

Bill No. 23 of 1963 (L.A.)

PUBLISHED 24TH AUGUST, 1963

No. 87

BILL No. 23 OF 1963 (L.A.)
LICENCE REVENUE (AMENDMENT) BILL, 1963
Arrangement of Sections

Section

1. Short title.
2. Amendment of the Principal Ordinance.

A BILL

Intituled

AN ORDINANCE to amend the Licence Revenue Ordinance.

Enacted by the Legislature of British Guiana :—

A.D. 1963.

1. This Ordinance may be cited as the Licence Revenue (Amendment) Ordinance, 1963, and shall be construed and read as one with the Licence Revenue Ordinance, 1956, hereinafter referred to as the Principal Ordinance, and any Ordinance amending the same.

Short title.

No. 7 of 1956

2. The Principal Ordinance is hereby amended —

Amendment of the Principal Ordinance.

(a) by the repeal of section 2 and the substitution therefor of the following section —

“Interpretation

2. In this Ordinance unless the context otherwise requires —

Cap. 299

“Commissioner” means 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 that Commissioner;

Cap. 56

“district commissioner” means the Commissioner of the district appointed under the District Government Ordinance;

“Inland Revenue Department” means any department, however styled, for the administration of which the Commissioners of Inland Revenue are responsible;

“licence revenue officer” means the Commissioner and includes any officer of the Inland Revenue Department or any district commissioner or district administration officer authorised in writing by the Commissioner to perform any of the functions and duties conferred on the licence revenue officer by this Ordinance”;

(b) by the repeal of section 3;

(c) by the renumbering of sections 4, 5 and 6 as sections 3, 4 and 5 respectively.

Passed by the Legislative Assembly on the 22nd August, 1963.

E. V. VIAPREE,

Acting Clerk of the Legislature.

(M.P. G. 363/1962)

(Bill 23/1963 (L.A.)).

OBJECTS AND REASONS

It has been decided that the Licence Revenue Department shall be integrated with the Inland Revenue Department and that the Commissioner of Inland Revenue shall be the Licence Revenue Officer.

The purpose of this Bill is to effect this object.