

# EXTRACTS DATED 10<sup>TH</sup> FEBRUARY, 2016

GUYANA

No. 6 of 2016

## ORDER

Made Under

THE VALUE-ADDED TAX ACT 2005

(Cap. 81:05)

IN EXERCISE OF THE POWERS CONFERRED UPON ME BY SECTION 98 OF THE  
VALUE-ADDED TAX ACT, I MAKE THE FOLLOWING ORDER:-

- |   |  |
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| Citation.   | 1. This order may be cited as the Value-Added Tax (Amendment of Schedule I) Order 2016.  |
| Amendment of Schedule I Paragraph 2 sub-paragraph (q) (ii). | 2. Paragraph 2 (q)(ii) of Schedule I to the Principal Act is amended by the insertion immediately after the words "brown rice" of the words " and par-boiled rice".  |
| Amendment of Schedule I Paragraph 2 sub-paragraph (u).      | 3. Paragraph 2 (u) of Schedule I to the Principal Act is amended by the substitution for it of the following paragraph-<br><br>“(u) importation of personal effects, including motor vehicles for re-migrants and settlers who qualify for exemptions from Customs duties under section 23 of the Customs Act;”.                     |
| Amendment of Schedule I Paragraph 2 sub-paragraph (y).      | 4. Paragraph 2 (y) of Schedule I to the Principal Act is amended by the insertion immediately after the words "raw materials" of the words "and packaging materials".  |
| Insertion of Schedule I Paragraph 2A sub-paragraph (pp).    | 5. Paragraph 2A of Schedule I to the Principal Act is amended by the insertion immediately after sub-paragraph (oo) of the following sub-paragraph as sub-paragraph (pp)-<br><br>“(pp) a supply of goods including motor vehicles when imported by returning Foreign Service Officers who have completed official duties overseas.”. |
| Amendment of Schedule I paragraph                           | 6. Paragraph 2A(s) (xvi) of Schedule I to the Principal Act is amended by the insertion immediately after the word "ovaltine" of the words "and other malt   |

2A (s) of the  
Principal  
Act.

extracts under 1901.90.90.00”.

Revocation.

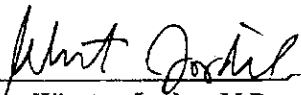
7. Paragraph 2(aa) of Schedule I to the Principal Act is revoked.

Amendment  
of Schedule  
I paragraph  
2A (s) of the  
Principal  
Act.

8. Paragraph 2A(s)(c) of Schedule I to the Principal Act is amended by the insertion immediately after sub-paragraph (xxix) of the following sub-paragraph as sub-paragraph (xxx) -

“(xxx) a supply of all bio-degradable containers used in the packaging of food and beverages.”.

Made this 2<sup>9</sup><sup>th</sup> day of January, 2016.

  
Hon. Winston Jordan, M.P.  
Minister of Finance.