**GUYANA** 

No. 2 of 1991.

## REGULATIONS

Made Under

The Tax Act

(Cap. 80:01)

## IN EXERCISE OF THE POWERS CONFERED UPON ME BY SECTION 57(13) OF THE TAX ACT, I HEREBY MAKE THE FOLLOWING REGULATIONS:—

Citation and commencement..

1. These Regulations, which amend the Travel Tax Regulations 1977\* may be cited as the travel Tax (Amendment) Regulations 1991 and shall come into operation with effect from 21st February, 1991.

Amendment of regulation 2 of the Principal Regulations.

1.

2. Regulation 2 of the Principal Regulations is hereby amended by the substitution for the words "one hundred and sixty-five" of the words "one thousand".

made this 21st day of February, 199.

Carl B. Greenidge, Minister of Finance.

## EXPLANATORY NOTE (This note is not part of the Regulations)

These Regulations amend the Travel Tax Regulations to provide for an increase of travel tax from one hundred and sixty-five dollars to one thousand dollars.

\*No. 11 of 1977.