



I assent.

Alfred Savary

Governor.

25 February, 1955.

BRITISH GUIANA.

ORDINANCE No. 8 OF 1955.

AN ORDINANCE further to amend the Tax Ordinance, 1939.

ENACTED by the Legislature of British Guiana:—

A.D. 1955

1. This Ordinance may be cited as the Tax (Amendment) Ordinance, 1955, 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.

Short title.

No. 43 of 1939

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, and amended from time to time is hereby further amended by the substitution for the words "seven dollars and twenty-five cents" of the words "eight dollars".

Amendment of section 4(1)(a) of the Principal Ordinance.
No. 9 of 1948.

(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 17th December, 1954, 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 17th December, 1954, for consumption in the Colony.

Amend-
ment of
section 5
of the
Principal
Ordi-
nance.
No. 5 of
1947.

3. (1) Section five of the Principal Ordinance as substituted by section three of the Tax (Amendment) Ordinance, 1947, and amended from time to time is hereby further amended by the substitution for the words "seven dollars and twenty-five cents" in sub-paragraph (v) of paragraph (b) of subsection (1) of the words "eight dollars".

(2) The rate of duty chargeable under subsection (1) of this section shall be raised, levied and collected upon compounds within the meaning of that subsection—

- (a) entered prior to the 17th December, 1954, for consumption in the Colony, in any case where the duty payable in respect of such compounds was not paid prior to that date; or
- (b) entered on or after the 17th December, 1954, for consumption in the Colony.

Repeal and
re-enact-
ment of
section 50
of the
Principal
Ordi-
nance.
No. 45 of
1951.

4. Section fifty of the Principal Ordinance as substituted by section three of the Tax (Amendment No. 3) Ordinance, 1951, is hereby repealed and the following substituted therefor—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 or in respect of any horse racing entertainment at the following rates—

- (a) 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 16 2/3%
- (b) elsewhere in the Colony 15%

Provided that—

- (i) the Governor in Council may exempt from the duty in whole or in part payments for admission to any particular cinematograph entertainment or class of cinematograph entertainment, or may direct the refund of the whole or any part of such duty;
- (ii) the Governor in Council may exempt from payment of duty for admission in respect of any cinematograph entertainment as to which he is satisfied that the whole takings, without deduction of any expenses of the cinematograph entertainment will be devoted to philanthropic, religious, charitable or educational purposes."

Passed by the Legislative Council this seventeenth day of February, nineteen hundred and fifty-five.

J. D. Spindling
Clerk of the Legislature.