

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

7th March, 1994

The following Bill which were introduced in the National Assembly is published for general information.

F. A. Narain,
Clerk of the National Assembly.



GUYANA

BILL No. 7 of 1994

**TAX (AMENDMENT AND MISCELLANEOUS
PROVISIONS) BILL 1994**

ARRANGEMENT OF SECTIONS

SECTION

1. Short title and commencement.
2. Repeal and saving.

A BILL

Intituled

AN ACT to amend the Tax Act and to repeal the Excise Regulations Act.

A.O. 1994

Enacted by the Parliament of Guyana:—

Short title
and com-
mencement

1. This Act may be cited as the Tax (Amendment and Miscellaneous Provisions) Act 1994 and shall come into operation on 7th March, 1994.

Repeal and
saving:
Cap. 80:01

2. (1) Sections 3 to 6 (inclusive) of the Tax Act are hereby repealed.

Cap. 82:03

(2) The Excise Regulations Act is hereby repealed.

Cap. 2:01

(3) Without prejudice to the provisions of section 54 of the interpretation and General Clauses Act, the repeal of any enactment by subsection (1) or (2) shall not affect the liability incurred by any person, before the commencement of this Act, for the payment of any tax or duty or any other sum payable under any such enactment.

EXPLANATORY MEMORANDUM

This Bill seeks to repeal sections 3 to 6 (inclusive) of the Tax Act, Cap. 80:01, and to repeal the Excise Regulations Act, Cap. 82:03, to achieve the objective of abolishing excise duty.

Asgar Ally,
Senior Minister of Finance.