



I assent.

C. C. Woollsey

Governor.

24th December, 1951.

BRITISH GUIANA

ORDINANCE No. 45 OF 1951.

AN ORDINANCE further to amend the Tax Ordinance, 1939.

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

1. This Ordinance may be cited as the Tax (Amendment No. 3) Ordinance, 1951, and shall be construed and read as one with the Tax Ordinance, 1939, hereinafter referred to as the Principal Ordinance.

Short title.
No. 43
of 1939.

Insertion of
new section
28A in the
Principal
Ordinance

2. The Principal Ordinance is hereby further amended by the insertion therein after section twenty-eight of the following new section —

“Money
lender’s
licence.

28A. Every person who carries on the business of a money-lender shall take out an annual licence for so doing and pay for the licence the sum of one hundred and fifty dollars:

Provided that the provisions of this section —

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(a) shall only apply to a person who is a money lender within the meaning of section two of the Money-Lenders Ordinance;

(b) shall not apply to a person registered as a money-lender under the Money-Lenders Ordinance who does not enter into any new money-lending transaction after the thirty-first day of December, nineteen hundred and fifty-one.”

Amend-
ment of
section 50
of the
Principal
Ordinance.
No. 8 of
1945.

3. Section fifty of the Principal Ordinance as substituted by section three of the Tax (Amendment) Ordinance, 1945, and amended from time to time is hereby repealed and the following substituted therefor —

“Enter-
tainment
duty.

50. Entertainment duty shall be paid in respect of all payments for admission to any cinematograph entertainment held anywhere in the Colony or in respect of any horse racing entertainment held in the city of Georgetown or in the town of New Amsterdam or within one mile of the municipal boundaries of the said city or town, at the following rates:—

- | | |
|---------------------------------------------------------------------|----------|
| (a) Where the payment does not exceed 12 cents | 2 cents |
| (b) Where the payment exceeds 12 cents but does not exceed 24 cents | 4 cents |
| (c) Where the payment exceeds 24 cents but does not exceed 48 cents | 6 cents |
| (d) Where the payment exceeds 48 cents but does not exceed 72 cents | 8 cents |
| (e) Where the payment exceeds 72 cents but does not exceed 96 cents | 12 cents |
| (f) Where the payment exceeds 96 cents, one-sixth of such payment.” | |

Com-
mence-
ment of
Ordinance.

4. This Ordinance shall come into operation on the first day of January, nineteen hundred and fifty-two.

Passed by the Legislative Council this 19th day of December, 1951.

L. S. G. G. G.
Clerk of the Legislative Council

(M.P.C. 151|32).