

THE OFFICIAL GAZETTE 21ST JANUARY, 2019
LEGAL SUPPLEMENT — A



ACT NO. 7 OF 2019

VALUE-ADDED TAX (AMENDMENT) ACT 2019

I assent.



David Granger,
President.

2019.01.21

ARRANGEMENT OF SECTIONS

SECTION

1. Short title.
- 1A. Amendment of section 2 of the Principal Act.
2. Amendment of section 27 of the Principal Act.
3. Amendment of section 31 of the Principal Act.
4. Insertion of new section 37A in the Principal Act.

AN ACT to amend the Value-Added Tax Act.

A.D. 2019 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 2019.

Amendment of
section 2 of the
Principal Act.

1A. Section 2 of the Principal Act is amended in the definition of “consideration”, in paragraph (b), by the substitution for the words “other than”, of the word “including”.

Amendment of
section 27 of the
Principal Act.

2. Section 27 of the Principal Act is amended by the insertion immediately after subsection (4) of the following subsection –

“(5) Where good cause is shown, in writing, by the person liable to interest charged under this section, the Commissioner may remit in whole or part any interest payable.”.

Amendment of
section 31 of the
Principal Act.

3. Section 31 of the Principal Act is amended by the insertion immediately after subsection (3) of the following subsection –

“(3A) A tax return may be filed electronically in the manner and form determined by the Commissioner.”.

Insertion of new
section 37A in the
Principal Act.

5. The Principal Act is amended by the insertion immediately after section 37, of the following section –

“Remittance
of tax.

37A. The Minister may by Regulations, subject to negative resolution of the National Assembly, provide for the remitting wholly or in part of the Value-Added Tax payable by any person or category of persons in respect of any period in accordance with such conditions as may be specified in the Regulations.”.

A.D. 2019]

VALUE-ADDED TAX (AMENDMENT) ACT 2019

[No. 7

Passed by the National Assembly on the 3rd January, 2019.



Clerk of the National Assembly.

(BILL No. 22/2018)