

BILL No. 6 OF 1959.
TAX (AMENDMENT) BILL, 1959.
ARRANGEMENT OF SECTIONS.

Section

1. Short title.
2. Increase of excise duty on rum and certain other spirits.
3. Increase of excise duty on certain spirituous compounds.
4. Increase of excise duty on beer.
5. Commencement.

A BILL

Intituled

AN ORDINANCE TO AMEND THE TAX ORDINANCE.

Enacted by the Legislature of British Guiana:—

Short title.

Cap. 298

Increase of excise duty on rum and certain other spirits.
No. 2 of 1958

Increase of excise duty on certain spirituous compounds.
No. 10 of 1954
No. 2 of 1958

Increase of excise duty on beer.
No. 35 of 1955

Commencement.

1. This Ordinance may be cited as the Tax (Amendment) Ordinance, 1959, and shall be construed and read with the Tax Ordinance, hereinafter referred to as the Principal Ordinance, and any Ordinance amending the same.

2. (1) In paragraph (a) of subsection (1) of section 3 of the Principal Ordinance (which as amended by section 2 (1) of the Tax (Amendment) Ordinance, 1958 specifies eight dollars and eighty cents as the rate of excise duty on every proof gallon of rum or other spirits, not being methylated spirits) for the words "eight dollars and eighty cents" there shall be substituted the words "nine dollars and sixty cents".

(2) Where duty on any rum or other spirits has become payable under paragraph (a) of subsection (1) of section 3 of the Principal Ordinance prior to the date of commencement of this Ordinance but has not been paid prior to such date, the duty to be raised, levied and collected on such rum or other spirits shall be at the rate specified in the said paragraph as amended by subsection (1) of this section.

3. (1) In subparagraph (v) of paragraph (b) of subsection (1) of section 4 of the Principal Ordinance (which as renumbered by section 3(b) of the Tax (Amendment) Ordinance, 1954, and amended by section 3(1) of the Tax (Amendment) Ordinance, 1958 specifies eight dollars and eighty cents as the rate of excise duty on every proof gallon of certain spirituous compounds) for the words "eight dollars and eighty cents" there shall be substituted the words "nine dollars and sixty cents".

(2) Where duty on any compounds has become payable under subparagraph (v) of paragraph (b) of subsection (1) of section 4 of the Principal Ordinance prior to the date of commencement of this Ordinance but has not been paid prior to such date the duty to be raised, levied and collected on such compounds shall be at the rate specified in the said subparagraph as amended by subsection (1) of this section.

4. In section 5A of the Principal Ordinance (which as inserted by section 2 of the Tax (Amendment No. 3) Ordinance, 1955 specifies fifty cents as the rate of excise duty on every liquid gallon of beer) for the words "fifty cents" there shall be substituted the words "seventy-five cents".

5. This Ordinance shall be deemed to have come into operation on the 8th January, 1959.

OBJECTS AND REASONS

This Bill seeks to increase the rate of excise duty from \$8.80 per proof gallon to \$9.60 per proof gallon on rum and other spirits, not including methylated spirits, and on certain spirituous compounds, and from 50 cents per liquid gallon to 75 cents per liquid gallon on beer, all with effect from the 8th January, 1959.

F. W. ESSEX,
Financial Secretary.