

BRITISH GUIANA

REGULATIONS
MADE UNDER
THE INCOME TAX ORDINANCE,
(Chapter 299).

UNDER SECTION 83(1) OF THE INCOME TAX ORDINANCE IN ACCORDANCE WITH ARTICLE 22 OF THE CONSTITUTION OF BRITISH GUIANA, AND BY VIRTUE AND IN EXERCISE OF ALL POWERS ENABLING HIM IN THAT BEHALF, THE FOLLOWING REGULATIONS HAVE BEEN MADE BY THE GOVERNOR:—

1. (1) These Regulations may be cited as the Income Tax (General) (Payment of Tax) Regulations, 1962.

(2) These Regulations shall come into operation on the 1st January, 1963.

2. In these Regulations unless the context otherwise requires —
“notice of assessment” means the notice of assessment under section 56 of the Ordinance;
“the Ordinance” means the Income Tax Ordinance*.

3. Subject to the provisions of regulation 4 of these Regulations in any case where the due date or dates for the payment of tax have not otherwise been prescribed, tax shall be payable to the Commissioner within thirty days after the service of a notice of assessment.

4. In any case where the notice of assessment has been served, or notification of the tax payable (where there has been a notice of objection or of appeal) has been received prior to the first day of September in the year of assessment to which the notice or the notification, as the case may be, relates, tax may be paid in two or more instalments:

Provided that the first instalment, which shall be not less than one-third of the amount of the tax, is paid within fifteen days of the service of the notice of assessment or within fifteen days of the receipt of the notification of the tax payable, as the case may be, and the last instalment is paid on or before the 31st October.

5. Regulation 7 of the Income Tax (General) Regulations, 1943~~4~~, is hereby revoked.

Made this 19th day of September, 1962.

R. F. A. GREY,
Governor.

* Cap. 299.

~~4~~ No. 5 of 1943.