

## 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, on or before the 15th day  
Government pensioners, of March in that year of  
and primary school teachers 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

Form No. 1.

19

BRITISH



GUIANA

INDIVIDUAL.

## PROPERTY TAX & GIFT TAX

(Property Tax & Gift Tax Ordinance 1962)

CONFIDENTIAL

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 19 .

\*\* (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

Mr. (Family Name) \_\_\_\_\_  
 Miss OF \_\_\_\_\_  
 Miss Last Name \_\_\_\_\_  
 Print your name, put one letter in each space.

Christian Names

or

First Names  
(In Block Letters)

Names in full

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 ..... (District Office).

My name and address on that Return were same as above  or .....  
 If you did not file a 19 return state reason, or if you did not reside in British Guiana for 12 months in 19 give  
 date of entry or departure .....

Section  
1

### 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 as at 31st December, 19 , and the Taxable Gifts made by myself and wife during the year ended 31st December, 19 , chargeable under the Property Tax and the Gift Tax Ordinance.

Sign Here .....

Date .....

**IT IS A SERIOUS OFFENCE TO MAKE A FALSE TAX RETURN.**

State Capacity In Which Return Is Made :

- (i) On your own behalf .....
- (ii) As an Attorney, Agent, Factor, Trustee, Manager, etc., of any person .....
- (iii) As Trustee, Executor, Administrator, etc., of an Estate .....

Declaration to be made by a person not ordinarily resident or not domiciled in the Colony.

I declare that \*I am not ordinarily resident in the Colony.

\*I am not domiciled in the Colony.

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

..... Signature

..... Residence

\*Strike out portion not applicable.

Section  
2

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

**N.B.** A return is required of the value of property of every kind which you and your 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 (Column 1)	Amount (Column 2)
<b>1. Property held on 31st December, 19 , as part of a business:</b>	
Total value of net property in British Guiana in accordance with Schedules 1 and 3 attached .....	
(See Note II on page 5)	
<b>2. Property held on 31st December, 19 , other than as part of a business:</b>	
<i>(a) Immovable Property</i>	
Total value of immovable property held otherwise than as part of a business, in accordance with Schedules 2 and 3 attached .....	
(See Note III on page 5)	
<i>(b) Movable Property</i>	
Total value of movable property held otherwise than as part of a business, in accordance with Schedule 4 attached .....	
(See Note IV on page 5)	
(Carry total to Column 2) <span style="float: right;">Total</span>	
<b>Section B - Property out of British Guiana</b>	
<b>N.B.</b> 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.	
<b>3. Property held on 31st December, 19 , as part of a business:</b>	
Total value of net property out of British Guiana, in accordance with Schedule 5 attached .....	
(See Note V on page 5)	
<b>4. Property held on 31st December, 19 , other than as part of a business:</b>	
<i>(a) Immovable Property</i>	
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)	
<i>(b) Movable Property</i>	
Total value of movable property held otherwise than as part of a business in accordance with Schedule 6 attached .....	
(See Note VI on page 5)	
(Carry total to Column 2) <span style="float: right;">Total</span>	

(Column 1)	Amount (Column 2)
<b>Brought Forward</b>	
<b>Section C - Deductions in Arriving at Net Property</b>	
<p><b>N.B.</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.</p>	
<p>5. Total deductions as per Schedule 7 attached .....</p> <p>(See Note VII on page 5)</p>	
<b>Section D - Exemptions Claimed</b>	
<p><b>N.B.</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).</p>	
<p>6. Total Exemptions as per Schedule 8 attached .....</p> <p>(See Note VIII on page 5)</p>	
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)*

**1. 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.....  
(See Notes (a) and (c) on page 6 of the Return)

**3. 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)

**4. 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 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. 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 1 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.

CONFIDENTIALBRITISH  GUIANA

No. of Assessment.....

**PROPERTY TAX.**

File No.....

(Property Tax and Gift Tax Ordinance 1962)

**YEAR OF ASSESSMENT ENDING THE 31ST DECEMBER, 19**

RETURN TO BE MADE OF THE NET PROPERTY AT 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 Assessment 19.....at.....  
(District Tax Office).**Section**

1

I, .....,  
 declare that in the Statements in Sections A to D on pages 2 and 3 and in any Returns sent herewith, I have given a full, just and true Return and particulars of the net property chargeable under the Property Tax and the Gift Tax Ordinance 1962, to the best of my judgement and belief according to the directions and Rules of the said Ordinance.

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

Sign here .....Signature

.....Business Address

.....Private Address

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

Name of Agent.....

Address of Agent.....

State whether the Return is made:—

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

N.B.—In the case of a Firm, the Declaration above must be made by the Resident Acting Partner for the time being, or in cases where none of the partners is resident in the Colony, by the Attorney, Manager, Agent, etc., the required Declaration as to the Partnership 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 I on page 4 of this Return.

Section A - Property In British Guiana (Column 1)	Amount (Column 2)
<p><b>1. Property held on 31st December, 19 , as part of a business: ---</b></p> <p>Total Value of net property in British Guiana in accordance with Schedules 1 and 3 attached.....</p> <p>(See Note II on page 4)</p>	
<p><b>2. Property held on 31st December, 19 , other than as part of a business:</b></p> <p>--- (a) <i>Immovable Property</i></p> <p>Total value of immovable property held otherwise than as part of a business, in accordance with Schedules 2 and 3 attached.....</p> <p>(See Note III on page 4)</p>	
<p>(b) <i>Movable Property</i></p> <p>Total Value of movable property held otherwise than as part of a business, in accordance with Schedule 4 attached.....</p> <p>(See Note IV on page 4)</p>	
<p>(Carry total to Column 2) <span style="float: right;">Total</span></p>	
<p><b>Section B - Property out of British Guiana</b></p>	
<p><b>N.B.</b> This section need not be completed by any person who during 19 was not residence in British Guiana, or ceased to be resident in British Guiana, or was not domiciled in British Guiana.</p>	
<p><b>3. Property held on 31st December, 19 as part of a business:</b></p> <p>Total Value of net property out of British Guiana, in accordance with Schedule 5 attached.....</p> <p>(See Note V on page 4)</p>	
<p><b>4. Property held on 31st December, 19 other than as part of a business:</b></p> <p>(a) <i>Immovable Property</i></p> <p>Total value of immovable property held otherwise than as part of a business, in accordance with Schedule 6 attached.....</p> <p>(See Note VI on page 4)</p>	
<p>(b) <i>Movable Property</i></p> <p>Total Value of movable property held otherwise than as part of a business in accordance with Schedule 6 attached.....</p> <p>(See Note VI on page 4)</p>	
<p>(Carry total to Column 2) <span style="float: right;">Total</span></p>	
<p>Carry Forward</p>	

(Column 1)	Amount (Column 2)
Brought Forward	
<b>Section C - Deductions in Arriving at Net Property</b>	
<p><b>N.B.</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.</p>	
<p>5. Total deductions as per Schedule 7 attached..... (See Note VII on page 4)</p>	
<b>Section D - Exemptions Claimed</b>	
<p><b>N.B.</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).</p>	
<p>6. Total Exemptions as per Schedule 8 attached..... (See Note VIII on page 4)</p>	
Net Property \$.	

**Section E - Partnerships, Estates, Trusts etc.**

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 bene- ficiary's share in Net Property
Total (to agree with the total Net Property as returned above) \$				

I declare that I am \* ..... of the Firm 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.

.....  
Signature

\*State whether Resident 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.

## 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 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.
- 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 assess- ment commencing 1st January 19 3

Total value of net property appropriate to business property in British Guiana entered in the Return under Part I Section A-head 1.

\$

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





## PROPERTY TAX AND GIFT TAX RETURN

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 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 Return Part I - Section A-head 2(b).			\$

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























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 1 and 11 on Page 4 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 assess- ment commencing 1st January 19 3

Total value of net property appropriate to business property in British Guiana entered in the Return under Section A-head 1.

\$ \_\_\_\_\_

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





## 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 1	Basis of Valuation 2	Ref. No. of separate schedule if attached 3	Value for year of assessment commencing on 1st January 19 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 - Section A-head 2(b).			3

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





COMPANY

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.

Table with 6 columns: 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, loan, etc. for year of assessment commencing 1st January 19.

Total deductions entered in the Return, Section C-land 5.

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

