

THE OFFICIAL GAZETTE — 28TH APRIL, 1979  
LEGAL SUPPLEMENT—B

GUYANA

No. 5 of 1979

REGULATIONS

Made Under

THE INCOME TAX ACT

(Chapter 81:01)

IN EXERCISE OF THE POWERS CONFERRED UPON THE MINISTER  
BY SECTION 117 OF THE INCOME TAX ACT, I HEREBY MAKE  
THE FOLLOWING REGULATIONS:—

1. These Regulations may be cited as the Income Tax <sup>Citation.</sup>  
(Prescribed Institution) Regulations 1979.

2. The National Parks Commission is hereby declared to  
be an institution of a national character in Guyana for the pur-  
poses of subsection (1) of section 35 of the Act.

National  
Parks  
Commission  
to be an  
institution  
of a  
national  
character in  
Guyana.  
Cap. 81:01.

Made this 14th day of April, 1979.

*F. E. Hope,*  
Minister of Finance.

EXPLANATORY NOTE

(This Note is not part of the Regulations)

These Regulations prescribe the National Parks Commission as an institution of a national character in Guyana for the purposes of section 35 of the Income Tax Act (Cap. 81:01), as a result of which donations of money or the value of other property made or given to the Commission will be an allowable deduction in ascertaining the chargeable income of the donor.