

**RATES, TAXES AND LICENCES
(PAYMENT BY CHEQUE) ACT**

CHAPTER 74:02

Act
41 of 1934
Amended by
91 of 2000

Current Authorised Pages

<i>Pages (inclusive)</i>	<i>Authorised by L.R.O.</i>
1-5	..

Note on Subsidiary Legislation

This Chapter contains no subsidiary legislation.

CHAPTER 74:02

**RATES, TAXES AND LICENCES
(PAYMENT BY CHEQUE) ACT**

ARRANGEMENT OF SECTIONS

SECTION

1. Short title.
 2. Interpretation.
 3. Payment for licences by cheque.
 4. Payment of rates and taxes by cheque.
 5. An offence to offer a cheque likely to be dishonoured.
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CHAPTER 74:02**RATES, TAXES AND LICENCES
(PAYMENT BY CHEQUE) ACT**

1950 Ed.
Ch. 33 No. 13.
41 of 1934

An Act to enable the payment of rates, taxes and licences to be made by cheque.

Commencement.

[27TH DECEMBER 1934]

Short title.

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

Interpretation.

2. In this Act—

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

Ch. 74:03.

“Public Authority” shall have the same meaning as in the Rates and Charges Recovery Act;

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

Payment for
licences by
cheque.
[91 of 2000].

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.

(2) When a licence is granted as mentioned above 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 is liable on summary conviction to a fine in an amount equivalent to ten times the value of the 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.

Payment of rates and taxes by cheque.

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

5. Any person who offers a cheque in payment of any rates, taxes or licence knowing that the cheque will be or is likely to be dishonoured on presentation thereof to the bank upon which it is drawn is liable on summary conviction to a fine in an amount equivalent to ten times the value of the cheque and to imprisonment for five years. The burden of proof that a cheque so offered is not likely to be dishonoured shall be upon the accused.

An offence to offer a cheque likely to be dishonoured. [91 of 2000].