

## COLLECTION AND RECOVERY OF TAX.

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## THE STATUTE LAWS OF CYPRUS

## No. 6 OF 1941.

A LAW TO IMPOSE A TAX UPON INCOMES AND TO REGULATE  
THE COLLECTION THEREOF.

W. D. BATTERSHILL,]  
Governor.

[18th April, 1941.

**B**E it enacted by His Excellency the Governor and  
Commander-in-Chief of the Colony of Cyprus as  
follows :—

1. This Law may be cited as the Income Tax Law, **Short title.**  
1941, and shall be deemed to have come into operation  
on the 1st day of January, 1941.

Interpre-  
tation.

2. In this Law, unless the context otherwise requires,—

“body of persons” means any body politic, corporate, or collegiate and any company, fraternity, fellowship, or society of persons whether corporate or unincorporate;

“chargeable income” means the aggregate amount of the income of any person from the sources specified in section 5 of this Law remaining after allowing the appropriate deductions and exemptions under this Law;

“Commissioner” means the Commissioner of Income Tax charged with the administration of this Law;

“company” means any company incorporated or registered under any law in force in the Colony, and any company which, though incorporated or registered outside the Colony, carries on business or has an office or place of business therein;

“guardian”, in relation to an infant, includes parent;

“incapacitated person” means any married woman, infant, lunatic, idiot or insane person;

“Judge” means a Judge of the Supreme Court;

“person” includes a body of persons;

“tax” means the income tax imposed by this Law;

“year of assessment” means the period of twelve months commencing on the first day of January in each year.

#### ADMINISTRATION.

Appoint-  
ment of  
adminis-  
trative  
authority.

3. For the due administration of this Law the Governor may appoint a Commissioner and such other officers and persons as may be necessary and shall furnish such Commissioner with a warrant of appointment under his hand.

Official  
secrecy.

4.—(1) Every person having any official duty or being employed in the administration of this Law shall regard and deal with all documents, information, returns, assessment lists, and copies of such lists relating to the income or items of the income of any person, as secret and confidential, and shall make and subscribe a declaration in the form prescribed to that effect before a Judge of a District Court.

(2) Every person having possession of or control over any document, information, returns, or assessment lists or copies of such lists relating to the income or items of income of any person, who at any time communicates or attempts to communicate such information or anything contained in such documents, returns, lists, or copies to any person—

(a) other than a person to whom he is authorized by the Governor to communicate it; or

(b) otherwise than for the purposes of this Law, shall be guilty of an offence against this Law.

(3) Where under any law in force in any part of His Majesty's Dominions or in any place under His Majesty's protection, provision is made for the allowance of relief from income tax in respect of the payment of income tax in the Colony, the obligation as to secrecy imposed by this section shall not prevent the disclosure to the authorized officers of the Government in that part of His Majesty's Dominions or in that place under His Majesty's protection of such facts as may be necessary to enable the proper relief to be given in cases where relief is claimed from income tax in the Colony or from income tax in that part or place aforesaid.

#### IMPOSITION OF INCOME TAX.

5. Income tax shall, subject to the provisions of this Law, be payable at the rate or rates specified hereafter for the year of assessment commencing on the 1st day of January, 1941, and for each subsequent year of assessment upon the income of any person accruing in, derived from, or received in, the Colony in respect of:—

Charge of  
income tax.

- (a) gains or profits from any trade, business, profession or vocation, for whatever period of time such trade, business, profession or vocation may have been carried on or exercised;
- (b) gains or profits from any employment, including the estimated annual value of any quarters or board or residence or of any other allowance granted in respect of employment whether in money or otherwise;
- (c) the annual value of immovable property and improvements thereon used by or on behalf of the owner or used rent free by the occupier, for the purpose of residence or enjoyment, and not for the purpose of gain or profit, such annual value being deemed to be five per centum of the value of such immovable property as assessed for Immovable Property tax under the Immovable Property Tax Laws, 1932 to 1934;
- (d) dividends, interest or discounts;
- (e) any pension, charge or annuity;
- (f) rents, royalties, premiums and any other profits arising from property;
- (g) the value of any produce receivable in respect of the use of capital, property, seed or stock for the purpose of husbandry or any share of profits receivable in respect of such use.

## BASIS OF ASSESSMENT.

Basis of  
assessment.

6. Tax shall be charged, levied and collected for each year of assessment upon the chargeable income of any person for the year immediately preceding the year of assessment.

Special  
periods of  
assessment.

7. Where the Commissioner is satisfied that any person usually makes up the accounts of his trade or business on some day other than that immediately preceding any year of assessment, the Commissioner may permit the gains or profits of that trade or business to be computed for the purpose of this Law upon the income of the year terminating on that day in the year immediately preceding the year of assessment on which the accounts of the said trade or business have been usually made up:

Provided that, where permission has been given for any year of assessment, tax shall be charged, levied and collected for each subsequent year upon the gains or profits for the full year terminating on the like date in the year immediately preceding the year of assessment, subject to any such adjustment as, in the opinion of the Commissioner, may be just and reasonable.

## EXEMPTIONS.

Exemptions.

8. There shall be exempt from the tax :—

- (a) the official emoluments received by the Officer administering the Government during the period in which he is administering the Government, and the official emoluments drawn by the Governor while on leave;
- (b) the income of any local authority in so far as such income is not derived from a trade or business carried on by the local authority;
- (c) the income of any statutory or registered building, friendly or co-operative society;
- (d) the income of any religious, charitable or educational institution of a public character not derived from a trade or business carried on by such institution, in so far as such income was, during the year immediately preceding the year of assessment, applied to charitable purposes;
- (e) the emoluments payable to members of the permanent consular services of foreign countries in respect of their offices or in respect of services rendered by them in their official capacity or to permanent official agents of such countries who are not British subjects and who are not employed in any trade, business or other undertaking carried on for the purpose of profit;

- (f) the emoluments payable from Imperial funds to members of His Majesty's Forces and to persons in the permanent service of the Imperial Government in the Colony in respect of their offices under the Imperial Government ;
- (g) wound and disability pensions granted to members of His Majesty's Forces ;
- (h) gratuities granted to members of His Majesty's Forces in respect of services rendered during any war ;
- (i) any lump sum received by way of retiring gratuity, commutation of pension, death gratuity or as consolidated compensation for death or injuries ;
- (j) the income arising from a scholarship, exhibition, bursary or any other similar educational endowment held by a person receiving full-time instruction at a university, college, school or other educational establishment ;
- (k) the income of any co-operative savings bank :

Provided that nothing in this section shall be construed to exempt in the hands of the recipients any dividends, interests, bonuses, salaries, or wages paid or credited to any person wholly or in part out of the income so exempted.

9. The Governor may by proclamation published in the *Gazette* provide that the interest payable on any loan charged on the public revenue of the Colony shall be exempted from the tax, either generally or only in respect of interest payable to persons not resident in the Colony ; and such interest shall, as from the date and to the extent specified in the proclamation, be exempt accordingly.

Government  
loans.

#### ASCERTAINMENT OF CHARGEABLE INCOME.

10.—(1) For the purpose of ascertaining the chargeable income of any person, there shall be deducted all outgoing and expenses wholly and exclusively incurred during the year immediately preceding the year of assessment by such person in the production of the income, including—

Deductions  
allowed.

- (a) any sum expended for repair of premises, plant and machinery employed in acquiring the income or for the renewal, repair, or alteration of any implement, utensil or article so employed ;
- (b) where any person engaged in any trade, business, profession or vocation has expended any sum in replacing any plant or machinery which was used or employed in such trade, business, profession or vocation, and which has become obsolete, an amount equivalent to the cost of the machinery replaced, after deducting from that cost such sum as shall represent the total depreciation which has occurred by reason of exhaustion or wear and tear since the date of

purchase of such plant and machinery and any sum realized by the sale thereof ;

- (c) bad debts incurred in any trade, business, profession or vocation proved to the satisfaction of the Commissioner to have become bad during the year immediately preceding the year of assessment notwithstanding that such bad debts were due and payable prior to the commencement of the said year : Provided that all sums recovered during the said year on account of amounts previously written off or allowed in respect of bad debts shall, for the purposes of this Law, be treated as receipts of the trade, business, profession or vocation for that year ;
- (d) such other deductions as may be prescribed by any rule made under this Law.

(2) The Governor in Council may, by rules, provide for the method of calculating or estimating the deductions allowed or prescribed under this section.

Allowance  
for wear and  
tear.

**11.** In ascertaining the chargeable income of any person engaged in a trade, business, profession or vocation, there shall be allowed as a deduction a reasonable amount for the exhaustion and wear and tear of any plant and machinery, and any buildings including employees' dwellings, arising out of the use and employment of such property in connection with the trade, business, profession or vocation during the year immediately preceding the year of assessment.

Deductions  
not to be  
allowed.

**12.** For the purpose of ascertaining the chargeable income of any person, no deduction shall be allowed in respect of—

- (a) domestic or private expenses including the cost of travelling between residence and place of business ;
- (b) the rent of any premises owned and used in connection with the carrying on by him of his trade, business, profession or vocation ;
- (c) any remuneration, or interest on capital, paid or credited to himself ;
- (d) the cost price of any goods taken out of the business for the use of the proprietor or any partner or their families ;
- (e) any disbursements or expenses not being money wholly and exclusively laid out or expended for the purpose of acquiring the income ;
- (f) any capital withdrawn or any sum employed or intended to be employed as capital ;
- (g) the cost of any improvements ;
- (h) any sum recoverable under an insurance or contract of indemnity ;

- (i) rent of or cost of repairs to any premises or part of premises not paid or incurred for the purpose of producing the income ;
- (j) any amounts paid or payable in respect of the United Kingdom income tax or super-tax or Cyprus income tax or Empire income tax as defined by this Law.
- (k) any payments of a voluntary nature.

**13.**—(1) Where the amount of a loss incurred in the year preceding any year of assessment in any trade, business, profession or vocation carried on by any person either solely or in partnership is such that it cannot be wholly set off against his income from other sources for the same year, the amount of such loss shall, to the extent to which it is not allowed against his income from other sources for the same year, be carried forward, and shall, subject as is hereinafter provided, be set off against what would otherwise have been his chargeable income for the next six years in succession :

Allowance  
of trade  
losses.

Provided that the amount of any such loss allowed to be set off in computing the chargeable income of any year shall not be set off in computing the chargeable income of any other year.

(2) Nothing in this section contained shall be construed as permitting the set-off of any loss incurred in any trade, business, profession or vocation which is carried on outside the Colony.

**14.** The income of a married woman living with her husband shall, for the purposes of this Law, be deemed to be the income of the husband, and shall be charged in the name of the husband and not in her name nor in that of her trustee :

Wife's  
income.

Provided that that part of the total amount of tax charged upon the husband which bears the same proportion to that total amount as the amount of the income of the wife bore to the amount of the total income of the husband and wife may, if necessary, be collected from the wife, notwithstanding that no assessment has been made upon her.

#### INSURANCE AND SHIPPING COMPANIES.

**15.** Notwithstanding anything to the contrary contained in this Law, it is hereby provided that :—

- (1) In the case of an Insurance Company (other than a Life Insurance Company) where the gains or profits accrue in part outside the Colony, the gains or profits on which tax is payable shall be ascertained by taking the gross premiums and interest and other income received or receivable in the Colony (less any premiums

Special  
provisions  
as to certain  
companies  
and  
businesses.

Insurance  
companies  
other than  
life insurance  
companies.

returned to the insured and premiums paid on re-insurances), and deducting from the balance so arrived at a reserve for unexpired risks at the percentage adopted by the company in relation to its operations as a whole for such risks at the end of the year preceding the year of assessment, and adding thereto a reserve similarly calculated for unexpired risks outstanding at the commencement of the year preceding the year of assessment, and from the net amount so arrived at deducting the actual losses (less the amount recovered in respect thereof under re-insurance), the agency expenses in the Colony, and a fair proportion of the expenses of the head office of the company.

Life  
insurance  
companies.

- (2) In the case of a Life Insurance Company, whether mutual or proprietary, the gains or profits on which tax is payable shall be the investment income less the management expenses (including commission): Provided that where such a company received premiums outside the Colony the gains or profits shall be the same proportion of the total investment income of the company as the premiums received in the Colony bore to the total premiums received after deducting from the amount so arrived at the agency expenses in the Colony and a fair proportion of the expenses of the head office of the company.

Shipping  
companies.

- (3)—(a) In the case of a shipowner, the gains or profits of his business as shipowner shall, if he produces or causes to be produced to the Commissioner the certificate mentioned in paragraph (b) of this sub-section, be taken to be a sum bearing the same ratio to the sums payable in respect of fares or freight for passengers, goods or mails shipped in the Colony as his total profits for the relevant accounting period shown by that certificate bear to the gross earnings for that period;

- (b) the certificate shall be a certificate by the Taxing Authority of the place in which the principal place of business of the shipowner is situated and shall state—

- (i) that the shipowner has furnished to the satisfaction of that Authority an account of the whole of his business; and
- (ii) the ratio of the gains or profits for the relevant accounting period as computed according to the Income Tax Law of that place (after deducting interest on any money borrowed and employed in acquiring the gains and profits) to the gross



earnings of the shipowner's fleet or vessel for that period ;

- (c) if the gains or profits of a shipowner have, for the purpose of assessment in the Colony under this Law, been computed on any basis other than the ratio of the gains or profits shown by a certificate as aforesaid, and an assessment has been made accordingly, the shipowner shall, upon production of such certificate at any time within two years from the end of the year of assessment, be entitled to such adjustment as may be necessary to give effect to the said certificate and to have any tax paid in excess refunded ;
- (d) in this sub-section, the expression "shipowner" means an owner or charterer of ships whose principal place of business is situated outside the Colony, but in a part of His Majesty's Dominions or in territory under His Majesty's protection.

**16.**—(1) Gains or profits arising from the business of shipping carried on by a person not resident in the Colony shall be exempted from the tax provided that the Governor is satisfied that an equivalent exemption from income tax is granted by the country in which such person is resident to persons resident in the Colony and, if that country is a country other than the United Kingdom, to persons resident in the United Kingdom.

Special exemption as to shipping companies where reciprocal concessions prevail.

(2) In this section the expression "business of shipping" means the business carried on by an owner of ships, and for the purposes of this definition the expression "owner" includes any charterer.

(3) For the purposes of this section a company shall be deemed to be resident in that country only in which the central management and control of its business is situate.

#### TEMPORARY RESIDENTS.

**17.** Tax shall not be payable in respect of any income arising out of the Colony and received therein by any person who is in the Colony for some temporary purpose only and not with any intent to establish his residence therein and who has not actually resided in the Colony at one or more times for a period equal in the whole to six months in the year preceding the year of assessment.

Temporary residents.

#### RATE OF TAX.

**18.** There shall be levied and paid upon chargeable incomes tax at the rates and in accordance with the provisions set forth in the Schedule to this Law.

Rates as per Schedule.

## COMPANY DIVIDENDS.

Deduction of  
tax from  
dividends of  
companies.

19.—(1) Every company which is registered in the Colony shall be entitled to deduct from the amount of any dividend paid to any shareholder tax at the rate paid or payable by the company (as reduced by any relief granted under sections 40 and 41 of this Law) on the income out of which such dividend is paid :

Provided that where tax is not paid or payable by the company on the whole income out of which the dividend is paid, the deduction shall be restricted to that portion of the dividend which is paid out of income on which tax is paid or payable by the company.

(2) Every such company shall, upon payment of a dividend whether tax is deducted therefrom or not, furnish each shareholder with a certificate setting forth the amount of the dividend paid to that shareholder and the amount of tax which the company has deducted or is entitled to deduct in respect of that dividend.

Setting off  
tax so  
deducted.

20. Any tax which a company has deducted or is entitled to deduct under the last preceding section from a dividend paid to a shareholder, and any tax applicable to the share to which any person is entitled in the income of a body of persons assessed under this Law, shall, when such dividend or share is included in the chargeable income of such shareholder or person, be set off for the purposes of collection against the tax charged on that chargeable income.

## TRUSTEES, AGENT, ETC.

Charge-  
ability of  
trustees, etc.

21. A receiver, trustee, guardian, curator or committee, having the direction, control or management of any property or concern on behalf of any person, shall be chargeable to tax in respect of income derived from such property or concern in like manner and to the like amount as such person would be chargeable if he had received such income, and every such receiver, trustee, guardian, curator or committee shall be answerable for doing all matters and things required to be done under this Law for the purpose of assessment and payment of tax :

Provided that nothing in this section shall affect the liability of any person represented by any such receiver, trustee, guardian, curator or committee to be himself charged to tax in his own name.

Charge-  
ability of  
agent of  
person  
residing  
out of the  
Colony.

22.—(1) A person not resident in the Colony (hereinafter in this section referred to as "a non-resident person"), whether a British subject or not, shall be assessable and chargeable in the name of his trustee, guardian, curator or committee, or of any attorney, factor, agent, receiver, branch or manager, whether such attorney, factor, agent,

receiver, branch or manager has the receipt of the income or not, in like manner and to the like amount as such non-resident person would be assessed and charged if he were resident in the Colony and in the actual receipt of such income.

A non-resident person shall be assessable and chargeable in respect of any income arising, whether directly or indirectly, through or from any attorneyship, factorship, agency, receivership, branch or management, and shall be so assessable and chargeable in the name of the attorney, factor, agent, receiver, branch or manager.

(2) Where a non-resident person, not being a British subject or a firm or company whose principal place of business is situated in His Majesty's Dominions or in territory under His Majesty's protection, or a branch thereof, carries on business with a resident person, and it appears to the Commissioner that owing to the close connection between the resident person and the non-resident person, and to the substantial control exercised by the non-resident person over the resident person, the course of business between those persons can be so arranged and is so arranged that the business done by the resident person in pursuance of his connection with the non-resident person produces to the resident person either no profits or less than the ordinary profits which might be expected to arise from that business, the non-resident person shall be assessable and chargeable to tax in the name of the resident person as if the resident person were an agent of the non-resident person.

(3) Where it appears to the Commissioner by whom the assessment is made, or to the Judge by whom an appeal is heard, that the true amount of the gains or profits of any non-resident person chargeable with tax in the name of a resident person cannot in any case be readily ascertained, the Commissioner or Judge may, if he thinks fit, assess and charge the non-resident person on a fair and reasonable percentage of the turnover of the business done by the non-resident person through or with the resident person in whose name he is chargeable as aforesaid, and in such case the provisions of this Law relating to the delivery of returns or particulars by persons acting on behalf of others shall extend so as to require returns or particulars to be furnished by the resident person of the business so done by the non-resident person through or with the resident person, in the same manner as returns or particulars are to be delivered by persons acting for incapacitated or non-resident persons of income to be charged :

Provided that the amount of the percentage shall in each case be determined having regard to the nature of the business, and shall, when determined by the Commissioner be subject to an appeal to a Judge as provided by section 36 of this Law.

(4) Nothing in this section shall render a non-resident person chargeable in the name of a broker or general commission agent or other agent where such broker, general commission agent, or agent is not an authorized person carrying on the regular agency of the non-resident person, or a person chargeable as if he were an agent in pursuance of sub-sections (2) and (3) of this section, in respect of gains or profits arising from sales or transactions carried out through such broker or agent.

(5) The fact that a non-resident person executes sales or carries out transactions with other non-residents in circumstances which would make him chargeable in pursuance of sub-sections (2) and (3) of this section in the name of a resident person shall not of itself make him chargeable in respect of gains or profits arising from those sales or transactions.

(6) Where a non-resident person is chargeable to tax in the name of any attorney, factor, agent, receiver, branch or manager in respect of any gains or profits arising from the sale of goods or produce manufactured or produced out of the Colony by the non-resident person, the person in whose name the non-resident person is so chargeable may, if he thinks fit, apply to the Commissioner or, in the case of an appeal, to the Judge, to have the assessment to tax in respect of those gains or profits made or amended on the basis of the profits which might reasonably be expected to have been earned by a merchant or, where the goods are retailed by or on behalf of the manufacturer or producer, by a retailer of the goods sold, who had bought from the manufacturer or producer direct, and, on proof to the satisfaction of the Commissioner or Judge of the amount of the profits on the basis aforesaid, the assessment shall be made or amended accordingly.

Acts, etc.,  
to be done  
by trustees,  
etc.

**23.** The person who is chargeable in respect of an incapacitated person, or in whose name a non-resident is chargeable, shall be answerable for all matters required to be done by virtue of this Law for the assessment of the income of any person for whom he acts and for the payment of the tax chargeable thereon.

Lists to be  
prepared  
by repre-  
sentative  
or agent.

**24.**—(1) Every person who, in whatever capacity, is in receipt of any money or value being income arising from any of the sources mentioned in this Law of or belonging to any other person who is chargeable in respect thereof,

or who would be so chargeable if he were resident in the Colony and not an incapacitated person, shall, whenever required to do so by any notice from the Commissioner, prepare and deliver within the period mentioned in such notice a list in a form approved by the Commissioner, signed by him, containing—

- (a) a true and correct statement of all such income;
- (b) the name and address of every person to whom the same shall belong.

(2) Every person who refuses, fails or neglects to comply with the provisions of this section shall be guilty of an offence against this Law.

**25.** The manager or other principal officer of every corporate body of persons shall be answerable for doing all such acts, matters and things as are required to be done by virtue of this Law for the assessment of such body and for payment of the tax.

Manager of  
corporate  
bodies of  
persons.

**26.** Any resident, agent, trustee, mortgagor or other person who transmits rent, interest or income derived from any other source within the Colony, to a non-resident person shall be deemed to be the agent of such non-resident person and shall be assessed and shall pay the tax at the appropriate rate set out in the Schedule to this Law for companies and all other bodies corporate or unincorporate unless the non-resident person by delivering a return of his total income derived from the Colony shall establish his right to be charged at the rates provided in the Schedule for individuals.

Agents, etc.,  
of non-  
residents  
to be  
assessed.

**27.** Every person answerable under this Law for the payment of tax on behalf of another person may retain out of any money coming to his hands on behalf of such other person so much thereof as shall be sufficient to pay such tax, and shall be and is hereby indemnified against any person whatsoever for all payments made by him in pursuance and by virtue of this Law.

Indemnifica-  
tion of repre-  
sentative.

**28.** When any person dies during the year preceding the year of assessment, and such person would, but for his death, have been chargeable to tax for the year of assessment, or when any person dies during the year of assessment or within two years after the expiration thereof, and no assessment has been made upon him for that year, the legal representative of such person shall be liable for and charged with the payment of the tax with which such person would have been chargeable, and shall be answerable for doing all such acts, matters and things as such person, if he were alive, would be liable to do under this Law :

Deceased  
persons.

Provided that in the case of a person dying during the year preceding the year of assessment, if his legal representative distributes his estate before the commencement of the year of assessment, such legal representative shall pay the tax at the rate or rates in force at the date of distribution of the estate.

RETURNS: BY WHOM TO BE MADE.

Notices of  
chargeability  
and returns.

29.—(1) It shall be the duty of every person chargeable with tax to give notice to the Commissioner by the prescribed date in any year of assessment that he is so chargeable.

(2) The Commissioner may by notice in writing require any person to furnish him within the time stated in such notice with a return of income and such particulars as may be required for the purposes of this Law with respect to the income for which such person is chargeable.

(3) It shall be the duty of every employer who by the provisions of sub-section (4) of this section is liable to render a return of persons employed by him, to give notice to the Commissioner by the prescribed date that he is so liable.

(4) Every employer when required to do so by notice from the Commissioner shall within the time limited by the notice, prepare and deliver for any year a return containing—

- (a) the names and places of residence of all persons employed by him; and
- (b) the remuneration payable to those persons in respect of that employment, except persons who are not employed in any other employment and whose remuneration in the employment for the year does not exceed one hundred and fifty pounds:

Provided that an employer shall not be liable to any penalty for omitting from such return the name or place of residence of any person employed by him and not employed in any other employment if it appears to the Commissioner, on enquiry, that such person has no chargeable income.

The expression “remuneration” in this sub-section includes not only moneys paid or payable as salary, wages, overtime, bonus, gratuity, share of profits, perquisite, fee, commission and pension, but also the annual value of any residence, quarters, board and lodging or any other allowance granted in respect of employment whether in money or otherwise.

(5) Where an employer is a body of persons the manager or other principal officer shall be deemed to be the employer for the purposes of this section, and any director

of a company, or person engaged in the management of a company, shall be deemed to be a person employed.

(6) The Commissioner may require any officer in the employment of the Government or any municipality or other public body to supply such particulars as may be required for the purposes of this Law and which may be in the possession of such officer, provided that no such officer shall by virtue of this sub-section be obliged to disclose any particulars as to which he is under any statutory obligation to observe secrecy.

(7) Returns required under the provisions of this section shall be in a form approved by the Commissioner.

(8) Any person who refuses, fails or neglects to give such notice of chargeability or liability to render a return of persons employed or to furnish any return or particulars required under the provisions of this section shall be guilty of an offence against this Law.

#### PARTNERSHIPS.

**30.** Where a trade, business, profession or vocation is carried on by two or more persons jointly— Partnerships.

(1) the income of any partner from the partnership shall be deemed to be the share to which he was entitled during the year preceding the year of assessment in the income of the partnership (such income being ascertained in accordance with the provisions of this Law) and shall be included in the return of income to be made by such partner under the provisions of this Law ;

(2)—(a) the precedent partner, that is to say, the partner who of the partners resident in the Colony—

(i) is first named in the agreement of partnership, or

(ii) if there be no agreement, is named singly or with precedence to the other partners in the usual name of the firm, or

(iii) is the precedent acting partner, if the partner named with precedence is not an acting partner,

shall make and deliver a return of the income of the partnership for any year, such income being ascertained in accordance with the provisions of this Law, and shall declare therein the names and addresses of the other partners in the firm together with the amount of the share of the said income to which each partner was entitled for that year ;

(b) where no partner is resident in the Colony, the return shall be made and delivered by the attorney, agent, manager or factor of the firm resident in the Colony.

- (3) Any person who refuses, fails or neglects to deliver any return required under the provisions of this section shall be guilty of an offence against this Law.

#### ASSESSMENTS.

Commissioner to make assessments.

**31.**—(1) The Commissioner shall proceed to assess every person chargeable with the tax as soon as may be after the expiration of the time allowed to such person for the delivery of his return.

(2) Where a person has delivered a return, the Commissioner may—

(a) accept the return and make an assessment accordingly; or

(b) refuse to accept the return and, to the best of his judgment, determine the amount of the chargeable income of the person and assess him accordingly.

(3) Where a person has not delivered a return and the Commissioner is of the opinion that such person is liable to pay tax, he may, according to the best of his judgment, determine the amount of the chargeable income of such person and assess him accordingly, but such assessment shall not affect any liability otherwise incurred by such person by reason of his refusal, failure or neglect to deliver a return.

Committees to whom Commissioner may refer.

**32.** The Governor may appoint a committee in each District in the Colony consisting of not more than three persons to whom the Commissioner may refer any matter relating to any return or the assessment of any person for assistance and advice.

Appointment of agent in the United Kingdom.

**33.** For the purpose of facilitating the assessment of the income of persons residing in the United Kingdom, the Governor may appoint an agent in the United Kingdom who shall make enquiries on behalf of the Commissioner in respect of any such person as may apply to be dealt with through such agent, and shall ascertain and report to the Commissioner the amount of the chargeable income of such person in accordance with this Law, and shall forward to the Commissioner the accounts and computations upon which his report is based. The Commissioner, on receipt of the report, shall enter the amount reported in the assessment list:

Provided that if it appears to the Commissioner that any error has occurred in the accounts or computation he may refer the report back for further consideration:

Provided also that nothing in this section shall prevent the appeal to a Judge in the Colony conferred by section 36 of this Law.



## ASSESSMENT LISTS.

34.—(1) After completing his assessment, the Commissioner shall prepare lists of persons liable to tax.

Lists of  
persons  
assessed.

(2) Such lists (in this Law referred to as "the assessment lists") shall contain the names and addresses of the persons assessed to tax, the amount of the chargeable income of each person, the amount of tax payable by him, and such other particulars as may be necessary.

## NOTICES OF ASSESSMENTS.

35.—(1) The Commissioner shall cause to be served personally on or sent by registered post to each person whose name appears on the assessment lists a notice addressed to him at his usual place of abode or business stating the amount of his chargeable income and the amount of tax payable by him, and informing him of his rights under the next sub-section.

Notice to be  
served on  
persons  
assessed.

(2) If any person disputes the assessment he may apply to the Commissioner, by notice of objection in writing, to review and to revise the assessment made upon him. Such application shall state precisely the grounds of his objections to the assessment and shall be made within fifteen days from the date of the service of the notice of assessment:

Objections  
to assess-  
ment.

Provided that the Commissioner, upon being satisfied that owing to absence from the Colony, sickness or other reasonable cause, the person disputing the assessment was prevented from making the application within such period, shall extend the period as may be reasonable in the circumstances.

(3) On receipt of the notice of objection referred to in sub-section (2) of this section, the Commissioner may require the person giving the notice of objection to furnish such particulars as the Commissioner may deem necessary with respect to the income of the person assessed, and to produce all accounts, books or other documents in his custody or under his control relating to such income and may summon any person who, he thinks, is able to give evidence respecting the assessment to attend before him and may examine such person (except the clerk, agent, servant or other person confidentially employed in the affairs of the person to be charged) on oath or otherwise.

(4) In the event of any person assessed, who has objected to an assessment made upon him, agreeing with the Commissioner as to the amount at which he is liable to be assessed, the assessment shall be amended accordingly, and notice of the tax payable shall be served upon such person;

Provided always that in the event of any person who, under sub-section (2) of this section, has applied to the Commissioner for a revision of the assessment made upon him failing to agree with the Commissioner as to the amount at which he is liable to be assessed, his right to appeal to a Judge, under the provisions of this Law, against the assessment made upon him, shall remain unimpaired.

#### APPEALS.

Appeals  
against  
assessments.

**36.**—(1) Any person who, being aggrieved by an assessment made upon him, has failed to agree with the Commissioner in the manner provided in sub-section (4) of the last preceding section, may appeal against the assessment to a Judge in Chambers upon giving notice in writing to the Commissioner within fifteen days from the date of the refusal of the Commissioner to amend the assessment as desired :

Provided that, notwithstanding the lapse of such period of fifteen days, any person may appeal against such assessment if he shows to the satisfaction of a Judge in Chambers that, owing to absence from the Colony, sickness or other reasonable cause, he was prevented from giving notice of appeal within such period, and that there has been no unreasonable delay on his part.

(2) Every person appealing shall attend before the Judge in person on the day and at the time fixed for the hearing of his appeal :

Provided always that if it be proved to the satisfaction of the Judge that, owing to absence from the Colony, sickness or other reasonable cause, any person is prevented from attending in person at the hearing of his appeal on the day and at the time fixed for that purpose, the Judge may postpone the hearing of the appeal for such reasonable time as he thinks necessary for the attendance of the appellant, or he may admit the appeal to be made by any agent, clerk or servant of the appellant, on his behalf.

(3) Seven clear days' notice shall, unless rules made hereunder otherwise provide, be given to the Commissioner of the date fixed for the hearing of the appeal.

(4) The onus of proving that the assessment complained of is excessive shall be on the appellant.

(5) If the Judge is satisfied that the appellant is overcharged he may reduce the amount of the assessment by the amount of the overcharge, and if he is satisfied that the appellant is undercharged he may increase the amount of the assessment by the amount of the undercharge.

(6) Notice of the amount of tax payable under the assessment as determined by the Judge shall be served by the Commissioner upon the appellant.

(7) All appeals shall be heard in camera, unless the Judge shall, on the application of the appellant, otherwise direct.

(8) The costs of the appeal shall be in the discretion of the Judge hearing the appeal and shall be a sum fixed by the Judge.

(9) The decision of the Judge hearing the appeal shall be final :

Provided that the Judge hearing such appeal may, if he so desires, and shall, on the application of the appellant or the Commissioner, state a case on a question of law for the opinion of the Supreme Court, and such case stated shall be heard and determined, by way of appeal, by two Judges of the Supreme Court excluding the Judge stating such case.

(10) The Chief Justice may make rules governing such appeals, the fees payable thereon, and for the method of tendering evidence and appointing places for the hearing of such appeals and prescribing the procedure to be followed on a case being stated.

(11) Notwithstanding anything contained in section 45 of this Law, if the Judge is satisfied that tax in accordance with his decision upon the appeal may not be recovered, the Judge may require the appellant forthwith to furnish such security for payment of the tax, if any, which may become payable by the appellant as may seem to the Judge to be proper. If such security is not given the tax assessed shall become payable forthwith and shall be recoverable forthwith by suit in the name of the Commissioner, with full costs of suit from the person charged therewith as well as by the means provided in section 47 of this Law.

#### ERRORS IN ASSESSMENTS AND NOTICES.

37.—(1) No assessment, warrant or other proceeding purporting to be made in accordance with the provisions of this Law shall be quashed, or deemed to be void or voidable, for want of form, or be affected by reason of a mistake, defect or omission therein, if the same is in substance and effect in conformity with or according to the intent and meaning of this Law or any Law amending the same, and if the person assessed or intended to be assessed or affected thereby is designated therein according to common intent and understanding.

Assess-  
ments, etc.,  
not void by  
reason of  
errors  
therein in  
names and  
descriptions.

- (2) An assessment shall not be impeached or affected—
- (a) by reason of a mistake therein as to—
    - (i) the name or surname of a person liable, or
    - (ii) the description of any income, or
    - (iii) the amount of tax charged ;
  - (b) by reason of any variance between the assessment and the notice thereof :

Provided that in cases of assessment, the notice thereof shall be duly served on the person intended to be charged, and such notice shall contain, in substance and effect, the particulars on which the assessment is made.

#### ADDITIONAL ASSESSMENTS.

Omissions and undercharges may be rectified within three years.

**38.** Where it appears to the Commissioner that any person liable to tax has not been assessed, or has been assessed at a less amount than that which ought to have been charged, the Commissioner may, within the year of assessment or within three years after the expiration thereof, assess such person at such amount or additional amount as according to his judgment ought to have been charged, and the provisions of this Law as to notice of assessment, appeal and other proceedings under this Law shall apply to such assessment or additional assessment and to the tax charged thereunder.

#### REPAYMENT OF TAX.

Circumstances under which repayment may be made.

**39.—(1)** If it be proved to the satisfaction of the Commissioner that any person for any year of assessment has paid tax, by deduction or otherwise, in excess of the amount with which he is properly chargeable, such person shall be entitled to have the amount so paid in excess refunded. Every claim for repayment under this section shall be made within three years from the end of the year of assessment to which the claim relates. The Commissioner shall give a certificate of the amount to be repaid and upon the receipt of the certificate the Treasurer shall cause repayment to be made in conformity therewith.

(2) Except as regards sums repayable on an objection or appeal, no repayment shall be made to any person in respect of any year of assessment as regards which that person has failed or neglected to deliver a return or has been assessed in a sum in excess of the amount contained in his return, provided that he has received notice of the assessment made upon him for that year, unless it is proved to the satisfaction of the Commissioner that such failure or neglect to deliver a true and correct return did not proceed from any fraud or wilful act or omission on the part of that person.

## RELIEF IN CASE OF DOUBLE TAXATION.

40.—(1) Any person who has paid, by deduction or otherwise, or is liable to pay, tax under this Law for any year of assessment on any part of his income and who proves to the satisfaction of the Commissioner that he has paid, by deduction or otherwise, or is liable to pay, income tax in the United Kingdom for that year in respect of the same part of his income, shall be entitled to relief from tax under this Law paid or payable by him on that part of his income at a rate equal to the amount by which the rate of tax appropriate to his case under this Law exceeds half the appropriate rate of United Kingdom tax. If, however, the rate of tax appropriate to his case under this Law exceeds the appropriate rate of United Kingdom tax he shall be entitled only to relief at a rate equal to half the appropriate rate of United Kingdom tax.

Relief in respect of United Kingdom income tax.

(2) For the purposes of this section, a certificate issued by or on behalf of the Commissioners of Inland Revenue in the United Kingdom shall be receivable in evidence to show what is the appropriate rate of United Kingdom tax in any particular case.

(3) For the purposes of this section, the expression "rate of tax" when applied to tax paid or payable under this Law, means the rate determined by dividing the amount of the tax paid or payable for the year (before the deduction of the relief granted under this section) by the amount of the income in respect of which the tax paid or payable under this Law has been charged for that year, except that where the income which is the subject of a claim to relief under this section is computed by reference to the provisions of section 22 of this Law on an amount other than the ascertained amount of the actual profits, the rate of tax shall be determined by the Commissioner.

41.—(1) If any person resident in the Colony who has paid, by deduction or otherwise, or is liable to pay tax, under this Law for any year of assessment on any part of his income, proves to the satisfaction of the Commissioner that he has paid, by deduction or otherwise, or is liable to pay, Empire income tax for that year in respect of the same part of his income, he shall be entitled to relief from tax in the Colony paid or payable by him on that part of his income at a rate thereon to be determined as follows:—

Relief in respect of Empire income tax.

(a) if the Empire rate of tax does not exceed one-half of the rate of tax appropriate to his case under this Law in the Colony, the rate at which relief is to be given shall be the Empire rate of tax;

(b) in any other case the rate at which relief is to be given shall be half the rate of tax appropriate to his case under this Law.

(2) If any person not resident in the Colony who has paid by deduction or otherwise, or is liable to pay, tax under this Law for any year of assessment on any part of his income, proves to the satisfaction of the Commissioner that he has paid, by deduction or otherwise, or is liable to pay, Empire income tax for that year of assessment in respect of the same part of his income, he shall be entitled to relief from tax paid or payable by him under this Law on that part of his income at a rate thereon to be determined as follows :—

- (a) if the Empire rate of tax appropriate to his case does not exceed the rate of tax appropriate to his case under this Law, the rate at which relief is to be given shall be one-half of the Empire rate of tax ;
- (b) if the Empire rate of tax appropriate to his case exceeds the rate of tax appropriate to his case under this Law, the rate at which relief is to be given shall be equal to the amount by which the rate of tax appropriate to his case under this Law exceeds one-half of the Empire rate of tax.

(3) For the purposes of this section, the expression " Empire income tax " means any income tax charged under any law in force in any part of His Majesty's Dominions or in any place under His Majesty's protection (other than the United Kingdom or the Colony), provided that the legislature of that part or place has provided for relief in respect of tax charged on income both in that part or place and the Colony in a manner similar to that provided in this section.

(4) For the purposes of this section, the rate of tax under this Law shall be computed in the manner provided by sub-section (3) of the last preceding section, and the Empire rate of tax shall be computed in a similar manner.

(5) Where a person is, for any year of assessment, resident both in the Colony and in a part or place in which Empire income tax is charged, he shall, for the purposes of this section, be deemed to be resident where, during that year, he resides for the longer period.

42. A claim for relief under section 40 or section 41 of this Law shall be made within two years from the end of the year of assessment to which it relates :

Provided that such a claim, though not made within the said period of two years, shall be admitted if made within six years from the end of the said year of assessment

Period within which a claim may be made for relief from double taxation.

and within six months from the date upon which the relevant amount of United Kingdom income tax or Empire income tax, as the case may be, has been ascertained.

#### GENERAL POWERS OF COMMISSIONER.

**43.**—(1) The Commissioner may, by notice in writing, require any person to furnish him with such particulars as he may require for the purposes of this Law with respect to the income of such person; or to attend before him and give evidence with respect to his income and to produce any accounts, books or other documents in his custody or under his control relating to such income.

Power of Commissioner to require particulars to be furnished.

(2) Any person who, without lawful excuse, fails or neglects to furnish such particulars or to attend and produce such accounts, books or other documents or who refuses to give evidence with respect to his income or to answer any lawful question touching the matters under consideration, or knowingly or wilfully gives any false evidence under this section, shall be guilty of an offence against this Law.

**44.**—(1) Where it appears to the Commissioner that with a view to the avoidance or reduction of tax a company controlled by not more than five persons has not distributed to its shareholders as dividend profits made in any period ending after the 31st December, 1939, which could be distributed without detriment to the company's existing business, he may treat any such undistributed profits as distributed and the persons concerned shall be assessed accordingly.

Certain undistributed profits to be treated as distributed and certain transactions and dispositions to be disregarded.

(2) Where the Commissioner is of opinion that any transaction which reduces or would reduce the amount of tax payable by any person is artificial or fictitious or that any disposition is not in fact given effect to, he may disregard any such transaction or disposition and the persons concerned shall be assessable accordingly.

(3) Nothing in this section shall prevent the decision of the Commissioner in the exercise of any discretion given to him by this section from being questioned in an appeal against an assessment in accordance with section 36 of this Law.

(4) In this section—

(a) "disposition" includes any trust, grant, covenant, agreement or arrangement;

(b) "company controlled by not more than five persons" means a company in which—

- (i) the number of shareholders is not more than fifty; and
- (ii) more than half the total shares issued are held by not more than five persons, their wives, or minor children, either directly or through nominees.

#### COLLECTION AND RECOVERY OF TAX.

Extracts from lists to be sent to Comptroller.

**45.**—(1) The Commissioner shall from time to time forward to the Comptroller certified extracts from the assessment lists containing the names and addresses of the persons assessed together with the amount of tax payable by each person.

Procedure in cases where objection or appeal is pending.

(2) Collection of tax shall in cases where notice of an objection on an appeal has been given remain in abeyance until such objection or appeal is determined:

Provided that the Comptroller may in any such case enforce payment of that portion of the tax (if any) which is not in dispute.

Time within which payment is to be made.

**46.** Tax shall be payable by such date or dates as may be prescribed.

Penalty for non-payment of tax; and enforcement of payment.

**47.** If any tax is not paid by the prescribed date—

(a) a sum equal to five per centum of the amount of the tax payable shall be added thereto, and the provisions of this Law relating to the collection and recovery of tax shall apply to the collection and recovery of such sum;

(b) the Comptroller may proceed to enforce payment under the Law for the time being in force in the Colony relating to the collection of tax or as hereafter provided.

Collection of tax after determination of objection or appeal.

**48.** Where payment of tax in whole or in part has been held over pending the result of a notice of objection or of an appeal, the tax outstanding under the assessment as determined on such objection or appeal, as the case may be, shall be payable within seven days from the receipt by the person assessed of the notification of the tax payable, and if such tax is not paid within such period the provisions of the last preceding section shall apply.

Suit for tax by Comptroller.

**49.** Tax may be sued for and recovered in a Court of competent jurisdiction by the Comptroller in his official name with full costs of suit from the person charged therewith as a debt due to the Government of the Colony as well as by the means provided in section 47 of this Law.



50.—(1) If in any particular case the Commissioner has reason to believe that a person who has been assessed to tax may leave the Colony before such tax becomes payable without having paid such tax, he may by notice in writing to such person demand payment of such tax within the time to be limited in such notice. Such tax shall thereupon be payable at the expiration of the time so limited and shall in default of payment, unless security for payment thereof be given to the satisfaction of the Commissioner, be recoverable forthwith by suit in the name of the Commissioner, with full costs of suit from the person charged therewith, as well as by the means provided in section 47 of this Law.

Recovery of  
tax in  
certain cases.

(2) If in any particular case the Commissioner has reason to believe that tax upon any chargeable income may not be recovered, he may at any time and as the case may require—

- (a) forthwith by notice in writing require any person to make a return and to furnish particulars of any such income within the time to be specified in such notice ;
- (b) make an assessment upon such person in the amount of the income returned, or if default is made in making such return or the Commissioner is dissatisfied with such return, in such amount as the Commissioner may think reasonable ;
- (c) by notice in writing to the person assessed require that security for the payment of the tax assessed be forthwith given to his satisfaction.

(3) If in any particular case the Commissioner has reason to believe that tax upon any income which would, under the provisions of this Law, become chargeable to such tax in any future year of assessment may not be recovered, he may at any time—

- (a) by notice in writing to the person by whom the tax would be payable determine a period for which tax shall be charged and require such person to render within the time specified therein returns and particulars of such income for that period ;
- (b) make an assessment upon such person in the amount of the income returned, or if default is made in making a return or the Commissioner is dissatisfied with such return, in such amount as the Commissioner may think reasonable. Such assessment shall be made at the rate of tax and in accordance with the provisions set forth in the Schedule to this Law.

(4) Notice of assessment made in accordance with the provisions of sub-sections (2) and (3) of this section shall be given to the person assessed, and any tax so assessed (in accordance with the provisions of sub-sections (2) and (3) of this section) shall be payable on demand made in writing under the hand of the Commissioner, and shall in default of payment, unless security for the payment thereof be given to the satisfaction of the Commissioner, be recoverable forthwith by suit in the name of the Commissioner, with full costs of suit from the person charged therewith, as well as by the means provided in section 47 of this Law.

Any person who has paid the tax in accordance with a demand made by the Commissioner or who has given security for such payment under sub-sections (2) and (3) of this section shall have the rights of objection and appeal conferred by sections 35 and 36 of this Law, and the amount paid by him shall be adjusted in accordance with the result of any such objection or appeal.

The provisions of sub-sections (2) and (3) of this section shall not affect the powers conferred upon the Commissioner by section 38 of this Law.

#### NOTICES.

Signature  
of notices.

**51.**—(1) Every notice to be given by the Commissioner under this Law shall be signed by the Commissioner or by some person or persons from time to time appointed by him for that purpose, and every such notice shall be valid if the signature of the Commissioner or of such person or persons is duly printed or written thereon :

Provided that any notice in writing under this Law to any person requiring him to furnish particulars to the Commissioner or any notice under this Law requiring the attendance of any person or witness before the Commissioner, shall be personally signed by the Commissioner or by any person duly authorized by him.

(2) A signature attached to any notice and purporting to be the signature of any person so appointed shall be taken to be the signature of that person until the contrary be shown.

Service of  
notices.

**52.** Notice may be served on a person either personally or by being sent through registered post to his last known business or private address, and shall in the latter case b

deemed to have been served, in the case of persons resident in the Colony, not later than the seventh day succeeding the day when posted, and in the case of persons not so resident, not later than the thirtieth day succeeding the day on which the notice would have been received in the ordinary course by post, and in proving such service it shall be sufficient to prove that the letter containing the notice was properly addressed and posted.

#### GENERAL.

**53.** The deductions provided in section 10 and the allowances provided in sections 11 and 13 of this Law shall not be made unless proper accounts, to the satisfaction of the Commissioner, together with a computation showing the assessable profits of the trade, business, profession or vocation are produced to the Commissioner.

Deductions not to be made unless proper accounts kept.

**54.** Any person—

(a) who, for the purpose of obtaining any deduction, rebate, reduction or repayment in respect of tax for himself or for any other person, or who in any return, account or particulars made or furnished with reference to tax, knowingly makes any false statement or false representations ; and

False statements and returns.

(b) who aids, abets, assists, counsels, incites or induces another person—

(i) to make or deliver any false return or statement under this Law, or

(ii) to keep or prepare any false accounts or particulars concerning any income on which tax is payable under this Law,

shall be guilty of an offence against this Law and shall be liable on conviction to a fine not exceeding one hundred pounds and treble the amount of tax for which he is liable under this Law for the year of assessment in respect of or during which the offence was committed or to imprisonment for a term not exceeding six months or to both such fine and imprisonment.

**55.** Any person who fails or neglects to perform any duty required to be performed under this Law shall be guilty of an offence against this Law.

Failure to perform required duty.

Penalties  
for offences.

56. Any person guilty of an offence against this Law shall, unless some other penalty is specifically provided for such offence, be liable, on conviction, to a fine not exceeding one hundred pounds, and in default of payment to imprisonment for any term not exceeding six months.

Saving for  
criminal  
proceedings.

57. The provisions of this Law shall not affect any criminal proceedings under any other Law.

Governor in  
Council may  
remit tax  
on ground  
of poverty.

58. The Governor in Council may remit the whole or any part of the tax payable by any person if he is satisfied that it would be just and equitable to do so by reason of the poverty of such person.

Rules.

59.—(1) The Governor in Council may make rules generally for carrying out the provisions of this Law, and may, in particular, by those rules provide—

- (a) for the deduction and payment of tax at the source in respect of emoluments and pensions payable out of the revenue of the Colony ;
- (b) for any such matters as are authorized by this Law to be prescribed ; and
- (c) for any other matter or thing, whether similar or not to those above mentioned, in respect of which it may be expedient to make rules for the purpose of carrying this Law into execution.

(2) All rules purporting to be made in pursuance of this section shall be published in the *Gazette* and shall come into operation on such publication or at such other time as may be named in such rules.

(3) If any person fails to comply with or contravenes the provisions of any rule made under this Law he shall be guilty of an offence against this Law.

## SCHEDULE.

(Section 18.)

SCALE OF RATES OF INCOME TAX PAYABLE ON  
CHARGEABLE INCOME.

1.—(a) In the case of individuals—

Category within which the chargeable income falls	Chargeable income		Tax payable
	in excess of	but not exceeding	
	£	£	£ s. p.
(1) ..	1	150	Nil
(2) ..	150	175	1 0 0
(3) ..	175	200	1 10 0
(4) ..	200	250	2 10 0
(5) ..	250	300	4 10 0
(6) ..	300	350	6 10 0
(7) ..	350	400	9 0 0
(8) ..	400	450	11 10 0
(9) ..	450	500	14 0 0
(10) ..	500	550	16 10 0
(11) ..	550	600	19 0 0
(12) ..	600	650	22 0 0
(13) ..	650	700	25 0 0
(14) ..	700	750	28 0 0
(15) ..	750	800	31 0 0
(16) ..	800	850	34 0 0
(17) ..	850	900	38 0 0
(18) ..	900	950	42 0 0
(19) ..	950	1,000	46 0 0
(20) ..	1,000	1,100	54 0 0
(21) ..	1,100	1,200	62 0 0
(22) ..	1,200	1,300	72 0 0
(23) ..	1,300	1,400	82 0 0
(24) ..	1,400	1,500	92 0 0
(25) ..	1,500	1,600	110 0 0
(26) ..	1,600	1,700	130 0 0
(27) ..	1,700	1,800	150 0 0
(28) ..	1,800	1,900	175 0 0
(29) ..	1,900	2,000	200 0 0

For the remainder of the chargeable income—

Rate of Tax

on every pound in excess of £2,000 but not exceeding £2,500..	5 shillings
on every pound in excess of £2,500 but not exceeding £3,000..	6 shillings
on every pound in excess of £3,000 but not exceeding £3,500..	7 shillings
on every pound in excess of £3,500 but not exceeding £4,000..	8 shillings
on every pound in excess of £4,000 but not exceeding £5,000..	10 shillings
on every pound in excess of £5,000 ..	12 shillings

(b) The amount of tax payable by a bachelor or a spinster shall be increased by 50 per centum, but such increase shall not exceed £250 in any one case.

(c) The amount of tax payable in respect of a chargeable income falling within any category shall not exceed the amount of tax which is payable in respect of a chargeable income falling within the next preceding category plus the amount by which the chargeable income exceeds the highest chargeable income which falls within the next preceding category.

2. In the case of companies and all other bodies corporate or unincorporate three shillings and three piastres on every pound of chargeable income.

18th April, 1941.

J. V. W. SHAW,  
*Colonial Secretary.*

0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0
0 0 0 1	0 0 0 1	0 0 0 1	0 0 0 1
0 0 0 2	0 0 0 2	0 0 0 2	0 0 0 2
0 0 0 3	0 0 0 3	0 0 0 3	0 0 0 3
0 0 0 4	0 0 0 4	0 0 0 4	0 0 0 4
0 0 0 5	0 0 0 5	0 0 0 5	0 0 0 5
0 0 0 6	0 0 0 6	0 0 0 6	0 0 0 6
0 0 0 7	0 0 0 7	0 0 0 7	0 0 0 7
0 0 0 8	0 0 0 8	0 0 0 8	0 0 0 8
0 0 0 9	0 0 0 9	0 0 0 9	0 0 0 9
0 0 1 0	0 0 1 0	0 0 1 0	0 0 1 0
0 0 1 1	0 0 1 1	0 0 1 1	0 0 1 1
0 0 1 2	0 0 1 2	0 0 1 2	0 0 1 2
0 0 1 3	0 0 1 3	0 0 1 3	0 0 1 3
0 0 1 4	0 0 1 4	0 0 1 4	0 0 1 4
0 0 1 5	0 0 1 5	0 0 1 5	0 0 1 5
0 0 1 6	0 0 1 6	0 0 1 6	0 0 1 6
0 0 1 7	0 0 1 7	0 0 1 7	0 0 1 7
0 0 1 8	0 0 1 8	0 0 1 8	0 0 1 8
0 0 1 9	0 0 1 9	0 0 1 9	0 0 1 9
0 0 2 0	0 0 2 0	0 0 2 0	0 0 2 0
0 0 2 1	0 0 2 1	0 0 2 1	0 0 2 1
0 0 2 2	0 0 2 2	0 0 2 2	0 0 2 2
0 0 2 3	0 0 2 3	0 0 2 3	0 0 2 3
0 0 2 4	0 0 2 4	0 0 2 4	0 0 2 4
0 0 2 5	0 0 2 5	0 0 2 5	0 0 2 5
0 0 2 6	0 0 2 6	0 0 2 6	0 0 2 6
0 0 2 7	0 0 2 7	0 0 2 7	0 0 2 7
0 0 2 8	0 0 2 8	0 0 2 8	0 0 2 8
0 0 2 9	0 0 2 9	0 0 2 9	0 0 2 9
0 0 3 0	0 0 3 0	0 0 3 0	0 0 3 0
0 0 3 1	0 0 3 1	0 0 3 1	0 0 3 1
0 0 3 2	0 0 3 2	0 0 3 2	0 0 3 2
0 0 3 3	0 0 3 3	0 0 3 3	0 0 3 3
0 0 3 4	0 0 3 4	0 0 3 4	0 0 3 4
0 0 3 5	0 0 3 5	0 0 3 5	0 0 3 5
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0 0 3 9	0 0 3 9	0 0 3 9	0 0 3 9
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0 0 4 5	0 0 4 5	0 0 4 5	0 0 4 5
0 0 4 6	0 0 4 6	0 0 4 6	0 0 4 6
0 0 4 7	0 0 4 7	0 0 4 7	0 0 4 7
0 0 4 8	0 0 4 8	0 0 4 8	0 0 4 8
0 0 4 9	0 0 4 9	0 0 4 9	0 0 4 9
0 0 5 0	0 0 5 0	0 0 5 0	0 0 5 0
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0 0 5 2	0 0 5 2	0 0 5 2	0 0 5 2
0 0 5 3	0 0 5 3	0 0 5 3	0 0 5 3
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0 0 5 5	0 0 5 5	0 0 5 5	0 0 5 5
0 0 5 6	0 0 5 6	0 0 5 6	0 0 5 6
0 0 5 7	0 0 5 7	0 0 5 7	0 0 5 7
0 0 5 8	0 0 5 8	0 0 5 8	0 0 5 8
0 0 5 9	0 0 5 9	0 0 5 9	0 0 5 9
0 0 6 0	0 0 6 0	0 0 6 0	0 0 6 0
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0 0 6 2	0 0 6 2	0 0 6 2	0 0 6 2
0 0 6 3	0 0 6 3	0 0 6 3	0 0 6 3
0 0 6 4	0 0 6 4	0 0 6 4	0 0 6 4
0 0 6 5	0 0 6 5	0 0 6 5	0 0 6 5
0 0 6 6	0 0 6 6	0 0 6 6	0 0 6 6
0 0 6 7	0 0 6 7	0 0 6 7	0 0 6 7
0 0 6 8	0 0 6 8	0 0 6 8	0 0 6 8
0 0 6 9	0 0 6 9	0 0 6 9	0 0 6 9
0 0 7 0	0 0 7 0	0 0 7 0	0 0 7 0
0 0 7 1	0 0 7 1	0 0 7 1	0 0 7 1
0 0 7 2	0 0 7 2	0 0 7 2	0 0 7 2
0 0 7 3	0 0 7 3	0 0 7 3	0 0 7 3
0 0 7 4	0 0 7 4	0 0 7 4	0 0 7 4
0 0 7 5	0 0 7 5	0 0 7 5	0 0 7 5
0 0 7 6	0 0 7 6	0 0 7 6	0 0 7 6
0 0 7 7	0 0 7 7	0 0 7 7	0 0 7 7
0 0 7 8	0 0 7 8	0 0 7 8	0 0 7 8
0 0 7 9	0 0 7 9	0 0 7 9	0 0 7 9
0 0 8 0	0 0 8 0	0 0 8 0	0 0 8 0
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0 0 8 2	0 0 8 2	0 0 8 2	0 0 8 2
0 0 8 3	0 0 8 3	0 0 8 3	0 0 8 3
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0 0 8 6	0 0 8 6	0 0 8 6	0 0 8 6
0 0 8 7	0 0 8 7	0 0 8 7	0 0 8 7
0 0 8 8	0 0 8 8	0 0 8 8	0 0 8 8
0 0 8 9	0 0 8 9	0 0 8 9	0 0 8 9
0 0 9 0	0 0 9 0	0 0 9 0	0 0 9 0
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0 0 9 2	0 0 9 2	0 0 9 2	0 0 9 2
0 0 9 3	0 0 9 3	0 0 9 3	0 0 9 3
0 0 9 4	0 0 9 4	0 0 9 4	0 0 9 4
0 0 9 5	0 0 9 5	0 0 9 5	0 0 9 5
0 0 9 6	0 0 9 6	0 0 9 6	0 0 9 6
0 0 9 7	0 0 9 7	0 0 9 7	0 0 9 7
0 0 9 8	0 0 9 8	0 0 9 8	0 0 9 8
0 0 9 9	0 0 9 9	0 0 9 9	0 0 9 9