

Property Tax (Government Securities) Regulations
Property Tax (Payment of Tax) Regulations

[Subsidiary]

**PROPERTY TAX (GOVERNMENT SECURITIES)
REGULATIONS**

Reg.
14/1966A
5/1966B

made under section 15

1. These Regulations may be cited as the Property Tax (Government Securities) Regulations. Citation.

2. Debentures issued by the Government of Guyana and repayable over a period of not less than ten years after issue are hereby prescribed as government securities. Prescribed securities.

**PROPERTY TAX (PAYMENT OF TAX)
REGULATIONS**

Reg. 14/1963

made under section 15

1. These Regulations may be cited as the Property Tax (Payment of Tax) Regulations and shall come into operation on 1st January, 1963. Citation and commencement.

2. In these Regulations—

Interpretation.

“notice of assessment” means the notice of assessment under section 78 of the Income Tax Act as it has effect with respect to the Property Tax as provided for by section 14 of the Act and the Second Schedule thereto;

“tax” means the Property Tax imposed by the Act.

3. Subject to regulation 4, tax shall be payable to the Commissioner within thirty days after the service of a notice of assessment. Tax payable to Commissioner.

4. In any case where the notice of assessment has been served or notification of the tax payable (where there has been a notice of objection or of appeal) has been received prior to the first day of September in the year of assessment to which the notice or the notification, as the case may be, relates, tax may be paid in two or more instalments: Tax payable in instalments.

Provided that the first instalment, which shall be not less than one-third of the amount of the tax, is paid within fifteen days of the service of the notice of assessment or within fifteen days of the receipt of the notification of the tax payable, as the case may be, and the last instalment is paid on or before the 31st October.