

**BILL No. 11 of 1993***Wednesday 24th March 1993*

---

**PARLIAMENT OFFICE,**  
Public Buildings,  
Georgetown,  
Guyana.

1993—03—24.

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. 11 of 1993

**MISCELLANEOUS ENACTMENT (AMENDMENT) BILL 1993****ARRANGEMENT OF SECTIONS****SECTION**

1. Short title and commencement.
2. Amendment of certain enactments.

**SCHEDULE**

## A BILL

Intituled

AN ACT to amend certain enactments.

A. D. 1993

Enacted by the Parliament of Guyana :—

Short title  
and com-  
mencement.

1. This Act may be cited as the Miscellaneous Enactments (Amendment) Act 1993 and shall be deemed to have come into operation on 1st January, 1993.

Amendment  
of certain  
enactments.

2. The enactments specified in the first column of the Schedule are hereby amended in the manner specified in corresponding entry in the second column of that Schedule.

## SCHEDULE

s. 2

Enactments	Amendments
Coconuts Products (Control) Act, Cap. 69:05.	
Section 5 (2)	For "forty" substitute "one hundred".
Section 6 (3)	For "five" substitute "one hundred".
Tax Act, Cap. 80:01	
Section 8 (2)	For "five thousand" substitute "ten thousand"
Section 9A (2)	For "three thousand three hundred" substitute "six thousand six hundred".
Section 11 (3)	For "one million five hundred thousand" substitute "two million".
Section 12 (2)	For "one million five hundred thousand" substitute "two million".

Enactments	Amendments																				
Section 19 (1) The Proviso Paragraph (a)	For "ten thousand" substitute "twenty thousand".																				
Section 19 (2)	For "ten thousand" substitute "twenty thousand".																				
Section 20 (1)	For "annual rental" substitute "area" and for the scale of annual licence duty substitute —																				
	<table border="0"> <thead> <tr> <th data-bbox="602 652 662 680">Area</th> <th data-bbox="958 652 1115 680">Licence duty</th> </tr> </thead> <tbody> <tr> <td data-bbox="602 698 893 753">Where the area does not exceed 150 square feet</td> <td data-bbox="1027 726 1115 753">\$200.00</td> </tr> <tr> <td data-bbox="602 772 989 827">Exceeds 150 square feet but does not exceed 300 square feet</td> <td data-bbox="1027 800 1115 827">\$400.00</td> </tr> <tr> <td data-bbox="602 846 1002 901">Exceeds 300 square feet but does not exceed 1,000 square feet</td> <td data-bbox="1027 874 1115 901">\$800.00</td> </tr> <tr> <td data-bbox="602 920 958 1003">Exceed 1,000 square feet but does not exceed 2,500 square feet</td> <td data-bbox="1005 975 1115 1003">\$1,500.00</td> </tr> <tr> <td data-bbox="602 1021 958 1105">Exceeds 2,500 square feet but does not exceed 5,000 square feet</td> <td data-bbox="1005 1077 1115 1105">\$3,500.00</td> </tr> <tr> <td data-bbox="602 1123 980 1206">Exceeds 5,000 square feet but does not exceed 10,000 square feet</td> <td data-bbox="1018 1179 1115 1206">5,000.00</td> </tr> <tr> <td data-bbox="602 1225 980 1308">Exceeds 10,000 square feet but does not exceed 15,000 square feet</td> <td data-bbox="1005 1280 1115 1308">\$9,180.00</td> </tr> <tr> <td data-bbox="602 1336 1014 1400">Exceeds 15,000 square feet but does not exceed 20,000 square feet</td> <td data-bbox="993 1391 1115 1419">\$14,050.00</td> </tr> <tr> <td data-bbox="602 1437 928 1474">Exceeds 20,000 square feet</td> <td data-bbox="993 1437 1115 1474">\$14,850.00</td> </tr> </tbody> </table>	Area	Licence duty	Where the area does not exceed 150 square feet	\$200.00	Exceeds 150 square feet but does not exceed 300 square feet	\$400.00	Exceeds 300 square feet but does not exceed 1,000 square feet	\$800.00	Exceed 1,000 square feet but does not exceed 2,500 square feet	\$1,500.00	Exceeds 2,500 square feet but does not exceed 5,000 square feet	\$3,500.00	Exceeds 5,000 square feet but does not exceed 10,000 square feet	5,000.00	Exceeds 10,000 square feet but does not exceed 15,000 square feet	\$9,180.00	Exceeds 15,000 square feet but does not exceed 20,000 square feet	\$14,050.00	Exceeds 20,000 square feet	\$14,850.00
Area	Licence duty																				
Where the area does not exceed 150 square feet	\$200.00																				
Exceeds 150 square feet but does not exceed 300 square feet	\$400.00																				
Exceeds 300 square feet but does not exceed 1,000 square feet	\$800.00																				
Exceed 1,000 square feet but does not exceed 2,500 square feet	\$1,500.00																				
Exceeds 2,500 square feet but does not exceed 5,000 square feet	\$3,500.00																				
Exceeds 5,000 square feet but does not exceed 10,000 square feet	5,000.00																				
Exceeds 10,000 square feet but does not exceed 15,000 square feet	\$9,180.00																				
Exceeds 15,000 square feet but does not exceed 20,000 square feet	\$14,050.00																				
Exceeds 20,000 square feet	\$14,850.00																				
Section 20 (1) The Proviso Paragraph (i)	For "annual rental value" and "fifty dollars" substitute "area" and "one hundred and fifty square feet", respectively.																				

Enactments	Amendments
Section 20 (2)	For "appraisement", "rental value" and "district commissioner" substitute "calculations", "area" and "licence revenue officer", respectively.
Section 20 (3)	For "appraisement" and "fix the rental value" substitute "such calculation" and "determine the area", respectively.
Section 20 (4)	For "district commissioner" and "rental value assessed", wherever those words occur substitute "licence revenue officer" and "area determined", respectively.
Section 21 (1)	For "400.00", "200.00" substitute "800.00", "400.00", respectively.
Section 21 (2)	For "two hundred and fifty" substitute "five hundred".
Section 21 (2A)	For "two hundred and fifty" substitute, "five hundred".
Section 21 (3)	For "one hundred" substitute "two hundred".
Section 22 (1)	For "50", "150" and "500" substitute "100", "300" and "1,000", respectively.
Section 22 (1) (b)	For "fifteen" substitute "thirty".
Section 24	For "five hundred" and "one hundred and twenty-five" substitute "one thousand" and "two hundred and fifty", respectively
Section 25	For "one hundred and twenty-five" substitute "two hundred and fifty".
Section 27	For "one hundred and forty" substitute "two hundred and eighty".

Enactments	Amendments
Section 28	For "7,500" substitute "15,000".
Section 29	For "fifty" substitute "one hundred".
Section 31	For "two thousand and five hundred" substitute "five thousand".
Section 32	For "ten thousand", "seven thousand", five hundred", and "five thousand" substitute "twenty thousand", "fifteen thousand", and "ten thousand", respectively.
Section 33	For "two thousand, five hundred" substitute "five thousand".
Section 35 (1)	For "35.00", "50.00", "135.00", "250.00", "500.00" substitute "70.00", "100.00", "270.00", "500.00", "1000.00", respectively.
Section 37	
Paragraph (e)	For "50.00" substitute "100.00".
Paragraph (f)	For "250.00" substitute "500.00".
Paragraph (g)	For "140.00" substitute "280.00".
Paragraph (h)	For "140.00" substitute "280.00".
Paragraph (i)	For "50.00" substitute "100.00".
Paragraph (j)	For "50.00" substitute "100.00".
Paragraph (k)	For "100.00" substitute "200.00".
Paragraph (l)	For "50.00" substitute "100.00".
Paragraph (m)	For "50.00" substitute "140.00".
Section 38	
Paragraph (a)	For "50.00" substitute "100.00".

**Enactments**

Paragraph (b)	For "40.00" substitute "80.00".
Paragraph (c)	For "50.00" substitute "100.00".
Section 40	For "ten" substitute "twenty".
Section 41 (1)	For "one hundred and sixty-five" and "two hundred and fifty" substitute "three hundred and thirty" and "five hundred", respectively.
Section 53	For "fifty" substitute "one hundred".
Section 54 (2)	For "one thousand one hundred", "five hundred" and "three hundred" substitute "two thousand two hundred", "one thousand" and "six hundred", respectively.
Section 55	For "two hundred and fifty" substitute "five hundred".
Section 61	For "one thousand" and "five hundred" substitute "two thousand" and "one thousand", respectively.
First Schedule Column 2	For "2500" wherever those words occur substitute "10000".
Miscellaneous Licences Act, Cap. 80:04 Section 6	For "twenty" substitute "forty".
Hucksters Licensing and Control Act, Cap. 91:06 Section 3	For "140", "500" and "2,500" substitute "280", "1000" and "5000", respectively.
Auctioneers Act, Cap. 91:07 Section 3 (3)	For "one thousand seven hundred and fifty" substitute "three thousand and five hundred".

Enactments	Amendments
Rice Factories Act. Cap. 95:05 Section 7 (2)	For "100.00", "125.00", "150.00" and "200.00" substitute "200.00", "250.00", "300.00" and "400.00", respectively.

#### EXPLANATORY MEMORANDUM

The Bill seeks to amend a number of Acts including the Tax Act, Cap. 80:01, for the purpose of increasing the duties, fees and cost of licences payable under these Acts.

*Asgar Ally,*  
Senior Minister of Finance.