

BILL No. 19 OF 1958

INCOME TAX (AMENDMENT No. 2) BILL, 1958

ARRANGEMENT OF SECTIONS

Section

- 1. Short title.
- 2. Amendment of section 57 of Chapter 299.

A BILL  
Intituled

AN ORDINANCE TO AMEND THE INCOME TAX ORDINANCE

Enacted by the Legislature of British Guiana:—

1. This Ordinance may be cited as the Income Tax (Amendment No. 2) Ordinance, 1958, and shall be construed and read with the Income Tax Ordinance, hereinafter referred to as the Principal Ordinance, and any Ordinance amending the same. Short title.  
Cap 299.

2. Subsection (10) of section 57 of the Principal Ordinance shall be deleted and the following substituted therefor— Amendment of  
section 57 of  
Chapter 299.

“(10) The decision of the judge on any question other than a question of law shall be final”:

Provided that where prior to the commencement of this Ordinance in pursuance of the said subsection a case has been stated by a judge of the Supreme Court for the consideration of the Full Court of the Supreme Court or application has been made to a judge of the Supreme Court for the statement of a case as aforesaid all further proceedings shall be taken thereon as if this Ordinance had not been enacted.

OBJECTS AND REASONS

Prior to the coming into operation of Part II of the Federal Supreme Court (Appeals) Ordinance, 1958, the decision of a judge of the Supreme Court in income tax assessment appeals from the Commissioner or the Board of Review was final, subject only to a case being stated on a question of law for consideration of the Full Court. In such cases there was, however, no further right of appeal from the decision of the Full Court to the West Indian Court of Appeal. This Bill seeks to abolish the system of a case stated in these appeals and to provide a right of appeal on a question of law from the decision of the judge to the Federal Supreme Court, with leave of either the judge giving the decision or the Federal Supreme Court.

A. M. I. AUSTIN,  
Attorney-General.

(Leg. Bill 19/1953).