

To be construed with Ord 26 of 1929, Ord 12 of 1930, Ord 39 of 1930.
 24 of 1931; 29 of 1931; 7 of 1932; 26 of 1932; 3 of 1933; 18 of 1933; 24 of
 1934; 31 of 1934; 31 of 1936; 28 of 1937; 5 of 1937; 8 of 1938; 7 of
 1939

CHAPTER 37.

TAX.

[No. VIII. of 1929.]

[31st January, 1929.]

1. This Ordinance may be cited as the Tax Ordinance, Short title, 1929.

2. In this Ordinance, unless the context otherwise requires— Interpreta-
tion.

“cart” includes any vehicle other than a carriage and not mechanically propelled and intended to be used mainly and principally for the conveyance of goods;

“carriage” includes a spring vehicle having two or more road wheels and drawn by an animal and which is mainly and principally intended to be used for the conveyance of people;

“hackney carriage” includes a carriage which plies for hire, or is intended to be generally used for the purpose of carrying not more than five passengers at any one time for reward;

“motor bicycle” means a motor vehicle with two road wheels;

“motor tricycle” means a motor vehicle with three road wheels;

“motor car” means any vehicle, not designed for use exclusively on specially constructed rails, propelled by mechanical power, other than aircraft, water craft, a motor bicycle, a motor tricycle, a traction engine, a mechanically propelled roller, a motor bus, a motor lorry, or a motor van;

“tractor” includes any vehicle propelled by mechanical means and intended to be used exclusively for the purpose of haulage;

“motor bus” means any omnibus, charabanc, wagonette, or brake, propelled by mechanical power, which plies for hire, or is used or intended to be used mainly and principally for the carriage of passengers for fares;

Sec. 29 Ord.
29 of 1931

Solely

Sec. 27 (b) 29 of 1931

“ motor lorry ” includes any vehicle propelled by mechanical means ~~exceeding fifteen hundred weight unladen~~ and used for trade purposes or for transport, but does not include a motor van, a traction engine, or a steam roller;

“ ~~motor van~~ ” means any vehicle propelled by mechanical means and used exclusively by a retail trader for the delivery of goods to customers;

“ trailer ” includes any vehicle without motive power, designed or used for carrying goods or freight or persons wholly or in part on its structure and in conjunction with a motor vehicle;

“ omnibus ” includes an animal-drawn vehicle which plies for hire, other than a cart or hackney carriage;

“ huckster ” includes any person who travels whether on foot or by means of some vehicle and, in the latter case, whether the vehicle is propelled by himself or not, or with a carrier or pack animal, and who carries goods for sale or barter;

“ floating ship ” includes any navigable craft from which commodities are sold or on which commodities are exposed for sale, the craft being thus used or intended to be used mainly and principally on inland waterways;

“ sugar plantation ” means all land, real estate, or property, usually or about to be cultivated for producing a crop of sugar cane and all land appurtenant thereto or used or enjoyed therewith;

“ proof ” means the strength of proof as indicated by Sikes’s hydrometer in accordance with the tables prescribed by section nineteen of the Finance (No. 2) Act, 1915, a copy of which has been signed by the Comptroller of Customs and deposited in the office of the Registrar; or, in cases where the true strength of any liquor cannot be immediately ascertained by Sikes’s hydrometer, as certified by the Government Analyst or any person appointed by the Governor as an Assistant Analyst.

See Sec. 20 (b) 29 of 1931 for additional definitions

Acreage Tax.

Acreage tax :

3.—(1) There shall be levied, collected and paid into general revenue, during the continuance of the Canada-West Indies Reciprocity Agreement, a tax of thirty-one

cents upon each acre of land in the colony under cane cultivation.

Provided that the Legislative Council may by resolution direct that the tax imposed by this section shall not be levied, collected, or paid for any period prescribed by the resolution. Proviso (1):

(2) The tax shall be payable by the proprietors of plantations in the instalments and in the manner and subject to the conditions enacted by the Acreage Tax Ordinance or from time to time enacted by any Ordinance passed by the Governor with the advice and consent of the Legislative Council: Chapter 151:

Provided that no tax shall be payable in respect of any land not exceeding five acres in extent cultivated by any one person. Proviso (2).

Rum and other Spirit Duties.

4. There shall be raised, levied and collected a duty upon every gallon of rum, the produce or manufacture of the colony or of any country outside the British Empire, taken or sold for consumption in the colony, at the rate following, that is to say:— Rum and spirit duties:

for every gallon of rum of the strength of proof, the sum of three dollars, and so on in proportion for any greater or less strength than the strength of proof and for any greater or less quantity than a gallon:

Provided that rum may be taken out of bond for the purpose of being used exclusively in any laboratory, or in the preservation of specimens of natural history for any public museum in the colony, and, subject to any regulations already made or from time to time made in that behalf by the Comptroller of Customs with the approval of the Governor, shall be exempt from duty. Proviso.

5.—(1) There shall be raised, levied and collected,—
(a) upon all compounds manufactured by a compounder under the provisions of the Bitters and Cordials Ordinance, other than medicinal preparations made from or containing spirits and removed from his licensed premises for consumption in the colony, a duty at the rate of three dollars for every gallon of the strength of proof and so on in proportion for any greater alcoholic strength:

Provided that upon liquor made from fruit and sugar, or from fruit mixed with any other Proviso.

Sec. 3 of Ord. 29 of 1931

Rum and spirit duties:

Ord 39 of 1929

Sec. 2 of Ord.

24 of 1931

Sec. 4 of Ord. 29 of 1931
Duties on compounds: 3 of 1931

Chapter 109:

Sec. 4 of Ord. 29 of 1931

material which has undergone a process of fermentation in the manufacture thereof and contains more than four per centum and less than twenty-six per centum of proof spirit no duty shall be payable.

(b) upon all compounds passed by the Chief Commissary as medicinal preparations made from or containing spirits, so manufactured and removed, a duty equal to the duty for the time being imposed under the British preferential tariff upon like articles imported into the colony or taken out of bond for consumption in the colony.

Sec. 5(2) of Ord. 30 of 1933

(2) The duty shall be paid into the Treasury before the permit for removal of the compound is issued.

(3) The compounds shall not be liable to the duty herein imposed upon rum or other spirits.

Duties on other spirits :

See Ord. 39 of 1930 & Ord. 26 of 1929.

Proviso.

Sec. 5 of Ord. 29 of 1931

6. There shall be raised, levied and collected, a duty at the rate of three dollars upon every gallon of every other spirit (except alcohol motor fuel) of the strength of proof, and so on in proportion for any greater alcoholic strength, manufactured in the colony and taken or sold for consumption in the colony :

Provided that upon all bay rum not over proof manufactured in the colony (being in the opinion of a commissary not potable) the duty shall be equal to the duty for the time being imposed upon bay rum the growth, produce, or manufacture, of the British Empire imported into the colony, or taken out of bond for consumption in the colony.

Licence for cigarette factory.

7. Everyone who owns and works a cigarette factory in any part of the colony shall pay an annual licence thereon at the following rates :—

where the output from the factory—	\$
does not exceed 1,000 lbs. per annum	2
does not exceed 20,000	40
does not exceed 40,000	80
does not exceed 60,000	120
exceeds 60,000	150

Excise duty on matches made and sold in the colony.

See Ord. 39 of 1930 & 3.4. Sec. 2 of Ord. 29 of 1931

8.—(1) Upon all matches manufactured in the colony there shall be raised, levied and collected a duty, at the rate of two dollars and fifty cents per case containing ten gross of boxes of not more than one hundred matches in each,

and at a corresponding rate on any number of matches greater, equal to, or less than, 144,000, if not packed or however packed or put together.

(2) Everyone manufacturing matches in the colony whereon excise tax has been paid by virtue of this or any other Ordinance and exporting them shall be entitled to a drawback of excise tax on those matches, at and after the rate and amount fixed and paid thereon, and the manner of claiming the drawbacks shall be subject to the provisions of the Customs Ordinance, and any other Ordinance hereafter passed for the regulation of drawbacks, and the Comptroller of Customs may permit matches so manufactured, and whereon excise tax has been paid, to be exported under drawback, subject to any regulations in that behalf from time to time made by the Comptroller of Customs with the approval of the Governor in Council.

Drawback on matches manufactured in colony, etc.

Chapter 33.

Stamp Duties.

Sec. 6 of Ord. 29 of 1923
Sec. 6 of 3 of 1923

9. There shall be raised, levied and collected the following duties of stamps, that is to say,—

Amount and mode of collection of stamp duties. Chapter 255.

Affidavit or declaration under the Statutory Declarations Ordinance 0 36

Exemptions—

- (i) affidavits or declarations in connection with applications by soldiers or ex-soldiers, or by the dependents of deceased or missing soldiers, for pensions or gratuities ;
- (ii) affidavits made by police or rural constables for the purpose of proving the service of process in a magistrate's court ;
- (iii) declarations made by officers of the Post Office under section eight of the Post and Telegraph Ordinance ;
- (iv) affidavits made by the Commissioner of Lands and Mines, or any officer of the department of lands and mines, in connection with the transport or lease for a period of more than ten years by the colony of immovable property to anyone ;
- (v) declarations made by a shipper or his agent as regards weight or quantity of shipments in connection with export duties.

Sec 3 of Ord 28 of 1927
7 of 1938
8 of 1938

Chapter 185.

Agreement or any memorandum of agreement, not otherwise specifically charged with any duty, whether the instrument is only evidence of a contract or obligatory upon the parties from its being a written instrument 0 24

Agreements or letters of procuration 0 04

Exemptions—

- (i) Agreement or memorandum the matter whereof is not of the value of \$25 ;
- (ii) original lease of Crown or colony land ;

Sec Ord 26 of 1924.

	(iii) agreement or memorandum for the hire of any labourer, artificer, manufacturer, or menial servant ;	
	(iv) agreement, letter, or memorandum, made for or relating to the sale of any goods, wares, or merchandise ;	
	(v) agreement or memorandum made between the master and a mariner of a vessel for any voyage coastwise in the colony ;	
	(vi) agreement made with the Postmaster-General, or anyone on his behalf, for the renting of any telephone wire and apparatus ;	
	(vii) guarantee for treatment of paying patient under the hospital patients regulations ;	
Chapter 89.	(viii) a guarantee given by anyone under regulations made by the committee of the Georgetown Public Free Library under the Georgetown Public Free Library Ordinance.	\$ c.
	Marriage contract or settlement	5 00
	Articles of apprenticeship or clerkship to a barrister-at-law, advocate, or solicitor	20 00
Chapter 43.	Application to stamp commissioners for assessment of duty under sections eighteen, nineteen, and thirty-three of the Stamp Duties (Management) Ordinance	1 00
	Duplicate or counterpart of any instrument chargeable with stamp duty—	
	where the duty does not amount to \$1.20—the same duty as the original instrument ;	
	in any other case	1 20
	BANKER'S CHEQUE—	
	on any cheque on any bank or banking company in the colony... ..	0 04
	<i>Exemption—</i>	
	cheques drawn by any public officer, or any officer of his Majesty's naval or military service, in the execution of his duty.	
	CASH ORDERS—	
	on any written order, authority or instruction issued in a mining district to pay money to any person, body of persons, or corporations	0 04
	BILL OF EXCHANGE—FOREIGN OR INLAND—	
	payable on demand up to three days after sight... ..	0 04
	PROMISSORY NOTE—FOREIGN OR INLAND—	
	payable on demand or at sight for \$10 and upwards	0 02
	bill of exchange of any other kind whatsoever (except a bank note), and promissory note of any other kind whatsoever (except a bank note) drawn or expressed to be payable or actually paid, or indorsed or in any manner negotiated within the colony—	
	for every sum not exceeding \$24	0 04
	exceeding \$24 and not exceeding 48	0 08
	" 48 " " 120	0 12
	" 120 " " 240	0 24
	" 240 " " 360	0 36
	" 360 " " 480	0 48
	for every additional \$480 or part thereof	0 48

Exemptions—

- (i) bills of exchange purchased by the Government ;
 (ii) bills of exchange drawn by the Government on the Crown Agents for remittances for charges in respect of the postal union expenditure ;
 (iii) bills of exchange, inland, for payment of wages for any sum not exceeding \$25.

Bills of health	...	...	...	...	...	\$ c.
						1 00

Exemption—

bills of health issued for the use of vessels mentioned in section four, I, (*k*) (*i*), of the Harbours and Pilotage Ordinance ;

Chapter 119.

Bills of lading, each copy	...	...	...	...	...	0 24
Certificate or declaration by the Governor legalizing any document or documents, or signature or signatures	...	...	...	...	...	5 00

Exemption—

powers of attorney or other documents for the protection and realisation of the property of soldiers who have died whilst serving with his Majesty's forces.

CONTRACT NOTE—

for the sale or purchase of any stock or marketable security : where the purchase price of the stock or marketable security as declared to in statutory declarations by the purchaser and seller—

is	\$24 and does not exceed	\$480	...	...	...	\$0 12
exceeds	480	2,400	...	...	...	0 24
..	2,400	4,800	...	...	...	0 48
..	4 800	7,200	...	...	...	0 72
..	7,200	12,000	...	...	...	0 96
..	12,000	24,000	...	...	...	1 44
..	24,000	36,000	...	...	...	1 92
..	36,000	48,000	...	...	...	2 40
..	48,000	60,000	...	...	...	2 88
..	60,000	72,000	...	...	...	3 36
..	72,000	84,000	...	...	...	3 84
..	84,000	96,000	...	...	...	4 32
..	96,000	...	...	...	...	4 80

Charter party, or any agreement or contract for the charter of any vessel, or any memorandum, letter, or other writing, between the master or owner of any vessel and any other person for or relating to the freight or conveyance of any money, goods, or effects, on board the vessel

0 24

On every transfer of any bond, debenture, scrip, stock, or shares at the following rates :—

where the face value does not exceed	\$24	...	...	...	04
exceeds \$24 and does not exceed	48	...	...	...	08
..	48	120	...	...	12
..	120	240	...	...	24
..	240	360	...	...	36
..	360	480	...	...	48
for every additional \$480 or part thereof	...	...	...	...	48

Provided that this duty shall not be payable on shares in any building society, or agricultural or co-operative or credit

bank, or in cases where scrip, stock, or shares are transferred by an executor or administrator to any person entitled thereto by will or by the law of succession or by one trustee to another trustee for ~~that~~ ^{any} person.

See Ord 12 of 1930.

S. 2. (c)

DEEDS—

	on a power of attorney providing for the representation of a person residing out of the colony, for the purpose only of collecting a debt due to that person	\$ c. 1 20
	on a special power of attorney under the Deeds Registry Ordinance	1 20
	on a power of attorney providing for the representation of a person resident in and remaining in the colony... ..	1 20
	on a power of attorney providing for the representation of a person in his absence from the colony... ..	3 60
	on a power of attorney executed in the colony for use abroad	2 40
	on a power of attorney for the sale, transfer, or acceptance of any scrip, stock or shares	1 20
Chapter 15.	on every authority in writing to appear before the magistrate under section 18 of the Summary Jurisdiction (Petty Debts) Ordinance	0 24
	on every deed of any kind whatever not otherwise specifically charged with duty and not expressly exempted from all stamp duty... ..	3 60
	on every deed, decree, or instrument whereby immovable property is conveyed in exchange, if no sum or sums under \$960 is or are paid for equality of exchange ...	9 60
Chapter 181.	on every deed executed under the Deeds of Arrangement Ordinance	9 60
	above \$960, ad valorem duty as on a sale on the sum to be paid.	
	on every deed or other instrument executed wholly out of the colony, and not bearing the British ad valorem stamp, the same duty as on a like instrument executed in the colony.	
	on every deed or other instrument executed partly in the colony on which the British ad valorem duty has been impressed, one-half of the colony duty.	
	on every bond or debenture issued by any person, company, or corporation, for the payment of money borrowed by them, an ad valorem duty of one half of one per centum on the amount of the bond if that amount does not exceed \$700, and if that amount does exceed \$700 a duty of	3 60
	on every deed or other instrument executed wholly out of the colony, bearing the British ad valorem stamp, the colony duty, or, in the option of the parties, a duty of	16 80
	but if every such deed or instrument executed wholly or partly out of the colony relates to land or property therein and is not stamped within twelve months from its execution, then the full colony duty shall be payable.	

on every bond issued under the Customs Ordinance and any amended Ordinance—		\$ c.	Chapter 33.
when the penalty does not exceed \$25	... ..	0 12	
exceeding \$25 and not exceeding 100	... ..	0 25	
„ 100 „ „ 250	... ..	0 50	
„ 250 „ „ 500	... ..	1 00	
„ 500 „ „ 1,000	... ..	2 00	
„ 1,000 „ „ 1,500	... ..	3 00	
and in every other case	... ..	3 60	
<i>Exemptions—</i>			
(i) all bonds executed under the provisions of the Spirits Ordinance ;			Chapter 110.
(ii) bonds given by vendors of stamps under the Stamp Duties Management Ordinance ;			Chapter 43.
(iii) powers ad lites ;			
(iv) acts of deposit of any document or money in the registry of court ;			
(v) colonial bonds and bonds issued by the Consolidated Immigration Loan Commissioners ;			
(vi) bonds or recognizances under the provisions of the Small Tenements and Rent Recovery Ordinance ;			Chapter 92.
(vii) bonds or recognizances entered into in any criminal proceeding ;			
Lease of house or land, or of house and land, or transfer thereof, where the annual value exceeds \$250	... ..	0 60	
<i>Exemptions—</i>			
original lease of Crown or colony land.			
where no fees are otherwise prescribed by any law for official signatures and where the law does not provide that those signatures shall be made without charge, the following duty shall be raised, levied and collected for the following signatures :—			
for the signature of his Excellency the Governor...		5 00	
for the signature of the Colonial Secretary ...		2 00	
for the signature of the Colonial Secretary, or Assistant Colonial Secretary, on certificates to British subjects of Chinese race desirous of entering the United States of America ...		2 00	
for the signature of all heads of departments and their chief assistant ...		1 00	
for any duplicate receipt for money paid	... ..	0 12	
Licence for marriage without publication of banns	... ..	10 00	
Licence to practice as a chemist and druggist, to be issued by the direction of the Chief Commissary to those persons who are, under the Pharmacy and Poisons Ordinance, qualified to dispense and compound drugs :			Chapter 103.
Provided that no person who at the commencement of this Ordinance holds a licence to practice as a druggist shall be required to take out any further licence in order to enable him to practise as a chemist and druggist	... ..	5 00	
On the admission to practise before the Supreme Court of British Guiana of a barrister-at-law or a solicitor...	... ..	100 00	
Oath or affidavit taken or made by a notary public or sworn clerk on his admission	... ..	30 00	

See Ord 39 of
1930

	\$ c.
Passports—each	1 00
Passport visas—	
for a visa valid for any number of journeys to British territory during a period of twelve months	2 00
for a transit visa valid for any number of direct journeys in transit only through British territory during a period of twelve months	0 24
for a visa in the case of a subject or citizen of a foreign state which charges fees in excess of the above, amounts equal to those charged by that state.	
Policies of insurance and transfer and assignment thereof ...	0 24
Private Bill, to be paid before the second reading (except where the Legislative Council may be pleased to remit payment thereof)	100 00
Proxy to vote at a meeting	0 04
Receipt, including any note, memorandum, or writing whatsoever, or any duplicate thereof, whereby any money amounting to ten dollars but not exceeding fifty dollars 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	0 02
Receipt, including any note, memorandum, or writing whatsoever, or any duplicate thereof, whereby any money exceeding fifty dollars 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	0 04
<i>Exemptions—</i>	
(i) banker's acknowledgment of any bill or note for acceptance, or collection ;	
(ii) banker's receipt for lodgment at call ;	
(iii) receipt for any postal money order ;	
(iv) receipt given by any public officer, or any officer of his Majesty's Naval or Military Service in the execution of his duty ;	
(v) receipt given by any public officer for subsistence or travelling allowances ;	
(vi) receipt given for return of duties in over-entries ;	
(vii) receipt given to or by a depositor on lodging or withdrawing money from any government or post office savings bank, or the savings department of the Royal Bank of Canada, or of Barclays Bank (Dominion, Colonial and Overseas) ;	
(viii) receipt given by any building society for subscription shares ;	
(ix) receipts given by the Mayor and Town Council of Georgetown and New Amsterdam ;	

See Ord 12 of 1930.

s. 2.

See Ord 12 of 1930

s. 2.

(x) receipt given by anyone who has been an inmate of any institution belonging to the Government, for money paid to him which has been in the custody of any officer of the institution for safe custody ;		
(xi) receipt written upon any promissory note duly stamped.		
Report inwards of vessels under sub-sections (1) and (2) of section thirty-eight of the Customs Ordinance :—	\$ c.	Chapter 33.
(a) if exceeding 300 tons net registered tonnage ...	5 00	
(b) if exceeding 20 tons but not exceeding 300 tons, net registered tonnage	2 00	
Share or scrip certificates in all companies or corporations ...	0 24	
<i>Exemption—</i>		
shares in any building society or agricultural or co-operative loan or credit bank.		
Transfer of licence under section fourteen of the Miscellaneous Licences Ordinance	0 50	Chapter 108.

10.—(1) The following estate duty shall be raised, levied and collected in the case of persons dying after the commencement of this Ordinance, on the value of the property of the deceased (as defined by the Estate Duty Ordinance),—

Substitution of new duty for that previously paid : Chapter 44 :

where the net value of the entire assets of the estate wherever situate—

	\$		Per cent.
Exceeds	500	...	$\frac{1}{2}$
"	2,500	...	1
"	5,000	...	2
"	10,000	...	3
"	25,000	...	5
"	50,000	...	6
"	100,000	...	8
"	200,000	...	10
"	350,000	...	12
"	500,000	...	13
"	750,000	...	14
"	1,000,000	...	15
"	2,000,000	...	16

*Sec 7 of Ord.
29 of 1951*

Provided that—

(a) where property of the deceased passes to the widow and children or the widow or children of the deceased, who are minors or unmarried females, or who are certified by the Surgeon-General as unable to earn a livelihood by reason of mental or bodily infirmity, five thousand dollars of the property shall be exempt from duty, and the residue of the property passing as aforesaid shall be liable to duty at half of the above rates; and

Proviso :
property left to widow and children or widow or children.

Chapter 44.

(b) if property outside the colony which is excluded from the definition of property in the Estate Duty Ordinance, also passes to the widow and children, or the widow or children, of the deceased, who are minors or unmarried females, or who are certified by the Surgeon General as unable to earn a livelihood by reason of mental or bodily infirmity, only so much of five thousand dollars of the property in the colony passing as aforesaid as represents the proportion of property in the colony to the total property in and out of the colony passing as aforesaid shall be exempt from duty, and the balance of property in the colony passing as aforesaid, after deducting that proportion, shall be liable to duty at half of the above rates.

Chapter 44.

(2) The duties aforesaid shall be raised, levied and collected in the manner and subject to the definitions, provisos, limitations, and conditions set forth in the Estate Duty Ordinance.

Conveyances,
transports,
transfers :

11.—(1) The following duty shall be raised, levied and collected :—

On every conveyance or transport for immovable property and on all transfers of rights over or interests in any Crown lands held under any lease, licence, or permission, an ad valorem duty of one per centum on the consideration paid for the conveyance, transport, or transfer :

Proviso.

Provided that—

- (a) this duty shall not be charged in cases where immovable property or the rights or interest in Crown lands aforesaid is or are sold by a licensed auctioneer at public auction ;
- (b) no duty shall be payable by the colony on the acquisition by the colony for public purposes of immovable property by conveyance or transport, or where the duty would be payable by the colony on the transport by the colony of immovable property to anyone ;
- (c) where any immovable property, or any interest in Crown land held under any lease, licence, or permission, is conveyed by transport or other transfer to any person as a gift or donation, or in any other way not above provided for, without any consideration being paid or given therefor, the ad valorem duty shall then be paid on the value of the property to be ascertained by the sworn valuation of a competent appraiser ;
- (d) where any immovable property, or any interest in Crown land held under any lease, licence, or permission, is conveyed by transport or other transfer to anyone in consideration, wholly or in part, of any debt due to him

or subject, either certainly or contingently, to the payment or transfer of any money, stock, or other property, movable or immovable, and whether constituting a charge or incumbrance upon the property or not, the debt, money, stock, or other property, (in the latter case after due sworn appraisement), is to be deemed the whole or part, as the case may be, of the consideration in respect whereof the conveyance is chargeable with ad valorem duty.

- (e) where, in the administration of the estate of a deceased person, immovable property held in community, or acquired by inheritance or legacy, is transported by the executor or administrator to the surviving spouse, or to the heir or legatee respectively, who is also, or would have been had that person died intestate, an heir ab intestato of the deceased person, no ad valorem duty as aforesaid in respect of the transfer of the immovable property to the surviving spouse, heir, or legatee shall be payable; and if immovable property is obtained in any manner aforesaid by the heir or legatee who is also an heir ab intestato, that immovable property being of greater value than the value of his or her ab intestato share therein would have been at the time of the transport, ad valorem duty at the above rate shall be payable on that excess in value;
- (f) this duty shall not be charged in cases where immovable property is transported by an executor or administrator to anyone entitled thereto by will or by the law of succession;
- (g) this duty shall not be charged in the following cases, that is to say, where—
- (i) immovable property is transported by an executor or administrator to anyone entitled to the property by will or by law of succession;
 - (ii) immovable property is transported by a trustee under a will to anyone entitled thereto under the terms of the trust and the will;
 - (iii) immovable property is transported to a trustee under the terms of a trust deed duly deposited in the deeds registry whereby the trustee is to hold or sell the property for the benefit of creditors;
 - (iv) immovable property is bona fide transported by a person or persons beneficially entitled thereto to a nominee subject to a covenant to re-transport the property to that person or those persons for the purpose of vesting title in his or their name or names, and where immovable property is re-transported in accordance with that covenant;
 - (v) immovable property is bona fide transported to trustees upon trust to transport it to a person or persons beneficially entitled thereto and where immovable property is transported by trustees in pursuance of the trust;
 - (vi) immovable property held on trust is transported by trustees or their representatives to new trustees appointed under the trust.

Sec. 87
Ch. 29 of 1931

(vii) *Sec 87 Ch. 29 of 1931*
(viii) *" 27 " 3 of 1933*

- (h) where a person, having contracted for the purchase of any immovable property but not having obtained a transport thereof, contracts to sell the property to any other person, and the property is in consequence transported immediately to the sub-purchaser, the ad valorem duty is payable only in respect of the consideration paid by the sub-purchaser;
- (i) the term "consideration" shall include the amount for which the property is sold and the amount due under any mortgage subject to which the property is sold or conveyed;
- (j) the term "immovable property" means "land" or any interest in land which is required by law to be conveyed by a transport and "land and the buildings and erections thereon" where the land and the buildings and erections thereon are transported together.

On every agreement whereby buildings and erections are sold and transferred separately from the land except where the buildings and erections are sold for removal and are actually removed, an ad valorem duty of one per centum on the consideration paid for the transfer or, where there is no consideration, on the value of the buildings and erections to be ascertained by the sworn valuation of a competent appraiser.

On every bill of sale, deed of arrangement with creditors, or mortgage, for every \$250 or part thereof	\$ c. 0 30
On every transfer or assignment thereof, for every \$250 of the amount due under the bill of sale or mortgage transferred or assigned, or part thereof	0 15
On every cancellation of bill of sale or mortgage, for every \$250 or part thereof provided the total duty does not exceed \$3.60	0 30

See Ord 39 of 1930.
 Every company incorporated in the colony shall pay at the time of registration, or when registering or recording any authorised increase of capital, as the case may be, a duty of one half of one per centum on the nominal capital or on the increase of registered capital, and one-quarter of one per centum on any loan capital raised at any time.

(2) In this section the expression "loan capital" means any debenture stock, or funded debt, by whatever name known, or any capital raised which is borrowed or has the character of borrowed money, whether it is in the form of stock or in any form, but does not include bills payable not later than twelve months from the date, or any overdraft at the bank, or other loan raised for a merely temporary purpose for a period not exceeding twelve months.

See Ord 28 of 1930.
 H.A - C.

Licence Duties.

12. Every banking company authorised to issue notes payable to bearer on demand which occupies any premises or counting-house in the colony shall take out an annual

Banking
house
licence :

licence for the premises or counting-house and pay for the licence sum of three thousand dollars :

Provided that—

Proviso.

- (a) the banking company shall not be bound to take out any trade licence for the premises or counting-house; and
- (b) not more than one licence shall be required in respect of each banking company.

13.—(1) Every person or company carrying on any fire and life and accident insurance business or any fire, or life, or accident insurance business in the colony shall take out an annual licence for so doing and shall pay for the licence the sum of one thousand dollars.

Licence for insurance company.

(2) Where anyone acts in the colony as the agent of a company carrying on any life insurance business in the colony he shall take out an annual licence for so doing and pay for it the sum of five hundred dollars, unless the company for which he acts has taken out the licence herein before required.

Dec. 29 1893

(3) Where anyone acts in the colony as the agent of a company carrying on any fire and accident insurance business or any fire or accident insurance business in the colony he shall take out an annual licence for so doing and pay for it the sum of two hundred and fifty dollars, unless the company for which he acts has taken out the licence hereinbefore required.

14.—(1) Everyone, save as in the next section provided, who occupies any store, shop, room, shed, stall, or yard in Georgetown or within a quarter of a mile of the municipal boundaries thereof, or in New Amsterdam, wherein there are sold, bartered, or exposed for sale, any goods, wares, merchandise, or provisions (exclusive of spirits, drugs, patent, or proprietary, medicines, or any articles for sale of which a licence with a special duty charged thereon is provided by law), or who occupies any office or counting-house in Georgetown or within a quarter of a mile of the municipal boundaries thereof, or in New Amsterdam, for the purpose of carrying on any mercantile business therein, shall take out an annual licence for each store, shop, room, shed, stall, yard, office, or counting-house aforesaid and pay for the licence on the basis of the annual rental of the

Trade licence in Georgetown and New Amsterdam :

See Statute of 1929
Dec. 29 1893

store, shop, room, shed, stall, yard, office, or counting-house so occupied according to the following scale:—

ANNUAL RENTAL VALUE.		LICENCE DUTY.	
Where the appraised rental exceeds	\$10,000	...	\$250 00
exceeds \$9,000 but does not exceed	10,000	...	230 00
”	8,000	”	210 00
”	7,000	”	190 00
”	6,000	”	170 00
”	5,000	”	150 00
”	4,000	”	130 00
”	3,000	”	120 00
”	2,000	”	110 00
”	1,500	”	100 00
”	1,000	”	90 00
”	750	”	70 00
”	500	”	50 00
”	250	”	30 00
”	150	”	20 00
”	100	”	15 00
”	50	”	12 00
does not exceed	50	...	8 00

Proviso.

Provided that no licence shall be required by a cabinet-maker who makes and sells furniture on premises occupied by him the annual rental value whereof does not exceed fifty dollars.

(2) The appraisements of rental value shall be made by the commissary of taxation of the district, subject to the approval of the Chief Commissary, and the commissary shall, as soon as they are made, communicate them to the persons requiring the licences respectively.

(3) Any of those persons may appeal from the appraisement to the magistrate of Georgetown when the premises in question are situate in or near Georgetown, and to the magistrate of the Berbice judicial district when the premises are in New Amsterdam, who shall respectively have power to fix the rental value and whose decision shall be final.

(4) The person desiring to appeal shall within seven days of notification of the assessment to him by the commissary of taxation, lodge with the clerk of the court having jurisdiction a statement in duplicate setting forth a description of the premises and rental value assessed as aforesaid and the rental value assessed by himself, and the matter shall then be dealt with under the provisions of the Summary Jurisdiction (Petty Debt) Ordinance, in so far as they are applicable, the statement being deemed a plaint and the appellant and the Chief Commissary being deemed the plaintiff and defendant respectively.

(5) None of the licences aforesaid shall authorise any-one to keep any shop for the sale of fresh meat uncooked.

14. A
15. (a) The Mayor and Town Council of Georgetown shall take out an annual licence for each public market owned by them, and shall pay for the licence the following sum :—

Stabroek market	\$200 00
Cummingsburg market and any other public market	30 00

(b) The Mayor and Town Council of New Amsterdam shall take out an annual licence for the public market owned by them and pay for the licence the sum of forty dollars :

(c) Every village council shall take out an annual licence for each public market owned by it and shall pay for the licence the sum of fifteen dollars :

Provided that nothing contained in this section shall exempt anyone trading in any market aforesaid who trades in any article for the sale of which a licence with a special duty thereon is provided by law from taking out the last mentioned licence.

Sec. 3 of Ch. 31
8/27/86
Licence for market :

Proviso.

16. Everyone who occupies any store, shop, floating shop, room, stall, shed, or yard, in any part of the colony other than Georgetown (and not within a quarter of a mile of the municipal boundaries thereof) or New Amsterdam, wherein are sold, bartered, or exposed for sale, any goods, wares, merchandise, provisions, exclusive of spirits, drugs, or any other articles for the sale of which a licence with a special duty charged thereon is provided by law, shall take out an annual licence for the store, shop, floating shop, room, shed, stall, or yard, and pay for the licence the sum of eight dollars, unless provisions alone are dealt in, in which case the sum payable shall be four dollars :

Trade licence in rural districts :

Provided that—

- (a) no licence shall be required to be taken out for the sale of quinine, thymol, bread, ice, sweetmeats, jams, jellies, and milk; and
- (b) for the sale of non-alcoholic aerated and mineral waters only a licence duty of two dollars shall be paid.

Proviso.

17. Every master or supercargo of a vessel, or other person on board, who arrives in the colony having on board goods for sale by him, on his own account or on commission

Licence for sale of goods by master of vessel.

to him, not at the time and place of shipment consigned by bill of lading to some person holding a trade licence, must report the goods at the customs house and take out a licence for each voyage and pay for the licence the sum of forty-eight dollars, unless the master, supercargo, or other person, with the knowledge and consent of the Comptroller of Customs, transfers the goods for sale to someone holding a trade licence, by instrument in writing under his hand.

Druggist's
licence in
Georgetown
and New
Amsterdam.

18. Everyone who sells, barterers, or exposes or offers for sale, drugs, including drugs and patent or proprietary medicines, whether with or without other goods, wares, or merchandise, (exclusive of articles for the sale of which a licence with a special duty charged thereon is provided by law), in a shop, private hospital, or house, shall take out an annual licence for the shop, private hospital, or house, and shall pay for the licence if the shop, private hospital, or house, is situated in Main Street, or to the westward thereof in the wards of North Cumingsburg, South Cumingsburg, Robb's Town, New Town or Stabroek, in Georgetown, the sum of sixty dollars, and if the shop, private hospital, or house, is situate in any other part of Georgetown or within one mile thereof, or in New Amsterdam, the sum of twenty dollars, and, if the goods aforesaid are sold in any market owned by the Town Council of Georgetown or New Amsterdam, the sum of sixteen dollars.

Druggist's
licence in
rural
districts:

19. Everyone who occupies any store, shop, room, shed, stall, or yard, in any part of the colony other than Georgetown or within one mile thereof, or New Amsterdam, in which there are sold, bartered, or exposed or offered for sale, any drugs, including patent and proprietary medicines, (exclusive of any article for the sale of which a licence with a special duty charged thereon is provided by law), or who sells, barterers, or exposes, or offers for sale, any drugs, or patent or proprietary medicines, shall in addition to any other licence required by this Ordinance to be taken out, take out an annual licence for the store, shop, room, shed, stall, or yard, to entitle him to sell, barter, or expose or offer for sale, the drugs, patent and proprietary medicines, and shall pay for the licence the sum of four dollars :

Proviso.

Provided that a licence to sell drugs under this or the last preceding section shall not entitle a person to practise as a druggist in dispensing or compounding of drugs.

20. Everyone who occupies any store, shop, room, shed, stall, yard, or place, in any part of the colony other than Georgetown or New Amsterdam, where meat other than ~~fresh pork~~ or game is sold, bartered, or exposed or offered for sale, shall take out an annual licence for the store, shop, room, shed, stall, yard, or place, and pay for the licence the sum of eight dollars.

Butcher's
licence in
rural
districts :

See sec. 9 of
Ord. 29 of 1931
re sale of pork
Proviso.

Provided that—

- (a) no licence aforesaid shall authorise the carrying on in the same store, shop, room, shed, stall, yard, or place, of any other trade or occupation for the sale of any article for which a licence with a special duty charged thereon is provided by law; and
- (b) a licence under this section, to be called an occasional butcher's licence, available for three consecutive days to be specified in that licence may be issued for the sum of fifty cents.

(c)

21. Everyone who keeps a shop in Georgetown, or within a quarter of a mile of the municipal boundaries thereof, or in New Amsterdam, for the sale of fresh milk and its products, bread, cakes, ~~or non-alcoholic aerated or mineral waters only~~, shall take out an annual licence for the shop and pay for the licence the sum of three dollars.

Licence for
shop for sale
of milk,
bread, cakes,
~~or non-~~
alcoholic
beverages
only.

See. 10 of Ord. 31 of
1936

See. 10 of
Ord. 29
of 1931

22. Everyone who takes out an annual licence for the sale of explosives by wholesale shall pay for the licence the sum of eight dollars; and everyone who takes out an annual licence for the sale of explosives by retail shall pay for the licence the sum of four dollars. *and may sell shot under a retail licence - sec. 11 of Ord. 29 of 1931*

Licence for
sale of
explosives.

23. Everyone who sells, barter, or exposes, or offers for sale, tobacco, whether manufactured or not, cigars, or cigarettes, shall take out an annual licence for so doing, and shall pay for the licence the sum of five dollars; but no additional licence shall be required to be taken out for the sale of smokers' requisites such as books of cigarette paper, matches, cigar or cigarette holders, pipes, or pipe cleaners.

Licence for
sale of
tobacco.

24.—(1) Every auctioneer shall pay the annual licence duty specified in the Auctioneer's Ordinance; but any person who acts as public auctioneer for the town of New Amsterdam only shall pay for his licence as public auctioneer the sum of thirty dollars annually in advance.

Auctioneer's
licence.
Chapter 82.

(2) The licence shall not authorise any such public auctioneer to keep any store or other place without taking out a trade licence for the place as hereinbefore provided.

(3) On the gross amount of every sale by auction by a licensed auctioneer, there shall be paid by the seller to the auctioneer, who shall pay it into the Treasury, the sum of one dollar for every one hundred dollars of the amount of the sale; and on the gross amount of every sale by auction there shall also be paid by the purchaser to the auctioneer, who shall pay it into the Treasury, the sum of two dollars for every hundred dollars of the amount of the sale.

House
agent's
licence.

25. Everyone, other than an auctioneer, who acts as, or carries on the business of, a house agent or commission agent for the sale of houses, tenements, or immovable property, shall take out an annual licence for so doing and pay for the licence the sum of fifty dollars a year.

Pawn-
broker's
licence.

26. Everyone who carries on the business of a pawn-broker shall take out an annual licence for so doing and pay for the licence, if carrying on the business in Georgetown or within six miles thereof, the sum of four hundred and eighty dollars, and if carrying on the business in New Amsterdam or within six miles thereof, the sum of one hundred and twenty dollars, and if carrying on business elsewhere the sum of fifty dollars.

Huckster's
licence :

27. Everyone who carries on the trade or business of a huckster, and sells, barter, or exposes or offers his goods for sale, at or in any place within the colony shall take out an annual huckster's licence and pay for the licence the sum of four dollars, and anyone holding that licence who employs anyone to carry or sell goods for him shall take out annually an additional licence in his own name and pay for the licence the sum of two dollars :

Proviso.

Provided that—

- (a) an additional licence shall not be issued for more than one assistant;
- (b) no huckster's licence shall be required where the goods are exposed for sale in any room or stall in a market or for the sale of bread, ice, pastry, sweetmeats, jams, jellies, fresh fish, pork, game, eggs, milk, or vegetables grown in the colony, or of fresh fruit, or coconut oil or charcoal, or for the sale of any produce of land occupied or

*Repealed by
sec. 157 of Act 28
of 1926*

owned by the seller or his principal, or for the sale of any animal which has been nourished on that land; and

(c) no licence shall have any force within ten miles of any claims located and worked under the Mining (Consolidation) Ordinance, or the Mining Regulations for the time being in force, or shall entitle the holder thereof to carry on the trade or business of a huckster within any area aforesaid; and

(d) no licence shall be required by anyone who sells only copies of the Bible, the Koran, or the sacred books or any portion thereof of any recognized East Indian religion.

Chapter 175.

28. Everyone who keeps a bonded warehouse appointed for the receipt and security of goods the duties whereon are unpaid shall take out an annual licence for the warehouse and pay for the licence the sum of one hundred and twenty dollars.

Licence for keeping bonded warehouse.

29. Everyone not being an aboriginal Indian, who keeps and uses, or owns and permits to be used, any colony schooner, sloop, vessel, boat, bateau, corial, or craft, except craft used exclusively within the plantations, estates, or villages, and except the ballahoos used by the woodcutters exclusively within the creeks, and except bateaux, corials and ballahoos not exceeding twenty feet in length and not used for trade or hire, shall take out an annual licence for the schooner, sloop, vessel, boat, bateau, corial, or craft, and shall pay for the licence the sum of twenty-four cents.

Licence for schooner, sloop, vessel, boat and other craft

Sec. 6 of Ord.
28 of 1937

30. Everyone not being a naval or military officer on actual service, who keeps and uses, or owns and permits to be used, any carriage, cart, horse, pony, mule, motor car, motor bicycle, motor tricycle, sidecar, bicycle, or tricycle, not kept for the purposes of trade or for hire, shall take out an annual licence to keep and use each carriage, cart, horse, pony, mule, motor car, motor bicycle, motor tricycle, sidecar, bicycle or tricycle and pay for the licence as follows, that is to say,—

Licence for pleasure vehicles and animals:

For a licence—	\$	c.
(i) for each four-wheeled carriage	10	00
(ii) for each two-wheeled carriage	5	00
(iii) for each horse, pony, or mule	4	00
(iv) for each cart drawn by any of the above-mentioned animals	6	00

	\$ c.
(v) for each two-wheeled carriage drawn by a donkey ...	2 00
(vi) for each cart drawn by a donkey	4 00
(vii) for each bicycle or tricycle	2 00
(viii) for each motor bicycle	5 00
(ix) for each	
(a) motor tricycle	7 00
(b) sidecar used in conjunction with a motor bicycle	2 00
(x) for each motor car \$2.50 per horse-power or any part of one horse-power, Royal Automobile Club rating.	

Sec. 5 of Ord.
317 1926
Proviso.

Provided that—

- (a) the Governor in Council may by order define districts in which the rate of taxation shall be one-half of the amount above set forth.
- ~~(b) no licence shall be required for any horse kept exclusively for purposes of racing;~~
- (c) no licence shall be required for any carriage, cart, horse, pony, mule, motor car, motor bicycle, motor tricycle, sidecar, bicycle, or tricycle, the property of the Government of the colony, or for any bicycle or tricycle kept by any member of any cycle corps of the British Guiana militia force for the performance of his duty as a member of that corps if a distinctive label, to be supplied by the Chief Commissary free of charge be affixed to the bicycle or tricycle in a manner and to a part thereof required by the Chief Commissary, or for any bicycle or tricycle kept for the use of and only by a pupil actually attending school.
- (d) no licence shall be required for any motor bicycle or pedal bicycle used on official duty with the Colonial Secretary's sanction where no maintenance allowance for that bicycle is granted by the Government;
- ~~(e) no licence shall be required for any pedal bicycles used on official duty with the Colonial Secretary's sanction by any member of the police force;~~
- (f) a bicycle or tricycle licence available for one month and renewable from month to month may, in the discretion of the Chief Commissary, be issued to anyone who satisfies that officer that he is a visitor to the colony for the sum of fifty cents per month; and a motor car licence, or a licence for a motor bicycle, motor tricycle, or

Sec. 13 of Ord. 29 of
1931

Sec. 2 of Ord. 24 of 1934

Sec. 6 of Ord. 39 of 1930

sidecar used with a motor bicycle, may be issued on similar terms for the sums of five dollars and one dollar respectively;

- (g) if the holder of a licence for a motor car under this section desires to use the car for the purpose of trade or hire, he shall not be required to take out a new licence under section thirty-one of this Ordinance, but he shall pay the difference in the amount of the duty between a licence under this section and one under section thirty-one calculated for the unexpired period of the year of which the licence under this section was issued;
- (h) anyone applying for a licence for any motor vehicle shall produce to the commissary of taxation a certificate of registration of the vehicle, and the commissary of taxation shall insert in the licence the registered number of the motor vehicle.

31. Everyone who in any case not provided for in the following section of this Ordinance keeps and uses, or owns and permits to be used, any omnibus, tramcar, hackney carriage, carriage, cart, horse, pony, mule, bicycle, or tricycle, motor car, motor bicycle, motor tricycle, sidecar, or motor bus, for the purposes of trade or for hire, shall take out an annual licence for each omnibus, tramcar, hackney carriage, carriage, cart, horse, pony, mule, bicycle or tricycle, motor car, motor bicycle, motor tricycle, sidecar, or motor bus, and shall pay for the licence as follows, that is to say,—

Licence for
vehicles kept
for trade or
hire :

For a licence—	\$	c.
(1) for each omnibus not mechanically propelled plying within Georgetown or New Amsterdam	25	00
(2) for each tramcar worked by electricity	50	00
(3) for each tramcar not constructed to be worked by electricity but which is attached to and drawn by a tramcar worked by electricity in accordance with such conditions as the Director of Public Works may impose for the public safety	12	00
(4) for each hackney carriage not mechanically propelled plying in Georgetown or New Amsterdam	3	00
(5) for each four-wheeled carriage, including any hearse, used in Georgetown or New Amsterdam	5	00
(6) for each four-wheeled vehicle not mechanically propelled used in any rural district exclusively for the conveyance of passengers and their baggage	5	00
(7) for each two-wheeled carriage	2	50

	\$ c.
(8) for each horse, pony or mule	2 00
(9) for each cart drawn by any of the above-mentioned animals, kept and used in Georgetown	24 00
(10) for each cart drawn by a bullock or ox, kept and used in any part of the colony	12 00
(11) for each four-wheeled cart drawn by a horse, pony, or mule, kept and used elsewhere than in Georgetown	12 00
(12) for each two-wheeled cart, drawn by any horse, pony, or mule, kept and used elsewhere than in Georgetown	6 00
(13) for each two-wheeled cart drawn by a donkey, kept and used in Georgetown	6 00
(14) for each four-wheeled cart drawn by a donkey, kept and used in Georgetown	8 00
(15) for each two-wheeled cart drawn by a donkey, kept and used elsewhere than in Georgetown	4 00
(16) for each four-wheeled cart drawn by a donkey, kept and used elsewhere than in Georgetown	6 00
(17) for each bicycle or tricycle	2 00
(18) for each motor bicycle	5 00
(19) for each—	
(a) motor tricycle	7 00
(b) side car used in conjunction with a motor bicycle	2 00
(20) (a) for each motor car \$2.75 per horse-power or any part of one horse-power, Royal Automobile Club rating.	
(b) for each motor lorry, motor bus or motor van, not exceeding 10 horse-power, Royal Automobile Club rating	33 00
(21) (a) for any motor bus exceeding 10 horse-power, Royal Automobile Club rating, kept and used—	
(i) in Georgetown, or between Georgetown, and Rosignol or Vreed-en-Hoop and Parika—	
(a) with capacity for not more than 22 passengers	350 00
(b) with capacity for more than 22 passengers	400 00
(ii) elsewhere in the colony, or when used for conveying passengers and their baggage from Coverden and intervening places to the Stabroek market, or from Stabroek market to Coverden and intervening places	120 00
(b) for any motor lorry exceeding 10 horse-power, Royal Automobile Club rating, kept and used—	
(i) in Georgetown	200 00
(ii) between Georgetown and Rosignol or Vreed-en-Hoop and Parika	300 00
(iii) elsewhere in the colony	120 00
but no licence shall be required for any motor bus or motor lorry kept and used exclusively on any road or trail—	
(i) beyond Hyde Park on the Demerara river and the tributaries thereto, and	

See Sec. 21 of 1936
" 28 of 1937

See Order of 1930
" 30

See Sec. 29 of 1931
" 26 of 1932
" 2 of 1932

(ii) beyond Bartica on the Essequibo and Mazaruni rivers and the tributaries thereto.		
(c) for keeping and using any motor van exceeding 10 horse-power, Royal Automobile Club rating—	\$	c.
(i) if all wheels are fitted with pneumatic tyres	100	00
(ii) if any wheel or wheels is not or are not fitted with pneumatic tyres	150	00
(22) for any tractor (irrespective of horse-power and whether propelled by steam, or internal combustion, engine) used in the haulage of any goods, merchandise, machinery, or building material of any kind or description whatever	200	00
(23) for each vehicle or trailer used with any motor vehicle kept and used in Georgetown or between Georgetown and Rosignol or Vreed-en-Hoop and Parika and having—		
(a) one or two wheels	100	00
(b) three or more wheels	200	00
for any such vehicle kept and used elsewhere in the colony having—		
(a) one or two wheels	50	00
(b) three or more wheels	100	00

Provided that—

Proviso.

- (a) for any such vehicle having pneumatic tyres on all the wheels the licence duties shall be charged at half the above rates; and
- (b) no licence shall be required for any such vehicle kept and used exclusively on any road or trail—
- (i) beyond Hyde Park on the Demerara river and the tributaries thereto; and
 - (ii) beyond Bartica on the Essequibo and Mazaruni rivers and tributaries thereto; and
- (c) no licence shall be required for—
- (i) any hearse not used in Georgetown or New Amsterdam; or
 - (ii) any watering cart, mule or donkey cart, or any animal drawing it, or motor vehicle, which is owned and used exclusively by the Mayor and Town Council of Georgetown or of New Amsterdam for municipal purposes; and
- (d) in every licence issued under this section, it shall be stated whether the animal or thing in respect of which the licence is issued is to be used for the purposes of trade or for hire, or for both those purposes, and the licence shall have effect accordingly; and

See Ord. 20 of 1930

See reg. Ord. 29 of 1931

27 of 1932 - see 2.

see 6 of Ord. 31 of 1936

See 12 of Ord.

29 of 1931 -

see 3 of Ord. 29 of 1939

1939

see 7 of Ord.

26 of 1937

- (e) anyone applying for a new licence for any motor vehicle shall produce to the commissary of taxation a certificate of registration of the vehicle and the commissary of taxation shall insert in the licence the registered number of the motor vehicle.

Sec. 37 of Ord. 1939
Licence for cart drawn by animals on sugar-cane plantations and other places :

32. Everyone who keeps and uses, or owns and permits to be used, any cart drawn by any horse, pony, mule or donkey belonging to and used only in the service of any sugar-cane plantation, or any wood-cutting grant, cattle farm, lot or farm under cultivation, cocoa estate, rubber estate, or private grant, or any mining or placer claim, shall take out an annual licence and shall pay for the licence as follows :—

For—

- | | | |
|--|--------|--------|
| (a) a licence for each cart drawn by any horse, pony or mule | ... .. | \$5 00 |
| (b) a licence for each two-wheeled cart drawn by a donkey | ... .. | 2 00 |
| (c) a licence for each four-wheeled cart drawn by a donkey | ... .. | 4 00 |

Proviso.

Provided that—

- Sec. 37 of Ord. 1939*
licen
- (a) no licence shall be required for any motor car, motor lorry, motor bus, animal, or cart, if used only within the bounds of a sugar cane plantation, wood-cutting grant, cattle farm, lot or farm under cultivation, cocoa estate, rubber estate, private grant, mining or placer claim, as aforesaid; and
- (b) anyone having a licence for any cart under this section may keep, use, and own it, and permit it to be used for any purpose other than those of trade or hire without taking out any further licence for it.

Sec. 15 of Ord. 1931
Licence for establishing wireless receiving stations.
Chapter 185.

33. Every person to whom a licence has been granted by the Governor in Council under the Post and Telegraph Ordinance to establish a wireless station for the purpose of receiving messages shall pay for the licence the sum of three dollars a year.

Sec. 5 of Ord. 26 of 1937
Licence to keep dog :

34.—(1) Everyone, not being an aboriginal Indian, who keeps any dog within the limits of the city of Georgetown and the town of New Amsterdam, shall take out an annual licence for so doing, and shall pay for the licence the sum

one dollar and fifty cents
 of ~~one dollar~~, and everyone outside of those limits, not an aboriginal Indian, who keeps a dog shall take out a licence for so doing and pay for the licence the sum of fifty cents :

*Ord. 29 of 1931
 - sec. 16*

Provided that—

Proviso.

- (a) no licence shall be required under this section to keep a dog under six months of age, or a dog kept by a blind person for his guidance; and
- (b) in any proceedings taken in pursuance of this section, if a dog appears to the magistrate to be over six months of age, it shall be deemed to be over that age unless the contrary is proved.

(2) If a person living in Georgetown or New Amsterdam has taken out a licence for a dog it shall not be necessary for him to take out a new licence for the same dog if he removes to any other place in the colony, and if a person outside of those limits, having taken out a licence for a dog, comes to reside within Georgetown or New Amsterdam he shall only be required to pay an extra ~~fifty cents~~ *dollar* for a licence to keep the same dog within those limits.

sec. 3 of Ord. 7 of 1932

35. Everyone who owns and uses any steam boiler used for generating steam in any factory or work shop, or upon any railway, or in any ship or vessel, or in any fire engine or traction engine, road roller, or other type of road locomotive propelled by steam driven machinery, shall take out a licence annually for each boiler and shall pay for the licence the sum of one dollar :

Licence for steam boilers :

Provided that—

Proviso.

- (a) no licence shall be required under this section for any steam-boiler owned and used by the Government; and
- (b) the licence shall be valid only for the period covered by the certificate prescribed by the Steam Boilers Regulation Ordinance.

Chapter 76.

36.—(1) Everyone who, except as the holder of a trading licence for fire-arms, has in his possession, keeps, carries, or uses, any fire-arm as defined by the Arms and Ammunition Ordinance (not being arms of the militia or any authorised volunteer force, or rifle association used exclusively for the purposes, and on the terms and conditions from time to time fixed by the Legislative Council, or who is not a police constable or other person specially authorised by Ordinance to keep arms to be used exclusively in the public service) shall take out an annual licence for

Licence for fire-arm :

Chapter 75.

the fire-arm and pay for each and every rifle, fowling-piece, or other gun, the sum of four dollars, and for each and every pistol or revolver the sum of five dollars :

Proviso.

Provided that—

- (a) no aboriginal Indian shall be liable to any forfeiture or penalty for not taking out a licence for a firearm; and
- (b) a licence under this section available for sixty consecutive days may be issued for the sum of one dollar.

Chapter 75.

(2) Everyone who sells, barter, or exposes or offers for sale, arms or ammunition as defined by the Arms and Ammunition Ordinance, in any store, shop, or other place or premises whatsoever, shall take out an annual licence for so doing and shall pay for the licence the sum of twenty dollars.

(3) Everyone who manufactures or causes to be manufactured any arms or ammunition within the limits of the colony shall take out a licence for so doing and pay for the licence the sum of four dollars.

(4) Everyone who carries on the business of repairing arms shall take out an annual licence for so doing and pay for the licence the sum of one dollar.

(5) The proprietor or manager of a sugar estate shall not be required to take out a licence under this section for any rifle kept for use only in the case of emergency or for target practice.

Liquor store licence :

37.—(1) Everyone who—

- (a) keeps and sells or delivers from a liquor store in Georgetown or New Amsterdam spirits in quantities of not less than two gallons; or
- (b) imports or sells spirits in bond in Georgetown or New Amsterdam

shall take out an annual licence for so doing and pay for the licence the sum of one hundred dollars :

Proviso.

Provided that the holder of a liquor store licence issued in respect of premises for the storage of duty-paid spirits shall not be required to take out a further licence to import and sell spirits in bond.

Single bottle.

(2) The holder of a liquor store licence who, under the provisions of any Ordinance for the time being in force regulating the storage, sale and disposal of spirituous liquors, is authorised to take out an additional licence to sell or dispose of, and deliver from his licensed premises,

spirituous liquors in any less quantity than two gallons at a time, shall pay for the annual additional licence the sum of seventy-two dollars.

38.—(1) The duty for an annual hotel licence shall be, Hotel licence. if the hotel is situate in Georgetown, the sum of four hundred and eighty dollars, if it is situate in any district where mining operations are carried on a sum of two hundred and forty dollars, and if it is situate elsewhere in the colony the sum of one hundred and twenty dollars.

(2) The duty for an annual tavern licence shall be the Tavern licence : sum of twelve dollars, except in Georgetown where it shall be one hundred dollars :

Provided that a licence for a tavern shall authorise sales Proviso. only during the period of one hour before the arrival of a train or steamer and half-an-hour after the departure of the train or steamer and at no other time.

39. Every entertainment licence shall be a quarterly Entertain-
ment licence. licence, and the duty shall be the sum of twenty-four dollars.

40.—(1) The duty for an annual passenger steamer Passenger
steamer
licence : licence (under which tobacco may be sold) shall be the sum of twenty-four dollars :

Provided that the licence granted for any particular Proviso. steamer may be transferred on payment of a fee of twenty-four cents for each transfer to any other steamer plying on the same route but, if more than one steamer is run on the same day on the same route, an additional daily licence of two dollars shall be taken out for each of those steamers after the first.

(2) The duty for a daily passenger steamer or licence shall be two dollars.

41. The duty for an annual spirit shop licence shall be, Spirit shop
licence. if it is in Georgetown or within a quarter of a mile of the municipal boundaries thereof, or in New Amsterdam, the sum of four hundred and eighty dollars, if it is in a mining district within the meaning of section twenty-five of the Miscellaneous Licences Ordinance a sum of two hundred Chapter 108. and forty dollars, and if it is situate elsewhere in the colony the sum of one hundred and fifty dollars.

Malt liquor
and wine
licence.

42. The duty for an annual malt liquor and wine licence shall be—

- (a) in Georgetown or within a quarter of a mile of the municipal boundaries thereof or in New Amsterdam ... \$25 00
- (b) in any other part of the colony ... 10 00

Cocoanut
rum licence.

43. The annual duty for a cocoanut rum or cocoanut toddy licence shall be the sum of six hundred dollars.

Occasional
licence :

44. The duty for an occasional licence shall be, between the hours of six of the clock in the morning and six of the clock in the afternoon in Georgetown or within a quarter of a mile of the municipal boundaries thereof, or in New Amsterdam, the sum of two dollars, and between the hours of six of the clock in the afternoon and six of the clock in the morning the sum of eight dollars, and if it is situate elsewhere in the colony the sum of one dollar in the former case and two dollars in the latter case, and the licence shall authorise also the sale of cigars and cigarettes :

Proviso.

Provided that no greater sum than eight dollars shall be required for both of those periods of time.

Duty for
employing
non-resident
person in
loading or
discharging
cargo :

45. Every person, body of persons, or company, who employs in the loading or discharging of cargo on or from any ship any person who has either not resided in the colony for three months or is not a settler in the colony shall pay a duty of fifty dollars for each of those persons for each day or part thereof on which the person is so employed :

Proviso.

Provided that—

- (a) the Governor may, during the continuance of what in his opinion is a state of emergency, remit the payment of the duty for any time he thinks fit; and
- (b) this section shall not apply in the case of any ship while in quarantine or any port in the colony while subject to quarantine.

Licence for
ball or dance :

46. The occupier or owner of a lot or part of a lot of land, whether opened or enclosed, or of any house, room, or building, who gives, has, or holds, a ball or dance for money or reward, or who permits or allows a ball or dance to be given, had, or held, for money or reward in or upon the lot or part of a lot of land, house, room, or building, shall

*Sec. 4 of Act
1799*

Sec. 3 of Act 1799

take out a licence for the ball or dance, and shall pay for the licence the sum of four dollars :

Provided that the Governor in Council may in his discretion refund the duty whenever he is satisfied that the ball or dance has been given, had, or held, for the exclusive benefit of any purely religious, educational, or charitable object or in aid of any war fund. Proviso.

47. Everyone who has or holds, or permits to be given, had or held, any concert or theatrical or other public entertainment or amusement of any kind or description whatsoever, other than race-meetings or athletic sports, for money or reward, in or upon any lot or part of a lot of land, whether open or enclosed, or in any house, room, or building, in any part of the colony, shall take out a licence for each time of performance, and pay for the licence the sum of two dollars : Licence for concert, or theatrical or public entertainment :

Provided that— Proviso.

- (a) if the licence is taken out for any term not exceeding three months, there shall be paid for the licence, in the case of Georgetown, or New Amsterdam, or any suburb of either of them, the sum of twenty-four dollars in full of that term, and if for the same term in any other part of the colony, the sum of eight dollars in full of that term; and
- (b) this section shall not apply to any concert, or theatrical or other public entertainment or amusement of any kind or description whatever of a like nature, given, had, or held, for the exclusive benefit of any purely religious, educational, or charitable object; and
- (c) in respect of any cinematograph theatre, there shall be a quarterly licence, and in the case of Georgetown or any suburb thereof a duty of forty dollars, and in the case of New Amsterdam or any suburb thereof a duty of twenty-four dollars.

*Sec. 3 of Ch.
24 of 1934*

48. Everyone who keeps, either in Georgetown or New Amsterdam, any public or subscription billiard table or bagatelle board or table, shall take out a licence for so doing and pay for the licence the sum of twenty-four dollars. Licence for billiard or bagatelle table.

49. The following duties shall be imposed in Georgetown and New Amsterdam on all payments for admission to any entertainment whatsoever other than race meetings Entertainment duty.

*Sec. 4 of Ch.
24 of 1934*

or athletic sports and games, but including a professional boxing competition, viz. :

	8 cents and under	...	...	...	1 cent.
exceeding	8 cents and not exceeding 12 cents	...	...	...	2 cents.
„	12 cents and not exceeding 60 cents	...	...	...	4 „
„	60 cents and not exceeding \$1.20	...	...	...	6 „
„	\$1.20 and not exceeding \$1.80	...	...	...	12 „
„	\$1.80 and not exceeding \$3	...	...	...	24 „

*See 4 of Ord
21 of 1924*

*See Ord 26 of
1929.*

but the Governor in Council may in his discretion exempt from the entertainment duty any entertainment held for the exclusive benefit of a purely religious or educational object.

Licence for gold :

*See 19 of Ord. 29
of 1931*

50.—(1) Everyone who, in Georgetown, New Amsterdam, or any mining district, trades in gold or purchases gold, shall take out a licence for so doing and pay for the licence the sum of twenty-five dollars.

(2) The licence shall specify the house or premises wherein the person shall trade in or purchase gold, and he shall not trade in nor purchase gold in any house or premises other than those so specified, and no licence aforesaid shall entitle the holder thereof to trade in or purchase gold in more than one house or premises.

*Schedule to
Ord. 31 of 1937*

(3) The applicant for the licence shall either deposit with the Chief Commissary the sum of five hundred dollars or enter into a bond, with at least one good and sufficient surety, to the satisfaction of the Chief Commissary, conditioned jointly and severally in the penal sum of five hundred dollars for compliance with any regulations for the time being in force for the purchase of or trading in gold made under the Mining (Consolidation) Ordinance :

Chapter 175
Proviso.

Provided that if the house or premises for which the licences are issued are all situate in the same mining district, it shall not be necessary for the applicant to make separate deposits each of five hundred dollars, or enter into separate bonds each in the penal sum of five hundred dollars, for each house or set of premises, but one deposit of five hundred dollars or one bond in the penal sum of five hundred dollars shall suffice for the whole of each mining district.

*See 8 of Ord.
31 of 1936*

(4) ~~The bond shall be given before a sworn clerk and notary public of the registrar's office in the colony, and the Colonial Treasurer shall be entitled to parate or summary execution against all the parties to a bond given under this Ordinance for any sum within the amount of the bond for which the Crown Solicitor instructs the Registrar to issue~~

summation on the bond; and execution may be against all, or any one or more, of the parties; and, to obtain execution, it shall not be necessary to give any proof of the signing or the validity of the bond.

(5) The ^{C. L. M.}~~Chief Commissary~~ may refuse to issue a licence under this section to anyone who has been convicted of buying gold or precious stones contrary to the mining regulations, or of the unlawful possession of gold or precious stones under the Mining (Consolidation) Ordinance, and the Governor may cancel a licence issued under this section if the holder thereof is so convicted.

Schedule to Ord. 31 of 1931
Chapter 175.

(6) The ^{C. L. M.}~~Chief Commissary~~ may refuse to issue a licence under this section for any house or premises situate at a place for which the Commissioner of Lands and Mines certifies under his hand that no licence under this section is necessary.

(7) No licence shall be issued under sections sixteen, thirty-eight, forty-one, forty-two, forty-three and forty-four of this Ordinance to anyone for any shop, room, shed, stall, or yard, within ten miles of any claims held under a licence to mine for gold issued under the Mining (Consolidation) Ordinance, or the mining regulations for the time being in force, unless he is also the holder of a licence under this section.

Chapter 175.

(8) Any licence issued under this section may be transferred, together with any licence specified in subsection (7), from the house or premises in respect of which it was issued to any other house or premises, but the ~~Chief Commissary~~ ^{C. L. M.} may refuse to transfer the licence for the same reasons for which he may refuse to issue a licence under this section.

51.—(1) Everyone who purchases rough or uncut precious stones, and everyone not being the holder of a licence to mine for precious stones, who sells or exports rough or uncut precious stones shall take out a licence for so doing and pay for the licence if in the city of Georgetown the sum of two hundred and forty dollars, if elsewhere in the colony the sum of one hundred and fifty dollars.

Licence for trading in precious stones:

(2) The licence shall specify the house or premises in which the person shall purchase or sell rough or uncut precious stones, and he shall not purchase nor sell rough or uncut precious stones in any house or premises other than

those so specified, and the licence shall not entitle the holder thereof to purchase or sell rough or uncut precious stones in more than one house or premises.

Ord. 31 of 1937

(3) The applicant for the licence shall either deposit with ~~the Chief Commissary~~ ^{C. L. H.} the sum of one thousand dollars or enter into a bond, with at least two good and sufficient sureties jointly and severally, to the satisfaction of the ~~Chief Commissary~~ ^{C. L. H.}, in the amount of one thousand dollars. The deposit shall be held or the bond shall be given as security for compliance by the holder of a licence with the terms of his licence and any Ordinance or regulations for the time being in force with respect to the purchase of or trading in precious stones and for any penalty or liability incurred or any damage done in breach of the licence or of that Ordinance or those regulations.

Proviso.

Provided that—

- (a) if the house or premises for which the licences are issued are all situate in the same mining district it shall not be necessary for the applicant to make separate deposits each of one thousand dollars or enter into separate bonds each in the penal sum of one thousand dollars for each house or set of premises, but one deposit of one thousand dollars, or one bond in the penal sum of one thousand dollars, shall suffice for the whole of each mining district; and
- (b) a person may obtain a licence to trade in gold and in precious stones on making a deposit with the ~~Chief Commissary~~ ^{C. L. H.} of the sum of one thousand five hundred dollars, or by entering into a bond, with at least two good and sufficient sureties, to the satisfaction of the ~~Chief Commissary~~ ^{C. L. H.}, conditioned jointly and severally into the penal sum of one thousand five hundred dollars, for compliance with any regulations for the purchase of or trading in gold and in precious stones made under the Mining Ordinance for the time being in force; and
- (c) if the house or premises for which the licences are issued are all situate in the same mining district, it shall not be necessary for the licensee to make separate deposits each of one thousand five hundred dollars, or enter into separate bonds each in the penal sum of one thousand five hundred dollars for each house

or set of premises, but one deposit of one thousand five hundred dollars or one bond in the penal sum of one thousand five hundred dollars shall suffice for the whole of each mining district.

~~(4) The bond shall be entered into before a sworn clerk and notary public of the registrar's office in the colony, and the Colonial Treasurer shall be entitled to parate or summary execution against all the parties to any bond given under this Ordinance for any sum within the amount of the bond for which the Crown Solicitor instructs the Registrar to issue summation on the bond; and execution may be against all, or any one or more, of the parties; and, to obtain execution, it shall not be necessary to give any proof of the signing or of the validity of the bond.~~

*Sec-109
D-31 1/19/21*

~~(5) The Chief Commissary may refuse to issue a licence under this section to anyone who has been convicted of buying gold or precious stones contrary to the mining regulations, or unlawful possession of gold or precious stones under the Mining (Consolidation) Ordinance, and the Governor may cancel a licence issued under this section if the holder thereof is so convicted.~~

*Schedule 6
D-31 1/19/21*

Chapter 175

~~(6) The Chief Commissary may refuse to issue a licence under this section for any house or premises situate at a place for which the Commissioner of Lands and Mines certifies under his hand that no licence under this section is necessary.~~

*Sch 1 D-31
31/19/21*

(7) No licence shall be issued under sections sixteen, thirty-eight, forty-one, forty-two, forty-three, forty-four, and fifty, of this Ordinance to anyone for any shop, room, shed, stall, or yard within ten miles of any claim held under a licence to mine or search for precious stones issued under the Mining (Consolidation) Ordinance or the mining regulations for the time being in force, unless he is also the holder of a licence under this section.

Chapter 175

(8) No licence shall be issued under this section, or under section twenty-five of the Miscellaneous Licenses Ordinance, for any house or premises in a mining district situate within ten miles of any claim held under a licence to mine or search for precious stones to anyone who at the time he makes application for the licence is not the holder of mining claims not less than five of which are working claims, situate within the locality which in the opinion of the Commissioner of Lands and Mines is served by that house or those premises.

Chapter 108

*Repealed by
sec. 20(b) of
D-29 1/19/21*

(9) No holder of a licence issued under the last preceding sub-section shall be granted a licence in respect of any house or premises situate in another locality in the same mining district unless he is the holder of not less than two working claims situate within the locality which in the opinion of the Commissioner of Lands and Mines is served by the house or premises.

(10) The requirements of sub-sections (8) and (9) of this section shall not apply to anyone engaged in public contract or other transport services in the opinion of the Commissioner of Lands and Mines of such public utility as to warrant the issue of licences to him without the necessity of his being the holder of claims as therein provided.

(11) Where at any time after the issue of a licence under sub-section (8) or (9) of this section it is certified by the commissioner or warden that the holder has ceased to be the holder of five working claims or two working claims, as the case may be, as in those sub-sections provided, those licences shall ipso facto be null and void, any subsequent sales or purchases conducted in the house or premises shall constitute a breach of this Ordinance.

(12) The expression "working claims" in sub-sections (8), (9), and (10) of this section means claims on which actual mining operations are being conducted by tributors or registered labourers to the satisfaction of the commissioner or warden, and the expression "locality" means the area which in the opinion of the commissioner or warden is served by the shop conducted in the house or premises in respect of which the licence to purchase precious stones is issued.

Licence to
purchase
balata :

52.—(1) Everyone who sells, exports, or purchases, balata, india-rubber, or substances of a like nature, or any other gums, shall take out a licence for so doing, and shall pay for the licence the sum of ten dollars :

Proviso.

Provided that a licence under this section may be issued to anyone who sells india-rubber only, grown on land of which he is the lawful occupier, without payment of duty.

Chapter 160.

(2) Licences issued under this section shall be deemed to be licences issued under the Balata Ordinance.

General
control of
grant of
licences :

53. All the licences hereinbefore enumerated except those mentioned in sections seventeen, twenty, proviso (a), twenty-four, sub-section (1), thirty, proviso (f), thirty-six,

See 207 83
297 1931

See 197
207 83
1931

proviso (b), thirty-nine, forty-four, forty-five, forty-six, and forty-seven, of the Ordinance, shall and are hereby declared to be for the twelve months beginning on the first day of January, 1929, and in each successive year, and liquor store, hotel and tavern licences may be issued for any shorter time already or to be hereafter enacted in that behalf by any Ordinance specially regulating them; and all other licences, except those mentioned in sections fifty, fifty-one and fifty-two of this Ordinance if of the value of not less than two dollars, may be issued for any shorter periods at the rates hereinbefore affixed to them respectively:

Provided that—

- (a) the shorter period shall not be less than the unexpired part of the ~~[period during which this Ordinance is in force]~~ and
- (b) the sum payable for every such licence shall be payable for the time to be computed from the first day of the quarter of the year in which the licence is granted.

Proviso.

54.—(1) Where the amount of the duty for an annual licence is or exceeds the sum of four dollars, except hucksters' licences, the duty may be paid in two moieties whereof the first moiety shall be paid on or before the ~~thirty-first day of March~~ and the second moiety on or before the ~~thirty-first day of August~~ in each year; but on failure to pay the first moiety within the period limited the whole amount of the duty shall be thereupon payable.

When duty on licences may be paid.

(2) In the case of licences which have been extended by force of section two of the Wine, etc., Licences (Extension) Ordinance (No. 2), 1928,—

(No. 18 of 1928.)

- (a) where the amount of the duty in respect of any of those licences has been increased by this Ordinance, a proportionate part of the increased amount of that duty for the quarter ending the thirty-first day of March, nineteen hundred and twenty-nine, shall be paid on or before the thirty-first day of March aforesaid;
- (b) where any of those licences are further extended by any Ordinance a proportionate amount of the duty imposed by this Ordinance shall be paid in advance for any period of the extension.

(3) Where any licence mentioned in section two of the Wine, etc., Licences (Extension) Ordinance (No. 2), 1928, is renewed, a proportionate amount of the duty

(No. 18 of 1928.)

Ord. 29 of 1928
- sec. 21

See Ord 26 of 1929.

See Ord 26 of 1929.

Sec. 22 of Ord.
29 of 1928

imposed by this Ordinance shall be paid for the period of the renewal.

(4) Where an application for a new licence for a liquor store, hotel, or tavern, or spirit shop, is granted after the commencement of this Ordinance the person to whom the licence is issued shall on the issue thereof pay the proportionate amount of the duty imposed by this Ordinance for the unexpired portion of the year.

Storage Rent.

Storage rent
for articles
in bonded
warehouse.

Chapter 110.

55. There shall be raised, levied and collected upon all spirits, wines, goods, wares, and merchandise stored in any government bonded warehouse including a spirit warehouse appointed under the Spirits Ordinance, storage rent at and after the rates following for each month or part of a month, that is to say,—

<i>Article.</i>		<i>Rate per month or part of a month.</i>	
		\$	c.
wine, spirits and other liquids—	in bottle	for each 2 liquid gallons or part thereof	0 02
„	*in bulk	packages not exceeding 40 gallons capacity ...	0 08
„	* „	packages not exceeding 80 gallons capacity ...	0 16
„	* „	exceeding 80 gallons capacity	0 32
tobacco, opium, and cognate goods—	} in bales, barrels or cases.	not exceeding 100 lbs. net	0 12
„		not exceeding 150 lbs. net	0 16
„	„	not exceeding 200 lbs. net	0 24
„	„	exceeding 200 lbs. net ...	0 32
„	in hogsheads	per hogshead	1 00
„	„	per $\frac{1}{2}$ hogshead	0 50
„	„	per $\frac{1}{4}$ hogshead	0 25
all other goods—	in packages not exceeding 3 cubic feet		0 02
„	in packages of between 3 and 6 cubic ft.		0 08
„	in packages exceeding 6 cubic feet, for every 6 feet or part thereof ...		0 06

cases of galvanized sheets and heavy pieces of iron or steel goods according to agreement.

The above rates respectively are to be exclusive of all other charges.

All goods for the Government, and Army or Navy, sent to the colonial bonded warehouse, shall be free of storage rates.

Goods if taken away within twenty-four hours are exempt from charges ; if taken away within seventy-two hours, one quarter of the above rates.

* Colony-made rum for exportation—half the above-mentioned rates.

	cts.
rum per hogshead ...	12
paling staves per 100 ...	08
wallaba posts each ...	01
donkey carts each ...	16
shingles per bundle ...	01
sheep, goats and pigs each ...	12
donkeys each ...	24
cows, horses and mules each ...	60
packages—each not exceeding 3 c. ft. ... per package ...	02
packages exceeding 3 c. ft. for every 6 c. ft. or part thereof ...	04
All other goods according to agreement.	

*Repealed by
Act 26 of 1932*

Proviso.

Provided that on all empty packages there shall be charged one-half the above rates; and in all cases the discharge and loading of vessels within the port shall be done by way of the wharf, except in instances where the Sub-Comptroller considers the use of the wharf impracticable.

Tax for use
of crane at
colonial
bonded
warehouse.

59. There shall be raised, levied and collected on all packages and merchandise landed at or delivered from the wharf of the colonial bonded warehouse by means of a crane the following charges:—

Article.

	\$	c.
wines, spirits and other liquids in bulk—		
for each package not exceeding 20 gallons capacity ...	0	01½
for each package exceeding 20 gallons but not exceeding 40 gallons capacity ...	0	03½
for each package exceeding 40 gallons but not exceeding 80 gallons capacity ...	0	04½
for each package exceeding 80 gallons capacity ...	0	06
wines, spirits, and other liquids in bottle, and all other goods in packages not exceed- ing 20 cubic feet—		
for each package not exceeding 3 cubic feet ...	0	01
for each package exceeding 3 cubic feet but not exceed- ing 8 cubic feet ...	0	02
for each package exceeding 8 cubic feet but not exceed- ing 20 cubic feet ...	0	06
all other goods—		
per ton or for every 40 cubic feet or part thereof as the Comptroller of Customs may direct ...	0	12

Miscellaneous Provisions.

60. The Governor shall be exempt from taxation. Exemption
of the
Governor.
61. All Government steamers shall be exempt from all of the licences mentioned in this Ordinance. Government
steamers.
62. No licence shall be required to be taken out under this Ordinance for any canteen carried on at any police station or prison with the consent of the Inspector-General of Police or the Inspector of Prisons, as the case may be, for the supply of spirituous liquors, malt liquors, wine, tobacco, provisions, or any other goods, wares, or merchandise, to members of the police force and their families, to prison officers and their families, and to other persons lawfully residing with the permission of the Governor in the police station or prison. Licence not
required for
police or
prison
canteen.
63. The weight upon which taxes and duties shall be charged under this Ordinance shall be the net imperial weight, after allowing and deducting the tare customary in the colony. Weight to
be used.
64. All moneys payable or leviable under and by virtue of this Ordinance shall be paid to the Colonial Treasurer, unless their collection is otherwise specially directed. Persons to
whom taxes
to be paid.
65. In default of payment, when due, of any of the taxes or duties imposed or other moneys payable by this Ordinance or by any Ordinance mentioned in the last preceding section, those taxes, duties, or other moneys, with interest at the rate of six per centum per annum from the day when they became due and payable, shall, when not otherwise specially directed, be enforced and recovered by the Colonial Treasurer by parate execution. Recovery of
taxes.
66. The Chief Commissary may refuse to issue a licence to any person or company, but an appeal shall lie to the Governor in Council from the Chief Commissary in any case of refusal. Chief Com-
missary may
refuse licence.
-