The Official Gazette

(EXTRAORDINARY)

OF GUYANA

Published by the Authority of the Government

GEORGETOWN, SATURDAY 23RD APRIL, 2022

TABLE OF CONTENTS **PAGE**

FIRST SUPPLEMENT

LEGAL SUPPLEMENT

A. ACTS — NIL

B. SUBSIDIARY LEGISLATION —
Regulations No. 9 of 2022 – The Capital Gains Tax Act … … 331

C. BILLS — NIL

GEORGETOWN, Demerara – Printed and Published every Saturday and on such Extraordinary Days as may be directed by the Government by Guyana National Printers Limited, 1 Public Road, La Penitence, Greater Georgetown.

THE OFFICIAL GAZETTE 23RD APRIL, 2022
LEGAL SUPPLEMENT — B

GUYANA No. 9 of 2022

REGULATIONS

Made Under

THE CAPITAL GAINS TAX ACT

(Cap. 81:20)

IN EXERCISE OF THE POWERS CONFERRED UPON ME BY SECTION 28 OF THE CAPITAL GAINS TAX ACT, I MAKE THE FOLLOWING REGULATIONS:-

Citation and commencement.

1. These Regulations may be cited as the Capital Gains Tax Regulations 2022 and shall be deemed to have come into operation on the 1st of January, 2021.

Form of return of capital gains.

2. The return of capital gains to be delivered to the Commissioner-General under section 14(2) of the Act shall be in the form set out in the Schedule.

SCHEDULE

G0007

Guyana Revenue Authority
Capital Gains Tax Return
Capital Gains Tax Act, Chapter, 81:20

Year of Assessment ☐☐☐☐

Please read all instructions carefully and consult the guidelines provided at the end of this return.
It is a serious offence to make a false Capital Gains Tax Return.

Personal Information

☐ Amendment

*1 Taxpayer Identification Number

*2 Name Changed?

*3 Address Changed?

Line 1

Line 2

P.O. Box

Country

Summary of Transactions

		Net Gain ($)
*4	Change ownership of property	
*5	Surrender of right in a Property	
*6	Transfer of a right in a property	
*7	Redemption of Share and Debentures	
*8	Dissolution of business/liquidation of company	
*9	Amalgamation or merger of businesses/companies	
*10	Formation of a company	
*11	Sale of household furniture, jewelry and works of art	
*12	Commission/Reward in the promotion of a transaction without being part of it	
*13	Other	
*14	Net Capital Gain	
*15	Exemptions	
*16	Net Chargeable Capital Gain	
*17	Rate of Taxes (percentage)	
*18	**Total Tax Payable**	

Declaration

I, _____ _____ , certify that the information given, on this return and any attachment, is true & correct.
First Name Last Name

Signature _____

Title _____
(indicate whether proprietor, director, manager, secretary, office holder in club or association duly authorised)

Date ☐☐☐☐☐☐☐☐
Y Y Y Y M M D D

Made this 25th day of April, 2022.

.....

The Hon. Dr. Ashni Singh, M.P.
Senior Minister in the Office of the President
with Responsibility for Finance