

I assent.

**EDWARD V. LUCKHOO**

Acting  
Governor-General.

12th December, 1969.

ACT NO. 28 OF 1969.

**INCOME TAX (AMENDMENT) ACT, 1969**

Arrangement of Sections

Section

1. Short title.
2. Insertion of section 66D in Chapter 299.

AN ACT to amend the Income Tax Ordinance.

A.D. 1969 Enacted by the Parliament of Guyana :—

Short title. 1. This Act may be cited as the Income Tax (Amendment) Act, 1969, 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.

Insertion of section 66D in Chapter 299. 2. The Principal Ordinance is hereby amended by the insertion of the following section as section 66D thereof —

“Special provisions for payment of tax by companies.

66D (1) Notwithstanding anything to the contrary in the other provisions of this Ordinance, it shall be lawful for the Minister to prescribe the times for, and the manner of payment of, any advance on account of tax by a company in respect of the year of assessment succeeding the year in which such payment is required to be made pursuant to a prescription under this section, based provisionally on the chargeable income of the company for the year preceding the year in which payment is re-

quired to be made aforesaid, or on such other amount as may be agreed on with the Commissioner:

Provided that if any question arises whether the income is income in respect of which the advance shall be paid pursuant to the provisions of this section, such question shall be determined by the Commissioner and the provisions of this Ordinance and any regulations made thereunder relating to appeals against an assessment made by the Commissioner shall, subject to subsection (2) of this section, apply to a determination by the Commissioner under this section.

(2) Nothing contained in subsection (2) of section 67 or section 70 of this Ordinance shall be construed as applying to a determination of the Commissioner referred to in the proviso to subsection (1) of this section which is the subject of an appeal by virtue of this section."

*Passed by the National Assembly on the 9th December, 1969.*

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

(Bill No. 30/1969)