

**THE OFFICIAL GAZETTE 8TH AUGUST, 1992  
LEGAL SUPPLEMENT – B**

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GUYANA

No. 36 of 1992

**ORDER**

Made Under

**THE CORPORATION TAX ACT**

(Cap. 81:03)

**IN EXERCISE OF THE POWERS CONFERRED UPON ME BY SECTION 15A OF THE CORPORATION TAX ACT, I HEREBY MAKE THE FOLLOWING ORDER:—**

1. This Order may be cited as the Corporation Tax (Exchange of Information) (United States of America) Order 1992 and shall come into operation upon an exchange of notes by the Contracting States in accordance with Article 6 of the Agreement in the Schedule referred to in clause 2.

Citation  
and com-  
mencement

2. I hereby declare that clause 2 and the Schedule to the Income Tax (Exchange of Information) (United States of America) Order 1992 shall as they apply to income tax, apply **mutatis mutandis** to corporation tax.

Declaration  
by Minister  
that ex-  
change of  
Informa-  
tion Agree-  
ment with  
United  
States of  
America in  
relation to  
to corpora-  
tion tax  
shall have  
effect

Made this 6th day of August, 1992.

*Carl B. Greenidge,*  
Minister of Finance.