

GUYANA

No. 20 of 1973

REGULATIONS

Made Under

THE CORPORATION TAX ACT 1970

(No. 30 of 1970)

BY VIRTUE OF SECTION 16 OF THE CORPORATION TAX ACT 1970 (WHICH APPLIES THE PROVISIONS OF THE INCOME TAX ORDINANCE IN RELATION TO CORPORATION TAX) I HEREBY MAKE THE FOLLOWING REGULATIONS PURSUANT TO THE APPLICATION OF SECTIONS 66D AND 83 OF THE INCOME TAX ORDINANCE IN RELATION TO CORPORATION TAX:—

1. These Regulations may be cited as the Corporation Tax (Payment) Regulations 1973.
2. The Income Tax (Payment of Tax by Companies) Regulations 1973 shall, as the same apply to the payment of income tax by companies, apply *mutatis mutandis* in relation to the payment of Corporation tax.
3. The Corporation Tax (Payment) Regulations 1970 are hereby revoked.

Made this 10th day of December, 1973.

F. E. HOPE,
Minister of Finance.