

GUYANA

No. 6 of 1974

REGULATIONS

Made Under

THE CORPORATION TAX ACT 1970

(No. 30 of 1970)

BY VIRTUE OF SECTION 16 OF THE CORPORATION TAX ACT 1970 (WHICH APPLIES THE PROVISIONS OF THE INCOME TAX ACT IN RELATION TO CORPORATION TAX) I HEREBY MAKE THE FOLLOWING REGULATIONS PURSUANT TO THE APPLICATION OF SECTIONS 96 AND 117 OF THE INCOME TAX ACT IN RELATION TO CORPORATION TAX:—

1. These Regulations may be cited as the Corporation Tax (Payment) Regulations 1974.

2. The Income Tax (Payment of Tax by Companies) Regulations 1974 shall as the same apply to the payment of income tax by companies, apply *mutatis mutandis* in relation to the payment of corporation tax.

Made this 24th day of May, 1974.

F. E. Hope,
Minister of Finance.