

CHAPTER 92**TECHNICAL ASSISTANCE (TAXATION RELIEF)****ARRANGEMENT OF SECTIONS****SECTION**

1. Short title.
2. Exemption from certain taxes of certain employees of the Government of the United States of America.

CHAPTER 92

TECHNICAL ASSISTANCE (TAXATION RELIEF)

An Act to implement certain terms of the Agreement for Technical Co-operation Assistance entered into between the Government of the United Kingdom and the Government of the United States of America.

1955-3.
1955-28.
L.N. 168/
1967.

[1st January, 1954] Commence-
ment.

1. This Act may be cited as the Technical Assistance (Taxation Relief) Act. Short title.

2. Notwithstanding anything in—

- (a) the Dog Licences Act; or
- (b) the Firearms Act; or
- (c) the Wireless Telegraphy Act; or
- (d) the Road Traffic Act,

Exemption
from certain
taxes of
certain
employees of
the Govern-
ment of the
U.S.A.
Cap. 177.
Cap. 179.
Cap. 285.
Cap. 295.

no tax or fee shall be payable by any employee of the Government of the United States of America assigned to duties in this Island in connection with technical assistance programmes or projects to be carried out wholly or in part in Guyana, British Honduras or any present or former British West Indian Island, under the provisions of the Agreement for Technical Co-operation entered into between the Government of the United Kingdom and the Government of the United States of America at London on the 13th July, 1951, in respect of any licence issued to him under any of the said Acts or in respect of any motor vehicle of which he is the owner:

Provided that such employee is—

- (i) not a citizen of Barbados;
- (ii) not engaged in private occupation for gain in the Island;
and

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- (iii) a permanent employee of the Government of the United States of America or, if not a permanent employee thereof, was not resident in the Island at the time of his assignment to such duties.