

THE OFFICIAL GAZETTE 28TH JULY, 1971
LEGAL SUPPLEMENT C

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PARLIAMENT OFFICE
Public Buildings,
Georgetown,
Guyana.
23rd July, 1971.

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. 16 of 1971.

TAX (AMENDMENT) BILL, 1971.

Arrangement of Sections

Section

1. Short title and commencement.
2. Amendment of Chapter 298.

A BILL

Intituled

AN ACT to amend the Tax Ordinance.

Enacted by the Parliament of Guyana :—

A.D. 1971.

1. (1) This Act, which amends the Tax Ordinance, may be cited as the Tax (Amendment) Act, 1971.

Short title
and commen-
cement.
Chap. 298.

(2) The amendments effected by paragraphs (c) and (d) of section 2 shall come into operation on 1st January, 1972.

Amendment
of Chapter
298.

2. The Principal Ordinance is hereby amended in the following respects —

- (a) by the insertion of the words “and on behalf of the Government or the Prime Minister or for” immediately after the word “for” where it first appears in the second proviso to section 3(1) (b) and the proviso to section 5A;
- (b) by the deletion of item (26) from section 9;
- (c) by the insertion of the following section immediately after section 34 —

“Requirement
of practice
certificate
in relation
to certain
professions.

35 (1) Save as hereinafter provided in this section, no person who practices as a person mentioned in the first schedule shall do so for reward in any year unless he is the holder of a practice certificate (hereinafter in this section referred to as “a certificate”) issued by the Commissioner of Inland Revenue (hereinafter in this section referred to as “the Commissioner”) in respect of that year.

(2) Save as hereinafter provided in this section, no person shall be entitled to obtain a certificate unless he has paid or made arrangements to the satisfaction of the Commissioner for the payment of income tax that is due and payable by that person under the provisions of the Income Tax Ordinance.

(3) The provisions of subsection (1) shall apply to —

- (a) any person employed in the service of the State who does not practise as a person referred to in that section otherwise than in the service of the State;
- (b) any person who practises as mentioned in that section in the course of his being wholly employed in the service of another whose undertaking or business does not comprise the rendering of services of the nature of such practice.

(4) The fee for a certificate shall be as prescribed in the second column of the first schedule in relation to the respective persons named in the column thereof and shall be paid to the Commissioner; the fee shall, subject to the provisions of subsections (2) and (6), be due and payable on

1st January in each year and shall be paid on or before the last day in February in each year; only one fee shall be payable notwithstanding that a person practises as more than one of the persons mentioned in the first schedule and where a different fee is prescribed in respect of the persons mentioned in the first schedule, the higher or highest fee shall be payable:

Provided that nothing in this subsection shall be construed as precluding a person from practising as a person mentioned in the first schedule without being the holder of a certificate during the period commencing on 1st January and ending with the last day of February in every year.

(5) Save as otherwise provided by subsection (6), a certificate shall be valid for the period of one year commencing on the 1st January in every year and shall remain in force for that period.

(6) Where at any time during the period referred to in subsection (5), a certificate is issued to any person for the first time it shall expire on the 31st December in the year in which it is issued.

(7) The provisions of subsections (6) and (11) of section 69A of the Income Tax Ordinance shall, with such modifications, adaptations, qualifications and exceptions, as may be necessary, apply in relation to the issue of a certificate under this section.

(8) A person to whom a certificate has been issued by the Commissioner shall display the certificate in a conspicuous place at the premises where he practises as a person mentioned in the first schedule.

(9) (a) Any person who contravenes the provisions of subsection (1) shall on summary conviction be liable to a fine of not less than two thousand, five hundred dollars nor more than five thousand dollars and to imprisonment for a term of six months and in the case of a continuing offence, in addition to such fine, a sum of one hundred dollars for each day the offence continues subsequent to the date to which the conviction relates.

(b) Any person who fails to comply with the requirement of subsection (8) shall be liable on summary conviction to a fine of not less than five

hundred dollars nor more than one thousand dollars and, in addition to such fine, a sum of fifty dollars for each day the offence continues subsequent to the date to which the conviction relates.

(10) The Commissioner may revoke a certificate if the person to whom it is issued has become disqualified, otherwise than by virtue of this section, from practising as a person mentioned in the certificate.

(11) The Commissioner shall cause to be published in the *Gazette*

- (a) on the 15th March and 1st July of each year a notice containing the names of all persons to whom certificates have been issued for the year and in respect of certificates issued to persons between those dates, additional notices of the names of such persons as soon as practicable after the issue thereof; the absence of a person's name from the latest notice shall be *prima facie* evidence that no certificate has been issued to that person up to the date of that notice;
- (b) on such occasions as he deems fit, a notice of the names of all persons whose certificates have been revoked and any such notice shall be *prima facie* evidence that the persons named therein have ceased to be holders of certificates.

(12) The Minister may make regulations generally for the carrying out of the provisions of this section, and, in particular, but without prejudice to the generality of the foregoing may make regulations —

- (a) prescribing the manner and the form in which applications may be made for certificates and the form in which, such certificates may be issued;
- (b) replacing, amending, varying, revoking, or adding to any of the provisions of a schedule;
- (c) prescribing anything which is required by this section to be prescribed:

Provided that regulations made pursuant to paragraph (b) or (c) shall be subject to affirmative resolution of the National Assembly.

(13) The grant of a certificate under this section shall not entitle any person to do anything which would otherwise be unlawful.

(14) No person to whom subsection (1) applies shall be entitled to recover in any action any sum of money or other consideration as remuneration for services rendered during any period for which he was in breach of that subsection.

(15) For the purposes of this section —

“accountant” means a person who is a member of a professional body mentioned in the first column of the second schedule or is a member of such other body as may be determined by the Commissioner to be comparable in status to any such professional body or is entitled to use a designation or any of the initials specified in the other columns of that schedule or such other designation or initials signifying membership of such comparable body;

“architect” means a person who is a member of a professional body or class of persons mentioned in the first column of the third schedule or is a member of such other body as may be determined by the Commissioner to be comparable in status to any such professional body or is entitled to use a designation or any of the initials specified in the other columns of that schedule or such other designation or initials signifying membership of such comparable body;

“auditor” means a person who is a member of a professional body mentioned in the first column of the second schedule or is a member of such other body as may be determined by the Commissioner to be comparable in status to any such professional body or is entitled to use a designation or any of the initials specified in the other columns of that schedule or such other designation or initials signifying membership of such comparable body;

“dentist” means a person who is registered as a dentist under any law for the time being in force in Guyana;

“engineer” means a person who is a member of a professional body or class of persons mentioned in the first column of the fourth schedule or is a member of such other body as may be determined by the Commissioner to be comparable in status to any such professional body or is entitled to use a designation, or is the holder of a degree or other award, pertaining to the sciences of engineering as are specified in the other columns of the schedule or such other designation, degree or award which is equivalent thereto in the opinion of the Commissioner;

“legal practitioner” means a person who is a legal practitioner within the meaning of the Legal Practitioners Ordinance;

“medical practitioner” means a person who is registered as a duly qualified medical practitioner under any law for the time being in force in Guyana;

“optician” means a person who is engaged in the fitting and supply of an appliance to correct, remedy or relieve a defect of sight;

“optometrist” means a person who is registered as an optometrist under the provisions of the Optometrists Ordinance, 1956;

“pharmacist” means a person who is required to be registered as a pharmacist for the purposes of the Pharmacy and Poisons Ordinance, 1956;

“physiotherapist” means a person who practises physiotherapy for reward;

“practises” in relation to a particular profession or occupation mentioned in the first schedule includes the rendering of services, or the holding out of oneself as qualified or willing to render services, peculiar to that profession or occupation;

“surveyor” means a person who is a land surveyor within the meaning of the Land Surveyors Ordinance or a person who is a member of a professional body mentioned in the fifth schedule or is a member of such other body comparable in status

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to such professional body as may be determined by the Commissioner, or who is the holder of an award pertaining to the science of determining the value of landed minerals and house properties;

“veterinary surgeon” means a person who is registered as a veterinary surgeon under the provisions of the Animal Diseases Ordinance.”; and C.O. 258.

- (d) by the insertion of the schedules contained in the schedule to this Act as the first, second, third, fourth and fifth schedules, respectively, to the Principal Ordinance.

SCHEDULE

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“FIRST SCHEDULE

PROFESSIONS AND OCCUPATIONS

Person	Fee
Accountant	\$200
Architect	\$200.
Auditor	\$200.
Dentist	\$200.
Engineer	\$200.
Legal Practitioner	\$200.
Medical Practitioner	\$200.
Optician	\$200.
Optometrist	\$200.
Pharmacist	\$200.
Physiotherapist	\$200.
Surveyor	\$200.
Veterinary Surgeon	\$200.

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SECOND SCHEDULE

Professional Body	Designation	Appropriate Initials
(a) The Institute of Chartered Accountants of Scotland	Chartered Accountant	C.A.
(b) The Institute of Chartered Accountants in England and Wales	Chartered Accountant or Incorporated Accountant	A.C.A. or F.C.A. A.S.A.A. or F.S.A.A.
(c) The Association of Certified and Corporate Accounts	Certified Accountant	A.A.C.C.A. or F.A.C.C.A.
(d) persons, who in the opinion of the Commissioner signified to such persons in writing, perform functions of a professional character normally carried out by a person entitled to use any of the designations or initials specified in the second and third columns of this schedule.		

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THIRD SCHEDULE

Professional Body or class of Persons	Designation	Appropriate Initials
(a) The Royal Institute of British Architects	Associate of the Royal Institute of British Architects	A.R.I.B.A.
(b) persons who, in the opinion of the Commissioner signified to such persons in writing, perform functions of a professional character normally carried out by a person entitled to use the designation or initials specified in the second and third columns of this schedule.		

FOURTH SCHEDULE

Professional Body or class of Persons	Designation	Appropriate Initials or Award or Degrees
(a) Institute of Civil Engineers	Civil Engineers	B.Sc. (Civil Eng.); Higher National Certificate in Civil Engineering.
(b) Institute of Electrical Engineers	Electrical Engineers	B.Sc. (Electrical Eng.); Higher National Certificate in Electrical Engineering; City and Guilds of London Institute Full Technological Certificate in Electrical Installation.
(c) Institute of Mechanical Engineers	Mechanical Engineers	B.Sc. (Mechanical Eng.); Higher National Certificate in Mechanical Engineering.
(d) Institute of Structural Engineers	Structural Engineers	B.Sc. (Structural Eng.); Higher National Certificate in Structural Engineering.
(e) Institute of Chemical Engineers	Chemical Engineers	B.Sc. (Chemical Eng.); Higher National Certificate in Chemical Engineering.
(f) Institute of Mining and Metallurgy	Mining and Metallurgical Engineers	B.Sc. (Mining and Metallurgical Eng.); Higher National Certificate in Mining and Metallurgical Engineering.
(g) persons who, in the opinion of the Commissioner signified to such person in writing, perform functions of a professional character normally carried out by a person entitled to use any of the designations, initials, awards or degrees mentioned in the second and third columns of this schedule.		

FIFTH SCHEDULE

Royal Institution of Chartered Surveyors
Institute of Quantity Surveyors.”

EXPLANATORY MEMORANDUM

Clause 2(b) of this Bill seeks to dispense with the requirement of the payment of the fee of \$240 and \$100, respectively, by Barristers-at-Law and Solicitors on being admitted to practice their profession before the Supreme Court of Judicature. Clause 2(c) of the Bill seeks to introduce the professional fee regarding the practice of certain professions or occupations in Guyana. The annual tax is \$200 and will be under the care and management of the Commissioner of Inland Revenue. No person will be allowed to practice any of the professions specified in the Bill unless he has paid all income tax payable by him and has been issued with a practice certificate by the Commissioner of Inland Revenue. The certificate will be valid for one year except in those cases where a certificate is issued during the year to any person for the first time, in which case the certificate will expire on the 31st December in the year in which it is issued but the full fee will nevertheless be payable. The Commissioner of Inland Revenue will be empowered to revoke a certificate if he is satisfied that the person to whom the certificate is issued is not entitled to practice the profession as indicated in the certificate.

H. D. HOYTE,
Minister of Finance.