



GUYANA

BILL No. 40 of 1974

MOTOR VEHICLES AND ROAD TRAFFIC (AMENDMENT) BILL 1974

ARRANGEMENT OF SECTIONS

SECTION

1. Short title.
2. Amendment of section 5A of the Principal Act.

A BILL

Intituled

AN ACT to amend the Motor Vehicles and Road Traffic Act.

1. This Act, which amends the Motor Vehicles and Road Traffic Act, may be cited as the Motor Vehicles and Road Traffic (Amendment) Act 1974.

Short title.
Cap. 51:02

2. Section 5A of the Principal Act is hereby amended in the following respects —

Amendment of section 5A of the Principal Act.

- (a) by the renumbering of subsection (8) thereof as subsection (9); and
- (b) by the insertion immediately after subsection (7) of the following subsection as subsection (8) —

Cap. 82:01

“(8) Sections 36 and 37 of the Customs Act shall, as they apply to an exemption from duties of customs, apply *mutatis mutandis* to any exemption from the payment of purchase tax conferred by this or any other law as if the purchase tax were such a duty subject, however, to the modification that the references in those sections to the Comptroller and an importer shall be construed and have effect as references to a licensing officer, and the registered owner of the vehicle the subject matter of the exemption, respectively.”.

EXPLANATORY MEMORANDUM

This Bill seeks to apply to a registered owner of a vehicle, which has been exempt from the payment of purchase tax under section 5A of the Motor Vehicles and Road Traffic Act, the provisions of sections 36 and 37 of the Customs Act which apply *inter alia* to goods imported free of duties of custom for the purpose of ensuring that the conditions governing the exemption of the payment of purchase tax in respect of a motor vehicle are complied with.

F. E. Hove,
Minister of Finance.

(Bill No. 40/1974)