

EXTRACTS DATED 11TH DECEMBER, 2017

GUYANA

No. 40 of 2017

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 Act, may be cited as the Value-Added Tax (Amendment of Schedules) Order 2017.

(2) This Order shall be deemed to have come into operation on the 1st day of February 2017, except clauses 2(d), 3(f), and 3(j) which shall come into operation on the 1st day of January 2018.

Amendment of
Schedule I to the Act.

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

- (a) in paragraph 1, in the definition of “exported from Guyana”, by the insertion immediately after the words “any movable” of the words “goods supplied by a registered person under a sale or a”;
- (b) in paragraph 3(b)(iv) and (e)(ii), by the insertion immediately after the word “aircraft” of the words “or vessel”;
- (c) by the substitution for the heading, immediately above paragraph 4, of the following heading – “RAW MATERIALS AND PACKAGING MATERIALS”;

(d) in paragraph 4(a), (b) and (c), by the deletion of the words “importation of”;

(e) by the insertion immediately after paragraph 4 of the following paragraph –

“4A. Zero-rated for the purposes of section 17 is the importation of equipment and spares to be used in the production of exempt goods in the fishing industry, which goods will be subsequently exported by a taxable person who, to the satisfaction of the Commissioner, exports at least 50% (fifty percent) of all its products.”;

(f) by the substitution for paragraph 5, of the following –

“5. Zero-rated for the purposes of section 17 are –

(a) a supply by a registered person to another registered person of a taxable activity, or part of a taxable activity, as a going concern, provided a notice in writing signed by the transferor and transferee is furnished to the Commissioner within fifteen days after the supply takes place and such notice includes the details of the supply;

(b) goods and services under an investment agreement entered into on behalf of the Government with the taxable persons with a per unit price greater than G\$200,000.”;

(g) in paragraph 6(c)(i), by the insertion immediately before the word “and” of the words “, needles”;

(h) by the insertion of the following paragraph –

“UTILITIES

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

- (a) a supply of electricity for consumption, ten thousand dollars and below per month;
- (b) a supply of water for consumption, one thousand five hundred dollars and below per month.”

Amendment of
Schedule II to the
Act.

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

(a) in paragraph 2(f) by the substitution for the words “in schedule” of the words “in the Schedule”;

(b) by the substitution for paragraph 4(l) of the following –

“(l) wheaten flour;”;

(c) by the substitution for paragraph 5(d) of the following –

“(d) toilet tissues in rolls;”;

(d) in paragraph 7 –

(i) by the substitution for sub-paragraph (e) of the following –

“(e) harrows, cultivators, scarifiers, ploughs, weeders and hoes;”;

(ii) by the insertion of the following sub-paragraphs –

“(j) a supply of poultry feed, cattle feed, pig feed, other animal feed, and ingredients of

poultry and animal feed as determined by the Commissioner-General, but not including pet feed;

(k) hatching eggs.”;

(e) by the substitution for paragraph 9 of the following –

“9. Exempted for the purposes of section 18 are a supply of computers, including internal hardware devices, computer accessories, notebooks, laptops and ink-jet printers.”;

(f) in paragraph 10(a), by the insertion immediately after the word “manufacture” of the words “except coaches and buses which transport more than 21 persons but not exceeding 29 persons”;

(g) by the substitution for paragraph 12 of the following –

“12. Exempted for the purposes of section 18 are a supply of machinery and equipment for obtaining, generating and utilizing electricity from renewable energy sources, including solar panels, solar lamps, deep-cycle batteries, solar generators, solar cookers, solar water heaters, (DC) solar refrigerators, direct current (DC) solar freezers, direct current (DC) solar air-conditioners, power inverters, water turbines, wind turbines, energy efficient lighting, including compact fluorescent lamps and light emitting diode (LED) lamps.”;

(h) in paragraph 14 –

(i) by the deletion of sub-paragraph (a);

(ii) in sub-paragraph (d), by the substitution for the full stop of a semi-colon;

(iii) by the insertion of the following sub-paragraphs –

“(e) a supply of goods and services to or for use by persons qualifying under the First Schedule Part III B (ii) Item 44(i) and 44(ii) of the Customs Act;

(f) a supply of goods for use by persons qualifying under the First Schedule Part III B (ii) Item 6 of the Customs Act.”;

(i) by the insertion after paragraph 15 of the following paragraphs –

“16. Exempt for the purposes of section 18 are supplies of goods that have been or will be re-imported into Guyana by the supplier.

17. (a) Exempt for the purposes of section 18 are supplies of postal services rendered by the Guyana Post Office Corporation.

(b) For the purpose of sub-paragraph (a), a supply of postal services means –

(i) sale of domestic and overseas postage stamps; commemorative stamps and revenue stamps;

(ii) delivery of all types of mail but does not include packages;

(iii) delivery of all types of registered mail but does not include packages;

(iv) delivery, tracking and tracing of mail utilizing the express mail service;

(v) the advice of delivery services rendered for domestic and overseas mail tracking.

18. (a) Exempt for the purposes of section 18 are supplies of Common User Terminal Equipment (CUTE) Fee, Airport Security Fee and Passenger Screening Fee.

(b) For the purpose of sub-paragraph (a), a supply of CUTE fee, airport security fee and passenger screening fee means –

(i) CUTE Fee - fees charged for using the Airport Check In Counters, Flight Information Display System, Conveyor System, and the Airline Check In Systems inclusive of the Boarding Gates;

(ii) Airport Security Fee - fees charged for use of staff and equipment to screen passengers at all access control points and gates inclusive of the Hold Baggage Screening;

(iii) Passenger Screening Fee – fees charged for screening of all departing passengers at the main screening point of the airport.”;

(j) by the insertion after paragraph 18 of the following paragraphs

“19. Exempt for the purposes of section 18 are supplies of locally produced plywood, logs and lumber of a type and quality used in construction, or any other material which is proven to the satisfaction of the Commissioner-General to be similar.

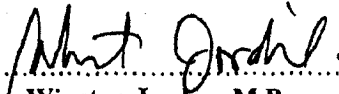
20. Exempt for the purposes of section 18 are supplies of private educational services provided by private educational institutions.

21. Exempt for the purposes of section 18 are buses less than four years old used to transport more than 21

persons but not exceeding 29 persons.

22. Exempt for the purposes of section 18 are supplies of complete housing units costing less than 6.5 million dollars and built by or on behalf of the Central Housing and Planning Authority or any other approved entity.”

Made this th 11 day of December 2017


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