

I assent,
ALFRED SAVAGE,
 Governor,
 29th April, 1954.

ORDINANCE No. 10 OF 1954.

AN ORDINANCE further to amend the Tax Ordinance, 1939.

[1st May, 1954]

A.D. 1954

Enacted by the Legislature of British Guiana:—

Short
 title.
 No. 43 of
 1939.

1. This Ordinance may be cited as the Tax (Amendment) Ordinance, 1954, and shall be construed and read as one with the Tax Ordinance, 1939, hereinafter referred to as the Principal Ordinance and any Ordinance amending the same.

Amend-
 ment of
 section 7
 of the
 Principal
 Ordinance.

2. Section seven of the Tax Ordinance, 1939, is hereby amended by the insertion between the word "pay" and the word "a" of the words "to the Comptroller of Customs and Excise".

Amend-
 ment of
 section 5
 (1) (b) of
 the Prin-
 cipal
 Ordinance.
 No. 5 of
 1947.
 No. 61
 of 1952.

3. Subsection (1) of section five of the Principal Ordinance as substituted by section three of the Tax (Amendment) Ordinance, 1947, and amended by section three of the Tax (Amendment No. 4) Ordinance, 1952, is hereby further amended—

(a) by the substitution for sub-paragraph (iii) of paragraph (b) of the following sub-paragraph—

"(iii) in respect of spirituous medicinal compounds being preparations recognised by either the British Pharmacopoeia or the British Pharmaceutical Codex, which the Comptroller of Customs and Excise is satisfied are to be used as medicines or in the compounding of medicines only, a duty at the rate of one dollar and twenty cents for every liquid gallon and in proportion for any less quantity than a liquid gallon;"

(b) by the re-numbering of sub-paragraph (iv) as sub-paragraph (v); and

(c) by the insertion of the following as sub-paragraph (iv)—

"(iv) in respect of spirituous medicinal compounds not being preparations recognised by either the British Pharmacopoeia or the British Pharmaceutical Codex (or if so represented but found not made in conformity with the British Pharmacopoeia or the British Pharmaceutical Codex standards) a duty at the rate of three dollars and ninety cents for every

gallon of the strength of proof and in proportion for any greater or less quantity than a proof gallon;"

4. Section sixty-nine of the Principal Ordinance as substituted by section eight of the Tax (Amendment No. 4) Ordinance, 1952, is hereby amended by the insertion between the word "sections" and the word "thirty-eight" in subsection (3) thereof of the words and commas "nineteen, twenty-nine,".

Amendment of Section 69 of the Principal Ordinance. No. 61 of 1952.