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(EXTRAORDINARY)

OF GUYANA

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SATURDAY 7TH MAY, 2022

THE OFFICIAL GAZETTE 7TH MAY, 2022
LEGAL SUPPLEMENT — B

GUYANA No. 12 of 2022

REGULATIONS

Made Under

THE PROPERTY TAX ACT

(Cap. 81:21)

IN EXERCISE OF THE POWERS CONFERRED UPON ME BY SECTION 16 OF THE PROPERTY TAX ACT, I MAKE THE FOLLOWING REGULATIONS:-

Citation and commencement. Cap 81:21 (Subsidiary Legislation)

1. (1) These Regulations, which amend the Property Tax (General) Regulations, may be cited as the Property Tax (General) (Amendment) Regulations 2022.

(2) These Regulations shall come into force on the date of publication of these Regulations.

(3) In respect of any return filed before the date of publication of these Regulations using the forms set out in sub-regulation 2, made available by the Revenue Authority, these Regulations shall be deemed to have come into force on the 1st of January 2021.

Amendment of the Schedule to the Principal Regulations.

2. The Schedule to the Principal Regulations is amended by the substitution for the forms of return set out in the Schedule, of the following forms –

Form 1

G0009

Guyana Revenue Authority
Company Property Return
Property Tax Act, Chapter, 81:21

Year of Assessment ☐☐☐☐

Please read all instructions carefully and consult the guidelines provided at the end of this return.
It is a serious offence to make a false Company Property Return.

☐ Amendment

*1 Taxpayer Identification Number ☐☐☐☐☐☐☐ 3 Small Business Certificate #

*2 Company Registration Number ☐☐☐☐☐☐☐

Organisation Details

Changed? ☐

*4 Name of Firm, Estate, Trust, Company

Tax Summary G$

*5 **Tax Due** (enter value from line 21) ☐☐☐,☐☐☐,☐☐☐,☐☐☐

***Declaration**

I, , declare this is a true and correct return of the chargeable net property under the Property Tax Act Chap 81:21. Given under my hand this day of of .

Signature

Position/Capacity in which return is made:

If absent from the country, state the name and address of agent in the country:

Name of Agent

Business Address

Line 1 P.O. Box

Line 2 Country

State whether the Return is made:

☐ As the Secretary or other responsible Officer of any Corporate Body

☐ As an Attorney, Agent, Factor, Trustee, Manager, etc., of any person

1 of 2

Tax Computation to be completed by Taxpayer

Gross Property	G$
Property in Guyana	
*6 Business Property (refer to Schedules 1 & 3)	
*7 Non-Business Property	
7(i) Immovable (refer to Schedule 2)	
7(ii) Movable (refer to Schedule 4)	
Property out of Guyana	
*8 Business Property (refer to Schedule 5)	
*9 Non-Business Property	
9(i) Immovable (refer to Schedule 6 (a))	
9(ii) Movable (refer to Schedule 6 (b))	
*10 **Total Property (add from line 6 to 9)**	
Deductions in Arriving at Net Property	
*11 Deductions (refer to Schedule 7)	
Exemptions Claimed	
*12 Exemptions (refer to Schedule 8)	
*13 Total deductions and exemptions (add line 11 and 12)	
*14 Total Chargeable Net Property (line 10 minus line 13)	
*15 Tax Holiday Property	
*16 Chargeable Net Property	
*17 **Tax on Net Property**	
Credits	
*18 Set-Offs	
*19 Remissions	
*20 Total Credits (add from lines 18 to 19)	
*21 **Tax Due** (If line 17 is greater than line 20, enter difference)	

2 of 2

Serial No.	Section A - Property in Guyana		Amount
	1		2
1	Property held on 31st December, 201..., as part of a business: Total value of net property in Guyana in accordance with Schedules 1 and 3 attached (See Note II)		
2	Property held on 31st December, 201..., other than as part of business:		
2a	Immovable Property Total value of Immovable Property held otherwise than as part of a business, in accordance with Schedules 2 and 3 attached (See Note III)		
2b	Movable Property Total value of Movable Property held otherwise than as part of a business, in accordance with Schedule 4 attached (See Note IV)		
	Total		
	Section B - Property out of Guyana		**Amount**
	N.B. This section need not be completed by any person who during 201... was not resident in Guyana, or ceased to be resident in Guyana or was not domiciled in Guyana.		
3	Property held on 31st December, 201..., as part of a business: Total value of Net Property out of Guyana, in accordance with Schedule 5 attached (See Note V)		
4	Property held on 31st December, 201..., as part of a business:		
4a	Immovable Property Total value of Immovable Property held otherwise than as part of a business, in accordance with Schedule 6 attached (See Note VI)		
4b	Movable Property Total value of Movable Property held otherwise than as part of a business, in accordance with Schedule 4 attached (See Note VI)		
	Total		
	Carry forward		

Schedule 1
Statement of Net Property

Serial No.	Description	Balance Sheet as at 31 December, 20.....	Value for Year of Assessment Commencing 1st January, 20.....
	1	2	3
1			
2			
3			
4			
5			
6			
7			
8			
9			
10			
Total			

Note
This form is provided to enable a statement of the value to be given for the Year of Assessment commencing on 1st January, 20....., of the assets and liabilities indicating the basis of valuation of each asset or group of assets. As to the basis of valuation as at 31st December, 20....., see Notes I and II. Agricultural Property included in the assets should in addition be separately detailed on Schedule 3.
Total represents Total value of Net Property appropriate to business property in Guyana entered in Return at Line 6

Schedule 2

Statement of Immovable Property in Guyana

Serial No.	Full description of property	Situation	Share in Property	Extent of Land	Amount of Rating Assessment	Annual Rent	Nature of Interest held (state exactly, e.g. unexpired term of leasehold)	Basis of Valuation (including date of acquisition if on or after 1st January 20.....)	Value for Year of Assessment commencing 1st January, 20.....	Remarks
	1	2	3	4	5	6	7	8	9	10
1										
2										
3										
4										
5										
6										
7										
8										
9										
10										
Total										

	$
Total value of Immovable Property detailed above	
Total value of Agricultural Property entered on Schedule 3	
Total value of Immovable Property in Guyana held otherwise than as part of the business entered in Line7(i)	

Note

Agricultural Property should be separately detailed on Schedule 3 and the total entered as indicated below in this Schedule.

Note: As to the basis of valuation as at 31 st December, 201....., see Notes I and II. See also Note III.

Schedule 3

Statement of Agriculture Property held

Serial No.	Full description of Properties or Estate	Situation	Share in Property	Nature of crop (Coconut,rice, oranges,cane etc.)	ACREAGE OF PROPERTY				Crop from previous year	Nature of Interest held (state exactly, e.g. unexpired term of leasehold, etc)	Basis of valuations	Value for Year of Assessment commencing on 1st January, 20.....
					Mature	Immature	Not planted	Total				
	1	2	3	4	5	6	7	8	9	10	11	12
1												
2												
3												
4												
5												
6												
7												
8												
9												
10												
Total												

Total value of Agricultural Property in Guyana held either (1) as part of the business included in Schedule 1 or (2) as an agricultural undertaking included in Schedule 2.	$

Note

Note: As to basis of valuation as at 31st December, 201...., See notes I and II. See also Note III.

Schedule 4

Statement of Movable Property in Guyana held otherwise than as part of a business

Serial No.	Full description of Property	Basis of valuation	Ref. No. of separate schedule if attached	Value for Year of Assessment commencing on 1st January, 20.....
	1	2	3	4
1	Money, whether with you or in custody of another.			
2	Accounts (current, deposit, joint or savings) in any bank whatsoever and money on deposit with financial institutions.			
3	Bullion and gold, silver, etc.			
4	Jewellery and Precious Stones (give date of acquisition, if, on or after 1st January,2011)			
5	Stock, Shares, Debentures, Securities (give date of acquisition, if on or after 1st January, 2011)			
6	Money loaned on security (e.g. Mortgage Bond, Bills Promissory Notes etc.) and money loaned without security.			
7	Amounts receivable (e.g. amounts due and payable but unpaid in respect of legacies, or shares in any Estate, matured Policies of Insurance, etc., and uncashed Dividends, Interest due but unpaid, etc.).			
8	Any other Movable Property not covered by any of the headings above.			
Total value of Movable Property entered in Return at Line7(ii)				

Note
See Note IV.

Schedule 5

Statement of Net Property outside of Guyana held as part of a business

Serial No.	Description	Balance Sheet as at 31st December, 20.....	Valuation for Property Tax as at 31 December, 20.....
	1	2	3
1			
2			
3			
4			
5			
6			
7			
8			
9			
10			
Total value of Net Property appropriate to Business Property outside Guyana entered in the Return at Line 8			

Note
This form is provided to enable a statement of value to be given for the Year of Assessment commencing 1st January, 20..... of the assets and liabilities, indicating the basis of valuation of each asset or group of assets. As to the basis of valuation as at 31st December, 20..... see Notes I and V.

Schedule 6a

Statement of Property held out of Guyana otherwise than as part of a business – Immovable

Serial No.	Full description of Property (indicating, if ownership is restricted, the nature of the interest held, e.g. Leasehold, etc.)	Country in which property is situated.	Ref. No. of separate Schedule if attached	Value for Year of Assessment commencing 1st January, 20.....
	1	2	3	4
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				
Total value of immovable property entered in this Return at Line 9(i)				

Note

See Note VI.

Schedule 6b

Statement of Property held out of Guyana otherwise than as part of a business – Movable

Serial No.	Full description of Property (indicating, if ownership is restricted, the nature of the interest held, e.g. Leasehold, etc.)	Country in which property is situated.	Ref. No. of separate Schedule if attached	Value for Year of Assessment commencing 1st January, 20.....
	1	2	3	4
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				
Total value of Movable property entered in this Return at line 9(ii)				

Schedule 7

Statement of Deductions in arriving at Net Property

Serial No.	Description of debt, mortgage, loan, etc.	Nature of security if any	Name and address of creditor	Relationship, if any, to creditor	Ref. No. of separate Schedule if attached	Value of debt mortgage, loan etc., for Year of Assessment commencing 1st January, 20.....
	1	2	3	4	5	6
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
Total deductions entered in the Return at Line 11						

Note

See Note VII.

Schedule 8

Statement of Exemptions claimed

Serial No.	Description of Property	Schedule on which previously entered	Total value already entered in section A and B	Value of any debt, mortgage etc., in relation to the property already entered in section C	Ref. No. of separate Schedule if attached	Value in respect of which exemptions claimed for Year of Assessment commencing 1st January, 20.....
	1	2	3	4	5	6
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
Total exemptions claimed entered in the Return at Line 12						

Note

See Note VIII.

Serial No.	Section A - Property in Guyana		Amount
	1		2
	Brought forward		
	Section C - Deductions in arriving at Net Property		**Amount**
	N.B. This section is for deductions claimed other than those appropriate to a business. Deductions in respect of business liabilities to be specified in Schedule 1, Schedule 3, or Schedule 5 and deduction in arriving at Net Property at Line 6, or at Line 8.		
5	Total Deductions as per Schedule 7 attached (see Note VII)		
	Section D - Exemptions Claimed		**Amount**
	N.B The exemptions to be claimed in this Section (e.g Immovable or Movable Property abroad of a non-resident person; investments in Guyana Government Securities; works of Art, Tools, Scientific or Art Collections, Books or Manuscripts not exceeding $10,000 in value; Jewellery not intended for resale, and not exceeding $5,000 in value; Household Furniture not exceeding $10,000 in value must relate either in whole or part to those items of property which have already been entered in this return and any accompanying Schedule. (See Section 10 of Property Tax Act, Chapter 81:21 1962)).		
6	Total Exemptions as per Schedule 8 attached (see Note VIIII).		
	Net Property		

Schedule Section E

Partnerships, Estate, Trusts, etc.

Serial No.	Name of Partners (or beneficiaries)	Address of Partners (or beneficiaries)	Basis of distribution of profit	Share of each partner or beneficiary	Amount of each partner's or beneficiary's share in Net Property
	1	2	3	4	5
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					
Total (to agree with the total Net Property as returned on Pg 12)					

Note

Declaration as to partners in a Firm, and the share to which each partner was entitled, and as to the beneficiaries in an estate, trust, etc.

In case of persons carrying on business in partnerships, the Acting Resident Partner or the Attorney, Agent or Manager, where no partner is resident in the Country, is required to render a joint return of the property of the partnership although liability to tax attaches only to each of the partner in his individual capacity. Each resident partner must therefore render a separate Return of his share of the partnership profits, and also of any personal income which he may possess. The Return of the share of any non-resident partner must be made on his own by his Attorney, Agent, Manager, etc.

General Notes

Note I	**For the basis of valuation, see Section 12 of the Property Tax Act, Chapter 81:21. Generally the basis of valuation of property, other than cash and debts is-** **(i) Where the property was acquire before 1st January, 2011, the market value (estimated by the owner but subject to a variation by the Commissioner if he is dissatisfied with such estimate) as at 1st January, 2011, and the cost of improvements and additions made to it after that date.** **(ii) Where property was acquired on or after 1st January, 2011, the cost of purchase or acquisition and the cost of improvements and additions made to it after Purchase.** **Debts are to be valued at the nominal amount thereof.** **The following deductions, from the above values, are allowable:** **(i) In respect of property, other than debts, any deductions for wear and tear and annual allowances (but not initial allowances) allowed under the provisions of the Income Tax Act, since 1st January,2011, or the date of purchase whichever is later.** **(ii) In case of debts, any deductions from nominal amount which has been allowed in respect thereof for Income Tax purposes.**
Note II	Please furnish a separate schedule (Schedule 1) stating the value for the Year of Assessment, of the assets and the amount of the liabilities of each business indicating in the case of property acquired before 1 st January, 2011, the cost thereof and your estimate of its market value as at 1 st January, 2011, and in the case of other property, the cost thereof. The cost of improvements and additions since 1st January, 2011 or the date of purchase or acquisition, if later, must also be included. In the case of agricultural property, please complete Schedule 3 in addition.
Note III	Please furnish a separate schedule (Schedule 2) giving full details of each property. In the case of agricultural property, please furnish Schedule 3 in addition. These Schedules must be duly signed and dated.
Note IV	Please furnish a separate schedule (Schedule 4) giving full details of each group of property under the respective headings. This Schedule must be duly signed and dated.
Note V	Please furnish a separate schedule (Schedule 5) stating the value, for the Year of Assessment, of the assets and the amount of the liabilities of each business (including the country in which the business is located) indicating in the case of property acquired before 1st January, 2011, the cost thereof and your estimate of the market value thereof as at 1st January, 2011, and in respect of other property the cost thereof. The cost of additions or improvements thereto since 1st January, 2011 or the date of purchase or acquisition, whichever is later must also be included.
Note VI	Please furnish a separate schedule (Schedule 6) giving the details under the respective heading. This Schedule must be duly signed and dated.
Note VII	Please furnish a separate schedule (Schedule 7) of deductions (other than those appropriate to a business) claimed in arriving at Net Property. Deductions in respect of business liabilities are to be specified in Schedule 1 and / or Schedule 3 and / or Schedule 5 (See notes II and V above). This Schedule must be duly signed and dated.

Note VIII	Please furnish a separate schedule (Schedule 8) of exemptions claimed in arriving at Net Property. This Schedule must be duly signed and dated.

Form 2

G0010

Guyana Revenue Authority
Individual Property Return
Property Tax Act, Chapter, 81:21

Year of Assessment

Please read all instructions carefully and consult the guidelines provided at the end of this return.
It is a serious offence to make a false Individual Property Return.

☐ Amendment

*1 Taxpayer Identification Number

2 National Registration No.

Personal Information

3 First Name Changed?

5 Middle Name

*4 Last Name Changed?

6 Alias/Call Name

Address

*7 Home Address Changed?

Line 1
Line 2
P.O. Box
Country

8 Business Address Changed?

Line 1
Line 2
P.O. Box
Country

***Contact Information** Please enter at least one contact

9 Home Phone
10 Work Phone
11 Email
12 Cell Phone
Ext.

Tax Summary G$

*13 **Tax Due** (enter value from line 27)

Declaration

If you filled out this Return:

I hereby certify that the information given in the return and in any documentation attached is true, correct and complete in every respect, and fully discloses that net property possessed by myself under this Act.

Signature:

Date: Y Y Y Y M M D D

If you filled out this Return on someone else's behalf:

I hereby certify that this return was prepared by me on the basis of information of which I have knowledge.

Signature:

Address

Date: Y Y Y Y M M D D

Choose capacity in which Return is made:

☐ As an Attorney, Agent, Factor, Manager, etc. of any person

☐ As a Trustee, Executor, Administrator, etc. of an Estate

1 of 2

Tax Computation to be completed by Taxpayer

	G$
Gross Property	
Property in Guyana	
*14 Business Property (refer to Schedules 1 & 3)	
*15 Non-Business Property	
15(i) Immovable (refer to Schedule 2)	
15(ii) Movable (refer to Schedule 4)	
Property out of Guyana	
*16 Business Property (refer to Schedule 5)	
*17 Non-Business Property	
17(i) Immovable (refer to Schedule 6 (a))	
17(ii) Movable (refer to Schedule 6 (b))	
*18 **Total Property (add from line 14 to 18)**	
Deductions in Arriving at Net Property	
*19 Deductions (refer to Schedule 7)	
Exemptions Claimed	
*20 Exemptions (refer to Schedule 8)	
*21 Total Deductions and exemptions (add line 19 and 20)	
*22 Chargeable Net Property (line 18 minus line 21)	
*23 **Tax on Net Property**	
Credits	
*24 Set-Offs	
*25 Remissions	
*26 Total Credits (add from lines 24 to 25)	
*27 **Tax Due** (If line 23 is greater than line 26, enter difference)	

2 of 2

Schedule 1
Statement of Net Property in Guyana held as part of a business

Serial No.	Description	Balance Sheet as at 31 December, 20.....	Value for Year of Assessment Commencing 1st January, 20.....
	1	2	3
1			
2			
3			
4			
5			
6			
7			
8			
9			
10			
Total value of net property appropriate to business property in Guyana entered in Return under Section A of line 14.			

Note

This form is provided to enable a statement of the value to be given for the Year of Assessment commencing on
1st January, 20....., of the assets and liabilities indicating the basis of valuation of each asset or group of assets.
As to the basis of valuation as at 31st December, 20....., see Notes at paragraph 4 and line 14.

Agricultural Property included in the assets should in addition be separately detailed on Schedule 3.

Schedule 2

Statement of Immovable Property in Guyana held otherwise than as part of a business

Serial No.	Full description of property	Situation	Share in Property	Extent of Land	Amount of Rating Assessment	Annual Rent	Nature of Interest held (state exactly, e.g. unexpired term of leasehold)	Basis of Valuation (including date of acquisition if on or after 1st January 20....)	Value for Year of Assessment commencing 1st January, 20.....	Remarks
	1	2	3	4	5	6	7	8	9	10
1										
2										
3										
4										
5										
6										
7										
8										
9										
10										

	$
Total value of Immovable Property detailed above	
Total value of Agricultural Property entered on Schedule 3	
Total value of Immovable Property in Guyana held otherwise than as part of the business entered in Section A at line 15 (i)	

Note

Agricultural Property should be separately detailed on Schedule 3 and the total entered as indicated below in this Schedule.

Note: As to the basis of valuation as at 31st December, 201....., see Notes at paragraph 4 and line 14. See also lines 14 and 15.

Schedule 3

Statement of Agriculture Property held

Serial No.	Full description of Properties or Estate	Situation	Share in Property	ACREAGE OF PROPERTY				Nature of crop (Coconut,rice, oranges,cane etc.)	Crop from previous year	Nature of Interest held (state exactly, e.g. unexpired term of leasehold, etc)	Basis of valuations	Value for Year of Assessment commencing on 1st January, 20....
				Mature	Immature	Not planted	Total					
	1	2	3	5	6	7	8	4	9	10	11	12
1												
2												
3												
4												
5												
6												
7												
8												
9												
10												
Total												

Total value of Agricultural Property in Guyana held either (1) as part of the business included in Schedule 1 or (2) as an agricultural undertaking included in Schedule 2.	$

Note

Note: As to basis of valuation as at 31st December, 201...., See notes at paragraph 4 and line 14. See also lines 14 and 15.

Schedule 4

Statement of Movable Property in Guyana held otherwise than as part of a business

Serial No.	Full description of Property	Basis of valuation	Ref. No. of separate schedule if attached	Value for Year of Assessment commencing on 1st January, 20.....
	1	2	3	4
1	Money, whether with you or in custody of another.			
2	Accounts (current, deposit, joint or savings) in any bank whatsoever and money on deposit with financial institutions.			
3	Bullion and gold, sliver, etc.			
4	Jewellery and Precious Stones (give date of acquisition, if, on or after 1st January,2011)			
5	Stock, Shares, Debentures, Securities (give date of acquisition, if on or after 1st January, 2011)			
6	Money loaned on security (e.g. Mortgage Bond, Bills Promissory Notes etc.) and money loaned without security.			
7	Amounts receivable (e.g. amounts due and payable but unpaid in respect of legacies, or shares in any Estate, matured Policies of Insurance, etc., and uncashed Dividends, Interest due but unpaid, etc.).			
8	Any other Movable Property not covered by any of the headings above.			
Total value of Movable property entered in Return - Section A at line 15 (ii)				

Note
See line 15

Schedule 5

Net Property outside of Guyana held as part of a business

Serial No.	Description	Balance Sheet as at 31st December, 20.....	Value for Property Tax as at 31 December, 20.....
	1	2	3
1			
2			
3			
4			
5			
6			
7			
8			
9			
10			
Total value of net property appropriate to business property outside Guyana entered in the Return at line 16			

Note
This form is provided to enable a statement of value to be given for the Year of Assessment commencing 1st January, 20..... of the assets and liabilities, indicating the basis of valuation of each asset or group of assets. As to the basis of valuation as at 31st December, 20..... see Notes at paragraph 4 and Line 16.

Schedule 6a

Statement of Property held out of Guyana otherwise than as part of a business – Immovable

Serial No.	Full description of Property (indicating, if ownership is restricted, the nature of the interest held, e.g. Leasehold, etc.)	Country in which property is situated.	Ref. No. of separate Schedule if attached	Value for Year of Assessment commencing 1st January, 20.....
	1	2	3	4
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				
Total value of immovable property entered in this Return at line 17 (i)				

Note
See lines 17(i) and 17(ii).

Schedule 6b

Statement of Property held out of Guyana otherwise than as part of a business - Movable

Serial No.	Full description of Property (indicating, if ownership is restricted, the nature of the interest held, e.g. Leasehold, etc.)	Country in which property is situated.	Ref. No. of separate Schedule if attached	Value for Year of Assessment commencing 1st January, 20.....
	1	2	3	4
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				
Total value of movable property entered in this Return at line 17 (ii)				

Schedule 7

Statement of Deductions in arriving at Net Property

Serial No.	Description of debt, mortgage, loan, etc.	Nature of security if any	Name and address of creditor	Relationship, if any, to creditor	Ref. No. of separate Schedule if attached	Value of debt mortgage, loan etc., for Year of Assessment commencing 1st January, 20.....
	1	2	3	4	5	6
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
Total deductions entered in the Return at line 19.						

Note

See line 19.

Schedule 8

Statement of Exemptions claimed

Serial No.	Description of Property	Schedule on which previously entered	Total value already entered in section A and B	Value of any debt, mortgage etc., in relation to the property already entered in section C	Ref. No. of separate Schedule if attached	Value in respect of which exemptions claimed for Year of Assessment commencing 1st January, 20.....
	1	2	3	4	5	6
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						

Total exemptions claimed entered in the Return at line 20.

Note

See line 20.

Made this 28th day of April, 2022.

.....

The Hon. Dr. Ashni Singh, M.P.
Senior Minister in the Office of the President
with Responsibility for Finance