



GUYANA

ACT No. 7 of 1985

CONSUMPTION TAX (AMENDMENT) ACT 1985

I assent.

A handwritten signature in blue ink, appearing to read 'L. F. S. Burnham'.

L. F. S. BURNHAM,
President.

1985—02—28

ARRANGEMENT OF SECTIONS

SECTION

1. Short title.
2. Amendment of section 3 of the Principal Act.
3. Amendment of section 11 of the Principal Act.
4. Amendment of section 14 of the Principal Act.
5. **Amendment** of section 15 of the Principal Act.
6. Amendment of section 23 of the Principal Act.
7. Amendment of section 25 of the Principal Act.
8. Amendment of section 26 of the Principal Act.

AN ACT to amend the Consumption Tax Act.

A.D. 1985

Enacted by the Parliament of Guyana:—

Short title.
Cap. 80:02

1. This Act, which amends the Consumption Tax Act, may be cited as the Consumption Tax (Amendment) Act 1985.

Amendment
of section 3
of the
Principal
Act.

2. Section 3(1) of the Principal Act is hereby amended by the substitution for the words “manufactured in Guyana and” of the words “imported or” and by the insertion of the words “or acquired” after the words “or manufactured”.

Amendment
of section 11
of the
Principal
Act.

3. Section 11 of the Principal Act is hereby amended in the following respects —

- (i) by the substitution in the marginal note for the full stop of the words “or importation.”;
- (ii) by the deletion from subsection (1) of the words “manufactured in Guyana”;
- (iii) by the insertion after subsection (1) of the following subsection as subsection (2) —

“(2) Imported goods shall be deemed for the purposes of this Act to be imported for a registered manufacturer as materials if the Comptroller is satisfied, on a representation to that effect made to him in the prescribed manner and at the prescribed time by a person claiming to be the holder of a certificate of registration, that he is the holder of such a certificate and that he intends to use the goods as materials.”;

- (iv) by the deletion from subsection (3) of the words “manufactured in Guyana” and by the insertion of the words “or importation, as the case may be,” after the word “acquired”;
- (v) by the deletion from subsection (4) of the words “manufactured in Guyana” and by the insertion of the words “or imported” after the word “acquired” wherever the word occurs;

by the insertion in subsection (4) of the words “or importation” after the word “acquisition”; and

- (vi) by the insertion in subsection (5) of the words “, or subsection (2)” after the words “subsection (1)” and by the insertion of the words “or importation” after the word “acquisition”.

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4. Section 14 of the Principal Act is hereby amended by the ^{Amendment of section 14 of the Principal Act,} deletion of the words "manufactured in Guyana".
5. Section 15(1) of the Principal Act is hereby amended by the ^{Amendment of section 15 of the Principal Act,} deletion of the words "manufactured in Guyana".
6. Section 23 of the Principal Act is hereby amended as follows—^{Amendment of section 23 of the Principal Act,}
- (a) by the substitution in subsection (2) for the words "five hundred dollars" of the words "one thousand dollars"; and
 - (b) by the substitution in subsection (3) for the words "equal to the value of the goods so found in excess," of the words "of treble the value of the goods so found in excess, or one thousand dollars, whichever is the greater,".
7. Section 25 of the Principal Act is hereby amended as follows—^{Amendment of section 25 of the Principal Act,}
- (a) by the substitution in subsection (1) for the words "two thousand five hundred dollars" of the words "five thousand dollars";
 - (b) by the substitution in subsection (2) for the words "two thousand five hundred dollars" of the words "five thousand dollars";
 - (c) by the substitution in subsection (3) for the words "two thousand five hundred dollars or three times the amount of the tax, whichever is the greater" of the words "five thousand dollars or three times the amount of the tax, whichever is the greater and all such goods shall be forfeited"; and
 - (d) by the substitution in subsection (4) for the words "one thousand dollars" and "fifty dollars" of the words "five thousand dollars" and "one hundred dollars" respectively.
8. Section 26(3) of the Principal Act is hereby amended by the ^{Amendment of section 26 of the Principal Act,} substitution for the words "one thousand dollars," of the words "five thousand dollars or to a term of imprisonment for one year,".

Passed by the National Assembly on 1985—01—30.

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