

driers used exclusively for letter-press printing ; composition ; and all book-binding sundries, including leather, canvases and cloths ; strawboards, gold leaf, glue and thread ; all when imported by or on behalf of the conductor of any newspaper or printing establishment for the exclusive purpose of being used by him in the course of his trade as such.

33. Seeds, bulbs, roots, trees, plants and vines of all kinds, which the Comptroller of Customs is satisfied are to be used for propagation or cultivation.
34. Ships, launches, boats and barges of all kinds.
35. Specimens illustrative of natural history.

I assent.

C. DOUGLAS-JONES,
Officer Administering the
Government.

21st February, 1928.

ORDINANCE NO. 2 OF 1928.

A.D. 1928.

AN ORDINANCE to impose certain Taxes for the Public Use of the Colony during the year 1928, and to make provision for the Collection of the said Taxes.

[22nd February, 1928.]

WHEREAS a Statement has been laid before our present Combined Assembly showing the amount of the supplies which will be necessary to defray the Public Expenditure of the Colony during the year nineteen hundred and twenty-eight ;

And whereas it is necessary that certain Taxes should be imposed for the purpose of defraying in part the said Expenditure and that provision should be made by law for the collection of the said Taxes :

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

1. This Ordinance may be cited as the Tax Ordinance, 1928.
2. In this Ordinance, unless the context otherwise requires :—
 - “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, waggonette 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.
 - “Motor Lorry” includes any vehicle propelled by mechanical means exceeding fifteen hundredweight 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 such vehicle is propelled by himself or not, or with a carrier or pack animal and who carries goods for sale or barter.
 - “Floating Shop” includes any navigable craft from which commodities are sold or on which commodities are exposed for

Short title.

Interpretation of terms.

sale, such 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.

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 this Colony under cane cultivation. Provided that the Combined Court may by Resolution direct that the tax imposed by this section shall not be levied, collected or paid for such period as shall be prescribed by Resolution.

No. 23 of
1898.

(2.) The said tax shall be payable by the proprietors of plantations in such instalments and in such manner and subject to such conditions as by the Acreage Tax Ordinance, 1898, have been enacted or may from time to time be enacted by any Ordinance passed by the Governor with the advice and consent of the Court of Policy.

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

Rum and other Spirit Duties.

Rum and
Spirit
Duties.

4. There shall be raised, levied and collected up to and including the thirty-first December, nineteen hundred and twenty-eight, a duty upon every gallon of rum, the produce or manufacture of this Colony or of any country outside the British Empire, taken or sold for consumption in this Colony, at the rate following, that is to say:—

For every gallon of rum of the strength of proof, the sum of four 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 any 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 such regulations as have been or may from time to time be made in that behalf by the Comptroller of Customs with the approval of the Governor, shall be exempt from duty.

5.—(1) There shall be raised, levied and collected, —

Duties on
Compounds.

(a.) Upon all compounds manufactured by a Compounder under the provisions of the Bitters and Cordials Ordinance, 1890, 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 four dollars for every gallon of the strength of proof and so on in proportion for any greater alcoholic strength.

No. 1 of 1908.

Provided that any liquor made from fruit and sugar or from fruit mixed with any other material and which has undergone a process of fermentation in the manufacture thereof and which 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.

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

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

6. There shall be raised, levied and collected a duty at the rate of four 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.

Duties on
other spirits

Licence for
Cigarette
Factory.

7. Every person 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
Do.	20,000 do.	...	40
Do.	40,000 do.	...	80
Do.	60,000 do.	...	120
Exceeds	60,000 do.	...	150

Excise
duty on
matches
made and
sold in the
Colony.

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.

Drawback
on matches
manufac-
tured in
Colony, etc.

(2) Every person manufacturing matches in the Colony on which excise tax has been paid by virtue of this or any other Ordinance and exporting the same, shall be entitled to a drawback of excise tax on such matches, at and after the rate and amount fixed and paid on such matches and the manner of claiming such drawbacks shall be subject to the provisions of the Customs Ordinance, 1884, and any other Ordinance that may be hereafter passed for the regulation of drawbacks, and it shall be lawful for the Comptroller of Customs to permit matches so manufactured, and on which excise tax has been paid, to be exported under drawback, subject to such regulations in that behalf as may be from time to time made by the Comptroller of Customs with the approval of the Governor-in-Council.

No. 7 of 1884.

Stamp Duties.

Amount and
mode of
collection of
Stamp
Duties.
No. 5 of 1893.

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

Affidavit or Declaration under the Statutory Declarations Ordinance, 1893\$	0 36
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Exemptions—

- (1.) Affidavits or declarations in connexion with applications by soldiers or ex-soldiers or by the dependents of deceased or missing soldiers for pensions or gratuities
- (2.) Affidavits made by police or rural constables for the purpose of proving the service of process in a Magistrate's Court;
- (3.) Declarations made by officers of the Post Office under section 9 of the Post and Telegraph Ordinance, 1893

No. 21 of
1893.

(4.) Affidavits made by the Commissioner of Lands and Mines or any Officer of the Department of Lands and Mines in connexion with the transport or lease for a period of more than 10 years by the Colony of immovable property to any person ;

(5.) Declarations made by a Shipper or his Agent as regards weight or quantity of shipments in connexion with Export Duties.

Agreement or any Memorandum of Agreement not otherwise specifically charged with any duty, whether the same 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—

(1.) Agreement or Memorandum the matter whereof is not of the value of \$25 ;

(2.) Original Lease of Crown or Colony Land ;

(3.) Agreement or Memorandum for the hire of any labourer, artificer, manufacturer, or menial servant ;

(4.) Agreement, Letter or Memorandum made for or relating to the sale of any goods, wares or merchandise ;

(5.) Agreement or Memorandum made between the master and any mariner of any vessel for any voyage coastwise in this Colony ;

(6.) Agreement made with the Postmaster-General or any one on his behalf for the renting of any telephone wire and apparatus ;

(7.) Guarantee for treatment of paying patient under the Hospital Patients Regulations ;

(8.) A guarantee given by any person under regulations made by the Committee of the Georgetown Public Free Library under the Georgetown Public Free Library Ordinance, 1908.

No. 12 of
1908.

Marriage Contract or Settlement	...	...	5 00
Articles of Apprenticeship or Clerkship to a Barrister-at-Law, Advocate or Solicitor	...	...	20 00
Application to Stamp Commissioners for assessment of duty under Ordinance No. 8 of 1915	...	...	1 00
Duplicate or Counterpart of any instrument chargeable with any stamp duty—			
Where such 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 this Colony	0 04
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Exemption—

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 endorsed, or in any manner negotiated within this Colony—
For every sum not exceeding \$ 24 0 04
Exceeding \$24 and not exceeding 48 0 08
Do. 48 do. 120 0 12
Do. 120 do. 240 0 24
Do. 240 do. 360 0 36
Do. 360 do. 480 0 48
For every additional \$480 or part thereof 0 48

Exemptions—

(1.) Bills of Exchange purchased by the Government.

(2.) Bills of Exchange drawn by the Government on the Crown Agents for remittances for charges in respect of the Postal Union expenditure.

(3.) Bills of Exchange, Inland, for payment of wages for any sum not exceeding \$25.

Bills of Health 1 00

*Exemption—*Bills of Health issued for the use of vessels mentioned in section 3 (9), sub-head 1 of the Harbour Board Ordinance, 1924 (No. 2).

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 any such 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 do. do.		2,400	...	0 24
Do.		2,400 do. do.		4,800	...	0 48
Do.		4,800 do. do.		7,200	...	0 72
Do.		7,200 do. do.		12,000	..	0 96
Do.		12,000 do. do.		24,000	...	1 44
Do.		24,000 do. do.		36,000	...	1 92
Do.		36,000 do. do.		48,000	...	2 40
Do.		48,000 do. do.		60,000	...	2 88
Do.		60,000 do. do.		72,000	...	3 36
Do.		72,000 do. do.		84,000	...	3 84
Do.		84,000 do. do.		96,000	...	4 32
Do.		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 of such vessel ...						0 24
On every Transfer of any 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
Do.	48	do. do.		120	...	12
Do.	120	do. do.		240	...	24
Do.	240	do. do.		360	...	36
Do.	360	do. do.		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 to the same by will or by the law of succession or by one Trustee to another Trustee for any such person.						
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 such person						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
On every Authority in writing to appear before the Magistrate under section 18 of Ordinance No. 11 of 1893						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
On every Deed executed under the Deeds of Arrangement Ordinance, 1916						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 such Bond if such amount does not exceed \$700, and if such 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, 1884, and any amending Ordinance—

When the penalty does not exceed \$	25	0 12
Exceeding \$ 25 and not exceeding	100... .. .	0 25
Do. 100 do. do.	250	0 50
Do. 250 do. do.	500... .. .	1 00
Do. 500 do. do.	1,000... .. .	2 00
Do. 1,000 do. do.	1,500... .. .	3 00
and in every other case	... .. .	3 60

Exemptions—

- (1.) All Bonds executed under the provisions of the Spirits Ordinance, 1905.
- (2.) Bonds given by vendors of Stamps under the Stamp Duties Management Ordinance, 1888.
- (3.) Powers *ad lites*.
- (4.) Acts of deposit of any document or money in the Registry of Court.
- (5.) Colonial Bonds and Bonds issued by the Consolidated Immigration Loan Commissioners.
- (6.) Bonds or recognizances under the provisions of the Small Tenements and Rent Recovery Ordinance, 1903.
- (7.) 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

Exemptions—

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 such 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

No. 7 of
1884.

No. 1 of
1905.

No. 4 of
1888.

No. 9 of
1903.

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: Provided that a Licence for Marriage of a War Recruit shall be free	10 00	
Licence to practise 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, 1899, qualified to dispense and compound drugs: Provided that a person who obtains any such Licence under this section, or under any similar enactment, shall not be required to renew the same in any Financial Year thereafter: Provided further that no person who at the commencement of this Ordinance holds a licence to practise 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	No. 3 of 1899.
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	
Passports—each	1 00	
Passport visas—		
For a visa valid for any number of journeys to British territory during a period of 12 months	2 00	
For a transit visa valid for any number of direct journeys in transit only through British territory during a period of 12 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 such State.		
Policies of Insurance and transfer and assignment thereof ...	0 24	
Private Bill to be paid before the second reading (except where the Governor and Court of Policy may be pleased to remit payment of the same)	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 any such acknowledgment, and whether the same is or is 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 any such acknowledgment, and whether the same is or is not signed with the name of any person \$ 0 04

Exemptions—

- (1.) Banker's acknowledgment of any Bill or Note for acceptance, or collection.
 - (2.) Banker's Receipt for lodgment at call.
 - (3.) Receipt for any Postal Money Order.
 - (4.) Receipt given by any Public Officer or any Officer of His Majesty's Naval or Military Service in the execution of his duty.
 - (5.) Receipt given by any Public Officer for subsistence or travelling allowances.
 - (6.) Receipt given for return of duties in over-entries.
 - (7.) 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).
 - (8.) Receipt given by any Building Society for subscription Shares.
 - (9.) Receipts given by the Mayor and Town Council of Georgetown and New Amsterdam.
 - (10.) Receipt given by any person 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 such institution for safe custody.
 - (11.) Receipt written upon any Promissory Note duly stamped.
- Report inwards of vessels under section 39 of the Customs Ordinance, 1884:—
- | | | |
|---|-----|------|
| (a) if exceeding 300 tons net registered tonnage | ... | 5 00 |
| (t) 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 |

Exemption—

Shares in any Building Society or Agricultural or Co-operative Loan or Credit Bank.

Transfer of Licence under Section 13 of the Miscellaneous Licences Ordinance, 1861 0 50

Substituting new duty for that previously paid.

No. 4 of 1898.

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, 1898.)

Where the net value of the entire assets of the Estate wherever situate—

	Exceeds	\$	
	500		... ½%
Do.	2,500		... 1%
Do.	5,000		... 2%
Do.	10,000		... 3%
Do.	25,000		... 5%
Do.	50,000		... 6%
Do.	100,000		... 8%
Do.	200,000		... 10%
Do.	350,000		... 12%
Do.	500,000		... 13%
Do.	750,000		... 14%
Do.	1,000,000		... 15%
Do.	2,000,000		... 16%

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

Property
left to widow
or/and chil-
dren

And provided further that if property outside the Colony which is excluded from the definition of property in the Estate Duty Ordinance, 1898, also passes to the widow or/and to children of the deceased, who are minors or unmarried females, or who are certified by the Surgeon General as being 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 such proportion shall be liable to duty at half of the above rates.

No. 4 of
1898.

(2.) The said duties 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, 1898

No. 4 of 1898

11. 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 such conveyance, transport or transfer; provided

Transports,
etc.

- (a) that this duty shall not be charged in cases where immovable property or such rights or interest in Crown lands as aforesaid is or are sold by a licenced auctioneer at public auction.
- (b) that no duty shall be payable by the Colony on the acquisition by the Colony for public purposes of immovable property by conveyance, transport or where such duty would be payable by the Colony on the transport by the Colony of immovable property to any person.
- (c) That 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) That 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 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) That 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 such person died *intestate*, an heir *ab intestato* of such deceased person, no *ad valorem* duty as aforesaid in respect of the transfer of such immovable property to such surviving spouse, heir or legatee shall be payable; provided always that if immovable property is obtained in any such manner as aforesaid by such heir or legatee who is also an heir *ab intestato*, such 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 such excess in value.
- (f) That this duty shall not be charged in cases where immovable property is transported by an executor or administrator to any person entitled to such property by will or by the law of succession.
- (g) That this duty shall not be charged in the following cases:—
- (i) Where immovable property is transported by an executor or administrator to any person entitled to such property by will or by law of succession;
 - (ii) Where immovable property is transported by a trustee under a will to any person entitled to such property under the terms of the trust and the said Will;
 - (iii) Where immovable property is transported to a trustee under the terms of a trust deed and duly deposited in the Deeds Registry whereby the trustee is to hold or sell the property for the benefit of creditors;
 - (iv) Where immovable property is *bona fide* transported by a person or persons beneficially entitled to such property to a nominee subject to a covenant to re-transport the property to such person or persons for the purpose of vesting title in his or their name or names and where immovable property is re-transported in accordance with such covenant;
 - (v) Where immovable property is *bona fide* transported to trustees upon trust to transport the said property to a person or persons beneficially entitled to such property and where immovable property is transported by trustees in pursuance of such trust;
 - (vi) Where immovable property held on trust is transported by trustees or their representatives to new trustees appointed under the trust.
- (h) That where a person having contracted for the purchase of any immovable property but not having obtained a transport thereof, contracts to sell the same to any other person, and the said 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) That 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) That 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 such buildings and erections are sold for removal and are actually removed an *ad valorem* duty of one per centum on the consideration paid for such 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 ...	\$ 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 that the total duty shall not exceed \$3.60 ...	0 30

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 which may be raised at any time.

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.

Licence Duties.

12. Every Banking Company authorized to issue notes payable to bearer on demand which occupies any premises or counting-house in the Colony shall take out a Licence for such premises or counting-house and pay for the same the sum of three thousand dollars: Provided that such Banking Company shall not be bound to take out any trade licence for such premises or counting-house: Provided, also, that not more than one Licence shall be required in respect of each Banking Company.

Banking
House
Licence.

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 a Licence for so doing and shall pay for the same the sum of one thousand dollars.

Licence for
Insurance
Company.

(2.) Where any person acts in this Colony as the agent of any company carrying on any Life Insurance business in the Colony such person shall take out a Licence for so doing and shall pay for the same the sum of five hundred dollars, unless the company for which he acts has taken out the licence hereinbefore required.

(3) Where any person acts in this Colony as the Agent of any company carrying on any Fire and Accident Insurance business or any Fire or Accident Insurance business in the Colony such person shall take out a Licence for so doing and shall pay for the same the sum of two hundred and fifty dollars, unless the company for which he acts has taken out the licence hereinbefore required.

Trade
Licence in
Georgetown
and New
Amsterdam.

14.—(1.) Every person 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, in which 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 a licence for each such store, shop, room, shed, stall, yard, office or counting-house and shall pay for the same on the basis of the annual rental of the 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	" " 9,000 ... 210 00
"	7,000	" " 8,000 ... 190 00
"	6,000	" " 7,000 ... 170 00
"	5,000	" " 6,000 ... 150 00
"	4,000	" " 5,000 ... 130 00
"	3,000	" " 4,000 ... 120 00
"	2,000	" " 3,000 ... 110 00
"	1,500	" " 2,000 ... 100 00
"	1,000	" " 1,500 ... 90 00
"	750	" " 1,000 ... 70 00
"	500	" " 750 ... 50 00
"	250	" " 500 ... 30 00
"	150	" " 250 ... 20 00
"	100	" " 150 ... 15 00
"	50	" " 100 ... 12 00
does not exceed	50	... 8 00

Provided always 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 such Commissary shall, as soon as they are made, communicate them to the persons requiring the licences, respectively.

(3.) Any such person may appeal from such appraisalment to the Stipendiary Magistrate of Georgetown, when the premises in question are situate in or near Georgetown, and to the Stipendiary 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 Petty Debts Recovery Ordinance, 1893, in so far as they are applicable, the said statement being deemed a plaint and the person appealing and the Chief Commissary being deemed the plaintiff and defendant, respectively.

No. 11 of
1893.

(5.) No such licence shall authorize any person to keep any shop for the sale of fresh meat uncooked.

15. The Mayor and Town Council of Georgetown shall take out a licence for each public market owned by them, and shall pay for the same the following sums—

Licence for
market.

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

The Mayor and Town Council of New Amsterdam shall take out a licence for the public market owned by them, and shall pay for the same the sum of forty dollars :

Every Village Council shall take out a licence for each public market owned by them and shall pay for the same the sum of fifteen dollars.

Provided that nothing contained in this section shall exempt any person 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 such last mentioned licence.

16. Every person 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, in which there 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 a licence for such store, shop, floating shop, room, shed, stall or yard, and shall pay for the same the sum of eight dollars, unless provisions alone are dealt in, in which case the sum payable shall be four dollars : Provided that no licence shall be required to be taken out for the sale of quinine, thymol, bread,

Trade
Licence in
Rural
Districts.

ice, sweetmeats, jams, jellies and milk. Provided further that for the sale of non-alcoholic aerated and mineral waters only, a licence duty of two dollars shall be paid.

Licence for
sale of goods
by Master of
Vessel.

17. Every Master or Supercargo of a vessel, or other person on board, who arrives in this Colony having on board goods for sale by him on his own account or on commission to him not consigned, at the time and place of shipment, by bill of lading to some person holding a trade licence, shall be bound to report such goods at the Customs House and to take out a licence for each voyage and to pay for the same the sum of forty-eight dollars, unless such Master, Supercargo, or other person, with the knowledge and consent of the Comptroller of Customs, transfers such goods for sale to some person holding a trade licence, by instrument in writing under his hand.

Druggist's
Licence in
Georgetown
and New
Amsterdam.

18. Every person who sells, barter, 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 a licence for such shop, private hospital or house, and shall pay for the same if such 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 such shop, private hospital or house is situated in any other part of Georgetown or within one mile thereof, or in New Amsterdam, the sum of twenty dollars, and if the same 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. Every person 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, 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, barter, exposes, or offers for sale any drugs, patent or proprietary medicines, shall in addition to any other licence required by this Ordinance to be taken out, take out a licence for such store, shop, room, shed, stall, or yard, to entitle him to sell, barter, expose, or offer for sale such drugs, patent and proprietary medicines, and shall pay for the same the sum of four dollars ;

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

Butcher's
Licence in
Rural
Districts.

20. Every person 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, exposed or offered for sale, shall take out a licence for such

store, shop, room, shed, stall, yard or place, and shall pay for the same the sum of eight dollars. Provided that no such licence shall authorize 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: Provided that a licence under this section, to be called an Occasional Butcher's Licence, available for three consecutive days, to be specified in such licence, may be issued for the sum of fifty cents.

21. Every person 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 a licence for such shop and shall pay for the same the sum of three dollars per annum.

Licence for shop for sale of milk, etc.

22. Every person who takes out a licence for the sale of explosives by wholesale shall pay for the same the sum of eight dollars; and every person who takes out a licence for the sale of explosives by retail shall pay for the same the sum of four dollars.

Licence for sale of explosives.

23. Every person who sells, barter, exposes, or offers for sale tobacco, whether manufactured or not, cigars, or cigarettes, shall take out a licence for so doing, and shall pay for the same the sum of five dollars. Provided that 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 person who acts as a Public Auctioneer by a licence issued under and by virtue of any Ordinance passed or to be passed by the Governor, with the advice and consent of the Court of Policy, shall pay for such licence the sum specified in such Ordinance: Provided that any person who acts as Public Auctioneer for the town of New Amsterdam only shall pay for his licence as such Auctioneer the sum of thirty dollars annually in advance.

Auctioneer's Licence, etc. See Ordinance No. 6 of 1888.

(2.) Such licence shall not authorize any such Public Auctioneer to keep any store or other place without taking out a trade licence for the same 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 the same into the Treasury, the sum of one dollar for every one hundred dollars of the amount of such sale; and on the gross amount of every such sale by auction there shall also be paid by the purchaser to the Auctioneer, who shall pay the same into the Treasury, the sum of two dollars for every hundred dollars of the amount of such sale.

25. Every person, 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 a licence

House Agent's Licence

for so doing and shall pay for the same the sum of fifty dollars a year.

Pawn-
broker's
Licence.

26. Every person who carries on the business of taking goods and chattels in pawn shall take out a licence for so doing and shall pay for the same, if carrying on such business in Georgetown or within six miles thereof, the sum of four hundred and eighty dollars, and if carrying on such 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. Every person who carries on the trade or business of a huckster, and sells, barter, exposes, or offers his goods for sale at or in any place within this Colony shall take out a Huckster's Licence and pay for the same the sum of four dollars, and any person holding such a licence who employs any person to carry or sell goods for him shall take out an additional licence in his own name and shall pay for the same the sum of two dollars: Provided that an additional licence shall not be issued for more than one assistant: Provided also that 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 owned by the seller or his principal, or for the sale of any animal which has been nourished on such land: And provided further that no licence shall have any force within ten miles of any claims located and worked under the Mining (Consolidation) Ordinance, 1920, 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 such area as aforesaid: And provided further that no licence shall be required by any person who sells only copies of The Bible, the Koran or the sacred books of any recognized East Indian religion or any portion thereof.

No. 34 of
1920.

Licence for
keeping
Bonded
Warehouse.

28. Every person who keeps a bonded warehouse appointed for the receiving and securing of goods the duties on which are unpaid shall take out a licence for the same, and shall pay for such licence the sum of one hundred and twenty dollars.

Licence for
schooner,
etc.

29. Every person 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 ballahoes used by the woodcutters exclusively within the creeks, and except bateaux, corials and ballahoes not exceeding twenty feet in length and not used for trade or hire, shall take out a licence for such schooner, sloop, vessel, boat, bateau, corial, or craft, and shall pay for the same the sum of twenty-four cents.

30. Every person 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 a licence to keep and use each such carriage, cart, horse, pony, mule, motor car, motor bicycle, motor tricycle, sidecar, bicycle or tricycle and shall pay for same as follows, that is to say,—

Licence for carriage, etc., kept for pleasure.

1. For a licence for each four-wheeled carriage ...	...\$	10 00
2. For a licence for each two-wheeled carriage ...	...	5 00
3. For a licence for each horse, pony, or mule ...	...	4 00
4. For a licence for each cart drawn by any of the above-mentioned animals ...	...	6 00
5. For a licence for each two-wheeled carriage drawn by a donkey ...	...	2 00
6. For a licence for each cart drawn by a donkey ...	...	4 00
7. For a licence for each bicycle or tricycle ...	...	2 00
8. For a licence for each motor bicycle ...	...	5 00
9. For a licence for each		
(a) motor tricycle ...	...	7 00
(b) sidecar used in conjunction with a motor bicycle ...	...	2 00
10. (a) For a licence for each Motor Car not exceeding 10 horse power, Royal Automobile Club rating ...	...	31 50
(b) For a licence for each Motor Car exceeding 10 horse-power and not exceeding 18 horse-power, Royal Automobile Club rating ...	...	42 00
(c) For a licence for each Motor Car exceeding 18 horse-power and not exceeding 26 horse-power, Royal Automobile Club rating ...	...	52 50
(d) For a licence for each Motor Car exceeding 26 horse-power and not exceeding 36 horse power, Royal Automobile Club rating ...	...	63 00
(e) For a licence for any Motor Car exceeding 36 horse-power, Royal Automobile Club rating ...	...	100 80

Provided that no licence shall be required for any horse kept exclusively for purposes of racing.

Provided that 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 this Colony, or for any bicycle or tricycle which is kept by any member of any cycle corps of the British Guiana Militia Force for the performance of his duty as a member of such corps if a distinctive label to be supplied by the Chief Commissary, free of charge, be affixed to such bicycle or tricycle in such manner and to such part thereof as is required by the Chief Commissary, or for any bicycle or tricycle kept for the use of and only by a pupil who is actually attending school.

Provided that 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 such bicycle is granted by the Government.

Provided further that 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 any person who satisfies that Officer that he is a visitor to the Colony, for the sum of fifty cents per month. A Motor Car licence or a licence for a motor bicycle, motor tricycle or sidecar used with a motor bicycle may be issued on similar terms for the sums of five dollars and one dollar respectively.

Provided that if the holder of a licence for a motor car under this section desires to use such car for the purpose 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.

Provided that any person applying for a licence for any motor vehicle shall produce to the Commissary of Taxation a certificate of registration of such vehicle and the Commissary of Taxation shall insert in the licence the registered number of such motor vehicle.

Licence for omnibus, etc., kept for trade, etc.

31. Every person 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 a licence for each such 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 same as follows, that is to say,—

- | | | | |
|---|----|----|----|
| 1. For a licence for each omnibus not mechanically propelled plying within Georgetown or New Amsterdam ... | \$ | 25 | 00 |
| 2. For a licence for each tramcar worked by electricity ... | | 50 | 00 |
| 3. For a licence 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 a licence for each hackney carriage not mechanically propelled plying in Georgetown or New Amsterdam ... | | 3 | 00 |
| 5. For a licence for each four-wheeled carriage, including any hearse used in Georgetown or New Amsterdam ... | | 5 | 00 |
| 6. For a licence 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 a licence for each two-wheeled carriage ... | | 2 | 50 |
| 8. For a licence for each horse, pony, or mule ... | | 2 | 00 |

9.	For a licence for each cart drawn by any of the above-mentioned animals, kept and used in Georgetown ...	\$ 24 00
10.	For a licence for each cart drawn by a bullock or ox, kept and used in any part of the Colony ...	12 00
11.	For a licence for each four-wheeled cart drawn by a horse, pony, or mule, kept and used elsewhere than in Georgetown ...	12 00
12.	For a licence for each two-wheeled cart, drawn by any horse, pony or mule, kept and used elsewhere than in Georgetown ...	6 00
13.	For a licence for each two-wheeled cart drawn by a donkey, kept and used in Georgetown ...	6 00
14.	For a licence for each four-wheeled cart drawn by a donkey, kept and used in Georgetown ...	8 00
15.	For a licence for each two-wheeled cart drawn by a donkey, kept and used elsewhere than in Georgetown ...	4 00
16.	For a licence for each four-wheeled cart drawn by a donkey, kept and used elsewhere than in Georgetown ...	6 00
17.	For a licence for each bicycle or tricycle ...	2 00
18.	For a licence for each motor bicycle ...	5 00
19.	For a licence for each—	
	(a) motor tricycle ...	7 00
	(b) side car used in conjunction with a motor bicycle ...	2 00
20.—	(a.) For a licence for each motor car, motor lorry, motor van or motor bus not exceeding 10 horse-power, Royal Automobile Club rating ...	33 00
	(b.) For a licence for each motor car exceeding 10 horse-power and not exceeding 18 horse-power, Royal Automobile Club rating ...	41 00
	(c) For a licence for each motor car exceeding 18 horse-power and not exceeding 26 horse-power, Royal Automobile Club rating ...	55 00
	(d) For a licence for each motor car exceeding 26 horse-power and not exceeding 30 horse-power, Royal Automobile Club rating ...	66 00
	(e) For a licence for any motor car exceeding 30 horse-power, Royal Automobile Club rating ...	105 60
21.—	(1) For a licence 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
	(2) For a licence for any motor lorry 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 ...	300 00
	(ii) Elsewhere in the Colony ...	120 00

Provided however, that no licence shall be required for any motor bus or motor lorry kept and used exclusively on any road or trail :

- (a) Beyond Hyde Park on the Demerara River and the tributaries thereto, and
 (b) Beyond Bartica on the Essequibo and Mazaruni rivers and the tributaries thereto.
- (3) For a licence for keeping and using any motor van exceeding 10 horse-power, Royal Automobile Club rating—
 (i) if all wheels are fitted with pneumatic tyres ...\$ 100 00
 (ii) if any wheel or wheels is or are not fitted with pneumatic tyres ... 150 00
22. For a licence 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, building material of any kind or description whatever ... 200 00
23. For a licence 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 a licence 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 for any such vehicle having pneumatic tyres on all the wheels the licence duties shall be charged at half the above rates. Provided further that no licence shall be required for any such vehicle kept and used exclusively on any road or trail—

- (a) beyond Hyde Park on the Demerara River and the tributaries thereto, and
 (b) beyond Bartica on the Essequibo and Mazaruni Rivers and tributaries thereto.

Provided further that no licence shall be required—

- (a) For any hearse not used in Georgetown or New Amsterdam ; or
 (b) For any watering cart, mule or donkey cart, or any animal drawing the same, or motor vehicle, which is owned and used exclusively by the Mayor and Town Council of Georgetown or of New Amsterdam for municipal purposes.

Provided also, that 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 such purposes, and the licence shall have effect accordingly.

Provided that any person applying for a new licence for any motor vehicle shall produce to the Commissary of Taxation a certificate of registration of such vehicle and the Commissary of Taxation shall insert in the licence the registered number of such motor vehicle.

32. Every person 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 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 a licence and shall pay for the same as follows :—

Licence for horse, etc., on sugar plantations, etc.

1. For a licence for each cart drawn by any horse, pony or mule \$5 00

2. For a licence for each two-wheeled cart drawn by a donkey 2 00

3. For a licence for each four-wheeled cart drawn by a donkey 4 00

Provided that no licence shall be required for any motor car, motor lorry, motor bus, animal or cart if used only within the bounds of any sugar plantation, wood-cutting grant, cattle farm, lot or farm under cultivation, cocoa estate, rubber estate, private grant, mining or placer claim, as aforesaid :

Provided further, that any person having a licence for any cart under this section, may keep and use and own and permit to be used the same, for any purpose other than those of trade or hire, without taking out any further licence for the same.

33. Every person to whom a licence has been granted by the Governor-in-Council under the Wireless Telegraphy Ordinance, 1910, to establish a wireless station for the purpose of receiving messages shall pay for the same the sum of three dollars a year.

Licence for establishing wireless receiving stations, No. 7 of 1910.

34. Every person 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 a licence for so doing, and shall pay for the same the sum of one dollar and every person outside of those limits, not an Aboriginal Indian, who keeps any dogs shall take out a licence for so doing and pay for the same the sum of fifty cents : Provided that no licence shall be required under this section to keep a dog under six months of age, or any dog kept by a blind person for his guidance : Provided further, that in any proceedings taken in pursuance of this section, if any dog shall appear to the Magistrate to be over six months of age, such dog shall be deemed to be over that age unless the contrary is proved.

Licence for keeping dog.

Provided that 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 for a licence to keep the same dog within those limits

35. Every person, 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 in any traction engine, road roller, or any other type of road locomotive propelled by steam driven machinery, shall take out a licence for each such boiler and shall pay for the same the sum of one dollar. Provided that no licence shall be required under this section for any steam-

Licence for Steam Boilers.

boiler owned and used by the Government: and provided further that every such licence shall be valid only for such period as is covered by the certificate prescribed by the Steam Boilers Regulation Ordinance, 1907.

No. 25 of
1907.

Licence for
fire-arm.

No. 4 of 1915

36.—(1.) Every person who except as the holder of a trading licence for such fire-arms has in his possession, keeps, carries, or uses any fire-arm as defined by the Arms and Ammunition Ordinance, 1915, (not being arms of the Militia or any authorised Volunteer Force, or Rifle Association used exclusively for such purposes, and on such terms and conditions as may from time to time be fixed by the Governor and Court of Policy, or not being a Police Constable or other person specially authorised by Ordinance to keep arms to be used exclusively in the Public Service) shall take out a licence for the same and shall 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: Provided that no Aboriginal Indian shall be liable to any forfeiture or penalty for not taking out a licence to have in his possession, to keep, to carry or to use any rifle, fowling-piece or other gun: Provided further that a licence under this section available for sixty consecutive days may be issued for the sum of one dollar.

(2.) Every person who sells, barter, exposes, or offers for sale Arms or Ammunition as defined by the Arms and Ammunition Ordinance, 1915, in any store, shop, or other place or premises whatsoever, shall take out a licence for so doing and shall pay for the same the sum of twenty dollars.

No. 4 of 1915

(3.) Every person 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 shall pay for the same the sum of four dollars.

(4.) Every person who carries on the business of repairing Arms shall take out a licence for so doing and shall pay for the same the sum of one dollar.

Provided that a sugar estate shall not be required to take out a licence under this section for any rifle that is kept for use only in the case of emergency or for target practice.

Liquor Store
Licence.

37. Every person 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 who

(b) imports or sells spirits in bond in Georgetown or New Amsterdam

shall take out a licence for so doing, and shall pay for the same the sum of one hundred dollars.

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.

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 such additional licence the sum of seventy-two dollars, and such additional licence shall entitle him to sell or dispose of and deliver from his premises spirituous liquors in any quantity not being less than one quart at a time. Single bottle

38.—(1.) Every person who keeps a hotel or tavern in which spirituous liquors, malt liquors, or wine are or is sold, shall take out a licence to keep the same, and shall pay for such licence, if such hotel or tavern is situated in Georgetown, the sum of four hundred and eighty dollars, if situate in any district in which mining operations are carried on a sum of two hundred and forty dollars, or in any station of the Colonial Transport Department except the Georgetown Railway Station, the sum of twelve dollars, and if it is situated elsewhere in the Colony, the sum of one hundred and twenty dollars. Hotel or
Tavern
Licence.

Provided that a licence for a hotel or tavern in any station of the Colonial Transport Department (except the Georgetown Railway Station) shall authorise sales only during the period of one hour before the arrival of a train and half an hour after the departure of such train and at no other time.

(2.) Such licence shall authorise the sale to be drunk on any part of the premises, of all spirituous liquors, and of malt liquors and wine.

39. Every person who keeps a bar at any theatre or public place of amusement in the Colony at which spirituous liquors, malt liquors, or wine are sold shall take out a quarterly theatre licence to keep the same, and shall pay for such licence the sum of twenty-four dollars, which shall entitle the holder to sell such liquors or wine during any entertainment only, in such theatre or public place of amusement. Theatre Bar
Licence.

40.—(1.) Every person who runs a steamer for the conveyance of passengers not under contract with the Government, on which spirituous liquors, malt liquors, wine or tobacco are sold shall take out for each such steamer a licence to sell the same, and shall pay for such licence the sum of twenty-four dollars, which shall entitle the holder to sell such liquors, wine or tobacco on board each such passenger steamer only, provided that the licence granted for any particular steamer may be transferred (by endorsement on the back thereof by the Chief Commissary as provided in sub-section (1) of section thirteen of the Miscellaneous Licences Ordinance 1861 done at the written request of the licensee and on payment of a fee of twenty-four cents for each such transfer) to any other steamer Passenger
Steamer
Licence.

plying on the same route and provided however that 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 such steamer after the first one.

(2.) Notwithstanding anything hereinbefore contained any person may take out a daily licence in respect of any steamer run for the conveyance of passengers and not under contract with the Government on which spirituous liquors, malt liquors, wine or tobacco are sold and shall pay two dollars for each such licence which shall entitle the holder to sell such liquors, wine or tobacco on board such steamer only.

Retail Spirit
Licence.

41. Every person who keeps a retail spirit shop shall take out a licence for so doing and shall pay if the same 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 in a mining district within the meaning of the Mining District Omnibus Licence Ordinance 1924, a sum of two hundred and forty dollars, and if it is situated elsewhere in the Colony the sum of one hundred and fifty dollars.

No. 10 of
1924.

Malt Liquor
and Wine
Licence.

42. Every person not being the holder of a Liquor Store Licence, or a Hotel or Tavern Licence, or a Retail Spirit Licence, who occupies any store, shop, floating shop, room, shed, stall, or yard in any part of the Colony in which there is sold, bartered, exposed or offered for sale any malt liquor, wine or the liquor known by the name of Falernum (provided such liquor has been manufactured in the Colony of British Guiana and does not contain more than 25% of proof spirit), or who sells, barters, exposes or offers for sale any malt liquor, wine or Falernum as aforesaid shall in addition to any other licence required by law to be taken out, take out a licence for such store, shop, floating shop, room, shed, stall or yard, to entitle him so to sell, barter, expose, or offer for sale such malt liquor or wine, and shall pay for the same,—

- | | |
|--|-----------|
| (a.) If such store, shop, floating shop, room, shed, stall, or yard is in Georgetown or within a quarter of a mile of the municipal boundaries thereof or in New Amsterdam | \$25 00 |
| (b.) If such store, shop, floating shop, room, shed, stall, or yard is in any other part of the Colony | ... 10 00 |

Provided that such licence shall not be deemed to authorize the sale of any malt liquor, wine or Falernum to be consumed on the premises.

Cocoanut
Rum
Licence.

43. Every person who sells, barters, exposes or offers for sale the liquor known by the name of cocoanut rum or cocoanut toddy shall take out a licence for so doing and shall pay for the same the sum of six hundred dollars.

Occasional
Licence.

44. Every person who sells any spirituous liquor, malt liquor, wine, cigars or cigarettes, at any public entertainment, ball or dance between the hours of six of the clock in the morning and six of

the clock in the afternoon shall take out a licence and shall pay if the same is in Georgetown or within a quarter of a mile of the municipal boundaries thereof or in New Amsterdam the sum of two dollars for each such period or part thereof, and every person who sells any spirituous liquor, malt liquor, wine, cigars or cigarettes, at any public entertainment, ball or dance between the hours of six of the clock in the afternoon and six of the clock in the morning, shall take out a licence and shall pay for the same the sum of eight dollars for each such period or part thereof, and if it is situated elsewhere in the Colony the sum of one dollar in the former case and two dollars in the latter case, and such licence shall only authorise the sale at the public entertainment, ball or dance specified in such licence of spirituous liquor, and of malt liquor and wine, cigars and cigarettes during the period or part of a period for which such licence has been granted.

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

45. Every person, body of persons, or company who shall employ in the loading or discharging of cargo on or from any ship any person who has either not resided in this Colony for three months or is not a settler in this Colony shall pay a licence of fifty dollars for every such person for each day or part thereof on which any such person shall be so employed: Provided that the Governor may during the continuance of what in his opinion is a state of emergency permit the employment of such labour without payment of tax for such time as he may think fit: Provided also that this section shall not apply in the case of any ship while such ship is in quarantine, or any port in the Colony is subject to quarantine.

Licence for
employing
non-resident
person in
loading ex
ship.

46. The occupier or owner of any lot or part of a lot of land, whether opened or enclosed, or of any house, room, or building, who gives, has, or holds any ball or dance for money or reward, or who permits or allows any ball or dance to be given, had, or held for money or reward, in or upon any such lot or part of a lot of land, house, room, or building, shall take out a licence for such ball or dance, and shall pay for the same the sum of four dollars. Provided that the Governor-in-Council may in his discretion refund such licence in any case when 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.

Licence for
ball or dance.

47. Every person 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 shall pay for the same the

Licence for
concert, etc.,
or public en-
tertainment.

sum of two dollars: Provided, that if such licence is taken out for any term not exceeding three months, there shall be paid for the same, in the case of Georgetown or New Amsterdam or any suburb of either of them, the sum of twenty-four dollars in full of such term, and if for the same term in any other part of the Colony, the sum of eight dollars in full of such term: Provided also, that 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 provided further that any cinematograph theatre in the case of Georgetown or any suburb thereof shall pay a quarterly licence of forty dollars, and in the case of New Amsterdam or any suburb thereof shall pay a quarterly licence of twenty-four dollars.

Licence for
billiard
table, etc.,
Georgetown
or New
Amsterdam

48. Every person 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 shall pay for the same the sum of twenty-four dollars.

Entertain-
ments Tax.

49. The following tax shall be imposed in Georgetown and New Amsterdam on all payments for admission to any entertainment whatsoever other than race meetings or athletic sports, viz. :—

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

Provided that the Governor-in-Council may in his discretion exempt from the Entertainments Tax any entertainment held for the exclusive benefit of any purely religious or educational object.

Licence for
gold.

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

(2.) The licence shall specify the house or premises in which such person shall trade in or purchase gold, and he shall not trade in or purchase gold in any house or premises other than those so specified, and no such licence shall entitle the holder thereof to trade in or purchase gold in more than one house or premises.

(3.) The applicant for such 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 purchase of or trading in gold made under the Mining (Consolidation) Ordinance, 1920, for the time being in force.

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.

(4.) Such bond shall be entered into before a Sworn Clerk and Notary Public of the Registrar's Office of British Guiana, 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 may instruct the Registrar to issue summation on such bond; and such execution may be against all, or any one or more, of such parties; and, to obtain such execution, it shall not be necessary to give any proof of the signing or of the validity of the bond.

(5.) The Chief Commissary may refuse to issue a licence under this section to any person 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, 1920.

No. 34 of 1920

(6.) The Governor may cancel a licence issued under this section if the holder thereof is 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, 1920.

No. 34 of 1920

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

(8.) No licence shall be issued under sections 16, 38, 41, 42, 43 and 44 of this Ordinance, to any person 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, 1920, or the Mining Regulations, for the time being in force, unless such person is also the holder of a licence under this section.

No. 34 of 1920

(9.) Any licence issued under this section may be transferred together with any licence specified in sub-section (8), from the house or premises in respect of which it was issued, to any other house or premises: Provided that the Chief Commissary may refuse to transfer such licence for the same reasons for which he may refuse to issue a licence under this section.

51.—(1.) Every person who purchases rough or uncut precious stones, and every person 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 shall pay for the

Licence for trading in precious stones.

same 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.

(2.) Such licence shall specify the house or premises in which such person shall purchase or sell rough or uncut precious stones and he shall not purchase or sell rough or uncut precious stones in any house or premises other than those so specified, and no such licence shall entitle the holder thereof to purchase or sell rough or uncut precious stones in more than one house or premises.

(3.) The applicant for such licence shall either deposit with the Chief Commissary 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 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 any such Ordinance or Regulations.

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 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.

Provided further that a person may obtain a licence to trade in gold and in precious stones on making a deposit with the Chief Commissary 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, 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 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 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 sets 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.) Such bond shall be entered into before a Sworn Clerk and Notary Public of the Registrar's Office of British Guiana, 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 may instruct the Registrar to issue summation on such bond; and such execution may be against all, or any one or more, of such parties; and, to obtain such execution, it shall not be necessary to give any proof of the signing or of the validity of the bond.

(5) The Chief Commissary may refuse to issue a licence under this section to any person 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, 1920.

No. 34 of 192

(6.) The Governor may cancel a licence issued under this section if the holder thereof is 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, 1920.

No. 34 of 1920

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

(8.) No licence shall be issued under sections 16, 38, 41, 42, 43, 44 and 50 of this Ordinance to any person 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, 1920, or the Mining Regulations for the time being in force, unless such person is also the holder of a licence under this section.

No. 34 of 1920

(9.) No licence shall be issued under this section or under the Mining Districts Omnibus Licence Ordinance, 1924, for any house or premises in any Mining District situated within ten miles of any claim held under a licence to mine or search for precious stones to any person who at the time he makes application for such licence is not the holder of mining claims not less than five of which shall be working claims, situate within the locality which in the opinion of the Commissioner of Lands and Mines is served by such house or premises.

No. 10 of 1924
Mining District.

(10.) No person who is the holder of a licence issued under sub-section (9) hereof shall be granted a licence in respect of any house or premises situated in another locality in the same Mining District unless such person is the holder of not less than two working claims situated within the locality which in the opinion of the Commissioner of Lands and Mines is served by such house or premises.

(11.) The requirements of sub-sections (9) and (10) hereof shall not apply to any person engaged in public contract or other transport services which in the opinion of the Commissioner of Lands and Mines are 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.

(12.) Where at any time after the issue of a licence under sub-section (9) or sub-section (10) hereof 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 sub-sections (9) and (10) hereof provided, such licences shall *ipso facto* be null and void, any subsequent sales or purchases conducted in such house or premises shall constitute a breach of this Ordinance.

(13.) The expression "working claims" in sub-sections (9), (10) and (11) hereof shall mean 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" shall mean 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. Every person 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 same the sum of ten dollars: Provided that a licence under this section may be issued to any person who sells india-rubber only, grown on land of which he is the lawful occupier, without payment of duty. Licences issued under this section shall be deemed to be licences issued under the Balata Ordinance, 1903.

No. 40 of 1903.

General control of granting of Licences.

53. All the licences hereinbefore enumerated, except those mentioned in sections 17, 20 (2nd proviso), 24 (1), 30 (4th proviso), 36 (2nd proviso), 39, 44, 45, 46 and 47 shall and are hereby declared to be for the twelve months beginning on the first day of January, 1928, and ending on the thirty-first day of December, 1928, but Retail Spirit Licences, Liqueur Store Licences, and Hotel or Tavern Licences may be issued for any such shorter time as has been or may hereafter be enacted in that behalf by any Ordinance specially regulating the same; and all other licences, except those mentioned in sections 50, 51 and 52 if of the value of not less than two dollars, and Hucksters' Licences, may be issued for any shorter periods at the rates hereinbefore affixed to them respectively: Provided that such shorter period shall not be less than the unexpired part of the period during which this Ordinance is in force: Provided also, that 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 such licence is granted.

When duty on Licences may be paid.

54.—(1.) Where the amount of the duty for any annual licence is or exceeds the sum of four dollars such 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 nineteen hundred and twenty-eight;

Provided that on failure to pay the first moiety within the period limited the whole amount of the duty shall be thereupon payable.

(2.) In the case of licences which have been extended by force of section two of the Wine, etc., Licences (Extension) Ordinance, (No. 2) 1927.

No. 48 of 1927.

(a) Where the amount of the duty in respect of any such licence has been increased by this Ordinance a proportionate part of the increased amount of such duty for the quarter ending the thirty-first of March nineteen hundred and twenty-eight shall be paid on or before the thirty-first day of March aforesaid.

(b) Where any such licence shall be 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 of any such licence.

(3.) Where any licence mentioned in section two of the Wine, etc., Licences (Extension) Ordinance, (No. 2) 1927 shall be renewed a proportionate amount of the duty imposed by this Ordinance shall be paid for the period of the renewal of such licence.

No. 48 of 1927.

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

55. All licences mentioned in this Ordinance shall be granted in such manner and form and be subject to such conditions, rules, and regulations as the Governor, with the advice and consent of the Court of Policy, may have already made and provided or may hereafter think fit to make and provide.

Duration of Licences.

Storage Rent.

56. 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, 1905, storage rent at and after the rates following for each month, or part of a month, that is to say,—

Storage rent for articles in Bonded Warehouse No. 1 of 1905.

<i>Article.</i>	<i>Rate per month or part of a month.</i>	
Wine, Spirits and other liquids—	In bottle	For each 2 liquid gallons or part thereof ... \$0 02
Do.	* In bulk	Packages not exceeding 40 gallons capacity ... 0 08
Do.	* Do.	Packages not exceeding 80 gallons capacity ... 0 16
Do.	* Do.	Exceeding 80 gallons capacity ... 0 32

* Colony-made Rum for exportation—Half the above-mentioned rates.

<i>Article.</i>	<i>Rate per month or part of a month.</i>	
Tobacco, Opium, and cognate goods—	} In bales, barrels or cases. Not exceeding 100 lbs. net... \$ 0 12 Do. Do. Not exceeding 150 lbs. net... 0 16 Do. Do. Not exceeding 200 lbs. net .. 0 24 Do. Do. Exceeding 200 lbs. net ... 0 32 Do. In hogsheads. Per hogshead ... 1 00 Do. Do. Per $\frac{1}{2}$ hogshead ... 0 50 Do. Do. Per $\frac{1}{4}$ hogshead ... 0 25	
All other goods—		In packages not exceeding 3 cubic feet 0 02
Do.		In packages of between 3 and 6 cubic ft. 0 08
Do.		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.

All imported goods not duly entered within fourteen days from date of landing, and all goods not taken out of bond for consumption in the Colony within fourteen days from the date of payment of duty shall be subject to treble the above rates.

Storage
rent for gun-
powder in
Magazine.

57. The storage rent of any explosive in any Government Magazine shall be, for every month or part of a month, at the rate of one cent per pound; and all such storage rent shall be exclusive of any charge incurred for portorage.

Storage rent
for danger-
ous goods.

58. There shall be levied and collected upon all Dangerous Petroleum and other dangerous goods stored in the Petroleum Magazine on Kelly's dam near Georgetown, or in any other Magazine duly appointed for the storage of specially dangerous goods, storage rent at and after the following rates:—

For each month or part of a month—

Per Barrel, drum or case each containing more than 10 gallons	... 08c.
Per Case containing not more than 10 gallons	... 02c.
Per Drum containing not more than 10 gallons	... 02c.

and in other packages in proportion, and all such storage rent shall be exclusive of any charge incurred for portorage.

Storage rent
for Petro-
leum.

59. There shall be levied and collected for the storage of all Petroleum (as described in this section) stored in any warehouse, duly appointed for the storage of Petroleum, storage rent at the following rates:—

Kerosene oil paraffin oil	... For the first month or part thereof, per gallon ... $\frac{1}{2}$ c.
	For each succeeding month or part thereof, per gallon ... $\frac{1}{8}$ c.

Petroleum as defined in section
2 of Ordinance 20 of 1916
(except Kerosene or Paraffin
oil)

...For the first month or part
thereof, per gallon ... 1c.
For each succeeding month or
part thereof, per gallon ... $\frac{1}{2}$ c.

60. The master or owner of every vessel engaged in foreign or coasting trade, landing or taking on board cargo within the limits of the port of Springlands, shall pay a wharfage tax, calculated at the rates set out hereunder on all cargo so landed or taken on board :—

Wharfage
tax for use of
Springlands
steelling.

Rice, padi or other grain	...per bag	... 04	cts.
Firewood	...per cord	... 24	"
Galvanised Sheets	...per sheet	... 00 $\frac{1}{2}$	"
Shingles	...per buundle	... 02	"
Lumber,	...per 1,000ft. B.M.	... 12	"
Fowls	...each	... 02	"
Plantains	...per bunch	... 01	"
Vegetables and ground provisions	per bag or basket	... 02	"
Sheep, goats and pigs	...each	... 24	"
Donkeys	...each	... 48	"
Cows and Horses	...each	... 72	"
Packages each not exceeding 3 c.ft.	...per package	... 02	"
Packages exceeding 3 c.ft. for every 6 c.ft. or part thereof		... 06	"
All other goods according to agreement.			

61. 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 an electric crane or any other crane substituted therefor the following charges :—

Tax for use
of crane at
Colonial
Bonded
Warehouse.

Article.

Wines, Spirits and other
liquids in bulk—

For each package not exceeding 20 gallons capacity	...\$0 01 $\frac{1}{2}$
For each package exceeding 20 gallons but not exceeding 40 gallons capacity	... 0 03 $\frac{1}{2}$
For each package exceeding 40 gallons but not exceeding 80 gallons capacity	... 0 04 $\frac{1}{2}$
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 exceeding 8 cubic feet	... 0 02

Article.

Wines, Spirits and other liquids in bottle and all other goods in packages not exceeding 20 cubic feet—

For each package exceeding 8 cubic feet but not exceeding 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

Bill of Entry tax.

62.—(1.) In addition to any other duty or tax imposed by this or any other Ordinance there shall be levied, collected and paid a tax on every Customs bill of entry calculated at the rate of two per centum on the value of all imported goods delivered ex ship or from Bond for home consumption by virtue of such entry : Provided that goods imported by or for the use of the Government, the Mayor and Town Council of the City of Georgetown and the Mayor and Town Council of the town of New Amsterdam and for the maintenance or upkeep of any village or country district under the Local Government Board shall be exempt from the payment of this tax.

(2.) The tax imposed by this section shall also be levied, collected and paid on goods imported by post.

(3.) The expression "value" in this section includes the amount of the freight, shipping charges and the insurance premium.

Miscellaneous Provisions.

Exemption of the Governor.

63. The Governor shall be exempt from taxation.

Exemption of Government steamers.

64. All Government steamers shall be exempt from all of the licences mentioned in this Ordinance.

Licence not required for Police or Prison canteen.

65. 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 such police station or prison.

Weight to be used.

66. 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 this Colony.

Persons to whom taxes to be paid

67. All moneys payable or leviable under and by virtue of this Ordinance shall unless their collection is otherwise specially provided for, be paid to the Colonial Treasurer.

68. All penalties, fines, and forfeitures incurred by reason of failure to pay any amount required to be paid by this Ordinance or by any preceding Tax Ordinance, or for any breach of the provisions of any of the said Ordinances, may be sued for, prosecuted, and recovered under and by virtue of the provisions in the said Ordinances respectively in that behalf and for that purpose provided and enacted, or in such manner and form as may have been or may hereafter be declared by any Ordinance passed by the Governor with the advice and consent of the Court of Policy.

Recovery of penalties.

69. 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, the same, with interest at the rate of six per centum per annum from the day when the same became due and payable, shall, when not otherwise specially provided for, be enforced and recovered by the Colonial Treasurer by parate execution.

Recovery of taxes.

70. The Chief Commissary may refuse to issue a licence to any person or Company, provided that a right of appeal shall lie to the Governor-in-Council from the Chief Commissary in any case of refusal.

Chief Commissary may refuse licence.

71. This Ordinance shall come into operation on the sixteenth day of February, nineteen hundred and twenty-eight.

Commencement of Ordinance.

The provisions of this Ordinance shall continue in force until and inclusive of the thirty-first day of December, one thousand nine hundred and twenty-eight.

Duration of Ordinance.

I assent.

C. H. RODWELL.

Governor.

30th March, 1928.

ORDINANCE NO. 3 OF 1928.

AN ORDINANCE to extend temporarily the operation of Licences under section two of the Wine, etc., Licences (Extension) Ordinance (No. 2), 1927.

A.D. 1928

[31st March, 1928.]

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

1. This Ordinance may be cited as the Wine, etc., Licences (Extension) Ordinance, 1928, and shall be construed with the Wine, etc., Licences (Extension) Ordinance (No. 2), 1927.

Short title

48 of 1927.