

GUYANA

ORDER

Made Under

THE TRAVEL VOUCHER TAX ACT 1973

(No. 10 of 1973)

IN PURSUANCE OF THE POWERS CONFERRED UPON ME BY SECTION 3 OF THE TRAVEL VOUCHER TAX ACT 1973, I HEREBY MAKE THE FOLLOWING ORDER:—

1. This Order may be cited as the Travel Voucher Tax Order 1973 and shall come into operation on the 16th June, 1973.

2. In this Order, "fare for the journey" means —

- (a) in relation to a ticket providing for air transportation or for transportation by an ocean going vessel by a carrier the sum of money which, in respect of the particular journey, the subject matter of the ticket, would, having regard to —
  - (i) the services to be provided for the traveller;
  - (ii) the distance and route of travel; and
  - (iii) the duration of the validity of the ticket,

be normally payable by a passenger of the aircraft, or of such vessel, as the case may be, to the carrier without regard being had to any discounts allowed to the passenger:

Providing that where the person entitled to travel under the ticket is —

- (i) required to pay a sum in excess of that which would normally be payable by him, by reason of certain additional services having to be provided for him by the carrier due to his illness the amount so paid in excess shall be disregarded in calculating the amount of travel voucher tax payable by him;
- (ii) a person undertaking the particular journey for the purpose of attending an educational institution outside Guyana at which he is enrolled as a student, any discount or

concession allowed such person by reason thereof on the fare for the journey shall be allowed for the purpose of the charging and levying of travel voucher tax;

- (b) in relation to a ticket issued by a charterer providing for transportation on a charter flight, the price for a ticket for that flight as approved by the competent authority in accordance with regulations made for the purposes of section 6 of the Act.

3. Travel voucher tax shall be charged, levied and collected in respect of a travel ticket at the rate of ten per cent of the fare for the journey, the subject matter of the ticket:

Provided that where the travel ticket is in respect of a journey being undertaken by a person who is exempt from the payment of travel tax imposed by the provisions of section 52A of the Tax Ordinance, other than by virtue of paragraph (g) of subsection (3) of that section, no travel voucher tax shall be charged, levied or collected in respect of that travel ticket.

Made this 13th day of June, 1973.

**F. E. HOPE,**  
Minister responsible for Finance.