THE OFFICIAL GAZETTE 12TH OCTOBER, 1996 LEGAL SUPPLEMENT - B

GUYANA

No. 35 of 1996

ORDER

MADE UNDER

THE INCOME TAX ACT

(Cap. 81:01)

IN EXERCISE OF THE POWERS CONFERRED UPON ME BY SECTION 89 OF THE INCOME TAX ACT, I HEREBY MAKE THE FOLLOWING ORDER:-

- 1. This Order may be cited as the Double Taxation Relief (Taxes on Income) (Member States of the Caribbean Community) Order 1995 and shall be deemed to have come into operation on 19th August, 1994.
 - 2. I hereby declare -
 - (a) that the arrangements specified in the Agreement set out in the Schedule to this Order have been made with the Governments of the Member States of the Caribbean Community with a view to affording relief from double taxation and for the prevention of fiscal evasion with respect to taxes on income, profits or gains and capital gains and for the encouragement of regional trade and investment; and
 - (b) that it is expedient that those arrangements should have effect.

Arrangements with Governments of the Member States of the Caribbean Community