

# LAWS OF GUYANA

## TAX ACT

### CHAPTER 80:01

#### Act

#### 43 of 1929

#### Amended by

23 of 1940	27 of 1955	4 of 1972	23 of 1988
35 of 1940	35 of 1955	10 of 1972	7 of 1989
21 of 1942	53 of 1955	1 of 1973	8 of 1989
13 of 1944	15 of 1956	29 of 1973	13 of 1989
8 of 1945	11 of 1957	24 of 1973	6 of 1981
3 of 1946	2 of 1958	25 of 1973	20 of 1991
13 of 1946	26 of 1958	27 of 1973	7 of 1992
24 of 1946	4 of 1959	29 of 1973	26 of 1992
5 of 1947	1 of 1960	13 of 1974	3 of 1993
25 of 1947	19 of 1960	19 of 1974	11 of 1993
9 of 1948	7 of 1961	46 of 1974	10 of 1994
8 of 1949	18 of 1961	8 of 1978	3 of 1995
11 of 1950	8 of 1962	13 of 1978	2 of 1996
34 of 1950	16 of 1963	4 of 1981	13 of 1996
2 of 1951	1 of 1966A	5 of 1981	Reg. 20/1971
30 of 1951	9 of 1966B	7 of 1981	
45 of 1951	2 of 1967	12 of 1981	
48 of 1951	3 of 1967	3 of 1982	
10 of 1952	8 of 1967	5 of 1982	
23 of 1952	5 of 1968	14 of 1982	
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11 of 1954	33 of 1969	4 of 1985	
8 of 1955	17 of 1971	9 of 1986	
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## CHAPTER 80:01

## TAX ACT

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CHAPTER 80:01

TAX ACT

1953 Ed.

c. 298

22 of 1927

**An Act to consolidate the enactments relating to the imposition of taxes for the public use in Guyana.**

[9<sup>TH</sup> DECEMBER, 1939]

[Section 2.....20<sup>TH</sup> FEBRUARY, 1981]

Short title.

1. This Act may be cited as the Tax Act.

Interpretation.

[23 of 1940

25 of 1940

7 of 1992

2. In this Act—

“carriage” includes a spring vehicle having two or more road

- 26 of 1992] wheels and drawn by an animal and which is mainly and principally intended to be used for the conveyance of people;
- “cart” includes any vehicle other than a carriage and not mechanically propelled and intended to be used mainly and principally for the conveyance of goods;
- “Commissioner” means the Commissioner-General of the Revenue Authority, appointed under the Revenue Authority Act.
- c. 79:04
- “floating shop” includes any navigable craft from which commodities are sold or on which commodities are exposed for sale, the craft being thus used or intended to be used mainly and principally on inland waterways;
- “hackney carriage” includes a carriage which plies for hire or is intended to be generally used for the purpose of carrying not more than five passengers at any one time, for reward;
- “proof” means the strength of proof as indicated by Sikes’s hydrometer in accordance with the tables prescribed by section 19 of the Finance (No. 2) Act, 1915 of the United Kingdom, a copy of which has been signed by the Comptroller of Customs and deposited in the office of the Registrar; or, in cases where the true strength of any liquor cannot be immediately ascertained by Sikes’s hydrometer, as certified by the Government Analyst or by an Assistant Government Analyst;
- 5 & 6 Geo. 5,  
c. 89.
- “spirits” means spirits of any description;
- “sugar plantation” means all land, real estate or property usually or about to be cultivated for producing a crop of sugar cane and all land appurtenant thereto or used or enjoyed therewith.

Duty for  
employing  
non-resident  
person in  
loading or  
discharging  
cargo.  
[10 of 1954  
13 of 1996]

3. Every person, body of persons, or company who employs in the loading or discharging of cargo on or from any ship any person who has either not resided in Guyana for three months or is not a settler in Guyana shall pay to the Commissioner a duty of fifty dollars for each of those persons for each day or part thereof on which the person is so employed:

Provided that—

- (a) the Minister may, during the continuance of what in his opinion is a state of emergency, remit the payment of the duty for any time he thinks fit; and
- (b) this section does not apply—
  - (i) in the case of any ship while in quarantine or while in any port of Guyana which is subject to quarantine;
  - (ii) in the case of any ship of not more than two hundred tons net register which has brought cargo shipped at a West Indian port in so far as the cargo may be discharged over the side of the ship upon the wharf by the members of the crew.

Film  
distributor's  
licence and tax  
deposit  
[8 of 1949  
18 of 1961  
7 of 1981  
4 of 1985]

4. (1) No person shall distribute any film for exhibition at a cinematograph theatre unless he is the holder of a distributor's licence.

(2) Every distributor shall take out an annual licence and the duty payable thereon shall be the sum of

8 of 1989  
11 of 1993  
2 of 1996]

twenty thousand dollars.

(3) Every exhibitor shall pay every week to the district commissioner an amount equal to three and one half per cent of his gross receipts (or such other proportion thereof as the Minister may by order from time to time prescribe) from entertainments at which cinematograph films were exhibited during the preceding week and, subject to subsection (6), every payment so made shall be regarded as a deposit by the distributor on account of any tax payable by him.

(4) Where the cinematograph films exhibited by an exhibitor during any week relate to more than one distributor separate payments under subsection (3) shall be made in respect of each distributor.

(5) The amount paid by an exhibitor under subsection (3) in relation to any distributor shall, by virtue of this section, be regarded as having been paid by the exhibitor and received by the distributor, as and by way of rent or such other consideration chargeable in respect of the cinematograph films exhibited by the exhibitor.

c. 81:01

(6) Where the Commissioner certifies that any distributor has paid the income tax charged on him under the Income Tax Act for any year of assessment, the district commissioner shall refund to the distributor the amounts received by him under subsection (3) during the year preceding that year of assessment.

(7) Every exhibitor shall every week furnish the district commissioner, in the form from time to time approved by him, with a return showing the particulars of the payments to be made under subsections (3) and (4).

(8) Any exhibitor who fails to make any return or payment to the district commissioner required by this section shall be liable to a fine of two hundred dollars and the



c. 21:02 licence granted to him under the Cinematograph Act shall be suspended until the district commissioner certifies to the magistrate that the required return or payment has been duly made.

(9) Any exhibitor who makes any return to the district commissioner required by this section which is false in any material particular shall be liable to a fine of one thousand dollars and the licence granted to him under the Cinematograph Act shall be suspended for such period as the magistrate may order.

(10) All moneys received by the district commissioner under this section shall be deposited with the Accountant General.

(11) In this section—

“distributor” means a person in Guyana who, on his own behalf or on behalf of any other person, imports or otherwise procures cinematograph films for exhibition in Guyana either by distribution to exhibitors for hire, reward or other consideration or for his own use as an exhibitor;

“exhibitor” means a person to whom a licence is granted under section 11 of the Cinematograph Act, and includes the person managing or controlling the exhibition of cinematograph films in the premises specified in the licence.

Security by  
film distributor  
for payment of  
tax.  
[18 of 1961  
13 of 1996]

5. Notwithstanding section 8, an exhibitor shall not be required to pay any amount thereunder in respect of a distributor who has, to the satisfaction of the Commissioner given security for the payment of the tax on account of which such amount would, but for this section, have been deposited:

Provided that where an exhibitor is, by virtue of this section, relieved from liability to make any payment, that

payment shall, for the purposes of section 8(7), be deemed to be payable as if this section had not been enacted.

Video  
distributor's  
licence.  
[4 of 1985  
8 of 1989  
11 of 1993  
2 of 1996]

6. (1) No distributor shall distribute any video tape for hire, reward or other consideration, unless he is the holder of a distributor's licence.

(2) Every distributor shall take out an annual licence and the duty payable thereon shall be the sum of thirteen thousand two hundred dollars.

(3) In this section—

“distributor” means a person in Guyana who, on his own behalf or on behalf of any other person, carries on the business of importing, recording or otherwise procuring and distributing video tapes for exhibition in Guyana for hire, reward or other consideration, and includes a video library or club;

“video library or club” means an association of persons, whether incorporated or not, the members whereof distribute among themselves video tapes for their own use;

“video tape” means any cassette tape or part of a cassette tape intended for use in a video set, and includes any video disc, slide and any other form of recording from which a visual image can be produced.

Tax on lotteries  
and  
Sweepstakes.  
[9 of 1948  
11 of 1950  
13 of 1996]  
c. 9:02

7. (1) There shall be raised, levied and collected a tax at the rate of eight and one-third per cent upon the total gross sum received for the issue and sale of tickets in connection with any lottery or sweepstake, within the meaning of section 21 of the Gambling Prevention Act, organised and conducted by the Demerara Turf Club, Limited, in connection with any race meeting as specified in the said section 21:

Provided that on production of a certificate from the Commissioner to the effect that income tax has been charged and paid on that portion of the proceeds of any lottery or sweepstake retained and brought to account as income by the Demerara Turf Club, Limited, a refund of such amount as may have been collected under this section in respect of the portion aforesaid shall be made to the Demerara Turf Club, Limited.

(2) The said tax shall be paid by the Demerara Turf Club, Limited, to the district commissioner within fourteen days after the date of the draw for the lottery or sweepstake.

Licence for receiving money paid by way of pool betting and taxes thereon.  
[1 of 1960  
7 of 1961  
3 of 1967  
33 of 1969  
19 of 1974  
46 of 1974  
5 of 1987  
8 of 1989  
11 of 1993]

8. (1) In this section—

“business” means any business the carrying on of which involves the receipt of money or money’s worth paid as bets;

“bet” means any bet by way of pool betting and includes any transaction which is, on the part of any person taking part therein, only not a bet by way of pool betting by reason of his not in fact making any stake;

“money or money’s worth paid as a bet” includes any payment of money or money’s worth—

- (a) as stake money;
- (b) in performance of any express or implied promise made by any person for the purpose of making a bet; or
- (c) for the purpose of entitling any person to make a bet, whether such payment is made with a view to the same or any part thereof, or an amount equal thereto or to any part

thereof, being sent or otherwise transferred out of Guyana or not;

“promoter” in relation to a business means the person to whom the persons making the bets look for payment of their winnings, if any.

(2) A bet shall be deemed, for the purposes of this section, to be made by way of pool betting if it is one of any number of bets made on terms that the winnings of such of the persons making the bets as are winners shall be, or be a share of, the stake money paid or agreed to be paid on the bets, or shall be or shall include an amount which is to be paid to, or is divisible in any proportions among, such of those persons as are winners (whether such amount is determined by reference to the stake money paid or agreed to be paid on the bets or not, and whether the pool betting is promoted, or the bets or any of them made, in Guyana or not), where the bets are made by filling up and returning coupons or other printed or written forms, or otherwise howsoever.

(3) Every person who occupies any set of premises, or part of a set of premises for the purposes of any business shall take out an annual licence for the set of premises, or part thereof, so occupied and shall pay for the licence the sum of two million dollars.

(4) It shall be a condition of every licence issued under subsection (3) that the licence is valid only in so far as the business carried on at the premises relates to the promoter mentioned in the licence.

(5) There shall be raised, levied and collected on every receipt, in the course of any business, of money or money's worth paid as a bet a tax equal to twenty per cent of the gross amount of the receipt, and every person who carries on a business shall pay every Thursday to the district commissioner the tax on the gross amount of every such

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receipt in the course of the business during the week ending on the preceding Saturday.

(6) Every person who carries on a business shall—

- (a) upon making any payment of the tax, furnish the district commissioner, 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 the preceding subsection or the day on which the payment is made;
- (b) in relation to the business and on premises licensed under this section, keep such books, records and accounts, and preserve the same for such time, as the Minister may by regulations prescribe; and
- (c) permit the district commissioner or any person authorised in writing in that behalf by him to enter any premises occupied for the purposes of the business and to inspect and take copies of any books, records, accounts or other documents kept there in relation to the business.

(7) No person shall carry on business at any place other than the premises licensed under this section or in relation to a promoter other than as mentioned in the licence issued in respect of the place where in the business is carried

on.

(8) No person, other than a person carrying on business on premises licensed under this section, shall send out of Guyana (whether by post or otherwise) any money or money's worth, or any coupon or other printed or written document, in connection with, or for the purpose of making, a bet.

(9) Without prejudice to any rights or powers of the Accountant General under section 66, every person who—

- (a) in relation to any business knowingly keeps or preserves, or causes to be kept or preserved, any book, record or account which is false in any material particular, or makes, or causes to be made, in any book, record, account or return any entry which is false in any material particular; or
- (b) obstructs the district commissioner or anyone authorised by him in the exercise of his powers or functions under this section; or
- (c) is knowingly concerned in, or in the taking of steps with a view to, the fraudulent evasion by him or any other person of any tax or licence duty payable under this section; or
- (d) contravenes or fails to comply with any of the provisions of this section,

shall be liable on summary conviction to a fine of seven hundred and fifty dollars and to imprisonment for six months.

(10) Where in any proceedings under the preceding subsection it is proved that an entry which is false in any material particular has been made in a return signed by any person under subsection (6)(a), such person shall be deemed to have knowingly made such entry or, if it be shown that the entry was not made by him, to have knowingly caused it to be made, unless the contrary is proved.

(11) Nothing in this section—

- c. 9:02
- (a) applies in relation to any lottery, sweepstake, raffle or sale exempted from the provisions of the Gambling Prevention Act by section 20 thereof or to any lottery or sweepstake organised and conducted by the Demerara Turf Club, Limited, under section 21 of that Act; or
- c. 9:02
- (b) renders lawful anything which is unlawful under the Gambling Prevention Act.

Licence for betting premises.  
[3 of 1967  
33 of 1969  
19 of 1974  
46 of 1974  
7 of 1981  
4 of 1985  
5 of 1987  
11 of 1993]  
c. 9:02

9. (1) In this section—

“betting transactions” includes the receipt or negotiation of bets, the sale or distribution in any manner of chances in lotteries, the collection or payment of monies for, or winnings on, bets or any such chances and any transactions in the course of the management of lotteries;

“lotteries” shall be interpreted in conformity with the definition of “lottery” in section 2(1) of the Gambling Prevention Act,

“promoter” in relation to a business involving betting transactions means the person to whom the persons making the bets look for payment of their winnings, if

any.

(2) Subject to subsection (3), every person who occupies any set of premises or part of a set of premises for the purposes of a business involving any betting transactions shall take out an annual licence for the set of premises or part thereof so occupied and shall pay for the licence the sum of two million dollars.

(3) A person who is required to take out an annual licence under subsection (2) shall, as a condition precedent to the grant of such licence deposit and keep on deposit with the Accountant General the sum of fifty thousand dollars in respect of the carrying on of the business at each set of premises or part thereof:

Provided that a person shall not be required to deposit more than one hundred thousand dollars where that person carries on business at more than two sets of premises, or parts thereof.

(4) A deposit made for the purposes of this section shall, subject to any law relating to insolvency or the winding up of a company as may apply to the business in respect of which the deposit was made—

- (a) earn interest payable to the depositor on the 1st January and 1st July, respectively, of every year, such interest being at the rate applicable at the respective date on monies on deposit in an ordinary savings account of any institution carrying on banking business in Guyana; and
- (b) be retained by the Accountant General until this section ceases to apply to the depositor, in which event, the deposit shall be returned to



the depositor.

(5) Notwithstanding anything in this Act, subsection (2) does not apply to any set of premises, or part thereof, licensed under section 11 and, for any licence thereunder referred to in section 63(2) and taken out in relation to any set of premises or part thereof licensed under this section, no licence duty is payable, except in respect of any period not covered by the licence duty paid pursuant to this section, in which case paragraph (b) of the proviso section 63(2) shall have effect as if for the reference therein to the first day of the quarter in which the licence is granted there had been substituted a reference to the commencement of such period.

c. 9:02 (6) Nothing in this section applies in relation to any lottery, raffle or sale exempted from section 20(a) or (b) of the Gambling Prevention Act or any Government lottery  
c. 80:07 as defined by section 2 of the Government Lotteries Act, and this section shall be without prejudice to any law relating to liability of any kind in connection with any betting transactions.

Tax on telephone calls, fax messages and bets. [13 of 1996] **10.** (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 bettering 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 Commissioner 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 Commissioner 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 Commissioner, 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.

Amount and  
mode of  
collection of  
stamp duties.  
[27 of 1955  
19 of 1960  
8 of 1967  
19 of 1969  
24 of 1969  
17 of 1971  
25 of 1973  
13 of 1974

11. The stamp duties to be charged upon the several instruments specified hereunder shall be the several duties hereunder specified, which duties shall be subject to the exemptions contained in this section and any Act for the time being in force—

	\$	c.
(1) Affidavit of statutory declarations.....	10.00	

8 of 1978  
5 of 1981  
7 of 1981  
5 of 1982  
4 of 1985  
8 of 1989  
13 of 1989  
20 of 1991  
3 of 1993]  
c. 47:01

*Exemption—*

- (i) affidavits or declarations in connection with applications by soldiers or ex-soldiers or by the dependants of deceased or missing soldiers for pensions or gratuities;
- (ii) affidavits made by police or rural constables for the purpose of proving the service of process in a magistrate’s court;
- (iii) declarations made by officers of the Post Office under section 8 of the Post and Telegraph Act;
- (iv) affidavits made by the Commissioner of Lands, or any officers of the Lands Department, in connection with the transport or lease for a period of more than ten years by the State of immovable property to anyone;
- (v) declarations made by a shipper or his agent as regards weight or quantity of shipments in connection with export duties.

(2) (a) Agreement or any memorandum of agreement, not otherwise specifically charged with any duty, whether the instrument is only evidence of a contract or obligatory upon the parties form its being a written instrument.....

1.00

(b) Agreement or letter of procuration ..... 0.05

*Exemptions—*

(i) agreement or memorandum the matter whereof is not of the value of \$25;

(ii) original lease of State or Government land;

(iii) agreement or memorandum for the hire of any labourer, artificer, manufacturer, or menial servant;

(iv) agreement, letter, or memorandum, made for or relating to the sale of any goods, wares or merchandise;

(v) agreement or memorandum made between the master and a mariner of a vessel for any voyage coastwise in Guyana;

(vi) agreement made with the Postmaster General or anyone on his behalf, for the renting of any telephone wire and apparatus;

(vii) guarantee for treatment of paying patient in a public hospital under the Public Hospitals Act;

Cap. 139  
1953 Ed.

(viii) a guarantee given by anyone under regulations made by the committee of the National Library under the National Library Act.

c. 40:01

(3) Application to stamp

commissioners for assessment of duty under sections 19, 20 and 34 of the Stamp Duties (Management) Act ..... 10.00

(4) Appointment of a new trustee, and appointment in execution of a power of any property, or of any use, share or interest in any property, by any instrument not being a will. 15.00

(5) Articles of Clerkship whereby any person first becomes bound to serve as a clerk in order to his admission as a solicitor in the Supreme Court ..... 1,500.00

(6) Articles of Clerkship whereby any person having been before bound to serve as a clerk in order to his admission in the Supreme Court and not having completed his service so as to be entitled to such admission, becomes bound afresh for the same purpose ..... 300.00

(7) Award of arbitrator —

where the amount or value of the matter in dispute exceeds \$100.00 .....2% of the face value of the transaction.

(8) Bill of exchange, cheque or order, payable on demand or at sight or on presentation, or within three days after date or sight ..... 1.00

*Exemption —*

Cheque drawn by any public officer or any officer of the Guyana Defence Force in the execution of his

duty.

(9) Bill of exchange of any other kind whatsoever (except a bank note), and promissory note of any kind whatsoever (except a bank note) drawn or expressed to be payable or actually paid, or endorsed, or in any manner negotiated within Guyana— 1.00

for every \$5000.00 or part thereof..... 5.00

*Exemptions—*

(i) bills of exchange purchased by the Government;

(ii) bills of exchange drawn by the Government on the Crown agents for remittance for charges in respect of the postal union expenditure;

(iii) bills of exchange, inland, for payment of wages for any sum not exceeding \$24

(10) Bill of health..... 10.00

*Exemption—*

Bills of health issued for the use of vessels mentioned in section 25(3)(b) of the Transport and Harbours Act;

c. 49:04

(11) Bill of lading, each copy..... 10.00

(12) Cash orders—

On any written order, authority or instruction issued in a mining district to any person, to pay money to or receive money from any person, body of persons or corporation..... 10.00

(13) Certificate or declaration by the President legalising any document or documents, or signature or signatures..... 50.00

*Exemption—*

Powers of attorney or other documents for the protection and realisation of the property of soldiers who have died whilst serving with the Guyana Defence Force or, before 26th May 1966, the armed forces of a Commonwealth country.

Cap. 141  
1953. Ed. (14) Certificate of competency as chemist and druggist under the Pharmacy and Poisons Act..... 50.00

(15) Charter party, or any agreement or contract for the charter of any vessel, or any memorandum, letter or other writing, between the master or owner of any vessel and any other person for or relating to the freight or conveyance of any money, goods, or effects, on board the vessel ..... 10.00

(16) Contract note—

For the sale or purchase of any stock or marketable security—

where the face value of the stock or marketable security exceeds \$100.00.....2% of the face value of the transaction.

(17) Conveyance or transfer on sale of any bond, debenture, scrip, stock or

shares a duty of one-half of one per cent on the consideration for the sale.

(18) Conveyance or transfer on sale of any property (other than such bonds, debentures, scrip, stock or shares and other than immovable property) when the amount or value of the consideration for the sale exceeds five hundred dollars, a duty of one-half of one per cent on the amount or value of the consideration.

(19) Conveyance or transfer otherwise than on sale of any bond, debenture, scrip, stock, shares or other property (other than immovable property) the nature of the transaction to be proved by statutory declarations of the parties thereto annexed to the conveyance or transfer .....

50.00

Provided that statutory declarations may be dispensed with in cases where the transferee is a bank or the nominee of a bank and a statement evidencing the nature of the transaction is signed by the banker as an endorsement on the conveyance or transfer.

*Exemptions —*

- (i) conveyance or transfer of shares in any building society or agricultural or co- operative or credit bank;
- (ii) conveyance or transfer by an executor or administrator to any person entitled by will or by law of succession, or by one trustee to another trustee or by a trustee



to a beneficiary.

(20) Counterpart—see Duplicate.

(21) Deeds or Notarial Acts in lieu thereof—

	(a)	on a power of attorney providing for the representation of a person residing out of Guyana, for the purpose only of collecting a debt due to that person .....	150.00
c. 5:01	(b)	on a special power of attorney under the Deeds Registry Act .....	50.00
	(c)	on a power of attorney providing for the representation of a person resident in and remaining in Guyana.....	100.00
	(d)	on a power of attorney providing for the representation of a person in his absence from Guyana.....	100.00
	(e)	on a power of attorney executed in Guyana for use abroad .....	50.00
	(f)	on a power of attorney for the sale, transfer or acceptance of any scrip, stock or shares .....	50.00
c. 7:01	(g)	on every authority in writing to appear before the magistrate under section 18 of the Summary Jurisdiction (Petty Debt) Act.....	25.00
	(h)	on every deed of any kind whatever not otherwise specifically charged with duty and not expressly exempted from all stamp duty.....	100.00
c. 12:23	(i)	on every deed executed under the Deeds of Arrangement Act.....	100.00

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- (j) on every deed or other instrument executed wholly out of Guyana or executed partly in Guyana and partly out of Guyana, the same duty as on a like instrument executed wholly in Guyana
- (k) on every bond or debenture issued by any person company or corporation for the repayment of money borrowed by them *ad valorem* duty of one-half of one per cent on the amount of the bond if that amount does not exceed \$700, and if that amount does exceed \$700 a duty of.....one-half of one per cent of the face value of the transaction.
- (l) but if every such deed or instrument executed wholly or partly out of Guyana relates to land or property therein and is not stamped within twelve months from its execution, then the full Guyana duty shall be payable;
- c.82:01 (m) on every bond issued under the Customs Act—  
2% of the face value of the transaction.
- Exemptions —*
- c. 82:24 (i) all bonds executed under the Spirits Act;
- (ii) bonds given by vendors of stamps under the Stamp Duties (Management) Act;
- c. 80:03 (iii) powers *ad lites*;
- (iv) acts of deposits of any document or money in the registry of court;
- (v) bonds issued by the Government;

(vi) bonds or recognisances entered into in any criminal proceeding.

(22) Duplicate or counterpart of any instrument chargeable with stamp duty—

the duty as in the original instrument.

(23) Lease of house or land or of house and land or any assignment, transfer or surrender thereof—

(a) For any definite or indefinite term— where the consideration, or any part of the consideration, moving to the lessor or any other person, consists of any money, stock or security, not being by way of rent, in respect of such consideration .....an *ad valorem* duty of 1 per cent where the consideration, or any part of the consideration is any rent, in respect of such consideration: if the rent, whether reserved as a yearly rent or otherwise, is at a rate or average rate—

	Term not exceeding 35 years or indefinite \$ c.	Term not exceeding 100 years \$ c.	Term exceeding 100 years \$ c.
not exceeding \$25 per annum	0.25	1.50	3.00
" \$50 "	0.50	3.00	6.00
" \$75 "	0.75	4.50	9.00
" \$100 "	1.00	6.00	12.00
\$125	1.20	7.50	15.00

**LAWS OF GUYANA**

\$250	2.50	15.00	30.00
\$375	3.60	22.50	45.00
\$500	5.00	30.00	60.00
exceeding \$500 for every full sum of \$250 and also for every fractional part of \$259 thereof			

(b) Of any other kind whatsoever not hereinbefore described..... 5.00

*Exemptions —*

- (i) original lease of State or Government land;
- (ii) lease by or to the Central Housing and Planning Authority constituted under the Housing Act.

c. 36:20

(24) Licence for marriage without publication of banns ..... 165.00

(25) Notarial act of any kind, not being in lieu of a deed and not being a protest on a bill of exchange or promissory note ..... 10.00

(26) Oath of a notary public on his admission ..... 100.00

*Exemption—* 50.00  
Public Officer’s oath as notary public.

(27) Passport—

(a) on first issue ..... 1000.00

**LAWS OF GUYANA**

*Tax*

**Cap. 80:01**

29

(b) on renewal .....	2000.00
(c) for endorsement of each child on passport.....	100.00
(d) issued to a businessman .....	2000.00
(28) Passport visa—	
(a) for a visa valid for any number of journeys to Guyana during a period of 12 months.....	100.00
(b) for a transit visa valid for any number of direct journeys in transit only through Guyana during a period of 12 months .....	50.00
(c) for a visa in the case of a subject or citizen of a foreign State which charges fees in excess of the above, amounts equal to those charged by that State.	
(d) payment of charges under this paragraph shall be made in the United States of America dollars, unless the Minister consents for payment to be made in any other currency.	
(29) Collective Travel Certificate.....	300.00
(30) Travel Permit.....	100.00
(31) Seaman’s Certificate of Nationality and Identity.....	100.00
(32) Certificate of Identity.....	10.00
(33) Emergency Certificate.....	100.00
(34) Police Permit in lieu of passport.....	50.00

## (35) Policy of Insurance—

- (a) upon any life or lives or upon any event or contingency relating to or depending upon any life or lives, or against loss or damage by fire (other than a short term policy not exceeding three months)—

where the sum insured does not exceed \$5,000.....	.50
where the sum exceeds \$5,000.....	1.00

## (b) Sea Insurance—

- (i) for or upon any voyage, for every \$500 and also for any fractional part of \$500 of the amount insured..... 0.06
- (ii) for time, for every \$500, and also for any fractional part of \$500 where the insurance is for any time not exceeding six months..... 0.06
- (iii) where the insurance is for any time exceeding six months but not exceeding twelve months..... 0.12
- where the insurance is for an indefinite time..... 0.18
- (c) any other policy of insurance..... 0.25
- (d) assignment or transfer of any policy of insurance..... 0.25
- (e) in the case of policies of insurance purporting to be executed out of Guyana relating to the life of any person living in Guyana at the time of the acceptance of the risk by the insurer or in respect of any liability, contingency or event which may

arise in Guyana or in respect of any property or goods situate in Guyana or to be exported therefrom the duties payable shall be the respective duties prescribed in the preceding paragraphs and shall be paid before the expiration of thirty days after the receipt of such policies in Guyana.

(36) Private bill to be paid before the second reading (except where the National Assembly may be pleased to remit payment thereof)..... 500.00

(37) Proxy to vote at a meeting..... 10.00

(38) Receipt, including any note, memorandum, or writing whatsoever or any duplicate thereof, whereby any money is acknowledged or expressed to have been received, or deposited, or paid or whereby any debt or demand or any part of a debt or demand is acknowledged to have been settled, satisfied or discharged, or which signifies or imports that acknowledgement and whether signed or not signed with the name of any person where the sum —

amounts to \$500.00 but is less than \$1000.00..... 1.00

and for every additional \$1000 or part thereof..... 1.00

*Exemptions—*

(i) banker’s acknowledgement of any

- bill or note for acceptance, or collection;
- (ii) receipt given for money deposited in any bank or with any banker to be accounted for and expressed to be received of the person to whom the same is to be accounted for;
  - (iii) receipt for any postal money order;
  - (iv) receipt given by any public officer, or any officer of the Guyana Defence Force in the execution of his duty;
  - (v) receipt given by any public officer for subsistence or travelling allowances;
  - (vi) receipt given for return of duties in over-entries;
  - (vii) receipt given to or by a depositor on lodging or withdrawing money from any Government or post office savings bank, or the savings department of any bank carrying on business in Guyana;
  - (viii) receipt given by any building society for subscription shares;
  - (ix) receipt given by anyone who has been an inmate of any institution belonging to the Government for money paid to him which has been in the custody of any officer of the institution for safe custody;
  - (x) receipt written upon any bill of exchange or promissory note duty stamped;
  - (xi) receipts given by the Georgetown City Council and by the News Amsterdam Town Council;
  - (xii) receipts given by the Central Housing and Planning Authority constituted under the Housing Act;



- c. 36:20 (xiii) receipts given by any local authority within the meaning of section 2 of the Local Government Act or by a council of a town or local government district established under the Municipal and District Councils Act;
- c. 28:02
- c. 28:01 (xiv) receipt for refund of income tax paid in excess of amount properly chargeable; and  
(xv) receipt given for or on account of any salary, pay or wages, or for or on account of any other like payment made to or for the account or benefit of any person, being the holder of an office or an employee, in respect of his office or employment, or for or on account of money paid in respect of any pension, superannuation allowance, compassionate allowance or other like allowance.

(39) Share certificate or warrant or scrip or stock certificate of any company or corporation—

- (a) for every sum not exceeding \$1,000... 50.00
- (b) for every sum exceeding \$1,000..... 100.00

*Exemption—*

Certificate of shares in any building society or agricultural or co-operative loan or credit bank.

(40) Settlement—any instrument, whether voluntary or upon any good or

valuable consideration, other than a *bona fide* pecuniary consideration, whereby any definite and certain principal sum of money (whether charged or chargeable on immovable property or not or to be laid out in the purchase of such property or not) or any definite and certain amount of stock, or any security, is settled or agreed to be settled in any manner whatsoever —

for every \$500 and also for any fractional part of \$500 of the amount or value of the property settled or agreed to be settled (such value to be ascertained by the sworn valuation of a competent appraiser).....2% of the face value of the transaction.

*Exemption—*

Instrument of appointment relating to any property in favour of persons specially named or described as the objects of a power of appointment created by a previous settlement stamped with *ad valorem* duty in respect of the same property or by will where duty has been paid on the same property in respect of its devolution by the death of the testator.

c. 80:04

c. 91:01

(41) Signature of official—

where no fees are otherwise prescribed by any law for official signatures and where the law does not provide that those signatures shall be made without charge, the following duty

shall be raised, levied and collected for the following signatures—

(a) for the signature of the President.....	20.00
(b) for the signature of a Minister or a Permanent Secretary .....	10.00
(c) for the signature of all heads of departments and their chief assistant.....	5.00
(d) for any duplicate receipt for money paid.....	1.00

(42) Transfer of licence under section 15 of the Miscellaneous Licences Act.....	50.00
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(43) Entry issued under the Customs Act for the importation of goods—

for every \$1,000 or part thereof of the value of the goods as assessed at the time of the entering of such goods: .....half of 1% of the value of the licence.

Provided that the Minister may, by order which shall be subject to affirmative resolution, vary or alter the amounts prescribed under this paragraph.

*Exemptions —*

- (A) where goods are imported by—
  - (i) individuals for personal and family use;

- (ii) individuals for machinery and equipment personally owned and used by them in the pursuit of self-employment;
- (iii) non-commercial, non agricultural, non-industrial or social organisations for their own use;

(B) where goods imported are in transit or in transshipment, or are the bona fide stores of any aircraft or ship.

Process fee.  
[23 of 1988  
6 of 1991]

12. Upon the death of every person there shall be levied and paid on the gross value of the property of such deceased person a process fee at the following rates:

Gross value of property	
Does not exceed 100,000.....	Nil
Exceeds \$100,000.....	½ of
	1% or the excess of
	Gross value over
	\$100,000 whichever
	is less.

Conveyances,  
transports, etc.  
[24 of 1946  
3 of 1967  
4 of 1972  
6 of 1991]

13. The following duties shall be raised, levied and collected:

(1) On every conveyance or transport of immovable property and on all transfers of rights over or interests in any State lands held under any lease, licence, or permission, whether by sale, gift or otherwise an ad valorem duty of two per cent on the value of the property conveyed, transported or transferred.

Provided that—

- (a) The Registrar of Deeds may accept the

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consideration stated in the conveyance, transport or transfer as the value of the property for the purposes of subsection (1) or he may require the value to be ascertained by the sworn valuation of a competent appraiser;

- (b) this duty shall not be charged in cases where immovable property or the rights or interest in State lands aforesaid is or are sold by a licensed auctioneer at public auction;
- (c) no duty shall be payable by the State on the acquisition by the State for public purpose of immovable property by conveyance or transport, or where the duty would be payable by the State on the transport by the State of immovable property to any person;
- (d) where any immovable property, or any interest in State land held under any lease, licence, or permission, is conveyed by transport or other transfer to any person in consideration, wholly or in part, of any debt due to him or subject, either certainly or contingently, to the payment or transfer of any money, stock or other property, movable or immovable, and whether constituting a charge or encumbrance upon the property or not, the debt, money, stock or other property (in the latter case after due sworn appraisal) is

to be deemed the whole or part, as the case may be, of the consideration in respect whereof the conveyance is chargeable with *ad valorem* duty;

- (e) where, in the administration of the estate of a deceased person, immovable property held in community, or acquired by inheritance or legacy, is transported by the executor or administrator to the surviving spouse, or to the heir or legatee respectively, who is also or would have been, had such person died intestate, an heir *ab intestato* of the deceased person, *ad valorem* duty as aforesaid in respect of the transfer of the immovable property to the surviving spouse, heir, or legatee shall be payable;
- (f) where any immovable property is exchanged for any other immovable property the *ad valorem* duty on any transport or transfer whereby the exchange is effected shall be charged on the value of the property being transported or transferred as ascertained by the sworn valuation of a competent appraiser;
- (g) this duty shall not be charged in the following cases, that is to say, where—
- (i) immovable property is transported by an executor or administrator to any person entitled to the property by will or by law of succession;

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- (ii) immovable property is transported by a trustee under a will to any person entitled thereto under the terms of the trust and the will;
  - (iii) immovable property is transported to a trustee under the terms of a trust deed duly deposited in the deeds registry whereby the trustee is to hold or sell the property for the benefit of creditors;
  - (iv) immovable property is *bona fide* transported by a person or persons beneficially entitled thereto to a nominee subject to a covenant to re-transport the property to that person or those persons for the purpose of vesting title in his or their name or names, and where immovable property is re-transported in accordance with such covenant;
  - (v) immovable property is *bona fide* transported to trustees upon trust to transport it to a person or persons beneficially entitled thereto and where immovable property is transported by trustees in pursuance of the trust;
  - (vi) immovable property held on trust is transported by trustees or their representatives to new trustees appointed under the trust;

- c. 60:04
- (vii) immovable property is transported by an officer under the District Lands Partition and Re-allotment Act to any person entitled to a lot by the decision of the officer or the determination of the Minister responsible for local government on an appeal from the officer;
  - (viii) a defined portion or defined portions of immovable property which is held by two or more owners in undivided shares is or are transported by the owners of such property to one or more of such owners respectively;
- c. 36:20
- (ix) immovable property is acquired by the Central Housing and Planning Authority constituted under the Housing Act;
  - (h) where a person having contracted for the purchase of any immovable property but not having obtained a transport thereof, contracts to sell the property to any other person, and the property is in consequence transported immediately to the sub-purchaser, the ad valorem duty is payable only in respect of the consideration paid by the sub-purchaser;



- (i) the term “consideration” shall include the amount for which the property is sold and the amount due under any mortgage subject to which the property is sold or conveyed;
- (j) the term “immovable property” means “land” or any interest in land which is required by law to be conveyed by a transport and “land and the buildings and erections thereon” where the land and the buildings and erections thereon are transported together.

(2) On every agreement whereby buildings and erections are sold and transferred separately from the land except where such buildings and erections are sold for removal and are actually removed, an *ad valorem* duty of two per cent on the consideration paid for the transfer or, where there is no consideration, on the value of the buildings and erections to be ascertained by the sworn valuation of a competent appraiser.

(3) On every bill of sale or mortgage, for every \$250 or part thereof..... \$0.30

Provided that no duty shall be payable in the case of a mortgage in favour of the Central Housing and Planning Authority constituted under the Housing Act.

c. 36:20

(4) On every transfer or assignment thereof, for every \$250 of the amount due under the bill of sale or mortgage transferred or assigned, or part thereof .....\$0.15

(5) On every cancellation of bill of sale or

mortgage, for every \$250 or part thereof provided that the total duty shall not exceed \$3.60.....\$0.30

Provided that no duty shall be payable in the case of a cancellation by the Central Housing and Planning Authority constituted under the Housing Act.

c. 36:20

Duty on nominal capital of companies incorporated in Guyana.

14. Every company incorporated in Guyana shall pay on the date of incorporation a duty of one-half of one per cent on its nominal capital and shall pay a like duty within fifteen days of any increase of its nominal capital on the amount of such increase:

Provided that in the case of companies having a nominal capital not exceeding fifty thousand dollars the rate of duty chargeable under this section shall be one-quarter of one per cent.

Duty on loan capital of companies in Guyana.

15. (1) Where any company incorporated in Guyana has issued any loan capital, it shall within one month after such issue file with the Registrar of Companies a statement of the amount secured by the issue and shall subject to this section pay at the time of filing a duty of one-quarter of one per cent on the amount secured by such issue.

(2) The duty under this section shall not be charged to the extent to which it is shown to the satisfaction of the Registrar of Companies that the stamp duty payable in respect of a mortgage or marketable security has been paid on any trust deed or other document securing the loan capital.

(3) Where it is shown to the satisfaction of the Registrar of Joint Stock Companies that the loan capital has been wholly or partly applied for the purpose of the conversion or consolidation of then existing loan capital the company issuing the loan capital shall be entitled to repayment in respect of the duty charged at the rate of one-fifth of one per cent on the amount of the capital which is shown to have been applied for the purpose of the conversion

or consolidation of then existing loan capital; but this subsection shall not apply to any duty payable in respect of a mortgage or marketable security which has been paid on any trust deed or other document securing the loan capital which has been issued.

(4) In this section the expression "loan capital" means any debenture stock or funded debt, by whatever name known, or any capital raised, which is borrowed or has the character of borrowed money, whether it is in the form of stock or in any other form, but does not include bills payable not later than twelve months from the date or any overdraft at the bank or other loan raised for a merely temporary purpose for a period not exceeding twelve months.

Statement by  
Registrar to be  
evidence of  
amount due.

16. A statement purporting to be signed by the Registrar of Companies that any amount is due by a company for duty under the last two preceding sections shall without any proof of the signature or any other matter be deemed sufficient evidence that the amount is due.

Licence for and  
duties on  
insurance  
companies.  
[33 of 1969  
4 of 1985  
11 of 1  
993  
2 of 1996]

17. (1) Every person or company carrying on any life insurance business in Guyana, and any person or company who acts in Guyana as the agent of a person or company carrying on any life insurance business, shall take out an annual licence and pay a duty calculated on the actual amount of the premiums received in Guyana during the year preceding the year in which the duty is payable at the rate of five dollars for every thousand dollars thereof:

Provided that—

- (a) the minimum amount of duty shall be one thousand five hundred dollars and the maximum amount forty thousand dollars;
- (b) for the first year in which a company

or a person carries on business or acts as agent he shall pay the minimum duty.

(2) Every person or company carrying on any fire and accident insurance business or any fire or accident insurance business in Guyana and any person or company who acts in Guyana as the agent of such a person or company shall take out an annual licence and shall pay a duty of forty thousand dollars:

Provided that where a person or company in his or its own right, or as the agent of another person or company, carries on in Guyana any accident insurance business consisting solely of insuring against death or personal injury passengers while being carried by aircraft within Guyana or from or to Guyana, the Minister responsible for finance may, if he considers that the premium rates for such insurance offered to the public are reasonably low in all the circumstances, grant that person or company exemption from the payment of the duties payable under this subsection.

(3) For the purposes of subsection (2), the receipt of moneys in Guyana on behalf of any person or company outside Guyana in respect of policies of insurance shall constitute the carrying on of the business mentioned in the said subsection.

Trade licence  
in Georgetown  
and New  
Amsterdam.  
[35 of 1940  
3 of 1967  
7 of 1981  
4 of 1985  
8 of 1989  
11 of 1993  
2 of 1996]

**18.** (1) Save as in the next section provided, any person who—

- (a) occupies any store, shop, room, shed or yard, or any part of any such place, in or within one-quarter of a mile of the municipal boundaries of Georgetown or in New Amsterdam or in Linden, wherein are sold, bartered or exposed for sale any goods, wares, merchandise or provisions

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other than spirits, drugs, patent or proprietary medicines or any article in respect of the sale of which a licence with a special fee is charged thereon is required; or

- (b) erects or uses any stall in, or within one-quarter of a mile of the municipal boundaries of Georgetown, or in New Amsterdam or in Linden, where on any of the goods, wares, merchandise or provisions described in the last preceding paragraph are exposed for sale or barter; or
- (c) who occupies any office or counting house in, or within one-quarter of a mile of the municipal boundaries of Georgetown, or in New Amsterdam or in Linden, for the purpose of carrying on any mercantile business therein; or
- (d) who occupies any wharf, shed, room or yard, or any part of any such place, in or within one-quarter of a mile of the municipal boundaries of Georgetown, or in New Amsterdam or in Linden, in which there are stored any goods, wares, merchandise, or provisions being part of the stock-in-trade of any business,

shall take out an annual licence for each store, shop, room, shed, stall, yard, wharf, office, or counting house aforesaid, and pay for the licence on the basis of the area of the store, shop, room, shed, stall, yard, wharf, office or counting house

so occupied according to the following scale:

Area						Licence duty
where the area does not exceed 150 square feet						\$600.00
Exceeds 150 square feet but does not exceed 300 square feet						\$1200.00
"	300	"	"	"	"	1000 " \$2400.00
"	1000	"	"	"	"	2500 " \$4500.00
"	2500	"	"	"	"	5000 " \$10500.00
"	5000	"	"	"	"	10,000 " \$15000.00
"	10,000	"	"	"	"	15,000 " \$27540.00
"	15,000	"	"	"	"	20,000 " \$42150.00
"	20,000	"	"	"	"	" \$44550.00

Provided that—

- (i) no licence shall be required by a cabinet maker who makes and sells furniture on premises occupied by him the area whereof does not exceed one hundred and fifty square feet; and
- (ii) no licence fee shall be charged in respect of any licence issued under paragraph (a) or paragraph (b) if the store, shop, room, shed, yard or stall is used solely for the selling, bartering or exposing for sale of firewood, charcoal, fresh milk, butter, cheese, bread, biscuits and cakes, or any one or more of those articles.

(2) The calculations of area shall be made by the Licence Revenue Officer and he shall, as soon as they are made, communicate them to the persons requiring the licences, respectively.

(3) Any such person may appeal from such calculations to the magistrate of Georgetown, when the premises in question are situate in or near Georgetown, and to the magistrate of the Berbice Magisterial District, when the premises are in New Amsterdam and to the Magistrate of the West Demerara Magisterial District, where the premises are in Linden, who shall respectively have power to determine the area and whose decision shall be final.

(4) The person desiring to appeal shall within seven days of notification of the assessment to him by the licence revenue officer, lodge with the clerk of the court having jurisdiction, a statement in duplicate setting forth a description of the premises and the rental value assessed as aforesaid, and the area determined by himself, and the matter shall then be dealt with under the provisions of the Summary Jurisdiction (Petty Debt) Act, in so far as they are applicable, the said statement being deemed a plaint and the appellant and the licence revenue officer being deemed the plaintiff and defendant respectively.

(5) None of the licences aforesaid shall authorise any person to keep any shop for the sale of fresh meat uncooked.

c. 7:01

Licence for market.  
[24 of 1969  
25 of 1973  
8 of 1989  
11 of 1993  
2 of 1996]

19. (1) The Georgetown City Council shall take out an annual licence for each public market owned by them, and shall pay for the same the following sums:

Stabroek Market.....	\$2400.00
Cummingsburg Market and any other public market	\$1200.00

(2) The New Amsterdam Town Council shall take out an annual licence for the public market owned by them, and shall pay for the same the sum of one thousand five hundred dollars.

(3) The Mayor and Town Council of any other

town shall take out an annual licence for each public market owned by them and shall pay for the same the sum of one thousand five hundred dollars.

c. 28:01

(4) Every village council or a council of a local government district established under the Municipal and District Councils Act shall take out an annual licence for each public market owned by them and shall pay for the same the sum of six hundred dollars:

Provided that nothing contained in this section shall exempt any person trading in any market aforesaid who trades in any article for the sale of which a licence with a special duty thereon is provided by law from taking out the last mentioned licence.

Trade licence in rural districts. [13 of 1944 3 of 1967 7 of 1981 4 of 1985 8 of 1989 11 of 1993 [2 of 1996]

20. (1) Every person who occupies any store, shop, floating shop, room, stall, shed or yard, or part of any such place, in any part of Guyana other than Georgetown (and not within a quarter of a mile of the municipal boundaries thereof) or New Amsterdam or Linden, wherein are sold, bartered, or exposed for sale, any goods, wares, merchandise, provisions, exclusive of spirits, drugs or any other articles for sale of which a licence with a special duty charged thereon is provided by law, shall take out an annual licence for the store, shop, floating shop, room, shed, stall, or yard, or part of any such place, and shall pay for the licence on the basis of the area under such occupation (being the aggregate area of the floors so occupied, if any) according to the following scale:

Area occupied	Licence duty
Where the area does not exceed 120 square feet.....	\$300
Exceeds 120 square feet but does not exceed 2,000 square feet.....	\$900
Exceeds 2,000 square feet.....	\$3,000



Provided that—

- (a) no licence shall be required to be taken out for the sale of quinine, thymol, bread, ice, sweetmeats, jam, jellies, fresh milk, butter, cheese, firewood or charcoal; and
- (b) a fee of five hundred dollars shall be paid in respect of a licence authorising the sale of non-alcoholic aerated and mineral waters.

(2) For the purposes of this section any warehouse or storeroom attached to, or connected with, any store, floating shop, room, stall or shed shall be deemed to be part of such store, floating shop, room, stall or shed, as the case may be.

Licence for sale of goods by master vessel.  
[8 of 1989]

**21.** Every master or supercargo of a vessel, or other person on board, who arrives in Guyana having on board goods for sale by him, on his own account or on commission to him, not at the time and place of shipment consigned by bill of lading to some person holding a trade licence, must report the goods at the customs house and take out a licence for each voyage and pay for the licence the sum of one hundred and sixty-five dollars, unless the master, supercargo, or other person, with the knowledge and consent of the Commissioner, transfers the goods for sale to some person holding a trade licence, by instrument in writing under his hand.

Druggist's licence.  
[35 of 1940  
7 of 1981  
4 of 1985  
8 of 1989  
11 of 1993  
2 of 1996]

**22.** Every person who sells, barter, or exposes or offers for sale, drugs, including drugs and patent or proprietary medicines, whether with or without other goods, wares, or merchandise (exclusive of articles for the sale of which a licence with a special duty charged thereon is provided by law), in a shop, private hospital, or house, shall

take out an annual licence for the shop, private hospital or house, and shall pay for the licence if the shop, private hospital or house, and shall pay for the licence if the shop, private hospital or house, is situated in Georgetown or within one mile thereof or in New Amsterdam or in Linden, the sum of three thousand dollars, and if the goods aforesaid are sold in any market owned by the Georgetown City Council or New Amsterdam Town Council or Linden Town Council, the sum of seven hundred and fifty dollars.

Druggist's  
licence in rural  
districts.  
[35 of 1940  
7 of 1981  
4 of 1985  
8 of 1989  
11 of 1993]

**23.** Every person who occupies any store, shop, room, shed, stall, or yard, or part of any such place, in any part of Guyana other than Georgetown or within one mile thereof, or New Amsterdam or Linden, in which there are sold, bartered, exposed or offered for sale, any drugs, including patent and proprietary medicines (exclusive of any article for the sale of which a licence with a special duty charged thereon is provided by law), or who sells, barter or exposes, or offers for sale, any drugs or patent or proprietary medicines, shall in addition to any other licence required by this Act to be taken out, take out an annual licence for the store, shop, room, shed, stall, or yard, or part of any such place, to entitle him to sell, barter, or expose or offer for sale, the drugs, patent and proprietary medicines, and shall pay for the licence the sum of seven hundred and fifty dollars:

Provided that a licence to sell drugs under this or the last preceding section shall not entitle a person to practise as a druggist in the dispensing or compounding of drugs.

Applicant for  
licence to  
produce  
certificate of  
registration.  
[27 of 1953  
36 of 1956  
26 of 1958  
O. 74/1963]

**24.** No licence referred to in section 24 or section 25 shall be issued unless there is produced at the time of application therefor a certificate signed by the Registrar of the Pharmacy and Poisons Board stating that the premises in respect of which the licence is sought are registered under section 23 of the Pharmacy and Poisons Act.

Butcher's  
licence in rural  
districts.  
[35 of 1940  
13 of 1944  
24 of 1969  
25 of 1973  
7 of 1981  
4 of 1985  
13 of 1989  
11 of 1993  
2 of 1996]

25. Every person who occupies any store, shop, room, shed, stall, yard or part of any such place, in any part of Guyana, where meat other than game is sold, bartered, or exposed or offered for sale, shall take out an annual licence for the store, shop, room, shed, stall, yard or part of any such place, and the said licence shall be issued on payment of a fee of eight hundred and forty dollars:

Provided that no licence aforesaid shall authorise the carrying on in the same store, shop, room, shed, stall, yard or part of any such place, of any other trade or occupation for the sale of any article for which a licence with a special duty charged thereon is provided by law.

Licence for  
cigarette  
factory.  
[7 of 1981  
4 of 1985  
8 of 1989  
11 of 1993  
2 of 1996]

26. Every person who owns and works a cigarette factory in any part of Guyana shall pay an annual licence thereon at the following rates:

where the output from the factory —	
does not exceed 1,000 lbs per annum.....	\$9,000
“ “ “ 20,000 “ “ “ .....	\$12,000
“ “ “ 40,000 “ “ “ .....	\$18,000
“ “ “ 60,000 “ “ “ .....	\$27,000
exceeds 60,000 “ “ “ .....	\$45,000

Licence for sale  
of tobacco.  
[35 of 1940  
7 of 1981  
4 of 1985  
8 of 1989  
11 of 1993  
2 of 1996]

27. Every person who sells, barters, exposes, or offers for sale, tobacco, whether manufactured or not, cigars, or cigarettes, shall take out an annual licence for so doing, and shall pay for the licence the sum of three hundred dollars; but no additional licence shall be required to be taken out for the sale of smoker's requisites such as books of cigarette paper, matches, cigar or cigarette holders, pipes or pipe cleaners:

Provided that no licence shall be required for the sale of tobacco grown in Guyana by the actual grower thereof to persons who are manufacturers of tobacco or dealers therein who buy to sell again.

Auctioneer's  
licence.  
[7 of 1981]  
c. 91:07

**28.** (1) Every auctioneer shall pay the annual licence duty specified in the Auctioneers Act.

(2) The licence shall not authorise any such public auctioneer to keep any store or other place without taking out a trade licence for the same as hereinbefore provided.

(3) On the gross amount of every sale by auction by a licensed auctioneer, there shall be paid by the seller to the auctioneer, who shall pay it to the Accountant General, the sum of one dollar for every one hundred dollars of the amount of the sale; and on the gross amount of every sale by auction there shall also be paid by the purchaser to the auctioneer, who shall pay it to the Accountant General, the sum of two dollars for every hundred dollars of the amount of the sale.

House agent's  
licence.  
[7 of 1981  
11 of 1993  
2 of 1996]

**29.** Every person, other than an auctioneer, who acts as, or carries on the business of, a house agent or commission agent for the sale of houses, tenements, or immovable property, shall take out an annual licence for so doing and pay for the licence the sum of twenty-five thousand dollars a year.

Pawnbroker's  
licence.  
[8 of 1962  
7 of 1981  
4 of 1985  
8 of 1989  
11 of 1993]

**30.** Every person who carries on the business of a pawnbroker shall take out an annual licence for so doing and pay for the licence if carrying on such business in Georgetown, or within ten miles thereof, the sum of forty thousand dollars and if carrying on the business in New Amsterdam or in Linden or within ten miles thereof, the sum of thirty thousand dollars and if carrying on business elsewhere the sum of twenty thousand dollars.

Moneylender's  
licence.  
[11 of 1957  
8 of 1962  
7 of 1981  
4 of 1985  
8 of 1989]

**31.** The duty for an annual moneylender's licence under section 3 of the Moneylenders Act shall be the sum of fifteen thousand dollars.

11 of 1993]  
c. 91:05

Licence for  
keeping  
bonded  
warehouse.  
[8 of 1962  
7 of 1981  
8 of 1989  
26 of 1992]

32. Every person who keeps a bonded warehouse appointed for the receiving and securing of goods the duties whereon are unpaid shall take out an annual licence for the warehouse and pay for the licence the sum of five thousand dollars.

Licence for  
certain vessels.  
[13 of 1944  
7 of 1981  
4 of 1985  
11 of 1993  
2 of 1996]

33. (1) Every person not being an Amerindian, who uses, or permits to be used for coastal or river trade any vessel or boat being twenty-five feet or over in length over all shall take out an annual licence for the same and shall pay licence duty on the basis of the length of such vessel or boat according to the following scale:

c. 50:01

25 ft. or over but not exceeding 30 ft. in length over all	\$.	c.
Over 30 ft. but not exceeding 40 ft. in length over all		300.00
“ 40 “ “ 60 “ “		810.00
“ 60 “ “ 80 “ “		1,500.00
“ 80 “ “ 60 “ “		3,000.00

Provided that no licence shall be required in respect of any vessel or boat which does not exceed forty feet in length over all and which is not mechanically propelled.

(2) This section shall not apply to any vessel or boat of whatever length used only within the confines of any plantation, estate, or village or to ballahoos used by woodcutters within creeks.

(3) In this section the words “vessel” and “boat” have the meanings assigned to them in the River Navigation Act.

Licence for  
pleasure  
vehicles and

34. Every person who keeps and uses, or owns and permits to be used, any carriage, cart, horse, pony or mule,

animals.  
[23 of 1940  
13 of 1944  
33 of 1969]

not kept for the purpose of trade or for hire, shall take out an annual licence to keep and use each carriage, cart, horse, pony or mule and pay for the licence as follows, that is to say —

For a licence —	\$ c.
(a) for each four-wheeled carriage.....	10.00
(b) for each two-wheeled carriage.....	5.00
(c) for each horse, pony, or mule.....	4.00
(d) for each cart drawn by any of the abovementioned animals.....	6.00
(e) for each two cart drawn by a donkey.....	2.00
(f) kept or used in Georgetown.....	4.00

Provided that—

- (i) the Minister may, by order, define districts in which the rate of taxation shall be one-half of the amount set out above;
- (ii) no licence shall be required for any carriage, cart, horse, pony or mule, the property of the Government.

Licence for  
vehicles and  
animals kept for  
trade or hire.  
[9 of 1948  
23 of 1952  
33 of 1969  
[7 of 1981  
4 of 1985  
13 of 1989  
11 of 1993  
2 of 1996]

35. Every person who in any case not provided for in the following section of this Act keeps and uses, or owns and permits to be used, any hackney carriage, cart, horse, pony or mule for the purposes of trade or for hire, shall take out an annual licence for each hackney carriage, carriage, cart, horse, pony or mule, and shall pay for the licence as follows:

For a licence—	\$ c.
(a) or each hackney carriage not mechanically propelled plying in Georgetown or new Amsterdam .....	3.00
(b) for each four-wheeled carriage (including any hearse not mechanically propelled) used in Georgetown or New Amsterdam.....	5.00
(c) for each four-wheeled vehicle not mechanically propelled used in any rural district exclusively for the conveyance of passengers and their baggage.....	5.00
(d) for each two-wheeled carriage.....	2.50
(e) for each horse, pony or mule .....	3.00
(f) for each cart drawn by any of the above- mentioned animals, kept and used in Georgetown.....	1,500.00
(g) for each cart drawn by a bullock or ox, kept and used in any part of Guyana.....	840.00
(h) for each four-wheeled cart drawn by a horse, pony or mule, kept and used elsewhere than in Georgetown.....	840.00

(i) for each two-wheeled cart, drawn by any horse, pony or mule, kept and used elsewhere than in Georgetown...	300.00
(j) for each two-wheeled cart drawn by a donkey, kept and used in Georgetown .....	300.00
(k) for each four-wheeled cart drawn by a donkey, kept and used in Georgetown.....	600.00
(l) for each two-wheeled cart drawn by a donkey, kept and used elsewhere than in Georgetown.....	300.00
(m) for each four-wheeled cart drawn by a donkey, kept and used elsewhere than in Georgetown.....	420.00

Provided that—

- (i) no licence shall be required for—
  - (a) any hearse not used in Georgetown or New Amsterdam; or
  - (b) any watering cart, mule or donkey cart, or any animal drawing it, which is owned and used exclusively by the Georgetown City Council or the New Amsterdam Town for municipal purposes, or by any local authority approved by the Minister;
- (ii) in every licence issued under this section, it



shall be stated whether the animal or thing in respect of which the licence is issued is to be used for the purposes of trade or for hire, or for both such purposes, and the licence shall have effect accordingly.

Licence for carts drawn by animals on sugar cane plantations, and other places.  
[23 of 1940  
33 of 1969  
7 of 1981  
4 of 1985  
13 of 1989  
11 of 1993  
2 of 1996]

36. Every person who keeps and uses, or owns and permits to be used, any cart drawn by any horse, pony, mule or donkey belonging to and used only in the service of any sugar-cane plantation or any wood-cutting grant, cattle farm, lot or farm under cultivation, cocoa estate, rubber estate, or private grant or any mining or placer claim, shall take out an annual licence and shall pay for the licence as follows:

For—	\$ c.
(a) a licence for each cart drawn by any horse, pony or mule.....	300.00
(b) a licence for each two-wheeled cart drawn by a donkey.....	240.00
(c) a licence for each four-wheeled cart drawn by a donkey.....	300.00

Provided that no licence shall be required for any animal or cart if used only within the bounds of any sugar-cane plantation, wood-cutting grant, cattle farm, lot or farm under cultivation, cocoa estate, rubber estate, private grant, mining or placer claim, as aforesaid.

Requirement of practice certificate in relation to certain professions.  
[17 of 1971  
1 of 1973  
13 of 1996]

37. (1) Save as hereinafter provided in this section, no person who practises as a person mentioned in the First Schedule shall do so for reward in any year unless he is the holder of a practice certificate (hereinafter in this section referred to as "a certificate") issued by the Commissioner (hereinafter in this section referred to as "the Commissioner") in respect of that year.

(2) Save as hereinafter provided in this section no

c. 81:01

person shall be entitled to obtain a certificate unless he has (the burden of proof whereof shall lie on him) delivered to the Commissioner all returns which up to the date of his application for a certificate he is required by section 60 of the Income Tax Act so to deliver and has up to that date complied with section 69 of that Act, if that section is applicable to him.

(3) The provision of subsection (1) shall not apply to—

- (a) any person employed in the service of the State who does not practise as a person referred to in that subsection otherwise than in the service of the State; and
- (b) any person who practises as mentioned in that subsection in the course of his being wholly employed in the service of another whose undertaking or business does not comprise the rendering of services of the nature of such practice.

(4) The fee for a certificate shall be as prescribed in the second column of the First Schedule in relation to the respective persons named in the first column thereof and shall be paid to the Commissioner; the fee shall, subject to the provisions of subsections (2) and (6), be due and payable on the 1st January in each year and shall be paid on or before the last day in February in each year; only one fee shall be payable notwithstanding that a person practises as more than one of the persons mentioned in the First Schedule and where a different fee is prescribed in respect of the persons mentioned in the First Schedule, the higher or highest fee shall be payable:

Provided that nothing in this subsection shall be construed as precluding a person from practising as a person mentioned in the First Schedule without being the holder of a

certificate during the period commencing on 1st January and ending with the last day of February in every year.

(5) Save as otherwise provided by subsection (6), a certificate shall be valid for the period of one year commencing on the 1st January in every year and shall remain in force for that period.

(6) Where at any time during the period referred to in subsection (5), a certificate is issued to any person for the first time it shall expire on the 31st December in the year in which it is issued.

(7) The provisions of subsections (6) and (11) of section 100 of the Income Tax Act shall, with such modifications, adaptations, qualifications and exceptions, as may be necessary, apply in relation to the issue of a certificate under this section.

(8) A person to whom a certificate has been issued by the Commissioner shall display the certificate in a conspicuous place at the premises where he practises as a person mentioned in the First Schedule.

(9) (a) Any person who contravenes the provisions of subsection (1) shall on summary conviction be liable to a fine of not less than one thousand, five hundred dollars nor more than three thousand dollars and to imprisonment for a term of six months and in the case of a continuing offence, in addition to such fine, a sum of one hundred dollars for each day the offence continues subsequent to the date to which the conviction relates.

(b) Any person who fails to comply with the requirement of subsection (8) shall be liable on summary conviction to a fine of not less than five hundred dollars nor more than one thousand dollars and, in addition to such fine, a sum of fifty dollars for each day the offence continues

subsequent to the date to which the conviction relates.

(c) For the purposes of proceedings instituted against anyone alleged to be in breach of subsection (1) upon proof that such person practised as a person mentioned in the First Schedule it shall be presumed, unless the contrary is shown by such person, that he did at the alleged time practise for reward.

(10) The Commissioner may revoke a certificate if the person to whom it is issued has become disqualified, otherwise than by virtue of this section, from practising as a person mentioned in the certificate.

(11) The Commissioner shall cause to be published in the *Gazette*—

- (a) on the 15th March and 1st July of each year a notice containing the names of all persons to whom certificates have been issued for the year and in respect of certificates issued to persons between those dates, additional notices of the names of such persons as soon as practicable after the issue thereof; the absence of a person's name from the latest notice shall be *prima facie* evidence that no certificate has been issued to that person up to the date of that notice;
- (b) on such occasions as he deems fit, a notice of the names of all persons whose certificates have been revoked and any such notice shall be *prima facie* evidence that the persons named therein have ceased to be holders of certificates.

(12) The Minister may make regulations

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generally for the carrying out of the provisions of this section, and, in particular, but without prejudice to the generality of the foregoing may make regulations—

- (a) prescribing the manner and the form in which applications may be made for certificates, and the form in which such certificates may be issued;
- (b) replacing, amending, varying, revoking, or adding to any of the provisions of a Schedule;
- (c) prescribing anything which is required by this section to be prescribed:

Provided that regulations made pursuant to paragraph (b) or (c) shall be subject to affirmative resolution of the National Assembly.

(13) The provisions of this section shall have effect notwithstanding the provisions of any other law authorising any person to practise as a person mentioned in the First Schedule and the grant of a certificate shall not entitle any person to do anything which would otherwise be unlawful.

(14) No person to whom subsection (1) applies shall be entitled to recover in any action any sum of money or other consideration as remuneration for services rendered during any period for which he was in breach of that subsection.

(15) For the purposes of this section—

“accountant” means a person who is a member of a professional body or class of persons mentioned in the first column of the Second Schedule or is a member of

such other body as may be determined by the Commissioner to be comparable in status to any such professional body or is entitled to use a designation or any of the initials specified in the other columns of that Schedule or such other designation or initials signifying membership of such comparable body;

“architect” means a person who is a member of a professional body or class of persons mentioned in the first column of the Third Schedule or is a member of such other body as may be determined by the Commissioner to be comparable in status to any such professional body or is entitled to use a designation or any of the initials specified in the other columns of that Schedule or such other designation or initials signifying membership of such comparable body;

“auditor” means a person who is a member of a professional body or class of persons mentioned in the first column of the Second Schedule or is a member of such other body as may be determined by the Commissioner to be comparable in status to any such professional body or is entitled to use a designation or any of the initials specified in the other columns of that Schedule or such other designation or initials signifying membership of such comparable body;

“dentist” means a person who is registered as a dentist under any law for the time being in force in Guyana;

“engineer” means a person who is a member of a professional body or class of persons mentioned in the first column of the Fourth Schedule or is a member of such other body as may be determined by the Commissioner to be comparable in status to any such professional body or is entitled to use a designation, or is the holder of a degree or other award, pertaining to the sciences of engineering as are specified in the other columns of that Schedule or such other designation, degree or

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award which is equivalent thereto in the opinion of the Commissioner;

c. 4:01 “legal practitioner” means a person who is a legal practitioner within the meaning of the Legal Practitioners Act;

“medical practitioner” means a person who is registered as a duly qualified medical practitioner under any law for the time being in force in Guyana;

25 of 1956 “optometrist” means a person who is registered as an optometrist under the provisions of the Optometrists Ordinance 1956;

“pharmacist” means a person who is required to be registered as a pharmacist for the purposes of the Pharmacy and Poisons Ordinance 1956;

“physiotherapist” means a person who practises physiotherapy for reward;

“practises” in relation to a particular profession or occupation mentioned in the First Schedule includes the rendering of services, or the holding out of oneself as qualified or willing to render services, peculiar to that profession or occupation;

c. 97:01 “surveyor” means a person who is a land surveyor within the meaning of the Land Surveyors Act or a person who is a member of a professional body mentioned in the Fifth Schedule or is a member of such other body comparable in status to such professional body as may be determined by the Commissioner, or who is the holder of an award pertaining to the science of determining the value of landed minerals and house properties;

c. 71:02 “veterinary surgeon” means a person who is registered as a veterinary surgeon under the provisions of the Animal

## Diseases Act.

Licence for  
steam boilers.  
[13 of 1989  
11 of 1993  
2 of 1996]

38. Every person, who owns and uses any steam boiler used for generating steam in any factory or workshop, or upon any railway, or in any ship or vessel, or in any fire engine or traction engine, road roller, or other type of road locomotive propelled by steam driven machinery, shall take out a licence annually for each boiler and shall pay for the licence the sum of one hundred dollars:

Provided that—

- (a) no licence shall be required under this section for any steam boiler owned and used by the Government; and
- (b) the licence shall be valid only for the period covered by the certificate prescribed by the Steam Boilers Regulation Act.

c. 95:04

Licence for sale  
of explosives.  
[4 of 1985  
8 of 1989  
11 of 1993  
2 of 1996]

39. (1) Every person who takes out an annual licence for the sale of explosives by wholesale shall pay for the licence the sum of one thousand five hundred dollars; and every person who takes out an annual licence for the sale of explosives by retail shall pay for the licence the sum of one thousand dollars.

(2) A retail licence shall authorise the holder to sell shot and percussion caps.

Off-licence.  
[48 of 1951  
23 of 1952  
29 of 1973  
7 of 1981  
26 of 1992]

40. Every person who—

- (a) in the City of Georgetown or the town of New Amsterdam or within one mile of the boundaries of such city or town or in such other area as may be permitted under any Act for the time being in force regulating the



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storage, sale and disposal of spirituous liquors—

- (i) stores in bulk, mixes and blends spirituous liquor in a liquor store and sells or delivers therefrom spirituous liquor, wine or malt liquor, shall take out an annual licence for so doing, and shall pay for the same the sum of two thousand dollars;
- (ii) keeps and sells or delivers from a liquor store spirituous liquor, wine or malt liquor, but does not store in bulk, mix or blend such spirituous liquor, shall take out an annual licence for so doing, and shall pay for the same the sum of one thousand five hundred dollars;
- (b) imports and sells spirits in bond in the City of Georgetown or the town of New Amsterdam, shall take out an annual licence for so doing, and shall pay for the same the sum of one thousand two hundred dollars;
- (c) sells malt liquor and wine (including the liquor known as Falernum), in any quantity for consumption off the premises shall take out an annual licence for so doing and shall pay for the same the sum of five hundred dollars:

Provided that the holder of an off-licence issued

under paragraph (a) shall not be required to take out a further licence to import and sell spirits in bond.

Hotel licence.  
[23 of 1952  
8 of 1962  
29 of 1973  
7 of 1981  
8 of 1989  
26 of 1992]

41. (1) The duty for an annual hotel licence shall be, if the licence is a first class licence and the hotel is situate in Georgetown, the sum of seven thousand five hundred dollars and if situate in New Amsterdam or elsewhere, the sum of five thousand dollars; in the case of a second class licence, the sum of five thousand dollars if the hotel is situate in Georgetown; if situate in New Amsterdam or elsewhere the sum of three thousand dollars.

(2) The duty for an annual railway station or stelling liquor licence shall be the sum of one hundred dollars, except in Georgetown where it shall be five hundred dollars.

Railway  
station or  
stelling liquor  
licence.  
Restaurant or  
parlour malt  
liquor and  
wine licence.  
[23 of 1952  
7 of 1981  
8 of 1989  
26 of 1992]

42. The duty for an annual restaurant or parlour malt liquor and wine licence shall be the sum of seven hundred and fifty dollars.

Passenger  
steamer liquor  
and tobacco  
licence.  
[23 of 1952  
7 of 1981  
8 of 1989  
26 of 1992]

43. The duty for an annual passenger steamer liquor and tobacco licence shall be the sum of five hundred dollars.

Spirit-shop  
licence.  
[35 of 1940  
8 of 1962  
16 of 1963]

44. The duty for an annual spirit-shop licence shall be, if it is in Georgetown or within a quarter of a mile of the municipal boundaries thereof or in New Amsterdam or in Linden, the sum of three thousand five hundred dollars and if

29 of 1973  
7 of 1981  
26 of 1992]

situate elsewhere the sum of two thousand dollars.

Special  
licences for the  
sale of  
intoxicating  
liquor.  
[34 of 1950  
8 of 1989  
26 of 1992]  
c. 82:21

45. A special licence issued under the provisions of section 104 of the Intoxicating Liquor Licencing Act shall be an annual one, and the duty shall be five hundred dollars.

Malt liquor  
and wine  
licences.  
[61 of 1950  
23 of 1952  
7 of 1981  
8 of 1989  
26 of 1992]

46. (1) The duty for an annual malt liquor and wine licence in any part of Guyana other than the City of Georgetown or the town of New Amsterdam or Linden and within one mile of the boundaries of such City or town shall be five hundred dollars.

(2) A malt liquor and wine licence shall not be required for the sale by retail, by a registered chemist and druggist or by a registered sick-nurse and dispenser, in a drug store licensed under sections 24 or 25, of *bona fide* medicated wines only, and for the purposes of this subsection, the expression "*bona fide*" medicated wines" means medicated wines from time to time approved as such by the Chief Medical Officer by notice published in the *Gazette*.

Restaurant  
liquor licence.  
[23 of 1952  
8 of 1962  
16 of 1963  
29 of 1973  
7 of 1981  
8 of 1989  
26 of 1992]

47. The duty for an annual restaurant liquor licence shall be, if the restaurant is situate in the City of Georgetown or within a quarter of a mile of the municipal boundaries thereof or in New Amsterdam or Linden, the sum of five thousand seven hundred and fifty dollars and, if situate elsewhere, the sum of five thousand dollars.

Members' club  
liquor licence.  
[29 of 1973  
7 of 1981  
8 of 1989

48. The duty prescribed for an annual members' club liquor licence shall be as follows—

- 26 of 1992]
- (a) if the club is situated in Georgetown or within a mile of the municipal boundaries thereof or in New Amsterdam or Linden, the sum of one thousand five hundred dollars;
  - (b) if the club is situated elsewhere than as mentioned in paragraph (a), the sum of one thousand dollars;
  - (c) if the Minister is satisfied that the premises of the club are used substantially for the carrying on of athletic activities, the sum of one-half of the amount mentioned in paragraph (a) or (b), as the case may be.

Coconut rum licence.  
[26 of 1992]

**49.** The annual duty for a coconut rum or coconut toddy licence shall be the sum of one thousand dollars.

Occasional liquor and tobacco licence.  
[23 of 1952  
7 of 1981  
8 of 1989  
26 of 1992]

**50.** The duty for an occasional liquor and tobacco licence shall be in Georgetown or within a quarter of a mile of the municipal boundaries thereof or in New Amsterdam or in Linden, the sum of two hundred dollars, and, elsewhere in Guyana, the sum of one hundred and fifty dollars for a period of twelve consecutive hours, and the licence shall authorise the sale of cigars and cigarettes.

Licence duty for the manufacture of sweets and compounds.  
[7 of 1981  
8 of 1989  
26 of 1992]  
c. 82:23

**51.** Every manufacturer of sweets and every compounder shall pay for his licence under the Bitters and Cordials Act a duty of two thousand five hundred dollars.

Licence for ball or dance.

**52.** The occupier or owner of a lot or part of a lot of land, whether opened or enclosed, or of any house, room, or

[7 of 1981  
4 of 1985  
8 of 1989  
11 of 1993  
2 of 1996]

building, who gives, has or holds, any ball or dance for money or reward, or who permits or allows a ball or dance to be given, had, or held, for money or reward, in or upon the lot or part of a lot of land, house, room, or building, shall take out a licence for the ball or dance, and shall pay for the licence the sum of one thousand dollars:

Provided that the Minister may in his discretion refund the duty whenever he is satisfied that the ball or dance has been given, had, or held for the exclusive benefit of any purely religious, educational, or charitable object, or in aid of any war fund.

Licence for  
entertainment.  
[8 of 1945  
7 of 1981  
4 of 1985  
9 of 1986  
8 of 1989  
11 of 1993  
2 of 1996]

53. (1) Except as otherwise provided in this section, the proprietor of every entertainment shall take out a licence for each occasion and pay a duty of fifty dollars:

Provided that—

- (a) if the licence is taken out for any term not exceeding three months, there shall be paid for the licence, if the entertainment is in Georgetown or New Amsterdam, Linden, or within one mile of the municipal boundaries of either of them, the sum of five hundred dollars in full of that term, and if for the same term in any other part of Guyana, the sum of one hundred and thirty dollars in full of that term; and
- (b) this section shall not apply to any concert or theatrical or other public entertainment or amusement of any kind, or description whatever of a like nature, given, had or held, for the exclusive benefit of any purely

religious, educational or charitable object or to any race meeting or athletic sports or an agricultural, industrial or horticultural exhibition approved by the Minister.

(2) The proprietor of every cinematograph or video entertainment shall take out a quarterly licence in respect of the premises in which the entertainment is to be held, and shall pay therefor a quarterly licence duty as hereunder specified:

- (a) where the premises are situate in the City of Georgetown or within one mile of the municipal boundaries thereof ..... 4,400
- (b) where the premises are situate in the town of New Amsterdam or Linden or within one mile of the municipal boundaries thereof ..... 2,000
- (c) where the premises are situate in any other part of Guyana ..... 1,200

(3) In this section, the term “premises” in relation to a video entertainment, includes a video centre as defined in the Cinematograph and Video Act.

c. 21:02

Licence for billiard or bagatelle table. [7 of 1981 4 of 1985 8 of 1989 11 of 1993 2 of 1996]

54. Every person who keeps, either in Georgetown or New Amsterdam or Linden, any public or subscription billiard table or bagatelle board or table, shall take out a licence for so doing, and pay for the licence the sum of one thousand dollars. Elsewhere in Guyana the fee for a licence to keep such billiard table or bagatelle board or table shall be fifteen dollars.

Entertainment duty.

55. (1) Entertainment duty shall be paid in respect of all payments for admission to any cinematograph

[8 of 1955  
18 of 1961  
7 of 1981  
14 of 1982  
3 of 1995]

entertainment or in respect of any horse racing entertainment at the following rates—

- (a) in the City of Georgetown or in the town of New Amsterdam or Linden or within one mile of the municipal boundaries of the said
- (b) City or town..... 25%
- (c) elsewhere in Guyana..... 25%

Provided that—

- (i) entertainment duty shall not be charged on payments for admission to any cinematograph entertainment where the Minister is satisfied that the whole of the takings thereof, without deduction of any expenses of the entertainment, are to be devoted to religious, educational, scientific, philanthropic or charitable purposes;
- (ii) the Minister may exempt from the payment of entertainment duty, either in whole or in part, any payments for admission to any cinematograph entertainment.

(2) Every exhibitor shall not later than the hour of eleven in the forenoon on the third day after every cinematograph entertainment, furnish the district commissioner or the licence revenue officer, as the case may be, with a return in the form from time to time approved by

him, showing the particulars in respect of which entertainment duty is required to be paid under the preceding subsection.

(3) Every exhibitor shall not later than seven days after the last day of the month, pay to the district commissioner or the licence revenue officer, as the case may be, the amount of entertainment duty due in respect of cinematograph entertainment for the preceding month.

(4) (a) Every exhibitor who fails to pay the entertainment duty which is payable by him under this section within the time prescribed by section (3) shall, in addition to such entertainment duty, be liable to pay to the officer to whom such entertainment duty is to be paid a further sum of fifteen percent of such entertainment duty or two hundred and fifty dollars, whichever is greater, and such additional sum shall be recoverable in the same manner as entertainment duty.

(b) The Commissioner may for any good cause shown remit wholly or in part the further sum payable by an exhibitor under paragraph (a).

(5) Any exhibitor who fails to furnish any return or make any payment of entertainment duty to the district commissioner or licence revenue officer as required by this section shall be liable on summary conviction to a fine of one hundred and fifty dollars and the licence granted to him under the Cinematograph Act shall be suspended until the district commissioner or the licence revenue officer, as the case may be, certifies to the magistrate that the required return or payment has been duly furnished or made.

c. 21:02



(6) Any exhibitor who makes any return to the district commissioner or licence revenue officer as required by this section and which is false in any material particular, shall be liable on summary conviction to a fine of seven hundred and fifty dollars and the licence granted to him under the Cinematograph Act shall be suspended for such period as the magistrate may order.

(7) In this section the expression "exhibitor" means a person to whom a licence is granted under section 11 of the Cinematograph Act, and includes the person managing or controlling the exhibition of cinematograph films in the premises specified in the licence.

- (8) (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 artiste 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 stage of the entertainment, pay to the Commissioner 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 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, 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 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 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 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.
- (h) This subsection shall not apply to an artiste resident in the Caribbean or a non resident Guyanese artiste.

Travel tax.  
[9 of 1966B  
13 of 1978]

56. (1) In this section—

“aircraft” means any machine for flying, whether propelled by mechanical means or not, and includes any description of balloon;

“carrier” means—

- (a) any proprietor or undertaker of a business or enterprise which includes transporting passengers by ship or aircraft from Guyana to any place outside Guyana; or
- (b) the agent in Guyana of any carrier referred to in paragraph (a), whether such proprietor, undertaker or agent be an individual or a body of persons corporate or unincorporated;

“embark” means go on board any ship or aircraft for the purpose of travelling from Guyana to any place outside Guyana;

“immigration officer” means any person appointed to be, or

c. 14:02 authorised to perform the functions of, an immigration officer by or under the Immigration Act;

“prescribed” means prescribed by regulations;

“regulations” means regulations made under subsection (13);

“ship” means a steamship or any other ship, boat, lighter or other craft of any description used for transport by water;

“traveller” means a person who proposes to travel from Guyana by ship or by aircraft to any place outside Guyana;

“travel tax” means the tax imposed by subsection (2).

(2) Subject to this section, there shall be paid by every traveller, in respect of each occasion on which he leaves Guyana for any place outside Guyana, a tax of fifty dollars, or of any other sum for the time being prescribed, payment whereof shall be received by the carrier transporting, or making arrangements for transporting, that traveller from Guyana to any place outside Guyana and the carrier shall, upon receiving every such payment, furnish the traveller with a ticket bearing a serial number and issued by the Commissioner, hereinafter referred to as a “travel tax ticket”.

(3) Subject to subsection (9), travel tax shall not be payable by—

- (a) the President, his wife and children under the age of twenty-one years;
- (b) the official representatives of the Government of any country, their wives and their children under the age of twenty-one years;
- (c) the official representatives of the

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United Nations Organisation or of any organisation established under its authority, their wives and children under the age of twenty- one years;

- (d) the master, pilot, or an officer, or any other member of the staff or crew, of a ship or aircraft on any occasion on which he leaves Guyana by that ship or aircraft, as the case may be;
- (e) any person travelling in the performance of his duty as a member of any naval, military or air force raised in Guyana under any law or present in Guyana pursuant to any agreement to which the Government of Guyana is a party;
- (f) in transit passengers remaining in Guyana for a period not exceeding forty-eight hours;
- (g) any child under the age of seven years;
- (h) any traveller by ship whose voyage will not entail travelling by sea;
- (i) any person prescribed or belonging to any prescribed category of persons.

(4) Every carrier to whom travel tax tickets have been issued pursuant to subsection (2) shall be accountable to the Commissioner for any amount which is required to have been paid as travel tax by persons who are furnished with any of such tickets.

(5) A traveller not entitled to exemption from travel tax pursuant to subsection (3) shall not embark without having submitted his travel tax ticket to an immigration officer for cancellation.

(6) A traveller may be prevented from embarking in contravention of subsection (5) by any immigration officer, who may, for the purpose, take any necessary measures, including the use with any assistance of such force as is reasonably justifiable in the circumstances.

(7) When a ship or aircraft is about to depart with any travellers embarked thereon who are required to have paid an amount referred to in subsection (4), such amount shall, whether demanded or not, be due and payable by the carrier accountable therefor pursuant to subsection (4):

Provided that regulations may provide either generally or in any case for payment by a carrier of any such amount by instalments or periodically or within such period after the departure of the ship or aircraft as may be prescribed.

c. 82:01

(8) The proper officer within the meaning of the Customs Act may withhold clearance thereunder of any ship or aircraft transporting travellers if he is not satisfied that adequate arrangements have been made for the payment of any amount of travel tax for which a carrier is accountable in respect of any such travellers.

(9) The decision of any immigration officer on any claim by a traveller to entitlement to exemption from travel tax pursuant to subsection (3) shall, subject to subsection (11), be final.

(10) For the purpose of deciding any claim pursuant to subsection (9), the immigration officer may make such enquiries (either of the traveller or of any other person) as he thinks fit.

(11) If it be shown to the satisfaction of the Commissioner that any traveller has paid as travel tax any amount of which payment is not required by this section to have been made or (if such payment was made pursuant to any decision under subsection (9)) would not have been so required but for subsection (9), he shall be entitled to have refunded any amount paid on account thereof pursuant to any of the provisions of subsections (4) and (7):

Provided that no claim for a refund under this subsection shall be entertained after the expiration of six months from the date on which the amount was received from the traveller.

(12) Every person who—

- (a) without reasonable cause (the proof whereof shall lie upon him), fails to furnish any information sought from him in accordance with subsection (10);
- (b) for the purpose of evading the payment by that person or any other person of any amount of travel tax, makes any false statement or false representation;
- (c) is knowingly concerned in, or in the taking of any steps with a view to, the fraudulent evasion of the payment by that person or any other person of any amount of travel tax,

shall be liable on summary conviction to a fine of five hundred dollars and of such additional sum equivalent to any amount of tax outstanding pursuant to the offence, in

case of proof in that behalf, as the court may direct (payment of the fine, including any such additional sum, to have the effect of satisfying such tax) and to imprisonment for six months.

(13) The Minister may make regulations to give effect to the provisions of this Act relating to travel tax and, without prejudice to the generality of the foregoing, to provide for all or any of the following matters —

- (a) the issue and form of travel tax tickets;
- (b) the keeping, production to such persons as may be prescribed, and inspection by them, of records or other documents used by or belonging to any person, for the purpose of ascertaining whether travel tax has been paid and accounted for in accordance with this section and any regulations;
- (c) anything to be prescribed under this section:

Provided that no regulation prescribing any sum in pursuance of subsection (2) shall come into operation unless and until affirmed by resolution of the National Assembly.

(14) There may be annexed to the breach of any regulation a prescribed penalty not exceeding two hundred and fifty dollars.

Licence to trade  
in gold and  
precious  
stones.  
3 of 1946

57. (1) Except as otherwise provided in this section, any person who desires to sell or to purchase valuable mineral, or precious stones or valuable mineral and precious stones shall make an application in writing to the Commissioner of Geological Surveys and Mines for a licence



9 of 1948  
2 of 1967  
5 of 1969  
1 of 1972  
4 of 1981  
12 of 1981  
11 of 1983  
8 of 1989]

to trade in valuable minerals, or in precious stones, or in valuable mineral and precious stones, as the case may be.

(2) In an application under subsection (1) the applicant shall specify the premises in which he proposes to trade as aforesaid.

(3) The applicant shall deposit with the Commissioner of Geological Surveys and Mines—

- (a) where the application is in respect of premises situate in the City of Georgetown, the town of New Amsterdam or the village of Bartica or within ten miles of such city, town or village—
  - (i) the sum of five thousand dollars, where the application is in respect of a licence to trade in valuable mineral only;
  - (ii) the sum of ten thousand dollars, where the application is in respect of a licence to trade in precious stones only; and
  - (iii) the sum of fifteen thousand dollars, where the application is in respect of a licence to trade in valuable minerals and precious stones; and
- (b) where the application is in respect of a licence to trade in valuable minerals only or in valuable minerals and precious stones in premises situate

elsewhere in Guyana, the sum of two thousand five hundred dollars—  
or, in lieu of such deposit, he shall deliver to the Commissioner of Geological Surveys and Mines a bond entered into jointly and severally by the applicant and one or more sureties approved by the Commissioner of Geological Surveys and Mines, conditioned for the payment of the sum of five thousand dollars, the sum of ten thousand dollars, the sum of fifteen thousand dollars, or the sum of two thousand five hundred dollars, as the case may be, to the Guyana Geology and Mines Commission if the applicant shall, at any time while he may be the holder of a licence issued under this section, fail to comply with, or shall contravene, any regulations for the time being in force under the Mining Act and relating to the sale and purchase of, and the duties of traders in, valuable minerals, precious stones, or valuable minerals and precious stones, as the case may be. Any deposit under this subsection shall be subject to the conditions as aforesaid.

(4) An applicant shall make a deposit, or deliver a bond, as specified in subsection (3), in respect of every licence applied for by him:

Provided that where the licences applied for are in one mining district, city, town or village, one deposit only, or one bond only, may be made or delivered, as the case may be.

(5) No licence under this section shall be issued unless the provisions of subsections (3) and (4) have been complied with.

(6) The Commissioner of Geological Surveys and Mines may, in his discretion, refuse to issue a licence under this section to any person who has been convicted—

- (a) of buying valuable minerals or precious stones contrary to any regulations for the time being in force

relating to the sale and purchase of valuable minerals, and to the duties of persons trading in, valuable minerals and precious stones; or (b) of the unlawful possession of gold or precious stones contrary to the Mining Act:

Provided that where the Commissioner of Geological Surveys and Mines refuses under this subsection to issue a licence, the applicant therefor may appeal to the Minister from such refusal, and if the Minister, after making such inquiry as he may think fit, decides that the issue of the licence should not be refused, the licence shall be issued accordingly.

(7) Every licence issued under this section shall specify the premises in which the licensee shall be permitted to trade, shall be in respect of one set of premises only, and shall not authorise a sale or purchase in any premises not specified in the licence.

(8) Every licence issued under this section shall be an annual licence, and the licence duty payable thereon shall be as hereunder—

- (a) where the premises licensed are situate in the City of Georgetown, or the town of New Amsterdam, or the village of Bartica, or within ten miles of such city, town or village, the licence duty shall be—
  - (i) on a licence to trade in valuable mineral only, the sum of five hundred dollars;
  - (ii) on a licence to trade in precious

- stones only, the sum of one thousand dollars; and
- (iii) on a licence to trade in valuable minerals and precious stones, the sum of one thousand five hundred dollars;
- (b) where the premises licensed are situate elsewhere in Guyana, the licence duty shall be—
- (i) on a licence to trade in valuable minerals only, the sum of five thousand dollars;
- (ii) on a licence to trade in valuable minerals and precious stones, the sum of ten thousand dollars.

(9) Every licence to trade in valuable minerals, precious stones, or valuable minerals and precious stones shall be issued subject to the provisions of any regulations for the time being in force relating to the sale and purchase of, and the duties of traders in, valuable minerals, precious stones, or valuable minerals and precious stones, as the case may be.

(10) Where the holder of a licence issued under this section is convicted—

- (a) of buying valuable minerals or precious stones contrary to any regulations for the time being in force relating to the sale and purchase of, and to the duties of persons trading in, valuable minerals and precious stones; or

- (b) of the unlawful possession of valuable minerals or precious stones contrary to the Mining Act, the Minister may direct the Commissioner of Geological Surveys and Mines to cancel the licence and the licence shall be cancelled accordingly.

c. 65:01

(11) Where the holder of a licence to trade in valuable minerals, precious stones, or valuable minerals and precious stones has failed to comply with, or has contravened, any provision of any regulations for the time being in force under the Mining Act and relating to the sale and purchase of, and the duties of traders in, valuable minerals, precious stones, or valuable minerals and precious stones, as the case may be, the deposit made under subsection (3) or (4) by the holder of the licence shall be forfeited and shall be paid to the Commissioner of Geological Surveys and Mines, and where, in lieu of such deposit, a bond was entered into, the sum specified in the bond shall forthwith become due and payable by the holder of the licence and the sureties to the bond, jointly and severally, to the Guyana Geology and Mines Commission, and shall be recoverable by parate or summary execution at the instance of the Commissioner of Geological Surveys and Mines, or by action instituted by or on behalf of the Attorney-General.

(12) In any proceeding by way of parate or summary execution, a statement purporting to be signed by the Commissioner of Geological Surveys and Mines that any amount is due and payable to the Geology and Mines Commission, on a bond made under subsection (3) or (4), by the person or persons named in the statement shall, without any proof of the signature or of any other matter, be deemed sufficient evidence that the amount is so due and payable.

(13) Subject to subsection (20), moneys received or recovered under this section or under section 59 shall vest in the Guyana Geology and Mines Commission.

(14) The Guyana Geology and Mines Commission, with the approval of the Minister, may waive or remit the whole or any portion of the amount of a deposit or of a bond, which has been forfeited or has become due and payable, as the case may be, under subsection (11).

c. 65:01 (15) No licence mentioned in section 22, 43, 46, 48, 50 or 51 shall be issued to any person for any place or premises situate within ten miles of a claim held under a licence to mine or to search for valuable minerals or precious stones issued under the Mining Act and for the time being in force, unless such person is also the holder of a licence issued under this section:

c. 29:01 Provided that notwithstanding the foregoing requirement of this subsection where such place or premises are situated within a location mentioned in section 5 of the Amerindian Act, the Minister responsible for finance may authorise the issue of a licence under section 22 of this Act to any person who would, but for that requirement, be entitled to establish a shop therein.

(16) Any licence issued under this section may, subject to this Act, be transferred together with any licence mentioned in section 22, 43, 46, 48, 50 or 51, from the premises in respect of which it was issued to any other premises.

(17) The holder of a prospecting licence, the holder or licensee of a claim or the agent duly authorised in writing by the holder of licensee, or a distributor, if a permit has been issued to him under and in accordance with regulations for the time being in force under the Mining Act, may, without being the holder of a licence to trade in valuable minerals, sell valuable minerals, in any part of Guyana not being the City of Georgetown, the town of New Amsterdam, the village of

Bartica, or any place within ten miles of the said city, town or village, to the holder of a licence to trade in valuable minerals, if such sale is in accordance with the said regulations and the terms and conditions of such permit.

(18) Except as provided in subsection (17), no person shall sell or purchase valuable minerals or precious stones unless he has taken out a licence under this section to trade in valuable minerals or precious stones, as the case may be.

(19) Any person who contravenes any of the provisions or subsection (19) shall be liable on summary conviction to a fine of three thousand dollars, and if he has not at the time of conviction taken out a licence to which the conviction relates he shall in addition be ordered to pay the sum required by this section to be paid for the licence, and such fine and sum shall together be recovered as one penalty.

(20) In this section, the expressions "claim", "mining district" "precious stones", "raw gold" and "valuable minerals" shall have the same meanings as they respectively have in the Mining Act.

Goldsmith's  
licence.  
[9 of 1948  
4 of 1981  
12 of 1981  
8 of 1989  
11 of 1993]

58. (1) Any goldsmith who desires to purchase gold, from the Guyana Gold Board, for the purposes of his business or trade as a goldsmith shall make an application in writing to the Commissioner of Geological Surveys and Mines for a licence therefor (in this Act referred to as a goldsmith's licence) and shall specify the premises in which he proposes to carry on his business or trade as a goldsmith.

(2) Every goldsmith's licence shall specify the premises to which the licence relates, and shall be in respect of one set of premises only, and shall not authorise a purchase for the purpose of any premises not specified in the licence.

(3) Every goldsmith's licence shall be an annual

licence, and the licence duty payable thereon shall be the sum of one thousand dollars.

(4) Every goldsmith's licence shall be issued subject to the provisions of any regulations for the time being in force, relating to the sale and purchase of gold made under the Mining Act, or any other law, and where a goldsmith contravenes or fails to comply with any of the aforesaid provisions in relation to any purchase of gold he shall be deemed to have acted without a licence.

(5) The provisions of section 58 (6), (10) and (15) shall, *mutatis mutandis*, apply to a licence issued under this section in the same manner and to the same extent as they apply to a licence issued under section 58.

(6) Every holder of a goldsmith's licence shall, within seven days after the last day of every month, deliver or cause to be delivered to the Commissioner of Geological Surveys and Mines a return in which there shall be stated —

- (a) the quantity of gold purchased during the month in question;
- (b) the quantity of gold used during the said month in making jewellery;
- (c) the quantity of gold on hand on the last day of the said month;
- (d) the name and address of every person from whom he bought gold.

(7) In this section the expression "gold" shall have the same meaning as the expression "raw gold" has in the Mining Act for the time being in force.

Licence to  
purchase

59. (1) Every person who sells, exports or purchases, balata, India-rubber, or substances of a like nature, or any



balata.  
[8 of 1989]

other gums, shall take out a licence for so doing, and shall pay for the same the sum of one hundred dollars:

Provided that a licence under this section may be issued to any person who sells India-rubber only, grown on land of which he is the lawful occupier, without payment of duty.

c. 69:07

(2) Licences issued under this section shall be deemed to be licences issued under the Balata Act.

Licence for  
petrol pump.  
[8 of 1989  
11 of 1993  
2 of 1996]  
c. 28:01

**60.** Every person who keeps a petrol pump or filling station for the sale of petrol shall take out an annual licence and pay a duty if carrying on the business in the City of Georgetown or in the Town of New Amsterdam, Linden or Corriverton, as respectively defined for the purposes of the Municipal and District Councils Act, of ten thousand dollars, and if elsewhere five thousand dollars.

Licence for  
storage tanks  
for molasses.  
[8 of 1989  
26 of 1992]

**61.** Every person who owns and uses or permits to be used any tank for the storage of molasses in Georgetown or within a quarter of a mile of the municipal boundaries thereof or in New Amsterdam shall take out an annual licence in respect of such tank and pay for the licence the sum of one thousand dollars.

Duration of  
licences.  
  
c. 82:21

**62.** (1) The licences hereinbefore enumerated other than those mentioned in sections 23, 51, 53 and 54 shall be for the period of one year beginning on the 1st January in each year, except that the duration of licences issued under the Intoxicating Liquor Licensing Act shall be regulated by that Act.

(2) Where a new licence, other than those mentioned in subsection (1) and in sections 58, 59 and 60 is issued for the first time and the amount of the duty is not less than two dollars, it may be issued for a period less than one year at a proportionate amount of the duty:

Provided that—

- (a) such period shall not be less than the unexpired portion of the year, and
- (b) the amount of the duty on every such licence shall be computed and paid from the first day of the quarter in which the licence is granted.

Time for  
payment of  
licence duty.  
[61 of 1952  
3 of 1967]

63. (1) Subject to subsection (2), the duty for every annual licence shall be due and payable on the 1st January in each year and shall be paid on or before the last day in February. Where the amount of the duty for an annual licence is or exceeds six dollars the duty may be paid in two moieties whereof the first shall be paid on or before the last day in February and the second moiety on or before the 31st July in each year; but on failure to pay the first moiety within the period limited the whole amount of the duty shall be thereupon payable.

(2) The duty for every annual licence issued in respect of a certificate granted by the Intoxicating Liquor Licensing Board shall be due and payable on the 1st January in each year. The amount of the duty may be paid in two moieties whereof the first shall be paid on or before the 7th January and the second moiety on or before the 7th July in each year; but on failure to pay the first moiety within the period limited the whole of the duty shall be thereupon payable:

Provided that a licence may be issued for the unexpired portion of any year to commence from the beginning of the quarter year in which the licence is issued.

(3) Where the amount of duty for an annual licence exceeds one hundred dollars the district commissioner or the Comptroller of Customs and Excise, as the case may be, may

demand security by bond with one or more sureties for the payment of the second moiety.

(4) Notwithstanding anything to the contrary provided in this Act, it shall be lawful to pay in equal quarterly instalments the duty for a licence in respect of the occupation of any premises or part thereof as mentioned in section 11 or 12, and every instalment relating to any quarter shall be payable in advance of such occupation during that quarter of the premises or part thereof, as the case may be, subject to the following provisions of this subsection. Subsection (1) of this section shall apply to the payment under this subsection of the first quarterly instalment in respect of an annual licence as they apply to the payment of the first moiety in that respect and, in default of the payment within the time limited of any other quarterly instalment first hereinbefore referred to, the whole outstanding amount of the said duty shall be due and payable, the time for payment of licence duty for any quarter subsequent to the issue of the licence being until the end of the first month in that quarter.

Storage rent  
for gunpowder  
in magazine

64. The storage rent of any explosive in any government magazine shall be, for every month or part of a month at the rate of one per cent per pound; and all the storage rent shall be exclusive of any charge incurred for portorage.

#### MISCELLANEOUS PROVISIONS

Exemption of  
the President.

65. The President is exempt from taxation.

Power of  
Minister to  
remit licence  
duty collected  
on carts fitted  
with pneu-  
matic or solid  
rubber tyres.  
[23 of 1952]

66. The Minister may remit any licence duty collected on any cart fitted with pneumatic or solid rubber tyres, drawn by any donkey, ox, horse, mule or pony, kept and used elsewhere than in Georgetown.

Licence not required for public or prison canteen.

67. No licence shall be required to be taken out under this Act for any canteen carried on at any police station or prison with the consent of the Commissioner of Police or the Director of Prisons, as the case may be, for the supply of spirituous liquors, malt liquors, wine, tobacco, provisions, or any other goods, wares, or merchandise, to members of the police force and their families, to prison officers and their families, and to other persons lawfully residing with the permission of the Minister in such police station or prison.

Weight to be used.

68. The weight upon which taxes and duties shall be charged under this Act shall be the net imperial weight, after allowing and deducting the tare customary in Guyana.

Persons to whom taxes to be paid.

69. All moneys collected under and by virtue of this Act shall be paid to the Accountant General.

Recovery of taxes.  
[18 of 1961  
13 of 1989  
11 of 1983]

70. In default of payment, when due, of any of the taxes or duties imposed or other moneys payable by this Act or by any Act mentioned in this Act, those taxes, duties, or other moneys with interest at the rate of forty-five per cent per annum from the day when they became due and payable, shall, when not otherwise specially directed, be enforced and recovered by the Accountant General by parate execution.

Issue of licences.  
[61 of 1952  
10 of 1954  
1 of 1972]

71. (1) Save as is hereinafter provided by subsections (2) and (3) all licences under this Act shall be issued by a district commissioner.

(2) Licences under sections 58 and 59 shall be issued by the Commissioner of Geological Surveys and Mines or by any officer of his department assigned by him to perform those duties.

(3) Licences under sections 42, 43, 44, 45, 46, 47, 48, 49, 49A, 50, 51, 52 and 62 shall be issued by the Comptroller of Customs and Excise.

District  
Commissioner  
may refuse  
licence.

72. A district commissioner or the Commissioner of Geological Surveys and Mines may refuse to issue a licence to any person or company, but an appeal shall lie to the Minister in any case of refusal.

s. 39  
[17 of 1971  
8 of 1989  
11 of 1993]

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FIRST SCHEDULE

PROFESSIONS AND OCCUPATIONS

Person	Fee
Accountant	\$10,000
Architect	\$10,000
Auditor	\$10,000
Dentist	\$10,000
Engineer	\$10,000
Legal Practitioner	\$10,000
Medical Practitioner	\$10,000
Optometrist	\$10,000
Pharmacist	\$10,000
Physiotherapist	\$10,000
Surveyor	\$10,000
Veterinary Surgeon	\$10,000

s. 39  
[17 of 1971]

## SECOND SCHEDULE

## ACCOUNTANTS

Professional Body or class of Persons	Designation	Appropriate Initials
(a) The Institute of Chartered Accountants of Scotland	Chartered Accountant	C.A.
(b) The Institute of Chartered Accountants in England and Wales	Chartered Accountant or Incorporated Accountant	A.C.A. or F.C.A. A.S.A.A. or F.S.A.A.
(c) The Association of Certified Accountants	Certified Accountant	A.C.C.A. or F.C.C.A.
(d) Persons, who in the opinion of the Commissioner signified to such persons in writing, perform functions of a professional character normally carried out by a person entitled to any of the designations or initials specified in the second and third columns of this Schedule.		

s. 39  
[17 of 1971]

## THIRD SCHEDULE

## ARCHITECTS

Professional Body or class of Persons	Designation	Appropriate Initials
(a) The Royal Institute of British Architects  (b) Persons who, in the opinion of the Commissioner signified to such persons in writing, perform functions of a professional character normally carried out by a person entitled to use the designation or initials specified in the second and third columns of this Schedule.	Associate of the Royal Institute of British Architects	A.R.I.B.A.

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FOURTH SCHEDULE  
ENGINEERS

Professional Body or class of Persons	Designation	Appropriate Initials or Award of Degrees
(a) Institution of Civil Engineers	Civil Engineers	B.Sc. (Civil Eng.); Higher National Certificate in Civil Engineering.
(b) Institution of Electrical Engineers	Electrical Engineers	B.Sc. (Electrical Eng.); Higher National Certificate in Electrical Engineering; City and Guilds of London Institute Full Technological Certificate in Electrical Installation.
(c) Institution of Mechanical Engineers	Mechanical Engineers	B.Sc. (Mechanical Eng.); Higher National Certificate in Mechanical Engineering.
(d) Institution of Structural Engineers	Structural Engineers	B.Sc. (Structural Eng.); Higher National Certificate in Structural Engineering.
(e) Institution of Chemical Engineers	Chemical Engineers	B.Sc. (Chemical Eng.); Higher National Certificate in Chemical Engineering.
(f) Institution of Mining and Metallurgy	Mining and Metallurgical Engineers	B.Sc. (Mining and Metallurgical Eng.); Higher National Certificate in Mining and Metallurgical Engineering.



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Professional Body or class of Persons	Designation	Appropriate Initials or Award of Degrees
(g) Persons who, in the opinion of the Commissioner signified to such person in writing, perform functions of a professional character normally carried out by a person entitled to use any of the designations, initials, awards or degrees, mentioned in the second and third columns of this Schedule.		

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FIFTH SCHEDULE

SURVEYORS

Royal Institution of Chartered Surveyors  
Institute of Quantity Surveyors

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SUBSIDIARY LEGISLATION

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reg. 20/1971

**TAX (PRACTICE CERTIFICATE)  
REGULATIONS**  
*made under section 39*

Citation.

1. These Regulations may be cited as the Tax (Practice Certificate) Regulations.

Form of certificate

2. The certificate to be issued by the Commissioner-General of the Revenue Authority for the purposes of section 39 shall be in the form set out in the Schedule.

**SCHEDULE**

Practice Certificate

(issued under section 39 (12) of the Tax Act)

This is to certify that in respect of the year ending 31st December, 20.... Mr./Mrs./Miss.....of .....practising as a .....at.....  
(state profession, occupation or class of person)  
.....  
(state address if any where practice is normally carried on)  
has complied with the requirements of section 39 of the Tax Act.

Dated this      day of      20

.....  
Commissioner- General- Revenue Authority

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