

## THE OFFICIAL GAZETTE 4TH DECEMBER, 1999 LEGAL SUPPLEMENT — B

GUYANA

No. 10 of 1999

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 HEREBY MAKE THE FOLLOWING
REGULATIONS: -

Citation and commencement. I. These Regulations, which amend the Income Tax (Depreciation Rates) Regulations 1992\*, may be cited as the Income Tax (Depreciation Rates) (Amendment) Regulations 1999 and shall be deemed to have come into operation with respect to and from the year of assessment commencing on 1st January, 1999.

Amendment of the Schedule to the Principal Regulations.

2. The Schedule to the Principal Regulations is hereby amended by the substitution for the word "20" in the second column in relation to the item "Electronic" occurring in the first column of the word "50".

Made this 30th day of November, 1999.

Minister of Finance.