

ORDINANCE No. 32 OF 1915.

AN ORDINANCE to make provision for the collection of
a Tax to be levied on Spirits manufactured by
Licensed Distillers.

A.D. 1915.

[24th November, 1915.]

WHEREAS by a Resolution passed by the Combined Court on
the twenty-seventh day of February, 1905, it was resolved
that " This Court approves of the abolition of the tax now
paid for a licence to distil rum and of the substitution therefor of

a tax not exceeding one-half of a cent on every proof gallon of rum manufactured, to be levied and collected in such manner and at such times as may be enacted by the Governor and Court of Policy."

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

Short title.

1. This Ordinance may be cited as the Distillery Tax Ordinance, 1915.

Interpretation
of term No. 1
of 1905.

2. In this Ordinance "distiller" means a person to whom a licence has been granted under the Spirits Ordinance, 1905, to have, keep or make use of any distillery apparatus for the purpose of distilling spirits, but shall not include a person to whom a licence has been granted under section fifteen of the said Ordinance.

Amount of
distillery tax.

3. Every distiller shall pay annually to the Colonial Treasurer on or before the thirty-first day of December in every year, the sum of one-half of a cent for every proof gallon of spirits manufactured by him during the year ending on the last day of November last preceding.

Chief Com-
missary to
inform
Colonial
Treasurer of
quantity of
spirits manu-
factured by
distiller.

4. The Chief Commissary shall as soon as possible after the last day of November in every year furnish to the Colonial Treasurer a statement in writing under his hand showing the quantity of proof spirits manufactured by every distiller during the year ending on such last day of November.

Demand and
recovery of
tax.

5. The Colonial Treasurer shall before the thirty-first day of December in every year demand from every distiller the amount of the Tax due by him under section three of this Ordinance, and if the said amount is not paid on or before the said thirty-first day of December it may be recovered by the Colonial Treasurer by parate execution.

Repeal.
No. 26 of 1905.

6. The Distillery Tax Ordinance, 1905, is hereby repealed.