

THE OFFICIAL GAZETTE 21ST SEPTEMBER, 2020
LEGAL SUPPLEMENT — B

GUYANA

No. 2 of 2020

REGULATIONS

Made Under

THE VALUE-ADDED TAX ACT

(Cap. 81:05)

**IN EXERCISE OF THE POWERS CONFERRED UPON ME BY SECTION 95 OF THE
VALUE-ADDED TAX ACT, I MAKE THE FOLLOWING REGULATIONS:-**

Citation and
commencement.
Cap. 81:05
(subsidiary
legislation)

1. (1) These Regulations, which amend the Value-Added Tax Regulations, may be cited as the Value-Added Tax (Amendment) Regulations 2020.

(2) Regulation 3 shall be deemed to have come into operation on the 1st of April 2020.

Amendment of
regulation 12 of
the Principal
Regulations.

2. Regulation 12 of the Principal Regulations is amended as follows-

(a) in sub-regulation (1)-

(i) in the opening part, by the substitution for the words “Schedule II, paragraph 8 exempts the supply of medical services. Medical services are exempt,” of the words “Schedule I, paragraph 6A zero-rates the supply of medical services. Medical services are zero-rated,”;

(ii) in paragraph (b), by the substitution for the word “exempt”, of the word “zero-rated”;

(b) in sub-regulation (6)-

(i) in the opening part, by the substitution for the word “exempt”, of the word “zero-rated”;

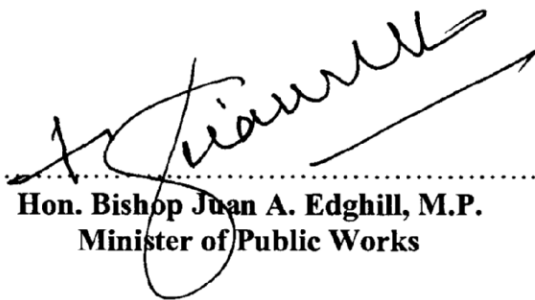
(ii) in paragraph (e), by the substitution for the word “exempt”, of the word “zero-rated”;

(iii) in paragraph (f), by the substitution for the word “exempt”, of the word “zero-rated”.

Amendment to
the Principal
Regulations.

3. The Principal Regulations are amended by the deletion of regulations 13 and 14.

Made this 21st day of September 2020.



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Hon. Bishop Juan A. Edghill, M.P.
Minister of Public Works