

the employer or corporation. As above indicated, payment is to be made on or before the 30th April in each year or forthwith after the determination of any appeal. If payment is not made, the tax, together with interest and costs, may be recovered as a debt due to His Majesty.

Penalties

A penalty of One Hundred Dollars per day is provided for default in making the return of income required by this Act.

For making a false statement in any return or any information required by the Minister of Finance, a penalty is provided not to exceed Ten Thousand Dollars or six months imprisonment or both fine and imprisonment.

Period of Tax

The return to be made on or before the 28th February, 1918, is for the income during the calendar year of 1917, and the tax is the tax of 1917 although it is not collected or paid until 1918.