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WEDNESDAY 1ST FEBRUARY, 2023

THE OFFICIAL GAZETTE 1ST FEBRUARY, 2023
LEGAL SUPPLEMENT — B

GUYANA No. 10 of 2023

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. 81:05

1. This Order, which amends the Second Schedule of the Value-Added Tax Act, may be cited as the Value-Added Tax (Amendment of Schedule II) Order 2023 and shall come into operation on the 1st February, 2023.

Amendment to Schedule II of the Principal Act.

2. The Principal Act is amended in Schedule II as follows-

(a) in paragraph 4 by inserting immediately after subparagraph (l) the following as subparagraph (m)-

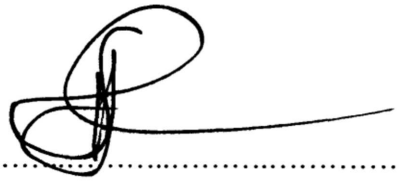
"(m) new all-electric motor vehicles (not hybrid) of any power rating (new for the purposes of this paragraph refers to vehicles less than four years old).";

(b) by substituting for paragraph 14 the following-

"14. Exempt for the purposes of section 18 are complete housing units or residential properties built by or on

behalf of the Central Housing and Planning Authority or any other approved entity.".

Made this 16th day of January, 2023.



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