

CHAPTER 33. No. 13.

RATES, TAXES AND LICENCES (PAYMENT BY CHEQUE).

AN ORDINANCE TO ENABLE THE PAYMENT OF RATES, TAXES AND LICENCES TO BE MADE BY CHEQUE.

Ordinance  
Ch.33. No.7-  
1940.

[27th December, 1934.]

Commence-  
ment.

1. This Ordinance may be cited as the Rates, Taxes and Licences (Payment by Cheque) Ordinance.

Short title.

2. In this Ordinance—

Interpre-  
tation.

“ licence ” means any licence issued under the authority of any Ordinance other than a licence to do a specified act on a specified occasion;

“ rate ” or “ tax ” includes any rate, assessment, tax or imposition payable to the Government or any Public Authority;

“ Public Authority ” shall have the same meaning as in the Rates and Charges Recovery Ordinance.

3. (1) Any Government Department or Public Authority having power to grant a licence on which any duty or fee is payable may in its discretion grant the licence upon receipt of a cheque for the amount of the duty or fee payable thereon.

Payment for  
licences by  
cheque.

(2) When a licence is granted as aforesaid to any person and the cheque is subsequently dishonoured the licence shall be void as from the time it was granted, and the department or authority which granted it shall send to that person, by registered letter addressed to him at the address given by him when applying for the licence, a notice requiring him

to deliver up the licence to that department or authority within the period of seven days from the date when the notice was posted and, if any person fails to comply with the requirement within that period he shall be liable, on summary conviction, to a fine of two hundred and forty dollars.

Payment of rates and taxes by cheque.

4. (1) Any Government Department or Public Authority having power to issue a receipt in respect of any rates or taxes payable respectively to a Government Department or Public Authority may in its discretion issue the receipt upon payment of the rates or taxes by cheque.

(2) The provisions of subsection (2) of section 3 shall apply *mutatis mutandis* to any receipt issued and in respect of which a cheque has been subsequently dishonoured.

An offence to offer a cheque likely to be dishonoured.

5. Any person who offers a cheque in payment of any rates, taxes or licence knowing that such cheque will be or is likely to be dishonoured on presentation thereof to the bank upon which it is drawn shall be liable, on summary conviction, to a fine of two hundred and forty dollars or to imprisonment for six months. The burden of proof that a cheque so offered is not likely to be dishonoured shall be upon the accused.