



# **The Official Gazette**

## **(EXTRAORDINARY)**

## **OF GUYANA**

Published by the Authority of the Government

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**GEORGETOWN, WEDNESDAY 1<sup>ST</sup> FEBRUARY, 2023**

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GEORGETOWN, Demerara – Printed and Published every Saturday and on such Extraordinary Days as may be directed by the Government by Guyana National Printers Limited, 1 Public Road, La Penitence, Greater Georgetown.

**WEDNESDAY 1<sup>ST</sup> FEBRUARY, 2023**

**THE OFFICIAL GAZETTE      1<sup>ST</sup> FEBRUARY, 2023**  
**LEGAL SUPPLEMENT — B**

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**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 1<sup>st</sup> 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 <sup>16<sup>th</sup></sup>..... day of January, 2023



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