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A. ACTS — NIL

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   Bill No. 19 of 2018 – Tax (Amendment) (No. 2) Bill 2018 .... 397

FRIDAY 7TH DECEMBER, 2018
The following Bill which will be introduced in the National Assembly is published for general information.

S.E. Isaacs,
Clerk of the National Assembly.

BILL No. 19 of 2018

TAX (AMENDMENT) (No. 2) BILL 2018

ARRANGEMENT OF SECTIONS

SECTION

1. Short title and commencement.
2. Amendment of section 18(1) of the Principal Act.
3. Amendment of section 20(1) of the Principal Act.
4. Amendment of section 22 of the Principal Act.
5. Amendment of section 23 of the Principal Act.
6. Amendment of section 33(15) of the Principal Act.
7. Amendment of section 40 of the Principal Act.
8. Amendment of section 44 of the Principal Act.
9. Amendment of section 46(1) of the Principal Act.
10. Amendment of section 47 of the Principal Act.
11. Amendment of section 48(a) of the Principal Act.
12. Amendment of section 50 of the Principal Act.
13. Amendment of section 54 of the Principal Act.
14. Amendment of section 22 of the Principal Act.
A Bill
Intituled

AN ACT to amend the Tax Act.

A.D. 2018

Enacted by the Parliament of Guyana:-

1. This Act, which amends the Tax Act, may be cited as the Tax (Amendment) (No. 2) Act 2018.

2. Section 18(1) of the Principal Act is amended in paragraphs (a), (b), (c) and (d) by the insertion immediately after the words “or in Linden,”, of the words –

“or in the townships of Anna Regina, Bartica, Corriverton, Lethem, Rose Hall, Mabaruma or Mahdia,”.

3. Section 20(1) of the Principal Act is amended by the insertion immediately after the words “or Linden,”, of the words –

“or in the townships of Anna Regina, Bartica, Corriverton, Lethem, Rose Hall, Mabaruma or Mahdia,”.

4. Section 22 of the Principal Act is amended by the insertion immediately after the words “or in Linden,”, of the words –

“or in the townships of Anna Regina, Bartica, Corriverton, Lethem, Rose Hall, Mabaruma or Mahdia,”.

5. Section 23 of the Principal Act is amended by the insertion immediately after the words “or Linden,”, of the words –

“or in the townships of Anna Regina, Bartica, Corriverton, Lethem, Rose Hall, Mabaruma or Mahdia,”.

6. Section 37(15) of the Principal Act is amended by the insertion immediately after the definition of “practises”, of the following definition –
“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 of a professional character, normally carried out by persons entitled to use such a designation.”

7. Section 40 of the Principal Act is amended in paragraphs (a) and (b), by the insertion immediately after the words “New Amsterdam”, of the words –

“or Linden or in the townships of Anna Regina, Bartica, Corriverton, Lethem, Rose Hall, Mabaruma or Mahdia”.

8. Section 44 of the Principal Act is amended by the insertion immediately after the words “or in Linden,”, of the words –

“or in the townships of Anna Regina, Bartica, Corriverton, Lethem, Rose Hall, Mabaruma or Mahdia.”.

9. Section 46(1) of the Principal Act is amended by the insertion immediately after the words “or Linden,”, of the words –

“or in the townships of Anna Regina, Bartica, Corriverton, Lethem, Rose Hall, Mabaruma or Mahdia.”.

10. Section 47 of the Principal Act is amended by the insertion immediately after the words “or Linden,”, of the words –

“or in the townships of Anna Regina, Bartica, Corriverton, Lethem, Rose Hall, Mabaruma or Mahdia.”.

11. Section 48(a) of the Principal Act is amended by the insertion
the principal Act.

immediately after the words “or Linden,” of the words –
  “or in the townships of Anna Regina, Bartica, Corriverton,
  Lethem, Rose Hall, Mabaruma or Mahdia.”.

Amendment of section 50 of the principal Act.

12. Section 50 of the Principal Act is amended by the insertion immediately after the words “or in Linden,” of the words –
  “or in the townships of Anna Regina, Bartica, Corriverton,
  Lethem, Rose Hall, Mabaruma or Mahdia.”.

Amendment of section 54 of the principal Act.

13. Section 54 of the Principal Act is amended by the insertion immediately after the words “or Linden,” of the words –
  “or in the townships of Anna Regina, Bartica, Corriverton,
  Lethem, Rose Hall, Mabaruma or Mahdia.”.

Amendment of the First Schedule to the Principal Act.

14. The First Schedule to the Principal Act is amended as follows –

(a) in the first column, by the insertion immediately after the words “Veterinary Surgeon” of the words “Preparer of Returns”; and

(b) in the second column, corresponding to the words “Preparer of Returns” as so inserted in the first column, by the insertion of the words “$20,000”.

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Explanatory Memorandum

This Bill seeks to amend certain sections of the Tax Act to include the newly established townships of Anna Regina, Bartica, Corriverton, Lethem, Rose Hall, Mabaruma and Mahdia in the fee structure for towns (which differ from those of rural areas) in relation to trade licence, druggist licence, off-licence, spirit shop licence, malt liquor and wine licences, restaurant liquor licence, members club liquor licence, occasional liquor licence and licence for billboard or bagatelle table.

Presently the First Schedule to the Tax Act does not allow for the granting of a Tax Practice Certificate to persons who are Preparers of Returns. This amendment enables competent certified Preparers of Returns to provide tax preparation services. The concomitant amendment to the First Schedule provides for an annual fee of $20,000 for the Certificate.

Hon. Winston Jordan, M.P.
Minister of Finance