



ROYAL GAZETTE.

[SUPPLEMENT.]

FREDERICTON, NEW BRUNSWICK, SATURDAY, JANUARY 28, 1843.

(Published by Command.)

[Circular.]

Downing Street, 19th December, 1842.

Sir,—I have the honor to acquaint you that the Lords Commissioners of the Treasury have drawn my attention to the liability of persons residing in the Colonies to pay the Property Tax in respect of that portion of their incomes which may be derived from the Funds of this Country, and at their Lordships request, I have to convey to you the following instructions on the subject for your own guidance:—

All salaries and personal allowances and emoluments, and all pensions and superannuations, retired or compassionate allowances, paid from funds derived from the Revenues of Great Britain, whether provided by Special Parliament Grant or otherwise, are liable to this Tax from the 5th of April last, at the rate of seven pence in the pound, except in cases in which the party can shew that his whole annual income does not amount to £150. It will therefore be your duty on all occasions to make the proper deductions accordingly (retrospectively from the 5th of April last, when the deductions may not have already been made) from the amount of the Bills which you may have occasion in future to draw on the Treasury, whether on your own account or for the salaries or allowances of other parties. I have to request you to convey an intimation to the same effect to any Officers or Functionaries within your Government who may be authorised to draw Bills on the Treasury for any such payments.

In cases where exemption may be claimed from the Tax, an Affidavit must be taken by the party and transmitted with the Bill, to the effect that his Income, including that on account of which the Bill is drawn, is less than £150 per annum, and such Affidavit must have reference to the whole Income of the party from whatever source derived; for although emoluments derived from Colonial Revenues or property are not Taxable unless the recipients reside in Great Britain, they must be taken into account in considering a claim to exemption from the tax on Income derived from this country.

When Bills are drawn on account of expenses or disbursements to other parties, a statement of the proportion of the amount applicable to salaries and allowances must accompany them, and the proper deductions be made therefrom, unless the parties should claim exemption, when their Affidavits ought to accompany the Bills.

You will distinctly understand and cause it to be made generally known within your Government, that on the presentation at the Treasury of any Bill drawn for Salary or other allowance becoming due on or after the 31st of March, 1843, upon which the Income Tax has not been deducted or claimed for remission in conformity with the foregoing directions, such deductions will be made, including any arrear of the Tax from the 5th of April last, not previously retained or allowed for, and the parties by whom or in whose favor the Bill may have been drawn, will be alone responsible for any loss or inconvenience arising from the non-payment of the full amount drawn for.

I enclose herewith the form of Bill to be used when deductions are to be made, and of the Affidavit to enable parties to claim exemption from the tax.

I have, &c.

(Signed)

STANLEY.

Lieutenant Governor Sir W. M. G. COLEBROOKE.

Amount of Bill, £

(Place and Date.)

Income Tax,

£

At thirty days after sight of this my first of Exchange, (Second and Third of the same tenor and date unpaid) Pay to — or Order, the Sum of — with which £ — Income Tax, makes the sum of £ — being the amount of Salary due to — from — to — as

To William Sargent, Esquire,
Paymaster of Civil Services,
Treasury Chambers, London.

FORM APPLICABLE TO CLAIMANTS RESIDING OUT OF GREAT BRITAIN.

PROPERTY AND INCOME TAX.

CLAIM OF EXEMPTION.

Affidavit to be made and notice to be given by a person resident abroad, in Ireland, or elsewhere out of Great Britain, claiming to be discharged from assessment in a case where the whole of the Income of the claimant is under £150 a year, and arises partly from an office or emolument of profit, or from salary, fees or wages, or from an annuity, pension, stipend, or other allowance whatsoever, payable out of the Public Revenue; and partly from other sources of Income of any description whatsoever arising in or out of Great Britain.

In pursuance of the Act 5 & 6 Vic. c. 35, I do make oath and say that the whole of my Income from every source whatever, does not amount to one hundred and fifty pounds a year, and that the following is a just and true account thereof, viz:—

* Here state the amount and particulars of each source of Income and where it arises.

Claimant's signature

Address

Sworn before me this — day of — 184

Signature of a Magistrate, Consul, }
or Notary Public, }

Description of his Office

I therefore give notice that I am entitled to and do hereby claim exemption from assessment in respect of the whole of such Income.

Given under my hand this — day of — 184

Having examined the above claim, we do hereby allow the same.

{ Commissioners for
H. M. Treasury.

* Persons resident abroad, in Ireland, or elsewhere out of Great Britain, are liable to the Tax on the particular amount they may receive from the Public Revenue, although such amount may be less than £150 a year, if the Income they derive from other sources of property either abroad, in Ireland, or elsewhere out of Great Britain, shall together with their Public allowance amount to or exceed £150 per annum.