



ORDINANCE No. 18 OF 1961.
TAX (AMENDMENT No. 2) ORDINANCE, 1961.



I assent.

Officer Administering
the Government.

9th June, 1961.

BRITISH GUIANA.

Arrangement of Sections.

Section

1. Short Title.
2. Amendment of section 7 of Chapter 298.
3. Insertion of section 7A in Chapter 298.
4. Repeal and re-enactment of section 52 of Chapter 298.
5. Amendment of section 66 of Chapter 298.

AN ORDINANCE to amend the Tax Ordinance.

Enacted by the Legislature of British Guiana:—

A.D. 1961.

1. This Ordinance may be cited as the Tax (Amendment No. 2) Ordinance, 1961, and shall be construed and read with the Tax Ordinance, hereinafter referred to as the Principal Ordinance, and any Ordinance amending the same.

Short title.
Cap. 298.

Amendment of section 7 of Chapter 298.

2. Subsection (11) of section 7 of the Principal Ordinance is hereby amended by the deletion of the words and figures "subsection (2) or (17) of" appearing therein.

Insertion of section 7A in Chapter 298.

3. The Principal Ordinance is hereby amended by the insertion immediately after section 7 of the following section—

"Security by film distributor for payment of tax.

7A. Notwithstanding the provisions of section 7 of this Ordinance, an exhibitor shall not be required to pay any amount thereunder in respect of a distributor who has, to the satisfaction of the Commissioner of Inland Revenue given security for the payment of the tax on account of which such amount would, but for the provisions of this section, have been deposited :

Provided that where an exhibitor is, by virtue of this section, relieved from liability to make any payment, that payment shall, for the purposes of subsection (7) of section 7 of this Ordinance, be deemed to be payable as if this section had not been enacted."

Repeal and re-enactment of section 52 of Chapter 298.

4. Section 52 of the Principal Ordinance is hereby repealed and the following section substituted therefor—

"Entertainment duty.

52. (1) 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 British Guiana 15%:

Provided that —

- (i) entertainment duty shall not be charged on payments for admission to any cinematograph entertainment where the Financial Secretary is satisfied that the whole of the takings thereof, without deduction of any expenses of the entertainment, are to be devoted to religious, educational, scientific, philanthropic or charitable purposes;
- (ii) the Governor in Council may exempt from the payment of entertainment duty, either in whole or in part, any payments for admission to any cinematograph entertainment.

(2) Every exhibitor shall not later than the hour of eleven in the forenoon on the third day after every cinematograph entertainment, furnish the district commissioner or the licence revenue officer, as the case may be, with a return in the form from time to time approved by him, showing the particulars in respect of which entertainment duty is required to be paid under the preceding subsection.

(3) Every exhibitor shall not later than seven days after the last day of every month, pay to the district commissioner or the

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licence revenue officer, as the case may be, the amount of entertainment duty due in respect of cinematograph entertainment for the preceding month.

(4) Any exhibitor who fails to furnish any return or make any payment of entertainment duty to the district commissioner or licence revenue officer as required by this section, shall be guilty of an offence and shall be liable on summary conviction to a fine not exceeding one hundred dollars and the licence granted to him under the Cinematograph Ordinance shall be suspended until the district commissioner or the licence revenue officer, as the case may be, certifies to the magistrate that the required return or payment has been duly furnished or made.

Cap. 127.


(5) Any exhibitor who makes any return to the district commissioner or licence revenue officer as required by this section and which is false in any material particular, shall be guilty of an offence and shall be liable on summary conviction to a fine not exceeding five hundred dollars and the licence granted to him under the Cinematograph Ordinance shall be suspended for such period as the magistrate may order.

(6) In this section the expression "exhibitor" means a person to whom a licence is granted under section 11 of the Cinematograph Ordinance, and includes the person managing or controlling the exhibition of cinematograph films in the premises specified in the licence."

5. Section 66 of the Principal Ordinance is hereby amended by the substitution for the words "the last preceding section," of the words "this Ordinance,".

Amendment
of section
66 of Chapter
298.

Passed by the Legislative Council this seventeenth day of May, nineteen hundred and sixty-one.


ELWYN V. VIAPREE,
Acting Clerk of the Legislature.

(M.P. G. 321/1958).
(Leg. Bill No. 10/1961).