

Bill No. 18 of 1964 (L.A.)

PUBLISHED 30TH MAY, 1964

LEGISLATURE,
Public Buildings,
Georgetown.
29th May, 1964.

The following Bill which will be introduced in the Legislative Assembly is published for general information.

E. V. VIAPREE,
Acting Clerk of the Legislature.

Bill No. 18 of 1964 (L.A.)

TAX (AMENDMENT) BILL, 1964

Arrangement of Sections

Section

1. Short title.
2. Repeal and re-enactment of section 22 of Chapter 298.
3. Time for payment of licence duty for 1964.

A BILL

Intituled

An Ordinance to amend the Tax Ordinance.

Enacted by the Legislature of British Guiana:—

A.D. 1964.

1. This Ordinance may be cited as the Tax (Amendment) Ordinance, 1964, and shall be construed and read as one with the Tax Ordinance, hereinafter referred to as the Principal Ordinance and any Ordinance amending the same.

Short title.
Cap. 298.

2. Section 22 of the Principal Ordinance is hereby repealed and the following section substituted therefor —

Repeal and re-enactment of section 22 of Chapter 298.

"Applicant for licence to produce certificate of registration or proof of authorisation. No. 36 of 1956.

22. No licence referred to in section 20 or 21 of this Ordinance shall be issued unless —

- (a) in the case of premises required to be registered under section 23 of the Pharmacy and Poisons Ordinance, 1956, there is produced at the time of application for the licence, a certificate signed by the Registrar of the Pharmacy and Poisons Board stating that the premises in respect of which the licence is sought are registered under section 23 of the Pharmacy and Poisons Ordinance, 1956;
- (b) in the case of a registered sicknurse and dispenser there is produced at the time of application for the licence, proof of the authorisation granted to him under section 32 of the Pharmacy and Poisons Ordinance, 1956."

3. Notwithstanding the provisions of subsection (1) of section 59 of the Principal Ordinance, the appropriate licence duty for 1964 which would have been payable under the Principal Ordinance by a registered sicknurse and dispenser if section 2 of this Ordinance had been enacted, shall be payable not later than one month after the date on which notice of the grant of the authorisation has been published in the Gazette.

Time for payment of licence duty for 1964.

OBJECTS AND REASONS

Prior to the enactment of the Pharmacy and Poisons (Amendment) Ordinance, 1960, section 32 of the Pharmacy and Poisons Ordinance, 1956, provided for the premises at which a registered sicknurse and dispenser carried on a business comprising the retail sale of drugs and

poisons to be registered under section 23 of that Ordinance. The registered sicknurse and dispenser would then obtain a certificate from the Registrar of the Pharmacy and Poisons Board enabling him to obtain a licence from the revenue authorities for the purpose of carrying on his business.

2. The Pharmacy and Poisons (Amendment) Ordinance, 1960, which came into operation in 1963, contained provision repealing and re-enacting section 32 of the Pharmacy and Poisons Ordinance, 1956. Section 32 as re-enacted had the effect of requiring the sicknurse and dispenser to be authorised to carry on at specified premises a business comprising the retail sale of drugs and poisons but the need to have the premises registered under section 23 of the Ordinance was no longer a requirement.

3. It is therefore necessary to make a consequential amendment to section 22 of the Tax Ordinance (Chapter 298) to enable a registered sicknurse and dispenser to obtain a licence under the Tax Ordinance on the production to the revenue authorities of proof of his authorisation to retail drugs and poisons at specified premises.

CHARLES JACOB, JR.

Minister of Finance.

(G 71 III (4))

(Bill 18/1964 (L.A.)).