

I assent.

**D. J. G. ROSE**

Governor-General.

22nd February, 1968.

ACT NO. 5 OF 1968.

TAX (AMENDMENT) ACT, 1968.

Arrangement of Sections.

Section

1. Short title and commencement.
2. Amendment of section 3 of the Principal Ordinance.
3. Amendment of section 5A of the Principal Ordinance.

AN ACT to amend the Tax Ordinance.

[24th February, 1968]

Enacted by the Parliament of Guyana:—

A.D. 1968.

Short title  
and com-  
mencement.  
Cap. 298.

1. (1) This Act may be cited as the Tax (Amendment) Act, 1968, and shall be construed and read as one with the Tax Ordinance, hereinafter referred to as the Principal Ordinance, and all amendments thereto.

(2) This Act shall be deemed to have come into operation on the 1st January, 1968.

Amendment  
of section 3  
of the Princi-  
pal Ord-  
nance.

2. Paragraph (a) of subsection (1) of section 3 of the Principal Ordinance is hereby amended by —

- (a) the substitution of a colon for the semicolon and the word “and” appearing at the end thereof; and
- (b) the addition of the following proviso thereto —

“Provided that on whisky so produced or manufactured, and taken or sold as aforesaid, the ingredients whereof include imported spirit, the duty shall be at the rate of twenty-three dollars upon every gallon of the strength of proof and so on in proportion for every greater or less strength than the strength of proof and for any greater or less quantity than a gallon; and”.

Amendment  
of section 5A  
of the Princi-  
pal Ord-  
nance.

3. Section 5A of the Principal Ordinance is hereby amended by the substitution of the word “ninty” for the word “forty”.

*Passed by the National Assembly on the 19th of February, 1968.*

**F. A. NARAIN,**  
*Clerk of the National Assembly.*

(M.P. G 551 (34) A).  
(Bill No. 5/1968).