

**THE OFFICIAL GAZETTE 20<sup>TH</sup> DECEMBER, 2016**  
**LEGAL SUPPLEMENT — C**

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**BILL No. 35 of 2016**

*Tuesday 20<sup>th</sup> December, 2016*

PARLIAMENT OFFICE  
Public Buildings,  
Georgetown,  
Guyana.

20<sup>th</sup> 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. 35 of 2016**

**TRAVEL VOUCHER TAX (AMENDMENT) BILL 2016**

**ARRANGEMENT OF SECTIONS**

**SECTION**

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

**A BILL**  
**Intituled**

**AN ACT** to amend the Travel Voucher Tax Act.

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

Short title.            1. This Act which amends the Travel Voucher Tax Act may citedas the Travel  
Cap 80:09            Voucher Tax (Amendment) Act 2016.

Amendment of        2. The provisions of the Principal Act specified in column one of the Table are  
the Principal Act.     amended in the manner specified in the corresponding entries in column two.

**TABLE**

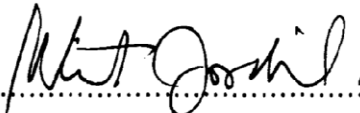
SECTION	AMENDMENT
Section 2	by inserting in the appropriate alphabetical order the following definition -  Cap.            “flight crew” has the meaning assigned to it under section 56 (2) of 80:01            the Tax Act;”
Section 8	by inserting the following subsection -  “(4) (a) The Commissioner-General may appoint such number of collection agents as he deems necessary for the purpose of collecting and remitting

	<p>travel voucher tax.</p> <p>(b) Where a carrier or charterer fails to remit travel voucher tax when it becomes due and payable the carrier or charterer commits an offence and shall be liable to a fine under section 10 (1A)(a) and to the forfeiture of the bond executed under paragraph (e);</p> <p>(c) Travel voucher tax may be paid to the Commissioner-General or to the agents of the Commissioner-General in accordance with section 10 (1);</p> <p>(d) Where a collection agent fails to remit travel voucher tax within the time determined by the Commissioner-General or prescribed by regulations the collection agent shall be liable to the same penalty under section 10(1A)(a);</p> <p>(e) No carrier or charterer shall operate an aircraft in Guyana unless a bond to ensure payment of travel voucher tax is given in a sum determined by the Commissioner-General.”.</p>
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**EXPLANATORY MEMORANDUM**

This Bill provides for the exemption from the payment of travel voucher tax of certain person including persons 65 years and over, children under 7 years of age, diplomats and flight crew.

The Bill gives power to the Commissioner-General to appoint collection agents for the collection of travel voucher tax and for its remission to the Commissioner-general and provides a penalty for failure of a collection agent to remit the tax within the time determined by the Commissioner-general.

  
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**Hqn. Winston Jordan, MP**  
**Minister of Finance**