



The Official Gazette
(EXTRAORDINARY)
OF GUYANA

Published by the Authority of the Government

GEORGETOWN, WEDNESDAY 1ST 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 1ST FEBRUARY, 2023

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.

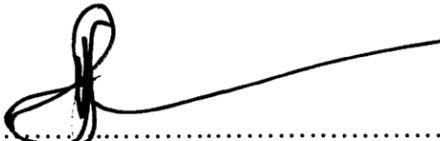
Amendment of
Schedule to the
Principal
Regulations.

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 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