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FRIDAY 23RD NOVEMBER, 2018

THE OFFICIAL GAZETTE 23RD NOVEMBER, 2018
LEGAL SUPPLEMENT — B

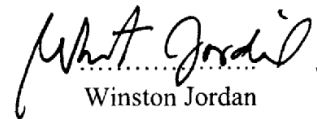
GUYANA

No. 5 of 2018

REGULATIONS
made under section 105
INCOME TAX ACT
(Cap. 81:01)

IN EXERCISE OF THE POWERS CONFERRED UPON ME BY SECTION 105 OF THE INCOME TAX ACT, CAP. 81:01, I HEREBY MAKE THE FOLLOWING REGULATIONS:-

1. These regulations may be cited as the Income Tax (Special Provisions) Regulations for the waiver of taxes on the retroactive percentage increase in salaries for employees/public servants, and public officers in the employ of the Government of the Co-operative Republic of Guyana for the period January 01, 2018 to and ending December 31, 2018.
2. These regulations shall come into operation with effect from January 01, 2018.
3. There shall be exempt from the tax –
 - (a) The retroactive percentage increase in salary for the period beginning January 01, 2018 and ending December 31, 2018, for employees/ public servants, and public officers in the employ of the Government of the Co-operative Republic of Guyana.



Winston Jordan
Minister of Finance