

GUYANA

No. 13 of 1979

REGULATIONS

Made Under

THE INCOME TAX ACT

(Chapter 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 Organisation) (No.3) Regulations 1979.

2. The organisation known as the Guyana Cricket Board of Control is hereby  
declared to be an organization of a national board of character in Guyana for  
the purposes of subsection (1) of section 35 of the Act.

Made this 17th day of December, 1979.

*F. E. Hope,*  
Minister of Finance.

EXPLANATORY NOTE

(This Note is not part of the Regulations).

These Regulations prescribe the Guyana Cricket Board of Control as an  
organization 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 Cricket Board of Control will be an  
allowable deduction in ascertaining the chargeable income of the donor.