

No. 232

PARLIAMENT OFFICE,  
Public Buildings,  
Georgetown.  
25th August, 1969

The following Bill which will be introduced in the National Assembly is published for general information.

M. B. HENRY,  
Acting Clerk of the National Assembly

BILL NO. 19 OF 1969

TAX (AMENDMENT) NO. 2 BILL, 1969.

Arrangement of Sections.

- |         |   |
|---------|---|
| Section |   |
| 1.      | Short title.                            |
| 2.      | Amendment of section 3 of Chapter 298.  |
| 3.      | Amendment of section 5A of Chapter 298. |
| 4.      | Amendment of section 9 of Chapter 298.  |

A BILL

intituled

AN ACT to amend the Tax Ordinance

Enacted by the Parliament of Guyana :—

1. This Act may be cited as the Tax (Amendment) No. 2 Act, 1969, and shall be construed and read as one with the Tax Ordinance, hereinafter referred to as the Principal Ordinance, and all amendments thereto.

2. Section 3 of the Principal Ordinance is hereby amended—  
(a) by the substitution of the following proviso for the proviso to paragraph (a) of subsection (1) —

“Provided that on,—

- (i) whisky so produced or manufactured, and taken or sold as aforesaid, the ingredients whereof include imported spirit, the duty shall be at the rate of twenty-three dollars;
- (ii) brandy so produced or manufactured and taken or sold as aforesaid, the ingredients whereof include imported spirit, the duty shall be at the rate of twenty-six dollars;
- (iii) Creme de Menthe Liqueur so produced or manufactured, and taken or sold as aforesaid, the ingredients whereof include imported spirit, the duty shall be at the rate of fourteen dollars and sixty cents;
- (iv) Cherry Brandy Liqueur so produced or manufactured and taken or sold as aforesaid, the ingredients whereof include imported spirit, the duty shall be at the rate of thirty-five dollars and fifty cents; and
- (v) Creme de Cacao Liqueur so produced or manufactured, and taken or sold as aforesaid, the ingredients whereof include imported spirit, the duty shall be at the rate of thirty-three dollars and seventy cents.

upon every gallon of the strength of proof and so on in proportion for every greater or less strength than the strength of proof and for any greater or less quantity than a gallon; and".

(b) by the insertion immediately before the words "Her Majesty's" of the words "any diplomatic agent or career consular officer of a foreign Sovereign Power (not being a national of, or a person permanently resident in, Guyana) or such member of the staff of such international or regional organisation as the Minister responsible for finance may approve, or of".

3. Section 5A of the Principal Ordinance is hereby amended by the insertion immediately before the words "Her Majesty's" of the words "any diplomatic agent or career consular officer of a foreign Sovereign Power (not being a national of, or a person permanently resident in, Guyana) or such member of the staff of such international or regional organisation as the Minister responsible for finance may approve, or of".

Amendment of section 5A of Chapter 298.

4. Section 9 of the Principal Ordinance is hereby amended by the addition to item (35) of the following —

Amendment of section 9 of Chapter 298.

"(xv) receipt given for or on account of any salary, pay or wages, or for or on account of any other like payment made to or for the account or benefit of any person, being the holder of an office or an employee, in respect of his office or employment, or for or on account of money paid in respect of any pension, superannuation allowance, compassionate allowance or other like allowance".

#### EXPLANATORY MEMORANDUM

The purposes of the Bill are to introduce certain specific rates of excise duty upon locally manufactured brandy and liqueurs, to implement a proposal in the 1969 budget speech as to the removal of the legal requirement for affixing stamps to receipts for salaries, wages and pensions and to permit diplomatic agents, career consular officers in Guyana (other than nationals of, or persons permanently resident in, Guyana) together with certain persons on the staff of international or regional organisations in Guyana as may be approved by the Minister of Finance, to purchase locally manufactured spirits and beer free of excise duty.

P. A. REID,  
Minister of Finance.

(Bill No. 19/1969)  
(G: 55) (34) A 11)

GEORGETOWN, Demerara — Printed and Published every Saturday and on such Extraordinary Days as may be directed by the Government by Guyana Lithographic Company Limited.

Nine dollars per annum. Copies 18c.

TUESDAY, 26TH AUGUST, 1969