

BILL No. 13 of 1956.

A BILL

INTITULED

AN ORDINANCE FURTHER TO AMEND THE ESTATE DUTY ORDINANCE TO TRANSFER THE FUNCTIONS OF THE REGISTRAR THEREUNDER TO THE COMMISSIONERS OF INLAND REVENUE.

Enacted by the Legislature of British Guiana:—

- 1. This Ordinance may be cited as the Estate Duty (Amendment) Ordinance, 1956, and shall be construed and read as one with the Estate Duty Ordinance, hereinafter referred to as the Principal Ordinance, and any Ordinance amending the same. Short title.
Cap. 301.
- 2. Section 2 of the Principal Ordinance is hereby amended — Amendment of section 2 of the Principal Ordinance.
 - (a) by the substitution for the words “the Registrar of Deeds (in this Ordinance called the Registrar)” in the definition of the expression “proper officer” of the words “the commissioner”; and
 - (b) by the insertion therein of the following definitions —
 - “the Commissioner” means the Commissioner or Commissioners charged with the care and management of the estate duty;
 - “the registry” means the Supreme Court registry”.
- 3. Subsection (1) of section 4 of the Principal Ordinance is hereby repealed and the following substituted therefor — Repeal and re-enactment of section 4(1) of the Principal Ordinance.
Cap. 299.
 - “(1) The estate duty shall be under the care and management of 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 of that Commissioner”.
- 4. Subsection (3) of section 14 of the Principal Ordinance is hereby amended by the substitution for the words “to the Registrar” in the fifth line of the words “to the Commissioner”. Amendment of section 14(3) of the Principal Ordinance.
- 5. Subject to the provisions of section 3 of this Ordinance, wherever in the Principal Ordinance or in any Ordinance amending the same the words “the Registrar” occur there shall be substituted therefor the words “the Commissioner”. Substitution of the words “the Commissioner” for the words “the Registrar”.
- 6. This Ordinance shall come into operation on such day as the Governor may by Proclamation appoint. Commencement.

OBJECTS AND REASONS.

This Bill seeks to transfer the functions of the Registrar in the collection of estate duty to Commissioners of Inland Revenue appointed under the provisions of section 3 of the Income Tax Ordinance, Chapter 38.

M. S. PORCHER,
Acting Chief Secretary.

(M.P. 265/9/3/2).
(Leg. Bill No. 13/1956).