

Published on the 16th day of November, 1963.

No. 16 of 1963

BRITISH GUIANA

REGULATIONS

MADE UNDER

THE INCOME TAX ORDINANCE

(Chapter 299).

UNDER SECTION 83 (1) OF THE INCOME TAX ORDINANCE THE FOLLOWING REGULATIONS HAVE BEEN MADE BY THE MINISTER:—

1.(1) These Regulations may be cited as the Income Tax (General) (Amendment) (No. 2) Regulations, 1963, and shall be construed and read with the Income Tax (General) Regulations*, hereinafter referred to as the Principal Regulations, and any Regulations amending the same.

(2) Regulations 2 and 3 shall be deemed to have come into operation on the 1st day of January, 1963, and regulation 4 shall come into operation on the 1st day of January, 1964.

2. Regulation 4 of the Principal Regulations is hereby revoked and the following substituted therefor —

“4. The return of employees, pensioners and annuitants to be delivered to the Commissioner of Inland Revenue under the provisions of subsection (2) of section 41 of the Ordinance by every employer shall be —

(a) of all those employed by him during the year immediately preceding the year of assessment except those who were not employed in any other employment and whose remuneration in the employment for the year did not exceed, in the case of an employee in respect of whom he is required to deduct tax under section 66A of the Ordinance, one dollar, or, in the case of an employee in respect of whom he is not required to deduct tax as aforesaid, seven hundred dollars, and

(b) of every person to whom he paid a pension or annuity during the year immediately preceding the year of assessment except those persons who were not employed by any other person and whose emoluments paid by him for the year did not exceed, in the case of a pensioner or annuitant in respect of whom he is required to deduct tax under section 66A of the Ordinance, one dollar, or, in the case of a pensioner or an annuitant in respect of whom he is not required to deduct tax as aforesaid, seven hundred dollars; and

shall be in the form set out in the second schedule thereto.”

*Cap. 299

3. Regulation 6 of the Principal Regulations as substituted by regulation 2 of the Income Tax (General) (Amendment) Regulations, 1963*, is hereby amended by the substitution for paragraph (b) thereof of the following paragraphs —

“(b) the return specified in regulation 4 in the case of —

- (A) Government employees, pensioners and annuitants, and primary school teachers on or before the 31st day of January in every year.
- (B) all other employees, pensioners and annuitants on or before the 28th day of February in every year.
- (C) the list specified in regulation 5 on or before the 28th day of February in every year.”

4. The second schedule to the Principal Regulations is hereby revoked and the following substituted therefor —

*No. 5 of 1963

SECOND SCHEDULE

CONFIDENTIAL

BRITISH GUIANA

The Income Tax Ordinance, Cap. 299

YEAR OF ASSESSMENT ENDING THE 31st DECEMBER, 19 .

RETURN TO BE MADE BY EMPLOYERS OF PERSONS EMPLOYED BY THEM OR TO WHOM THEY HAVE PAID PENSIONS OR ANNUITIES IN THE PRECEDING YEAR ENDED 31st DECEMBER, 19

To be delivered to the Commissioners of Inland Revenue, G.P.O. Buildings, Georgetown —

- (a) in case of Government employees, pensioners, annuitants and Primary School Teachers — on or before 31st January, 19
- (b) in case of all other employees, pensioners and annuitants — on or before 28th February, 19

Name of Employer
 Address

DECLARATION

I,
 declare that all the particulars contained in this Return are fully, truly and correctly stated according to the best of my knowledge and belief.

.....Signature
 In what capacity the
Return and Declaration
 are made.
Address
Date

RETURN OF EMPLOYERS OF PERSONS EMPLOYED BY THEM OR TO WHOM THEY HAVE PAID PENSIONS OR ANNUITIES

ORIGINAL

NAME AND ADDRESS OF EMPLOYER:

Employer's pensioner's or annuitant's Income Tax File No.	Names and Addresses of employees, pensioners or annuitants* *(Names should be inserted Alphabetically— Surname first Christian or first names must be given in full. In the case of married women state Mrs.)	Em- ployee's Code No.	Months Em- ployed	State whether wholly (W) or partly (P) em- ployed	In the case of persons: (a) em- ployed during the year, give name and address of previous employer (if any) (b) leaving during the year, give name and address of new em- ployer—if known	REMUNERATION		Contributions to Widows and Or- phans and Superan- nation Funds	Contributions to Sickness Benefit Insurance	Income Tax Deducted	FOR OFFICIAL USE ONLY	
						Amount of Salaries, wages, commis- sions, overtime or other emolu- ments pay- able in money for the year ended 31st December 19	Annual value of any resi- dence, board and lodg- ing or other allow- ances in kind, re- ceived by employee, pensioner or annui- tant					
					Carry forward Total as neces- sary.	(These columns must be totalled)				(Total this column)		

to be prepared in triplicate.

Submit Original and Duplicate to the Commissioner of Inland Revenue.

Keep Triplicate for Your Records.

Made this 14th day of November, 1963.

CHARLES JACOB JR.,
Minister of Finance.