

GUYANA

No. 1 of 1971.

RULES

MADE UNDER

THE HIGH COURT ORDINANCE
(Chapter 7)

IN PURSUANCE OF THE PROVISIONS OF SECTION 69B OF THE INCOME TAX ORDINANCE, AND UNDER SECTION 75 OF THE HIGH COURT ORDINANCE AND BY VIRTUE AND IN EXERCISE OF ALL OTHER POWERS ENABLING US IN THAT BEHALF, WE, EDWARD VICTOR LUCKHOO, CHANCELLOR, HAROLD BRODIE SMITH BOLLERS, CHIEF JUSTICE, GUYA LILADHAR BHOWANI PERSAUD, JUSTICE OF APPEAL, AKBAR KHAN, PUISNE JUDGE, KENNETH WYNDHAM BARNWELL, REGISTRAR OF THE SUPREME COURT, JOSEPH OSCAR FITZCLARENCE HAYNES, SENIOR COUNSEL AND MAURICE ERIC CLARKE, SOLICITOR, CONSTITUTING THE RULES COMMITTEE UNDER THE SAID SECTION 75, DO HEREBY MAKE THE FOLLOWING RULES:—

1. These Rules may be cited as the High Court (Income Tax Recovery) Rules, 1971, and shall be read and construed as one with the Rules of the High Court, 1955, hereinafter referred to as the Principal Rules.

2. Order 36 of the Principal Rules shall in so far as it applies to a judgment or order for the recovery by or payment to any person of money shall, subject to rule 3 of these Rules, apply mutatis mutandis to a certificate which is issued under section 69B of the Income Tax Ordinance and registered with the Registrar; and for the purpose of such application—

- (a) the requirement under the Principal Rules for the entry and service of a judgment shall be construed as the requirement of the Registrar to effect the registration of the certificate and the service thereof of a certified copy under rule 3 of these Rules;
- (b) the said Order 36 shall be construed as if —

- (i) for rule 15 thereof there had been substituted the following rule—

- “15. Where a certificate is issued against a firm, execution may issue—

- (a) against any property of the partnership within the jurisdiction;

- (b) against the property of any person who has been named as a partner in the certificate and who has been served with notice of the intention to effect the registration thereof.”

- (ii) the reference to the title of an action, record date of or other particulars relating to a judgment obtained pursuant to a

writ of summons were references to the particulars of a certificate (including the date of registration thereof).

3. In respect of a certificate mentioned in Rule 2 no further proceedings subsequent to the registration thereof shall be taken under the Principal Rules unless—

- (a) there has been served, in the same manner as a writ of summons, upon the person named in the certificate, being the person by whom a sum of money is payable, a copy of the certificate certified by the Registrar as a true copy of that registered by him.
- (b) Order 7 rule 6 of the Principal Rules with such adaptations as are necessary has been complied with;
- (c) fourteen days have expired from the date of such service; and
- (d) where service other than personal service is effected as hereinafter provided in this rule an affidavit setting out that the requirements thereof have been complied with, has been filed with the Registrar:

Provided that, where the person effecting such service of the certificate is unable for whatever reason to comply with Order 7 rule 4 of the Principal Rules, but the provisions of Order 8 rule 1 have been complied with, such service shall be deemed to have been effected on the date of the last of two publications in a Sunday newspaper, the first publication being not earlier than twenty-one days of that date, of a notice setting out—

- (a) an extract of the certificate;
- (b) particulars of the date of the registration thereof; and
- (c) the date when and place whereat personal service of the registered certificate was ineffectual.

Made this 13th day of November, 1971.

EDWARD V. LUCKHOO,
Chancellor.

H. B. S. BOLLERS,
Chief Justice.

G. L. B. PERSAUD,
Justice of Appeal.

AKBAR KHAN,
Puisne Judge.

KENNETH W. BARNWELL,
Registrar.

J. O. F. HAYNES,
Barrister-at-Law.

M. E. CLARKE,
Solicitor