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British Guiana.

ANNUAL REPORT

OF THE

COMMISSIONER OF INLAND
REVENUE

FOR THE YEAR

1962

(Printed by the Authority of His Excellency the Governor).

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567

INLAND REVENUE DEPARTMENT,

G.P.O. Building,

Georgetown,

British Guiana.

March, 1965

Sir,

I have the honour to submit my report upon the working of the Inland Revenue for the year ended 31st December, 1962.

1. FUNCTIONS OF THE DEPARTMENT

2. The Inland Revenue Department administers the following duties and levies:

Income Tax

Excess Profits Tax

Property Tax

Estate Duty

National Development Savings Levy

The most important of these is the Income Tax.

11. ADMINISTRATION OF THE DUTIES AND THE LEVY

3. Three Commissioners have been appointed by the Governor under the provisions of Section 3 of the Income Tax Ordinance, Chapter 299, for the due administration of the Ordinance. By the provisions of Sections 2 and 12 of the Excess Profits Tax Ordinance, 1941, the Commissioners charged with the administration of the Income Tax Ordinance are to assess and collect the Excess Profits Tax. Section 4 of the Estate Duty Ordinance, Chapter 301 as amended by Section 3 of the Estate Duty (Amendment) Ordinance, 1956, provides that the Estate Duty shall be under the care and management of the Commissioners of Inland Revenue appointed under the provisions of Section 3 of the Income Tax Ordinance, Chapter 299.

4. The Commissioners are by section 4 of the Property Tax and the Gift Tax Ordinance, 1962 charged with the care and management of the Property Tax, and by section 4 of the National Development Savings Levy Ordinance, 1962 with that of the National Development Savings Levy.

5. The issue and redemption of Savings Bonds, the registration and record of bondholders, the payment of interest and prizes and matters incidental thereto may however be under the care and management of such department or departments of the public service as the Minister of Finance may by Order designate for any of these purposes. (National Development Savings Levy Ordinance, 1962 Sec. 4(b)).

6. One of the Commissioners controls the day to day administration of the Department.

111. OUTLINE OF THE DUTIES

(a) Income Tax

7. Income Tax was introduced in British Guiana in 1929. The tax is assessed on income accruing in, derived from or received in the Colony (by residents and non-residents) in the year preceding the Year of Assessment, from trade, business, profession or vocation, employment, dividends, interest or discounts, pensions, annuities and charges, rents, royalties,

/premiums

premiums and any other profits arising from property, and on capital gains.

8. As from the year 1947, persons ordinarily resident and domiciled in the Colony are assessable on their income from all sources (other than earned income) whether or not the income accrues in, is derived from or is received in the Colony. Earned income arising outside British Guiana is taxable in the Colony only on the amount received in the Colony. The incomes of a husband and wife, living together, are aggregated and are treated as the income of the husband.

9. A certain amount of the income of individuals is exempted by means of personal, family and dependent relative allowances and allowances for life assurance and sickness benefit premiums paid during the year. Exemption in respect of life assurance premiums is restricted to one-tenth of the capital sum assured on each policy and in aggregate to one-sixth of the total income, or in the case of policies effected after 17th December, 1954, the sum of \$1,500 whichever is less.

10. The tax payable by individuals is on a graduated scale. Companies (according to the nature of the Company) are liable to flat rates. In so far as income is distributed, the income tax paid by a Company can be recovered by deduction of tax at the rate paid by the Company on the profits out of which the distribution was made. The gross payment, before deduction of tax, is income of the recipient who is entitled to claim against his own tax liability, a set-off of the amount deducted or deductible.

11. Agreements have been concluded with the United Kingdom and Canada for the avoidance and relief of double taxation. By these agreements certain income is not taxed in the Colony or in the other contracting countries, and where income is subject to tax in both Colony and the other country, a tax credit for tax paid in the other country is given to a resident of the Colony. Commonwealth relief against double taxation is given in appropriate cases.

(b) Excess Profits Tax

12. The Excess Profits Tax came into force with effect from 1st September, 1939, and was repealed as from 31st December, 1945. It was chargeable on the excess of the profits made in a chargeable accounting period over the standard profits. The standard profits were at the option of the taxpayer, either a minimum amount or the profits of a selected period. Special rules were made for the computation of the amount of capital employed in the trade or business and of the profits of the accounting period. Except for a few cases still to be finalised, this duty is no longer of any importance.

(c) Property Tax

13. The Property Tax was introduced from 1st January, 1962 by section 2 of the Property Tax and the Gift Tax Ordinance, 1962. The tax is chargeable in respect of the net property on the last day of the year preceding the year of assessment.

14. Property includes immovable or movable property, rights and effects of any kind, situate or having their seat in British Guiana or elsewhere and the proceeds of sale thereof and any money or investments for the time being representing them.

15. The property situate outside British Guiana of a person who was not resident or domiciled in British Guiana during the year preceding the year of assessment is excluded.

16. The right or interest of an individual in any life insurance policy before the money covered by that policy becomes payable to him, the amount to his credit as an employee in any provident fund, his right

to receive a pension or other life annuity, his tools and instruments (but not plant and machinery) necessary for him to carry on his profession or vocation to a maximum of \$5,000:- are excluded. Also excluded are works of art including drawings, paintings, manuscripts etc. not intended for sale belonging to an individual to a maximum of \$5,000:-, his household furniture to a limit of \$2,000 and jewellery to a similar amount.

17. Property donated to an individual subject to a life interest in the donor is also excluded so long as the life interest subsists.

18. Property Tax is payable by individuals on a graduated scale and by companies at a flat rate.

(d) Estate Duty

19. Estate Duty is the only duty in force in connection with deaths occurring at the present time. In general the duty is chargeable in respect of:

- (a) property of which the deceased was at the time of death competent to dispose of;
- (b) property taken as a donatio mortis causa made by the deceased; gifts inter vivos made three years before the death of the deceased;
- (c) property in which the deceased had interest ceasing at death;
- (d) settlements with reservation; and
- (e) life policies effected by the deceased and kept up by him for the benefit of a donee.

20. Estate Duty is payable at a graduated scale according to the net value of the estate at death. The rule is that all chargeable property is aggregated and the aggregate value determines the rate of duty payable.

21. Reciprocal provisions exist for the elimination of double death duty taxation between the Colony and other Commonwealth countries. In such cases where property situate in a Commonwealth country is liable to estate duty in the Colony, a credit is given against the duty payable here on the overseas property for the duty payable on that same property in the country where the property is situate. In cases where there is no double taxation relief, the duty payable in the country where the property is situate may be deducted from the value of that property for the purposes of estate duty in the Colony.

(e) National Development Savings Levy

22. A levy, called the National Development Savings Levy, was introduced by section 6 of the National Development Savings Levy Ordinance, 1962 with effect from the 1st July, 1962.

The levy is chargeable on -

- (a) the emoluments of every individual employed in British Guiana or resident in British Guiana;
- (b) income derived from any trade, business, profession or vocation carried on or exercised in British Guiana.
- (c) any other income derived or received in British Guiana not included under any of the other heads.

23. In the case of individuals the first \$3,600 of income per annum is exempt from the levy.

24. The levy payable by individuals is on a graduated scale and by companies at a flat rate.

IV. TAX COLLECTED

25. The gross receipt of duty collected by the Department during the year (including arrears in respect of previous years) was \$20,385,935. Repayments in respect of the current year amounted to \$136,218 leaving a net amount of \$20,249,717 paid over to the Treasury. In the previous year the gross receipt was \$19,638,711 repayments amounted to \$102,506 and the net amount paid over to the Treasury \$19,536,205.

26. The gross receipt of the National Development Savings Levy collected for the period 1st July, 1962 to 31st December, 1962 amounted to \$1,386,217.97. Refunds amounted to \$1,000.10 leaving a net amount of \$1,385,217.87 paid over to the Treasury.

27. Table 1 shows the net amount of Income Tax, Excess Profits Tax and Estate Duty collected and paid over to the Treasury. Whilst the Property Tax was chargeable with effect from this year, the enabling legislation was enacted and regulations made too late in the year for returns to be delivered and actual assessments made. Consequently no Property Tax was actually assessed or collected in 1962. For the purpose of comparing one year with another the net amount of these duties collected and paid over to the Treasury during the last five years 1958 to 1962 is shown in Table 2.

TABLE 1. NET RECEIPTS - COLLECTED AND PAID TO THE TREASURY IN 1962

Duty	Budget Estimate 1962	Net Receipts	+ Excess - Deficiency	Budget Estimate 1963
Income Tax	\$ 18,000,000	\$ 19,854,593	+ 1,854,593	\$ 21,500,000
Excess Profits Tax	15,000	-	- 15,000	10,000
Property Tax	-	-	-	2,000,000
Estate Duty	500,000	395,124	- 104,876	550,000
	18,515,000	20,249,717	+1,734,717	24,060,000

TABLE 2. NET RECEIPTS - INCOME TAX, EXCESS PROFITS TAX AND ESTATE DUTY
1958 - 1962

Year of Assessment	Budget Estimate	Net Receipts			
		Total	Income Tax	Excess Profits Tax	Estate Duty
1958	\$16,550,000	\$19,440,565	\$18,973,264	\$248,563	\$218,738
1959	15,050,000	16,957,222	16,743,180	47,775	166,267
1960	16,775,000	18,026,997	17,373,499	225,816	427,682
1961	18,900,000	19,536,205	18,993,960	8,658	533,587
1962	18,515,000	20,249,717	19,854,593	-	395,124

V. INCOME TAX

(a) Collections

28. The comparative collections of Income Tax for the years 1958 - 1962 are as follows:-

TABLE 3. INCOME TAX COLLECTED - COMPANIES AND INDIVIDUALS

Year of Assessment	Budget Estimate	Net Receipts		
		Total	Companies	Individuals
1958	\$16,250,000	\$18,973,264	\$16,232,342	\$2,740,922
1959	14,750,000	16,743,180	13,579,090	3,164,090
1960	16,500,000	17,373,499	13,620,514	3,752,985
1961	18,500,000	18,993,960	14,815,710	4,178,250
1962	18,000,000	19,854,593	15,295,450	4,559,143

29. An analysis of Collections in 1962 in respect of Year of Assessment 1962 (year of income 1961) and Previous Years is shown in Table 4.

TABLE 4. ANALYSIS OF INCOME TAX COLLECTED - YEAR OF ASSESSMENT 1962 AND PREVIOUS YEARS

	Details	Collection in 1962
<u>Year of Assessment 1962:</u>		
Tax collected (Table 8)	\$16,527,704.85	
Less: Refunds (see para. 29)	136,218.17	
	16,391,486.68	
Add: Sec. 39 Tax (see para. 38)	49,334.10	
Unassessed duties & penalties (see paras. 39 & 40)	4,594.84	
Board of Review Deposits	270.00	\$16,445,685.62
<u>Previous Years:</u>		
Tax collected (Table 9)		3,276,930.36
		19,722,615.98
Add: Refundable overpayments	\$ 131,536.29	
Irregular cheque deposit not adjusted	440.11	
Estate Duty incorrectly placed to Income Tax	1.00	131,977.40
Collections as per Tables 1 & 2		\$19,854,593.38

(b) Rates and Allowances

30. The following table shows the rates for the Year of Assessment 1942 to 1962.

TABLE 5. INCOME TAX RATES

	1942 - 1943	1944 - 1946	1947 - 1961	1962
Individuals:				
On first \$1,200	6¢	6¢	6¢	6¢
" next 1,200	9¢	12¢	12¢	12¢
" " 1,200	12¢	24¢	24¢	18¢
" " 2,400	15¢	Surtax chargeable on	40¢	24¢
" " 2,400	25¢	income above \$6,000	50¢	30¢
" " 4,800	40¢	On every dollar of	60¢	40¢
" " 9,600	50¢	first \$2,400		50¢
" remainder	60¢	On next \$2,400		60¢
		" remainder		70¢
Companies:				
Other than Life				
Assurance Coys. 25%			1947-1950	Other than Mutual Life
Life Assurance Coys. 5%		Other Companies 33 1/3%	40%	Assurance Companies 45%
		Life Assurance Coys 5%	5%	Life Assurance Companies 25%
			1951-1961	
			45%	
			15%	

31. With effect from the Year of Assessment 1962 (Year of Income 1961) the Personal Allowance was reduced from \$900 to \$800, and the Wife Allowance from \$700 to \$600. Allowances for children were also changed from \$250 for each child under the age of 12; \$350 for each child under the age of 16; and \$500 for each child not under 16 years of age and attending school, college, university or other educational establishment, to \$300 for each. The Dependent Relative Allowance remained unchanged at \$200.

32. Table 6 shows the allowances for the Years of Assessment 1942 to 1962.

TABLE 6. INCOME TAX ALLOWANCES

Allowance	1942 - 1948	1949 - 1957	1958 - 1961	1962
Personal Allowance	\$ 720	\$1,000	\$ 900	\$ 800
Married "	1,200	1,500	1,600	1,400
Child "				
First Child	240		250 each (under 12)	
Other Children	180 each	250 each	350 " (12 and under 16)	300 each
			500 " (16 and over)	

33. Relief is also given in respect of Dependent Relatives, Life Insurance Premiums paid on policies insuring the life of the person or of his wife, contributions to approved superannuation schemes or pension funds and to any Company or approved Society for insurance against sickness of the person or of his wife.

34. Relief against double taxation is allowable either under arrangements entered into between this Colony and the United Kingdom and Canada or under Commonwealth relief provisions.

35. Effective rates of tax on specimen incomes for the year of assessment 1962 are shown in Table 7.

TABLE 7. INCOME TAX - AMOUNT AND EFFECTIVE RATE OF TAX ON GRADUATED INCOME - 1962

Income	Single Persons		Married Couples Without children		Married Couples entitled to allowance for 3 children	
	Amount of tax	Effective Rate	Amount of tax	Rate	Amount of tax	Rate
\$ 800	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
900	6	.007	-	-	-	-
1,000	12	.012	-	-	-	-
1,100	18	.016	-	-	-	-
1,200	24	.020	-	-	-	-
1,300	30	.023	-	-	-	-
1,400	36	.026	-	-	-	-
1,500	42	.028	6	.004	-	-
1,750	57	.033	21	.012	-	-
2,000	72	.036	36	.018	-	-
2,500	132	.053	66	.026	30	.012
3,000	192	.064	120	.040	60	.020
4,000	360	.090	252	.063	168	.042
6,000	840	.140	672	.112	528	.088
8,000	1,560	.195	1,320	.165	1,080	.135
10,000	2,440	.244	2,140	.214	1,880	.188
15,000	5,380	.359	4,960	.331	4,560	.304
20,000	8,880	.444	8,460	.423	8,040	.402
30,000	15,880	.529	15,460	.515	15,040	.501
50,000	29,880	.598	29,460	.589	29,040	.581

(c) Assessments

36. Particulars of tax and penalties charged, tax discharged or paid in advance and tax outstanding for the Year of Assessment 1962 as at 31st December, 1962 are given in Table 8.

TABLE 8. SUMMARY OF TAX ASSESSED AND COLLECTED FOR THE YEAR OF ASSESSMENT 1962

Head	Total	Companies	Individuals
Net Tax assessed	\$ 19,844,299.96	\$ 15,586,115.31	\$ 4,258,184.65
Tax assessed in respect of future years	174,787.72	12,662.64	162,125.08
Penalties - Late Submissions	718.62	-	718.62
Penalties - Late Payment	3,840.69	1,430.51	2,410.18
Total Tax charged	20,023,646.99	15,600,208.46	4,423,438.53
Tax discharged	1,870,788.36	1,832,363.32	38,425.04
Tax paid in advance	1,801.90	-	1,801.90
Tax remitted	-	-	-
Net Tax collectible	18,151,056.73	13,767,845.14	4,383,211.59
Tax collected	16,527,704.85	13,039,159.57	3,488,545.28
Tax outstanding 31.12.62	1,623,351.88	728,685.57	894,666.31

Note: Figures relate to assessments made to 31st December, 1962

37. Tax assessed and collected during 1962 in respect of previous years is given in Table 9.

TABLE 9. TAX ASSESSED AND COLLECTED IN 1962 IN RESPECT OF PREVIOUS YEARS

Head	Total	1961		1960		* 1959 & earlier years	
		Companies	Individuals	Companies	Individuals	Companies	Individuals
Tax outstanding at 31.12.61	\$ 5,338,563.52	\$ 1,029,766.04	\$ 577,613.45	\$ 372,157.68	\$ 390,504.09	\$ 1,854,881.68	\$ 1,113,640.58
Tax assessed in 1962	5,205,899.85	1,507,331.10	990,981.31	246,854.54	367,605.81	1,486,352.93	606,774.16
Penalties - Late Submission	13,046.05	455.70	5,809.00	-	3,109.64	-	3,671.71
Penalties - Late Payment	50,910.85	6,790.48	20,257.27	1,108.69	7,936.34	1,955.90	12,862.17
Total Tax charged	10,608,420.27	2,544,343.32	1,594,661.03	620,120.91	769,155.88	3,343,190.51	1,736,948.62
Tax discharged	581,182.60	5,685.50	52,783.11	6,621.77	31,749.18	415,221.65	69,121.39
Tax written off	-	-	-	-	-	-	-
Tax paid in advance	42,748.85	-	34,154.68	-	6,777.49	-	1,816.68
Net Tax collectible	9,984,488.82	2,538,657.82	1,507,723.24	613,499.14	730,629.21	2,927,968.86	1,666,010.55
Amount Collected	3,276,930.36	1,493,707.00	847,382.95	243,996.66	195,283.86	235,776.35	260,783.54
Tax outstanding 31.12.62	6,707,558.46	1,044,950.82	660,340.29	369,502.48	535,345.35	2,692,192.51	1,405,227.01

* Also includes tax assessed and collected on future years

38. Tax on interest paid to non-residents, imposed under Section 39 of the Income Tax Ordinance, collected during the year amounted to \$4,334.10.

39. Unassessed duty, that is, tax collected in respect of years out of date for assessment amounted to \$4,574.84.

40. Penalties amounting to \$13,764.67 were inflicted on taxpayers for late submission of returns and \$20.00 for the submission of incorrect returns. Table 10 shows the "breakdown" of penalties in 1961 and 1962.

TABLE 10. PENALTIES IMPOSED ON TAXPAYERS

	1962	1961
Penalties for late submission of returns	\$13,764.67	\$5,643.05
Penalties for understatement of Income	20.00	105.68
	\$13,784.67	\$5,748.73

41. No tax was remitted under the provisions of Section 72 of the Income Tax Ordinance by the Governor-in-Council in 1962.

42. Repayment of tax, in respect of the Year of Assessment 1962 and previous years of assessment, amounting to \$660,857.96 was made in 986 cases. Repayments made in respect of tax assessed and collected in 1962 in the sum of \$136,218.17 were debited to Head 3 - Internal Revenue. This amount has been deducted in arriving at the net receipts shown in para. 25. The amount of \$524,639.79 in respect of tax paid in years prior to 1962 is not deducted from net receipts but has been debited to Expenditure Head 41 - Finance Inland Revenue, Sub-head 11 - Refunds of Revenue.

43. No tax was written off during 1962.

(d) Arrears of tax

44. The tax outstanding as at 31st December, 1962 amounted to \$8,330,910.34. (The comparable figure as at 31st December, 1961 was \$5,338,563.52). This is made up as follows:-

TABLE 11. INCOME TAX OUTSTANDING

Year of Assessment	Total	Individual	Companies
1962	\$1,623,351.88	\$ 894,666.31	\$ 728,685.57
Previous Years	6,707,558.46	2,600,912.65	4,106,645.81
	\$8,330,910.34	\$3,495,578.96	\$4,835,331.38

45. The amount outstanding (with the comparable position as at 31st December, 1961) was accounted for as follows:-

TABLE 12. PARTICULARS OF INCOME TAX OUTSTANDING

Head	Amount	
	1962	1961
(a) Under Objection	\$5,260,755.34	\$1,985,756.79
(b) Under Appeal	86,954.32	40,178.27
(c) Assessed but not due for collection	1,676,39.57	2,180,816.95
(d) Due for collection	1,307,061.11	1,131,811.51
	\$8,330,910.34	\$5,338,563.52

46. The true arrears (which is the amount due for collection) amounted to \$1,307,061.11. The comparable figure for 1961 was \$1,131,811.51. These arrears were accounted for as follows:-

TABLE 13. PARTICULARS OF ARREARS

Head	Amount	
	1962	1961
Civil Servants	\$ 162,405.81	\$ 215,244.19
Other Employees	365,685.62	327,573.30
Traders	414,677.52	397,887.73
Companies	364,292.16	191,106.29
	\$1,307,061.11	\$1,131,811.51

47. There was an increase in the arrears of \$175,249.60 on the previous year. The percentage of true arrears of tax collectible remained at 4.6%.

(e) Incidence of the Tax

48. The incidence of the income tax for 1962 compared with that for earlier years is given in Table 14.

TABLE 14. INCOME TAX - INCIDENCE ON COMPANIES AND INDIVIDUALS FOR 1962 AND EARLIER YEARS

	1962*		1961		1960		1947 (immediate post-war year)		1939 (immediate pre-war year)		1929 (first year of assessment)	
	Gross Income	Tax	Gross Income	Tax	Gross Income	Tax	Gross Income	Tax	Gross Income	Tax	Gross Income	Tax
companies	\$ 33,575,874	\$ 14,461,395	\$ 40,830,160	\$ 16,098,793	\$ 37,689,829	\$ 14,934,524	\$ 12,627,612	\$ 4,567,125	\$ 4,207,415	\$ 411,083	\$ 3,679,065	\$ 197,635
individuals	53,480,042	5,759,839	56,972,456	5,171,651	51,993,528	4,603,152	10,558,632	884,014	4,072,136	124,992	3,351,491	121,569
Total	87,055,916	20,221,234	97,802,616	21,270,444	89,683,357	19,537,676	23,186,244	5,451,139	8,279,551	536,075	7,030,556	319,204

*Notes: (i) Figures for 1962 represent assessments made up to 30th April, 1963

(ii) The 1962 figures do not represent the total income assessable for the Year of Assessment 1962.

49. The incidence of the Tax for the Year of Assessment 1962 on individuals is shown in the following table:

TABLE 15. THE INCIDENCE OF INCOME TAX FOR 1962 - INDIVIDUALS

Income Group	Chargeable Income			Rate per \$	Tax		
	Amount	Group %	Cumulative %		Amount	Group %	Cumulative %
	\$				\$		
1 - 1,200	11,804,868	40.9	40.9	6	708,292	12.3	12.3
1,201 - 2,400	5,148,392	17.8	58.7	12	617,807	10.7	23.0
2,401 - 3,600	2,924,112	10.1	68.8	18	526,340	9.1	32.1
3,601 - 4,800	2,094,252	7.2	76.0	24	502,620	8.7	40.8
4,801 - 6,000	1,440,004	5.0	81.0	30	432,001	7.5	48.3
6,001 - 8,400	1,892,982	6.6	87.6	40	757,193	13.2	61.5
8,401 - 10,800	1,095,509	3.8	91.4	50	547,755	9.5	71.0
10,801 - 13,200	704,232	2.4	93.8	60	422,539	7.4	78.4
Over 13,200	1,778,988	6.2	100.0	70	1,245,292	21.6	100.0
Total	28,883,339				5,759,839		

50. The Chargeable Income, \$28,883,339 of individuals was assessed as above. It will be noted that 68.8 of this was assessed at 18¢ or under in the dollar. The average rate of tax paid by individuals was 19.9 cents in every dollar of chargeable income or 10.8 cents on every dollar of gross income. Chargeable incomes up to \$3,600 per annum yielded only 40.8% of the tax assessed on individuals.

(f) Gross Income and Chargeable Income

51. Particulars of the Gross Income and Chargeable Income of individuals for the Year of Assessment 1962 are set out in Table 16.

TABLE 16. GROSS INCOME AND CHARGEABLE INCOME OF INDIVIDUALS FOR YEAR OF ASSESSMENT 1962

Gross Income		\$53,480,042
Deductions:-		
Personal Allowance	\$11,571,759	
Allowance for Wife	3,847,173	
" " Children	4,778,804	
" " Dependent Relatives	788,314	
" " Life Insurance	3,075,560	24,061,610
Wear and Tear	507,279	29,418,432
Previous Losses	27,814	535,093
Chargeable Income		\$28,883,339

The gross income of \$53,480,042 was reduced by several statutory allowances to a chargeable income of \$28,883,339 that is approximately 54% of the Gross Income.

(g) Gross Income and Net Income

52. The gross income and the net income after tax for the Year of Assessment 1962 are compared with those of earlier years in Table 17.

TABLE 17. GROSS INCOME AND NET INCOME AFTER TAX

\$ '000

	1962			1961			1960			1947			1939		
	Total	Com-panies	Indivi-duals	Total	Com-panies	Indivi-duals	Total	Com-panies	Indivi-duals	Total	Com-panies	Indivi-duals	Total	Com-panies	Indivi-duals
Gross Income	\$ 87,056	\$ 33,576	\$ 53,480	\$ 97,802	\$ 40,830	\$ 56,972	\$ 89,683	\$ 37,690	\$ 51,993	\$ 23,186	\$ 12,628	\$ 10,558	\$ 8,279	\$ 4,207	\$ 4,072
Income charged	20,221	14,461	5,760	21,270	16,099	5,171	19,538	14,935	4,603	5,451	4,567	884	536	411	125
Income after tax	66,835	19,115	47,720	76,532	24,731	51,801	70,145	22,755	47,390	17,735	8,061	9,674	7,743	3,796	3,947

(h) Classification of Income

53. Table 18 shows the income classification of individuals and companies assessed for the Years of Assessment 1939, 1961 and 1962.

TABLE 18. NUMBER OF ASSESSMENTS - INDIVIDUALS AND COMPANIES

INCOME GROUP	NUMBER ASSESSED					
	Individuals			Companies		
	1962	1961	1939	1962	1961	1939
Income not exceeding \$ 5,000	12,328	11,722	1,480	99	46	50
" from \$ 5,001 - 10,000	1,897	2,174	109	50	37	14
" " 10,001 - 15,000	474	507	29	23	26	7
" " 15,001 - 20,000	151	167	12	13	18	6
" " 20,001 - 25,000	68	47	2	17	14	6
" " 25,001 - 30,000	22	31	1	5	9	2
" " 30,001 - 50,000	39	33	1	23	21	10
" " 50,001 - 75,000	5	5	-	8	16	9
" " 75,001 - 100,000	1	-	-	5	8	1
" " 100,001 - 150,000	-	-	-	15	15	1
" " 150,001 - 200,000	-	1	-	8	11	2
" " 200,001 - 300,000	-	-	-	14	11	3
" " 300,001 - 400,000	-	-	-	3	6	1
" " 400,001 - 500,000	-	-	-	6	5	-
" exceeding \$500,000	-	-	-	14	14	1
Total	14,985	14,687	1,634	303	257	113

Notes: (i) Income here means gross income or income before deduction of statutory allowances.

(ii) When the examination of all returns for Year of Assessment 1962 is completed, the number of individuals assessed for that year will be approximately 17,500 and the number of companies approximately 320.

(iii) While in 1939 the number of individuals with income in excess of \$5,000 was only 154, comparable figures for 1961 and 1962 were 2,965 and 2,657 respectively. The 1962 figures are however not final.

(i) Statistical Data

54. Appendices A - Z show statistical details relating to the Year of Assessment 1962 and previous years:

Appendix A gives details of Assessments, Gross Income (under the several heads), deductions, Chargeable Income, tax charged, set off, etc., net tax collectible for each of the Years of Assessment 1957 to 1962.

Appendices B & C In these appendices taxpayers are classified into four main categories: Civil Servants, Other Employees, Traders and Companies. The information given in Appendix A in respect of the Years of Assessment 1961 and 1962 is, in Appendices B and V, further analysed to show particulars for each of the four categories of taxpayers.

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- Appendices D - I give Industrial and Occupational Classification of Gross Income, Chargeable Income and Net Tax assessed for the Year of Assessment 1962.
- Appendices J - L show for each industrial and occupational group the Gross and Average Income and Taxes assessed for the Year of Assessment 1962.
- Appendix M shows the rates and tax assessed at each rate for each of the Years of Assessment 1929 - 1960.
- Appendix N gives the incidence of tax for the Year of Assessment 1961 on the income classification.
- Appendices O & P show the incidence of tax for the Year of Assessment 1961 on individuals as a whole, and separately on "Civil Servants", "Other Employees" and "Traders".
- Appendix Q gives the incidence of tax for the Year of Assessment 1962 on an income classification.
- Appendices R & S show the incidence of tax for the Year of Assessment 1962 on individuals as a whole and separately on "Civil Servants", "Other Employees" and "Traders".
- Appendices T - W show the incidence of tax for the Year of Assessment 1962 on the main industrial and occupational groups.
- Appendices X - Z show particulars of the Gross Income, Allowances and occupational classification of not-taxable individual returns for the Year of Assessment 1962 examined in 1962.

(j) Returns

55. Comparative figures of prescribed returns received and examined for the years 1961 and 1962 are given in Table 19.

TABLE 19. RETURNS RECEIVED AND EXAMINED

Prescribed Returns (Form 1)	1962	1961
Total Number of returns prescribed received including partnerships	23,666	20,873
Number of assessable returns including <u>partnerships</u>	15,300	14,600
Approximate number of non-taxable cases	8,366	6,273

*Note: This figure includes partnerships not included in para. 53 (Table 18), as partnerships are not assessable as such.

56. In respect of years prior to Year of Assessment 1962 there were 2,381 returns outstanding (i.e. not received) and of those received 1,426 were either not examined or under examination.

2,562 returns were outstanding in respect of the Year of Assessment 1962. For that year the number of returns examined or under examination as at 30th April, 1963 amounted to 1,904.

The arrears of work in respect of the non-submission and examination of returns as at 30th April, 1962 were as follows:

	Years prior to Year of Assess- ment 1962	Year of Assess- ment 1962	Total
Returns not received	2,381	2,562	4,943
Received but either under examination or not examined	1,426	1,904	3,330
Total	3,807	4,466	8,273

Returns not received were as follows:

(a)	Category of Taxpayers	Years prior to Year of Assess- ment 1962	Year of Assess- ment 1962	Total
	Civil Servants	342	507	849
	Other Employees	938	984	1,922
	Traders	1,052	997	2,049
	Companies	49	74	123
	Total	2,381	2,562	4,943

(b)	Office	Years prior to Year of Assess- ment 1952	Year of Assess- ment 1962	Total
	Georgetown	2,313	2,508	4,821
	Springlands	68	54	122
	Total	2,381	2,562	4,943

Returns either under examination or not examined were as follows:-

(a)	Category of Taxpayer	Years prior to Year of Assess- ment 1962	Year of Assess- ment 1962	Total
	Civil Servants	242	291	533
	Other Employees	388	984	1,372
	Traders	707	542	1,249
	Companies	89	87	176
	Total	1,426	1,904	3,330

(b)	Office	Years prior to Year of Assess- ment 1962	Year of Assess- ment 1962	Total
	Georgetown	1,354	1,749	3,203
	Springlands	72	155	127
	Total	1,426	1,904	3,330

Arrears of work in respect of returns not submitted, not examined or under examination were as follows:-

(a) Category of Taxpayer	Years prior to Year of Assessment 1962	Year of Assessment 1962	Total
Civil Servants	584	798	1,382
Other Employees	1,326	1,968	3,294
Traders	1,759	1,539	3,298
Companies	138	161	299
Total	3,807	4,466	8,273

(b) Office	Years prior to Year of Assessment 1962	Year of Assessment 1962	Total
Georgetown	3,667	4,257	7,924
Springlands	140	209	349
Total	3,807	4,466	8,273

57. In addition to the prescribed returns (Form 1) referred to above, the Department received 17,713 Preliminary returns (Forms 16 & 17). Preliminary returns are required where persons are not prima facie chargeable. If upon examination of a preliminary return the person then appears to be chargeable, he is required to submit the prescribed return (Form 1). Comparative figures for 1960 and 1961 are as follows:

TABLE 20. PRELIMINARY RETURNS RECEIVED

Preliminary Returns	1962	1961
Form 16 - Employees	14,911	13,449
Form 17 - Traders	2,802	2,297
	17,713	15,746

(k) Miscellaneous

58. **Accounts of Traders and Professionals:** The majority of traders and professionals still submit unsatisfactory accounts and appear to keep no proper records such as would enable them to submit accurate returns. Wherever this appears to be the case directives are issued under the provisions of Section 44 that proper books, accounts and records should be kept. The number of traders who now consult qualified persons to assist in their Income Tax affairs continues to increase. As mentioned in a previous report, this is proving of great assistance to the Department.

59. **Investigations:** Shortage of staff continued to impede this aspect of the Department's work. During the year 215 cases affecting "traders" were settled. In these cases the amount of tax undercharged amounted to \$232,802.82. As I stated in a previous report, with increased staff, and staff of the required standard, it should be possible to accomplish much more in this direction. The decision of the Federal Court in *Commissioner of Income Tax v. De Freitas* (1958) 1 W.I.R. 37 continues to hinder the Department in this field. Amending legislation to nullify this is under consideration.

60. **Legal proceedings:** instituted during the year were as follows:

(a)

(a)	for the recovery of tax due and outstanding (34 of these were settled during the year)	..	260
(b)	for refusal, failure or neglect to submit returns of income	..	858
(c)	for refusal, failure or neglect to submit information	..	<u>295</u>
			<u>1,413</u>

61. **Objections:** As at 31st December, 1961 there were 837 objections (834 Income Tax and 3 Excess Profits Tax) undetermined. In 1962 a further 1,415 were lodged. During the year 613 were determined as follows:

(a)	Withdrawn	..	9
(b)	Maintained	..	237
(c)	Reduced	..	250
(d)	Discharged	..	<u>117</u>
			<u>613</u>

At the end of the year 1,639 objections (Income Tax 1,636 and Excess Profits Tax 3) were undetermined.

62. **Appeals to Board of Review:** The year commenced with 55 appeals pending. During the year 51 appeals were received. 78 were determined as follows:

Withdrawn	2
Allowed	7
Reduced	4
Disallowed	<u>65</u>
	<u>78</u>

28 appeals remained to be heard at 31st December, 1962.

63. **Appeals to Judge in Chambers:** At the beginning of the year 6 appeals to a judge were pending. There were 11 appeals against the decision by the Commissioner during the year.

One appeal against the Commissioner's decision was allowed in part, and five were dismissed.

As at 31st December, 1962 eleven cases remained to be heard.

64. **Appeals to the Federal Court:** The outstanding appeal against the decision of a judge in chambers was withdrawn.

65. **Appeals to the Privy Council:** The Privy Council dismissed the outstanding appeal against the decision of the Federal Court.

66. **Legislation:** There were several amendments to the Income Tax Ordinance, and two new enactments were introduced to levy an annual Property Tax, a Gift Tax and a National Development Savings Levy.

(A) **The Income Tax Ordinance was amended by:-**

- (a) Ordinance No. 11 of 1962 described as the Income Tax (Amendment) Ordinance, 1962, which dealt with:
- (i) the repeal and re-enactment of Secs. 2, 3, 15, 26, 39, 68 and 83 of the Income Tax Ordinance;
 - (ii) the amendment of Sections 5, 8, 10, 12, 14, 16, 17, 18, 19, 20, 22, 27, 33, 40, 41, 44, 45, 48, 50, 53, 56, 57, 67, 69, 70, 71 and 77 of the Income Tax Ordinance;

- (iii) the insertion of Sections 6A, 14A, 19A, 20A, 22A, 22B, 37A, 39A, 66A, 66B, 69B, 69C and 73A;

made comprehensive changes in the law which, inter alia, include:

1. the disallowance of expenditure on entertainment and the restriction of expenditure on advertising as admissible deductions;
2. the introduction of tax on a minimum chargeable income based on turn over;
3. the set-off of the whole of current profits against previous losses;
4. the alteration of statutory allowances affecting individuals;
5. the taxability of non-resident shipowners and transport and cable undertakings.
6. the alteration of the rates of tax affecting individuals and insurance companies;
7. the power of the Commissioner to declare a person as agent of another;
8. wider powers to request information (Section 40);
9. the assessment of a "partnership" in the same way as a company and giving set-off to partners;
10. powers to make provisional assessments;
11. removing the limitation of time within which assessments can be made in the case of gross neglect or fraud, or following an appeal;
12. the introduction of P.A.Y.E. (effective from 1st January, 1963);
13. the obligation to give security on appeal;
14. the charging of "interest" per annum on late payment of tax instead of a flat penalty and the power to garnish;
15. the meaning of false statement and false representation;

and

- (b) Ordinance No. 25 of 1962 described as Income Tax (Amendment No. 2) Ordinance 1962, which dealt with:

- (i) the repeal and re-enactment of Section 69A of the Income Tax Ordinance;
- (ii) the amendment of Sections 2, 5, 14A, 74, 76, 77 and 83 of the Income Tax Ordinance;
- (iii) the insertion of Sections 5A and 66C;

made further changes in the law which, inter alia, include:

1. the introduction of tax on Capital Gains, (from Year of Assessment 1963);
2. the grant of a discharge of income tax on emoluments earned in the year 1962 to avoid payment of tax for two

years in one year as a result of the introduction of the P.A.Y.E. system;

3. the introduction of the issue of "Tax Exit Certificates" to persons leaving the country;
4. the amendment of the amounts of penalties payable on the making of incorrect or false returns.

Regulations Nos. 17 and 18 of 1962 affecting the Income Tax Ordinance, were made for the payment of tax by companies on the instalment basis and for the general payment of tax.

- (B) Property Tax and Gift Tax were introduced by Ordinance No. 19 of 1962 described as "Property Tax and The Gift Tax Ordinance 1962." Regulation 26 of 1962 was also made for the administration of the property tax ordinance. Gift Tax became effective from 1st January, 1963.
- (C) A National Development Savings Levy was introduced by Ordinance No. 16 of 1962 described as "National Development Savings Levy Ordinance, 1962." Regulations Nos. 22 and 23 of 1962 were also made for the administration of the National Development Savings Levy Ordinance.

67. **Income Tax Agents:** The Official Representative, Overseas Territories Income Tax Office, 26 Grosvenor Gardens, London, S.W.1, continued to act as Income Tax Agent for the Commissioners in assessing Government pensioners resident in the United Kingdom. His kind assistance is once again gratefully acknowledged.

VI. EXCESS PROFITS TAX

(a) Collections

68. The comparative collections of the Excess Profits Tax for the years 1957 to 1962 are as follows:

TABLE 21. EXCESS PROFITS TAX COLLECTED

Year	Budget Estimate	Net Receipts
1957	\$50,000	Nil
1958	50,000	\$248,563
1959	50,000	47,745
1960	50,000	225,816
1961	50,000	8,657
1962	15,000	NIL

69. As has been mentioned in paragraph 9, this duty was repealed in 1945. Settlement of the liability of United Kingdom companies operating in the Colony has been affected by the question of the deductibility of United Kingdom Income Tax in the computation of Excess Profits Tax liability in the Colony. The question was finally settled when the Full Court in *Bookers (Demerara) Sugar Estates Ltd. v. Commissioner of Income Tax (1955) L.R.B.G. 166* decided in favour of the Revenue. No cases were settled during the year. As at 31st December, 1962 three cases remained to be finalised.

(b) Rates

70. The rates of duty were as follows:

Chargeable Accounting Periods	Percentage of Excess Profits
1st September, 1939 to 31st December, 1941	60%
1st January, 1942 to 31st December, 1944	80%
1st January, 1945 to 31st December, 1945	60%

(c) Arrears of Tax

71. The tax outstanding as at 31st December, 1962 (which is still in dispute amounted to \$84,209.52 - the same as at 31st December, 1961 as no objections were settled during the year.

VII. ESTATE DUTY

(a) Collections

72. The comparative collections of the Estate Duty for the years 1958 to 1962 are as follows:-

TABLE 22. ESTATE DUTY COLLECTED

Year	Budget Estimate	Net Receipts
1958	\$250,000	\$218,738
1959	200,000	166,267
1960	400,000	427,116
1961	450,000	497,035
1962	500,000	* 395,361

*\$120,000 paid by Estate of P. Wight in 1963, should have been paid in December, 1962 by order of Court.

73. Particulars of the duty assessed and collected during the year and of duty outstanding as at 31st December, 1962 are given in table 23.

TABLE 23. DUTY ASSESSED AND COLLECTED IN 1962

Duty outstanding as at 31st December, 1961	\$178,139.12
Duty assessed and interest charged in 1962	794,130.93
	972,270.05
Duty and Interest paid in 1962 (including arrears during 1961)	395,361.66
Duty outstanding as at 31st December, 1962	\$576,908.39

74. Under-valuation of property listed and omission of property from the inventory required to be submitted under section 13 of the Estate Duty Ordinance, still appear to be fairly prevalent. Under-valuation is noticeable where a comparatively small increase in value would result in a relatively large increase in duty because the estate would thereby be assessable at the next higher rate in the scale.

75. The net value of property assessed and returned, duty assessed and that which would have been assessable on the original values returned are shown in Table 24.

TABLE 24. VALUE OF PROPERTY RETURNED AND ASSESSED

	Value of Property		Duty and Interest	
	Amount	%	Amount	%
Assessed	\$8,860,948	111.19	\$794,130.93	230.2
Returned	7,969,216	100.00	344,986.00	100.0
Increase	\$ 891,732	11.19	\$449,144.93	130.2

76. Increases in value and duty were occasioned in 90 cases as follows:

TABLE 25. VALUE OF PROPERTY RETURNED AND ASSESSED

No. of Cases	District	Value of Property			Duty		
		Assessed	Returned	Increase	Assessed	Original	Increase
60	Georgetown	\$ 2,220,631	\$ 1,547,817	\$ 672,814	\$ 639,291.93	\$ 212,588	\$ 426,703.93
30	Berbice	598,495	379,577	218,918	46,197.00	23,756	22,441.00
90		2,819,126	1,927,394	891,732	685,488.93	236,344	449,144.93

77. There appears to be room for considerable improvement in the assessment and collection of this duty. I am of the view that a first essential in this respect is the repeal and re-enactment of the Estate Duty Ordinance which was enacted in 1898 and has not been materially amended since then. A new draft Ordinance has been prepared but not yet passed by Legislature.

(b) Rates

78. The following table shows the rates of duty payable as from 1948.

TABLE 26.

Range of Net Capital Value of Estate		Rate of Duty Per Centum
Exceeding	Not Exceeding	
\$ 500	\$ 2,500	$\frac{1}{2}$
2,500	5,000	1
5,000	10,000	2
10,000	25,000	3
25,000	50,000	5
50,000	75,000	$7\frac{1}{2}$
75,000	100,000	10
100,000	125,000	12
125,000	150,000	14
150,000	175,000	16
175,000	200,000	18
200,000	250,000	20
250,000	300,000	22
300,000	350,000	24
350,000	400,000	26
400,000	450,000	28
450,000	500,000	30
500,000	600,000	32
600,000	1,000,000	35
1,000,000	1,500,000	40
1,500,000	2,000,000	45
2,000,000	4,000,000	50
4,000,000	5,000,000	55
5,000,000		60

79. The amount of duty is, where necessary, limited to the highest amount which would be payable at the next lower rate plus the amount by which the net value of the estate exceeds the value on which the highest amount of duty would be payable at the lower rate.

80. Where any property passes to the widow, minor or unmarried female children of the deceased and in certain other specified cases, the first twenty-five thousand dollars of property so passing is liable to duty at half of the above rates. There is also a reduction in the rates in certain cases of quick succession.

(c) Number of Cases received and completed

81. The following table shows the number of cases received and completed during 1962.

TABLE 27.

	Total	Georgetown Office	Berbice Office
Cases incomplete at 31/12/61	36	30	6
Notifications filed in 1962	839	615	224
Total	875	645	230
Cases completed in 1962	839	618	221
Cases incomplete at 31/12/62	36	27	9

(d) Cases not subject to duty

82. The number of cases not subject to the duty were 159 (Georgetown 120 and Berbice 39).

(e) Classification of Estates liable to Estate Duty

TABLE 28.

Range of Net Capital Value of Estates		Georgetown Office	Berbice Office	Total	
		No.	No.	No.	Per Cent
Exceeding	Not Exceeding				
under \$	\$				
	500	114	39	153	18.2
500	2,500	232	88	320	38.1
2,500	5,000	92	45	137	16.3
5,000	10,000	76	26	102	12.1
10,000	25,000	64	11	75	9.3
25,000	50,000	23	7	30	3.5
50,000	75,000	8	3	11	1.3
75,000	100,000	1	1	2	.2
100,000	125,000	1	-	1	.1
125,000	150,000	1	-	1	.1
150,000	175,000	-	1	1	.1
Exceeding	175,000	6	-	6	.7
Total		618	221	839	100.0

83. **Appeals to the Supreme Court:** There was one appeal to the Supreme Court under the provisions or sub-section (3) of Section 14 of the Estate Duty Ordinance, Chapter 301, against the valuation and assessments to the duty by the Commissioner.

The case was decided in favour of the Commissioner.

VIII. GENERAL

Branch Offices:

84. The Springlands Office remained the only branch office established as at 31st December, 1962. While its district should extend only from Whim, Corentyne to the Upper Corentyne River, it took over, until the New Amsterdam Office is established, the New Amsterdam to Letter Kenny Corentyne area. As at 31st December, 1962, the taxpayers on its register reached 1,476.

85. The New Amsterdam office was not yet ready for occupation.

86. **Office Accommodation:** With the expansion of the Department accommodation at Head Office continues to be a problem. Adequate space to preserve secrecy is no longer possible. In the Estate Duty Division there is insufficient room to accommodate declarants and their advisers adequately.

87. Consideration of additional accommodation should not be delayed if efficiency is to be maintained. The requests of the department had, in many instances, been treated with very scant consideration resulting into the greatest inconveniences to both the staff and members of the public. I think it is only fair that this department which deals directly with the public and is responsible for the collection of large sums of revenue from day to day, should be given some degree of priority.

88.

Staff:

(a) **Technical:** During the year two Trainee Inspectors joined the department and one resigned. One Assistant Inspector resigned and one Inspector of Taxes was seconded to the Ministry of Development and Planning but later resigned. One Senior Inspector proceeded on vacation leave and upon expiration of the same was granted a year's additional leave to complete the LL.B. examination. The Deputy Commissioner continued to be on secondment outside of the department.

(b) **Clerical:** A senior clerk was employed to perform the duties of Office Manager. Nineteen additional clerical officers joined the department and eight left the department during the year.

89. The work of the department continued to suffer as a result of the lack of properly qualified and experienced personnel. The staff worked faithfully under the most adverse conditions. I wish to express my deep gratitude to them for their co-operation and loyalty and I wish to pay tribute to the technical officers who have had to undergo continued strain in order to cope with the tremendous volume of work allotted to them because of the shortage of experienced staff.

90.

Establishment

Posts provided for in the Estimates	1961	1962
Commissioner (Executive Commissioner)	1	1
Deputy Commissioner	1	1
Assistant Commissioner	1	1
Senior Inspectors of Taxes	2	2
Senior Examiner (Estate Duty)	1	1
Inspectors of Taxes	7	6
Assistant Inspectors of Taxes	5	5
Junior Assessing Officers & Trainees	5	6
Clerical:		
Senior Clerks	-	2
Males	22	21
Females	17	17
Messengers	4	4
	66	67

91. **Commissioners:** The assistance given me by the two part-time Commissioners Mr. P.W. King, C.B.E., and Mr. W.O. Fraser O.B.E., is most gratefully acknowledged.

I have the honour to be,
Sir,
Your obedient servant,

V.J. GANGADIN

Commissioner of Inland Revenue (ag.)

Head	No. of Assessments	1957	No. of Assessments	1958	No. of Assessments	1959	Assessments	1960	No. of Assessments	1961	No. of Assessments	1962
A. Gains or Profits from any trade, business, profession or vocation	2,342	49,226,052.00	2,485	51,096,289.00	2,940	43,725,305.00	3,318	46,539,388.00	3,080	49,482,542.00	2,882	40,431,520.00
B. Gains or Profits from any employment (including the value of board, residence or other allowance in kind)	9,543	27,924,250.00	10,389	31,957,180.00	11,395	34,572,959.00	11,784	38,712,968.00	14,169	43,789,539.00	13,674	41,967,674.00
C. Dividends, Interest & Discount, arising in or received in the Colony	3,561	2,227,482.00	3,839	2,056,133.00	4,070	2,198,937.00	4,489	2,495,362.00	4,865	2,505,731.00	4,995	2,847,241.00
D. Pensions, Charges or annuities from sources within or without the Colony	1,163	822,982.00	1,164	1,065,539.00	1,059	1,026,433.00	1,088	1,125,514.00	1,186	1,197,417.00	1,530	942,506.00
E. Rents, royalties, Premiums and any other profits arising from property	1,562	632,985.00	1,706	627,883.00	1,553	662,947.00	1,747	810,125.00	1,669	827,387.00	1,855	866,975.00
Total Gross Income Assessed	18,171	80,833,691.00	19,583	86,803,024.00	21,017	88,186,581.00	24,426	89,683,357.00	24,969	97,802,616.00	24,940	87,055,916.00
Deductions:												
Wear and Tear	645	5,286,412.00	676	3,426,047.00	653	4,696,667.00	713	3,971,221.00	703	4,635,470.00	609	1,437,249.00
Previous Losses	112	299,880.00	111	366,190.00	157	515,204.00	126	664,842.00	127	494,012.00	34	70,127.00
Personal Allowance	9,745	10,654,425.00	10,900	10,756,794.80	12,587	11,595,309.00	14,755	12,685,925.00	15,250	13,550,244.00	14,552	11,571,759.00
Allowance for wife	5,045	2,547,586.00	5,505	3,519,243.00	5,606	3,732,963.00	5,374	4,286,861.00	6,224	4,501,760.00	6,326	3,847,173.00
Allowance for children	4,439	3,011,586.00	4,898	3,506,399.00	5,039	3,938,379.00	5,731	4,565,431.00	6,191	4,937,418.00	6,124	4,778,804.00
Allowance for Dependent Relatives	2,888	500,059.00	3,087	676,732.00	3,898	745,318.00	4,431	833,566.00	4,795	869,588.00	4,055	788,314.00
Allowance for Life Insurance	7,192	2,206,694.00	7,415	2,454,318.00	9,962	2,701,442.00	11,191	3,030,667.00	11,949	3,231,304.00	11,339	3,075,560.00
Total Deductions	30,966	24,506,642.00	32,592	24,715,723.00	37,902	27,925,282.00	43,321	30,036,373.00	46,648	32,313,796.00	43,279	25,568,986.00
Net Chargeable Income		56,327,049.00		62,087,301.00		60,261,299.00		59,647,984.00		65,488,820.00		61,486,930.00
Gross Tax Charged		19,704,113.59		21,752,356.86		17,851,032.42		19,537,675.74		21,270,443.94		20,221,234.12
Set-off allowed (Sec. 25)		2,185,998.48		2,569,124.38		838,774.96		938,216.32		1,080,152.15		2,314,066.73
Relief allowed (Secs. 43 & 49)		120,247.78		138,946.74		109,310.34		171,628.94		66,588.85		61,775.28
Total set-off and relief		2,306,246.26		2,708,071.12		948,085.30		1,109,845.26		1,146,741.00		2,375,842.01
Refunds		399,126.32		314,903.66		255,782.13		338,700.51		305,103.42		492,086.32
Net Tax Collected		17,796,995.65		19,359,187.60		17,171,729.25		18,766,530.99		20,428,805.96		18,337,478.43

APPENDIX B
YEAR OF ASSESSMENT 1961

Head	No. of Assessments	Civil Servants	No. of Assessments	Other Employees	No. of Assessments	Traders	No. of Assessments	Total Individuals	No. of Assessments	Companies	No. of Assessments	Total
		\$		\$		\$		\$		\$		\$
A. Gains or Profits from any trade, business, profession or vocation	164	107,182.00	386	212,615.00	2,200	8,534,744.00	2,750	8,854,541.00	330	40,628,001.00	3,080	49,482,542.00
B. Gains or Profits from any employment (including the value of board, residence or other allowance in kind)	5,177	13,705,465.00	8,474	29,129,946.00	518	954,128.00	14,169	43,789,539.00	-	-	14,169	43,789,539.00
C. Dividends, Interest and Discount, arising in or received in the Colony	957	147,431.00	2,593	830,025.00	1,273	1,329,668.00	4,823	2,307,124.00	42	198,607.00	4,865	2,505,731.00
D. Pensions, Charges or Annuities from sources within or without the Colony	690	672,234.00	394	405,513.00	102	119,670.00	1,186	1,197,417.00	-	-	1,186	1,197,417.00
E. Rents, Royalties, Premiums and any other profits arising from property	414	128,655.00	529	144,966.00	721	550,214.00	1,664	823,835.00	5	3,552.00	1,669	827,387.00
Total gross income assessed	7,402	14,760,967.00	12,376	30,723,065.00	4,814	11,488,424.00	24,592	56,972,456.00	377	40,830,160.00	24,969	97,802,616.00
Deductions:												
Wear and Tear	66	9,637.00	82	39,896.00	473	536,829.00	621	586,362.00	82	4,049,108.00	703	4,635,470.00
Previous Losses	-	10,849.00	-	20,679.00	87	68,558.00	87	100,086.00	40	393,926.00	127	494,012.00
Personal Allowance	5,279	4,384,986.00	8,778	7,471,539.00	1,902	1,693,719.00	15,959	13,550,244.00	-	-	15,959	13,550,244.00
Allowance for Wife	1,940	1,294,051.00	3,790	2,483,692.00	1,194	824,017.00	6,924	4,601,760.00	-	-	6,924	4,601,760.00
Allowance for Children	1,978	1,417,185.00	3,083	2,472,808.00	1,130	1,047,425.00	6,191	4,937,418.00	-	-	6,191	4,937,418.00
Allowance for Dependent Relatives	1,799	335,085.00	2,546	456,081.00	450	78,422.00	4,795	869,588.00	-	-	4,795	869,588.00
Allowance for Life Assurance	4,076	928,536.00	6,660	1,742,186.00	1,213	560,582.00	11,949	3,231,304.00	-	-	11,949	3,231,304.00
Total Deductions	15,138	8,380,329.00	24,939	14,686,881.00	6,449	4,809,552.00	46,526	27,876,762.00	122	4,443,034.00	46,648	32,319,796.00
Net chargeable income		6,380,638.00		16,036,184.00		6,678,872.00		29,095,694.00		36,387,126.00		65,482,820.00
Gross Tax charged		72,010.28		2,882,259.62		1,557,380.64		5,171,650.54		16,098,793.00		21,270,443.54
Set-off allowed (Sec. 25)		14,115.74		229,952.38		335,979.95		580,048.07		500,104.00		1,080,152.15
Relief Allowed (Secs. 48 & 49)		690.86		4,906.11		7,049.07		12,646.04		53,942.81		66,588.85
Total Set-off & Relief		14,806.60		234,858.49		343,029.02		592,694.11		554,046.89		1,146,741.00
Refunds		2,711.58		28,919.20		135,137.46		166,768.24		138,335.18		305,103.42
Net Tax Collectible		719,915.26		2,676,320.33		1,349,489.08		4,745,724.67		15,683,081.29		20,428,805.96

APPENDIX E
YEAR OF ASSESSMENT 1962

Head	No. of Assessments	Civil Servants	No. of Assessments	Other Employees	No. of Assessments	Traders	No. of Assessments	Total Individuals	No. of Assessments	Companies	No. of Assessments	Total
		\$		\$		\$		\$		\$		\$
A. Gains or Profits from any trade, business, profession or vocation	165	97,796.00	385	161,390.00	1,969	6,920,119.00	2,519	7,179,305.00	363	33,252,215.00	2,882	40,451,520.00
B. Gains or Profits from any employment (including the value of board, residence or other allowance in kind)	5,120	14,508,740.00	8,085	26,651,494.00	469	807,440.00	13,674	41,967,674.00	-	-	13,674	41,967,674.00
C. Dividends, Interest and Discount, arising in or received in the Colony	1,067	133,703.00	2,695	756,050.00	1,230	1,633,829.00	4,992	2,523,582.00	3	323,659.00	4,995	2,847,241.00
D. Pensions, Charges or Annuities from sources within or without the Colony	640	447,580.00	808	394,055.00	82	100,871.00	1,530	942,506.00	-	-	1,530	942,506.00
E. Rents, Royalties, Premiums and any other profits arising from property	427	106,741.00	647	126,092.00	785	634,142.00	1,859	866,975.00	-	-	1,859	866,975.00
Total Gross Income Assessed	7,419	15,294,560.00	12,620	28,089,081.00	4,535	10,096,401.00	24,574	53,480,042.00	366	33,575,874.00	24,940	87,055,916.00
Deductions:												
Wear and Tear	42	5,825.00	97	21,241.00	403	480,213.00	542	507,279.00	67	929,970.00	609	1,437,249.00
Previous Losses	-	1,262.00	-	3,568.00	28	22,984.00	28	27,814.00	6	42,313.00	34	70,127.00
Personal Allowance	4,915	3,883,776.00	8,004	6,364,652.00	1,673	1,323,331.00	14,592	11,571,759.00	-	-	14,592	11,571,759.00
Allowance for Wife	2,015	1,185,901.00	3,441	2,026,895.00	1,070	634,377.00	6,526	3,847,173.00	-	-	6,526	3,847,173.00
Allowance for Children	1,916	1,548,680.00	3,121	2,364,826.00	1,087	865,298.00	6,124	4,778,804.00	-	-	6,124	4,778,804.00
Allowance for Dependent Relatives	1,720	343,687.00	2,001	386,828.00	334	57,799.00	4,055	788,314.00	-	-	4,055	788,314.00
Allowance for Life Assurance	4,521	885,595.00	5,717	1,701,594.00	1,101	489,371.00	11,339	3,075,560.00	-	-	11,339	3,075,560.00
Total Deductions	15,129	7,854,726.00	22,381	12,869,604.00	5,695	3,872,373.00	43,206	24,596,703.00	73	972,283.00	43,279	25,568,986.00
Net Chargeable Income		7,439,834.00		15,219,477.00		6,224,028.00		28,883,339.00		32,603,591.00		61,486,930.00
Gross Tax Charged		968,199.10		3,102,825.62		1,589,814.34		5,759,839.06		14,461,395.06		20,221,234.12
Set-off Allowed (Sec. 25)		21,454.86		212,235.05		928,279.72		1,159,969.63		1,154,097.10		2,314,066.73
Relief Allowed (Secs. 48 & 49)		550.02		4,685.53		22,970.78		28,206.32		33,568.96		61,775.28
Total Set-off & Relief		22,004.88		216,920.57		949,250.50		1,188,175.95		1,187,666.06		2,375,842.01
Refunds		1,481.83		20,568.38		300,240.90		322,291.11		169,795.21		492,086.32
Net Tax Collectible		947,576.05		2,906,473.43		1,039,804.74		4,893,234.22		13,443,524.21		18,337,478.42

APPENDIX D
GROSS INCOME, NET INCOME AND NET TAX OF EMPLOYEES (including Government), TRADERS & COMPANIES

Classification	Gross Income Assessed	% of Total	Chargeable Income	% of Total	Net Tax	% of Total
Agriculture	\$13,306,947	15.3	\$12,265,385	19.9	\$ 5,185,999.56	28.3
Forest & Mining	9,745,917	11.2	7,537,780	12.3	2,905,045.50	15.8
Building	79,834	0.1	66,451	0.1	22,383.22	0.1
Professional	2,216,656	2.5	1,372,070	2.2	233,599.69	1.3
Banking, Insurance & Finance	4,244,707	4.9	4,027,091	6.5	1,241,384.49	6.8
Distribution	12,120,382	13.9	10,063,652	16.4	3,473,501.15	18.9
Manufacturing	3,966,344	4.5	3,600,850	5.9	1,413,957.38	7.7
Transport	754,483	0.9	557,648	0.9	199,317.62	1.1
Others	25,326,086	29.1	14,556,169	23.7	2,714,613.77	14.8
Government	15,294,560	17.6	7,439,834	12.1	947,676.05	5.2
Total	\$87,055,916	100.0	\$61,486,930	100.0	\$18,337,478.43	100.0

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APPENDIX E
GROSS INCOME, CHARGEABLE INCOME AND NET TAX OF INDIVIDUALS AND COMPANIES COMPARED BY INDUSTRY

Classification	Gross Income Assessed			Chargeable Income			Net Tax Charged		
	Employees	Traders	Companies	Employees	Traders	Companies	Employees	Traders	Companies
Agriculture	\$ 1,929,521	\$ 200,296	\$11,177,130	\$ 1,115,064	\$ 89,127	\$11,061,194	\$ 223,082.32	\$ 15,089.15	\$ 4,947,828.09
Forest & Mining	3,917,829	39,180	5,788,908	1,736,223	23,130	5,778,427	313,553.76	5,952.72	2,585,539.02
Building	36,986	-	42,848	23,603	-	42,848	3,101.62	-	19,281.60
Professional	-	2,216,656	-	-	1,372,170	-	-	233,599.69	-
Banking, Insurance & Finance	358,556	-	3,886,151	219,290	-	3,807,801	37,054.87	-	1,204,329.62
Distribution	3,090,254	705,437	8,324,691	1,795,808	441,946	7,825,898	363,993.86	101,489.83	3,008,017.46
Manufacturing	1,039,222	29,537	2,897,585	797,036	21,945	2,781,869	253,392.03	10,747.60	1,149,817.75
Transport	197,317	136,421	420,745	109,032	58,420	390,196	16,080.66	7,232.02	176,004.94
Others	17,519,396	6,768,874	1,037,816	9,423,421	4,217,390	915,358	1,696,214.31	665,693.73	352,705.73
Government	15,294,560	-	-	7,439,834	-	-	947,676.05	-	-
Total	\$43,383,641	\$10,096,401	\$33,575,874	\$22,659,311	\$6,224,028	\$32,603,591	3,854,149.48	\$1,039,804.74	\$13,443,524.21

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APPENDIX F
 INDIVIDUALS (Employees and Traders)
 CLASSIFICATION BY INDUSTRY OR OCCUPATIONAL GROUP
 YEAR OF ASSESSMENT 1962

Classification	No. of Tax-payers	Gross Income Assessed	% of Total	Chargeable Income	% of Total	Gross Tax	% of Total	Set-off and Relief	Net Tax	% of Total	Refunds
		\$		\$		\$		\$	\$		\$
Agriculture	520	2,129,817	4.0	1,204,191	4.2	274,268.00	4.7	36,117.40	238,171.47	4.9	20.87
Forest & Mining	1,203	3,957,009	7.4	1,759,353	6.1	321,438.76	5.6	1,932.28	319,506.48	6.5	-
Building	11	36,986	0.1	23,603	0.1	3,102.62	0.1	-	3,102.62	0.1	-
Professional	403	2,216,656	4.1	1,372,070	4.8	356,816.20	6.2	151,487.94	233,599.69	4.8	28,271.43
Banking, Insurance & Finance	102	358,556	0.7	219,290	0.8	40,445.20	0.7	3,797.01	37,054.87	0.7	406.68
Distribution	874	3,795,691	7.1	2,237,754	7.7	525,179.68	9.1	86,962.65	465,483.69	9.5	27,266.66
Manufacturing	117	1,068,759	2.0	818,981	2.8	265,630.34	4.6	1,498.09	264,139.63	5.4	7.38
Transport	89	333,738	0.6	167,452	0.6	28,657.32	0.5	13,571.22	23,312.68	0.5	8,226.58
Others	6,694	24,288,270	45.4	13,640,811	47.2	2,976,102.84	51.7	870,804.48	2,361,908.04	48.3	256,609.68
Government	4,972	15,294,560	28.6	7,439,834	25.7	968,199.10	16.8	22,004.88	947,676.05	19.3	1,481.83
Total	14,985	53,480,042	100.0	28,883,339	100.0	5,759,839.06	100.0	1,188,175.95	4,893,954.22	100.0	322,291.11

APPENDIX B
INDIVIDUALS: EMPLOYEES
CLASSIFICATION BY INDUSTRY OR OCCUPATIONAL GROUP
YEAR OF ASSESSMENT 1962

Classification	No. of Tax-payers	Gross Amount Assessed	% of Total	Chargeable Income	% of Total	Gross Tax	% of Total	Set-off and Relief	Net Tax	% of Total	Refunds
		\$		\$		\$		\$	\$		\$
Agriculture	474	1,929,521	4.4	1,115,064	4.9	259,164.12	6.4	36,102.67	223,082.32	5.8	20.87
Forest & Mining	1,200	3,917,829	9.0	1,736,223	7.7	315,486.04	7.7	1,932.28	313,553.76	8.1	-
Building	11	36,986	0.1	23,603	0.1	3,101.62	0.1	-	3,101.62	0.1	-
Banking & Insurance	102	358,556	0.8	219,290	1.0	40,445.20	1.0	3,797.01	37,054.87	1.0	406.68
Distribution	759	3,090,254	7.1	1,795,808	7.9	404,420.40	9.9	41,505.43	363,993.86	9.4	1,078.89
Manufacturing	115	1,039,222	2.4	797,036	3.5	254,878.12	6.3	1,486.09	253,392.03	6.6	-
Transport	66	197,317	0.5	109,032	0.5	17,210.26	0.4	1,408.90	16,080.66	0.4	279.30
Others	5,338	17,519,396	40.4	9,423,421	41.6	1,808,119.86	44.4	130,688.19	1,696,214.31	44.0	18,782.64
Government	4,972	15,294,560	35.3	7,439,834	32.8	968,199.10	23.8	22,004.88	947,676.05	24.6	1,481.83
Total	13,037	43,383,641	100.0	22,659,311	100.0	4,071,024.72	100.0	238,925.45	3,854,149.48	100.0	22,050.21

APPENDIX H
INDIVIDUALS: TRADERS
CLASSIFICATION BY INDUSTRY AND OCCUPATIONAL GROUP
YEAR OF ASSESSMENT 1962

Classification	No. of Tax-payers	Gross Amount Assessed	% of Total	Chargeable Income	% of Total	Gross Tax	% of Total	Set-off and Relief	Net Tax	% of Total	Refunds
Agriculture	46	\$ 200,296	2.0	\$ 89,127	1.4	\$ 15,103.88	0.9	\$ 14.73	\$ 15,089.15	1.4	\$ -
Forest & Mining	3	39,180	0.4	23,130	0.4	5,952.72	0.4	-	5,952.72	0.6	-
Professional	403	2,216,656	21.9	1,372,070	22.0	356,816.20	21.1	151,487.94	233,599.69	22.5	28,271.43
Distribution	115	705,437	7.0	441,946	7.1	120,759.28	7.2	45,457.22	101,489.83	9.8	26,187.77
Manufacturing	2	29,537	0.3	21,945	0.4	10,752.22	0.6	12.00	10,747.60	1.0	7.38
Transport	23	136,421	1.4	58,420	0.9	11,447.06	0.7	12,162.32	7,232.02	0.7	7,947.28
Others	1,356	6,768,874	67.0	4,217,390	67.8	1,167,982.98	69.1	740,116.29	665,693.73	64.0	237,827.04
Total	1,948	10,096,401	100.0	6,224,028	100.0	1,688,814.34	100.0	949,250.50	1,039,804.74	100.0	300,240.90

APPENDIX I
 COMPANIES - YEAR OF ASSESSMENT 1962
 INCOME AND TAX - CLASSIFICATION BY INDUSTRY

Classification	No. of Companies	Gross Income Assessed	% of Total	Chargeable Income	% of Total	Gross Tax	% of Total	Set-off and Relief	Net Tax	% of Total	Refunds
Agriculture	30	11,177,130	33.3	11,061,194	33.9	4,977,537.62	34.4	29,709.53	4,947,828.09	36.8	-
Forest & Mining	24	5,788,908	17.2	5,778,427	17.7	2,600,292.20	18.0	14,753.18	2,585,539.02	19.2	-
Building	4	42,848	0.1	42,848	0.2	19,281.60	0.2	-	19,281.60	0.2	-
Banking, Insurance & Finance	58	3,886,151	11.6	3,807,801	11.7	1,503,288.79	10.4	304,957.52	1,204,329.62	8.9	5,998.35
Distribution	97	8,324,691	24.8	7,825,898	24.0	3,521,653.25	24.4	652,123.09	3,008,017.46	22.4	138,487.30
Manufacturing & Processing	37	2,897,585	8.6	2,781,869	8.5	1,251,842.35	8.6	102,126.85	1,149,817.75	8.6	102.25
Transport	11	420,745	1.3	390,196	1.2	175,587.94	1.2	-	176,004.94	1.3	417.00
Others	42	1,037,816	3.1	915,358	2.8	411,911.31	2.8	83,995.89	352,705.73	2.6	24,790.31
Total	303	33,575,874	100.0	32,603,591	100.0	14,461,395.06	100.0	1,187,666.06	13,443,524.21	100.0	169,795.21

APPENDIX J
INDIVIDUALS: EMPLOYERS AND TRADERS
INCOME AND TAX COMPARED BY INDUSTRY AND OCCUPATION

Classification	No. of Tax-ayers	Income Assessed		Tax Assessed	
		Gross	Average	Gross	Average
Agriculture	520	\$ 2,129,817	\$ 4,096	\$ 274,268.00	\$ 527.44
Forest and Mining	1,203	3,957,009	3,289	321,438.76	267.20
Building	11	36,986	3,362	3,101.62	281.97
Professional	403	2,216,656	5,500	356,816.20	885.40
Banking and Insurance	102	358,556	3,515	40,445.20	396.52
Distribution	874	3,795,691	4,343	525,579.68	600.89
Manufacturing and Processing	117	1,068,759	9,135	265,630.34	2,270.34
Transport	89	333,738	3,750	28,657.32	321.99
Others	6,694	24,288,270	3,628	2,976,102.84	444.59
Government	4,972	15,294,560	3,076	968,199.10	194.73
	14,985	53,480,042	3,569 +	5,759,839.06	384.37*

+ General Average Income

* General Average Tax

APPENDIX K
AVERAGE GROSS INCOME AND NET TAX OF TAXABLE INDIVIDUALS
COMPARISON BY INDUSTRY OR OCCUPATIONAL GROUP

Classification	Average Gross Income		Average Net Tax	
	Employees	Traders	Employees	Traders
Agriculture	\$4,054	\$4,354	\$ 547	\$ 328
Forest & Mining	3,265	13,060	263	1,984
Building	3,362	-	282	-
Professional	-	5,500	-	885
Banking, Insurance and Finance	3,515	-	397	-
Distribution	4,071	6,134	533	1,050
Manufacturing	9,036	14,768	2,216	5,376
Transport	2,989	5,931	261	498
Others	3,282	4,992	339	861
Government	3,076	-	195	-
	\$3,328+	\$ 5,182+	\$ 312*	\$ 867*

+ General Average Income

* General Average Tax

APPENDIX I

COMPANIES - YEAR OF ASSESSMENT 1962

GROSS INCOME AND GROSS TAX: AVERAGE INCOME AND AVERAGE TAX COMPARED BY INDUSTRY

Classification	No. of Companies	Income Assessed		Tax Assessed	
		Gross	Average	Gross	Average
Agriculture	30	\$11,177,130	\$372,571	\$ 4,977,538	\$165,918
Forest & Mining	24	5,788,908	241,205	2,600,292	108,346
Building	4	42,848	10,712	19,282	4,821
Banking, Insurance and Finance	58	3,886,151	67,003	1,503,289	25,919
Distribution	97	8,324,691	85,822	3,521,653	36,306
Manufacturing & Processing	37	2,897,585	78,313	1,251,842	33,834
Transport	11	420,745	38,250	175,588	15,963
Others	42	1,037,816	24,710	411,911	9,807
	303	33,575,874	\$110,811+	\$14,461,395	\$ 47,727*

+ General Average Income

* General Average Tax

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APPENDIX M
RATES AND TAX

Year of Assessment	No. of Taxpayers	Years of Assessment 1929 - 1939										Total Tax on Individuals	Surtax (e)	Life Assurance Companies (b)	Other Companies (c)	Total Gross Tax
		2¢	3¢	4¢	5¢	7¢	9¢	12¢	15¢	20¢	20¢					
		4¢	6¢	8¢	10¢	15¢	20¢	25¢	30¢	40¢						
1929	1,303	18,848.49	13,418.24	10,075.55	13,889.66	11,526.66	16,847.26	18,086.03	15,718.40	3,159.20	121,569.64	-	1,408.02	196,226.50	319,204.16	
1930	1,275	18,666.07	13,178.92	9,461.83	13,866.46	10,214.23	14,252.61	14,310.61	8,592.91	3,058.97	105,812.61	-	1,849.33	154,821.85	262,483.79	
1931	1,179	16,382.46	10,953.28	8,224.51	11,485.20	8,509.62	10,917.41	12,231.42	9,210.66	5,051.59	92,766.15	27,740.77	3,119.39	118,203.68	211,829.99	
1932	1,328	21,636.94	12,708.86	8,584.76	10,282.44	7,074.11	7,948.34	8,542.38	6,012.94	-	82,590.04	41,033.07	5,236.49	181,864.43	311,984.22	
1933	1,531	20,500.65	11,952.83	8,121.23	10,891.07	7,398.09	9,291.09	8,125.72	5,144.94	-	78,435.62	39,220.60	6,098.62	240,568.60	364,323.64	
1934	1,562	20,317.83	12,022.69	8,187.83	11,608.95	6,539.71	9,291.42	6,786.31	5,007.66	-	82,063.40	41,033.07	5,732.38	225,059.94	363,887.79	
1935	1,544	20,402.08	12,014.73	8,291.92	10,703.35	8,041.81	9,621.00	6,535.84	2,575.05	-	80,185.78	40,091.95	5,746.23	173,502.30	299,526.26	
1936	1,596	20,834.08	12,342.51	8,589.96	10,743.38	7,797.02	9,052.92	7,023.60	1,866.90	-	78,125.27	39,127.29	5,772.32	278,999.39	402,155.27	
1937	1,646	21,498.46	13,102.41	8,846.44	10,829.55	8,112.72	10,544.13	8,267.76	4,214.55	-	85,442.02	42,710.00	5,710.00	313,677.37	447,519.49	
1938	1,761	22,521.14	13,221.75	8,955.28	11,256.60	8,588.16	9,611.91	7,873.06	6,489.45	1,151.60	89,678.97	44,838.52	5,598.38	431,478.19	571,594.06	
1939	1,747	22,167.52	13,143.63	8,533.40	11,365.00	8,898.26	10,945.62	6,217.56	2,060.10	-	83,329.09	41,663.43	5,988.28	405,094.83	536,075.63	
1940	1,842	47,577.36	27,685.74	18,498.56	25,090.00	20,137.35	23,192.50	14,297.00	6,159.00	-	183,443.61	-	6,318.92	696,537.57	886,360.10	
1941	1,871	49,066.46	29,446.80	19,639.60	27,352.50	22,501.94	25,726.19	18,546.38	8,538.70	-	200,818.57	-	6,899.05	1,143,485.41	1,353,163.03	

Years of Assessment 1942 - 1943

Year of Assessment	No. of Taxpayers	Years of Assessment 1942 - 1943			Total Tax on Individuals	Surtax (c)	Life Assurance Companies	Other Companies	Total Gross Tax
		6¢	9¢	60¢					
1942	1,945	83,888.73	51,883.65	36,962.19	367,607.02	-	7,411.19	2,079,532.77	2,454,520.98
1943	2,390	100,323.39	67,969.35	50,255.28	600,065.37	-	7,293.03	1,635,916.36	2,243,274.76

Years of Assessment 1944 - 1946

Year of Assessment	No. of Taxpayers	Years of Assessment 1944 - 1946			Total Tax on Individuals	Surtax (c)	Life Assurance Companies	Other Companies	Total Gross Tax
		Total Income Tax	25¢	40¢					
1944	3,057	116,097.06	165,776.82	309,863.04	791,644.12	-	7,250.45	2,309,957.79	3,108,852.60
1945	3,344	137,773.68	179,715.96	282,432.42	738,069.86	-	8,592.54	1,926,038.56	2,572,700.95
1946	3,561	87,335.08	129,110.64	255,802.98	639,461.77	-	8,317.02	2,068,087.90	2,715,705.69

(a) The Surtax for the Year of Assessment 1931 was 30% for the Year of Assessment 1932 and subsequent years it was 50%. The Income Tax Temporary Surtax Ordinance passed on the 29th of September, 1931, was not applicable to Estates of Deceased persons distributed before that date. The total Surtax for 1931, was, therefore less than 30% of the total tax assessed.

(b) The rate of tax in respect of Life Assurance Companies and other Companies was 3% and 10% respectively, for the Years of Assessment 1929 to 1931, 5% and 12½%, respectively, for the Years of Assessment 1932 to 1939, 5% and 15% for the Year of Assessment 1940, 5% and 20% for the Year of Assessment 1941, 5% and 25% for the Years of Assessment 1942 and 1943; and 5% and 35% for the Years of Assessment 1944 to 1946.

(c) Surtax for the Years of Assessment 1944 to 1946 was levied on a net chargeable income in excess of \$6,000.00 at the following rates:

- On every dollar of the first \$2,400 .. 10%
- On every dollar of the next \$2,400 .. 20%
- On every dollar of the remainder of the Chargeable Income 40%

Years of Assessment 1947 - 1960

Year of Assessment	No. of Tax-payers	6¢	12¢	24¢	40¢	50¢	60¢	Individuals Income Tax Total	Life Assurance Companies	Other Companies	Total Tax
1947	3,914	\$ 155,014.35	\$ 195,710.41	\$ 140,665.68	\$ 111,026.00	\$ 80,022.00	\$ 201,576.00	\$ 884,014.44	\$ 7,171.49	\$ 4,377,465.80	\$ 5,268,651.79
1948	4,512	188,974.44	240,706.92	168,974.88	127,028.80	91,325.00	267,761.40	1,084,771.44	8,912.18	4,099,708.17	5,193,391.79
1949	5,679	164,421.88	236,968.44	165,479.28	125,690.00	82,098.00	256,564.20	1,031,221.80	10,941.55	4,433,243.46	5,475,406.81
1950	4,416	189,151.20	269,320.32	196,935.36	133,116.00	77,747.00	198,048.00	1,064,317.88	12,264.64	5,017,165.97	6,093,748.49
1951	4,822	205,279.20	298,310.28	224,536.08	170,776.80	108,585.50	231,549.60	1,239,037.46	43,400.34	6,145,613.34	7,428,051.14
1952	5,615	234,984.30	341,259.00	254,859.60	189,231.20	121,064.00	249,315.00	1,390,713.10	40,352.97	7,903,236.50	9,334,302.57
1953	6,897	283,951.44	397,223.28	304,520.16	235,662.80	143,616.00	281,317.20	1,646,290.88	50,384.12	9,756,910.69	11,453,585.69
1954	7,449	313,415.82	450,745.44	360,618.24	274,650.80	177,587.50	346,651.80	1,923,669.60	55,533.21	11,300,378.11	13,279,580.92
1955	8,640	367,906.62	531,143.40	430,732.32	339,836.00	206,577.50	437,794.80	2,313,990.64	68,859.34	12,532,563.53	14,915,413.51
1956	10,131	432,326.28	633,822.04	515,240.64	399,774.00	229,962.00	481,945.80	2,693,070.76	75,767.69	12,856,043.83	15,624,882.28
1957	11,218	486,626.16	702,965.76	582,305.52	458,236.80	283,704.00	704,584.80	3,218,423.04	92,307.21	16,393,383.34	19,704,113.59
1958	13,428	537,848.28	765,242.88	645,943.44	516,724.40	340,419.50	879,670.80	3,685,849.30	89,015.40	17,977,492.16	21,792,356.86
1959	13,823	575,484.00	800,162.04	678,076.32	549,932.40	379,223.50	1,029,739.80	4,012,618.06	129,379.57	13,709,034.79	17,851,032.42
1960	15,051	641,658.72	898,659.24	767,713.20	617,427.60	439,158.00	1,236,535.00	4,603,151.76	132,542.65	14,801,981.33	19,537,675.74

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APPENDIX N
YEAR OF ASSESSMENT 1961

No. of Tax-payers	Classification	6¢	12¢	24¢	40¢	50¢	60¢	Total Tax on Individuals	Life Assurance Companies 15%	Other Companies 45%	Total Tax
8,547	1 - 1,200	275,025.60	-	-	-	-	-	275,025.60	-	-	275,025.60
4,002	1,201 - 3,600	288,144.00	4,00656.24	-	-	-	-	688,800.24	-	-	688,800.24
1,100	3,601 - 6,000	79,200.00	316,800.00	272,635.20	-	-	-	668,635.20	-	-	668,635.20
483	6,001 - 8,400	34,776.00	139,104.00	278,208.00	188,168.40	-	-	640,256.40	-	-	640,256.40
233	8,401 - 10,800	16,776.00	67,104.00	134,208.00	223,680.00	113,327.50	-	555,095.50	-	-	555,095.50
322	over 10,800	23,184.00	92,736.00	185,472.00	309,120.00	386,400.00	1,346,925.60	2,343,837.60	-	-	2,343,837.60
14,687	Total Tax Life Assurance Companies	717,105.60	1,016,400.24	870,523.20	720,968.40	499,727.50	1,346,925.60	5,171,650.54	137,707.35	-	5,171,650.54
7	Other Companies	-	-	-	-	-	-	-	-	15,961,085.65	15,961,085.65
250	Total Tax	717,105.60	1,016,400.24	870,523.20	720,968.40	499,727.50	1,346,925.60	5,171,650.54	137,707.35	15,961,085.65	21,270,443.54
14,944	Income Assessed at each rate	11,951,760.00	8,470,002.00	3,627,180.00	1,802,421.00	999,455.00	2,244,876.00	29,095,694.00	918,049.00	35,469,077.00	65,482,820.00

APPENDIX D
INDIVIDUALS - 1961

No. of Tax-payers	Classification	6¢	12¢	24¢	40¢	50¢	60¢	Total Tax
8,547	1 - 1,200	\$ 275,025.60	-	-	-	-	-	\$ 275,025.60
4,002	1,201 - 3,600	288,144.00	400,656.24	-	-	-	-	688,800.24
1,100	3,601 - 6,000	79,200.00	316,800.00	272,635.20	-	-	-	668,635.20
483	6,001 - 8,400	34,776.00	139,104.00	278,208.00	188,168.40	-	-	640,256.40
233	8,401 - 10,800	16,776.00	67,104.00	134,208.00	223,680.00	113,327.50	-	555,095.50
322	Over 10,800	23,184.00	92,736.00	185,472.00	309,120.00	386,400.00	1,346,925.60	2,343,837.60
14,687	Total Tax	717,105.60	1,016,400.24	870,523.20	720,968.40	499,727.50	1,346,925.60	5,171,650.54
	Income Assessed at each rate	11,951,760.00	8,470,002.00	3,627,180.00	1,802,421.00	999,455.00	2,244,876.00	29,095,694.00

APPENDIX E
CIVIL SERVANTS - 1961

No. of Tax-payers	Classification	6¢	12¢	24¢	40¢	50¢	60¢	Total Tax
3,500	1 - 1,200	\$ 95,979.60	-	-	-	-	-	\$ 95,979.60
1,190	1,201 - 3,600	85,680.00	117,274.20	-	-	-	-	202,954.20
255	3,601 - 6,000	18,360.00	73,440.00	62,070.48	-	-	-	153,870.48
100	6,001 - 8,400	7,200.00	28,800.00	57,600.00	37,876.00	-	-	131,476.00
32	8,401 - 10,800	2,304.00	9,216.00	18,432.00	30,720.00	17,638.00	-	78,310.00
15	Over 10,800	1,080.00	4,320.00	8,640.00	14,400.00	18,000.00	22,980.00	69,420.00
5,092	Total Tax	210,603.60	233,050.20	146,742.48	82,996.00	35,638.00	22,980.00	732,010.28
	Income Assessed at each rate	3,510,060.00	1,942,085.00	611,427.00	207,490.00	71,276.00	38,300.00	6,380,638.00

APPENDIX F
OTHER EMPLOYEES - 1961

No. of Tax-payers	Classification	6¢	12¢	24¢	40¢	50¢	60¢	Total Tax
4,150	1 - 1,200	\$ 148,933.44	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 148,933.44
2,109	1,201 - 3,600	151,848.00	206,018.64	-	-	-	-	357,866.64
596	3,601 - 6,000	42,912.00	171,648.00	155,745.84	-	-	-	370,305.84
279	6,001 - 8,400	20,088.00	80,352.00	160,704.00	116,046.40	-	-	377,190.40
137	8,401 - 10,800	9,864.00	39,456.00	78,912.00	131,520.00	67,106.50	-	326,858.50
194	Over 10,800	13,968.00	55,872.00	111,744.00	186,240.00	232,800.00	700,480.80	1,301,104.80
7,465	Total Tax	387,613.44	553,346.64	507,105.84	433,806.40	299,906.50	700,480.80	2,882,259.62
	Income Assessed at each rate	6,460,224.00	4,611,222.00	2,112,941.00	1,084,516.00	599,813.00	1,167,468.00	16,034,184.00

APPENDIX F
TRADERS - 1961

No. of Tax-payers	Classification	6¢	12¢	24¢	40¢	50¢	60¢	Total Tax
897	1 - 1,200	\$ 30,112.56	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,112.56
703	1,201 - 3,600	50,616.00	77,363.40	-	-	-	-	127,979.40
249	3,601 - 6,000	17,928.00	71,712.00	54,818.88	-	-	-	144,458.88
104	6,001 - 8,400	7,488.00	29,952.00	59,904.00	34,246.00	-	-	131,590.00
64	8,401 - 10,800	4,608.00	18,432.00	36,864.00	61,440.00	28,583.00	-	149,927.00
113	Over 10,800	8,136.00	32,544.00	65,088.00	108,480.00	135,600.00	623,464.80	973,312.80
2,130	Total Tax	118,888.56	230,003.40	216,674.88	204,166.00	164,183.00	623,464.80	1,557,380.64
	Income Assessed at each rate	1,981,476.00	1,916,695.00	902,812.00	510,415.00	328,366.00	1,039,108.00	6,678,872.00

APPENDIX O
SUMMARY - YEAR OF ASSESSMENT 1962

No. of Tax-payers	Classification	6¢	12¢	18¢	24¢	30¢	40¢	50¢	60¢	70¢	Total Tax on Individuals	Life Assurance Companies 25%	Other Companies 45%	Total Tax
8,987	1 - 1,200	276,436.08									276,436.08			276,436.08
2,902	1,201 - 2,400	208,944.00	177,743.04								386,687.04			386,687.04
1,048	2,401 - 3,600	75,456.00	150,912.00	83,972.16							310,340.16			310,340.16
622	3,601 - 4,800	44,784.00	89,568.00	134,352.00	91,932.48						360,636.48			360,636.48
375	4,801 - 6,000	27,000.00	54,000.00	81,000.00	108,000.00	53,641.20					323,641.20			323,641.20
460	6,001 - 8,400	33,120.00	66,240.00	99,360.00	132,480.00	162,600.00	189,832.80				686,632.80			686,632.80
246	8,401 - 10,800	17,712.00	35,424.00	53,136.00	70,848.00	88,560.00	236,160.00	133,754.50			635,594.50			635,594.50
125	10,801 - 13,200	9,000.00	18,000.00	27,000.00	36,000.00	45,000.00	120,000.00	150,000.00	105,739.20		510,739.20			510,739.20
220	Over 13,200	15,840.00	25,920.00	47,520.00	63,360.00	79,200.00	211,200.00	264,000.00	316,800.00	1,245,291.60	2,269,131.60			2,269,131.60
14,985	Total Tax	708,292.08	617,807.04	526,340.16	502,620.48	432,001.20	757,192.80	547,754.50	422,539.20	1,245,291.60	5,759,839.06	262,777.00		5,759,839.06
7	Life Assurance Companies													
296	Other Companies												14,198,618.06	14,198,618.06
15,288	Total Tax Assessed	708,292.08	617,807.04	526,340.16	502,620.48	432,001.20	757,192.80	547,754.50	422,539.20	1,245,291.60	5,759,839.06	262,777.00	14,198,618.06	20,221,234.12
	Income Assessed at each rate	11,804,868.00	5,148,392.00	2,924,112.00	2,094,252.00	1,440,004.00	1,892,982.00	1,095,509.00	704,232.00	1,778,988.00	28,883,339.00	1,051,108.00	31,552,483.00	61,486,930.00

RECEIVED
STATE OF TEXAS
COMMISSIONER OF TAXATION

APPENDIX R
INDIVIDUALS - 1962

No. of Tax-payers	Classification	6¢	12¢	18¢	24¢	30¢	40¢	50¢	60¢	70¢	Total Tax
8,987	1 - 1,200	276,436.08									276,436.08
2,902	1,201 - 2,400	208,944.00	177,743.04								386,687.04
1,048	2,401 - 3,600	75,456.00	150,912.00	83,972.16							310,340.16
622	3,601 - 4,800	44,784.00	89,568.00	134,352.00	91,932.48						360,636.48
375	4,801 - 6,000	27,000.00	54,000.00	81,000.00	108,000.00	53,641.20					323,641.20
460	6,001 - 8,400	33,120.00	66,240.00	99,360.00	132,480.00	165,600.00	189,832.80				686,632.80
246	8,401 - 10,800	17,712.00	35,424.00	53,136.00	70,848.00	88,560.00	236,160.00				635,594.50
125	10,801 - 13,200	9,000.00	18,000.00	27,000.00	36,000.00	45,000.00	120,000.00	150,000.00	105,739.20		510,739.20
220	Over 13,200	15,840.00	25,920.00	47,520.00	63,360.00	79,200.00	211,200.00	264,000.00	316,800.00	1,245,291.60	2,269,131.60
14,985	Total Tax	708,292.08	617,807.04	526,340.16	502,620.48	432,001.20	757,192.80	547,754.50	422,539.20	1,245,291.60	5,759,839.06
	Total Income Assessed at each rate	11,804,868.00	5,148,392.00	2,924,112.00	2,094,252.00	1,440,004.00	1,892,982.00	1,095,509.00	704,232.00	1,778,988.00	28,883,339.00

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APPENDIX S
CIVIL SERVANTS - 1962
TAX STRUCTURE

No. of Tax-payers	Classification	6¢	12¢	18¢	24¢	30¢	40¢	50¢	60¢	70¢	Total Tax
3,034	1 - 1,200	97,065.42									97,065.42
1,049	1,201 - 2,400	75,528.00	54,115.68								129,643.68
399	2,401 - 3,600	28,728.00	57,456.00	30,056.22	20,184.48						116,240.22
179	3,601 - 4,800	12,888.00	25,776.00	38,664.00	29,664.00						97,512.48
103	4,801 - 6,000	7,416.00	14,832.00	22,248.00	14,832.00	12,639.60					86,799.60
132	6,001 - 8,400	9,504.00	19,008.00	28,512.00	38,016.00	47,520.00	45,881.20				188,441.20
47	8,401 - 10,800	3,384.00	6,768.00	10,152.00	13,536.00	16,920.00	19,200.00	22,530.50	10,615.20		118,410.50
20	10,801 - 13,200	1,440.00	2,880.00	4,320.00	5,760.00	7,200.00	8,640.00	10,800.00	12,960.00	16,550.80	75,415.20
9	Over 13,200	648.00	1,296.00	1,944.00	2,592.00	3,240.00	3,936.00	5,248.00	6,996.00	9,328.00	58,670.80
4,972	Total Tax	236,601.42	182,131.68	135,896.22	109,752.48	87,519.60	118,841.20	57,330.50	23,575.20	16,550.80	968,199.10
	Total Income Assessed at each rate	3,943,357.00	1,517,764.00	754,979.00	457,302.00	291,732.00	297,103.00	114,661.00	39,292.00	23,644.00	7,439,834.00

APPENDIX 5
OTHER EMPLOYEES - 1962
TAX STRUCTURES

No. of Tax-payers	Classification	6¢	12¢	18¢	24¢	30¢	40¢	50¢	60¢	70¢	Total Tax
5,066	1 - 1,200	\$ 151,507.26	-	-	-	-	-	-	-	-	\$ 151,507.26
1,469	1,201 - 2,400	105,768.00	92,363.28	-	-	-	-	-	-	-	198,131.28
436	2,401 - 3,600	31,392.00	62,784.00	32,249.52	-	-	-	-	-	-	126,425.52
319	3,601 - 4,800	22,968.00	45,936.00	68,904.00	-	-	-	-	-	-	189,902.16
192	4,801 - 6,000	13,824.00	27,648.00	41,472.00	52,094.16	-	-	-	-	-	164,729.10
231	6,001 - 8,400	16,632.00	33,264.00	49,896.00	55,296.00	26,489.10	99,084.00	78,074.00	-	-	348,564.00
143	8,401 - 10,800	10,296.00	20,592.00	30,888.00	41,184.00	51,480.00	137,280.00	104,400.00	77,919.00	-	369,794.00
87	10,801 - 13,200	6,264.00	12,528.00	18,792.00	25,056.00	31,320.00	83,520.00	146,400.00	175,680.00	623,013.30	359,799.00
122	Over 13,200	8,784.00	17,568.00	26,352.00	35,136.00	43,920.00	117,120.00	146,400.00	175,680.00	623,013.30	1,193,973.30
8,065	Total Tax	367,435.26	312,683.28	268,553.52	275,294.16	236,369.10	437,004.00	328,874.00	253,599.00	623,013.30	3,102,825.62
	Total income Assessed at each rate	6,123,921.00	2,605,694.00	1,491,964.00	1,147,059.00	787,897.00	1,092,510.00	657,748.00	422,665.00	890,019.00	15,219,477.00

APPENDIX 5
TRADERS - 1962
TAX STRUCTURE

No. of Tax-payers	Classification	6¢	12¢	18¢	24¢	30¢	40¢	50¢	60¢	70¢	Total Tax
887	1 - 1,200	\$ 27,863.40	-	-	-	-	-	-	-	-	\$ 27,863.40
384	1,201 - 2,400	27,648.00	25,500.08	-	-	-	-	-	-	-	53,148.08
213	2,401 - 3,600	15,336.00	30,672.00	21,666.42	-	-	-	-	-	-	67,674.42
124	3,601 - 4,800	8,928.00	17,856.00	26,784.00	19,653.84	-	-	-	-	-	73,221.84
80	4,801 - 6,000	5,760.00	11,520.00	17,280.00	23,040.00	14,512.50	44,867.60	-	-	-	72,112.50
97	6,001 - 8,400	6,984.00	13,968.00	20,952.00	27,936.00	34,920.00	53,760.00	33,150.00	17,205.00	-	149,627.60
56	8,401 - 10,800	4,032.00	8,064.00	12,096.00	16,128.00	20,160.00	17,280.00	21,600.00	128,160.00	605,727.50	147,390.00
18	10,801 - 13,200	1,296.00	2,596.00	3,888.00	5,184.00	6,480.00	85,440.00	106,800.00	128,160.00	605,727.50	75,529.00
89	Over 13,200	6,408.00	12,816.00	19,224.00	25,632.00	32,040.00	85,440.00	106,800.00	128,160.00	605,727.50	1,022,247.50
1,948	Total Tax	104,255.40	122,992.08	121,890.42	117,573.84	108,112.50	201,347.60	161,550.00	145,365.00	605,727.50	1,688,814.34
	Total income assessed at each rate	1,737,590.00	1,024,934.00	677,169.00	489,891.00	360,375.00	503,369.00	323,100.00	242,275.00	865,325.00	6,224,028.00

APPENDIX I
INCIDENCE OF INCOME TAX - INDIVIDUALS OTHER THAN GOVERNMENT
YEAR OF ASSESSMENT 1962
AGRICULTURE

Income Group	Chargeable Income		Rate	Tax	
	Amount	Group %		Amount	Group %
1 - 1,200	\$ 387,075	32.2	6¢	\$ 23,224.50	8.5
1,201 - 2,400	214,612	17.8	12¢	25,753.44	9.4
2,401 - 3,600	154,534	12.8	18¢	27,816.12	10.2
3,601 - 4,800	109,681	9.1	24¢	26,323.44	9.6
4,801 - 6,000	69,585	5.8	30¢	20,875.50	7.6
6,001 - 8,400	83,305	6.9	40¢	33,322.00	12.1
8,401 - 10,800	47,109	3.9	50¢	23,554.50	8.6
10,801 - 13,200	34,045	2.8	60¢	20,427.00	7.4
Over 13,200	104,245	8.7	70¢	72,971.50	26.6
	\$1,204,191	100.0		\$274,268.00	100.0

APPENDIX U
INCIDENCE OF INCOME TAX - INDIVIDUALS OTHER THAN GOVERNMENT
YEAR OF ASSESSMENT 1962
FORESTS AND MINING INDUSTRIES

Income Group	Chargeable Income		Rate	Tax	
	Amount	Group %		Amount	Group %
1 - 1,200	\$ 948,406	53.9	6¢	\$ 56,904.36	17.7
1,201 - 2,400	259,973	14.8	12¢	31,196.76	9.7
2,401 - 3,600	77,772	4.4	18¢	13,998.96	4.4
3,601 - 4,800	82,787	4.7	24¢	19,868.88	6.2
4,801 - 6,000	48,717	2.8	30¢	14,615.10	4.6
6,001 - 8,400	111,147	6.3	40¢	44,438.80	13.8
8,401 - 10,800	81,018	4.6	50¢	40,509.00	12.6
10,801 - 13,200	47,862	2.7	60¢	28,717.20	8.9
Over 13,200	101,671	5.8	70¢	71,169.70	22.1
	\$1,759,353	100.0		\$321,438.76	100.0

APPENDIX V
INCIDENCE OF INCOME TAX - INDIVIDUALS OTHER THAN GOVERNMENT
YEAR OF ASSESSMENT 1962 1962
PROFESSIONAL

Income Group	Chargeable Income			Rate	Tax		
	Amount	Group %	Cumulative %		Amount	Group %	Cumulative %
1 - 1,200	\$ 378,690	27.6	27.6	6¢	\$ 22,721.40	6.4	6.4
1,201 - 2,400	236,795	17.2	44.8	12¢	28,415.40	7.9	14.3
2,401 - 3,600	164,448	12.0	56.8	18¢	29,600.64	8.3	22.6
3,601 - 4,800	115,559	8.4	65.2	24¢	27,794.16	7.8	30.4
4,801 - 6,000	80,753	5.9	71.1	30¢	24,225.90	6.8	37.2
6,001 - 8,400	110,940	8.1	79.2	40¢	44,376.00	12.4	49.6
8,401 - 10,800	70,523	5.1	84.3	50¢	35,261.50	9.9	59.5
10,801 - 13,200	55,722	4.1	88.4	60¢	33,433.20	9.4	68.9
Over 13,200	158,640	11.6	100.0	70¢	111,048.00	31.1	100.0
	\$1,372,070	100.0			\$356,816.20	100.0	

APPENDIX W
INCIDENCE OF INCOME TAX - INDIVIDUALS OTHER THAN GOVERNMENT
YEAR OF ASSESSMENT 1962
DISTRIBUTION

Income Group	Chargeable Income			Rate	Tax		
	Amount	Group %	Cumulative %		Amount	Group %	Cumulative %
1 - 1,200	\$ 747,337	33.4	33.4	6¢	\$ 44,840.22	8.5	8.5
1,201 - 2,400	379,569	17.0	50.4	12¢	45,548.28	8.7	17.2
2,401 - 3,600	244,477	10.9	61.3	18¢	44,005.86	8.4	25.6
3,601 - 4,800	174,643	7.8	69.1	24¢	41,914.32	8.0	33.6
4,801 - 6,000	133,941	6.0	75.1	30¢	40,182.30	7.7	41.3
6,001 - 8,400	181,081	8.1	83.2	40¢	72,432.40	13.8	55.1
8,401 - 10,800	106,558	4.8	88.0	50¢	53,279.00	10.1	65.2
10,801 - 13,200	61,263	2.7	90.7	60¢	36,757.80	7.0	72.2
Over 13,200	208,885	9.3	100.0	70¢	146,219.50	27.8	100.0
	\$2,237,754	100.0			\$525,179.68	100.0	

APPENDIX X
YEAR OF ASSESSMENT 1962

NOT TAXABLE EXAMINED IN PERIOD MAY, 1962 - APRIL, 1963
EMPLOYEES AND TRADERS CLASSIFIED BY INDUSTRY

Classification	No. of Cases	Gross Income	Allowances
Agriculture	369	\$ 491,913	\$ 811,524
Forest & Mining	70	172,275	207,694
Professional	203	245,951	397,709
Banking & Insurance	2	1,196	3,000
Distribution	160	258,444	336,677
Manufacturing & Processing	8	12,652	16,382
Transport	38	67,793	95,591
Others	1,333	2,065,222	2,758,810
Government	496	895,990	1,068,375
Total	2,679	\$4,211,436	\$5,695,762

APPENDIX Y
YEAR OF ASSESSMENT 1962

NOT TAXABLE EXAMINED IN PERIOD MAY, 1962 - APRIL, 1963
EMPLOYEES OTHER THAN GOVERNMENT CLASSIFIED BY INDUSTRY

Classification	No. of Cases	Gross Income	Allowances
Agriculture	157	\$ 221,099	\$ 310,443
Forest & Mining	67	165,113	188,125
Banking & Insurance	2	1,196	3,000
Distribution	124	208,373	255,289
Manufacturing & Processing	8	12,652	16,382
Transport	10	17,797	20,286
Others	594	975,310	1,246,813
Total	962	\$1,601,540	\$2,040,338

APPENDIX Z
YEAR OF ASSESSMENT 1962

NOT TAXABLES EXAMINED IN PERIOD MAY, 1962 - APRIL, 1963
TRADERS CLASSIFIED BY INDUSTRY OR OCCUPATION

Classification	No. of Cases	Gross Income	Allowances
Agriculture	212	\$ 270,814	\$ 501,081
Forest & Mining	3	7,162	19,569
Professional	203	245,951	397,709
Distribution	36	50,071	81,388
Transport	28	49,996	75,305
Others	739	1,089,912	1,511,997
Total	1,221	\$1,713,906	\$2,587,049