

# GUYANA

# ACT No. 3 OF 1993

### TAX (AMENDMENT) ACT 1993

I assent.

CHEDDI JAGAN, President.

16th April, 1993

# ARRANGEMENT OF SECTIONS

# **SECTION**

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- 1. Short title.
- 2. Amendment of the Principal Act.

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AN ACT to amend the Tax Act.

A.D. 1993 Enacted by the Parliament of Guyana:

Short title mencement. Cap. 80:01 1. This Act, which amends the Tax Act, may be cited as the Tax (Amendment) Act 1993 and shall come into operation on 13th March. 1993.

Amendment of the Principal Act. 2. The provisions of the Principal Act specified in the first column of the Schedule are hereby amended in the manner specified in the corresponding entry in the second column of the Schedule.

| PROVISIONS         | AMENDMENTS                           |
|--------------------|--------------------------------------|
| Section 13         |                                      |
| Paragraph (27) (a) | For "500.00" substitute "1,000.00"   |
| Paragraph (27) (d) | For "300.00" substitute "500.00"     |
| Paragraph (27) (c) | For "35.00" substitute "100.00"      |
| Paragraph (27) (b) | For "1,000.00" substitute "2,000.00" |

#### **SCHEDULE**

Passed by the National Assembly on 24th March; 1993:

F. A. Narain, Clerk of the National Assembly.

(BILL No. 2/1993)