

I assent.

D. J. G. ROSE

Governor-General.

15th September, 1969

ACT NO. 19 OF 1969.

TAX (AMENDMENT) (NO. 2) ACT, 1969.

Arrangement of Sections.

Section

1. Short title.
2. Amendment of section 3 of Chapter 298.
3. Amendment of section 5A of Chapter 298.
4. Amendment of section 9 of Chapter 298.

AN ACT to amend the Tax Ordinance.

15TH September, 1969

A D. 1969

Enacted by the Parliament of Guyana :—

Short title.

1. This Act may be cited as the Tax (Amendment) (No. 2) Act, 1969, and shall be construed and read as one with the Tax Ordinance, hereinafter referred to as the Principal Ordinance, and all amendments thereto.

Cap. 298.

Amendment of
section 3 of
Chapter 298.

2. Section 3 of the Principal Ordinance is hereby amended—
 - (a) by the substitution of the following proviso for the proviso to paragraph (a) of subsection (1)—

“Provided that on —

- (i) 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;

- (ii) brandy 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-six dollars;
- (iii) Creme de Menthe Liqueur so produced or manufactured, and taken or sold as aforesaid, the ingredients whereof include imported spirit, the duty shall be at the rate of fourteen dollars and sixty cents;
- (iv) Cherry Brandy Liqueur so produced or manufactured and taken or sold as aforesaid, the ingredients whereof include imported spirit, the duty shall be at the rate of thirty-five dollars and fifty cents; and
- (v) Creme de Cacao Liqueur so produced or manufactured, and taken or sold as aforesaid, the ingredients whereof include imported spirit, the duty shall be at the rate of thirty-three dollars and seventy cents,

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”.

- (b) by the insertion immediately before the words “Her Majesty’s” of the words “any diplomatic agent or career consular officer of a foreign Sovereign Power (not being a national of, or a person permanently resident in, Guyana) or such member of the staff of such international or regional organisation as the Minister responsible for finance may approve, or of”.

3. Section 5A of the Principal Ordinance is hereby amended by the insertion immediately before the words “Her Majesty’s” of the words “any diplomatic agent or career consular officer of a foreign Sovereign Power (not being a national of, or a person permanently resident in, Guyana) or such member of the staff of such international or regional organisation as the Minister responsible for finance may approve, or of”.

Amendment of section 5A of Chapter 298.

4. Section 9 of the Principal Ordinance is hereby amended by the addition to item (35) of the following —

Amendment of section 9 of Chapter 298.

- “(xv) receipt given for or on account of any salary, pay or wages, or for or on account of any other like payment made to or for the account or

benefit of any person, being the holder of an office or an employee, in respect of his office or employment, or for or on account of money paid in respect of any pension, superannuation allowance, compassionate allowance or other like allowance".

Passed by the National Assembly on the 4th of September, 1969.

M. B. HENRY,
Acting Clerk of the National Assembly.

(Bill No. 19/1969)

(G: 551 (34) A II)