

THE OFFICIAL GAZETTE 7TH SEPTEMBER, 2018
LEGAL SUPPLEMENT — A



GUYANA

ACT NO. 19 OF 2018

TAX (AMENDMENT) ACT 2018

I assent.

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

David Granger,
President.

2018.09.07

ARRANGEMENT OF SECTIONS

SECTION

1. Short title.
2. Amendment of section 71 of the Principal Act.

AN ACT to amend the Tax Act.

A.D. 2018

Enacted by the Parliament of Guyana:-

Short title.
Cap. 80:01

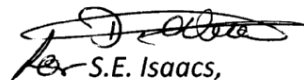
1. This Act, which amends the Tax Act, may be cited as the Tax (Amendment) Act 2018.

Amendment of section
71 of Principal Act.

2. Section 71 of the Principal Act is amended by the insertion immediately after subsection (3) of the following as subsection (4) -

“(4) Notwithstanding anything to the contrary provided in this Act, the Commissioner may issue, to a person who has applied to the Commissioner for a licence, a provisional licence for a period of not more than two years, and for a fee of fifty percent of the respective annual licence fee, where it can be shown that the application for the licence is in process and all efforts are being made to satisfy requirements therefor.”.

Passed by the National Assembly on the 8th August, 2018.



S.E. Isaacs,
Clerk of the National Assembly.

(BILL No. 11/2018)