

148/2015

THE OFFICIAL GAZETTE 25TH AUGUST, 2015
LEGAL SUPPLEMENT — B

GUYANA

No. 12 of 2015

ORDER

Made Under

THE VALUE-ADDED TAX ACT

(Cap. 81:01)

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 2015. |
| Amendment of Schedule I Paragraph 2 (jj) of the Principal Act. | 2. Paragraph 2(jj)(iii) of Schedule I to the Principal Act is amended by the substitution for the words “(excluding multi-function printers)” of the words “(including multi-function printers not for commercial use)”. |
| Amendment of Schedule I paragraph 2 (rr) of the Principal Act. | 3. Paragraph 2(rr) of Schedule I to the Principal Act is amended by the substitution therefor of the following paragraph as paragraph 2(rr)
<p style="margin-left: 40px;">“(rr) a supply of biscuits;”.</p> |
| Amendment of Schedule I paragraph 2A (s) of the Principal Act. | 4. Paragraph 2A(s) of Schedule I to the Principal Act is amended as follows –
<p style="margin-left: 40px;">(a) in sub-paragraph (i) by the deletion of the words “but not including other flour such as” and the insertion of a comma immediately after the words “self rising flour”;</p> <p style="margin-left: 40px;">(b) by the substitution for the full stop at the end of paragraph (xiii) of a semi-colon;</p> <p style="margin-left: 40px;">(c) by the insertion immediately after paragraph (xiii) of the following sub-paragraphs as sub-paragraphs (xiv) to (xxix) –</p> <p style="margin-left: 80px;">“(xiv) a supply of cereals;</p> <p style="margin-left: 80px;">(xv) a supply of fresh carrots;</p> <p style="margin-left: 80px;">(xvi) a supply of milo and ovaltine;</p> <p style="margin-left: 80px;">(xvii) a supply of nestum;</p> |

- (xviii) a supply of mustard and mayonnaise;
- (xix) a supply of uncooked chowmein;
- (xx) a supply of vinegar;
- (xxi) a supply of uncooked pasta;
- (xxii) a supply of ketchup;
- (xxiii) a supply of chicken sausages (packet);
- (xxiv) a supply of chinese sauce;
- (xxv) a supply of baking powder;
- (xxvi) a supply of liquid detergent;
- (xxvii) a supply of household cleaning agents;
- (xxviii) a supply of paper towels (rolls);
- (xxix) a supply of yogurt;”.

Amendment
of Schedule I
parag. 2A
2A (ll) of the
Principal
Act.

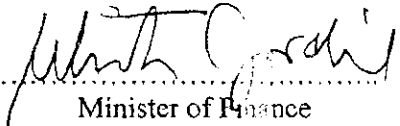
5. Paragraph 2A(ll) of Schedule I to the Principal Act is amended by the insertion immediately after the word “industry” of the words “and Toshaos from approved Amerindian Communities”.

Insertion of
Paragraph
2A (oo) of
Schedule I to
the Principal
Act.

6. Paragraph 2A of Schedule I to the Principal Act is amended by the substitution at the end of sub-paragraph (nn) for the full stop of a semi-colon and by the insertion immediately thereafter of the following sub-paragraph as sub-paragraph (oo) -

“(oo) a supply of items as approved by the Commissioner-General, excluding motor vehicles and All-Terrain Vehicles, imported or acquired for use by charitable organisations or non-governmental organisations or for free distribution to the poor and less fortunate.”.

Made this 25th day of August, 2015.


Minister of Finance