

I assent.

D. J. G. ROSE

Governor-General.

31st December, 1966.

ACT NO. 9 OF 1966.

TAX (AMENDMENT) ACT, 1966.

Arrangement of Sections

Section

1. Short title and commencement.
2. Insertion of new section 52A in Chapter 298.
3. Application of the Licence Revenue Ordinance, 1956.

AN ACT to amend the Tax Ordinance.

[31st December, 1966]

A.D. 1966

Enacted by the Parliament of Guyana:—

Short title
and com-
mencement.
Cap. 298.

1.(1) This Act may be cited as the Tax (Amendment) Act, 1966, and shall be read and construed as one with the Tax Ordinance, hereinafter referred to as the Principal Ordinance, and all amendments thereto.

(2) This Act shall come into operation on the 1st January, 1967.

Insertion of
new section
52A in
Chapter 298.

2. The Principal Ordinance is hereby amended by the insertion therein after section 52 of the following section —

“Travel
tax.

52A. (1) In this section, unless the context otherwise requires —

“aircraft” means any machine for flying, whether propelled by mechanical means or not, and includes any description of balloon;

“carrier” means —

- (a) any proprietor or undertaker of a business or enterprise which includes transporting passengers by ship or aircraft from Guyana to any place outside Guyana; or

(b) the agent in Guyana of any carrier referred to in paragraph (a) hereof,

whether such proprietor, undertaker or agent be an individual or a body of persons corporate or unincorporate;

“embark” means go on board any ship or aircraft for the purpose of travelling from Guyana to any place outside Guyana, and cognate expressions shall be construed accordingly;

“immigration officer” means any person appointed to be, or authorised to perform the functions of, an immigration officer by or under the Immigration Ordinance;

“Minister” means the Minister responsible for finance; Cap. 98.

“prescribed” means prescribed by regulations;

“regulations” means regulations made under subsection (13);

“ship” means a steamship or any other ship, boat, lighter or other craft of any description used for transport by water;

“subsection” means a subsection of this section;

“traveller” means a person who proposes to travel from Guyana by ship or by aircraft to any place outside Guyana;

“travel tax” means the tax imposed by subsection (2).

(2) Subject to the provisions of this section, there shall be paid by every traveller, in respect of each occasion on which he leaves Guyana for any place outside Guyana, a tax of two dollars or of any other sum for the time being prescribed, payment whereof may be received —

(a) by the carrier transporting, or making arrangements for transporting, that traveller from Guyana to any place outside Guyana; or

(b) on the occasion of the traveller’s embarkation, by any immigration officer,

who shall, upon receiving any such payment as aforesaid, furnish the traveller with a ticket bearing a serial number and issued by the district commissioner, hereinafter referred to as a “travel tax ticket”.

(3) Subject to the provisions of subsection (9), travel tax shall not be payable by —

(a) the Governor-General, his wife and children under the age of twenty-one years;

(b) the official representatives of the Government of any country, their wives and their children under the age of twenty-one years;

- (c) the official representatives of the United Nations Organisation or of any organisation established under its authority, their wives and children under the age of twenty-one years;
- (d) the master, pilot, or an officer, or any other member of the staff or crew, of a ship or aircraft on any occasion on which he leaves Guyana by that ship or aircraft, as the case may be;
- (e) any person travelling in the performance of his duty as a member of any naval, military or air force raised in Guyana under any law or present in Guyana pursuant to any agreement to which the Government of Guyana is a party;
- (f) intransit passengers remaining in Guyana for a period not exceeding forty-eight hours;
- (g) any child under the age of seven years;
- (h) any traveller by ship whose voyage will not entail travelling by sea;
- (i) any person prescribed or belonging to any prescribed category of persons.

(4) Every carrier or immigration officer to whom travel tax tickets have been issued pursuant to subsection (2) shall be accountable to the district commissioner for any amount which is required to have been paid as travel tax by persons who are furnished with any of such tickets.

(5) A traveller not entitled to exemption from travel tax pursuant to subsection (3) shall not embark without having submitted his travel tax ticket to an immigration officer for cancellation.

(6) A traveller may be prevented from embarking in contravention of the provisions of subsection (5) by any immigration officer, who may, for the purpose, take any necessary measures, including the use with any assistance of such force as is reasonably justifiable in the circumstances.

(7) When a ship or aircraft is about to depart with any travellers embarked thereon who are required to have paid an amount referred to in subsection (4), such amount shall, whether demanded or not, be due and payable by the carrier accountable therefor pursuant to subsection (4):

Provided that regulations may provide either generally or in any case for payment by a carrier of any such amount by instalments or periodically or within such period after the departure of the ship or aircraft as may be prescribed.

(8) The proper officer within the meaning of the Customs Ordinance may withhold clearance thereunder of any ship or aircraft transporting travellers if he is not satisfied that adequate arrangements have been made for the pay-

ment of any amount of travel tax for which a carrier is accountable in respect of any such travellers.

(9) The decision of any immigration officer on any claim by a traveller to entitlement to exemption from travel tax pursuant to subsection (3) shall, subject to the provisions of subsection (11), be final.

(10) For the purpose of deciding any claim pursuant to subsection (9), the immigration officer may make such enquiries (either of the traveller or of any other person) as he thinks fit.

(11) If it be shown to the satisfaction of the district commissioner that any traveller has paid as travel tax any amount of which payment is not required by this section to have been made or (if such payment was made pursuant to any decision under subsection (9)) would not have been so required but for subsection (9), he shall be entitled to have refunded any amount paid on account thereof pursuant to any of the provisions of subsections (4) and (7):

Provided that no claim for a refund under this subsection shall be entertained after the expiration of six months from the date on which the amount was received from the traveller.

(12) Every person who —

- (a) without reasonable cause (the proof whereof shall lie upon him), fails to furnish any information sought from him in accordance with subsection (10);
- (b) for the purpose of evading the payment by that person or any other person of any amount of travel tax, makes any false statement or false representation;
- (c) is knowingly concerned in, or in the taking of any steps with a view to, the fraudulent evasion of the payment by that person or any other person of any amount of travel tax,

shall be guilty of an offence and shall be liable on summary conviction thereof to a fine consisting of a sum not exceeding five hundred dollars and of such additional sum equivalent to any amount of tax outstanding pursuant to the offence, in case of proof in that behalf, as the court may direct (payment of the fine, including any such additional sum, to have the effect of satisfying such tax) or to imprisonment for a term not exceeding six months or to both such fine and imprisonment.

(13) The Minister may make regulations to give effect to the provisions of this Ordinance relating to travel

tax and, without prejudice to the generality of the foregoing, to provide for all or any of the following matters —

- (a) the issue and form of travel tax tickets;
- (b) the keeping, production to such persons as may be prescribed, and inspection by them, of records or other documents used by or belonging to any person, for the purpose of ascertaining whether travel tax has been paid and accounted for in accordance with this section and any regulations;
- (c) anything to be prescribed under this section:

Provided that no regulation prescribing any sum in pursuance of subsection (2) shall come into operation unless and until affirmed by resolution of the National Assembly.

(14) There may be annexed to the breach of any regulation a prescribed penalty not exceeding two hundred and fifty dollars."

Application
of the
Licence
Revenue
Ordinance,
1956.
No. 7 of
1956.

3. Without prejudice to any of the functions exercisable by carriers or immigration officers under the section inserted by this Act in the Principal Ordinance, the provisions of the Licence Revenue Ordinance, 1956, shall apply in relation to travel tax as if —

- (a) the word "of" had been substituted for the words "possessed immediately prior to the date of the coming into force of this Ordinance by" in section 4; and
- (b) the necessary direction had been given under section 3, of the Licence Revenue Ordinance, 1956.

Passed by the National Assembly on the 22nd December, 1966.

F. A. NARAIN,
Clerk of the National Assembly.