

THE OFFICIAL GAZETTE 5TH OCTOBER, 2020
LEGAL SUPPLEMENT — A



ACT NO. 3 OF 2020

CORPORATION TAX (AMENDMENT) ACT 2020

I assent.



Mohamed Irfaan Ali,

President.

October 5, 2020

ARRANGEMENT OF SECTIONS

SECTION

1. Short title and commencement.
2. Amendment of section 7 of the Principal Act.

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AN ACT to amend the Corporation Tax Act.

A.D. 2020

Enacted by the Parliament of Guyana:-

Short title and
commencement.
Cap 81:03

1. (1) This Act, which amends the Corporation Tax Act, may be cited as the Corporation Tax (Amendment) Act 2020.

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

Amendment of
section 7 of the
Principal Act.

2. Section 7 of the Principal Act is amended as follows –

(a) in paragraph (s), by the substitution for the full stop, of a semicolon; and

(b) by the insertion, immediately after paragraph (s), as so amended, of the following paragraphs –

“(t) private corporate education institutions;

(u) private corporate medical health care institutions.”.

Passed by the National Assembly on the 29th September, 2020.



S.E. Isaacs,

Clerk of the National Assembly.

(BILL No. 3/2020)