GUYANA

No. 5 of 1991

REGULATIONS

Made Under

THE INCOME TAX ACT

(Cap. 81:01)

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

Citation and commencement.

1. These Regulations, which revoke the Income Tax (Government Employees, Pensioners and Primary School Teachers) Regulations, may be cited as the Income Tax (Government Employees, Pensioners and Primary School Teachers) (Revocation) Regulations 1991 and shall be deemed to have come into operation with respect to and from the year of assessment commencing on 1st January, 1992.

2. The Principal Regulations are hereby revoked.

Revocation of the Principal Regulations.

Made this 21st day of February, 1991.

Carl B Greenidge, Minister of Finance.