



**LAWS OF GUYANA**

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**TAX ACT**

**CHAPTER 80:01**

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**PUBLISHED BY THE GOVERNMENT OF GUYANA**

LAWS OF GUYANA

TAX ACT

CHAPTER 80:01

ACT

43 of 1939

Amended by

|            |            |            |            |               |            |
|------------|------------|------------|------------|---------------|------------|
| 23 of 1940 | 10 of 1952 | 7 of 1961  | 1 of 1973  | 6 of 1983     | 3 of 1995  |
| 35 of 1940 | 23 of 1952 | 18 of 1961 | 20 of 1973 | 11 of 1983    | 2 of 1996  |
| 21 of 1942 | 61 of 1952 | 8 of 1962  | 24 of 1973 | 8 of 1984     | 17 of 1997 |
| 13 of 1944 | 27 of 1953 | 16 of 1963 | 25 of 1973 | 4 of 1985     | 4 of 2003  |
| 8 of 1945  | 10 of 1954 | 1 of 1966A | 27 of 1973 | 9 of 1986     | 15 of 2003 |
| 3 of 1946  | 11 of 1954 | 9 of 1966B | 29 of 1973 | 5 of 1987     | 10 of 2005 |
| 13 of 1946 | 8 of 1955  | 2 of 1967  | 13 of 1974 | 23 of 1988    | 5 of 2007  |
| 24 of 1946 | 11 of 1955 | 3 of 1967  | 19 of 1974 | 7 of 1989     | 9 of 2008  |
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on  
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TAX ACT  
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CHAPTER 80:01

TAX ACT

43 of 1939

**An Act to consolidate the enactments relating to the imposition of taxes for the public use in Guyana.**

[9 TH DECEMBER, 1939]

Short title

1. This Act may be cited as the Tax Act.

Interpretation  
[23 of 1940  
25 of 1940  
7 of 1992  
26 of 1992]

2. In this Act-

“carriage” includes a spring vehicle having two or more road wheels and drawn by an animal and which is mainly and principally intended to be used for the conveyance of people;

“cart” includes any vehicle other than a carriage and not mechanically propelled and intended to be used mainly and principally for the conveyance of goods;

“floating shop” includes any navigable craft from which commodities are sold or on which commodities are exposed for sale, the craft being thus used or intended to be used mainly and principally on inland waterways;

“hackney carriage” includes a carriage which plies for hire or is intended to be generally used for the purpose of carrying not more than five passengers at any one time, for reward;

5 & 6 Geo. 5  
c .89.  
s. 8 (13 of 1996)

“proof” means the strength of proof as indicated by Sikes’s hydrometer in accordance with the tables prescribed by section 19 of the Finance (No. 2) Act, 1915 of the United Kingdom, a copy of which has been signed by the Commissioner-General of the Guyana Revenue Authority and deposited in the office of the Registrar; or, in cases where the true strength of any liquor cannot be immediately ascertained by Sikes’s hydrometer, as certified by the Government Analyst or by an Assistant Government Analyst;

“spirits” means spirits of any description;

“sugar plantation” means all land, real estate or property usually or about to be cultivated for producing a crop of sugar cane and all land appurtenant thereto or used or enjoyed therewith.

Repealed by 10 of 1994.

Repealed by 10 of 1994.

3. Repealed by 10 of 1994.

4. Repealed by 10 of 1994.

Duty for  
employing non-  
resident person  
in loading or  
discharging  
cargo.

[10 of 1954]  
s.8 (13 of 1996)

5. Every person, body of persons, or company who employs in the loading or discharging of cargo on or from any ship any person who has either not resided in Guyana for three months or is not a settler in Guyana shall pay to the Commissioner-General of the Guyana Revenue Authority a duty of fifty dollars for each of those persons for each day or part thereof on which the person is so employed:

**Provided that-**

(a) the Minister may, during the continuance of what in his opinion is a state of emergency, remit the payment of the duty for any time he thinks fit; and

(b) this section does not apply-

- i. in the case of any ship while in quarantine or while in any port of Guyana which is subject to quarantine;
- ii. in the case of any ship of not more than two hundred tons net register which has brought cargo shipped at a West Indian port in so far as the cargo may be discharged over the side of the ship upon the wharf by the members of the crew.

Film  
distributor's  
licence and tax  
deposits.

[8 of 1949  
18 of 1961  
7 of 1981  
4 of 1985  
13 of 1989  
11 of 1993  
2 of 1996  
14 of 2016]

6. (1) No person shall distribute any film for exhibition at a cinematograph theatre unless he is the holder of a distributor's licence.

(2) Every distributor shall take out an annual licence and the duty payable thereon shall be the sum of fifty thousand dollars.

(3) Every exhibitor shall pay every week to the district commissioner an amount equal to three and one half\* percent of his gross receipts (or such other proportion thereof as the Minister may by order from time to time prescribe) from entertainments at which cinematograph films were exhibited during the preceding week and, subject to subsection (6), every payment so made shall be regarded as a deposit by the distributor on account of any tax payable by him.

(4) Where the cinematograph films exhibited by an exhibitor during any week relate to more than one distributor separate payments under subsection (3) shall be made in respect of each distributor.

**\*Prescribed by Order 11/1959 (superseding Order 34/1954).**

- (5) The amounts paid by an exhibitor under subsection (3) in relation to any distributor shall, by virtue of this section, be regarded as having been paid by the exhibitor and received by the distributor, as and by way of rent or such other consideration chargeable in respect of the cinematograph films exhibited by the exhibitor.
- s.8 (13 of 1996)  
c. 81:01
- (6) Where the Commissioner-General of the Guyana Revenue Authority certifies that any distributor has paid the Income Tax charged on him under the Income Tax Act for any year of assessment, the district commissioner shall refund to the distributor the amounts received by him under subsection (3) during the year preceding that year of assessment.
- (7) Every exhibitor shall every week furnish the district commissioner, in the form from time to time approved by him, with a return showing the particulars of the payments to be made under subsections (3) and (4).
- c. 21:02
- (8) Any exhibitor who fails to make any return or payment to the district commissioner required by this section shall be liable to a fine of two hundred dollars and the licence granted to him under the Cinematograph Act shall be suspended until the district commissioner certifies to the magistrate that the required return or payment has been duly made.
- (9) Any exhibitor who makes any return to the district commissioner required by this section which is false in any material particular shall be liable to a fine of one thousand dollars and the licence granted to him under the Cinematograph Act shall be suspended for such period as the magistrate may order.
- (10) All moneys received by the district commissioner under this section shall be deposited with the Accountant General.
- (11) In this section-
- “distributor” means a person in Guyana who, on his own behalf or on behalf of any other person, imports or otherwise procures cinematograph films for exhibition in Guyana either by distribution to exhibitors for hire, reward or other consideration or for his own use as an exhibitor;
- c. 21:02
- “exhibitor” means a person to whom a licence is granted under section 11 of the Cinematograph Act, and includes the person managing or controlling the exhibition of cinematograph films in the premises specified in the licence.

Security by film distributor for payment of tax. [18 of 1961 13 of 1989] s. 8. (13 of 1996)

7. Notwithstanding section 4, an exhibitor shall not be required to pay any amount thereunder in respect of a distributor who has, to the satisfaction of the Commissioner-General of the Guyana Revenue Authority given security for the payment of the tax on account of which such amount would, but for this section, have been deposited:

**Provided** that where an exhibitor is, by virtue of this section, relieved from liability to make any payment, that payment shall for the purposes of section 4(7), be deemed to be payable as if this section had not been enacted.

Video distributor's licence [4 of 1985 13 of 1989 11 of 1993 2 of 1996 14 of 2016]

- 9A. (1) No distributor shall distribute any videotape for hire, reward or other consideration, unless he is the holder of a distributor's licence.
- (2) Every distributor shall take out an annual licence and the duty payable thereon shall be the sum of thirty thousand dollars.
- (3) In this section –

“distributor” means a person in Guyana who, on his own behalf or on behalf of any other person carries on the business of importing, recording, or otherwise procuring and distributing video tapes for exhibition in Guyana for hire, reward, or other consideration and includes a video library or club;

“video library or club” means an association of persons, whether incorporated or not, the members whereof distribute among themselves video tapes for their own use;

“video tape” means any cassette tape or part of a cassette tape intended for use in a video set, and includes any videodisc, slide and any other form of recording from which a visual image can be produced.

Tax on lotteries and sweepstakes [9 of 1948 11 of 1950] c. 9:02

8. (1) There shall be raised, levied and collected a tax at the rate of eight and one-third per cent upon the total gross sum received for the issue and sale of tickets in connection with any lottery or sweepstake, within the meaning of section 21 of the Gambling Prevention Act, organised and conducted by the Demerara Turf Club, Limited, in connection with any race meeting as specified in the said section 21, in any case where the draw for the lottery or sweepstake takes place on or after the commencement of this section:

s. 8 (13 of 1996)

**Provided** that on production of a certificate from the Commissioner-General of the Guyana Revenue Authority to the effect that Income Tax has been charged and paid on that portion of the proceeds of any lottery or sweepstake retained and brought to account as income by the Demerara Turf Club, Limited, a refund

of such amount as may have been collected under this section in respect of the portion aforesaid shall be made to the Demarara Turf Club, Limited.

- (2) The said tax shall be paid by the Demarara Turf Club, Limited, to the district commissioner within fourteen days after the date of the draw for the lottery or sweepstakes.

Licence for receiving money paid by way of pool betting, and taxes thereon.  
 [1 of 1960  
 7 of 1961  
 3 of 1967  
 33 of 1969  
 19 of 1974  
 46 of 1974  
 5 of 1987  
 13 of 1989  
 11 of 1993  
 14 of 2016]

9. (1) In this section-

“business” means any business that carrying on of which involves the receipt of money or money’s worth paid as bets;

“bet” means any bet by way of pool betting and includes any transaction which is, on the part of any person taking part therein, only not a bet by way of pool betting by reason of his not in fact making any stake;

“money or money’s worth paid as a bet” includes any payment of money or money’s worth-

- (a) as stake money;
- (b) in performance of any express or implied promise made by any person for the purpose of making a bet; or
- (c) for the purpose of entitling any person to make a bet,

whether such payment is made with a view to the same or any part thereof, or an amount equal thereto or to any part thereof, being sent or otherwise transferred out of Guyana or not;

“promoter” in relation to a business means the person to whom the persons making the bets look for payment of their winnings, if any.

- (2) A bet shall be deemed, for the purpose of this section, to be made by way of pool betting if it is one of any number of bets made on terms that the winnings of such of the persons making the bets as are winners shall be, or be a share of, the stake money paid or agreed to be paid on the bets, or shall be or shall include an amount which is to be paid to, or is divisible in any proportions among, such of those persons as are winners (whether such amount is determined by reference to the stake money paid or agreed to be paid on the bets or not, and whether the pool betting is promoted, or the bets of any of them made, in Guyana or not), where the bets are made by filling up and returning coupons or other printed or written forms, or otherwise howsoever.

- (3) Every person who occupies any set of premises, or part of a set of premises for the purpose of any business shall take out an annual licence for the set of premises, or part thereof, so occupied and shall pay for the licence the sum of three million dollars.
- (4) It shall be a condition of every licence issued under subsection (3) that the licence is valid only in so far as the business carried on at the premises relates to the promoter mentioned in the licence.
- (5) There shall be raised, levied and collected on every receipt, in the course of any business, of money or money's worth paid as a bet a tax equal to twenty per cent of the gross amount of the receipt, and every person who carries on a business shall pay every Thursday to the district commissioner the tax on the gross amount of every such receipt in the course of the business during the week ending on the preceding Saturday.
- (6) Every person who carries on a business shall-
  - (a) upon making any payment of the tax, furnish the district commissioner, in the form from time to time approved by him, with a return signed by such person or, if such person is a company, by the manager of the business showing particulars of the total amount of the tax on receipts in the course of the business which is payable under the preceding subsection on the day on which the payment is made;
  - (b) in relation to the business and on premises licensed under this section, keep such books, records and accounts, and preserve the same for such time, as the Minister may by regulations prescribe; and
  - (c) permit the district commissioner or any person authorised in writing in that behalf by him to enter any premises occupied for the purposes of the business and to inspect and take copies of any books, records, accounts or other documents kept there in relation to the business.
- (7) No person shall carry on business at any place other than premises licensed under this section or in relation to a promoter other than as mentioned in the licence issued in respect of the place wherein the business is carried on.
- (8) No person, other than a person carrying on business on premises licensed under this section, shall send out of Guyana (whether by post or otherwise) any money or money's worth, or any coupon or other printed or written document, in connection with, or for the purpose of making, a bet.

- (9) Without prejudice to any rights or powers of the Accountant General under section 66, every person who-
- (a) in relation to any business knowingly keeps or preserves, or causes to be kept or preserved, any book, record or account which is false in any material particular, or makes, or causes to be made, in any book, record, account or return any entry which is false in any material particular; or
  - (b) obstructs the district commissioner or anyone authorised by him in the exercise of his powers or functions under this section; or
  - (c) is knowingly concerned in, or in the taking of steps with a view to, the fraudulent evasion by him or any other person of any tax or licence duty payable under this section; or
  - (d) contravenes or fails to comply with any of the provisions of this section, shall be liable on summary conviction to a fine of seven hundred and fifty dollars and to imprisonment for six months.
- (10) Where in any proceedings under the preceding subsection it is proved that an entry which is false in any material particular has been made in a return signed by any person under subsection (6)(a), such person shall be deemed to have knowingly made such entry or, if it be shown that the entry was not made by him, to have knowingly caused it to be made, unless the contrary is proved.
- (11) Nothing in this section-
- (a) applies in relation to any lottery, sweepstakes raffle or sale exempted from the provisions of the Gambling Prevention Act by section 20 thereof or to any lottery or sweepstake organised and conducted by the Demerara Turf Club, Limited, under section 21 of that Act; or
  - (b) renders lawful anything which is unlawful under the Gambling Prevention Act.

Licence for  
betting  
premises.  
[3 of 1967  
33 of 1969  
19 of 1974  
46 of 1974  
11 of 1983  
8 of 1984  
4 of 1985  
5 of 1987  
13 of 1989  
11 of 1993  
5 of 2007  
14 of 2016]  
c. 9:02

10. (1) In this section-

“betting transactions” includes the receipt or negotiation of bets, the sale or distribution in any manner of chances in lotteries, the collection or payment of monies for, or winnings on, bets or any such chances and any transactions in the course of the management of lotteries;

“lotteries” shall be interpreted in conformity with the definition of “lottery” in section 2(1) of the Gambling Prevention Act:

“promoter” in relation to a business involving betting transactions means the person to whom the persons making the bets look for payment of their winnings, if any.

(2) Subject to subsection (3), every person who occupies any set of premises or part of a set of premises for the purposes of a business involving any betting transactions shall take out an annual licence for the set of premises or part thereof so occupied and shall pay for the licence the sum of three million dollars.

(3) A person who is required to take out an annual licence under subsection (2) shall, as a condition precedent to the grant of such licence deposit and keep on deposit with the Accountant General the sum of fifty thousand dollars in respect of the carrying on of the business at each set of premises or part thereof.

**Provided** that a person shall not be required to deposit more than one hundred thousand dollars where that person carries on business at more than two sets of premises, or parts thereof.

(4) A deposit made for the purposes of this section shall, subject to any law relating to insolvency or the winding up of a company as may apply to the business in respect of which the deposit was made-

(a) earn interest payable to the depositor on the 1 st January and 1 st July, respectively, of every year, such interest being at the rate applicable at the respective date on monies on deposit in an ordinary savings account of any institution carrying on banking business in Guyana; and

(b) be retained by the Accountant General until this section ceases to apply to the depositor, in which event, the deposit shall be returned to the depositor.

(5) Notwithstanding anything in this Act, subsection (2) does not apply to any set of premises, or part thereof, licensed under section 8 and, for any licence thereunder referred to in section 62 (2) and taken out in relation to any set of

premises or part thereof licensed under this section, no licence duty is payable, except in respect of any period not covered by the licence duty paid pursuant to this section, in which case paragraph (b) of the proviso section 62(2) shall have effect as if for the reference therein to the first day of the quarter in which the licence is granted there had been substituted a reference to the commencement of such period.

c. 80:07

(6) Nothing in this section applies in relation to any lottery, raffle or sale exempted from section 20(a) or (b) of the Gambling Prevention Act or any Government lottery as defined by section 2 of the Government Lotteries Act or any licensed casino, or any licensed casino gambling, and this section shall be without prejudice to any law relating to liability of any kind in connection with any betting transactions.

c. 9:02

(7) In subsection (6), “licensed casino” and “licensed casino gambling” have the respective meanings given to these expressions by section 2(1) of the Gambling Prevention Act.

Tax on  
telephone calls,  
fax messages  
and bets.  
[3 of 1995  
4 of 2003  
15 of 2003  
10 of 2005]

12A. (1) Notwithstanding anything in this Act or in any other Act or in any other written law, there shall be raised, levied and collected a tax –

(a) Repealed by 10 of 2005.

(b) at the rate of ten percent on the gross value of every bet placed by a punter at any betting shop, and every person who pays for such bet shall pay such tax to the person who carries on such betting shop.

(c) at the rate of ten percent upon the gross sum paid in respect of any services provided in a hotel subject to the Hotel Accommodation Tax Act 1993, except for gambling activities;

**Note:** The Hotel Accommodation Tax Act 1993 was repealed by 10 of 2005.

(d) Repealed by 10 of 2005.

(e) Repealed by 10 of 2005.

(2) Effectively repealed by 10 of 2005

s 8. (13 of 1996)

(3) Every person who carries on business referred to in subsection (1) (b) shall pay every Thursday to the Commissioner-General of the Guyana Revenue Authority

the aforesaid tax which has been collected by him in the course of business during the week ending on the preceding Saturday.

s 8. (13 of 1996)

(4) Every person upon making any payment of tax under this section shall furnish the Commissioner-General of the Guyana Revenue Authority, in the form from time to time approved by him with a return signed by such person or, if such person is a company, by the manager of the business showing particulars of the total amount of the tax receipts in the course of the business which is payable under this section when payment is made.

(5) Subject to the provisions of this section, the provisions of the Act shall apply *mutatis mutandis* in respect of the tax raised, levied, collected and paid under this section.

Amount and mode of collection of stamp duties.  
[27 of 1955  
19 of 1960  
8 of 1962  
3 of 1967  
8 of 1967  
19 of 1969  
24 of 1969  
17 of 1971  
25 of 1973  
13 of 1974  
8 of 1978  
5 of 1981  
7 of 1981  
5 of 1982  
4 of 1985  
8 of 1989  
13 of 1989  
3 of 1991  
c. 47:01

11. The stamp duties to be charged upon the several instruments specified hereunder shall be the several duties hereunder specified which duties shall be subject to the exemptions contained in this section and any Act for the time being in force-

(1) Affidavit or statutory declarations.....\$10.00

*Exemptions-*

- (i) affidavits or declarations in connection with applications by soldiers or ex-soldiers, or by the dependents of deceased or missing soldiers for pensions or gratuities;
- (ii) affidavits made by police or rural constables for the purpose of proving the service of process in a magistrate’s court;
- (iii) declarations made by officers of the Post Office under section 8 of the Post and Telegraph Act;
- (iv) affidavits made by the Commissioner of Lands, or any officer of the Lands Department, in connection with the transport or lease for a period of more than ten years by the State of immovable property to anyone;
- (v) declarations made by a shipper or his agent as regards weight or quantity of shipments in connection with export duties.

(2) (a) Agreement or any memorandum of agreement, not otherwise specifically charged with any duty, whether the instrument is only evidence of a contract or obligatory upon the parties from its being a written instrument.....\$1.00

(b) Agreement or letter of procuracy.....\$0.50

*Exemptions-*

- (i) agreement or memorandum the matter whereof is not of the value of \$25;
- (ii) original lease of State or Government land;
- (iii) agreement or memorandum for the hire of any labourer, artificer, manufacturer, or menial servant;
- (iv) agreement, letter or memorandum, made for or relating to the sale of any goods, wares or merchandise;
- (v) agreement or memorandum made between the master and a mariner of a vessel for any voyage coastwise in Guyana;
- (vi) agreement made with the Postmaster General or anyone on his behalf, for the renting of any telephone wire and apparatus;
- (vii) guarantee for treatment of paying patient in a public hospital under the Public Hospitals Act;
- (viii) a guarantee given by anyone under regulations made by the committee of the National Library under the National Library Act.

Cap. 139  
1953 Ed.

c. 40:01

(3) Application to stamp commissioners for assessment of duty under sections 19, 20 and 34 of the Stamp Duties (Management) Act...\$10.00

c. 80:03

(4) Appointment of a new trustee, and appointment in execution of a power of any property, or of any use, share or interest in any property, by any instrument not being a will.....\$15.00

(5) Articles of Clerkship whereby any person first becomes bound to serve as a clerk in order to his admission as a solicitor in the Supreme Court .....\$1,500

(6) Articles of Clerkship whereby any person having been before bound to serve as a clerk in order to his admission in the Supreme Court and not having completed his service so as to be entitled to such admission, becomes bound afresh for the same purpose.....\$300.00

- (7) Award of arbitrator- where the amount or value of the matter in dispute exceeds \$100.00.....2% of the face value of the transaction,
- (8) Bill of exchange, cheque or order, payable on demand or at sight or on presentation, or within three days after date or sight.....\$1.00

*Exemption-*

Cheque drawn by any public officer or any officer of the Guyana Defence Force in the execution of his duty.

- (9) Bill of exchange of any other kind whatsoever (except a bank note), and promissory note of any kind whatsoever (except a bank note) drawn or expressed to be payable or actually paid, or endorsed, or in any manner negotiated within Guyana for every \$5,000 or part thereof ..... \$5.00

*Exemptions-*

- (i) bills of exchange purchased by the Government;
- (ii) bills of exchange drawn by the Government on the Crown agents for remittance for charges in respect of the postal union expenditure;
- (iii) bills of exchange, inland, for payment of wages for any sum not exceeding \$25.

- (10) Bill of health.....\$10.00

*Exemption-*

c. 49:04

Bills of health issued for the use of vessels mentioned in section 25(3)(b) of the Transport and Harbours Act;

- (11) Bill of lading, each copy.....\$10.00

- (12) Cash orders-

On any written order, authority or instruction issued in a mining district to any person, to pay money to or receive money from any person, body of persons or corporation.....\$10.00

- (13) Certificate of declaration by the President legalizing any document or documents, or signatures.....\$50.00

*Exemption-*

Powers of attorney or other documents for the protection and realisation of the property of soldiers who have died whilst serving with the Guyana Defence Force or, before 26<sup>th</sup> May 1966, the armed forces of a Commonwealth country.

Cap. 141  
1953 Ed.

- (14) Certificate of competency as chemist and druggist under the Pharmacy and Poisons Act.....\$50.00
- (15) Charter party, or any agreement or contract for the charter of any vessel, or any memorandum, letter or other writing, between the master or owner of any vessel and any other person for or relating to the freight or conveyance of any money, goods, or effects, on board the vessel.....\$10.00
- (16) Contract note-  
For the sale or purchase of any stock or marketable security where the face value of the stock or marketable security exceeds \$100.00, 2% of the face value of the transaction.
- (17) Conveyance or transfer on sale of any bond, debenture, scrip, stock or shares – a duty of one-half of one percent on the consideration for the sale.
- (18) Conveyance or transfer on sale of any property (other than such bonds, debentures, scrip, stock or shares and other than immovable property) when the amount or value of the consideration for the sale exceeds five hundred dollars, a duty of one-half of one percent on the amount or value of the consideration.
- (19) Conveyance or transfer otherwise than on sale of any bond, debenture, scrip, stock, shares or other property (other than immovable property) the nature of the transaction to be proved by statutory declarations of the parties thereto annexed to the conveyance or transfer.....\$50.00

Provided that statutory declarations may be dispensed with in cases where the transferee is a bank or the nominee of a bank and a statement evidencing the nature of transaction is signed by the banker as an endorsement on the conveyance or transfer.

*Exemptions-*

- (i) conveyance or transfer of shares in any building society or agricultural or co-operative or credit bank;
- (ii) conveyance or transfer by an executor or administrator to any person entitled by will or by law of succession, or by one trustee to another trustee or by a trustee to a beneficiary.

(20) Counterpart.....see Duplicate.

(21) Deeds or Notarial Acts in lieu thereof-

(a) on a power of attorney providing for the representation of a person residing out of Guyana, for the purpose only of collecting a debt due to that person.....\$150.00

c. 5:01

(b) on a special power of attorney under the Deeds Registry Act.....\$50.00

(c) on a power of attorney providing for the representation of a person resident in and remaining in Guyana.....\$100.00

(d) on a power of attorney providing for the representation of a person in his absence from Guyana.....\$100.00

(e) on a power of attorney executed in Guyana for use abroad.....\$50.00

(f) on a power of attorney for the sale, transfer or acceptance of any scrip, stock or shares.....\$50.00

c. 7:01

(g) on every authority in writing to appear before the magistrate under section 18 of the Summary Jurisdiction (Petty Debt) Act.....\$25.00

(h) on every deed of any kind whatever not otherwise specifically charged with duty and not expressly exempted from all stamp duty.....\$100.00

c. 12:23

(i) on every deed executed under the Deeds of Arrangement Act.....\$100.00

(j) on every deed or other instrument executed wholly out of Guyana, or executed partly in Guyana and partly out of Guyana, the same duty as on a like instrument executed wholly in Guyana.

(k) on every bond or debenture issued by any person, company or corporation for the repayment of money borrowed by them *ad valorem* duty of one-half of one percent on the amount of the bond if that amount does not exceed \$700.00, and if that amount does exceed \$700.00 a duty of one-half of one percent of the face value of the transaction.

(l) but if every such deed or instrument executed wholly or partly out of Guyana relates to land or property therein and is not stamped within twelve months from its execution, then the full Guyana duty shall be payable;

c. 82:01 (m) on every bond issued under the Customs Act – 2% of the face value of the transaction.

*Exemptions-*

c. 82:24 (i) all bonds executed under the Spirits Act;

c. 80:03 (ii) bonds given by vendors of stamps under the Stamp Duties (Management) Act;

(iii) powers *ad lites*;

(iv) acts of deposits of any document or money in the registry of court;

(v) bonds issued by the Government;

(vi) bonds or recognizance's entered into, in any criminal proceeding.

(22) Duplicate or counterpart of any instrument chargeable with stamp duty-

The duty as in the original instrument.

(23) Lease of house or land or of house and land or any assignment, transfer or surrender thereof-

(a) For any definite or indefinite term-

where the consideration, or any part of the consideration, moving to the lessor or any other person, consists of any money, stock or security, not being by way of rent, in respect of such consideration-an *ad valorem* duty of 1 percent.

where the consideration, or any part of the consideration is any rent, in respect of such consideration: if the rent, whether reserved as a yearly rent or otherwise, is at a rate or average rate-

|  |       |            |              | Term not<br>Exceeding<br>35 years or<br>indefinite<br>\$C. | Term not<br>exceeding<br>100 years<br>\$C. | Term<br>exceeding<br>100 years<br>\$C. |
|--|-------|------------|--------------|--|--|--|
| not exceeding  | \$25  | <i>per</i> | <i>annum</i> | 0.25   | 1.50                                       | 3.00                                   |
| not exceeding  | \$50  | <i>per</i> | <i>annum</i> | 0.50   | 3.00                                       | 6.00                                   |
| not exceeding  | \$75  | <i>per</i> | <i>annum</i> | 0.75   | 4.50                                       | 9.00                                   |
| not exceeding  | \$100 | <i>per</i> | <i>annum</i> | 1.00   | 6.00                                       | 12.00                                  |
| not exceeding  | \$125 | <i>per</i> | <i>annum</i> | 1.20   | 7.50                                       | 15.00                                  |
| not exceeding  | \$250 | <i>per</i> | <i>annum</i> | 2.50   | 15.00                                      | 30.00                                  |
| not exceeding  | \$375 | <i>per</i> | <i>annum</i> | 3.60   | 22.50                                      | 45.00                                  |
| not exceeding  | \$500 | <i>per</i> | <i>annum</i> | 5.00   | 30.00                                      | 60.00                                  |
| exceeding \$500 for every full<br>sum of \$250 and also for<br>every fractional part of \$250<br>thereof |       |            |              | 2.50   | 15.00                                      | 30.00                                  |

(b) of any other kind whatsoever not hereinbefore described.....\$5.00

*Exemptions-*

(i) original lease of State or Government land;

c. 36:20

(ii) lease by or to the Central Housing and Planning Authority constituted under the Housing Act.

(24) Licence for marriage without publication of banns.....\$165.00

(25) Notarial act of any kind, not being in lieu of a deed and not being a protest on a bill of exchange or promissory note .....\$10.00

(26) Oath of a notary public on his admission.....\$100.00

*Exemption-*

Public Officer's oath as notary public.

(27) Passport-

- (a) on first issue.....\$1,000.00
- (b) on renewal.....\$500.00
- (c) for endorsement of each child on passport.....\$100.00
- (d) issued to a businessman.....\$2,000.00

(28) Passport visa-

- (a) for a visa valid for any number of journeys to Guyana during a period of 12 months.....\$100.00
- (b) for a transit visa valid for any number of direct journeys in transit only through Guyana during a period of 12 months.....\$50.00
- (c) for a visa in the case of a subject or citizen of a foreign State which charges fees in excess of the above, amounts equal to those charged by that State.
- (d) payment of charges under this paragraph shall be made in United States of America dollars, unless the Minister consents for payment to be made in on any other currency.

(29) Collective Travel Certificate.....\$300.00

(30) Travel Permit.....\$100.00

(31) Seaman's Certificate of Nationality and Identity.....\$100.00

(32) Certificate of Identity.....\$100.00

(33) Emergency Certificate.....\$100.00

(34) Police Permit in lieu of passport.....\$50.00

(35) Policy of Insurance-

- (a) upon any life or lives or upon any event or contingency relating to or depending upon any life or lives, or against loss or damage by fire (other than a short term policy not exceeding three months)-
- where the sum insured does not exceed \$5,000.....\$0.50
- where the sum exceeds \$5,000.....\$1.00
- (b) Sea Insurance-
- (i) for or upon any voyage, for every \$500 and also for any fractional part of \$500 of the amount insured.....\$0.06
- (ii) for time, for every \$500, and also for any fractional part of \$500- where the insurance is for any time not exceeding six months.....\$0.06
- where the insurance is for any time exceeding six months but not exceeding twelve months .....\$0.12
- where the insurance is for an indefinite time.....\$0.18
- (c) any other policy of insurance.....\$0.25
- (d) assignment or transfer of any policy of insurance.....\$0.25
- (e) in the case of policies of insurance purporting to be executed out of Guyana relating to the life of any person living in Guyana at the time of the acceptance of the risk by the insurer or in respect of any liability, contingency or event which may arise in Guyana or in respect of any property or goods situate in Guyana or to be exported there from the duties payable shall be the respective duties prescribed in the preceding paragraphs and shall be paid before the expiration of thirty days after the receipt of such policies in Guyana.
- (36) Private bill to be paid before the second reading (except where the National Assembly may be pleased to remit payment thereof).....\$500.00
- (37) Proxy at vote in a meeting.....\$10.00
- (38) Receipt, including any note, memorandum, or writing whatsoever or any duplicate thereof, whereby any money is acknowledged or expressed to have been received, or deposited, or paid or whereby any debt or demand or any part of a debt or demand is acknowledged to have been settled, satisfied or discharged, or which signifies or imports that acknowledgement and whether

signed or not signed with the name of any person where the sum amounts to \$500.00 but is less than \$1000.00.....\$1.00 and for every additional \$1000.00 or part thereof.....\$1.00.

*Exemptions-*

- (i) banker's acknowledgement of any bill or note for acceptance, or collection;
- (ii) receipt given for money deposited in any bank or with any banker to be accounted for and expressed to be received of the person to whom the same is to be accounted for;
- (iii) receipt for any postal money order;
- (iv) receipt given by any public officer, or any officer of the Guyana Defence Force in the execution of his duty;
- (v) receipt given by any public officer for subsistence or travelling allowances;
- (vi) receipt given for return of duties in over entries;
- (vii) receipt given to or by a depositor on lodging or withdrawing money from any Government or post office savings bank, or the savings department of any bank carrying on business in Guyana;
- (viii) receipt given by any building society for subscription shares;
- (ix) receipt given by anyone who has been an inmate of any institution belonging to the Government for money paid to him which has been in the custody of any officer of the institution for safe custody;
- (x) receipt written upon any bill of exchange or promissory note duly stamped;
- (xi) receipts given by the Georgetown City Council and by the New Amsterdam Town Council;
- c. 36:20 (xii) receipts given by the Central Housing and Planning Authority constituted under the Housing Act;
- c. 28:02 (xiii) receipts given by any local authority within the meaning of section 2 of the Local Government Act or by a council of a town or local government district established under the Municipal and District Councils Act;
- c. 28:01

(xiv) receipt for refund of income tax paid in excess of amount properly chargeable; and

(xv) receipt given for or on account of any salary, pay or wages, or for or on account of any other like payment made to or for the account or benefit of any person, being the holder of an office or an employee, in respect of his office or employment, or for or on account of money paid in respect of any pension, superannuation allowance, compassionate allowance or other like allowance.

(39) Deleted by 7 of 1981

(40) Share certificate or warrant or scrip or stock certificate of any company or corporation-

(a) for every sum not exceeding \$1,000.....\$50.00

(b) for every sum exceeding \$1,000.....\$100.00

*Exemption-*

Certificate of shares in any building society or agricultural or co-operative loan or credit bank.

(41) Settlement – any instrument, whether voluntary or upon any good or valuable consideration, other than a *bona fide* pecuniary consideration, whereby any definite and certain principal sum of money (whether charged or chargeable on immovable property or not or to be laid out in the purchase of such property or not) or any definite and certain amount of stock, or any security, is settled or agreed to be settled in any manner whatsoever-

for every \$500 and also for any fractional part of \$500 of the amount or value of the property settled or agreed to be settled (such value to be ascertained by the sworn valuation of a competent appraiser) – 2% of the face value of the transaction.

*Exemption-*

Instrument of appointment relating to any property in favour of persons specially named or described as the objects of a power of appointment created by a previous settlement stamped with *ad valorem* duty in respect of the same property or by will where duty has been paid on the same property in respect of its devolution by the death of the testator.

(42) Signature of official-  
where no fees are otherwise prescribed by any law for official signatures and where the law does not provide that those signatures shall be made without charge, the following duty shall be raised, levied and collected for the following signatures-

- (a) for the signature of the President.....\$20.00
- (b) for the signature of a Minister or a Permanent Secretary.....\$10.00
- (c) for the signature of all heads of departments and their chief assistant.....\$5.00
- (d) for any duplicate receipt for money paid.....\$1.00

c. 80:04

(43) Transfer of licence under section 15 of the Miscellaneous Licences Act.....\$50.00

c. 82:01

(44) Entry issued under the Customs Act for the importation of goods for every \$1,000.00 or part thereof of the value of the goods assessed at the time of the entering of such goods – half of one percent of the value of the licence.

**Provided** that the Minister may, by order which shall be subject to affirmative resolution, vary or alter the amounts prescribed under this paragraph.

*Exemptions-*

(A) where goods are imported by-

- (i) individuals for personal and family use;
- (ii) individuals for machinery and equipment personally owned and used by them in the pursuit of self-employment;
- (iii) non-commercial, non-agricultural, non-industrial or social organizations for their own use.

(B) where goods imported are in transit or in trans-shipment, or are the bona fide stores of any aircraft or ship.

Process Fees.  
[9 of 1948  
5 of 1956  
23 of 1988  
6 of 1991]

12. (1) Upon the death of every person there shall be levied and paid on the net value of the property of such deceased person a process fee at the following rates:

Gross value of property does not exceed  
\$100,000.....Nil

exceeds \$100,000.....½ of 1% or the excess of gross value over \$100,000 whichever is less.

Conveyances,  
 transports, etc.  
 [24 of 1946  
 3 of 1967  
 4 of 1972  
 6 of 1991]

13. The following duties shall be raised, levied and collected:

- (1) On every conveyance or transport of immovable property and on all transfers of rights over or interests in any State lands held under any lease, licence, or permission, whether by sale, gift or otherwise an *ad valorem* duty of two percent on the value of the property conveyed, transported or transferred.

**Provided that-**

- (a) the Registrar of Deeds may accept the consideration stated in the conveyance, transport or transfer as the value of the property for the purposes of subsection (1) or he may require the value to be ascertained by the sworn valuation of a competent appraiser;
- (b) this duty shall not be charged in cases where immovable property or the rights or interest in State lands aforesaid is or are sold by a licensed auctioneer at public auction;
- (c) no duty shall be payable by the State on the acquisition by the State for public purpose of immovable property by conveyance or transport, or where the duty would be payable by the State on the transport by the State of immovable property to any person;
- (d) where any immovable property, or any interest in State land held under any lease, licence, or permission, is conveyed by transport or other transfer to any person in consideration, wholly or in part, of any debt due to him or subject, either certainly or contingently, to the payment or transfer of any money, stock or other property, movable or immovable, and whether constituting a charge or encumbrance upon the property or not, the debt, money, stock or other property (in the latter case after due sworn appraisal) is to be deemed the whole or part, as the case may be, of the consideration in respect whereof the conveyance is chargeable with *ad valorem* duty;
- (e) where, in the administration of the estate of a deceased person, immovable property held in community, or acquired by inheritance or legacy, is transported by the executor or administrator to the surviving spouse, or to the heir or legatee respectively, who is also, or would have been had such person died intestate, an heir *ab intestato* of the deceased person, *ad*

*valorem* duty as aforesaid in respect of the transfer of the immovable property to the surviving spouse, heir, or legatee shall be payable;

- (f) where any immovable property is exchanged for any other immovable property the *ad valorem* duty on any transport or transfer whereby the exchange is effected shall be charged on the value of the property being transported or transferred as ascertained by the sworn valuation of a competent appraiser;
- (g) this duty shall not be charged in the following cases, that is to say, where-
- (i) immovable property is transported by an executor or administrator to any person entitled to the property by will or by law of succession;
  - (ii) immovable property is transported by a trustee under a will to any person entitled thereto under the terms of the trust and the will;
  - (iii) immovable property is transported to a trustee under the terms of a trust deed duly deposited in the deeds registry whereby the trustee is to hold or sell the property for the benefit of creditors;
  - (iv) immovable property is *bona fide* transported by a person or persons beneficially entitled thereto to a nominee subject to a covenant to re-transport the property to that person or those persons for the purpose of vesting title in his or their name or names, and where immovable property is re-transported in accordance with such covenant;
  - (v) immovable property is *bona fide* transported to trustees upon trust to transport it to a person or persons beneficially entitled thereto and where immovable property is transported by trustee in pursuance of the trust;
  - (vi) immovable property held on trust is transported by trustees or their representatives to new trustees appointed under the trust;
  - (vii) immovable property is transported by an officer under the District Lands Partition and Re-allotment Act to any person entitled to a lot by the decision of the officer or the determination of the Minister responsible for local government on an appeal from the officer;
  - (viii) a defined portion or defined portions of immovable property which is held by two or more owners in undivided shares is or are transported by the owners of such property to one or more of such owners respectively;

- c. 36:20 (ix) immovable property is acquired by the Central Housing and Planning Authority constituted under the Housing Act;
- (h) where a person having contracted for the purchase of any immovable property but not having obtained a transport thereof, contracts to sell the property to any other person, and the property is in consequence transported immediately to the sub-purchaser, the *ad valorem* duty is payable only in respect of the consideration paid by the sub-purchaser;
- (i) the term "consideration" shall include the amount for which the property is sold and the amount due under any mortgage subject to which the property is sold or conveyed;
- (j) the term "immovable property" means "land" or any interest in land which is required by law to be conveyed by a transport and "land and the buildings and erections thereon" where the land and the buildings and erections thereon are transported together.

(2) On every agreement whereby buildings and erections are sold and transferred separately from the land except where such buildings and erections are sold for removal and are actually removed, an *ad valorem* duty of two percent on the consideration paid for the transfer or, where there is no consideration, on the value of the buildings and erections to be ascertained by the sworn valuation of a competent appraiser.

(3) On every bill of sale or mortgage, for every \$250 or part thereof.....\$0.30

c. 36:20 **Provided** that no duty shall be payable in the case of a mortgage in favour of the Central Housing and Planning Authority constituted under the Housing Act.

(4) On every transfer or assignment thereof, for every \$250 of the amount due under the bill of sale or mortgage transferred or assigned, or part thereof.....\$0.15

(5) On every cancellation of bill of sale or mortgage, for every \$250 or part thereof provided that the total duty shall not exceed \$3.60.....\$0.30

Provided that no duty shall be payable in the case of a cancellation by the Central Housing and Planning Authority constituted under the Housing Act.

Duty on nominal capital of companies incorporated in Guyana.

14. Repealed by Act No. 9 of 2008.

Duty on loan capital of companies in Guyana.

15. (1) Where any company incorporated in Guyana has issued any loan capital, it shall within one month after such issue file with the Registrar of Companies a statement of the amount secured by the issue and shall subject to this section pay at the time of filing a duty of one-quarter of one percent on the amount secured by such issue.

(2) The duty under this section shall not be charged to the extent to which it is shown to the satisfaction of the Registrar of Companies that the stamp duty payable in respect of a mortgage or marketable security has been paid on any trust deed or other document securing the loan capital.

(3) Where it is shown to the satisfaction of the Registrar of Joint Stock Companies that the loan capital has been wholly or partly applied for the purpose of the conversion or consolidation of then existing loan capital the company issuing the loan capital shall be entitled to repayment in respect of the duty charged at the rate of one-fifth of one percent on the amount of the capital which is shown to have been applied for the purpose of the conversion or consolidation of then existing loan capital; but this subsection shall not apply to any duty payable in respect of a mortgage or marketable security which has been paid on any trust deed or other document securing the loan capital which has been issued.

(4) In this section the expression "loan capital" means any debenture stock or funded debt, by whatever name known, or any capital raised, which is borrowed or has the character of borrowed money, whether it is in the form of stock or in any other form, but does not include bills payable not later than twelve months from the date or any overdraft at the bank or other loan raised for a merely temporary purpose for a period not exceeding twelve months.

Statement by Registrar to be evidence of amount due.

16. A statement purporting to be signed by the Registrar of Companies that any amount is due by a company for duty under the last two preceding sections shall without any proof of the signature or any other matter be deemed sufficient evidence that the amount is due.

Licence for  
and duties on  
insurance  
companies.  
[33 of 1969  
7 of 1981  
4 of 1985  
13 of 1989  
11 of 1993  
2 of 1996  
14 of 2016]

17. (1) Every person or company carrying on any life insurance business in Guyana, and any person or company who acts in Guyana as the agent of a person or company carrying on any life insurance business, shall take out an annual licence and pay a duty calculated on the actual amount of the premiums received in Guyana during the year preceding the year in which the duty is payable at the rate of five dollars for every thousand dollars thereof:

**Provided** that-

- (a) the minimum amount of duty shall be one thousand five hundred dollars and the maximum amount one hundred thousand dollars;
- (b) for the first year in which a company or a person carries on business or acts as agent he shall pay the minimum duty.

- (2) Every person or company carrying on any fire and accident insurance business or any fire or accident insurance business in Guyana and any person or company who acts in Guyana as the agent of such a person or company shall take out an annual licence and shall pay a duty of one hundred thousand dollars:

**Provided** that where a person or company in his or its own right, or as the agent of another person or company, carries on in Guyana any accident insurance business consisting solely of insuring against death or personal injury passengers while being carried by aircraft within Guyana or from or to Guyana, the Minister responsible for finance may, if he considers that the premium rates for such insurance offered to the public are reasonably low in all the circumstances, grant that person or company exemption from the payment of the duties payable under this subsection.

- (3) For the purpose of subsection (2), the receipt of moneys in Guyana on behalf of any person or company outside Guyana in respect of policies of insurance shall constitute the carrying on of the business mentioned in the said subsection.

Trade Licence in  
Georgetown  
and New  
Amsterdam.  
[35 of 1940  
3 of 1967  
7 of 1981  
4 of 1985  
8 of 1989  
11 of 1993  
2 of 1996  
14 of 2016  
4 of 2019]

18. (1) Save as in the next section provided, any person who-

- (a) occupies any store, shop, room, shed or yard, or any part of any such place, in or within one-quarter of a mile of the municipal boundaries of Georgetown or in New Amsterdam or in Linden or in the township of Anna Regina, Bartica, Corriverton, Lethem, Rose Hall, Mabaruma or Mahdia, wherein are sold, bartered or exposed for sale any goods, wares, merchandise or provisions other than spirits, drugs, patent or proprietary medicines or any article in

respect of the sale of which a licence with a special fee is charged thereon is required; or

- (b) erects or uses any stall in, or within one-quarter of a mile of the municipal boundaries of Georgetown, or in New Amsterdam or in Linden, or in the township of Anna Regina, Bartica, Corriverton, Lethem, Rose Hall, Mabaruma or Mahdia, whereon any of the goods, wares, merchandise or provisions described in the last preceding paragraph are exposed for sale or barter; or
- (c) who occupies any office or counting house in, or within one-quarter of a mile of the municipal boundaries of Georgetown, or in New Amsterdam or in Linden, or in the township of Anna Regina, Bartica, Corriverton, Lethem, Rose Hall, Mabaruma or Mahdia, for the purpose of carrying on any mercantile business therein; or
- (d) who occupies any wharf, shed, room or yard, or any part of any such place, in or within one-quarter of a mile of the municipal boundaries of Georgetown, or in New Amsterdam or in Linden, or in the township of Anna Regina, Bartica, Corriverton, Lethem, Rose Hall, Mabaruma or Mahdia, in which there are stored any goods, wares, merchandise, or provisions being part of the stock-in-trade of any business, shall take out an annual licence for each store, shop, room, shed, stall, yard, wharf, office, or counting house aforesaid, and pay for the licence on the basis of the area of the store, shop, room, shed, stall, yard, wharf, office or counting house so occupied according to the following scale:

| <b>Area</b>   | <b>Licence duty</b> |
|---|---------------------|
| Where the area does not exceed<br>150 square feet.                  | \$1,000             |
| Exceeds 150 square feet<br>But does not exceed 300 square feet.     | \$2,000             |
| Exceeds 300 square feet<br>But does not exceed 1,000 square feet.   | \$4,000             |
| Exceeds 1,000 square feet<br>But does not exceed 2,500 square feet. | \$8,000             |
| Exceeds 2,500 square feet<br>But does not exceed 5,000 square feet. | \$18,000            |
| Exceeds 5,000 square feet<br>But does not exceed 10,000 square feet | \$25,000            |

|   |          |
|---|----------|
| Exceeds 10,000 square feet<br>But does not exceed 15,000 square feet. | \$50,000 |
|---|----------|

|   |          |
|---|----------|
| Exceeds 15,000 square feet<br>But does not exceed 20,000 square feet. | \$75,000 |
|---|----------|

|   |          |
|---|----------|
| Exceeds 20,000 square feet<br><b>Provided that-</b> | \$80,000 |
|---|----------|

- (i) no licence shall be required by a cabinet maker who makes and sells furniture on premises occupied by him the area whereof does not exceed one hundred and fifty square feet; and
- (ii) no licence fee shall be charged in respect of any licence issued under paragraph (a) or paragraph (b) if the store, shop, room, shed, yard or stall is used solely for the selling, bartering or exposing for sale of firewood, charcoal, fresh milk, butter, cheese, bread, biscuits and cakes, or any one or more of those articles.

(2) The calculations of area shall be made by the Licence Revenue Officer, and he shall, as soon as they are made, communicate them to the persons requiring the licences, respectively.

(3) Any such person may appeal from such calculation to the Magistrate of Georgetown, when the premises in question are situate in or near Georgetown, to the Magistrate of the Berbice Magisterial District, when the premises are in New Amsterdam, and to the Magistrate of the West Demerara Judicial District, where the premises are in Linden who shall respectively have power to determine the area and whose decision shall be final.

(4) The person desiring to appeal shall within seven days of notification of the assessment to him by the Licence Revenue Officer, lodge with the clerk of the court having jurisdiction, a statement in duplicate setting forth a description of the premises and the area determined as aforesaid, and the area determined by himself and the matter shall then be dealt with under the provisions of the Summary Jurisdiction (Petty Debt) Act, in so far as they are applicable, the said statement being deemed a plaint and the appellant and the Licence Revenue Officer being deemed the plaintiff and defendant respectively.

(5) None of the licences aforesaid shall authorize any person to keep any shop for the sale of fresh meat uncooked.

c. 7:01

19. (1) The Georgetown City Council shall take out an annual licence for each public market owned by them, and shall pay for the same the following sums-

|  |            |
|--|------------|
| Stabroek Market.....                                 | \$4,000.00 |
| Cummingsburg Market and any other public market..... | \$2,000.00 |

(2) The New Amsterdam Town Council shall take out an annual licence for the public market owned by them, and shall pay for the same the sum of two thousand dollars.

(3) The Mayor and Town Council of any other town shall take out an annual licence for each public market owned by them and shall pay for the same the sum of two thousand dollars.

c.28.01

(4) Every village council or a council of a local government district established under the Municipal and District Councils Act shall take out an annual licence for each public market owned by them and shall pay for the same the sum of one thousand dollars:

**Provided** that nothing contained in this section shall exempt any person trading in any market aforesaid who trades in any article for the sale of which a licence with a special duty thereon is provided by law from taking out the last mentioned licence.

Trade licence in rural districts.  
[13 of 1944  
3 of 1967  
7 of 1981  
4 of 1985  
8 of 1989  
11 of 1993  
2 of 1996  
14 of 2016  
4 of 2019]

20. (1) Every person who occupies any store, shop, floating shop, room, stall, shed or yard, or part of any such place, in any part of Guyana other than Georgetown (and not within a quarter of a mile of the municipal boundaries thereof) or New Amsterdam or Linden, or in the township of Anna Regina, Bartica, Corriverton, Lethem, Rose Hall, Mabaruma or Mahdia, wherein are sold, bartered, or exposed for sale, any goods, wares, merchandise, provisions, exclusive of spirits, drugs or any other articles for sale of which a licence with a special duty charged thereon is provided by law, shall take out an annual licence for the store, shop, floating shop, room, shed, stall or yard, or part of any such place, and shall pay for the licence on the basis of the area under such occupation (being the aggregate area of the floors so occupied, if any) according to the following scale:

| Area occupied  | Licence duty |
|--|--------------|
| Where the area does not exceed 120 square feet.....                | \$500        |
| Exceeds 120 square feet but does not exceed 2,000 square feet..... | \$2,000      |
| Exceeds 2,000 square feet.....                                     | \$5,000      |

**Provided** that-

(a) no licence shall be required to be taken out for the sale of quinine, thymol, bread, ice, sweetmeats, jam, jellies, fresh milk, butter, cheese, firewood, charcoal; and

(b) a fee of one thousand five hundred dollars shall be paid in respect of a licence authorising the sale of non-alcoholic aerated and mineral waters.

(2) For the purposes of this section any warehouse or storeroom attached to, or connected with, any store, floating shop, room, stall or shed shall be deemed to be part of such store, floating shop, room, stall or shed, as the case may be.

Licence for sale of goods by master of vessel.  
[8 of 1989  
14 of 2016]

s. 8 (13 of 1996)

21. Every master or supercargo of a vessel, or other person on board, who arrives in Guyana having on board goods for sale by him, on his own account or on commission to him, not at the time and place of shipment consigned by bill of lading to some person holding a trade licence, must report the goods at the customs house and take out a licence for each voyage and pay for the licence the sum of ten thousand dollars, unless the master, supercargo, or other person, with the knowledge and consent of the Commissioner-General of the Guyana Revenue Authority, transfers the goods for sale to some person holding a trade licence, by instrument in writing under his hand.

Druggist's licence.  
[35 of 1940  
7 of 1981  
4 of 1985  
8 of 1989  
11 of 1993  
2 of 1996  
14 of 2016  
4 of 2019]

22. Every person who sells, barter, or exposes or offers for sale, drugs, including drugs and patent or proprietary medicines, whether with or without other goods, wares, or merchandise (exclusive of articles for the sale of which a licence with a special duty charged thereon is provided by law), in a shop, private hospital, or house, shall take out an annual licence for the shop, private hospital or house, and shall pay for the licence if the shop, private hospital or house, is situated in Georgetown or within a mile thereof or in New Amsterdam or in Linden, or in the township of Anna Regina, Bartica, Corriverton, Lethem, Rose Hall, Mabaruma or Mahdia, the sum of five thousand dollars, and if the goods aforesaid are sold in any market owned by the Georgetown City Council or New Amsterdam Town Council, or Linden Town Council the sum of one thousand five hundred dollars.

Druggist's licence in rural districts  
[35 of 1940  
7 of 1981  
4 of 1985  
8 of 1989  
11 of 1993  
2 of 1996  
14 of 2016  
4 of 2019]

23. Every person who occupies any store, shop, room, shed, stall, or yard, or part of any such place, in any part of Guyana other than Georgetown or within one mile thereof, or New Amsterdam or in Linden, or in the township of Anna Regina, Bartica, Corriverton, Lethem, Rose Hall, Mabaruma or Mahdia, in which there are sold, bartered, exposed or offered for sale, any drugs, including patent and proprietary medicines (exclusive of any article for the sale of which a licence with a special duty charges thereon is provided by law), or who sells, barter or exposes, or offers for sale, any drugs or patent or proprietary medicines, shall in addition to any other licence required by this Act to be taken out, take out an annual licence for the store, shop, room, shed, stall, or yard, or part of any such place, to entitle him to sell,

barter, or expose or offer for sale, the drugs, patent and proprietary medicines, and shall pay for the licence the sum of one thousand five hundred dollars:

**Provided** that a licence to sell drugs under this or the last preceding section shall not entitle a person to practise as a druggist in the dispensing or compounding of drugs.

Applicant for licence to produce certificate of registration.  
[27 of 1953  
26 of 1958  
o. 74 of 1963]  
36 of 1956

24. No licence referred to in section 22 or section 23 shall be issued unless there is produced at the time of application therefor a certificate signed by the Registrar of the Pharmacy and Poisons Board stating that the premises in respect of which the licence is sought are registered under section 23 of the Pharmacy and Poisons Ordinance 1956.

Butcher's licence.  
[35 of 1940  
13 of 1944  
24 of 1969  
25 of 1973  
7 of 1981  
4 of 1985  
13 of 1989  
11 of 1993  
2 of 1996  
14 of 2016]

25. Every person who occupies any store, shop, room, shed, stall, yard or part of any such place, in any part of Guyana, where meat other than game is sold, bartered, or exposed or offered for sale, shall take out an annual licence for the store, shop, room, shed, stall, yard or part of any such place, and the said licence shall be issued on payment of a fee of one thousand five hundred dollars:

**Provided** that no licence aforesaid shall authorise the carrying on in the same store, shop, room, shed, stall, yard or part of any such place, of any other trade or occupation for the sale of any article for which a licence with a special duty charged thereon is provided by law.

Licence for cigarette factory.  
[7 of 1981  
4 of 1985  
8 of 1989  
11 of 1993  
2 of 1996  
14 of 2016]

26. Every person who owns and works a cigarette factory in any part of Guyana shall pay an annual licence thereon at the following rates:

where the output from the factory-

|  |             |
|--|-------------|
| does not exceed 1,000 lbs per annum..... | \$15,000.00 |
| " " " 20,000 " " ".....                  | \$20,000.00 |
| " " " 40,000 " " ".....                  | \$30,000.00 |
| " " " 60,000 " " ".....                  | \$50,000.00 |
| exceeds 60,000 " " ".....                | \$80,000.00 |

Licence for  
sale of  
tobacco.  
[35 of 1940  
7 of 1981  
4 of 1985  
8 of 1989  
11 of 1993  
2 of 1996  
14 of 2016]

27. Every person who sells, barter, exposes, or offers for sale, tobacco, whether manufactured or not, cigars, or cigarettes, shall take out an annual licence for so doing, and shall pay for the licence the sum of one thousand dollars; but no additional licence shall be required to be taken out for the sale of smoker's requisites such as books of cigarette paper, matches, cigar or cigarette holders, pipes or pipe cleaners:

**Provided** that no licence shall be required for the sale of tobacco grown in Guyana by the actual grower thereof to persons who are manufacturers of tobacco or dealers therein who buy to sell again.

Auctioneer's  
licence  
c.91:07  
[7 of 1981]

28. (1) Every auctioneer shall pay the annual licence duty specified in the Auctioneer's Act.

(2) The Licence shall not authorise any such public auctioneer to keep any store or other place without taking out a trade licence for the same as hereinbefore provided.

(3) On the gross amount of every sale by auction by a licensed auctioneer, there shall be paid by the seller to the auctioneer, who shall pay it to the Accountant General, the sum of one dollar for every one hundred dollars of the amount of the sale; and on the gross amount of every sale by auction there shall also be paid by the purchaser to the auctioneer, who shall pay it to the Accountant General, the sum of two dollars for every hundred dollars of the amount of the sale.

House agent's  
licence.  
[7 of 1981  
4 of 1985  
8 of 1989  
11 of 1993  
2 of 1996  
14 of 2016]

29. Every person, other than an auctioneer, who acts as, or carries on the business of, a house agent or commission agent for the sale of houses, tenements, or immovable property, shall take out an annual licence for so doing and pay for the licence the sum of forty thousand dollars a year.

Pawnbroker's  
licence.  
[8 of 1962  
7 of 1981  
4 of 1985  
8 of 1989  
11 of 1993  
2 of 1996  
14 of 2016]

30. Every person who carries on the business of a pawnbroker shall take out an annual licence for so doing and pay for the licence if carrying on such business in Georgetown, or within ten miles thereof, the sum of sixty thousand dollars and if carrying on the business in New Amsterdam or in Linden or within ten miles thereof, the sum of forty-five thousand dollars and if carrying on business elsewhere the sum of thirty thousand dollars.

Money lender's licence.  
 [11 of 1957  
 8 of 1962  
 7 of 1981  
 4 of 1985  
 8 of 1989  
 11 of 1993  
 2 of 1996  
 14 of 2016]  
 c. 91:05

31. The duty for an annual moneylender's licence under section 3 of the Money Lender's Act shall be the sum of thirty thousand dollars.

Licence for keeping bonded warehouse.  
 [8 of 1962  
 7 of 1981  
 8 of 1989  
 26 of 1992  
 14 of 2016 ]

32. Every person who keeps a bonded warehouse appointed for the receiving and securing of goods the duties whereon are unpaid shall take out an annual licence for the warehouse and pay for the licence the sum of fifty thousand dollars.

Licence for certain vessels.  
 [13 of 1944  
 7 of 1981  
 4 of 1985  
 8 of 1989  
 11 of 1993  
 2 of 1996  
 14 of 2016]

33. (1) Every person not being an Amerindian, who uses or permits to be used for coastal or river trade any vessel or boat being twenty-five feet or over in length over all shall take out an annual licence for the same and shall pay licence duty on the basis of the length of such vessel or boat according to the following scale:

|  |             |
|--|-------------|
| 25 ft or over but not exceeding 30 ft. in length over all..... | \$1,200.00  |
| Over 30 ft. but not exceeding 40 ft. in length over all.....   | \$2,000.00  |
| Over 40 ft. but not exceeding 60 ft. in length over all.....   | \$5,000.00  |
| Over 60 ft. but not exceeding 80 ft. in length over all.....   | \$9,000.00  |
| Over 80 ft.....  | \$18,000.00 |

**Provided** that no licence shall be required in respect of any vessel or boat which does not exceed forty feet in length over all and which is not mechanically propelled.

(2) This section shall not apply to any vessel or boat of whatever length used only within the confines of any plantation, estate, or village or to ballahoos used by woodcutters within creeks.

c.50:01

(3) In this section the words "vessel" and "boat" have the meanings assigned to them in the River Navigation Act.

Licence for pleasure vehicles and animals. [23 of 1940 13 of 1944 33 of 1969]

34. Every person who keeps and uses, or owns and permits to be used, any carriage, cart, horse, pony or mule, not kept for the purpose of trade or for hire, shall take out an annual licence to keep and use each carriage, cart, horse, pony or mule and pay for the licence as follows, that is to say-

For a licence-

- (a) for each four-wheeled carriage.....\$10.00
- (b) for each two- wheeled carriage.....\$5.00
- (c) for each horse, pony, or mule.....\$4.00
- (d) for each cart drawn by any of the above-mentioned animals.....\$6.00
- (e) for each two-wheeled carriage drawn by a donkey.....\$2.00
- (f) for each cart drawn by a donkey kept or used in Georgetown.....\$4.00

**Provided that-**

- (i) the Minister may, by order, define districts in which the rate of taxation shall be one-half of the amount set out above;
- (ii) no licence shall be required for any carriage, cart, horse, pony or mule, the property of the Government.

Licence for vehicles and animals kept for trade or hire. [9 of 1948 23 of 1952 33 of 1969 7 of 1981 4 of 1985 13 of 1989 11 of 1993 2 of 1996 14 of 2016]

35. Every person who in any case not provided for in the following section of this Act keeps and uses, or owns and permits to be used, any hackney carriage, cart, horse, pony or mule for the purposes of trade or for hire, shall take out an annual licence for each hackney carriage, carriage, cart, horse, pony or mule, and shall pay for the licence as follows:

For a licence-

- (a) for each hackney carriage not mechanically propelled plying in Georgetown or New Amsterdam.....\$3.00
- (b) for each four-wheeled carriage (including any hearse not mechanically propelled) used in Georgetown or New Amsterdam.....\$5.00
- (c) for each four-wheeled vehicle not mechanically propelling used in any rural district exclusively for the conveyance of passengers and their baggage.....\$5.00
- (d) for each two-wheeled carriage.....\$2.50

- (e) for each horse, pony or mule.....\$2,000.00
- (f) for each cart drawn by any of the above-mentioned animals, kept and used in Georgetown.....\$9,000.00
- (g) for each cart drawn by a bullock or ox, kept and used in any part of Guyana.....\$5,000.00
- (h) for each four-wheeled cart drawn by a horse, pony or mule, kept and used elsewhere than in Georgetown.....\$5,000.00
- (i) for each two-wheeled cart, drawn by any horse, pony or mule, kept and used elsewhere than in Georgetown.....\$2,000.00
- (j) for each two-wheeled cart drawn by a donkey, kept and used in Georgetown.....\$2,000.00
- (k) for each four-wheeled cart drawn by a donkey, kept and used in Georgetown.....\$4,000.00
- (l) for each two-wheeled cart drawn by a donkey, kept and used elsewhere than in Georgetown.....\$2,000.00
- (m) for each four-wheeled cart drawn by a donkey, kept and used elsewhere than in Georgetown.....\$2,500.00

**Provided that-**

- (i) no licence shall be required for-
  - (a) any hearse not used in Georgetown or New Amsterdam; or
  - (b) any watering cart, mule or donkey cart, or any animal drawing it, which is owned and used exclusively by the Georgetown City Council or the New Amsterdam Town Council for municipal purposes, or by any local authority approved by the Minister;
- (ii) in every licence issued under this section, it shall be stated whether the animal or thing in respect of which the licence is issued is to be used for the purposes of trade or for hire, or for both such purposes, and the licence shall have effect accordingly.

Licence for carts drawn by animals on sugar cane plantations and other places.  
 [23 of 1940  
 33 of 1969  
 7 of 1981  
 4 of 1985  
 13 of 1989  
 11 of 1993  
 2 of 1996  
 14 of 2016]

36. Repealed by 14 of 2016

Requirement of practice certificate in relation to certain professions.  
 [17 of 1971  
 1 of 1973]  
 s. 8 (13 of 1996  
 4 of 2019)

37. (1) Save as hereinafter provided in this section, no person who practices as a person mentioned in the First Schedule shall do so for reward in any year unless he is the holder of a practice certificate (hereinafter in this section referred to as a "certificate") issued by the Commissioner-General of the Guyana Revenue Authority (hereinafter in this section referred to as "the Commissioner") in respect of that year.

(2) Save as hereinafter provided in this section no person shall be entitled to obtain a certificate unless he has (the burden of proof whereof shall lie on him) delivered to the Commissioner all returns which up to the date of his application for a certificate he is required by section 60 of the Income Tax Act so to deliver and has up to that date complied with section 69 of that Act, if that section is applicable to him.

(3) The provisions of subsection (1) shall not apply to-

- (a) any person employed in the service of the State who does not practice as a person referred to in that subsection otherwise than in the service of the State; and
- (b) any person who practices as mentioned in that subsection in the course of his being wholly employed in the service of another whose undertaking or business does not comprise the rendering of services of the nature of such practice.

(4) The fee for a certificate shall be as prescribed in the second column of the First Schedule in relation to the respective persons named in the first column thereof and shall be paid to the Commissioner; the fee shall, subject to the provisions of subsections (2) and (6), be due and payable on the 1st January in each year and shall be paid on or before the last day in February in each year; only one fee shall be payable notwithstanding that a person practices as more

c.81:01

than one of the persons mentioned in the First Schedule and where a different fee is prescribed in respect of the persons mentioned in the First Schedule, the higher or highest fee shall be payable:

**Provided** that nothing in this subsection shall be construed as precluding a person from practicing as a person mentioned in the First Schedule without being the holder of a certificate during the period commencing on 1<sup>st</sup> January and ending with the last day of February in every year.

(5) Save as otherwise provided by subsection (6), a certificate shall be valid for the period of one year commencing on the 1<sup>st</sup> January in every year and shall remain in force for that period.

(6) Where at any time during the period referred to in subsection (5), a certificate is issued to any person for the first time it shall expire on the 31<sup>st</sup> December in the year in which it is issued.

(7) The provisions of subsections (6) and (11) of section 100 of the Income Tax Act shall, with such modifications, adaptations, qualifications and exceptions, as may be necessary, apply in relation to the issue of a certificate under this section.

|   |
|---|
| <p><b>Note:</b> Section 100 of the Income Tax Act was repealed by 8 of 1992</p> |
|---|

(8) A person to whom a certificate has been issued by the Commissioner shall display the certificate in a conspicuous place at the premises where he practices as a person mentioned in the First Schedule.

(9) (a) Any person who contravenes the provisions of subsection (1) shall on summary conviction be liable to a fine of not less than one thousand, five hundred dollars nor more than three thousand dollars and to imprisonment for a term of six months and in the case of a continuing offence, in addition to such fine, a sum of one hundred dollars for each day the offence continues subsequent to the date to which the conviction relates.

(b) Any person who fails to comply with the requirement of subsection (8) shall be liable on summary conviction to a fine of not less than five hundred dollars nor more than one thousand dollars and, in addition to such fine, a sum of fifty dollars for each day the offence continues subsequent to the date to which the conviction relates.

(c) For the purposes of proceedings instituted against anyone alleged to be in breach of subsection (1) upon proof that such person practiced as a person

mentioned in the First Schedule it shall be presumed, unless the contrary is shown by such person, that he did at the alleged time practice for reward.

(10) The Commissioner may revoke a certificate if the person to whom it is issued has become disqualified, otherwise than by virtue of this section, from practicing as a person mentioned in the certificate.

(11) The Commissioner shall cause to be published in the *Gazette*-

(a) on the 15<sup>th</sup> March and 1<sup>st</sup> July of each year a notice containing the names of all persons to whom certificates have been issued for the year and in respect of certificates issued to persons between those dates, additional notices of the names of such persons as soon as practicable after the issue thereof; the absence of a person's name from the latest notice shall be *prima facie* evidence that no certificate has been issued to that person up to the date of that notice;

(b) on such occasions as he deems fit, a notice of the names of all persons whose certificates have been revoked and any such notice shall be *prima facie* evidence that the persons named therein have ceased to be holders of certificates.

(12) The Minister may make regulations generally for the carrying out of the provisions of this section, and, in particular, but without prejudice to the generality of the foregoing may make regulations-

(a) prescribing the manner and the form in which applications may be made for certificates, and the form in which such certificates may be issued;

(b) replacing, amending, varying, revoking, or adding to any of the provisions of a Schedule;

(c) prescribing anything which is required by this section to be prescribed:

**Provided** that regulations made pursuant to paragraph (b) or (c) shall be subject to affirmative resolution of the National Assembly.

(13) The provisions of this section shall have effect notwithstanding the provisions of any other law authorising any person to practice as a person mentioned in the First Schedule and the grant of a certificate shall not entitle any person to do anything which would otherwise be unlawful.

(14) No person to whom subsection (1) applies shall be entitled to recover in any action any sum of money or other consideration as remuneration for

services rendered during any period for which he was in breach of that subsection.

(15) For the purposes of this section –

“accountant” means a person who is a member of a professional body or class of persons mentioned in the first column of the Second Schedule or is a member of such other body as may be determined by the Commissioner to be comparable in status to any such professional body or is entitled to use a designation or any of the initials specified in the other columns of that Schedule or such other designation or initials signifying membership of such comparable body;

“architect” means a person who is a member of a professional body or class of persons mentioned in the first column of the Third Schedule or is a member of such other body as may be determined by the Commissioner to be comparable in status to any such professional body or is entitled to use a designation or any of the initials specified in the other columns of that Schedule or such other designation or initials signifying membership of such comparable body;

“auditor” means a person who is a member of a professional body or class of persons mentioned in the first column of the Second Schedule or is a member of such other body as may be determined by the Commissioner to be comparable in status to any such professional body or is entitled to use a designation or any of the initials specified in the other columns of that Schedule or such other designation or initials signifying membership of such comparable body;

“dentist” means a person who is registered as a dentist under any law for the time being in force in Guyana;

“engineer” means a person who is a member of a professional body or class of persons mentioned in the first column of the Fourth Schedule or is a member of such other body as may be determined by the Commissioner to be comparable in status to any such professional body or is entitled to use a designation, or is the holder of a degree or other award, pertaining to the sciences of engineering as are specified in the other columns of that Schedule or such other designation, degree or award which is equivalent thereto in the opinion of the Commissioner;

“legal practitioner” means a person who is a legal practitioner within the meaning of the Legal Practitioners Act;

“medical practitioner” means a person who is registered as a duly qualified medical practitioner under any law for the time being in force in Guyana;

25 of 1956

“optometrist” means a person who is registered as an optometrist under the provisions of the Optometrists Ordinance 1956;

36 of 1956

“pharmacist” means a person who is required to be registered as a pharmacist for the purposes of the Pharmacy and Poisons Ordinance 1956;

“physiotherapist” means a person who practices physiotherapy for reward;

“practices” in relation to a particular profession or occupation mentioned in the First Schedule includes the rendering of services, or the holding out of oneself as qualified or willing to render services, peculiar to that profession or occupation;

(4 of 2019)

“preparer of returns” means any person whose occupation entails the preparing for compensation of, or who employs one or more persons to prepare for compensation of, all or a substantial portion of any return of tax or any claim for refund of tax, and who has passed a competency test which is required and administered by the Revenue Authority, in matters of knowledge, ethics and other areas considered essential by the Commissioner-General; or persons, who in the opinion of the Commissioner-General signified to such persons in writing, perform functions at a professional character, normally carried out by persons entitled to use such a designation;

c. 97:01

“surveyor” means a person who is a land surveyor within the meaning of the Land Surveyors Act or a person who is a member of a professional body mentioned in the Fifth Schedule or is a member of such other body comparable in status to such professional body as may be determined by the Commissioner, or who is the holder of an award pertaining to the science of determining the value of landed minerals and house properties;

c. 71:02

“veterinary surgeon” means a person who is registered as a veterinary surgeon under the provisions of the Animal Diseases Act.

Licence for  
steam boilers  
[13 of 1989  
11 of 1993  
2 of 1996  
14 of 2016]

38. Repealed by 14 of 2016

Licence for  
sale of  
explosives.  
[4 of 1985  
8 of 1989  
11 of 1993  
2 of 1996  
14 of 2016]

39. Repealed by 14 of 2016

Off-licence.  
[48 of 1951  
23 of 1952  
29 of 1973  
7 of 1981  
8 of 1989  
26 of 1992  
14 of 2016  
4 of 2019]

40. Every person who-

(a) in the City of Georgetown or the town of New Amsterdam or Linden or in the townships of Anna Regina, Bartica, Corriverton, Lethem, Rose Hall, Mabaruma or Mahadia or within one mile of the boundaries of such city or town or in such other area as may be permitted under any Act for the time being in force regulating the storage, sale and disposal of spirituous liquors-

(i) stores in bulk, mixes and blends spirituous liquor in a liquor store and sells or delivers therefrom spirituous liquor, wine or malt liquor, shall take out an annual licence for so doing, and shall pay for the same the sum of four thousand dollars;

(ii) keeps and sells or delivers from a liquor store spirituous liquor, wine or malt liquor, but does not store in bulk, mix or blend such spirituous liquor, shall take out an annual licence for so doing, and shall pay for the same the sum of three thousand dollars;

(b) imports and sells spirits in bond in the City of Georgetown or the town of New Amsterdam, shall take out an annual licence for so doing, and shall pay for the same the sum of two thousand four hundred dollars;

(c) sells malt liquor and wine (including the liquor known as Falernum), in any quantity for consumption off the premises shall take out an annual licence for so doing and shall pay for the same the sum of one thousand dollars:

Provided that the holder of an off-licence issued under paragraph (a) shall not be required to take out a further licence to import and sell spirits in bond.

Hotel licence.  
[23 of 1952  
8 of 1962  
29 of 1973  
7 of 1981  
8 of 1989  
26 of 1992  
14 of 2016]

41. (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 fifteen thousand dollars, and if situate in New Amsterdam or elsewhere, the sum of ten thousand dollars; in the

case of a second class licence, the sum of ten thousand dollars for a hotel situated anywhere in Guyana.

Railway station  
or stelling  
liquor licence.

(2) The duty for an annual stelling liquor licence shall be the sum of five thousand dollars.

Restaurant or  
parlour malt  
liquor and  
wine licence.  
[23 of 1952  
7 of 1981  
8 of 1989  
26 of 1992  
14 of 2016]

42. The duty for an annual restaurant or parlour malt liquor and wine licence shall be the sum of one thousand five hundred dollars.

Passenger  
steamer  
liquor and  
tobacco  
licence.  
[23 of 1952  
7 of 1981  
8 of 1989  
26 of 1992]

43. The duty for an annual passenger steamer liquor and tobacco licence shall be the sum of five hundred dollars.

Spirit shop  
licence.  
[35 of 1940  
8 of 1962  
16 of 1963  
29 of 1973  
7 of 1981  
8 of 1989  
26 of 1992  
14 of 2016  
4 of 2019]

44. The duty for an annual spirit-shop licence shall be, if it is in Georgetown or within a quarter of a mile of the municipal boundaries thereof or in New Amsterdam or in Linden, or in the townships of Anna Regina, Bartica, Corriverton, Lethem, Rosehall, Mabaruma or Mahdia, the sum of seven thousand dollars and if situate elsewhere the sum of four thousand dollars.

Special  
licences for  
the sale of  
intoxicating  
liquor.  
[34 of 1950  
8 of 1989  
26 of 1992]  
c. 82:21

45. A special licence issued under the provisions of section 104 of the Intoxicating Liquor Licencing Act shall be an annual one, and the duty shall be five hundred dollars.

Malt liquor  
and wine  
licences.  
[61 of 1950  
23 of 1952  
7 of 1981  
8 of 1989  
26 of 1992  
4 of 2019]

46. (1) The duty for an annual malt liquor and wine licence in any part of Guyana other than the City of Georgetown or the town of New Amsterdam or in Linden, or in the townships of Anna Regina, Bartica, Corriverton, Lethem, Rosehall, Mabaruma or Mahdia, and within one mile of the boundaries of such City or town shall be five hundred dollars.

(2) A malt liquor and wine licence shall not be required for the sale by retail, by a registered chemist and druggist or by a registered sick-nurse and dispenser, in a drug store licenced under section 22 or 23, of *bona fide* medicated wines only, and for the purposes of this subsection, the expression "*bona fide* medicated wines" means medicated wines from time to time approved as such by the Chief Medical Officer by notice published in the *Gazette*.

Restaurant  
liquor licence  
[23 of 1952  
8 of 1962  
16 of 1963  
29 of 1973  
7 of 1981  
8 of 1989  
26 of 1992  
14 of 2016  
4 of 2019]

47. The duty for an annual restaurant liquor licence shall be, if the restaurant is situate in the City of Georgetown or within a quarter of a mile of the municipal boundaries thereof or in New Amsterdam or in Linden, or in the townships of Anna Regina, Bartica, Corriverton, Lethem, Rose Hall, Mabaruma or Mahdia, the sum of eleven thousand five hundred dollars and, if situate elsewhere, the sum of ten thousand dollars.

Members'  
club liquor  
licence.  
[29 of 1973  
7 of 1981  
8 of 1989  
26 of 1992  
14 of 2016  
4 of 2019]

48. The duty prescribed for an annual members' club liquor licence shall be as follows-

- (a) if the club is situated in Georgetown or within a mile of the municipal boundaries thereof or in New Amsterdam or Linden, or in the townships of Anna Regina, Bartica, Corriverton, Lethem, Rose Hall, Mabaruma or Mahdia, the sum of three thousand dollars;
- (b) if the club is situated elsewhere than as mentioned in paragraph (a), the sum of two thousand dollars;
- (c) if the Minister is satisfied that the premises of the club are used substantially for the carrying on of athletic activities, the sum of one-half of the amount mentioned in paragraph (a) or (b), as the case may be.

Coconut rum  
licence.  
[26 of 1992  
14 of 2016]

49. The annual duty for a coconut rum or coconut toddy licence shall be the sum of five thousand dollars.

Occasional  
liquor and  
tobacco  
licence.  
[23 of 1952  
7 of 1981  
8 of 1989  
26 of 1992  
14 of 2016  
4 of 2019]

50. The duty for an occasional liquor and tobacco licence shall be in Georgetown or within a quarter of a mile of the municipal boundaries thereof or in New Amsterdam or in Linden, or in the townships of Anna Regina, Bartica, Corriverton, Lethem, Rose Hall, Mabaruma or Mahdia, the sum of two thousand five hundred dollars, and, elsewhere in Guyana, the sum of two thousand three hundred dollars for a period of twelve consecutive hours, and the licence shall authorise the sale of cigars and cigarettes.

Licence duty  
for the  
manufacture of  
sweets and  
compounds.  
[7 of 1981  
8 of 1989  
26 of 1992]  
c.82:23

51. Every manufacturer of sweets and every compounder shall pay for this licence under the Bitters and Cordials Act a duty of two thousand five hundred dollars.

Licence for ball  
or dance.  
[7 of 1981  
4 of 1985  
8 of 1989  
11 of 1993  
2 of 1996  
14 of 2016]

52. The occupier or owner of a lot or part of a lot of land, whether opened or enclosed, or of any house, room, or building, who gives, has or holds, any ball or dance for money or reward, or who permits or allows a ball or dance to be given, had, or held, for money or reward, in or upon the lot or part of a lot of land, house, room, or building, shall take out a licence for the ball or dance, and shall pay for the licence the sum of six thousand dollars:

**Provided** that the Minister may in his discretion refund the duty whenever he is satisfied that the ball or dance has been given, had, or held for the exclusive benefit of any purely religious, educational, or charitable object, or in aid of any war fund.

Licence for  
entertainment  
[8 of 1945  
7 of 1981  
4 of 1985  
9 of 1986  
8 of 1989  
11 of 1993  
2 of 1996  
14 of 2016]

53. (1) Except as otherwise provided in this section, the proprietor of every entertainment shall take out a licence for each occasion and pay duty of fifty dollars:

**Provided** that-

- (a) if the licence is taken out for any term not exceeding three months, there shall be paid for the licence, if the entertainment is in Georgetown or New Amsterdam or Linden, or within one mile of the municipal boundaries of either of them, the sum of five hundred dollars in full of that term, and if for the same term in any other part of Guyana, the sum of one hundred and thirty five dollars in full of that term; and
- (b) this section shall not apply to any concert or theatrical or other public entertainment or amusement of any kind, or description whatever of a like nature, given, had or held, for the exclusive benefit of any purely religious,

educational or charitable object or to any race meeting or athletic sports or an agricultural, industrial or horticultural exhibition approved by the Minister.

(2) The proprietor of every cinematograph or video entertainment shall take out a quarterly licence in respect of the premises in which the entertainment is to be held, and shall pay therefore a quarterly licence duty as hereunder specified:

(a) where the premises are situate in the City of Georgetown or within one mile of the municipal boundaries thereof.....\$25,000.00

(b) where the premises are situate in the town of New Amsterdam or Linden or within one mile of the municipal boundaries there of.....\$12,500.00

(c) Where the premises are situate in any other part of Guyana.....\$7,500.00

(3) In this section, the term “premises” in relation to a video entertainment includes a video centre as defined in the Cinematograph and Video Act.

c. 21:02

Licence for  
billiard or  
bagatelle table.  
[7 of 1981  
4 of 1985  
8 of 1989  
11 of 1993  
2 of 1996  
14 of 2016  
4 of 2019]

54. Every person who keeps, either in Georgetown or New Amsterdam or Linden, or in the townships of Anna Regina, Bartica, Corriverton, Lethem, Rose Hall, Mabaruma or Mahdia, any public or subscription billiard table or bagatelle board or table, shall take out a licence for so doing, and pay for the licence the sum of six thousand five hundred dollars. Elsewhere in Guyana, the fee for a licence to keep such billiard table or bagatelle board or table shall be one thousand five hundred dollars.

Entertainment  
duty.  
[8 of 1955  
18 of 1961  
7 of 1981  
14 of 1982  
3 of 1995  
2 of 1996  
17 of 1997  
15 of 2003  
10 of 2005]

55. Repealed by 10 of 2005

Additional tax  
on exhibitors of  
cinematograph  
films.  
[3 of 1982]

55A. (1) In this section-

(a) “additional income”, in relation to the year immediately preceding each of the years of assessment 1982 and 1983, means the difference between the income a person carrying on the business of exhibiting cinematograph films would have received from such business had he charged for admission to any exhibition of

cinematograph film, from persons admitted to such exhibition on and after 1st December, 1981 at the same rates as he was charging on the day immediately preceding that date, and the income he actually received from such business,

(i) for the year immediately preceding the year of assessment 1982, on and after that date up to and including 31st December, 1981; and

(ii) for the year immediately preceding the year of assessment 1983, on and after 1st January, 1982 up to and including the day immediately preceding the date on which the rates for admission to exhibitions of cinematograph films are first fixed by the Minister under any law for the time being in force;

(b) "additional tax" means the additional tax imposed by subsection (2);

c.81:01 (c) "chargeable income" and "year of assessment" shall have the respective meanings assigned to them by section 2 of the Income Tax Act;

c. 21:02 (d) "cinematograph film" shall have the meaning assigned to it by section 2 of the Cinematograph Act;

c. 79:02 (e) "licence revenue officer" shall have the meaning assigned to it by section 2 of the Licence Revenue Act.

(2) For each of the years of assessment 1982 and 1983 there shall be charged, levied and collected an additional tax calculated at the rate specified in subsection (4) upon the additional income derived by any person from the business of exhibiting cinematograph films during the year immediately preceding the year of assessment and the additional tax shall be payable by every person who carried on the business of exhibiting cinematograph films during the year immediately preceding such year of assessment.

(3) In computing income for the purposes of this section no outgoings or expenses incurred in the production of that income (including entertainment duty payable in respect of payments for admission to any cinematograph entertainment under section 56) shall be deducted therefrom.

(4) The rate of additional tax for the purposes of subsection (2) shall be-

(a) in respect of the additional income derived by any person from the business of exhibiting cinematograph films in Georgetown, New Amsterdam and Linden, seventy-five percent; and

(b) in respect of the additional income derived by any person from the business of exhibiting cinematograph films in other parts of Guyana, eighty percent.

- (5) Notwithstanding anything contained in this section, a distributor of cinematograph films shall be liable to pay such portion as is specified in subsection (6) of the additional tax payable under the preceding provisions of this section and such portion of the additional tax shall be paid in the manner provided in that subsection.
- (6) Any person who is liable to pay any additional tax under subsection (2) and pays the same shall be entitled to recover from any distributor of any cinematograph film such portion of the additional tax as corresponds to the proportion of the additional income paid by him to that distributor as rental of that cinematograph film.
- (7) On or before such date as may be specified by the Minister, by order, in that behalf in relation to each of the years of assessment 1982 and 1983, every person chargeable with additional tax shall deliver to the licence revenue officer a true and correct return, with respect to the income derived by him from the business of exhibiting cinematograph films in the year preceding the year of assessment, in such form and containing such particulars as may be prescribed by the Minister by regulations.
- (8) Along with the return referred to in subsection (7) such person shall pay to the licence revenue officer the additional tax payable by him for the year of assessment to which the return relates.
- (9) In ascertaining the chargeable income, for the purposes of assessment of Income Tax for the year of assessment 1982 or 1983, of any person who was engaged in the business of exhibiting or distributing cinematograph films in the year immediately preceding such year of assessment, the additional tax paid by that person for the year of assessment 1982 or 1983, as the case may be, shall be deducted.
- (10) Notwithstanding anything hereinbefore provided in this section no provision of the Income Tax Act for the purposes of double taxation relief to be calculated according to any rate for abatement of Income Tax, or to be afforded by way of the allowance against Income Tax of any credit, on account of income taxation under the law of any country, other than Guyana, applies in relation to the additional tax.
- (11) A person who contravenes or fails to comply with any provision of this section or of any regulations made thereunder is liable on summary conviction to a fine of five hundred dollars and in the case of a continuing

offence to a further fine of fifty dollars for every day on which any default continues after conviction therefor.

- (12) The Minister may make regulations for giving effect to the provisions of this section and without prejudice to the generality of the foregoing to provide for the form in which the return referred to in subsection (7) is to be submitted and the particulars which such return shall contain.

Travel tax.  
[9 of 1966B  
13 of 1978  
15 of 2003  
14 of 2016  
9 of 2017]

56. (1) In this section-

“aircraft” means any machine for flying, whether propelled by mechanical means or not, and includes any description of balloon;

“carrier” means-

- (a) any proprietor or undertaker of a business or enterprise which includes transporting passengers by ship or aircraft from Guyana to any place outside Guyana; or
- (b) the agent in Guyana of any carrier referred to in paragraph (a), whether such proprietor, undertaker or agent be an individual or a body of persons corporate or unincorporated;

“embark” means go on board any ship or aircraft for the purpose of travelling from Guyana to any place outside Guyana;

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

“immigration officer” means any person appointed to be, or authorised to perform the functions of, an immigration officer by or under the Immigration Act;

c. 14:02

“prescribed” means prescribed by regulations;

“regulations” means regulations made under subsection (13):

“ship” means a steamship or any other ship, boat, lighter or other craft of any description used for transport by water;

“traveller” means a person who proposes to travel from Guyana by ship or by aircraft to any place outside Guyana;

“travel tax” means the tax imposed by subsection (2).

s. 8 (13 of 1996)

(9 of 2017)

(2) Subject to this section, there shall be paid by every traveller, in respect of each occasion on which he leaves Guyana for any place outside Guyana, a tax of ten dollars or any other sum for the time being prescribed, payment whereof shall be received by the carrier transporting or making arrangement for transporting that traveller from Guyana to any place outside Guyana and the carrier shall, upon receiving every such payment furnish the traveller with a ticket bearing a serial number and issued by the Commissioner-General of the Guyana Revenue Authority, hereinafter referred to as a “travel tax ticket” which may form part of, and be included in, the travel itinerary or travel ticket issued by the carrier;

**Provided** that a traveller who is sixty-five years and over and is a resident Guyanese travelling on a Guyanese passport shall be exempted from the payment of travel tax but shall pay an airport security fee of one thousand five hundred dollars.

(9 of 2017)

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

c.80:09

(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.

(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).

(3) Subject to subsection (9), travel tax shall not be payable by –

(a) the President, his wife and children under the age of twenty-one years;

- (b) the official representatives of the Government of any country, their wives and their children under the age of twenty-one years;
- (c) the official representatives of the United Nations Organisation or of any organisation established under its authority, their wives and children under the age of twenty-one years;
- (d) the master, pilot, or an officer, or any other member of the staff or crew, of a ship or aircraft on any occasion on which he leaves Guyana by that ship or aircraft, as the case may be;
- (e) any person travelling in the performance of his duty as a member of any naval, military or air force raised in Guyana under any law or present in Guyana pursuant to any agreement to which the Government of Guyana is a party;
- (f) in transit passengers remaining in Guyana for a period not exceeding forty-eight hours;
- (g) any child under the age of seven years;
- (h) any traveller by ship whose voyage will not entail travelling by sea;
- (i) any other person who is exempted from this tax as specified by regulations made under this section allowing exemption for humanitarian reasons or for travel by members of charitable organisations, sports teams and official delegations.

s. 8 (13 of 1996)

(4) Every carrier to whom travel tickets have been issued pursuant to subsection (2) shall be accountable to the Commissioner-General of the Guyana Revenue Authority for any amount which is required to have been paid as travel tax by persons who are furnished with any of such tickets.

(5) A traveller not entitled to exemption from travel tax pursuant to subsection (3) shall not embark without having submitted his travel tax ticket to an immigration officer for cancellation.

(6) A traveller may be prevented from embarking in contravention of subsection (5) by any immigration officer, who may, for the purpose, take any necessary measures, including the use with any assistance of such force as is reasonably justifiable in the circumstances.

(7) When a ship or aircraft is about to depart with any travellers embarked thereon who are required to have paid an amount referred to in subsection (4),

such amount shall, whether demanded or not, be due and payable by the carrier accountable therefor pursuant to subsection (4):

**Provided** that regulations may provide either generally or in any case for payment by a carrier of any such amount by instalments or periodically or within such period after the departure of the ship or aircraft as may be prescribed.

c.82:01

(8) The proper officer within the meaning of the Customs Act may withhold clearance thereunder of any ship or aircraft transporting travellers if he is not satisfied that adequate arrangements have been made for the payment of any amount of travel tax for which a carrier is accountable in respect of any such travellers.

(9) The decision of any immigration officer on any claim by a traveller to entitlement to exemption from travel tax pursuant to subsection (3) shall, subject to subsection (11), be final.

(10) For the purpose of deciding any claim pursuant to subsection (9), the immigration officer may make such enquiries (either of the traveller or of any other person) as he thinks fit.

s. 8 (13 of 1996)

(11) If it be shown to the satisfaction of the Commissioner-General of the Guyana Revenue Authority that any traveller has paid as travel tax any amount of which payment is not required by this section to have been made or (if such payment was made pursuant to any decision under subsection (9)) would not have been so required but for subsection (9), he shall be entitled to have refunded any amount paid on account thereof pursuant to any of the provisions of subsections (4) and (7):

**Provided** that no claim for a refund under this subsection shall be entertained after the expiration of six months from the date on which the amount was received from the traveller.

(12) Every person who-

(a) without reasonable cause (the proof whereof shall lie upon him), fails to furnish any information sought from him in accordance with subsection (10);

(b) for the purpose of evading the payment by that person or any other person of any amount of travel tax, makes any false statement or false representation;

(c) is knowingly concerned in, or in the taking of any steps with a view to, the fraudulent evasion of the payment by that person or any other person of any amount of travel tax,

shall be liable on summary conviction to a fine of five hundred dollars and of such additional sum equivalent to any amount of tax outstanding pursuant to the offence, in case of proof in that behalf, as the court may direct (payment of the fine, including any such additional sum, to have the effect of satisfying such tax) and to imprisonment for six months.

(13) The Minister may make regulations to give effect of the provisions of this Act relating to travel tax and, without prejudice to the generality of the foregoing, to provide for all or any of the following matters-

- (a) the issue and form of travel tax tickets;
- (b) the keeping, production to such persons as may be prescribed, and inspection by them, of records or other documents used by or belonging to any person, for the purpose of ascertaining whether travel tax has been paid and accounted for in accordance with this section and any regulations;
- (c) anything to be prescribed under this section:

**Provided** that no regulation prescribing any sum in pursuance of subsection (2) shall come into operation unless and until affirmed by resolution of the National Assembly.

(14) There may be annexed to the breach of any regulation a prescribed penalty not exceeding two hundred and fifty dollars.

Licence to trade in gold and precious stones.

[3 of 1946  
9 of 1948  
2 of 1967  
5 of 1969  
1 of 1972  
4 of 1981  
12 of 1981  
8 of 1989  
14 of 2007

57. (1) Except as otherwise provided in this section, any person who desires to sell or to purchase valuable minerals, or precious stones or valuable minerals and precious stones shall make an application in writing to the Commissioner of Geological Surveys and Mines for a licence to trade in valuable minerals, or in precious stones, or in valuable minerals and precious stones, as the case may be.
- (2) In an application under subsection (1) the applicant shall specify the premises in which he proposes to trade as aforesaid.
- (3) The applicant shall deposit with the Commissioner of Geological Surveys and Mines-
- (a) where the application is in respect of premises situate in the City of Georgetown, the town of New Amsterdam or the village of Bartica or within ten miles of such city, town or village-

- (i) the sum of five thousand dollars, where the application is in respect of a licence to trade in valuable minerals only;
- (ii) the sum of ten thousand dollars, where the application is in respect of a licence to trade in precious stones only; and
- (iii) the sum of fifteen thousand dollars, where the application is in respect of a licence to trade in valuable minerals and precious stones; and

- (b) where the application is in respect of a licence to trade in valuable minerals only or in valuable minerals and precious stones in premises situate elsewhere in Guyana, the sum of two thousand five hundred dollars-

or, in lieu of such deposit, he shall deliver to the Commissioner of Geological Surveys and Mines a bond entered into jointly and severally by the applicant and one or more sureties approved by the Commissioner of Geological Surveys and Mines, conditioned for the payment of the sum of five thousand dollars, the sum of ten thousand dollars, the sum of fifteen thousand dollars, or the sum of two thousand five hundred dollars, as the case may be, to the Guyana Geology and Mines Commission if the applicant shall, at any time while he may be the holder of a licence issued under this section, fail to comply with, or shall contravene, any regulations for the time being in force under the Mining Act and relating to the sale and purchase of, and the duties of traders in, valuable minerals, precious stones, or valuable minerals and precious stones, as the case may be. Any deposit under this subsection shall be subject to the conditions as aforesaid.

c. 65:01

- (4) An applicant shall make a deposit, or deliver a bond, as specified in subsection (3), in respect of every licence applied for by him:

**Provided** that where the licences applied for are in one mining district, city, town or village, one deposit only, or one bond only, may be made or delivered, as the case may be.

- (5) No licence under this section shall be issued unless the provisions of subsections (3) and (4) have been complied with.
- (6) The Commissioner of Geological Surveys and Mines may, in his discretion, refuse to issue a licence under this section to any person who has been convicted-

(a) of buying valuable minerals or precious stones contrary to any regulations for the time being in force relating to the sale and purchase of valuable minerals, and to the duties of persons trading in, valuable minerals and precious stones; or

c. 65:01

(b) of the unlawful possession of valuable minerals or precious stones contrary to the Mining Act:

**Provided** that where the Commissioner of Geological Surveys and Mines refuses under this subsection to issue a licence, the applicant therefore may appeal to the Minister from such refusal, and if the Minister, after making such inquiry as he may think fit, decides that the issue of the licence should not be refused, the licence shall be issued accordingly.

(7) Every licence issued under this section shall specify the premises in which the licensee shall be permitted to trade, shall be in respect of one set of premises only, and shall not authorise a sale or purchase in any premises not specified in the licence.

(8) Every licence issued under this section shall be an annual licence, and the licence duty payable thereon shall be as hereunder –

(a) where the premises licenced are situate in the City of Georgetown, or the town of New Amsterdam, or the village of Bartica, or within ten miles of such city, town or village, the licence duty shall be-

(i) on a licence to trade in valuable minerals only, the sum of five thousand dollars;

(ii) on a licence to trade in precious stones only, the sum of ten thousand dollars; and

(iii) on a licence to trade in valuable minerals and precious stones, the sum of fifteen thousand dollars;

(b) where the premises licensed are situate elsewhere in Guyana, the licence duty shall be-

(i) on a licence to trade in valuable minerals only, the sum of ten thousand dollars;

(ii) on a licence to trade in valuable minerals and precious stones, the sum of twenty thousand dollars.

(9) Every licence to trade in valuable minerals, precious stones, or valuable minerals and precious stones shall be issued subject to the provisions of any regulations for the time being in force relating to the sale and purchase of, and the duties of traders in, valuable minerals, precious stones, or valuable minerals and precious stones, as the case may be.

(10) Where the holder of a licence issued under this section is convicted-

(a) of buying valuable minerals or precious stones contrary to any regulations for the time being in force relating to the sale and purchase of, and to the duties of persons trading in, valuable minerals and precious stones; or

c. 65:01 (b) of the unlawful possession of valuable minerals or precious stones contrary to the Mining Act, the Minister may direct the Commissioner of Geological Surveys and Mines to cancel the licence and the licence shall be cancelled accordingly.

c. 65:01 (11) Where the holder of a licence to trade in valuable minerals, precious stones, or valuable minerals and precious stones has failed to comply with, or has contravened, any provision of any regulations for the time being in force under the Mining Act and relating to the sale and purchase of, and the duties of traders in, valuable minerals, precious stones, or valuable minerals and precious stones, as the case may be, the deposit made under subsection (3) or (4) by the holder of the licence shall be forfeited and shall be paid to the Commissioner of Geological Surveys and Mines, and where, in lieu of such deposit, a bond was entered into, the sum specified in the bond shall forthwith become due and payable by the holder of the licence and the sureties to the bond, jointly and severally, to the Guyana Geology and Mines Commission, and shall be recoverable by parate or summary execution at the instance of the Commissioner of Geological Surveys and Mines, or by action instituted by or on behalf of the Attorney-General.

(12) In any proceeding by way of parate or summary execution, a statement purporting to be signed by the Commissioner of Geological Surveys and Mines that any amount is due and payable to the Guyana Geology and Mines Commission, on a bond made under subsection (3) or (4), by the person or persons named in the statement shall, without any proof of the signature or of any other matter, be deemed sufficient evidence that the amount is so due and payable.

(13) Subject to subsection (20) monies received or recovered under this section or under section 58 shall vest in the Guyana Geology and Mines Commission.

(14) The Guyana Geology and Mines Commission with the approval of the Minister may waive or remit the whole or any portion of the amount of a deposit or of a bond, which has been forfeited or has become due and payable, as the case may be, under subsection (11).

(15) No licence mentioned in section 20, 41, 44, 46, 49 or 50 shall be issued to any person for any place or premises situate within ten miles of a claim held under a licence to mine or to search for valuable minerals or precious stones issued under the Mining Act and for the time being in force, unless such person is also the holder of a licence issued under this section:

c. 65:01

Provided that notwithstanding the foregoing requirement of this subsection where such place or premises are situated within a location mentioned in section 5 of the Amerindian Act, the Minister responsible for finance may authorise the issue of a licence under section 20 of this Act to any person who would, but for that requirement, be entitled to establish a shop therein.

c. 29:01

(16) Any licence issued under this section may, subject to this Act, be transferred together with any licence mentioned in section 20, 41, 44, 46, 49 or 50, from the premises in respect of which it was issued to any other premises.

(17) The holder of a prospecting licence, the holder or licensee of a claim or the agent duly authorised in writing by the holder or licensee, or a tributor, if a permit has been issued to him under and in accordance with regulations for the time being in force under the Mining Act, may, without being the holder of a licence to trade in valuable minerals, sell valuable minerals, in any part of Guyana not being the City of Georgetown, the town of New Amsterdam, the village of Bartica, or any place within ten miles of the said city, town or village, to the holder of a licence to trade in valuable minerals, if such sale is in accordance with the said regulations and the terms and conditions of such permit.

c. 65:01

(18) Except as provided in subsection (17) no person shall sell or purchase valuable minerals or precious stones unless he has taken out a licence under this section to trade in valuable minerals or precious stones, as the case may be.

(19) Any person who contravenes any of the provisions of subsection (18) shall be liable on summary conviction to a fine of three thousand dollars, and if he has not at the time of conviction taken out a licence to which the conviction relates he shall in addition be ordered to pay the sum required by this section to be paid for the licence, and such fine and sum shall together be recovered as one penalty.

Deposits and bonds made and entered into prior to 1<sup>st</sup> January, 1946

(20) Where on the 1st January, 1946, any deposit or bond made or entered into in relation to a licence to trade in valuable minerals, precious stones, or valuable minerals and precious stones, was held by the Commissioner of Geological Surveys and Mines or was in force, such deposit or bond shall have effect as if it were made or entered into, as the case may be, under subsection (3).

c.65:01

(21) In this section, the expressions “claim”, “mining district”, “precious stones”, “raw gold” and “valuable minerals” shall have the same meanings as they respectively have in the Mining Act.

Goldsmith’s licence.  
[9 of 1948  
4 of 1981  
12 of 1981  
8 of 1989  
14 of 2016]

58. (1) Any goldsmith who desires to purchase gold, from the Guyana Gold Board, for the purposes of his business or trade as a goldsmith shall make an application in writing to the Commissioner of Geological Surveys and Mines for a licence therefor (in this Act referred to as a goldsmith’s licence) and shall specify the premises in which he proposes to carry on his business or trade as a goldsmith.

(2) Every goldsmith’s licence shall specify the premises to which the licence relates, and shall be in respect of one set of premises only, and shall not authorise a purchase for the purpose of any premises not specified in the licence.

(3) Every goldsmith’s licence shall be an annual licence, and the licence duty payable thereon shall be the sum of ten thousand dollars.

(4) Every goldsmith’s licence shall be issued subject to the provisions of any regulations for the time being in force, relating to the sale and purchase of gold, made under the Mining Act, or any other Law and where a goldsmith contravenes or fails to comply with any of the aforesaid provisions in relation to any purchase of gold he shall be deemed to have acted without a licence.

(5) The provisions of section 57(6), (10) and (15) shall *mutatis mutandis*, apply to a licence issued under this section in the same manner and to the same extent as they apply to a licence issued under section 57.

(6) Every holder of a goldsmith’s licence shall, within seven days after the last day of every month, deliver or cause to be delivered to the Commissioner of Geological Surveys and Mines a return in which there shall be stated-

- (a) the quantity of gold purchased during the month in question;
- (b) the quantity of gold used during the said month in making jewellery;
- (c) the quantity of gold on hand on the last day of the said month;
- (d) the name and address of every person from whom he bought gold.

c.65:01 (7) In this section the expression “gold” shall have the same meaning as the expression “raw gold” has in the Mining Act for the time being in force.

Licence to purchase balata. [8 of 1989]

59. (1) Every person who sells, exports or purchases, balata, India-rubber, or substances of a like nature, or any other gums, shall take out a licence for so doing, and shall pay for the same the sum of one hundred dollars:

**Provided** that a licence under this section may be issued to any person who sells india-rubber only, grown on land of which he is the lawful occupier, without payment of duty.

c.69:07 (2) Licences issued under this section shall be deemed to be licences issued under the Balata Act.

Licence for petrol pump [ 8 of 1989 11 of 1993 2 of 1996 14 of 2016] c. 28:01

60. Every person who keeps a petrol pump or filling station for the sale of petrol shall take out an annual licence and pay a duty if carrying on the business in the City of Georgetown or in the Town of New Amsterdam, Linden or Corriverton as respectively defined for the purposes of the Municipal and District Councils Act, of sixty thousand dollars, and if elsewhere thirty thousand dollars.

Licence for storage tanks for molasses. [8 of 1989 26 of 1992]

61. Every person who owns and uses or permits to be used any tank for the storage of molasses in Georgetown or within a quarter of a mile of the municipal boundaries thereof or in New Amsterdam shall take out an annual licence in respect of such tank and pay for the licence the sum of one thousand dollars

Duration of licences. c.82:21

62. (1) The licences hereinbefore enumerated other than those mentioned in sections 21, 50, 52 and 53 shall be for the period of one year beginning on the 1<sup>st</sup> January in each year, except that the duration of licences issued under the Intoxicating Liquor Licensing Act shall be regulated by that Act.

(2) Where a new licence, other than those mentioned in subsection (1) and in sections 57, 58 and 59 is issued for the first time and the amount of the duty is not less than two dollars, it may be issued for a period less than one year at a proportionate amount of the duty:

**Provided** that-

- (a) such period shall not be less than the unexpired portion of the year; and
- (b) the amount of the duty on every such licence shall be computed and paid from the first day of the quarter in which the licence is granted.

Time for  
payment of  
licence duty  
[61 of 1952  
3 of 1967]

63. (1) Subject to subsection (2), the duty for every annual licence shall be due and payable on the 1st January in each year and shall be paid on or before the last day in February. Where the amount of the duty for an annual licence is or exceeds six dollars the duty may be paid in two moieties whereof the first shall be paid on or before the last day in February and the second moiety on or before the 31<sup>st</sup> July in each year; but on failure to pay the first moiety within the period limited the whole amount of the duty shall be thereupon payable.

(2) The duty for every annual licence in respect of a certificate granted by the Intoxicating Liquor Licensing Board shall be due and payable on the 1st January in each year. The amount of the duty may be paid in two moieties whereof the first shall be paid on or before 7<sup>th</sup> January and the second moiety on or before the 7<sup>th</sup> July in each year; but on failure to pay the first moiety within the period limited the whole of the duty shall be thereupon payable:

**Provided** that a licence may be issued for the unexpired portion of any year to commence from the beginning of the quarter year in which the licence is issued.

s. 8 (13 of 1996)

(3) Where the amount of duty for an annual licence exceeds one hundred dollars the district commissioner or the Commissioner-General of the Guyana Revenue Authority, as the case may be, may demand security by bond with one or more sureties for the payment of the second moiety.

(4) Notwithstanding anything to the contrary provided in this Act, it shall be lawful to pay in equal quarterly instalments the duty for a licence in respect of the occupation of any premises or part thereof as mentioned in section 8 or 9, and every instalment relating to any quarter shall be payable in advance of such occupation during that quarter of the premises or part thereof, as the case may be, subject to the following provisions of this subsection. Subsection (1) of this section shall apply to the payment under this subsection of the first quarterly instalment in respect of an annual licence as they apply to the payment of the first moiety in that respect and, in default of the payment within the time limited of any other quarterly instalment first hereinbefore referred to, the whole outstanding amount of the said duty shall be due and payable, the time for payment of licence duty for any quarter subsequent to the issue of the licence being until the end of the first month in that quarter.

Storage rent for  
gunpowder in  
magazine.

64. The storage rent of any explosive in any government magazine shall be, for every month or part of a month at the rate of one percent per pound; and all the storage rent shall be exclusive of any charge incurred for portorage.

MISCELLANEOUS PROVISIONS

- |  |  |
|--|--|
| <p>Exemption of the President</p>  | <p>65. The President is exempt from taxation.</p>  |
| <p>Power of Minister to remit licence duty collected on carts fitted with pneumatic or solid rubber tyres.<br/>[23 of 1952]<br/>1<br/>prison canteen</p> | <p>66. The Minister may remit any licence duty collected on any cart fitted with pneumatic or solid rubber tyres, drawn by any donkey, ox, horse, mule or pony kept and used elsewhere than in Georgetown.</p> <p>67. No licence shall be required to be taken out under this Act for any canteen carried on at any police station or prison with the consent of the Commissioner of Police or the Director of Prisons, as the case may be, for the supply of spirituous liquors, malt liquors, wine, tobacco, provisions, or any other goods, wares, or merchandise, to members of the police force and their families, to prison officers and their families, and to other persons lawfully residing with the permission of the Minister in such police station or prison.</p> |
| <p>Weight to be used.</p>  | <p>68. The weight upon which taxes and duties shall be charged under this Act shall be the net imperial weight, after allowing and deducting the tare customary in Guyana.</p>   |
| <p>Persons to whom taxes to be paid.</p>   | <p>69. All moneys collected under and by virtue of this Act shall be paid to the Accountant General.</p>   |
| <p>Recovery of taxes.<br/>[18 of 1961<br/>11 of 1983<br/>13 of 1989]</p>   | <p>70. In default of payment, when due, of any of the taxes or duties imposed or other moneys payable by this Act or by any Act mentioned in this Act, those taxes, duties, or other moneys with interest at the rate of forty-five percent <i>per annum</i> from the day when they became due and payable, shall, when not otherwise specially directed, be enforced and recovered by the Accountant General by parate execution.</p>   |
| <p>Issue of licences.<br/>[61 of 1952<br/>10 of 1954<br/>1 of 1972<br/>19 of 2018]</p>   | <p>71. (1) Save as is hereinafter provided by subsections (2) and (3) all licences under this Act shall be issued by a district commissioner.</p> <p>(2) Licences under sections 57 and 58 shall be issued by the Commissioner of Geological Surveys and Mines or by any officer of his department assigned by him to perform those duties.</p>  |
| <p>s. 8 (13 of 1996)</p>   | <p>(3) Licences under sections 40, 41, 42, 43, 44, 45, 46, 47, 48, 49, 50, 51 and 61 shall be issued by the Commissioner-General of the Guyana Revenue Authority.</p>  |

(4) Notwithstanding anything to the contrary provided in this Act, the Commissioner may issue, to a person who has applied to the Commissioner for a licence, a provisional licence for a period of not more than two years, and for a fee of fifty percent of the respective annual licence fee, where it can be shown that the application for the licence is in process and all efforts are being made to satisfy requirements therefor.

District commissioner may refuse licence.

72. A district commissioner or Commissioner of Geological Surveys and Mines may refuse to issue a licence to any person or company, but an appeal shall lie to the Minister in any case of refusal.

Requirements for the issuance of a licence [14 of 2016]

Cap.81:01

73. Any person applying for a licence under this Act shall-

- (a) pay the licence fee;
- (b) comply with Section 60 of the Income Tax Act; and
- (c) pay all taxes due and payable to the Commissioner or make arrangements to the satisfaction of the Commissioner for the payment of all taxes due and payable:

Provided that for the year 2016 in respect of a person not in compliance with paragraphs (b) and (c), the Revenue Authority shall issue a temporary licence for six months at half the licence fee, so that any person applying for a licence may make arrangements to comply with the said paragraphs (b) and (c).

**FIRST SCHEDULE  
PROFESSIONS AND OCCUPATIONS**

s.37  
[17 of 1971  
8 of 1989  
11 of 1993  
15 of 2003  
4 of 2019]

| Person                  | Annual<br>Fee |
|-------------------------|---------------|
| <b>Category A</b>       |               |
| Accountant              | \$250,000     |
| Auditor                 | \$250,000     |
| Legal Practitioner      | \$250,000     |
| Medical<br>Practitioner | \$250,000     |
| Architect               | \$250,000     |
| Dentist                 | \$250,000     |
| Optometrist             | \$250,000     |
| <b>Category B</b>       |               |
| Engineer                | \$150,000     |
| Veterinary<br>Surgeon   | \$150,000     |
| Preparer of Returns     | \$ 20,000     |
| <b>Category C</b>       |               |
| Physiotherapist         | \$ 75,000     |
| Pharmacist              | \$ 75,000     |
| Surveyor                | \$ 75,000     |

A professional shall pay the prescribed fee with effect from 1<sup>st</sup> January, 2004;

Provided that a professional who became qualified within three years preceding the date of application for the practice certificate is permitted to pay the annual fees of \$25,000 and shall thereafter be liable to pay the full prescribed fees.

Note: Prior to 1<sup>st</sup> January, 2004, the fee payable by the above-mentioned professionals was \$10,000 each.

s.37  
[17 of 1971]

**SECOND SCHEDULE  
ACCOUNTANTS**

|     | Professional Body<br>or Class of Persons  | Designation  | Appropriate Initials                     |
|-----|---|--|--|
| (a) | The Institute of<br>Chartered Accountants<br>of Scotland  | Chartered<br>Accountant                                  | C.A.                                     |
| (b) | The Institute of<br>Chartered Accountants<br>in England and Wales   | Chartered<br>Accountant or<br>Incorporated<br>Accountant | A.C.A. or F.C.A.<br>A.S.A.A. or F.S.A.A. |
| (c) | The Association of<br>Certified Accountants   | Certified<br>Accountant                                  | A.C.C.A. or F.C.C.A.                     |
| (d) | Persons, who in the<br>opinion of the<br>Commissioner signified<br>to such persons in<br>writing, perform<br>functions of a<br>professional character<br>normally carried out by<br>a person entitled to use<br>any of the designations<br>or initials specified in<br>the second and third<br>columns of this<br>Schedule. |  |  |

S. 37  
[17 of 1971]

**THIRD SCHEDULE  
ARCHITECTS**

|     | Professional Body<br>or Class of Persons   | Designation  | Appropriate Initials |
|-----|--|--|----------------------|
| (a) | The Royal Institute of<br>British Architects   | Associate of the<br>Royal Institute of<br>British Architects | A.R.I.B.A.           |
| (b) | Persons, who in the<br>opinion of the<br>Commissioner signified<br>to such persons in<br>writing, perform<br>functions of a<br>professional character<br>normally carried out by<br>a person entitled to use<br>the designations or<br>initials specified in the<br>second and third<br>columns of this<br>Schedule. |  |                      |

s. 37  
[17 of 1971]

**FOURTH SCHEDULE  
ENGINEERS**

| Professional Body or Class of Persons  | Designation                        | Appropriate Initials or Award or Degrees   |
|--|------------------------------------|--|
| (a) Institution of Civil Engineers   | Civil Engineers                    | B.Sc. (Civil Eng.); Higher National Certificate in Civil Engineering.  |
| (b) Institution of Electrical Engineers  | Electrical Engineers               | B.Sc. (Electrical Eng.); Higher National Certificate in Electrical Engineering; City and Guilds of London Institute Full Technological Certificate in Electrical Installation. |
| (c) Institution of Mechanical Engineers  | Mechanical Engineers               | B.Sc. (Mechanical Eng.); Higher National Certificate in Mechanical Engineering.  |
| (d) Institution of Structural Engineers  | Structural Engineers               | B.Sc. (Structural Eng.); Higher National Certificate in Structural Engineering.  |
| (e) Institution of Chemical Engineers  | Chemical Engineers                 | B.Sc. (Chemical Eng.); Higher National Certificate in Chemical Engineering.  |
| (f) Institution of Mining and Metallurgy   | Mining and Metallurgical Engineers | B.Sc. (Mining and Metallurgical Eng.); Higher National Certificate in Mining and Metallurgical Engineering.  |
| (g) Persons, who in the opinion of the Commissioner signified to such persons in writing, perform functions of a professional character normally carried out by a person entitled to use any of the designations, initials, awards or degrees mentioned in the second and third columns of this Schedule |                                    |  |

s. 37  
[17 of 1971]

**FIFTH SCHEDULE  
SURVEYORS**

Royal Institution of Chartered Surveyors  
Institute of Quantity Surveyors

**SUBSIDIARY LEGISLATION**

[Subsidiary]

**TAX (PRACTICE CERTIFICATE) REGULATIONS**

Reg.  
20/1971

(Made under section 37)

Citation.

1. These Regulations may be cited as the Tax (Practice Certificate) Regulations.

Form of  
certificate.  
Schedule

2. The certificate to be issued by the Commissioner-General of the Revenue Authority for the purposes of section 37 shall be in the form set out in the Schedule

SCHEDULE

Practice Certificate

c.80:01

(issued under section 37 (12) of the Tax Act)

This is to certify that in respect of the year ending 31<sup>st</sup> December, 20 \_\_\_\_  
Mr./Mrs./Miss of.....practicing as a .....at (state  
profession, occupation or class person)..... (state address if any  
where practice is normally carried on) has complied with the requirements  
of section 37 of the Tax Act.

Dated this      day of      20\_\_\_\_

.....  
.....  
Commissioner-General – Revenue Authority

[Subsidiary]

**TRAVEL TAX REGULATIONS**

Reg. 11/1977

(made under section 56)

Citation.

1. These Regulations may be cited as the Travel Tax Regulations.

Increase in  
Travel Tax  
(Cap.80:01)

2. The sum of two thousand five hundred dollars is hereby prescribed as travel tax in pursuance of section 56 (2) of the Tax Act.

[Reg.2/1981, 4/1984,  
2/1991, 3/1993, 4/1998]

Commencement.

3. These Regulations shall not come into operation unless and until affirmed by resolution of the National Assembly.

Revocation of  
Regulations No.4  
of 1969

4. The Travel Tax Regulations 1969 are hereby revoked.

**REGULATIONS**

**Made Under**

**THE TAX ACT  
(Cap. 80:01)**

Citation and  
commencement

Travel tax  
payable.  
[Reg.2/1981,  
4/1984, 2/1991,  
3/1993, 4/1998  
7/2016]

1. These Regulations may be cited as the Travel Tax Regulations 2016.
2. Every traveler in respect of each occasion on which he leaves Guyana shall pay a travel tax of three thousand five hundred dollars in pursuance of section 56 (2).

Revocation

3. The Travel Tax Regulations 1977 are revoked.