



GUYANA

ACT No. 10 OF 1972

TAX (AMENDMENT) ACT, 1972

I assent.

A. CHUNG,
President.

21st September, 1972.

Arrangement of Sections.

Section

1. Short title
2. Amendment of section 3 of the Principal Ordinance.
3. Amendment of section 4 of the Principal Ordinance.
4. Amendment of the Bitters and Cordials Ordinance.

AN ACT to amend the Tax Ordinance for the purpose of introducing an excise tax and to effect consequential amendments to the Bitters and Cordials Ordinance.

A. D. 1972 Enacted by the Parliament of Guyana:—

Short title 1. This Act, which amends the Tax Ordinance, may be
Cap. 298 cited as the Tax (Amendment) Act, 1972.

Amendment of section 3 of the Principal Ordinance. 2. The proviso to section 3(1)(a) of the Principal Ordinance is hereby amended in the following respects —

(a) by the deletion of the word “and” appearing at the end of paragraph (iv);

(b) by the substitution of the words “; and” for the comma appearing at the end of paragraph (v); and

(c) by the insertion immediately after the said paragraph (v) of the following paragraph —

“(vi) Spirituous compound known as Pimm’s No. 1 Cup, produced or manufactured and taken or sold as aforesaid, the ingredients whereof include imported spirit the duty shall be at the rate of twenty-eight dollars”.

Amendment of Section 4 of the Principal Ordinance. 3. Subsection (1) of section 4 of the Principal Ordinance is hereby amended in the following respects —

(a) by the substitution for paragraph (a) of the following paragraph —

Cap. 318. “(a) upon sweets as defined by the Bitters and Cordials Ordinance, manufactured in Guyana and taken or sold for consumption therein —

(i) in respect of Guyanese wines, not exceeding twenty-six per cent proof spirit, the ingredients whereof do not include manufactured spirit, and which wines are manufactured from unfermented imported grape must, a duty at the rate of one dollar; and

(ii) in respect of all other sweets a duty at the rate of fifty cents, for every liquid gallon and in proportion for any less quantity than a liquid gallon;”;

(b) by the renumbering of sub-paragraph (v) of paragraph (b) as sub-paragraph (vi) and by the insertion therein immediately after the word “compounds” of the words “not otherwise subject to a duty under section 33 and

(c) by the insertion in the said paragraph (b) of the following sub-paragraph —

“(v) in respect of Guyanese wines not exceeding forty-two per cent proof spirit, the spirituous ingredients whereof are locally manufactured, and which wines are manufactured from unfermented imported grape must, a duty at the rate of one dollar and fifty cents for every liquid gallon and in proportion for any less quantity than a liquid gallon”.

4. The Bitters and Cordials Ordinance is hereby amended in the following respects —

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(a) by the insertion immediately after the word “spirit” in the definition of the word “sweets” in section 2, of the words “, and includes Guyanese wines”; and

(b) by the addition to section 5 of the following subsection—

“(5) Nothing in this section and in sections 3 and 4 shall be construed as precluding the issue by the Comptroller of a licence to a compounder to manufacture sweets and compounds on the same premises.”

Passed by the National Assembly on the 11th of September, 1972.



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

(Bill No. 8/1972)
(G 551 (34) C)