



I assent.

C. Woodley

Governor.

24th December, 1951.

BRITISH GUIANA

ORDINANCE No. 46 OF 1951.

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

A.D. 1951.

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 Customs Duties (Amendment No. 4) 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. 23
of 1935.

Repeal and replacement of Item 48 in the First Schedule to the Principal Ordinance No. 25 of 1944. No. 4 of 1947. No. 10 of 1948.

2. (1) Item 48 in the First Schedule to the Principal Ordinance, as substituted by section two of the Customs Duties (Amendment No. 2) (Consolidation of Schedules) Ordinance, 1944, and amended by —

(a) section two of the Customs Duties (Amendment) Ordinance, 1947; and

(b) section three of the Customs Duties (Amendment) Ordinance, 1948, —

is hereby repealed and the following substituted therefor —

Description of Goods.	British Preferen- tial Tariff.	General Tariff.
48. Tobacco—		
Manufactured — namely		
(a) Cigars per lb.	\$4.65	\$5.35
(b) Cigarettes—		
(i) Manufactured in the British Empire entirely from Empire grown tobacco .. per lb.	4.12
(ii) Manufactured in the British Empire entirely from foreign grown tobacco .. per lb.	4.52
(iii) Manufactured in foreign countries per lb.	\$5.22
<p>Provided that with respect to cigarettes manufactured in the British Empire which contain a blend of Empire and foreign tobacco the duty thereon shall be at a rate proportioned to the percentage of each tobacco, the percentage of Empire and foreign grown tobacco being charged respectively the rates under (i) and (ii).</p>		
(c) Other manufactured and snuff—		
(i) Manufactured in the British Empire entirely from Empire grown tobacco .. per lb.	\$3.12
(ii) Manufactured in the British Empire entirely from foreign grown tobacco .. per lb.	3.57
(iii) Manufactured in foreign countries per lb.	4.52
<p>Provided that with respect to tobacco and snuff manufactured in the British Empire which contain a blend of Empire and foreign tobacco the duty thereon shall be at a rate proportioned to the percentage of each tobacco, the percentage of Empire and foreign grown tobacco being charged respectively the rates under (i) and (ii).</p>		
In leaf:—		
(d) If in packages containing not less than 400 lbs :—		
Containing not less than 25 lbs. and not more than 38 lbs. of moisture in every 100 lbs. weight thereof.		
.. .. . per lb.	1.52	1.52
(e) If in packages containing not less than 400 lbs.:—		
Containing less than 25 lbs. of moisture in every 100 lbs. weight thereof		
.. .. . per lb.	2.60	2.60

Description of Goods.	British Preferential Tariff.	General Tariff.
(f) If in packages containing less than 400 lbs:— Containing not less than 25 lbs. and not more than 38 lbs. of moisture in every 100 lbs. weight thereof. . per lb.	1.65	1.65
(g) If in packages containing less than 400 lbs:— Containing less than 25 lbs. of moisture in every 100 lbs. weight thereof per lb.	2.72	2.72 "

(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 November, 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 November, nineteen hundred and fifty-one any such goods are entered for consumption in the Colony.

Passed by the Legislative Council this 20th day of December, 1951.

i. A. Summerville

Clerk of the Legislative Council.

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