

GUYANA

No. 78 2020

ORDER**Made Under****THE VALUE-ADDED TAX ACT****(Cap. 81:05)****IN EXERCISE OF THE POWERS CONFERRED UPON ME BY SECTION 98(1) OF
THE VALUE-ADDED TAX ACT, I MAKE THE FOLLOWING ORDER:-**Citation and
commencement.

1. (1) This Order, which amends Schedules I and II to the Value-Added Tax Act, may be cited as the Value-Added Tax (Amendment of Schedules I and II) Order 2020.

(2) This Order shall come into operation on the 1st of October 2020 except clause 2(d) which shall be deemed to have come into operation on the 1st of April 2020.

Amendment of
Schedule I to the
Act.

2. Schedule I to the Act is amended as follows –

(a) in paragraph 5 –

(i) by the substitution, in subparagraph (c), for the full stop of a semicolon; and

(ii) by the insertion, immediately after subparagraph (c), of the following subparagraph –

“(d) goods and services in agro-processing facilities, cold storage and packaging.”;

(b) in paragraph 6 –

(i) by the deletion, in subparagraph (a), of the word “only”;

(ii) by the substitution, in subparagraph (b)(vi), for the full stop at the end, of a semicolon; and

(iii) by the insertion, immediately after subparagraph (b)(vi),
as so amended, of the following clauses –

“(vii) a supply of over the counter drugs;

(viii) a supply of vitamins, minerals and tonics for
medical or health supplement use excluding
items such as energy drinks and food
supplements classified under Chapter 21 of the
Common External Tariff.”;

(c) by the insertion, immediately after paragraph 6(e), of the
following paragraph –

“6A. Zero rated for the purposes of section 17 are a
supply of medical, dental, hospital, optical or
paramedical services, to the extent provided in the
regulations and medical supplies other than
veterinary services.”;

(d) by the substitution for paragraph 7 of the following paragraph –

“7. The following services are zero-rated for the purposes of
section 17 –

(a) a supply of electricity for consumption;

(b) a supply of water for consumption.”; and

(e) by the insertion immediately after paragraph 7, as so
amended, of the following paragraphs –

“8. Zero-rated for the purposes of section 17 are supplies of
locally produced sand, stones, concrete blocks,
plywood, logs and lumber of a type and quality used in
construction and housing.

9. Zero-rated for the purposes of section 17 are supplies of capital equipment and machinery used in the mining, forestry, agriculture and manufacturing industries.
10. Zero-rated for the purposes of section 17 is a supply of all-terrain vehicles for use in the mining, forestry, agriculture and manufacturing industries and by Toshias from Amerindian communities.
11. The following supplies are zero-rated for the purposes of section 17 –
 - (a) uncooked bird's eggs;
 - (b) uncooked fresh, chilled or frozen chicken;
 - (c) hatching eggs;
 - (d) baby chicks and live chicks;
 - (e) a supply of poultry feed and ingredients of poultry feed;
 - (f) a supply of packaging material for use in the poultry industry;
 - (g) fertilizers;
 - (h) agro-chemicals;
 - (i) pesticides.
12. The following supplies of travel and transportation are specified as zero-rated for the purposes of section 17 –
 - (a) a supply of river and land crossing services to the hinterland regions;

- (b) a supply of services of transporting passengers or goods by air, river or land from one place in Guyana to the hinterland regions.”.

Amendment of
Schedule II to the
Act.

3. Schedule II to the Act is amended as follows –

- (a) in paragraph 4, by the deletion of subparagraphs (v), (y) and (z);

- (b) in paragraph 7 –

- (i) by the deletion of subparagraphs (c), (k) and (m); and

- (ii) in subparagraph (j), by the deletion of the words “poultry feed,” and “poultry and”;

- (c) by the deletion of paragraph 8;

- (d) in paragraph 10, by the deletion of subparagraph (d);

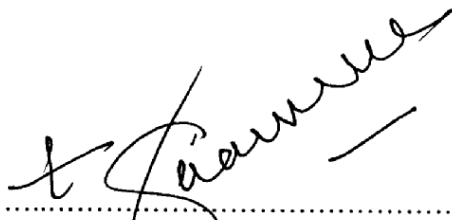
- (e) in paragraph 13, by the deletion of subparagraphs (b) and (c);

- (f) by the deletion of paragraph 19; and

- (g) by the insertion, immediately after paragraph 23, of the following paragraph –

“24. Exempt for the purposes of section 18 are supplies of mobile phones.”.

Made this 21st day of September 2020.



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