

TOBACCO.

See also REVENUE.

ORDINANCE No. 27 OF 1901.

A.D. 1901.

AN ORDINANCE to regulate the treatment of Tobacco within the Colony.

[23rd November, 1901.]

BE it enacted by the Governor of British Guiana, with the advice and consent of the Court of Policy thereof, as follows:—

1. This Ordinance may be cited as the Tobacco Impregnation Ordinance, 1901. Short title.

2. From the date of the coming into operation of this Ordinance, it shall not be lawful to impregnate or weight Tobacco with any foreign substance or with water to an extent of more than five per cent. of the weight thereof at the time of importation, except in premises licensed for the purpose and under the supervision of the Comptroller of Customs. Prohibition against weighting, etc., of tobacco.

3. A licence for such premises may be issued by the Comptroller of Customs, who may, with the approval of the Governor, prescribe conditions with which a licensee must comply in carrying out the process of impregnating or weighting Tobacco, and may require a licensee to keep such accounts of the Tobacco and any other substances used in the impregnation or weighting thereof, brought into or taken out of the licensed premises, as he sees fit. Licences and conditions.

4. Any person who impregnates or weights any Tobacco as aforesaid in unlicensed premises, or commits a breach of any condition lawfully prescribed by the Comptroller of Customs under the preceding sections, shall be liable to a fine recoverable on summary conviction in respect of every such offence of five hundred dollars. Penalty.

5. On the removal from licensed premises of any Tobacco so impregnated or weighted there shall be levied in respect of it, by way of excise duty, if it is Tobacco imported into the Colony, the difference between the duty actually paid on such Tobacco when it was so imported and the duty which would be payable in respect of it, if it were at the date of removal from the licensed premises being imported into the Colony. Payment of duty.

6. Whenever it shall appear to the Comptroller of Customs that there is within licensed premises any deficiency unaccounted for of impregnated or weighted Tobacco, there shall become due and payable by the licensee, in respect of the deficiency, the duty which would have been payable on such Tobacco on importation. Payment of duty on deficiency.

7. Any Tobacco dealt with in contravention of this Ordinance may be seized and forfeited.