

SERIAL No. 42



**GUYANA.**

ACT NO. 7 OF 1970.

INCOME TAX (AMENDMENT) ACT, 1970.

I assent.

*Edmund Leese*

Acting  
Governor-General

<sup>16</sup>  
20 February, 1970.

Arrangement of Sections.

Section

1. Short title.
2. Amendment of section 2 of Chapter 299.
3. Amendment of section 3 of Chapter 299.
4. Amendment of section 10 of Chapter 299.
5. Amendment of section 11 of Chapter 299.
6. General amendment of Chapter 299.
7. Savings.

## AN ACT to amend the Income Tax Ordinance.

A. D. 1970 Enacted by the Parliament of Guyana:—

Short title. 1. This Act may be cited as the Income Tax (Amendment) Act, 1970, and shall be construed and read as one with the Income Tax Ordinance, hereinafter referred to as the Principal Ordinance, and all amendments thereto.

Cap. 299.

Amendment of section 2 of Chapter 299. 2. Section 2 of the Principal Ordinance is hereby amended by the deletion of the words "or Commissioners" from the definition of the word "Commissioner".

Amendment of section 3 of Chapter 299. 3. Subsection (1) of section 3 of the Principal Ordinance is hereby repealed and the following subsection substituted therefor —

"(1) For the due administration of this Ordinance, there shall be a Commissioner of Inland Revenue, a Deputy Commissioner of Inland Revenue and such number of Assistant Commissioners of Inland Revenue and other officers as may be requisite for the purpose."

Amendment of section 10 of Chapter 299. 4. Section 10 of the Principal Ordinance is hereby amended by the addition thereto of the following paragraph —

"(y) the emoluments payable as supplements to salaries by the Government of the United Kingdom to persons employed in Guyana under the British Expatriates Supplementation Scheme established under section 2 of the Overseas Development and Service Act, 1965 c. 38

of the Overseas Development and Service Act, 1965."

Amendment of section 11 of Chapter 299. 5. Section 11 of the Principal Ordinance is hereby amended in the following respects —

- (a) by the substitution of the word "Minister" for the word "Governor";
- (b) by the deletion therefrom of the words "proclamation published in the Gazette" and the substitution therefor of the word "order"; and
- (c) by the substitution of the word "order" for the word "proclamation" where it last appears.

General amendment of Chapter 299. 6. (1) Except in paragraph (a) of subsection (2) of section 4, in paragraph (a) of section 10, and in sections 56A and 72, of the Principal Ordinance, wherever the said Ordinance makes reference to the Governor, Governor in Council, Legislative Council or Premier, it shall be construed as if for every such reference to the Governor or Governor

