

CHAPTER 289 ROAD CESS ACT

• Act • Subsidiary Legislation •

ACT

ARRANGEMENT OF SECTIONS

1. Short title.
2. Cess on certain commodities and articles.
3. Minister may make regulations.
4. Licence and amount payable thereon.
5. Partnership.
6. Issue of licences.
7. Books to be kept.
8. Payment of cess.
9. Seizure and forfeiture.
10. Power of entry and to require production of book.
11. Penalties.

CHAPTER 289 ROAD CESS ACT

An Act to impose a cess, on manufactured articles and produce, for the benefit of the maintenance and upkeep of the roads of Grenada.

[25th January, 1936.]

1. Short title

This Act may be cited as the Road Cess Act.

2. Cess on certain commodities and articles

There shall be raised, levied, collected and paid into the Consolidated Fund, for the maintenance and upkeep of the roads of Grenada, a cess upon any commodity produced or any article manufactured in Grenada which may be prescribed by the Minister in the manner hereinafter appearing.

3. Minister may make regulations

The Minister may make regulations—

- (a) prescribing the commodities produced or the articles manufactured in Grenada which shall be liable to the road cess, and the amount or amounts payable thereon and may at any time increase or decrease or annul the said amounts;
- (b) prescribing the amount payable on any licence issued under the provisions of this Act;

- (c) prescribing the form of any books or returns which are required by the provisions of this Act to be kept and the particulars to be entered in the same;
- (d) prescribing the persons authorised to supervise or perform any operation prescribed by this Act or any regulations made thereunder;
- (e) prescribing the mode of collection of the cess;
- (f) generally for carrying the purposes or provisions of this Act into effect:

Provided that before any regulation made under the provisions of paragraph (a) or (b) of this section comes into effect it shall be approved by the House of Representatives.

4. Licence and amount payable thereon

Every producer or manufacturer of any commodity or article prescribed shall in every year take out a licence to produce or manufacture the same, and shall pay to the Permanent Secretary (Finance) the sum prescribed by regulations made under section 3.

5. Partnership

When two or more persons carry on the production or manufacture of any commodity or article in partnership they shall not be required to take out in every year more than one licence, but such licence shall be applied for jointly by, and shall be issued in the joint names of, every such person.

6. Issue of licences

All licences shall be issued in the form prescribed by the Licences Act, Chapter 172, and shall expire on the 31st December in the year of issue.

7. Books to be kept

(1) Every manufacturer and producer shall keep at his or her factory and place of business respectively in the approved form and manner such books and forms relating to the production, manufacture, storing, and delivery of any commodity or manufactured article to which this Act shall have been applied as the Permanent Secretary (Finance) may direct, in which he or she shall make the approved entries at the approved times. Every such entry shall be made legibly in ink and no entry shall be altered in any manner; but any entry may be cancelled by drawing a single line in ink through the incorrect entry so as to allow the same to remain legible and a correcting entry shall be made in the margin of the book or form or in any other approved place instead of the entry so cancelled.

(2) Such books shall be open at all times for the inspection of all duly authorised officers and the manufacturer or producer shall allow any officer to take any abstract therefrom at any time.

(3) If any manufacturer or producer—

- (a) fails to keep such books or to produce the same when required by any officer to do so;
- (b) fails to make in such books legibly in ink at approved times and in the approved manner any entry required to be made therein; or
- (c) fraudulently or in any manner contrary to the requirements of this Act makes any entry, obliteration, alteration or erasure in any such book,

he or she guilty of an offence and liable, on summary conviction, to a fine of five thousand dollars or, in default, to imprisonment for six months.