


## ANNUAL REPORT

OF THE

# COMPTROLLER OF CUSTOMS \& EXCISE 

FOR THE YEAR

## 1959.

# ANNUAL REPORT 

## OF THE

## COMPTROLLER OF CUSTOMS AND EXCISE FOR THE YEAR 1959.

CUSTOMS and EXCISE DEPARTMENT,<br>Georgetown, Demerara,<br>British Guiana.<br>4th May, 1960.

The Honourable Financial Secretary,
Sir,
I have the honour to submit for the information of His Excellency the Governor, the Annwal Report on the work of this Department for the year ended 31st December, 1959.

## REVENUE.

2. The gross revenue collected by the Department during 1959 amounted to $\$ 23,239,897.89$. After deducting various sums refunded during the year totalling $\$ 102,890.36$, the aggregate net revenue was $\$ 23,137,007.53$.
3. The following table gives particulars of net revenue collections in 1958 and 1959, together with the increase or decrease under each sub-head.

| SUB-HEADS OF REVENUB | \$ 1958 c. | \$ 1959 c. | $\begin{gathered} \text { INCREASE } \\ \$ \mathrm{c} . \end{gathered}$ | $\begin{aligned} & \text { DECREASE } \\ & \$ ~ c . \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: |
| Import Duties .. | 15,816,937.77 | 16,862,834.91 | 1,045,897.14 | - |
| Bonded Warehouses | 73,720.43 | 75,956.77 | 2,236.34 | - |
| Export Duties | 662,551.69 | 949,671.13 | 287,119.44 | - |
| Excise Duties Rum | 4,406,202.78 | 4,476,671.34 | 70,468.56 | - |
| Beer | 473,624.95 | 454,383.03 | - | 19,241.92 |
| Bitters and Cordials | 67,818.76 | 66,449.02 | - | 1,369.74 |
| Matches | 35,545.00 | 42,520.00 | 6,975.00 | - |
| Methylated Spirits | 1,900.15 | 1,769.71 | - | 130.44 |
| Miscellaneous | 24,081.00 | 23,201.45 | - | 879.55 |
| LicencesLiquor | 200,881.50 | 175,896.43 | - | 24,985.07 |
| Unspecified | 4,628.00 | 4,634.50 | 6.50 | - |
| Other heads | 8,689.31 | 3,019.24 | - | 5,670.07 |
| TOTAL NET RECEIPTS | 21,776,581.34 | 23,137,007.53 | 1,412,702.98 | 52,276.79 |
| TOTAL NET INCREASE |  |  | 1,360,426.19 |  |

4. Of the total net revenue collected in 1959 , approximately $72.9 \%$ was derived from import duty, $4.1 \%$ from export duty, $19.3 \%$ from excise duty on rum, $2 \%$ from excise duty on
beer, $0.5 \%$ from other excise duties, $0.8 \%$ from licences and $0.4 \%$ from other sources. The relative importance of the main revenue heads for the past two years compared with 1953, is indicated below.

## PERCENTAGE OF TOTAL REVENUE

|  | 1953 | 1958 | 1959 |
| :---: | :---: | :---: | :---: |
| Import Duty | 69.3 | 72.6 | 72.9 |
| Export Duty | 7.4 | 3.0 | 4.1 |
| Excise Duty on Rum | 20.9 | 20.2 | 19.3 |
| Excise Duty on Beer | - | 2.2 | 2.0 |
| Other Heads | 2.4 | 2.0 | 1.7 |
|  | 100.0 | 100.0 | 100.0 |

A summary of the gross amounts of Customs revenue derived from the principal classes of commodities imported and exported during each of the past five years, is given in Appendix I.
5. The greatest amount of import duty levied on a single commodity in 1959 was $\$ 3,373,679$ on tobacco. The yield from this item was 20 per cent of the total import duty collected on all imports for the year. The quantities of imported tobacco cleared for consumption, and the duty collected thereon during the years 1958 and 1959 were as follows:-

|  | 1958 |  | 1959 |  | Increase (+)or Decrease (-) |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Quantity Lbs. | $\begin{gathered} \text { Duty } \\ \$ \end{gathered}$ | Quantity Lbs. | $\begin{gathered} \text { Duty } \\ \$ \end{gathered}$ | Quantity Lbs. | Duty |
| Tobacco in leaf - |  |  |  |  |  |  |
| Moisture content below 25 per cent. | 782,010 | 3,128,038 | 681,301 | 3,133,981 | - 100,709 | + 5 ,943 |
| Moisture content 25 per cent. or more | 33,709 | 77,531 | 34,104 | 88,427 | + 395 | $+10,896$ |
| Manufactured tobacco - |  |  |  |  |  |  |
| Cigarettes | 16,197 | 107,716 | 13,598 | 103,967 | - 2,599 | 3,749 |
| Cigars | 514 | 3,819 | 522 | 4,455 | + 8 | + 636 |
| Other kinds | 6,526 | 34,807 | 6,770 | 42,849 | + 244 | + 8,042 |
| TOTAL : | 838,956 | 3,351,911 | 736,295 | 3,373,679 | $-102,661$ | + 21,768 |

Increases in the rates of import duty on tobacco products in January 1959 caused a small increase in the total duty collected thereon, although there was over-all reduction in clearances. In the most important sub-item in the tobacco group-leaf tobacco with moisture content below 25 per cent, which is used in the manufact ure of cigarettes-consumption in 1959 fell 13 per cent below the level of the previous year. The main cause of the decline was reduced cigarette consumption probably due to the increased rate of import duty. Another contributory factor may have been the increased use of filter-tipped cigarettes which contain a smaller proportion of tobacco than ordinary cigarettes.
6. The total revenue collected on alcoholic beverages during 1959 was $\$ 5,788,647$, showing an increase of $\$ 90,565$ over collections for 1958. Of this total, import duty was $\$ 827,392$ in 1959 as compared with $\$ 793,452$ in 1958, while excise duty amounted to $\$ 4,961.255$ in 1959 and $\$ 4,904,630$ in the previous year. Comparative tables showing the excise and import duties collected on alcoholic beverages, and the quantities of such beverages cleared for home consumption during the past ten years, are set out in Appendix II to this report.
7. Comparison of the quantities of alcoholic beverages and tobacco cleared for home consumption during the year 1959, with those for the year 1950, shows the following percentage increases or decreases over the 10 -year period.
$\left.\begin{array}{llcc} & & \begin{array}{c}\text { Increase } \\ \%\end{array} & \begin{array}{c}\text { Decrease } \\ \%\end{array} \\ \text { Malt Liquors } \ldots & \ldots & \ldots & 308\end{array}\right)$
8. Clains for drawback of duty under the provisions of the Customs Ordinance, passed to the Treasury for payment during 1958 and 1959 totalled :-

|  | 1958 | 1959 |
| :---: | :---: | :---: |
| On goods re-exported | $\underset{80,671.74}{\$}$ | $\begin{array}{cc} \$ & \text { c. } \\ 50,329.05 \end{array}$ |
| On gasolene used as fuel for driving machinery in the colony | 34,086.22 | 25,577.50 |
| TOTAL | 114,757.96 | 75,906.55 |

## CONCESSIONS TO INDUSTRY.

9. The value of goods imported free of duty under the Industries Aid and Encouragement Ordinance amounted to $\$ 7,510,032$ in 1959 as compared with $\$ 11,722,971$ in 1958. In addition, import duty amounting to $\$ 64,111$ was refunded by order of the Governor in Council on goods valued $\$ 674.701$.
10. Assistance was given to various industries by concessions of duty-free gasolene, and drawback of duty on gasolene at the rate of 21 cents per gallon. The amount of duty so remitted amounted to $\$ 296,092$ in 1959 as compared with $\$ 292,828$ in 1958.
11. The following table shows the industries which benefited from the concessions on gasolene.

| INDUSTRIES | Duty Free gasolene issued dur ing 1959 (gallons) | Duty at 32 cents per gallon <br> \$ | Drawback gasolene issued during 1959 (gallons) | Duty at 21 cents per gallon \$ | Total Duty Concessions <br> \$ | Percentage of Total \% |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Balata and rubber production | 5,565 | 1,781 | - | - | 1,781 | 0.6 |
| Gold, columbite, tantalite and diamond mining | 6,650 | 2.128 | - | - | 2,128 | 0.7 |
| Wood-cutting | 296,205 | 94,786 | 6,340 | 1,331 | 96,117 | 32.5 |
| Rice production | 531,580 | 170,106 | - | - | 170,106 | 57.4 |
| Sugar production | - | - | 96,437 | 20,252 | 20,252 | 6.8 |
| Ranching | 4,725 | 1,512 | - | - | 1,512 | 0.5 |
| Other agricultural production | 630 | 202 | - | - | 202 | 0.1 |
| Launches, tugs, etc. | - | - | 10,628 | 2,232 | 2,232 | 0.8 |
| Bauxite production | - | - | 8,392 | 1,762 | 1,762 | 0.6 |
| TOTAL: | 845,355 | 270,515 | 121,797 | 25,577 | 296,092 | 100.0 |

## TOTAL TRADE.

12. The following table shows the total value of the external trade of the Colony for each of the past five years.


The above figures include:-

| Exports of gold mined in <br> the Colony$\ldots$ | $\cdots$ | 825,517 | 396,847 | 498,707 | 644,466 | 39,302 |
| :--- | :--- | :--- | :--- | :--- | :--- | :--- | :--- |

Excluded from the above figures are :-


## balance of visible trade

13. The visible trade balances of the Colony for the years 1955 to 1959 were as follows:Unit - B.W.I. $\$$

|  | 1955 | 1956 | 1957 | 1958 | 1959 |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Domestic Exports | 89,041,169 | 93,343,232 | 107,019,252 | 96,345,681 | 102,019,037 |
| Re-Exports | $1.492,083$ | 1,349,024 | 1,066,436 | 881,866 | 1,501,017 |
| TOTAL EXPORTS | 90,533,252 | 94,692,256 | 108,085,688 | 97,227,547 | 103,520,054 |
| TOTAL IMPORTS | 94,517,619 | 99,877,043 | 118,469,312 | 116,026,343 | 110,620,386 |
| Visible Trade |  |  |  |  |  |
| Balance of | 3,984,367 | 5,184,787 | 10,383,624 | 18,798,796 | 7,100,332 |

## EXPORTS

14. The total value of goods exported from the Colony during the year 1959 (including goods exported through Parcels Post and the personal effects of emigrants) was $\$ 104,063,031$ as compared with $\$ 97,708,582$ in 1958, which shows an increase in the Colony's export trade of $\$ 6,354,449$ or 6.5 per cent.
15. Exports of domestic produce were valued $\$ 102,031,151$ (including stores for ships and aircraft valued $\$ 33,769$ ) in the year 1959, as against $\$ 96,376,742$ (including stores $\$ 30,053$ ) in 1958. Exports of foreign produce (re-exports) were valued $\$ 2,031,880$ (including stores $\$ 147,110$ ) in 1959 , and $\$ 1,331,840$ (including stores $\$ 137,126$ ) in 1958.
16. The following table shows a comparison of the value of Total Exports, by Sections of the Standard International Trade Classification, for the years 1958 and 1959, with actual and percentage increases and decreases.

| Total Exports according to Sections | 1958 | 1959 |  | Increas <br> or Decrease |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Section | \$ | \$ | \$ |  | \% |  |
| 0 - Food - | 62,783,353 | 64,004,199 | $+$ | $1,220,846$ | or | $1.9$ |
| 1 - Beverages and tobacco | 3,574,094 | 3,632,477 | + | $58,383$ | " | $1.6$ |
| Crude materials, inedibie, except | 25,123,583 | 29,544,615 | + | 4,421,032 | " | 17.6 |
| $3 \text { - Mineral fuels, lubricants and re- }$ | 119,707 | 139,712 | + | 20,005 | " | 16.7 |
| 4 - Animal and vegetable oils and | 2,162 | 1,116 | - | 1,046 | , | 48.4 |
| 5 - Chemicals (pharmaceuticals, toilet preparations, etc.) | 1,131,693 | 1,201,778 | $+$ | 70,085 | " | 6.2 |
| of wood, of leather, of glass, etc.) | 1,524,806 | 3,280,313 | + | 1,755,507 | " | 115.1 |
| Machinery and transport equip ment | 1,543,568 | 653,411 |  | 890,157 | * | 57.7 |
| icles (furniture, travel goods, clothing, etc.) | 287,980 | 495,695 |  | 207,715 |  | 72.1 |
| 9 - Miscellaneous transactions | 1,617,636 | 1,109,715 |  | 507,921 |  | 31.4 |
| TOTAL VALUE OF EXPORTS | 97,708,582 | 104,063,031 |  | 6,354,449 | or | 6.5 |

## IMPORTS

17. The total value of imports (including goods imported through Parcels Post and the personal effects of immigrants) reached the sum of $\$ 111,001,350$ in 1959 , which compared with the total of $\$ 116,408,248$ for 1958 shows a decrease of $\$ 5,406,898$ or 4.6 per cent.
18. The following table shows a comparison of the value of imports, by Sections of the Standard International Trade Classification, for the years 1958 and 1959, with actual and percentage increases and decreases.

| Imports according to Sections | 1958 | 1959 | INCREASE or DECREASE |  |  | $\begin{aligned} & (+) \\ & (-) \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Section | \$ | \$ |  | \$ |  | \% |
| 0 - Food | 22,068,613 | 22,147,058 | + | 78,445 |  | 0.4 |
| 1 - Beverages and tobacco | 1,890,112 | 1,687,863 | - | 202,249 |  | 10.7 |
| 2 - Crude materials, inedible, except fuels | 742,403 | 805,349 | + | 62,946 | " | 8.5 |
| 3 - Mineral fuels, lubricants and re- | 8,357,001 | 9,168,313 | + | 811,312 | " | 9.7 |
| 4 - Animal and vegetable oils and | 1,444,592 | 1,386,375 | - | 58,217 | " | 4.1 |
| 5 - Chemicals (dyes, pharmaceutical products, fertilizers, etc.) | 9,265,508 | 9,017,872 | - | 247,636 | " | 2.7 |
| 6 - Manufactured goods classified | 32,134,037 | 28,995,741 | - | 3,138,296 | " | 9.8 |
| 7 - Machinery and transport equip- ment $\quad \therefore$ Miscellaneous-manufactured art- | 28,544,527 | 26,357,071 | - | 2,187,456 | " | 7.7 |
| icles (furniture, travel goods, clothing, etc.) | 11,442,418 | 10,903,625 | + | 538,793 | " | 4.7 |
| 9 - Miscellaneous transactions | 519,037 | 532,083 | + | 13,046 | " | 2.5 |
| TOTAL VALUE OF IMPORTS | 116,408,248 | 111,001,350 | - | 5,406,898 | " | 4.6 |

## DIRECTION OF TRADE

19. The following table shows the percentage distribution of the Colony's trade with principal countries during each of the years 1957, 1958 and 1959.

| COUNTRIES | IMPORTS |  |  | DOMESTIC EXPORTS |  |  | TOTAL TRADE |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | 1957 | 1958 | 1959 | 1957 | 1958 | 1959 | 1957 | 1958 | 1959 |
| United Kingdom | 44 | 46 | 45 |  | 48 |  |  | 47 | 43 |
|  | 9 | 7 | 8 | 37 | 32 | 28 | 22 | 18 | 18 |
| Other Commonwealth Countries | 15 | 16 | 16 | 12 | 10 | 15 |  |  |  |
| United States of |  |  | 16 | 12 | 10 | 15 | 14 | 13 | 16 |
| America . ${ }^{\text {A }}$ | 18 | 16 | 14 | 7 | 6 |  | 13 |  | 11 |
| Other Countries | 14 | 15 | 17 | 4 | 4 | 7 | 9 | 10 | 12 |
| TOTAL | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 |

The percentages are based on C.I.F. Values in the case of Imports, and F.O.B. Values for Exports. Although Re-exports are not shown separately in the above table, they are included in computing the percentages for Total Trade.

## TRADE WITH BRITISH CARIBBEAN TERRITORIES

20. The total value of all goods (including the personal and household effects of emigrants) exported to the British Caribbean Territories during the year 1959 was $\$ 16,304,204$, of which the value of domestic produce was $\$ 15,585,116$. Of the domestic exports, $47.3 \%$ went to Trinidad, $26.0 \%$ to Jamaica, $14.6 \%$ to Barbados and $12.1 \%$ to the other Territories.
21. The value of imports from the British Caribbean Territories (including the personal and household effects of immigrants) amounted to $\$ 12,002,062$, of which $92.5 \%$ came from Trinidad, $2.7 \%$ from Barbados, $2.4 \%$ from St. Lucia, $2.1 \%$ from Jamaica and $0.4 \%$ from the remaining Territories.

## TRANSHIPMENT TRADE

22. The total value of goods landed in the Colony for transhipment and transhipped during 1959 was $\$ 1,009,395$ as compared with $\$ 1,272,330$ in 1958 and $\$ 190,879$ in 1957.

## SHIPPING

23. There were 2,152 vessels entered at the ports of the Colony during the year 1959 which were the same as in 1958. The number of vessels cleared during 1959 was 2,104 as against 2,075 vessels in 1958. The following table shows the number and net registered tonnage of shipping entered and cleared at each port of the Colony during the year 1959, together with the total increases or decreases in number and tonnage in relation to the previous year.

| PORTS | ENTERED |  | CLEARED |  | TOTALS |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | No. | Tons Net | No. | Tons Net | No. | Tons Net |
| Georgetown | 1,095 | 1,672,717 | 1,070 | 1,651,147 | 2,165 | 3,323,864 |
| New Amsterdam | 94 | 146,811 | 78 | 137,049 | 172 | 283,860 |
| Springlands | 650 | 12,139 | 645 | 10,257 | 1,295 | 22,396 |
| Morawhanna | 313 | 4,254 | 311 | 5,822 | 624 | 10,076 |
| TOTALS 1959 | 2,152 | 1,835,921 | 2,104 | 1,804,275 | 4,256 | 3,640,196 |
| TOTALS 1958 | 2,152 | 1,715,711 | 2,075 | 1,716,981 | 4,227 | 3,432,692 |
| Increase ( + ) | , | 120,210 | 29 | 87,294 | 29 | 207,504 |
| Decrease ( - ) | . | - | - | - |  | - |

## AIRCRAFT

24. During 1959, five airlines - British West Indian Airways Ltd., Pan American World Airways Inc., K.L.M. Royal Dutch Airlines, Air France and the Brazilian Airways Company (Cruzeiro Do Sul) - operated scheduled flights to and from the Colony. The number of aircraft entering the Colony increased from 1,175 in 1958 to 1,276 in 1959. The numbers departing were 1,166 in 1958 and 1,279 in 1959.

## KUM DISTILLATION, COMPOUNDING, ETC.

25. Eight rum distilleries operated during the year. The quantity of rum produced during 1959 was $2,895,896$ proof gallons, as compared with $3,438,194$ proof gallons in 1958, which shows a decrease in production of 542,298 proof gallons or 15.8 per cent.
26. The quantities of rum produced at each distillery operating in the Colony during the years 1955 to 1959 are shown in the following table.

| DISTILLERY | PROOF GALLONS |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  | 1955 | 1956 | 1957 | 1958 | 1959 |
| BERBICE:- |  |  |  |  |  |
| Skeldon Port Mourant | 214,943 364,973 | 277,801 | 306,662 | 230,382 | 147,531 |
| Albion | 264,848 | 668.479 | 619,275 | 554,381 | 368,206 |
| Blairmont | 201,416 | 239,188 | 290,053 | 219,193 | 184,384 |
| DEMERARA:- |  |  |  |  |  |
| Enmore . . |  |  |  |  |  |
| La Bonne Intention .. | $\begin{aligned} & 133,207 \\ & 86399 \end{aligned}$ | 207,457 | 257,033 | $207,032$ | $139,790$ |
| Versailles | -99,512 | 1,013,882 | $1,012,966$ 61,203 | 1,299,546 | $1,027,273$ 44,047 |
| Uitvlugt | 342,619 | 461,580 | 522,433 | 527,082 | 702,816 |
| TOTAL | 2,804,279 | 3,312,944 | 3,500.804 | 3,438,194 | 2,895,896 |

27. The following quantities of spirits were methylated at distilleries during the last five years:-

28. During the year under review 120,335 proof gallons of locally produced rum were delivered for the purpose of methylation in warehouses, and for use in the manufacture of bay rum, lime rum and other compounds (except gin) under the provisions of the Bitters and Cordials Ordinance as follows:-

PROOF GALLONS

29. Consumption of locally-produced rum fell to 469,900 proof gallons, showing a decrease of 30,805 proof gallons or 6.2 per cent below the previous year. Consumption of local wine rose by $5.1 \%$ from 29,419 liquid gallons in 1958 to 30,905 liquid gallons in 1959. Clearances of gin rose by 412 proof gallons, and the total quantity cleared during the year 1959 was 1,481 proof gallons.
30. The following table shows the quantities of excisible spirituous liquors (except methylated spirits) cleared for home consumption during each of the past five years.

| COMMODITY | Unit of Quantity | QUANTITY |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | 1955 | 1956 | 1957 | 1958 | 1959 |
| Rum | P. Gal. | 495,728 | 509,737 | 524,519 | 500,705 | 469,900 |
| Gin | P. Gal. | 7,460 | 2,857 | 1,186 | 1,069 | 1,481 |
| Wine | L. Gal. | 25,716 | 31,669 | 28,738 | 29,419 | 30,905 |
| Bitters . | ${ }_{\text {P }}$ P. Gal. | 117 | 110 | 63 | 64 | - |
| Bay Rum | L. Gal. | 1,383 | 1,144 | 919 | 1,870 | 770 |
| Lime Rum | L. Gal. | 4,316 | 6.640 | 6,388 | 6,380 | 7,393 |
| Medicinal Preparations | L. Gal. | 8,799 | 9,563 | 11,324 | 10,510 | 12,035 |

31. The quantity of beer produced locally during the year 1959 was 733,363 liquid gallons. which compared with 906,285 liquid gallons in 1958, shows a decrease of 172,922 liquid gallons or 19.1 per cent.
32. During the year 1959 , the quantity of locally-manufactured matches cleared for homeconsumption was 170,080 gross boxes not exceeding 60 matches each, on which excise duty amounting to $\$ 42,520$ was collected. Cor responding figures for 1958 were 142,180 gross boxes and $\$ 35,545$ excise duty.

## CUSTOMS AND EXCISE LEGISLATION

33. Customs legislation for the year 1959, effected amendments to the Principal Ordinance, Chapter 309, as well as to parts I and III of its schedules. In addition, several areas were appointed as private warehouses, and approved places of unloading and loading under this Ordinance.

The relative enactments are as follows:-

## Ordinances

No. 3 of 1959 Amendments to Part I of the 1st Schedule - The Trade Classification List and Tariff.

No. 15 of 1959 Amendments to Parts 1 and IV of the First Schedule. - The Trade Classification List and Tariff.

Exemptions from Export Duties.

No. 24 of 1959 Amendments to Part I of the 1st Schedule. - Trade Classification List and Tariff.

No. 25 of 1959 Amendments to the principal Ordinance, Chapter 309.

## Orders in Council

No. 6 of 1959 Adding Sub-item 12 to item 27 of Part III of 1st Schedule.

Increasing the rates of Import duties on several commodities.

Imposing Export duties on Unrefined cane sugar at the rate of $\$ 1.00$ per ton.

Excluding this article from the Schedule of Exemptions from Export Duties.

Increasing the rates of Import duties on several commodities.

Duty on petroleum products delivered for home consumption from a warehouse to be assessed on actual quantity found at the time of delivery.

Exempting from import duties, aluminium, aluminium alloys, plate glass, and sheet glass, when imported for the manufacture of aluminium goods.

No. 37 of 1959 Adding item 62 to Part III of the 1st Schedule.

No. 39 of 1959

No. 40 of 1959

No. 62 of 1959

Amending item 642-04 of the Trade Classification List and Tariff (Part I of the 1st Schedule).

Deleting the proviso to item 3 (i) of Part III of the 1st Schedule and adding additional conditions governing exemptions under this item.

Adding items 10 and 11 to the proviso appearing at the end of Part 1 of the 1 st Schedule - The Trade Classification List and Tariff.

Exempting from Import duties imported or bonded motor spirits cleared for use in the Rupununi and shipped there by approved air services.

Increasing the rates of Import duties on drinking straws to $30 \%$ preferential and $46 \%$ general.

Specifying purposes for which aircrafts should be used when exemptions from import duties are claimed under item 3 (i) of Part III of the 1st Schedule.

Item 10 admits at $2 \%$ preferential and $5 \%$ general, ingredients for use in the manufacture of medicinal tablets and capsules.

Item 11 admits at $2 \%$ preferential and $5 \%$ general paper imported for use in the manufacture of drinking straws.

## Resolutions

No. V of 1959 Confirming Order in Council No. 6 of 1959

No. XII of 1959
No. XIII of 1959
No. XIV of 1959
No. XV of 1959
No. XXII of 1959

Adding items 9 and 10 to Part IV of 1st Exempting alumina and Schedule.
manganese ore from Export Duties.

## Regulations

No. 2 of 1959

Amending Appendix E to the Principal Regulations.

Granted Drawback of duties paid on the importation of materials used in the manufacture of medicinal and pharmaceutical products, perfumery, cosmetics, soap, and cleansing preparations.

No. 7 of 1959 Amending Appendix E to the Principal Granting Drawback of Regulations.
duties paid on the importation of raw materials used in the manufacture of drinking straws for exportation, and on steel used in the building of ships upon their exportation.

## EXCISE LEGISLATION

Ordinance No. 4 of 1959

Notice No. 477 dated 16th May, 1959.

Increasing the rate of Excise Duty on rum or other spirits (excluding methylated spirits) and on certain spirituous compounds, from $\$ 8.80$ to $\$ 9.60$ per proof gallon, with effect from 8 th January, 1959.

Appointing two buildings as Spirit Warehouses, one at Peter's Hall, East Bank Demerara and the other at Uitvlugt Estate, West Coast Demerara.

## REVENUE OFFENCES

34. During the year 1959, there were 53 breaches of the Customs Laws detected as against 51 in 1958, and 141 prosecutions for offences against the Excise Laws as compared with 104 in the previous year. A summary of offences over the past five years follows-

CUSTOMS

| YEAR | No. of Cases | Cases of Imprisonment | Fines imposed or compensation paid | Proceeds of sales | TOTAL | Cases pending at end of year |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | \$ ${ }^{\text {5 }}$ |  | \$ |  |
| 1955 | 89 46 | 1 | 5,482 | 321 | 5,803 | 2 |
| 1957 | 46 161 | 1 | 7,539 5,080 | 11,200 | 18,739 5,214 | 4 |
| 1958 | 51 | - | 1,892 | 124 | 2,016 | 1 |
| 1959 | 53 | - | 1,679 | 340 | 2,019 | 1 |

EXCISE

| YEAR | No. of Prosecutions | No. of Convictions | No. of cases dismissed | Cases of Imprisonment | Fines imposed | Proceeds of Sales | Cases pending at end of year |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  |  | \$ | \$ |  |
| 1955 | 169 | 149 | 20 | - | 4,931 | 614 | 23 |
| 1956 | 153 | 113 | 40 | - | 7,537 | 376 | 26 |
| 1957 | 144 | 130 | 14 | - | 6,207 | 310 | 28 |
| 1958 | 104 | 75 | 22 | 1 | 3,917 | 2,404 | 7 |
| 1959 | 141 | 85 | 17 | 8 | 15,992 | 197 | 40 |

TRADE PER CAPITA
35. Imports and Exports per head of population for the last five years were:

|  |  |  | Imports | Exports |
| :---: | :---: | :---: | :---: | :---: |
|  |  |  | $\$$ | $\$$ |
| 1955 | $\ldots$ |  | 192 | 184 |
| 1956 | $\ldots$ | $\ldots$ | 198 | 188 |
| 1957 | $\ldots$ | $\ldots$ | 227 | 207 |
| 1958 | $\ldots$ | $\ldots$ | 216 | 181 |
| 1959 | $\ldots$ | $\ldots$ | 199 | 186 |

## STAFF

36. Mr. E. S. McK. Chabrol retired from the service with effect from 15 th October, 1959, and Mr. W. R. D. Glasford who was acting Comptroller of Customs and Excise from Ist Febraary, 1959, was appointed to the post on 16 th October, 1959; Mr. F. A. Gomes was appointed to act as Deputy Comptroller of Customs and Excise and Mr. J. R. Hill as Assistant Comptroller of Customs and Excise both with effect from 1st February, 1959.

Miss S. P. Van Sertima-Clerical Assistant, resigned from the Department.

The death of Mr. Persotum Singh who was attached to the Customs and Excise Department, New Amsterdam occurred on the 16th October, 1959.

Mr. L. H. Thom, Class I Officer attended a Study Course at the Customs and Excise Training School in Trinidad from 16th February, to 4th July, 1959. Messrs. R. C. Wiltshire and G. F. Fraser attended a course of Lectures at Adelaide House, London for three weeks and five weeks respectively.

## REGISTRATION OF SHIPPING

37. Under the Merchant Shipping Acts as applied to this Colony by Law of Merchant Shipping Ordinance, Chapter 3, the Comptroller continued to carry out the duties of Registrar of Shipping. At Georgetown during the year 1959, nine vessels with a total net tonnage of 489 tons were registered, one of 186 tons was re-registered and the registry of one ship closed. On the 31st December, 1959, there were 74 ships with a total of 5,356 tons net remaining on Register at the ports of the Colony.

## GENERAL

38. During the year two new private warehouses were appointed for the storage of petroleum products, and two new wharves were appointed sufference wharves. The areas were situated at Bagotville and Vreed-en-Hoop, West Bank, Demerara.
39. It is proposed to establish a Customs station at Kaituma in the North West District during 1960, when it is anticipated that shipments of Manganese ore will be made from the site.
40. The Columbium Corporation, a Company registered in the United States of America applied to Government for pioneer status and for duty free machinery under the Industries Aid and Encouragement Ordinance to start a wood pulp industry. Operations were started in the Tiger Creek area, Essequibo, 8 miles below Bartica, in clearing an area for the industrial centre.
41. The cost of collecting the Customs and Excise Revenue during the year under review was 2.46 per cent of the total revenue as compared with 2.56 per cent in the preceding year.

I have the honour to be,
Sir,
Your obedient servant,
W. R. D. GLASFORD. Comptroller of Customs \& Excise.

## APPENDIX I.

## Summary of the Gross Amounts of Customs Revenue on Imports and Exports for the Five Years ended 31st December, 1955-1959, Distinguishing the amounts derived from the Principal Items of Merchandise.

| PRINCIPAL ARTICLES. | 1955 | 1956 | 1957 | 1958 | 1959 |
| :---: | :---: | :---: | :---: | :---: | :---: |
| A.-FROM IMPORTS | \$ | \$ | \$ | \$ | \$ |
| Arms, (Ordnance), Ammunition and Explosives | 40,147 | 35,484 | 31.350 | 33,271 | 24,827 |
| Bakery Products | 25,295 | 31,216 | 24,363 | 18,907 | 21,021 |
| Beer, Ale, Stout and Porter | 979,677 | 773,008 | 698,186 | 323,451 | 363,653 |
| Blacking and Polishes. | 30.517 | 30,160 | 33,314 | 33,336 | 35,155 |
| Brooms and Brushes, Household | 9,155 | 7,161 | 9,734 | 12,016 | 10,194 |
| Butter | 28,947 | 30,662 | 31,227 | 37,524 | 35,941 |
| Candles | 2,936 | 1,855 | 2,625 | 2,666 | 2.854 |
| Cement | 39,984 | 48,826 | 56,611 | 46,288 | 54,550 |
| Cheese | 50,569 | 51,500 | 46,868 | 55,382 | 43,189 |
| Chemicals, other than Salt | 65,907 | 63,845 | 64,940 | 57,505 | 62,501 |
| Chinaware and Porcelain, Earthenware and Pottery | 32,240 | 26,102 | 23,158 | 32.541 | 28,227 |
| Cider | 5,720 | 8.550 | 11,035 | 10,035 | 24,565 |
| Clothing-under and outer Garments, including Hosiery | 301,333 | 326,875 | 345,161 | 342,156 | 342,175 |
| Coal | 1,228 | 395 | 641 | 530 | 178 |
| Cocoa | 17,987 | 17.171 | 18,067 | 15,843 | 16,206 |
| Confectionery | 96,622 | 99,265 | 100,445 | 110,499 | 141,093 |
| Cordage and Twine . | 26,141 | 21,456 | 27,896 | 33,455 | 29,085 |
| Cork Manufactures | 2,212 | 2,799 | 1,452 | 1,210 | 1,049 |
| Cotton Fabrics of Standard Type, and Manufactures thereof (except apparel) | 296,925 | 307,291 | 319,443 | 327,683 | 203,825 |
| Cutlery | 39,778 | 41,222 | 41.349 | 51,224 | 43,265 |
| Electrical Goods and Apparatus | 391,045 | 375,033 | 436,324 | 418,166 | 383,384 |
| Fabrics of regenerated or partly regenerated cellulose, protein and similar fibres, and Manufactures thereof (except apparel) | 372,982 | 332,599 | 388.676 | 374,003 | 462,614 |
| Feeding Stuff for animals | 18.077 | 25,185 | 31,623 | 29.428 | 47,568 |
| Fish and Fish preparations | 86,178 | 85,245 | 77,856 | 86,290 | 82,117 |
| Footwear | 139,159 | 148,708 | 161,236 | 140,864 | 134,102 |
| Fruit and Nuts used as Fruit | 78,150 | 94,562 | 106,018 | 111,939 | 118,734 |
| Glass and Glassware . . | 116,707 | 118,857 | 130,613 | 148,831 | 141,691 |
| Grain, Flour and Pulse | 641,951 | 616,739 | 695,863 | 653,872 | 688,590 |
| Greases and Fats | 13,790 | 13,230 | 20,488 | 12,713 | 14,060 |
| Hardware .. | 51,372 | 45,740 | 50,936 | 42,702 | 43,669 |
| Hats, caps and other Headgear. . | 77,875 | 53,998 | 78,847 | 56,141 | 56,236 |

## APPENDIX I.-(Cont'd).

## Summary of the Gross Amounts of Customs Revenue on Imports and Exports for the Five Years ended 31st December, 1955-1959, Distinguishing the amounts derived from the Principal items of Merchandise.

| PRINCIPAL ARTICLES. | 1955 | 1956 | 1957 | 1958 | 1959 |
| :---: | :---: | :---: | :---: | :---: | :---: |
| A.-FROM IMPORTS-(Continued) | \$ | \$ | \$ | \$ | \$ |
| Jams and Jellies | 8,817 | 6,856 | 7,931 | 6,828 | 8,962 |
| Jute Manufactures, Other than Cordage and Twine | 52,114 | 33,982 | 35,356 | 32,849 | 26,553 |
| Leather and manufactures of . . . | 4,728 | 4,009 | 3,886 | 4,141 | 4,364 |
| Lime, of all kinds, except Manurial Lime | 2,316 | 8,253 | 5,302 | 6,924 | 7,255 |
| Linen and Hemp Manufactures (except apparel and Cordage) | 2,976 | 6,063 | 10,597 | 3,343 | 2,725 |
| Machinery | 574,090 | 661,136 | 725,495 | 620,431 | 648,879 |
| Manures, Manufactured | 68,945 | 142,385 | 104,011 | 103,273 | 112,913 |
| Margarine and Shortenings | 38,951 | 36.364 | 27,840 | 24,306 | 35,293 |
| Matches | 9,241 | 35,232 | 45,917 | 8,873 | 1,034 |
| Meats | 100,817 | 112,914 | 97,035 | 103,232 | 100,578 |
| Medicines and Pharmaceutics | 237,641 | 218.038 | 247,725 | 255,873 | 279,757 |
| Metals | 690,689 | 713,883 | 787,776 | 649,370 | 821,001 |
| Milk, condensed, evaporated and Powdered | 198,083 | 207,725 | 221,384 | 217,771 | 193,860 |
| Miscellaneous Foods and Food Preparations, n.e.s. | 331,372 | 286,534 | 175,335 | 279.444 | 396,277 |
| Musical Instruments . | 54,214 | 57,029 | 58,149 | 59,722 | 56,715 |
| Oils- |  |  |  |  |  |
| Animal and vegetable-unrefined <br> (not essential oils) | 32,970 | 45,558 | 46,409 | 29,047 | 24,791 |
| Edible | 3.838 | 2,977 | 18,657 | 2,743 | 4,985 |
| Refined-fuel distilled, including gas oil and diesel oil, and other fuel oils | 103,734 | 116,896 | 111,538 | 95,506 | 116,449 |
| Refined-Illuminating Kerosene | 208,161 | 236,353 | 260,726 | 283,824 | 312,840 |
| do. -Lubricating | 133,262 | 119,461 | 164,793 | 142,305 | 148,120 |
| do. -Motor Spirit | 1,015,238 | 1,144,835 | 1,200,773 | 1,234,387 | 1,369.765 |
| Paper manufactures | 194,192 | 195,418 | 251,292 | 248,967 | 239,306 |
| Perfumery, cosmetics and Toilet Requisices (except soap) | 165,390 | 156,427 | 192,360 | 189,132 | 220,318 |
| Pickles, Sauces and Condiments | 18,679 | 20,385 | 22,194 | 21,941 | 24,895 |
| Pigments, paints, varnishes and other related materials | 127,376 | 96,763 | 109,741 | 106,233 | 101.591 |
| Plate and Plated ware | 9,088 | 2,595 | 4,365 | 5,188 | 2,736 |
| Rubber manufactures (except apparel and tyres and tubes) | 26,368 | 39,575 | 38,089 | 42,012 | 48.612 |
| Salt . . . . . | 38,676 | 45.142 | 49,591 | 47,818 | 48,474 |

APPENDIX I.-(Cont'd).
Summary of the Gross Amounts of Customs Revenue on Imports and Exports for the Five Years ended 31st December, 1955-1959, Distinguishing the amounts derived from the Principal items of Merchandise.


Excise and Import Duties Collected on Akcoholic Beverages.

| YEAR | SPIRITS |  |  |  | WINES |  | MALT LIQUOR |  | Cider, imported | Total Revenue (Spirits, Wines, Malt Liquor and Cider). | YEAR |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Imported Spirits (Whisky, Brandy, Gin, Rum, Liqueurs and other potable) | Rum <br> Home-Made | Gin, bitters and other potable home-made. | TOTAL | Imported | Home-Made | Imported | Home-Made |  |  |  |
|  | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |  |
| 1950 | 147.863 | 2,300,191 | 374 | 2,448,428 | 17,585 | 14,047 | 361,440 |  | 2,095 |  |  |
| 1951 | 176,246 | 2,702,505 | 996 | 2,879,747 | 17,327 | 14,480 | 478,780 | - | 1,544 | $2,843,595$ $3,391,878$ | $\begin{aligned} & 195 U \\ & 1951 \end{aligned}$ |
| 1952 | 209,511 233,772 | $2,956,722$ $3,148,116$ | 749 59.606 | $3.166,982$ $3,441,494$ | 21,667 | 14,233 10,956 | 643,654 | - | 1,383 | 3,847,919 | 1952 |
| 1953 | 233,772 278,526 | $3,148,116$ $3,602,200$ | 59,606 28,251 | $3,441,494$ $3,908,977$ | 24,032 | 10,956 | 631,393 | - | 3,083 | 4,110,958 | 1953 |
| 1955 | 359,551 | 3,602,200 | 28,251 60,615 | $3,908,977$ $4,385,992$ | 23,290 | 12,420 | 730,188 | - | 2,888 | 4,677,763 | 1954 |
| 1956 | 350,688 | 4,077,894 | 23,736 | 4,452,318 | 30,899 | 15,834 | 773,011 | - | 5,720 8,550 | 5,412,014 | 1955 |
| 1957 | 357,659 | 4,227,056 | 10,368 | 4,595,083 | 34,224 | 14,369 | 698,186 | 72,505 | 8,550 11,035 | $5,280,612$ $5,425,402$ | 1956 |
| 1958 | 427,369 | 4,406,203 | 10,079 | $4,843,651$ | 32,597 | 14,710 | 323,451 | 473,638 | 10,035 | 5,698,082 | 1958 |
| 1959 | 403,575 | 4,476,671 | 14,748 | 4,894,994 | 35,161 | 15,453 | 364,091 | 454,383 | 24,565 | 5,788,647 | 1959 |

Quantities of Alcoholic Beverages Cleared for Home Consumption.

| YEAR | SPIRITS - Proof Gallons |  |  |  | WINES, MALT LIQUOR AND CIDER-Liquid Gallons |  |  |  |  |  | YEAR |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Imported |  |  | TOTAL | WINES |  | MALT LIQUOR |  |  | TOTAL |  |
|  | and other potable). |  | de |  | Imported | Home-Made | Imported | Home-Made |  |  |  |
| 1950 | 13,160 | 366,988 | 62 | 380,210 | 4,027 | 28,095 | 218,523 |  |  |  |  |
| 1951 | 14,150 19,860 | 372,759 | 166 | 387,075 | 3,981 | 28,960 | 287,312 | - | 5,378 3,966 | 256,023 324,219 | 1950 |
| 1952 | 19,860 | 407,851 | -125 | 427,836 | 4,943 | 28,467 | 397,483 | - | 3,966 | 324,219 434,439 | 1951 |
| 1953 | 12,962 | 434,223 | 8,219 | 455,404 | 5,604 | 21,913 | 373,508 | - | 6,248 | 407,273 | 1953 |
| 1954 | 15,290 | 495,098 | 3,872 | 514,260 | 4,823 | 24,840 | 431,089 | - | 5,837 | 466,589 | 1954 |
| 1955 | 18,500 | 475,728 | 7,577 | 521,805 | 6,621 | 25,716 | 468,501 | - | 11,466 | 512,304 | 1955 |
| 1956 | 18,088 | 509,737 | 2,967 | 530,792 | 5,887 | 31,669 | 368,921 | - | 17,270 | 423,747 | 1956 |
| 1957 1958 | 18,191 20,704 | 524,519 500,705 | 1,297 | 544,007 | 6,387 | 28,738 | 333,188 | 360,412 | 22,278 | 751,003 | 1957 |
| 1958 | 20,704 14,242 | 500,705 469,900 | 1,145 | 522,554 | 6,235 | 29,419 | 155,351 | 906,285 | 20,228 | 1,117,518 | 1958 |
|  | 14,242 | 469,900 | 1,550 | 485,692 | 6,749 | 30,905 | 157,854 | 733,363 | 25,428 | 954,299 | 1959 |

NOTE (1) The figures in this column exclude an allowance of 9 per cent. of the quantity produced, and include clearances free of duty. Also, the quantity shown for a calendar year cannot be directly relaced to the revenue figure for that year shown in the table above, because of the time allowed to elapse
between the charging of duty and the actual payment thereof.

