

PARLIAMENT OFFICE,
Public Buildings,
Georgetown,
Guyana.
21st May, 1973.

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

F. A. NARAIN,
Clerk of the National Assembly



GUYANA

BILL No. 7 of 1973

TRAVEL VOUCHER TAX BILL 1973

Arrangements of Sections

Section

1. Short title and commencement.
2. Interpretation.
3. Imposition of travel voucher tax.
4. National Assembly may confirm, amend or revoke order.
5. Care and management.
6. Promotion and approval of charter flights.
7. Issue of travel tickets.
8. Duty of carrier or charterer to collect travel voucher tax.

9. Requirement for presentation of travel tickets.
10. Accounting for travel voucher tax.
11. Offences.
12. Refunds.
13. Regulations.

A BILL

Intituled

An Act to provide for the imposition and collection in Guyana of a tax on travel tickets used for the purpose of travel originating from Guyana.

A.D. 1973 Enacted by the Parliament of Guyana: —

Short title and commencement. 1. This Act may be cited as the Travel Voucher Tax Act 1973 and shall come into operation on such day as the Minister may, by order, appoint.

Interpretation. 2. (1) In this Act —

Cap. 298. “carrier” and “immigration officer” have the respective meanings assigned to them in section 52A of the Tax Ordinance;

“charterer” means the person who sells, or otherwise disposes for the benefit of persons in Guyana, the available passenger seats on an aircraft engaged in a charter flight;

“charter flight” means a flight from Guyana by an aircraft on a journey to a particular place outside Guyana not being part of a scheduled journey between Guyana and that place, and the passengers seats of which aircraft are allocated only to the carriage of persons and their baggage from Guyana to that place;

Chapter 299. “Commissioner” means the Commissioner charge with the administration of the Income Tax Ordinance;

“scheduled journey” means one of a series of journeys which are undertaken between the same two places and which together amount to a systematic service operated in

such a manner that the benefits thereof are available to members of the public from time to time seeking to take advantage of it;

“travel ticket” means any written instrument issued within or outside Guyana whereby a person on a journey from Guyana (other than by way of a vessel plying daily in the carriage of persons between Guyana and Surinam) is entitled for such purpose to be provided with transportation either from Guyana or from a place outside Guyana, but does not for the purposes of section 3 include such an instrument issued to a person for the purpose of his last journey to Guyana and his onward journey therefrom or any rewritten or re-issued document thereof to the like effect.

(2) In this Act, the expression “journey from Guyana” means the entire itinerary or route of travel commencing from Guyana, whether involving one or more methods of transportation, and terminating with the ultimate destination of the person making the journey.

3. (1) There shall be charged, levied and collected in respect of every travel ticket a tax (hereinafter referred to as “a travel voucher tax”) calculated on the fare for the journey from Guyana, the subject matter of the ticket. ^{Imposition of travel voucher tax.}

(2) For the purposes of subsection (1), the fare for the journey and the amount to be paid in respect thereof as travel voucher tax shall be specified in an order made by the Minister, which order may contain such provisions as the Minister may consider necessary or expedient for giving effect to the order including such qualifications, exceptions and conditions as he may think fit.

(3) For the purposes of any proceedings under this Act, a statement purporting to be under the hand of the Commissioner as to what sum is payable as the fare for a particular journey from Guyana shall be *prima facie* evidence of the sum on which the respective travel voucher tax shall be calculated.

(4) In this section travel ticket includes a ticket which though issued before the coming into operation of this Act subsists thereat and at which time the journey from Guyana, the subject matter of the ticket, has not commenced.

4 (1) Within twenty-one days of the publication in the Gazette of an order made under section 3, the Minister shall lodge with the Clerk of the National Assembly a copy of the order and a notice of motion for the confirmation of the order by the Assembly. ^{National Assembly may confirm, amend or revoke order.}

(2) As soon as practicable thereafter, the order shall be laid before the Assembly and the motion shall be moved therein.

(3) The National Assembly may by resolution confirm the order with or without amendment or may revoke it, and upon publication of the resolution in the Gazette the order shall, subject to the provisions of any other law, be subject to the terms of the resolution.

(4) If within the period prescribed in subsection (1) the Minister does not lodge a copy of the order and the notice of motion as required by that subsection, the order shall *ipso facto* expire, but in the computation of such period no account shall be taken of any period during which Parliament is dissolved or prorogued or during which the National Assembly is adjourned for more than seven days.

Care and
manage-
ment.

5. The travel voucher tax shall be under the care and management of the Commissioner and the officers and persons appointed for the administration of any law under the administration or management of the Commissioner and in whose name all proceedings for the enforcement of the provisions of this Act or the recovery of travel voucher tax shall be instituted.

Promotion
and approval
of chartered
flights.

6. Without prejudice to the provisions of section 10(3), no person shall provide or operate a charter flight from Guyana or be concerned in the sales to persons in Guyana of available passenger seats on an aircraft engaged in such a flight, unless approval for the arrival in and departure from Guyana of the aircraft, including the sale of tickets in respect of such flight, has been obtained in the prescribed manner which approval shall be subject to such terms and conditions as may be prescribed.

Issue of
travel
tickets.

7. No carrier or charterer shall provide or cause to be provided to a person transportation for a journey from Guyana unless that person is in possession of a travel ticket which specifies—

- (i) the name of that person;
- (ii) the furthest point of travel and the ultimate destination of that person as are the subject matter of the ticket;
- and
- (iii) the amount normally payable as the fare for the journey, the subject matter of the ticket.

8. (1) Every carrier or charterer who issues after the coming into operation of this Act, or, in respect of a travel ticket issued prior thereto, gives effect to a travel ticket to which section 3 applies shall at the time of issuing the ticket or giving effect thereto, as the case may be, collect in respect of that ticket from the person named therein the travel voucher tax payable pursuant to that section and upon payment of such tax the carrier or charterer shall indicate on such travel ticket in the prescribed manner the fact that the amount of travel voucher tax has been paid.

Duty of carrier or charterer to collect travel voucher tax.

(2) Without prejudice to subsection (1) every carrier or charterer who undertakes under a travel ticket to which section 3 applies to provide transportation by air or sea from a place outside Guyana to a person travelling on a journey from Guyana shall indicate on the travel ticket to be presented by that person on his leaving Guyana the fact that the amount of travel voucher tax has been paid in respect of that part of the journey for which such transportation will be provided.

9. (1) Subject to subsection (3), every person on leaving Guyana as a passenger on an aircraft or ship shall present his travel ticket to an immigration officer for inspection by him at such place where that person is commencing his journey from Guyana.

Requirement for presentation of travel tickets.

(2) Subject to subsection (3), an immigration officer shall, without prejudice to any other remedy provided by this Act, refuse to grant permission for a person to leave Guyana if the travel ticket presented by that person does not indicate thereon as required by section 8 that travel voucher tax has been paid and the officer may for the purpose of enforcing his refusal take any necessary measures, including the use with any assistance of such force as is reasonably justifiable in the circumstances.

(3) An immigration officer may grant permission for a person to leave Guyana without the production by him of a travel ticket bearing an indication that travel voucher tax thereon has been paid if the officer is satisfied that the person is the holder of a travel ticket to which section 3 does not apply or that the person is exempt from the payment of travel voucher tax by virtue of an order made under that section.

10. (1) All monies collected as travel voucher tax by a carrier or charterer shall be due and payable to the Commissioner at the time when such tax shall have been collected in accordance with section 8 from the holders of the travel tickets in respect of which the tax was paid:

Accounting for travel voucher tax.

Provided that regulations may provide either generally or in any case for payment of such monies by instalments or periodically or within such period, including the payment of such additional sum as interest on such monies as are not paid by the prescribed time.

(2) A charterer shall, for the purposes of his accounting for travel voucher tax in respect of a charter flight, be presumed to have disposed of, for a journey from and to Guyana, such numbers of seats as there are for the carriage of passengers in the aircraft:

Provided that where the charterer satisfies the Commissioner that the number of seats sold for the charter flight was less than those available on the aircraft for the carriage of passengers the liability of the charterer for travel voucher tax in respect of that flight shall be reduced by the number of seats remaining unsold.

Cap. 309. (3) The proper officer within the meaning of the Customs Ordinance may withhold clearance thereunder of any ship or aircraft transporting persons from Guyana if he is not satisfied that adequate arrangements have been made for the payment of any amount of travel voucher tax for which a carrier or charterer is accountable in respect of such persons.

(4) Every carrier and charterer shall in relation to travel voucher tax keep such records and furnish such accounts and returns in such form and manner and at such times as may be prescribed.

Offences.

11. (1) If any person —

- (a) is knowingly concerned in, or in the taking of steps in or outside Guyana with a view to, the fraudulent evasion by him or any other person of travel voucher tax; or
- (b) with intent to deceive, for the purposes of this Act produces, furnishes, sends or otherwise makes use of any book, account, return or other document, which is false in a material particular; or

- (c) in furnishing any information for the purposes of enabling the provisions of this Act to be carried out makes any statement which he knows to be false in a material particular, or recklessly makes any statement which is false in a material particular;
- or
- (d) is in breach of any of the restrictions or requirements imposed by or under section 6, 7, 8, 9 or subsection (2) of this section,

he shall be liable on summary conviction to a fine of two thousand five hundred dollars and to imprisonment for a term of two years.

(2) A person who returns to Guyana within a period not exceeding six months from the date of his last departure therefrom may, upon his arrival in Guyana, be required by an immigration officer to produce in addition to his travel document the travel ticket by which such departure was effected and if an examination of the travel document discloses that consequent upon his said departure from Guyana to the furthest point of travel indicated on the travel ticket the person proceeded otherwise than by a vessel plying daily from that point or, by road, within a period of four days upon his arrival at that point to another place not being within the itinerary covered by that ticket (being a ticket to which section 3 applies) it shall be presumed unless the contrary is proved by such person that he had incurred additional expenditure for such further travel.

(3) Where a person against whom a presumption has arisen pursuant to subsection (2) has not made payment within fourteen days of his return, as referred to in that subsection, of the additional sum incurred as travel voucher tax by reason of that presumption, in any proceedings against that person for an offence under this Act oral evidence of the disclosure giving rise to such presumption may be given and it shall be presumed for the purposes of such proceedings, unless the contrary is proved by that person, that he has fraudulently evaded the payment of such tax.

(4) Any proceedings for an offence punishable under this Act may, notwithstanding anything to the contrary in the

Summary Jurisdiction Ordinances, be taken at any time within twelve months from the date on which evidence sufficient in the opinion of the Commissioner to justify the proceedings comes to the knowledge of the Commissioner or where the person in question was outside Guyana at the date last-mentioned within twelve months from the date on which he first arrived in Guyana whichever period last expires.

(5) For the purposes of subsection (4) a certificate of the Commissioner as the date on which such evidence as aforesaid came to the knowledge of the Commissioner shall be conclusive evidence thereof.

(6) A court by which any person is convicted for an offence against the provisions of this Act may, in addition to any penalty prescribed for such offence, order the payment to the Commissioner by that person of any travel voucher tax which would have been due and payable had that offence not been committed.

Refunds.

12. (1) Any person who proves to the satisfaction of the Commissioner that he has paid travel voucher tax in excess of the amount which he is required to pay pursuant to this Act shall be entitled to have the amount so paid in excess refunded and the Commissioner shall make the refund accordingly.

(2) Any carrier or charterer who has satisfied a claim for a refund of monies in respect of an unused travel ticket or unused service and in respect of which travel voucher tax was collected may make a refund of such tax to the person named in the ticket in such proportion as the amount of money refunded under the ticket bears to its original cost and the refund of tax shall, if the Commissioner is satisfied that the refund of monies in respect of the travel ticket, was made in accordance with accepted commercial practice, be given effect to in computing the liability of the carrier or charter for travel voucher tax.

(3) No claim for a refund under this section shall be entertained if made after the expiration of three months from the date on which the validity of the ticket expires.

Regulations.

13. (1) The Minister may make regulations providing for any matter for which provision appears to him necessary for the purpose of giving effect to the provisions of this Act and of

enabling the Commissioner to discharge his functions thereunder and, in particular, but without prejudice to the generality of the foregoing, may make regulations for all or any of the following:

- (a) the keeping and production to such persons as may be prescribed and inspection by them, of records and other documents used by or belonging to any person, for the purpose of ascertaining whether travel voucher tax has been paid and accounted for in accordance with this Act;
- (b) the circumstances and conditions relating to the approval for the operation of charter flights; and
- (c) anything required to be prescribed by this Act.

(2) There may be annexed to the breach of any regulation, upon summary conviction therefor, a penalty of one thousand dollars.

EXPLANATORY MEMORANDUM

This Bill seeks to implement the proposal mentioned in the 1973 Budget to impose a travel tax on the value of tickets or other travel vouchers used by persons for the purposes of travelling from Guyana to places outside Guyana.

F. E. HOPE,
Minister of Finance and Trade.

(Bill No. 7/1973)
(IT 47 II)