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(EXTRAORDINARY)

OF GUYANA

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THE OFFICIAL GAZETTE 5TH AUGUST, 2022
LEGAL SUPPLEMENT — B

GUYANA No. 18 of 2022

REGULATIONS

Made Under

TRAVEL VOUCHER TAX ACT

(CAP. 80:09)

IN EXERCISE OF THE POWERS CONFERRED UPON ME BY SECTION 10 OF TRAVEL VOUCHER TAX ACT, I MAKE THE FOLLOWING REGULATIONS: -

Citation.

1. (1) These Regulations which amend the Travel Voucher Tax Regulations*, may be cited as the Travel Voucher Tax (Amendment) Regulations 2022.

(2) In respect of any return filed before the date of publication of these Regulations using the form set out in these Regulations, made available by the Revenue Authority, these Regulations shall be deemed to have come into force on the 1st of January 2022.

Insertion of new regulation 5A.

2. The Principal Regulations are amended by the insertion after regulation 5 the following regulation as regulation 5A-

"Return Form.

Schedule

5A. The return for travel voucher tax payable under section 3 of the Act shall be in the form set out in Form 4 of the Schedule.".

Amendment of Schedule to the Principal Regulations.

3. The Schedule to the Principal Regulations is amended by the insertion after Form 3 of the following Form 4-

"Form 4 reg. 5A

GUYANA REVENUE AUTHORITY

TRAVEL VOUCHER TAX RETURN

G0022

Guyana Revenue Authority

Travel Voucher Tax Return

Travel Voucher Tax Act, Chapter 80.09

Carrier Name | Carrier Address

End Date (yyyy mm dd) | No. of Passengers

Total TVT | Total Refunded | Total Exempted

Ser	Ticket_Issue_Date	Ticket_No_Issued	Passport_No	First_Name	Last_Name	Other_Names	Date_Of_Birth	Port_of_Origin	Ultimate_Destination	Fare_Foreign	Exchange_Rate	Fare_Local	Collected	Refunded	Exempted	Non-Collection

I _____ (First Name) _____ (Last Name), certify that the information given, on this return & any attachment, is true & correct.

Signature _____ Title _____ Date _____ (yyyy mm dd)

Indicate whether proprietor director, manager, secretary, office holder in club or association duly authorised

".

Dated this _____ day of August, 2022.

.....

Hon. Dr. Ashni K. Singh, M.P.

Senior Minister in the Office of the President

with Responsibility for Finance.

*Subsidiary Legislation, Reg No. 10 of 1973.