

**THE OFFICIAL GAZETTE      14<sup>TH</sup> MARCH, 2016**  
**LEGAL SUPPLEMENT — A**

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**GUYANA**

**ACT NO. 10 of 2016**

**INCOME TAX (AMENDMENT) ACT 2016**

I assent.

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

David Granger,  
President.

*March 14, 2016*

**ARRANGEMENT OF SECTIONS**

**SECTION**

1. Short title.
2. Amendment of section 8 of the Principal Act.
3. Amendment of section 13 of the Principal Act.
4. Amendment of section 20 of the Principal Act.
5. Amendment of section 60 of the Principal Act.
6. Amendment of section 106 of the Principal Act.

AN ACT to amend the Income Tax Act.

A.D. 2016

Enacted by the Parliament of Guyana:-

Short title and  
commencement.  
Cap. 81:01.

1. (1) This Act, which amends the Income Tax Act, may be cited as the Income Tax (Amendment) Act 2016.

(2) The amendments made by sections 2, 4 and 5 shall come into operation with respect to and from the year of assessment commencing on the 1<sup>st</sup> January, 2017.

Amendment of  
section 8 of the  
Principal Act.

2. Section 8(1) and (4) of the Principal Act are amended by the substitution for the words “six hundred thousand” of the words “six hundred and sixty thousand”.

Amendment of  
section 13 of the  
Principal Act.

3. Section 13 of the Principal Act is amended as follows –

(a) by the substitution for the fullstop at the end of paragraph (z) of a semicolon; and

(b) the insertion immediately after paragraph (z) of the following paragraph as paragraph (aa) –

“(aa) income earned by artistes during festivities which were certified by the Ministry of Tourism and approved by the Commissioner-General.”.

Amendment of  
section 20 of the  
Principal Act.

4. Section 20 of the Principal Act is amended by the substitution for the words “six hundred thousand” of the words “six hundred and sixty thousand”.

A.D. 2016]

*INCOME TAX (AMENDMENT) ACT 2016*

[No. 10

Amendment of  
section 60 of the  
Principal Act.

5. Section 60(1)(a) of the Principal Act is amended by the substitution for the words “six hundred thousand” of the words “six hundred and sixty thousand”.

Amendment  
of section  
106 of the  
Principal  
Act.

6. Section 106 of the Principal Act is amended by the insertion immediately after subsection (1) of the following subsection as subsection (1A)

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“(1A) The Commissioner-General shall apply the amount of the entitled refund in reduction of any unpaid amounts, tax, levy, interest, or penalty payable by the person, and shall refund any excess remaining to the taxable person.”.

*Passed by the National Assembly on the 26<sup>th</sup> February, 2016.*



S.E. Isaacs,

Clerk of the National Assembly.

**(BILL No. 6/2016)**