

Bill No. 6 of 1956.

A BILL
INTITULED

AN ORDINANCE TO AMEND THE INCOME TAX ORDINANCE
WITH RESPECT TO THE COLLECTION OF INCOME TAX
AND MATTERS CONNECTED THEREWITH.

Enacted by the Legislature of British Guiana:—

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

Short title.

Cap. 299.

2. The Principal Ordinance is hereby amended by the insertion after section 69 of the following new section—

Insertion of new section in the Principal Ordinance.

"Recovery of tax from persons leaving the Colony.

69A (1) Where the Commissioner is of the opinion that any person is about to, or likely to, leave the Colony without paying all tax assessed upon him, including all tax assessed upon him under section 49 of this Ordinance, he may issue a certificate containing particulars of such tax and a direction to the Commissioner of Police or the Chief Immigration Officer, or both, to prevent such person from leaving the Colony without paying the tax or furnishing security to the satisfaction of the Commissioner for payment thereof.

(2) The Commissioner of Police or the Chief Immigration Officer, or both, as the case may be, shall, on receipt of any such certificate and direction issued by the Commissioner, and notwithstanding the non-receipt by the person named in such direction of the notification required by subsection (3) of this section, take, or cause to be taken by any member of the police force or immigration officer such measures as may be necessary to prevent such person from leaving the Colony without sufficient authority, including the use of such force as may be necessary and the seizure, removal and retention of any passport, certificate of identity or other travel document relating to such person and of any exit permit or other document authorising such person to leave the Colony.

(3) At the time of issue of his certificate and direction the Commissioner shall issue to such person a notification thereof by personal service, or registered post.

(4) Production of a certificate signed by the Commissioner, or some person or persons from time to time appointed by him for that purpose, stating that the tax has been paid or that security has been furnished therefor, or payment of the tax to an immigration officer or to a police officer in charge of a police station, shall be sufficient authority for the purposes of subsection (2) of this section for allowing such person to leave the Colony.

(5) Any person who, knowing or having reasonable cause to believe that a direction has been issued under this section for the prevention of his departure from the Colony, leaves or attempts to leave the Colony, without paying all tax assessed upon him, including all tax assessed upon him under section 49 of this Ordinance, or furnishing security to the satisfaction of the Commissioner for payment thereof shall be guilty of an offence against this section and on summary conviction thereof shall be liable to a fine not exceeding five hundred dollars or to imprisonment for a term not exceeding six months.

(6) Any member of the police force or any immigration officer may arrest without warrant any person whom he has reasonable ground for suspecting to have committed an offence against this section.

(7) No civil or criminal proceedings shall be instituted or maintained against the Government, the Commissioner of Police, the Chief Immigration Officer, or any other member of the police force or immigration officer, in respect of anything lawfully done under the authority of this section."

OBJECTS AND REASONS

The object of this Bill is to prevent persons from leaving the Colony without paying all tax assessed upon them under the provisions of the Income Tax Ordinance.

2. Clause 2 seeks to empower the Commissioner of Income Tax to issue a certificate of tax assessed and a direction to the Commissioner of Police or Chief Immigration Officer to prevent any person named in such direction from leaving the Colony without paying or securing the tax certified; to empower the Commissioner of Police or Chief Immigration Officer to take or cause to be taken such measures as may be necessary to prevent the person named from leaving the Colony without paying or securing the tax certified; and to authorise the arrest without warrant of any such person reasonably suspected of leaving or attempting to leave the Colony without paying or securing the payment of his income tax knowing or having reasonable cause to believe that a direction has been issued under this clause for the prevention of his departure from the Colony without paying or securing the payment of such tax.

W. P. D'ANDRADE,
Financial Secretary (Ag.)

(I.T. 2/53 II).