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OF GUYANA

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GEORGETOWN, SATURDAY 7TH MAY, 2022

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SATURDAY 7TH MAY, 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:-**

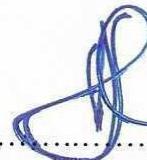
Citation and
commencement.

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.

Made this 28 day of April, 2022.



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