

GUYANA



Report

of

**The Commissioner of
Inland Revenue**

for the year ended

31st December, 1981

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REPORT OF THE
COMMISSIONER OF INLAND REVENUE
FOR THE YEAR ENDED
31ST DECEMBER, 1981.

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Cde Secretary to the Treasury,

I have the honour to submit the Report
of the Inland Revenue Department for the abovementioned
year.


E.E. Heyligar,
COMMIS INLAND REVENUE.

SUMMARY

The Inland Revenue Department's performance in 1981 was very good despite set backs caused by inadequate staff. The total number of vacancies as at 31st December, 1981, was 94. The computers are still not functioning properly and this is further aggravated by the lack of a constant supply of electricity. The Revenue Collection in 1981 was \$249.6 (M) against \$216.3 (M) in 1980 an increase of 33.3 (M) over 1980. This is an excess of \$16.3 (M) over the revised budgeted collections of \$233.3 (M).

The average work force was 275 or 74.5% of the establishment of 369. Request was made to the Public Service Commission to fill existing vacancies and it is hoped that 53 of these will be filled in 1982. In spite of the inflationary trend the Department was able to hold its cost of Administration at \$2.6 (M) which is 1.04 percent of the gross revenue collected.

INLAND REVENUE DEPARTMENTMISSION

1. The impartial administration of the Taxation Laws of Guyana in the interest of the people of Guyana.
2. Efficient assessment and collections of revenue.
3. To maintain high ethical standards in all our dealings or relationships at national, regional and international levels.
4. To give efficient and courteous service to the taxpaying public.
5. To maintain efficient administrative and technical skills through selective training of staff at various levels.
6. To develop, encourage and improve our involvement in the life of the communities in which we are operating particularly in the areas of Tax Education, Sport, Culture and National Defence.

ORGANISATION STRUCTURE AND MANAGEMENT

The Department is administered by a Commissioner of Inland Revenue assisted by a Deputy and three Assistant Commissioners who are directly responsible for the day to day administration of the Companies, Collections and Administrative Divisions organised as set in the Chart at Appendix "A". The Licence Revenue and Estate Duty Divisions are headed by a Licence Revenue Officer and a Senior Inspector of Taxes respectively.

LOCATION OF OFFICES

The Department's offices are located as follows:-

- (1) HEAD OFFICE LAMAHA & EAST STREETS, GEORGETOWN
This houses the office of the Commissioner of Inland Revenue. The other Divisions located here are the Companies, Field Audit and Investigation, Entertainment Duty, Personnel and Legal.
- (2) GENERAL OFFICE G.P.O. BUILDING, GEORGETOWN
This office houses the Deputy Commissioner, the Collections and Electronic Data Processing Unit, Estate Duty and Administrative Divisions, also the Registry, Sole Traders (Self-Employed), P.A.Y.E. and Tax Exit Units.
- (3) BOARD OF REVIEW CAMP STREET, GEORGETOWN
This office houses the two Boards of Review. A Senior Inspector of Taxes is in charge who is assisted by other staff in the preparation of appeal cases for hearing.
- (4) LICENCE REVENUE OFFICE - SMYTH & PRINCESS STREETS
This office houses the Licence Revenue Officer and his staff charged with the direct administration of the Division. There is a branch in New Amsterdam charged with the responsibility of collecting the tolls on the Corentyne Highway.
- (5) NEW AMSTERDAM - VRYMAN'S ERVEN
This office is headed by a Senior Inspector of Taxes, and renders service to taxpayers resident from Abary River on the West Coast of Berbice, New Amsterdam, Berbice River, and to Whim on the Corentyne Coast.
- (6) COORIVERTON OFFICE
This office is headed by an Inspector of Taxes and provides service to residents on the Upper Corentyne including Black Bush Polder, and the Corentyne River.
- (7) LINDEN
This office is headed by an Inspector of Taxes and caters for residents in the Mining Town of Linden/Wismar and Upper Demerara River.

STAFFING

The top Administrative positions in the Department were held by the following officers during 1981.

1. CDES E.E. Heyligar Commissioner of Inland Revenue
2. G.S. Wong Deputy Commissioner of Inland Revenue
3. L.A. Atherly Assistant Commissioner of Inland Revenue
4. C. Minkoo Assistant Commissioner of Inland Revenue (Ag.)
5. C. Whyte -o-
6. L. Romalho Licence Revenue Officer
7. S. McKenzie Proper Officer Estate Duty.

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STAFF ESTABLISHMENT AND STAFF MOVEMENT

The Staff Establishment of the Department amounts to 369 positions of which 215 are Permanent and Pensionable while 154 are Non-Pensionable. The Permanent Pensionable positions are shown at Appendix "B".

TABLE I

MOVEMENT OF STAFF

	TOTAL		ADMINISTRATIVE GRADES		TECHNICAL GRADES		CLERICAL AND OTHER GRADES	
	1980	1981	1980	1981	1980	1981	1980	1981
No. of Staff Recruited	31	26	-	-	-	-	31	26
No. of Staff Resigned/Released	23	17	-	4	7	3	16	10
No. of Staff Transferred	3	7	-	-	1	-	2	7
No. of Staff Dismissed	3	25	-	-	-	3	3	22
Total Departures	29	49	-	4	8	6	21	39
Net Increase/Decrease	2	(23)		(4)	(8)	(6)	10	39

TRAINING

OVERSEAS: Four Officers went for short Courses at the University of Southern California in 1981. They have all returned to Guyana.

LOCAL: During 1981 six (6) Officers successfully completed the Taxation II Examinations and three (3) passed the Taxation I Examinations. The nine (9) Officers have already been recommended for promotion.

FUNCTIONS: -----000000-----

The Inland Revenue is charged with the responsibility of administering the following Taxes Duties, Licences under the various Acts detailed below:

TAX, DUTY & LICENCE	LAWS OF GUYANA
Income Tax	Income Tax Act, Chapter 81:01, Income Tax (In Aid of Industry) Act Chapter 81:02.
Corporation Tax	Corporation Tax Act Chapter 81:03.
National Development Surtax	National Development Surtax Act, Chapter 80:01
Capital Gains Tax	Capital Gains Tax Act, Chapter 81:20.
Estate Duty	Estate Duty Act, Chapter 81:23.
Travel Tax	Tax Act, Chapter 80:01.
Travel Voucher Tax	Travel Voucher Tax Act, Chapter 80:09.
Professional Fees	Tax Act, Chapter 80:01.
Motor Vehicle Licences	Motor Vehicle and Road Traffic Act, Chapter 51:02.
Other Vehicle Licences	Miscellaneous Licence Act, Chapter 80:04
Purchase Tax.	Motor Vehicle and Road Traffic Act, Chapter 51:02, Purchase Tax (Motor Cars) Order
Road Toll Fees	Roads Act, Chapter 51:01.
Pools Tax	Tax Act, Chapter 80:01.
Miscellaneous Taxes	Miscellaneous Licence Act, Chapter 80:04. Steam Boilers Act, Chapter 95:04 Husklers Licencing and Control Act, Chapter 91:06. Rice Factories Act, Chapter 95:05. Coconut Production Control Act, Chapter 69:05. Balata Act, Chapter 60:07. Soap Act, Chapter 91:25. Pawnbroking Act, Chapter 91:25. Auctioneers Act, Chapter 91:07.

NEW LEGISLATION

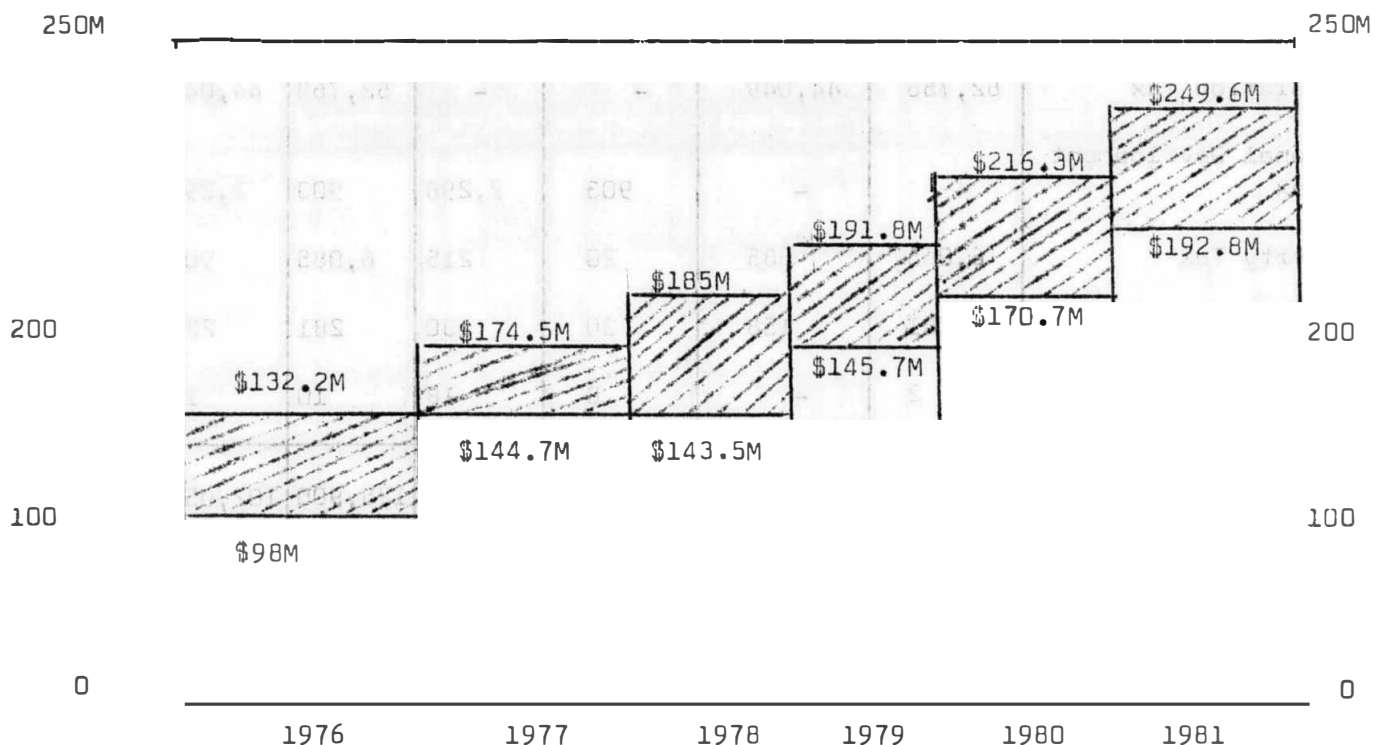
Changes made in the Tax Legislation for 1981 were as follows:-

- (a) Order No. 26 of 1981 amended the Travel Voucher Tax payable on Airline Tickets from 20% to 30%.
- (b) Regulation No. 2 of 1981 increased the Travel Tax from \$10.00 to \$25.00.
- (c) The Tax Bands in respect of Personal Income Tax were revised.
- (d) Regulations No. 4 of 1981 made under the Motor Vehicles and Road Traffic Act (Chapter 51:02) increased the Licences fees for Motor Vehicles.
- (e) Regulations No. 5 of 1981 made under the Roads Act, (Chapter 51:01) increased the Tolls payable on the Soesdyke/Linden Highway.
- (f) Regulations No. 7 of 1981 made under the Roads Act, (Chapter 51:01) increased the tolls payable on the Corentyne Highway.
- (g) Act No. 7 of 1981 increased the Licences paid by Business places etc.

TAX COLLECTED

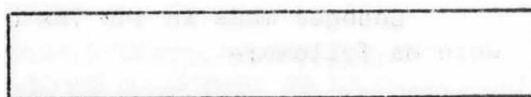
Gross Revenue Collected by the Department increased from \$216.3(M) in 1980 to \$249.6(M) an increase of 33.3(M).

REVENUE CHANGES FROM 1976 TO 1981





OTHER TAXES



INCOME AND CORPORATION TAXES

REFUNDS AND NET COLLECTIONS

During the year 1981 refunds of taxes totalling \$2.9 (M) were paid and when subtracted from Gross Collections of \$249.6 (M) total net collections of \$246.7(M) was realised.

TAX ASSESSED

Tax assessed in 1981 totalled \$102 (M) as against \$125.9(M) in 1980. Table II shows the breakdown of tax assessed in 1980 and 1981.

TABLE IITAX ASSESSED

	COMPANIES		INDIVIDUALS		TOTAL	
	1980	1981	1980	1981	1980	1981
	000	000	000	000	000	000
Income Tax	45,613	33,578	10,240	20,926	55,853	54,504
Corporation Tax	62,768	44,049	-	-	62,768	44,049
National Development Surtax	-	-	903	2,298	903	2,298
Property Tax	6,065	685	20	215	6,085	900
Capital Gains Tax	251	158	30	130	281	288
Withholding Tax	2	-	8	18	10	18
	114,699	78,470	11,201	23,587	125,900	102,057

OBJECTIONS AND APPEALS

Taxpayers continued to exercise the right to object to assessments, conferred by Section 78(2) of the Income Tax Act, Chapter 81:01. The objections lodged centred around:

- (1) Disputes over the interpretation of the Tax Law.
- (2) Disputes over the admissibility of particular items of expenditure deemed deductible in computing chargeable income.

In 1981 there were 1213 objections registered as against 1139 in 1980. The Table below shows the picture as regards objections.

TABLE IIIOBJECTIONS BY TAXPAYERS

	COMPANIES		INDIVIDUALS (TRADERS & EMPLOYEES)		TOTAL	
	1980	1981	1980	1981	1980	1981
Unfinalized at the beginning of the year	205	140	5954	6493	6159	6633
Registered during year	147	200	992	1013	1139	1213
	352	340	6946	7506	7298	7846
Finalised during year	212	55	453	561	665	616
Unfinalized at the end of year	140	285	6493	6945	6633	7230

APPEALS

Taxpayers who are dissatisfied with the Commissioner's decisions are as they relate to their objections to assessments have a right to appeal to either the Board of Review or to a Judge in Chambers. During the year 1981 there were 12 appeals registered and 34 cases settled. The details are shown below.

TABLE IVAPPEALS BY TAXPAYERS

	COMPANIES		TRADERS		EMPLOYEES		TOTAL	
	1980	1981	1980	1981	1980	1981	1980	1981
Unsettled at the beginning of the year	8	30	63	30	1	6	72	66
Registered during Year	23	4	12	6	8	-	43	12
	31	34	75	38	9	6	115	78
Number of cases settled during year	1	3	45	26	3	5	49	34
Unsettled at the end of year	30	31	30	12	6	1	66	44

HOW SETTLED,	NO		PERCENTAGE	
	1980	1981	1980	1981
Withdrawn	11	2	23	5.88
In favour of Revenue	26	21	53	61.77
In favour of Taxpayers	1	2	2	5.88
Partially in favour of Taxpayers	11	9	22	26.47
Refused	-	-	-	-
	49	34	100	100

COMPOSITION OF THE BOARDS OF REVIEW

There continued to be two Boards of Review as in 1980. A new Chairman was appointed in 1981 to succeed the late R.S. Miller (Deceased). She is Cde Elvy Edwards, Attorney-at-Law.

The Composition of the Boards was as follows:-

BOARD I

Miss Elvy Edwards	Chairman
Messrs. S. F. Lashley	Member
Shree Chand	Member

BOARD 2

Messrs. S.I. Seymour	Chairman
C.L. Kranenburg-	Member
M.A. Haynes	Member
E.M.G. Wilson	Member
Mrs. H. Eleazer Cunningham	-Member.

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FIELD AUDIT AND INVESTIGATIONS

This unit as previously stated is supervised by the Assistant Commissioner of Inland Revenue (Companies) who is accountable to the Commissioner of Inland Revenue. On the basis of investigations carried out and Third Party information supplied a number of taxpayer's Tax Returns have been thoroughly examined. It is expected that the Department should collect substantial additional taxes.

During the year the P.A.Y.E. Inspectors attached to this unit carried out a campaign and it was discovered that certain Private Sector Companies and Public Sector Corporations have been making incorrect tax deductions under P.A.Y.E. system from employees wages and salaries.

Two Public Sector Corporations have been making P.A.Y.E. deductions from employees emoluments and not paying in the amounts to the Inland Revenue Department. The amount involved is about two million dollars (\$2.M). The work of this unit has been hampered by the lack of staff. In spite of the various constraints some measure of success was achieved as shown in TABLE V.

TABLE V

FINANCIAL YEAR	1980	1981
No. of cases on enquiry list	178	151
No. of cases completed	6	2
No. of Additional Assessments	12	8
Amount of Chargeable Income	\$709,930.	\$803,475.
TAX ASSESSED	\$	\$
Income Tax	419,144.	554,371.
Corporation Tax	21,888.	-
N.D.S.	9,544.	40,174.
(a) Total	450,576.	594,545.
Net Property Assessed	1,675,000.	\$ 540,533.
Chargeable Gains Assessed	-	-
<u>TAX ASSESSED</u>		
Property Tax	23,170.	3,905.
Capital Gains Tax		-
(b) Total	23,170.	3,905.
Total Tax Assessed (A & B)	473,746	598,450.

TAX EXIT SECTION

This Section worked very hard to meet the demands of the ever growing travelling public. Certificates issued totalled 133,764 against 123,586 in 1980.

TABLE VI

TAX EXIT CERTIFICATES

TYPE OF CERTIFICATES	TOTAL		G/TOWN OFFICES		BRANCH OFFICES	
	1980	1981	1980	1981	1980	1981
A (Valid to the end of the year)	806	1,335	614	831	192	504
B (Valid for one month)	122,618	132,319	82,352	85,664	40,266	46,655
C (Exemption)	52	11	52	11	-	-
E (Group)	110	99	105	91	5	8
	123,586	133,764	83,123	86,597	40,463	47,167

ESTATE DUTY

A Senior Inspector of Taxes continued to function as Proper Officer under the Estate Duty Act. In addition he had the responsibility for the examination of Pension Schemes, and Deeds of Covenant submitted for approval. Estate Duty collected and the number of Declarations made are shown below:

Duty Collected	\$1,564,918.	\$2,318,636.
Number of Declarations made	1,633	1,189

LICENCE REVENUE DIVISION

This division administered the collection of Motor Vehicle, and other licences, duties road toll fees, and purchase tax on cars. Gross Revenue Collections from various licences/duties and comparison of actual collections relative to budgeted figures are shown at Tables VII and XI respectively. Gross collections in 1981 was \$12.3 (M) against \$9.4 (M) in 1980.

TABLE VII

TYPE OF DUTY LICENCE	COMPARATIVE GROSS REVENUE COLLECTIONS			
	<u>1980</u> 000	<u>1981</u> 000	INCREASE/DECREASE 000 PERCENTAGE	
Motor Vehicle and other Licences and duties	6,550	8,542	1,992	30.41
Purchase Tax	651	1,259	608	93.40
Road Toll Fees Linden	485	523	38	7.83
Road Toll Fees Corentyne	1,723	2,029	306	17.76
	9,409	12,353	2,944	31.30

NEW VEHICLES REGISTERED AND VEHICLES IN
OPERATION IN 1981

In 1981 there were 2157 new registration of vehicles against 1,804 in 1980, a net increase of 353. Vehicles in operation in 1981 amounted to 70,324 against 69,356 in 1980, a net increase of 968. Table XII set out the various categories of new vehicles registered and vehicles in operation in 1980 and 1981.

COST OF ADMINISTERING THE DEPARTMENT

The cost of running the Department in 1981 totalled \$2,657,552. representing 1.04% of gross revenue collected. Details of the cost of collections is shown at Table XIII.

COMPUTERIZATION AND TAX ADMINISTRATION

The IBM Computer continued in 1981 as in 1980 to be manned by the Data Processing Unit of the Public Service Ministry. There continued to be some improvement in the processing of assessments, but problems are still being experienced in terms of programming and other technical difficulties. The Department was promised by the Data Processing Unit to have ready in 1981 the programmes to collect statistical Data for Administrative purposes. At the time of writing this report these programmes are not yet completed. Load shedding by the Guyana Electricity Corporation continue to interfere with the work of the Department.

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PERMANENT ESTABLISHMENT - PENSIONABLE

	ESTABLISHMENT	
	SCALE	1981
Commissioner of Inland Revenue	A40	1
Deputy Commissioner of Inland Revenue	A33	1
Assistant Commissioner of Inland Revenue	A29	3
Senior Inspectors of Taxes	A26	6
Supernumerary Inspectors of Taxes	A24	2
Inspectors, Assistant Inspectors and Trainee Inspectors of Taxes		67
Inspectors	A24	
Assistant Inspectors	A17	
Trainee Inspectors	A12	
Licence Revenue Officer	A26	1
Chief Accountant	A26	1
Accountant	A21	1
Deputy Licence Revenue Officer	A21	1
Personnel Officer II	A20	1
Toll Superintendent	A19	1
Statistical Officer	A16	1
Assistant Accountant	A17	5
Senior Clerk	A17	8
Deputy Toll Superintendent	A17	1
Inspector of Cinema	A14	1
Clerical Establishment (Confidential Secretary 1)		106
(17 Clerk III General)		
(2 Accounts Clerk III)		
(32 Accounts Clerk II)		
(35 Clerk II General)		
(19 Clerk Stenographers)		
Senior Revenue Investigator	A12	1
Driver Mechanic	A10	1
Adjuster of Scales Weights	A10	1
Revenue Runner	A 8	4
Revenue Collector	A12	-

GROSS REVENUE COLLECTED

TYPE OF TAX	PERCENTAGE	1980	1981	INCREASE/DECREASE	
				AMOUNT	PERCENTAGE
	%	000	000	000	%
Income Tax: Self Employed	1.68	3,628	3,934	306	8.43
Companies	21.76	47,050	48,062	1,012	2.15
Others	25.50	55,126	73,140	3,615	6.55
Withholding Tax	3.02	6,534	8,951	2,417	36.99
Corporation Tax	29.88	64,596	58,741	8,544	13.22
Property Tax	1.13	2,447	3,587	1,140	46.59
Estate Duty	0.72	1,565	2,318	753	48.11
Travel Tax	0.41	893	2,060	1,167	130.68
Capital Gains Tax	0.11	234	281	47	20.08
Surtax (Premium Tax)	0.13	275	259	- 16	- 5.81
Policy Surrender Tax	0.10	223	299	76	34.08
Professional Licence	0.03	62	58	- 4	- 6.45
Travel Voucher Tax	3.68	7,950	15,656	7,706	96.93
National Development Surtax	6.58	14,230	17,142	2,912	20.46
Entertainment Duty	1.00	2,168	2,853	685	31.60
L.R.O.					
Motor Vehicle Licences	2.30	4,955	5,807	852	17.19
Other Vehicle Licences	0.002	6	9	3	50.00
Trading Licences	0.13	289	805	516	178.55
Misc. Licences	0.01		23	11	91.67
Purchase Tax	0.22	651	1,259	608	93.40
MV & R.T. Act	0.59	1,283	1,893	610	47.54
Tolls Soesdyke/Linden	0.22	485	523	38	7.83
Tolls Corentyne	0.80	1,723	2,029	306	17.76
D.C. Fees	0.002	5	3	- 2	- 40.00
GRAND TOTAL	100	216,390	249,692	33,302	15.39

COMMISSIONER OF INLAND REVENUE

CONFIDENTIAL SECRETARY

DEPUTY COMMISSIONER OF INLAND REVENUE

PERSONNEL

SECURITY

B.O.R. (I.R.D.)
STAFF

I.R.D. INTERNAL
TRAINING UNIT

PROPER OFFICER
ESTATE DUTY

PENSION SCHEMES

DEEDS &
COVENANT

A.C.I.R.
COMPANIES

COMPANY
ASSESSMENTS

CINEMA
SECTION

FIELD AUDIT &
INVESTIGATION

P.A.Y.D.
INSPECTION

INFORMATION

LEGAL PROCESS
STAFF

DRIVER
MECHANIC

A.C.I.R. COLLECTIONS

CHIEF ACCOUNTANT

CASHIER CAGE

SALARIES & EXPENDITURE

REFUNDS & DESPATCH

MANUAL ASSESSMENTS

CONTROL STATISTICS
AND DATA.

LIABILITY

PAYE VERIFICATION
& RECONCILIATION

A.C.I.R. ADMIN.

TRADERS ASSESSMENTS

PAYE ASSESSMENTS

TAX EXITS

CODING

REGISTRY

FILING/SECURITY
ROOM

STATIONERY STORE

LICENCE
REVENUE OFFICER

COLLECTIONS

ACCOUNTS &
SALARIES (TOLLS)

GENERAL SERVICE
UNIT & TYPISTS

MOTOR VEHICLE
RECORDS

MISCELLANEOUS &
SHOP RECORDS

INSPECTION

WEIGHTS & MEASURES

LINDHOLM DYKE
HIGHWAY TOLL

CO. MYNE HIGHWAY TOLL

DRIVER MECHANIC

BRANCH OFFICES

BARTICA (PROPOSED)

ESSEQUEBO COAST (PROPOSED)

LINDHOLM

NEW AMSTERDAM

CORRIVERTON

INLAND REVENUE DEPARTMENT - 1981
BUDGET ESTIMATES AND ACTUAL COLLECTIONS

HEADS OF REVENUE	(REVISED) BUDGET	ACTUAL	VARIANCE
000	000	000	000
Income Tax - Self Employed	3,909	3,934	+ 25
Income Tax - Companies	49,633	48,062	
Corporation Tax	70,881	73,140	+ 2,259
Withholding Tax - (Companies)	4,064	8,951	+ 4,887
Income Tax - Others	53,427	58,741	5,314
Net Property Tax	4,200	3,587	- 613
Estate Duty	2,142	2,318	+ 176
Entertainment Duty	2,550	2,853	+ 303
Licences - Motor Vehicles	5,600	5,807	+ 207
Licences - Other Vehicles	10	9	- 1
Licences - Trading	413	805	+ 392
Licences - Miscellaneous	12	23	+ 11
Travel Tax	2,015	2,060	+ 45
Capital Gains Tax	252	281	+ 29
Premium Tax (Surtax)	314	259	- 5
Policy Surrender Tax	244	299	+ 55
Professional Fees	53	58	+ 5
Travel Voucher Tax	14,134	15,656	+ 1,522
National Development Surtax	14,783	17,142	+ 2,359
Purchase Tax	700	1,259	559
Tolls Soesdyke/Linden	500	523	+ 23
Tolls Coerentyna Highway	2,189	2,029	- 160
Motor Vehicles & Road	1,342	1,893	+ 551
Traffic Act (D.C.)	6	3	- 3
TOTAL	233,373	249,692	16,319

TABLE X

TABLE - NET REVENUE COLLECTIONS - 1981

TYPE OF TAX	GROSS COLLECTIONS	REFUNDS	NET COLLECTIONS
	\$000	\$000	\$000
Income Tax & N.D.S.	127,879	2,335	125,544
Corporation Tax	73,140	220	72,920
Property Tax	3,587	3	3,584
Capital Gains Tax	281	-	281
Withholding Tax	8,951	354	8,597
Estate Duty	2,318	79	2,239
Other Taxes and Duties	33,536	-	33,536
	249,692	2,991	246,701

TABLE XI

LICENCE REVENUE DEPARTMENT

BUDGETED AND ACTUAL REVENUE - 1981

HEAD	SUB- HEAD	TYPE OF TAX, DUTY OR LICENCE	(REVISED) BUDGETED	ACTUAL	VARIANCE
			000	000	
II	11	Motor Vehicle Licences	5,600	5,807	+ 207
II	12	Other Vehicle Licences	10	9	- 1
II	13	Trading Licences	413	805	+ 392
II	14	Miscellaneous Licences	12	23	+ 11
II	23	Purchase Tax	700	1,259	+ 559
V	20	District Commissioner Fees	6	3	- 3
V	26	M.V. & R.T. Act	1,342	1,893	+ 551
V	50	Soesdyke/Linden Highway Tolls	500	523	+ 23
V	51	Corentyne Highway Tolls	2,189	2,029	- 160
			10,772	12,351	+ 1,579

TABLE XII
VEHICLES IN OPERATION AND
NEW REGISTRATIONS

TYPE OF VEHICLE	NEW REGISTRATIONS			NO. OF VEHICLES IN OPERATION		
	1980	1981	INCREASE DECREASE	1980	1981	INCREASE DECREASE
Private Cars	643	944	+ 301	25,405	25,822	+ 417
Hire Cars	17	38	+ 21	2,849	2,858	+ 9
Buses	33	24	- 9	700	716	+ 16
Lorries	63	125	+ 62	4,802	4,877	+ 75
Station Waggon	110	95	- 15	1,323	1,403	+ 80
Construction Vehicles	107	38	69	787	816	+ 29
Hearses	10		10	51	50	- 1
Ambulances	7	2	- 5	70	70	Nil
Fire Appliances	3	2	1	50	50	Nil
Tank Waggon	3		3	74	70	4
Motor Cycles	163	203	+ 40	19,577	19,384	- 193
Vans	91	146	+ 55	3,136	3,249	+ 113
Trailers	249	238	11	3,389	3,590	+ 201
Articulated Vehicles	26		26	106	105	- 1
Tractors	279	302	+ 23	7,030	7,258	+ 228
Water Tenders				7	6	1
	1,804	2,157	+ 353	69,356	70,324	+ 968

TABLE XIII
COST OF COLLECTIONS
INLAND REVENUE DEPARTMENT

SUB-HEAD	1981	1980	INCREASE OR (DECREASE)	PERCENTAGE CHANGE
Salaries	1,765,242	1,465,940	+ 299,302	20.42
Overtime Allowances	66,698	74,364	- 7,666	10.31
National Insurance	91,639	92,304	- 665	0.72
Acting Allowances	35,557	10,256	+ 25,301	246.69
Duty & Department Allowances	54,526	54,294	+ 232	0.43
Station Allowances	-	3,458	-	100.00
Postage, Cables and Telegrams	59,448	33,028	+ 26,420	44.44
Telephones	63,407	55,978	+ 7,429	13.27
Electricity	4,029	2,579	+ 1,450	56.22
Printing & Stationery	369,022	272,072	+ 96,950	35.63
Travelling & Removal Expenses	136,245	109,711	+ 26,534	24.18
Legal Costs	35	100	- 65	65.00
(Miscellaneous	11,704	9,176	+ 2,526	27.52
	2,657,552	2,183,262	474,290	21.72

Cost of Collections as a
Percentage of Gross Revenue
collected:

<u>1980</u>	<u>1981</u>
1.01%	1.04%