



## POLICY CORNER

### Licence Revenue Policy No. 2 – Off-Liquor Licence

The Guyana Revenue Authority (GRA) is continuing its efforts to sensitize the general public on various issues, to ensure compliance. The purpose of this policy is to offer guidance on the Laws and Regulations governing Off-Liquor Licences.

- **What is an Off-Liquor Licence?**

An Off Liquor Licence, also known as ‘**Off-Licence**’, permits a shop or store to sell intoxicating liquor for consumption **off the premises**. Hence, alcoholic beverages sold by an authorised Off-licence store **must be taken away from the store and consumed elsewhere**. In accordance with the Intoxicating Liquor Licensing Act, Chapter 82:21, **no person is authorized to sell intoxicating liquor without the relevant licence**.

The Licence Revenue Office (LRO) of the Guyana Revenue Authority (GRA) is the sole agency in Guyana authorised to issue Off-Liquor licences.

- **Types of Off-licence**

In accordance with Section 3 of the Intoxicating Liquor Licensing Act, Chapter 82:21 an Off-Licence can be classified as follows:

- (1) a **First Class Licence** which authorizes a person or business to *store in bulk, mix and blend spirituous liquor in the licensed premises; and to sell on the licensed premises spirituous liquor, wine or malt liquor not to be consumed on the premises; and to import and sell spirits in bond.*
- (2) a **Second Class Licence** which authorizes a person or business to *keep and sell on the licensed premises spirituous liquor, wine or malt liquor, not to be consumed on the premises, but not to store in bulk, mix or blend such spirituous liquor.*
- (3) a **Third Class Licence** which authorizes a person or business to **sell in the license premises malt liquor and wine, or the liquor known as Falernum if it has been manufactured locally, not to be consumed on the premises.**

- **Issuance, Renewal and Transfer of Off-Licences**

Persons wishing to obtain or renew an Off-Licence must visit the LRO and make an application to the Commissioner-General, Guyana Revenue Authority. Applicants must also submit the following documents:

- (1) A recent police clearance;
- (2) An approved plan for the premises (where the liquor will be sold), stamped and signed by the Central Housing and Planning Authority and the Guyana Fire Service.  
**Note: The plan must show a flap-over door at the counter;**
- (3) A housing certificate in the name of the applicant;
- (4) A fire certificate in the name of the applicant;
- (5) A current shop licence in the name of the applicant; and
- (6) Two completed application forms for a First Class, Second Class or Third Class Off-Licence.

**Note:** The area of the building to be used as the Off-Licence store must:

- Be completely sealed off from the remainder of the building by walls from the floor to the roof;
- Be no less than 120 square feet (inclusive of counter, selling area and store room);
- Have only one entrance which must lead directly to the road.

The GRA **will inspect** all premises to ensure that particulars stated in the application and supporting documents are in place.

The initial application fee is two thousand dollars (\$2,000.00) and the renewal fee is five hundred dollars (\$500).

- **Transfer of Off-Licences**

Persons wishing to transfer an Off-Licence from one premises to another or to any other person **must** also submit a **written application to the Commissioner-General**, using **Form 4** of the Schedule to the Intoxicating Liquor Licences Act, Chapter 82:21.

In the case of transfers from one premise to another, the new premises **must satisfy all criteria listed above (1-6)** and must be operated by the same licensee.

For transfers from one person to another, the recipient of the Off-Licence must be eighteen years (18 yrs) or older and must satisfy all of the conditions of Section 12 of the Liquor Licensing Act, Chapter 82:21.

- **Affixing of Signboards**

In accordance with the provisions of Section 50 of the Intoxicating Liquor Licensing Act, every holder of an Off-Licence must place on the outside of or over a conspicuous (noticeable) door in front the store **a board, with a black background**, stating **the name of the holder of the licence** with the words **Licensed Off-Licence Store'** beneath painted in white letters not less than three (3) inches in length. It is an **offence** to not display the appropriate signboard.

Pursuant to the provisions of the Intoxicating Liquor Licensing Act, it is an offence to sell spirituous liquor without a licence. Persons found guilty of doing so will; be liable to a fine of up to **fifty thousand dollars (\$50, 000)**. It is also an **offence** to sell liquor to persons **below the age of 18** years old.

The Commissioner-General may revoke or refuse to issue, renew or transfer an Off-Licence as he sees fit.

Persons who have queries are encouraged to visit the LRO, Smyth and Princess Street, Georgetown or call the Tax Advisory Services Unit on Telephone No. 227-7929, extensions 221 or (201); or write to the Head, Communications & Tax Advisory Department, GRA, 210'E' Albert and Charlotte Streets, Bourda for clarifications.