



I assent.

*C. C. Hoosney*

Governor.

22<sup>nd</sup> March, 1951.

## BRITISH GUIANA.

ORDINANCE No. 2 of 1951

AN ORDINANCE further to amend the Tax Ordinance, 1939.

BE IT ENACTED by the Governor of British Guiana, with A.D. 1951. the advice and consent of the Legislative Council thereof, as follows:—

1. This Ordinance may be cited as the Tax Amendment **Short title.** Ordinance, 1951, and shall be construed and read as one with the Tax Ordinance, 1939, hereinafter referred to as the Principal **No. 43 of** Ordinance, and any Ordinance amending the same. **1939.**

Amend-  
ment of  
Section 4  
(1) (a) of  
the Princi-  
pal Ordin-  
ance.  
No. 9 of  
1948.

2. (1) Paragraph (a) of subsection (1) of section four of the Principal Ordinance as substituted by section two of the Tax (Amendment) Ordinance, 1948, is hereby amended by the substitution for the words "six dollars and twenty-five cents" of the words "seven dollars and twenty-five cents".

(2) The rate of duty chargeable under subsection (1) of this section shall be raised levied and collected upon all rum or other spirits within the meaning of that subsection —

(a) entered prior to the twenty-first day of December, nineteen hundred and fifty for consumption in the Colony, in any case where the duty payable in respect of such rum or spirits was not paid prior to that date; or

(b) entered on or after the twenty-first day of December, nineteen hundred and fifty for consumption in the Colony.

Repeal of  
Section 7A  
of the  
Principal  
Ordinance.

3. (1) Section seven A of the Principal Ordinance as inserted by Section three of the Tax (Amendment) Ordinance, 1948 is hereby repealed.

No. 9 of  
1948.

(2) This Section shall have effect from the first day of March nineteen hundred and fifty-one.

*Passed by the Legislative Council this 28th day of February, 1951.*

*J. J. ...*  
Clerk of the Legislative Council.