



I assent.

C. Douglas Jones

Officer Administering the
Government.

28th September, 1934.

BRITISH GUIANA.

ORDINANCE NO. 24, OF 1934.

AN ORDINANCE further to amend the Tax Ordinance, Chapter 37. A.D. 1934.

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, 1934, 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.

Repeal and re-enactment of paragraphs (c), (d) and (e), of the proviso to Sec. 30 of Cap. 37.

2. The following shall be substituted for paragraphs (c), (d) (as amended by section seven of the Tax Ordinance (No. 2), 1930) and (e) of the proviso to section thirty of the Principal Ordinance:—

“(c) No licence shall be required for any carriage, cart, horse, pony, mule, motor car, motor bicycle, motor tricycle, side car, bicycle or tricycle, the property of the Government of the Colony or for any bicycle or tricycle owned and used exclusively by the Georgetown Sewerage and Water Commissioners for the purpose of their undertaking or for any motor bicycle used on official duty with the Colonial Secretary's sanction where no maintenance allowance for that motor bicycle is granted by the Government.

(d) No licence shall be required for any bicycle or tricycle kept by any member of any cycle corps of the British Guiana Militia Force for the performance of his duty as a member of that corps or for any bicycle or tricycle kept for the use of only by a pupil actually attending school, or for any bicycle used on official duty with the Colonial Secretary's sanction where no maintenance allowance for that bicycle is granted by the Government or for any pedal bicycle used on official duty with the Colonial Secretary's sanction by any member of the Police Force.

(e) A distinctive badge shall be affixed to bicycles and tricycles referred to in paragraphs (c) and (d) in a manner, and to a part thereof, required by the Chief Commissary who shall supply the badges, in the case of bicycles and tricycles referred to in paragraph (c), free of charge, and in the case of those referred to in paragraph (d), on payment of twenty-four cents.”

Repeal and re-enactment of sec. 47 of Cap. 37 as amended by sec. 18 of Ord. 29 of 1931 and sec. 7 of Ord. 3 of 1933.

3. Section forty-seven of the Principal Ordinance, as amended by section eighteen of the Tax Ordinance, 1931, and section seven of the Tax Ordinance, 1933, is hereby repealed and the following substituted therefor:—

Licence for entertainment, Cap. 104.

“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—
Provided that—

(a) if the licence is taken out for any term not exceeding three months, there shall be paid for the licence, if the entertainment is in Georgetown or New Amsterdam, or within one mile of the municipal boundaries of either of them, the sum of forty-eight dollars in full of that term,

and if for the same term in any other part of the colony, the sum of eight dollars in full of that term; and

(b) this section shall not apply to any concert or theatrical or other public entertainment or amusement of any kind, or description whatever of a like nature, given, had or held, for the exclusive benefit of any purely religious educational or charitable object; and

(c) in respect of any cinematograph theatre, there shall be a quarterly licence, and the duty thereof shall be, if it is in Georgetown or within one mile of the municipal boundaries thereof, forty dollars, and if it is in New Amsterdam or within one mile of the municipal boundaries thereof, twenty-four dollars."

4. Section forty-nine of the Principal Ordinance, as amended by section five of the Tax Ordinance (No. 2), 1929, and section eight of the Tax Ordinance, 1933, is hereby repealed and the following substituted therefor:—

Repeal and re-enactment of sec. 49 of Cap. 37 as amended by sec. 5 of Ord. 26 of 1929 and sec. 8 of Ord. 3 of 1933.

"49. The following duties shall be imposed in Georgetown and New Amsterdam and within a quarter of a mile of the municipal boundaries of either of them on all payments for admission to any entertainment whatsoever other than race meetings, or athletic sports and games, or boxing contests held with the sanction of the British Guiana Boxing Board of Control, or agricultural, industrial or horticultural exhibitions approved by the Governor, viz. :—

Entertainment Duty.

	8 cents and under	... 1 cent.
exceeding	8 cents and not exceeding 12 cents	... 2 cents.
"	12 cents and not exceeding 60 cents	... 4 cents.
"	60 cents and not exceeding \$1.20	... 6 cents.
"	\$1.20 and not exceeding \$1.80	... 12 cents.
"	\$1.80 and not exceeding \$3.00	... 24 cents.

5. The following is hereby substituted for sub-section (1) of section fifty-one of the Principal Ordinance, as enacted by section twenty of the Tax Ordinance, 1931.

Substitution of new sub-section (1) of sec. 51 of Cap. 37, as enacted by sec. 20 of Ord. 29 of 1931.

"(1) Every person who purchases or, other than a person mentioned in sub-sections (1) or (2) of Regulation 185 of the Mining Regulations, 1931, who sells precious stones shall take out a licence and pay a duty if in the City of Georgetown of two hundred and forty dollars, if elsewhere in the Colony one

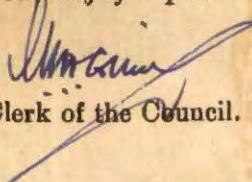
Licence for trading in precious stones.

hundred and fifty dollars: provided however that the Commissioner of Lands and Mines may, if he is satisfied that no loss of revenue will be caused thereby, authorize the holder of such licence or the holder or lessee of a claim to sell small quantities of precious stones to other than a licensed trader for the personal use of the purchaser and not for trade: provided further that the duty payable in respect of a licence elsewhere in the Colony than in the City of Georgetown for the year nineteen hundred and thirty-five shall be one hundred dollars."

Repeal.

6. Section seven of the Tax Ordinance (No. 2), 1930, section eighteen of the Tax Ordinance, 1931, and sections seven and eight of the Tax Ordinance, 1933, are hereby repealed.

Passed by the Legislative Council this 5th day of September, 1934.


Clerk of the Council.

(M.P. 1621/34).