

THE OFFICIAL GAZETTE 16TH JANUARY, 2017
LEGAL SUPPLEMENT — A



ACT NO. 10 of 2017

TRAVEL VOUCHER TAX (AMENDMENT) ACT 2017

I assent.



David Granger,
President.

January 16, 2017

ARRANGEMENT OF SECTIONS

SECTION

1. Short title.
2. Amendment of the Principal Act.

AN ACT to amend the Travel Voucher Tax Act.

A.D.2017

Enacted by the Parliament of Guyana:-

Short title.

1. This Act, which amends the Travel Voucher Tax Act, may be cited as the Travel Voucher Tax (Amendment) Act 2017.

Cap 80:09

Amendment of
the Principal Act.

2. The provisions of the Principal Act specified in column one of the Table are amended in the manner specified in the corresponding entries in column two.

TABLE

SECTION	AMENDMENT
Section 2	by inserting in the appropriate alphabetical order the following definition - Cap. 80:01 “flight crew” has the meaning assigned to it under section 56 (2) of the Tax Act;”
Section 8	by inserting the following subsection - “(4) (a) The Commissioner-General may appoint such number of collection agents as he deems necessary for the purpose of collecting and remitting travel voucher tax. (b) Where a carrier or charterer fails to remit travel voucher tax when it becomes due and payable the carrier or charterer commits an offence and shall be liable to a fine under section 10 (1A)(a) and to the forfeiture of the bond executed under paragraph (e). (c) Travel voucher tax may be paid to the Commissioner-General or to the agents of the Commissioner-General in accordance with section 10 (1). (d) Where a collection agent fails to remit travel voucher tax within the time determined by the Commissioner-General or prescribed by regulations the collection agent shall be liable to the same penalty under section 10(1A)(a).

A.D. 2017]

TRAVEL VOUCHER TAX (AMENDMENT) ACT 2017

[No. 10

	(e) No carrier or charterer shall operate an aircraft in Guyana unless a bond to ensure payment of travel voucher tax is given in a sum determined by the Commissioner-General.”.
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Passed by the National Assembly on the 6th January, 2017.



S.E. Isaacs,

Clerk of the National Assembly

(BILL No. 35/2016)