

ORDINANCE No. 48 OF 1918.

A.D. 1918. AN ORDINANCE to provide for the Special Sea Defence Loan.

[28th December, 1918.]

WHEREAS by Resolution No. LXVI. passed at the Annual Session of the Combined Court on the 2nd December, 1918, it was resolved that the Governor and Court of Policy be authorized to make provision by Ordinance for the raising of a loan for Sea Defence purposes by the imposition of a charge upon the proprietors of the sugar crops of all lands under cane cultivation (except on lands not exceeding twenty-five acres in extent cultivated by any one person) such charge to be of the amount and subject to the conditions set out in the said Resolution.

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

Short title.

1. This Ordinance may be cited as the Sea Defence Special Loan Ordinance, 1919.

Amount and conditions of charge.

2. In addition to the Acreage Taxes provided for in section three of the Tax Ordinance, 1919, there shall be levied, collected and paid by the proprietors of the sugar crops on all lands under cane cultivation to be payable in two instalments on 31st January, 1919, and 30th April, 1919, respectively, a charge at the rate of \$5 per acre, the said amount to be paid to the Colonial Treasurer in return for the issue by him to the proprietors of the sugar crops as aforesaid of Treasury Bonds of a loan for Sea Defence purposes to be issued under conditions similar *mutatis mutandis* to those

set out in the prospectus of the Government of British Guiana 5 per cent. debentures, 1918-1933, dated the 21st June, 1918: Provided that no charge shall be payable in respect of any land not exceeding twenty-five acres in extent, cultivated by any one person. The owners or occupiers of any lands subject to this charge shall be deemed to be the proprietors of the sugar crops thereon in the absence of the evidence to the contrary. The onus of proving that the owners or occupiers of the lands are not the proprietors of the crops shall lie with the said owners or occupiers. The obligation to pay this charge shall fall upon those persons who are proprietors of the sugar crops on January 1st, 1919.

3.—(1) Each instalment shall be recoverable upon the basis of the return rendered to the Commissioner of Lands and Mines under the Acreage Tax Ordinance, 1898, for the period ending 30th September, 1918, and the same penalty shall apply for failure to make the necessary returns.

Returns of acreage and powers of Commissioner of Lands and Mines.

(2) For the purpose of this Ordinance the Commissioner of Lands and Mines shall have all the powers conferred upon him by the said Acreage Tax Ordinance, 1898.

(3) The Colonial Treasurer may receive and recover the said charge as if it were a Tax to which the Acreage Tax Ordinance, 1898, applied. The words "proprietors of the sugar crops" being substituted for "proprietors of the plantation of land" in the said Ordinance and the levy applying to the sugar crops.

4. This Ordinance shall continue in force during the year 1919, and no longer.

Duration of Ordinance.