

LAWS OF GUYANA

LICENCE REVENUE ACT

CHAPTER 79:02

Act

7 of 1956

Amended by

12 of 1963

9 of 1966B

4 of 1967

25 of 1971

Current Authorised Pages

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

Note
on
Subsidiary Legislation

This Chapter contains no subsidiary legislation.

**CHAPTER 79:02
LICENCE REVENUE ACT**

ARRANGEMENT OF SECTIONS

SECTION

1. Short title.
2. Interpretation.
3. Licence revenue officer responsible for collection of certain duties and taxes.
4. Powers and authority of licence revenue officer.
5. (1) Prosecutions, seizures, and forfeitures.
(2) Appeal.

7 of 1956

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

[1ST JANUARY, 1933]

Short title

1. This Act may be cited as the Licence Revenue Act.

Interpretation.
[12 of 1963]

2. In this Act—

“Commissioner” means the Commissioners of Inland Revenue appointed under section 3 of the Income Tax Act, or if only one such Commissioner is so appointed that Commissioner;

“Inland Revenue Department” means any department, however styled, for the administration of which the Commissioner of Inland Revenue is responsible;

“licence revenue officer” means the Commissioner and includes any officer of the Inland Revenue Department or any district commissioner or district administration officer authorised in writing by the Commissioner to perform any of the functions and duties conferred on the licence revenue officer by this Act.

Licence revenue officer responsible for collection of certain duties and taxes.
[4 of 1967]
c. 80:01

3. Notwithstanding any provision to the contrary contained in any other Act for the time being in force the licence revenue officer shall be responsible for the collection throughout Guyana of such licence duties or taxes for the time being imposed by the Tax Act, or any other Act, as the Minister may from time to time direct.

Powers and authority of licence revenue officer.
[9 of 1966B
4 of 1967
25 of 1971]
c. 90:14

4. The licence revenue officer shall have and exercise all and singular the powers and authority of a district commissioner in respect of such licence duties or taxes and throughout Guyana the powers conferred upon a district commissioner by section 15 of the Weights and Measures Act.

Prosecutions, seizures, and forfeitures.
Appeal.

c. 10:02

5. (1) All fines and penalties to which anyone is liable in respect of such licence duties or taxes or the exercise of such powers and authority shall be sued for, prosecuted, realised and recovered, and all proceedings in regard to forfeitures in respect thereof shall be prosecuted and carried on by the licence revenue officer under the Summary Jurisdiction (Procedure) Act, and all seizures in respect thereof may be made by the licence revenue officer.

(2) Every conviction, order, or adjudication whatever, in respect of any fine, penalty, or forfeiture aforesaid shall be according to the forms and the rules of procedure and subject to any appeal, respectively provided by any Act for the time being in force regulating procedure before magistrates in the exercise of their summary jurisdiction and appeals from the decisions of magistrates.

(3) Every magistrate shall have full jurisdiction and power to hear, determine, and adjudicate in the case of any fine, penalty, or forfeiture aforesaid, whatever may be the amount or value thereof.