

TRINIDAD AND TOBAGO.

No. 25.—1920.

I ASSENT,

[L.S.]

T. A. V. BEST,
Acting Governor.

9th August, 1920.

AN ORDINANCE to give legislative sanction to the increases in the Excise duty on Rum effected by two resolutions of the Legislative Council respectively dated the 27th day of November, 1914, and the 10th day of May, 1918.

[9th August, 1920.]

BE it enacted by the Governor of Trinidad and Tobago with the advice and consent of the Legislative Council thereof as follows:—

1. This Ordinance may be cited as the Spirits (Excise Duty) Ordinance, 1920, and shall be construed as one with the Spirits and Spirit Compounds Ordinance, in this Ordinance called the "Principal Ordinance."

Short title and construction.

Ord. 176.

2. Whereas by resolution passed by the Legislative Council on the twenty-seventh day of November nineteen hundred and fourteen it was resolved:—

Alteration of rate of excise duty on rum and other spirits.

"That this Council imposes forthwith an extra
"excise duty of one shilling per proof gallon on
"rum over and above the duty now collected."

And whereas by a resolution passed by the Legislative Council on the tenth day of May, nineteen hundred and eighteen it was resolved :—

“ That this Council imposes forthwith an extra excise
“ duty of one shilling per proof gallon on rum
“ over and above the duty now collected.”

Now, therefore :—

(1.) The duty charged by section ninety of the Principal Ordinance on rum distilled in the Colony or which having been so distilled was taken out of bond for consumption within the Colony on or after the twenty-seventh day of November nineteen hundred and fourteen and before the tenth day of May nineteen hundred and eighteen shall be deemed to have been chargeable at the rate of nine shillings and six pence for every gallon of the strength of proof as ascertained by Sykes' hydrometer, and so in proportion for any greater or less degree of strength or any greater or less quantity.

(2.) The duty charged by section ninety of the Principal Ordinance on rum distilled in the Colony or which having been so distilled was taken out of bond for consumption within the Colony on or after the tenth day of May nineteen hundred and eighteen and before the commencement of this Ordinance shall be deemed to have been chargeable at the rate of ten shillings and sixpence for every gallon of the strength of proof as ascertained by Sykes' hydrometer, and so in proportion for any greater or less degree of strength or any greater or less quantity.

(3.) As from the commencement of this Ordinance the duty charged by section ninety of the Principal Ordinance on rum and other spirits distilled in this Colony or which having been so distilled shall be taken out of bond for consumption within the Colony shall be ten shillings and sixpence for every gallon of the strength of proof as ascertained by Sykes' hydrometer, and so in proportion for any greater or less degree of strength or any greater or less quantity.

Passed in Council this twenty-third day of July, in the year of Our Lord one thousand nine hundred and twenty.

G. D. OWEN,
Acting Clerk of the Council.