

BRITISH GUIANA
ANNUAL REPORT
OF THE
LICENCE REVENUE OFFICER
FOR THE YEAR
1958

LICENCE REVENUE OFFICE,
18, Brickdam,
Georgetown, Demerara,
British Guiana.

22nd April, 1959.

Sir,

I have the honour to submit the following report of the Licence Revenue Department for the year 1958.

2. Revenue for which the Department is responsible as originally estimated and the actual collections for the year were as follows:-

Head of Estimate	Estimate 1958	Actual 1958	Increase	Dec- rease
	£	£	£	£
II. LICENCES				
1. Coconut Products		61	61	-
2. Rice Factories		155	155	-
3. Motor Vehicles	370,000	417,895	47,895	-
4. Auctioneers	400	330	-	70
5. Unspecified	297,000	309,633	12,633	-
	667,400	728,074	60,744	70
III. INTERNAL REVENUE				
4. Entertainment Tax	230,000	226,896	-	3,104
8. Sweepstakes Tax	20,000	14,168	-	5,832
	250,000	241,064	-	8,936
IV. FEES OF COURT				
1. Fines and Seizures	1,000	4,808	3,808	-
11. Motor Vehicles and Road Traffic Ord- inance	35,000	36,527	1,527	-
46. District Commis- ioners' Fees.	4,500	5,443	943	-
	40,500	46,778	6,278	-
X. MISCELLANEOUS				
1. Sundries	2,000	2,726	726	-
	2,000	2,726	726	-

3. In the following table Revenue for 1958 is contrasted with that of the years 1956 and 1957.

Head	1956	1957	1958
II. LICENCES			
1. Coconut Products	73	44	61
Rice Factories	187	154	155
3. Motor Vehicles	350,593	389,617	417,895
4. Auctioneers	230	430	330
5. Unspecified	293,233	305,033	309,633
	644,316	695,278	728,074
III. INTERNAL REVENUE			
4. Entertainment Tax	237,906	237,172	204,575
8. Sweepstakes Tax	22,750	17,917	14,168
	260,656	255,089	218,743
IV. FEES OF COURT			
1. Fines and Seizures	3,574	2,592	4,808
11. Motor Vehicles and Road Traffic Ordinance.	31,242	33,790	36,527
46. District Commissioners' Fees	6,382	5,918	5,443
	41,198	42,300	46,778
X. MISCELLANEOUS			
1. Sundries	2,187	2,818	2,726
	2,187	2,818	2,726

4. II. LICENCES, 5 Motor Vehicles and IV. FEES OF COURT, 11 Motor Vehicles and Road Traffic Ordinance.

The following comparative table shows the number of vehicles registered throughout the Colony during the years 1956 to 1958.

Type of Vehicle	1956	1957	1958
Buses	83	87	101
Lorries	2063	2215	2369
Vans	340	394	450
Motor Cycles	913	1605	2394
Private Cars	4940	5790	6619
Private Buses	26	29	-
Hire Cars	1327	1357	1372
Tank Waggons	26	28	32
Articulated Vehicles	21	24	24
Construction Vehicles	53	62	62
#Trailers	120	186	-
Tractors	1620	2064	2596
Hearses	16	18	21
Station waggons	92	147	198
	11,640	14,006	16,238

* Private Buses are now classified as private cars.

Trailers are no longer classified as motor vehicles. 270 trailers were registered at 31st December, 1958.

II. LICENCES - 5 Unspecified.

5. In the following comparative table collections for 1958 under some of the principal items are contrasted with those for the years 1956 and 1957.

Kind of Licence	1956	1957	1958
Ball or Dance @ \$4:	14,584	13,396	13,276
Pawnbrokers @ \$480:	8,160	8,160	7,680
Stores: from \$8: to \$250: per annum.	41,603	43,013	47,738
Cinematograph Theatres @ \$120: per quarter.	3,720	3,840	3,360
Cycles @ \$2:	112,358	119,409	124,312
Tobacco @ \$5:	20,158	20,144	20,831
Shops - Rural @ \$8:	22,290	23,051	24,432
	222,873	231,013	241,629

ENTERTAINMENT TAX

6. The following table summarises the position as it relates to the 40 cinemas operating throughout the Colony:-

	No. of Shows	Admissions	Gross Receipts	Entertainment tax accrued	Net Receipts
1956	20,146	4,275,631	1,429,017	229,751	1,199,266
1957	19,913	4,201,851	1,469,125	235,370	1,233,755
1958	19,861	4,044,530	1,503,920	241,414	1,262,475

The yield from the Tax on attendances at Race Meetings was \$3,439 as against \$3,483 in 1957 and \$3,831 in 1956. Collections of the 4½ Film Tax from exhibitors in accordance with the provisions of section 7 of the Tax Ordinance amounted to \$54,129 as compared with \$55,296 in 1957 and \$54,118 in 1956. These collections remain on deposit pending the production of certificates that Income Tax liability has been discharged.

All arrears of Entertainment Tax and Film Tax have been placed in the hands of the Crown Solicitor for recovery by parate execution in terms of section 66 of the Tax Ordinance.

SWEEPSTAKES TAX

7. Football Pools and Prize Drawings continued to affect, adversely, the popularity of the Sweepstake organised by the Demerara Turf Club and this is reflected in the short-fall of \$5,832 under this subhead. Unlike the Demerara Turf Club none of these pools, so far as is known, makes any contribution to local charity, as many of them are not of local provenance there is reason to believe that considerable sums of money are diverted overseas with no corresponding benefit. It would appear that the time is ripe for consideration to be given to the question of taxing these Pools.

LEGISLATION

8. An Ordinance to amend the Miscellaneous Licences Ordinance (Chapter 306) received the Governor's assent on 3rd April, 1958. The amending Ordinance (No. 8 of 1958) provides for an increase from \$48 to \$100 of the amount of the fine that may be imposed by a Magistrate for a breach of the licensing laws, and extends the power to adjudicate departmentally in cases where the unpaid duty or instalment does not exceed \$10 to cases where it does not exceed \$50.

BREACHES OF LICENSING LAWS.

9. Departmental vigilance to prevent evasion was maintained during the year and 1751 cases of breaches of licensing laws were detected. Of these 1532 were dealt with departmentally in terms of section 11 of the Miscellaneous Licences Ordinance. Fines collected amounted to \$4,808. In 219 cases where the unpaid licence duty exceeded \$50 or defaulters did not avail themselves of the option of being dealt with departmentally, summonses were issued. Fines imposed by magistrates amounted to \$2,480.

GENERAL

10. The suggestions from the Organisation and Methods Adviser referred to in my 1957 Annual Report have been accepted and implemented.

STAFF

11. It gives me much pleasure to record that the work of the staff during the year was very satisfactory.

I have the honour to be,
Sir,
Your obedient servant,

The Honourable,
The Financial Secretary,
Finance Secretariat,
Public Buildings,
GEORGETOWN.

C. KIDD FRANKER,
Licence Revenue Officer.

TH (L.P.O 13/2/57)