

**THE OFFICIAL GAZETTE 24<sup>TH</sup> JANUARY, 2018**  
**LEGAL SUPPLEMENT — A**

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**ACT NO. 2 OF 2018**

**VALUE-ADDED TAX (AMENDMENT) ACT 2018**

I assent.



David Granger,  
President.

2018.01.24

**ARRANGEMENT OF SECTIONS**

**SECTION**

1. Short title.
2. Amendment of section 2 of the Principal Act.
3. Amendment of section 4 of the Principal Act.
4. Insertion of new section 7A of the Principal Act.
5. Amendment of section 17 of Principal Act.
6. Amendment of section 18 of the Principal Act.
7. Amendment of section 25 of the Principal Act.
8. Insertion of new section 31A in the Principal Act.
9. Amendment of section 95 of the Principal Act.

**AN ACT** to amend the Value-Added Tax Act.

A.D. 2018 Enacted by the Parliament of Guyana:-

Short title.  
Cap. 81:05

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

Amendment of section 2 of the Principal Act.

2. Section 2 of the Principal Act is amended by the deletion in the definition of “appealable decision” of the words “42(4),”.

Amendment of section 4 of the Principal Act.

3. Section 4(18) of the Principal Act is amended by the substitution for the words “paragraph 2(o)” of the words “paragraph 5”.

Insertion of new section 7A in the Principal Act.

4. The Principal Act is amended by the insertion immediately after section 7 of the following section –

“Information and communication technology.

7A. (1) In the administration of this Act, the Commissioner-General may authorise the use of electronic technology and may for this purpose –

- (a) require electronic documents and electronic signatures;
- (b) establish hardware and software systems;
- (c) provide for any matter in relation to information and communication technology.

(2) The Minister may, by regulations subject to negative resolution of the National Assembly, provide for the carrying out of any matter authorised under this section.”

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Amendment of section 17 of the Principal Act.

5. Section 17(1) of the Principal Act is amended by the deletion of the words “paragraph 2 of”.

Amendment of section 18 of the Principal Act.

6. Section 18 of the Principal Act is amended as follows –

(a) by the substitution for subsection (1) of the following –

“(1) A supply of goods or services is an exempt supply if it is specified in Schedule II.”;

(b) by the deletion of subsection (2).

Amendment of section 25 of the Principal Act.

7. Section 25 of the Principal Act is amended as follows –

(a) in subsection (3), in the formula, by the substitution in B and C, for the words “preceding financial year” of the words “current month”;

(b) by the deletion of subsection (4).

Insertion of new section 31A in the Principal Act.

8. The Principal Act is amended by the insertion immediately after section 31 of the following section –

“Electronic filing of returns.

31A. (1) For the purposes of this Act, lodging of a tax return shall include the electronic filing of tax returns by the use of electronic media.

(2) A return of income filed electronically shall be deemed to be a return filed with the Commissioner-General on the day the Commissioner-General acknowledges receipt of it.”.

Amendment of section 95 of the Principal Act.

9. Section 95(1) (a) of the Principal Act is amended by the substitution for the words “Schedule II paragraph 2(a), Schedule II paragraph 2(b)” of the words “Schedule II”.

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LAWS OF GUYANA

[A.D. 2018

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*Passed by the National Assembly on 10<sup>th</sup> January, 2018.*



S.E. Isaacs,  
Clerk of the National Assembly.

**(BILL No. 17/2017)**