



British Guiana.

ANNUAL REPORT

OF THE

**COMMISSIONER OF INLAND
REVENUE**

FOR THE YEAR

1961

(Printed by the Authority of His Excellency the Governor).

GEORGETOWN, DEMERARA, BRITISH GUIANA.

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INLAND REVENUE DEPARTMENT,

G.P.O. Building,

Georgetown,

British Guiana,

February, 1964.

Sir,

I have the honour to submit my report upon the working of the Inland Revenue for the year ended 31st December, 1961.

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 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 the 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 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 \$19, 536,205.00. Repayments in respect of the current year mounted to \$102,506 leaving a net amount of \$19,433,699 paid over to the Treasury. In the previous year the gross receipt was \$18,089,393, repayments amounted to \$62,396 and the net amount paid over to the Treasury \$18,026,997.

14. Table 1 shows the net amount of Income Tax, Excess Profits Tax and Estate Duty collected and paid over to the Treasury during 1961. 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 1957 to 1961 is shown in Table 2.

TABLE 1. NET RECEIPTS — COLLECTED AND PAID TO THE TREASURY IN 1961

Duty	Budget Estimate 1961	Net Receipts	+ Excess — Deficiency	Budget Estimate 1962
	\$	\$	\$	\$
Income Tax	18,500,000	18,993,960	+ 493,960	18,000,000
Excess Profits Tax	50,000	8,658	— 41,342	15,000
Estate Duty	350,000	533,587	+ 183,587	500,000
	18,900,000	19,536,205	+ 636,205	18,515,000

TABLE 2. NET RECEIPTS — INCOME TAX, EXCESS PROFITS TAX AND ESTATE DUTY 1957 — 1961

Year of Assessment	Budget Estimate	Net Receipts			
		Total	Income Tax \$	Excess Profits Tax	Estate Duty
	\$	\$	\$	\$	\$
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
1960	16,775,000	18,026,997	17,373,499	225,816	427,682
1961	18,900,000	19,536,205	18,993,960	8,658	533,587

Note: +\$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 1957 — 1961 are as follows:—

TABLE 3. INCOME TAX COLLECTED — COMPANIES AND INDIVIDUALS

Year of Assessment	Budget Estimate	Net Receipts		
		Total	Companies	Individuals
	\$	\$	\$	\$
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
1960	16,500,000	17,373,499	13,620,514	3,752,985
1961	18,500,000	18,993,960	14,815,710	4,178,250

16. An analysis of Collections in 1961 in respect of Year of Assessment 1961 (Year of income 1960) and previous years is shown in Table 4.

TABLE 4. ANALYSIS OF INCOME TAX COLLECTED — YEAR OF ASSESSMENT 1961 AND PREVIOUS YEARS

	Details		Collection in 1961.	
	\$	c.	\$	c.
Year of Assessment 1961.				
Tax collected (Table 8)	16,420,228.38			
Less: Refunds (see para. 29)	102,505.71			
	16,317,722.67			
Add: Sec. 39 Tax (see para. 25)	110,778.85			
Unassessed duties and penalties (see paras. 26 and 27)	6,492.15			
Board of Review Deposits	10.00		16,435,003.67	
Previous Years:				
Tax collected (Table 9)			2,442,508.79	
			18,877,512.46	
Add: Refundable overpayments	116,440.88			
Less: Refund incorrectly made by Drainage & Irrigation	2.81		116,438.07	
			18,993,950.53	
Add: Amount over credited by Bank on 9.9.61 not corrected by Treasury			10.00	
Collections as per Tables 1 & 2			18,993,960.53	

(b) Rates and Allowances.

17. The following table shows the rates for the Years of Assessment 1942 to 1961.

TABLE 5. INCOME TAX RATES

1942 — 1943		1944 — 1946		1947 — 1961	
Individuals:					
On first \$1,200	.. 6c.	On first \$1,200	.. 6c.	On first \$1,200	.. 6c.
On next 1,200	.. 9c.	„ next 2,400	.. 12c.	„ next 2,400	.. 12c.
„ „ 1,200	.. 12c.	„ remainder	.. 24c.	„ „ 2,400	.. 24c.
„ „ 2,400	.. 15c.	Surtax chargeable on income above \$6,000		„ „ 2,400	.. 40c.
„ „ 2,400	.. 25c.	On every dollar of first \$2,400	.. 10c.	„ „ 2,400	.. 50c.
„ „ 4,800	.. 40c.	On next \$2,400	.. 20c.	„ remainder	.. 60c.
„ „ 9,600	.. 50c.	„ remainder	.. 40c.		
„ remainder	.. 60c.				
Companies :				1947 — 1950	1951 — 1961
Other than Life Assurance Coys.	25%	Other Companies	33½%	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 1961.

TABLE 6. INCOME TAX ALLOWANCES.

Allowance	1942 — 1948	1949 — 1957	1958 Onwards
Personal Allowance	\$ 720	\$1,000	\$ 900
Married Allowance	1,200	1,500	1,600
Child Allowance			
First Child	240		250 each (under 12)
Other Children	180	250 each	350 each (12 and under 16)
			500 each (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 rate of tax on specimen incomes for the Year of Assessment 1961 are shown in Table 7.

TABLE 7. INCOME TAX—AMOUNT AND EFFECTIVE RATE OF TAX ON GRADUATED INCOME, 1961.

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	.006c.	—	—	—	—
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	.006c.
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 for the Year of Assessment 1961, as at 31st December, 1961, are given in Table 8.

TABLE 8. SUMMARY OF TAX ASSESSED AND COLLECTED FOR THE YEAR OF ASSESSMENT, 1961.

Head	Total		Companies		Individuals	
	\$	c.	\$	c.	\$	c.
Net Tax assessed	\$17,947,555.72		\$14,218,806.40		\$3,728,749.32	
Tax assessed in respect of future years	159,111.52		23,071.41		136,040.11	
Penalties—Late submissions	1,142.89		—		1,142.89	
Penalties—Late Payments	37,676.74		6,897.30		30,779.44	
Total Tax charged	18,145,486.87		14,248,775.11		3,896,711.76	
Tax discharged	88,746.11		50,523.56		38,222.55	
Tax paid in advance	15,359.59		—		15,359.59	
Net Tax Collectible	18,041,381.17		14,198,251.55		3,843,129.62	
Tax collected	16,420,228.38		13,168,485.51		3,251,742.87	
Tax outstanding 31.12.61	\$ 1,621,152.79		\$ 1,029,766.04		\$ 591,386.75	

Note: Figures relate to assessments made to 31st December, 1961.

24. Tax assessed and collected during 1961 in respect of previous years is given in Table 9.

TABLE 9. TAX ASSESSED AND COLLECTED IN 1961 IN RESPECT OF PREVIOUS YEARS.

Head	Total	1960		1959		*1958 & Earlier years	
		Companies	Individuals	Companies	Individuals	Companies	Individuals
		\$ c.	\$ c.	\$ c.	\$ c.	\$ c.	\$ c.
Tax outstanding at 31.12.60	2,621,338.45	411,093.65	359,775.10	36,673.48	260,290.92	798,535.54	754,969.76
Tax assessed in 1961	3,650,685.81	574,775.42	674,696.36	279,816.42	212,854.10	1,665,694.47	242,849.04
Penalties — Late Submission	4,500.16	—	2,767.87	456.55	582.19	356.91	336.64
Penalties — Late Payment	22,679.85	1,496.43	9,540.37	292.68	5,233.24	1,183.13	4,934.00
Total Tax charged	6,299,204.27	987,365.50	1,046,779.70	317,239.13	478,960.45	2,465,770.05	1,003,089.44
Tax discharged	100,788.08	16,494.07	12,856.15	3,504.82	10,274.22	17,698.39	39,960.43
Tax written off	22,214.30	—	11,588.26	—	5,828.54	—	4,797.50
Tax paid in advance	16,282.37	—	13,662.71	—	2,599.82	—	19.84
Net Tax Collectible	6,159,919.52	970,871.43	1,008,672.58	313,734.31	460,257.87	2,448,071.66	958,311.67
Amount Collected	2,442,508.79	598,743.75	616,902.89	270,063.52	164,086.47	636,830.77	155,881.39
Tax outstanding 31.1.61.	3,717,410.73	372,127.68	391,769.69	43,670.79	296,171.40	1,811,240.89	802,430.28

*Also includes tax assessed and collected on future years.

25. Tax on interest paid to non-residents, imposed under Section 39 of the Income Tax Ordinance, collected during the year amounted to \$110,778.88.

26. Unassessed duty, that is, tax collected in respect of years out of date for assessment amounted to \$6,386.47.

27. Penalties amounting to \$5,643.05 were inflicted on taxpayers for late submission of returns and \$105.68 for the submission of incorrect returns. Table 10 shows the "breakdown" of penalties in 1960 and 1961.

TABLE 10. PENALTIES IMPOSED ON TAXPAYERS

	1961		1960	
	\$	c.	\$	c.
Penalties for the late submission of returns	5,643.05		3,091.80	
Penalties for understatement of Income		105.68		50.00
	5,748.73		3,141.80	

28. No tax was remitted under the provisions of Section 72 of the Income Tax Ordinance by the Governor-in-Council in 1961.

29. Repayment of tax, in respect of the Year of Assessment 1961 and previous years of assessment, amounting to \$571,379.30 was made in 895 cases. Repayments made in respect of tax assessed and collected in 1961 in the sum of \$102,505.71 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 \$468,891.59 in respect of tax paid in years prior to 1961 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 22,214.30. The grounds on which the amount was written off were as follows:

Left Colony	\$20,329.80
Whereabouts unknown	412.42
Dead and no means	1,471.76
Short paid	.32
	<u>\$22,214.30</u>

(d) Arrears of tax.

31. The tax outstanding as at 31st December, 1961 amounted to \$5,338,563.52. (The comparable figure as at 31st December, 1960 was \$2,621,338.45). This is made up as follows:—

TABLE 11. INCOME TAX OUTSTANDING

Year of Assessment	Total		Individuals		Companies	
	\$	c.	\$	c.	\$	c.
1961	1,621,152.79		591,386.75		1,029,766.04	
Previous Years	3,717,410.73		1,490,371.37		2,227,039.36	
	5,338,563.52		2,081,758.12		3,256,805.40	

32. The amount outstanding (with the comparable position as at 31st December, 1960) was accounted for as follows:—

TABLE 12. PARTICULARS OF INCOME TAX OUTSTANDING

Head	Amount			
	1961		1960	
	\$	c.	\$	c.
(a) Under Objection	1,985,756.79		901,190.21	
(b) Under Appeal	40,178.27		30,214.18	
(c) Assessed but not due for collection	2,180,816.95		834,784.94	
(d) Due for collection	1,131,811.51		855,149.12	
	5,338,563.52		2,621,338.45	

33. The true arrears (which is the amount due for collection) amounted to \$1,131,811.51. The comparable figure for 1960 was \$855,149.12. These arrears were accounted for as follows:—

TABLE 13. PARTICULARS OF THE ARREARS.

Head	Amount			
	1961		1960	
	\$	c.	\$	c.
Civil Servants	215,244.19		154,863.81	
Other Employees	327,573.30		276,697.18	
Traders	397,887.73		288,914.77	
Companies	191,106.29		134,673.36	
	1,131,811.51		855,149.12	

34. There was an increase in the arrears of \$276,662.39 on the previous year. The percentage of true arrears of tax collectible rose from 4.3% to 4.6%. As I stated in any 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 1961 compared with that for earlier years is given in Table 14.

TABLE 14. INCOME TAX—INCIDENCE ON COMPANIES AND INDIVIDUALS FOR 1961 AND EARLIER YEARS.

	1961*		1960		1959		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	36,193,477	14,755,491	35,947,029	14,709,367	34,480,752	13,693,280	12,627,612	4,567,125	4,207,415	411,083	3,679,065	197,635
Individuals	52,169,482	4,795,049	48,320,612	4,224,634	44,343,275	3,808,444	10,558,632	884,014	4,072,136	124,992	3,351,491	121,569
Total	88,362,959	19,550,540	84,267,641	18,934,001	78,824,027	17,501,724	23,186,244	5,451,139	8,279,551	536,075	7,030,556	319,204

*Notes: (i) Figures for 1961 represent assessments made up to 30th April, 1961
(ii) The 1961 figures do not represent the total income assessable for the Year of Assessment 1961.

36. The incidence of the Tax for the Year of Assessment 1961 on individuals is shown in the following table :

TABLE 15. INCIDENCE OF INCOME TAX FOR 1961 — INDIVIDUALS

Income Group	Chargeable Income			Rate per \$	Tax		
	Amount	Group %	Cumulative %		Amount	Group %	Cumulative %
1— 1,200	\$ 10,944,176	40.6	40.6	6	\$ 656,650	13.7	13.7
1,201— 3,600	7,913,242	29.4	70.0	12	949,589	19.8	33.5
3,601— 6,000	3,390,613	12.6	82.6	24	813,747	17.0	50.5
6,001— 8,400	1,695,467	6.3	88.9	40	678,187	14.1	64.6
8,401—10,800	942,792	3.5	92.4	50	471,396	9.8	74.4
Over 10,800	2,042,466	7.6	100.0	60	1,225,480	25.6	100.0
Total	26,928,756				4,795,049		

37. The Chargeable Income, \$22,543,258, of individuals was assessed as above. It will be noted that 70% of this was assessed at 12c. or under in the dollar. The average rate of tax paid by individuals was 17.8 cents in every dollar of chargeable income or 9.2 cents on every dollar of gross income. Chargeable incomes up to \$3,600 per annum yielded only 33.5% 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 1961 are set out in Table 16.

TABLE 16. GROSS INCOME AND CHARGEABLE INCOME OF INDIVIDUALS FOR YEAR OF ASSESSMENT 1961.

	\$	\$
Gross Income		52,169,482
Deductions :—		
Personal Allowance	12,190,324	
Allowance for Wife	4,227,096	
" " Children	4,450,329	
" " Dependent Relatives	799,112	
" " Life Insurance	3,036,349	24,703,210
Wear and Tear	448,417	27,466,272
Previous Losses	89,099	537,516
Chargeable Income		26,928,756

The gross income of \$52,169,482 was reduced by several statutory allowances to a chargeable income of \$26,928,756, that is, approximately 51.6% 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 1961 are compared with those of earlier years in Table 17.

TABLE 17. GROSS INCOME AND NET INCOME AFTER TAX
\$ '000

	1961			1960			1959			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	88,363	36,193	52,170	84,268	35,947	48,321	78,824	34,481	44,343	23,186	12,628	10,558	8,279	4,207	4,072
Tax Charged	19,550	14,755	4,795	18,934	14,709	4,225	17,501	13,693	3,808	5,451	4,567	884	536	411	125
Net Income after Tax ..	68,813	21,438	47,375	65,334	21,238	44,096	61,323	20,788	40,535	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, 1960 and 1961.

TABLE 18. NUMBER OF ASSESSMENTS — INDIVIDUALS AND COMPANIES

INCOME GROUP	NUMBER ASSESSED					
	Individuals			Companies		
	1961	1960	1939	1961	1960	1939
Income not exceeding \$ 5,000	10,399	11,146	1,480	60	63	50
" " from \$ 5,001 — 10,000	2,013	1,930	109	33	34	14
" " " 10,001 — 15,000	470	414	29	24	29	7
" " " 15,001 — 20,000	157	117	12	17	12	6
" " " 20,001 — 25,000	39	41	2	12	6	6
" " " 25,001 — 30,000	31	26	1	8	6	2
" " " 30,001 — 50,000	29	20	1	16	14	10
" " " 50,001 — 75,000	5	5	—	13	12	9
" " " 75,001 — 100,000	—	2	—	8	11	1
" " " 100,001 — 150,000	—	2	—	13	7	1
" " " 150,001 — 200,000	1	—	—	10	7	2
" " " 200,001 — 300,000	—	—	—	9	11	3
" " " 300,001 — 400,000	—	—	—	5	3	1
" " " 400,001 — 500,000	—	—	—	4	1	—
" " " exceeding 500,000	—	—	—	12	14	1
TOTAL	13,144	13,703	1,634	244	230	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 1961 is completed, the number of individuals assessed for that year will be approximately 16,000 and the number of companies approximately 260.
 - (iii) While in 1939 the number of individuals with incomes in excess of \$5,000 was only 154 comparable figures for 1960 and 1961 were 2,557 and 2,745 respectively. The 1961 figures are however not final.

(i) Statistical data.

41. Appendices A—Z show statistical details relating to the Year of Assessment 1961 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 1956 to 1961.

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 1960 and 1961 is, in Appendices B and C, further analysed to show particulars for each of the four categories of taxpayers.

Appendices D—I — give Industrial and Occupational Classifications of Gross Income, Chargeable Income and Net Tax assessed for the Year of Assessment 1961.

Appendices J—L — show for each industrial and occupational group the Gross and Average Income and Taxes assessed for the Year of Assessment 1961.

- Appendix M — shows the rates and tax assessed at each rate for each of the Years of Assessment 1929—1959.
- Appendix N — gives the incidence of tax for the Year of Assessment 1959 on the income classification.
- Appendices O & P — show the incidence of tax for the Year of Assessment 1960 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 1961 on an income classification.
- Appendices R & S — show the incidence of tax for the Year of Assessment 1961 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 1961 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 1961 examined in 1961.

(i) Returns

42. Comparative figures of prescribed returns received and examined for the years 1960 and 1961 are given in Table 19.

TABLE 19. RETURNS RECEIVED AND EXAMINED

Prescribed Returns (Form 1)	1961	1960
Total Number of returns prescribed received including partnerships	20,873	20,649
Number of assessable returns including <i>partnerships</i>	14,600*	14,500
Approximate number of non-taxable cases	6,273	6,149

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

43. In respect of years prior to Year of Assessment 1961 there were 1,894 returns outstanding (i.e. not received) and of those received 1,009 were either not examined or under examination.

2,231 returns were outstanding in respect of the Year of Assessment 1961. For that year the number of returns not examined or under examination as at 30th April, 1962, amounted to 1,363.

The arrears of work in respect of the non-submission and examination of returns as at 30th April, 1961 were as follows:

	Years prior to Year of Assess- ment 1961	Year of Assess- ment 1961	Total
Returns not received	1,894	2,231	4,125
Received but either under examination or not examined	1,009	1,363	2,372
Total	2,903	3,594	6,497

Returns not received were as follows:

(a) Category of Taxpayers	Years prior to Year of Assessment 1961	Year of Assessment 1961	Total
Civil Servants ..	293	498	791
Other Employees ..	721	922	1,643
Traders ..	846	740	1,586
Companies ..	34	71	105
Total	1,894	2,231	4,125

(b) Office	Years prior to Year of Assessment 1961	Year of Assessment 1961	Total
Georgetown	1,851	2,061	3,912
Springlands	43	170	213
Total	1,894	2,231	4,125

Returns either under examination or not examined were as follows:—

(a) Category of Taxpayer	Years prior to Year of Assessment 1961	Year of Assessment 1961	Total
Civil Servants ..	155	235	390
Other Employees ..	214	645	859
Traders ..	553	407	960
Companies ..	87	76	163
Total	1,009	1,363	2,372

(b) Office	Years prior to Year of Assessment 1961	Year of Assessment 1961	Total
Georgetown	956	1,283	2,239
Springlands	53	80	133
Total	1,009	1,363	2,372

Arrears of work in respect of returns not submitted, not examined or under examination were as follows:—

(a) Category of Taxpayers	Years prior to Year of Assessment 1961	Year of Assessment 1961	Total
Civil Servants	448	733	1,181
Other Employees ..	935	1,567	2,502
Traders	1,399	1,147	2,546
Companies	121	147	268
Total	2,903	3,594	6,497

(b)	Office	Years prior to Year of Assess- ment 1961	Year of Assess- ment 1961	Total
	Georgetown	2,807	3,344	6,151
	Springlands	96	250	346
	Total	2,903	3,594	6,497

44. In addition to the prescribed returns (Form 1) referred to above, the Department received 15,746 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 1960 and 1961 are as follows:—

TABLE 20. PRELIMINARY RETURNS RECEIVED

Preliminary Returns	1961	1960
Form 16 — Employees	13,449	12,484
Form 17 — Traders	2,297	1,984
	15,746	14,468

(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. Whenever 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 148 cases effecting "traders" were settled. In these cases the amount of tax undercharged amounted to \$191,633.72. As I stated in previous reports, 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. De Freitas* (1958) I.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 (25 of these were settled during the year)	91
(b) for refusal, failure or neglect to submit returns of income	124
(c) for refusal, failure or neglect to submit information	58

273

48. *Objections:* As at 31st December, 1960, there were 528 objections (525 Income Tax and 3 Excess Profits Tax) undetermined. In 1961 a further 879 were lodged. During the year 570 were determined as follows:

(a) Withdrawn	5
(b) Maintained	248
(c) Reduced	244
(d) Discharged	73

570

At the end of the year 837 objections (Income Tax 834 and Excess Profits Tax 3) were undetermined.

49. *Appeals to Board of Review:* The year commenced with 11 appeals pending. During the year 52 appeals were received. 8 were determined as follows:

Withdrawn	3
Allowed	4
Reduced	—
Disallowed	1
	<hr/>
	8

55 appeals remained to be heard at 31st December, 1961.

50. *Appeals to Judge in Chambers:* At the beginning of the year 10 appeals to a judge were pending. There were 11 appeals against decisions by the Commissioner during the year.

By the consent of the parties three assessments appealed against were confirmed and 5 reduced. 6 other appeals against the Commissioner's decision were dismissed and one was withdrawn.

As at 31st December, 1961, six cases remained to be heard.

51. *Appeals to the Full Court:* There was 1 appeal to the Full Court against the decision of a judge in chambers dismissing an appeal against the decision of the Commissioner. This appeal was struck out by the Full Court for want of jurisdiction.

52. *Appeals to the Federal Court:* One appeal was made to the Federal Court against a decision of a judge in chambers confirming the Commissioner's decision.

This appeal was unheard as at 31st December, 1961.

53. *Appeals to the Privy Council:* The appeal to the Privy Council against a decision of the Federal Court, to which reference was made in my previous report was still pending as at 31st December, 1961.

54. *Legislation :*

(i) *Ordinances :*

The Income Tax (Amendment) Ordinance 1961 was enacted to amend the Principal Ordinance to provide that:

- (a) no allowance shall be given in respect of insurance premiums paid unless there is a capital sum payable at death;
- (b) the amount of the deduction shall not exceed *ten per centum* of the capital sum assured.
- (c) the allowance shall not exceed 1/6 of the chargeable income before deduction of personal, wife, children and dependent relative allowances.
- (d) the allowance shall not, in given circumstances, exceed \$1,500 in aggregate.

(ii) *Proclamations:*

Proclamation No. 7 of 1961 exempted from income tax interest payable to persons not resident in the colony in respect of Government of British Guiana 6½% Debentures 1971/1981 of the loan issue of two million five hundred thousand dollars authorised by the Public Loan Ordinance 1960 (No. 9 of 1960).

55. *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:**

56. The comparative collections of the Excess Profits Tax for the years 1957 to 1961 are as follows:—

TABLE 21. EXCESS PROFITS TAX COLLECTED.

Year	Budget Estimate	Net Receipts
	\$	\$
1957	50,000	Nil
1958	50,000	248,563
1959	50,000	47,745
1960	50,000	225,816
1961	50,000	8,657

57. 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 has 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. As at 31st December, 1961 three cases remained to be finalised.

(b) Rates.

58. 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.

59. The tax outstanding as at 31st December, 1961 (which is still in dispute amounted to \$84,209.52 (the comparative amount as at 31st December, 1960 was \$143,339.03). The following table shows how the amount has been reduced:—

TABLE 22 EXCESS PROFITS TAX-ACCOUNT 1961

Amount outstanding as at 31st December, 1960	\$143,339.03
Amount discharged	50,471.67
	92,867.36
Tax collected	8,657.84
Tax outstanding as at 31st December, 1961	84,209.52

VII. ESTATE DUTY**(a) Collections:**

60. The comparative collections of the Estate Duty for the years 1957 to 1961 are as follows:—

TABLE 23 ESTATE DUTY COLLECTED

Year	Budget Estimate	Net Receipts
	\$	\$
1957*	200,000	447,208
1958	250,000	218,738
1959	200,000	166,267
1960	400,000	427,116
1961	450,000	497,035

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

61. Particulars of the duty assessed and collected during the year and of duty outstanding as at 31st December, 1961 are given in Table 24.

TABLE 24. DUTY ASSESSED AND COLLECTED IN 1961

Duty outstanding as at the 31st December, 1960	\$ c.
Duty assessed and interest charged in 1961	145,429.35
	529,745.54
Duty and interest paid in 1961	675,174.89
	*497,035.77
Duty outstanding as at the 31st December, 1961	178,139.12

*Gross Receipts.

62. 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 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.

63. 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	%
	\$		\$ c.	
Assessed	7,963,777.65	113.9	529,745.54	173.6
Returned	6,990,228.65	100.0	288,100.97	100.0
Increase	973,549.00	13.9	241,644.57	73.6

64. Increases in value and duty were occasioned in 94 cases as follows:

TABLE 26.

No. of Cases	District	Value of Property			Duty		
		Assessed	Returned	Increase	Assessed	Original	Increase
		\$ c.	\$ c.	\$ c.	\$ c.	\$ c.	\$ c.
67	Georgetown	2,059,640.36	1,414,659.56	644,980.80	408,926.75	205,133.11	203,793.64
27	Berbice	772,763.99	444,195.79	328,568.20	61,935.26	24,084.33	37,850.93
94		2,832,404.35	1,858,855.35	973,549.00	470,862.01	229,217.44	241,644.57

Early in 1960, in *Re Gomes, Gordon J.* held that the Commissioner of Inland Revenue had no authority to value. As a result difficulties arose with even minor changes and valuation. On 4th February, 1961, amendment of section 14 of Chapter 301 was passed authorising the Commissioner of Inland Revenue to value.

65. There appears to be room for considerable improvement in the assessment and collection of this duty. I am of the view that 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 has been prepared.

(b) Rates.

66. 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	½
2,500	5,000	1
5,000	10,000	2
10,000	25,000	3
25,000	50,000	5
50,000	75,000	7½
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

67. 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.

68. 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.

69. The following table shows the number of cases received and completed during 1961.

TABLE 28.

	Total	Georgetown Office	Berbice Office
Cases incomplete at 31/12/60	16	12	4
Notifications filed in 1961	890	660	230
Total	906	672	234
Cases completed in 1961	870	642	228
Cases incomplete at 31/12/61	36	30	6

(d) Cases not subject to duty

70. The number of cases not subject to the duty was 223 (Georgetown 177 and Berbice 46).

(e) Classification of estates liable to estate duty.

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

TABLE 29

Range of Net Capital Value of Estates			Georgetown Office	Berbice Office	Total	
			No.	No.	No.	Per cent
Exceeding	Not Exceeding					
\$	\$					
under	500	..	177	46	223	25.63
500	2,500	..	221	102	323	37.13
2,500	5,000	..	87	39	126	14.48
5,000	10,000	..	71	23	94	10.80
10,000	25,000	..	39	9	48	5.52
25,000	50,000	..	18	4	22	2.53
50,000	75,000	..	10	2	12	1.37
75,000	100,000	..	8	1	9	1.03
100,000	125,000	..	2	1	3	.35
125,000	150,000	..	2	1	3	.35
150,000	175,000	..	3	—	3	.35
Exceeding	175,000	..	4	—	4	.46
Total			642	228	870	100.00

72. *Appeals to the Supreme Court:* The case which was pending at the end of 1960 was still pending at 31st December, 1961. Two other petitions more filed, one on a question of law and the other on a question of valuation.

VIII. GENERAL.

Branch Offices:

73. The Springlands Office remained the only branch office established as at 31st December, 1961. 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, 1961, the taxpayers on its register reached 1,358.

74. 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.

75. *Office Accommodation:* With the expansion of the Department accommodation at Head Office continues to be 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.

76. Consideration of the additional accommodation cannot be delayed much longer.

Staff Training: During the year Mr. H. R. P. Dennison, the Proper Officer, Estate Duty Division, undertook a course on Estate Duty at Minford House, Shepherd's Bush, London, and did a part course in Valuation at Debenham, Tewson and Chinnocks, Telegraph Street, London, which lasted six weeks.

Mr. G. S. Wong, Assistant Inspector of Taxes, undertook a Colonial Income Tax Course in London.

77. *Staff:* Due to continued lack of properly qualified and sufficient staff, the work of the department suffered considerably.

78. Twenty-two officers joined the department during the year while six resigned and eight were transferred.

79. Mr. J. A. Alli, Deputy Commissioner of Inland Revenue was seconded to act as Director of Marketing with effect from 8th March, 1961.

80. The Proper Officer, Estate Duty Division, an Inspector of Taxes, an Assistant Inspector of Taxes, two Trainee Inspectors, a Class II Clerk and a Clerical Assistant proceeded on leave during the year.

31. The staff worked faithfully and well under adverse conditions. I wish to express my deep gratitude to them for their co-operation and loyalty.

82. Establishment :

Posts provided for in the Estimates	1960	1961
Commissioner (Executive Commissioner)	1	1
Deputy Commissioner	1	1
Assistant Commissioner	1	1
Senior Examiner	—	1
Senior Inspectors of Taxes	2	2
Inspectors of Taxes	7	7
Assistant Inspectors of Taxes	5	5
Junior Assessing Officers	5	5
Clerical:		
Males	22	22
Females	17	17
Messengers	4	4
	65	66

83. *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 Secretary to the Treasury,
Public Buildings,
Georgetown.

APPENDIX "A"

YEARS OF ASSESSMENT 1956 — 1961

Head	No. of Assessments	1956		1957		1958		1959		1960		1961	
		\$	c.	\$	c.	\$	c.	\$	c.	\$	c.	\$	c.
A. Gains or Profits from any trade, business, profession or vocation ..	2,060	41,318,645		2,100	44,805,247	2,333	49,861,842	2,715	41,359,288	2,905	43,072,204	2,741	43,201,228
B. Gains or Profits from any employment (including the value of board, residence or other allowance in kind)	8,635	24,029,127		9,351	27,655,327	10,007	31,364,160	10,797	33,673,972	11,826	37,001,595	12,834	40,917,214
C. Dividends, Interest and Discount, arising in or received in the Colony ..	2,919	1,781,629		3,476	2,173,881	3,781	2,024,609	3,949	2,133,406	4,229	2,351,013	4,737	2,331,013
D. Pensions, Charges or Annuities from sources within or without the Colony ..	1,061	904,761		1,162	822,467	1,160	1,061,310	1,049	1,016,736	1,063	1,098,963	1,151	1,138,032
E. Rents, Royalties, Premiums and any other profits arising from property ..	1,287	577,225		1,528	618,879	1,660	610,679	1,501	640,625	1,605	743,866	1,572	722,472
Total Gross Income Assessed ..	15,962	68,611,387		17,617	76,075,801	18,941	84,922,600	20,011	78,824,027	21,628	84,267,641	23,035	88,362,959
Deductions:													
Wear and Tear ..	571	4,941,773		594	4,813,791	648	2,907,159	555	3,682,050	635	2,889,053	588	2,997,566
Previous Losses ..	85	399,109		112	344,977	105	218,818	146	310,671	111	374,491	113	331,415
Personal Allowance ..	9,101	9,153,532		9,398	10,373,287	10,368	10,389,632	11,876	11,048,086	13,528	11,747,364	14,441	12,190,324
Allowance for Wife ..	4,541	2,244,949		4,883	2,486,817	5,286	3,452,326	5,447	3,626,725	6,020	4,048,585	6,442	4,227,096
Allowance for Children ..	4,007	2,609,111		4,285	2,923,986	4,697	3,417,649	4,831	3,775,634	5,515	4,233,465	5,666	4,450,329
Allowance for Dependent Relatives ..	2,568	412,785		2,800	494,756	2,948	668,765	3,817	729,768	4,222	794,047	4,485	799,112
Allowance for Life Assurance ..	6,299	1,931,121		6,934	2,186,604	7,344	2,430,774	9,793	2,655,393	10,777	2,918,392	11,322	3,036,349
Total Deductions ..	27,172	21,692,380		29,006	23,624,218	31,396	23,485,123	36,465	25,828,329	40,808	27,055,397	43,057	28,032,191
Net Chargeable Income ..		46,919,007			52,451,583		61,437,477		52,995,700		57,262,244		60,330,768
Gross Tax Charged ..		16,045,915.24			18,130,908.87		21,609,414.82		17,501,723.74		18,934,001.36		19,550,540.39
Set-off allowed (Sec. 25) ..		1,805,457.76			2,180,510.37		2,563,022.69		758,624.79		892,013.35		913,241.17
Relief allowed (Sections 48 & 49) ..		113,407.51			119,884.27		137,873.26		108,161.27		156,821.17		40,369.04
Total Set-off and Relief ..		1,918,865.27			2,300,394.66		2,700,895.95		866,786.06		1,048,834.52		953,610.21
Refunds ..		278,483.91			375,319.26		298,261.75		223,325.49		301,395.07		265,530.54
Net Tax Collectible ..		14,405,533.88			16,205,833.47		19,206,780.62		16,858,263.17		18,186,561.91		18,862,460.72
5% Penalty ..		783.94			1,372.35		1,860.27		6,400.52		13,608.62		38,819.63
Total Amount Collectible ..		14,406,317.82			16,207,205.82		19,208,640.89		16,864,663.69		18,200,170.53		18,901,280.35

APPENDIX "B"

YEAR OF ASSESSMENT 1960

Head	No. of Assessments	Civil Servants		Other Employees		No. of Assessments	Traders		No. of Assessments	Total Individuals		No. of Assessments	Companies		No. of Assessments	Total	
		\$	c.	\$	c.		\$	c.		\$	c.		\$	c.		\$	c.
A. Gains or Profits from any trade, business, profession or vocation ..	157	92,310.00	533	482,916.00	1,968	6,683,541.00	2,658	7,258,767.00	247	35,813,437.00	2,905	43,072,204.00					
B. Gains or Profits from any employment (including the value of board, residence or other allowance in kind) ..	4,628	12,905,703.00	6,732	23,267,819.00	466	828,073.00	11,826	37,001,595.00	—	—	11,826	37,001,595.00					
C. Dividends, Interest and Discount, arising in or received in the Colony ..	769	146,291.00	2,242	836,498.00	1,187	1,263,779.00	4,198	2,246,568.00	31	104,445.00	4,229	2,351,013.00					
D. Pensions, Charges or Annuities from sources within or without the Colony	622	651,420.00	351	346,574.00	90	100,969.00	1,063	1,098,963.00	—	—	1,063	1,098,963.00					
E. Rents, Royalties, Premiums and any other profits arising from property ..	357	117,779.00	470	116,898.00	766	480,042.00	1,593	714,719.00	12	29,147.00	1,605	743,866.00					
Total Gross Income Assessed	6,533	13,913,503.00	10,328	25,050,705.00	4,477	9,356,404.00	21,338	48,320,612.00	290	35,947,029.00	21,628	84,267,641.00					
Deductions :																	
Wear and Tear ..	64	17,989.00	74	49,622.00	430	429,538.00	568	497,149.00	67	2,391,904.00	635	2,889,053.00					
Previous Losses ..	—	11,874.00	—	17,500.00	76	66,573.00	76	95,947.00	35	278,544.00	111	374,491.00					
Personal Allowance ..	4,792	4,186,662.00	7,045	6,177,138.00	1,691	1,383,564.00	13,528	11,747,364.00	—	—	13,528	11,747,364.00					
Allowance for Wife ..	1,872	1,267,732.00	3,154	2,081,077.00	994	699,776.00	6,020	4,048,585.00	—	—	6,020	4,048,585.00					
Allowance for Children ..	1,896	1,372,443.00	2,636	1,975,387.00	983	885,635.00	5,515	4,233,465.00	—	—	5,515	4,233,465.00					
Allowance for Dependent Relatives ..	1,762	335,952.00	2,053	393,791.00	407	64,304.00	4,222	794,047.00	—	—	4,222	794,047.00					
Allowance for Life Assurance	4,346	903,514.00	5,378	1,548,070.00	1,053	466,808.00	10,777	2,918,392.00	—	—	10,777	2,918,392.00					
Total Deductions ..	14,732	8,096,166.00	20,340	12,242,585.00	5,634	3,996,198.00	40,706	24,334,949.00	102	2,670,448.00	40,808	27,005,397.00					
Net Chargeable Income ..		5,817,337.00		12,808,120.00		5,360,206.00		23,985,663.00		33,276,581.00		57,262,244.00					
Gross Tax Charged ..		638,631.98		2,273,880.54		1,312,121.54		4,224,634.06		14,709,367.30		18,934,001.36					
Set-off Allowed (Sec. 25) ..		18,118.30		203,356.21		291,575.27		513,049.78		378,963.57		892,013.35					
Relief Allowed (Secs. 48 & 49)		460.71		3,474.29		4,667.48		8,602.48		148,218.69		156,821.17					
Total Set-off & Relief		18,579.01		206,830.50		296,242.75		521,652.26		527,182.26		1,048,834.52					
Refunds		5,224.47		29,253.60		117,035.57		151,513.64		149,881.43		301,395.07					
Net Tax Collectible ..		625,277.44		2,096,303.64		1,132,914.36		3,854,494.44		14,332,066.47		18,186,561.91					
5% Penalty ..		2,212.98		5,279.81		4,636.00		12,128.79		1,479.83		13,608.62					
Total Amount Collectible ..		627,490.42		2,101,583.45		1,137,550.36		3,866,623.23		14,333,544.30		18,200,170.53					

APPENDIX "C"
YEAR OF ASSESSMENT 1961.

Head	No. of Assessments	Civil Servants		Other Employees		Traders	No. of Assessments		Total Individuals		No. of Assessments	Companies		No. of Assessments	Total	
		\$	c.	\$	c.		\$	c.	\$	c.		\$	c.		\$	c.
A. Gains or Profits from any trade, business, profession or vocation	152	101,589.00	363	178,229.00	1,933	6,930,082.00	2,448	7,209,910.00	293	35,991,318.00	2,741	43,201,228.00				
B. Gains or Profits from any employment (including the value of board, residence or other allowance in kind) ..	4,719	12,895,525.00	7,632	27,231,591.00	483	843,098.00	12,834	40,970,214.00	—	—	12,834	40,970,214.00				
C. Dividends, Interest and Discount, arising in or received in the Colony	943	144,813.00	2,544	746,527.00	1,208	1,241,066.00	4,695	2,132,406.00	42	198,607.00	4,737	2,331,013.00				
D. Pensions, Charges or Annuities from sources within or without the Colony ..	674	631,316.00	381	391,672.00	96	115,044.00	1,151	1,138,032.00	—	—	1,151	1,138,032.00				
E. Rents, Royalties, Premiums and any other profits arising from property	393	119,788.00	508	132,989.00	666	466,143.00	1,567	718,920.00	5	3,552.00	1,572	722,472.00				
Total Gross Income Assessed	6,881	13,893,031.00	11,428	28,681,018.00	4,386	9,595,433.00	22,695	52,169,482.00	340	36,193,477.00	23,035	88,362,959.00				
Deductions :																
Wear and Tear	63	9,168.00	66	34,351.00	386	404,898.00	515	448,417.00	73	2,549,149.00	588	2,997,566.00				
Previous Losses	—	9,657.00	—	16,845.00	77	62,597.00	77	89,099.00	36	242,316.00	113	331,415.00				
Personal Allowance	4,861	4,039,944.00	7,937	6,734,761.00	1,643	1,415,619.00	14,441	12,190,324.00	—	—	14,441	12,190,324.00				
Allowance for Wife	1,845	1,225,731.00	3,571	2,318,820.00	1,026	682,545.00	6,442	4,227,096.00	—	—	6,442	4,227,096.00				
 " Children	1,869	1,338,941.00	2,824	2,265,963.00	973	845,425.00	5,666	4,450,329.00	—	—	5,666	4,450,329.00				
 " Dependent																
 Relatives	1,701	312,125.00	2,381	419,315.00	403	67,672.00	4,485	799,112.00	—	—	4,485	799,112.00				
 " Life Assurance ..	3,889	889,614.00	6,349	1,672,135.00	1,084	474,600.00	11,322	3,036,349.00	—	—	11,322	3,036,349.00				
Total Deductions	14,228	7,825,180.00	23,128	13,462,190.00	5,592	3,953,356.00	42,948	25,240,726.00	109	2,791,465.00	43,057	28,032,191.00				
Net Chargeable Income		6,067,851.00		15,218,828.00		5,642,077.00		26,928,756.00		33,402,012.00		60,330,768.00				
Gross Tax Charged		701,137.86		2,763,031.04		1,330,880.22		4,795,049.12		14,755,491.27		19,550,540.39				
Set-off allowed (Sec. 25) ..		13,677.57		205,777.63		324,220.45		543,675.65		369,565.52		913,241.17				
Relief Allowed (Secs. 48 & 49)		690.86		3,755.86		3,487.83		7,934.55		32,434.49		40,369.04				
Total Set-off & Relief		14,368.43		209,533.49		327,708.28		551,610.20		402,000.01		953,610.21				
Refunds		1,380.23		25,407.97		124,788.16		151,576.36		113,954.18		265,530.54				
Net Tax Collectible		688,149.66		2,578,905.52		1,127,960.00		4,395,015.28		14,467,445.44		18,862,460.72				
5% Penalty		2,856.70		18,016.11		11,049.52		31,922.33		6,897.30		38,819.63				
Total Amount Collectible ..		691,006.36		2,596,921.63		1,139,009.62		4,426,937.61		14,474,342.74		18,901,280.35				

APPENDIX "D"

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	11,230,126	12.7	9,801,724	16.2	4,018,733	21.3
Forest & Mining	14,044,111	15.9	10,742,020	17.8	4,389,696	23.3
Professional	1,090,898	1.2	767,192	1.3	215,882	1.1
Building	801,586	.9	541,576	.9	151,393	.8
Banking, Insurance & Finance	3,861,865	4.4	3,267,318	5.4	925,190	4.9
Distribution	12,869,447	14.6	10,220,542	16.9	4,013,068	21.3
Manufacturing & Processing	6,006,339	6.8	5,072,267	8.4	1,932,683	10.2
Transport	1,660,326	1.9	1,204,373	2.0	441,489	2.3
Others	22,905,139	25.9	12,645,905	21.0	2,086,176	11.1
Government	13,893,031	15.7	6,067,851	10.1	688,150	3.7
Total	88,362,959	100.0	60,330,768	100.0	18,862,461	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	2,373,130	305,317	8,551,679	1,292,714	119,971	8,389,039	221,207	22,925	3,774,601
Forest & Mining	3,810,446	145,479	10,088,186	1,997,782	94,276	8,649,962	464,525	32,879	3,892,292
Professional	—	1,086,398	4,500	—	762,692	4,500	—	213,857	2,025
Building	682,020	—	119,566	422,010	—	119,566	97,588	—	53,805
Banking, Insurance & Finance	1,336,358	—	2,525,507	829,301	—	2,438,017	139,836	—	785,354
Distribution	2,467,875	1,963,147	8,438,425	1,257,369	1,135,006	7,828,167	188,301	309,033	3,515,734
Manufacturing and Processing	1,208,239	73,596	4,724,504	607,861	26,731	4,437,675	102,942	6,423	1,823,318
Transport	421,828	303,632	934,866	201,732	129,298	873,343	27,087	21,398	393,004
Others	16,381,122	5,717,864	806,244	8,610,059	3,274,103	661,743	1,337,410	521,445	227,312
Government	13,893,031	—	—	6,067,851	—	—	688,150	—	—
Total	42,574,049	9,595,433	36,193,477	21,286,679	5,642,077	33,402,012	3,267,056	1,127,960	14,467,445

APPENDIX "F"

INDIVIDUALS (EMPLOYEES AND TRADERS)

CLASSIFICATION BY INDUSTRY OR OCCUPATIONAL GROUP

YEAR OF ASSESSMENT 1961

Classification	No. of Tax-payers	Gross Income Assessed	% of Total	Chargeable Income	% of Total	Gross Tax	% of Total	Set-off and Relief	Net Tax	% of Total	Refunds
		\$		\$		\$		\$	\$		\$
Agriculture	636	2,678,447	5.1	1,412,685	5.2	261,808	5.5	18,981	244,132	5.6	1,306
Forest and Mining	895	3,955,925	7.6	2,092,058	7.8	503,400	10.5	7,762	497,404	11.3	1,766
Professional	137	1,086,398	2.1	762,692	2.8	222,134	4.6	11,350	213,857	4.9	3,073
Building	150	682,020	1.3	422,010	1.6	97,588	2.0	—	97,588	2.2	—
Banking, Insurance and Finance	323	1,336,358	2.6	829,301	3.1	143,185	3.0	3,855	139,836	3.2	506
Distribution	1,009	4,431,022	8.5	2,392,375	8.9	510,767	10.7	17,186	497,334	11.3	3,753
Manufacturing and Processing	344	1,281,835	2.5	634,592	2.4	124,002	2.6	15,609	109,365	2.5	972
Transport	177	725,460	1.4	331,030	1.2	48,759	1.0	274	48,485	1.1	—
Others	4,816	22,098,895	42.3	11,984,162	44.5	2,182,268	45.5	462,224	1,858,864	42.3	138,820
Government	4,657	13,893,031	26.6	6,067,851	22.5	701,138	14.6	14,368	688,150	15.6	1,380
TOTAL	13,144	52,169,482	100.0	26,928,756	100.0	4,795,049	100.0	551,609	4,395,016	100.0	151,576

APPENDIX "G"

INDIVIDUALS: EMPLOYEES

CLASSIFICATION BY INDUSTRY OR OCCUPATIONAL GROUP

YEAR OF ASSESSMENT 1961.

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	569	2,373,130	5.6	1,292,714	6.1	238,883	6.9	18,981	221,208	6.8	1,306
Forest and Mining	880	3,810,446	9.0	1,997,782	9.4	470,521	13.6	7,762	464,525	14.2	1,766
Building	150	682,020	1.6	422,010	2.0	97,588	2.8	—	97,588	3.0	—
Banking, Insurance and Finance	323	1,336,358	3.1	829,301	3.9	143,185	4.1	3,855	139,836	4.3	506
Distribution	667	2,467,875	5.8	1,257,369	5.9	196,517	5.7	9,982	188,301	5.8	1,766
Manufacturing and Processing	335	1,208,239	2.8	607,861	2.9	117,579	3.4	15,609	102,942	3.1	972
Transport	125	421,828	1.0	201,732	.9	27,222	.8	135	27,087	.8	—
Others	3,541	16,381,122	38.5	8,610,059	40.4	1,471,536	42.5	153,209	337,419	40.9	19,092
Government	4,657	13,893,031	32.6	6,067,851	28.5	701,138	20.2	14,368	688,150	21.1	1,380
TOTAL	11,247	42,574,049	100.0	21,286,679	100.0	3,464,169	100.0	223,901	3,267,056	100.0	26,788

APPENDIX "H"

INDIVIDUALS: TRADERS

CLASSIFICATION BY INDUSTRY AND OCCUPATIONAL GROUP

YEAR OF ASSESSMENT 1961

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	67	305,317	3.2	119,971	2.1	22,925	1.7	—	22,925	2.0	—
Forest and Mining	15	145,479	1.5	94,276	1.7	32,879	2.5	—	32,879	2.9	—
Professional	137	1,086,398	11.3	762,692	13.5	222,134	16.7	11,350	213,857	19.0	3,073
Distribution	342	1,963,147	20.4	1,135,006	20.1	314,250	23.6	7,204	309,033	27.4	1,987
Manufacturing and Processing	9	73,596	.8	26,731	.5	6,423	.5	—	6,423	.6	—
Transport	52	303,632	3.2	129,298	2.3	21,537	1.6	139	21,398	1.9	—
Others	1,275	5,717,864	59.6	2,374,103	59.8	710,732	53.4	309,015	521,445	46.2	119,728
Total	1,897	9,595,433	100.0	5,642,077	100.0	1,330,880	100.0	327,708	1,127,960	100.0	124,788

APPENDIX "I"

COMPANIES — YEAR OF ASSESSMENT 1961
 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	31	\$ 8,551,679	23.6	\$ 8,389,039	25.1	\$ 3,775,068	25.6	467	\$ 3,774,601	26.1	—
Forest and Mining	22	10,088,186	27.9	8,649,962	25.9	3,892,483	26.4	3,665	3,892,292	26.9	3,474
Professional	1	4,500	—	4,500	—	2,025	—	—	2,025	—	—
Building	4	119,566	.3	119,566	.4	53,805	.4	—	53,805	.4	—
Banking, Insurance and Finance	50	2,525,507	7.0	2,438,017	7.3	821,693	5.6	42,646	785,354	5.4	6,307
Distribution	79	8,438,425	23.3	7,828,167	23.4	3,522,675	23.9	6,941	3,515,734	24.3	—
Manufacturing and Processing	38	4,724,504	13.1	4,437,675	13.3	1,996,954	13.5	248,903	1,823,318	12.6	75,267
Transport	8	934,866	2.6	873,343	2.6	393,004	2.6	—	393,004	2.7	—
Others	11	806,244	2.2	661,743	2.0	297,784	2.0	99,378	227,312	1.6	28,906
Total	244	36,193,477	100.0	33,402,012	100.0	14,755,491	100.0	402,000	14,467,445	100.0	113,954

APPENDIX "J"

INDIVIDUALS: EMPLOYEES AND TRADERS.

INCOME AND TAX COMPARED BY INDUSTRY AND OCCUPATION

Classification	No. of Taxpayers	Income Assessed		Tax Assessed	
		Gross	Average	Gross	Average
		\$	\$	\$	\$
Agriculture	636	2,678,447	4,211	261,808	412
Forest and Mining	895	3,955,925	4,420	503,400	562
Professional	137	1,086,398	7,930	222,134	1,621
Building	150	682,000	4,547	97,588	651
Banking, Insurance and Finance	323	1,336,358	4,137	143,185	443
Distribution	1,009	4,431,022	4,391	510,767	506
Manufacturing and Processing	344	1,281,835	3,726	124,022	360
Transport	177	725,460	4,099	48,759	275
Others	4,816	22,098,895	4,589	2,182,268	453
Government	4,657	13,893,031	2,983	701,138	151
	13,144	52,169,482	3,969+	4,795,049	365*

+General Average Income

*General Average Tax

APPENDIX "K"

AVERAGE GROSS INCOME AND NET TAX OF TAXABLE INDIVIDUALS

COMPARISON BY INDUSTRY OR OCCUPATIONAL GROUP

Classification	Average Gross Income		Average Net Tax	
	Employees	Traders	Employees	Traders
	\$	\$	\$	\$
Agriculture	4,171	4,557	389	342
Forest and Mining	4,330	9,699	528	2,191
Professional	—	7,930	—	1,561
Building	4,547	—	651	—
Banking, Insurance and Finance	4,137	—	433	—
Distribution	3,700	5,740	282	904
Manufacturing and Processing	3,607	8,177	307	714
Transport	3,375	5,839	217	412
Others	4,626	4,485	378	409
Government	2,983	—	148	—
	3,785+	5,058+	290*	595*

+General Average Gross Tax

*General Average Net Tax.

APPENDIX "L"

COMPANIES — YEAR OF ASSESSMENT 1960

GROSS INCOME AND GROSS TAX: AVERAGE INCOME AND AVERAGE TAX
COMPARED BY INDUSTRY

Classification	No. of Companies	Income Assessed		Tax Assessed	
		Gross	Average	Gross	Average
		\$	\$	\$	\$
Agriculture	31	8,551,679	275,861	3,775,068	121,776
Forest and Mining	22	10,088,186	458,554	3,892,483	176,931
Professional	1	4,500	4,500	2,025	2,025
Building	4	119,566	29,892	53,805	13,451
Banking, Insurance and Finance	50	2,525,507	50,510	821,693	16,434
Distribution	79	8,438,425	106,816	3,522,675	44,591
Manufacturing and Processing	38	4,724,504	124,329	1,996,954	52,551
Transport	8	934,866	116,858	393,004	49,126
Others	11	806,244	73,295	297,784	27,071
Total	244	36,193,477	148,334+	14,755,491	60,473*

+General Average Income

*General Average Tax.

APPENDIX "L"
AVERAGE GROSS INCOME AND NET TAX OF TAXABLE INDIVIDUALS
COMPARISON BY INDUSTRY OR OCCUPATIONAL GROUP

Classification	Average Gross Income		Average Net Tax	
	Individuals	Employers	Individuals	Employers
Government	2,087	2,087	—	148
Others	4,826	4,826	378	408
Transport	7,372	2,820	217	413
Manufacturing and Processing	2,007	8,177	307	371
Distribution	2,700	2,740	282	804
Banking, Insurance and Finance	4,177	—	307	—
Building	4,527	—	821	—
Professional	—	7,300	—	1,261
Forest and Mining	4,710	9,698	620	2,101
Agriculture	4,171	4,727	389	312
Total	2,762+	2,088+	284	284

APPENDIX "M"
RATES AND TAX

Year of Assessment	No. of Tax-payers	YEARS OF ASSESSMENT 1929—1939										Total Tax on Individuals	Surtax (a)	Life Assurance Companies (b)	Other Companies (c)	Total Gross Tax
		2c.	3c.	4c.	5c.	7c.	9c.	12c.	15c.	20c.						
		YEARS OF ASSESSMENT 1940—1941														
		4c.	6c.	8c.	10c.	15c.	20c.	25c.	30c.	40c.						
		\$ c.	\$ c.	\$ c.	\$ c.	\$ c.	\$ c.	\$ c.	\$ c.	\$ c.	\$ c.	\$ c.	\$ c.	\$ c.	\$ c.	
1929	1,303	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	
1930	1,275	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	
1931	1,179	16,382.46	10,953.28	8,224.51	11,485.20	8,309.52	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	
1932	1,628	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	
1933	1,581	20,500.65	11,962.83	8,121.23	10,891.07	7,398.09	9,291.09	8,125.72	2,144.94	—	78,345.62	39,220.60	6,098.62	240,568.60	364,323.64	
1934	1,562	20,317.83	12,022.69	8,487.83	11,608.95	8,539.71	9,291.42	6,786.31	5,007.66	—	82,062.40	41,033.07	5,732.38	225,059.94	363,887.79	
1935	1,544	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	
1936	1,596	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	
1937	1,646	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	
1938	1,761	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	
1939	1,747	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	
1940	1,842	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	
1941	1,871	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																
		6c.	9c.	12c.	15c.	25c.	40c.	50c.	60c.							
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	129,110.64	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	2,715,706.69	

(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 — 1958

Year of Assessment	No. of Tax-payers	6c.		12c.		24c.		40c.		50c.		60c.		Individuals Income Tax Total	Life Assurance Companies	Other Companies	Total Tax
		\$	c.	\$	c.	\$	c.	\$	c.	\$	c.	\$	c.	\$	c.	\$	c.
1947	3,914	155,014.35		195,710.41		140,665.68		111,026.00		88,022.00		201,576.00		884,014.44	7,171.49	4,377,465.80	5,268,651.79
1948	4,512	188,974.44		240,706.92		168,974.88		127,028.80		91,325.00		267,761.40		1,084,771.44	8,912.18	4,099,708.17	5,193,391.79
1949	5,679	164,421.88		236,968.44		165,479.28		125,690.00		82,098.00		256,564.20		1,031,710.96	10,941.55	4,433,243.46	5,475,895.97
1950	4,416	189,151.20		269,320.32		197,235.60		133,143.60		77,747.00		198,048.00		1,064,645.72	12,264.64	5,017,165.97	6,094,076.33
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	6,145,613.34	7,428,051.14
1952	5,615	234,984.30		341,259.00		254,859.60		189,231.20		121,064.00		249,315.00		1,390,713.10	40,352.97	7,903,236.50	9,334,302.57
1953	6,897	284,023.44		397,511.28		305,096.16		236,001.60		143,616.00		281,317.20		1,647,565.68	50,334.12	9,756,910.69	11,454,860.49
1954	7,449	313,495.86		451,159.44		360,654.24		274,650.80		177,587.50		346,651.80		1,924,199.64	55,533.21	11,300,378.11	13,280,110.96
1955	8,640	368,011.62		531,876.60		432,712.80		342,219.60		207,159.00		440,562.00		2,322,541.62	68,859.34	12,532,563.53	14,923,964.49
1956	10,130	432,846.30		635,326.68		517,165.44		401,134.00		231,812.00		489,840.00		2,708,124.42	75,767.69	13,262,023.13	16,045,915.24
1957	10,910	471,871.44		673,695.00		552,712.56		420,832.00		248,283.00		573,895.80		2,941,289.80	92,307.21	15,097,311.86	18,130,908.87
1958	12,991	524,372.58		746,747.76		626,591.52		493,084.80		319,140.00		852,733.20		3,562,669.86	89,015.40	17,957,729.56	21,609,414.82
1959	13,185	552,975.12		773,327.40		655,225.44		525,020.40		354,114.50		947,781.00		3,808,443.86	129,379.57	13,563,900.31	17,501,723.74

APPENDIX "N"

YEAR OF ASSESSMENT 1960

No. of Tax-payers	Classification	6c		12c		24c		40c		50c		60c		Total Tax on Individuals	Life Assurance Companies 15%	Other Companies 45%	Total Tax
		\$	c.	\$	c.	\$	c.	\$	c.	\$	c.	\$	c.	\$	c.	\$	c.
8,809	1— 1,200	246,517.98												246,517.98			246,517.98
3,202	1,201— 3,600	230,544.00	350,481.24											581,025.24			581,025.24
896	3,601— 6,000	64,512.00	258,048.00	251,401.44										573,961.44			573,961.44
386	6,001— 8,400	27,792.00	111,168.00	222,336.00	166,025.60									527,321.60			527,321.60
167	8,401—10,800	12,024.00	48,096.00	96,192.00	160,320.00	96,590.00								413,222.00			413,222.00
244	10,801 and over	17,568.00	70,272.00	140,544.00	234,240.00	292,800.00	1,127,161.80							1,882,585.80			1,882,585.80
13,703	Total Tax	598,957.98	838,065.24	710,473.44	560,585.60	389,390.00	1,127,161.80							4,224,634.06			4,224,634.06
7	Life Assurance Companies														132,542.65		132,542.65
223	Other Companies															14,576,824.65	14,576,824.65
13,933	Total Tax	598,957.98	838,065.24	710,473.44	560,585.60	389,390.00	1,127,161.80							4,224,634.06	132,542.65	14,576,824.65	18,934,001.36
	Income Assessed at each Rate	9,982,633.00	6,983,877.00	1,960,306.00	1,401,464.00	778,780.00	1,878,603.00							23,985,663.00	883,617.00	32,392,944.00	57,262,244.00

APPENDIX "O"
INDIVIDUALS — 1960

No. of Tax-payers	Classification	6c.		12c.		24c.		40c.		50c.		60c.		Total Tax
		\$	c.	\$	c.	\$	c.	\$	c.	\$	c.	\$	c.	
8,808	1— 1,200	246,517.98		—		—		—		—		—		246,517.98
3,202	1,201— 3,600	230,544.00		350,481.24		—		—		—		—		581,025.24
896	3,601— 6,000	64,512.00		258,048.00		251,401.44		—		—		—		573,961.44
386	6,001— 8,400	27,792.00		111,168.00		222,336.00		166,025.60		—		—		527,321.60
167	8,401—10,800	12,024.00		48,096.00		96,192.00		160,320.00		96,590.00		—		413,222.00
244	10,801 and over	17,568.00		70,272.00		140,544.00		234,240.00		292,800.00		1,127,161.80		1,882,585.80
13,703	Total Tax	598,957.98		838,065.24		710,473.44		560,585.60		389,390.00		1,127,161.80		4,224,634.06
	Income Assessed at each rate	9,982,633.00		6,983,877.00		2,960,306.00		1,401,464.00		778,780.00		1,878,603.00		23,985,663.00

APPENDIX "P"

CIVIL SERVANTS — 1960

No. of Tax-payers	Classification	6c.		12c.		24c.		40c.		50c.		60c.		Total Tax
		\$	c.	\$	c.	\$	c.	\$	c.	\$	c.	\$	c.	
3,378	1— 1,200	89,886.78		—		—		—		—		—		89,886.78
1,102	1,201— 3,600	79,344.00		107,181.84		—		—		—		—		186,525.84
239	3,601— 6,000	17,208.00		68,832.00		56,494.56		—		—		—		142,534.56
90	6,001— 8,400	6,480.00		25,920.00		51,840.00		29,739.20		—		—		113,979.20
31	8,401—10,800	2,232.00		8,928.00		17,856.00		29,760.00		12,372.00		—		71,148.00
9	10,801 & over	648.00		2,592.00		5,184.00		8,640.00		10,800.00		6,693.60		34,557.60
4,849	Total Tax	195,798.78		213,453.84		131,374.56		68,139.20		23,172.00		6,693.60		638,631.98
	Income Assessed at each rate	3,263,313.00		1,778,782.00		547,394.00		170,348.00		46,344.00		11,156.00		5,817,337.00

APPENDIX "P" — (Con'd.)

OTHER EMPLOYEES — 1960

No. of Tax-payers	Classification	6c.		12c.		24c.		40c.		50c.		60c.		Total Tax	
		\$	c.	\$	c.	\$	c.	\$	c.	\$	c.	\$	c.	\$	c.
4,520	1— 1,200	129,582.72		—		—		—		—		—		129,582.72	
1,508	1,201— 3,600	108,576.00		175,516.80		—		—		—		—		284,092.80	
488	3,601— 6,000	35,136.00		140,544.00		155,289.12		—		—		—		330,969.12	
214	6,001— 8,400	15,408.00		61,632.00		123,264.00		105,671.60		—		—		305,975.60	
99	8,401—10,800	7,128.00		28,512.00		57,024.00		95,040.00		61,871.50		—		249,575.50	
150	10,801 and over	10,800.00		43,200.00		86,400.00		144,000.00		180,000.00		509,284.80		973,684.80	
6,979	Total Tax	306,630.72		449,404.80		421,977.12		344,711.60		241,871.50		509,284.80		2,273,880.54	
	Income Assessed at each rate	5,110,512.00		3,745,040.00		1,758,238.00		861,779.00		483,743.00		848,808.00		12,808,120.00	

TRADERS — 1960

No. of Tax-payers	Classification	6c.		12c.		24c.		40c.		50c.		60c.		Total Tax	
		\$	c.	\$	c.	\$	c.	\$	c.	\$	c.	\$	c.	\$	c.
910	1— 1,200	27,048.48		—		—		—		—		—		27,048.48	
592	1,201— 3,600	42,624.00		67,782.60		—		—		—		—		110,406.60	
169	3,601— 6,000	12,168.00		48,672.00		39,617.76		—		—		—		100,457.76	
82	6,001— 8,400	5,904.00		23,616.00		47,232.00		30,614.80		—		—		107,366.80	
37	8,401—10,800	2,664.00		10,656.00		21,312.00		35,520.00		23,346.50		—		92,498.50	
85	10,801 & over	6,120.00		24,480.00		48,960.00		81,600.00		102,000.00		611,183.40		874,343.40	
1,875	Total Tax	96,528.48		175,206.60		157,121.76		147,734.80		124,346.50		611,183.40		1,312,121.54	
	Income Assessed at each rate	1,608,808.00		1,460,055.00		654,674.00		369,337.00		248,693.00		1,018,639.00		5,360,206.00	

APPENDIX "Q"

SUMMARY — YEAR OF ASSESSMENT 1961

No. of Tax-payers	Classification	6c.		12c.		24c.		40c.		50c.		60c.		Total Tax on Individuals	Life Assurance Companies 15%	Other Companies 45%	Total Tax
		\$	c.	\$	c.	\$	c.	\$	c.	\$	c.	\$	c.	\$	c.	\$	c.
7,506	1— 1,200	250,714.56	—	—	—	—	—	—	—	—	—	—	—	250,714.56	—	—	250,714.56
3,651	1,201— 3,600	262,872.00	377,333.04	—	—	—	—	—	—	—	—	—	—	640,205.04	—	—	640,205.04
1,023	3,601— 6,000	73,656.00	294,624.00	258,483.12	—	—	—	—	—	—	—	—	—	626,763.12	—	—	626,763.12
452	6,001— 8,400	32,544.00	130,,176.00	260,352.00	186,666.80	—	—	—	—	—	—	—	—	609,738.80	—	—	609,738.80
208	8,401—10,800	14,976.00	59,904.00	119,808.00	199,680.00	106,596.00	—	—	—	—	—	—	—	500,964.00	—	—	500,964.00
304	10,801 & over	21,888.00	87,552.00	175,104.00	291,840.00	364,800.00	1,225,479.60	—	—	—	—	—	—	2,166,663.60	—	—	2,166,663.60
13,144	Total Tax	656,650.56	949,589.04	813,747.12	678,186.80	471,396.00	1,225,479.60	—	—	—	—	—	—	4,795,049.12	—	—	4,795,049.12
7	Life Assurance Companies	—	—	—	—	—	—	—	—	—	—	—	—	—	137,707.35	—	137,707.35
237	Other Companies	—	—	—	—	—	—	—	—	—	—	—	—	—	—	14,617,783.92	14,617,783.92
13,388	Total Tax	656,650.56	949,589.04	813,747.12	678,186.80	471,396.00	1,225,479.60	—	—	—	—	—	—	4,795,049.12	137,707.35	14,617,783.92	19,550,540.39
	Income Assessed at each rate	10,944,176.00	7,913,242.00	3,390,613.00	1,695,467.00	942,792.00	2,042,466.00	—	—	—	—	—	—	26,928,756.00	918,049.00	32,483,963.00	60,330,768.00

APPENDIX "R"
INDIVIDUALS — 1961

No. of Tax-payers	Classification	6c.		12c.		24c.		40c.		50c.		60c.		Total Tax	
		\$	c.	\$	c.	\$	c.	\$	c.	\$	c.	\$	c.	\$	c.
7,506	1— 1,200	250,714.56													250,714.56
3,651	1,201— 3,600	262,872.00		377,333.04											640,205.04
1,023	3,601— 6,000	73,656.00		294,624.00		258,483.12									626,763.12
452	6,001— 8,400	32,544.00		130,176.00		260,352.00	188,666.80								609,738.80
208	8,401—10,800	14,976.00		59,904.00		119,808.00	199,680.00	106,596.00							500,964.00
304	10,801 and over	21,888.00		87,552.00		175,104.00	291,840.00	364,800.00		1,225,479.60					2,166,663.60
13,144	Total Tax	656,650.56		949,589.04		813,747.12	678,186.80	471,396.00		1,225,479.60					4,795,049.12
	Income Assessed at each rate	10,944,176.00		7,913,242.00		3,390,613.00	1,695,467.00	942,792.00		2,042,466.00					26,928,756.00

APPENDIX "S"
CIVIL SERVANTS — 1961
TAX STRUCTURE

No. of Tax-payers	Classification	6c.		12c.		24c.		40c.		50c.		60c.		Total Tax	
		\$	c.	\$	c.	\$	c.	\$	c.	\$	c.	\$	c.	\$	c.
3,146	1— 1,200	89,459.46													89,459.46
1,121	1,201— 3,600	80,712.00		111,784.44											192,496.44
247	3,601— 6,000	17,784.00		71,136.00		59,063.76									147,983.76
100	6,001— 8,400	7,200.00		28,800.00		57,600.00	38,287.20								131,887.20
28	8,401—10,800	2,016.00		8,064.00		16,128.00	26,880.00	16,803.00							69,891.00
15	10,801 & over	1,080.00		4,320.00		8,640.00	14,400.00	18,000.00		22,980.00					69,420.00
4,657	Total Tax	198,251.46		224,104.44		141,431.76	79,567.20	34,803.00		22,980.00					201,137.86
	Income Assessed at each rate	3,304,191.00		1,867,537.00		589,299.00	198,918.00	69,606.00		38,300.00					6,067,851.00

APPENDIX "S"
OTHER EMPLOYEES — 1961
TAX STRUCTURE

No. of Tax-payers	Classification	6c.		12c.		24c.		40c.		50c.		60c.		Total Tax	
		\$	c.	\$	c.	\$	c.	\$	c.	\$	c.	\$	c.	\$	c.
3,483	1— 1,200	134,708.58													134,708.58
1,942	1,201— 3,600	139,824.00		198,500.52											338,324.52
578	3,601— 6,000	41,616.00		166,464.00		154,198.24									362,178.24
271	6,001— 8,400	19,512.00		78,048.00		156,096.00	116,775.60								370,431.60
128	8,401—10,800	9,216.00		36,864.00		73,728.00	122,880.00	64,836.50							307,524.50
188	10,801 & over	13,536.00		54,144.00		108,288.00	180,480.00	225,600.00		667,815.60					1,249,863.60
6,590	Total Tax	358,412.58		534,020.52		492,210.24	420,135.60	290,436.50		667,815.60					2,763,031.04
	Income Assessed at each rate	5,973,543.00		4,450,171.00		2,050,876.00	1,050,339.00	580,873.00		1,113,026.00					15,218,828.00

APPENDIX "S"
TRADERS — 1961
TAX STRUCTURE

No. of Tax-payers	Classification	6c.		12c.		24c.		40c.		50c.		60c.		Total Tax	
		\$	c.	\$	c.	\$	c.	\$	c.	\$	c.	\$	c.	\$	c.
877	1 — 1,200	26,546.52													26,546.52
588	1,201 — 3,600	42,336.00		67,048.08											109,384.08
198	3,601 — 6,000	14,256.00		57,024.00		45,321.12									116,601.12
81	6,001 — 8,400	5,832.00		23,328.00		46,656.00		31,604.00							107,420.00
52	8,401 — 10,800	3,744.00		14,976.00		29,952.00		49,920.00		24,956.50					123,548.50
101	over 10,800	7,272.00		29,088.00		58,176.00		96,960.00		121,200.00		534,684.00			847,380.00
1,897	Total Tax	99,986.52		191,464.08		180,105.12		178,484.00		146,156.50		534,684.00			1,330,880.22
	Income Assessed at each rate	1,666,442.00		1,595,534.00		750,438.00		446,210.00		292,313.00		891,140.00			5,642,077.00

APPENDIX "T"

INCIDENCE OF INCOME TAX — INDIVIDUALS OTHER THAN GOVERNMENT
YEAR OF ASSESSMENT 1961

"AGRICULTURE"

Income Group	Chargeable Income			Rate	Tax		
	Amount	Group %	Cumulative %		Amount	Group %	Cumulative %
	\$				\$	c.	
1 — 1,200	469,539	33.2	33.2	6c.	28,172.34	10.8	10.8
1,201 — 3,600	475,995	33.7	66.9	12c.	57,119.40	21.8	32.6
3,601 — 6,000	215,735	15.3	82.2	24c.	51,776.40	19.8	52.4
6,001 — 8,400	103,081	7.3	89.5	40c.	41,232.40	15.7	68.1
8,401 — 10,800	54,936	3.9	93.4	50c.	27,468.00	10.5	78.6
over 10,800	93,399	6.6	100.0	60c.	56,039.40	21.4	100.0
	1,412,685	100.0			261,807.94	100.0	

APPENDIX "U"

INCIDENCE OF INCOME TAX — INDIVIDUALS OTHER THAN GOVERNMENT
YEAR OF ASSESSMENT 1961

"FORESTS AND MINING INDUSTRIES"

Income Group	Chargeable Income			Rate	Tax		
	Amount	Group %	Cumulative %		Amount	Group %	Cumulative %
	\$				\$	c.	
1 — 1,200	754,617	36.1	36.1	6c.	45,277.02	9.0	9.0
1,201 — 3,600	434,121	20.7	56.8	12c.	52,094.52	10.3	19.3
3,601 — 6,000	236,216	11.3	68.1	24c.	56,691.84	11.3	30.6
6,001 — 8,400	183,596	8.8	76.9	40c.	73,438.40	14.6	45.2
8,401 — 10,800	142,056	6.8	83.7	50c.	71,028.00	14.1	59.3
over 10,800	341,452	16.3	100.0	60c.	204,871.20	40.7	100.0
	2,092,058	100.0			503,400.98	100.0	

APPENDIX "V"

INCIDENCE OF INCOME TAX — INDIVIDUALS OTHER THAN GOVERNMENT

YEAR OF ASSESSMENT 1961

"PROFESSIONAL"

Income Group	Chargeable Income			Rate	Tax		
	Amount	Group %	Cumulative %		Amount	Group %	Cumulative %
	\$				\$ c.		
1 — 1,200	142,351	18.7	18.7	6c.	8,541.06	3.8	3.8
1,201 — 3,600	187,774	24.6	43.3	12c.	22,532.88	10.1	13.9
3,601 — 6,000	125,556	16.5	59.8	24c.	30,133.44	13.6	27.5
6,001 — 8,400	82,720	10.8	70.6	40c.	33,088.00	14.9	42.7
8,401 — 10,800	67,359	8.8	79.4	50c.	33,679.50	15.2	57.6
over 10,800	156,932	20.6	100.0	60c.	94,159.20	42.4	100.0
	762,692	100.0			222,134.08	100.0	

APPENDIX "W"

INCIDENCE OF INCOME TAX — INDIVIDUALS OTHER THAN GOVERNMENT

YEAR OF ASSESSMENT 1961

"DISTRIBUTION"

Income Group	Chargeable Income			Rate	Tax		
	Amount	Group %	Cumulative %		Amount	Group %	Cumulative %
	\$				\$ c.		
1 — 1,200	829,358	34.7	34.7	6c.	49,761.48	9.7	9.7
1,201 — 3,600	673,174	28.1	62.8	12c.	80,780.88	15.8	25.5
3,601 — 6,000	312,471	13.1	75.9	24c.	74,993.04	14.7	40.2
6,001 — 8,400	163,778	6.8	82.7	40c.	65,511.20	12.3	53.0
8,401 — 10,800	84,364	3.5	86.2	50c.	42,182.00	8.3	61.3
10,801 and over	329,230	13.8	100.0	60c.	197,538.00	38.7	100.0
	2,392,375				510,766.60	100.0	

APPENDIX "X"

YEAR OF ASSESSMENT 1961

NOT TAXABLES EXAMINED IN PERIOD MAY, 1961 — APRIL, 1962

EMPLOYEES AND TRADERS CLASSIFIED BY INDUSTRY

Classification	No. of Cases	Gross Income		Allowances
		\$	c.	\$
Agriculture	376	688,982		911,681
Forest and Mining	141	264,104		329,755
Professional	14	16,784		29,871
Building	14	25,356		18,057
Banking & Insurance	11	13,721		16,457
Distribution	300	465,935		650,934
Manufacturing and Processing	75	132,312		157,794
Transport	80	152,365		230,266
Others	1,854	2,656,194		3,819,510
Government	1,095	1,979,169		2,375,543
Total	3,960	6,394,922		8,539,868

APPENDIX "Y"

YEAR OF ASSESSMENT 1961

NOT TAXABLES EXAMINED IN PERIOD MAY, 1961 — APRIL, 1962

EMPLOYEES OTHER THAN GOVERNMENT CLASSIFIED BY INDUSTRY

Classification	No. of Cases	Gross Income		Allowances
		\$		\$
Agriculture	159	245,230		316,703
Forest and Mining	132	253,948		308,509
Building	13	24,056		31,059
Banking and Insurance	11	13,721		16,457
Distribution	110	154,919		196,492
Manufacturing and Processing	71	124,467		146,785
Transport	24	42,347		49,156
Others	864	1,311,301		1,687,486
TOTAL	1,384	2,169,989		2,752,647

APPENDIX "Z"

YEAR OF ASSESSMENT 1961

NOT TAXABLES EXAMINED IN PERIOD MAY, 1961 — APRIL, 1962.

TRADERS CLASSIFIED BY INDUSTRY OR OCCUPATION

Classification	No. of Cases	Gross	Income	Allowances
			\$	\$
Agriculture	217	443,752		594,978
Forest and Mining	9	10,156		21,246
Professional	14	16,784		29,871
Building	1	1,300		1,600
Distribution	190	311,016		454,442
Manufacturing and Processing	4	7,845		11,009
Transport	56	110,018		181,110
Others	990	1,344,893		2,132,024
TOTAL	1,481	2,245,764		3,426,280