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FRIDAY 7TH DECEMBER, 2018

THE OFFICIAL GAZETTE 7TH DECEMBER, 2018
LEGAL SUPPLEMENT — B

GUYANA

No. 10 of 2018

REGULATIONS
Made Under
THE INCOME TAX ACT
(Cap. 81:01)

**IN EXERCISE OF THE POWERS CONFERRED UPON ME BY SECTION 117(C) OF
THE INCOME TAX ACT, I MAKE THE FOLLOWING REGULATIONS:-**

Citation. 1. These Regulations may be cited as the Income Tax (Refund) Regulations, 2018.

Tax refund procedure. 2. The Commissioner-General, in discharging his functions under the Act in regard to the payment, collection and refund of income tax, shall –

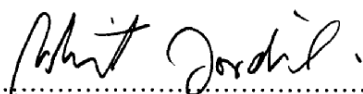
Cap. 81:01

(a) on receiving a payment of income tax, deposit such amounts into the Income Tax Deposit Fund as permitted under section 38 of the Fiscal Management and Accountability Act;

(b) subject to the Act, make payments of income tax refunds due to persons out of the Income Tax Deposit Fund; and

(c) pay the net revenue received into the consolidated fund.

Made this 7th day of December, 2018.


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Hon. Winston Jordan, M. P.
Minister of Finance