

THE OFFICIAL GAZETTE 5TH OCTOBER, 2020
LEGAL SUPPLEMENT — A



ACT NO. 8 OF 2020

VALUE-ADDED TAX (AMENDMENT) ACT 2020

I assent.



Mohamed Irfaan Ali,

President.

October 5, 2020

ARRANGEMENT OF SECTIONS

SECTION

1. Short title and commencement.
2. Amendment of section 18 of the Principal Act.

PRICE: \$130.00 – to be purchased from Parliament Office, Georgetown, Guyana.

PRINTED BY GUYANA NATIONAL PRINTERS LIMITED

AN ACT to amend the Value-Added Tax Act.

A.D. 2020

Enacted by Parliament of Guyana:-

Short title and
commencement.

Cap 81:05

Amendment of
section 18 of
the Principal
Act.

1. This Act, which amends the Value-Added Tax Act, may be cited as the Value-Added Tax (Amendment) Act 2020 and shall come into operation on the 1st of October, 2020.

2. Section 18 of the Principal Act is amended by the substitution for it of the following –

“18. (1) Subject to subsection (2), a supply of goods or services is an exempt supply if it is specified in Schedule II.

(2) A supply of goods and services is not an exempt supply if, in the absence of subsection (1), the supply would be charged with tax at the rate of zero per cent under section 17.”.

Passed by the National Assembly on the 29th September, 2020.



S.E. Isaacs,

Clerk of the National Assembly.

(BILL No. 9/2020)