

**I assent,**  
**C. C. WOOLLEY,**  
 Governor,  
 6th May, 1949.

ORDINANCE No. 8 of 1949.

AN ORDINANCE further to amend the Tax Ordinance, 1939.

A.D. 1949.

[7th May, 1949].

Be it enacted by the Governor of British Guiana with the advice and consent of the Legislative Council thereof as follows:—

1. This Ordinance may be cited as the Tax (Amendment) Ordinance, 1949, and shall be construed with the Tax Ordinance, 1939, hereinafter referred to as the Principal Ordinance and any amending Ordinance. Short title.  
No. 43  
of 1939.

2. Section seven B of the Principal Ordinance, as enacted by section four of the Tax (Amendment) Ordinance, 1948, is hereby repealed, and the following substituted therefor — Substitu-  
tion of  
new sec-  
tion 7B in  
the Princi-  
pal Ordi-  
nance.  
No. 9 of  
1948.

Film dis-  
tributor's  
licence  
and tax  
deposits.

7B. (1) No person shall distribute any film for exhibition at a cinematograph theatre unless he is the holder of a distributor's licence.

(2) Every distributor shall take out an annual licence and the duty payable thereon shall be the sum of fifty dollars.

(3) Every exhibitor shall pay every week to the District Commissioner an amount equal to four *per centum* of his gross receipts (or such other proportion thereof as the Governor in

Council may by Order from time to time prescribe) from entertainments at which cinematograph films were exhibited during the preceding week and, subject to the provisions of subsection (6) of this section, every payment so made shall be regarded as a deposit by the distributor on account of any tax payable by him.

(4) Where the cinematograph films exhibited by an exhibitor during any week relate to more than one distributor separate payments under the preceding subsection shall be made in respect of each distributor.

(5) The amount paid by an exhibitor under subsection (3) of this section in relation to any distributor shall, by virtue of this section, be regarded as having been paid by the exhibitor and received by the distributor, as and by way of rent or such other consideration chargeable in respect of the cinematograph films exhibited by the exhibitor.

(6) Where the Commissioner of Income Tax certifies that any distributor has paid the income tax charged on him under the Income Tax Ordinance for any year of assessment, the District Commissioner shall refund to the distributor the amounts received by him under the provisions of subsection (3) of this section during the year preceding that year of assessment.

(7) Every exhibitor shall every week furnish the District Commissioner, in the form from time to time approved by him, with a return showing the particulars of the payments to be made under subsections (3) and (4) of this section.

(8) Any exhibitor who fails to make any return or payment to the District Commissioner required by this section shall be guilty of an offence and shall be liable to a penalty not exceeding one hundred dollars and the licence granted to him under the Cinematograph Ordinance shall be suspended until the District Commissioner certifies to the Magistrate that the required return or payment has been duly made.

(9) Any exhibitor who makes any return to the District Commissioner required by this section which is false in any material particular shall be guilty of an offence and shall be liable to a penalty not exceeding five hundred dollars and the licence granted to him under the

Cap. 38.

Cap. 105.

Cap. 105

Cinematograph Ordinance shall be suspended for such period as the Magistrate may order.

(10) All monies received by the District Commissioner under this section shall be deposited with the Colonial Treasurer.

(11) In this section —

“distributor” means a person in the Colony who, on his own behalf or on behalf of any other person, imports or otherwise procures cinematograph films for exhibition in the Colony either by distribution to exhibitors for hire, reward or other consideration or for his own use as an exhibitor.

“exhibitor” means a person to whom a licence is granted under subsection (2) or (10) of section five of the Cinematograph Ordinance, and includes the person managing or controlling the exhibition of cinematograph films in the premises specified in the licence.

3. This Ordinance shall be deemed to have come into force on the first day of January, nineteen hundred and forty-nine.

Com-  
mencement  
of Ordi-  
nance.