

**THE OFFICIAL GAZETTE 21<sup>ST</sup> JANUARY, 2019**  
**LEGAL SUPPLEMENT — A**

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**ACT NO. 4 OF 2019**

**TAX (AMENDMENT) ACT 2019**

I assent.



David Granger,  
President.

2019.01.21

**ARRANGEMENT OF SECTIONS**

**SECTION**

1. Short title.
2. Amendment of section 18(1) of the Principal Act.
3. Amendment of section 20(1) of the Principal Act.
4. Amendment of section 22 of the Principal Act.
5. Amendment of section 23 of the Principal Act.
6. Amendment of section 37(15) of the Principal Act.
7. Amendment of section 40 of the Principal Act.
8. Amendment of section 44 of the Principal Act.
9. Amendment of section 46(1) of the Principal Act.
10. Amendment of section 47 of the Principal Act.
11. Amendment of section 48(a) of the Principal Act.
12. Amendment of section 50 of the Principal Act.
13. Amendment of section 54 of the Principal Act.
14. Amendment of the First Schedule to the Principal Act.

## AN ACT to amend the Tax Act.

A.D. 2019 Enacted by the Parliament of Guyana:-

Short title. 1. This Act, which amends the Tax Act, may be cited as the Tax  
Cap. 80:01 (Amendment) Act 2019.

Amendment of 2. Section 18(1) of the Principal Act is amended in paragraphs (a), (b),  
section 18(1) of the Principal Act. (c) and (d) by the insertion immediately after the words “or in Linden,” of the words –

“or in the townships of Anna Regina, Bartica, Corriverton,  
Lethem, Rose Hall, Mabaruma or Mahdia,”.

Amendment of 3. Section 20(1) of the Principal Act is amended by the insertion  
section 20(1) of the Principal Act. immediately after the words “or Linden,” of the words –

“or in the townships of Anna Regina, Bartica, Corriverton,  
Lethem, Rose Hall, Mabaruma or Mahdia,”.

Amendment of 4. Section 22 of the Principal Act is amended by the insertion  
section 22 of the Principal Act. immediately after the words “or in Linden,” of the words –

“or in the townships of Anna Regina, Bartica, Corriverton,  
Lethem, Rose Hall, Mabaruma or Mahdia,”.

Amendment of 5. Section 23 of the Principal Act is amended by the insertion  
section 23 of the Principal Act. immediately after the words “or Linden,” of the words –

“or in the townships of Anna Regina, Bartica, Corriverton,  
Lethem, Rose Hall, Mabaruma or Mahdia,”.

Amendment of 6. Section 37(15) of the Principal Act is amended by the insertion  
section 37(15) of the Principal Act. immediately after the definition of “practises”, of the following definition –

“preparer of returns” means any person whose occupation entails the  
preparing for compensation of, or who employs one or more  
persons to prepare for compensation of, all or a substantial  
portion of any return of tax or any claim for refund of tax, and

who has passed a competency test which is required and administered by the Revenue Authority, in matters of knowledge, ethics and other areas considered essential by the Commissioner-General; or persons, who in the opinion of the Commissioner-General signified to such persons in writing, perform functions of a professional character, normally carried out by persons entitled to use such a designation.”.

Amendment of section 40 of the Principal Act.

7. Section 40 of the Principal Act is amended in paragraphs (a) and (b), by the insertion immediately after the words “New Amsterdam”, of the words

—  
“or Linden or in the townships of Anna Regina, Bartica, Corriverton, Lethem, Rose Hall, Mabaruma or Mahdia”.

Amendment of section 44 of the Principal Act.

8. Section 44 of the Principal Act is amended by the insertion immediately after the words “or in Linden,”, of the words –

“or in the townships of Anna Regina, Bartica, Corriverton, Lethem, Rose Hall, Mabaruma or Mahdia,”.

Amendment of section 46(1) of the Principal Act.

9. Section 46(1) of the Principal Act is amended by the insertion immediately after the words “or Linden,”, of the words –

“or in the townships of Anna Regina, Bartica, Corriverton, Lethem, Rose Hall, Mabaruma or Mahdia,”.

Amendment of section 47 of the Principal Act.

10. Section 47 of the Principal Act is amended by the insertion immediately after the words “or Linden,”, of the words –

“or in the townships of Anna Regina, Bartica, Corriverton, Lethem, Rose Hall, Mabaruma or Mahdia,”.

Amendment of section 48(a) of the Principal Act.

11. Section 48(a) of the Principal Act is amended by the insertion immediately after the words “or Linden,”, of the words –

“or in the townships of Anna Regina, Bartica, Corriverton,

Lethem, Rose Hall, Mabaruma or Mahdia.”.

Amendment of  
section 50 of  
the Principal  
Act.

12. Section 50 of the Principal Act is amended by the insertion immediately after the words “or in Linden,” of the words –

“or in the townships of Anna Regina, Bartica, Corriverton,  
Lethem, Rose Hall, Mabaruma or Mahdia.”.

Amendment of  
section 54 of  
the Principal  
Act.

13. Section 54 of the Principal Act is amended by the insertion immediately after the words “or Linden,” of the words –

“or in the townships of Anna Regina, Bartica, Corriverton,  
Lethem, Rose Hall, Mabaruma or Mahdia.”.

Amendment of  
the First  
Schedule to the  
Principal Act.

14. The First Schedule to the Principal Act is amended as follows –

- (a) in the first column, by the insertion immediately after the words “Veterinary Surgeon”, of the words “Preparer of Returns”; and
- (b) in the second column, corresponding to the words “Preparer of Returns” as so inserted in the first column, by the insertion of the words “\$20,000”.

*Passed by the National Assembly on the 3<sup>rd</sup> January, 2019.*



Clerk of the National Assembly.

**(BILL No. 19/2018)**