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GUYANA

REGULATIONS

MADE UNDER

THE INCOME TAX ORDINANCE  
(Chapter 299).

UNDER SECTION 83 OF THE INCOME TAX ORDINANCE AND BY VIRTUE AND IN EXERCISE OF ALL OTHER POWERS ENABLING HIM IN THAT BEHALF, THE FOLLOWING REGULATIONS HAVE BEEN MADE BY THE MINISTER CHARGED WITH RESPONSIBILITY FOR FINANCE:—

1. These Regulations may be cited as the Income Tax (Institutions) Regulations, 1969.

2. The University of Guyana and the Guyana School of Agriculture are institutions of a national character in Guyana for the purpose of subsection (1) of section 25A of the Income Tax Ordinance.

Made this 25th day of February, 1969.

**P. A. REID**  
Minister of Finance.