



If you require additional information or assistance on taxes administered by GRA, kindly contact the ***Communications and Tax Advisory Services Division***

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Website: www.gra.gov.gy

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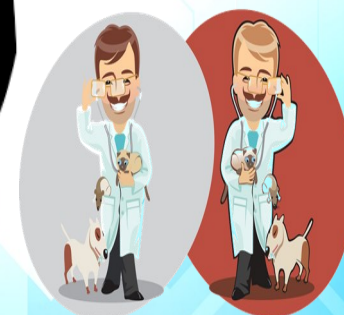
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GUYANA REVENUE AUTHORITY

TAX PRACTICE CERTIFICATE



OPTOMETRIST



TAX PRACTICE CERTIFICATE

WHAT IS IT?

Professional persons practicing for a reward in any year are required by law to be the holder of a Tax Practice Certificate.

"Professional" is defined as a person who is a member of a professional body and holds the designated qualification of that body.

The First Schedule of the Tax Act, Chapter 80:01 provides that Accountants, Auditors, Legal Practitioners, **Medical Practitioners**, Architects, **Dentists**, **Optometrists**, Engineers, **Veterinary Surgeons**, **Physiotherapists**, **Pharmacists** and Surveyors who are engaged in private practice for reward **must** have a Tax Practice Certificate.

WHO IS EXEMPT FROM OBTAINING A CERTIFICATE?

- (1) Professionals who are employed by the state and are in no way engaged in Private practice for reward. However, professionals who are employed by the state or other business organizations and who practice privately for reward are required to apply for a Practice Certificate.
- (2) Professionals who practice their profession in the course of them being wholly employed in the service of another whose undertaking or business does not comprise the rendering of service of the nature of such practice. Hence, a medical doctor solely employed by a Mining Company, is exempt from applying for a Tax Practice certificate.

A professional is required to display the Practice Certificate in a conspicuous manner at his/her place of practice, so it can be seen by persons using the services. Failure to do so is an offence.

COST

Professionals who qualify for the Certificate are required to pay the fee of ten thousand dollars (\$10,000), and subject to a current court order. The annual fee for the Practice Certificate is due and payable on 1st January of each year and shall be paid on or before 28th February each year.

VALIDITY

The Certificate is valid for one (1) year, commencing 1st January and ending 31st December in the year it is issued. Furthermore, the Commissioner may revoke a certificate if the person to whom it is issued has become disqualified.

REQUIREMENTS

The applicant must comply with the requirement to file tax returns in accordance with Section 60 of the Income Tax Act, Chapter 81:01 and pay all taxes due on those returns.

Additionally, the applicant will also be required to pay quarterly advance taxes.

For first time applicants, an initial written request has to be made to the Commissioner-General of the Guyana Revenue Authority in which the applicant will state his/her professional qualifications (and submit copies of same) and outline his/her experience in the particular field.

The applicant will also need to complete an application form and attach a copy of some form of identification (National Identification Card or Passport). The documents must be submitted to the Tax Operations and Services Division.