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FRIDAY 7TH DECEMBER, 2018

THE OFFICIAL GAZETTE 7TH DECEMBER, 2018
LEGAL SUPPLEMENT — B

GUYANA

No. 48 of 2018

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. 1. This Order, which amends Schedule II to the Act, may be cited as the Value-Added Tax (Amendment of Schedule II) Order 2018.

Amendment of Schedule II to the Act. 2. Schedule II to the Act is amended as follows –

(a) in paragraph 3 –

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

(ii) by the insertion immediately after sub-paragraph (c), of the following sub-paragraphs –

“(d) educational robot kits;

(e) a supply of locally produced school uniforms for the nursery, primary and secondary levels of education.”;

(b) in paragraph 7 –

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

(ii) by the insertion immediately after sub-paragraph (k) of the following sub-paragraph –

“(l) equipment and chemicals for water treatment and production plants;

(m) pesticides.”;

(c) in paragraph 8 –

(i) by the substitution for the full stop, of a comma;

(ii) by the insertion immediately after the comma as so substituted, of the words “and goods qualifying under tariff heading 90.21 in the First Schedule of the Customs Act, Cap. 82:01.”;

(d) in paragraph 10 –

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

(ii) by the insertion immediately after sub-paragraph (f) of the following –

“(g) total exemptions for vehicles for re-migrants, settlers and returning students shall be in accordance with the provisions of section 23 of the Customs Act, Cap. 82:01.

(h) motor vehicles designed for use by differently-abled persons, or converted for use by such persons, subject to the satisfaction of the Commissioner, on the conditions that –

(i) the authority representing differently-abled persons certifies that the person and the

motor vehicle are eligible; and

- (ii) the motor vehicle cannot be transferred, leased or sold for a period of five years from the date of registration.”;

(e) in paragraph 12 –

- (i) by the renumbering of paragraph “12” as “12. (a)”;

- (ii) by the insertion immediately after sub-paragraph (a) as so renumbered of the following –

“(b) a supply of items including machinery and equipment for utilizing alternate energy technologies, renewable energy options such as gasifiers to use biomass, and harnessing renewable energy through wind, solar and water, as determined by the Commissioner.”;

(f) in paragraph 13 –

- (i) in sub-paragraph (b), by the deletion immediately after the semi-colon, of the word “and”;

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

- (iii) by the insertion immediately after sub-paragraph (c) of the following –

“(d) boats used in rural and riverain areas designed for the transport of goods and persons not exceeding 7.08 cubic metres (250 cubic feet), proven to the satisfaction of the Commissioner.

(e) aircraft engines, main components and parts, as determined by the Commissioner.”;

(g) in paragraph 19-

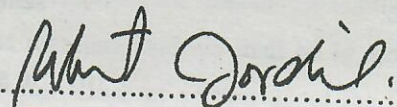
(i) by the insertion immediately after the word “produced” of the words “concrete blocks,”; and

(ii) by the insertion immediately after the word “construction” of the words “and housing”; and

(h) by the insertion immediately after paragraph 22 of the following –

“23. Smartphones and handsets with special applications and accessibility features for differently-abled persons, as certified by the authority representing differently-abled persons, proven to the satisfaction of the Commissioner.”.

Made this 7th day of December, 2018.



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