



LAWS OF GUYANA

**TRAVEL VOUCHER TAX ACT
CHAPTER 80:09**

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LAWS OF GUYANA

TRAVEL VOUCHER TAX ACT

CHAPTER 80:09

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CHAPTER 80:09

TRAVEL VOUCHER TAX ACT

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LAWS OF GUYANA

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SUBSIDIARY LEGISLATION

TRAVEL VOUCHER TAX ORDER

(O. 58/1973; 65/1977; 26/1981; 9/1983; 10 /1983; 10/1987; 13/1989; 3/1993)

TRAVEL VOUCHER TAX REGULATIONS

(Reg. 10 / 1973)

CHAPTER 80:09

GUYANA

TRAVEL VOUCHER TAX ACT

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

12th June, 1973*

1. This Act may be cited as the Travel Voucher Tax Act. Short title.

2. (1) In this Act – Interpretation
 - "carrier" and "immigration officer" have the respective meanings assigned to them in section 57 of the Tax Act; c. 80:01

 - "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;

 - "Commissioner" means the Commissioner – General charged with the administration of the Income Tax Act; c. 81:01
s. 8 (13 of 1996)

 - "flight crew" has the meaning assigned to it under section 56 (2) of the Tax Act; 10 of 2017
Cap. 80:01

 - "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 Suriname) is entitled for such purpose to be provided with transportation either from Guyana or from a place outside Guyana, but does not for the purpose 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 re-written 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.

Imposition of travel
voucher tax
11 of 1983

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

(2) For the purpose 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.

15 of 2003

(2A) The Minister may by regulation provide specified exemptions from tax with respect to classes of persons traveling for purposes of diplomacy, military service, participation in official delegations, (for example, sports, educational, or humanitarian), or other similar causes.

s. 8 (13 of 1996)

(3) For the purpose of any proceedings under this Act, a statement purporting to be under the hand of the Commissioner - General 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 force of this Act subsists thereat and at which time the journey from Guyana, the subject matter of the ticket, has not commenced.

11 of 1983

(5) Where the amount to be paid as travel voucher tax is varied by an order under subsection (2), the Minister may, by the same or a subsequent order, specify that the variation shall have effect also in respect of every travel ticket issued before the date on which the order so specifying came into operation if on that date the

travel ticket subsists and the journey from Guyana, the subject matter thereof, has not commenced.

- 4.** (1) Within twenty-one days of the publication in the Gazette of any order made under subsection 3(2) or (5), the Minister shall lodge with 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. 11 of 1983
- (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 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.
- 5.** The Travel Voucher Tax is under the care and management of the Commissioner - General and the officers and persons appointed for the administration of any law under the administration or management of the Commissioner - General and in whose name all proceedings for the enforcement of this Act or the recovery of travel voucher tax shall be instituted. Care and management. s. 8 (13 of 1996)
- 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 the flight, unless approval for the arrival in and departure from Guyana of the aircraft, including the sale of tickets in respect of the flight, has been obtained in the prescribed manner which approval is subject to such terms and conditions as may be prescribed. Promotion and approval of chartered flights.
- 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 – Issue of travel tickets.
- (a) the name of that person;
- (b) the furthest point of travel and the ultimate destination of that person as

are the subject matter of the ticket, and

- (c) the amount normally payable as the fare for the journey, the subject matter of the ticket.

Duty of carrier
or Charterer to
collect travel
voucher tax.
(10 of 2017)

- 8.** (1) Every carrier or charterer who issues after the coming into force 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 the tax the carrier or charterer shall indicate on the travel ticket in the prescribed manner the fact that the amount of travel voucher tax as been paid.
- (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.
- (3) Where the Minister specifies under section 3 (5) that any variation of travel voucher tickets tax shall have effect also in respect of travel issued before the date on which the order so specifying came into operation,
- (a) if as a result of such order any additional amount has become payable as travel voucher tax in respect of any travel ticket, the carrier or charterer who issued the travel ticket shall, at the time of giving effect to the travel ticket collect from the person named therein the additional amount so payable and upon payment of the same, the carrier or charterer shall indicate on the travel ticket in the prescribed manner the fact that the additional amount of travel voucher tax has been paid;
- (b) if as a result of such order the amount paid as travel voucher tax in respect of a travel ticket is in excess of the amount that is required to be paid as travel voucher tax in respect of that travel ticket, the amount so paid in excess shall be refunded by the Commissioner - General on application being made therefor in the prescribed manner

by the person named in the travel ticket.

- (4) (a) The Commissioner-General may appoint such number of collection agents as he deems necessary for the purpose of collecting and remitting travel voucher tax.
- (b) Where a carrier or charterer fails to remit travel voucher tax when it becomes due and payable the carrier or charterer commits an offence and shall be liable to a fine under section 10(1A)(a) and to the forfeiture of the bond executed under paragraph (e).
- (c) Travel voucher tax may be paid to the Commissioner-General or to the agents of the Commissioner-General in accordance with section 10(1).
- (d) Where a collection agent fails to remit travel voucher tax within the time determined by the Commissioner-General or prescribed by regulations the collection agent shall be liable to the same penalty under section 10(1A)(a).
- (e) No carrier or charterer shall operate an aircraft in Guyana unless a bond to ensure payment of travel voucher tax is given in a sum determined by the Commissioner-General.

- 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 the total amount of travel voucher tax payable in respect thereof 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. 11 of 1983
- (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.

Accounting for
Travel Voucher
Tax.

10.

(1) All monies collected as travel voucher tax by a carrier or charterer is due and payable to the Commissioner - General at the time when the 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 except that regulations may provide either generally or in any case for payment of monies by installments or periodically or within such period, including the payment of the additional sum as interest on the monies as are not paid by the prescribed time.

s. 8 (13 of 1996)

14 of 1982

(1A) (a) Where a carrier or charterer fails to pay to the Commissioner - General monies collected as travel voucher tax within the times prescribed by the regulations made under this Act, he shall, in addition to such travel voucher tax become liable to pay to the Commissioner - General a sum of fifteen percent of such travel voucher tax or five hundred dollars, whichever is greater, and a further sum of fifty dollars per day for each day for which the travel voucher tax has not been paid to the Commissioner - General commencing on the second day following the day on which the tax became due, and such additional sums shall be recoverable in the same manner as travel voucher tax.

s. 8 (13 of 1996)

s. 8 (13 of 1996)

(b) The Commissioner - General may for any good cause shown remit, wholly or in part, the additional sums payable by a carrier or charterer under paragraph (a).

(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.

s. 8 (13 of 1996)

(3) Where the charterer satisfies the Commissioner - General 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 is reduced by the number of seats remaining unsold.

C. 82:01

(4) The proper officer within the meaning of the Customs Act 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.

- (5) 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.

- 11.** (1) If any person – Offences
- (a) is knowingly concerned in, or in taking of steps in or outside Guyana with a view to, the fraudulent evasion by him or any other person of travel voucher tax; 11 of 1983
- (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;
- (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 sections 6, 7, 8, 9 or subsection (2) of this section, such person is 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, required by an immigration officer to produce in addition to his travel document, the travel ticket by which the 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 fourteen 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 proven by such person that he had incurred 11 of 1983

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 proven by that person, that he has fraudulently evaded the payment of the tax.
- (4) Any proceedings for an offence punishable under this Act may, notwithstanding anything to the contrary in the Summary Jurisdiction Acts, be taken at any time within twelve months from the date on which evidence sufficient in the opinion of the Commissioner - General proceedings comes to the knowledge of the Commissioner - General 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 - General as the date on which such evidence as aforesaid came to the knowledge of the Commissioner - General 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 - General by that person of any travel voucher tax which would have been due and payable had that offence not been committed.
- 12.** (1) Any person who proves to the satisfaction of the Commissioner - General that he has paid travel voucher tax in excess of the amount which he is required to pay pursuant to this Act is entitled to have the amount so paid in excess refunded and the Commissioner - General 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 the tax to the person

s. 8 (13 of 1996)

s. 8 (13 of 1996)

s. 8 (13 of 1996)

Refunds

s. 8 (13 of 1996)

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 – General 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 computing the liability of the carrier or charterer for travel voucher tax.

s. 8 (13 of 1996)

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

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 - General 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 matters –

Regulations

s. 8 (13 of 1996)

(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.

SUBSIDIARY LEGISLATION

O.58/1973

**TRAVEL VOUCHER TAX ORDER
made under section 3**

Citation

1. This Order may be cited as the Travel Voucher Tax Order and shall come into force on 16th June, 1973.

Interpretation

2. In this Order, "fare for the journey" means –
 - (a) in relation to a ticket providing for air transportation or for transportation by an ocean going vessel by a carrier the sum of money which, in respect of the particular journey, the subject matter of the ticket, would, having regard to –
 - (i) the services to be provided for the traveller;
 - (ii) the distance and route of travel; and
 - (iii) the duration of the validity of the ticket, be normally payable by a passenger of the aircraft, or of such vessel, as the case may be, to the carrier without regard being had to any discounts allowed to the passenger:

Providing that where the person entitled to travel under the ticket is –

- (i) required to pay a sum in excess of that which would normally be payable by him, by reason of certain additional services having to be provided for him by the carrier due to his illness the amount so paid in excess shall be disregarded in calculating the amount of travel voucher tax payable by him;
 - (ii) a person undertaking the particular journey for the purpose of attending an educational institution outside Guyana at which he is enrolled as a student, any discount or concession allowed such person by reason thereof on the fare for the journey shall be allowed for the purpose of the charging and levying of travel voucher tax;
- (b) in relation to a ticket issued by a charterer providing for transportation on a charter flight, the price for a ticket for that flight as provided by the

competent authority in accordance with regulations made for the purposes of section 6 of the Act.

3. Travel Voucher Tax shall be charged, levied and collected in respect of a travel ticket at the rate of fifteen per cent of the fare of the journey, the subject matter of the ticket but where the travel ticket is in respect of a journey being undertaken by a person who is exempt from the payment of travel tax imposed by Section 57 of the Tax Act, other than by virtue of subsection (3)(g) of that Section, no Travel Voucher Tax shall be charged, levied or collected in respect of the travel ticket. .
- Rate of Tax

**TRAVEL VOUCHER TAX REGULATIONS
made under section 13**

Reg. 10/1973

1. These Regulations may be cited as the Travel Voucher Tax Regulations. Citation.

2. In these Regulations – Interpretation

"accounting period" means that period in every month extending from the first day to the 15th day (inclusive) or from the 16th day to the last day of the month,

"carrier" means any person whose business is that of transporting passengers by ship or aircraft from or to Guyana;

"Commissioner " includes any person who the Commissioner – General in writing appoints to carry out any of the functions conferred upon him by these Regulations; s. 8 (13 of 1996)

"travel agent" means any person other than a carrier or charterer who in the course of business sells to members of the public travel tickets providing for transportation by a carrier.

3. (1) An application under section 6 of the Act by a person for approval to operate a charter flight shall be submitted in triplicate to the Director of Civil Aviation not less than twenty-one days prior to the arrival or departure, as the case may be, of the aircraft engaged in the flight except that if the Director is satisfied that the reason for an application not being submitted within the prescribed time was due to circumstances not within the control of the applicant, the Director shall entertain the application. Application to operate charter flight.
- (2) The application shall be in Form 1 in the Schedule and shall bear an indication under the hand of the Commissioner - General that satisfactory arrangements have been made for the discharge by the applicant of his Form 1 Schedule.
s. 8 (13 of 1996)

liability for travel voucher tax in respect of that flight.

Form 2 Schedule.

- (3) The Director of Civil Aviation shall examine the application and if satisfied that approval may be given for the purposes of the Act issue the approval in triplicate in Form 2 in the Schedule which approval is subject to the conditions endorsed thereon.

Condition endorsed.

- 4.** Without prejudice to any other conditions endorsed thereon it is a condition that the person to whom the approval was given shall submit to the respective immigration authority, not less than twenty-four hours prior to the departure of the aircraft engaged in the charter flight –

- (a) a copy of the manifest for the aircraft showing the names of persons to be carried thereon;
- (b) if the aircraft which is engaged in the charter flight, the subject of the approval, had upon its last arrival in Guyana brought passengers thereto, a copy of the manifest for the aircraft showing the names of those passengers; and
- (c) a copy of the approval.

Carrier to furnish return to Commissioner.
s. 8 (13 of 1996)

- 5.** (1) Every carrier shall for every accounting period furnish the Commissioner – General with a return disclosing the following particulars –
- (a) the period, name of carrier, to which return relates;
- (b) the numbers of the tickets issued during the period, sum paid for each ticket, the fare for the journey covered by each ticket and the respective amount collected as travel voucher tax in respect thereof;
- (c) the numbers of the tickets in respect of which no tax was collected, or in respect of which the tax payable was duly affected by reason of a discount allowed in the fare for the journey, and the reasons therefor; and
- (d) refunds of travel voucher tax made to passengers and reasons therefor, and shall furnish the return not later than twenty-two days following the end of each period to which it relates:

Provided that where the Commissioner - General is satisfied in order meet the circumstances of any particular case it is necessary to vary the period of any return or the date on which any return shall be furnished he may accordingly give to a registered person such directions as he thinks fit. s. 8 (13 of 1996)

(2) A person furnishing a return in pursuance of this Regulation shall at the same time pay to the Commissioner - General the amount of tax appearing by such return to be due.

6. Every carrier shall, within ten days from the coming into force of these Regulations, or any person thereafter who engages upon the business of a carrier, furnish in writing to the Commissioner - General the name, status and business address of the person whose duty it will be to carry out the obligations imposed by regulation 5, which person shall be a person to the approval of the Commissioner - General. Carrier to furnish name, address, business, etc. s. 8 (13 of 1996)

7. Regulation 5 mutatis mutandis applies to every travel agent subject to the modification, that is to say, where pursuant to Regulation 6 a person has been named by a carrier upon whose behalf the travel agent has issued travel tickets, the travel agent shall, in respect of transactions relating to that carrier, make the required return and payment to such person not later than fifteen days following the end of the accounting period to which the return relates. Modification of regulation 5.

8. Every carrier and travel agent shall keep to the satisfaction of the Commissioner - General – Carrier to keep coupons of travel ticket etc. s. 8 (13 of 1996)

(a) for such period as may be directed by the Commissioner - General, issuing office coupons of travel tickets;

(b) a book showing the respective transactions relating to the sale travel tickets during the preceding accounting period together with an account properly made up to the end of that period, showing the amount of travel voucher tax payable in respect of that period.

9. For the purposes of section 8 of the Act the indication to be made on a travel ticket shall be in Form 3 in the Schedule and such indication shall be placed on the face of the front cover of the travel ticket. Indication on travel ticket. Form 3 Schedule.

10. The Commissioner – General may, during the hours the premises of any carrier or travel agent are opened for business, enter therein and request the production of, examine and take copies of books, records and documents relating to the business as are found therein. Production and examination of books.

Penalty.

11. If any person -

(a) fails to comply with any of the requirements of regulations 5, 6, 7, 8 or 9; or

s. 8 (13 of 1996)

(b) obstructs the Commissioner in carrying out any of his functions under regulation 10, such person is liable upon summary conviction to a penalty of one thousand dollars.

**SCHEDULE
Form 1**

**Application for Approval to Operate
CHARTER FLIGHT**

1. Name, residential and business address of applicant and if not the charterer, name of charterer.
2. Whether applicant alone would be offering travel tickets for sale, if not, names of other persons, not being employees of applicant.
3. Make, registration marking of and name of owner of aircraft engaged in taking passengers -
 - (a) from Guyana;
 - (b) to Guyana.
4. Destination and itinerary of charter flight.
5. Aircraft's date of arrival in, and departure from Guyana.
6. Effective, and expiry date of validity of travel ticket.
7. Number of seats available to passengers on aircraft.
8. Charge per person for travel ticket.
9. Fare normally payable to carrier for a travel ticket for journey covered by charter flight.

Dated this day of 20

.....
Applicant

Form 2

**Approval to Operate Charter Flight Issued Under
The Travel Voucher Tax Regulations**

Approval is hereby given to of.....

to operate a charter flight from Guyana to such
flight:

- (a) leaving Guyana on by aircraft reg.
markings.
- (b) arriving in Guyana on by aircraft reg.
markings.
- (c) carrying..... passengers from Guyana,

the fare for the journey (that which is payable for a ticket) being
..... per person.

This approval is valid subject to the observance of the regulations and the
following conditions -

.....
Director of Civil Aviation

FORM 3

**STAMP INDICATING PAYMENT OF
TRAVEL VOUCHER TAX**

T.V. Tax Paid \$

Paid on to