

GUYANA

No. 2 of 1971.

RULES

MADE UNDER

THE FEDERAL SUPREME COURT (APPEALS) ORDINANCE, 1958.

(No. 19 of 1958)

IN PURSUANCE OF THE PROVISIONS OF SECTION 36G OF THE FEDERAL SUPREME COURT (APPEALS) ORDINANCE, 1958, 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 WYNNDHAM BARNWELL, REGISTRAR OF THE SUPREME COURT, JOSEPH OSCAR FITZCLARENCE HAYNES, SENIOR COUNSEL AND MAURICE ERIC CLARKE, SOLICITOR, CONSTITUTING THE RULES COMMITTEE UNDER SECTION 75 OF THE HIGH COURT ORDINANCE, DO HEREBY MAKE THE FOLLOWING RULES:—

1. These Rules may be cited as the Court of Appeal (Income Tax) Rules, 1971, and shall be construed and read as one with the Federal Supreme Court (Appeals from Guyana) Rules, 1959\*, hereinafter referred to as the Principal Rules.

2. For the purposes of Order II Rule 3 of the Principal Rules reference therein to the date of judgment shall in respect of a judgment obtained upon the registration of a certificate in accordance with section 69B of the Income Tax Ordinance be construed as a reference to the date of service of a certified copy of that certificate pursuant to rule 3 of the High Court (Income Tax Recovery) Rules, 1971.

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.

\* Statutory Instrument  
No. 8 of 1959 (Page 30  
of volume of Subsidiary  
Legislation, 1959).