

I assent.

**R. F. A. GREY**

Governor.

29th November, 1963.

ORDINANCE NO. 17 OF 1963.

INCOME TAX (PAYMENT OF TAX) ORDINANCE, 1963.

Arrangement of Sections.

Section

1. Short title.
2. Interpretation.
3. Date for payment of tax for year of assessment 1962.

AN ORDINANCE to prescribe the date for the payment of tax for the year of assessment 1962.

[30th November, 1963]

Enacted by the Legislature of British Guiana:—

A.D. 1963.

Short title.

1. This Ordinance may be cited as the Income Tax (Payment of Tax) Ordinance, 1963.

Interpretation.

2. In this Ordinance —  
“Commissioner” has the meaning assigned to it in the Income Tax Ordinance;

Cap. 299.

“tax” means the income tax imposed by the Income Tax Ordinance;

“the Ordinance” means the Income Tax Ordinance.

Date for payment of tax for year of assessment 1962.

3.(1) Notwithstanding the provisions of section 67 of the Ordinance, tax for the year of assessment 1962 shall, subject to the provisions of subsection (2) of this section, be payable to the Commissioner within thirty days after the service of a notice of assessment after the commencement of this Ordinance, and a notice so served shall be deemed for all purposes to be a notice of assessment served by the Commissioner under section 56 of the Ordinance.

(2) Any notice of assessment in respect of tax for the year of assessment 1962 served by the Commissioner under section 56 of the Ordinance prior to the commencement of this Ordinance, shall be deemed for all purposes to have been a good and valid notice, and the amount of tax stated in any such notice shall be payable to the Commissioner within thirty days after the commencement of this Ordinance.

*Passed by the Legislative Assembly on the 16th October, 1963.*

*Passed by the Senate on the 4th November, 1963.*

**E. V. VIAPREE,**

*Acting Clerk of the Legislature.*

(IT 2/1953)

(Bill 29/1963 (L.A.) ).