

GUYANA

No. 15 of 1994

REGULATIONS

Made Under

THE CORPORATION TAX ACT

(Cap. 81:03)

IN EXERCISE OF THE POWERS CONFERRED UPON THE MINISTER BY SECTION 117 OF THE INCOME TAX ACT AS APPLIED IN RELATION TO CORPORATION TAX BY SECTION 16 OF THE CORPORATION TAX ACT I HEREBY MAKE THE FOLLOWING REGULATIONS:—

1. These regulations, which amend the Corporation Tax (payment) Regulations* may be cited as the Corporation Tax (Payment) (Amendment) Regulations 1994 and shall come into operation with respect to and from the year of assessment commencing on 1st January, 1995.

Citation
and com-
mencement.

2. Regulation 2 of the Principal Regulations is hereby amended by the insertion, after the words "corporation tax", of the words, "including minimum tax but excluding withholding tax".

Amendment
of regulation
2 of the
Principal
Regula-
tions.

Made this 21st day of June, 1994.

Asgar Ally,
Senior Minister of Finance.

*Cap 81:03 Subsidiary Legislation.