



ORDINANCE No. 8 OF 1961.
ESTATE DUTY (AMENDMENT) ORDINANCE, 1961.



I assent.

Governor.

3rd February, 1961.

BRITISH GUIANA.

Arrangement of Sections.

Section

1. Short title.
2. Amendment of section 14 of Chapter 301.

AN ORDINANCE to amend the Estate Duty Ordinance.

Enacted by the Legislature of British Guiana:—

1. This Ordinance may be cited as the Estate Duty (Amendment) Ordinance, 1961, and shall be construed and read with the Estate Duty Ordinance, hereinafter referred to as the Principal Ordinance, and any Ordinance amending the same.

A.D. 1961.

Short title.

Cap. 301.

Amendment of
section 14 of
Chapter 301.

2. Section 14 of the Principal Ordinance is hereby amended by the repeal of subsection (1) and the substitution thereof of the following subsection —

“(1) The Commissioner shall, if he is satisfied with the inventory and estimate of value given in the declaration as originally delivered, or with any amendment that is made therein upon his requisition, assess the duty on the basis of the inventory and estimate; but if he is dissatisfied with the inventory and estimate, he shall either make an inventory and estimate himself or cause an inventory and estimate to be made on his behalf by a person named by him, and on the basis of the inventory and estimate so made, he shall have power to assess the duty payable, subject to appeal as hereinafter provided.”

Passed by the Legislative Council this twenty sixth day of January, nineteen hundred and sixty-one.


Clerk of the Legislature.

(F.S.It. 41/1960).

(Leg. Bill 28/1960).