



GUYANA

BILL No. 22 of 1973

TAX (AMENDMENT) BILL 1973

ARRANGEMENT OF SECTIONS

Section

1. Short Title
2. Amendment of section 4 of the Principal Ordinance.
3. Amendment of the Bitters and Cordials Ordinance.

A BILL

Intituled

An Act to amend the Tax Ordinance for the purpose of introducing an excise tax on cider and to effect consequential amendments to the Bitters and Cordials Ordinance.

A.D. 1973 Enacted by the Parliament of Guyana :—

Short title
Cap. 298.

1. This Act amends the Tax Ordinance, hereinafter referred to as the Principal Ordinance, and may be cited as the Tax (Amendment) Act 1973.

Amendment
of section
4 of the
Principal
Ordinance.

2. Paragraph (a) of sub-section (1) of section 4 of the Principal Ordinance is hereby amended in the following respects —

(a) by the deletion of the word “and” appearing at the end of sub-paragraph (i); and

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

“(ii) in respect of cider not exceeding twenty-six per cent proof spirit, the ingredients whereof do not include manufactured spirit, and which cider is manufactured from imported apple juice, a duty at the rate of seventy-eight cents; and

(iii) in respect of all other sweets a duty at the rate of fifty cents, for every liquid gallon and in proportion for any less quantity than a liquid gallon;” .

Amendment
of the Bitters
and Cordials
Ordinance.
Cap. 318

3. Section 2 of the Bitters and Cordials Ordinance is hereby amended by the insertion immediately after the word “wines,” appearing in the definition of the word “sweets”, of the words “and cider”.

EXPLANATORY MEMORANDUM

This Bill seeks to impose an excise tax upon locally manufactured cider and to apply to that article the provisions of the Bitters and Cordials Ordinance.

F. E. HOPE,
Minister of Finance.

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(G. 327/54 iv)