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THE OFFICIAL GAZETTE 1ST FEBRUARY, 2023
LEGAL SUPPLEMENT — B

GUYANA No. 2 of 2023

REGULATIONS

Made Under

THE INCOME TAX ACT

(Cap. 81:01)

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

Citation and commencement.

1. These Regulations, which amend the Income Tax (Depreciation Rates) Regulations*, may be cited as the Income Tax (Depreciation Rates) (Amendment) Regulations 2023 and shall be deemed to have come into operation on 1st January, 2023.

Amendment of Schedule to the Principal Regulations.

2. The Schedule to the Principal Regulations is amended as follows-

(a) in the column entitled "Items", by the insertion immediately under the words "motor vehicles" of the words "All-Electric Motor Vehicles";

(b) in the column entitled "Percentage Allowed", by the insertion immediately under the word "20" of the word "50".

*Cap. 81:01, Subsidiary Legislation

Made this 16th day of January, 2023

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