



Tax Policy Corner

Licence Revenue Policy # 01 -Licences

The Guyana Revenue Authority recognises the need to provide guidance to the general public on issues pertaining to the taxes being administered by the various Departments within the organization. As such, this policy seeks to provide advice on the requirements for acquiring a new licence or the renewal of existing licences from the Licence Revenue Office (LRO).

It must be noted that members of the public who visit the LRO to transact business are attended to on a first come first served basis. In order to enable the department to provide efficient, smooth and prompt service, there are specific processes, procedures, and guidelines which must be followed by members of the public who are seeking services from the LRO.

The LRO comprises **Drivers and Miscellaneous Licences Unit** among other Units which provide a number of services to the general public.

Some miscellaneous licences sold by the **Drivers and Miscellaneous Licences Unit** include; **House Agent licence; Pawn Broker licence; Money Lender licence; Explosives Wholesale licence; Ball and Dance licence; Cinematograph Quarterly licence; Petrol Pump licence; Shop/ Store licence; Rice Factory licence** and **Auctioneers licence.**

The following licence holders or prospective licence holders must produce the documents listed hereunder for each category of licence.

<p>I. <u>Gas Station Licence</u></p> <p>New Licence</p> <ol style="list-style-type: none"> 1. TIN 2. Business registration 3. Approved plan and letter from the Ministry of Housing 4. Petroleum licence from the Guyana Fire Service 5. Owner (s) ID card or Passport <p>Renewal of Licence</p> <ol style="list-style-type: none"> 1. Previous year's licence 2. Owner (s) ID card or passport 3. Business registration 4. Safety certificate from the Guyana Fire Service <p>Cost The cost per pump in Rural areas is \$5,000; while the cost in Urban areas is \$10,000, and represents the cost for either a new licence or renewal of an existing licence.</p>	<p>II. <u>Cargo Vessel Licence</u></p> <p>New Licence</p> <ol style="list-style-type: none"> 1) TIN 2) Certificate of survey from the Maritime Administration Department 3) Certificate of Guyanese Registration 4) Owner (s) ID card or passport <p>Renewal of Licence</p> <ol style="list-style-type: none"> 1) Certificate of survey 2) Previous year's licence 3) Owner (s) ID card or Passport. <p>Cost The cost of the licence for cargo vessels ranges from \$210 to \$3000 (the actual cost depends on the length of craft).</p>
<p>III. <u>Money Lenders or Pawn Shop Licence</u></p> <p>New Licence</p> <ol style="list-style-type: none"> 1) TIN 2) Business registration 	<p>IV. <u>General Shop/Internet Café/Lumber Yard Licence</u></p> <p>New Licence</p> <ol style="list-style-type: none"> 1) TIN

<p>3) Police clearance 4) Money lender's certificate from the Magistrate's Court 5) Owner (s) ID card or passport</p> <p>Renewal of Licence</p> <p>1) Business registration 2) Previous year's licence 3) Owner(s)ID card or passport</p> <p>Cost Money Lenders Licence Cost-\$15,000 Pawn Shop licence cost -\$40,000 for urban areas (Georgetown) and, \$20,000 for rural areas</p>	<p>2) Approved building plan and letter from the Ministry of Housing 3) Safety certificate from the Guyana Fire Service 4) Sanitary certificate from M&CC or NDC 5) Business Registration 6) Owner (s) ID card or passport</p> <p>Renewal of Licence</p> <p>1) Sanitary certificate from M&CC or NDC 2) Business registration 3) Previous year's licence 4) Owner (s) ID card or passport</p> <p>Cost The cost of licence for this category ranges from \$300 to \$44,550 (the exact cost depends on the square feet of the business area).</p>
<p>V. <u>Video Club Licence</u></p> <p>New Licence</p> <p>1) TIN 2) Business registration 3) Owner (s) ID card or passport</p> <p>Renewal of Licence</p> <p>1) Business Registration 2) Previous year's licence 3) Owner (s) ID card or passport</p> <p>Cost The Cost for a Video Club Licence is \$13,200</p>	<p>VI. <u>Ball and Dance licence</u></p> <p>New Licence</p> <p>1) TIN 2) Permit from the Guyana Police Force or a Night Club Licence 3) Owner(s) ID card or passport</p> <p>Renewal of Licence</p> <p>1) Sanitary certificate from M &CC or NDC 2) Previous years licence 3) Owner (s) ID card or passport</p> <p>Cost The Cost for a Ball and Dance Licence is \$1000.</p>
<p>VII. <u>Cinema Licence</u></p> <p>New Licence</p> <p>1) TIN 2) Approved building plan and letter from the Ministry of Housing 3) Business registration 4) Safety certificate from the Guyana Fire Service 5) Sanitary certificate from M&CC/NDC 6) Owner(s) ID card or passport</p> <p>Renewal of Licence</p> <p>1) Business Registration 2) Sanitary certificate 3) Previous year's licence 4) Owner (s) ID card or passport</p> <p>Cost The cost of cinema licence in Rural areas is \$1,200, while in Urban areas it is \$4,400 per quarter.</p>	<p>VIII. <u>Market Butcher Shop Licence</u></p> <p>New Licence</p> <p>1) TIN 2) Rent receipt from Clerk of Market, showing stall number and owner (s). 3) Sanitary certificate from M&CC or NDC 4) Owner (s) ID card or passport</p> <p>Renewal of Licence</p> <p>4) Sanitary certificate from M &CC or NDC 5) Previous years licence 6) Owner (s) ID card or passport</p> <p>Cost The cost for a Market Butcher Shop Licence is \$840.</p>
<p>IX. <u>Butcher Shop Licence</u></p> <p>New Licence</p> <p>1) TIN 2) Approved building plan and letter from the Ministry of Housing 3) Sanitary certificate from M&CC or NDC 4) Safety certificate from the Guyana Fire Service 5) Cold storage licence 6) Owner (s) ID card or passport</p> <p>Renewal of Licence</p> <p>1) Business registration 2) Sanitary certificate from M&CC or NDC 3) Previous year's licence</p>	<p>X. <u>Market Drug Store Licence</u></p> <p>New Licence</p> <p>1) TIN 2) Rent receipt from the Clerk of Market, showing stall number and owner(s). 3) Drug certificate from the Poison Board, Ministry of Health 4) Owner (s) ID card or passport</p> <p>Renewal of Licence</p> <p>1) Drug certificate from the Poison Board, Ministry of Health 2) Previous year's licence</p>

<p>4) Owner(s) ID card or passport</p> <p>Cost The cost for a Butcher Shop Licence is \$840.</p>	<p>3) Owner(s) ID card or passport</p> <p>Cost The cost for a Market Drug Store Licence is \$750.</p>
<p>XI. <u>ANNUAL REVENUE LICENCE</u></p> <ol style="list-style-type: none"> 1) TIN 2) Vehicle Registration 3) Insurance 4) Fitness 5) Previous year's licence 	

Second Licences and Lost Licences

Section 5 of the Miscellaneous Licences Act specifies that “*until the term for which the current licence has expired, no second licences in respect of the same business or trade shall be issued.*”

However, Section 6 of the Miscellaneous Licences Act states that “on proof, to the satisfaction of the District Commissioner, that a licence has been lost, he may authorize the issue of a copy thereof and of the transfers endorsed thereon on payment of a fee of two hundred (\$200) dollars to the Accountant General.”

Thus, persons may be issued with a copy of a licence which was lost pursuant to the law above. However, effective February 25, 2008 persons requiring *duplicate copies* of their *Certificate of Registration and Drivers Licence* are required to wait for five (5) working days to facilitate a verification process.

Registering of trailers

Please note that, effective February 25, 2008; persons desirous of registering trailers are required to file a new application in writing, to the Commissioner-General, Guyana Revenue Authority, 357, Lamaha and East Streets, Georgetown, stating the intended purpose of the trailer; a letter of recommendation from a recognised agency, substantiating the intended use of the trailer must also be attached.

If you require additional information or assistance on taxes, feel free to contact the Guyana Revenue Authority, 210 ‘E’ Albert and Charlotte Streets, Georgetown or by the telephone numbers 227- 7567, 227-7672 or 227- 3696.