

National Assembly Debates

PROCEEDINGS AND DEBATES OF THE NATIONAL ASSEMBLY OF
THE SECOND SESSION (2002-2005) OF THE EIGHTH PARLIAMENT
OF GUYANA UNDER THE CONSTITUTION OF THE CO-OPERATIVE
REPUBLIC OF GUYANA HELD IN THE PARLIAMENT CHAMBER,
PUBLIC BUILDINGS, BRICKDAM, GEORGETOWN

67TH SITTING

2.11 PM

Monday 18 July 2005

MEMBERS OF THE NATIONAL ASSEMBLY (68)

Speaker (1)

The Hon. Hari N. Ramkarran, S. C., M. P. - *Speaker of the National Assembly*

(i) People's Progressive Party/Civic (34)

(ii) Non-elected Ministers (2)

(iii) The United Force (1)

The Hon. Samuel A. A. Hinds, M.P.

- *Prime Minister and Minister
of Public Works and Communications (AOL)*

The Hon. Reepu Daman Persaud, O.R., J.P., M.P.

- *Minister of Parliamentary Affairs*

The Hon. Clement J. Rohee, M.P.

- *Minister of Foreign Trade and
International Co-operation*

The Hon. Harripersaud Nokta, M.P.

- *Minister of Local Government
and Regional Development*

The Hon. Gail Teixeira, M.P.

- *Minister of Culture, Youth and
Sport*

The Hon. Dr. Henry B. Jeffrey, M.P.

- *Minister of Education*

The Hon. Saisnarine Kowlessar, M.P.

- *Minister of Finance*

The Hon. Shaik K. Z. Baksh, M.P.

- *Minister of Housing and Water*

The Hon. Rev. Dr. Ramnauth D.A. Bisnauth, M.P.

- *Minister of Labour, Human
Services and Social Security*

The Hon. Clinton C. Collymore, M.P.

- *Minister in the Ministry of Local
Government and Regional Development*

The Hon. Satyadeow Sawh, M.P.

- *Minister of Fisheries, Other
Crops and Livestock*

(Region No. 5-Mahaica/Berbice)

*The Hon. S. Rudolph Insanally, O.R., C.C.H., M.P.

- *Minister in the Office of the President
with responsibility for Foreign Affairs (AOL)*

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- *The Hon. Doodnauth Singh, S.C., M.P. - *Attorney General and Minister of Legal Affairs*
- The Hon. Dr. Jennifer R.A. Westford, M.P. - *Minister of the Public Service*
- The Hon. C. Anthony Xavier, M.P. - *Minister of Transport and Hydraulics*
- The Hon. Bibi S. Shadick, M.P. - *Minister in the Ministry of Labour, Human Services and Social Security (Region No. 3 - Essequibo Islands/ West Demerara)*
- **The Hon. Manzoor Nadir, M.P. - *Minister of Tourism, Industry and Commerce (AOL)*
- The Hon. Carolyn Rodrigues, M.P. - *Minister of Amerindian Affairs*
- The Hon. Dr. Leslie S. Ramsammy, M.P. - *Minister of Health*
- Mr S. Feroze Mohamed, M.P. - *Chief Whip*
- Mr Cyril C. Belgrave, C.C.H., J.P., M.P. - *(Region No. 4 - Demerara/Mahaica)*
- Mr. Donald R. Ramotar, M.P.
- Mr J. Ronald Gajraj, M.P.,
- Mr Husman Alli, M.P. - *(Region No. 7 - Cuyuni/Mazaruni) (Absent)*
- Mr. Komal Chand, C.C.H., J.P., M.P.
- Mrs Indranie Chandarpal, M.P.
- Mr Bernard C. DeSantos, S.C., M.P. - *(Region No. 4 - Demerara/Mahaica) (AOL)*
- Mrs Shirley V. Edwards, J.P. M.P.
- Mr Odinga N. Lumumba, M.P.
- Mr Heeralall Mohan, J.P., M.P. - *(Region No. 2 - Pomeroon/Supenaam)*
- Mr Ramesh C. Rajkumar, M.P. - *(Region No. 6 - East Berbice/Corentyne)*
- Dr Bheri S. Ramsaran, M.D., M.P.
- Mrs Philomena Sahoye-Shury, C.C.H., J.P., M.P. - *Parliamentary Secretary, Ministry of Housing and Water*
- Mrs Pauline R. Sukhai, M.P. - *(Region No. 1 - Barima/Waini)*
- Mr Zulfikar Mustapha, M.P.
- Mr Neendkumar, M.P. - *(Region No. 4 - Demerara/ Mahaica)*
- Mr Khemraj Rainjattan, M.P. - *(Region No. 6 - East Berbice/ Corentyne)*

* *Non-Elected Minister*

** *Elected Member from The United Force*

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Members of the Opposition (30)

(i) People's National Congress/Reform (27)

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|-------------------------------------|--|
| Mr. Robert H. O. Corbin, M. P. | - (Absent) |
| Mr. Winston S. Murray, C.C.H., M.P. | - (Absent on Leave) |
| Mrs Clarissa S. Riehl, M.P. | - Deputy Speaker of the N.A (Absent) |
| Mr. E. Lance Carberry, M.P. | - Chief Whip (Absent) |
| Mr. Ivor Allen, M.P. | - (Region No.2-Pomeroon/Supenaam) (AOL) |
| Mrs. Deborah J. Backer, M.P. | |
| Mr. Deryck M.A. Bernard, M.P. | - (Absent) |
| Mr. C. Stanley Ming, M.P. | - (AOL) |
| Mr. Vincent L. Alexander, M.P. | - (Region No.4-Demerara/Mahaica) (Absent) |
| Mr Raphael G.C. Trotman, M.P. | - (Absent on Leave) |
| Mr. Basil Williams, M.P. | - (Absent on Leave) |
| Mrs. Volda A. Lawrence, M.P. | - (Absent) |
| Dr Dalglish Joseph, M.D., M.P. | - (Absent) |
| Miss Amna Ally, M.P. | - (Region No.5-Mahaica/Berbice) (Absent) |
| Miss Sandra M. Adams, M.P. | - (Region No.10-Upper Demerara/Berbice) (Absent) |
| Mr. Jerome Khan, M.P. | - (Absent on Leave) |
| Dr George A. Norton, M.P. | - (Absent) |
| Miss Myrna E. N. Peterkin, M.P. | - (Region No.4-Demerara/Mahaica) (AOL) |
| Mr. James K. McAllister, M.P. | - (Region No.3-Essequibo Islands West Demerara) |
| Dr Carl Max Hanoman, M.P. | -(Absent) |
| Miss Lurlene A. Nestor, M. P. | - (Region No.4-Demerara/Mahaica) (AOL) |
| Mr Abdul Kadir, J.P., M.P. | - (Region No.10-Upper Demerara/Berbice) (Absent) |
| Mr Ricky Khan, M.P. | - (Region No.1-Barima/Waini) (Absent) |
| Mrs. R. Bancroft, M.P. | - (Region No.8- Potaro/Siparuni) (Absent) |
| Mr Nasir Ally, J.P., M.P. | - (Region No.6 -East Berbice/Corentyne) (Absent) |
| Miss Judith David, M.P. | - (Region No.7-Cuyuni/Mazaruni) (Absent) |
| Miss Genevieve Allen, M.P. | - (Region No.4-Demerara/Mahaica) (Absent) |

(ii) Guyana Action Party/Working People's Alliance Party (2)

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|-------------------------------|--|
| Mrs Sheila V.A. Holder, M.P. | |
| Mrs Shirley J. Melville, M.P. | -(Upper Takutu/Upper Essequibo) (Absent) |

(iii) Rise, Organise and Rebuild Party (1)

Mr Ravindra Dev, M.P. (Absent)

OFFICERS

Mr Sherlock E. Isaacs, Clerk of the National Assembly

Mrs Lilawtie Coonjah, Deputy Clerk of the National Assembly

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PRAYERS

The Clerk reads the **Prayers**.

ANNOUNCEMENTS BY THE SPEAKER

Leadership as a Vital Tool against Aids

Guyanese Parliamentarians Fighting HIV/AIDS

Honourable Members, I would just like to take this opportunity to remind you about the workshop sponsored by the Parliamentary Sectoral Committee on Social Services and the United Nations Population Fund - Leadership as a Vital Tool against HIV/AIDS and Guyanese Parliamentarians Fighting HIV/AIDS being held tomorrow on 20 July at the Embassy Courtyard, Georgetown, Guyana and commences at 8.30 a.m. You are once again reminded of that event and all Parliamentarians all Parliamentarians are asked to attend.

PUBLIC BUSINESS

BILLS - Report from Special Select Committee and Third Readings

ITEM 1: VALUE ADDED TAX BILL 2005 - Bill No. 3/2005 published on 12-03-2005

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Honourable Minister of Finance

You may now proceed to move the Motion for the adoption of the Special Select Committee's Report on Value-Added Tax Bill 2005 -Bill No.3 of 2005.

Hon Saisnarine Kowlessar: Mr Speaker, I beg to request that the Honourable Minister Shaik Baksh, deal with the matter before us.

The Speaker: The Honourable Minister of Housing and Water

Hon Shaik KZ Baksh: Mr Speaker, before moving the Motion, I wish to refer to the Honourable Member Mr Murray's request last Thursday for the deferral of the adoption of the Motion due to the lack of adequate notice in accordance with Standing Orders No. 55(1) and No. 76 (5).

It seems to be a tradition of the National Assembly to proceed with motions to adopt reports of Special Select Committees on the day those reports have been presented. This is particularly so with matters on which there were unanimous agreement or consensus and I now wish to give some examples where this was done in the past. The first example is the Report of the Special Select Committee on the Trades Union Recognition Bill, which was presented on the 28 October 1997 and adopted on the 28 October 1997.

Secondly, the Report of the Special Select Committee on the Pharmacy Practitioners Bill 2003 which was presented on the 10 July 2003 and adopted on the 10 July 2003. Thirdly, the Report of the Special Select

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Committee on the Veterinarians Bill 2003, which was presented on the 18 August 2003 and adopted on the 18 August 2003. Fourthly, the Report of the Select Committee on the Small Business Bill 2003, which was presented on the 15 March 2004 and adopted on the 15 March 2004.

So Mr Speaker, there are numerous precedents for presenting bills on the same day. With regard to the VAT Bill 2005, the Government was advised by the Clerk of the National Assembly to proceed to adopt the report on the date it was laid as there was unanimity with respect to the amendments and the Report. It is unclear, what are the issues that the Opposition and especially the Honourable Member Mr Murray still has outstanding? Notwithstanding, the Opposition has a right to grasp all technicalities available in the parliamentary rules to make a point, but it may not, in the long run, be conducive to building a system of sound rules reinforced by traditions and conventions.

Also, it is important that the legislative programme of the Government should not be frustrated and I want to say, it should not be allowed to be frustrated, especially when due parliamentary process was followed in presenting and debating the Bills, both the Value-Added Tax Bill and the Excise Tax Bill to this Honourable House.

Mr Speaker, it would be recalled that the Value-Added Tax Bill was introduced in the National Assembly and read for the First time on the 10 March 2005. The Bill was debated in the National Assembly and was read for the Second time on the 14 April 2005, nearly one month after.

Following its Second reading, the Bill was committed by the National Assembly for consideration by a Special Select Committee. The Special Select Committee presented a report to the National Assembly for adoption on the 14 July 2005, a period of nearly three months would have elapsed since it was sent to the Special Select Committee.

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I now wish to highlight some aspects of the work of the Committee and the Reports of the Special Select Committees on the Value-Added Tax and Excise Tax Bills.

Firstly, I wish to commend all the Members of the Committee for their contributions to the work of the Committee and also for their cooperation in the scheduling of meetings of the Committee.

I wish to report to the National Assembly that there was unanimity by all parties to the reports.

Extensive consultations were held with key stakeholders including the Private Sector Commission and the Committee received both oral and written submissions and importantly, including two appearances by the Private Sector Commission. Thus the Government gave further opportunities for stakeholders and members of the public to raise matters of interest and concern. These concerns were addressed by the Special Select Committee in its consideration of the Bill. There were eighteen amendments to the clauses of the Bill and the addition of two new clauses.

There were concerns raised by the Private Sector Commission and other bodies as well as the Members of the Opposition parties on matters pertaining to the VAT rate, exempt goods and services, zero rated goods and services and the registration thresholds.

A request was made that these matters be included in the Bill. However, the Government persuaded the Committee to accept that these important matters would be included in Regulations to the Bill and these Regulations will come to this House later this year. I want to quote from the Report itself, because this is an important matter. Section 24 of the Report, the mechanism which will be put in place to address the concerns of consultation and so on before the actual implementation of the Bills, both the Value-Added Tax Bill and the Excise Tax Bill:

The Committee agrees that wherever the Minister is required to make regulations pertaining to VAT rates, zero rated and exempt goods and services and the registration thresholds, the Government would propose

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a motion in the Assembly for those Regulations which are subject to affirmative resolutions to be referred to a Special Select Committee to be established for the purpose of examining such regulations made under the VAT Act.

This assurance is given because our Standing Orders do not provide for subsidiary legislation to be referred to a Special Select Committee for scrutiny. So, in effect, these matters will again be referred to a Special Select Committee and all concerns will be addressed by that committee when it is established.

Finally, the implementation dates of the Value-Added Tax Act, when it comes into being, was a matter of concern and what the Committee has done is to remove the specific dates in the Bill and we have inserted that the implementation dates of the Value-Added Tax Act will come into being by way of an order of the minister and thus this gives flexibility to the dates when the Value-Added Tax Bill will be implemented.

The Speaker, I now move that -

- (i) The Report of the Special Select Committee on the Value-Added Tax Bill be adopted; and
- (ii) The Value-Added Tax Bill be read a Third time and passed as amended.

I thank you.

The Speaker: Thank you Honourable Member

Honourable Member Mr McAllister

Mr James K McAllister: Mr Speaker, I wish to take this opportunity to make some brief comments on the work of the Special Select Com-

mittee on the Value-Added Tax Bill.

At the outset I wish to state that the work of the Committee was characterised by a spirit of understanding. In this Committee, we were able to agree to disagree in the most amicable manner and for this the People's National Congress/Reform is highly appreciative.

As you know, Mr Speaker, the PNC/R is a strong advocate of openness and transparency in the National Assembly and therefore is highly grateful for the manner in which the work in this Committee was conducted.

Mr Speaker, during the debate on the Bill, the PNC/R had requested that it be submitted to a Special Select Committee, because of what we perceived to be some fundamental problem. These include:

- (i) the commencement date;
- (ii) the non-inclusion of the VAT rates, a list of zero-rated items, the list of exempt items and the registration threshold;
- (iii) infringement on the freedom of travel; and
- (iv) the apparent draconian powers of the Commissioner General.

In the Special Select Committee, we were able to accomplish some changes:

For instance Clause 1 has been amended so the commencement date is no longer stated. Instead, the Minister will appoint the dates by order. We argued that stakeholders should have some basis for interacting with the Minister prior to the order. This was not agreed to and as a result notwithstanding the improvements in the provision, we indicated that we could not sign off on this particular amendment.

We were also able to arrive at an agreement on Clause 45, which im-

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pinges on the freedom of travel. After a meeting on the 8 July 2005, and I quote from Paragraph 4.2.15 of the Minutes of that meeting:

It is stated that the Committee agrees that persons should only be prevented from leaving the country by an order of court

I note that in the Schedule of Amendments containing the Special Select Committee's Report, something different is stated, and this Sir, is a fundamental error that deviates in a fundamental way from what was agreed by the Special Select Committee.

Another fundamental defect is the failure to include the VAT rates, the list of zero rated and exempt items and the registration threshold. All VAT legislation in other jurisdictions included these items. They were never left to subsidiary legislation.

In the Committee, we were informed that an impact assessment study was being carried out and this would provide data to determine the VAT rate, the zero rated and exempt items that would ensure revenue neutrality. The PNC/R requested the Committee to await the results of this study. However, we were told that the International Monetary Fund has stipulated that we proceed.

Mr Speaker, the PNC/R would like to ask members of the opposite side, who is running this country, the IMF or the Government?

We were also concerned that the Commissioner General and the Chief Parliamentary Counsel did not seem to have an understanding of some aspects of the Bill. One such example is Clause 4 (1) (b), which states:

A supply of services means anything done which is not a supply of goods or money including -

(iii) refraining from or tolerating an activity

And we tried at length together to get an understanding or an explanation of this particular provision, because we could not understand how

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refraining from an activity or merely tolerating an activity could amount to supply of service. This could not have been explained and therefore we are proceeding to adopt (it would appear) something that none of us know what it means.

We also had problems with Clauses 51 (a) and 63 (4) among others and we stated in the Committee that we could not sign on these clauses.

The fact of the matter is: I have noted that Honourable Minister Shaik Baksh has stated that there is unanimity in the Committee on every issue. This is not so Sir. I wish to state that one must not understand that working in an amicable environment, working in a harmonious manner, agreeing to disagree, not being disruptive as meaning that you agree to everything that transpires. And there are a number of clauses where we indicated that we could not sign on, but we are working in the Committee to see to what extent we could bring about some improvement to the Bill.

In addition Mr Speaker, I must also state that it is definitely not true for it to be stated that the Committee decided unanimously to send the Report to the National Assembly. There was no decision by the Committee to send the Report to the National Assembly. The presiding Chairman announced that the Report will be forwarded to the National Assembly. The issue was never put and there was no basis for anyone to agree or to disagree. It was merely an announcement. And based on this Mr Speaker, for these reasons, the PNC/R now wishes to signal to this National Assembly that it cannot support the Value-Added Tax Bill in its present form.

However, we must state categorically that we support the principles of VAT and once an improved Bill is put before this Honourable House, we will support it. I wish to thank you very much.

The Speaker: Thank you Honourable Member.

The Honourable Member Mrs Holder

Mrs Sheila VA Holder: Mr Speaker, I rise specifically to ask the Honourable Minister who moved the Motion dealing with the Report on the Value Added Tax Bill to differentiate when he is making the kind of remarks that he made in the opening of his presentation. There are three distinct members comprising the opposition parties in this National Assembly and therefore it is rather unfair for him to use one brush to describe us all. This Parliamentary Opposition Party made no objections to the Motion that was moved in the National Assembly last Thursday so I would appreciate it if you would differentiate when making that kind of comment.

With respect to the Report that is before the National Assembly, I am pleased to say my association and activity on the Special Select Committee in examining the two pieces of legislation was very informative and indeed very cordial.

However, I think it is important that I make the point that the Private Sector has a very pivotal role to play with respect to implementation of the Value-Added Tax Bill and because of this, it is important that the Implementation Unit and the Ministry of Finance appreciate the importance of collaboration and appreciate the importance of understanding the concerns raised by the Private Sector in order to avoid the threat of litigation.

Mr Speaker, there are concerns also expressed about the capacity by the VAT Implementation Unit of the Guyana Revenue Authority with respect to its capability of dealing with some of the problems that are likely to arise vis-a- vis the implementation of this piece of legislation.

I also believe that the Value-Added Tax Bill will be a new tax on the consuming public of this country and the fact that this tax has not made the appropriate adjustment to the income tax, suggests that those who

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have been bearing the tax burden over the years will also be asked to a certain extent to carry an additional burden. Therefore, in respect to equity, in respect to some degree of financial fairness, it will be important that the administration seeks to address the issue of widening the tax base, the issue of not placing an unfair burden on any one part of our society.

Public awareness, with respect to the Value-Added Tax Bill, is also a very necessary activity, which I hope to see the Value-Added Tax Unit implement with some degree of urgency to sensitise the consuming public on these issues.

I was pleased that the Committee utilised the opportunity to extend invitations to the members of the Public and the Private Sectors to present, not only written submissions, but oral submissions as well. I believe that these activities contributed significantly to the consensus that was arrived at the level of the Special Select Committee.

It is important that I record some degree of concern that the absence of the rate as expressed by Private Sector and many others in the society is also a concern of ours and I look forward very readily to the solution proposed by the Government on the Special Select Committee and contained in the report. I thank you.

The Speaker: Thank you Honourable Member.

The Honourable Minister of Housing and Water

Hon Shaik KZ Baksh: Mr Speaker, I stand corrected with regard to reference made by the Honourable Member Mrs Holder.

With regard to the points made by the Honourable Member Mr McAllister, he is incorrect, because there was consensus on the part of the Commit-

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tee and if we read the minutes, it would reveal that each clause was considered and a note was taken as to whether it was accepted. *[Interruption]*

The Speaker: I should say, Honourable Member, it is part of the courtesies of the National Assembly and all Assemblies of which I am aware, that when a member makes a presentation, that member should extend the courtesy to the person on the other side of the House of awaiting until his or her presentation is completed before departing and if he or she wishes to do so before, then they would normally seek the leave of the Speaker to do so. That is how the late Mr Hoyte, when he was alive did it, when he wanted to leave after having spoken. I am sorry. I should have mentioned this while Mr McAllister was here. I did not realise that they were both leaving, ought to have extended the courtesy of awaiting your presentation before he left.

You may proceed Honourable Minister.

Hon Shaik KZ Baksh: Mr Speaker, the Minutes of the final meeting of the Special Select Committee, which was held on Tuesday 12 July, clearly states in the last paragraph:

At the conclusion of amendments to the draft Reports, the Committee ...

not the Chairman ... moved that the final report be submitted to the National Assembly on the 14 July, 2005.

This is very clear. And secondly, when we perused the Minutes, you will see that clause by clause, it is stated whether it was accepted or amended.

The other point made by the Honourable Member Mr McAllister, is with regard to Clause 44 (2) which was amended:

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For the words “where a person fails” to substitute the words” where a person has lodged an appeal or where his case is engaging the attention of the court.”

This is with respect to Clause 44 (2) wherein the Commissioner General has powers to prevent people from leaving the country if they have taxes owed.

Indeed, in the Minutes of the proceedings of the Committee, it was stated that the Commissioner General can only prevent the person from leaving the country if he obtains an order from the court. This was indeed the agreement at the Committee meetings and I want to ask that we amend that section in the report submitted here and if we can have a couple minutes adjournment to do so and move it in the National Assembly, with your approval, Sir.

The Speaker: What amendment do you wish to look at?

Hon Shaik KZ Baksh: If you look at Clause 45

The Speaker: What page?

Hon Shaik KZ Baksh: On Page 56, Clause 45 (1):

Where the Commissioner has reasonable grounds to believe that a person may leave Guyana without paying all taxes due under this Act, the Commissioner may issue a certificate to a Chief Immigration Officer containing particulars of the tax due and request that the Chief Immigration Officer take the necessary steps to prevent the person from leaving Guyana until the person makes -

- (a) payment in full; or

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- (b) an arrangement satisfactory to the Commissioner for the payment of the tax.

The Speaker: Honourable Member, I will suspend for a few minutes to give you an opportunity to talk to the Clerk about presenting the amendment.

Hon Shaik KZ Baksh: Thank you very much, Sir.

The Speaker: We will break for ten minutes.

14:43H

THE SITTING IS SUSPENDED

15:18H

THE SITTING IS RESUMED

IN COMMITTEE

Re-committal of Clause 45 to the Whole Assembly

Hon Shaik KZ Baksh: Thank you, Mr Chairman. I propose the Motion, subject to the re-committal of the Bill, to the Committee of the whole Assembly to consider an amendment to Clause 45 of the Bill.

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Amendment -

For the full stop at the end of subsection (1) substitute a colon and insert the following proviso -

“Provided that the Commissioner cannot proceed under this subsection unless he has obtained an Order of the Court in respect of the tax due.”.

The Chairman: The amendment has been circulated. You need not read it out.

Hon Shaik KZ Baksh: Very well, Sir.

The Chairman: Honourable Minister Mr Baksh.

Hon Shaik KZ Baksh: Mr Chairman, I wish to move the motion of the amendment to Clause 45 (1) which has been circulated.

The Chairman: Honourable Members, you have the amendment which has been proposed to Clause 45(1) of the Bill.

Question put and agreed to.

Amendment carried

Clause 45 (1) reported with an amendment, as amended, agreed to and ordered to stand part of the Bill

Assembly resumed.

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Adoption of Report of the Special Select Committee

The Speaker: Honourable Member, We can now take the Report

Question put and agreed to.

Motion carried

Report adopted

Question put and agreed to.

Bill read the Third time and passed as amended

ITEM 2 - EXCISE TAX BILL 2005 - Bill No 4/2005 published on 11-04-2005

The Speaker: Honourable Member Mr. Baksh, are you moving the motion? [*Pause*] You may now move the motion on the adoption of the Special Select Committee Report on the Excise Bill

Hon Shaik KZ Baksh: Mr Speaker, I wish to present the Report of the Select Committee on the Excise Tax Bill. Again, as in the case of the Value-Added Tax Bill, there was consensus by the Special Select Committee and the Committee also engaged in a consultation process with the stakeholders including the Private Sector Commission and received both oral and written submissions.

Mr Speaker, I now move the motion that the Report of the Special Select Committee on the Excise Tax Bill 2005 be adopted and that the

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Excise Tax Bill 2005 be read a Third time and passed as amended.

Question put and agreed to.

Motion Carried

Report Adopted

Question put and agreed to.

Bill read the Third time and passed as amended.

The Speaker: Thank you Honourable Members. This brings us to the end of our business for today.

Honourable Minister of Parliamentary Affairs

Hon Reepu Daman Persaud: Mr Speaker, I wish to move that the National Assembly stands adjourn to Thursday, 21 July 2005 at 14:00h.

The Speaker: The National Assembly is so adjourned.

Adjourned Accordingly at 15:25h

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