

GUYANA

BILL No. 2 of 1985

CONSUMPTION TAX (AMENDMENT) BILL 1985

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.

A BILL

Intituled

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 “acquisition”;

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

4. Section 14 of the Principal Act is hereby amended by the deletion of the words “manufactured in Guyana”.

Amendment
of section 14
of the
Principal
Act.

5. Section 15(1) of the Principal Act is hereby amended by the deletion of the words “manufactured in Guyana”.

Amendment
of section 15
of the
Principal
Act.

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.

Amendment
of section 26
of the
Principal
Act.

8. Section 26(3) of the Principal Act is hereby amended by the substitution for the words “one thousand dollars,” of the words “five thousand dollars or to a term of imprisonment for one year,”.

EXPLANATORY MEMORANDUM

Clauses 2, 3, 4 and 5 of this Bill seek to amend the Consumption Tax Act, Cap. 80:02, so as to exempt from tax chargeable goods imported as materials for use by a registered manufacturer.

Clauses 6 and 7 seek to increase the fine that a manufacturer has to pay where he fails to produce to a customs officer or a member of the Police Force chargeable goods in respect of which consumption tax had not been paid. Also where a quantity of chargeable goods found on the premises of a manufacturer is in excess of the quantity which, according to the books of the manufacturer ought to be therein, the Bill seeks to increase the fine payable by such manufacturer under the Act.

Clause 8 seeks to increase the penalty that may be imposed on a manufacturer who refuses, on demand, to allow a customs officer or a member of the Police Force to enter premises where there is the carrying on of the business of manufacturing chargeable goods.

Carl B. Greenidge,
Minister of Finance.

(Bill No. 2/1985).