

**Income Tax A31 [1982]**



**GUYANA**

**ACT No. 14 of 1982**

**FISCAL ENACTMENTS (AMENDMENT) ACT 1982**

**I assent.**

**L. F. S. BURNHAM,  
President.**

**1983—01—15**

**ARRANGEMENT OF SECTIONS**

**SECTION**

- 1. Short title.**
- 2. Amendment of certain fiscal enactments.**

**SCHEDULE**

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AN ACT to amend certain fiscal enactments.

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

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

Amendment of certain fiscal enactments. 2. (1) The enactments specified in the first column of the Schedule are hereby amended in the manner specified in the corresponding entry in the second column of that Schedule.

Cap. 81:01 (2) The amendments made by subsection (1) to the Income Tax Act shall come into operation with respect to and from the year of assessment commencing on 1st January, 1983.

## Section 2

## SCHEDULE

| Enactments                                   | Amendments  |
|--|---|
| Deeds Registry Act, Cap. 5:01<br>Section 16A | <p>Insert after section 16 the following section as section 16A—</p> <p>“Require- 16A. There shall not be passed and executed<br/>ment of certificate before the Registrar —<br/>before pass-<br/>ing of<br/>transport or<br/>‘long lease’.</p> <p>(i) the transport of a gift or voluntary sale of immovable property; and</p> <p>(ii) the lease of immovable property to which section 13 applies, or any transfer or assignment thereof unless, in relation to the property referred to in paragraph (i) the donor or vendor, as the case may be, and in relation to the property referred to in paragraph (ii) the lessor, or transferor or assignor, as the case may be, presents to the Registrar —</p> <p>(a) a certificate of the Commissioner of Inland Revenue (hereinafter referred to as the Commissioner) stating that he has in accordance with section 60 of the In-</p> |

| Enactments   | Amendments  |
|--|---|
|  | <p>Cap. 81:01</p> <p>come Tax Act delivered to the Commissioner all his returns, including the return for the preceding year of income, and has paid all taxes due and payable to the Commissioner by him or has made arrangements to the satisfaction of the Commissioner for the payment of all such taxes that are due and payable; and</p> <p>(b) a certificate from such officer of the local democratic organ, within the boundaries of which such immovable property is situated, as may be authorised by that local democratic organ in that behalf stating that the donor, vendor, lessor, transferor or assignor, as the case may be has paid or made arrangements to the satisfaction of that officer for the payment of all rates and other sums due and payable by him in respect of such immovable property.”</p> |
| <p>Land Registry Act, Cap. 5:02<br/>Section 76 (2)</p> | <p>For the full stop at the end of the proviso substitute a colon and insert the following further proviso —</p> <p>“Provided further that the Registrar shall not accept and register a transfer in respect of a gift or voluntary sale unless the transferor presents to the Registrar —</p> <p>(a) a certificate of the Commissioner of Inland Revenue (hereinafter referred to as the Commissioner) stating that he has in accordance with section 60 of the Income Tax Act delivered to the Commissioner all his returns, including the return for the preceding year of income, and has paid all taxes due and payable to the Commissioner by him or has made arrangements to the satisfaction of the Commissioner for the</p>  |
|  | <p>Cap. 81:01</p> <p>come Tax Act delivered to the Commissioner all his returns, including the return for the preceding year of income, and has paid all taxes due and payable to the Commissioner by him or has made arrangements to the satisfaction of the Commissioner for the</p>  |

| Amendments  | Enactments   |
|---|--|
| <p>Section 89 (2)</p>   | <p>payment of all such taxes that are due and payable; and</p> <p>(b) a certificate from such officer of the local democratic organ, within the boundaries of which such immovable property is situated, as may be authorised by that local democratic organ in that behalf stating that the donor, vendor, lessor, transferor or assignor, as the case may be has paid or made arrangements to the satisfaction of that officer for the payment of all rates and other sums due and payable by him in respect of such immovable property.”</p> <p>For the full stop at the end substitute a colon and insert the following proviso —</p> <p>“Provided that the Registrar shall not register a lease expressed to be for a term of twenty-one years or more, or any transfer or assignment thereof, unless the lessor or transferor or assignor, as the case may be, presents to the Registrar the certificates containing the particulars referred to in the second proviso to section 76 (2).”</p> |
| <p>Motor Vehicles and Road Traffic Act, Cap. 51:02</p> <p>Section 9 (1) (b)</p> <p>Cap. 81:01</p> <p>Tax Act, Cap. 80:01</p> <p>Section 56 (3A)</p> | <p>For the words “and the prescribed fee” substitute: the prescribed fee and a certificate of the Commissioner of Inland Revenue stating that the registered owner has in accordance with section 60 of the Income Tax Act delivered to the Commissioner of Inland Revenue all his returns, including the return for the preceding year of income, and has paid all taxes due and payable to the Commissioner by him or has made arrangements to the satisfaction of the Commissioner for the payment of all such taxes that are due and payable.”</p> <p>Insert after subsection (3) the following subsection as subsection (3A) —</p>  |

| Enactments  | Amendments   |
|---|--|
| <p>Travel Voucher<br/>Tax Act, Cap.<br/>80:09<br/>Section 10 (1A)</p> | <p>“(3A) (a) Every exhibitor who fails to pay the entertainment duty which is payable by him under this section within the time prescribed by subsection (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 per cent 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.</p> <p>(b) The Commissioner of Inland Revenue may for any good cause shown remit wholly or in part the further sum payable by an exhibitor under paragraph (a).”.</p> <p>Insert after subsection (1) the following subsection as subsection (1A) —</p> <p>“(1A) (a) Where a carrier or charterer fails to pay to the Commissioner monies collected as travel voucher tax within the time prescribed by the regulations made under this Act, he shall, in addition to such travel voucher tax become liable to pay to the Commissioner a sum of fifteen per cent of such travel voucher tax or five hundred dollars, whichever is greater, and a further sum of fifty dollars per day for each day for which the travel voucher tax has not been paid to the Commissioner commencing on the second day following the day on which the tax became due, and such additional sums shall be recoverable in the same manner as travel voucher tax.</p> <p>(b) The Commissioner may for any good cause shown remit, wholly or in part, the additional sums payable by a carrier or charterer under paragraph (a).”.</p> |
| <p>Income Tax Act,<br/>Cap. 81:01<br/>Section 13 (y)</p>              | <p>For the colon at the end of paragraph (y) substitute a semi-colon and insert thereafter the following paragraph as paragraph (z) —</p>  |

| Enactments     | Amendments   |
|----------------|--|
| Section 25 (2) | <p>“(z) pensions received by persons in Guyana from any other country.”.</p> <p>Substitute —</p> <p>“(2) Subsection (1) applies in the case of an individual who has obtained a loan for the purpose of purchasing a building for his occupation as a residence if he satisfies the Commissioner that prior to his purchase of it, the building was previously occupied for a period not exceeding five years.”.</p>   |
| Section 25 (3) | <p>Insert after subsection (2) the following subsection as subsection (3) —</p> <p>“(3) In ascertaining the chargeable income of any individual who was resident in Guyana in the year preceding the year of assessment and who has after the 31st December, 1981 obtained a loan for the purpose of financing additions, extensions or repairs to a building occupied by him as his residence there shall be allowed a deduction of the amount of the interest paid on that loan by that individual for such period:</p> <p>Provided that —</p> <ul style="list-style-type: none"> <li>(i) no deduction shall be allowed in excess of such rate of interest as may be prescribed for the purposes of this section; and</li> <li>(ii) the Commissioner is satisfied that the addition, extension or repairs have been effected during the year of income.”.</li> </ul> |

*Passed by the National Assembly on 1982—11—17.*

(Bill No. 14/1982)

(ST: 24/0)

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