

BRITISH                      GUIANA  
A N N U A L                      R E P O R T  
OF                      THE  
LICENCE REVENUE OFFICE  
FOR THE YEAR  
1961.

1095

LICENCE REVENUE OFFICE,

18/20, Erickdam,

Georgetown.

31st May, 1962.

Sir,

I have the honour to submit the following report of the Licence Revenue Department for the year 1961.

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

	Estimate 1961	Actual 1961	Increase	Decrease
<b>II. LICENCES</b>				
3. Licences - Motor Vehicles	480,000	542,100	62,100	-
4. Licences - Unspecified	330,000	328,840	-	1,160
	810,000	870,940	62,100	1,160
<b>III. INTERNAL REVENUE</b>				
4. Entertainment Tax	240,000	285,150	45,150	-
8. Sweepstakes Tax	2,000	7,626	5,626	-
9. Pools Tax	100,000	76,305	-	23,695
	342,000	369,081	50,776	23,695
<b>IV. FEES OF COURT OR OFFICE</b>				
33. District Commissioner's Fees	5,000	5,981	981	-
34. Court Fees, Fines & Seizures	3,000	3,019	19	-
37. Motor Vehicles & Road Traffic Ordinance	42,000	37,409	-	4,591
	50,000	46,409	1,000	4,591
<b>X. MISCELLANEOUS</b>				
1. Sundries	3,500	3,408	-	92
	<b>3,500</b>	<b>3,408</b>	<b>-</b>	<b>92</b>

3. In the following table Revenue for 1961 compared with that of 1959 and 1960.

Head	1959	1960	1961
<b>II. LICENCES</b>			
3. Licences - Motor Vehicles	451,918	493,872	542,100
4. Licences - Unspecified	305,411	321,866	328,840
	757,329	815,738	870,940
<b>III. INTERNAL REVENUE</b>			
4. Entertainment Tax	244,149	251,009	285,150
8. Sweepstakes Tax	7,501	2,709	7,626
(. Pools Tax	-	83,644	76,305
	251,650	337,362	369,081
<b>IV. FEES OF COURT OR OFFICE</b>			
33. District Commissioner's Fees	4,811	7,045	5,981
34. Court Fees, Fines & Seizures	3,864	3,210	3,019
37. Motor Vehicles and Road Traffic Ordinance	38,562	42,208	37,409
	47,237	52,463	46,409
<b>X. MISCELLANEOUS</b>			
1. Sundries	2,653	3,465	3,408
	2,653	3,465	3,408



4. II. LICENCES - 3. Motor Vehicles  
IV. FEES OF COURT - 37. Motor Vehicles and Road Traffic Ordinance.

The following comparative table shows the number of vehicles which were operating during the years 1959 - 1961:

Type of Vehicle	1959	1960	1961
Buses	118	119	124
Lorries	2,390	2,509	2,720
Vans	528	630	728
Motor Cycles	2,861	3,513	4,016
Private Cars	6,035	7,173	8,189
Hire Cars	1,386	1,391	1,380
Tank Waggons	45	51	53
Articulated Vehicles	24	29	33
Construction Vehicles	84	92	92
Station Waggons	276	369	478
Hearses	22	23	23
Tractors	3,546	4,397	5,084
Ambulances	17	19	24
Fire Engines	23	25	25
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Trailers	17,355	20,340	22,969
	578	833	1,036
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	17,933	21,173	24,005

Registration of New Vehicles

1958.....	2,322
1959.....	2,119
1960.....	3,297
1961.....	2,922

Table showing the different types of vehicles registered during 1961.

Buses	11
Lorries	222
Vans	102
Motor Cycles	511
Private cars	1,037
Hire Cars	12
Tank Waggons	3
Articulated Vehicles	5
Station Waggons	117
Tractors	693
Ambulances	4
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	2,717
Trailers	205
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Total	2,922

Approximately 25,600 Drivers Licences were issued during the year.

Of the 2,922 vehicles registered during the year 2564 were of British Manufacture, 7 American, 18 Canadian, 6, French, 216 German, 57 Italian and 54 Japanese.

No fewer than 42 different makes of motor cycles were registered.

II. LICENCES - 4. Unspecified

5. The following comparative table shows collections for 1961 under some of the principal items contrasted with those for the years 1959 and 1960:

Kind of Licence	1959	1960	1961
Ball or Dance @ \$4:	12,240	12,164	11,720
Pawnbrokers @ \$480:	7,680	8,400	7,800
Store from \$8: to \$250 p.a.	45,027	46,956	47,089
Cinematograph Theatre @ \$120: per quarter	4,200	3,840	3,480
Cycles @ \$2:	125,660	127,935	131,533
Tobacco @ \$5:	20,799	21,572	21,333
Shops Rural @ \$8:	24,020	24,938	26,024
	239,635	245,805	248,979

ENTERTAINMENT TAX

6. The following table summarises the position as it relates to the 43 cinemas operating throughout the Colony:

	No. of Shows	Admissions	Gross Receipts	Entertainment Tax accrued	Nett Receipts
1959	20,310	3,905,845	1,488,139	238,774	1,249,365
1960	22,711	4,442,737	1,723,539	275,724	1,447,815
1961	23,433	4,467,410	1,747,104	279,646	1,467,458

7. Revenue collected since the formation of the Licence Revenue Office in 1954 is as follows:-

1954	-	727,562
1955	-	844,474
1956	-	948,357
1957	-	995,485
1958	-	1,011,567
1959	-	1,058,869
1960	-	1,209,028
1961	-	1,289,838

8. BREACHES OF LICENSING LAWS

Departmental vigilance to prevent evasion was maintained during the year and 1,336 cases of breaches of licensing laws as against 1,643 in 1960 were detected. The option provided by section 11 of the Miscellaneous Licences Ordinance was exercised in 993 cases and departmental fines in the sum of \$3,019 were imposed. In 343 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 inflicted by magistrates amounted to \$3,375.

NEW LEGISLATION

9. The Tax (Amendment No. 2) Ordinance, 1961 received the Governor's assent on 9th June, 1961. It provides that where a distributor has given security to the Commissioner of Inland Revenue for the payment of Income Tax the requirements of section 7 of the Tax Ordinance will no longer apply to exhibitors. It also empowers magistrates to suspend the licence granted to exhibitors under the Cinematograph Ordinance in cases of conviction for failure to make any required return or payment of Entertainment Duty.

LEAVE OF ABSENCE and  
ACTING APPOINTMENTS

10. During the absence on vacation of Mr. T. Wong the substantive holder of the office, Mr. H.I. Leal acted as Inspector of Cinemas from 17th June, 1961.

STAFF

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

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

C. KIDD FRANKER  
LICENCE REVENUE OFFICER.

The Honourable,  
The Minister of Finance,  
Ministry of Finance,  
Public Buildings,  
Georgetown.