



assent
John Denham

Governor.

8th. April, 1933.

BRITISH GUIANA.

ORDINANCE NO. 3 OF 1933.

AN ORDINANCE further to amend the Tax Ordinance, Chapter 37.

A.D. 1933.

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 Tax Ordinance, 1933, Short Title, and shall be construed with the Tax Ordinance, hereinafter referred to as the Principal Ordinance, and any Ordinance amending the same. Cap. 37.

Amendment
to sec. 11 (1)
(g) of Cap. 37.

2. Sub-section (1) of section eleven of the Principal Ordinance is hereby amended by adding the following as paragraph (viii) to proviso (g) therein:—

Duty on
convey-
ances.

“(viii) a defined portion or defined portions of immovable property which is held by two or more owners in undivided shares is or are transported by the owners of such property to one or more of such owners respectively.”

Amendment
to proviso (b)
to sec. 45 of
Cap. 37.

3. The following is hereby substituted for proviso (b) to section forty-five of the Principal Ordinance:—

“(b) this section shall not apply:—

- (i) in the case of any ship while in quarantine or while in any port of the Colony which is subject to quarantine;
- (ii) in the case of any ship of not more than two hundred tons net register which has brought cargo shipped at a West Indian port in so far as the cargo may be discharged over the side of the ship upon the wharf by the members of the crew.”

Licence
duty for
the manu-
facture of
sweets and
compounds.
Cap. 109.

4. Every manufacturer of sweets and every compounder shall pay for his licence under the Bitters and Cordials Ordinance a duty of ten dollars.

Amendment
to sec. 5 (1)
of Cap. 37 as
enacted by
sec. 4 of Ord.
29 of 1931.
Duties on
compounds
and sweets.
Cap. 109.

5.—(1) Sub-section (1) of section five of the Principal Ordinance as enacted by section four of the Tax Ordinance, 1931, is hereby amended by—

- (i) deleting the proviso at the end of paragraph (a) thereof, and
- (ii) inserting the following as paragraph (c) at the end of the sub-section:—

“(c) upon any liquor made from fruit and sugar or from fruit or sugar mixed with any other material other than spirits which has undergone a process of fermentation in the manufacture thereof and which contains more than four per centum and less than twenty-six per centum of proof spirit, a duty of twenty-five cents per liquid gallon.”

New sub-
sec. sub-
stituted for
sub-sec. 2 of
Cap. 37.

(2) The following is substituted for sub-section (2) of section five of the Principal Ordinance:—

“(2) The duties imposed by this section shall be paid to the Colonial Treasurer before the permit under section eleven of the Bitters and Cordials Ordinance as amended by section three of the Bitters and Cordials Ordinance, 1932, is issued.”

Cap. 109.
Ord. No. 55
of 1932.

6. Section nine of the Principal Ordinance as enacted by section six of the Tax Ordinance, 1931, is hereby amended by deleting the following item :—

“Ticket in connection with a lottery or sweep-stake organised by a racing club or association mentioned in the Schedule of the Gambling Prevention Ordinance \$0 04.”

Amendment to sec. 9 of Cap. 37, as enacted by sec. 6 of Ord. 29 of 1931.

Cap. 95.

7. The following is substituted for section forty-seven of the Principal Ordinance other than the proviso to the section :—

“47. The proprietor of every entertainment, other than a race meeting or athletic sports, or an agricultural, industrial or horticultural exhibition approved by the Governor, shall take out a licence for each occasion and pay a duty of four dollars :—”

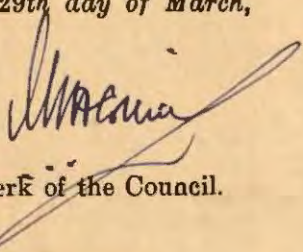
Amendment to sec. 47 of Cap. 37. Licence for entertainment.

Cap. 104.

8. Section forty-nine of the Principal Ordinance is hereby amended by the insertion of the words “or agricultural, industrial or horticultural exhibition approved by the Governor” between the words “games” and “but” in the fourth line.

Amendment to sec. 49 of Cap. 37. Entertainment duty Cap. 104.

Passed by the Legislative Council this 29th day of March, 1933.



Clerk of the Council.

(M.P. 4342/32).