

THE OFFICIAL GAZETTE 21ST SEPTEMBER, 2020

LEGAL SUPPLEMENT — C

BILL No. 8 of 2020

Monday 21st September, 2020

PARLIAMENT OFFICE
Public Buildings,
Georgetown,
Guyana.

21st September, 2020.

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. 8 of 2020

TAX (AMENDMENT) BILL 2020

ARRANGEMENT OF SECTIONS

SECTION

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

A BILL
Intituled

AN ACT to amend the Tax Act.

A.D. 2020 Enacted by the Parliament of Guyana:-

Short title and commencement. 1. This Act, which amends the Tax Act, may be cited as the Tax
Cap. 80:01 (Amendment) Act 2020 and shall come into operation on the 1st of October, 2020.

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

TABLE

SECTION	AMENDMENT										
Section 4(2)	by the substitution for the words “fifty thousand”, of the words “thirty-five thousand”.										
Section 6(2)	by the substitution for the words “thirty thousand”, of the words “twenty-one thousand six hundred”.										
Section 8(3)	by the substitution for the words “three million”, of the words “two million five hundred thousand”.										
Section 9(2)	by the substitution for the words “three million”, of the words “two million five hundred thousand”.										
Section 17(2)	by the substitution for the words “one hundred thousand”, of the words “seventy thousand”.										
Section 18(1)	<p>by the substitution for the table immediately before the proviso, of the following-</p> <table style="margin-left: auto; margin-right: auto;"> <thead> <tr> <th style="text-align: center;">“ Area</th> <th style="text-align: center;">Licence duty</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">Where the area does not exceed 150 square feet</td> <td style="text-align: center;">\$800.00</td> </tr> <tr> <td style="text-align: center;">Exceeds 150 square feet but does not exceed 300 square feet</td> <td style="text-align: center;">\$1,600.00</td> </tr> <tr> <td style="text-align: center;">Exceeds 300 square feet but does not exceed 1,000 square feet</td> <td style="text-align: center;">\$3,200.00</td> </tr> <tr> <td style="text-align: center;">Exceeds 1,000 square feet but does not exceed 2,500 square feet</td> <td style="text-align: center;">\$6,250.00</td> </tr> </tbody> </table>	“ Area	Licence duty	Where the area does not exceed 150 square feet	\$800.00	Exceeds 150 square feet but does not exceed 300 square feet	\$1,600.00	Exceeds 300 square feet but does not exceed 1,000 square feet	\$3,200.00	Exceeds 1,000 square feet but does not exceed 2,500 square feet	\$6,250.00
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	<table> <tbody> <tr> <td>Exceeds 2,500 square feet but does not exceed 5,000 square feet</td> <td>\$14,250.00</td> </tr> <tr> <td>Exceeds 5,000 square feet but does not exceed 10,000 square feet</td> <td>\$20,000.00</td> </tr> <tr> <td>Exceeds 10,000 square feet but does not exceed 15,000 square feet</td> <td>\$38,770.00</td> </tr> <tr> <td>Exceeds 15,000 square feet but does not exceed 20,000 square feet</td> <td>\$58,575.00</td> </tr> <tr> <td>Exceeds 20,000 square feet</td> <td>\$62,275.00".</td> </tr> </tbody> </table>	Exceeds 2,500 square feet but does not exceed 5,000 square feet	\$14,250.00	Exceeds 5,000 square feet but does not exceed 10,000 square feet	\$20,000.00	Exceeds 10,000 square feet but does not exceed 15,000 square feet	\$38,770.00	Exceeds 15,000 square feet but does not exceed 20,000 square feet	\$58,575.00	Exceeds 20,000 square feet	\$62,275.00".
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Exceeds 20,000 square feet	\$62,275.00".										
Section 19	<p>(a) in subsection (1), by the substitution for the words "\$4000.00" and "\$2000.00", of the words "\$3,200.00" and "\$1,600.00", respectively;</p> <p>(b) in subsection (2), by the substitution for the words "two thousand", of the words "one thousand seven hundred and fifty";</p> <p>(c) in subsection (3), by the substitution for the words "two thousand", of the words "one thousand seven hundred and fifty";</p> <p>(d) in subsection (4), by the substitution for the words "one thousand", of the words "eight hundred".</p>										
Section 20(1)	<p>(a) by the substitution, for the table immediately before the proviso, of the following-</p> <table> <tbody> <tr> <td>"Area occupied</td> <td>Licence duty</td> </tr> <tr> <td>Where the area does not exceed 120 square feet</td> <td>\$400.00</td> </tr> <tr> <td>Exceeds 120 square feet but does not exceed 2,000 square feet</td> <td>\$1,450.00</td> </tr> <tr> <td>Exceeds 2,000 square feet</td> <td>\$4,000.00";</td> </tr> </tbody> </table> <p>(b) in paragraph (b) of the proviso, by the substitution for the words "one thousand five hundred", of the words "eight hundred and fifty".</p>	"Area occupied	Licence duty	Where the area does not exceed 120 square feet	\$400.00	Exceeds 120 square feet but does not exceed 2,000 square feet	\$1,450.00	Exceeds 2,000 square feet	\$4,000.00";		
"Area occupied	Licence duty										
Where the area does not exceed 120 square feet	\$400.00										
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Exceeds 2,000 square feet	\$4,000.00";										
Section 21	by the substitution for the words "ten thousand", of the words "five thousand".										
Section 22	by the substitution for the words "five thousand" and "one thousand five hundred", of the words "four thousand" and "one thousand one hundred and twenty-five", respectively.										
Section 23	by the substitution for the words "one thousand five hundred", of the words "one thousand one hundred and twenty-five".										
Section 25	by the substitution for the words "one thousand five hundred", of the words "one thousand one hundred and seventy".										
Section 26	by the substitution for the table, of the following- "where the output from the factory –										

	<p>does not exceed 1,000 lbs. per annum.....\$12,000.00</p> <p>“ “ “ 20,000 lbs per annum\$16,000.00</p> <p>“ “ “ 40,000 lbs per annum\$24,000.00</p> <p>“ “ “ 60,000 lbs per annum\$38,500.00</p> <p>exceeds 60,000 lbs per annum\$62,500.00”.</p>
Section 27	by the substitution for the words “one thousand”, of the words “six hundred and fifty”.
Section 29	by the substitution for the words “forty thousand”, of the words “thirty-two thousand five hundred”.
Section 30	by the substitution for the words “sixty thousand”, “forty-five thousand” and “thirty thousand”, of the words “fifty thousand”, “thirty-seven thousand five hundred” and “twenty-five thousand”, respectively.
Section 31	by the substitution for the words “thirty thousand”, of the words “twenty-two thousand five hundred”.
Section 32	by the substitution for the words “fifty thousand”, of the words “twenty-seven thousand five hundred”.
Section 33 (1)	<p>by the substitution for the table, immediately before the proviso, of the following-</p> <p>“25 ft. or over but not exceeding 30 ft. in length over all.....\$705.00</p> <p>Over 30 ft. but not exceeding 40 ft. in length over all.....\$1,150.00</p> <p>Over 40 ft. but not exceeding 60 ft. in length over all\$2,905.00</p> <p>Over 60 ft. but not exceeding 80 ft. in length over all\$5,250.00</p> <p>Over 80 ft.....\$10,500.00”.</p>
Section 35	<p>by the substitution for paragraphs (e) to (m), of the following-</p> <p>“(e) for each horse, pony or mule.....\$1,150.00</p> <p>(f) for each cart drawn by any of the above-mentioned animals, kept and used in Georgetown.....\$5,250.00</p> <p>(g) for each cart drawn by a bullock or ox, kept and used in any part of Guyana.....\$2,920.00</p> <p>(h) for each four-wheeled cart drawn by a horse, pony or mule, kept and used elsewhere than in Georgetown.....\$2,920.00</p>

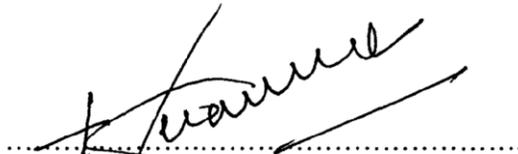
	<p>(i) for each two-wheeled cart, drawn by any horse, pony or mule, kept and used elsewhere than in Georgetown.....\$1,150.00</p> <p>(j) for each two-wheeled cart drawn by a donkey, kept and used in Georgetown.....\$1,150.00</p> <p>(k) for each four-wheeled cart drawn by a donkey, kept and used in Georgetown.....\$2,300.00</p> <p>(l) for each two-wheeled cart drawn by a donkey, kept and used elsewhere than in Georgetown.....\$1,150.00</p> <p>(m) for each four-wheeled cart drawn by a donkey, kept and used elsewhere than in Georgetown.....\$1,460.00”.</p>
Section 40	<p>(a) in paragraph (a)(i), by the substitution for the words “four thousand”, of the words “three thousand”;</p> <p>(b) in paragraph (a)(ii), by the substitution for the words “three thousand”, of the words “two thousand two hundred and fifty”;</p> <p>(c) in paragraph (b), by the substitution for the words “two thousand four hundred”, of the words “one thousand eight hundred”;</p> <p>(d) in paragraph (c), by the substitution for the words “one thousand”, of the words “seven hundred and fifty”.</p>
Section 41	<p>(a) by the substitution for subsection (1), of the following -</p> <p>“(1) The duty for an annual hotel licence shall be, if the licence is a first class licence and the hotel is situate in Georgetown, the sum of eleven thousand two hundred and fifty dollars, and if situate in New Amsterdam or elsewhere, the sum of seven thousand five hundred dollars; in the case of a second class licence, the sum of seven thousand five hundred dollars for a hotel situated anywhere in Guyana.”;</p> <p>(b) by the substitution for subsection (2), of the following-</p> <p>“(2) The duty for an annual stelling liquor licence shall be two thousand five hundred and fifty dollars.”.</p>
Section 42	<p>by the substitution for the words “one thousand five hundred”, of the words “one thousand one hundred and twenty-five”.</p>

Section 44	by the substitution for the words “seven thousand” and “four thousand”, of the words “five thousand two hundred and fifty” and “three thousand”, respectively.
Section 46	by the substitution for the words “five hundred”, of the words “one thousand one hundred and twenty-five”.
Section 47	by the substitution for the words “eleven thousand five hundred” and “ten thousand”, of the words “eight thousand six hundred and twenty-five” and “seven thousand five hundred”, respectively.
Section 48	(a) in paragraph (a), by the substitution for the words “three thousand”, of the words “two thousand two hundred and fifty”; (b) in paragraph (b), by the substitution for the words “two thousand”, of the words “seven hundred and fifty”.
Section 49	by the substitution for the words “five thousand”, of the words “three thousand”.
Section 50	by the substitution for the words “two thousand five hundred” and “two thousand three hundred”, of the words “one thousand eight hundred and seventy-five” and “one thousand seven hundred and twenty-five”, respectively.
Section 52	by the substitution for the words “six thousand”, of the words “three thousand five hundred”.
Section 53(2)	by the substitution for paragraphs (a) to (c), of the following - “(a) where the premises are situate in the City of Georgetown or within one mile of the municipal boundaries thereof.....\$14,700.00 (b) where the premises are situate in the town of New Amsterdam or within one mile of the municipal boundaries thereof.....\$7,250.00 (c) where the premises are situate in any other part of Guyana..... \$4,350.00
Section 54	by the substitution for the words “six thousand five hundred” and “one thousand five hundred”, of the words “three thousand seven hundred and fifty” and “seven hundred and fifty-eight”, respectively.

Section 60	by the substitution for the words “sixty thousand” and “thirty thousand”, of the words “thirty-five thousand” and “seventeen thousand five hundred”, respectively.
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Explanatory Memorandum

The Bill seeks to amend the Principal Act by reducing the prescribed licence fees by fifty percent of the previous increased amounts with the exception of the licence fee payable under section 46 of the Principal Act which is increased to reflect fifty percent of the previous increased licence fee implemented.



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Hon. Bishop Juan A. Edghill, M.P.
Minister of Public Works