



GUYANA

ACT No. 10 OF 1994

TAX (AMENDMENT AND MISCELLANEOUS

PROVISIONS) ACT 1994

I assent.

**CHEDDI JAGAN,
President.**

26th April, 1994.

ARRANGEMENT OF SECTIONS

SECTION

- 1. Short title and commencement.**
- 2. Repeal and saving.**

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Guyana.**

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No. 10]

LAWS OF GUYANA

[A.D. 1994

AN ACT to amend the Tax Act and to repeal the Excise Regulations Act.

A.D. 1994

Enacted by the Parliament of Guyana:—

Short title
and com-
mencement;

1. This Act may be cited as the Tax (Amendment and Miscellaneous Provisions) Act 1994 and shall come into operation on 7th March, 1994.

Repeal and
saving.
Cap. 80:01

2. (1) Sections 3 to 6 (inclusive) of the Tax Act are hereby repealed.

Cap. 82:03
Cap. 2:01

(2) The Excise Regulations Act is hereby repealed.

(3) Without prejudice to the provisions of section 54 of the Interpretation and General Clauses Act, the repeal of any enactment by subsection (1) or (2) shall not affect the liability incurred by any person, before the commencement of this Act, for the payment of any tax or duty or any other sum payable under any such enactment.

Passed by the National Assembly on 25th March, 1994.

F. A. Narain,
Clerk of the National Assembly.

(BILL No. 7/1994)