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(EXTRAORDINARY)

OF GUYANA

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FRIDAY 5TH AUGUST, 2022

THE OFFICIAL GAZETTE 5TH AUGUST, 2022
LEGAL SUPPLEMENT — B

GUYANA

No. 16 of 2022

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.

1. (1) These Regulations, which amend the Income Tax (General) Regulations*, may be cited as the Income Tax (General) (Amendment) Regulations 2022.

(2) In respect of any return filed before the date of publication of these Regulations using the forms set out in these Regulations, made available by the Revenue Authority, these Regulations shall be deemed to have come into force on the 1st of January 2022.

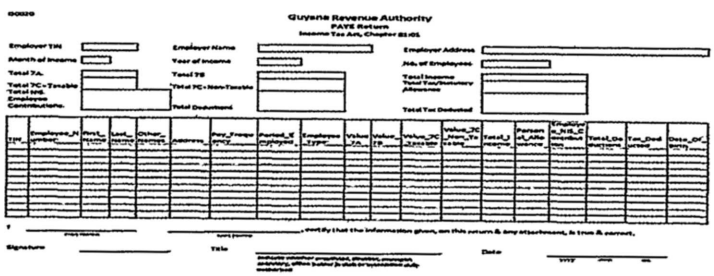
Amendment of Second Schedule to the Principal Regulations.

2. The Second Schedule of the Principal Regulations is amended by substituting for the form of the following form in the Second Schedule-

"SECOND SCHEDULE Reg. 3

GUYANA REVENUE AUTHORITY

PAYE RETURN



."

Insertion of new regulation 3A.

3. The Principal Regulations are amended by inserting immediately after regulation 3 the following regulation-

"Return Forms.

3A. The returns of withholding tax deductions under section 33E of the Income Tax Act, payments and distributions under section 39(2) of the Income Tax Act and payments under section 10B of the Corporation Tax Act to be delivered to the Commissioner-General shall be of all deductions, payments and distributions and the taxes deducted therefrom and shall be in the form set out in the Seventh Schedule.".

Cap. 81:01.

Cap. 81:03.

Seventh Schedule

Amendment of Schedule to the Principal Regulations.

4. The Principal Regulations are amended by inserting after the "Sixth Schedule" the following as the "Seventh Schedule"-

"SEVENTH SCHEDULE reg. 3A

GUYANA REVENUE AUTHORITY

WITHHOLDING TAX RETURN

G0023

Guyana Revenue Authority
Withholding Tax Return
Income Tax Act, Chapter 81:01

Withholder TIN | Withholder Name | Withholder Address
Month of Income | Year of Income | No. of Withholdees
Total Gross Inc. | Total Tax Paid

WHT Type	Filing Frequency	Payment Date	Reference No.	TIN	Name	Phone No.	Address	Country	Gross Income	Tax Rate	Tax Paid	Date of Transaction	Quantity-Oz	Quantity-Dwts	Quantity-Grns	Total Price - US	Exchange Rate	Payment Method	Payment Doc. No.	Bank Account Balance

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

Signature _____ Title _____ Date _____ (YYYY MM DD)

(Indicate whether proprietor, director, manager, secretary, officer holding equivalent office or duly authorised)

".

Amendment of the Principal Regulations.

5. The Principal Regulations are amended by deleting regulation 4A.

Amendment of regulation 5 of

6. Regulation 5 of the Principal Regulations is amended by inserting after paragraph (b) the following new paragraph as (ba)-

the Principal Regulations.

"(ba) the returns specified in Regulations 3A and 4B on or before the 14th of the new month following the month in which any payment and distribution was made and premiums were paid.".

Dated this ..... day of August, 2022.

.....

Hon. Dr. Ashni K. Singh, M.P.

Senior Minister in the Office of the President with Responsibility for Finance.

Subsidiary Legislation, Reg No. 5 of 1943.