



British Guiana.

ANNUAL REPORT

OF THE

**COMPTROLLER OF
CUSTOMS & EXCISE**

FOR THE YEAR

1960.

(Printed by the Authority of his Excellency the Governor.)

DEMERARA, GEORGETOWN, BRITISH GUIANA.

1960.

BRITISH GUIANA

ANNUAL REPORT

OF THE

COMPTROLLER OF CUSTOMS AND EXCISE FOR THE YEAR 1960.

CUSTOMS and EXCISE DEPARTMENT,
Georgetown, Demerara,
British Guiana.
7th June, 1961.

The Honourable Financial Secretary,

Sir,

I have the honour to submit for the information of His Excellency the Governor, the Annual Report on the work of this Department for the year ended 31st December, 1960.

REVENUE.

2. The gross revenue collected by the department during 1960 amounted to \$28,426,548.29. After deducting various sums refunded during the year totalling \$101,903.07 the aggregate net revenue was \$28,324,645.22.

3. The following table gives particulars of net revenue collected in 1959 and 1960 together with the increase or decrease under each sub-head.

SUB-HEADS OF REVENUE	1959		1960		INCREASE		DECREASE	
	\$	c.	\$	c.	\$	c.	\$	c.
Import Duties	16,862,834.91		21,015,467.91		4,152,633.00		—	
Bonded Warehouses ..	75,956.77		81,205.37		5,248.60		—	
Export Duties	949,671.13		1,292,489.45		342,818.32		—	
Excise Duties —								
Rum	4,476,671.34		4,894,648.08		417,976.74		—	
Beer	454,383.03		596,333.54		141,950.51		—	
Bitters and Cordials ..	66,449.02		73,738.97		7,289.95		—	
Matches	42,520.00		42,962.76		442.76		—	
Methylated Spirits ..	1,769.71		2,109.59		339.88		—	
Miscellaneous	23,201.45		104,327.82		81,126.37		—	
Licences—								
Liquor	175,896.43		207,156.25		31,259.82		—	
Unspecified	4,634.50		4,745.00		110.50		—	
Other heads	3,019.24		9,460.48		6,441.24		—	
TOTAL NET RECEIPTS ..	23,137,007.53		28,324,645.22		5,187,637.69			

4. Of the total net revenue collected in 1960, approximately 74.2% was derived from import duty, 4.6% from export duty, 17.3% from excise duty on rum, 2.1% from excise duty on beer, 0.4% from other excise duties, 0.7% from licences and 0.7% from other sources. The relative importance of the main revenue heads for the past two years compared with 1954 is indicated below.

PERCENTAGE OF TOTAL REVENUE

	1954	1959	1960
Import Duty	70.3	72.9	74.2
Export Duty	6.4	4.1	4.6
Excise Duty on Rum	21.1	19.3	17.3
Excise Duty on Beer	—	2.0	2.1
Other Heads	2.2	1.7	1.8
	100.0	100.0	100.0

A summary of the gross amounts of revenue derived from the principal classes of commodities imported and exported during each of the past five years, is given in Appendix 1.

5. The greatest amount of duty levied on a single commodity in 1960 was \$3,510,714 on tobacco. The yield on this item was 16.7 per cent. of the total import duty collected on all imports for the year. The quantities of imported tobacco cleared for consumption and duty collected thereon during the years 1959 and 1960 were as follows:—

	1959		1960		Increase (+) or Decrease (—)	
	Quantity Lbs.	Duty \$	Quantity Lbs.	Duty \$	Quantity Lbs.	Duty \$
Tobacco in leaf —						
Moisture content below 25 per cent.	681,301	3,133,981	709,029	3,259,926	+ 27,728	+ 125,945
Moisture content 25 per cent. or more	34,104	88,427	30,908	80,361	— 3,196	— 8,066
Manufactured tobacco —						
Cigarettes	13,598	103,967	15,968	123,331	+ 2,370	+ 19,364
Cigars	522	4,455	793	6,702	+ 271	+ 2,247
Other kinds	6,770	42,849	6,394	40,394	— 376	— 2,455
TOTAL :	736,295	3,373,679	763,092	3,510,714	+ 26,797	+ 137,035

6. The total revenue collected on alcoholic beverages during 1960 was \$6,321,698 showing an increase of \$533,051 over collections for 1959. Of this total, import duty was \$1,247,885 in 1960 as compared with \$827,392 in 1959, while excise duty amounted to \$5,073,813 in 1960 and \$4,961,255 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 1960, with those for the year 1951 shows the following percentage increases or decreases over the ten year period.

	Increase %	Decrease %
Malt Liquors	272	—
Imported spirits	32	—
Rum, home-made	24	—
Imported leaf tobacco (moisture content under 25%)	22	—
Imported tobacco manufactures	60	—
Wines, local and imported	19	—
Imported leaf tobacco (moisture content 25% or more)	—	47

8. Claims for drawback of duty under the provisions of the Customs Ordinance passed to the Treasury for payment during 1960 and 1959 totalled:—

	1959	1960
	\$ c.	\$ c.
On goods re-exported	50,329.05	78,691.43
On gasolene used as fuel for driving machinery in the colony	25,577.50	27,293.19
TOTAL	75,906.55	105,984.62

CONCESSIONS TO INDUSTRY.

9. The value of goods imported free of duty under the Industries Aid and Encouragement Ordinance amounted to \$14,611,564 in 1960 as compared with \$7,510,032 in 1959. The increase was due to heavy importations of machinery for use in the Alumina Project at Mackenzie. In addition import duty amounting to \$47,495 was refunded by order of the Governor in Council on goods valued \$923,620.

10. Assistance was given to various industries by concessions of duty free gasolene and drawback of duty on gasolene at the rate of 21c. per gallon. The amount of duty so remitted amounted to \$315,279 in 1960 as compared with \$296,092 in 1959.

11. The following table shows the industries which benefited from the concessions on gasolene.

INDUSTRIES	Duty Free gasolene issued during 1960 (gallons)	Duty at 32 cents per gallon \$	Drawback gasolene issued during 1960 (gallons)	Duty at 21 cents per gallon \$	Total Duty Concessions \$	Percentage of Total %
Balata and rubber production	2,878	921	—	—	921	0.3
Gold, columbite, tantalite and diamond mining	4,676	1,496	—	—	1,496	0.5
Wood-cutting	274,575	87,864	3,750	788	88,652	28.1
Rice production	608,825	194,824	—	—	194,824	61.8
Sugar production	—	—	78,332	16,450	16,450	5.2
Ranching	6,437	2,060	—	—	2,060	0.7
Other agricultural production	2,562	820	—	—	820	0.3
Launches, tugs, etc.	—	—	18,467	3,878	3,878	1.2
Bauxite production	—	—	29,418	6,178	6,178	1.9
TOTAL:	899,953	287,985	129,967	27,294	315,279	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.

	1956	1957	1958	1959	1960
Imports	99,877,043	118,469,312	116,026,343	110,620,386	147,211,350
Domestic Exports ..	93,314,473	106,979,421	96,315,628	101,985,268	124,988,219
Re-exports	1,277,236	974,175	744,740	1,353,907	1,526,110
Stores for ships and aircraft —					
Domestic produce ..	28,759	39,831	30,053	33,769	43,039
Foreign produce ..	71,788	92,261	137,126	147,110	265,267
TOTAL TRADE ..	194,569,299	226,555,000	213,253,890	214,140,440	\$274,033,985

The above figures include:—

Exports of gold mined in the Colony	396,847	498,707	644,466	39,302	—
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Excluded from the above figures are:—

Other bullion and specie:—					
Imports	220,247	183,806	69,353	218,594	333,054
Exports	379,128	98,926	48,816	24,480	8,640
Transhipments	284,349	190,879	1,272,330	1,009,395	1,417,571
Exports from bonded warehouses	244,056	302,601	504,202	758,792	890,021
Personal effects:—					
Imports	282,297	437,939	381,905	380,964	387,374
Exports	420,204	478,522	481,035	542,977	489,121

BALANCE OF VISIBLE TRADE

13. The visible trade balances of the colony for the years 1956 to 1960 were as follows:—

Unit — B.W.I. \$

	1956	1957	1958	1959	1960
Domestic Exports ..	93,343,232	107,019,252	96,345,681	102,019,037	125,031,258
Re-Exports	1,349,024	1,066,436	881,866	1,501,017	1,791,377
TOTAL EXPORTS ..	94,692,256	108,085,688	97,227,547	103,520,054	126,822,635
TOTAL IMPORTS ..	99,877,043	118,469,312	116,026,343	110,620,386	147,211,350
Visible Trade Balance of } †	5,184,787	10,383,624	18,798,796	7,100,332	20,388,715

EXPORTS

14. The total value of goods exported from the Colony during the year 1960 (including goods exported through Parcels Post and the Personal effects of emigrants) was \$127,311,756 as compared with \$104,063,031 in 1959, which shows an increase in the Colony's export trade of \$23,248,725 or 22.3 per cent.

15. Exports of domestic produce were valued \$125,050,939 (including stores for ships and aircraft valued \$43,039) in the year 1960 as against \$102,031,151 (including stores \$33,769 in 1959). Exports of foreign produce (re-exports) were valued \$2,260,817 (including stores \$265,267) in 1960 and \$2,031,880 (including stores \$147,110) in 1959.

16. The following table shows a comparison of the value of Total Exports by sections of the Standard International Trade Classification for the years 1959 and 1960 with actual and percentage increases and decreases.

Section	1959	1960	Increase (+) or Decrease (—)	
	\$	\$	\$	%
0 — Food	64,004,199	78,321,279	+ 14,317,080	or 22.4
1 — Beverages and tobacco	3,632,477	3,135,806	— 496,671	„ 13.7
2 — Crude materials, inedible, except fuels	29,544,615	36,268,156	+ 6,723,541	„ 22.8
3 — Mineral fuels, lubricants and related materials	139,712	245,866	+ 106,154	„ 76.0
4 — Animal and vegetable oils and fats	1,116	2,541	+ 1,425	„ 127.7
5 — Chemicals (pharmaceuticals, toilet preparations, etc.)	1,201,778	1,368,722	+ 166,944	„ 13.9
6 — Manufactured goods classified chiefly by material (manufactures of wood, of leather, of glass, etc.)	3,280,313	4,996,681	+ 1,716,368	„ 52.3
7 — Machinery and transport equipment	653,411	1,202,121	+ 548,710	„ 84.0
8 — Miscellaneous-manufactured articles (furniture, travel goods, clothing, etc.)	495,695	522,466	+ 26,771	„ 5.4
9 — Miscellaneous transactions	1,109,715	1,248,118	+ 138,403	„ 12.5
TOTAL VALUE OF EXPORTS	104,063,031	127,311,756	+ 23,248,725	or 22.3

IMPORTS

17. The total value of imports (including goods imported through Parcels Post and the personal effects of immigrants) reached the sum of \$147,598,724 in 1960 which compared with the total of \$111,001,350 for 1959 shows an increase of \$36,597,374 or 33.0 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 1959 and 1960 with actual and percentage increases and decreases.

Imports according to Sections	1959	1960	INCREASE (+) or DECREASE (—)	
	\$	\$	\$	%
0 — Food	22,147,058	24,754,712	+ 2,607,654	or 11.8
1 — Beverages and tobacco	1,687,863	2,118,169	+ 430,306	„ 25.5
2 — Crude materials, inedible, except fuels	805,349	919,283	+ 113,934	„ 14.1
3 — Mineral fuels, lubricants and related materials	9,168,313	11,183,256	+ 2,014,943	„ 22.0
4 — Animal and vegetable oils and fats	1,386,375	1,802,085	+ 415,710	„ 30.0
5 — Chemicals (dyes, pharmaceutical products, fertilizers, etc.)	9,017,872	10,245,678	+ 1,227,806	„ 13.6
6 — Manufactured goods classified chiefly by material	28,995,741	36,085,389	+ 7,089,648	„ 24.5
7 — Machinery and transport equipment	26,357,071	44,898,515	+ 18,541,444	„ 70.3
8 — Miscellaneous manufactured articles (furniture, travel goods, clothing, etc.)	10,903,625	15,092,295	+ 4,188,670	„ 38.4
9 — Miscellaneous transactions	532,083	499,341	— 32,742	„ 6.2
TOTAL VALUE OF IMPORTS	111,001,350	147,598,723	+ 36,597,373	„ 33.0

DIRECTION OF TRADE

19. The following table shows the percentage distribution of the Colony's trade with principal countries during each of the years 1958, 1959, and 1960.

COUNTRIES	IMPORTS			DOMESTIC EXPORTS			TOTAL TRADE		
	1958	1959	1960	1958	1959	1960	1958	1959	1960
United Kingdom ..	46	45	39	48	41	37	47	43	38
Canada ..	7	8	10	32	28	25	18	18	17
Other Commonwealth Countries ..	16	16	15	10	15	16	13	16	16
United States of America ..	16	14	20	6	9	17	12	11	18
Other Countries ..	15	17	16	4	7	5	10	12	11
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 1960 was \$20,222,657 of which the value of domestic produce was \$19,440,324. Of the domestic exports 46.6% went to Trinidad, 29.2% to Jamaica, 12.8% to Barbados and 11.4% to the other Territories.

21. The value of Imports from the British Caribbean Territories (including the personal and household effects of immigrants) amounted to \$14,701,190 of which 94.0% came from Trinidad, 1.7% from Barbados, 1.0% from St. Lucia 2.9% 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 1960 was \$1,417,571 as compared with \$1,009,395 in 1959 and \$1,272,330 in 1958.

SHIPPING

23. There were 2,393 vessels entered at the ports of the Colony during the year 1960 as compared with 2,152 vessels in 1959. The number of vessels cleared during 1960 was 2,321 as against 2,104 vessels in 1959. The following table shows the number and net registered tonnage of shipping entered and cleared at each port of the Colony during the year 1960 together with 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	1,298	2,212,532	1,338	2,203,898	2,636	4,416,330
New Amsterdam	162	180,272	96	153,720	258	333,992
Springlands	560	13,621	549	10,445	1,109	24,066
Morawhanna	342	367	307	483	649	850
KAITUMA	31	38,409	31	38,409	62	76,818
TOTALS 1960	2,393	2,445,201	2,321	2,406,955	4,714	4,852,156
TOTALS 1959	2,152	1,835,921	2,104	1,804,275	4,256	3,640,196
Increase (+)	241	609,280	217	602,680	458	1,211,960
Decrease (—)	—	—	—	—	—	—

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AIRCRAFT

24. During 1960, seven Airlines — British West Indian Airways Ltd., Pan American World Airways Inc., K.L.M. Royal Dutch Airlines, Air France, British Overseas Airways Corporation, B.G. Airways (Government) Ltd., 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 1,276 in 1959 to 1,347 in 1960. The numbers departing were 1,279 in 1959 and 1,342 in 1960.

RUM DISTILLATION, COMPOUNDS ETC.

25. Seven rum distilleries operated during the year. The quantity of rum produced during 1960 was 2,897,775 proof gallons as compared with 2,895,896 proof gallons in 1959, which shows an increase in production of 1,879 proof gallons or .065 per cent.

26. The quantities of rum produced at each distillery operating in the Colony during the year 1956 to 1960 are shown in the following table

DISTILLERY	PROOF GALLONS				
	1956	1957	1958	1959	1960
BERBICE:—					
Skeldon	277,801	306,662	230,382	147,531	66,070
Albion	668,479	619,275	554,381	368,206	424,339
Blairmont	239,188	290,053	219,193	184,384	272,699
DEMERARA:—					
Enmore	401,677	431,179	358,919	281,849	251,309
La Bonne Intention	207,457	257,033	207,032	139,790	—
Diamond	1,013,882	1,012,966	1,299,542	1,027,273	995,773
Versailles	42,880	61,203	41,663	44,047	72,957
Uitvlugt	461,580	522,433	527,082	702,816	814,628
TOTAL	3,312,944	3,500,804	3,438,194	2,895,896	2,897,775

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

DISTILLERY	PROOF GALLONS				
	1956	1957	1958	1959	1960
Skeldon	15,114	13,127	8,016	—	—
Albion	—	911	—	—	—
Blairmont	6,536	3,852	5,288	2,610	1,968
Uitvlugt	303	2,204	148	5,856	1,366
Diamond	—	—	—	1,377	1,212
TOTAL	21,953	20,094	13,452	9,843	4,546

28. During the year under review 132,371 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	
Methylated Spirits	57,294
Bay Rum	2,912
Lime Rum	55,194
Medicinal preparations	6,924
Other Compounds	10,047
TOTAL	132,371

29. Consumption of locally produced rum fell to 462,513 proof gallons, showing a decrease of 7,387 proof gallons or 1.6 per cent below the previous year. Consumption of local wine fell by 4.3% from 30,905 liquid gallons in 1959. Clearance of gin rose by 587 proof gallons and the total quantity cleared during the year 1960 was 2,068 proof gallons.

30. The following table shows the quantities of excisable spirituous liquors (except methylated spirits) cleared for home consumption during each of the past five years.

COMMODITY	Unit of Quantity	QUANTITY				
		1956	1957	1958	1959	1960
Rum	P. Gal.	509,737	524,519	500,705	469,900	462,513
Gin	P. Gal.	2,857	1,186	1,069	1,481	2,068
Wine	L. Gal.	31,669	28,738	29,419	30,905	29,595
Bitters	P. Gal.	110	63	64	—	61
Liqueurs	P. Gal.	13	48	12	69	2,093
Bay Rum	L. Gal.	1,144	919	1,870	770	1,066
Lime Rum	L. Gal.	6,640	6,388	6,380	7,393	7,764
Medicinal preparations .. .	L. Gal.	9,563	11,324	10,510	12,035	5,454

31. The quantity of beer produced locally during the year 1960 was 795,284 liquid gallons which compared with 733,363 liquid gallons in 1959 shows an increase of 61,921 liquid gallons or 8.4 per cent.

32. During the year 1960 the quantity of locally manufactured matches cleared for home consumption was 171,852 gross of boxes not exceeding 60 matches each on which excise duty amounting to \$42,963 was collected. Corresponding figures for 1959 were 170,080 gross boxes and \$42,520 excise duty.

CUSTOMS AND EXCISE LEGISLATION

33. Customs legislation for the year 1960 effected amendments to the principal Ordinance Chapter 309 as well as to parts I and III of its Schedules.

The relative enactments are as follows :

Orders in Council

- No. 30 of 1960 Amendment by adding to Part III item II Exempting from Import duties prune wine and blending sherry when imported for use of the first Schedule in the manufacture of rum in bonded premises.
- No. 63 of 1960 Amending part I of the first Schedule (a) By renumbering of item 862-01.2 as item 862-01.9 and (b) By the addition after 862-01.1 of the following item.
- | | | |
|----------|-------|------|
| | Pref. | Gen. |
| 862-01.2 | 20% | 36% |
- No. 89 of 1960 Amendment by adding item 63 to Part III Goods imported by Her Majesty's information of the first Schedule officer for official use.
- No. 95 of 1960 Amendment by adding item 64 to Part III Exempting from Import duties concentrates of the first Schedule for use in the manufacture of Stock feed when imported by or on behalf of a manufacturer of Stock feed provided the Comptroller is satisfied that it shall be used solely for that purpose.
- No. 97 of 1960 Amending Part III of the first Schedule Exempting from import duties Cream of tar by the deletion of sub-item II of item 27 and substituting the following (II) tar substitute, acid sodium pyro-phosphate, sodium bicarbonate and calcium when imported by or on behalf of a manufacturer of baking powder for use in the manufacture of baking powder.
- No. 98 of 1960 Amendment by adding item 65 to Part III Exempting from import duties any organization or agency engaged on a technical assistance mission in British Guiana where of the first Schedule and to the extent that the agreement relating to such technical assistance so provides.

Orders in Council
(Continued)

Notice No. 298A Amending Appendix E to the principal(v) regulations granting drawback in full upon the exportation of products manufactured in the Colony from paper board of the duties paid on the importation of the paper used in the manufacture of such products.

Resolutions

No. X of 1960 Confirming Order in Council No. 30 of 1960.
 No. XV of 1960 Confirming Order in Council No. 63 of 1960.
 No. XXI of 1960 Confirming Order in Council No. 89 of 1960.
 No. 1 of 1960 Confirming Order in Council No. 95 of 1960.
 No. V of 1961 Confirming Order in Council No. 97 of 1960.
 No. VI of 1961 Confirming Order in Council No. 98 of 1960.

Notice No. 578 D Appointing a building to be known as a Spirit Warehouse published in the house "F" — situated at Diamond Estate, East Bank, Official Gazette of Demerara. Saturday 11th June, 1960.

REVENUE OFFENCES

34. During the year 1960 there were 82 breaches of the Customs Laws detected as against 53 in 1959, and 136 prosecutions for offences against the excise laws as compared with 141 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
1956	46	—	\$ 7,539	\$ 11,200	\$ 18,739	4
1957	161	1	5,080	134	5,214	1
1958	51	—	1,892	124	2,016	—
1959	53	—	1,679	340	2,019	1
1960	82	—	7,458	51	7,509	—

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
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
1960	136	95	29	—	8,802	525	19

TRADE PER CAPITA

35. Imports and Exports per head of population for the past five years were:

	Imports	Exports
	\$	\$
1956	198	188
1957	227	207
1958	216	181
1959	199	186
1960	263	227

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STAFF

36. I regret to report the deaths of Mr. J. Godfrey, Class II Guard, on 14th April, 1960, and Mr. J. Trim, Class II Guard, on 12th November, 1960.

Mr. W. J. I. Cox, Supervisor Class I, acted as Assistant Comptroller from 1st March to 12th October, 1960, during the absence on Vacation Leave of Mr. J. R. Hill

During the year under review, seven officers and three Clerical Assistants resigned their posts, four Officers, one Secretary and one Clerical Assistant were transferred to other Government Departments, and the services of one Temporary Officer were terminated. Mr. S. E. Brathwaite, Class I Guard, retired on 31st July, 1960, at the age of 55 years.

On 15th August, Mr. D. A. Abrams and Mr. E. O. Ramjit, Class I Officers, began six-month courses of instruction at the Customs and Excise Training School, Trinidad.

REGISTRATION OF SHIPPING

37. Under the Merchant Shipping Act 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 1960, twenty-nine vessels with a total net tonnage of 1,408 tons were registered, including one ship of 19 tons which was registered anew, one of 62 tons net was re-registered and the registry of six ships with a total net tonnage of 377 tons closed. On the 31st December, 1960, there were 98 ships with a total of 6,449 tons net remaining on Register at ports of the Colony.

GENERAL

38. During the year one new Spirit Warehouse was appointed for the storage of rum at Pln. Diamond.

39. On the 2nd July, 1960 an area on the right bank Kaituma River, left bank Barima River in the North West District was appointed a place of unloading and loading under Section 2 of the Customs Ordinance, Chapter 309 to be known henceforth as Port Kaituma. Exports of Manganese Ore began in August, 1960 and by 31st December, 1960, 76,765 tons were exported.

40. The cost of collecting the Customs and Excise Revenue during the year under review was 2.41 per cent. of the total revenue as compared with 2.46 per cent. in the preceding year.

I have the honour to be,
Sir,

Your obedient servant,

W. R. D. GLASFORD,
Comptroller of Customs and Excise.

TABLE

Year	Total Revenue	Cost of Collection	Percentage
1959	1,000,000	24,600	2.46
1960	995,000	24,100	2.41

APPENDIX I.

**Summary of the Gross Amounts of Customs Revenue on Imports and Exports for
the Five Years ended 31st December, 1956 — 1960, Distinguishing
the amounts derived from the Principal items of Merchandise.**

PRINCIPAL ARTICLES.	1956	1957	1958	1959	1960
A.—FROM IMPORTS	\$	\$	\$	\$	\$
Arms, (Ordnance), Ammunition and Explosives	35,484	31,350	33,271	24,827	30,823
Bakery Products	31,216	24,363	18,907	21,021	29,016
Beer, Ale, Stout and Porter	773,008	698,186	323,451	363,653	630,959
Blacking and Polishes	30,160	33,314	33,336	35,155	36,319
Brooms and Brushes, Household	7,161	9,734	12,016	10,194	10,560
Butter	30,662	31,227	37,524	35,941	45,613
Candles	1,855	2,625	2,666	2,854	2,870
Cement	48,826	56,611	46,288	54,550	72,602
Cheese	51,500	46,868	55,382	43,189	60,746
Chemicals, other than Salt	63,845	64,940	57,505	62,501	98,445
Chinaware and Porcelain, Earthenware and Pottery	26,102	23,158	32,541	28,227	51,881
Cider	8,550	11,035	10,035	24,565	37,042
Clothing—under and outer Garments including Hosiery	326,875	345,161	342,156	342,175	598,777
Coal	395	641	530	178	297
Cocoa	17,171	18,067	15,843	16,206	17,719
Confectionery	99,265	100,445	110,499	141,093	151,783
Cordage and Twine	21,456	27,896	33,455	29,085	45,818
Cork Manufactures	2,799	1,452	1,210	1,049	1,028
Cotton Fabrics of Standard Type, and Manufactures thereof (except apparel)	307,291	319,443	327,683	203,825	285,352
Cutlery	41,222	41,349	51,224	43,265	56,836
Electrical Goods and Apparatus	375,033	436,324	418,166	383,384	574,929
Fabrics of regenerated or partly regenerated cellulose, protein and similar fibres, and Manufactures thereof (except apparel)	332,599	388,676	374,003	462,614	494,470
Feeding Stuff for animals	25,185	31,623	29,428	47,568	60,675
Fish and Fish preparations	85,245	77,856	86,290	82,117	98,565
Footwear	148,708	161,236	140,864	134,102	162,965
Fruit and Nuts used as Fruit	94,562	106,018	111,939	118,734	132,028
Glass and Glassware	118,857	130,613	148,831	141,691	104,583
Grain, Flour and Pulse	616,739	695,863	653,872	688,590	683,297
Greases and Fats	13,230	20,488	12,713	14,060	275,129
Hardware	45,740	50,936	42,702	43,669	53,578
Hats, caps and other Headgear	53,998	78,847	56,141	56,236	87,014

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APPENDIX I.—(Cont'd).

**Summary of the Gross Amounts of Customs Revenue on Imports and Exports for
the Five Year ended 31st December, 1956 — 1960, Distinguishing
the amounts derived from the Principal items of Merchandise.**

PRINCIPAL ARTICLES.	1956	1957	1958	1959	1960
A.—FROM IMPORTS—(Continued)	\$	\$	\$	\$	\$
Jams and Jellies	6,856	7,931	6,828	8,962	9,711
Jute Manufactures, Other than Cordage and Twine	33,982	35,356	32,849	26,553	35,709
Leather and manufactures of	4,009	3,886	4,141	4,364	4,328
Lime, of all kinds, except Manurial Lime	8,253	5,302	6,924	7,255	902
Linen and Hemp Manufactures (except apparel and Cordage)	6,063	10,597	3,343	2,725	1,616
Machinery	661,136	725,495	620,431	648,879	1,154,290
Manures, Manufactured	142,385	104,011	103,273	112,913	64,586
Margarine and Shortenings	36,364	27,840	24,306	35,293	49,158
Matches	35,232	45,917	8,873	1,034	1,317
Meats	112,914	97,035	103,232	100,578	171,196
Medicines and Pharmaceutics	218,038	247,725	255,873	279,757	295,146
Metals	713,883	787,776	649,370	821,001	988,862
Milk, condensed, evaporated and Powdered	207,725	221,384	217,771	193,860	220,864
Miscellaneous Foods and Food Preparations, n.e.s.	286,534	175,335	279,444	396,277	277,080
Musical Instruments	57,029	58,149	59,722	56,715	65,998
Oils—					
Animal and vegetable—unrefined (not essential oils)	45,558	46,409	29,047	24,791	38,425
Edible	2,977	18,657	2,743	4,985	5,125
Refined—fuel distilled, including gas oil and diesel oil, and other fuel oils	116,896	111,538	95,506	116,449	144,161
Refined—Illuminating Kerosene	236,353	260,726	283,824	312,840	341,020
do. —Lubricating	119,461	164,793	142,305	148,120	275,129
do. —Motor Spirit	1,144,835	1,200,773	1,234,387	1,369,765	1,422,813
Paper manufactures	195,418	251,292	248,967	239,306	189,186
Perfumery, cosmetics and Toilet Requisites (except soap)	156,427	192,360	189,132	220,318	284,933
Pickles, Sauces and Condiments	20,385	22,194	21,941	24,895	28,273
Pigments, paints, varnishes and other related materials	96,763	109,741	106,233	101,591	168,440
Plate and Plated ware	2,595	4,365	5,188	2,736	1,806
Rubber manufactures (except apparel and tyres and tubes)	39,575	38,089	42,012	48,612	29,011
Salt	45,142	49,591	47,818	48,474	51,972

APPENDIX I.—(Cont'd).

**Summary of the Gross Amounts of Customs Revenue on Imports and Exports for
the Five Years ended 31st December, 1956 — 1960, Distinguishing
the amounts derived from the Principal items of Merchandise.**

PRINCIPAL ARTICLES.	1956	1957	1958	1959	1960
A.—FROM IMPORTS—(Continued)	\$	\$	\$	\$	\$
Silk Fabrics and manufactures thereof (except apparel)	1,774	1,086	635	2,093	1,209
Soaps and cleansing preparations	51,148	64,121	69,706	76,046	86,384
Spices	30,552	43,952	26,949	38,302	33,827
Spirit—Potable	350,688	357,659	427,369	403,575	529,386
do. —Other	1,467	1,152	1,388	1,710	1,125
Stationery, other than Paper	26,224	24,535	29,144	29,244	33,636
Sugar	4,330	7,579	8,495	7,394	7,187
Tar and Pitch	3,282	4,698	5,178	3,611	3,782
Tea	55,045	53,000	57,506	55,004	56,104
Tobacco	2,755,752	2,869,040	3,351,911	3,373,679	3,340,287
Toys and Games	79,938	68,509	81,636	102,665	113,632
Umbrellas and Parasols	27,410	19,558	14,337	13,556	23,498
Vegetables	169,162	161,155	152,179	581,630	690,404
Vehicles—Road, including parts, tyres and tubes	1,079,427	1,229,638	1,203,039	1,351,517	1,828,797
Wines	32,952	34,224	32,597	35,161	50,498
Wood and Timber and Manufactures of ..	72,268	92,363	99,081	90,129	151,692
Woollen and Worsted Fabrics and Manufactures thereof (except apparel)	131,318	123,019	125,688	101,275	147,976
Other Goods and Special Transactions ..	1,372,162	1,844,424	1,724,830	1,677,645	2,704,074
TOTAL FROM IMPORTS : ..	14,832,426	16,090,328	15,857,622	16,959,602	21,116,274
B.—FROM EXPORTS					
Bauxite	1,123,272	991,222	613,927	681,608	942,713
Diamonds	4,508	4,160	4,659	9,140	13,834
Sugar	—	—	—	255,156	308,990
Other Goods and Special Transactions ..	7,278	7,109	6,877	21,707	31,797
TOTAL FROM EXPORTS	1,135,058	1,002,491	625,463	967,611	1,297,334
GRAND TOTAL	15,967,484	17,092,819	16,483,085	17,927,213	22,413,608

APPENDIX II.

Excise and Import Duties Collected on Alcoholic 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 Home-Made	Gin, bitters and other potable home-made.	TOTAL	Imported	Home-Made	Imported	Home-Made			
	\$	\$	\$	\$	\$	\$	\$	\$			
1951	176,246	2,702,505	996	2,879,747	17,327	14,480	478,780	—	1,544	3,391,878	1951
1952	209,511	2,956,722	749	3,166,982	21,667	14,233	643,654	—	1,383	3,847,919	1952
1953	233,772	3,148,116	59,606	3,441,494	24,032	10,956	631,393	—	3,083	4,110,958	1953
1954	278,526	3,602,200	28,251	3,908,977	23,290	12,420	730,188	—	2,888	4,677,763	1954
1955	359,551	3,965,826	60,615	4,385,992	27,767	12,858	979,677	—	5,720	5,412,014	1955
1956	350,688	4,077,894	23,736	4,452,318	30,899	15,834	773,011	—	8,550	5,280,612	1956
1957	357,659	4,227,056	10,368	4,595,083	34,224	14,369	698,186	72,505	11,035	5,425,402	1957
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
1960	529,386	4,440,122	22,560	4,992,068	50,498	14,797	630,959	596,334	37,042	6,321,698	1960

Quantities of Alcoholic Beverages Cleared for Home Consumption.

YEAR	SPIRITS — Proof Gallons				WINES, MALT LIQUOR AND CIDER—Liquid Gallons						YEAR
	Imported Spirits (Whisky, Brandy, Gin, Rum, Liqueurs and other potable).	Rum Home-Made	Gin, bitters and other potable home-made	TOTAL	WINES		MALT LIQUOR		Cider, imported	TOTAL	
					Imported	Home-Made	Imported	Home-Made (1)			
1951	14,150	372,759	166	387,075	3,981	28,960	287,312	—	3,966	324,219	1951
1952	19,860	407,851	125	427,836	4,943	28,467	397,483	—	3,546	434,439	1952
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	495,728	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	18,191	524,519	1,297	544,007	6,387	28,738	333,188	360,412	22,278	751,003	1957
1958	20,704	500,705	1,145	522,554	6,235	29,419	155,351	906,285	20,228	1,117,518	1958
1959	14,242	469,900	1,550	485,692	6,749	30,905	157,854	733,363	25,428	954,299	1959
1960	18,713	462,513	2,350	483,576	9,508	29,595	272,353	795,284	39,577	1,146,317	1960

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 related 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.