

GUYANA

No. 26 of 1972

REGULATIONS

Made Under

THE INCOME TAX ORDINANCE

(Chapter 299)

IN EXERCISE OF THE POWERS CONFERRED UPON ME BY SECTION 83 OF THE INCOME TAX ORDINANCE, I HEREBY MAKE THE FOLLOWING REGULATIONS:—

1. These Regulations may be cited as the Income Tax (Payment of Tax by Companies) (Amendment) Regulations 1972, and amend the Income Tax (Payment of Tax by Companies) Regulations 1962, hereinafter referred to as the Principal Regulations.

2. Regulation 3 of the Principal Regulations is hereby amended in the following respects —

- (a) by the substitution of the word “five-sixths” for the word “two-thirds” in paragraph (1); and
- (b) by the substitution of “15th” for “10th” in paragraph (1).

Made this 6th day of December, 1972.

F. E. HOPE
Minister of Finance.