

Assented to in Her Majesty's name this 4th day of
December, 1962.

176

Arrowsmith
Governor.



No. 16



1962

Colony of the Falkland Islands.

IN THE ELEVENTH YEAR OF THE REIGN OF
HER MAJESTY QUEEN ELIZABETH II.
SIR EDWIN ARROWSMITH, K.C.M.G.,
Governor.

An Ordinance

Further to amend the Income Tax Ordinance.

Title.

[4th December, 1962]

Date of commencement.

ENACTED by the Legislature of the Colony of the Falkland
Islands, as follows —

Enacting clause.

1. This Ordinance may be cited as the Income Tax (Amend-
ment) (No. 3) Ordinance, 1962, and shall be read as one with
the Income Tax Ordinance hereinafter referred to as the principal
Ordinance.

Short title.

Cap. 32.

2. Section 85 of the principal Ordinance is repealed and
replaced as follows —

Repeal and replacement
of section 85 of the
principal Ordinance.

“Penalty for
making incor-
rect returns,
etc.

85. (1) Any person who without reasonable
excuse —

- (a) makes an incorrect return by omitting
or understating any income of which he
is required by this Ordinance to make a
return; or
- (b) gives any incorrect information in relation
to any matter or thing affecting his own
liability to tax or the liability of any other
person or of a partnership,

shall be guilty of an offence against this Ordinance and
shall be liable on conviction to a fine not exceeding
£100 and double the amount of tax which has been

undercharged in consequence of such incorrect return or information, or would have been so undercharged if the return or information had been accepted as correct, and in default of payment to imprisonment for a period not exceeding six months.

(2) No person shall be liable to any penalty under this section unless the complaint concerning such offence was made in the year of assessment in respect of or during which the offence was committed or within six years of the expiration thereof.”.

Addition of new section 85A to the principal Ordinance.

3. The principal Ordinance is amended by the insertion after section 85 of the following new section —

“Penal provisions relating to fraud, etc.

85A. (1) Any person who wilfully and with intent to evade or to assist any other person to evade tax —

- (a) omits from a return made under this Ordinance any income which should be included; or
- (b) makes any false statement or entry in any return made under this Ordinance; or
- (c) gives any false answer, whether verbally or in writing to any question or request for information asked or made in accordance with the provisions of this Ordinance; or
- (d) prepares or maintains or authorizes the preparation or maintenance of any false books of account or other records or falsifies or authorises the falsification of any books of account or records; or
- (e) makes use of any fraud, art or contrivance whatsoever or authorises the use of any such fraud, art or contrivance,

shall be guilty of an offence, and shall for each such offence be liable on conviction to a fine not exceeding £500 and treble the amount of tax for which he is liable under this Ordinance for the year of assessment in respect of or during which the offence was committed, or to imprisonment for a term not exceeding three years or to both such fine and imprisonment.

(2) Whenever in any proceedings under this section it is proved that any false statement or entry is made in any return furnished under this Ordinance by or on behalf of any person or in any books of account or other records maintained by or on behalf of any person, that person shall be presumed, until the contrary is proved, to have made that false statement or entry with intent to evade tax.”.

Ref. 0747/III.

This printed impression has been carefully compared by me with the Bill which has passed the Legislative Council, and is found by me to be a true and correctly printed copy of the said Bill.


Clerk of the Legislative Council.