

Seal No. 251/1981

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GUYANA

ACT No. 4 of 1981
TAX (AMENDMENT) ACT 1981

I assent.


L. F. S. Burnham,

President.

14th April 1981

ARRANGEMENT OF SECTIONS

SECTION

1. Short title.
2. Amendment of section 5 of the Principal Act.
3. Amendment of section 58 of the Principal Act.
4. Amendment of section 59 of the Principal Act.

AN ACT to amend the Tax Act.

A.D. 1981

Enacted by the Parliament of Guyana:—

Short title
and com-
mencement.
Cap. 80:01

1. (1) This Act, which amends the Tax Act, may be cited as the Tax (Amendment) Act 1981.

(2) Section 2 shall be deemed to have come into operation on 20th February, 1981.

Amendment
of section
5 of the
Principal
Act.

2. Section 5 of the Principal Act is hereby amended by the substitution of the words "eight dollars and forty cents" for the words "seven dollars and sixteen cents".

Amendment
of section 58
of the
Principal
Act.

3. Section 58 of the Principal Act is hereby amended in the following respects—

(1) by substituting in subsection (3) —

- (a) the words "one thousand" for the words "five hundred" in paragraph (a) (i);
- (b) the word "two" for the word "one" in paragraph (a) (ii);
- (c) the words "three thousand" for the words "one thousand five hundred" in paragraph (a) (iii);
- (d) the words "one thousand" for the words "five hundred" in paragraph (b); and
- (e) the words "one thousand dollars, the sum of two thousand dollars, the sum of three thousand dollars, or the sum of one thousand dollars," for the words "five hundred dollars, the sum of one thousand dollars, the sum of one thousand five hundred dollars, or the sum of five hundred dollars," where these words occur together, and the words "Guyana Geology and Mines Commission" for the word "State";

(2) by substituting in subsection (8) —

- (a) the word "five" for the word "three" in paragraph (a) (i);
- (b) the words "one thousand" for the words "seven hundred" in paragraph (a) (ii);
- (c) the words "one thousand five hundred" for the words "one thousand" in paragraph (a) (iii);

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- (d) the words "two hundred and fifty" for the words "one hundred" in paragraph (b) (i); and
- (e) the word "five" ~~for~~ the word "two" in paragraph (b) (ii);
- (3) by substituting the words "Commissioner of Geological Surveys and Mines" for the words "Accountant General" and the words "Guyana Geology and Mines Commission" for the word "State" wherever they occur in subsections (11) and (12);
- (4) by deleting the words "for the public use" in subsection (11);
- (5) by substituting the following subsection for subsection (13) —

“(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”;
- (6) by substituting the words "Guyana Geology and Mines Commission, with the approval of the Minister," for the word "President" in subsection (14); and
- (7) by substituting the word "three" for the word "one" in subsection (20).

4. Section 59 of the Principal Act is hereby amended in the following respects —

- (a) by substituting the words "one hundred dollars" for the words "one dollar" in subsection (3);
- (b) by substituting a semicolon for the full stop at the end of subsection (6) (c) and by inserting after subsection (6) (c) the following paragraph as paragraph (d) —

“(d) The name and address of every person from whom he brought gold.”.

Passed by the National Assembly on the 2nd of April, 1981

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

(Bill No. 4/1981)

(ST: 34/2/1/10)