

**THE OFFICIAL GAZETTE      27TH APRIL, 1994**  
**LEGAL SUPPLEMENT – B**

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GUYANA

No. 27 of 1994

**ORDER**

**Made Under**

**THE INCOME TAX ACT**  
**(Cap. 81:01)**

**IN EXERCISE OF THE POWERS CONFERRED UPON THE MINISTER  
BY SECTION 14 OF THE INCOME TAX ACT, I HEREBY MAKE  
THE FOLLOWING ORDER:—**

1. This Order may be cited as the **Income Tax (Exemption)** **Citation.**  
(Loan from Inter-American Development Bank) Order 1994.

2. The interest on the loan of an amount equivalent to thirteen million five hundred thousand United States dollars or the equivalent thereof in other currencies forming part of such resources made to Guyana by the Inter-American Development Bank by virtue of the Loan Contract (Loan number 912/SF — GY) between Guyana and the Inter-American Development Bank executed on 14th February, 1994 shall be exempt from income tax from that date. **Exemption  
of interest  
on loan  
from income  
tax:**

Made this 27th day of April, 1994.

*Asgar Ally,*  
Senior Minister of Finance.