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No. 17 of 1969.

GUYANA

REGULATIONS

MADE UNDER

THE CONSUMPTION TAX ACT, 1969.

UNDER SECTION 22 OF THE CONSUMPTION TAX ACT, 1969,
THE FOLLOWING REGULATIONS HAVE BEEN MADE BY
THE MINISTER OF FINANCE :—

- Short title 1. These Regulations may be cited as the Consumption Tax Regulations, 1969.
- Interpretation. 2. In these Regulations, unless the context otherwise requires:—

 “the Act” means the Consumption Tax Act, 1969 and a reference to a section by number only shall be construed as a reference to a section of that number in the Act;
 “the Schedule” means the Schedule to these Regulations.
- Application for Registration. 3. An application for registration in pursuance to section 7 shall be made in the form numbered 1 in the Schedule.
- User of Chargeable goods. 4. For the purpose of satisfying the Comptroller in pursuance of section 6(2) that he uses chargeable goods in substantial quantities as materials a manufacturer shall furnish the Comptroller with such information in such form and manner as the Comptroller directs and shall permit him to examine any goods and to take such samples as he requires.
- Variation or cancellation of certificate. 5. Every registered person within 10 days after having begun or having ceased to use any premises in connection with the business of a manufacturer, or after any change has been made in the name, constitution or ownership of his business, or after any other event has happened which may necessitate the variation or cancellation of his registration shall notify the Comptroller in writing and furnish him with full particulars.
- Certificate of Registration. 6. (1) Every certificate of registration shall be in the form numbered 2 in the Schedule and shall have effect during such time as the registration to which it relates has effect or until the Comptroller otherwise directs:

Provided that the Comptroller may, if in his opinion the circumstances require it, vary the particulars contained in any such certificate, whereupon it shall have effect as varied, or cancel it and issue a fresh certificate.

(2) A person to whom a certificate of registration has been issued shall keep it at his principal place of business or at such other place as the Comptroller directs and shall produce it on demand to an officer and shall surrender it to the Comptroller immediately on its ceasing to have effect or on demand by the Comptroller or by an officer.

Security for
Tax.

7. A registered person shall, if the Comptroller so requires, give security in such manner and in such amount as he directs for the payment of any tax for which he is or may become accountable.

Periodic
returns.

8. (1) Every registered person shall for each calendar month furnish the Comptroller with a return in the form numbered 3 in the Schedule showing the amount of tax for which he is accountable in respect of each calendar month, and containing full information in respect of all other matters to which the said form relates, and shall furnish such return not later than the fifteenth day of the month next following the end of the calendar month to which it relates:

Provided that where the Comptroller is satisfied that 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 such return shall be furnished he may accordingly give to a registered person such directions as he thinks fit.

(2) Any person to whom the Comptroller gives any direction in pursuance of the proviso to paragraph (1) of this Regulation shall comply therewith.

(3) Any person who ceases to be registered during any such period as aforesaid shall, not later than ten days after so ceasing, furnish the Comptroller with a return in respect of that part of the period during which he was registered.

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

Distress.

9. If upon demand by the Comptroller a person neglects or refuses to pay in accordance with the last preceding Regulation tax which he is thereby required to pay the Comptroller may distress on the goods and chattels of such person.

Death or
incapacity of
registered
person

10. (1) If a registered person dies or becomes incapacitated the Comptroller may, from the date on which he died or became incapacitated until some person is registered in his stead or the incapacity ceases, as the case may be, treat as a registered person any person acting or purporting to act as a personal representative, trustee, receiver or committee and the provisions of the Act and of these Regula-

tions shall apply to any person so treated as though he were a registered person.

(2) Any person acting or purporting to act as aforesaid shall, within 14 days of being appointed, or of commencing so to act, whichever is the earlier, inform the Comptroller in writing of the date of the death or of the nature of the incapacity and the date on which it began.

Representations.

11. (1) A person making a representation in pursuance of section 11 (representation as to the purpose of an acquisition) shall do so by delivering to the supplier in respect of each delivery or purchase before the delivery of any goods a written order for the goods signed by the receiver of the goods and bearing the date of the day on which it was issued and stating —

- (a) that he is the holder of a certificate of registration issued under the Act,
- (b) the number of that certificate, and
- (c) that he intends to use the goods as materials; or
- (d) in the case where representation is allowed under the Act to be made for goods not being materials, the use to which the goods purchased will be applied:

Provided that, if the Comptroller so permits, the person in lieu of making such a representation to the supplier in respect of each delivery or purchase may deliver to the supplier a representation signed, dated and containing a statement as aforesaid relating to goods to be received from him during such period not exceeding 12 months next following the date of the representation as is specified in the representation.

(2) A consignee who has delivered a representation to the supplier and thereafter ceases to be registered or to be entitled to a certificate of registration shall immediately on so ceasing notify the supplier in writing that he has ceased to be registered or to be entitled to a certificate of registration:

Provided that if before the consignee has ceased to be registered or to be entitled to a certificate of registration all goods purchased or delivered under the representation have been received by the consignee, or in the case of a representation to which the proviso to paragraph (1) of this Regulation applies, the period referred to in the representation has expired, this paragraph shall not have effect.

(3) A person claiming to be holder of a certificate of registration who in pursuance of section 11 (representation as to the purpose of an importation) makes a representation to the Comptroller in respect of imported goods shall do so by delivering to the officer at the time of making entry of the goods a written declaration signed by such person and bearing the date of the day on which it is delivered and stating —

- (a) that he is the holder of a certificate of registration issued under the Act;
- (b) the number of that certificate; and
- (c) that he intends to use the goods as materials, or as otherwise permitted by the Comptroller.

Stock
Accounts.

12. Every manufacturer who does not keep and maintain on his premises stock records to the satisfaction of the proper officer shall upon directions given by such officer immediately keep and maintain such records in the forms numbered 4 and 5 in the Schedule.

Consignment
Notes.

13. (1) Unless the Comptroller permits the manufacturer's normal commercial invoice or delivery note or similar document to the consignee to be so used every consignment of goods delivered from his registered premises shall be accompanied by a properly completed consignment note in the form numbered 6 in the Schedule.

Provided that the Comptroller may on written application by the manufacturer permit the aforesaid documents or consignment notes to be used for a series of deliveries not exceeding a period in time of one day.

(2) A duplicate of every such document or consignment note as aforesaid shall be retained upon the premises of the manufacturer.

(3) No person shall receive chargeable goods required to be accompanied by a document or consignment note as aforesaid without such a document or consignment note and shall keep such document or consignment note for a period of one year from the date of receipt thereof and shall produce such document or consignment note to an officer on demand.

Consumption
tax account.

14. Every registered person shall keep a consumption tax account properly audited and made up to the end of the period permitted under paragraph (1) of Regulation 8 to show that person's tax liability for that period.

Adaptation of
Forms.

15. The Comptroller may vary in such manner as he thinks fit any of the forms in the Schedule, or may permit any such form to be adapted to meet the circumstances of any particular case, and any reference in these Regulations to any such form shall be deemed to include a reference to such form varied or adapted in pursuance of this Regulation.

FIRST SCHEDULE

Form No. 1 Application for Registration.

Regulation 3.

PART 1. PARTICULARS OF BUSINESS

1. Trading style, or full name if there is no other trading style, of the business for which registration is required.
2. Ordinary trade description of the business carried on.
3. Address of the premises at which the business is carried on and telephone number.
4. Address at which the principal accounts of the business are kept and telephone number.
5. If the business is not owned by an incorporated company give the full name(s) and private address(es) of the proprietor or partners.
6. If the business is owned by an incorporated company give the company's full name and the address of its registered office.
7. Particulars of any previous applications for registrations for consumption tax whether under the above trading style or any other. State name and principal address of applicants; the approximate date (if registration not effected); and the number (if registration effected).

PART 2.

- | | |
|---|--|
| <p>1. What description of goods made by you and liable to consumption tax do you (i) sell, (ii) let out on hire or otherwise dispose of or (iii) use in or in connection with your business, which are made by you or on which you perform a process of manufacture applied by another person to your goods? State (iv) the approximate annual gross proceeds of such sales, and (v) the approximate total annual value of such goods appropriated for letting out on hire or otherwise disposed of (vi) the approximate total annual value of such goods appropriated or applied for use in or in connection with your business.</p> | <p>(i)</p> <p>.....</p> <p>.....</p> <p>(ii)</p> <p>.....</p> <p>.....</p> <p>(iii)</p> <p>(iv) Present \$</p> <p>Expected \$</p> <p>(v) Present \$</p> <p>Expected \$</p> <p>(vi) Present \$</p> <p>Expected \$</p> |
| <p>2. What description of goods liable to consumption tax do you buy —</p> <p>(i) for use by you as materials in making other goods liable to consumption tax;</p> <p>(ii) for use by you as materials in making goods not liable to consumption tax;</p> <p>(iii) for use by you in repairing other goods;</p> <p>(iv) for use in any other manner not mentioned above?</p> | <p>Approximate annual value of such purchases</p> <p>..... \$</p> <p>..... \$</p> <p>..... \$</p> <p>..... \$</p> |

PARTICULARS OF PREMISES

3. Full list of premises (if different from No. 3 in Part 1) where the manufacture specified above is carried on.

I, (full name of signatory in BLOCK CAPITALS) hereby declare that the foregoing particulars and statements are true and complete and I apply for registration accordingly.

Date (Signed)

Proprietor) of the
 Partner) business
 Director) partnership
 Secretary) or com-
 pany.

Form No. 2 Certificate of registration.

Regulation 6

**CONSUMPTION TAX CERTIFICATE OF REGISTRATION
REGISTERED NUMBER**

I hereby certify that
.....
of
.....
carrying on business as a
has been registered in connection with the consumption tax.
have

Given under my hand at
this day of one
thousand nine hundred and
Comptroller of Customs & Excise.

Form No. 3 Return of consumption tax.

Regulation 8.

Return for the Period to

PART 1

- (1) Total amount being consumption tax due and payable on all deliveries, appropriations and applications to other chargeable purposes, of chargeable goods during the period specified at the head of this form; completed in that period by the registered person. (If none, please insert "NONE") \$
- (2) Underpayment (if any) arising on previous periods (If none, please write "NONE")
- (3) Total amount payable. (If none, please write "NONE").

PART 2.

In the period specified above,

(a) have you begun to use or ceased to use any premises in connection with the carrying on of your manufacturing business, or for the storage of chargeable goods or materials before their delivery or appropriation?
Particulars of changes (if any)

(b) has any change occurred in the name, constitution or ownership of your business?
Particulars of changes (if any)

(c) has any other change occurred in the circumstances of the business (e.g., death, incapacity or insolvency of the registered person) such as may necessitate alteration of the registration?

Particulars of changes (if any)

If no changes of any sort have occurred it will be sufficient to insert "NONE" below.

PART 3

DECLARATION BY SIGNATORY

I, , declare

(Insert FULL name of signatory in BLOCK CAPITALS)

- (a) that the information given in Part 1 of this return is a full and true account of the consumption tax, adjusted as indicated therein, due and payable for the period specified in respect of all the business or businesses carried out by the abovenamed registered person(s) except in so far as they are separately registered;
- (b) that the rates and amounts payable have been computed in accordance with the statutory provisions and the directions of the Comptroller of Customs and Excise; and
- (c) that the information given in Part 2 of this return is true and complete.

I enclose herewith a crossed remittance for

.....dollars

..... cents.

Proprietor
 Partner
 Director
 Secretary

Dated Signed

Name of Manufacturer

Consumption tax No.

Form of Account showing Materials Received and used in registered premises

From whom received			Description and Quantity					If imported give Number and date of Import Entry	Date	Description and Quantity used					How used	Signature of Manufacturer
Date	Name	Address														

Consignment Note to accompany chargeable Goods removed from Registered Premises.

Serial No:

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Date of Delivery	Name and address of Manufacturer from whom goods are delivered	Marks and Numbers if any of containers	Quantity and description of goods	Name of person in charge of conveyance	Name and address of person to whom goods are delivered	Name and address of buyer (if different from person in column (6))	Total net price payable exclusive of consumption tax	Value for purpose of calculating tax (if different from price in column (8))	Rate of duty	Amount of consumption tax payable	Remarks

Certified as above, sent from

this day of

19.....

Manufacturer

N.B. — This Consignment Note is to be used for chargeable goods removed from the premises of a registered manufacturer, and unless the Goods are accompanied by such consignment note or other document authorised by the Comptroller they will be liable to Seizures. Any person who alters this Note with a view to the fraudulent evasion of Consumption Tax is liable to a penalty of \$2,500.

Dated this 16th day of August, 1969.

P. A. REID
Minister of Finance.