



ORDINANCE NO. 13 OF 1956.
ESTATE DUTY (AMENDMENT) ORDINANCE, 1956.

I assent.



D. M. Larrison

Governor.

18 May, 1956.

BRITISH GUIANA.

Arrangement of Sections.

Section

1. Short Title.
2. Amendment of section 2 of the Principal Ordinance.
3. Repeal and re-enactment of section 4(1) of the Principal Ordinance, Cap. 299.
4. Amendment of section 14(3) of the Principal Ordinance.
5. Substitution of the words "the Commissioner" for the words "the Registrar".
6. Commencement.

AN ORDINANCE further to amend the Estate Duty Ordinance to transfer the functions of the Registrar thereunder to the Commissioners of Inland Revenue.

Enacted by the Legislature of British Guiana:—

1. This Ordinance may be cited as the Estate Duty (Amendment) Ordinance, 1956, and shall be construed and read as one with the Estate Duty Ordinance, hereinafter referred to as the Principal Ordinance, and any Ordinance amending the same.

A.D. 1956.

Short title.

Cap. 301.

Amendment
of section 2
of the
Principal
Ordinance.

2. Section 2 of the Principal Ordinance is hereby amended —
- (a) by the substitution for the words “the Registrar of Deeds (in this Ordinance called the Registrar)” in the definition of the expression “proper officer” of the words “the commissioner”; and
 - (b) by the insertion therein of the following definitions —

“ “the Commissioner” means the Commissioner or Commissioners charged with the care and management of the estate duty;
“the registry” means the Supreme Court registry.”

Repeal and
re-enactment
of section
4(1) of the
Principal
Ordinance.

3. Subsection (1) of section 4 of the Principal Ordinance is hereby repealed and the following substituted therefor —

“(1) The estate duty shall be under the care and management of the Commissioners of Inland Revenue appointed under the provisions of section 3 of the Income Tax Ordinance, or if only one such Commissioner is so appointed of that Commissioner.”

Cap. 299.

Amendment
of section
14(3) of the
Principal
Ordinance.

4. Subsection (3) of section 14 of the Principal Ordinance is hereby amended by the substitution for the words “to the Registrar” in the fifth line of the words “to the Commissioner”.

Substitution
of the words
“the Com-
missioner”
for the
words “the
Registrar”.

5. Subject to the provisions of section 3 of this Ordinance, wherever in the Principal Ordinance or in any Ordinance amending the same the words “the Registrar” occur there shall be substituted therefor the words “the Commissioner”.

Commence-
ment.

6. This Ordinance shall come into operation on such day as the Governor may by Proclamation appoint.

Passed by the Legislative Council this tenth day of May, nineteen hundred and fifty-six.



Clerk of the Legislature.

(M.P. 265/9/3/2).

(Leg. Bill No. 13/1956).