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(EXTRAORDINARY)

OF GUYANA

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GEORGETOWN, FRIDAY 3RD JUNE, 2022

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FRIDAY 3RD JUNE, 2022

THE OFFICIAL GAZETTE 3RD JUNE, 2022
LEGAL SUPPLEMENT — A

GUYANA

ACT No. 8 of 2022

TAX (AMENDMENT) ACT 2022

I assent.

Mohamed Irfaan Ali,
President.
3rd June, 2022

ARRANGEMENT OF SECTIONS

SECTION

1. Short title.
2. Amendment of section 11 of the Principal Act.

AN ACT to amend the Tax Act.

A.D. 2022

Enacted by the Parliament of Guyana:-

Short title.

1. This Act, which amends the Tax Act, may be cited as the Tax (Amendment) Act 2022.

Cap. 80:01

Amendment of section 11 of the Principal Act.

2. Section 11 of the Principal Act is amended in paragraph (38) as follows-

(a) in subparagraph (xiv), by the deletion of the word "and";

(b) in subparagraph (xv), by the substitution of the full stop at the end of paragraph (xv), for a "; and"; and

(c) by the insertion, immediately after subparagraph (xv), the following as subparagraph (xvi)-

"(xvi) receipts issued for retailed transactions.".

Passed by the National Assembly on 17th May, 2022.

S.E. Isaacs,

Clerk of the National Assembly

(Bill No. 9 of 2022)