; (c) how each asset was acquired (whether by purchase, transferretc.); (d) the name and address of the person from whom acquired; (c) the cost at date of acquisition; (f) the value as at lst January, 1956 if acquired before that date; (g) the cost of any improvements, additions; or alterations (not allowed as repairs) thereto since the date of acquisition or 1st January, 1956 (whichever is the later); (h) the date of sole or transfer to the new owner; (i) the name and address of the persons of the ore some; (j) the sale price or value of the consideration upon disposal or value upon transfer etc.; (k) any expenses incurred upon the sale, transher or eacher disposal; (l) the or the loss from each asset has been arrivel at; (a) the net capital pain or net capital loss, as the case may be, on all ossets sold, transferred or otherwise disposed of during the year.

Made this 5th day of April, 1953.

Charles Jacob, Jr., Minister of Finance.

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