



## GUYANA

BILL No. 12 of 1974

TAX (AMENDMENT) BILL 1974

ARRANGEMENT OF SECTIONS

### Section

1. Short title.
2. Amendment of section 13 of the Tax Act.

A BILL

Intituled

An Act to amend the Tax Act.

Enacted by the Parliament of Guyana:—

A.D. 1974

1. This Act may be cited as the Tax (Amendment) Act 1974. Short title.

2. Section 13 of the Principal Act is hereby amended by the addition thereto of the following paragraph as paragraph (43) — Amendment of section 13 of the Tax Act. Cap. 80:01

“(43) Licence granted under the Trade Act for the importation of goods — Cap. 91:01

For every \$1,000 or part thereof of the value of the goods as stated in the licence .....\$1.00:

Provided that the Minister may, by order which shall be subject to affirmative resolution, vary or alter the amounts prescribed under this paragraph.”.

EXPLANATORY MEMORANDUM

This Bill seeks to provide for the imposition of stamp duty on licences for the importation of goods granted under the Trade Act.

F. E. HOPE,  
Minister of Finance.

(Bill No. 12/74)