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INLAND REVENUE DEPARTMENT,

G.P.O. Building,

Georgetown,

British Guiana.

May, 1962.

Sir,

I have the honour to submit my report upon the working of the Inland Revenue for year ended 31st December, 1959.

I. Functions of the Department

2. The Inland Revenue Department administers the following duties:

Income Tax;

Excess Profits Tax;

Estate Duty.

The most important of these duties is the Income Tax.

II. Administration of the duties

3. Three Commissioners have been appointed by the Governor under the provisions of Section 3 of the Income Tax Ordinance, Chapter 299, for the due administration of the Ordinance. By the provisions of Sections 2 and 12 of the Excess Profits Tax Ordinance, 1941, the Commissioners charged with the administration of the Income Tax Ordinance are to assess and collect the Excess Profits Tax. Section 4 of the Estate Duty Ordinance, Chapter 301, as amended by Section 3 of the Estate Duty (Amendment) Ordinance, 1956, provides that the Estate Duty shall be under the care and management of the Commissioners of Inland Revenue appointed under the provisions of Section 3 of the Income Tax Ordinance, Chapter 299. One of the Commissioners controls the day to day administration of the Department.

III. Outline of the duties

(a) Income Tax

4. Income Tax was introduced in British Guiana in 1929. The tax is assessed on income accruing in, derived from or received in the Colony (by residents and non-residents) in the year preceding the Year of Assessment, from trade, business, profession or vocation, employment, dividends, interest, or discounts, pensions, annuities and charges, rents, royalties, premiums and any other profits arising from property.

5. As from the year 1947, persons ordinarily resident and domiciled in the Colony are assessable on their income from all sources (other than earned income) whether or not the income accrues in, is derived from or is received in the Colony. Earned income arising outside British Guiana is taxable in the Colony only on the amount received in the Colony. The incomes of a husband and wife, living together, are aggregated and are treated as the income of the husband.

6. A certain amount of the income of individuals is exempted by means of personal, family and dependent relative allowances and allowances for life assurance and sickness benefit premiums paid during the year. Exemption in respect of life assurance premiums is restricted to one-tenth of the capital sum assured on each policy and in aggregate to one-sixth of the total income, or in the case of policies effected after 17th December, 1954, the sum of \$1,500 whichever is less.

7. The tax payable by individuals is on a graduated scale. Companies (according to the nature of the Company) are liable to flat rates. In so far as income is distributed, the income tax paid by a Company can be recovered by deduction of tax at the rate paid by the Company on the profits out of which the distribution was made. The gross payment, before deduction of tax, is income of the recipient, who is entitled to claim against his own tax liability, a set-off of the amount deducted or deductible.



8. Agreements have been concluded with the United Kingdom and Canada for the avoidance and relief of double taxation. By these agreements certain income is not taxed in the Colony or in the other contracting countries, and where income is subject to tax in both the Colony and the other country, a tax credit for tax paid in the other country is given to a resident of the Colony. Commonwealth relief against double taxation is given in appropriate cases.

(b) Excess Profits Tax

9. The Excess Profits Tax came into force with effect from 1st September, 1939, and was repealed as from 31st December, 1945. It was chargeable on the excess of the profits made in a chargeable accounting period over the standard profits. The standard profits were at the option of the taxpayer either a minimum amount or the profits of a selected period. Special rules were made for the computation of the amount of capital employed in the trade or business and of the profits of the accounting period. Except for a few cases still to be finalised, this duty is no longer of any importance.

(c) Estate Duty

10. Estate Duty is the only duty in force in connection with deaths occurring at the present time. In general the duty is chargeable in respect of:

- (a) property of which the deceased was at the time of his death competent to dispose of;
- (b) property taken as a donatio mortis causa made by the deceased; gifts inter vivos made three years before the death of the deceased;
- (c) property in which the deceased had interest ceasing at death;
- (d) settlements with reservation; and
- (e) life policies effected by the deceased and kept up by him for benefit of a donee.

11. Estate Duty is payable at a graduated scale according to the net value of the estate at death. The rule is that all chargeable property is aggregated and the aggregate value determines the rate of duty payable.

12. Reciprocal provisions exist for the elimination of double death duty taxation between the Colony and other Commonwealth countries. In such cases where property situate in a Commonwealth country is liable to estate duty in the Colony, a credit is given against the duty payable here on the overseas property for the duty payable on that same property in the country where the property is situate. In cases where there is no double taxation relief, the duty payable in the country where the property is situate may be deducted from the value of that property for the purposes of estate duty in the Colony.

IV. Tax Collected

13. The gross receipt of duty collected by the Department during the year (including arrears in respect of previous years) was \$17,168,483.00. Repayments in respect of the current year amounted to \$211,261, leaving a net amount of \$16,957,222 paid over to the Treasury. In the previous year the gross receipt was \$19,466,029; repayments amounted to \$25,464 and the net amount paid over to the Treasury \$19,440,565.00.

14. Table I shows the net amount of Income Tax, Excess Profits Tax and Estate Duty collected and paid over to the Treasury during 1959. For the purpose of comparing one year with another the net amount of these duties collected and paid over to the Treasury during the last five years, 1955 to 1959, is shown in Table 2.



Table 1. Net Receipts - Collected and Paid to Treasury in 1959.

Duty	Budget Estimate 1959	Net Receipts	Excess - Deficiency	Budget Estimate 1960
Income Tax	\$14,750,000	\$16,743,180	+ \$1,993,180	\$16,500,000
Excess Profits Tax	50,000	47,775	- 2,225	50,000
Estate Duty	250,000	166,267	- 83,733	225,000
	\$15,050,000	\$16,957,222	+ \$1,907,222	\$16,775,000

Note: Treasury figures will show as follows:-

Income Tax	\$16,743,261
Excess Profits Tax	47,775
Estate Duty	165,567
Deposit	619
	<u>\$16,957,222</u>

This arose from \$700 Estate Duty being credited to  
Income Tax, and \$619 Income Tax being placed to Deposit.

Table 2. Net Receipts - Income Tax, Excess Profits Tax and Estate Duty. 1955-1959

Year of Assessment	Budget Estimate	Net Receipts			
		Total	Income Tax	Excess Profits Tax	Estate Duty
1955	\$12,000,000	\$14,421,198	\$12,116,458	\$2,099,148	*\$205,592
1956	12,325,000	13,510,925	13,037,251	-	* 473,674
1957	13,850,000	16,385,670	15,938,462	-	+ 447,208
1958	16,550,000	19,440,565	18,973,264	248,563	218,738
1959	15,050,000	16,957,222	16,743,180	47,775	166,267

Notes: \*Collection of Estate Duty was in these years under the  
management of the Registrar of the Supreme Court.

+\$339,750 of this was collected by the Registrar, and  
\$107,458 by this Department.

#### V. Income Tax

##### (a) Collections

15. The comparative collections of Income Tax for the years 1955 - 1959  
are as follows:-

Table 3. Income Tax Collected - Companies and Individuals

Year of Assessment	Budget Estimate	Net Receipts		
		Total	Companies	Individuals
1955	\$11,900,000	\$12,116,458	\$10,386,780	\$1,729,678
1956	12,200,000	13,037,251	10,867,577	2,169,673
1957	13,600,000	15,938,462	13,179,216	2,759,246
1958	16,250,000	18,973,264	16,232,342	2,740,922
1959	14,750,000	16,743,180	13,579,090	3,164,090

16. An analysis of Collections in 1959 in respect of Year of Assessment 1959 (Year of Income 1958) and Previous Years is shown in Table 4.

Table 4. Analysis of Income Tax Collected - Year of Assessment 1959 and Previous Years.

	Details	Collection in 1959
<u>Year of Assessment 1959:</u>		
Tax (Table 8)	\$15,462,833.06	
Less: Refunds (see paras. 13 & 29)	211,261.14	
	\$15,251,571.92	
Add: Sec. 39 Tax (see para. 25)	103,417.41	
Unassessed duties & penalties (see paras. 26 & 27)	3,660.83	
Board of Review Deposits	70.00	\$15,358,720.16
<u>Previous Years:</u>		
Tax (Table 9)		1,337,475.88
		\$16,696,196.04
Add: Refundable Overpayments		46,984.38
		\$16,743,180.42

(b) Rates and Allowances

17. The following table shows the rates for the Years of Assessment 1942 to 1959.

Table 5. Income Tax Rates.

1942 - 1943	1944 - 1946	1947 - 1959	
<u>Individuals:</u>			
On first \$1,200 .. 6¢	On first \$1,200 .. 6¢	On first \$1,200 .. 6¢	
" next 1,200 .. 9¢	" next 2,400 .. 12¢	" next 2,400 .. 12¢	
" " 1,200 .. 12¢	" remainder .. 24¢	" " 2,400 .. 24¢	
" " 2,400 .. 15¢	Surtax chargeable (on	" " 2,400 .. 40¢	
" " 2,400 .. 25¢	income above \$6,000)	" " 2,400 .. 50¢	
" " 4,800 .. 40¢	On every dollar of	" remainder .. 60¢	
" " 9,600 .. 50¢	first \$2,400 .. 10¢		
" remainder .. 60¢	On next \$2,400 .. 20¢		
	" remainder .. 40¢		
<u>Companies:</u>		1947-1950	1951-1959
Other than Life Assurance Coys. 2%	Other Companies 33 1/3%	40%	45%
Life Assurance Coys. 5%	Life Assurance Coys. 5%	5%	15%

18. With effect from the Year of Assessment 1958 (Year of Income 1957) the Personal Allowance was reduced from \$1,000 to \$900, and the Wife Allowance increased from \$500 to \$700. Allowances for Children were also changed from \$250 for each child, to \$250 for each child under the age of 12; \$350 for each child under the age of 16; and \$500 for each child not under 16 years of age and attending school, college, university or other educational establishment. The Dependent Relative Allowance was also increased from \$150 to \$200.



19. Table 6 shows the allowances for the Years of Assessment 1942 to 1959.

Table 6. Income Tax Allowances

Allowance	1942 - 1948	1949 - 1957	1958 Onwards
Personal Allowance	\$ 720	\$1,000	\$ 900
Married "	1,200	1,500	1,600
Child "			
First Child	240 )		250 each (under 12)
Other Children	180 each)	250 each	350 " (12 and under 16)
			500 " (16 and over)

20. Relief is also given in respect of Dependent Relatives, Life Insurance Premiums paid on policies insuring the life of the person or of his wife, contributions to approved superannuation schemes or pension funds and to any Company or approved Society for insurance against sickness of the person or of his wife.

21. Relief against double taxation is allowable either under arrangements entered into between this Colony and the United Kingdom and Canada or under Commonwealth relief provisions.

22. Effective rates of tax on specimen incomes for the Year of Assessment 1959 are shown in Table 7.

Table 7. Income Tax - Amount and effective rate of tax on graduated income, 1959.

Income	Single Persons		Married Couples Without Children		Married Couples entitled to Allowance for three children	
	Amount of Tax	Effective Rate	Amount of Tax	Rate	Amount of Tax	Rate
\$ 900	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1,000	6	.006¢	-	-	-	-
1,100	12	.011	-	-	-	-
1,200	18	.015	-	-	-	-
1,300	24	.018	-	-	-	-
1,400	30	.021	-	-	-	-
1,500	36	.024	-	-	-	-
1,750	51	.029	9	.005¢	-	-
2,000	66	.033	24	.012	-	-
2,500	96	.038	54	.022	-	-
3,000	180	.060	96	.032	18	.006¢
4,000	300	.075	216	.054	84	.021
6,000	720	.12	552	.092	327	.054
8,000	1,376	.17	1,096	.14	768	.096
10,000	2,246	.22	1,896	.19	1,456	.15
15,000	5,076	.34	4,656	.31	3,996	.27
20,000	8,616	.43	7,656	.38	6,996	.35
30,000	15,096	.50	13,656	.46	13,496	.45
50,000	26,076	.52	25,656	.51	24,996	.50

Note: Allowances for Life Insurance and Dependent Relatives have not been taken into account.

(c) Assessments

23. Particulars of tax and penalties charged, tax discharged or remitted, tax paid in advance and tax outstanding or the Year of Assessment 1959, as at 31st December, 1959 are given in Table 8.

Table 8. Summary of tax assessed and collected for the Year of Assessment 1959.

Head	Total	Companies	Individuals
Net Tax assessed	\$15,843,078.79	\$13,176,144.81	\$2,666,933.98
Tax assessed in respect of future years	117,571.67	10,149.45	107,422.22
Penalties - Late Payments	22,494.82	7,195.41	15,299.41
Penalties - Late Submissions	450.44	71.01	379.43
Total Tax charged	15,983,955.72	13,193,560.68	2,790,395.04
Tax discharged	204,287.10	152,134.78	52,152.32
Tax paid in advance	755.64	-	755.64
Tax remitted	249.48	-	249.48
Net Tax collectible	15,778,303.50	13,041,425.90	2,736,877.60
Tax collected	15,462,833.06	13,021,506.48	2,441,326.58
Tax outstanding 31.12.59	315,470.44	19,919.42	295,551.02

Note: Figures relate to assessments made to 31st December, 1959.

24. Tax assessed and collected during 1959 in respect of previous years is given in Table 9.



Table 9. Tax assessed and collected in 1959 in respect of previous and future years

Head	Total	1958		1957		*1956 & Earlier years	
		Companies	Individuals	Companies	Individuals	Companies	Individuals
Tax outstanding at 31.12.58	\$1,122,249.95	\$ 75,492.30	\$252,465.71	\$108,405.03	\$133,973.69	\$119,109.60	\$432,803.62
Tax assessed in 1959	1,338,786.12	505,425.88	492,317.77	64,910.67	54,263.53	72,221.67	149,646.60
Penalties - Late Payment	13,899.71	1,054.48	8,095.20	551.12	1,310.99	1,031.89	1,856.03
Penalties - Late Submission	751.08	-	723.92	-	23.80	-	3.36
<b>Total tax charged</b>	<b>2,475,686.86</b>	<b>581,972.66</b>	<b>753,602.60</b>	<b>173,866.82</b>	<b>189,572.01</b>	<b>192,363.16</b>	<b>584,309.61</b>
Tax discharged	157,908.58	10,366.31	26,125.96	14,923.72	11,263.96	32,776.55	62,452.08
Tax written off	29,480.65	-	5,363.75	-	2,030.97	-	22,085.93
Tax remitted	9,900.00	-	-	-	-	9,900.00	-
Tax paid in advance	6,256.62	-	3,533.50	-	1,593.48	-	1,129.64
<b>Net Tax Collectible</b>	<b>2,272,141.01</b>	<b>571,606.35</b>	<b>718,759.39</b>	<b>158,943.10</b>	<b>174,683.60</b>	<b>149,686.61</b>	<b>498,641.96</b>
<b>Amount Collected</b>	<b>1,337,475.88</b>	<b>505,763.48</b>	<b>497,146.58</b>	<b>51,146.12</b>	<b>75,505.84</b>	<b>92,350.10</b>	<b>115,563.76</b>
Tax outstanding at 31.12.59	\$934,665.13	\$65,842.87	\$221,432.81	\$107,796.98	\$99,177.76	\$57,336.51	\$383,078.20

\* Also includes tax assessed and collected on future years.

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25. Tax on interest paid to non-residents, imposed under Section 39 of the Income Tax Ordinance, collected during the year amounted to \$103,417.41.

26. Unassessed duty, that is, tax collected in respect of years out of date for assessment amounted to \$3,635.83.

27. Penalties amounting to \$1,201.52 were inflicted on taxpayers for late submission of returns and \$25.00 for the submission of incorrect returns. Table 10 shows the "breakdown" of penalties in 1958 and 1959.

Table 10. Penalties imposed on Taxpayers

	1959	1958
Penalties for late submission of returns	\$1,201.52	\$406.88
Penalties for understatement of Income	25.00	150.46
	\$1,226.52	\$557.34

28. Tax remitted under the provisions of Section 72 of the Income Tax Ordinance by the Governor-in-Council in 1959 amounted to \$10,149.48. All remissions were on the ground of equity.

29. Repayment of tax, in respect of the Year of Assessment 1959 and previous years of assessment, amounting to \$538,287.80 was made in 633 cases. Repayments made in respect of tax assessed and collected in 1959 in the sum of \$211,261.14 were debited to Head 3 - Internal Revenue. This amount has been deducted in arriving at the net receipts shown in para. 13. The amount of \$327,026.66 in respect of tax paid in years prior to 1959 is not deducted from net receipts but has been debited to Expenditure Head 31. Miscellaneous, Sub-head 14. Refunds of Revenue.

30. Tax written off during the year amounted to \$29,480.65. The grounds on which the amount was written off were as follows:

Left Colony	\$17,157.22
Whereabouts unknown	979.52
Dead and no means	11,343.32
Short paid	.59
	<u>\$29,480.65</u>

(d) Arrears of tax

31. The tax outstanding as at 31st December, 1959 amounted to \$1,250,135.57. (The comparable figure as at 31st December, 1958 was \$1,122,249.95). This is made up as follows:-

Table 11. Income Tax Outstanding

Year of Assessment	Total	Individuals	Companies
1959	\$315,470.44	\$295,551.02	\$19,919.42
Previous Years	\$934,665.13	\$703,688.77	\$230,976.36
	\$1,250,135.57	\$999,239.79	\$250,895.78

32. The amount outstanding (with the comparable position as at 31st December, 1958) was accounted for as follows:-



Table 12. Particulars of Income Tax Outstanding

Head	31.12.59	31.12.58
(a) Under Objection	\$355,072.73	\$362,383.39
(b) Under Appeal	72,517.57	50,470.85
(c) Assessed but not due for collection	110,414.95	46,226.92
(d) Due for collection	712,130.32	663,168.79
	\$1,250,135.57	\$1,122,249.95

33. The true arrears (which is the amount due for collection) amounted to only \$712,130.32. The comparable figure for 1958 was \$663,168.79. These arrears were accounted for as follows:-

Table 13. Particulars of the Arrears

Head	Amount	
	1959	1958
Civil Servants	\$140,118.05	\$105,331.12
Other Employees	212,103.07	175,431.54
Traders (Trade, business, Profession)	279,919.34	267,169.45
Companies	79,989.86	115,236.68
	\$712,130.32	\$663,168.79

34. There was an increase in the arrears of \$48,961.53 on the previous year. The percentage of true arrears to tax collectible rose from 3.3% to 3.8%. As I stated in my previous report I am of the view that the introduction of legislation to render collection of outstanding revenue easier and more expeditious is advisable. The introduction of the Pay As You Earn System (P.A.Y.E.) should also assist. Draft legislation to effect these has been submitted for consideration.

(e) Incidence of the tax

35. The incidence of the income tax for 1959 compared with that for earlier years is given in Table 14.

Table 14. Income Tax - Incidence on Companies and Individuals for 1959 and Earlier Years.

	1959*		1958		1957		1947 (Immediate post-war year)		1939 (Immediate pre-war year)		1929 (First year of assessment)	
	Gross Income	Tax	Gross Income	Tax	Gross Income	Tax	Gross Income	Tax	Gross Income	Tax	Gross Income	Tax
Companies	\$ 31,799,196	\$ 13,167,557	\$ 36,745,614	\$ 15,819,353	\$ 34,829,740	\$ 13,932,289	\$ 12,627,612	\$ 4,567,125	\$ 4,207,415	\$ 411,083	\$ 3,679,065	\$ 197,635
Individuals	38,865,331	3,375,686	39,925,844	3,422,743	36,509,705	2,899,939	10,558,632	884,014	4,072,136	124,992	3,351,491	121,569
Total	70,664,527	16,543,243	76,671,458	19,242,096	71,339,445	16,832,226	23,186,244	5,453,139	8,279,551	536,075	7,030,556	319,204

\*Notes: (i) Figures for 1959 represent assessments made up to 30th April, 1960.

(ii) The 1959 figures do not represent the total income assessable for the Year of Assessment 1959.



36. The incidence of the Tax for the Year of Assessment 1959 on individuals is shown in the following table:

Table 15. Incidence of Income Tax for 1959 - Individuals

Income Group	Chargeable Income			Rate per \$	Tax		
	Amount	Group %	Cumula- tive %		Amount	Group %	Cumula- tive %
1 - 1,200	\$ 8,032,267	41.4	41.4	6¢	\$ 481,936.02	14.3	14.3
1,201 - 3,600	5,737,662	29.6	71.0	12	688,519.44	20.4	34.7
3,601 - 6,000	2,439,449	12.6	83.6	24	585,467.76	17.3	52.0
6,001 - 8,400	1,178,153	6.1	89.7	40	471,261.20	14.0	66.0
8,401 -10,800	630,547	3.2	92.9	50	315,273.50	9.3	75.3
Exceeding 10,800	1,388,713	7.1	100.0	60	833,227.80	24.7	100.0
Total	\$19,406,791				\$3,375,685.72		

37. The Chargeable Income, \$19,406,791.00, of individuals was assessed as above. It will be noted that 71% of this was assessed at 12¢ or under in the dollar. The average rate of tax paid by individuals was 17.4 cents in every dollar of chargeable income or 8.7 cents on every dollar of gross income. Chargeable incomes up to \$3,600 per annum yielded only 34.7% of the tax assessed on individuals.

(f) Gross Income and Chargeable Income

38. Particulars of the Gross Income and Chargeable Income of individuals for the Year of Assessment 1959 are set out in Table 16.

Table 16. Gross Income and Chargeable Income of  
Individuals for Year of Assessment 1959.

Gross Income		\$38,865,331
Deductions:-		
Personal Allowance	\$9,550,363	
Allowance for Wife	3,211,442	
" " Children	3,243,879	
" " Dependent Relatives	644,988	
" " Life Insurance	2,428,714	19,079,386
Wear and Tear	285,702	
Previous Losses	93,452	379,154
Chargeable Income		\$19,406,791

The gross income of \$38,865,331 was reduced by several statutory allowances to a chargeable income of \$19,406,791, that is, approximately 50% of the Gross Income.

(g) Gross Income and Net Income

39. The gross income and the net income after tax for the Year of Assessment 1959 are compared with those of earlier years in Table 17.

Table 17. Gross Income and Net Income after Tax

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	1959			1958			1957			1947			1939		
	Total	Com- panies	Indivi- duals	Total	Com- panies	Indivi- duals	Total	Com- panies	Indivi- duals	Total	Com- panies	Indivi- duals	Total	Com- panies	Indivi- duals
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Gross Income	70,664	31,799	38,865	76,672	36,746	39,926	71,340	34,830	36,510	23,186	12,628	10,558	8,279	4,207	4,072
Tax Charged	16,543	13,167	3,376	19,242	15,819	3,423	16,832	13,932	2,900	5,451	4,567	884	536	411	125
Net Income after Tax	54,121	18,632	35,489	57,430	20,927	36,503	54,508	20,898	33,610	17,735	8,061	9,674	7,743	3,796	3,947



(h) Classification of Income

40. Table 18 shows the income classification of individuals and companies assessed for the Years of Assessment 1939, 1958 and 1959.

Table 18. Number of Assessments - Individuals and Companies

INCOME GROUP	NUMBER ASSESSED					
	Individuals			Companies		
	1959	1958	1939	1959	1958	1939
Income not exceeding \$ 5,000	9,018	9,607	1,480	73	75	50
" from \$ 5,001 - 10,000	1,574	1,603	109	26	30	14
" " 10,001 - 15,000	297	319	29	20	25	7
" " 15,001 - 20,000	71	67	12	12	12	6
" " 20,001 - 25,000	29	30	2	11	13	6
" " 25,001 - 30,000	20	19	1	5	5	2
" " 30,001 - 50,000	16	15	1	18	20	10
" " 50,001 - 75,000	2	3	-	7	8	9
" " 75,001 - 100,000	-	-	-	6	7	1
" " 100,001 - 150,000	1	-	-	10	12	1
" " 150,001 - 200,000	-	-	-	3	3	2
" " 200,001 - 300,000	-	-	-	6	9	3
" " 300,001 - 400,000	-	-	-	2	2	1
" " 400,001 - 500,000	-	-	-	5	6	-
" above 500,000	-	-	-	11	10	1
	11,028	11,663	1,634	215	237	113

Notes: (i) Income here means gross income or income before deduction of statutory allowances.

(ii) When the examination of all returns for Year of Assessment 1959 is completed, the number of individuals assessed for that year will be approximately 12,100 and the number of companies approximately 250.

(iii) While in 1939 the number of individuals with incomes in excess of \$5,000 was only 154 comparable figures for 1958 and 1959 were 2,056 and 2,010 respectively. The 1959 figures are however not final.

(i) Statistical Data

41. Appendices A - Z show statistical details relating to the Year of Assessment 1959 and previous years:

Appendix A gives details of Assessments, Gross Income (under the several heads), deductions, Chargeable Income, tax charged, set off, etc., Net tax collectible for each of the Years of Assessment 1954 to 1959.

Appendices B & C. In these appendices taxpayers are classified into four main categories: Civil Servants, Other Employees, Traders and Companies. The information given in Appendix A in respect of the Years of Assessment 1958 and 1959 is, in Appendices B and C, further analysed to show particulars for each of the four categories of taxpayers.

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- Appendices D-I give Industrial and Occupational Classifications of Gross Income, Chargeable Income and Net Tax assessed for the Year of Assessment 1959.
- Appendices J-L show for each industrial and occupational group the Gross and the Average Income and Taxes assessed for the Year of Assessment 1959.
- Appendix M shows the rates and tax assessed at each rate for each of the Years of Assessment 1929 - 1957.
- Appendix N gives the incidence of tax for the Year of Assessment 1958 on an income classification.
- Appendices O & P show the incidence of tax for the Year of Assessment 1958 on individuals as a whole, and separately on "Civil Servants" "Other Employees" and "Traders".
- Appendix Q gives the incidence of tax for the Year of Assessment 1959 on an income classification.
- Appendices R & S show the incidence of tax for the Year of Assessment 1959 on individuals as a whole and separately on "Civil Servants", "Other Employees" and "Traders".
- Appendices T-W show the incidence of tax for the Year of Assessment 1959 on the main industrial and occupational groups.
- Appendices X-Z show particulars of the Gross Income, Allowances and occupational classification of not-taxable individual returns for the Year of Assessment 1959 examined in 1959.

(j) Returns

42. Comparative figures of prescribed returns received and examined for the years 1958 and 1959 are given in Table 19.

Table 19. Returns Received and Examined

Prescribed Returns (Form 1)	1959	1958
Total Number of returns prescribed received including partnerships	16,830	16,185
Number of assessable returns including <u>partnerships</u>	12,330*	12,042
Approximate number of non-taxable cases	4,500	4,143

\*Note: This figure includes partnerships not included in para. 40 (Table 18), as partnerships are not assessable as such.

43. The examination of returns outstanding at 31st December, 1959 relating to 1958 and previous years has now been reduced to 1,705. In respect of the Year of Assessment 1959, 974 returns were outstanding, and 1,339 had been received and either not examined or under examination as at 30th April, 1960 - a total of 2,313 for 1959 and a grand total of 4,018 for all years. Government pensioners who are assessed by the Official Representative, Overseas Territories Income Tax Office, London, have not been included in the above figures.



44. In addition to the prescribed returns (Form 1) referred to above, the Department received 13,884 Preliminary returns (Forms 16 & 17). Preliminary returns are required where persons are not prima facie chargeable. If upon examination of a preliminary return the person then appears to be chargeable, he is required to submit the prescribed return (Form 1). Comparative figures for 1958 and 1959 are as follows:

Table 20. Preliminary returns received

Preliminary Returns	1959	1958
Form 16 - Employees	12,347	11,466
Form 17 - Traders	1,537	926
	13,884	12,392

(k) Miscellaneous

45. Accounts of Traders and Professionals: The majority of traders and professionals still submit unsatisfactory accounts and appear to keep no proper records such as would enable them to submit accurate returns. Wherever this appears to be the case directives are issued under the provisions of Section 44 that proper books, accounts and records should be kept. The number of traders who now consult qualified persons to assist in their Income Tax affairs continues to increase. As mentioned in a previous report, this is proving of great assistance to the Department.

46. Investigations: Shortage of staff continued to impede this aspect of the Department's work. During the year 139 cases affecting "traders" were settled. In these cases the chargeable income understated amounted to \$425,541, and the amount of tax undercharged \$65,920. As I stated in my previous report, with increased staff, and staff of the required standard, it should be possible to accomplish much more in this direction. The decision of the Federal Court in Commissioner of Income Tax v. DeFreitas (1958) 1 W.I.R. 37 continues to hinder the Department in this field. Amending legislation to nullify this is under consideration.

47. Legal proceedings instituted during the year were as follows:

(a) for the recovery of tax due and outstanding (83 of these were settled during the year)	..	177
(b) for refusal, failure or neglect to submit returns of income	..	233
(c) for refusal, failure or neglect to submit information	..	<u>52</u>
		<u>362</u>

48. Objections: As at 31st December, 1958, there were 209 objections (202 Income Tax and 7 Excess Profits Tax) undetermined. In 1959 a further 545 were lodged. During the year 429 were determined, as follows:

(a) Withdrawn	..	10
(b) Maintained	..	141
(c) Reduced	..	221
(d) Discharged	..	<u>92</u>
		<u>464</u>

At the end of the year 290 objections (Income Tax 286 and Excess Profits Tax 4) were undetermined.

49. Appeals to Board of Review: The year commenced with 1 appeal pending. During the year 11 appeals were received and 3 were determined (1 allowed and 2 disallowed). 9 appeals remained to be heard at 31st December, 1959.

50. Appeals to Judge in Chambers: At the beginning of the year 19 appeals to a judge were pending. A further 9 appeals against decisions by the Commissioners were lodged during the year. Eighteen of these were disposed of as follows:

(a) Struck out	..	4
(b) Allowed	..	2
(c) Dismissed	..	12

As at 31st December, 1959 ten cases remained to be heard.

51. Appeals to the Federal Court: Three appeals (2 by taxpayers and the other by the Commissioner) were made to the Federal Court against decisions by the Full Court. The Federal Court heard two during the year and decided these in favour of the Revenue affirming the decision of the Full Court. The other remained unheard at the end of the year.

52. Legislation: The Income Tax (Amendment) Ordinance, 1959 (No. 28 of 1959) was enacted to amend the Principal Ordinance to exempt:

- the income from fairs held by charities if such fairs are held for less than 7 days in the aggregate in any one year;
- the income of the British Guiana Credit Corporation.

53. Income Tax Agents: The Official Representative, Overseas Territories Income Tax Office, 26 Grosvenor Gardens, London, S.W. 1, continued to act as Income Tax Agent for the Commissioners in assessing Government pensioners resident in the United Kingdom. His kind assistance is once again gratefully acknowledged.

#### VI. Excess Profits Tax

##### (a) Collections

54. The comparative collections of the Excess Profits Tax for the years 1955 to 1959 are as follows:-

Table 21. Excess Profits Tax Collected

Year	Budget Estimate	Net Receipts
1955	Nil	\$2,099,148
1956	Nil	Nil
1957	\$50,000	Nil.
1958	\$50,000	\$248,563
1959	\$50,000	\$47,775

55. As has been mentioned in paragraph 9, this duty was repealed in 1945. Settlement of the liability of United Kingdom companies operating in the Colony had been affected by the question of the deductibility of United Kingdom Income Tax in the computation of Excess Profits Tax liability in the Colony. The question was finally settled when the Full Court in *Bookers (Demerara) Sugar Estates Ltd. v. Commissioner of Income Tax (1955) L.R.B.G. 166* decided in favour of the Revenue. Three cases were settled during the year. As at 31st December, 1959 four cases remained to be finalised.



(b) Rates

56. The rates of duty were as follows:

Chargeable Accounting Periods	Percentage of Excess Profits
1st September, 1939 to 31st December, 1941	60%
1st January, 1942 to 31st December, 1944	80%
1st January, 1945 to 31st December, 1945	60%

(c) Arrears of Tax

57. The tax outstanding as at 31st December, 1959 (which is still in dispute amounted to \$375,746.39, (the comparative amount as at 31st December, 1958 was \$436,957.59). The following table shows how the amount has been reduced:-

Table 22. Excess Profits Tax - Account 1959

Amount outstanding as at 31st December, 1958	\$436,957.59
Tax Assessed	5,687.04
	\$442,644.63
Tax discharged	19,123.70
	\$423,520.93
Tax collected	47,774.54
Tax outstanding as at 31st December, 1959	\$375,746.39

VII. Estate Duty(a) Collections

58. The comparative collections of the Estate Duty for the years 1955 to 1959 are as follows:-

Table 23. Estate Duty Collected

Year	Budget Estimate	Net Receipts
1955*	\$100,000	\$205,592
1956*	125,000	473,674
1957#	200,000	447,208
1958	250,000	218,738
1959	200,000	166,267

Notes: \*In these years the care and management of the duty was under the Registrar of the Supreme Court.

#The care and management was transferred from the Registrar to the Commissioner of Inland Revenue in July, 1957.

59. Particulars of the duty assessed and collected during the year and of duty outstanding as at 31st December, 1959 are given in Table 24.

Table 24. Duty Assessed and Collected in 1959.

Duty outstanding as at 31st December, 1958	\$ 41,052.15*
Duty assessed and Interest charged in 1959	220,310.34
	\$261,362.49
Duty and Interest paid in 1959	166,318.96#
Duty outstanding as at 31st December, 1959	\$95,043.52

\*The amount of \$36,755.95 shown as duty outstanding in my 1958 Report was found to be incorrect.

#Gross Receipts.

60. Under-valuation of property listed and omission of property from the inventory required to be submitted under section 13 of the Estate Duty Ordinance, still appear to be fairly prevalent. Under-valuation is particularly noticeable where a comparatively small increase in value would result in a relatively large increase in duty because the estate would thereby be assessable at the next higher rate in the scale.

61. The net value of property assessed and returned, duty assessed and that which would have been assessable on the original values returned are shown in Table 25.

Table 25. Value of Property Returned and Assessed.

	Value of Property		Duty and Interest	
	Amount	%	Amount	%
Assessed	\$5,011,949.02	110.8	\$223,699.20	140.9
Returned	4,522,890.91	100.0	158,704.09	100.0
Increase	\$489,058.11	10.8	\$64,995.11	40.9

62. Increases in value and duty were occasioned in 99 cases as follows:

Table 26.

No. of Cases	District	Value of Property			Duty		
		Assessed	Returned	Increase	Assessed	Original	Increase
		\$	\$	\$	\$	\$	\$
65	Georgetown	1,495,562	1,075,003	420,559	135,102	75,030	60,072
34	Berbice	279,395	210,896	68,499	12,672	7,749	4,923
99		1,774,957	1,285,899	489,058	147,774	82,779	64,995



63. There appears to be room for considerable improvement in the assessment and collection of this duty. In my view, a first essential in this respect is the repeal and re-enactment of the Estate Duty Ordinance which was enacted in 1898 and has not been materially amended since then. A new draft ordinance is being prepared.

(b) Rates

64. The following table shows the rates of duty payable as from 1948.

Table 27.

Range of Net Capital Value of Estate		Rate of Duty Per Centum
Exceeding	Not Exceeding	
\$ 500	\$ 2,500	$\frac{1}{2}$
2,500	5,000	1
5,000	10,000	2
10,000	25,000	3
25,000	50,000	5
50,000	75,000	$7\frac{1}{2}$
75,000	100,000	10
100,000	125,000	12
125,000	150,000	14
150,000	175,000	16
175,000	200,000	18
200,000	250,000	20
250,000	300,000	22
300,000	350,000	24
350,000	400,000	26
400,000	450,000	28
450,000	500,000	30
500,000	600,000	32
600,000	1,000,000	35
1,000,000	1,500,000	40
1,500,000	2,000,000	45
2,000,000	4,000,000	50
4,000,000	5,000,000	55
5,000,000		60

65. The amount of duty is, where necessary, limited to the highest amount which would be payable at the next lower rate plus the amount by which the net value of the estate exceeds the value on which the highest amount of duty would be payable at the lower rate.

66. Where any property passes to the widow, minor or unmarried female children of the deceased and in certain other specified cases, the first twenty-five thousand dollars of property so passing is liable to duty at half of the above rates. There is also a reduction in the rates in certain cases of quick succession.

(c) Number of cases received and completed

67. The following table shows the number of cases received and completed during 1959.

Table 28.

	Total	Georgetown Office	Berbice Office
Cases incomplete at 31/12/58	14	14	Nil
Notifications filed in 1959	898	701	197
Total	912	715	197
Cases completed in 1959	902	705	197
Cases incomplete at 31/12/59	10	10	Nil

(d) Cases not subject to duty

68. The number of cases not subject to the duty was 256 (Georgetown 209 and Berbice 47).

(e) Classification of estates liable to estate duty

69. The following table shows the range of estates subject to the duty.

Table 29.

Range of Net Capital Value of Estate		Georgetown Office	Berbice Office	Total	
		No.	No.	No.	Per Cent.
Exceeding	Not Exceeding				
\$ 500	\$ 2,500	283	86	369	57.1
2,500	5,000	86	34	120	18.6
5,000	10,000	55	15	70	10.8
10,000	25,000	44	10	54	8.4
25,000	50,000	12	1	13	2.0
50,000	75,000	5	4	9	1.4
75,000	100,000	6	Nil	6	.9
100,000	125,000	2	Nil	2	.3
125,000	150,000	1	Nil	1	.2
150,000	175,000	2	Nil	2	.3
Exceeding	175,000	Nil	Nil	Nil	-
Total		496	150	646	100.0

70. Appeals to the Supreme Court: There were three appeals to the Supreme Court under the provisions of sub-section (3) of Section 14 of the Estate Duty Ordinance, Chapter 301, against the valuations and assessments to the duty by the Commissioner.

One case was decided against the Commissioner on the ground that he had not proceeded in accordance with the provisions of the Ordinance.

One case was withdrawn and one was pending at the end of the year.

### VIII. General

#### Branch Offices:

71. The Springlands Office remained the only branch office established as at 31st December, 1959. While its district should extend only from Whim, Corentyne to the Upper Corentyne River, it took over, until the New Amsterdam Office is established, the New Amsterdam to Letter Kenny, Corentyne area. As at 31st December, 1959, the taxpayers on its register exceeded 800. The staff increased by two clerical officers.

72. Temporary accommodation for the district office in New Amsterdam was provided in 1959. Quarters to house senior staff (which have since been constructed or are being constructed had not, however, been provided. It is hoped that the quarters will soon be ready and that this office will be opened.

73. Office Accommodation: With the expansion of the Department accommodation at Head Office has become a problem. Adequate space to preserve secrecy is no longer possible. In the Estate Duty Division there is insufficient room to accommodate declarants and their advisers adequately.



74. Consideration of additional accommodation cannot be delayed much longer.

75. Staff Training: During the year Mr. M.I. Ali, Junior Assessing Officer, undertook a Colonial Income Tax Course in the United Kingdom.

76. Staff: With the expansion of business and industry and the increasing tempo of development, the Department's work continued to increase. We were, however, severely hampered by shortages of staff through vacancies and absences. Out of an establishment of 19 technical officers, the Department had effectively only about 10 officers throughout the year.

77. I resumed duty on 5th February, 1959. Ten officers were on vacation leave during the year and two had short periods of study leave. Two officers were seconded to other Departments, four were transferred and one was dismissed.

78. Eleven officers joined the Department during the year.

79. Under adverse conditions, the staff worked faithfully and well. I wish to express my deep gratitude to them for their co-operation and loyalty.

80. Establishment:

Posts provided for in the Estimates	1958	1959
Commissioner (Executive Commissioner)	1	1
Deputy Commissioner	1	1
Assistant Commissioner	1	1
Senior Inspectors of Taxes	2	2
Inspectors of Taxes	6	7
Assistant Inspectors of Taxes	4	4
Junior Assessing Officers	3	4
Clerical:		
Males	6	12
Females	14	15
Messengers	3	3
	41	50

81. Commissioners: The assistance given me by the other Commissioners, Mr. P.W. King, C.B.E., Chairman of the Public Service Commission, and Mr. W.O. Fraser, O.B.E., is most gratefully acknowledged.

I have the honour to be,  
Sir,  
Your obedient servant,

W.G. STOLL  
Commissioner of Inland Revenue.

The Honourable,  
The Financial Secretary,  
Public Buildings,  
Georgetown.



Head	No. of Assessments	1954	No. of Assessments	1955	No. of Assessments	1956	No. of Assessments	1957	No. of Assessments	1958	No. of Assessments	1959
A. Gains or Profits from any trade, business, profession or vocation	1,468	34,983,415.00	1,616	36,668,589.00	1,786	35,448,957.00	1,947	40,296,816.00	2,061	42,395,535.00	1,955	36,799,297.00
B. Gains or Profits from any employment (including the value of board, residence or other allowance in kind)	6,697	17,077,251.00	7,942	20,721,342.00	8,186	23,740,684.00	9,257	27,486,802.00	9,592	30,731,696.00	9,579	30,628,866.00
C. Dividends, Interest & Discount, arising in or received in the Colony	2,501	1,543,639.00	2,430	1,557,025.00	2,876	1,740,566.00	3,451	2,142,351.00	3,604	1,948,520.00	3,486	1,919,423.00
D. Pensions, Charges or Annuities from sources within or without the Colony	427	625,389.00	583	768,260.00	1,048	901,588.00	1,153	818,989.00	1,120	1,033,739.00	750	772,271.00
E. Rents, Royalties, Premiums and any other profits arising from property	1,021	456,951.00	828	470,627.00	1,247	563,521.00	1,419	274,497.00	1,535	561,968.00	1,153	544,670.00
Total Gross Income Assessed	12,114	54,686,645.00	13,399	60,185,843.00	15,443	62,519,115.00	17,287	71,339,445.00	17,912	76,671,458.00	16,905	70,664,527.00
Deductions:												
Wear and Tear	383	4,451,499.00	417	4,755,077.00	509	4,053,947.00	523	3,628,662.00	589	1,370,093.00	452	2,087,107.00
Previous Losses	55	398,208.00	45	429,331.00	60	355,440.00	88	284,057.00	86	205,911.00	108	255,281.00
Personal Allowance	6,966	6,911,445.00	7,941	8,054,627.00	8,839	8,936,726.00	9,220	10,177,354.00	9,746	9,917,857.00	10,775	9,550,363.00
Allowance for Wife	3,483	1,695,092.00	3,813	1,938,364.00	4,492	2,185,749.00	4,845	2,435,317.00	5,087	3,305,130.00	4,787	3,211,442.00
Allowance for Children	2,957	1,803,028.00	3,329	2,152,974.00	3,935	2,509,711.00	4,195	2,832,736.00	4,467	3,208,646.00	4,189	3,243,879.00
Allowance for Dependent Relatives	2,031	283,841.00	2,195	357,939.00	2,534	405,853.00	2,753	485,310.00	2,843	642,381.00	3,347	644,988.00
Allowance for Life Assurance	4,496	1,507,006.00	5,618	1,716,335.00	6,197	1,913,783.00	6,829	2,166,898.00	7,048	2,363,044.00	8,749	2,428,714.00
Total Deductions	20,371	17,050,119.00	23,358	19,404,647.00	26,566	20,361,209.00	28,453	22,010,334.00	29,866	21,013,062.00	32,407	21,421,714.00
Net Chargeable Income		37,636,526.00		40,781,196.00		42,157,906.00		49,329,111.00		55,658,396.00		49,242,753.00
Gross Tax Charged		13,295,992.90		14,146,981.04		14,055,022.76		16,832,226.30		19,242,096.15		16,543,242.89
Set-off allowed (Sec. 25)		789,711.80		2,581,028.59		1,146,845.13		870,371.24		735,627.93		517,314.62
Relief allowed (Sections 48 & 49)		84,591.03		79,372.20		112,059.51		118,741.17		134,027.33		50,784.86
Total Set-off and Relief		874,302.83		2,660,400.79		1,258,904.64		989,112.41		869,655.26		568,099.48
Refunds		217,955.29		213,136.91		245,249.79		329,378.84		279,340.96		145,518.99
Net Tax Collectible		12,639,645.36		11,699,717.16		13,041,367.91		16,172,492.73		18,651,781.85		16,120,662.40
5% Penalty		682.10		546.71		916.18		1,885.91		9,873.60		22,945.26
Total Amount Collectible		12,640,327.46		11,700,263.87		13,042,284.09		16,174,378.64		18,661,655.45		16,143,607.66

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Year of Assessment 1958

Head	No. of Assessments	Civil Servants	No. of Assessments	Other Employees	No. of Assessments	Traders	No. of Assessments	Total Individuals	No. of Assessments	Companies	No. of Assessments	Total
		\$		\$		\$		\$		\$		\$
A. Gains or Profits from any trade, business, profession or vocation	114	95,705.00	128	285,029.00	1,576	5,325,912.00	1,818	5,706,646.00	243	36,688,889.00	2,061	42,395,535.00
B. Gains or Profits from any employment (including the value of board, residence or other allowance in kind)	4,187	11,287,293.00	5,024	18,792,072.00	381	652,331.00	9,592	30,731,696.00	-	-	9,592	30,731,696.00
C. Dividends, Interest and Discount, arising in or received in the Colony	878	148,419.00	1,621	661,680.00	1,080	1,082,419.00	3,579	1,892,518.00	25	56,002.00	3,604	1,948,520.00
D. Pensions, Charges or Annuities from sources within or without the Colony	459	605,987.00	588	322,861.00	73	104,891.00	1,120	1,033,739.00	-	-	1,120	1,033,739.00
E. Rents, Royalties, Premiums and any other profits arising from property	351	100,640.00	436	99,032.00	736	361,573.00	1,523	561,245.00	12	723.00	1,535	561,968.00
Total Gross Income Assessed	5,989	12,238,044.00	7,797	20,160,674.00	3,846	7,527,126.00	17,632	39,925,844.00	280	36,745,614.00	17,912	76,671,458.00
Deductions:												
Wear and Tear	35	8,359.00	86	47,650.00	350	311,159.00	471	367,168.00	118	1,002,925.00	589	1,370,093.00
Previous Losses	-	14,001.00	-	25,236.00	32	46,347.00	32	85,584.00	54	120,327.00	86	205,911.00
Personal Allowance	3,663	3,741,825.00	4,609	5,043,804.00	1,474	1,132,228.00	9,746	9,917,857.00	-	-	9,746	9,917,857.00
Allowance for Wife	1,667	1,125,255.00	2,426	1,632,202.00	994	547,673.00	5,087	3,305,130.00	-	-	5,087	3,305,130.00
Allowance for Children	1,556	1,165,647.00	1,953	1,399,394.00	958	643,605.00	4,467	3,208,646.00	-	-	4,467	3,208,646.00
Allowance for Dependent Relatives	1,335	298,171.00	1,140	291,462.00	368	52,748.00	2,843	642,381.00	-	-	2,843	642,381.00
Allowance for Life Assurance	2,860	759,510.00	3,290	1,213,257.00	898	390,277.00	7,048	2,363,044.00	-	-	7,048	2,363,044.00
Total Deductions	11,116	7,112,768.00	13,504	9,653,005.00	5,074	3,124,037.00	29,694	19,889,810.00	172	1,123,252.00	29,866	21,013,062.00
Net Chargeable Income		5,125,276.00		10,507,669.00		4,403,089.00		20,036,034.00		35,622,362.00		55,658,396.00
Gross Tax Charged		558,829.12		1,855,491.20		1,008,422.72		3,122,743.04		15,619,353.11		19,242,096.15
Set-off Allowed (Sec. 25)		15,489.82		176,339.16		275,077.29		466,906.27		268,721.66		735,627.93
Relief Allowed (Secs. 48 & 49)		701.61		7,783.98		8,186.11		16,671.70		117,355.63		134,027.33
Total Set-off & Relief		16,191.43		184,123.14		283,263.40		483,577.97		386,077.29		869,655.26
Refunds		4,786.13		38,558.08		106,605.33		149,949.54		129,391.42		279,340.96
Net Tax Collectible		547,423.82		1,709,926.14		831,764.65		3,089,114.61		15,562,667.24		18,651,781.85
5% Penalty		902.27		3,697.15		4,219.70		8,819.12		1,054.48		9,873.60
Total Amount Collectible		548,326.09		1,713,623.29		835,984.35		3,097,933.73		15,563,721.72		18,661,655.45



Year of Assessment 1959

Head	No. of Assessments	Civil Servants	No. of Assessments	Other Employees	No. of Assessments	Traders	No. of Assessments	Total Individuals	No. of Assessments	Companies	No. of Assessments	Total
		₹		₹		₹		₹		₹		₹
A. Gains or Profits from any trade, business, profession or vocation	106	57,212.00	139	119,361.00	1,491	4,927,368.00	1,736	5,103,941.00	219	31,695,356.00	1,955	36,799,297.00
B. Gains or Profits from any employment (including the value of board, residence or other allowance in kind)	3,896	11,137,596.00	5,379	18,949,034.00	304	542,326.00	9,579	30,628,866.00	-	-	9,579	30,628,866.00
C. Dividends, Interest and Discount, arising in or received in the Colony	791	149,267.00	1,756	677,886.00	898	1,010,889.00	3,445	1,838,042.00	23	81,381.00	3,468	1,919,423.00
D. Pensions, Charges or Annuities from sources within or without the Colony	395	402,696.00	288	287,893.00	67	81,682.00	750	772,271.00	-	-	700	772,271.00
E. Rents, Royalties, Premiums and any other profits arising from property	298	93,298.00	334	84,866.00	512	344,047.00	1,144	522,211.00	9	22,459.00	1,153	544,670.00
Total Gross Income Assessed	5,486	11,839,979.00	7,896	20,119,040.00	3,272	6,906,312.00	16,654	38,865,331.00	251	31,799,196.00	16,905	70,664,527.00
Deductions:												
Wear and Tear	23	6,464.00	39	24,628.00	305	254,610.00	-	285,702.00	85	1,801,405.00	452	2,087,107.00
Previous Losses	-	20,487.00	-	19,544.00	69	53,421.00	69	93,452.00	39	161,829.00	108	255,281.00
Personal Allowance	3,995	3,569,789.00	5,486	4,899,228.00	1,294	1,081,346.00	10,775	9,550,363.00	-	-	10,775	9,550,363.00
Allowance for Wife	1,673	1,082,330.00	2,349	1,600,092.00	765	529,020.00	4,787	3,211,442.00	-	-	4,787	3,211,442.00
" " Children	1,568	1,163,511.00	1,927	1,472,019.00	694	608,349.00	4,189	3,243,879.00	-	-	4,189	3,243,879.00
" " Dependent Relatives	1,493	291,931.00	1,561	305,255.00	293	47,802.00	3,347	644,988.00	-	-	3,347	644,988.00
" " Life Assurance	3,590	788,439.00	4,213	1,265,139.00	846	375,136.00	8,749	2,428,714.00	-	-	8,749	2,428,714.00
Total Deductions	12,442	6,922,951.00	15,575	9,585,905.00	4,266	2,949,684.00	32,283	19,458,540.00	124	1,963,234.00	32,407	21,421,774.00
Net Chargeable Income		4,917,028.00		10,533,135.00		3,956,628.00		19,406,791.00		29,835,962.00		49,242,753.00
Gross Tax Charged		528,132.80		1,935,571.32		911,981.60		3,375,685.72		13,167,557.17		16,543,242.89
Set-off allowed (Sec. 25)		16,432.59		182,146.77		243,678.48		442,257.84		75,056.78		517,314.62
Relief Allowed (Secs. 48 & 49)		289.94		2,393.19		7,126.23		9,809.36		40,975.50		50,784.86
Total Set-off & Relief		16,722.53		184,539.96		250,804.71		452,067.20		116,032.28		568,099.48
Refunds		3,202.36		17,571.28		85,639.31		106,412.95		39,106.04		145,518.99
Net Tax Collectible		511,612.63		1,768,602.64		746,816.20		3,030,031.47		13,090,630.93		16,120,662.40
5% Penalty		1,508.68		8,202.84		5,967.32		15,678.84		7,266.42		22,945.26
Total Amount Collectible		516,121.31		1,776,805.48		752,783.52		3,045,710.31		13,097,897.35		16,143,607.66

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## Gross Income, Net Income and Net Tax of Employees (including Government), Traders and Companies.

Classification	Gross Income Assessed	% of Total	Chargeable Income	% of Total	Net Tax	% of Total
Agriculture	\$14,751,116	20.9	\$12,988,978	26.4	\$ 5,351,219	33.2
Forest & Mining	10,476,153	14.8	7,984,106	16.2	3,207,289	19.9
Professional	697,114	1.0	483,327	1.0	143,031	.9
Building	776,192	1.1	556,974	1.1	143,877	.9
Banking, Insurance & Finance	3,227,142	4.6	2,688,372	5.5	723,708	4.5
Distribution	8,512,919	12.0	6,767,473	13.7	2,510,519	15.5
Manufacturing & Processing	4,013,025	5.7	3,688,306	7.5	1,594,977	9.9
Transport	1,203,390	1.7	931,194	1.9	353,928	2.2
Others	15,167,497	21.5	8,236,995	16.7	1,577,502	9.8
Government	11,839,979	16.7	4,917,026	10.0	514,612	3.2
Total	\$70,664,527	100.0	\$49,242,753	100.0	\$16,120,662	100.0

## APPENDIX "E"

## Gross Income, Chargeable Income and Net Tax of Individuals and Companies compared by Industry.

Classification	Gross Income Assessed			Chargeable Income			Net Tax Charged		
	Employees	Traders	Companies	Employees	Traders	Companies	Employees	Traders	Companies
Agriculture	\$ 2,805,786	\$ 517,093	\$11,428,237	\$ 1,443,988	\$ 213,096	\$11,331,894	\$ 203,345	\$ 48,522	\$ 5,099,352
Forest & Mining	2,827,590	253,082	7,395,481	1,611,865	137,644	6,234,597	360,911	40,809	2,805,569
Professional	-	697,114	-	-	483,327	-	-	143,031	-
Building	748,340	1,775	26,077	530,788	109	26,077	132,135	7	11,735
Banking, Insurance and Finance	1,197,446	27,328	2,002,368	704,241	24,253	1,959,878	94,043	6,755	622,910
Distribution	1,611,730	1,927,023	4,974,166	900,054	1,005,571	4,861,848	148,012	209,125	2,153,382
Manufacturing and Processing	349,368	33,527	3,630,130	168,043	15,460	3,504,803	27,304	1,695	1,565,978
Transport	415,070	39,690	748,630	199,743	15,365	716,086	30,392	1,297	322,239
Others	10,163,710	3,409,680	1,594,107	4,974,413	2,061,803	1,200,779	772,461	295,575	509,466
Government	11,839,979	-	-	4,917,028	-	-	514,612	-	-
Total	\$31,959,019	\$6,906,312	\$31,799,196	\$15,450,163	\$3,956,628	\$29,835,962	\$2,283,215	\$746,816	\$13,090,631



APPENDIX "F"  
Individuals (Employees and Traders)

Classification by Industry or Occupational Group

Year of Assessment 1959

Classification	No. of Tax-payers	Gross Income Assessed	% of Total	Chargeable Income	% of Total	Gross Tax	% of Total	Set-off & Relief	Net Tax	% of Total	Refunds
		\$		\$		\$		\$	\$		\$
Agriculture	812	3,322,879	8.5	1,657,084	8.5	270,463	8.0	20,231	251,867	8.3	1,635
Forest & Mining	685	3,080,672	7.9	1,749,509	9.0	406,181	12.0	4,923	401,720	13.3	462
Professional	85	697,114	1.8	483,327	2.5	147,112	4.4	4,186	143,031	4.7	105
Building	118	750,115	1.9	530,897	2.7	132,475	3.9	378	132,142	4.4	45
Banking, Insurance and Finance	331	1,224,774	3.2	728,494	3.8	112,797	3.3	12,093	100,798	3.3	94
Distribution	757	3,538,753	9.1	1,905,625	9.8	395,221	11.7	42,804	357,137	11.8	4,720
Manufacturing and Processing	114	382,895	1.0	183,503	1.0	38,356	1.1	9,397	28,999	1.0	40
Transport	123	454,760	1.2	215,108	1.1	32,521	1.0	832	31,689	1.0	-
Others	3,979	13,573,390	34.9	7,036,216	36.3	1,312,429	38.9	340,503	1,068,036	35.2	96,110
Government	4,024	11,839,979	30.5	4,917,028	25.3	528,133	15.7	16,723	514,612	17.0	3,202
<b>Total</b>	<b>11,028</b>	<b>38,865,331</b>	<b>100.0</b>	<b>19,406,791</b>	<b>100.0</b>	<b>3,375,688</b>	<b>100.0</b>	<b>452,070</b>	<b>3,030,031</b>	<b>100.0</b>	<b>106,413</b>

## APPENDIX "G"

Individuals: EmployeesClassification by Industry or Occupational GroupYear of Assessment 1959

Classification	No. of Tax-payers	Gross Amount Assessed	% of Total	Chargeable Income	% of Total	Gross Tax	% of Total	Set-off & Relief	Net Tax	% of Total	Refunds
		\$		\$		\$		\$	\$		\$
Agriculture	711	2,805,786	8.8	1,443,988	9.4	221,777	9.0	20,067	203,345	8.9	1,635
Forest & Mining	657	2,827,590	8.9	1,611,865	10.4	365,372	14.8	4,923	360,911	15.8	462
Building	117	748,340	2.3	530,788	3.4	132,468	5.4	378	132,135	5.8	45
Banking, Insurance and Finance	330	1,197,446	3.7	704,241	4.6	101,629	4.1	7,680	94,043	4.1	94
Distribution	366	1,611,730	5.0	900,054	5.8	182,282	7.4	38,127	148,012	6.5	3,857
Manufacturing and Processing	105	349,368	1.1	168,043	1.1	36,661	1.5	9,397	27,304	1.2	40
Transport	113	415,070	1.3	199,743	1.3	30,611	1.3	219	30,392	1.3	-
Others	3,131	10,163,710	31.8	4,974,413	32.2	864,772	35.1	103,750	772,461	33.8	11,439
Government	4,024	11,839,979	37.1	4,917,028	31.8	528,133	21.4	16,723	514,612	22.6	3,202
Total	9,554	31,959,019	100.0	15,450,163	100.0	2,463,705	100.0	201,264	2,283,215	100.0	20,774



## APPENDIX "H"

Individuals: TradersClassification by Industry and Occupational GroupYear of Assessment 1959

Classification	No. of tax-payers	Gross Amount Assessed	% of Total	Chargeable Income	% of Total	Gross Tax	% of Total	Set-off and Relief	Net Tax	% of Total	Refunds
Agriculture	101	\$ 517,093	7.5	\$ 213,096	5.4	\$ 48,686	5.3	\$ 164	\$ 48,522	6.5	-
Forest & Mining	28	253,082	3.7	137,644	3.5	40,809	4.5	-	40,809	5.5	-
Building	1	1,775	-	109	-	7	-	-	7	-	-
Banking, Insurance and Finance	1	27,328	.4	24,253	.6	11,168	1.2	4,413	6,755	.9	-
Distribution	391	1,927,023	27.9	1,005,571	25.4	212,939	23.4	4,677	209,125	28.0	863
Manufacturing and Processing	9	33,527	.5	15,460	.4	1,695	.2	-	1,695	.2	-
Professional	85	697,114	10.1	483,327	12.2	147,112	16.1	4,186	143,031	19.1	105
Transport	10	39,690	.6	15,365	.4	1,910	.2	613	1,297	.2	-
Others	848	3,409,680	49.3	2,061,803	52.1	447,657	49.1	236,753	295,575	39.6	84,671
Total	1,474	6,906,312	100.0	3,956,628	100.0	911,983	100.0	250,806	746,816	100.0	85,639

Companies - Year of Assessment 1959  
Income and Tax - Classification by Industry

Classification	No. of Companies	Gross Income Assessed	% of Total	Chargeable Income	% of Total	Gross Tax	% of Total	Set-off & Relief	Net Tax	% of Total	Refunds
		\$		\$		\$		\$	\$		\$
Agriculture	16	11,428,237	35.9	11,331,894	38.0	5,099,352	38.7	-	5,099,352	38.9	-
Forest and Mining	10	7,395,481	23.3	6,234,597	20.9	2,805,569	21.3	-	2,805,569	21.4	-
Building	1	26,077	.1	26,077	.1	11,735	.1	-	11,735	.1	-
Banking, Insurance and Finance	35	2,002,368	6.3	1,959,878	6.6	623,319	4.7	409	622,910	4.8	-
Distribution	68	4,974,166	15.6	4,861,848	16.3	2,187,831	16.6	36,252	2,153,382	16.4	1,803
Manufacturing and Processing	30	3,630,130	11.4	3,504,803	11.7	1,577,161	12.0	11,183	1,565,978	12.0	-
Transport	5	748,630	2.4	716,086	2.4	322,239	2.5	-	322,239	2.5	-
Others	50	1,594,107	5.0	1,200,779	4.0	540,351	4.1	68,188	509,466	3.9	37,303
Total	215	31,799,196	100.0	29,835,962	100.0	13,167,557	100.0	116,032	13,090,631	100.0	39,106



Individuals: Employees and TradersIncome and Tax compared by Industry and Occupation

Classification	No. of Taxpayers	Income Assessed		Tax Assessed	
		Gross	Average	Gross	Average
Agriculture	812	\$ 3,322,879	\$4,092	\$ 270,463	\$333
Forest and Mining	685	3,080,672	4,497	406,181	593
Professional	85	697,114	8,201	147,112	1,730
Building	118	750,115	6,356	132,475	1,122
Banking, Insurance and Finance	331	1,224,774	3,700	112,797	341
Distribution	757	3,538,753	4,673	395,221	522
Manufacturing and Processing	114	382,895	3,358	38,356	336
Transport	123	454,760	3,290	32,521	264
Others	3,979	13,573,390	3,411	1,312,429	329
Government	4,024	11,839,979	2,942	528,133	131
	11,028	\$38,865,331	\$3,524+	\$3,375,688	\$306*

+General Average Income

\*General Average Tax

## APPENDIX "K"

Average Gross Income & Net Tax of Taxable IndividualsComparison by Industry or Occupational Group

Classification	Average Gross Income		Average Net Tax	
	Employees	Traders	Employees	Traders
Agriculture	\$3,946	\$5,119	\$285	\$ 480
Forest and Mining	4,304	9,038	549	1,457
Professional	-	8,201	-	1,682
Building	6,396	1,775	1,129	7
Banking, Insurance and Finance	3,628	27,328	284	6,755
Distribution	4,404	4,928	404	534
Manufacturing and Processing	3,327	3,725	260	188
Transport	3,673	3,969	269	128
Others	3,246	4,020	247	349
Government	2,492	-	127	-
	\$3,345+	\$4,685+	\$238*	\$506*

+General Average Gross Income

\*General Average Net Tax.



## APPENDIX "L"

Companies - Year of Assessment 1959Gross Income & Gross Tax: Average Income & Average Tax compared by Industry

Classification	No. of Companies	Income Assessed		Tax Assessed	
		Gross	Average	Gross	Average
Agriculture	16	\$11,428,237	\$714,264	\$ 5,099,352	\$318,709
Forest and Mining	10	7,395,481	739,548	2,805,569	280,557
Building	1	26,077	26,077	11,735	11,735
Banking, Insurance and Finance	35	2,002,368	57,210	623,319	17,809
Distribution	68	4,974,166	73,149	2,187,831	32,174
Manufacturing and Processing	30	3,630,130	121,004	1,577,161	52,572
Transport	5	748,630	149,726	322,239	64,448
Others	50	1,594,107	31,882	540,351	10,807
	215	\$31,799,196	\$147,903+	\$13,167,557	\$61,244*

+General Average Income

\*General Average Tax.



APPENDIX "M"  
RATES AND TAX

Year of Assessment	No. Tax payers	Years of Assessment 1929-1939										Total Tax on Individuals	Surtax (a)	Life Assurance Companies (b)	Other Companies (b)	Total Gross Tax
		2¢	3¢	4¢	5¢	7¢	9¢	12¢	15¢	20¢						
		Years of Assessment 1940-1941														
		4¢	6¢	8¢	10¢	15¢	20¢	25¢	30¢	40¢						
1929	1,311															
1930	1,212	18,848.49	13,418.24	10,075.65	13,889.66	11,526.66	16,847.26	18,086.08	15,718.40	3,159.20	121,569.64	-	1,408.02	196,226.50	319,204.16	
1931	1,177	18,666.07	13,178.92	9,461.83	13,866.46	10,214.23	14,252.61	14,310.61	8,802.91	3,058.97	105,812.61	-	1,849.33	154,821.85	262,483.79	
1932	1,628	16,382.46	10,953.28	8,224.51	11,485.20	8,309.62	10,917.41	12,231.42	9,210.66	5,051.59	92,766.15	27,740.77	3,119.39	118,203.68	241,829.99	
1933	1,581	21,636.94	12,708.86	8,384.76	10,282.44	7,074.11	7,948.34	8,542.38	6,012.21	-	82,590.04	41,033.07	6,236.49	181,864.43	311,984.22	
1934	1,562	20,500.65	11,962.83	8,121.23	10,891.07	7,398.09	9,291.09	8,125.72	2,144.94	-	78,435.62	39,220.60	6,098.62	240,568.60	364,323.64	
1935	1,544	20,317.83	12,022.69	8,487.83	11,608.95	8,539.74	9,291.42	6,786.31	5,007.66	-	82,062.40	41,033.07	5,732.38	225,059.94	363,887.79	
1936	1,596	20,402.08	12,014.73	8,291.92	10,703.35	8,041.81	9,621.00	8,535.84	2,575.05	-	80,185.78	40,091.95	5,746.23	173,502.30	299,526.26	
1937	1,646	20,834.98	12,342.51	8,589.96	10,743.38	7,797.02	9,052.92	7,023.60	1,866.90	-	78,256.27	39,127.29	5,772.32	278,999.39	402,155.27	
1938	1,761	21,498.46	13,108.41	8,846.44	10,829.55	8,112.72	10,544.13	8,267.76	4,214.55	-	85,422.02	42,710.00	5,710.00	313,677.37	447,519.49	
1939	1,747	22,521.14	13,221.75	8,965.28	11,256.60	8,588.16	9,611.91	7,873.08	6,489.45	1,151.60	89,678.97	44,838.52	5,598.38	431,478.19	571,594.06	
1940	1,842	22,167.52	13,143.63	8,533.40	11,363.00	8,898.26	10,945.62	6,217.56	2,060.10	-	83,329.09	41,663.43	5,988.28	405,094.83	536,075.63	
1941	1,871	47,377.36	27,685.74	18,498.56	26,090.00	20,137.35	23,198.60	14,297.00	6,159.00	-	183,443.61	-	6,318.92	696,597.57	886,360.10	
		49,066.46	29,446.80	19,639.60	27,352.50	22,501.94	25,726.19	18,546.38	8,538.70	-	200,818.57	-	6,859.05	1,145,485.41	1,353,163.03	
Years of Assessment 1942-1943																
			6¢	9¢	12¢	15¢	25¢	40¢	50¢	60¢						
1942	1,945		83,888.73	51,883.65	36,962.19	46,925.70	39,938.75	53,882.80	34,039.00	20,086.20	-	367,607.02	-	7,411.19	2,079,532.77	2,454,520.98
1943	2,390		100,323.39	67,969.35	50,255.28	62,964.60	56,964.60	86,539.20	91,080.00	84,055.80	-	600,065.37	-	7,293.03	1,635,916.36	2,243,274.76
Years of Assessment 1944-1946																
						Total Income Tax				Total Surtax (c)		Total Tax on Individuals		Life Assurance Companies	Other Companies	Total Gross Tax
1944	3,057		116,097.06	165,776.82	309,863.04	591,736.92	25,892.70	28,710.40	145,304.40	199,907.50	-	791,644.42	-	7,250.45	2,309,957.79	3,108,852.66
1945	3,344		133,773.68	179,715.96	282,432.42	595,922.06	24,984.80	24,110.20	93,052.80	142,147.80	-	738,069.86	-	8,592.54	1,926,038.56	2,672,700.96
1946	3,561		87,335.08	129,110.61	255,802.98	472,248.70	21,544.47	26,489.80	119,178.80	167,213.07	-	639,461.77	-	8,317.02	2,068,087.90	2,715,766.69

1919



- (a) The Surtax for the Year of Assessment 1931 was 30%, for the Year of Assessment 1932 and subsequent years it was 50%. The Income Tax Temporary Surtax Ordinance passed on the 29th of September, 1931, was not applicable to Estates of Deceased persons distributed before that date. The total Surtax for 1931, was, therefore less than 30% of the total tax assessed.
- (b) The rate of tax in respect of Life Assurance Companies and other Companies was 3% and 10% respectively, for the Years of Assessment 1929 to 1931; 5% and 12½% respectively, for the Years of Assessment 1932 to 1939; 5% and 15% for the Year of Assessment 1940. 5% and 20% for the Year of Assessment 1941. 5% and 25% for the Years of Assessment 1942 and 1943; and 5% and 33½% for the Years of Assessment 1944 to 1946.
- (c) Surtax for the Years of Assessment 1944 to 1946 was levied on a net chargeable income in excess of \$6,000.00 at the following rates:

On every dollar of the first \$2,400	::	::	10%
On every dollar of the next \$2,400	::	::	20%
On every dollar of the remainder of the Chargeable Income			40%

Years of Assessment 1947 - 1957

Year of Assessment	No. of Tax-payers	6¢	12¢	24¢	40¢	50¢	60¢	Individuals Income Tax Total	Life Assurance Companies	Other Companies	Total Tax
1947	3,914	\$155,014.35	\$195,710.41	\$140,665.68	\$111,026.00	\$ 80,022.00	\$201,576.00	\$ 884,014.44	\$ 7,171.49	\$ 4,377,465.86	\$ 5,268,651.79
1948	4,512	188,974.44	240,812.40	169,550.88	127,988.80	92,525.00	270,802.20	1,090,815.12	8,912.18	4,101,140.41	5,200,706.31
1949	5,679	164,421.88	236,968.44	165,742.56	126,650.00	83,298.00	259,384.20	1,036,465.08	10,941.55	4,433,243.46	5,480,650.09
1950	4,416	189,151.20	269,522.52	197,811.60	134,103.60	78,947.00	201,168.00	1,070,703.92	12,264.64	5,018,333.19	6,101,301.79
1951	4,822	205,279.20	298,310.28	224,536.08	170,776.80	108,585.50	231,549.60	1,239,037.46	43,400.34	6,146,382.64	7,428,820.44
1952	5,615	235,142.16	341,871.00	256,532.64	191,691.20	122,757.50	249,315.00	1,397,309.50	40,352.97	7,903,236.50	9,340,898.97
1953	6,896	284,065.38	397,799.28	305,672.16	236,961.60	144,109.50	281,317.20	1,649,925.12	50,384.12	9,756,910.69	11,457,219.93
1954	7,448	313,621.68	452,004.72	363,583.68	280,052.40	182,193.50	347,931.60	1,939,387.58	55,533.21	11,301,072.11	13,295,992.90
1955	8,518	362,338.62	517,923.48	413,685.84	319,340.40	193,599.50	380,562.60	2,187,450.44	68,859.34	11,890,671.26	14,146,981.04
1956	9,843	420,483.96	612,217.08	493,276.56	377,307.60	215,964.50	437,075.40	2,556,325.10	75,688.57	11,423,009.09	14,055,022.76
1957	10,491	462,081.60	660,230.64	544,977.84	417,760.00	247,069.00	567,817.80	2,899,936.88	92,177.92	13,840,111.50	16,832,226.30

APPENDIX "N"

Year of Assessment 1958

No. of Tax-payers	Classification	6¢	12¢	24¢	40¢	50¢	60¢	Total Tax on Individuals	Life Assurance Companies 15%	Other Companies 45%	Total Tax
7,598	1 - 1,200	\$ 209,506.50	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 209,506.50	\$ -	\$ -	\$ 209,506.50
2,532	1,201 - 3,600	182,304.00	276,372.48	-	-	-	-	458,676.48	-	-	458,676.48
822	3,601 - 6,000	59,184.00	236,736.00	196,563.36	-	-	-	492,483.36	-	-	492,483.36
360	6,001 - 8,400	25,920.00	103,680.00	207,360.00	138,534.40	-	-	475,494.40	-	-	475,494.40
162	8,401 - 10,800	11,664.00	46,656.00	93,312.00	155,520.00	77,183.50	-	384,335.50	-	-	384,335.50
189	10,801 & over	13,608.00	54,432.00	108,864.00	181,440.00	226,800.00	817,102.80	402,246.80	-	-	402,246.80
11,663	Total Tax	502,186.50	717,876.48	606,099.36	475,494.40	303,983.50	817,102.80	3,422,743.04	-	-	3,422,743.04
7	Life Assurance Companies	-	-	-	-	-	-	-	89,036.75	-	89,036.75
230	Other Companies	-	-	-	-	-	-	-	-	15,730,316.36	15,730,316.36
11,900	Total Tax	502,186.50	717,876.48	606,099.36	475,494.40	303,983.50	817,102.80	3,422,743.04	89,036.75	15,730,316.36	19,242,096.15
	Income Assessed at each Rate	\$ 8,369,775.00	5,982,304.00	2,525,414.00	1,188,736.00	607,967.00	1,361,838.00	20,036,034.00	593,578.00	35,028,784.00	55,658,396.00

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APPENDIX "O"

Individuals - 1958

No. of Tax-payers	Classification	6¢	12¢	24¢	40¢	50¢	60¢	Total Tax
7,598	1 - 1,200	\$ 209,506.50	-	-	-	-	-	\$ 209,506.50
2,532	1,201 - 3,600	182,304.00	\$ 276,372.48	-	-	-	-	458,676.48
822	3,601 - 6,000	59,184.00	236,736.00	\$ 196,563.36	-	-	-	492,483.36
360	6,001 - 8,400	25,920.00	103,680.00	207,360.00	\$ 138,534.40	-	-	475,494.40
162	8,401 - 10,800	11,664.00	46,656.00	93,312.00	155,520.00	\$ 77,183.50	-	384,335.50
189	10,801 and over	13,608.00	54,432.00	108,864.00	181,440.00	226,800.00	\$ 817,102.80	402,246.80
11,663	Total Tax	502,186.50	717,876.48	606,099.36	475,494.40	303,983.50	817,102.80	3,422,743.04
	Income assessed at each rate	\$8,369,775.00	\$5,982,304.00	\$2,525,414.00	\$1,188,736.00	\$607,967.00	\$1,361,838.00	\$20,036,034.00

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Civil Servants - 1958

No. of Tax-payers	Classification	6¢	12¢	24¢	40¢	50¢	60¢	Total Tax
3,132	1 - 1,200	\$ 85,989.66	-	-	-	-	-	\$ 85,989.66
911	1,201 - 3,600	65,592.00	\$ 94,505.04	-	-	-	-	160,097.04
205	3,601 - 6,000	14,760.00	59,040.00	\$ 50,383.92	-	-	-	124,183.92
88	6,001 - 8,400	6,336.00	25,344.00	50,688.00	\$ 32,953.60	-	-	115,321.60
18	8,401 - 10,800	1,296.00	5,184.00	10,368.00	17,280.00	\$ 8,500.50	-	42,631.50
6	10,801 & over	432.00	1,728.00	3,456.00	5,760.00	7,200.00	\$12,029.40	30,605.40
4,360	Total Tax	174,405.66	185,801.04	114,895.92	55,993.60	15,700.50	12,029.40	558,829.12
	Income Assessed at each rate	\$2,906,761.00	\$1,548,342.00	\$478,733.00	\$139,984.00	\$31,400.00	\$20,049.00	\$5,125,276.00

Other Employees - 1958

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3,730	1 - 1,200	\$ 102,498.96	-	-	-	-	-	\$ 102,498.96
1,155	1,201 - 3,600	83,160.00	\$ 129,892.56	-	-	-	-	213,052.56
433	3,601 - 6,000	31,536.00	126,144.00	\$ 112,562.88	-	-	-	270,242.88
207	6,001 - 8,400	14,904.00	59,616.00	119,232.00	\$ 85,813.60	-	-	279,565.60
97	8,401 - 10,800	6,984.00	27,936.00	55,872.00	93,120.00	\$ 47,400.00	-	231,403.00
116	10,801 & over	8,352.00	33,408.00	66,816.00	111,360.00	139,200.00	\$399,592.20	758,728.20
5,743	Total Tax	247,434.96	376,996.56	354,482.88	290,293.60	186,600.00	399,592.20	1,855,491.20
	Income assessed at each rate	\$4,123,916.00	\$3,141,638.00	\$1,477,012.00	\$725,734.00	\$373,382.00	\$665,987.00	\$10,507,669.00

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APPEND. IX "P"

Traders - 1958

No. of Tax-payers	Classification	6¢	12¢	24¢	40¢	50¢	60¢	Total Tax
736	1 - 1,200	\$ 20,817.88	-	-	-	-	-	\$ 20,817.88
466	1,201 - 3,600	33,552.00	\$ 51,974.88	-	-	-	-	85,526.88
179	3,601 - 6,000	12,888.00	51,552.00	\$ 33,616.56	-	-	-	98,056.56
65	6,001 - 8,400	4,680.00	18,720.00	37,440.00	\$ 17,767.20	-	-	80,607.20
47	8,401 - 10,800	3,384.00	13,536.00	27,072.00	45,120.00	\$ 21,189.00	-	110,301.00
67	10,801 & over	5,024.00	19,296.00	38,592.00	64,320.00	80,400.00	\$405,481.20	613,113.20
1,560	Total Tax	80,345.88	155,078.88	136,720.56	129,207.20	101,589.00	405,481.20	1,008,422.72
	Income Assessed at each rate	\$1,339,090.00	\$1,292,324.00	\$569,669.00	\$323,018.00	\$203,178.00	\$675,802.00	\$4,403,089.00



APPENDIX "Q"

Summary - Year of Assessment 1959.

No. of Tax-payers	Classification	6¢	12¢	24¢	40¢	50¢	60¢	Total Tax on Individuals	Life Assurance Companies 15%	Other Companies 45%	Total Tax
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
7,031	1 - 1,200	194,152.02	-	-	-	-	-	194,152.02	-	-	194,152.02
2,530	1,201 - 3,600	182,160.00	266,023.44	-	-	-	-	448,183.44	-	-	448,183.44
770	3,601 - 6,000	55,440.00	221,760.00	183,995.76	-	-	-	461,195.76	-	-	461,195.76
339	6,001 - 8,400	24,408.00	97,632.00	195,264.00	127,581.20	-	-	444,885.20	-	-	444,885.20
152	8,401 - 10,800	10,944.00	43,776.00	87,552.00	145,920.00	68,073.50	-	356,265.50	-	-	356,265.50
206	10,801 & over	14,832.00	59,328.00	118,656.00	197,760.00	247,200.00	833,227.80	471,003.80	-	-	471,003.80
11,028	Total Tax	481,936.02	688,519.44	585,467.76	471,261.20	315,273.50	833,227.80	3,375,685.72	-	-	3,375,685.72
7	Life Assurance Companies	-	-	-	-	-	-	-	129,312.90	-	129,312.90
208	Other Companies	-	-	-	-	-	-	-	-	13,038,244.27	13,038,244.27
11,243	Total Tax	481,936.02	688,519.44	585,467.76	471,261.20	315,273.50	833,227.80	3,375,685.72	129,312.90	13,038,244.27	16,543,242.89
	Income Assessed at each rate	8,032,267.00	5,737,662.00	2,439,449.00	1,178,153.00	630,547.00	1,388,713.00	19,406,791.00	862,086.00	28,973,876.00	49,242,753.00

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APPENDIX "R"

Individuals - 1959

No. of Tax-payers	Classification	6¢	12¢	24¢	40¢	50¢	60¢	Total Tax
7,031	1 - 1,200	\$ 194,152.02	-	-	-	-	-	\$ 194,152.02
2,530	1,201 - 3,600	182,160.00	\$ 266,023.44	-	-	-	-	448,183.44
770	3,601 - 6,000	55,440.00	221,760.00	\$ 183,995.76	-	-	-	461,195.76
339	6,001 - 8,400	24,408.00	97,632.00	195,264.00	\$ 127,581.20	-	-	444,885.20
152	8,401 - 10,800	10,944.00	43,776.00	87,552.00	145,920.00	\$ 68,073.50	-	356,265.50
206	10,801 & over	14,832.00	59,328.00	118,656.00	197,760.00	247,200.00	\$ 833,227.80	471,003.80
11,028	Total Tax	481,936.02	688,519.44	585,467.76	471,261.20	315,273.50	833,227.80	3,375,685.72
	Income Assessed at each rate	\$8,032,267.00	\$5,737,662.00	\$2,439,449.00	\$1,178,153.00	\$630,547.00	\$1,388,713.00	\$19,406,791.00

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APPENDIX "S"

Civil Servants - 1959

Tax Structure

No. of Tax-payers	Classification	6¢	12¢	24¢	40¢	50¢	60¢	Total Tax
2,773	1 - 1,200	\$ 74,636.34	-	-	-	-	-	\$ 74,636.34
931	1,201 - 3,600	67,032.00	\$ 94,346.40	-	-	-	-	161,378.40
219	3,601 - 6,000	15,768.00	63,072.00	\$ 51,668.16	-	-	-	130,508.16
76	6,001 - 8,400	5,472.00	21,888.00	43,776.00	\$ 29,750.00	-	-	100,886.00
22	8,401 - 10,800	1,584.00	6,336.00	12,672.00	21,120.00	\$ 6,610.50	-	48,322.50
3	10,801 & over	216.00	864.00	1,728.00	2,880.00	3,600.00	\$3,113.40	12,401.40
4,024	Total Tax	164,708.34	186,506.40	109,844.16	53,750.00	10,210.50	3,113.40	528,132.80
	Income Assessed at each rate	\$2,745,139.00	\$1,554,220.00	\$457,684.00	\$134,375.00	\$20,421.00	\$5,189.00	\$4,917,028.00

Other Employees - 1959

Tax Structure

No. of Tax-payers	Classification	6¢	12¢	24¢	40¢	50¢	60¢	Total Tax
3,521	1 - 1,200	\$ 99,147.90	-	-	-	-	-	\$ 99,147.90
1,173	1,201 - 3,600	84,456.00	\$ 125,616.12	-	-	-	-	210,072.12
402	3,601 - 6,000	28,944.00	115,776.00	\$ 102,129.60	-	-	-	246,849.60
196	6,001 - 8,400	14,112.00	56,448.00	112,896.00	\$ 76,650.00	-	-	260,106.00
92	8,401 - 10,800	6,624.00	26,496.00	52,992.00	88,320.00	\$ 44,173.50	-	218,605.50
146	10,801 & over	10,512.00	42,048.00	84,096.00	140,160.00	175,200.00	\$448,774.20	900,790.20
5,530	Total Tax	243,795.90	366,384.12	352,113.60	305,130.00	219,373.50	448,774.20	1,935,571.32
	Income Assessed at each rate	\$4,063,265.00	\$3,053,201.00	\$1,467,140.00	\$762,825.00	\$438,747.00	\$747,957.00	\$10,533,135.00



Traders - 1959

Tax Structure

No. of Tax-payers	Classification	6¢	12¢	24¢	40¢	50¢	60¢	Total Tax
737	1 - 1,200	\$ 20,367.78	-	-	-	-	-	\$ 20,367.78
426	1,201 - 3,600	30,672.00	\$ 46,060.92	-	-	-	-	76,732.92
149	3,601 - 6,000	10,728.00	42,912.00	\$ 30,198.00	-	-	-	83,838.00
67	6,001 - 8,400	4,824.00	19,296.00	38,592.00	\$ 21,181.20	-	-	83,893.20
38	8,401 - 10,800	2,736.00	10,944.00	21,888.00	36,480.00	\$ 17,289.50	-	89,337.50
57	10,801 & over	4,104.00	15,416.00	32,832.00	54,720.00	68,400.00	\$381,340.20	557,812.20
1,474	Total Tax	73,431.78	135,628.92	123,510.00	112,381.20	85,689.50	381,340.20	911,981.60
	Income Assessed at each rate	\$1,223,863.00	\$1,130,241.00	\$514,625.00	\$280,953.00	\$171,379.00	\$635,567.00	\$3,956,628.00

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Classification	6¢	12¢	24¢	40¢	50¢	60¢	Total Tax
1 - 1,200	20,367.78	-	-	-	-	-	20,367.78
1,201 - 3,600	30,672.00	46,060.92	-	-	-	-	76,732.92
3,601 - 6,000	10,728.00	42,912.00	30,198.00	-	-	-	83,838.00
6,001 - 8,400	4,824.00	19,296.00	38,592.00	21,181.20	-	-	83,893.20
8,401 - 10,800	2,736.00	10,944.00	21,888.00	36,480.00	17,289.50	-	89,337.50
10,801 & over	4,104.00	15,416.00	32,832.00	54,720.00	68,400.00	381,340.20	557,812.20
Total Tax	73,431.78	135,628.92	123,510.00	112,381.20	85,689.50	381,340.20	911,981.60
Income Assessed at each rate	\$1,223,863.00	\$1,130,241.00	\$514,625.00	\$280,953.00	\$171,379.00	\$635,567.00	\$3,956,628.00

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Incidence of Income Tax - Individuals other than Government"Agriculture"

Income Group	Chargeable Income			Rate	Tax		
	Amount	Group %	Cumulative %		Amount	Group %	Cumulative %
1 - 1,200	\$ 623,068	37.6	37.6	6¢	\$ 37,384.08	13.8	13.8
1,201 - 3,600	585,151	35.3	72.9	12¢	70,218.12	26.0	39.8
3,601 - 6,000	228,837	13.8	86.7	24¢	54,920.88	20.3	60.1
6,001 - 8,400	93,587	5.7	92.4	40¢	37,434.80	13.8	73.9
8,401 - 10,800	53,600	3.2	95.6	50¢	26,800.00	9.9	83.8
10,801 & over	72,841	4.4	100.0	60¢	43,704.60	16.2	100.0
	\$1,657,084				\$270,462.48		

## APPENDIX "U"

Incidence of Income Tax - Individuals other than Government"Forest and Mining"

Income Group	Chargeable Income			Rate	Tax		
	Amount	Group %	Cumulative %		Amount	Group %	Cumulative %
1 - 1,200	\$ 529,046	30.2	30.2	6¢	\$ 31,742.76	7.8	7.8
1,201 - 3,600	438,797	25.1	55.3	12¢	52,655.64	13.0	20.8
3,601 - 6,000	272,018	15.5	70.8	24¢	65,284.32	16.1	36.9
6,001 - 8,400	188,161	10.8	81.6	40¢	75,264.40	18.5	55.4
8,401 - 10,800	116,590	6.7	88.3	50¢	58,295.00	14.3	69.7
10,801 & over	204,897	11.7	100.0	60¢	122,938.20	30.3	100.0
	\$1,749,509				\$406,180.33		



Incidence of Income Tax - Individuals other than Government

"Professional"

Income Group	Chargeable Income			Rate	Tax		
	Amount	Group %	Cumulative %		Amount	Group %	Cumulative %
1 - 1,200	\$ 89,423	18.5	18.5	6¢	\$ 5,365.38	3.6	3.6
1,201 - 3,600	117,883	24.4	42.9	12¢	14,145.96	9.6	13.2
3,601 - 6,000	69,470	14.4	57.3	24¢	16,672.80	11.3	24.5
6,001 - 8,400	46,515	9.6	66.9	40¢	18,606.00	12.7	37.2
8,401 - 10,800	37,002	7.7	74.6	50¢	18,501.00	12.6	49.8
10,801 & over	123,034	25.4	100.0	60¢	73,820.40	50.2	100.0
	483,327				147,111.54		

APPENDIX "W"

Incidence of Income Tax - Individuals other than Government

"Distribution"

Income Group	Chargeable Income			Rate	Tax		
	Amount	Group %	Cumulative %		Amount	Group %	Cumulative %
1 - 1,200	\$ 649,654	34.1	34.1	6¢	\$ 38,979.24	9.9	9.9
1,201 - 3,600	581,310	30.5	64.6	12¢	69,757.20	17.7	27.6
3,601 - 6,000	245,853	12.9	77.5	24¢	59,004.72	14.9	42.5
6,001 - 8,400	121,037	6.4	83.9	40¢	48,414.80	12.2	54.7
8,401 - 10,800	55,981	2.9	86.8	50¢	27,990.50	7.1	61.8
10,801 & over	251,790	13.2	100.0	60¢	151,074.00	38.2	100.0
	1,905,625				395,220.46		

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Not Taxables examined in period May, 1959 - April, 1960

Employees and Traders classified by Industry

Classification	No. of Cases	Gross Income	Allowances
Agriculture	383	\$ 533,552	\$ 942,899
Forest & Mining	176	358,547	440,842
Professional	26	41,639	53,961
Building	8	12,223	15,263
Banking, Insurance & Finance	21	35,797	45,942
Distribution	311	463,809	735,947
Manufacturing & Processing	70	124,214	169,293
Transport	74	132,786	216,871
Others	1,082	1,591,584	2,328,162
Government	881	1,647,694	1,962,628
<b>Total</b>	<b>3,032</b>	<b>4,941,845</b>	<b>6,911,808</b>

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## APPENDIX "Y"

Year of Assessment 1959Not Taxables examined in period May, 1959 - April, 1960Employees other than Government classified by Industry

Classification	No. of Cases	Gross Income	Allowances
Agriculture	110	\$ 182,212	\$ 224,670
Forest & Mining	162	306,217	363,184
Building	5	6,892	7,664
Banking, Insurance & Finance	18	29,247	37,229
Distribution	48	81,209	105,508
Manufacturing & Processing	48	88,399	112,220
Transport	17	27,275	33,719
Others	477	833,190	1,011,293
Total	885	1,554,641	1,895,487

Year of Assessment 1959

Not Taxables examined in period May, 1959 - April, 1960

Traders classified by Industry or Occupation

Classification	No. of Cases	Gross Income	Allowances
Agriculture	273	\$ 351,340	\$ 718,229
Forest & Mining	14	52,330	77,658
Professional	26	41,639	53,961
Building	3	5,331	7,599
Banking & Insurance	3	6,550	8,713
Distribution	263	382,600	630,439
Manufacturing & Processing	22	35,815	57,073
Transport	57	105,511	183,152
Others	605	758,394	1,316,869
Total	1,266	1,739,510	3,053,693