

Revenews

July - December 2011



Enhancing Our Services, Protecting Our Integrity



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Vision Statement

The Vision of the Guyana Revenue Authority is to gain recognition and respect from its clients and other stakeholders, through its integrity and fairness in administering high quality, yet affordable programmes.

The Authority's good standing will be earned through:

- Quality services and client education that meet the needs of our diverse client base;
- Responsible enforcement of the laws based on the application of sound risk management principles and practices;
- Fair, impartial and timely redress processes; Our sensitivity to the effects of administrative and legal requirements we must impose on clients and our efforts to ease the burden and cost of compliance;
- Skilled, knowledgeable and professional people, working in an environment that encourages and supports their personal and professional development; and Our commitment to, open, transparent and accountable administration.

Mission Statement

The mission of the Guyana Revenue Authority is to promote compliance with Guyana's Tax, Trade and Border Laws and regulations, through education, quality service and responsible enforcement programmes, thereby contributing to the economic well being of the people of Guyana.

Core Values

The Guyana Revenue Authority's goal is to provide the best possible service at an affordable cost. The Guyana Revenue Authority will achieve this goal by the following core principles:

- Providing accessible, dependable and timely service;
- Being fair and respectful;
- Providing effective communication;
- Managing our resources effectively and economically;
- Being responsive and committed to improvement



Editorial

Enhancing Our Services, Protecting Our Integrity!

In the previous issue of REVENUE, we looked at all the changes the Guyana Revenue Authority (GRA) made during the first half of 2012 and acknowledged that change is an inevitable part of life that brings about new possibilities. Between July and December of 2011, new possibilities did abound as we continued to **“enhance our services, while protecting our integrity”**. In this issue, we share some of the major accomplishments made during that period.

Those achievements have undoubtedly translated into enhanced service to our stakeholders. At the GRA, we believe that good service comes from maintaining core principles, having meaningful connections with our stakeholders, and doing both of those things with integrity.

Integrity transcends the spectrum of our lives. Central to our professional lives is developing and preserving workplace integrity by making the right choices. As we approach 2012, think about what you can do to protect your workplace integrity. Here are a few tips to guide you:

- It is important to consider yourself as a vital and important part of the organisation. You are an employee, trusted with revenue collection and administering tax laws. Protecting your reputation, as such means diligently practicing the administrative respect and prudence appropriate to your duties. In very simple terms, this means acting responsibly, honestly and fairly with all your assignments under all circumstances.
- **Working in teams** is fine, provided everyone contributes equally and is given credit for his/her fair share of work. Though difficult to enforce, your sense of workplace integrity should compel you to 'do right' by your team members. Show up for all meetings and participate, distribute tasks in a manner that is fair, and remember that fair does not always mean equal. Ideally, you want to make use of each team members' strengths to execute tasks in a manner, which would make the whole team proud.
- **Document:** Take the initiative to understand your Job Description (JD) and learn the Standard Operating Procedures (SOPs) for your department. This will avoid unintentional mis-stepping of boundaries and ensure that you always do what is expected. Check out the resources available on the intranet; it is well worth your time.
- **All the time:** Keep an attitude of respect for yourself and others at all times. When you are committed to doing your best, you will find that workplace integrity becomes an inherent part of your professional life. You will also benefit from the confidence you build by doing well legitimately and by feeling secure that others are doing well legitimately.

You will also find that, as you practice workplace integrity, you earn the respect of colleagues and supervisors alike and will continue to be an important contributor to the agency's well-being and success.

Nicote



Mr. Khurshid Sattaur

A Word from the Commissioner - General

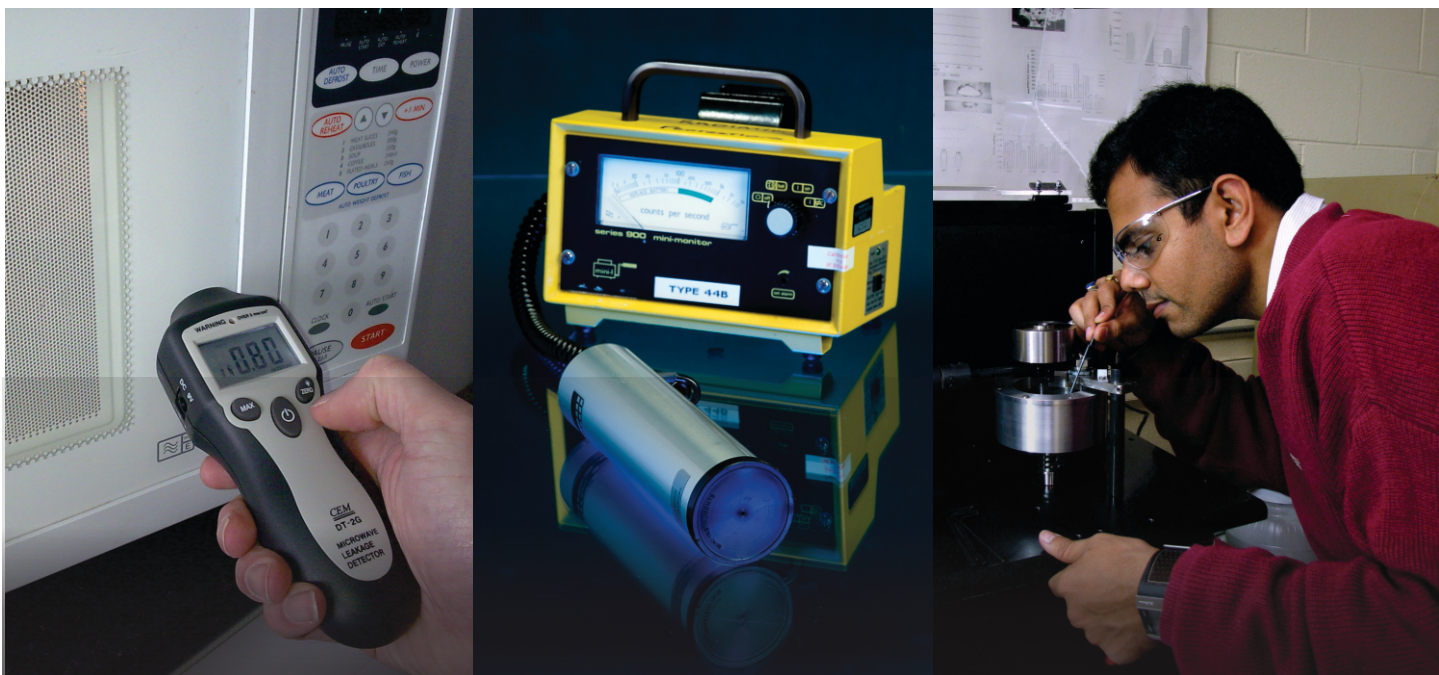
As the year comes to an end we pause and take stock of our achievements. As the saying goes “it's only when you are having a good time that time passes so quickly”. It seems as though it was just a few days ago that the Government of Guyana announced that the Guyana Revenue Authority (GRA) would be tasked with achieving a revenue target in excess of \$104 billion Guyana dollars, which if achieved, would mean that we would have surpassed last year's collection of over \$100 billion Guyana dollars. I want you to know that from all indications we are not only set to break last year's target for revenue collection but may very well set a new record of revenue collection for the State.

Along with the implementation of the Economic Partnership Agreement (EPA), the operationalisation of the Container Scanner and many other earth shattering achievements, the year 2011 will be remembered for years to come as the year in which the GRA made great strides in its collection of the State's revenue and registered major improvements in every area of its operations despite several external challenges. We have much to celebrate, these achievements were no easy task and I am sure the public will acknowledge that there has been greater efficiency and effectiveness in the overall operations of the GRA. Of lasting impression and the single most important event I am sure, will be the acquisition of a modern building to house all of our Georgetown staff in the coming year.

May God bless you and your families not only in this festive season but in the years ahead.

Khurshid Sattaur
Commissioner - General





GRA Procuring Equipment FOR RADIATION TESTING

The Guyana Revenue Authority (GRA) is in the process of sourcing equipment and protective gear which will allow the agency to test vehicles and parts imported into the country from Japan for radiation contamination.

Addressing the issue, Commissioner-General Khurshid Sattaur, said that, “concerns about possible radiation contamination of imports from Japan is understandable, in light of the earthquake Japan experienced earlier in the year”. The earthquake led to the meltdown of some of that country's nuclear reactors.

However, the process of acquiring the necessary equipment has been somewhat protracted. “This is due to the exorbitant cost of the equipment and the fact that the GRA is taking measures to ensure that the agency

Notwithstanding, it is reassuring to note that Japanese automakers have begun checking the level of radiation on cars exported from that country, in a bid to ease fears by foreign customers. Radiation checks are being conducted inside of cars and on tires before shipment. Though the risk of contaminated cars entering Guyana is modicum, persons who import motor vehicles and other commodities from Japan should make certain that they receive certificates guaranteeing the safety of their imports.

The majority of motor vehicles being imported into Guyana are sourced from Japan. The GRA will continue to work with stakeholders to ensure that goods imported into Guyana do not jeopardize the safety and well-being of Citizens.

GRA JOINS



CIAT



On Thursday September 8, 2011, a team of Senior Management officials of the Guyana Revenue Authority (GRA) met with Mr. Francisco Beiner, Institutional Development, and Events Manager, of the Inter-American Center of Tax Administration (CIAT) to discuss the main activities of the CIAT's operative plan framework for 2011 and explore ways in which the two agencies can strengthen its relationship.

Mr. Khurshid Sattaur, Commissioner – General noted that the GRA joined CIAT in an effort to benefit from CIAT's involvement in tax administration worldwide. He indicated that “GRA's partnership with CIAT will lead to better tax administration in Guyana, noting that the GRA wants to move from the historical way of administering taxes to a higher level of tax administration, whilst harnessing the technological advancements being made in tax administration regionally and internationally.”

Since the GRA is a fairly new entity, Mr. Sattaur said that the agency can benefit from best practices of other countries in order to build and increase its capacity. Further he noted that the “GRA is committed to supporting the agenda of CIAT and wider consensus building.” In his response, Mr. Beiner said that “CIAT stands ready to provide technical and other assistance to the GRA.”

At the same meeting, Ms. Janet Abbensetts, Senior Manager, Training and Development was appointed as GRA's liaison with CIAT. The agenda of the meeting included dates, places and themes for the upcoming international/regional meetings, the tax studies in execution, the working groups and their countries, and technical and other programmes available via CIAT. CIAT was instrumental in the establishment of GRA and Guyana joined CIAT as a member country with the General Assembly's approval on April 5, 2011.



GRA

honors outstanding performance at
its annual Bursary Award Ceremony

Thirty one students awarded



The Guyana Revenue Authority (GRA) continues to honor its Cooperate Social Responsibility by supporting the educational development of the children of its employees. On Wednesday August 17, 2011, thirty one students were the recipients of bursaries at a simple presentation ceremony held at the Customs House Training Room, Main Street, Georgetown,

This year's top awardee, Ms. Tiffany West, gained Five Hundred and Twenty Five (525) marks securing a spot at Queens College. Tiffany was presented with a cheque for fifteen thousand dollars (\$15,000). The second spot was secured by Ms. Reyhanah Abdul-Kadir who gained five hundred and twenty four (524) marks and was awarded twelve thousand dollars (\$12,000). Third place was awarded to Qadir Mohan. Qadir and the remaining awardees received ten thousand dollars (\$10,000) each, for their achievements.

The GRA introduced its Bursary Award Program in 2001 and the major objective of the programme is to assist employees with purchasing school supplies and text books. To date, GRA has presented bursaries to in excess of three hundred (300) children of its employees. Bursaries are awarded to students who have secured seventy five percent (75%) and above of the pass marks at the National Grade Six Examination (NGSE). Since the Bursary program is continuous, students continue to receive monetary support from the agency for five (5) consecutive years, provided that they maintain high levels of performance at all examinations throughout their secondary education. The parents of bursary awardees are required to produce their child's report cards as proof that the student has been maintaining acceptable grades.

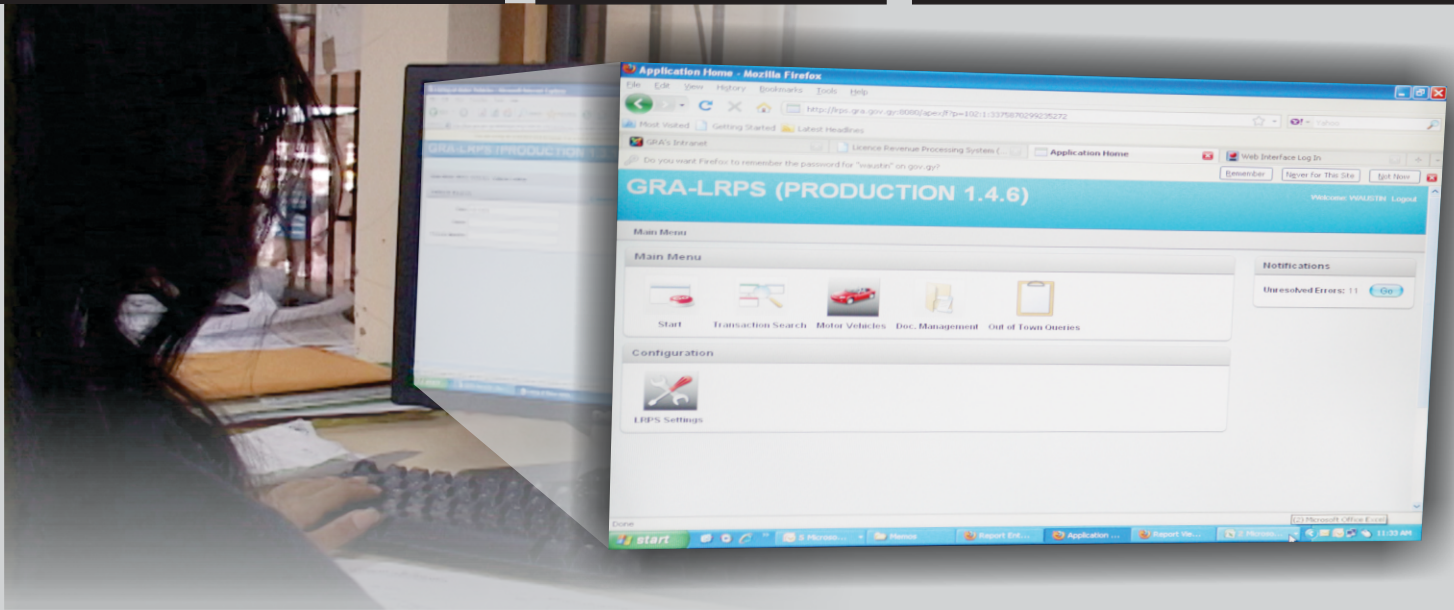
Speaking at the ceremony, Head of Tax Operations Department, Ms. Hema Khan congratulated the students on their outstanding achievements and encouraged them to keep up the good performance. She emphasized that, "success comes only through hard work"

Mr. Maurice Abraham, Senior Manager, Human Resources Management also took the opportunity to encourage parents to remember that "every child had the right to enjoy his/her childhood; as such, they should not be unduly pressured to grow up before their time". The students were also encouraged to set their goals now and to stay focused on those goals.

Revenews extend heartfelt congratulations to the following bursary awardees and their parents.

- | | |
|-------------------------|--------------------------|
| • Tiffany West | • Meresa Thompson |
| • Reyhanah Abdul- Kadir | • Faiyaz Muttoo |
| • Qadir Mohan | • Daviel Augustus Lee |
| • Siani Archer | • La Trell I. Martindale |
| • Cliffia Rollox | • Gracelyn N. O'Brien |
| • Maurisa Peters | • Anjali Budraj |
| • Lloyd Mc Almont | • Juan Haynes |
| • Cynthia Ramnarain | • Shyrece Singh |
| • Jonathan Sooknanan | • Lauryn Woolford |
| • Mark I. Campbell | • Ebony Giles |
| • Tashana Wong | • Alicia Hinds |
| • Ruchelle Ann Rose | • Praveni Dindial |
| • Brandon Samaroo | • Shafeeza Khan |
| • Naomi Wickham | • Shequeena Stewart |
| • Michael Mitchell | • Chelsea Persaud |
| • Rayhad Williams | |

THE LRPS, TIN AND YOU



As a new motorist, a visit to the Licence Revenue Office (LRO) will be inevitable. Forget all the negative comments you have heard. One visit will leave you with a stupendous feeling, satisfied that your transaction was conducted hassle free. That's the feeling the Guyana Revenue Authority (GRA) is working to ensure all taxpayers have when they visit the LRO. However, achieving such a milestone was not an overnight accomplishment, but was due to the hard work and dedication of the staff.

The dream began when GRA started taking steps towards ensuring taxpayers receive an efficient and transparent service from its Offices, by gradually phasing out those manual systems that brought much sorrow to the taxpayers.

Although the Licence Revenue Office Management Information System (LROMIS) was partly computerized, it had many short comings, flaws which saw *John Public* hurling criticisms at the

agency for what some considered an inefficient system. GRA took the concerns of *Mr. Public* into consideration, and developed a new system designed to handle all licence transactions.

The Licence Revenue Processing System (LRPS) saw the phasing out of the LROMIS. The process started with the GRA inviting persons to update their Motor Vehicle Registration with their Taxpayer Identification Number (TIN) to guarantee consistency of information on both certificates; thereby, allowing the sale of the Motor Vehicle Licences to proceed without hiccups. However, the sale of Motor Vehicle Licences using the LRPS highlighted many areas of non compliance. According to Mr. Wayne Austin, Senior Manager, Licence Revenue Office, “when the LRPS is fully implemented, it will be beneficial to both the GRA and taxpayers.” The following are some of the benefits to be derived:

■ **Improved accountability and transparency in transaction processing**

Taxpayers will now be able to check the status of transactions, thanks to the creation of the lodgment system which records every transaction lodged by a taxpayer. As mentioned earlier, this benefit is two-fold, since GRA will be able to use the system to measure staff performance and highlight any preferential treatment given to taxpayers while timing every transaction from start to finish.

■ **Improved financial accountability and transparency**

Fraud hurts us all, especially those taxpayers whose hard earned dollars end up in the hands of unscrupulous individuals with criminal intent. GRA has experienced incidents of frauds, as such the LRPS was designed to curtail any attempt to rob the Revenue Authority of monies paid by taxpayers. With the implementation of the LRPS at the LRO, the new cashier system will now be able to process payments via cash and cheque. There is also a double entry process to increase security and negate possibilities of fraud.

■ **Decreased Transaction Time**

Everyone is concerned about time, an important factor in life. GRA knows the time taken to complete some transactions is more than taxpayers can afford. The LRPS is designed to reduce the time it takes to process transactions, and will also record all transactions processed by the Motor Vehicle Registration Section. This will remove the need for manual entries into four registers, thereby reducing the time taken to complete a transaction. The LRPS software will work seamlessly with the Total Revenue Integrated Processing System (TRIPS), and will use information

entered into TRIPS to update its database. As a result, there will be no need for taxpayers to submit large amounts of information relative to the vehicles they are registering. Adjustments will be made where improvements are needed in the LRPS.

■ **Accurate and reliable data**

The linking of the LRPS to TRIPS and the Customs Database will drastically reduce the possibility of erroneous data being entered into the LRPS. To maintain the accuracy and integrity of information, taxpayers and vehicle information will easily be copied from the Customs database and TRIPS for cross referencing.

■ **Why a TIN?**

Before the sale of Motor Vehicle Licences began in March 2011, the GRA made an appeal to the public to update their Motor Vehicle Registration with their Taxpayer Identification Number (TIN). This was aimed at updating the LRPS to ensure that there was consistency with the information in TRIPS and the Customs database, so that the benefits previously outlined could be passed on to the public. TIN is also required before any transaction is processed through the LRPS. Therefore, persons without a TIN were faced with difficulties completing their transactions at the GRA, particularly those motorists who attempted to purchase or renew their Motor Vehicle Licences. In order to facilitate persons who did not have TIN, systems were put in place to issue TIN to persons who wanted to purchase or renew their Motor Vehicle Licence.

Improvements to the services within the GRA will continue with the taxpayer's comfort in mind. As Guyana moves forward with the advancement of information and communications technology, so too will the GRA to better serve 'John Public'.

GRA *Honours*

60 WORK-STUDY STUDENTS



As part of its Corporate Social Responsibility, the Guyana Revenue Authority (GRA) continues to partner with various government and Non Governmental Organizations that are dedicated to the educational and professional development of the young people of Guyana.

The most recent of these partnerships, was the GRA's collaboration with the Ministry of Education, Institute of Professional Education, the Government Technical Institute, and the University of Guyana to host some of their students for a work study/ internship programme. This programme saw the GRA accommodating some sixty students over a twelve week period at various GRA offices around Georgetown.

On Friday September 2, 2011, the GRA hosted a closing ceremony to thank and reward the students for their service to the agency and to congratulate those who would have been successful at various examinations. The students were further urged to remember that they can achieve anything they set their minds to, since everything is possible with hard work and dedication. Ms Wendella Willabus Head, Communication and Tax Advisory Services Division, encouraged the students to continue to strive for the best, noting that “in life you will be faced with many challenges but the real key to success is to use every obstacle as a stepping stone to achieving your goals”.

Ms Rajwantie Permaul of the Ministry of Education, and Ms Andrea London of the University of Guyana, also took the opportunity to thank the GRA for once again facilitating students and providing a platform for them to gain work experience, as well as giving them “the opportunity to put into practice the theory they would have learnt in the classroom”. The students were also commended for their performance on the job.

The Revenews takes this opportunity to extend heartfelt congratulations to all work-study students and wishes them success in their future endeavors.



10 TIPS

to

CO-EXIST WITH CO-WORKERS



On the job, some employees find it challenging to get along with co-workers and even managers. Although people may be doing similar work and utilize related skills, their differences may outweigh useful parallels.

Differences in temperament, goals, speed and ability create disunity among staff within an organisation, thereby interfering with the company's success. In this regard, it is imperative that co-workers learn how to co-exist, since failure to do so may lead to organisational woes or obstacles in an employee's efforts to get ahead.

Fortunately, getting along with a coworker doesn't require strenuous effort. All it takes is common sense, courtesy, and compromise.

Here are several sensible tips that may help:

1 Talk less, listen more; Many conflicts escalate from what started as harmless word exchanges during discussions with coworkers. To avoid conflicts, gauge your contribution proportionately to one-third mouth and two-thirds ears.

2 Schedule talk-time away from your desk; If a coworker wants to chat more often than you are comfortable with and to the point where it interferes with your job performance, politely remind your associate that the task at hand is occupying your attention, but you will have time to catch up during the coffee break or over lunch.

3 Work in distinctive but complementary fashion; If you are part of a pair or team composed of employees with different styles of doing things, you may want to arrange tasks so that everyone can do their part separately while getting feedback from the other members at sometime.

4 Avoid controversial topics; Everyone knows that no matter who you are or where you work, certain topics should remain off limits. These topics typically include politics, religion, and personal values, among others.

Respect diversity; Many companies employ persons who may seem different from the majority of other employees due to race, ethnicity, gender, age, or other characteristics. Do your part to respect all differences within your work area and try to encourage others to do the same.

5

Submit to authority; Rather than refuse to comply with demanding expectations, it is usually smarter (except for grievous circumstances) to ignore the negative attitude and do your job to the best of your ability.

6

Sidestep office politics; In most offices there is usually someone who stirs things up by complaining, gossiping, or whining. Stay away from such employees and don't become one.

7

If you have a problem, take it to someone who can help. Don't share personal or job-related problems with coworkers who can do nothing about them.

8

Guard your reputation; Don't get caught with your hand in the cookie jar. Do your job the best way possible. Avoid involvement in potentially explosive situations, such as illicit activities using company property or equipment.

9

Seek clarification; When a problem erupts, stay calm and seek clarity on the issues instead of arguing with a coworker or supervisor. Never assume! Go to the most appropriate source for information when you hear controversial rumors or statements.

10

Go above and beyond; If getting along with coworkers really is essential to your job performance, find ways to do a little extra to ease strain and discouragement within the department or among the staff.

11



11

Organisation Development & the



Customs and Trade Administration



Organisation Development is a relatively new concept. It is described as a planned, organization-wide effort to increase an organization's effectiveness and viability. Warren Bennis, Founding Chairman of The Leadership Institute at the University of Southern California, refers to Organisation Development as a “response to change, a complex educational strategy intended to change the beliefs, attitudes, values, and structure of organizations so that they can better adapt to new technologies, marketing and challenges, and the dizzying rate of change itself”. Such are the principles that have guided the Guyana Revenue Authority (GRA) throughout the years, thus making it a dynamic and robust organisation.

Organisation Development is neither "anything done to better an organization" nor is it "the training function of the organization"; it is a particular kind of change process designed to bring about a particular kind of end result. It can involve interventions in the organization's processes, using behavioural science knowledge as well as organizational reflection, system improvement, planning, and self-analysis.

The use of Organisation Development made the year 2011 a significant one for the Customs and Trade Administration (C&TA).

Some of the changes came with minor challenges while other initiatives, have either been completely overhauled and reinvented, or were new and original. In this issue, we will look at some of the improvements made at this division of the GRA.

Status Monitors

Newly installed Status Monitors at the Customs and Trade Administration, Main and Hope Streets, Georgetown, gives information to importers and exporters regarding the status of their Declarations. The Taxpayer Identification Number (TIN) of the Importer is entered into the computer's query application and the status of the declaration at that particular time displayed on the screen. In the past, taxpayers could have only obtained this service through in person enquiries at that department. However, the consultative process with the Private Sector and other stakeholders, including the National Competitive Strategy Unit, brought this project to fruition.

This service has been extended to all wharves in Georgetown, with only information specific to each wharf being scrolled on the monitors at those locations. This has helped importers to better manage their time and allowed the GRA to better serve them. Knowing makes all the difference.

New Flat Rate of Duty for Personal Effects

The GRA reintroduced the flat rate of duty system for clearing personal effects. The rates were implemented on November 1, 2011. All sizes of boxes, barrels, and parcels now attract a flat rate of duty upon importation.

An attempt was made in November, 2010 to implement a similar system; however, due to unforeseen circumstances, including the importation of prohibited and restricted items, the system was suspended. After one year of consultation with the relevant stakeholders, including members of the public, the revised system was reintroduced with lower rates for clearing personal effects.

Importers can now import large, medium and small barrels for as little as four thousand (\$4,000), three thousand (\$3,000), and two thousand (\$2,000) dollars respectively. Similarly, boxes and parcels that are approximately 12 cubic feet cost four thousand (\$4,000), 3 cubic feet to 11.8 cubic feet cost two thousand, five hundred dollars (\$2,500), and 2.8 cubic feet and smaller cost one thousand five hundred dollars (\$1,500).

Customhouse Broker Training and Broker Oversight

The training of Customs Brokers is another essential component to improving the services offered by the Customs and Trade Administration. Customhouse Broker training is conducted

annually by the Training Division of the GRA, with the aim of certifying persons desirous of becoming Customs House Brokers and to minimize errors made on Customs Declarations by Brokers. The training also helps the Brokers provide quality service to their clients.

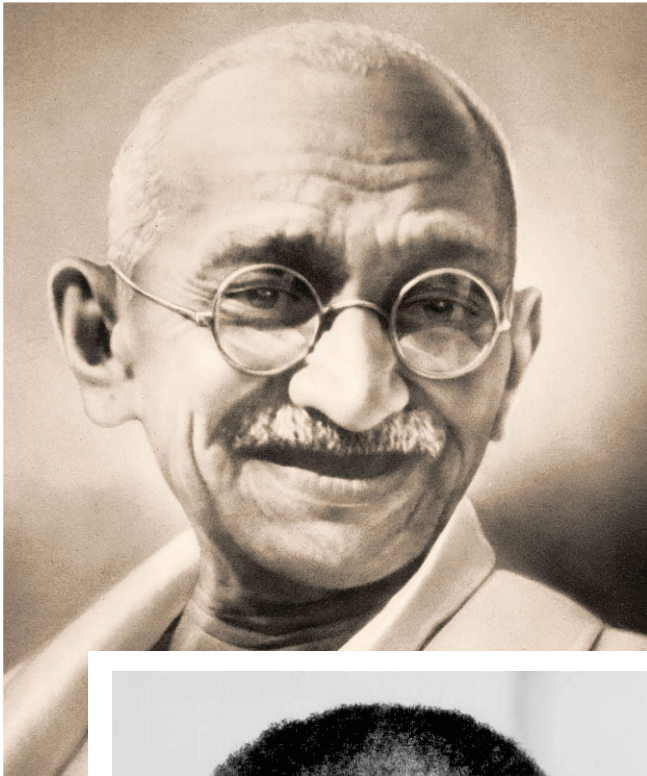
In 2011, the Customs and Trade Administration also established an Oversight Committee which comprises members of the Brokers Association and Customs Officials. Any infringement committed by a Brokers would be investigated by the Committee, which will make recommendations to the Commissioner - General, who would approve or give further guidance where necessary.

Random Selection for Examination

The Random Selection for Examination of consignments is another initiative the Customs and Trade Administration implemented in 2011. As the name suggests, consignments are randomly selected by a newly developed software which has been integrated into TRIPS (Total Revenue Integrated Processing System). This selection is done under camera in the presence of the Importer, Brokers, Customs Officials and members of the Private Sector. The selected consignment undergoes a one hundred percent (100%) manual examination. This is based on the criteria set by the GRA, the private Sector and the National Competitiveness Strategy Unit. The selection of consignments for examination is done weekly at the Customs and Trade Administration Board Room.

Further developments are expected at the Customs and Trade Administration in 2012, as the GRA continues to strive for voluntary compliance with the Guyana's Trade, Tax and Border Laws and Regulations.

The Art of **PUBLIC SPEAKING**



Public speaking is the process of speaking to a group of people in a structured, deliberate manner intended to inform, influence, or entertain the listeners.¹

Recently, four staff members from the Guyana Revenue Authority's Communication and Tax Advisory Services Division benefitted from a six week training programme in '**The Art of public Speaking and Self Motivation**', which was facilitated by the New Guyana School Inc.

This training was considered necessary since the Officers of the Communication and Tax Advisory Services Division are often required to make public appearances on behalf of the agency.

The topics covered during the public speaking course included:-

1. The Benefits of Public Speaking;
2. The Power of Public Speaking;and
3. The Techniques of Public Speaking

The benefits and power of public speaking are somewhat similar in nature and incorporate the mental and personal development of an individual. Through public speaking, individuals develop the ability to speak well to groups, enhance their ability to improvise in various situations, gain recognition, and riches beyond their dreams, develop self-confidence, and build warmer or sociable personalities. History has shown that many people who rose to international acclaim such as, Mahatma Gandhi, Oprah Winfrey, Martin Luther King Jr. and Nelson Mandela were exceptional public speakers who influenced change through the spoken word.

During the six weeks, participants learnt various techniques of public speaking, including, how to conquer the fear of public speaking, developing an exceptional vocabulary, self- motivation as a public speaker, speech preparation, and delivery.

Audio and videos clips of various speeches delivered before huge audiences by world champions of public s

speaking were shared at every classroom session. In addition, at every session, participants were required to share with the class, two words they would have learnt or seen for the first time as part of a vocabulary enhancing exercise. Participants were also required to create sentences based on the various meanings and the context of each word they would have presented to the class.

After each participant's presentation, the class engaged in constructive criticism as a means of assessing each other's progress. During the third and sixth week, participants were required to prepare and deliver speeches based on their personal experiences. This exercise allowed each participant to put into practice all that they had learnt and also gave the facilitator a chance to assess each participant individually.

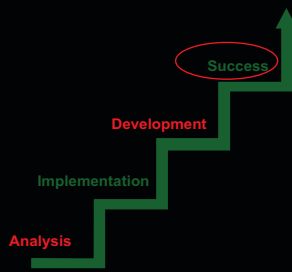
At the end of the course, it was evident that all participants had improved their public speaking ability and were eager to participate in discussions and debates. Each participant developed a deeper sense of awareness and became more confident in themselves and their abilities.

Approximately twenty-six (26) individuals from various companies and institutions participated in the training course, which was taught by Mr. Alfonso De Armas-Mitchell, a tutor from the University of Phoenix, a University, accredited by the Higher Learning Commission of the United States of America. Mr. Mitchell is also the Managing Director of the New Guyana School.

Certificates of participation were presented to the participants at the end of the training course. The course began on of July 20, 2011 and concluded on August 26, 2011. Six additional staff members of the Communication and Tax Advisory Services Division are currently enrolled in the second batch of the 'Art of Public Speaking' programme.



¹ Wikipedia.com



GRA's



2012 PROJECTIONS

2011 SUCCESSES



Margaret Thatcher, former Prime Minister of England, is quoted as saying, "Look at a day when you are supremely satisfied at the end. It's not a day when you lounge around doing nothing, it's when you've had everything to do and you've done it!" The Management and staff of the Guyana Revenue Authority can reflect on the year 2011 with supreme satisfaction, basking in the knowledge that as 2011 comes to an end the agency is set to achieve every major projection for 2011 and in the case of revenue collection, surpass same.

In early 2011, the GRA the agency launched its new website www.gra.gov.gy phasing out the use of its defunct website www.revenuegy.gov. This move was aimed at taking the agency to a higher technological level and was followed by the introduction of the Licence Revenue Processing System (LRPS). This system was introduced with several features that ultimately increase and improve the licencing services at the Licence Revenue Office (LRO). The GRA also introduced the free licencing system for yellow cab owners and in keeping with amendments made to the Motor Vehicle

and Road Traffic Act Chapter 51:02 changes were made to allow for photographs to be affixed to Provisional Driver's Licences.

Immediately following the changes at the LRO, the Revenue Authority began finalising plans to operationalise its Container Scanner which was acquired in keeping with international maritime laws. The operationalisation of the Container Scanner in May 2011 has increased the integrity of consignments leaving Guyana.

With the Container Scanner securing the integrity of containers leaving Port Georgetown, the agency introduced the system of '**Random Selection for Examination**'. This complimentary method of examination allows for containers entering Guyana to be arbitrarily selected for one hundred percent (100 %) examination. Together these new systems have led to greater transparency and efficiency at the agency. Despite such mammoth changes, the Guyana Revenue Authority implemented in November 2011 the '**Flat Rate for Clearing Personal Effects**' system.

The result of implementing this system, at the onset of the festive season, was a reduction in the congestion usually associated with the heightened activities during this time at the various warehouses and transit sheds. Topping off the successes of the year 2011 is the awareness that the 2011 revenue collection target which was set at one hundred and four point one billion dollars (\$104.1B) has already been surpassed. The agency also strengthened relationships with its regional and internal counterparts, most notably the Inter-American Centre for Tax Administration (CIAT).

Well if 2011 impressed you, prepare for 2012, as plans are already on stream for significant changes that will further transform the taxation system as we know it in Guyana.

What is in store for 2012?

In early January 2012, the GRA will be introducing the system of renewing Motor Vehicle Licences (MVL) on the anniversary of the first registration date of a vehicle. This system will reduce the usual rush associated with the sale of MVL. Further to this, the LRO will be including new security features in the LRPS geared at preventing any kind of fraud.

On January 2, 2012, in collaboration with the Ministry of Home Affairs, the LRO will also commence issuance of International Driving Permits to Guyanese in possession of a Guyanese Driver's Licence. The Permit, which is valid for use in approximately seventy (70) countries who are signatories to the Vienna Convention, costs \$10US (\$2000 Guyana Dollars).

Further, several other licencing services such as, Trade & Miscellaneous Licences, the Driver's Licence and Motor Vehicle Registration are to be automated. These new measures will be implemented after the reading of the 2012 National Budget.

The GRA is currently exploring the possibility of introducing electronic filing of Returns (e-filing). This possible change is being explored based on the high volume of Tax Returns usually submitted to the agency by various categories of taxpayers. The software to facilitate this system will be designed to automatically accept Return submissions mainly from employers, self employed persons and individuals with multiple sources of employment.

The GRA will also engage the banking sector to expand its services to allow for electronic payment of taxes. A revamping of the current penalty structure is also in the

works. The GRA will continue to work with its stakeholders to implement the Single Window Application Processing System, referred to as SWAPS. SWAPS will allow a single agency such as, the GRA, to be the only licencing body in Guyana.

And of course, the Authority is finalising plans to consolidate most of the services offered at its Georgetown offices to one location. This move will allow Taxpayers the opportunity to conduct their business in one centralised location.

So look out Guyana, the Guyana Revenue Authority is set to do it again in 2012!

Quotable Quotes

Courage is the most important of all the virtues, because without courage you can't practice any other virtue consistently. You can practice any virtue erratically, but nothing consistently without courage.

Maya Angelou

By three methods we may learn wisdom: First, by reflection, which is noblest; Second, by imitation, which is easiest; and third by experience, which is the bitterest.

Confucius

Life is a mystery to be lived, not a problem to be solved

Henry Miller



GRA *hosts Open Dialogue with* **President Bharrat Jagdeo.**

The Guyana Revenue Authority (GRA) hosted an open dialogue with His Excellency, President Bharrat Jagdeo on November 11, 2011 at the International Conference Centre, Lilliendall, East Coast Demerara. The event was held to highlight the achievements made by the GRA under the President's tenure.

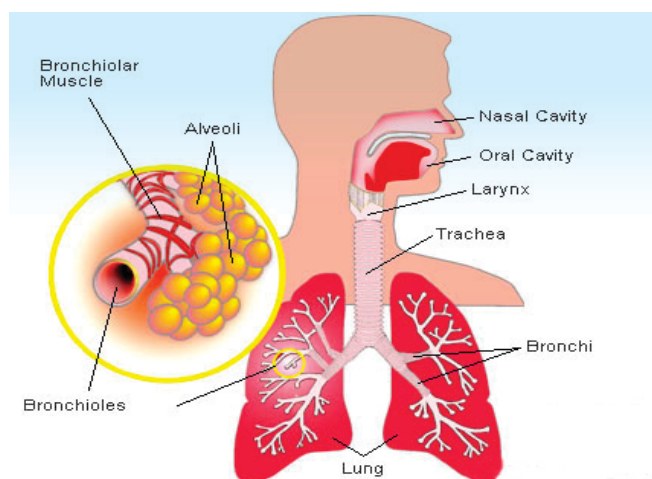
Addressing the gathering, Commissioner General, Mr. Khurshid Sattaar, noted that "from its conception, President Jagdeo was instrumental in the establishment of the GRA, and provided much needed guidance during the fledgling stages of the agency".

In his response, President Jagdeo thanked the staff of the GRA for their kind words, noting that though the journey was a long and difficult one, it was also

rewarding, and led to the development of the country. He encouraged the staff to continue working towards the development of Guyana and to stand firm in their beliefs towards this end.

The Guyana Revenue Authority was established on January 27, 2000 through the passing of the Revenue Authority Act, No. 13, of 1996 during President Jagdeo's tenure as Finance Minister. Its establishment saw the merging of two former departments - the Customs and Excise and Inland Revenue Departments. The first Commissioner-General to head the agency was Mr. Edgar Heyligar following which Mr. Khurshid Sattaar was appointed to the position on September 15, 2003 and served in that capacity for eight years under President Jagdeo.

BRONCHITIS



Bronchitis is a common disease which many Guyanese suffer with, especially those who smoke. Bronchitis can be described as the inflammation of the mucous membranes of the bronchi, the airways that carry airflow from the trachea into the lungs. Bronchitis can be divided into two categories, acute and chronic, each of which has unique pathologies and therapies.

Acute Bronchitis

Acute bronchitis is most often caused by viruses that infect the epithelium of the bronchi, resulting in inflammation and increased secretion of mucus. Acute bronchitis often develops during the course of an upper respiratory infection such as the common cold or influenza. About ninety percent (90%) of cases of acute bronchitis are caused by viruses, including rhinoviruses, adenoviruses, and influenza.

Symptoms of Acute Bronchitis

Cough, a common symptom of acute bronchitis, develops in an attempt to expel the excess mucus from the lungs. Other common symptoms include sore throat, runny nose, nasal congestion, low-grade fever, and the production of sputum. Treatment for acute bronchitis is primarily symptomatic. Non-steroidal anti-inflammatory drugs may be used to treat fever and sore throat. Decongestants can be useful in patients with nasal congestion, and expectorants may be used to loosen mucus and increase expulsion of sputum. Cough suppressants may be used if the cough interferes with sleep or is bothersome, although coughing may be useful in expelling sputum from the airways. Even with no treatment, most

cases of acute bronchitis resolve quickly.

Chronic Bronchitis

Chronic bronchitis, a type of chronic obstructive pulmonary disease, caused by recurring injury or irritation to the respiratory epithelium of the bronchi, resulting in chronic inflammation, edema (swelling), and increased production of mucus by goblet cells. Airflow into and out of the lungs is partly blocked because of the swelling and extra mucus in the bronchi or due to reversible bronchospasm. Most cases of chronic bronchitis are caused by smoking cigarettes or other forms of tobacco. Chronic inhalation of irritating fumes or dust from occupational exposure or air pollution may also be causative. Chronic bronchitis is two times more common in females than in males. It is defined by a productive cough that lasts for three (3) months or more per year for at least two (2) years. Other symptoms may include wheezing and shortness of breath, especially upon exertion. The cough is often worse soon after awakening, and the sputum produced may have a yellow or green color and may be streaked with blood.

Treatment

Chronic bronchitis is treated symptomatically. Inflammation and edema of the respiratory epithelium may be reduced with inhaled corticosteroids. Wheezing and shortness of breath can be treated by reducing bronchospasm (reversible narrowing of smaller bronchi due to constriction of the smooth muscle) with bronchodilators such as inhaled β -Adrenergic agonists (e.g., salbutamol) and inhaled anticholinergics (e.g. ipratropium bromide). Hypoxemia, too little oxygen in the blood, can be treated with supplemental oxygen. However, oxygen supplementation can result in decreased respiratory drive, leading to increased blood levels of carbon dioxide and subsequent respiratory acidosis. The most effective method of preventing chronic bronchitis and other forms of Chronic Obstructive Pulmonary Disease (COPD) is to avoid smoking cigarettes and other forms of tobacco. If you are experiencing any symptom of bronchitis, we advise that you contact your doctor for an informed diagnosis.

PROMOTING Health & Safety

Under the Theme: “Keeping Fit and Remaining Healthy.”

The International Labour Organisation defines 'Occupational Health and Safety' as “a cross-disciplinary area concerned with protecting the safety, health, and welfare of people engaged in work or employment”. Occupational health aims at promoting and maintaining the highest degree of physical, mental and social well-being of workers in all occupations; the protection of workers in their employment from risks resulting from factors adverse to health; and the adaptation of work to man and of each man to his job.

The goal of all occupational health and safety programmes is to foster a safe work environment. However, as a secondary effect, it may also protect co-workers, family members, employers, customers, and other members of the public who are affected by the workplace environment.

In promoting Occupational Health and Safety



(OHS), the Guyana Revenue Authority's (GRA) objectives include the development and maintenance of safety awareness and reasonable attitudes in all employees by developing a positive safety culture and monitoring the effectiveness of the safety policy and procedures throughout the organisation.

These objectives were highlighted during the months of July to September when the Training and Development Division executed a series of health and wellness initiatives. Employees benefited from temporary testing sites which were set up at various GRA locations. Glucose, Blood Pressure, Diabetes, and Body Mass Index (BMI) were among the tests conducted.

These initiatives are part of the agency's wellness programme which was established in collaboration with the Ministry of Health .

The Division, in its drive to encourage and support employees desirous of living a healthy lifestyle, has also organised an exercise campaign, which is being promoted with the theme “Keeping fit and remaining healthy”, “Exercise and Lose a Size”.

In 2009, the agency was declared a 'Smoke Free Zone.' This initiative was taken to reduce smoking in the work place and associated health risk to smokers and persons in their work environ. As such, in keeping with the 'Smoke Free Zone' pledge signed by the agency no smoking is tolerated in building, compounds and vehicles owned by the GRA.

Employees of the GRA are expected to adhere to all aspects of the Occupational Health & Safety Regulations as set out in the Occupational Health & Safety Act Chapter 99:10 and GRA's OHS Policy (which is primarily based on the requirements of the Act). In order to ensure that all employees understand the agency's Policy, new employees undergo training on the importance of safety and Human Immune Deficiency Virus annually.

According to the Caribbean Environmental Health Institute (CEHI) report on Worker's Health and Safety in the Caribbean, “Caribbean countries such as St. Lucia and Guyana have relatively modern Occupational Safety and Health (OSH) legislation.” Notwithstanding, several

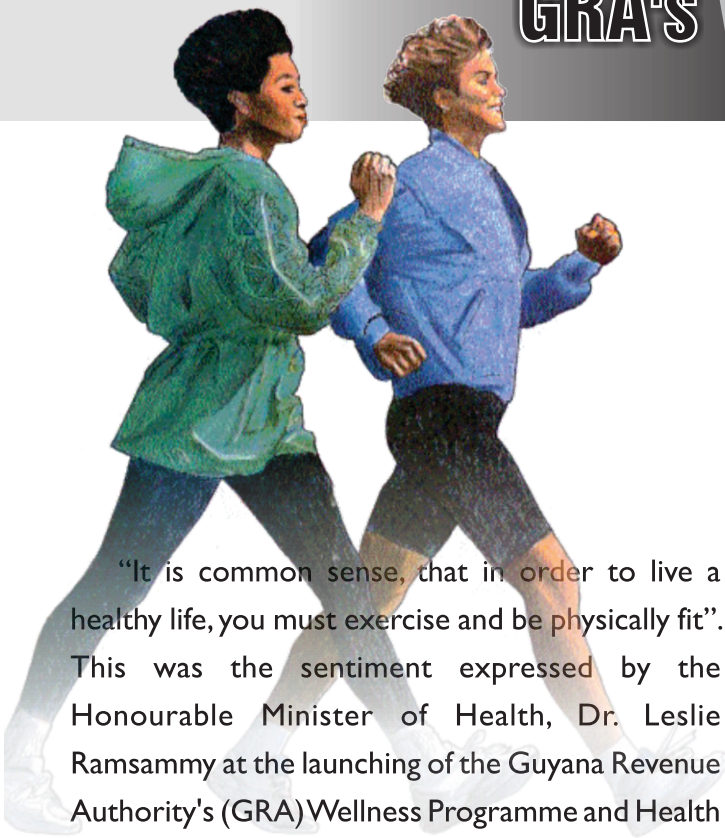
countries in the Caribbean region are still attempting to put appropriate legislation in place. These proposed legislations are in keeping with the Caribbean Community (CARICOM) model law on OSH and the Working Environment which was developed and approved by the various Ministries of Labour, the International Labour Organisation, and Regional Employers' Associations. Guyana's Occupational Safety and Health Act is largely based on this model legislation.

For more information on the GRA's OSH policy you can contact the Training Division or any of the OSH officers at the GRA office nearest you!

DID YOU KNOW...

At the 100th Annual Conference of the International Labour Organisation (ILO) held on Thursday June 16, 2011, a new set of international standards aimed at improving the working conditions of domestic workers worldwide, was introduced. Domestic workers will now benefit from the same labour rights as those similar to other workers, which will include reasonable hours of work, a limit on in-kind payment, and clear information on the ILO's terms and conditions of employment, among other rights. According to the proceedings, the new Convention will come into force after two countries would have ratified it.

GRA's Wellness Programme & Health Room Launched



“It is common sense, that in order to live a healthy life, you must exercise and be physically fit”. This was the sentiment expressed by the Honourable Minister of Health, Dr. Leslie Ramsammy at the launching of the Guyana Revenue Authority's (GRA) Wellness Programme and Health Room on June 2, 2011.

Also present at the inaugural ceremony was the, Commissioner-General of the GRA, Mr. Khurshid Sattaur, and several senior Officers of the GRA.

The Commissioner-General, during his speech stated that “this health initiative was first conceptualized in 2008 but finally became a reality in 2011 due to the rigorous efforts of GRA's management team”. He also noted that “the most valuable asset the GRA possesses is the health of its staff.”



Research has shown that unhealthy workers are absent more often, are injured more frequently, suffer more loss of work days to recover from

injuries or illness and are generally not productive. This was the backdrop against which the GRA's partnership with the Ministry of Health was formulated.

Through the Wellness and Health Room programme, the GRA has enabled its staff to make better lifestyle choices, become more aware of diseases that can affect their quality of life, increase their productivity at work, and generally become more motivated in the work environment.

In addition, GRA's staff has benefitted from one-on-one discussions with health officials pertaining to specific health issues, the monitoring of ailments, counseling, testing and evaluation. Some of the issues covered under the programme include:

- HIV/AIDS
- Tuberculosis
- Hypertension
- Dental Care
- Food and Nutrition
- Diabetes
- Cancer
- Stress Management
- Eye Care
- Tobacco Cessation

As noted in our article on Occupational Health and Safety, another important aspect of GRA's Wellness and Health Room programme is exercise and physical fitness. As such, GRA is currently trying to secure the services of a gym. However, until that becomes available, exercise in the form of walking has been ongoing every Thursday from 17:00 hrs in the Botanical Gardens.

The programme will continue for six months at four GRA locations:-

- Tax Operations and Services Department (Value Added Tax Building);
- Corporate Services Department (Kayman Sankar Building);
- Internal Revenue Division (Guyana Post Office Corporation Building and
- Customs and Trade Administration



"Sooner or later we all discover that the important moments in life are not the advertised ones, not the birthdays, the graduations, the weddings, not the great goals achieved. The real milestones are less prepossessing. They come to the door of memory unannounced, stray dogs that amble in, sniff around a bit, and simply never leave. Our lives are measured by these." Susan B. Anthony



Birthdays

Revenews wishes to extend a happy and belated birthday greetings to all staff who celebrated their birthdays during the months of July to December 2011.

Congratulations!

Revenews wishes to congratulate staff members who recently celebrated a marriage, a wedding anniversary, or would have completed University or graduated from any other Institution between July - December 2011. Revenews also wishes to extend congratulations to staff members who would have received promotions and confirmation of positions during the months of July to December 2011. It is hoped that you will continue to strive for the best.

New Arrivals

Just to let you know we share in the happiness of the beautiful new life you have created. Revenews wishes to congratulate all staffers who may have had additions to their families during the months of July to December. Warm wishes are especially extended to Ms. Shellon Williams-Lyken, Ms. Marijke Caines, and Ms. Anola Herbert.

Condolences

"Death borders upon our birth, and our cradle stands in the grave." Joseph Hall

Death leaves a heartache no one can heal, love leaves a memory no one can steal. Revenews wishes to express heartfelt sympathy to all those who would have lost a loved one during the July - December period, especially Astra Bisram who loss her Mom and Vernon Jaime who loss his father.

Lighten Up!

A	D	S	X	C	O	R	P	O	R	A	T	I	O	N
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1. Corporation ☐ 2. Income ☐ 3. Property ☐ 4. Gains ☐ 5. Finance ☐ 6. Deduct ☐ 7. Licence ☐ 8. Net ☐ 9. Gross ☐ 10. Withhold ☐
 11. Wages ☐ 12. Term ☐ 13. Emolument ☐ 14. Taxes ☐ 15. Budget ☐ 16. Cheque ☐ 17. Remit ☐ 18. Exempt ☐ 19. Growth ☐ 20. File ☐

TAX JOKES



A nervous taxpayer was unhappily conversing with the Tax Auditor who had come to review his records. At one point the auditor exclaimed, "We feel it is a great privilege to be allowed to live and work in this beautiful country of ours. As a citizen you have an obligation to pay taxes, and we expect you to eagerly pay them with a smile."

"Thank God!" returned the taxpayer. "I thought you were going to want cash."

A certain Tax Attorney took on a very complex case of tax evasion for a rather mysterious client. He devoted over a year to the case, familiarizing himself with every loophole and angle of current legislation, and made a brilliant argument before the court. His client was called out of town when the jury returned with its verdict, a sweeping victory for his client on every count. Flushed with victory, the lawyer exuberantly text his client, "Justice has triumphed!" A realistic fellow, the client immediately replied, "Appeal at once!"

¹ Adopted and Modified from www.politicalhumor.com



UP-SIDE DOWN PINEAPPLE CAKE

INGREDIENTS

- (12-ounce) package frozen pitted cherries, thawed
- 3/4 cup spiced rum
- 1/2 pineapple, peeled, cored, quartered and cut into 1/4-inch thick pieces
- 3/4 cup rum
- 2 sticks butter, room temperature
- 3/4 cup sugar
- 5 eggs
- 2 teaspoons vanilla extract
- 1 1/2 cups all-purpose flour
- 1 teaspoon salt
- 3/4 teaspoon baking powder
- 1 tablespoon dark brown sugar
- 1 pint ice cream
- Zest of 1 lime
- Zest of 1 orange

DIRECTIONS

1. In a medium bowl, add the cherries and the spiced rum. In another bowl add the pineapple and the 3/4 cup of rum. Cover and refrigerate for 8 hours or overnight.
2. Preheat oven to 350 degrees F.
3. In a large bowl, add 1 3/4 sticks butter and the sugar and cream together until pale yellow, about 2 minutes. Stir in the eggs 1 at a time. Add the vanilla extract and set aside.
4. In a separate bowl, combine the flour, salt, and baking powder. Add the dry ingredients into the wet ingredients and stir until a smooth batter forms.
5. In a 10-inch over ready skillet, over medium heat, add the remaining 1/4 stick butter and heat until the butter has just melted. Add the brown sugar and using a spoon, add the pineapple pieces, reserving the rum. Sauté until they begin to caramelize, about 4 minutes. Add the cherries and the rum they were soaked in. Remove the skillet from the heat and light the rum with a long kitchen match. When the flames subside, return the pan to the heat, and cook until most of the alcohol has evaporated. Remove the skillet from the heat and set aside to cool 6 to 10 minutes before adding the batter. Remove half the fruit back into the reserved rum for garnishing later.
6. Add the batter to the skillet and put in the oven. Bake for 30 to 45 minutes or until a toothpick inserted into the center comes out clean. Remove from the oven and set aside to cool for about 15 minutes before unmolding. To unmold, run a small knife around the edge of the cake, take a large serving plate, and put it over the skillet. Carefully flip over and let sit for a couple of minutes until it releases from the skillet.
7. Put the ice cream in a small bowl and stir in the zests. Cut the cake into wedges and serve with a dollop of ice cream and the reserved fruit. Remember to freeze all unused Ice Cream.

Letters from Taxpayers

Letter from Chandani: October 27, 2011

Dear Tax Advisory Services Team,

Thank you so much for forwarding my application package to the relevant persons.

Sincerely,
Chandani

Letter from Bernell Cleare: September 23, 2011

Good day to all on Tax Advisory Services Team,

Thank you all for your prompt and explicit reply.

Cordially yours
Bernell Cleare

Letter from Dr. Michael Adolphus Marc Anthony Iles, Brazil: October 10, 2011

Dear Tax Advisory Services Team,

Thank you for the prompt reply and the resource information provided.
Yours respectfully,
Dr. Michael Adolphus Marc Anthony Iles

Letter from Student, Hayma: October 2, 2011

Dear GRA,

With great pleasure I would like to extend sincere gratitude in providing me with such valid information for the preparation of my SBA. I apologise for not replying to you earlier but I did submit and collect my draft SBA and the remarks I got from my teacher was very pleasing. So once again, thank you.

Letter from Rosemarie: September 28, 2011

Thank you. Today was a pleasant experience at Revenue. Thank you very much, lot were happy.

In touch
Rosemarie



Letter from Marjorie F. Chester, Public Relations Consultant: September 28, 2011

Dear GRA,

I thank you very much for your prompt response to my request. The information is just what I need.

Marjorie F. Chester
Public Relations Consultant

Letter from Jacqueline Stern, Tucson, Arizona, USA: September 27, 2011

Dear GRA,

Thank you very much for your response to my email and for the instructions on how to obtain a receipt for capital gains paid. I will follow up.

Sincerely,
Jacqueline Stern
Tucson, Arizona, USA

Letter from Kristen Büttner: December 6, 2011

Dear GRA,

Thank you very much for your response.
I look forward to hearing from you.

Yours sincerely,
Kristen Büttner
Germany

*** Have a Tax Related Question/Query?
Call Our Tax Hotline Tel: 227-6060
or send an email to gravat@gra.gov.gy
Let Our Tax Advisory Team Help You Today!**

BROADCAST SCHEDULE OF

GRA'S TV AND RADIO PROGRAMMES



PROGRAMME	CHANNEL AIRED / STATION AIRED	TIME AIRED	REBROADCAST
Focus on GRA	CNS/ CH 6	SAT -17:30hrs	Thurs-20:00hrs
Focus on GRA	HBTB / Ch 9	SUN -9:30 am	Mon-19:00hrs
Focus on GRA	NCN/ CH 11	SUN 14:00 hrs	Wed-12:30hrs
Focus on GRA	MTV/ CH 14\ Cable 65	SUN 18:00hrs	Tues -19:00hrs
Focus on GRA	RCA/ CH 8 Essequibo Coast	MON 18:00 hrs	MON 22:30 hrs
Focus on GRA	TARZIE CH 5 Bartica	MON 19:30hrs	MON 22:00 hrs
Let's Talk Tax	NCN/ Ch11	SAT 19:05 hrs	—
Let's Talk Tax	CNS/ CH 6	WED 17:15hrs	Tues 21:00 hrs
Let's Talk Tax	MTV/ CH 14\ Cable 65	THURS 21:30hrs	Tues 18:00hrs
Let's Talk Tax	HBTB / Ch 9	TUES 17:00hrs	Fri 8:00hrs
Revenue Update	V.O.G		

* You can also join us on **"Let's Gaff"** Thursdays at 11:00hrs. on VOG

General Information



The Guyana Revenue Authority was established on January 27, 2000 and consists of:

- GRA Secretariat
- Customs & Trade Administration
- Tax Operations and Services Department

The Principal Officers are:

- Commissioner-General – Mr. Khurshid Sattaur
- Deputy Commissioner-General – Mr. Clement Sealey
- Director – Tax Operations and Services Department – Ms. Hema Khan
- Deputy Head – Customs and Trade Administration – Ms. Karen Chapman
- Director – Corporate Services – Ms. Ingrid Griffith

Business Addresses:

Commissioner-General & Deputy Commissioner-General

GRA Secretariat
357 Lamaha & East Streets, Georgetown
Tel: 227-8814 or 227-8787

Director – Tax Operations and Services Department

Tax Operations and Services Department
210 'E' Charlotte & Albert Streets, Georgetown
Tel: 227-7310, 227-7672 or 227-7929

Deputy Head – Customs & Trade Administration

Customs House Building
34 Main & Hope Streets, Georgetown
225-6931 or 225-4698

Director – Corporate Services

GRA Office
216-217 Lamaha Street, Georgetown
Tel: 227-3885



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REVENEWS NEEDS YOU!!

Is there something you want us to feature?

Is there something you want to tell about us?

Are you a GRA staff member who
wants us to feature you or your unit?

Are you a great cook and want to share a recipe? Great!

We want to make Revenews more about you.

**Send us an email at
grapublicrelations@gmail.com**

and you never know.....

You may appear in the next issue of Revenews!

Revenews

July - December 2011

