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A. ACTS — NIL

B. SUBSIDIARY LEGISLATION — NIL

C. BILLS —
   Bill No. 28 of 2016 – Capital Gains Tax (Amendment) Bill 2016 651
PARLIAMENT OFFICE  
Public Buildings,  
Georgetown,  
Guyana.  

20th December, 2016.

The following Bill which will be introduced in the National Assembly is published for general information.

S.E. Isaacs,  
Clerk of the National Assembly.

BILL No. 28 of 2016  
CAPITAL GAINS TAX (AMENDMENT) BILL 2016  
ARRANGEMENT OF SECTIONS

SECTION

1. Short title.  
2. Amendment of Section 2 of the Principal Act.
A BILL
Intituled

AN ACT to amend the Capital Gains Tax Act.

Enacted by the Parliament of Guyana:-

Short title.

1. This Act which amends the Capital Gains Tax Act may be cited as the Capital Gains Tax (Amendment) Act 2016.

Amendment of section 2 of the Principal Act.

2. Section 2 of the Principal Act is amended by the substitution for the words “1st January, 1991”, wherever those words appear, of the words “1st January, 2011”.


EXPLANATORY MEMORANDUM

The Bill seeks to amend section 2 of the Act by substituting for the relevant market value as at 1st January 1991, the market value as at 1st January 2011, as in the Property Tax Act, Cap. 80:01.

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Hon. Winston Jordan M.P
Minister of Finance