



GUYANA

ACT No. 2 of 2008

INCOME TAX (AMENDMENT) ACT 2008

Lescent,

Bernard J. Jeyaretno,
President
3rd March, 2008

ARRANGEMENT OF SECTIONS

SECTION

1. Short title and commencement.
2. Amendment of section 8 of the Income Tax Act.
3. Amendment of section 20 of the Income Tax Act.
4. Amendment of section 60 of the Income Tax Act.

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AN ACT to amend the Income Tax Act.

A.D. 2008

Enacted by the Parliament of Guyana:-

Short title and commencement

1. (1) This Act, which amends the Income Tax Act, may be cited as the Income Tax (Amendment) Act 2008.

Cap. 81:01

(2) The amendments to the Income Tax Act made by this Act shall come into operation with respect to and from the year of assessment commencing on 1st January, 2009.

Amendment of section 8 of the Income Tax Act.

2. Sections 8 (1) and (4) of the Income Tax Act are amended by the substitution for the words "three hundred and thirty-six thousand dollars" of the words "four hundred and twenty thousand dollars".

Amendment of section 20 of the Income Tax Act.

3. Section 20 of the Income Tax Act is amended by the substitution for the words "three hundred and thirty-six thousand dollars" of the words "four hundred and twenty thousand dollars".

Amendment of section 60 of the Income Tax Act.
Cap. 81:01

4. Section 60 (1) (a) of the Income Tax Act is amended by the substitution for the words "three hundred and thirty-six thousand dollars" of the words "four hundred and twenty thousand dollars".

Passed by the National Assembly on 10th March, 2008.



S.E. Isaacs,

Clerk of the National Assembly

(BILL No. 1/2008)