



GUYANA

ACT No. 4 of 2012

INCOME TAX (AMENDMENT) ACT 2012

I assent,

A handwritten signature in black ink, appearing to read "D. Ramotar".

Donald Ramotar,
President.

April 30, 2012

ARRANGEMENT OF SECTIONS

SECTION

1. Short title and commencement.
2. Amendment of section 8 of the Income Tax Act.
3. Amendment of section 20 of the Income Tax Act.
4. Amendment of section 60 of the Income Tax Act.

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AN ACT to amend the Income Tax Act.

A. D. 2012

Enacted by the Parliament of Guyana:-

Short title and commencement.
Cap. 81:01

1. (1) This Act, which amends the Income Tax Act, may be cited as the Income Tax (Amendment) Act 2012.

(2) The amendments to the Income Tax Act shall come into operation with respect to and from the year of assessment commencing on the 1st January, 2013.

Amendment of Section 8 of the Income Tax Act. Cap. 81:01

2. Sections 8 (1) and (4) of the Income Tax Act are hereby amended by the substitution for the words "four hundred and eighty thousand dollars" of the words "six hundred thousand dollars"

Amendment of Section 20 of the Income Tax Act. Cap. 81:01

3. Section 20 of the Income Tax Act is hereby amended by the substitution for the words "four hundred and eighty thousand dollars" of the words "six hundred thousand dollars".

Amendment of Section 60 of the Income Tax Act. Cap. 81:01

4. Section 60(1)(a) of the Income Tax Act is hereby amended by the substitution for the words "four hundred and eighty thousand dollars" of the words "six hundred thousand dollars".

Passed by the National Assembly on 26th April, 2012.



S.E. Isaacs,

Clerk of the National Assembly.

(BILL No. 4/2012)