



GUYANA

BILL NO. 14 OF 1972

TAX (AMENDMENT) BILL 1972

Arrangement of Sections

Section

1. Short title and commencement.
2. Amendment of section 35 of the Principal Ordinance.

A BILL

Intituled

An Act to amend the Tax Ordinance.

A.D. 1972

Enacted by the Parliament of Guyana:---

1. This Act, which amends the Tax Ordinance, may be cited as the Tax-Amendment Act 1972 and shall be deemed to have come into operation immediately upon the enactment of the Tax (Amendment) Act 1971.

Short title
and com-
mencement.
Cap. 298

No. 17 of
1971.

Amendment
of section
35 of the
Principal
Ordinance,

2. Subsection (15) of section 35 of the Principal Ordinance is hereby amended by the insertion immediately before the word "mentioned" appearing in the definitions of the words "accountant" and "auditor", respectively, of the words "or class of persons".

EXPLANATORY MEMORANDUM

This Bill seeks to amend section 35 of the Tax Ordinance, Chapter 298 to accommodate in the definitions of the terms "accountant" and "auditor" the references in the second schedule to those persons who are not qualified professionally as accountants or auditors but who render services of the nature provided by accountants or auditors.

F. E. HOPE,
Minister of Finance and Trade.

(BILL NO. 14/1972)
(IT: 2/53 VIII)