

ACT No. 8 of 2022

TAX (AMENDMENT) ACT 2022

I assent.

Mohamed Irfaan Ali,

President. 3rd June, 2022

ARRANGEMENT OF SECTIONS

SECTION

- 1. Short title.
- 2. Amendment of section 11 of the Principal Act.

No. 8] *LAWS OF GUYANA* [A.D. 2022

AN ACT to amend the Tax Act.

A.D. 2022 Enact

Enacted by the Parliament of Guyana:-

Short title.

1. This Act, which amends the Tax Act, may be cited as the Tax (Amendment) Act 2022.

Cap. 80:01

Amendment of

2. Section 11 of the Principal Act is amended in paragraph (38)

section 11 of the

as follows-

Principal Act.

- (a) in subparagraph (xiv), by the deletion of the word "and";
- (b) in subparagraph (xv), by the substitution of the full stop at the end of paragraph (xv), for a "; and"; and
- (c) by the insertion, immediately after subparagraph (xv),the following as subparagraph (xvi)-

"(xvi) receipts issued for retailed transactions.".

Passed by the National Assembly on 17th May, 2022.

S.E. Isaacs,

Clerk of the National Assembly

(Bill No. 9 of 2022)