

GUYANA

No. 8 of 1979

REGULATIONS

Made Under

THE INCOME TAX ACT

(Cap. 81:01)

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

1. **These Regulations may be cited as the Income Tax** Citation.
(Prescribed Institution) (No. 2) Regulations 1979.

2. **The International Year of the Child (Guyana) Commis-** Inter-
sion is hereby declared to be an institution of a national character national
in Guyana for the purposes of subsection (1) of section 35 of the Year of the
Act. Child (Guy-
ana) Com-
mission to
be an in-
stitution of
a national
character
in Guyana.
Cap. 81:01.

Made this 14th day of July, 1979.

F. E. Hope,
Minister of Finance.

EXPLANATORY NOTE

(This Note is not part of the Regulations)

These Regulations prescribe the International Year of the Child (Guyana) Commission as an institution of a national character in Guyana for the purposes of section 35 of the Income Tax Act (Cap. 81:01), as a result of which donations of money or the value of other property made or given to the Commission will be an allowable deduction in ascertaining the chargeable income of the donor.