

IN THE PRIVY COUNCIL

No. 19 of 1968

ON APPEAL FROM THE COURT OF APPEAL OF THE SUPREME COURT

OF JUDICATURE OF GUYANA

B E T W E E N : PETER STANISLAUS D'AGUIAR  
(Appellant)  
Appellant

UNIVERSITY OF LONDON  
INSTITUTE OF ADVANCED  
LEGAL STUDIES  
6 - DEC 1971  
25 RUSSELL SQUARE  
LONDON W.C.1

- and -

THE COMMISSIONER OF INLAND REVENUE  
(Respondent)  
Respondent

10

CASE FOR THE APPELLANT

Record

1. This is an Appeal from the Order of the Court of Appeal of the Supreme Court of Judicature of Guyana dated the 6th of June 1967 dismissing the Appeal of the Appellant against the Order dated the 18th August 1964 of the Supreme Court of British Guiana (the Hon. Sir Joseph Luckhoo, C.J., in Chambers) dismissing the Appeal of the Appellant against the decision of the Board of Review dated the 28th April 1964, not to reverse or vary the Income Tax Assessment by the Respondent of the income of the Appellant for the year of Assessment, 1962, in respect of the Appellant's income for the year ended 31st December 1961. p.54 p.23 pp.74-94 p.64

2. The Respondent had disallowed the claim of the Appellant to deduct from his income chargeable to Income Tax the sum of \$4200 representing the amount paid under a Deed of Covenant to the Citizens' Advice and Aid Service during the year 1961. The Appellant had claimed to be entitled to make the said deduction because the said Service was an organisation of a character within the exemption provisions contained in sub-section (3) of Section 53 of the Income Tax Ordinance, Cap. 229., and the issue for determination on this Appeal is whether or not the said claim of the Appellant is valid. 30

3. The provisions of sub-section (3) of Section 53 of the Income Tax Ordinance, are as follows:-

"53. (3) Notwithstanding anything to the contrary in this Ordinance where any person has, directly or indirectly, at any time 40

2.

Record

before the end of the year immediately preceding the year of assessment, whether before or after the coming into effect of this subsection, transferred, assigned or otherwise disposed of to any person otherwise than for valuable and sufficient consideration the right to income that would if the right thereto had not been so transferred, assigned or otherwise disposed of be included in ascertaining his chargeable income for the year immediately preceding the year of assessment, because the income transferred, assigned or otherwise disposed of would have been received or receivable by him in or in respect of that year, such income shall be included in ascertaining his chargeable income, and not the chargeable income of any other person, for that year, unless the income is from property and he has also transferred, assigned, or otherwise disposed of such property to that person, or unless the income has been transferred, assigned or otherwise disposed of for a period exceeding 2 years or for the remainder of his life to or for the benefit of any ecclesiastical, charitable or educational institution, organisation or endowment of a public character within British Guiana, or elsewhere as may be approved by the Governor for the purpose of paragraph (d) of Section 10 of this Ordinance:

10

20

30

Provided that nothing in this subsection shall apply to income the right to which has been transferred, assigned or otherwise disposed of to or for the benefit of any ecclesiastical, charitable or educational institution, organisation or endowment of a public character before the 1st January 1958."

4. Section 8 of the Civil Law of British Guiana Ordinance Cap. 2 provides as follows:-

"8. The law as to charities shall be the common law of England: Provided that -

40

(a) no bequest or gift, whether testamentary or otherwise, shall be held void by reason only that it is for a superstitious use or purpose; and

(b) by "charities" shall be ordinarily

understood charities within the meaning, purview, and interpretation of the preamble to the Act of the forty-third year of Queen Elizabeth, chapter four, as preserved by section 13 of the Mortmain and Charitable Uses Act, 1888."

10 5. The Citizens' Advice and Aid Service (hereinafter called "the Service") is an unincorporated organisation established in May 1961 in British Guiana. Under clause 2 of the Constitution of the Service its aim, functions and objects are as follows:-

p.98

"(a) To provide advice, aid and services on or relating to medical, dental, optical, health, legal, matrimonial, domestic or other social matters;

20 (b) To establish and operate a fund for the assistance of those in need on such terms and conditions as the Central Committee may determine;

(c) To encourage thrift and provide savings facilities;

(d) To make available to the individual in confidence accurate information and skilled advice on personal problems of daily life;

30 (e) To establish, organise, sponsor or otherwise promote Adult Education and technical training of every kind including the explanation of legislation and Government notices and publications;

(f) To help the citizen to benefit from and to use wisely the services provided for him by the State;

(g) In general to advise the citizen in the many complexities which may beset him, and

(h) Generally to do anything to assist the citizen, whether financial or otherwise who makes enquiry of the Service and in any way as may be determined by the Central Committee."

40 6. By a Deed of Covenant made the 23rd May 1961, the Appellant covenanted to pay to the Service an annuity of \$4,200 for a period of three years, the

p.62

Record

p.62 L.20

first payment commencing on or before the 31st December 1961. The said annuity was expressed to be payable "..... for the benefit of the Service."

P.5 L.10

7. On the 28th July 1962 the Appellant submitted a Return of his Income for the Year of Assessment 1962, which related to his income in respect of the Year ended the 31st December 1961, and in that Return he purported to deduct the sum of \$4,200 from his chargeable income as a payment made under the Deed of Covenant to the Service. After correspondence between the Appellant's Solicitors and the Respondent, the Respondent, by a letter dated the 10th July, 1963 addressed to the Appellant, finally disallowed the Appellant's claim to make the said deduction of \$4,200 on the grounds that the Service could not be regarded as a charitable institution for Income Tax purposes. The Appellant duly appealed against the said disallowance to the Income Tax Board of Review and after the hearing of the Appeal on the 23rd and 28th January 1964, the Board which comprised a Chairman and three members delivered a written Decision dated the 28th April 1964, under the hand of the Chairman declaring inter alia that the Board had been unable to reach a majority decision, and therefore could not make any positive decision.

10

p.72

p.74 L.21

20

p.74-94

p.1

8. By a Notice of Appeal dated the 28th May 1964, the Appellant appealed to the Supreme Court of British Guiana (Judge in Chambers) against the said decision.

30

p.14 L.10

9. The said Appeal was heard by Luckhoo, C.J. (in Chambers) on the 15th and 18th August, 1964. On the 18th August 1964, the Learned Chief Justice ordered the said Appeal to be dismissed and thereafter on the 17th October 1964 delivered a written Judgment.

p.14-22

p.15 L.46

10. In his said Judgment Luckhoo, C.J. after observing that there was no definition of the expression "Charity" and "Charitable Organisation" and cognate expressions in the Income Tax Ordinance, observed that therefore reference should be made to the Mortmain and Charitable Uses Act, 1888, which was applicable to British Guiana by virtue of Section 8 of the Civil Law of British Guiana Ordinance, Cap. 2. He continued that for an organisation to be considered as a Charity it was necessary to show that the objects of the organisation were within

40

p.16 L.8

the spirit and intendment of the Preamble to the Act of 25 Eliz. C4 as preserved by the Mortmain and Charitable Uses Act 1888. The learned Chief Justice referred to the classification of Charities in Pensel's Case (1891) AC.531 by Lord Macnaghten, and adverted to the dicta of Viscount Simonds in Williams' Trustees v. I.R.C. (1947) A.C.447 to the effect that it was not sufficient for the objects of an organisation or trust to be solely for the public benefit for that organisation or trust to qualify as a charity because it was additionally necessary for the objects of the organisation or trust to be analagous to those set out in the preamble to the Act of Elizabeth and again set out in the Mortmain and Charitable Uses Act 1888.

10

11. In the light of the English authority cited by the Chief Justice he was not prepared to accede to the argument of Counsel for the Appellant to the effect that owing to the different wording of the Tax legislation in England and British Guiana, it was not a necessary requirement under the Income Tax Ordinance in British Guiana that an Organisation claiming exemption under sub-section (3) of Section 53 should be one established for charitable purposes only, but such an organisation, to qualify for exemption, might be one established mainly for charitable purposes. The Learned Chief Justice did not regard the meaning of "charity" in English Law as a meaning attributable to English Tax legislation, and he concluded that:

20

30

"The provisions of the Mortmain and Charitable Uses Act 1888, having been made applicable of (sic) British Guiana, the words "charity" and "charitable" should bear the same technical meaning as those words bear in England and the expression "charitable institution" or "organisation" in S. 53(3) of the Income Tax Ordinance Cap.299, should therefore be construed as meaning an institution or organisation established solely for charitable purposes. The question whether an organisation is established for charitable purposes only is one of Law (Royal Choral Society v. I.R.C.(1943) 2 All E.R. 101; 25 T.C. 263)."

40

12. The Learned Chief Justice then proceeded to examine the objects of the Service in the light of the principle applied in the English authorities, that if an organisation has two purposes, one of which is not charitable and not purely incidental to the charitable purpose, then the organisation is not charitable in the legal sense.

Record

P.22

13. The conclusion of the Learned Chief Justice was that objects (a) (d) and (g) of the Service were not charitable, and that objects (b) (e) and (f) were charitable, whereas (h) might perhaps be construed as merely ancillary, and for the purpose of carrying out the objects contained in the previous objects. As objects (a) (d) and (e), were in his judgment not charitable, the learned Chief Justice concluded that the Service was not established for charitable purposes only, and that accordingly the Appellant's Appeal should be dismissed.

10

14. As regards object (a) the learned Chief Justice considered, the Appellant will content erroneously, that the words "or other social matters" did not restrict those administering the Service from including among the objects under (a) such social matters which are not objects of charity. He considered the provision in object (d) for accurate information and skilled advice on "personal problems of daily life" to be too wide a provision to be confined to charitable purposes only. The personal problems of daily life, in his judgment, are varied and numerous, and embrace many matters outside the scope of charitable objects. The Appellant will contend, that, in their context, the reference to "personal problems of daily life" must be interpreted as confined to matters within the scope of legal charity.

20

15. As to object (g) the learned Chief Justice concluded that the words "in general to advise the citizen on the many complexities which may beset him", included both an independent object and an object ancillary, and for the purpose of carrying out the earlier objects, some of which were not in his judgment charitable. The Appellant will contend that, in any event, the giving of advice to citizens of Guyana on the many complexities which may beset them is at law a charitable purpose.

30

16. The Appellant duly appealed against the whole of the said judgment of Luckhoo, C.J., on the grounds, inter alia, that:-

40

(a) The Service is an institution or organisation established for charitable purposes only; alternatively it is a charitable institution or organisation of a public character, so that the disposition of \$4,200 contributed during the year 1961 by the Appellant under his Deed of Covenant to

P.62

the Service was a disposition of income for the benefit of a charitable institution or organisation of a public character within the contemplation of Section 53(3) of the Income Tax Ordinance, and therefore the said sum was not the income of the Appellant for the purposes of Income Tax.

(b) The learned Chief Justice erred in holding the objects comprised in (a), (d) and (g), of the Society's objects, are not charitable.

10 (c) The learned Chief Justice erred in failing to  
construe the objects and purposes of the Service as a  
whole, namely to construe the sole object and purpose  
of the Service as a provision of a free public service  
for the benefit of the community as a whole, within  
the spirit and intendment of the preamble to the  
Statute of Elizabeth. Alternatively the learned  
Chief Justice erred in failing to find that the  
Service is a charitable institution or organisation  
of a public character within the true intent and  
20 meaning of Section 53(3).

(d) Alternatively, the learned Chief Justice erred in holding that a charitable institution or organisation within the contemplation of Section 53(3) must be an institution or organisation established solely for charitable purposes.

17. The said Appeal was heard by the Court of Appeal of the Supreme Court of Judicature of Guyana (Sir Kenneth Stoby, Chancellor, and Luckhoo and Persaud, J.J.A.) on the 30th January and 1st February, 1967;  
30 and on the 6th June 1967 the judgment of the said Court (Sir Kenneth Stoby, Chancellor, dissenting) was given dismissing the Appeal with costs.

P.27 L.20  
P.27

18. Persaud, J.A. delivered a Judgment with which Luckhoo, J.A. concurred. After adverting to the fact that in Guyana the law as to charities is the common law of England, provided that by "charities" should be ordinarily understood charities within the purview and interpretation of the preamble to 43 Eliz. 1, c.4, as preserved by the Mortmain and Charitable Uses Act 1888, the learned Justice of Appeal referred to the settled principles of English charity law enunciated by Viscount Simonds in Williams' Trustees v. I.R.C. (1947) A.C. 447 (cited in the judgment as reported in (1947) 1 All E.R. at p.158) and in National Anti-Vivisection Society v. I.R.C. (1948) A.C.31 (cited as reported in 28 Tax Cas. at p.369).

40

P.27-38

P.28 L.48

P.29 L.37

Record

P.30 L.16 The learned Justice of Appeal then went on to refer to reliance having been placed by the Appellant on the dictum of Fitzgibbon, L.J. in Re Cranston (1898) Ir.R. at p.446., particularly so as it was adopted by Cozens-Hardy M.R. in Re Wedgwood (1915) 1 Ch 113 at pp.117-8 (cited in (1915) 84 L.J.R. at p.108). The learned Justice of Appeal further observed as follows:-

P.31 L.17

"I wish to observe in passing that in Re Foveaux (1895) 2 Ch 501 which was also cited with approval in the Wedgwood Case has since been over ruled in C.I.R. v. National Anti-Vivisection Society, 28 Tax Cas. 312.

10

In the last mentioned case - decided in 1947 - it was held that a society which existed "to awaken the conscience of mankind to the iniquity of torturing animals for any purpose whatsoever" and to suppress the practice of vivisection was not established for charitable purposes only, this being contrary to the decision in Re Wedgwood."

20

P.31 L.36

On behalf of the Appellant it will be contended that the learned Justice of Appeal erred in concluding that the speeches delivered in National Anti-Vivisection Society v. I.R.C. (1948) A.C.31 were contrary, or, alternatively in any material respect contrary to the decision of the Court of Appeal in Re Wedgwood (1915) 1 Ch. 113.

19. In the Judgment of Persaud, J.A. no one object of the Service could be singled out as the main object. In his judgment the objects of the Service -

30

P.33 L.5

"..... may all be intended to co-operate for the general amelioration of the people, but each has a separate aim, for example, to take two at random, (b) speaks of establishing and operating a fund for the assistance of those in need, while (f) contemplates helping the citizen to benefit from and to use wisely the services provided for him by the State - two totally unrelated objectives."

40

It will be contended on behalf of the Appellant that the learned Justice of Appeal here fell into a fundamental error in failing to recognise that not only are the objects of the Service only intended to operate for the general amelioration of the



people of Guyana but that on the proper assessment of the evidence before the Respondent and the Courts in Guyana, it is reasonably to be inferred that the due implementation of the objects or any one of the objects of the Service, must result in the general amelioration of the people of Guyana.

10 In so far as the learned Justice of Appeal referred to objects (b) and (f) as being totally unrelated it will be contended on behalf of the Appellant that the learned Justice of Appeal further misdirected himself in failing to recognise the general purpose of the Service and that that purpose was wholly charitable.

20. Having concluded that if it was found that some of the objects of the Service were not charitable it would not be possible to save the rest, the learned Justice of Appeal went on to hold that in the light of the speech of Viscount Simonds in I.R.C. v. Baddeley (1945) A.C.572 at p.583 (cited in 35 Tax Cas. at p.697), and in Williams' Trustees v. I.R.C. (1947) A.C. 447 at p.455 (cited in 1947 (1) All E.R. 513) objects (a) (d) (g) and (h) were not charitable and there was, in the present case, no charity. P.33 L.39 P.34 L.23

30 21. The learned Justice of Appeal further observed, the Appellant will contend erroneously, that the authority under object (b), of the Central Committee, to determine the terms and conditions upon which the Service was empowered to establish and operate the fund for the assistance of those in need, was much too wide to enable the Court to decide any issue of ultra vires regarding the terms and conditions pertaining to the fund. Persaud, J.A. further contended that object (c) was not charitable, and finally concluded that the Service was not charitable within the meaning of 43 Eliz. I. c.4.

40 22. Finally Persaud, J.A. rejected the proposition that under Section 53(3) of the Ordinance, it was unnecessary for the organisation to be charitable only to qualify for tax exemption. The fact that, unlike the relevant English legislation, the word "only" in relation to charity was not used in the local Ordinance, was not in his judgment conclusive because he considered that if the organisation were a charitable institution then Section 53(3) applied; but the organisation must be a charitable institution within the intendment of the Statute of Elizabeth, and this meant that the criterion was that the organisation must be devoted exclusively to a charitable purpose or purposes. P.36 L.15

Record

P.39

23. In his dissenting judgment the Chancellor rejected the argument that in Guyana, unlike the United Kingdom, an organisation which was conducted partly for charitable purposes, and partly for non-charitable purposes, qualifies as a charitable institution under the Income Tax Ordinance, Section 53(3). He pointed out that in Williams' Trustees v. I.R.C. (1947), 1 All E.R. 513 it was conceded (as indicated at page 518 of the report) that the expression "for charitable purposes" means for "charitable purposes only". In his judgment the moment it was conceded the word "charity" must be given its technical meaning, there was no necessity to speak of charitable organisation only. After pointing out that in Guyana the income from the organisation was taxable if the income came from a trade or business carried on by the Institution, whereas in the United Kingdom it is the income of the organisation for which provision for exemption is made, he concluded that in the United Kingdom Income Tax Acts the words "for charitable purposes only" were inserted in order to ensure that the income of a trust established for charitable purposes was applied to charitable purposes only.

P.45 L.25

10

P.46 L.3

20

P.48 L.7

24. The learned Chancellor then dealt with the contention of the Appellant that in any event the Service was a charitable organisation. After referring to National Anti-Vivisection Society v. I.R.C. (1948) A.C. 31 (cited in 28 Tax Cas. 311-378) prior to examining the objects of the Service to ascertain its character at law, the Chancellor observed;-

30

P.48 L.36

"Clearly the present case is not one in which evidence would be justified. The evidence which the Court requires is the evidence of a written document. Neither the intention of the Directors of the organisation nor the way they propose to administer the society can help a judge in the construction of the document, and so I propose to confine myself to the avowed objects, bearing in mind that if the dominant purpose of the organisation is charitable ancillary non-charitable objects are not fatal."

40

P.49 L.11

25. The learned Chancellor, relying upon principles applied in Re Wedgwood (1915) 1 Ch. 113, did not accept the view of the learned Chief Justice that the words "or other social matters" in object (a)

Record

of the Service were wide enough to enable those administering the organisation to include social matters which were not objects of charity. After referring to the dictum of Holmes, L.J. in Re Cranston (1898) (1 I.R. 457) cited by Cozens-Hardy, M.R., in Re Wedgwood at pp.117-8, the learned Chancellor observed as follows:-

P.49 L.36

10 "I would like to stress the words 'it is beneficial to the community to promote virtue and discourage vice'. Surely a judge who has to interpret the law must take cognisance of the vices in this Country. He cannot be expected to isolate his mind and exist in a dream world. Everyone knows that Guyana has passed through fire and brimstone and emerged from the bitterness of racial conflict with scars on the body and soul of its people. What greater act of charity can there be for an organisation to give advice, aid and services, to its people in social matters within the context of the community in which we live. Reconciliation, forgiveness, both come within the ambit of social matters as contemplated in the clause. It is said that a dance or a concert may be organised and the Attorney General will be unable to invoke the Court's powers to prevent the organisation exceeding its object. I answer this in the words of Kennedy, L.J.: "... the court if called upon to execute it .... can see the limits of its own powers."

20

P.50

30 One of the most revolting kinds of cruelty is to be unkind to the brute creation; in an emergent country where poverty abounds does kindness to a section of the human race count for nothing? Aid and services, not services alone, but aid relating to social matters. Aid to a people whose minds are disturbed, who are anxious about the future. I have no hesitation in holding the object is a charitable one."

40 26. As to object (d) of the Service which the learned Chief Justice had held to be non-charitable by reason of the reference to "personal problems of daily life" the learned Chancellor observed as follows:-

P.50 L.32

"No one who reads the objects of the organisation with which we are concerned can question the fact that it exists for purposes beneficial to the community. But are the objects within the spirit and intendment of the preamble to 43Elizabeth? The Courts have never confined themselves to the

P.51 L.32

Record

objects therein mentioned but have treated those objects as a guide. In the 350 years which have elapsed since the list was formulated great social changes have taken place; the young tradesman may still need financial help as he did in 1601 but today accurate information and skilled advice may be more important than money. Polytechnics, county schools, training centres, all exist to overcome the barrier of financial stringency which in former times would make professional achievement impossible to those of slender means. This is not the real problem of this age; the excitement experienced from taking certain drugs; the lure of great wealth from armed robbery, to mentioned but two growing evils, are problems which confront the young in countries all over the world. I reject the idea that charity today in its legal sense must be the only virtue handicapped by the image of the seventeenth century. When we speak now of whether an object of intended charity is within the spirit and intendment of examples given 300 years ago we must recall the evils of the past generation and contrast them with the evils of this generation, for the whole basis was to give guidance to Commissions of Enquiry who had to determine whether gifts to certain existing institutions were charitable. An important test was clearly poverty, but underlying it all was aid and advice. One of the objects was the maintenance of the sick, a truly charitable object when medical attention was expensive and difficult to obtain, but even then advice and good cheer were equally important. If then, why not now. It is said problems of daily life are varied and numerous; two vague to qualify as a charity. Varied and numerous, yes, but too vague? Is any problem too vague for the individual concerned? To the man or woman depressed or anxious no problem is unimportant. Advice is often needed and advice is what this organisation offers. I consider the clause a good charitable object."

10

20

30

40

P-52 L.38

27. There was, in the judgment of the learned Chancellor, very little difference between object (d) and object (g), which related generally to advice to the citizen on the many complexities which may beset him and which had been held to be non-charitable by the learned Chief Justice. As he had held that giving advice to a citizen was a good

50

charitable purpose the learned Chancellor considered that object (g) did not infringe the law.

10 28. He concluded, as regards the remaining objects of the Service, which had been held to be charitable by the learned Chief Justice, and which (except for object (f) which the Respondent had conceded to be charitable) counsel for the Respondent had contended were non-charitable, in dealing with objects (a) and (d) the learned Chancellor had set out his views generally and no useful purpose would be served by repeating them. Accordingly the learned Chancellor would have allowed the Appeal with costs.

P.53 L.8

29. By an Order dated the 6th March 1968 of the said Court of Appeal the Appellant was granted final leave to appeal to Her Majesty in Her Majesty's Privy Council.

P.59

30. On behalf of the Appellant it will be contended that the majority decision of the Court of Appeal is wrong, and that this Appeal should be allowed for the following, among other

20

R E A S O N S

(1) BECAUSE the question for determination in this appeal is NOT whether income payable to the Service by the Appellant under the Deed of Covenant dated 23rd May 1961 is exempt from income tax as being income which must be applied for charitable purposes only

P.62

30

(2) BECAUSE the question for determination in this appeal IS whether or not income paid by the Appellant to the Service under the said Deed of Covenant has artificially to be treated as the Appellant's income for tax purposes under the provisions contained in sub-section (3) of Section 53 of the Income Tax Ordinance Cap.299 (as amended)

40

(3) BECAUSE on the true construction of the said sub-section the test as to whether or not such income has artificially to be treated as the Appellant's income for tax purposes does not depend on whether or not the objects of the Service are charitable objects only

(4) BECAUSE the said sub-section is not only a taxing enactment but is essentially a "deeming" enactment designed artificially to render an individual liable to income tax on income which belongs to

Record

another. If the said sub-section is ambiguous or its true construction doubtful the Appellant is, on well established principles, entitled to the benefit of the doubt.

- (5) BECAUSE the Service was at the material time an institution or organisation established for charitable purposes only or alternatively was at the material time an organisation of a public character within British Guiana and accordingly income paid to the Service by the Appellant under the said Deed of Covenant falls within the exception contained in the said sub-clause. 10
- (6) BECAUSE in considering whether or not the objects of the Service are charitable consideration must be given to the conditions prevailing at the material time in British Guiana and the question whether an institution with similar objects to that of the Service operating today in the United Kingdom in the conditions prevailing here would be a "charitable institution" is irrelevant. 20
- (7) BECAUSE the correct method of construing the objects and purposes of the Service is to construe them as a whole bearing in mind the conditions prevailing in British Guiana at the material time and if they are so construed the sole object and purpose of the Service is the provision of a free public service for the benefit of the community as a whole within the spirit and intendment of the preamble to the Statute of Elizabeth I. 30
- (8) BECAUSE even if the objects and purposes of the Service are required to be construed individually each of the said objects and purposes construed in the light of the conditions prevailing in British Guiana at the material time is charitable within the spirit and intendment of the preamble to the Statute of Elizabeth I.
- (9) BECAUSE the judgments of Luckhoo C.J. and of Persaud J.A. were wrong.
- (10) BECAUSE the decision of the Chancellor Sir Kenneth Stoby was right. 40

BLEDISLOE

P.G. CLOUGH

No. 19 of 1968

IN THE PRIVY COUNCIL

ON APPEAL FROM THE COURT OF APPEAL  
OF THE SUPREME COURT OF  
JUDICATURE OF GUYANA

B E T W E E N :

PETER STANISLAUS D'AGUIAR  
(Appellant)  
Appellant

- and -

THE COMMISSIONER OF INLAND REVENUE  
(Respondent)  
Respondent

---

C A S E    F O R    T H E    A P P E L L A N T

---

CLIFFORD TURNER & CO.,  
11, Old Jewry,  
London, E.C.2.