No. 6 of 1963.

BRITISH GUIANA

REGULATIONS

Made Under

THE PROPERTY TAX AND THE GIFT TAX ORDINANCE, 1962,

(No. 19 of 1962).

UNDER SECTION 20 OF THE PROPERTY TAX AND THE GIFT TAX ORDINANCE, 1962, THE FOLLOWING REGULATIONS HAVE BEEN MADE BY THE MINISTER:—

- 1. (1) These Regulations may be cited as the Property Tax and the Gift Tax (General) Regulations, 1963.
 - (2) These Regulations shall take effect from the 1st January, 1963.
- 2. In these Regulations, the expression "Ordinance" means the Property Tax and the Gift Tax Ordinance, 1962.
- 3. The return of net property and/or of taxable gifts, as the case may be, to be delivered to the Commissioner under the provisions of subsections (2) and (3) of section 19 of the Ordinance shall be in the appropriate form set out in the schedule to these Regulations.
- 4. The prescribed date for the delivery of the return specified in the preceding regulation shall be
 - (a) for the year of assessment 1963, on or before the 30th day of April, 1963; and
 - (b) for any subsequent year of assessment in the case of
 - (i) Government employees, Government pensioners, and primary school teachers

on or before the 15th day of March in that year of assessment,

(ii) other persons on or before the 30th day of April in that year of

assessment.

5. The Property Tax (General) Regulations, 1962*, are hereby revoked.

^{*} No. 26 of 1962.

Schedule

9



GUIANA

Form No. 1.

INDIVIDUAL.

PROPERTY TAX & GIFT TAX

CONFIDENTIAL

(Property Tax & Gift Tax Ordinance 1962)

File No YEAR OF ASSESSMENT ENDING THE 31st DECEMBER, 19	
RETURN TO BE MADE OF (i) Net Property owned as at 31st December, 19 . ((ii) Taxable Gifts made during the year ended 31st December, 19 .	
To be delivered to the Commissioners of Inland Revenue, P.O. Box 24, Georgetown, on or before 30th April ** (a) in case of Government Employees and Pensioners and Primary School Teachers on or before 15th March, 19 (b) in case of all other persons, on or before 30th April, 19 Mt. (Family Name,	19
Mrs Or Last Name	
Print your name, put one letter in each space. Christian Names or First Names (In Block Letters) Private Address	
Business Address If employed state: Name of Employer in 19	****** ****
Type of work or position in 19	
My last Income Tax Return was filed for the year	
My name and address on that Return were same as above Or	
date of entry or departure	****
GENERAL DECLARATION I hereby certify that the information given in this return and in any documents attached is true, correct and complete in every respect, and fully discloses the Net Property possessed by myself and wife asat 31st December, 19, and the Taxable Gifts made by myself and wife during the year needed 31st December, 19, chargeable under the Property Tax and the Gift Tax Ordinance.	
Sign Here	
IT IS A SERIOUS OFFENCE TO MAKE A FALSE TAX RETURN.	
State Capacity In Which Return Is Made: (i) On your own behalf	
State Capacity In Which Return Is Made: (i) On your own behalf	

*Strike out portion not applicable.

^{**} For the year of Assessment 1963 this Return is to be delivered on or before 30th April, 1963.

A return is required of the value of property of every kind which you and your N.B. wife possessed or had an interest in as at 31st December, 19 , if the total net property (i.e. assets less liabilities) is in excess of \$25,000. Property to be excluded from net property is set out in section 10 of the Property Tax and the Gift Tax Ordinance 1962, examples of which are indicated in Section D below. For the basis of valuation of property (other than cash), see Note I on page 5 of this Return. Section A - Property In British Guiana Amount. (Column 1) (Column 2) Property held on 31st December, 19, as part of a business: Total value of net property in British Guiana in accordance with Schedules 1 and 3 attached (See Note II on page 5) 2. Property held on 31st December, 19, other than as part of a business: (a) Immovable Property Total value of immovable property held otherwise than as part of a business, in accordance with Schedules 2 and (See Note III on page 5) (b) Movable Property Total value of movable property held otherwise than as part of a business, in accordance with Schedule 4 (See Note IV on page 5) (Carry total to Column 2) Total Section B - Property out of British Guiana This section need not be completed by any person who during 19 was not resident in British Guiana, or ceased to be resident in British Guiana, or was not domiciled in British Guiana. 3. Property held on 31st December, 19, as part of a business: Total value of net property out of British Guiana, in accordance with Schedule 5 attached (See Note V on page 5) Property held on 31st December, 19 , other than as part of a business: (a) Immovable Property Total value of immovable property held otherwise than as part of a business, in accordance with Schedule 6 attached (See Note VI on page 5)

(See Note VI on page 5)
(Carry total to Column 2)

Total value of movable property held otherwise than as part of a business in accordance with Schedule $\,6\,$

(b) Movable Property

attached

Total

(Column 1)	Amount (Column 2)
Brought Forward	
Section C - Deductions in Arriving at Net Property	
N.B. This section is for deductions claimed other than those appropriate to a business. Deductions in respect of business liabilities to be specified in Schedule 1, Schedule 3 or Schedule 5 and deducted in arriving at net Property under Section A - Head 1, or Section B - Head 3.	
5. Total deductions as per Schedule 7 attached	
Section D - Exemptions Claimed	
N.B. The exemptions to be claimed in this Section (e.g. immovable or movable property abroad of a non-resident person; investments in British Guiana Government Securities; works of art, scientific or art collections, books or manuscripts not exceeding \$5,000 in value; jewellery not intended for resale and not exceeding \$2,000 in value; household furniture not exceeding \$2,000 in value) must relate either in whole or part to those items of property which have already been entered on page 2 of this return and any accompanying Schedule. (See Section 10 of the Property Tax and the Gift Tax Ordinance 1962).	
6. Total Exemptions as per Schedule 8 attached	
(See Note VIII on page 5)	
Net Property \$	

PART II - GIFT TAX

Assessment	No.			

N.B Please furnish below in Section A details of all gifts made in the period indicated and, if any exemptions are claimed in respect of any such gifts, please complete Section B accordingly.

Section A - Gifts made in the year ended 31st December 19 Column 1	Amount (Column 2)
 Gifts of Property (movable or immovable) situated in British Guiana. 	
Total Value as per Schedule A attached(See Notes (a) and (b) on page 6 of the Return)]
2. Gifts of Movable Property situated outside British Guiana	
Note: This does not apply to a person who is not domiciled in British Guiana or is not resident in British Guiana during the year in which the gifts are made. Total Value as per Schedule B attached	
 Release, Discharge, Surrender or Abandonment of any debt or contract, or any interest in property 	
Total Value as per Schedule C attached(See Notes (a) and (d) on page 6 of the Return)	
 Other Transactions involving liability in respect of gifts 	
Total Value as per Schedule D attached (See Notes (a) and (e) on page 6 of the Return)	
Section B - Exemptions Claimed	
N.B. The Exemptions to be claimed in this Section must relate either in whole or in part to those gifts which have already been entered above on this page and in any accompanying Schedule e.g. gift to any ecclesiastical, charitable or educational institution. There is no need to claim the statutory exemption which applies to gifts up to a maximum of \$2,000.	
Total Value as per Schedule E attached(See Notes (a) and (f) on page 6 of the Return)	
Net Total	

Instructions that must be Carefully Followed.

PART I - PROPERTY TAX

Note I $\,\,$ For the basis of valuation, see Section 12 of the Property Tax and the Gift Tax Ordinance, 1962.

Generally the basis of valuation of property, other than cash and debts is -

- (i) where property was acquired before 1st January, 1956, the market value (estimated by the owner but subject to a variation by the Commissioner if he is dissatified with such estimate) as at 1st January, 1956, and the cost of improvements and additions made to it after that date.
- (ii) where property was acquired on or after 1st January 1956, the cost of purchase or acquisition and the cost of improvements and additions made to it after purchase.

Debts are to be valued at the nominal amounts thereof.

The following deductions, from the above values, are allowable:-

- (i) in respect of property, other than debts, any deductions for wear and tear and annual allowances (but not initial allowances) allowed under the provisions of the Income Tax Ordinance, since 1st January, 1956, or the date of purchase whichever is the later.
- (ii) in the case of debts, any deduction from the nominal amount which has been allowed in respect thereof for income tax purposes.
- Note II Please furnish a separate schedule (Schedule 1) stating the value for the year of assessment, of the assets and the amount of the liabilities of each business indicating in the case of property acquired before 1st January, 1956, the cost thereof and your estimate of its market value as at 1st January, 1956, and in the case of other property, the cost thereof. The cost of improvements and additions since 1st January, 1956, or the date of purchase or acquisition, if later must also be included. In the case of agricultural property, please complete Schedule 3 in addition. If a Balance Sheet has not been furnished with respect to the Income Tax, and in the case of a partner in a partnership business include a statement showing how the valuation of the partner's share is arrived at. Please note that if you are a partner in a firm, you must state your interest as such partner. These Schedules must be duly signed and dated.
- Note III Please furnish a separate schedule (Schedule 2) giving full details of each property. Enter the details on the separate printed form; a copy of which is enclosed with this Return; in the case of agricultural property, please furnish Schedule 3 in addition. These Schedules must be duly signed and dated.
- Note IV Please furnish a separate schedule (Schedule 4) giving full details of each group of property under the respective headings. This schedule must be duly signed and dated.
- Note V Please furnish a separate schedule (Schedule 5) stating the value, for the year of assessment, of the assets and the amount of the liabilities of each business (including the country in which the business is located) indicating in the case of property acquired before 1st January, 1956, the cost thereof and your estimate of the market value thereof as at 1st January, 1956, and in respect of other property the cost thereof. The cost of additions or improvements thereto since 1st January, 1956 or the date of purchase or acquisition, which ever is later must also be included. If a Balance Sheet has not been furnished with respect to Income Tax, please also furnish in respect of each business a copy of the last Balance Sheet on or before the valuation date, and in the case of a partnership business, include a statement showing how the valuation of the partnership share is arrived at. Please note that if you are a partner in a firm, you must state your interest as such partner. This Schedule must be duly signed and dated.
- Note VI Please furnish a separate schedule (Schedule 6) giving the details under the respective headings. This Schedule must be duly signed and dated.
- Note VII Please furnish a separate schedule (Schedule 7) of deductions (other than those appropriate to a business) claimed in arriving at Net Property. Deductions in respect of business liabilities are to be specified in Schedule 1 and/or Schedule 3 and/or Schedule 5 (See Notes II and 5 above). This Schedule must be duly signed and dated.
- Note VIII Please furnish a separate schedule (Schedule 8) of exemptions claimed in arriving at Net Property. This Schedule must be duly signed and dated.

Instructions that must be Carefully Followed.

PART II - GIFT TAX

- Note (a) For the basis of valuation see section 18 of the Property Tax and the Gift Tax Ordinance, 1962. Generally the basis of valuation is the estimated market value of the gift on the date on which it was made. Gifts of shares in or debentures of a company controlled by the donor of the gifts of such shares or debentures are to be valued by reference to the net value of the assets in the company, if the shares of the company are not quoted on a recognised stock exchange.
- Note (b) Please furnish a separate schedule (Schedule A) giving full details of each property. Enter the details on the separate printed form, a copy of which is enclosed with this Return. This Schedule must be duly signed and dated.
- Note (c) Gifts of movable property outside of British Guiana are not taxable unless the donor is domiciled in British Guiana, and was resident in British Guiana during the year in which the gift was made. That year must be the year preceding the year of assessment. Please furnish a separate schedule (Schedule B) giving full details of each property. Enter the details on the separate printed form, a copy of which is enclosed with this Return. This Schedule must be duly signed and dated.
- Note (d) Please furnish a separate schedule (Schedule C) giving full details of any release, discharge, surrender or abandonment of any debt, contract or any interest in property. Enter the details on the separate printed form a copy of which is enclosed with this Return. This Schedule must be duly signed and dated.
- Note (e) Please furnish a separate schedule (Schedule D) giving full details of gifts made which do not fall under heads I to 3 of Section A of the Return. Such gifts would include your share of a gift made by a company controlled by not more than five persons of which you are a shareholder. See section 15 of the Property Tax and the Gift Tax Ordinance, 1962. Enter the details on the separate printed form a copy of which is enclosed with this Return. This Schedule must be duly signed and dated.
- Note (f) The exemptions are set out in section 16 of the Property Tax and the Gift Tax Ordinance 1962. Please furnish a separate schedule (Schedule E) giving full details of exemptions claimed. Gifts not previously listed in one or other of the above schedules should not be listed in this schedule. The statutory exemptions of a maximum of \$2,000: in any year need not be claimed here. Enter the details on the separate printed form a copy of which is enclosed with this Return. This Schedule must be duly signed and dated.

19
COMPANY etc.



Form No. 2.

No. of Assessment.....

PROPERTY TAX

File No. (Property Tax and Gift Tax Ordinance 1962)

(Property Tax and Gift Tax Ordinance 1962)

	YEAR	UF	ASSESSI	MEINI	ENDING	IHE	3151	DECEMI	SER, 19
		RET	URN TO BE	MADE OF	THE NET I	PROPERTY	AT 31ST E	ECEMBER,	19
To be deliv	ered to the	Commis	sioners of	Inland R	Revenue, P.	O. Box 2	24, George	town, on	or before 30th April 19
Name of Firr	n Estate Trust	or Com	pany company			Block	Letters.	*********	
Address									*********
Nature of Bu	siness						-0.000		
Last Income	Tax Return w	vas filed	or the Year	of Assess	sment 19	at.			(District Tax Office).
Section 1									and in any Returns sent lars of the net property o the best of my judgemen ce.
		Given un	der my han	d this			day of		
		Sign	here 🗺 .			*****			Signature
				*****				Business	Address
								Private	Address
If a	bsent from the	Colony	state the nai	me and ad	idress of age	ent residing	in the Co	ony.	
						Name o	f Agent ,		
						Address	of Agent.		
State whether	the Return is	made:-							
(i) As the	Resident Acti	ng Partne	r for the tim	e being o	f a Firm		***************************************		. 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
(iii) As an a	Attorney, Ager	it, Factor	Trustee, Ma	anager, etc	c., of any pe	rson		*******	the Colony, by the Attorney, Mana- ger, Agent, etc., the required Declaration as to the Partnership
(iv) As Tru	stee, Executor,	Adminis	trator, etc.,	of an Esta	ate				Property being made in Section E Page 3.

N.B. Property to be excluded from net property is set out in section 10 of the Property Tax and the Gift Tax Ordinance 1962, examples of which are indicated in Section D below. For the basis of valuation of property (other than cash), see Note 1 on page 4 of this Return.

page 4 of this Return.	ish), see Note I on
Section A - Property In British Guiana (Column 1)	Amount (Column 2)
l. Property held on 31st December, 19 , as part of a business:	
Total Value of net property in British Guiana in accordance with Schedules 1 and 3 attached	
(See Note II on Page 4)	
2. Property held on 31st December, 19 , other than as part of a busi	ness:
(a) Immovable Property Total value of immovable property held otherwise than as part of a business, in accordance with Schedules 2 and 3 attached	
(b) Movable Property Total Value of movable property held otherwise than as part of a business, in accordance with Schedule 4 attached	
(See Note IV on page 4)	
(Carry total to Column 2) Total	
Section B - Property out of British Guiana N.B. This section need not be completed by any person who during 19 was not res British Guiana, or ceased to be resident in British Guiana, or was not domic British Guiana.	sidence in siled in
3. Property held on 31st December, 19 as part of a business: Total Value of net property out of British Guiana, in accordance with Schedule 5 attached	
4. Property held on 31st December, 19 other than as part of a busine	ess:
(a) Immovable Property Total value of immovable property held otherwise than as part of a business, in accordance with Schedule 6 attached	
(b) Movable Property	
Total Value of movable property held otherwise than as part of a business in accordance with Schedule 6 attached	
(Carry total to Column 2) Total	
Carry Forward	i i

(Column 1)	Amount (Column 2
Brought Forward	
Section C - Deductions in Arriving at Net Property	
N.B. This section is for deductions claimed other than those appropriate to a business. Deductions in respect of business liabilities to be specified in Schedule 1, Schedule 3 or Schedule 5 and deducted in arriving at Net Property under Section A - Head 1, or Section B - Head 3.	
5. Total deductions as per Schedule 7 attached	
Section D - Exemptions Claimed	
N.B. The exemptions to be claimed in this Section (e.g. immovable or movable property abroad of a non-resident person; investments in British Guiana Government Securities) must relate either in whole or part to those items of property which have already been entered on page 2 of this return and any accompanying Schedule. (See Section 10 of the Property Tax and the Gift Tax Ordinance 1962).	
6. Total Exemptions as per Schedule 8 attached	
Net Property \$.	

Declaration as to the partners in a Firm, and the share to which each partner was entitled, and as to the beneficiaries in an estate, trust, etc.

Name of Partners (or beneficiaries)	Address of the Partners (or beneficiaries)	Basis of distribution of Profit	Share of each part- ner or beneficiary	Amount of each Partner's or ben ficiary's share in Net Property			

Total (to agree with the total Net Property as returned above) \$

the foregoing particulars are in every respect fully and truly stated according to the best of my judgment and belief.

Signature

*State whether Mesident Acting Partner for the time being, Executor, Administrator, Trustee, Agent, Manager &c., in cases where no partner in the Colony,

N.B. In the case of persons carrying on business in partnership, the Acting Resident Partner or the Attorney, Agent or Manager, where no partner is resident in the Colony, is required to render a joint return of the property 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.

PAGE 4.

Instructions that must be Carefully Followed.

Note I. For the basis of valuation, see Section 12 of the Property Tax and the Gift Tax Ordinance, 1962.

Generally the basis of valuation of property, other than cash and debts is -

- (i) where property was acquired before 1st January 1956, the market value (estimated by the owner but subject to a variation by the Commissioner if he is dissatisfied with such estimate) as at 1st January, 1956, and the cost of improvements and additions made to it after that date.
- (ii) where property was acquired on or after 1st January, 1956, the cost of purchase or acquisition and the cost of improvements and additions made to it after purchase.

Debts are to be valued at the nominal amounts thereof.

The following deductions, from the above values, are allowable:

- (i) in respect of property, other than debts, any deductions for wear and tear and annual allowances (but not initial allowances) allowed under the provisions of the Income Tax Ordinance, since 1st January, 1956, or the date of purchase whichever is the later.
- (ii) in the case of debts, any deduction from the nominal amount which has been allowed in respect thereof for income tax purposes.
- Note II. Please furnish a separate schedule (Schedule 1) stating the value for the year of assessment, of the assets and the amount of the liabilities of each business indicating in the case of property acquired before 1st January, 1956, the cost thereof and your estimate of its market value as at 1st January, 1956, and in the case of other property, the cost thereof. The cost of improvements and additions since 1st January, 1956, or the date of purchase or acquisition, if later, must also be included. In the case of agricultural property, please complete Schedule 3 in addition.
- Note III. Please furnish a separate schedule (Schedule 2) giving full details of each property. Enter the details of the separate printed form, a copy of which is enclosed with this Return; in the case of agricultural property, please furnish Schedule 3 in addition. These Schedules must be duly signed and dated.
- Note IV. Please furnish a separate schedule (Schedule 4) giving full details of each group of property under the respective headings. This Schedule must be duly signed and dated.
- Note V. Please furnish a separate schedule (Schedule 5) stating the value, for the year of assessment, of the assets and the amount of the liabilities of each business (including the country in which the business is located) indicating in the case of property acquired before 1st January, 1956, the cost thereof and your estimate of the market value thereof as at 1st January, 1956, and in respect of other property the cost thereof. The cost of additions or improvements thereto since 1st January, 1956 or the date of purchase or acquisition, which ever is later must also be included.
- Note VI. Please furnish a separate schedule (Schedule 6) giving the details under the respective headings. This Schedule must be duly signed and dated.
- Note VII. Please furnish a separate schedule (Schedule 7) of deductions (other than those appropriate to a business) claimed in arriving at Net Property. Deductions in respect of business liabilities are to be specified in Schedule 1 and/or Schedule 3 and/or Schedule 5 (See Notes II and V above). This Schedule must be duly signed and dated.
- Note VIII. Please furnish a separate schedule (Schedule 8) of exemptions claimed in arriving at Net Property. This Schedule must be duly signed and dated.

SCHEDULES TO BE ANNEXED TO FORM 1.

PROPERTY TAX AND GIFT TAX RETURN

PART I PROPERTY TAX.

YEAR OF ASSESSMENT 19

INDIVIDUAL

SCHEDULE 1.

Statement of Net Property in British Guiana held as part of a business as at 31st December, 19 .

This printed form is provided to enable a statement of the value to be given for the year of assessment commencing on 1st January 19, of the assets and liabilities indicating the basis of valuation of each asset or group of assets. The information may be given in any convenient way. Further copies of this form may be obtained on request.

As to the basis of valuation as at 31st December 19 $\,$, see Notes I and II on Page 5 of the Return.

Agricultural property included in the assets should in addition be separately detailed on Schedule 3.

Description 1	Balance Sheet as at 31st December 19 2	Value for Year of asses ment commencing 1st January 19
	Processing and the state of the	
		-
Total walue of net property appropriate to businessentered in the Return under Part 1 Section A-head 1.	s property in British Quiana	

4

PROPERTY TAX AND GIFT TAX RETURN

INDIVIDUAL

YEAR OF ASSESSMENT 19 .

PART I PROPERTY TAX.

SCHEDULE 2.

Statement of Immovable Property in British Guiana held otherwise than as part of a business as at 31st December 19
Agricultural Property should be separately detailed on Schedule 3 and the total entered as indicated below in this Schedule.

Notes: As to the basis of valuation as at 31st December 19, see Notes 1 and II on Page 5 of the Return. See also Note III on Page 5 of the Return.

1		3	4	5	6	7	8		9	10
ption of Property	Situation	Share in Property	Extent of Land	Amount of Rating Assessment	Annual Rent	Nature of Interest held (state exactly, e.g. unexpired term of leasehold)	Basis of valuation (includ- ing date of acqui- sition if on or after 1st January 1956)	Value of as comme 1st Ja	for year sessment ncing on nuary 19	Remarks
		1							-	
								-		
		1				1	1	V 1	-	
		+							+	
		1								
		-					-			
Total value of	immovable property detailed agricultural property entere immovable property in Britis 2.	d on Schedule	e 3							Further copies of this form may be obtained on request
							Si	gnature.	** ** **	404 804 808 · 4040/408
							D.			

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PROPERTY TAX AND GIFT TAX RETURN

INDIVIDUAL

YEAR OF ASSESSMENT 19

PART I PROPERTY TAX.

SCHEDULE 3.

Statement of Agricultural Property held as at 31st December 19 .

Notes: As to the basis of valuation as at 31st December 19 , see Notes I and II of Page 5 of the Return. See also Note III on Page 5 of the Return.

Full Description of Properties or Estates	Situation				ACREAGE O	F PROPERTY		i	Nature of Interest		
		Share in Property	Nature of Crop (Coconut, rice, oranges, cy cane etc)	Mature	Immature	Not Planted	Total	Crop for previous year	held. (state exactly,e.g. unexpired term of leasehold, etc.)	Basis of valuations	Value for year of assessment commencing 1st January 19
1	2	3	4	5	6	7	8	9	10	11	12
					100						
										-	-
											1
		1 6									
		i	i i						i i		1
		4			_						-
									0		
						-					+
											:
		i									
	-										11
									1		
								i			1
		_									-
		1									

Total value of agricultural	property in British Guiana	held either (1) as part	of a business include	uded in Schedule 1 or	(2) as an agricultural undertaking	
included in Schedule 2.						

Signature.	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•
Dota																			

Further copies of this form may be obtained on request.

PART I PROPERTY TAX.

YEAR OF ASSESSMENT 19

INDIVIDUAL

SCHEDULE 4.

Statement of Movable Property in British Guiana held otherwise than as part of a business, as at 31st December 19 . Note: See Note IV on Page 5 of the Return.

Full description of Property	Basis of Valuation	Ref. No. of separate schedule	Value for year of assessment commencing on
			1st January 19
1	2	3	4
Money, whether with you or in custody of another			
Accounts (current, deposit, joint or savings) in any bank whatsoever and money on deposit with financial institutions.			
Bullion and gold, silver, etc.			
Jewellery and Precious Stones (give date of acquisition, if, on or after 1st January 1956).			
Stocks, Shares, Debentures, Securities (give date of acquisition, if, on or after 1st January 1956).			
Money loaned on Security (e.g. Mortgage Bond, Bills, Promissory Notes etc.) and money loaned without security.			
Amounts receivable (e.g. amounts due and payable but unpaid in respect of legacies, or shares in any Estate, matured Policies of Insurance, etc., and uncashed Dividends, interest due but unpaid etc.)			
Any other movable property not covered by any of the above headings.			
Total value of Movable property entered in the Return	n Part I - Section A-head 2(b	\$	

PART I PROPERTY TAX.

YEAR OF ASSESSMENT 19

Form 2.

INDIVIDUAL

SCHEDULE 5.

Statement of Net Property outside British Guiana held as part of a business as at 31st December 19 .

This printed form is provided to enable a statement of value to be given for the year of assessment commencing 1st January 19, of the assets and liabilities, indicating the basis of valuation of each asset or group of assets. This information may be given in any convenient way. Further copies of this form may be obtained on request. As to the basis of valuation as at 31st December 19, see Notes I and V on Page 5 of the Return.

Description 1	Balance Sheet as at 31st December 19	Valuation for Property Tax as a 31st December 19
		-
		-
		1
		-
		-

PART I PROPERTY TAX.

YEAR OF ASSESSMENT 19

INDIVIDUAL

SCHEDULE 6.

Statement of Property held out of British Guiana otherwise than as part of a business as at 31st December 19. Note: See Note VI on Page 5 of the Return.

Ref. No. of Value for Full description of Property Country separate year of assessment (indicating, if ownership is restricted, in which property is Schedule commencing Situated the nature of the interest held, e.g. leasehold, etc.) if attached 1st January 19 1 (a) Immovable Property: Total value of immovable property entered in this Return, Part I Section B-head 4(a). \$ (b) Movable Property: Total value of movable property entered in this Return, Part I Section B-head 4(b). \$

PART I PROPERTY TAX.

YEAR OF ASSESSMENT 19

INDIVIDUAL

SCHEDULE 7.

Statement of Deductions in arriving at Net Property as at 31st December 19 Note: See Note VII on Page 5 of the Return.

Description of debt, mortgage, loan, etc.	Nature of security, if any	Name and address of creditor	Relationship, if any, to creditor	Ref.No. of separate Schedule if attached	Value of debt mortgage, loas etc. for year assessment con mencing 1st January 19
_1	2	3	4	5	6
			-		
-			_		
			1		
			V.,		
			10		
			-		
	_				
			+		
			-	-	
			1		
	n the Return, Par	1			

PART I PROPERTY TAX.

YEAR OF ASSESSMENT 19

INDIVIDUAL

SCHEDULE 8.

Statement of Exemptions Claimed as at 31st December 19 Note: See Note VIII on Page 5 of the Return.

	Schedule on which previously	Total value already entered in	Value of any debt, mortgage etc. in relation to the property already untered in Section C.	Ref. No. of separate Schedule	Value in respe of which exempti claimed for year of assessm — commencing 1s
Description of property	entered	Sections A and B.	Section C.	if attached	January 19
1	2	3	4	5	6
			/ Hand to the state of the stat		
		-			
		110			
					-
		V			
					8
				V-11 10	

PART II GIFT TAX.

YEAR OF ASSESSMENT 19

INDIVIDUAL

SCHEDULE A.

Statement of Gifts of Property situated in British Guiana made in the year ended 31st December

19 .

Note: Please furnish details of all gifts made in the period indicated and if any exemptions are claimed in respect of any such gifts pleaseclaim these under Section B of the Return and set out particulars of the claim in Schedule E.

Full description of property (including No. and date of deed and name of attesting Notary, if applicable).	Nature of any reservation to which the gift is subject	Name and address of donee	Date of Gift	Ref.No. of separate Schedule if attached	Value of gift, (market value at date of gift
1	2	3	4	5	6
				-	
				-	
	1				
				1	
		-			
				-	
				1	
	_			-	
				1.	
				-	
				_	
				-	
	ble and immovable				

PART II GIFT TAX.

YEAR OF ASSESSMENT 19

INDIVIDUAL

SCHEDULE B.

Statement of Gifts of Movable Property situated outside British Guiana made in the year ended 31st December 19 .

Note: This form need not be completed by a person who is not resident in British Guiana during the year in which the gifts were made, or is not domiciled in British Guiana.

Full description of property including mature of any reservations to which the gift is subject).	Country in which property is situated	Name and address of donee	of Gift	Ref. No. of separate Schedule if attached	Value of gif (market value as at date of gift)
1	2	3	4	5	6
				_	
					41.53
					A
			_		
Total value of gifts of movab				1	

PART II GIFT TAX.

INDIVIDUAL

YEAR OF ASSESSMENT 19

SCHEDULE C.

Details of any release etc. of any debt etc. or of any interest in property.	Country where debt etc. or property is situated	Person in whose favour the release etc. made	Date of release	Ref.No. of separate Schedule if attached	Value of amount
Interest In groperty.	2	3	4	5	6
				-	
				_	
			0		
				-	
		(
					-
	1				
	\				
				_	
			1	-	-
	111				

PART II GIFT TAX.

INDIVIDUAL

YEAR OF ASSESSMENT 19

SCHEDULE D.

Particulars of Transactions involving liability in respect of Gifts, other than those set out in other schedules, made in the year ended 31st December 19.

Note: Please enter in this Schedule details of any other transfers, assignments etc. of property (not specified under heads 1, 2, and 3 of Section A of Part II of Return, e.g. gifts made in company of which you are a shareholder).

Details of Transaction	County in which situated	Name and address of person in whose favour made	Date of transactions	Ref. No. of separate Schedule if attached	Value of transaction
1	2	3	4	5	6
				-	
	-				
					
	-				
					- W

PART II GIFT TAX.

INDIVIDUAL

YEAR OF ASSESSMENT 19

SCHEDULE E.

Particulars of Exemptions claimed in respect of Gifts made in the year ended 31st December, 19 . Note: The exemptions to be claimed must relate either in whole or in part to those gifts, which have been entered in Part II — Section Λ of the Return. There is no need to claim the statutory exemptions which applies to gifts up to a maximum of \$2000 in aggregate in the year.

Description of Property Gifted	Schedule on which previously entered.	Total value	Value in respect of which exemption is claimed.
1	2	3	4
		a limit of the limit	
		-	
			1
Total value of exemptions claimed and entered in 1	Part II - of the Poten	n Section P	8
forms water of exemptions claimed and entered in i	raic 11 - Or the Retur	n Section B.	

SCHEDULES TO BE ANNEXED TO FORM 2.

PROPERTY TAX RETURN

Form 2.

COMPANY

YEAR OF ASSESSMENT 19

SCHEDULE 1.

Statement of Net Property in British Guiana held as part of a business as at 31st December, 19 .

This printed form is provided to enable a statement of the value to be given for the year of assessment commencing on 1st January 19, of the assets and liabilities indicating the basis of valuation of each asset or group of assets. The information may be given in any convenient way. Further copies of this form may be obtained on request.

As to the basis of valuation as at 31st December 19 , see Notes I and II on Page 4 of the

Agricultural property included in the assets should in addition be separately detailed on Schedule ${\bf 3.}$

Description 1	Balance Sheet as at 31st December 19	for Year of assessment commencing 1st January 19
		-
Total value of net property appropriate to business propert entered in the Return under Section A-head 1.	y in British Guiana \$	

Statement of Immovable Property in British Guiana held otherwise than as part of a business as at 31st December 19
Agricultural Property should be separately detailed on Schedule 3 and the total entered as indicated below in this Schedule.

Notes: As to the basis of valuation as at 31st December 19, see Notes I and II on Page 4 of the Return. See also Note III.om Page 4 of the Return.

_	

Total value of immovable property detailed above	S
Total value of agricultural property entered on Schedule 3	
Total value of immovable property in British Guiana held otherwise than as part of a business entered in the Return Section A-head 2.	obtained on request

Signature.			 				*	e)			*)
Date							•	•	*	÷	10

YEAR OF ASSESSMENT 19

SCHEDULE 3.

Statement of Agricultural Property held as at 31st December 19.

Notes: As to the basis of valuation as at 31st December 19., see Notes I and II of Page 4 of the Return. See also Note III on Page 4 of the Return.

								V -				
				ACREAGE OF PROPERTY					Nature of I			
Properties or Estates Situation	Share in Property	Nature of Crop (Coconut, rice, oranges, cane etc)	Mature	Immature	Not Planted	Total	Crop for previous year	held, (state exac unexpired leasehold,	ly,e.g. term of	Basis of valuations	Value for year of assessment commencing 1st January 19	
1	2	3	4	5	6	7	8	9	10		11	12
	-	_		_	-				1			
		-			-	-			-			
		1						r				
		1			1				1			
											1	
		1	-		-		_					
		1	1	1	1		£	L	-			
	100		1	•	-				-			

Total value of agricultural prope	erty in British Guiana held either (1)) as part of a business included	in Schedule 1 or (2) as an agricultural	underraking
included in Schedule 2.			Ü	

	Signati	ure.
Further conies of this form may be obtained on request.	Data	

PROPERTY TAX RETURN

COMPANY

YEAR OF ASSESSMENT 19

Form 2.

SCHEDULE 4.

Statement of Movable Property in British Guiana held otherwise than as part of a business, as at 31st December 19 . Note: See Note IV on Page 4 of the Return.

Full description of Property	Basis of Valuation	Ref. No. of separate schedule if attached	Value for year of assessment commencing on 1st January 19
1	2	3	4
Money, whether with you or in custody of another			
Accounts (current, deposit, joint or savings) in any bank whatsoever and money on deposit with financial institutions.			
Bullion and gold, silver, etc.			
Jewellery and Precious Stones (give date of acquisition, if, on or after 1st January 1956).			
Stocks, Shares, Debentures, Securities (give date of acquisition, if, on or after 1st January 1956).			
Money loaned on Security (e.g. Mortgage Bond, Bills, Promissory Notes etc.) and money loaned without security.			
Amounts receivable (e.g. amounts due and payable but unpaid in respect of legacies, or shares in any Estate, matured Policies of Insurance, etc., and uncashed Dividends, interest due but unpaid etc.)			
Any other movable property not covered by any of the above headings.	-		
Total value of Movable property entered in the Retur	n - Section A-head 2(b).	3	

Date..... Signature.....

PROPERTY TAX RETURN

Form 2.

Valuation for Property Tax as at

Balance Sheet

YEAR OF ASSESSMENT 19

SCHEDULE 5.

Statement of Net Property outside British Guiana held as part of a business as at 31st December

This printed form is provided to enable a statement of value to be given for the year of assessment commencing 1st January 19, of the assets and liabilities, indicating the basis of valuation of each asset or group of assets. This information may be given in any convenient way. Further copies of this form may be obtained on request. As to the basis of valuation as at 31st December 19, see Notes I and V on Page 4 of the Return.

Description 1	31st December 19	31st December 19		
	-			
		4		
		_		
	erty outside British Guiana			

PROPERTY TAX RETURN

YEAR OF ASSESSMENT 19

P

SCHEDULE 6.

Statement of Property held out of British Guiana otherwise than as part of a business as at 31st December 19 Note: See Note VI on Page 4 of the Return

situated	Schedule if attached	year of assessmen commencing 1st January 19
2	3	4
	-	
	-	
	\$	
		1
Section B-head 4(b).		
	Section B-head 4(a).	

PROPERTY TAX RETURN

Form 2.

YEAR OF ASSESSMENT 19

SCHEDULE 7.

Statement of Deductions in arriving at Net Property as at 31st December 19 . Note: See Note VII on Page 4 of the Return.

Bescription of debt, mortgage, loan, etc.	Nature of security, if any	Name and address of creditor	Relationship, if any, to creditor	Ref. No. of separate Schedule if attached	Value of debt mortgage, loun, etc. for year of assessment con- mencing 1st January 19
1	2	3	4	5	6
			1		
<u> </u>			1		_
	-		1		
			1		
	-	1			
	-				
	-				
		1-2			
				-	
			1		
	_				
			-		
			1		
			1	-	
			1		
***			-		
			-		
				-	
· Total desections entered in	the Return, 'Sect	San- C-Imple 5.			
				3-	

PROPERTY TAX RETURN

Form 2.

YEAR OF ASSESSMENT 19

SCHEDULE 8.

Statement of Exemptions Claimed as at 31st December 19 . Note: See Note VIII on Page 4 of the Return.

Description of property	Schedule on which previously entered	Total value already entered in Sections A and B.	Value of any debt, mortgage etc. in relation to the property already entered in Section C.	Ref.No. of separate Schedule if attached	Value in respect of which exemption claimed for year of assessment commencing 1st January 19
1	2	3	4	5	6
	-			7	
	-				
1					
*					
					1
					100
	-				
	-			-	

Made this 5th day of April, 1963.