

LAWS OF GUYANA

PROVISIONAL COLLECTION OF TAXES ACT

CHAPTER 79:03

Act

14 of 1928

Amended by

65 of 1952

Current Authorised Pages

<i>Pages (inclusive)</i>	<i>Authorised by L.R.O.</i>
1 - 4 ...	1/2012

Note
on
Subsidiary Legislation

This Chapter contains no subsidiary legislation.

CHAPTER 79:03

PROVISIONAL COLLECTION OF TAXES ACT

ARRANGEMENT OF SECTIONS

SECTION

1. Short title.
2. Alteration of or exemption from duty payable under existing law when bill approved by the Minister.
3. Commencement and duration of order.
4. Refund of duties.

1929 Ed.

c. 41

1953 Ed.

c. 314

14 of 1928

AN ACT to create the post of Licence Revenue Officer, and to provide for matters in connection therewith.

[15TH DECEMBER, 1928]

Short title.

1. This Act may be cited as the Provisional Collection of Taxes Act.

Alteration of or exemption from duty payable under existing law when bill approved by the Minister.
[65 of 1952]

2. When the Minister has, during any session of the National Assembly, approved of the introduction into the National Assembly of a bill whereby, if it be passed into law, an import, export or excise duty is imposed on any article or articles previously exempt from that duty, or whereby the import, export or excise duty or duties previously payable on any article or articles is altered, the Minister may order that the Comptroller of Customs or the district commissioner, as the case may be, shall demand, levy, and collect on that article or those articles, the respective duty or duties set forth in the bill as the duty or duties to be levied thereon respectively, instead of the duties payable thereon, respectively under the existing law:

Provided that, where the alteration of the duty contained in the bill is a reduction of the duty under the existing law the duty under the existing law shall be levied and collected.

Commence-
ment and
duration of
order.

3. (1) Every order aforesaid shall come into force on the day whereon a motion for the first reading of the bill is made in the National Assembly and, for the period limited by this section, shall have statutory effect as if contained in an Act.

(2) The order shall cease to have statutory effect—

- (a) on the rejection by the National Assembly of the bill in respect of which the order was issued; or
- (b) on the withdrawal of the bill; or
- (c) when the bill enacted comes into operation as an Act.

Refund of
duties.

4. So much of any duty which has been paid on any article under this Act as is in excess of the duty payable on that article immediately on an order ceasing to have statutory effect shall be repaid to the person who paid it.