

**THE OFFICIAL GAZETTE — 20TH MAY, 1978
LEGAL SUPPLEMENT — C**

**PARLIAMENT OFFICE,
Public Buildings,
Georgetown,
Guyana.
18th May, 1978.**

The following Bill which will be introduced in the National Assembly is published for general information.

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



GUYANA

BILL No. 13 of 1978

TAX (AMENDMENT) (No. 2) BILL 1978

ARRANGEMENT OF SECTIONS

SECTION

1. Short title.
2. Amendment of section 57 of Chapter 80:01

A BILL

Intituled

AN ACT to amend the Tax Act.

A.D. 1978 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) (No. 2) Act 1978,

Amendment of section 57 of Chapter 80:01. 2. Section 57 of the Principal Act is hereby amended in the following respects —

(a) by the repeal of sub-section (2) and the substitution of the following sub-section therefor —

“(2) Subject to 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 ten dollars, or of any other sum for the time being prescribed, payment whereof shall be received by the carrier transporting, or making arrangements for transporting, that traveller from Guyana to any place outside Guyana and the carrier shall, upon receiving every such payment, furnish the traveller with a ticket bearing a serial number and issued by the Commissioner of Inland Revenue, hereinafter referred to as a ~~“travel tax ticket”~~;” and

(b) by the deletion of the words “or immigration officer” from sub-section (4); and

(c) by the substitution of the words “Commissioner of Inland Revenue” for the words “district commissioner” appearing in sub-sections (4) and (11).

EXPLANATORY MEMORANDUM

This Bill seeks to amend the Tax Act (Cap. 80:01) for the purpose of making it ^(is) the responsibility solely of carriers (and their agents) to collect the travel tax from persons intending to travel from Guyana either by aircraft or by ship.

F. E. Hope,
Minister of Finance.

(Bill No. 13/1978)
(ST: 24/2/2)