

SOL No 84/76



GUYANA

ACT No. 3 OF 1976

INCOME TAX (AMENDMENT) ACT 1976

I assent.

A handwritten signature in black ink, appearing to read 'A. Chung'.

A. CHUNG,
President,7th February, 1976.

ARRANGEMENT OF SECTIONS

SECTION

1. Short title.
2. Amendment of section 79 of the Principal Act.

AN ACT to amend the Income Tax Act.

A.D. 1976. Enacted by the Parliament of Guyana:—

Short
title.
Cap. 81:01.

1. This Act, which amends the Income Tax Act, may be cited as the Income Tax (Amendment) Act 1976.

Amendment
of section
79 of the
Principal
Act.

2. Section 79 of the Principal Act is hereby amended by the repeal of subsections (1) and (2) and the substitution therefor of the following subsections as subsections (1) and (2), respectively —

“(1) There shall be established three Boards of Review or such greater number as may be prescribed by order of the Minister, which shall be subject to negative resolution of the National Assembly, for the purpose of hearing appeals as hereinafter provided and a reference hereinafter in this Act or in any regulations made under this section or section 85, to the Board, or a Board, shall be construed and have effect as a reference to a Board of Review established under this section.

(2) A Board shall consist of not less than three and not more than five members who shall be appointed by the President.”.

Passed by the National Assembly on the 28th of January, 1976.

F. A. Narain

*F. A. Narain,
Clerk of the National Assembly.*

(Bill No. 2/1976)

(IT: 18/55^{IV})