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MONDAY 21ST JANUARY, 2019
GUYANA  

ACT NO. 4 OF 2019  

TAX (AMENDMENT) ACT 2019  

I assent.  

David Granger,  
President.  

2019.01.21  

ARRANGEMENT OF SECTIONS  

SECTION  

1. Short title.  
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 37(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.  
AN ACT to amend the Tax Act.

Enacted by the Parliament of Guyana:-

1. This Act, which amends the Tax Act, may be cited as the Tax (Amendment) Act 2019.

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

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,”.

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,”.

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”.

Passed by the National Assembly on the 3rd January, 2019.

Clerk of the National Assembly.

(BILL No. 19/2018)