

# Customs A6 [1995]



GUYANA

ACT No. 3 OF 1995

FISCAL ENACTMENTS (AMENDMENT) ACT 1995

ARRANGEMENT OF SECTIONS

I assent.

CHEDDI JAGAN,  
President.

5th April, 1995.

## SECTION

1. Short title and commencement.
2. Insertion of new section 12A in the Tax Act.
3. Amendment of section 56 of the Tax Act.
4. Amendment of section 2 of the Income Tax Act.
5. Amendment of section 8 of the Income Tax Act.
6. Amendment of sections 20 and 60 of the Income Tax Act.
7. Amendment of section 39 of the Income Tax Act.
8. Insertion of new section 7A in the Customs Act.

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AN ACT to amend the Tax Act, the Income Tax Act and the Customs Act.

A.D. 1995

Enacted by the Parliament of Guyana:-

Short title and  
commencement.  
Cap. 82:01  
Cap. 81:01  
Cap. 82:01

1. (1) This Act which amends the Tax Act, the Income Tax Act and the Customs Act may be cited as the Fiscal Enactments (Amendment) Act 1995.

(2) The amendments to the Tax Act and the Customs Act shall come into operation with effect from 1st March, 1995.

(3) The amendments to the Income Tax Act, other than the amendment effected by section 7 (c), by the insertion of subsection (1) in section 39 of the Income Tax Act, shall come into operation with respect to and from the year of assessment commencing on 1st January, 1996.

(4) The amendment to section 39 of the Income Tax Act referred to in subsection (3) shall come into operation on 1st March, 1995.

Insertion  
of new  
section 12A  
in the Tax Act.  
Cap. 82:01

2. The Tax Act is hereby amended by the insertion immediately after section 12 of the following section as section 12A -

\*Tax on  
telephone  
calls, fax  
messages  
and bets.

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

- (a) at the rate of ten percent upon the gross sum paid in respect of every overseas telephone call or overseas fax message originating from Guyana, and every subscriber to any such telephone or fax service shall pay such tax to the person who carries on the business of providing such telephone or fax service;
- (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.

(2) Every person who carries on any business referred to in subsection (1)(a) shall pay before the end of the first week in every month to the Comptroller of Customs and Excise the aforesaid tax which has been collected by him in the course of business during the preceding month.

(3) Every person who carries on any business referred to in subsection (1)(b) shall pay every Thursday to the Comptroller of Customs and Excise the aforesaid tax which has been collected by him in the course of business during the week ending on the preceding Saturday.

(4) Every person upon making any payment of tax under this section shall furnish the Comptroller of Customs and Excise, 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 this section when payment is made.

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

3. Section 56 of the Tax Act is hereby amended in the following respects -

Amendment  
of section  
56 of the  
Tax Act.  
Cap. 40:01

- (a) by the substitution in subsections (4) and (5) for the words "one hundred and fifty dollars" and "seven hundred and fifty dollars" of the words "fifteen thousand dollars" and "seventy-five thousand dollars", respectively;
- (b) by the insertion after subsection (6) of the following subsection as sub-section (7) -

"(7) (a) Entertainment duty shall be paid at the rate of twenty-five percent in respect of all gross payments for admission to any entertainment provided by an artistic from abroad:

Provided that the Minister may exempt from the payment of such duty either in whole or in part any payment for admission to any such entertainment.

- (b) Every promoter shall, not later than three days after the staging of the entertainment, pay to the Commissioner of Inland Revenue the amount of the entertainment duty in respect of the said staging of the entertainment.
- (c) Every promoter upon making any payment of tax under the preceding paragraph shall furnish the Commissioner of Inland Revenue in the form from time to time approved by him with a return signed by such promoter, or if such promoter is a company, by the manager of the business showing particulars of the total amount of tax on receipts from the staging of the entertainment.
- (d) Every promoter who fails to pay the entertainment duty which is payable by him under this subsection, within the time prescribed by this subsection, shall, in addition to such entertainment duty, be liable to pay to the Commissioner of Inland Revenue, a further sum of fifteen percent of such entertainment duty and such additional sum shall be recoverable in the same manner as entertainment duty:

Provided that the Commissioner of Inland Revenue may for any good cause shown, remit wholly or in part the further sum payable.

- (e) A promoter who fails to furnish any return or make any payment of entertainment duty to the Commissioner of Inland Revenue as required by this subsection shall be liable on summary conviction, to a fine of fifteen thousand dollars.
- (f) A promoter who makes any return to the Commissioner of Inland Revenue as required by this subsection and which is false in any material particular shall be liable on summary conviction, to a fine of seventy-five thousand dollars.
- (g) In this subsection, the expression "promoter" means the person who is responsible for inviting the artiste to Guyana or for staging the entertainment and includes the manager or the authorised agent of such person."

Amendment  
of section  
2 of the  
Income Tax  
Cap. 81:01

4. Section 2 of the Income Tax Act is hereby amended by the substitution for the definition of "head office expenses" of the following definition - "head office expenses" means any expenses arising from a charge by a non-resident parent company or a non-resident associate company of a company resident in Guyana, or a non-resident associate or subsidiary company of a non-resident company in respect of a branch or agency owned by the non-resident company in Guyana, or the head office of a non-resident company in respect of a branch or agency in Guyana, for any administrative, technical, professional or other like service of an essentially managerial nature, performed by such non-resident parent or non-resident associate or subsidiary company or head office of a non-resident company;"

Amendment  
of section 8 of  
the Income Tax  
Cap. 81:01

5. Sections 8 (1) and 4 of the Income Tax Act are hereby amended by the substitution for the words "\$120,000" of the words "\$144,000".

Amendment of  
sections 20 and  
60 of the Income  
Tax Act. Cap.  
81:01

6. Sections 20 and 60 (1) (a) of the Income Tax Act are hereby amended by the substitution for the words "one hundred and twenty thousand" of the words "one hundred and forty-four thousand".

Amendment of  
section 39 of the  
Income Tax Act  
Cap. 81:01

7. Section 39 of the Income Tax Act is hereby amended in the following respects -

- (a) in subsection (1) by the substitution in paragraph (b) for the words "not being interest earned on savings account" of the words "not being interest referred to in paragraphs (c) and (d)";
- (b) in subsection (1) by the substitution in paragraph (c) for the full stop at the end of a semicolon and by the insertion immediately thereafter of the following paragraph as paragraph (d) -  

"(d) on gross payments, being interest earned on loans secured by bonds and similar instruments by any person whether resident in Guyana or not."
- (c) by the insertion after subsection (10) of the following subsection as subsection (11) -

"(11) (a) There shall be deducted and paid to the Commissioner of Inland Revenue not later than fourteen days after the deduction has been made a tax at source at the rate of fifteen percent from every discount earned on treasury bills by the person who discounts the bills whether on or before maturity, and the payment shall be accompanied by a statement showing the name and address of the person who presents the treasury bills for discount or redemption, the amount of the discount and the tax deducted from the discount.

- (b) The tax deducted in respect of any discount on treasury bills in any year of income shall be credited against tax payable by the tax payer for the year of assessment following such year of income.
- (c) Without prejudice to any other provisions of this Act or any other written law, income earned by commercial banks on treasury bills shall be exempted from the provisions of this subsection.
- (d) A person liable under this subsection to account for and pay over withholding tax to the Commissioner of Inland Revenue, who fails to do so, shall be guilty of an offence and shall be liable to the penalty provided under section 93 (4)."

8. The Customs Act is hereby amended by the insertion immediately after section 7 of the following section as section 7A -

Insertion of new section 7A in Customs Act, Cap. 82:01

7A. (1) Notwithstanding anything in this Act or in any other written law, there shall be raised, levied and collected a tax in this section referred to as an environmental tax, at the rate of ten dollars on every unit of non-returnable metal, plastic, glass or cardboard container of any alcoholic or non-alcoholic beverage imported into Guyana and every importer of such beverage shall pay such tax to the Comptroller of Customs and Excise at the same time when any customs duties are paid.

"Environmental tax on every unit of non-returnable container of imported beverage.

(2) A person liable under this section to pay tax, who fails to do so, shall be guilty of an offence and shall be liable to a fine of five thousand dollars and in addition, shall pay to the Comptroller of Customs and Excise twice the amount of the tax payable under subsection (1)."

Passed by the National Assembly on 22nd February, 1995.

F.A. Narain,  
Clerk of the National Assembly.