

PUBLISHED 31ST JANUARY, 1962.

LEGISLATURE,
Public Buildings,
Georgetown.
30th January, 1962.

The following Bill to be considered by the Legislative Assembly is published for general information.

I. CRUM EWING,
Clerk of the Legislature.

BILL No. 5 of 1962
TAX (AMENDMENT) BILL, 1962.
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.
5. Repeal and re-enactment of section 28 of Chapter 298.
6. Amendment of section 29 of Chapter 298.
7. Amendment of section 30 of Chapter 298.
8. Amendment of section 39 of Chapter 298.
9. Repeal and re-enactment of section 42 of Chapter 298.
10. Repeal and re-enactment of section 45 of Chapter 298.
11. Transitional provisions.
12. Commencement.

A BILL
Intituled

AN ORDINANCE TO AMEND THE TAX ORDINANCE.

Enacted by the Legislature of British Guiana:—

1. This Ordinance may be cited as the Tax (Amendment) Ordinance, 1962, and shall be construed and read with the Tax Ordinance, hereinafter referred to as the Principal Ordinance, and any Ordinance amending the same. Short title.
Cap. 298.

2.(1) Paragraph (a) of subsection (1) of section 3 of the Principal Ordinance is hereby amended by the substitution for the words "nine dollars and sixty cents" of the words "fourteen dollars and forty cents". Amendment
of section 3
of Chapter
298.

(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 section but had not been paid prior to such date, the duty to be raised, levied and collected on such rum and other spirits shall be at the rate specified in the said paragraph as amended by subsection (1) of this section.

3. Section 5A of the Principal Ordinance is hereby amended by the substitution for the words "seventy-five cents" of the words "one dollar and forty cents". Amendment
of section 5A
of Chapter
298.

4. Section 9 of the Principal Ordinance is hereby amended— Amendment
of section 9
of Chapter
298.

(a) by the substitution for the figures "0 36" in paragraph (1) of the figures "0 50";

(b) by the substitution for the figures "0 24" in subparagraph (a) of paragraph (2) of the figures "1 00";

(c) by the deletion of subparagraphs (a) and (b) of paragraph (35) and by the insertion of the following:—

"35(a) Receipt, including any note, memorandum, or writing whatsoever or any duplicate thereof, whereby any money is acknowledged or expressed to have been received, or deposited, or paid or whereby any debt or demand or any part of a debt or demand is acknowledged to have been settled, satisfied or discharged, or which signifies or imports that acknowledgment and whether signed or not signed with the name of any person where the sum —

	\$	c
amounts to \$ 10 but is less than \$ 250	0	05
amounts to \$250 but is less than \$1,000	0	25
amounts to \$1,000 and over	1	00

Repeal and re-enactment of section 28 of Chapter 298.

5. Section 28 of the Principal Ordinance is hereby repealed and the following substituted therefor —

“Pawnbrokers Licence.”

28. Every person who carries on the business of a pawnbroker shall take out an annual licence for so doing and pay for the licence if carrying on such business in Georgetown, or within ten miles thereof, the sum of seven hundred and fifty dollars and if carrying on the business in New Amsterdam or within ten miles thereof, the sum of five hundred dollars and if carrying on business elsewhere the sum of two hundred dollars.”

Amendment of section 29 of Chapter 298.

6. Section 29 of the Principal Ordinance is hereby amended by the substitution for the words “one hundred and fifty” of the words “two hundred and fifty”.

Amendment of section 30 of Chapter 298.

7. Section 30 of the Principal Ordinance is hereby amended by the substitution for the words “one hundred and twenty” of the words “two hundred”.

Amendment of section of Chapter 298.

8. Subsection (1) of section 39 of the Principal Ordinance is hereby amended —

- (a) by the substitution for the words “five hundred and fifty” of the words “seven hundred”;
- (b) by the substitution for the words “four hundred and eighty” of the words “six hundred”;
- (c) by the substitution for the words “one hundred and seventy” of the words “two hundred”;
- (d) by the substitution for the words “one hundred and twenty” wherever they appear of the words “one hundred and fifty”.

Repeal and re-enactment of section of Chapter 298.

9. Section 42 of the Principal Ordinance is hereby repealed and the following section substituted therefor:—

“Spirit-shop licence.
35 of 1940,
s. 8.”

42. The duty for an annual spirit shop licence shall be, if it is in Georgetown or within a mile of the municipal boundaries thereof or in New Amsterdam, the sum of six hundred dollars and if situate elsewhere the sum of two hundred dollars.”

Repeal and re-enactment of section of Chapter 298.

10. Section 45 of the Principal Ordinance is hereby repealed and the following substituted therefor:—

“Restaurant liquor licence
23 of 1952,
s. 8.”

45. The duty for an annual restaurant liquor licence shall be, if the restaurant is situate in the city of Georgetown or within a mile of the municipal boundaries thereof or in New Amsterdam, the sum of six hundred dollars and, if situate elsewhere, the sum of four hundred and eighty dollars”.

Transitional provisions.

11. Any sum which should, by virtue of the provisions of the Principal Ordinance as amended by this Ordinance, have been paid prior to the enactment of this Ordinance in respect of any licence duty hereby increased shall be paid within a period of twenty-eight days after such enactment:

Provided that the licence shall be credited with any amount paid prior to such enactment in respect of his licence for 1962 and, notwithstanding that any amount so paid be less than the sum which should have been paid as aforesaid, the payment of such less amount shall, in the absence of any failure to pay the said sum in accordance with the provisions of this section, be deemed to have had, and to have, effect as if such amount were equal to the said sum.

Commencement.

12.(1) Sections 2, 3 and 4 of this Ordinance shall be deemed to have come into operation on the 31st day of January, 1962.

(2) Sections 5, 6, 7, 8, 9 and 10 of this Ordinance shall be deemed to have come into operation on the 1st day of January, 1962.

OBJECTS AND REASONS

Clauses 2 and 3 of this Bill seek to provide for increased excise duty on rum and beer.

2. Clause 4 of this Bill seeks to increase the rate of stamp duties payable on an affidavit or declaration under the Statutory Declarations Ordinance from thirty-six cents to fifty cents, and on an agreement from twenty-four cents to one dollar. The Bill also seeks to prescribe new rates of stamp duties for receipts.

3. Clause 5 of this Bill seeks to increase the amount payable for a licence to carry on the business of a pawnbroker.

4. Clause 6 of this Bill seeks to increase the amount payable for a licence to carry on the business of a moneylender from one hundred and fifty dollars to two hundred and fifty dollars.

5. Clauses 7, 8, 9 and 10 of this Bill seek to provide for increased licence duties in respect of certain licensed premises and bonded warehouses.

CHARLES JACOB, Jr.,
Minister of Finance.