

GUYANA

No. 1 of 1981

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:—

Citation 1. These Regulations may be cited as the Income Tax (Prescribed Organisations) Regulations 1981.

Guyana Society for the Blind to be an organisation of national character in Guyana. Cap. 81:01

2. The organisation known as the Guyana Society for the Blind is hereby declared to be an organisation of a national character in Guyana for the purposes of section 35 (1) of the Act.

Made this 24th day of January, 1981.

H. D. Hoyte,
Vice President, Economic Planning and Finance.

EXPLANATORY NOTE

(This Note is not part of the Regulations)

These Regulations prescribe The Guyana Society for the Blind as an organisation of a national character in Guyana for the purpose of section 35 of the Income Tax Act (Cap 81:01), as a result of which donation of money or the value of other property made or given to the Society will be an allowable deduction in ascertaining the chargeable income of the donor.