# The Official Gazette
## (EXTRAORDINARY)
## OF GUYANA

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**GEORGETOWN, TUESDAY 12TH JULY, 2022**


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**TUESDAY 12TH JULY, 2022**

THE OFFICIAL GAZETTE 12TH JULY, 2022
LEGAL SUPPLEMENT — B

GUYANA No. 23 of 2022

# 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.

Cap. 85:01

1. This Order, which amends Schedule I to the Value-Added Tax Act, may be cited as the Value-Added Tax (Amendment of Schedule I) (No. 3) Order 2022.

Amendment of paragraph 8 of Schedule I to the Act.

2. Paragraph 8 of Schedule I to the Act is amended as follows –

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

(b) by the insertion immediately after sub-paragraph (i), as so amended, of the following sub-paragraph –

"(j) a supply of lubricating oil.".

Made this 12th day of July, 2022.

.....

**Dr. the Hon. Ashni Singh, M.P.**
**Senior Minister in the Office of the President with Responsibility for Finance**