



I assent.

C. C. Kooiker

Governor.

22nd - March, 1951.

BRITISH GUIANA

ORDINANCE No. 3 OF 1951.

AN ORDINANCE further to amend the Customs Duties Ordinance, 1935.

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

A. D. 1951.

1. This Ordinance may be cited as the Customs Duties (Amendment) Ordinance, 1951, and shall be construed and read as one with the Customs Duties Ordinance, 1935, hereinafter referred to as the Principal Ordinance, and any Ordinance amending the same.

Short title.

No. 33 of 1935.

Amendment of subsection 1, of section 19 of the Principal Ordinance.

No. 42 of 1939.

No. 9 of 1942.

No. 5 of 1943.

No. 1 of 1944.

No. 10 of 1948.

2. (1) Subsection (1) of section nineteen of the Principal Ordinance as substituted by section two of the Customs Duties (Amendment No. 7) Ordinance, 1939, and amended by —

(a) section two of the Customs Duties (Amendment) Ordinance, 1942;

(b) section two of the Customs Duties (Amendment) Ordinance, 1943;

(c) section two of the Customs Duties (Amendment) Ordinance, 1944; and

(d) section two of the Customs Duties (Amendment) Ordinance, 1948, —

is hereby further amended by the substitution for paragraph (b) of the following paragraph —

“(b) a duty of forty-five cents on every ton of bauxite, or, where such bauxite is calcined, a duty of one dollar per ton.”

(2) The export duty on bauxite set forth in subsection (1) of this section shall be charged levied and paid in respect of any bauxite exported on or after the thirty-first day of December, nineteen hundred and fifty.

Repeal and replacement of item 44 in the First Schedule to the Principal Ordinance.

3. (1) Item 44 in the First Schedule to the Principal Ordinance, as substituted by section three of the Customs Duties (Amendment) Ordinance, 1948, is hereby repealed and the following substituted therefor —

Description of Goods	Rates of Duty	
	British Preferential Tariff	General Tariff
No. 10 of 1948. 44. Spirits and strong waters —		
(1) Enumerated Spirits —		
(which shall be held exclusively to be spirits as defined in the First Schedule of the Sale of Foods and Drugs (Consolidation) Ordinance) —		
(a) *Brandy of a strength not exceeding 85 per centum of proof spirit the liquid gallon	\$ 9.00	\$10.25
(b) *Brandy of a strength exceeding 85 per centum of proof spirit .. the proof gallon	10.50	12.00

* Items thus marked are subject to special preferences in accordance with the Canada-West Indies Trade Agreement, 1925.

Description of Goods	Rates of Duty	
	British Preferential Tariff	General Tariff
(c) *Whisky of a strength not exceeding 85 per centum of proof spirit .. the liquid gallon	10.50	12.25
(d) *Whisky of a strength exceeding 85 per centum of proof spirit .. the proof gallon	11.75	13.85
(e) *Gin of a strength not exceeding 85 per centum of proof spirit .. the liquid gallon	10.50	12.25
(f) *Gin of a strength exceeding 85 per centum of proof spirit .. the proof gallon	11.75	13.85
(g) *Rum .. the proof gallon	10.00	16.50
(2) Other Spirituous Preparations —		
(a) *Liqueurs, bitters and cordials, admitted as such by the Comptroller, not over proof .. the liquid gallon ..		
(b) *Liqueurs, bitters and cordials, over proof .. the proof gallon	11.50	12.00
(c) *Flavouring essences of a strength exceeding 40 per centum of proof spirit .. the liquid gallon .. .	6.65	7.22
(Note — for "Flavouring essences of a strength not exceeding 40 per centum of proof spirit" see Second Schedule).		
(d) *Perfumed Spirits (including bay rum and other spirituous toilet preparations and dentifrices), being in the opinion of the Comptroller not potable, when not over proof .. the liquid gallon .. .	6.00	12.00
(e) *Perfumed spirits (including bay rum and other spirituous toilet preparations and dentifrices) over proof .. the liquid gallon .. .	8.00	16.00
(f) Wood naphtha or methanol not purified so as to be potable .. the liquid gallon	0.25	0.50
(g) Methylated spirits, certified by the Government Analyst to contain not less than 10 per centum of wood naphtha and three-eighths of one per centum of Dippel's oil or of mineral naphtha .. the liquid gallon .. .	0.50	1.00
(h) *Spirituous medicinal compounds, being preparations recognised by either the British Pharmacopoeia or the British Pharmaceutical Codex which the Comptroller is satisfied are to be used as medicines or in compounding medicines only .. the liquid gallon	1.00	1.60

* Items thus marked are subject to special preferences in accordance with the Canada-West Indies Trade Agreement, 1925.

Description of Goods	Rates of Duty	
	British Preferential Tariff	General Tariff
(i) *Spirituos medicinal compounds, not being preparations recognised by either the British Pharmacopoeia or the British Pharmaceutical Codex, containing more than 50 per centum of proof spirit .. the proof gallon .. (Note — For "Spirituos medicinal compounds, not being preparations recognised by either the British Pharmacopoeia, or the British Pharmaceutical Codex, containing not more than 50 per centum of proof spirit" see Second Schedule).	3.00	3.60
(3) Unenumerated spirits and unenumerated preparations containing spirits .. the proof gallon	9.50	15.50

* Items thus marked are subject to special preferences in accordance with the Canada-West Indies Trade Agreement, 1925.

(2) The appropriate rates of duty set forth in subsection (1) of this section shall be charged, levied and paid in respect of the goods therein specified —

- (a) where prior to the twenty-eighth day of February, nineteen hundred and fifty-one any such goods were entered for consumption in the Colony but the duties payable in respect of such goods were not paid or secured prior to such date; or
- (b) where on or after the twenty-eighth day of February, nineteen hundred and fifty-one any such goods are entered for consumption in the Colony.

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

J. A. Spence
Clerk of the Legislative Council.