

CHAPTER 69:06

TOBACCO IMPREGNATION ACT

ARRANGEMENT OF SECTIONS

SECTION

1. Short title.
2. Prohibition against weighting or impregnating tobacco.
3. Licences and conditions.
4. Penalty.
5. Payment of duty.
6. Payment of duty on deficiency.
7. Forfeiture.

1929 Ed.  
c. 162  
1953 Ed.  
c. 254

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**An Act to regulate the treatment of Tobacco within Guyana.**

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27 of 1901

[23RD NOVEMBER, 1901]

1. This Act may be cited as the Tobacco Impregnation Act. Short title.
2. From the date of the commencement of this Act, it shall not be lawful to impregnate or weight tobacco with any foreign substance or with water to an extent of more than five per cent of the weight thereof at the time of importation except in premises licensed for the purpose and under the supervision of the Comptroller of Customs. Prohibition against weighting or impregnating tobacco.
3. A licence for those premises may be issued by the Comptroller of Customs, who, with the approval of the Minister, may prescribe conditions with which a licensee must comply in carrying out the process of impregnating or weighting tobacco, and may require a licensee to keep such accounts of the tobacco, and any other substances used in the impregnation or weighting thereof, brought into or taken out of the licensed premises, as he sees fit. Licences and conditions.

**LAWS OF GUYANA**

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**Cap. 69:06**

*Tobacco Impregnation*

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Penalty.  
[6 of 1997]

**4.** Anyone who impregnates or weights any tobacco as aforesaid in unlicensed premises, or commits a breach of any condition lawfully prescribed by the Comptroller of Customs under the preceding sections, shall be liable on summary conviction to a fine of ninety-seven thousand five hundred dollars in respect of each offence.

Payment of  
duty.

**5.** On the removal from licensed premises of any tobacco so impregnated or weighted there shall be levied in respect of it, by way of excise duty, if it is tobacco imported into Guyana, the difference between the duty actually paid on it when it was so imported and the duty which would be payable in respect of it, if it were, at the date of removal from the licensed premises, being imported into Guyana.

Payment of  
duty on  
deficiency.

**6.** Whenever it shall appear to the Comptroller of Customs that there is within licensed premises any deficiency unaccounted for of impregnated or weighted tobacco, there shall become due and payable by the licensee, in respect of the deficiency, the duty which would have been payable on the tobacco on importation.

Forfeiture.

**7.** Any tobacco dealt with in contravention of this Act may be seized and forfeited.

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