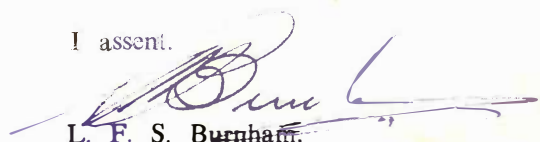


GUYANA

ACT No. 3 of 1982

MISCELLANEOUS ENACTMENTS (AMENDMENT) ACT 1982

I assent.


L. F. S. Burnham,
President

1982-05-02

ARRANGEMENT OF SECTIONS

SECTION

1. Short title.
2. Amendment of section 10 of Cinematograph Act.
3. Amendment of section 303 (2) of Municipal and District Councils Act.
4. Amendment of Petroleum (Production) Act.

5. Amendment of Tax Act.
6. Repeal and re-enactment of section 36 of Income Tax Act.
7. Construction of Miscellaneous Enactments (Amendment) Act 1981.
8. Amendment of section 10 (1) of the Premium Bonds Act 1981.

AN ACT to amend certain enactments.

A.D. 1982 Enacted by the Parliament of Guyana:—

Short title. 1. This Act may be cited as the Miscellaneous Enactments (Amendment) Act 1982.

Amendment of section 10 of Cinematograph Act. Cap. 21:02 2. Section 10 of the Cinematograph Act is hereby amended as follows —

(i) by the insertion, after paragraph (j), of the following paragraphs as paragraphs (ja) and (jb) —

“(ja) the premises licensed under this Act for all or any of the purposes of this Act;

(jb) prescribing the fees to be paid for admission to any exhibition or entertainment or both in premises licensed under this Act and the duration of such exhibition or entertainment or both:

Provided that different fees may be prescribed for different classes of such premises and for different areas therein;” and

(ii) by the insertion, after paragraph (1), of the following paragraph as paragraph (1a) —

“(1a) controlling the rental or other consideration charged by distributors of cinematograph films for leasing, or otherwise permitting the use of, cinematograph films for exhibition in premises licensed under this Act;”.

Amendment of section 303(2) of Municipal and District Councils Act Cap. 28:01 3. Section 303 (2) of the Municipal and District Councils Act is hereby amended by the substitution of the words “two hundred and fifty” for the words “one hundred”.

Amendment of Petroleum (Production) Act. Cap. 65:05 4. The Petroleum (Production) Act is hereby amended by the insertion, after section 14, of the following section as section 14A —

“Moneys payable under Act.

14A. All royalties, rents, fees and other moneys payable under this Act to the Government or any authority or any officer of the Government or authority shall be paid into the Consolidated Fund.”.

5. The Tax Act is hereby amended by the insertion, after section 56, of the following section as section 56A —

Amendment
of Tax Act.
Cap. 80:01

*Additional
tax on ex-
hibitors of
cinemato-
graph films.

56A. (1) In this section —

- (a) “additional income”, in relation to the year immediately preceding each of the years of assessment 1982 and 1983, means the difference between the income a person carrying on the business of exhibiting cinematograph films would have received from such business had he charged for admission to any exhibition of cinematograph film, from persons admitted to such exhibition on and after 1st December, 1981 at the same rates as he was charging on the day immediately preceding that date, and the income he actually received from such business, —
 - (i) for the year immediately preceding the year of assessment 1982, on and after that date up to and including 31st December, 1981; and
 - (ii) for the year immediately preceding the year of assessment 1983, on and after 1st January, 1982 up to and including the day immediately preceding the date on which the rates for admission to exhibitions of cinematograph films are first fixed by the Minister under any law for the time being in force;
- (b) “additional tax” means the additional tax imposed by subsection (2);
- (c) “chargeable income” and “year of assessment” shall have the respective meanings assigned to them by section 2 of the Income Tax Act;
- (d) “cinematograph film” shall have the meaning assigned to it by section 2 of the Cinematograph Act;
- (e) “licence revenue officer” shall have the meaning assigned to it by section 2 of the Licence Revenue Act.

Cap. 81:01

Cap. 21:02

Cap. 79:02

(2) For each of the years of assessment 1982 and 1983 there shall be charged, levied and collected an additional tax calculated at the rate specified in subsection (4) upon the additional income derived by any person from the business of exhibiting cinematograph films during the year immediately preceding the year of assessment and the additional tax shall be payable by every person who carried on the business of exhibiting cinematograph films during the year immediately preceding such year of assessment.

(3) In computing income for the purposes of this section no outgoings or expenses incurred in the production of that income (including entertainment duty payable in respect of payments for admission to any cinematograph entertainment under section 56) shall be deducted therefrom.

(4) The rate of additional tax for the purposes of subsection (2) shall be —

- (a) in respect of the additional income derived by any person from the business of exhibiting cinematograph films in Georgetown, New Amsterdam and Linden, seventy-five percent; and
- (b) in respect of the additional income derived by any person from the business of exhibiting cinematograph films in other parts of Guyana, eighty percent.

(5) Notwithstanding anything contained in this section, a distributor of cinematograph films shall be liable to pay such portion as is specified in subsection (6) of the additional tax payable under the preceding provisions of this section and such portion of the additional tax shall be paid in the manner provided in that subsection.

(6) Any person who is liable to pay any additional tax under subsection (2) and pays the same shall be entitled to recover from any distributor of any cinematograph film such portion of the additional tax as corresponds to the proportion of the additional income paid by him to that distributor as rental of that cinematograph film.

(7) On or before such date as may be specified by the Minister, by order, in that behalf in relation to each of the years of assessment 1982 and 1983, every person chargeable with additional tax shall deliver to the licence

revenue officer a true and correct return, with respect to the income derived by him from the business of exhibiting cinematograph films in the year preceding the year of assessment, in such form and containing such particulars as may be prescribed by the Minister by regulations.

(8) Along with the return referred to in subsection (7) such person shall pay to the licence revenue officer the additional tax payable by him for the year of assessment to which the return relates.

(9) In ascertaining the chargeable income, for the purposes of assessment of income tax for the year of assessment 1982 or 1983, of any person who was engaged in the business of exhibiting or distributing cinematograph films in the year immediately preceding such year of assessment, the additional tax paid by that person for the year of assessment 1982 or 1983, as the case may be, shall be deducted.

(10) Notwithstanding anything hereinbefore provided in this section, no provision of the Income Tax Act for the purposes of double taxation relief to be calculated according to any rate for abatement of income tax, or to be afforded by way of the allowance against income tax of any credit, on account of income taxation under the law of any country, other than Guyana, applies in relation to the additional tax. Cap. 81:01

(11) A person who contravenes or fails to comply with any provision of this section or of any regulations made thereunder is liable on summary conviction to a fine of five hundred dollars and in the case of a continuing offence to a further fine of fifty dollars for every day on which any default continues after conviction therefor.

(12) The Minister may make regulations for giving effect to the provisions of this section and, without prejudice to the generality of the foregoing, to provide for the form in which the return referred to in subsection (7) is to be submitted and the particulars which such return shall contain.

6. The Income Tax Act is hereby amended by the repeal of section 36 and the substitution therefor of the following section — Repeal and re-enactment of section 36 of Income Tax Act. Cap. 81:01

"Rates
of tax.

36. The tax upon the chargeable income of every person, other than a company, shall be charged at the following rates —

For every dollar of the first 1500 dollars	— 05 cents
" " " " " next 1500 "	— 10 "
" " " " " " 1800 "	— 15 "
" " " " " " 2000 "	— 25 "
" " " " " " 2000 "	— 35 "
" " " " " " 3000 "	— 40 "
" " " " " " 4000 "	— 50 "
" " " " " " 4500 "	— 60 "
" " " " " remainder of the chargeable income	— 70 ".

and this section shall be deemed to have come into operation with respect to and from the year of assessment which commenced on 1st January, 1982.

Construction
of **Miscellaneous
Enactments
(Amendment) Act
1981.**
No. 6 of 1981
Cap. 27:03

7. The Miscellaneous Enactments (Amendment) Act 1981 as assented to by the President on 21st July, 1981 shall be construed, and shall have effect, as if subsection (8) inserted, by section 2 of that Act read with the Schedule thereto, in section 9 of the Pensions (President, Parliamentary and Special Offices) Act, with effect on and from 6th October, 1980, read —

“(8) Where a person who has served as a legislator for periods amounting in the aggregate to not less than twelve years continues as a legislator thereafter, he may, if he has attained the age of forty years, at his option exercisable in accordance with section 12 at any time after he attains that age, be paid, although he has not ceased to be a legislator, an amount not exceeding the amount which would have been payable as gratuity to him under that section if he had ceased to be a legislator on the day on which he completed the aforesaid twelve years of service, and any amount so paid shall be set off against the superannuation benefits granted to him on his ceasing to be a legislator after that payment or against any gratuity payable under this Act on his death to his legal personal

and this section shall be deemed to have come into operation on 21st July, 1981.

Amendment
of section
10(1) of
**Premium
Bonds Act
1981.**
No. 10 of 1981

8. Section 10(1) of the Premium Bonds Act 1981 is hereby amended —

- (1) by the deletion, in paragraph (d), of the word “other”;
- (2) by the substitution, at the end of paragraph (d) (v), of a semicolon for the full stop;

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**MISCELLANEOUS ENACTMENTS
(AMENDMENT)**

[No. 3

- (3) by the insertion, after paragraph (d), of the following paragraph as paragraph (e) —

“(e) such other members, not exceeding five, to be appointed by the Minister, to represent such organisations as are, in his opinion, engaged wholly or partly in rendering service, not being service for profit or gain, to the public or any part thereof.”.

Passed by the National Assembly on 1982—04—07.



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

(Bill No. 2/1982)

(St: 24/1/1)