The Official Gazette

(EXTRAORDINARY)

OF GUYANA

Published by the Authority of the Government

GEORGETOWN, WEDNESDAY 13TH APRIL, 2022

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GEORGETOWN, Demerara – Printed and Published every Saturday and on such Extraordinary Days as may be directed by the Government by Guyana National Printers Limited, 1 Public Road, La Penitence, Greater Georgetown.

WEDNESDAY 13TH APRIL, 2022

THE OFFICIAL GAZETTE 13TH APRIL, 2022
LEGAL SUPPLEMENT — C

BILL No. 9 of 2022 *Wednesday 13th April, 2022*

PARLIAMENT OFFICE
Public Buildings,
Georgetown,
Guyana.

13th April, 2022.

The following Bill which will be introduced in the National Assembly is published for general information.

S.E. Isaacs,
Clerk of the National Assembly.

GUYANA

BILL No. 9 of 2022

TAX (AMENDMENT) BILL 2022

ARRANGEMENT OF SECTIONS

SECTION

1. Short title.
2. Amendment of Section 11 of the Principal Act.

A BILL

Intituled

AN ACT to amend the Tax Act.

A.D. 2022

Enacted by the Parliament of Guyana:-

Short title.

Cap. 80:01

1. This Act, which amends the Tax Act, may be cited as the Tax (Amendment) Act 2022.

Amendment of section 11 of the Principal Act.

2. Section 11 of the Principal Act is amended in paragraph (38) as follows-

(a) in subparagraph (xiv) by the deletion of the word "and";

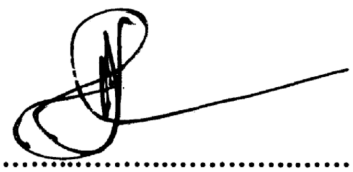
(b) in subparagraph (xv) by the substitution of the full stop at the end of paragraph (xv), for a "; and"; and

(c) by the insertion, immediately after subparagraph (xv), the following as subparagraph (xvi)-

"(xvi) receipts issued for retail transactions.".

EXPLANATORY MEMORANDUM

This Bill seeks to amend the Tax Act, Cap. 80:01. Clause 2 of the Bill seeks to amend section 11 of the Tax Act to remove the requirement to charge stamp duties on receipts issued for retail transactions.



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

Senior Minister in the Office of the President

with Responsibility for Finance.