

THE OFFICIAL GAZETTE 20TH DECEMBER, 2016
LEGAL SUPPLEMENT — C

BILL No. 34 of 2016

Tuesday 20th December, 2016

PARLIAMENT OFFICE
Public Buildings,
Georgetown,
Guyana.

20th December, 2016.

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

S.E. Isaacs,
Clerk of the National Assembly.



BILL No. 34 of 2016

TAX (AMENDMENT) BILL 2016

ARRANGEMENT OF SECTIONS

SECTION

1. Short title.
2. Amendment of Section 56 of the Principal Act.

A BILL
Intituled

AN ACT to amend the Tax Act.

A.D.2016 Enacted by the Parliament of Guyana:-

Short title and
commencement.
Cap 80:01

1. This Act which amends the Tax Act may cited as the Tax (Amendment) Act 2016 and shall come into operation on the 1st of February 2017.

Amendment of
section 56 of the
Principal Act.

2. Section 56 of the Principal Act is amended as follows –

(a) in subsection (1), by inserting in the appropriate alphabetical order the following definition –

‘ “flight crew” means the master, pilot, or an officer, or any other member of the staff or crew of an aircraft;’;

(b) in subsection (2) by inserting immediately after the words ‘ “travel tax ticket” ’ the words “which may form part of, and be included in, the travel itinerary or travel ticket issued by the carrier”;

(c) by inserting immediately after subsection (2) the following subsection –

“(2A)(a) The Commissioner may appoint such number of collection agents as he deems necessary for the purpose of collecting and remitting travel tax.

(b) Travel tax may be paid to the Commissioner or to an agent of the Commissioner in accordance with section 10(1) of the Travel Voucher Tax Act;

Cap. 80:09

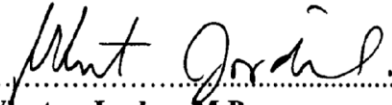
(c) Where a collection agent fails to remit travel tax within the time determined by the Commissioner or prescribed by regulations the collection agent shall be liable to the same penalty under subsection (12);

(d) No carrier shall operate an aircraft in Guyana unless a bond to ensure payment of travel tax is given in a sum determined by the Commissioner.”.

(e) Where a carrier fails to remit travel tax to the Commissioner or an agent when it becomes due, the carrier shall be liable on summary conviction to a fine imposed under subsection (12) and to forfeiture of the bond executed under paragraph (d);

EXPLANATORY MEMORANDUM

The Bill gives power to the Commissioner to appoint collection agents for the collection of travel tax and for the remission of the tax to the Commissioner. A carrier or a collection agent who fails to remit travel tax to the Commissioner or a carrier who fails to remit travel tax to an agent or the Commissioner shall be liable to the prescribed penalty.


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Hon. Winston Jordan, M.P
Minister of Finance