

part in the investigation or in the inquiry as the case may be; he may be accompanied by such technical and other advisers as may be considered necessary by the authorities of the country by which he is appointed.

13.—(1) A person shall not obstruct or impede the Court or an Inspector of Accidents or an Assessor or any person acting under the authority of the Governor in the exercise of any powers or duties under these regulations.

(2) A person shall not without reasonable excuse (proof whereof shall lie on him) fail after having had the expenses (if any) to which he is entitled tendered to him, to comply with any summons or requisition of the Court holding a public inquiry or an Inspector of Accidents holding an Inspector's investigation under these regulations.

14.—(1) Nothing in these regulations shall limit the powers of any authority under sections 530 to 537 inclusive of the Merchant Shipping Act, 1894.

(2) Nothing in these regulations shall limit the power of the Governor under the Colonial Air Navigation Orders, 1949 to 1952, of cancelling, suspending or endorsing any licence, certificate or other document.

Gazettes :
Supplement
No. 2A:
19. 1.1950
18.10.1950
21.11.1951
11. 6.1952

Gazette :
Suppl. No. 3:
15. 9.1949

15. The Air Navigation (Investigation of Accidents) Regulations, 1949, are hereby revoked.

Made this 17th day of November, 1952.

(M.P. 1371/50.)

No. 518.

THE INCOME TAX LAW.

CAP. 297 AND LAWS 13 OF 1950, 8 OF 1951 AND 31 OF 1952.

RULES MADE UNDER SECTION 56C.

A. B. WRIGHT,
Governor.

In exercise of the powers vested in me by section 56C of the Income Tax Law, I, the Governor, with the advice of the Executive Council, do hereby make the following rules:—

1. These rules may be cited as the Income Tax (Deduction from Emoluments) Rules, 1952.

2.—(1) In these rules, unless the context otherwise requires—

“ emoluments ” means all emoluments as defined in section 56A of the Law, but shall not include emoluments of an office or employment held by a person in the course of trade, business, profession or vocation if either—

(a) any emoluments of that office or employment were taken into account in the case of that person in computing the profits or gains of that trade, business, profession or vocation for the purposes of income tax for the year 1952 and subsequent years of assessment;

(b) the office or employment is such that the emoluments thereof would ordinarily be taken into account in computing the profits or gains of that trade, business, profession or vocation;

“ tax tables ” means the tax tables prepared by the Commissioner under section 56C (1) (a) of the Law;

“ total annual allowances ” means three hundred pounds plus the aggregate of any deductions to which a person is entitled under sections 15 and 16 of the Income Tax Law.

(2) Any references in these rules to employee include any person in receipt of a pension and the words employer and emoluments shall be construed accordingly.

3.—(1) Every employee who is a married woman living with her husband shall submit to her employer a declaration to that effect in the form provided by the Commissioner on first receiving emoluments from her employer and thereafter on the 1st day of January in every year during which she is an employee.

(2) Every employee who, not being a married woman living with her husband, is in receipt of emoluments at a rate in excess of three hundred pounds a year shall submit to his or her employer a declaration showing allowances claimed for children and life assurance and other premiums in such form as may be prescribed by the Commissioner on first receiving such emoluments from his or her employer and thereafter on the first day of January in every year during which he or she is an employee.

4.—(1) On receiving from an employee a declaration made under paragraph (2) of rule 3 the employer shall ascertain what amount of the total annual allowances claimed is applicable to each periodical payment of emoluments as follows:—

(a) in the case of an employee who is paid monthly by dividing the total annual allowances claimed by twelve;

(b) in the case of an employee who is paid weekly by dividing the total annual allowances claimed by fifty-two,

and shall enter the amount as thus ascertained (hereinafter referred to as the "free emoluments") in the appropriate part of the declaration form and after such ascertainment shall transmit the declaration to the Commissioner.

(2) Where emoluments are payable to any employee at intervals other than intervals of a week or a month such employee shall be deemed for the purposes of these rules to be an employee who is paid monthly and any deduction of income tax made under paragraph (1) of rule 5 shall be made from the last payment in any month and shall be computed by reference to the total taxable emoluments (as defined in rule 5 (i)) paid during that month.

(3) If no declaration under either paragraphs (1) or (2) of rule 3 has been received from an employee the total annual allowances for such employee shall be deemed to be three hundred pounds and the employer shall ascertain the free emoluments in the manner prescribed in paragraph (1) of this rule.

(4) The free emoluments shall be calculated to the nearest shilling and for this purpose amounts less than five piastres shall be ignored and amounts of five piastres or more shall be deemed to be one shilling.

(5) In any case where a person commences employment in the Colony during any year he may apply to the Commissioner for his free emoluments for that year to be fixed by reference to the unexpired portion of the year and the Commissioner shall determine the free emoluments for that year accordingly and shall notify the employer what is the amount of the free emoluments as thus determined.

(6) In any case where a person is in receipt of emoluments from more than one employer at the same time the Commissioner may on the request of the employee determine and notify each of such employers in writing the amount to be deducted by each of such employers for income tax from the emoluments of such employee.

5.—(1) Every employer when paying emoluments to an employee in excess of the free emoluments (such excess emoluments hereinafter referred to as "taxable emoluments") shall deduct such amount of income tax as shall be prescribed in the tax tables :

Provided that if an employee has made a declaration under paragraph (1) of rule 3 that she is a married woman living with her husband no deduction for income tax shall be made from her emoluments :

Provided further that if the employee has not made a declaration under either paragraphs (1) or (2) of rule 3 any deduction of income tax shall be such amount as is provided for a bachelor or spinster.

(2) In deciding the amount of tax to be deducted the taxable emoluments shall be calculated to the nearest pound and for this purpose amounts of ten shillings or less shall be ignored and amounts in excess of ten shillings shall be deemed to be one pound.

(3) If an employer makes a payment in respect of overtime, bonus or other extra earnings to an employee whose main emoluments are paid monthly or weekly and that payment is made at an earlier date in the month or week than the date on which the main emoluments are paid, no deduction for income tax shall be made from such payment but in making the deduction of income tax from the main emoluments next payable it shall be computed by reference to the total taxable emoluments paid during that month or week including such payment in respect of overtime, bonus or other extra earnings.

(4) Where an employer proposes to pay a bonus or other substantial additional emoluments the Commissioner shall, on the request of the employer, determine the amount to be deducted for income tax in respect of such additional emoluments.

(5) If any emoluments are paid by the employer after the date of the employee's death in respect of his employment with him the employer shall, on making such payment, deduct tax as if the deceased employee were still in his employment at the date of the payment.

6.—(1) Every employer shall, not later than the fifteenth day of every month, pay to the Comptroller the total amount of the deductions made by him during the preceding month and shall at the same time submit to the Comptroller a return of the emoluments paid and deductions made by him in the form prescribed by the Commissioner.

(2) Where in any month an employer ceases to make deductions from the emoluments of an employee from whose emoluments he made deductions in the preceding month, such employer shall include the name of such employee in the return specified in sub-paragraph (1) and state the reason for such non-deduction.

(3)—(a) If within thirty days of the end of any month the employer has not rendered to the Comptroller a return as required by paragraph (1) of this rule the Commissioner shall to the best of his judgment determine the total amount of the deductions made by the employer during the preceding month and shall serve a notice in writing on the employer calling upon him to pay to the Comptroller the amount as thus determined within the time to be limited in such notice. Such amount shall thereupon be payable at the expiration of the time limited.

(b) The provisions of the Law relating to objections and appeals shall apply to any determination of the Commissioner under this paragraph, but collection of the amount in cases where notice of objection or appeal has been given shall not remain in abeyance until such objection or appeal is determined and the Comptroller may enforce payment forthwith.

(4) If any amounts due to be paid under this rule are not paid within the time provided the provisions of sections 53 and 55 of the Law shall apply.

7.—(1) Every employer shall furnish to every employee from whose emoluments he has made deductions a certificate in the form prescribed by the Commissioner showing the total emoluments paid and the tax deducted therefrom.

(2) Every employer shall give an employee who leaves his employment, and from whom the employer has received a declaration under rule 3, a certificate in the form prescribed by the Commissioner.

8. Every employer when called upon to do so by the Commissioner or any officer authorized by him shall produce to him or to that officer for inspection at the employer's premises all wages sheets and other documents and records whatsoever relating to the calculation or payment of the emoluments of his employees or the deduction of tax therefrom.

9. If an employer dies, anything which he would have been liable to do under these rules shall be done by his personal representative.

10.—(1) Income tax in respect of emoluments shall be assessed and charged by the Commissioner who shall serve a notice of assessment under section 38 (1) of the Law on every employee assessed by whom tax is payable or from whose emoluments any tax was deducted during the year of assessment.

(2) If the tax payable under the assessment is less than the total tax deducted from the employee's emoluments in respect of the year the Commissioner shall repay the difference to the employee:

Provided that if the difference is less than two pounds it shall not be repaid but shall remain to the credit of the employee and shall be taken into account in determining any difference in the following year.

(3) If the tax payable under the assessment exceeds the total tax deducted from the employee's emoluments in respect of the year the Commissioner shall require the employee to pay the difference to the Comptroller:

Provided that where the employee's emoluments are paid out of the revenue of the Colony the difference shall be paid by the deduction of an amount equal to the difference from the emoluments payable to such an employee in respect of the month following the month in which notice of the amount payable by such employee has been given by registered post:

Provided also that if the difference is less than two pounds it shall not be collected but shall remain in abeyance and be taken into account in determining any difference in the following year.

(4) The provisions of the Law relating to objections and appeals shall apply to any assessment made under this rule.

11. Rule 3 of the Income Tax (Dates of Payment) Rules, 1943 and 1944 is hereby revoked.

12. These rules shall come into force on the first day of January, 1953.

Made this 26th day of November, 1952.

A. S. ALDRIDGE,

Clerk of the Executive Council.

(M.P. 1353/51.)