

PUBLISHED 7TH FEBRUARY, 1970



BILL NO. 4 OF 1970.

INCOME TAX (AMENDMENT) BILL 1970.

Arrangement of Sections.

Section

1. Short title.
2. Amendment of section 2 of Chapter 299.
3. Amendment of section 3 of Chapter 299.
4. Amendment of section 10 of Chapter 299.
5. Amendment of section 11 of Chapter 299.
6. General amendment of Chapter 299.
7. Savings.

A BILL

Intituled

AN ACT to amend the Income Tax Ordinance.

A.D. 1970 Enacted by the Parliament of Guyana:—

Short title. 1. This Act may be cited as the Income Tax (Amendment) Act, 1970, and shall be construed and read as one with the Income Tax Ordinance, hereinafter referred to as the Principal Ordinance, and all amendments thereto.

Amendment of section 2 of Chapter 299. 2. Section 2 of the Principal Ordinance is hereby amended by the deletion of the words "or Commissioners" from the definition of the word "Commissioner".

Amendment of section 3 of Chapter 299. 3. Subsection (1) of section 3 of the Principal Ordinance is hereby repealed and the following subsection substituted therefor —

"(1) For the due administration of this Ordinance, there shall be a Commissioner of Inland Revenue, a Deputy Commissioner of Inland Revenue and such number of Assistant Commissioners of Inland Revenue and other officers as may be requisite for the purpose."

Amendment of section 10 of Chapter 299. 4. Section 10 of the Principal Ordinance is hereby amended by the addition thereto of the following paragraph —

"(y) the emoluments payable as supplements to salaries by the Government of the United Kingdom to persons employed in Guyana under the British Expatriates Supplementation Scheme established under section 2 of the Overseas Development and Service Act, 1965."

1965 c. 38

Amendment of section 11 of Chapter 299. 5. Section 11 of the Principal Ordinance is hereby amended in the following respects —

- (a) by the substitution of the word "Minister" for the word "Governor";
- (b) by the deletion therefrom of the words "proclamation published in the Gazette" and the substitution therefor of the word "order"; and
- (c) by the substitution of the word "order" for the word "proclamation" where it last appears.

General amendment of Chapter 299. 6. (1) Except in paragraph (a) of subsection (2) of section 4, in paragraph (a) of section 10, and in sections 56A and 72, of the Principal Ordinance, wherever the said Ordinance makes reference to the Governor, Governor in Council, Legislative Council or Premier, it shall be construed as if for every such reference to the Governor or Governor

in Council there had been substituted a reference to the Minister, and as if for every such reference to the Legislative Council or the Premier there had been substituted a reference to the National Assembly or the Prime Minister, respectively.

(2) Subsections (2), (3) and (4) of section 23 of the Principal Ordinance are hereby amended by the substitution of the words "the Assembly" for the words "the Council" wherever they appear therein.

7. Anything lawfully done under the Principal Ordinance prior to its amendment by this Act, and which would continue to have effect but for such amendment, shall continue to have effect as if so done in conformity with such amendment. ^{Savings.}

EXPLANATORY MEMORANDUM

Under the Overseas Development and Service Act, 1965 of the United Kingdom, the British Expatriates Supplementation Scheme was established. This Scheme offers an extension of the Overseas Service Aid Scheme to certain non-governmental employment. The Scheme enables the United Kingdom Government to provide financial assistance towards the terms of service of British expatriate officers serving in institutions other than public services under the central government (which are covered by the Overseas Service Aid Scheme) but performing social or public functions. This assistance is primarily in respect of universities in countries other than the United Kingdom but by agreement between the Government of the United Kingdom and the Government of Guyana this assistance may be extended to other institutions.

In the majority of cases the assistance will take the form of an addition to salary. In accordance with the Scheme this supplement to the salary of the officer is required to be exempt from income tax and clause 4 of the Bill seeks to amend section 10 of the Income Tax Ordinance (Chapter 299) to enable this to be done. Clause 6 seeks to make minor amendments to the Income Tax Ordinance primarily for the purpose of vesting in the Minister of Finance most of the powers now exercisable by the Governor-General.

P. A. REID,
Minister of Finance.

(Bill No. 4/1970)
(IT. 2/53 vr (2))