

BRITISH                      GUIANA  
ANNUAL                      REPORT  
OF THE  
LICENCE REVENUE OFFICE  
FOR THE YEAR

LICENCE REVENUE OFFICE,  
18, Brickdam,  
Georgetown, Demerara,  
British Guiana.  
31st May, 1960.

Sir,

I have the honour to submit the following report of the Licence Revenue Department for the year 1959.

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 1959	Actual 1959	Increase	De- crease
	\$	\$	\$	-\$
<b>II. LICENCES</b>				
1. Coconut Products	40	55	15	-
Rice Factories	150	210	60	-
3. Motor Vehicles	395,000	451,918	56,918	-
4. Auctioneers	300	430	130	-
4. Unspecified	300,000	304,716	4,716	-
	695,490	757,329	61,839	-
<b>III. INTERNAL REVENUE</b>				
4. Entertainment Tax	230,000	244,149	14,149	-
8. Sweepstake Tax	10,000	7,501	-	2,499
	240,000	251,650	14,149	2,499
<b>IV. FEES OF COURT</b>				
32. District Commissioners' Fees	4,500	4,811	311	-
33. Fines & Seizures	2,000	3,864	1,864	-
37. Motor Vehicles and Road Traffic Ordinance	30,000	38,562	8,562	-
	36,500	47,237	10,737	-
<b>X. MISCELLANEOUS</b>				
1. Sundries	2,000	2,653	653	-
	2,000	2,653	653	-

3. In the following table Revenue for 1959 compared with that of 1957 and 1958.

Head	1957	1958	1959
<b>II. LICENCES</b>			
1. Coconut Products	44	61	55
Rice Factories	154	155	210
3. Motor Vehicles	389,617	417,895	451,918
4. Auctioneers	430	330	430
Unspecified	305,033	309,633	304,716
	695,278	728,074	757,329
<b>III. INTERNAL REVENUE</b>			
4. Entertainment Tax	237,172	219,821	244,149
8. Sweepstake Tax	17,917	14,168	7,501
	255,089	233,989	251,650
<b>IV. FEES OF COURT</b>			
32. District Commissioners Fees	5,918	5,443	4,811
33. Fines & Seizures	2,592	4,808	3,864
37. Motor Vehicles and Road Traffic Ordinance.	33,790	36,527	33,562
	42,300	46,778	47,237
<b>X. MISCELLANEOUS</b>			
1. Sundries	2,818	2,726	2,653
	2,818	2,726	2,653

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

The following comparative table shows the number of vehicles throughout the Colony during the years 1957 to 1959.

Type of Vehicle	1957	1958	1959
Buses	67	101	118
Lorries	2215	2369	2390
Vans	394	450	528
Motor Cycles	1605	2394	2861
Private cars	5790	6619	6035
Hire Cars	1357	1372	1386
Private Buses	29	-	-
Tank Waggon	28	32	45
Articulated Vehicles	24	24	24
Construction Vehicles	62	62	84
Station Waggon	147	198	276
Hearses	18	21	22
Tractors	2064	2596	3546
Ambulances	-	-	17
Fire Engines	-	-	23
	13820	16238	17355
Trailers	186	270	578
	14,006	16,508	17,933

Registration of New Vehicles

1956 .....	1891
1957 .....	2366
1958 .....	2322
1959 .....	2119

Table showing the different types of Vehicles registered during 1959:

Buses	18
Lorries	106
Vans	78
Motor Cycles	547
Private Cars	746
Hire Cars	29
Tank Waggon	2
Tractors	419
Hearses	1
Station Waggon	60
Ambulances	3

	2,009
Trailers	110
Total	<u>2,119</u>

Approximately 24,500 drivers' licences were issued during the year.

Of the 2,119 motor vehicles registered during the year 1502 were of British Manufacture .....42 American .....7 Canadian .....1 French.....378 German#.....189 Italian#

# mostly auto cycles.

The following makes of motor vehicles (other than motor cycles) were registered during the year:-

Austin	Vauxhall	Land-Rover
Chevrolet	Volkswagen	Willys
Ford	Triumph	Bedford
Hillman	Opel	Commer
Morris	Mercedes Benz	Scrammel
Standard	Osmobile	Karrier
Rover	Pontiac	Wolseley
De Soto	Cadillac	Humber.

There were 42 different makes of motor cycles registered. The majority were light weight vehicles such as auto-cycles, scooters and mopeds.

II. LICENCES - 4 Unspecified

5. In the following comparative table collections for 1959 under some of the principal items are contrasted with those for the years 1957 and 1958.

Kind of Licence	1957	1958	1959
Ball or Dance @ \$4:	13,396	13,276	12,240
Pawnbrokers @ \$480:	8,160	7,680	7,680
Stores from \$8: to \$250 p.a.	43,013	47,738	45,027
Cinematograph Theatre @ \$120: per quarter	3,840	3,360	4,200
Cycles @ \$2:	119,409	124,312	125,669
Tobacco @ \$5:	20,144	20,831	20,799
Shops Rural @ \$8:	23,051	24,432	24,020
	231,013	241,629	239,635

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	Nett Receipts
1957	19,913	4,201,851	1,469,125	235,370	1,233,755
1958	19,861	4,044,530	1,503,920	241,444	1,262,475
1959	20,310	3,905,845	1,488,139	238,774	1,249,365

The yield from the Tax on attendances at Race Meetings was \$2,300 as against \$3,439 in 1958 and \$3,483 in 1957. Collections of the 3½% Film Tax in accordance with the provisions of section 7 of the Tax Ordinance amounted to \$53,790 as compared with \$54,129 in 1958 and \$55,296 in 1957. These collections remain on deposit pending the production of certificate 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 separate execution in terms of section 66 of the Tax Ordinance.

#### SWEEPSTAKE TAX

7. The decline in the popularity of Sweepstakes sponsored by the Demerara Turf Club continued and this is reflected in the short fall of \$2,499 under this subhead.

#### BREACHES OF LICENSING LAWS

8. Departmental vigilance to prevent evasion was maintained during the year and 1351 cases of breaches of licensing laws were detected. Of these 1159 were dealt with departmentally in terms of section 11 of the Miscellaneous Licences Ordinance. Fines collected amounted to \$3,864. In 192 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 \$1,087.

#### ACTING APPOINTMENTS

9. During my absence on Vacation Leave from April 26 to October 19 Mr. A.B.V. Vaughan, Chief Clerk in this department acted as Licence Revenue Officer and Mr. H. I. Leal as Chief Clerk.

#### STAFF

10. 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

*Christopherson*

Licence Revenue Officer.

The Honourable,  
The Financial Secretary,  
Finance Secretariat,  
Public Buildings,  
Georgetown. IV  
(L.R.O. 13/2/57 )