

GUYANA

No. 10 of 1973.

REGULATIONS

Made Under

THE TRAVEL VOUCHER TAX ACT 1973

(No. 10 of 1973)

UNDER SECTION 13 OF THE TRAVEL VOUCHER TAX ACT 1973, THE FOLLOWING REGULATIONS ARE HEREBY MADE:—

1. These Regulations may be cited as the Travel Voucher Tax Regulations 1973.

2. In these Regulations —

“accounting period” means that period in every month extending from the first day to the 15th day (inclusive), or from the 16th day to the last day of the month, respectively;

“carrier” means any person whose business is that of transporting passengers by ship or aircraft from or to Guyana;

“Commissioner” includes any person who the Commissioner in writing appoints to carry out any of the functions conferred upon him by these Regulations;

“travel agent” means any person other than a carrier or charterer who in the course of business sells to members of the public travel tickets providing for transportation by a carrier.

3. (1) An application under section 6 of the Act by a person for approval to operate a charter flight shall be submitted in triplicate to the Director of Civil Aviation not less than twenty-one days prior to the arrival or departure as the case may be of the aircraft engaged in the flight:

Provided that the Director if he is satisfied that the reason for an application not being submitted within the prescribed time was due to circumstances not within the control of the applicant, the Director shall entertain the application.

(2) The application shall be in the form numbered Form 1 in the schedule and shall bear an indication under the hand of the Commissioner that satisfactory arrangements have been made for the discharge by the applicant of his liability for travel voucher tax in respect of that flight.

(3) The Director of Civil Aviation shall examine the application and if satisfied that approval may be given for the purposes of the Act issue such approval in triplicate in the form numbered 2 in the schedule which approval shall be subject to such conditions indorsed thereon.

4. Without prejudice to any other conditions indorsed thereon it shall be a condition that the person to whom such approval was given shall submit to the respective immigration authority, not less than twenty-four hours prior to the departure of the aircraft engaged in the charter flight —

- (a) a copy of the manifest for the aircraft showing the names of persons to be carried thereon;
- (b) if the aircraft which is engaged in the charter flight, the subject of the approval, had upon its last arrival in Guyana brought passengers thereto, a copy of the manifest for the aircraft showing the names of those passengers; and
- (c) a copy of the approval.

5. (1) Every carrier shall for every accounting period furnish the Commissioner with a return disclosing the following particulars —

- (a) the period, name of carrier, to which return relates:
- (b) the numbers of the tickets issued during the period, sum paid for each ticket, the fare for the journey covered by each ticket and the respective amount collected as travel voucher tax in respect thereof;
- (c) the numbers of the tickets in respect of which no tax was collected, or in respect of which the tax payable was duly affected by reason of a discount allowed in the fare for the journey, and the reasons therefor; and
- (d) refunds of travel voucher tax made to passengers and reasons therefor,

and shall furnish such return not later than twenty-two days following the end of each period to which it relates:

Provided that where the Commissioner is satisfied in order to meet the circumstances of any particular case it is necessary to vary the period of any return or the date on which any return shall be furnished he may accordingly give to a registered person such directions as he thinks fit.

(2) A person furnishing a return in pursuance of this Regulation shall at the same time pay to the Commissioner the amount of tax appearing by such return to be due.

6. Every carrier shall within ten days from the coming into operation of these Regulations, or any person thereafter who engages upon the business of a carrier shall furnish in writing to the Commissioner the name, status and business address of the person whose duty it will be to carry out the obligations imposed by regulation 5, which person shall be a person to the approval of the Commissioner.

7. The provisions of regulation 5 shall mutatis mutandis apply to every travel agent subject to the modification, that is to say, where pursuant to regulation 6 a person has been named by a carrier upon whose behalf the travel agent has issued travel tickets, the travel agent shall in respect of transactions relating to that carrier make the required return and payment to such person not later than fifteen days following the end of the accounting period to which the return relates.

8. Every carrier and travel agent shall keep to the satisfaction of the Commissioner —

- (a) for such period as may be directed by the Commissioner, issuing office coupons of travel tickets;
- (b) a book showing the respective transactions relating to the sale of travel tickets during the preceding accounting period together with an account properly made up to the end of that period, showing the amount of travel voucher tax payable in respect of that period.

9. For the purposes of section 8 of the Act the indication to be made on a travel ticket shall be in the form numbered 3 in the Schedule and such indication shall be placed on the face of the front cover of the travel ticket.

10. The Commissioner may during the hours the premises of any carrier or travel agent are opened for business enter therein and request the production of examine and take copies of, books, records and documents relating to the business as are found therein.

11. If any person —

- (a) fails to comply with any of the requirements of regulations 5, 6, 7, 8 or 9; or
- (b) obstructs the Commissioner in carrying out any of his functions under regulation 10,

he shall upon summary conviction be liable to a penalty of one thousand dollars.

SCHEDULE**FORM 1**

Reg. 3.

**APPLICATION FOR APPROVAL TO OPERATE
CHARTER FLIGHT**

1. Name, residential and business address of applicant and if not the charterer, name of charterer.
2. Whether applicant alone would be offering travel tickets for sale, if not, names of other persons, not being employees of applicant.
3. Make, registration marking of and name of owner of, aircraft engaged in taking passengers —
 - (a) from Guyana;
 - (b) to Guyana.
4. Destination and itinerary of charter flight.
5. Aircraft's date of arrival in, and departure from, Guyana.
6. Effective, and expiry, date of validity of travel ticket.
7. Number of seats available to passengers on aircraft.
8. Charge per person for travel ticket.
9. Fare normally payable to carrier for a travel ticket for journey covered by charter flight.

Dated this day of 1973.

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Applicant.

FORM 2**APPROVAL TO OPERATE CHARTER FLIGHT ISSUED UNDER
THE TRAVEL VOUCHER TAX REGULATIONS, 1973.**

Approval is hereby give to

of

from Guyana to

to operate a charter flight —
such flight

- (a) leaving Guyana on _____ by aircraft reg. markings:
(b) arriving in Guyana on _____ by aircraft reg. markings:
(c) carrying _____ passengers from Guyana,
the fare for the journey (that which is payable for a ticket) being
_____ per person.

This approval is valid subject to the observance of the regulations and the following conditions —

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Director of Civil Aviation.

FORM 3

**STAMP INDICATING PAYMENT OF TRAVEL
VOUCHER TAX**

T. V. Tax Paid \$

Paid on _____ to

Made this 13th day of June, 1973.

F. E. HOPE,
Minister responsible for Finance.