CHAPTER 20.

DIPLOMATIC PRIVILEGES (EXTENSION).

5 of 1949. 10 of 1950.

AN ORDINANCE TO MAKE PROVISION AS TO THE IMMUNITIES, PRIVILEGES AND CAPACITIES OF INTERNATIONAL ORGANISATIONS OF WHICH HIS MAJESTY'S GOVERNMENT IN THE UNITED KINGDOM AND FOREIGN GOVERNMENTS ARE MEMBERS AND FOR PURPOSES CONNECTED THEREWITH.

[1st June, 1949.]

Short title. 1. This Ordinance may be cited as the Diplomatic Privileges (Extension) Ordinance.

2. (1) This section shall apply to any organisation declared by an order of the Governor in Council to be an organisation of which His Majesty's Government in the United Kingdom and the government or governments of one or more foreign sovereign Powers are members.

(2) The Governor may by Order in Council:

(a) provide that any organisation to which this section applies (hereinafter referred to as "the organisation") shall, to such extent as may be specified in the Order, have the immunities and privileges set out in Part I of the Schedule to this Ordinance and shall also have the legal capacities of a body corporate;

(b) confer upon such number of officers of the organisation as may be specified in the Order, being the holders of such high offices in the organisation as may be specified in the Order, and upon such persons employed on missions on behalf of the organisation as may be specified, and upon any person who is the representative of a member government on the governing body or any committee of the organisation, to such extent as may be so specified, the immunities and privileges set out in Part II of the Schedule to this Ordinance;

[Note: This Ordinance is declared to be in force in the Dependencies by the Application of Colony Laws Ordinance, Cap. I (D.S.).]
(c) confer upon such other classes of officers and servants of the organisation as may be specified in the Order, to such extent as may be so specified, the immunities and privileges set out in Part III of the Schedule to this Ordinance;

and Part IV of the Schedule to this Ordinance shall have effect for the purpose of extending to the staffs of representatives of member governments and to the families of officers of the organisation any immunities and privileges conferred on the representatives or officers under paragraph (b) of this subsection, except in so far as the operation of the said Part IV is excluded by the Order conferring the immunities and privileges.

(3) Where immunities and privileges are conferred on any persons by an Order in Council made under the last foregoing subsection, the Governor—

(a) shall compile a list of the persons entitled to immunities and privileges conferred under paragraph (b) of that subsection, and may compile a list of the persons entitled to immunities and privileges conferred under paragraph (c) of that subsection;

(b) shall cause any list compiled under this subsection to be published in the Gazette; and

(c) whenever any person ceases or begins to be entitled to the immunities and privileges to which any such list relates, shall amend the list and cause a notice of the amendment, or, if he thinks fit, an amended list, to be published as aforesaid.

(4) Every list or notice published under the last foregoing subsection shall state the date from which the list or amendment takes or took effect; and the fact that any person is or was included or not included at any time among the persons entitled to the immunities and privileges in question may, if a list of those persons has been so published, be conclusively proved by producing the Gazette containing the list, or, as the case may be, the last list taking effect before that time, together with the Gazettes (if any) containing notices of the amendments taking effect before that time, and by showing that the name of that person is or was at that time included or not included in the said list.
3. (1) Where a conference is held in the Colony and is attended by the representatives of His Majesty’s Government in the United Kingdom and the government or governments of one or more foreign sovereign Powers, and it appears to the Governor that doubts may arise as to the extent to which the representatives of such foreign Powers and members of their official staffs are entitled to diplomatic immunities, he may—

(a) compile a list of the persons aforesaid who are entitled to such immunities, and cause that list to be published in the Gazette; and

(b) whenever it appears to the Governor that any person ceases or begins to be entitled to such immunities, amend the list and cause a notice of amendment or, if he thinks fit, an amended list, to be published as aforesaid;

and every representative of a foreign Power who is for the time being included in the list shall, for the purpose of any law and rule of law or custom relating to the immunities of an envoy of a foreign Power accredited to His Majesty, and of the retinue of such an envoy, be treated as if he were such an envoy, and such of the members of his official staff as are for the time being included in the list shall be treated for the purpose aforesaid as if they were his retinue.

(2) Every list or notice published under the last foregoing subsection in relation to any conference shall include a statement of the date from which the list or amendment takes or took effect; and the fact that any person is or was included or not included at any time among the persons entitled to diplomatic immunities as representatives attending the conference or as members of the official staff of any such representative may, if a list of those persons has been so published, be conclusively proved by producing the Gazette containing the list or, as the case may be, the last list taking effect before that time, together with the Gazettes (if any) containing notices of the amendments taking effect before that time, and by showing that the name of that person is or was at that time included or not included in the said list.

4. This Ordinance shall, in its application to the United Nations, have effect subject to the following modifications—
(a) any reference to the governing body or any committee of the organisation shall be construed as referring to the General Assembly or any council or other organ of the United Nations; and

(b) the powers conferred by subsection (2) of section 2 of this Ordinance shall include power by Order in Council to confer on the judges and registrars of the International Court and on suitors to that Court and their agents, counsel and advocates, such immunities, privileges and facilities as may be required to give effect to any resolution of, or convention approved by, the General Assembly of the United Nations.

5. Nothing in the foregoing provisions of this Ordinance shall be construed as precluding the Governor in Council from declining to accord immunities or privileges to, or from withdrawing immunities or privileges from, nationals or representatives of any Power on the ground that that Power is failing to accord corresponding immunities or privileges to British nationals or representatives.

SCHEDULE.

Part I.

Immunities and Privileges of the Organisation.

1. Immunity from suit and legal process.

2. The inviolability of official archives and premises occupied as offices as is accorded in respect of the official archives and premises of an envoy of a foreign sovereign Power accredited to His Majesty.

3. The exemption or relief from taxes and rates, other than taxes on the importation of goods, as may be accorded to a foreign sovereign Power.

4. Exemption from taxes on the importation of goods directly imported by the organisation for its official use in the Colony or for exportation, or on the importation of any publications of the organisation directly imported by it, such exemption to be subject to compliance with such conditions as any law relating to Customs and Excise may prescribe for the protection of the Revenue.

5. Exemption from prohibitions and restrictions on importation or exportation in the case of goods directly imported or exported by the organisation for its official use and in the case of any publications of the organisation directly imported or exported by it.

6. The right to avail itself, for telegraphic communications sent by it and containing only matter intended for publication by the Press or for broadcasting (including communications addressed to, or despatched from, places outside the Colony), of any reduced rates applicable for the corresponding service in the case of Press telegrams.
Part II.

Immunities and Privileges of High Officers, Persons on Missions and Government Representatives.

1. The like immunity from suit and legal process as is accorded to an envoy of a foreign sovereign Power accredited to His Majesty.
2. The like inviolability of residence as is accorded to such an envoy.
3. The like exemption or relief from taxes as is accorded to such an envoy.

Part III.

Immunities and Privileges of other Officers and Servants.

1. Immunity from suit and legal process in respect of things done or omitted to be done in the course of the performance of official duties.
2. Exemption from income-tax in respect of emoluments received as an officer or servant of the organisation.

Part IV.

Immunities and Privileges of Representative’s Staff and of High Officer’s Family

1. Where any person is entitled to any such immunities and privileges as are mentioned in Part II of this Schedule as the representative of a member government, his official staff accompanying him as such a representative shall also be entitled to those immunities and privileges to the same extent as the retinue of an envoy of a foreign sovereign Power accredited to His Majesty is entitled to the immunities and privileges accorded to the envoy.
2. Where any person is entitled to any such immunities and privileges as are mentioned in Part II of this Schedule as an officer of the organisation, that person’s wife or husband, and children under the age of twenty-one shall also be entitled to those immunities and privileges to the same extent as the wife or husband and children of an envoy of a foreign sovereign Power accredited to His Majesty are entitled to the immunities and privileges accorded to the envoy.
CHAPTER 24.

EMPLOYMENT OF CHILDREN.

AN ORDINANCE TO PRESCRIBE THE MINIMUM AGE FOR THE EMPLOYMENT OF CHILDREN IN ANY OCCUPATION.

[13th March, 1939.]

1. This Ordinance may be cited as the Employment of Children Ordinance.

2. Any person who employs a child under the age of 14 years in any occupation shall be guilty of an offence and shall be liable on summary conviction thereof to imprisonment with or without hard labour for any term not exceeding six months or to a fine not exceeding £50 or to both such imprisonment and fine:

Provided that this section shall not apply to part-time work not exceeding two hours daily, done by children of not less than 12 years of age; and

Provided further that a magistrate may grant permission for any child under the age of 14 years to be employed if in his opinion such employment would be in the child’s interests.

[Note. This Ordinance is declared to be in force in the Dependencies by the Application of Colony Laws Ordinance, Cap. 1 (D.S.).]
CHAPTER 25.

ESTATE DUTY.

AN ORDINANCE TO AMEND AND CONSOLIDATE THE LAW AS TO ESTATE DUTY.

[1st June, 1949.]

Short title. 1. This Ordinance may be cited as the Estate Duty Ordinance.

Definitions. 2. In this Ordinance unless the context otherwise requires:
   "Deceased person" and "the deceased" mean a person dying after the commencement of this Ordinance.
   "Estate Duty" means Estate Duty under this Ordinance.
   "Incumbrance" includes any claim, lien or liability attaching to property.
   "Personal representative" means the executor or administrator of a deceased person and includes as regards any obligations under this Ordinance any person who takes possession of or intermeddles with the estate of a deceased person.
   "Property" includes all freehold and leasehold estates and personal property and the proceeds of sale thereof respectively and any moneys or investment and any undivided share therein held jointly or in common with any other person but excluding that held by the deceased as a trustee.
   "Treasurer" means the Treasurer for the time being of the Colony and any person appointed by the Governor under section 3 of this Ordinance.

Administration. 3. This Ordinance shall be administered and estate duty shall be collected by the Treasurer on behalf of the Government: Provided that the Governor may from time to time by Order in Council appoint any person he may consider fit to assist in the collection of estate duty.

[Note. This Ordinance is declared to be in force in the Dependencies by the Application of Colony Laws Ordinance, Cap. 1 (D.S.).]
4. (1) On and after the date of this Ordinance, estate
duty at the graduated rates shown in the Schedule to this
Ordinance shall be levied and paid on the principal value of all
property belonging to the deceased at the date of his death
(in this Ordinance referred to as "the estate of the deceased").

(2) The estate of the deceased shall include:

(a) property of which the deceased was at his death
competent to dispose;

(b) property taken as a donatio mortis causa (gift made
in contemplation of death) made by the deceased;

(c) money payable to the deceased's estate under any
policy of insurance;

(d) property which belonged to the deceased or of which
he was competent to dispose at any time within three
years of his death and of which the deceased has
disposed in any manner other than for full considera-
tion in money or money's worth;

(e) any annuity or other interest purchased or provided
by the deceased either by himself alone or in concert
or by arrangement with any other person, to the
extent of the beneficial interest accruing or arising
by survivorship or otherwise on the death of the
deceased:

Provided that this provision shall not apply to gifts made to
the entire exclusion of the deceased, which are made in
consideration of marriage, or which are proved to the
satisfaction of the Treasurer to have been part of the normal
expenditure of the deceased and to have been reasonable
having regard to the amount of his income, or which in the
case of any donee do not exceed in aggregate £100 in value
or amount, or which are made for public or charitable
purposes more than twelve months before the date of death
of the deceased.

(3) Estate duty shall be paid whether or not the
deceased died in the Colony and whether he was or was not
domiciled in the Colony at the time of his death, but shall
only be paid in respect of property situate in the Colony.

(4) For the purposes of this section the situation of any
property shall be determined in accordance with the law
of England.
5. (1) Simple interest at the rate of 5 per centum per annum shall be paid on estate duty from the date of death of the deceased and shall be recoverable in the same manner as if it were part of the estate duty.

(2) Where the estate duty is less than £2 10s. 0d. interest will not be charged if the duty is paid within twelve months of the date of death.

6. Where the Treasurer is satisfied that estate duty has become payable on any property consisting of land or a business (not being a business carried on by a company) or any interest in land or such a business passing upon the death of the deceased, and subsequently estate duty has become payable on the same property or any part thereof by reason of the death of the person to whom the property passed on the first death, the estate duty payable on that property by reason of the second death shall be reduced as follows:

Where the second death occurs within one year of the first death by 50 per cent.

Where the second death occurs within two years of the first death by 40 per cent.

Where the second death occurs within three years of the first death by 30 per cent.

Where the second death occurs within four years of the first death by 20 per cent.

Where the second death occurs within five years of the first death by 10 per cent.

Provided that where the value, on which estate duty is payable, of the property on the second death exceeds the value, on which the duty was payable, of the property on the first death, the latter value shall be substituted for the former for the purpose of calculating the amount of duty on which the reduction under this section is to be calculated.

7. (1) For the purpose of determining the rate of estate duty the estate of the deceased shall be aggregated so as to form one estate and the estate duty shall be levied at the proper graduated scale on the principal value thereof as shown in the Schedule to this Ordinance.

(2) The principal value of any property shall be the price estimated by the Treasurer to be the price it would
fetch if sold in the open market at the date of the death of the deceased: Provided that should it be shown to the satisfaction of the Treasurer that the property has depreciated by reason of the death of the deceased the Treasurer in fixing the price shall take the depreciation into account.

(3) An allowance shall be made for reasonable funeral expenses in respect of and any debts of the deceased and for any incumbrances on the estate of the deceased, but an allowance shall not be made—

(a) for debts incurred by the deceased, or incumbrances created by a disposition made by the deceased, unless such debts or incumbrances were incurred or created bona fide for full consideration in money or money’s worth wholly for the deceased’s own use and benefit and take effect out of his interest; nor

(b) for any debt in respect whereof there is a right to reimbursement from any other estate or person, unless such reimbursement cannot be obtained; nor

(c) more than once for the same debt or incumbrance charged upon different portions of the estate;

and any debt or incumbrance for which an allowance is made shall be deducted from the value of the land or other subjects of property liable thereto.

(4) No allowance shall be made for debts due from the deceased to persons resident outside the Colony unless contracted to be paid in the Colony or unless and to the extent to which it is shown to the satisfaction of the Treasurer that the property of the deceased situate in the country in which the person to whom such debts are due resides is insufficient for their payment.

8. (1) The personal representative of the deceased shall as soon as possible after the death of the deceased ascertain the particulars and principal value of the property of the deceased and make and deliver to the Treasurer an affidavit (hereinafter called the “estate duty affidavit”) giving such particulars and value so far as is known to him and from time to time make and deliver to the Treasurer any further estate duty affidavit that may be necessary to supplement any omission from or mistake in any previous estate duty affidavit.

(2) Any personal representative who fails in any duty
imposed upon him by this section, or who fails to make and deliver an estate duty affidavit within twenty-one days after service of a notice from the Treasurer requiring him so to do shall be guilty of an offence against this Ordinance.

9. (1) Estate duty shall in the first instance be calculated at the appropriate rate on the value of the estate of the deceased which may come into his hands as shown in the original estate duty affidavit and shall be payable by the personal representative on delivery of that affidavit.

(2) The personal representative shall on delivery of every subsequent estate duty affidavit pay any estate duty payable on any property which may come into his hands disclosed by that affidavit.

10. The personal representative shall be liable for all estate duty payable by him in respect of the estate of the deceased which may come into his hands but his liability shall not exceed the assets he has received or would but for his own neglect or default have received.

11. Every beneficiary to the amount of the estate of the deceased passing to him, and every trustee, guardian, committee or other person to the extent of the property actually received or disposed of by him or them, and every person who takes possession of or administers any part of the property, and every person in whom the same is vested by alienation or other derivative title shall be liable for the estate duty on such estate of the deceased as is taken by him or them:

Provided that a person who merely acts as agent or bailiff for another in the management of property is not accountable for any estate duty in respect of such property.

12. The whole estate duty shall, except as hereinafter mentioned, become due and payable at the end of six months from the date of death of the deceased, or on delivery of the original estate duty affidavit whichever first occurs, and any estate duty not so paid shall be deemed to be in arrears and be recoverable accordingly.

13. The Treasurer may if he is satisfied that estate duty cannot without excessive sacrifice be raised at once allow
payment to be postponed for such period and to such extent and on payment of such interest and on such terms as he may deem fit.

14. Any person liable for estate duty on any part of the estate of the deceased shall have power, whether or not the estate is vested in him, to raise the amount of such duty and expenses incurred by him in connection therewith by sale or mortgage of that part of the property.

15. Estate duty shall, subject to the will of the deceased, be borne by the beneficiaries under the will in proportion to the value of their respective interests, and the personal representative shall in distributing the property of the deceased make such payments, reductions and adjustments as may be necessary for that purpose.

16. (1) Every personal representative or other person liable for the payment of estate duty or having in his possession, power or control any documents relating to the estate of the deceased shall whenever required by the Treasurer—

(a) make and deliver to the Treasurer an affidavit giving to the best of his knowledge and belief answers to such questions as to the estate of the deceased as may be put to him by the Treasurer;

(b) disclose, produce to and allow the Treasurer to make copies of any such documents as aforesaid.

(2) Any personal representative or other person who fails to comply with the requirements of the Treasurer under this section within fourteen days after a notice stating such requirements shall be guilty of an offence under this Ordinance.

17. (1) Subject to the provisions of this Ordinance the Treasurer shall ascertain the principal value of the estate of the deceased in such manner and by such means as he shall deem fit and may accept the value estimated by the personal representative or the valuation of any person approved by the Treasurer as a valuer for the purpose of this Ordinance or for the purpose of that valuation.

(2) The Treasurer shall pay the reasonable cost of the valuation made by a person named by him.
(3) Any person named by the Treasurer to value any property for the purpose of this Ordinance shall at all reasonable times have power to enter and inspect the property.

18. (1) The assessment of the Treasurer that any estate duty is payable in respect of any property shall, subject to the right of appeal hereinafter provided for, be conclusive evidence that that duty is payable in respect of that property.

(2) The Treasurer may at any time revoke or reduce an assessment when it is shown to his satisfaction to be erroneous or excessive and may make a further assessment in respect of the same property.

19. The Treasurer shall refund any excess estate duty when it is shown to his satisfaction that too much duty has been paid.

20. (1) Any person aggrieved by the refusal of the Treasurer to refund any excess duty or by any assessment or other decision of the Treasurer may on payment of the estate duty or such part thereof then payable or on giving security for it to the satisfaction of the Supreme Court appeal to the Supreme Court of the Colony.

(2) The appeal shall be lodged within one month of the date of notice of the decision of the Treasurer by which the appellant is aggrieved and shall specify the objections to the assessment, decision or refusal to refund.

(3) The Supreme Court may

(a) extend the time for appealing notwithstanding that it has elapsed if it considers the interests of justice so require;

(b) reverse or vary an assessment, decision or refusal to refund;

(c) make such order as to costs of the appeal as it may deem fit.

21. (1) Estate duty in arrears shall be recoverable by civil suit as a debt to the Government of the Colony from the person liable.

(2) The Treasurer may apply to any magistrate or justice of the peace in the Colony in open court to recover estate duty in arrears as follows—
(a) on production of the assessment and on proof of service on the person liable and that duty is in arrear the Court shall make an order for the payment of the estate duty in arrear by the person liable and may direct the immediate execution of the order;

(b) a statement in writing by the Treasurer shall be sufficient evidence of the amount of estate duty in arrears;

(c) the order shall be served as soon as possible on the person liable who may within fourteen days of such service apply to the Court for the order to be discharged, which may be done on any ground disclosing a valid defence to proceedings for the recovery of the estate duty;

(d) property liable to attachment and sale in execution of the order may be seized forthwith but shall not be sold until the time for applying for a discharge of the order has elapsed or the application for discharge been disposed of;

(e) when it appears to the Court that an appeal against the assessment is pending or the time for appealing has not elapsed the Court may grant a stay of execution for such period and on such terms as it may deem just.

22. (1) The whole estate duty shall be a first charge on the estate of the deceased.

(2) The Supreme Court may appoint a receiver of the property and of the rents, profits and income thereof and order a mortgage or sale of the property for enforcing such charge.

23. (1) The Treasurer may, on being satisfied that the full estate duty has been or will be paid in respect of all the estate of the deceased, give a certificate discharging the property specified in the certificate from any further claim for estate duty.

(2) A person liable for estate duty, other than a personal representative, may after two years from the death of the deceased apply to the Treasurer for a certificate discharging him and specified property from any further claim for estate duty and shall deliver to the Treasurer a full
statement to the best of his knowledge and belief of all the estate of the deceased and the persons entitled thereto, and the Treasurer may, upon payment by the person liable of such estate duty as should be borne by him, issue such certificate.

(3) A certificate given under this section shall not

(a) discharge any person or property from estate duty in case of fraud or failure to disclose material facts;

(b) affect the rate of duty payable in respect of any other part of the estate of the deceased and the duty in respect of such other part shall be at such rate as would be payable if the value thereof were added to the value of the property in respect of which a certificate of discharge has been given.

(4) A certificate purporting to be a discharge of the whole estate duty payable in respect of any property in the certificate shall exonerate a bona-fide purchaser for valuable consideration without notice from estate duty notwithstanding any such fraud or failure.

24. The Treasurer may, where it is difficult to ascertain exactly the amount of estate duty payable in respect of any property or to ascertain the same without undue expense in proportion to the value of the property, on the application of the person liable for estate duty thereon and upon his giving all information in his power affecting the liability of the property for estate duty, assess such sum as he may consider proper as the estate duty and accept payment of that sum as composition for and in full discharge of all claims for estate duty in respect of that property and issue a certificate of discharge accordingly:

Provided that the certificate shall not discharge any person or property from any duty in case of fraud or failure to disclose material facts.

25. Probate or Letters of Administration shall not be granted unless a certificate of the Treasurer is produced that a proper estate duty affidavit as to the estate of the deceased has been delivered to the Treasurer and that the estate duty has been paid or security for the payment thereof has been given to his satisfaction.
26. Any person who, while any part of the estate duty payable on the estate of the deceased remains unpaid or in respect of which satisfactory security has not been given as provided in this Ordinance,

(a) distributes any part of the estate of the deceased to any beneficiary;

(b) takes possession of and administers or appropriates any part of the estate of the deceased;

(c) being a beneficiary accepts any part of the property shall be guilty of an offence against this Ordinance.

27. Any notice of any act, decision, requirement, valuation or assessment of or by the Treasurer under this Ordinance or any regulation made thereunder required to be served on any person shall be sufficient if it records the substance of that act, decision, requirement, valuation or assessment and is signed by the Treasurer and shall be sufficiently served if left at the last known place of abode or business in the Colony of the person to be served or if sent by registered post to such place of abode or business.

28. The Governor may make regulations for carrying this Ordinance into effect and in particular, without prejudice to the general power, prescribing

(a) the forms of estate duty and other affidavits;

(b) the accounts to be kept by the Treasurer and procedure to be observed by him in carrying out the provisions of this Ordinance.

29. Any person who wilfully fails to perform any duty imposed upon him by this Ordinance or any regulation thereunder or contravenes the provisions of this Ordinance or any regulation thereunder or who attempts to commit or abets an offence against this Ordinance shall be guilty of an offence against this Ordinance and shall be liable to a fine not exceeding £200 or to a term of imprisonment not exceeding one year or to both such fine and imprisonment.
## SCHEDULE.

### Rate of Estate Duty.

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CHAPTER 26.

FIREARMS.

AN ORDINANCE TO AMEND AND CONSOLIDATE THE LAW AS TO FIREARMS.

[21st October, 1948.]

1. This Ordinance may be cited as the Firearms Ordinance. Short title.

2. In this Ordinance
   “Certificate” means a certificate issued by the Chief Constable that the holder thereof is permitted to have in his possession the firearms specified therein.
   “Chief Constable” means the Chief Constable or officer acting in that behalf at Stanley.
   “Firearms” means any lethal barrelled weapon of any description (other than a smooth bore gun with a barrel not less than twenty inches in length and an air gun) from which any shot, bullet or other missile can be discharged and includes any prohibited weapon whether it is such a lethal weapon or not, any component part of such lethal or prohibited weapon and any accessory to any such weapon designed or adapted to diminish the noise or flash caused by firing the weapon.
   “Firearms dealer” means a person who by way of trade or business manufactures, sells, transfers, repairs, tests or proves firearms.
   “Gun” means a firearm of any description and includes an air gun, air rifle or air pistol.
   “Imitation firearm” means anything which has the appearance of being a firearm whether or not it is capable of discharging any shot, bullet or other missile.
   “Licence” means a licence issued by the Chief Constable authorising the holder to carry a gun.
   “Prohibited ammunition” means any ammunition

[Note. This Ordinance is declared to be in force in the Dependencies by the Application of Colony Laws Ordinance, Cap. 1 (D.S.).]
containing or designed or adapted to contain any
noxious liquid, gas, or other thing.

"Prohibited weapon" means (a) any firearm which is so
designed or adapted that if pressure is applied to the
trigger, missiles continue to be discharged until pressure
is removed from the trigger or the magazine containing
the missiles is empty; or (b) any weapon of whatever
description designed or adapted for the discharge of any
noxious liquid, gas, or other thing.

"Public place" means any street, road, footway or
open and public place in Stanley to which the public
have or are permitted to have access.

"Registered" in relation to a firearms dealer means
registered with the Chief Constable.

Part I.
REGISTRATION.

3. (1) Subject to the provisions of this Ordinance no
person shall purchase, acquire, or have in his possession any
firearm to which this part of the Ordinance applies without
holding a certificate in force at the time, or otherwise than as
authorised by such certificate.

(2) Any person who purchases or is in possession of any
firearm without a certificate, or fails to comply with the con-
ditions of such certificate, shall for each offence be liable on
summary conviction to a fine not exceeding £50 or imprison-
ment for a term not exceeding three months or to both such
fine and imprisonment.

4. (1) An application for the grant of a certificate shall be
made on the form issued for that purpose by the Chief
Constable and shall state such particulars as may be required.

(2) A certificate shall be granted by the Chief Constable
if he is satisfied that the applicant has good reason for having
in his possession the firearm in respect of which the applica-
tion is made and can be permitted to have the same without
danger to the public peace or safety:

Provided that a certificate shall not be granted to a person
whom the Chief Constable has reason to believe to be of
intemperate habits or unsound mind or to be for any reason
unfitted to be entrusted with any firearm.

(3) A certificate shall specify the conditions (if any)
subject to which it is held and the nature and number of the firearms to which it relates.

(4) An applicant shall pay the sum of £2.00 upon the grant of a certificate irrespective of the number of firearms to which it relates.

(5) A certificate shall, unless previously revoked or cancelled, continue in force for three years from the date when it was granted or last renewed and shall be renewable for a further period of three years and from time to time, and the foregoing provisions shall apply to the renewals as they apply to the grant of a certificate.

(6) The Chief Constable may at any time by notice in writing vary the conditions subject to which the certificate is held and may by notice require the holder to deliver up the certificate to him within twenty-one days of the date of the notice for the purpose of amending the conditions therein specified.

(7) The Chief Constable may revoke a certificate if

(a) he is satisfied that the holder is of intemperate habits or unsound mind or is otherwise unfitted to be entrusted with a firearm; or

(b) the holder fails to comply with a notice under subsection (6) of this section requiring him to deliver up the certificate.

(8) Any person aggrieved by a refusal of the Chief Constable to grant him a certificate or renew a certificate or by the revocation of a certificate may appeal to the magistrate.

(9) The Chief Constable shall, when he revokes a certificate, by notice in writing require the holder to surrender the certificate, and if the holder fails to do so within twenty-one days of the date of the notice he shall be liable on summary conviction to a fine not exceeding £20.

(10) Any person who makes a statement which he knows to be false for the purpose of procuring whether for himself or any other person the grant of a certificate shall be liable for each offence on summary conviction to imprisonment for a term not exceeding three months or to a fine not exceeding £20 or to both such imprisonment and fine.

5. The following persons shall be exempt from the Exemptions requirements of section 3 of this Ordinance:
(1) a registered firearms dealer or his servant in the ordinary course of that business;

(2) an auctioneer or his servant in the ordinary course of that business;

(3) a person who has been granted a permit by the Chief Constable to have in his possession a slaughtering instrument;

(4) a person carrying a firearm belonging to another person holding a certificate may without himself holding a certificate have in his possession that firearm under instructions from and for the use of that other person for sporting purposes only;

(5) a member of his Majesty's Forces or a member of the police force in respect of any firearm entrusted to such member in the course of his official duties;

(6) a member of the Falkland Islands Defence Force in respect of any firearm certified by the Commanding Officer thereof as being used by such member for the sole purpose of target shooting.

6. (1) Any constable or customs officer may demand the production of a certificate from a person whom he believes to be in possession of a firearm.

(2) If any person upon whom a demand is so made fails to produce the certificate or to permit the constable or customs officer to read the certificate or to show that he is exempt from holding a certificate under section 5 of this Ordinance, the constable or customs officer may seize and detain the firearm and may require that person to declare to him immediately his name and address.

(3) Any person who refuses so to declare his name and address or fails to give his true name and address shall be liable on summary conviction to a fine not exceeding £20, and the constable or customs officer may apprehend without warrant any person who refuses so to declare his name or address or whom he suspects of intending to abscond.

7. (1) No person shall by way of trade or business

(a) manufacture, sell, transfer, repair, test, or prove; or

(b) expose for sale, or transfer, or have in his possession for sale, transfer, repair, test, or proving any firearms unless he is registered as a firearms dealer:
Provided that it shall be lawful for an auctioneer to have in his possession for sale by auction and to sell by auction any firearm if he has obtained from the Chief Constable a permit for that purpose.

(2) Any person who contravenes the provisions of this section or makes any statement which he knows to be false for the purpose of procuring whether for himself or some other person the grant of a permit shall for each offence be liable on summary conviction to a fine not exceeding £20 or to imprisonment for a term not exceeding three months or to both such fine and imprisonment.

8. (1) The Chief Constable shall keep a register of firearms dealers and shall enter therein such particulars as may be required by him of any person applying for registration:

Provided that the Chief Constable may refuse to register an applicant if he is satisfied that the applicant cannot be permitted to carry on business as a firearms dealer without danger to the public peace or safety.

(2) An annual fee of £1 shall be paid by each registered firearms dealer.

(3) The Chief Constable may after giving reasonable notice to any person whose name is on the register if satisfied that that person

(a) is no longer carrying on business as a firearms dealer; or

(b) cannot be permitted to continue to carry on business as a firearms dealer without danger to the public peace or safety

cause the name of that person to be removed from the register.

(4) Any person aggrieved by a refusal by the Chief Constable to register him as a firearms dealer or by the removal of his name from the register may appeal to the magistrate.

(5) Any person who for the purpose of procuring the registration of himself or any other person as a firearms dealer makes any statement which he knows to be false shall for each offence be liable on summary conviction to a fine not exceeding £20 or to imprisonment for a term not exceeding three months or to both such fine and imprisonment.
9. (1) A registered firearms dealer shall provide and keep a register of transactions and shall within twenty-four hours of each transaction enter such particulars relative thereto as may be required by any regulation made under this Ordinance or by the Chief Constable.

(2) A registered firearms dealer shall allow the Chief Constable at all reasonable times to inspect all stock in hand and the register required to be kept as aforesaid.

(3) Any person who fails to comply with any provisions of this section or knowingly makes any false entry in the said register shall for each offence be liable on summary conviction to a fine not exceeding £20 or to imprisonment for a term not exceeding three months or to both such fine and imprisonment.

10. When a registered firearms dealer is convicted of an offence against this Ordinance, or an offence against the Customs Ordinance relating to the import or export of firearms, the Court may order that his name be removed from the register and that any stock in hand in the business be disposed of by sale or otherwise in accordance with such directions as may be contained in the order:

Provided that any person aggrieved by such an order may appeal to the Supreme Court and the Court may suspend the order pending the appeal.

**Part II.**

**Licences.**

11. Any person who shall carry a gun otherwise than in a dwelling-house or outbuilding yard and enclosed ground adjoining the house without having in force a licence shall be liable on summary conviction to a fine not exceeding £10.

12. (1) A licence shall be granted by the Chief Constable Provided that a licence shall not be granted to a person whom the Chief Constable has reason to believe to be a person of intemperate habits or unsound mind or to be for any reason unfitted to be entrusted with a gun.

(2) A licence shall remain in force for one year, expiring on the 31st day of December in each year, and a
fee of five shillings shall be paid in respect of each year or part of a year during which a licence is held.

(3) The Chief Constable may for any good and sufficient reason revoke any licence if he considers that the grant of it would constitute a danger to public peace or safety.

(4) Any person aggrieved by a refusal of the Chief Constable to grant him a licence or by the revocation of a licence may appeal to the magistrat.e.

(5) On conviction for an offence involving the use of a gun under the Wild Animals and Birds Protection Ordinance or any amendment thereof the Court may revoke the licence.

13. The following persons shall be exempt from the requirements of section 11 of this Ordinance:

(1) a registered firearms dealer or his servant in the ordinary course of that business.

(2) a member of His Majesty's forces or a member of the police force in respect of any gun entrusted to such member in the course of his official duties;

(3) a member of the Falkland Island Defence Force in respect of any gun certified by the Commanding Officer thereof as being used by such member for the sole purpose of target shooting.

14. Any constable or customs officer may require any person using or carrying a gun to produce a licence or to show that he is exempt under section 13 of this Ordinance, and if a person not so exempt shall not produce a licence or permit the constable or officer to read such licence or fail on demand to declare immediately his true name and address he shall be liable on summary conviction to a fine of £10.

Part III.

Miscellaneous provisions as to firearms and ammunition.

15. Any person who shall manufacture, sell, transfer, procure, or otherwise have in his possession any prohibited firearm or ammunition without the written permission of the Governor, the Admiralty, the Army Council, or the Air Council or who shall fail to comply with any condition
imposed in respect thereof shall be liable on conviction on indictment to imprisonment for a term not exceeding two years or on summary conviction to imprisonment for a term not exceeding three months or to a fine not exceeding £20 or to both such imprisonment and fine.

16. (1) No person under the age of 17 years shall purchase or hire any firearm, and no person shall sell or let on hire any firearm to any person whom he knows or has reasonable ground for believing to be under the age of 17 years.

(2) No person under the age of 14 years shall accept as a gift or borrow or have in his possession any firearm, and no person shall give or lend or part with the possession of any such firearm to any person whom he knows or has reasonable ground for believing to be under the age of 14 years.

(3) Any person contravening any provision of this section shall for each offence be liable on summary conviction to a fine not exceeding £20 or to imprisonment for a term not exceeding three months or to both such fine and imprisonment.

17. Any person who sells or transfers any firearm or ammunition to, or repairs, proves or tests any firearm or ammunition for, any person whom he knows or has reasonable ground for believing to be drunk or of unsound mind shall for each offence be liable on summary conviction to a fine not exceeding £20 or to imprisonment for a term not exceeding three months.

18. Any person who has in his possession any firearms or ammunition with intent by means thereof to endanger life or cause serious injury to property or to enable any other person by means thereof to endanger life or cause serious injury to property shall, whether or not any injury to person or property has been caused, be guilty of felony and on conviction on indictment be liable to penal servitude for a term not exceeding fourteen years.

19. Any person who makes or attempts to make any use whatever of a firearm or imitation firearm with intent to resist or prevent the lawful apprehension or detention of himself or any other person shall on conviction on indictment be liable to penal servitude for a term not exceeding fourteen years.
20. Any person other than a registered firearms dealer who shall shorten the barrel of a smooth bore gun to a length of less than twenty inches, or shall convert into a firearm any thing which though having the appearance of being a firearm is so constructed as to be incapable of discharging any missile through the barrel thereof, shall for each offence be liable on conviction on indictment to imprisonment for a term not exceeding one year or to a fine not exceeding £100 or to both such fine and imprisonment or on summary conviction to a term of imprisonment not exceeding three months or to a fine not exceeding £50 or to both such fine and imprisonment.

21. Any person who discharges any gun in a public place, other than a shot gun or air gun on Stanley Common, shall be liable on summary conviction to a fine not exceeding £5.

Part IV.

GENERAL.

22. (1) When a person is convicted of any offence against Part I of this Ordinance the Court may make such order as to the forfeiture and disposal of the firearm or ammunition as it may think fit and may cancel the certificate held by the person convicted.

(2) Whenever the Court shall cancel a certificate under this section the Chief Constable shall by notice in writing require the holder to surrender it and should the holder fail to do so within twenty-one days from the date of such notice he shall be liable on summary conviction to a fine not exceeding £20.

23. (1) A justice of the peace may, if satisfied by information on oath that there is reasonable ground for suspecting that an offence against this Ordinance has been, is being or is about to be committed, grant a search warrant authorising any constable named therein

(a) to enter at any time any premises or place named in the warrant, if necessary by force, and to search the premises or place and every person found therein; and
(b) to seize and detain any firearms or ammunition which he may find on the premises or place or on any such person in respect of which he has reasonable grounds for suspecting that an offence under this Ordinance has been, is being, or is about to be committed; and

c if the premises are those of a registered firearms dealer to examine any books relating to the business.

(2) The constable may arrest without warrant any person found on the premises whom he has reason to believe to be guilty of an offence under this Ordinance.

(3) The Court may order any firearm or ammunition seized and detained by a constable under this Ordinance to be destroyed or otherwise disposed of.

24. Summary proceedings for an offence under this Ordinance shall not be instituted more than six months after commission of the offence.

25. (1) The Governor may by proclamation prohibit

(a) the exportation of firearms or ammunition to any country or place named therein;

(b) coastwise traffic in firearms and ammunition.

(2) Any person who contravenes the terms of any Proclamation shall be liable on summary conviction to a term of imprisonment not exceeding three months or to a fine not exceeding £20 for each firearm or parcel of ammunition in respect of which the offence is committed or to both such fine and imprisonment.

(3) The Governor in Council may make regulations for the effective administration of this Ordinance.
CHAPTER 27.

FISHERIES.

AN ORDINANCE TO CONTROL FISHING. 2 of 1944.

[23rd December, 1944.]

1. This Ordinance may be cited as the Fisheries Ordinance. Short title.

2. In this Ordinance:
   "Fish" means any marine or fresh water animal not being a mammal or bird. Definition.
   "Fishing" means killing, pursuing, fishing for, injuring, capturing, shooting at, disturbing or molesting by any method.

3. Subject to the provisions of this Ordinance the Governor in Council may from time to time by order make regulations applicable to the whole or any part of the Colony or its fresh waters or to Colonial waters or to the whole or any part of the Dependencies or their territorial waters as to all or any of the following matters—

   (a) prescribing close seasons within which it shall not be lawful to fish for all or any particular fish; Close season.
   (b) prohibiting, restricting or regulating the fishing for all or any particular fish in any specified locality; Restrictions.
   (c) prohibiting, restricting or regulating any method or means of fishing, and the use for fishing of any gear, material, instruments, or things and authorising the seizure of gear, material, instruments or things of which the use for fishing is for the time prohibited, restricted, or regulated; Methods.
   (d) prohibiting, restricting or regulating the removal, transfer, sale or purchase of any fish, and the removal, transfer, sale or purchase of any material or substance or thing manufactured from fish; Trafficking.

[Note. This Ordinance is applied to the Dependencies by the Application of Colony Laws Ordinance, Cap. 1 (D.S.).]
(e) prohibiting, restricting, or regulating the manufacture, curing or preservation for any purpose of any fish or material or substance derived or extracted from fish and the conditions and methods of such operations;

(f) prohibiting, restricting or regulating the import or export of fish, or any material, substance or thing manufactured from fish;

(g) regulating the import, export, fishing for or possession or sale of any fish for scientific purposes;

(h) prescribing the forms, conditions and duration of licences and permits, by whom, to whom, in what circumstances and on what conditions they are to be issued, the fees to be paid therefore, the royalties to be paid on the fish captured, the register to be kept by the holders and the returns to be made;

(i) generally for the carrying into effect of any of the provisions or purposes of this Ordinance.

4. No person shall, unless he is in possession of a valid licence, either—

(a) fish in the fresh or territorial waters of the Colony or Dependencies for any fish for the purpose of export; or

(b) export from the Colony or Dependencies any fish or substance or thing manufactured from fish which has been landed, transhipped, cured, preserved, or treated in the Colony or Dependencies or within territorial waters.

5. Any person who contravenes any provision of this Ordinance or any regulation made under it, or who fails to comply with any requirement of this Ordinance or of any regulation, or who commits a breach of the conditions of any licence or permit held by him, and any person who attempts to commit, or abets such an offence, shall commit an offence against this Ordinance and shall on summary conviction be liable to a fine not exceeding £50 for a first offence and to forfeiture of any vessel, boat or gear used in committing the offence and to forfeiture of any fish in respect of which an offence has been committed, and for a second offence shall be liable to a penalty not exceeding £100 as well as to the said forfeitures.
CHAPTER 28.

GOVERNMENT EMPLOYEES PROVIDENT FUND.

AN ORDINANCE TO ESTABLISH A PROVIDENT FUND FOR CERTAIN NON-PENSIONABLE EMPLOYEES OF THE GOVERNMENT.

[4th June, 1938.]

1. This Ordinance may be cited as the Government Employees Provident Fund Ordinance.

2. (1) In this Ordinance, unless the context otherwise requires—
   “Fund” means the Non-Pensionable Employees Provident Fund established under this Ordinance.
   “Board” means the Board of Management appointed under this Ordinance.
   “Treasurer” means the Treasurer of the Colony.
   “Non-Pensionable Employee” means a person in the service of the Government of the Colony who—
   (a) holds an office which is for the time being included in the Schedule to this Ordinance; and
   (b) receives a salary of not less than £100 per annum.
   “Depositor” means a person who is making deposits in the Fund.
   “Salary” includes wages and any personal allowance, but no other payment or allowance whatsoever.
   “Personal Allowance” means a special addition to salary granted personally to the holder for the time being of the office.
   “Prescribed” means prescribed by regulations made under this Ordinance.

(2) For the purposes of this Ordinance a depositor’s family shall be deemed to include his mother, father, wife and children, but no other person.

[Note. This Ordinance is applied to the Dependencies by the Application of Colony Laws Ordinance, Cap. I (D.S.).]
3. The Governor in Council may from time to time by order published in the *Gazette* amend the Schedule to this Ordinance by adding any office to the list of offices contained therein or by deleting any office from such list, but every such order shall make such provision (if any) as may be necessary or expedient to preserve existing rights. When any office is added to the Schedule the provisions of sections 5, 6 and 12 of this Ordinance shall have effect as respects that office as if the date upon which it is added were the date of the commencement of the Ordinance.

4. (1) There shall be established a Fund to be known as the Non-Pensionable Employees Provident Fund.

   (2) The Governor shall appoint a Board of Management who shall be responsible for the control and management of the Fund in accordance with the provisions of this Ordinance and of any regulations made hereunder. The Treasurer shall be chairman of the Board.

   (3) The expenses of management and administration of the Fund shall be paid out of the Fund.

   (4) The moneys paid into the Fund shall, so far as practicable, be invested by the Treasurer on behalf of the Fund in such security or securities yielding interest as the Board shall approve, or, with the approval of the Board, be deposited by him in the Government Savings Bank.

   (5) The Treasurer shall keep a separate account for the moneys of the Fund.

   (6) The Board shall submit to the Governor as soon as practicable after the thirty-first day of December in each year a full statement showing the working of the Fund and all claims thereon, and containing full particulars of all transactions connected with the working of the Fund. The accounts of the Fund shall be audited by the Government Auditor.

5. (1) Every person who shall have been appointed a non-pensionable employee either after the commencement of this Ordinance, or on terms which so require, shall become a depositor from the date on which he begins to draw any of the salary of the post to which he is so appointed or from the commencement of this Ordinance, whichever shall be the later.
(2) Every non-pensionable employee to whom the preceding subsection does not apply, who does not elect under section 6 of this Ordinance to become a depositor, and is appointed to the service of the Government after the commencement of this Ordinance upon terms which constitute a reappointment or re-engagement in the service of the Government, shall become a depositor as from the date of such reappointment or re-engagement.

6. Every non-pensionable employee who is not required by the preceding section to become a depositor may, by a written notice addressed to the head of his department within three months after the commencement of this Ordinance or within such extended time as the Governor in Council may in any particular case allow, elect to become a depositor, and, if he so elect, he shall become a depositor as from the commencement of this Ordinance.

7. (1) Every depositor shall deposit in the Fund monthly an amount equal to one-twentieth of his monthly salary, until the termination of his service with the Government. The Treasurer shall deduct the deposit from the salaries of depositors.

(2) Such deposit shall be called the “compulsory deposit”, and shall be calculated on full salary whether the depositor is on full, half, or no salary:

Provided that, when a depositor is on half salary or no salary for a period exceeding two months continuously, he may elect to contribute in respect of the excess over two months at the rate of one-twentieth of any salary which he receives.

8. Subject to prescribed conditions a depositor may, from time to time,

(a) in addition to his compulsory deposits, deposit in the Fund sums, which shall be called “voluntary deposits”, of five shillings or any multiple thereof, to an amount not exceeding twenty-five pounds in any one year, or one hundred and fifty pounds in all; and

(b) withdraw all or any part of such deposits including interest credited thereon;

(c) repay any sum so withdrawn.
9. (1) A sum equal to each compulsory deposit shall, on the date when the deposit is made, be paid out of the revenues of the Colony into the Fund for the credit of the depositor.

(2) Every sum so credited shall be called a "bonus".

10. (1) Interest shall be credited separately on compulsory deposits, voluntary deposits and bonuses at a rate to be fixed annually by the Governor in Council and shall begin to accrue in respect of each sum deposited and each bonus on the first day of the month next following the day on which the deposit was made or the bonus credited. Subject to the provisions of this Ordinance, it shall be calculated to the thirty-first day of December in each year and shall then be added to and become part of the principal and be deemed for the purposes of this Ordinance to be compulsory deposit, voluntary deposit or bonus as the case may be.

(2) No interest shall be credited on any sum withdrawn in respect of the period between the last day of the month preceding the date of withdrawal and the first day of the month next following the date of repayment.

11. As soon as practicable after the thirty-first day of December in each year the Treasurer shall inform each depositor of the total amount standing to his credit in the Fund at that date.

12. (1) Any non-pensionable employee who shall have had at least one year's continuous service immediately before the commencement of this Ordinance and who being an officer to whom section 6 of this Ordinance applies, elects under that section to become a depositor, may if he thinks fit—

(a) within a period of two years after the commencement of this Ordinance, deposit in the Fund in respect of each completed year of such service an amount not exceeding one-twentieth of his salary as at the commencement of this Ordinance; or

(b) increase his deposits under section 7 of this Ordinance by 50 per cent. for a period not exceeding his completed years' continuous service prior to the commencement of this Ordinance.
(2) All amounts deposited under the provisions of this section shall be treated in all respects as compulsory deposits and the provisions of section 9 shall apply accordingly.

(3) In this section the word "service" means service which would, if this Ordinance had been in force, have been service as a non-pensionable employee.

13. Subject to the provisions of this Ordinance no compulsory deposit, bonus, or interest on any such deposit or bonus, shall be assignable or transferable or liable to be attached, sequestered or levied upon for, or in respect of, any debt or claim whatsoever.

14. A depositor may withdraw compulsory deposits,

(1) with the approval of the Board; or

(2) with the permission of the Treasurer if the Treasurer is satisfied that withdrawal is desirable and that it is required for any one or more of the following purposes:

(a) to pay the passage of
   (i) any member of the depositor's family; or
   (ii) the depositor's brother or sister,
   coming from abroad, or leaving the Colony on medical advice or for other good cause, such person being wholly or mainly dependent upon, or ordinarily resident with, the depositor;

(b) to pay the funeral expenses of any member of the depositor's family;

(c) to pay hospital or other expenses incurred through the illness of the depositor or any members of his family.

15. Any sum withdrawn from compulsory deposits under section 14 of this Ordinance shall be repaid by the depositor in not more than twelve equal monthly instalments, commencing in the month following the withdrawal, which may be deducted from his salary.

16. (1) On the death of a depositor or the termination of the depositor's service with the Government, interest up to the end of the month previous to the date of such death or termination of service shall be credited to his account, which shall then be closed.
(2) Notice of such closure shall thereupon be given
(i) if the depositor is living, to the depositor; or
(ii) if the depositor is dead, to such person or persons
mentioned in section 20 of this Ordinance to
whom it shall appear to the Treasurer that
notice should properly be given,
and in either case to such other persons as shall, or may in
the opinion of the Treasurer, reasonably require such notice.

17. Subject to the provisions of this Ordinance, if a
depositor dies while in the service of the Government or
leaves the service in any of the following circumstances,
that is to say:

(1) retirement on medical evidence to the satisfaction
of the Governor in Council (or the Secretary of State) that he
is incapable by reason of some infirmity of mind or body of
discharging the duties of his office;
(2) satisfactory completion of contract;
(3) abolition of office;
(4) reaching the prescribed age of retirement;
(5) determination of contract by, or with the consent
of, the Government otherwise than by dismissal;
(6) in the case of a female depositor, retirement with a
view to, or in consequence of, marriage after not less than
three years’ service (subject to the production of evidence of
marriage within such period after retirement as the Board
may in any case prescribe);
the amount standing to his or her credit in the Fund at the
closing of such account shall be paid out of the Fund to the
depositor or any other person to whom by virtue of this
Ordinance or otherwise payment may lawfully be made.

18. (1) Subject to the provisions of this Ordinance, if a
depositor shall be dismissed, or resign, or leave the service of
the Government without permission without completing the
period prescribed by any contract under which he may be
serving,

(a) the amount of his deposits and interest credited
thereon under subsection (1) of section 16 of this
Ordinance shall be paid out of the Fund to the
depositor; and
(b) such part, if any, of the bonuses credited to the depositor and interest credited as aforesaid, as the Board with the approval of the Governor shall determine, may be so paid.

(2) Any part of such bonuses and interest not paid as aforesaid shall be paid out of the Fund to the Government and credited to revenue.

19. (1) If a depositor is transferred to a post which is a pensionable office under the Pensions Ordinance, or any other Ordinance, the provisions of section 16 of this Ordinance shall apply as if the service of the depositor with the Government had terminated in circumstances in which section 17 of this Ordinance applies:

Provided that interest shall continue to be credited to his account, in accordance with the provisions of section 10 and subsection (1) of section 16 of this Ordinance.

(2) Subject to the provisions of this Ordinance, upon his subsequently leaving the service of the Colony in any circumstances or upon his dying in the service, the amount then standing to the credit of such depositor shall be paid out of the Fund to him or to any other person to whom by virtue of this Ordinance or otherwise payment may lawfully be made.

(3) A depositor who is so transferred may elect at the time of transfer to continue while serving in such post to remain subject to the provisions of this Ordinance, and shall thereupon be deemed to be a depositor as defined in section 2 (1) of this Ordinance while serving in a pensionable post or posts:

Provided that in the event of his being at any time confirmed in a pensionable post, the provisions of subsections (1) and (2) of this section shall apply to him as from the date of such confirmation.

Any election under this subsection shall be made in writing to the Board and shall be irrevocable.

20. (1) Subject to the provisions of this Ordinance, on the death of a depositor—

(a) if the amount at his credit does not exceed £50 the Treasurer shall pay it to the person or persons nominated for the purpose by the depositor in manner prescribed, or, if no such nomination has
been made, to the personal representative of the depositor or, at the discretion of the Treasurer, the person appearing to the Treasurer to be entitled ultimately by law to receive it;

(b) if the amount at his credit exceeds £50, the Treasurer shall pay it to the personal representative of the depositor:

Provided that the Treasurer may make payments, not exceeding £10 in any one case, to meet the expenses of the funeral of the deceased or to give immediate relief to the widow or children or other dependants of the deceased, if in the opinion of the Treasurer such relief is required.

(2) All amounts paid under this section shall be paid out of the Fund and all payments under this section shall be valid and effectual against any demand made upon the Government, the Board or the Treasurer by any other person in respect of the amount standing to the credit of the depositor.

21. Any sum or sums due to Government by a depositor may, on payment out of the Fund of any amount then standing to his credit therein, be deducted from the amount otherwise payable.

22. The Governor in Council may make regulations for carrying out the provisions of this Ordinance.

SCHEDULE.

Section 2 (1). Offices the holders of which are non-pensionable employees within the meaning of the Ordinance.

(a) The holders of non-pensionable posts included in the approved estimates receiving a salary of not less than one hundred pounds per annum.

(b) Other non-pensionable Government employees in receipt of wages at a rate of not less than one hundred pounds per annum and paid from Votes under “Other Charges”, who may from time to time be added to the list of such employees by name by Order of the Governor in Council, but no such employee shall be permitted to become a depositor after 3rd July, 1948.
CHAPTER 29.

GOVERNMENT WHARVES.

AN ORDINANCE RELATING TO GOVERNMENT WHARVES. 1 of 1911.

[18th February, 1911.]

1. This Ordinance may be cited as the Government Wharves Ordinance.

2. In this Ordinance—

   "Government Wharf" means any wharf the property of the Crown which shall be declared to be such by the Governor in Council and published in the Gazette.

   "Boat" means any small open or partly decked vessel, ordinarily propelled by oars.

   "Harbour Master" means any person lawfully performing the duties or acting under the orders of the Harbour Master.

   "Officer of Customs" means any person duly appointed in writing as such, and shall include the Collector of Customs, and any Deputy Collector of Customs, and all police constables.

3. No vessel shall be taken alongside or made fast to any Government wharf except with the permission of the Harbour Master. Any vessel alongside or made fast to any such wharf must at any time at the request of the Harbour Master be removed or shifted from alongside such wharf. The master or person in charge of any vessel who shall offend against any of the provisions of this section shall on conviction be liable for every such offence to a fine not exceeding £10.

4. When any vessel of a measurement of not less than two tons, other than a vessel under mail contract with the Government, shall be placed alongside a Government wharf for the purpose of discharging or taking in cargo or landing or embarking passengers or for any other purpose the owner or
master of such vessel shall pay the wharfage charges specified in the Schedule to this Ordinance. Such wharfage shall be paid or secured to the satisfaction of the Harbour Master before such vessel is removed from alongside such Government wharf. Any person or persons removing any vessel from alongside any Government wharf without such wharfage being paid or secured as aforesaid shall be liable on conviction to a fine not exceeding £10.

5. The measurement of any vessel shall be deemed to be that specified in the register, and in the case of unregistered vessels the Harbour Master shall determine the tonnage thereof.

6. The Governor in Council in the case of any vessel or vessels owned by the same firm or person within the Colony may permit the wharfage charges payable in respect of such vessel or vessels for any period not exceeding one year to be commuted by the payment in advance of such sum as he may determine subject to such conditions as he may deem expedient.

7. Any vessel employed trading to or within the Colony that has paid the wharfage charge aforesaid at one Government wharf for any one day may for any portion of such day be placed alongside any other Government wharf free of wharfage.

8. The Harbour Master or any officer of Customs may prevent any person from entering upon any Government wharf and may order any person already there to leave the same, and any person neglecting or refusing to leave such wharf when requested to do so may be taken into custody without a warrant, and shall upon conviction be liable to a fine not exceeding £10.

9. The owner or master of any vessel or boat shall be liable for any damage done to any Government wharf, or penalty incurred by such vessel or boat, and such vessel or boat may be detained by order of the Governor until such penalty or damage has been paid.
10. The master or owner of any vessel or boat from which any ashes, ballast, damaged goods, or dead animals are landed on any Government wharf without permission shall be liable to a fine not exceeding £50.

11. Any person who leaves or causes to be left on any Government wharf any dead animal, ballast, damaged goods, rubbish, nightsoil, or any other material without the permission of the Harbour Master or an Officer of Customs shall be liable to a penalty not exceeding £5.

12. (1) The Governor in Council may from time to time make, alter, or revoke regulations appertaining to and for the general good management and control of any Government wharf, and such regulations may provide that any infraction thereof may be punished by fine not exceeding £10.

(2) Until the Governor in Council makes regulations under this section, the regulations in the Schedule to this Ordinance shall be in force, and shall be deemed for all purposes to be regulations made by the Governor in Council under this section.

SCHEDULE.

The Wharfage Regulations.

1. These Regulations may be cited as "The Wharfage Regulations".

2. Wharfage duty for one day or any part thereof.

<table>
<thead>
<tr>
<th>Vessel of</th>
<th>£</th>
<th>s</th>
<th>d</th>
</tr>
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<tbody>
<tr>
<td>2 tons but under 10 tons</td>
<td>5</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>10, 20, 50, 60, 70, 80, 90, 150 tons and upwards</td>
<td>1</td>
<td>0</td>
<td>0</td>
</tr>
</tbody>
</table>

3. The Government wharf at the north end of Philomel Street, Stanley, shall, after the hour of sunset and before the hour of sunrise, be the only calling-place for all boats plying to or from vessels in the harbour, and it shall not be lawful for any boat to call at any other wharf or place, or to proceed from any other wharf or place on the shore of the harbour after the hour of sunset or before the hour of sunrise, without the permission of the Harbour Master or an Officer of Customs.
4. No vessel is to be anchored or moored within twenty yards of the two mooring buoys situated to the north-west and north-east respectively of the Government wharf at the north end of Philomel Street, without the permission of the Harbour Master, or within twenty yards of a straight line drawn between the two mooring buoys.

5. Any person failing to comply with or offending against these regulations shall be liable to a penalty not exceeding the sum of two pounds for each offence.
CHAPTER 30.

HARBOURS.

AN ORDINANCE TO AMEND THE LAW RELATING TO HARBOURS. 2 of 1902. 39 of 1949.

[26th March, 1902.]

1. This Ordinance may be cited as the Harbour Ordinance. Short title.

2. In this Ordinance—
   “Harbour Master” means any person lawfully performing the duties or acting under the orders of the Harbour Master.
   “Vessel” includes every description of ship other than a boat.
   “Harbour” means the landlocked water lying to the west and south-west of a line drawn from Cape Pembroke to Port William Point, and any port hereafter defined and declared a harbour by the Governor in Council.
   “Boat” includes lighter, barge, hulk, or any open or partly decked craft.

3. The Governor in Council may make regulations:
   (a) for the preservation of any port, harbour, roadstead, wharf, landing place, or beach, for the safe and commodious navigation of any harbour, and for the maintenance of good order therein.
   (b) respecting the anchoring, mooring and removing of vessels, hulks, boats and buoys; the packing, landing, deposit or removal of gunpowder and other dangerous goods; the watering, coaling, ballasting, deballasting, loading and discharging of ships; the order and management of vessels and boats within the waters of the Colony, and the loading, landing and disposition of cargo;
   (c) respecting the numbering and marking and traffic of boats;

[Note. This Ordinance is declared to be in force in the Dependencies by the Application of Colony Laws Ordinance, Cap. 1 (D.S.), and is deemed to have applied to the Dependencies since 1st January, 1948.]
(d) respecting the rates to be charged by boats, and the fees to be paid under this Ordinance;

(e) fixing the penalties for the breach of any regulation made under this Ordinance;

(f) requiring the deposit of a ship’s papers with the Collector of Customs.

4. The Governor may from time to time appoint a Harbour Master and a Deputy Harbour Master for any port, and make regulations respecting their duties.

Orders he may issue.

5. The Harbour Master may order the master of any vessel, boat or hulk—

(a) to shift the berth of such vessel, boat or hulk to any place other than where such vessel, boat or hulk may be lying at the time of making such order;

(b) to make in writing or otherwise any declaration upon any subject in connection with his vessel or the cargo and crew thereof.

Any person receiving such order who shall refuse or neglect to comply with such order with all convenient speed shall be liable to a fine not exceeding £20.

False declaration.

6. Any person signing a declaration required by this Ordinance, or by any regulation made under this Ordinance, containing any wilfully false, misleading or inaccurate statement, shall be liable to a fine not exceeding £50.

No person to board before pratique.

7. Any person receiving anything from any vessel arriving from ports beyond the seas, and any unauthorised person other than the pilot boarding or leaving, or making fast to any vessel before she has received pratique and hoisted the commercial code letter “N” at the mast head shall be liable to a fine not exceeding £5.

Interfering with Harbour Master.

8. Any person interfering with the Harbour Master in the due execution of his duty so as to resist or impede him in the proper performance thereof shall be liable to a fine not exceeding £50.

Damaging moorings, etc.

9. Any person who shall wilfully and unlawfully cut, break, destroy, damage or remove, except for the purposes of this Ordinance, the mooring or fastening of any vessel,
boat or hulk, or any sea mark, shall be liable on summary conviction to imprisonment for a term not exceeding four months or to a fine not exceeding £10 or both such fine and imprisonment, and such penalties shall not be a bar to, or prejudice any action at law which may be brought by any person who has suffered injury or loss.

10. Any person who shall oppose or impede the execution on board any vessel of any warrant or other legal process shall be liable on summary conviction to imprisonment for a term not exceeding six months, or to a fine not exceeding £50 or both such fine and imprisonment.

11. Where any vessel or boat is sunk, stranded or abandoned in any harbour or tidal water, or in or near any approach thereto, in such a manner as, in the opinion of the Governor in Council, to be an obstruction or a danger to navigation, the Harbour Master may—

(a) take possession of and raise, remove or destroy the whole or any part of the vessel or boat; and

(b) light or buoy any such vessel or boat or part until the raising, removal or destruction thereof; and

(c) deliver to the owner on demand and on payment of all expenses incurred, or in the absence of such demand and payment sell, in such manner as he shall think fit, any vessel or boat or part so raised or removed, and also any other property recovered in the exercise of his powers under this section, and out of the proceeds of the sale reimburse himself for the expenses incurred by him in relation thereto, and deposit in the Treasury the surplus (if any) of the proceeds in trust for the persons entitled thereto:

Provided that the Harbour Master shall be entitled to recover from the owner of anything raised, removed or destroyed or sold under this section all expenses incurred by him in relation thereto in excess of the proceeds of such sale.

12. (1) The Master of a vessel or boat from which any anchor, cable, cargo or ship's apparel is slipped or lost in any harbour shall immediately buoy the spot and send to the
Harbour Master a full report in writing of such loss and of the position of such buoy, and any master making default in obeying the provisions of this section shall be liable to a fine not exceeding £50.

(2) Any expenses incurred by the Government in raising or removing anything lost in the harbour may be recovered by summary procedure from the master of the vessel to which it belonged.

When owner, agent, etc. liable.

13. In the absence of the master, or if the master shall depart from the Colony before repaying such expenses the owner, agent and consignee of such vessel at the time such anchor, cable, cargo or apparel was lost shall be liable to repay such expenses to the Government.

Anchors found.

14. Any person finding or taking up any derelict anchor or chain shall immediately deliver the same to the Harbour Master.

Explosives, regulations as to.

15. The master of any vessel or boat having gunpowder or other explosives on board shall comply with the following conditions:

(a) if such vessel or boat be laden with more than fifty tons of explosives, or if, having more than one ton of explosives on board, she be laden also with coal, petroleum or any such inflammable cargo, he shall not enter the inner harbour of Stanley until such explosives have been deposited in the magazine or otherwise disposed of as the Governor may in writing sanction;

(b) if she be laden with an inflammable cargo and not having more than one ton of explosives, and if she be laden with a properly stowed general cargo and not having more than fifty tons of explosives, he may anchor in the inner harbour to the east of the Narrows;

(c) while taking in or discharging any explosives he shall fly flag “B” of the International Code.

Penalty for violating.

16. Any person who wilfully violates the provisions of the preceding section, and any person who knowingly and wilfully authorises or permits any such violation, shall be
liable to imprisonment for a term not exceeding one year or to a fine not exceeding £100 or to both such fine and imprisonment.

17. If any information shall be given upon oath to any justice that there is reasonable cause to suspect that any unlawful quantity of explosives is on board any merchant vessel in the inner harbour of Stanley, he may by warrant direct any constable at any time to enter and search any such vessel, and any such constable (having previously made known his authority) may either alone or with such assistance as he may deem necessary enter and search any such vessel and seize and remove to the proper place any unlawful quantities of explosives found on such vessel, and if necessary use force to execute any such warrant.

18. The master of any vessel (except a vessel of war) who shall in any harbour keep or cause or permit to be fired any cannon on board, loaded with ball, shall be liable to a fine not exceeding £50.

19. Any person who takes or removes any sand, stone or gravel from a harbour or the beach thereof without the permission in writing of the Harbour Master, shall be liable to a fine not exceeding £50.

20. The master of any vessel from which any ashes, ballast, damaged goods, dead animal or cargo are thrown into any harbour shall be liable to a fine not exceeding £50.

21. Any person who throws into a harbour or on the beach or any public jetty any dead animal, ballast, damaged goods, rubbish, night soil or other material shall be liable to a fine not exceeding £5.

Provided that nothing herein contained shall prevent the deposit of rubbish at any spot where an official notice shall be posted sanctioning such deposit, and subject to the conditions laid down in such notice.

22. Any person engaged in removing, or being in a boat containing, gunpowder who shall have in his possession any matches or means for making fire or shall smoke shall be liable to a fine of £5.
Taking boat without owner's permission.

23. Any person who shall take, use or cause to be taken or used, without the consent of the owner, any boat in any harbour shall be liable to a fine not exceeding £10 and such sum as the Court shall award for the loss, use of, or damage to such boat.

Regulations: penalty for breach of.

24. Any person offending against any regulation made under this Ordinance shall be liable to a fine not exceeding the sum fixed in such regulations and not more than £20.
CHAPTER 31.

IMMIGRATION.

AN ORDINANCE TO IMPOSE RESTRICTION ON IMMIGRATION AND FOR PURPOSES CONNECTED THEREWITH.

[31st December, 1949.]

1. This Ordinance may be cited as the Immigration Ordinance. Short title.

2. In this Ordinance or any regulation made thereunder unless the context otherwise requires:

   “Alien” means a person who is neither a British subject, a British protected person, a citizen of India nor a citizen of the Republic of Ireland.

   “Prohibited immigrant” means any person who

   (a) is not in possession of a passport valid for entry into the Colony; or

   (b) has left the Colony at the public expense; or

   (c) is deemed by the Governor to be an undesirable immigrant; or

   (d) is an idiot or insane; or

   (e) is without visible means of support or is likely to become a public charge; or

   (f) has signed or entered into an agreement to labour for hire in the Colony, or whose passage has been paid on his behalf with a view to his entering into such an agreement on arrival, unless the consent in writing of the Colonial Secretary to the immigration of such person has been obtained.

3. The Governor may prohibit any person landing in the Colony and may impose all or any of the following conditions in respect of any person appearing to be a prohibited immigrant:

   [Note. This Ordinance is declared to be in force in the Dependencies by the Application of Colony Laws Ordinance, Cap. 1 (D.S.).]
(a) he shall deposit with the Colonial Secretary the sum of £100 provided that the Colonial Secretary may in lieu of requiring the said deposit permit the intending immigrant to give security by bond in the prescribed form in the sum of £100 with one or more sureties to be approved by the Colonial Secretary conditional on the intending immigrant obtaining from the Colonial Secretary within six months after entering the Colony a certificate that he is a fit and proper person to be received as an immigrant;

(b) if he shall, within six months after entering the Colony, obtain from the Colonial Secretary such certificate as aforesaid his deposit, if any, shall be refunded;

(c) if he shall fail to obtain such certificate within six months as aforesaid, his deposit may be forfeited or the bond may be put in suit by the Colonial Secretary, and he may be deported.

In the case of any person allowed to enter the Colony, under this section, no liability shall attach to the vessel or the owner, agent or master of such vessel.

4. Any prohibited immigrant who shall land in the Colony except under and in accordance with the provisions of section 3 shall commit an offence and shall on conviction be liable to a fine not exceeding £50 or to imprisonment for a term not exceeding six months and the Governor in Council may make a deportation order in respect of such prohibited immigrant upon such conviction.

5. The master or person having command or charge of the vessel in which a prohibited immigrant (not having been shipwrecked) arrived in the Colony shall, if required, give a passage and accommodation and maintenance during the passage to such prohibited immigrant upon deportation, and the master and the owner and the agent of any vessel from which any prohibited immigrant shall land or be landed shall be jointly and severally liable to pay to the Government of the Colony all expenses incurred in connection with the maintenance of such immigrant and his deportation from the Colony.

6. Every alien immigrant over the age of 16 years shall within seven days of his landing in the Colony register with the Chief Constable and furnish him with such particulars
as he may require, and if he shall fail without reasonable excuse to comply with the provisions of this section he shall commit an offence.

7. (1) No seaman shall be discharged from any ship in the Colony except with the consent of the Harbour Master which consent shall not be given unless the master, owner or agent shall have made arrangements to the satisfaction of the Harbour Master to ensure that the seaman shall not become a charge on the Colony.

(2) Any seaman discharged without such consent or deserting from the ship or being left behind in the Colony shall be deemed to be a prohibited immigrant.

8. Any person bringing into the Colony any person to serve under an agreement, who shall within twelve months of the date of his arrival become chargeable to the Colony, shall be liable to repay to the Government of the Colony all costs and charges incurred in respect of such person and the cost of his removal from the Colony.

9. Any person who—

(a) aids and assists any prohibited immigrant to land in the Colony in contravention of this Ordinance; or

(b) being the master of a ship knowingly permits any prohibited immigrant to land from his ship in contravention of this Ordinance, or refuses to receive on board, or neglects to take reasonable measures to keep on board, any prohibited immigrant who shall have landed from his ship and been replaced on board; or

(c) being an alien immigrant fails without reasonable excuse to comply with the provisions of section 6 of this Ordinance; or

(d) being the master, owner or agent of a ship discharges a seaman from such ship without the consent of the Master;

shall commit an offence and be liable to a fine not exceeding £50 or to imprisonment for a term not exceeding six months, and when the master of a ship is charged with any offence clearance outwards of the ship shall be refused until the charge has been heard and the fine if any imposed has been paid.
Exemptions. 10. This Ordinance shall not apply to persons in the service of the Government of the Colony or to natives of the Colony or persons domiciled therein.
CHAPTER 32.

INCOME TAX.

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

[30th December, 1939.]

1. This Ordinance may be cited as the Income Tax Ordinance.

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

"Commissioner" means the Commissioner of Income Tax charged with the administration of this Ordinance.

"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.

"Person" includes a body of persons.

"Body of persons" means any body politic or corporate, and any company or partnership or society of persons whether corporate or unincorporate.

"Incapacitated person" means any infant, lunatic, idiot, or insane person.

"Prescribed" means prescribed by rule under this Ordinance.

"Year of assessment" means the period of twelve months beginning on the 1st day of January in any year.

"Chargeable income" means the aggregate amount of the income of any person from the sources specified in section 5 remaining after allowing the appropriate deductions and exemptions under this Ordinance.

[Note. This Ordinance is declared to be in force in the Dependencies by the Application of Colony Laws Ordinance, Cap. I (D.S.).]
3. (1) For the due administration of this Ordinance the Governor shall appoint a Commissioner of Income Tax, and such collectors and officers as may be necessary to collect, receive and account for the income-tax.

(2) The Commissioner shall prepare assessment lists and shall generally carry out the provisions and exercise the powers delegated to or vested in him under this Ordinance.

(3) The Commissioner shall be a person holding public office in the Government Service of the Colony.

(4) There shall be paid to such Commissioner for his services under this Ordinance such remuneration as the Governor with the approval of the Legislative Council may from time to time direct.

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

(2) Every person having possession of or control over any documents, 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 authorised by the Governor to communicate it; or

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

IMPOSITION OF INCOME TAX.

5. Income Tax shall, subject to the provisions of this Ordinance, be payable at the rate or rates specified hereafter for the year of assessment upon the income of any person accruing in or derived from the Colony or elsewhere, and whether received in the Colony or not in respect of—
(a) gains or profits from any trade, business, profession or vocation, for whatever time such business, trade, 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 land and improvements thereon used by or on behalf of the owner or used rent free by the occupier for enjoyment and not for the purpose of gain or profit, such annual value being deemed to be 5 per centum of the capital value of such land and improvements;

(d) dividends, interest, or discounts;

(e) any pension, charge or annuity;

(f) rents, royalties, premiums, and any other profits arising from property:

Provided that in the case of income arising outside the Colony which is earned income, or which arises to a person who is not ordinarily resident in the Colony or not domiciled in the Colony, the tax shall be payable on the amount received in the Colony.

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:

Provided that, notwithstanding anything to the contrary contained in this Ordinance the chargeable income of any person not ordinarily resident in the Colony and engaged on seasonal work in the whaling or sealing industries in the Colony and Dependencies shall be the actual earnings from such employment in any one whaling or sealing season, notwithstanding that the period of employment may extend into two calendar years.

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 shall permit the gains or profits of that trade or business to be computed for the purposes of this Ordinance 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 in no case where the Commissioner has permitted the gains or profits of any trade or business to be computed on any such date as aforesaid shall any change be subsequently made without prior notice in writing to the Commissioner and subject to such adjustment of income-tax as the Commissioner may determine.

**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 emoluments drawn by the Governor himself 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 or friendly society;

(d) the income of any ecclesiastical, charitable or educational institution of a public character in so far as such income is not derived from a trade or business carried on by such institution;

(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;

(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 war services;

(i) the income of the Government Savings Bank:
Provided that nothing in this section shall be construed to exempt in the hands of the recipients any dividends, interest, bonuses, salaries or wages paid 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.

Ascertainment of Chargeable Income.

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

(a) sums payable by such person by way of interest upon any money borrowed by him, where the Commissioner is satisfied that the interest was payable on capital employed in acquiring the income;

(b) rent paid by any tenant of land or buildings occupied by him for the purpose of acquiring the income;

(c) 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 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 realised by the sale thereof;

(d) 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;
(e) 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, and doubtful debts to the extent that they are respectively estimated to the satisfaction of the Commissioner to have become bad during the said year notwithstanding that such bad or doubtful 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 or doubtful debts shall for the purposes of this Ordinance be treated as receipts of the trade, business, profession or vocation for that year;

(f) such other deductions as may be prescribed by any rule made under this Ordinance.

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

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, wear and tear of property owned by him, including plant and machinery, arising out of the use or employment of such property in the trade, business, profession or vocation during the year immediately preceding the year of assessment.

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;

(b) any disbursements or expenses not being money wholly and exclusively laid out or expended for the purpose of acquiring the income;

(c) any capital withdrawn or any sum employed or intended to be employed as capital;

(d) any capital employed in improvements;

(e) any sum recoverable under an insurance or contract of indemnity;

(f) rent of or cost of repairs to any premises or part of
premises not paid or incurred for the purpose of producing the income;

(g) any amounts paid or payable in respect of the United Kingdom income-tax or super-tax or Empire income-tax as defined by this Ordinance.

13. 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 hereinafter provided, be set-off against what would otherwise have been his chargeable income for the next five years in succession, 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, and provided also that in no case shall such set-off be allowed to an extent which would reduce the tax payable for any year of assessment to less than one-half of the amount which would have been payable had the set-off not been allowed.

14. (1) For the purpose of ascertaining the chargeable income of any individual there shall be allowed in respect of so much of the income as is earned a sum equal to one-tenth of the amount of such earned income, provided that such deduction shall not in the case of any individual exceed £100; and provided also that where a loss arises in the exercise of any trade, business, profession or vocation or a loss is brought forward from a previous year under section 13 of this Ordinance, no deduction shall be allowed except in respect of the amount, if any, by which the earned income exceeds such loss or the aggregate amount of such losses, as the case may be.

(2) For the purposes of this section the expression "earned income" means any income arising in respect of any gains or profits immediately derived by the individual from any trade, business, profession, employment or vocation carried on or exercised by him either as an individual or in the case of a partnership as a partner personally acting there-
in, or in respect of any pension, superannuation, or other allowance given in respect of past services of the individual or of the husband or parent of the individual or given to the individual in respect of the past services of any deceased person, whether the individual or husband or parent of the individual shall have contributed to such pension, superannuation or other allowance or not, after deducting the expenses referred to in sections 10 and 11 of this Ordinance, but before allowing the other deductions to be made in arriving at chargeable income.

15. (1) In ascertaining the chargeable income of an individual who proves to the satisfaction of the Commissioner that he had during the year of assessment his wife living with him or wholly maintained by him there shall be a deduction of £80.

(2) Where a widower or widow proves to the satisfaction of the Commissioner that he or she had during the year of assessment a female relative of his or of his deceased wife or of her or of her deceased husband resident with him or her for the purpose of taking charge of his or her children there shall be a deduction not exceeding £50 in respect of that female relative or other female person:

Provided that:

(a) no deduction shall be allowed under this section unless the claimant proves that no other person is entitled to a deduction in respect of the female relative under the provisions of this Ordinance or if any other person is entitled that he has relinquished his claim thereto; and

(b) no deduction shall be allowed under this section where the female relative is a married woman living with her husband and the husband has claimed the allowance under subsection (1) of this section.

(3) (a) Where a claimant proves to the satisfaction of the Commissioner that he maintains at his own expense any person being a relative of his or of his wife who is incapacitated by old age or infirmity from maintaining himself, or his or his wife's widowed mother, whether incapacitated or not, whose total income from all sources does not exceed £50 a year he shall be entitled to a deduction not
exceeding £25 a year in respect of each person whom he so maintains, and a like deduction shall be made in the case of a claimant who by reason of old age or infirmity is compelled to depend upon the services of a daughter resident with and maintained by him or her;

(b) where two or more persons jointly maintain any such person as aforesaid the deduction to be made under this subsection shall be apportioned between them in proportion to the amount or value of their respective contributions towards the maintenance of that person;

(c) this subsection shall apply to a claimant being a female person as it applies to a claimant being a male person with the substitution of "husband" for "wife".

16. (1) In ascertaining the chargeable income of an individual who proves to the satisfaction of the Commissioner that he had a child or children living and under the age of 16 years at the commencement of the year of assessment, there shall be allowed a deduction of £40 in respect of the first child and £25 in respect of each subsequent child.

Provided that where a child is receiving full-time instruction at any university, college or school abroad, either wholly or partly at the expense of the claimant, the Commissioner may allow a deduction not exceeding £125 in respect of each such child during such period of instruction.

(2) The expressions "child" and "children" in this section include a step-child or step-children but do not include an illegitimate child or illegitimate children.

17. In ascertaining the chargeable income of any person who

(a) shall have made insurance on his life or the life of his wife in any insurance company; or

(b) shall have made an annual contribution to a Pension Fund or such other fund as the Governor may consider as equivalent to a Pension Fund—there shall be allowed a deduction of the annual amount of the premium paid by him for such insurance or contribution as aforesaid: Provided that no such deduction shall be
allowed in respect of any such annual amount of the premium or contribution beyond an amount equal to one-sixth part of the chargeable income of such person estimated in accordance with the provisions of this Ordinance before making the deductions specified in this section and in sections 15 and 16 of this Ordinance.

18. Notwithstanding anything to the contrary contained in this Ordinance, it is hereby provided that:

(a) 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 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;

(b) in the case of a life insurance company, whether mutual or proprietary, the gains or profits on which tax is payable shall be the invested 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.
(c) in the case of a shipowner, the gains or profits of his business as a shipowner, shall, if he produces or causes to be produced to the Commissioner the certificate mentioned in subsection (d) of this 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;

(d) 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;

(e) if the gains or profits of a shipowner have for the purpose of assessment in the Colony under this Ordinance 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 a 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;

(f) in this 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.

19. In ascertaining the chargeable income of a company registered in the Colony the majority of the shares being
held by individuals who are resident in the Colony there shall be allowed a deduction of 20 per cent. in respect of the amount of such income.

20. The income of a married woman living with her husband, shall for the purposes of this Ordinance, 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, provided 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.

**Rate of Tax.**

Rates of tax. 5 of 1948. 21. (1) The tax upon the chargeable income of every person other than a company shall be charged at the following rates:

- On the first £100 of such income ... Nil.
- In respect of the excess over £100 for every pound of the first £100 ... 1/6
- " " " " next £250 ... 2/-
- " " " " £250 ... 2/6
- " " " " above £250 ... 3/-

7 of 1948. Provided that, notwithstanding anything to the contrary contained in this Ordinance, the tax upon the chargeable income of any persons engaged on seasonal work in the whaling or sealing industries in the Colony and Dependencies shall be at the following rates:

- On the first £100 of such income Nil
- 4% of every £ of the next £100
- 5% " " " " £200
- 6% " " " " £200
- 7% " " " " £200
- 10% " " " " £200
- 12½% " " " above £1,000
(2) The Tax upon the chargeable income of a company shall be charged at the rate of three shillings and sixpence on every pound of the chargeable income thereof.

(3) (a) The tax chargeable upon the income of any person engaged on seasonal work shall be payable by the employers who may deduct the amount from earnings of any such persons. The employer, or in the case of a company the manager or principal officer of the company, shall at the end of each season render to the Commissioner an account of the earnings of each employee and of the amount of the tax payable in respect of such earnings;

(b) any person who fails or neglects to render an account due under this subsection shall be guilty of an offence against this Ordinance.

(4) (a) The account books of the employers shall be at all reasonable times open for inspection by the Commissioner or his duly appointed representative or agent;

(b) any person who hinders or obstructs the Commissioner or his duly appointed representative or agent in the inspection of any such account books shall be guilty of an offence against this Ordinance.

22. (1) Every company which is registered in the Colony shall deduct from the amount of any dividend paid to any shareholder tax at the rate paid or payable by the company, double taxation relief being left out of account, 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 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 in respect of that dividend, and also, where the tax paid or payable by the company is affected by double taxation relief, the rate (hereafter in this Ordinance referred to as “the net Colonial rate”) of the tax paid or payable by the company after taking double taxation into account.
Cap. 32. [Income Tax

(3) In this section the expression "double taxation
definition. relief" means any credit for foreign income-tax which is
allowable against income-tax chargeable under this Ordinan-
cse having effect under section 49 of this Ordinance, and any relief allowable under section 46 or section 47 of this Ordinance, including any credit or relief which has been taken into account in determining the net Colonial rate applicable to any dividends received by the
cy.

Deducted
tax to be set
toff.

23. Any tax which a company has deducted 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
Ordinance, 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.

Temporary
residents.

24. Tax shall not be payable in respect of any income
arising out of the Colony which accrues to 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.

Trustees, Agents, etc.

25. A receiver appointed by the Court, trustee, guardian,
curator, or committee having the direction, control, or
management of any property or concern on behalf of any
incapacitated person shall be chargeable to tax in like
manner and to the like amount as such person would be
chargeable if he were not an incapacitated person.

26. (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, 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: Provided that in the case of any individual who is not a British subject, no deduction shall be allowed in respect of earned income or in respect of wife or child or in respect of life insurance.

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, 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 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 Ordinance 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.
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 the Judge as provided by section 43 of this Ordinance.

(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 or general commission agent or other agent is not an authorised person carrying on the regular agency of the non-resident person, or a person chargeable as if he were an agent in pursuance of subsections (2) and (3) of this section, in respect of gains or profits arising from sales or transactions carried through such a 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 subsections (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 has 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.

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

28. 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 Ordinance, 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 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 and such other information as the Commissioner may deem necessary for the purposes of this Ordinance;

and the provisions of this Ordinance with respect to the failure to deliver lists or particulars in accordance with a notice from the Commissioner shall apply to any such list.

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

30. Every person answerable under this Ordinance 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 Ordinance.

31. 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 personal representative
of such person shall be liable to 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 Ordinance, provided that in the case of a person dying during the year preceding the year of assessment if his personal representative distributes his estate before the commencement of the year of assessment such personal representative shall pay the tax at the rate or rates in force at the date of distribution of the estate, if the rate of tax for the year of assessment has not been fixed at that date.

32. (1) Where any person pays mortgage or debenture interest to a person not resident in the Colony and is entitled to deduct such interest under section 10 (1) (a) of this Ordinance, he shall upon paying the interest deduct therefrom tax at the rate of two shillings on every pound of such interest, and shall forthwith render an account to the Commissioner of the amount so deducted, and every such amount shall be a debt from him to the Government of the Colony and shall be recoverable as such.

(2) In the case of a company the account aforesaid shall be rendered by the manager or other principal officer of the company.

(3) Any person who fails or neglects to render an account due under this section, shall be guilty of an offence against this Ordinance.

GENERAL POWERS OF COMMISSIONER.

33. (1) It shall be the duty of every person chargeable with tax to give notice to the Commissioner within four months after the commencement of any year of assessment that he is so chargeable.

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

(3) Any person who fails or neglects to give such notice of chargeability or to furnish such return or particulars shall be guilty of an offence against this Ordinance.
34. (1) The Commissioner may require any officer in the employment of the Government or any public body to supply such particulars as may be required for the purposes of this Ordinance and which may be in the possession of such officer, provided that no such officer shall by virtue of this section be obliged to disclose any particulars as to which he is under any statutory obligation to observe secrecy.

(2) Every employer, agent, contractor, or other person 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 payments and allowances made 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 £80;

(c) the names and places of residence of all persons with whom he has entered into a contract for the performance of any work or for delivery of any produce or goods and the amount advanced or paid in respect of such contract either in cash or in goods or merchandise; and

(d) such other information as the Commissioner may deem necessary from time to time for the purposes of this Ordinance;

and the provisions of this Ordinance with respect to the failure to deliver returns or particulars in accordance with a notice from the Commissioner shall apply to any such return or returns:

Provided that any employer, agent, contractor, or other person shall not be liable to any penalty for omitting from any 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.

(3) Where the employer, agent, contractor or other person 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.

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

(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 Ordinance) and shall be included in the return of income to be made out by such partner under the provisions of this Ordinance.

(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 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, when required by the Commissioner, 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 Ordinance, and 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.

(c) The provisions of this Ordinance with respect to the failure to deliver returns or particulars in accordance with a notice from the Commissioner shall apply to any return required under this section.

36. (1) Every notice to be given by the Commissioner under this Ordinance 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 Ordinance to any person requiring him to furnish particulars to the Commissioner, or any notice under this Ordinance requiring the attendance of any person or witness before the Commissioner, shall be personally signed by the Commissioner or by any person duly authorised 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.

37. 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 be deemed to have been served, not later than the tenth 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.

Assessments.

38. (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 failure or neglect to deliver a return.

39. 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 two years after the expiration thereof, assess such amount or additional amount, as according to his judgment ought to have been charged, and the provisions of this Ordinance as to notice of assessment, appeal and other proceedings under this Ordinance shall apply to such assessment or additional assessment and to the tax charged thereunder.

40. (1) The Commissioner shall as soon as possible prepare lists of persons assessed to tax.

(2) Such lists (herein called 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 prescribed.

41. 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 Ordinance 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; and provided also that nothing in this section shall prevent the appeal to the Judge conferred by section 43 of this Ordinance.

42. (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 subsection.

(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 two months from the date of the service of the notice of assessment: 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 subsection (2) of this section, the Commissioner may require the person giving the notice of the objection to furnish such particulars as the Commissioner may deem necessary with respect to the income of the person assessed and to produce all 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 subsection (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 of appeal to the Judge under the provisions of this Ordinance, against the assessment made upon him, shall remain unimpaired.

43. (1) Any person who, being aggrieved by an assessment made upon him, has failed to agree with the Commissioner in the manner provided in subsection (4) of the preceding section, may appeal against the assessment to the Judge in Chambers upon giving notice in writing to the Commissioner within thirty 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 thirty days, any person may appeal against the said assess-
ment if he shows to the satisfaction of the Judge 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) Ten 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 Judge may make rules governing such appeals and providing for the method of tendering evidence.

(10) The decision of the Judge shall be final: provided that the Judge if he so desires may, and on the application of
the appellant or of the Commissioner shall, state a case on a question of law for the decision of His Majesty in Council under the provisions of the Administration of Justice Ordinance.

(11) Notwithstanding anything contained in subsection (2) of section 53 of this Ordinance 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 in the manner prescribed by section 57 of this Ordinance.

44. (1) No assessment, warrant or other proceeding purporting to be made in accordance with the provisions of this Ordinance shall be quashed, or deemed to be void or voidable, for want of form, or be affected by the 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 Ordinance or any Ordinance 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.

(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 was made.

45. The production of any document under the hand of the Commissioner or of any person or persons appointed by him purporting to be a copy of or extract from any return or
assessment shall in all Courts and in all proceedings be sufficient evidence of the original, and the production of the original shall not be necessary; and all courts shall in all proceedings take judicial notice of the signature of the Commissioner or of any person or persons appointed by him either to the original or to such copy or extract.

**Relief in Cases of Double Taxation.**

46. (1) Any person who has paid, by deduction or otherwise, or is liable to pay tax under this Ordinance for any year of assessment on part of his income and who proves to the satisfaction of the Commissioner that he 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 Ordinance 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 Ordinance exceeds half the appropriate rate of United Kingdom tax. If, however, the rate of tax appropriate to his case under this Ordinance 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.

(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 Ordinance means the rate determined by dividing the amount of 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 Ordinance 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 26 of this Ordinance on an amount other than the ascertained amount of the actual profits, the rate of tax shall be determined by the Commissioner.
47. (1) If any person resident in the Colony who has paid, by deduction or otherwise, or is liable to pay, tax under this Ordinance 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:

(a) if the Empire rate of tax does not exceed one-half of the rate of tax appropriate to his case under this Ordinance 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 Ordinance.

(2) If any person not resident in the Colony who has paid, by deduction or otherwise, or is liable to pay, tax under this Ordinance 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 Ordinance 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 Ordinance, 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 Ordinance, 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 Ordinance exceeds one-half of the Empire rate of tax.

(3) For the purposes of this section, 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 this 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 this Colony in a manner similar to that provided in this section.

(4) For the purposes of this section the rate of tax under this Ordinance shall be computed in the manner provided by subsection (3) of the last preceding section of this Ordinance 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.

48. A claim for relief under section 46 or section 47 of this Ordinance 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 and within six months from the date upon which the relevant amount of United Kingdom income-tax or of Empire income-tax, as the case may be, has been ascertained.

49. (1) If the Governor in Council by Order declares that arrangements specified in the Order have been made with the Government of any territory outside the Colony with a view to affording relief from double taxation in relation to income-tax and any tax of a similar character imposed by the laws of that territory and that it is expedient that those arrangements should have effect, the arrangements shall have effect in relation to income-tax notwithstanding anything in any enactment.

(2) On the making of an Order under this section with respect to arrangements relating to the United Kingdom, section 46 of this Ordinance shall cease to have effect and shall be deemed to have ceased to have had effect from the beginning of the first year of assessment for which the arrangements are expressed to apply except in so far as the arrangements otherwise provide.

(3) On the making of an Order under this section with respect to arrangements relating to any territory forming part of His Majesty’s dominions (other than the United Kingdom or the Colony), section 47 of this Ordinance shall cease to
have effect as respects that territory and shall be deemed to have ceased to have had effect from the beginning of the first year of assessment for which the arrangements are expressed to apply except in so far as the arrangements otherwise provide.

(4) Any Order made under this section may be revoked by a subsequent Order.

(5) Where any arrangements have effect by virtue of this section, the obligation as to secrecy imposed by section 4 of this Ordinance shall not prevent the disclosure to any authorised officer of the government with which the arrangements are made of such information as is required to be disclosed under the arrangements.

(6) The Governor in Council may make rules for carrying out the provisions of any arrangements having effect under this section.

50. The provisions of this section shall have effect where, under arrangements having effect under section 49 of this Ordinance, tax payable in respect of any income in the territory with the Government of which the arrangements are made is to be allowed as a credit against tax payable in respect of that income in the Colony; and in this section the expression "foreign tax" means any tax payable in that territory which under the arrangements is to be so allowed and the expression "income-tax" means tax chargeable under this Ordinance.

(2) The amount of the income-tax chargeable in respect of the income shall be reduced by the amount of the credit:

Provided that credit shall not be allowed against incometax for any year of assessment unless the person entitled to the income is resident in the Colony for that year.

(3) The credit shall not exceed the amount which would be produced by computing the amount of the income in accordance with the provisions of this Ordinance and then charging the income-tax at a rate ascertained by dividing the income-tax chargeable (before allowance of credit under any arrangements having effect under section 49 of this Ordinance) on the total income of the person entitled to the income by the amount of his total income.

(4) Without prejudice to the provisions of the pre-
ceding subsection, the total credit to be allowed to a person for any year of assessment for foreign tax under all arrangements having effect under section 49 of this Ordinance shall not exceed the total income-tax payable by him for that year of assessment, less any tax payable by him under the provisions of section 32 of this Ordinance.

(5) In computing the amount of the income—

(a) no deduction shall be allowed in respect of foreign tax (whether in respect of the same or any other income);

(b) where the income-tax chargeable depends on the amount received in the Colony, the said amount shall be increased by the appropriate amount of the foreign tax in respect of the income;

(c) where the income includes a dividend, and under the arrangements foreign tax not chargeable directly or by deduction in respect of the dividend is to be taken into account in considering whether any, and if so what, credit is to be given against income-tax in respect of the dividend, the amount of the income shall be increased by the amount of the foreign tax not so chargeable which falls to be taken into account in computing the amount of credit;

but notwithstanding anything in the preceding provisions of this subsection a deduction shall be allowed of any amount by which the foreign tax in respect of the income exceeds the credit therefor.

(6) Paragraphs (a) and (b) of the preceding subsection (but not the remainder thereof) shall apply to the computation of total income for the purposes of determining the rate mentioned in subsection (3) of this section, and shall apply thereto in relation to all income in the case of which credit falls to be given for foreign tax under arrangements for the time being in force under section 49 of this Ordinance.

(7) Where—

(a) the arrangements provide, in relation to dividends of some classes, but not in relation to dividends of other classes, that foreign tax not chargeable directly or by deduction in respect of dividends is to be taken into account in considering whether any, and if so what, credit is to be given against income-tax in respect of the dividends; and
(b) a dividend is paid which is not of a class in relation to which the arrangements so provide, then, if the dividend is paid to a company which controls, directly or indirectly, not less than one-half of the voting power in the company paying the dividend, credit shall be allowed as if the dividend were a dividend of a class in relation to which the arrangements so provide.

(8) Credit shall not be allowed under the arrangements against income-tax chargeable in respect of the income of any person for any year of assessment if he elects that credit shall not be allowed in the case of his income for that year.

(9) Any claim for an allowance by way of credit shall be made not later than two years after the end of the year of assessment, and in the event of any dispute as to the amount allowable the claim shall be subject to objection and appeal in like manner as an assessment.

(10) Where the amount of any credit given under the arrangements is rendered excessive or insufficient by reason of any adjustment of the amount of any tax payable either in the Colony or elsewhere, nothing in this Ordinance limiting the time for the making of assessments or claims for relief shall apply to any assessment or claim to which the adjustment gives rise, being an assessment or claim made not later than two years from the time when all such assessments, adjustments and other determinations have been made, whether in the Colony or elsewhere, as are material in determining whether any and if so what credit falls to be given.

51. (1) Where the tax paid or payable by a company is affected by double taxation relief the amount to be set off under section 23 of this Ordinance, or to be repaid under section 58 of this Ordinance, in respect of the tax deductible from any dividend paid by the company shall be reduced as follows:

(a) if no tax is chargeable on the recipient in respect of the dividend, the reduction shall be an amount equal to tax on the gross dividend at the rate of double taxation relief applicable thereto;

(b) if the rate of tax chargeable on the recipient in respect of the dividend is less than the rate of double taxation relief applicable to the dividend, the reduction shall be an amount equal to tax on the
gross dividend at the difference between those two rates.

(2) For the purposes of this section—

(a) if the income of the person chargeable includes one dividend such as is mentioned in the preceding subsection, that dividend shall be deemed to be the highest part of his income;

(b) if his income includes more than one such dividend, a dividend shall be deemed to be a higher part of his income than another dividend if the net Colonial rate applicable to the former dividend is lower than that applicable to the latter dividend;

(c) where tax is chargeable at different rates in respect of different parts of any such dividend, or where tax is chargeable in respect of some part of any such dividend and is not chargeable in respect of some other part thereof, each part shall be deemed to be a separate dividend;

(d) the expression "double taxation relief" has the same meaning as in section 22 of this Ordinance, and the expression "the rate of double taxation relief" means the rate which represents the excess of the rate of tax deductible from the dividend over the net Colonial rate applicable thereto.

52. 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 this Colony, the obligation as to secrecy imposed by section 4 of this Ordinance shall not prevent the disclosure to the authorised 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 that part or place aforesaid.

Collection and Repayment of Tax.

53. (1) The Commissioner shall from time to time deliver to the collector certified extracts from the assessment lists containing the names and addresses of the persons assessed together with the amount payable by each person.
(2) Collection of tax shall in cases where notice of an objection or an appeal has been given remain in abeyance until such objection or appeal is determined:

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

54. Tax shall be payable within sixty days after service of a notice of assessment under section 42 of this Ordinance.

55. If any tax is not paid within the period prescribed in section 54 of this Ordinance—

(a) a sum equal to 5 per centum of the amount of the tax payable shall be added thereto and the provisions of this Ordinance relating to the collection and recovery of tax shall apply to the collection and recovery of such sum;

(b) the Commissioner or any collector appointed under this Ordinance shall serve a demand note upon the person assessed, and if payment is not made within thirty days from the date of the service of such demand note, the collector may proceed to enforce payment as hereafter provided.

56. 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 thirty 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.

57. Tax may be sued for and recovered in a Court of competent jurisdiction by the Commissioner or any collector 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 hereafter provided.

58. (1) If it is 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 two 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.

59. (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 under the provisions of section 54 or section 56 of this Ordinance 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 in the manner prescribed by section 57 of this Ordinance.

(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 dis-
satisfied 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 upon the issue of a proclamation imposing tax for any year of assessment become chargeable to such tax, 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 imposed by the past preceding proclamation.

(4) Notice of any assessment made in accordance with the provisions of subsections (2) and (3) of this section shall be given to the person assessed, and any tax so assessed (in accordance with the provisions of subsections (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 in the manner prescribed by section 57 of this Ordinance.

(5) 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 subsections (2) and (3) of this section shall have the rights of objection and appeal conferred by sections 42 and 43 of this Ordinance and the amount paid by him shall be adjusted in accordance with the result of any such objection or appeal.

(6) The provisions of subsections (2) and (3) of this section shall not affect the powers conferred upon the Commissioner by section 39 of this Ordinance.
PROCEDINGS FOR THE RECOVERY OF INCOME TAX.

60. The Commissioner shall on such days in each year as the Governor in Council may direct cause to be inserted in three consecutive issues of the Gazette a notice to the effect that warrants will be issued for the recovery of all income-tax together with the fines due thereon which may after a day set out in the said notice remain unpaid. The day set out in the said notice shall not be less than one month from the first publication of the said notice and such publication shall be a sufficient notice to all defaulters.

61. The collector shall, on such day in each year as the Governor in Council may direct, issue to any person whom he may employ as bailiff for this purpose (hereinafter referred to as 'bailiff') warrants directing and authorising him in manner hereinafter provided to make a levy upon the goods of all defaulters for the payment of taxes and fines thereon unpaid in the previous year. And the collector may thereafter issue another warrant or other warrants directed to any bailiff to recover any tax and fines still outstanding and due from a defaulter named in a warrant previously issued by him:

Provided always that it shall be lawful for the Treasurer, under the provisions of section 69 hereof, to proceed to sell or issue a praecipe authorising the sale of any land or house chargeable with the unpaid taxes and the fines and expenses thereon accrued, at any time.

62. Notwithstanding that the name of a person who has made default in the payment of the tax shall have been included in a list to any warrant or praecipe authorising a levy as provided in the last section, it shall be lawful for the Treasurer, at his discretion, at any time that such tax remains unpaid, to cause the operation of the said warrant or praecipe to be suspended as against such defaulter and in lieu thereof to apply to the magistrate for a summons directing the defaulter to attend before the magistrate, at a time to be named in the summons, to show cause why he should not be ordered to pay the amount aforesaid, as a judgment debt, and it shall be lawful for the magistrate in his discretion to issue such summons and cause the same to be served and to deal with the defaulter in such manner as is next hereinafter provided.
JUDGMENT DEBTOR PROCESS.

63. If a summons for enabling the defaulter to show cause as mentioned in the last preceding section is issued, it shall be lawful for the magistrate on the date named in the summons or at any other date to which the hearing may be adjourned, to order the defaulter to pay into Court the amount of the unpaid tax and fines, and such costs and expenses as may have been incurred, or to order him to pay into Court any part of such amount which the magistrate may deem the defaulter able to pay or arrange for paying, within seven days of the order or within such extended time as may be determined by the magistrate, and either in a lump sum or by instalments.

64. (1) If the person summoned as aforesaid fails to comply with the summons without lawful excuse or if he makes default in payment into Court in the manner aforesaid, it shall be lawful for the magistrate to commit such person to prison without hard labour for a term not exceeding six weeks or until payment of the sum ordered to be paid (if paid before the expiration of such term):

Provided that no such committal shall be ordered for default in payment as aforesaid unless it be proved to the satisfaction of the magistrate that the person making default either has, or has had since the date of the order, the means to pay the sum in respect of which he has made default, and has refused or neglected, or refuses or neglects, to pay the same.

(2) Proof of the means of the person making default may be given in such manner as the magistrate thinks just, and, for the purposes of such proof, the debtor and any witnesses may be summoned and their attendance enforced by the same processes as in cases in which the magistrate has summary jurisdiction in criminal matters, and such debtor and witnesses may be examined on oath.

(3) Every order of committal under this section shall be issued, obeyed, and executed in manner similar to commitments by the magistrate in the exercise of his summary jurisdiction in criminal cases.
(4) Imprisonment under this section shall not operate as a satisfaction or extinguishment of the judgment debt.

65. In the event of the defaulter paying the whole of the amount ordered to be paid as aforesaid, the magistrate shall remit to the Treasury the amount so paid, deducting such part thereof as may represent the Court costs.

**PROCEEDINGS BY WAY OF DISTRESS.**

66. (1) For the purpose of levying any distress the bailiff shall execute a warrant issued to him by the collector according to the tenor thereof, and such warrant shall be in the form set out in the First Schedule hereto.

(2) On payment of the tax and fines and expenses accrued thereon, the bailiff shall give acquittances under his hand unto the persons who pay the same on numbered (counterfoil) receipt forms with which the bailiff shall be supplied by the collector, and shall pay over to the Treasury all money received by him under this Ordinance.

67. When any goods or chattels are distressed on, they shall, after due notice given in the *Gazette*, be sold by the bailiff at public auction in such a manner as is usual in sales under executions issuing out of the Magistrate’s Court. Until the sale, the goods shall remain in the custody of the bailiff by whom the levy is made. The money arising from the sale shall be paid over by the bailiff to the Treasury after deducting therefrom all reasonable and necessary charges and expenses attending the levy and sale which may be allowed by the Treasurer; and these proceeds of sale shall be applied by the Treasurer towards satisfaction of the unpaid tax and fines, and the surplus (if any) shall be restored on demand to the owner of the goods distressed: Provided as follows—

(a) tools of trade, bedding and wearing apparel amounting in all to the value of £10 shall be exempted from execution;

(b) after a levy it shall be lawful for the owner of the goods seized to redeem the same at any time before the time appointed for the sale by paying to the bailiff the full amount of the tax and fines thereon, together with all costs and expenses incurred in relation thereto by the date of such payment;
(c) if at such public auction there shall be no bids sufficient to cover the tax, fines, costs and expenses, the unsold goods shall become the property of the King for the use of the Government of the Colony.

68. The bailiff's fees which may be included in a claim of levy under a warrant may be in such sum and according to such scale as is fixed from time to time by the Governor in Council. All such fees shall be paid by the defaulters against whom warrants are issued, and the Governor in Council may award to any bailiff such proportion thereof as he shall think fit.

EXECUTION AGAINST LANDS OR HOUSES.

69. (1) If the amount of the taxes due and recoverable from a defaulter and of the fines, costs and expenses chargeable as aforesaid have not been, or in the opinion of the Treasurer cannot be, raised by the sale of the goods of defaulter as aforesaid, the Treasurer may put up for sale either the whole of any lands or houses in the Colony to which the defaulter is beneficially entitled, or such part thereof as in the discretion of the Treasurer may be selected and marked off as sufficient to realise the required amount.

(2) In default of satisfaction of the debt by any such sale as aforesaid, then if the lands or houses charged with the payment of unpaid income-tax had passed out of the possession of the defaulter before the date of the said sale and consequently such last mentioned lands or houses had not been levied as aforesaid, the Treasurer may in the last instance proceed to levy and sell the lands or houses last mentioned.

(3) The Treasurer may issue a praecipe to levy the tax by the sale of the lands or houses therein mentioned which praecipe shall be in the form set out in the Second Schedule hereto.

70. (1) Before proceeding with the sale of any land or house as aforesaid the Treasurer or the officer conducting such sale shall serve or cause to be served on the person in default a notice in the form set out in the Third Schedule hereto.