

LAWS OF GUYANA

ACREAGE TAX ACT

CHAPTER 81:22

**Act
16 of 1933**

Current Authorised Pages

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of
Subsidiary Legislation**

This Chapter contains no subsidiary legislation.

CHAPTER 81:22

ACREAGE ACT

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1953 Ed.
c. 305

16 of 1933

An Act to provide for the collection of Acreage Taxes.

[15TH JULY, 1933]

Short title.

1. This Act may be cited as the Acreage Tax Act.

Annual return
of acreage of
plantation or
land liable to
tax.
Schedule
Form 1.

2. (1) The proprietor of any plantation or of land in respect of which any acreage tax is payable shall on or before the 31st January and the 31st July, in each year, furnish to the Commissioner of Lands, (hereinafter referred to as the "Commissioner") a return in Form 1 contained in the Schedule (or in any other form from time to time approved

by the Minister by notice in the *Gazette*) duly filled up and signed by the proprietor, with a declaration signed by him that the statements contained in the return are to the best of his knowledge and belief, true and accurate. All returns shall be filled in on a printed form.

(2) When the proprietor is absent from Guyana his attorney or agent in Guyana, and when any plantation or land is occupied by any person other than the proprietor or his agent, the occupier shall furnish the return in the manner aforesaid.

(3) The return to be furnished in January shall give the information required for the six months ending on the 31st December in the year immediately preceding, and the return to be furnished in July shall give the information required for the six months ending on the 30th June in the same year.

Land in cane cultivation.

3. When an acreage tax is levied specifically on lands under cane cultivation, the land to be deemed under cane cultivation and liable for the payment of the tax shall include all the land lying between the cane plants and the land occupied by the small drains and parapets in a cane field.

Failure to make return.

4. Every person liable to make a return under this Act who fails or omits to furnish to the Commissioner within the time prescribed by this Act, any return shall be liable to a fine of seventy-five dollars, and to a like penalty for each period of seven days during which the failure or omission may continue after that conviction.

Penalty for false return.

5. Every person who wilfully makes a false statement in any return under this Act shall be liable to a fine of seven hundred and fifty dollars.

Entry of Commissioner

6. (1) The Commissioner or any surveyor employed by the Department of Lands and any person employed with

on lands liable to tax, and survey.

him, may enter at all reasonable times upon any lands in respect of which any acreage tax is payable, after giving seven days previous notice in writing to the proprietor of those lands or his agent, attorney, or, where the lands are not occupied by the proprietor or his agent, to the occupier thereof, and may survey and measure them.

Penalty for obstructing.

(2) Every person who obstructs the Commissioner or any surveyor employed by the Department of Lands or any one employed with the Commissioner or with the surveyor shall be liable to a fine of one hundred and fifty dollars.

Settlement of number of acres liable to tax.
Schedule Form 2.

7. (1) On receiving any return required by this Act to be furnished to the Commissioner, the Commissioner shall give a certificate in Form 2 in the Schedule to the proprietor or his attorney or agent or to the occupier (as the case may be) of the plantation or land in respect of which acreage tax is payable stating the number of acres in respect of which it is payable, and, where it is payable at different rates in respect of different parts of the plantation or land, stating the acreage of each such part and the rate at which it is payable thereon, and while that certificate remains in force the number of acres stated therein shall be deemed the number in respect of and for which the tax specified is payable.

(2) If the certificate is given after the 1st January and before the 30th June in any year, it shall remain in force until the 30th June then next ensuing and no longer, and if it is given after the 30th June in any year, and before the 31st December then next ensuing, it shall remain in force until the 31st December then next ensuing, and no longer.

(3) If the proprietor of any plantation or land in respect of which acreage tax is payable or his attorney or agent or the occupier (as the case may be) considers that the number of acres stated in the certificate of the Commissioner is not the correct number he may require the plantation or land to be surveyed, and thereupon, as soon as it is

practicable to do so, the land shall be surveyed by the Department of Lands at his expense if the certificate is found to be correct within a limit of error not exceeding two per cent, and that expense, in default of payment, may be recovered by parate execution.

Payment of tax
by instalments.

8. Unless otherwise directed by the Act levying the tax, acreage tax shall be payable in two equal instalments, one of which shall become payable on the 1st June, and the other on the 1st December, the amount of each instalment being calculated according to the certificate in force.

Mode of
payment of tax.

9. Every amount due for acreage tax shall be paid to the Commissioner.

Recovery of
amount due for
tax.

10. (1) Every amount due for acreage tax may be recovered at the instance of the Commissioner by parate execution against the proprietors of the plantation or land in respect of which it is payable, without naming those proprietors, and a certificate purporting to be signed by the Commissioner, stating the number of acres liable to taxation and the amount due from the proprietors of the plantation or land mentioned therein for the tax shall be deemed, without proof of the signature, *prima facie* proof in all courts of law that the sum so certified to be due is due and owing.

(2) That sum, except in the case of any plantation wholly or in part under cane cultivation, may be recovered by levy and sale of the part or parts only of the lands in respect of which it is payable which suffice for its recovery, with costs.

(3) Any occupier, other than the proprietor or his agent, of any plantation or land in respect of which acreage tax is payable, may pay any acreage tax left unpaid by the proprietor or his attorney, and may deduct any amount so paid from any rent payable by him, or recover it from such proprietor.

Application
of the Act.

11. This Act shall not apply to any acreage rate imposed by any authority other than Parliament.

Penalties to
be recovered
under the
Summary
Jurisdiction
Acts.

12. Penalties imposed under this Act shall be recovered and enforced under the Summary Jurisdiction Acts.

SCHEDULE

FORM 1

RETURN OF ACREAGE

(To be used in case of lands being part of or worked with a plantation containing more than 5 acres under cane cultivation).

RETURN made by the.....of Plantation
.....situate on the.....in the
County of....., Guyana, in compliance with the
Acreege Tax Act.

	Section	Section	Section	Section
	Acres	Acres	Acres	Acres
Acres cane cultivation				
Acres rice cultivation				
Acres coconuts				
Acres rubber				
Acres coffee				
Acres limes				
Acres ground provisions and other temporary crops				
Acres uncultivated, i.e. – Occupied by buildings, pens, paddocks, etc.				
Grazing land				
Fallow land				
Waste land				
Total area				

I, the undersigned, do hereby declare that to the best of my knowledge and belief, the above is a true and correct statement of the Acreege of Plantation.....
during the six months ended the.....day of
.....20....

Dated at.....this.....day of.....
20....

NOTE. – The return is to be signed by the proprietor or by the attorney or agent of the proprietor, or by the occupier, as the case may be.

s.7

FORM 2

ACREAGE TAX CERTIFICATE

I HEREBY CERTIFY that the Acreage Tax payable in respect of Plantation.....situate on the..... in the county of.....as per return for six months from the 1st day of.....20..., to the..... day of.....20..., is as follows –

Acreage Tax on.....acres in cane cultivation at \$..... per acre per annum being.....moiety of Acreage Tax in respect of the year 20.....payable on.....20....\$

Interest on Acreage Tax at 6 per cent per annum to date of payment \$

(Signed).....
Commissioner of Lands

To the Proprietor,
Plantation.....
