

I assent,
C. C. WOOLLEY,
Governor.

6th April, 1950.

ORDINANCE No. 11 of 1950.

A.D. 1950. AN ORDINANCE further to amend the Tax Ordinance, 1939.

[8th April, 1950.]

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

Short title. 1. This Ordinance may be cited as the Tax (Amendment) Ordinance, 1950, and shall be construed and read as one with the Tax Ordinance, 1939, hereinafter referred to as the Principal Ordinance and any amending Ordinance.

Amendment of subsection (1) of section 7 C of the Principal Ordinance. No. 9 of 1948. 2. Subsection (1) of section seven C of the Principal Ordinance as inserted by section five of the Tax (Amendment) Ordinance, 1948, is hereby amended by the substitution for the words "twelve and one half *per centum*" of the words "eight and one-third *per centum*", and by the addition thereto of the following proviso —

"Provided that on production of a certificate from the Commissioner of Income Tax to the effect that Income Tax has been charged and paid on that portion of the proceeds of any lottery or sweepstake retained and brought to account as income by the Demerara Turf Club, Limited, a refund of such amount as may have been collected under this section in respect of the portion aforesaid shall be made to the Demerara Turf Club, Limited."

Amendment of section eight of the Principal Ordinance. 3. Section eight of the Principal Ordinance is hereby further amended by the addition to item (34) of the following further exemption —

(xiii) receipts given by any local authority within the meaning of section two of the Local Government Ordinance, 1945."

Amendment of section 50 of the Principal Ordinance. No. 8 of 1945. No. 9 of 1948. 4. Section fifty of the Principal Ordinance as substituted by section three of the Tax (Amendment) Ordinance, 1945, and amended by section seven of the Tax (Amendment) Ordinance, 1948, is hereby further amended —

- (a) by the insertion therein after the word "cinematograph" of the words "or horse racing"; and
- (b) by the deletion therefrom of the words and comma "or any horse racing or cycle racing, entertainment".