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OF GUYANA

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THE OFFICIAL GAZETTE 29TH JANUARY, 2025
LEGAL SUPPLEMENT – B
GUYANA No. 2 of 2025

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. This Order, which amends Schedule I of the Value-Added Tax Act, may be cited as the Value-Added Tax (Amendment of Schedule I) Order 2025 and shall come into operation on the 29th January, 2025.

Amendment to Schedule I of the Principal Act.

2. Schedule I of the Principal Act is amended as follows –

(a) by inserting after paragraph 9 the following paragraph –

" 9A. Zero-rated for the purposes of section 17 is a supply of electricity generators."; and

(b) in paragraph 11 as follows –

(i) by deleting the word "and" at the end of sub-paragraph (q);

(ii) in sub-paragraph (r) by substituting for the full-stop, a semi colon; and

(iii) by inserting after sub-paragraph (r) the following sub-paragraphs –

" (s) a supply of machinery used in the agriculture sector;

(t) a supply of automated poultry pens; and

(u) a supply of veterinary supplies.".

Made this 29th day of January, 2025.



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