

GUYANA

No. 77 2020

ORDER**Made Under****THE INCOME TAX (IN AID OF INDUSTRY) ACT****(Cap. 81:02)**

IN EXERCISE OF THE POWERS CONFERRED UPON ME BY SECTION 2(1)(b)(xi) OF THE INCOME TAX (IN AID OF INDUSTRY) ACT, I MAKE THE FOLLOWING ORDER:-

Citation and commencement.

1. (1) This Order, which amends the Income Tax (In Aid of Industry) Act, may be cited as the Income Tax (In Aid of Industry) (Amendment) Order 2020.

(2) Clause 2 shall come into operation with respect to and from the year of income commencing on the 1st January, 2020.

Amendment of section 2(1)(b) of the Act.

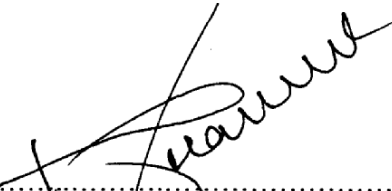
2. Section 2(1)(b) of the Act is amended as follows –

(a) by the deletion, in subparagraph (i), of the word “non-traditional”;
and

(b) by the insertion, immediately after subparagraph (x), of the following subparagraph –

“(xA) cold storage and packaging;”.

Made this 21st day of September 2020.



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Hon. Bishop Juan A. Edghill, M.P.
Minister of Public Works