



ACT No. 16 of 2003  
REVENUE AUTHORITY (AMENDMENT) ACT 2003

I assent,

Bharrat Jagdeo,  
President.  
27<sup>TH</sup> October, 2003.

**ARRANGEMENT OF SECTIONS**

**SECTION**

1. Short title.
2. Amendment of section 12 of the Principal Act.
3. Amendment of section 21 of the Principal Act.
4. Amendment of section 22 of the Principal Act.

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AN ACT to amend the Revenue Authority Act 1996.

A.D. 2003

Enacted by the Parliament of Guyana:-

Short title.

1. This Act, which amends the Revenue Authority Act 1996, may be cited as the Revenue Authority (Amendment) Act 2003.

Act No. 13 of 1996.

Amendment of section 12 of the Principal Act.

2. Section 12 of the Principal Act is hereby amended as follows -

- (a) in subsection (1) (a) by the insertion immediately before the words " the approval" of the words "subject to subsection (2)";
- (b) in subsection (2) by the insertion immediately after the word "general" the word "policy".

Amendment of section 21 of the Principal Act.

3. Section 21 of the Principal Act is hereby amended in the following manner -

- (a) in subsection (1), by the substitution for the words "be appointed by the President" of the words "subject to the approval of the Minister be appointed by the Governing Board";
- (b) by the substitution of the following as subsection (3) -
  - "(3) The Commissioner-General shall subject to the approval of the Minister be removable by the Governing Board.";
- (c) insert immediately after subsection (3) the following as subsection (4) -
  - "(4) There shall be a Deputy Commissioner-General of the Authority who shall be appointed by the Governing Board on such terms and conditions approved by the Minister."

Amendment of section 22 of the Principal Act.

4. Section 22 of the Principal Act is hereby amended in the following manner -

- (a) in subsection (3) by the substitution for the words "The Governing Board shall, subject to the approval of the Minister," of the words "The Commissioner-General shall, subject to the approval of the Governing Board";
- (b) in subsection (4) by the deletion of the words "subject to the approval of the Minister";
- (c) by the deletion of subsections (7) and (8);
- (d) by the substitution for subsection (9) of the following as subsection (9) –
  - "(9) The Commissioner-General may at any time with the approval of the Governing Board retain the services of professional persons and experts and may pay such remuneration in respect thereof as the Board may determine."

*Passed by the National Assembly on the 23<sup>rd</sup> October, 2003.*

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

(BILL No. 19/2003)