

GUYANA

No. 13 of 2006

**REGULATIONS**

**Made Under**

**THE VALUE- ADDED TAX ACT 2005  
(Act No. 10 of 2005)**

**IN EXERCISE OF THE POWERS CONFERRED UPON ME BY  
SECTION 95 OF THE VALUE-ADDED TAX ACT 2005, I  
MAKE THE FOLLOWING REGULATIONS:-**

Citation.

1. These Regulations, which amend the Value-Added Tax Regulations 2005, may be cited as the Value-Added Tax (Amendment) Regulations 2006.

Amendment of  
regulation 10 of  
the Principal  
Regulations.

2. Regulation 10 of the Principal Regulations is amended by the deletion of paragraphs (a), (b), (c) and (e).

Amendment  
to regulation  
12 of the  
Principal  
Regulation.

3. Regulation 12 of the Principal Regulations is amended as follows –

- (a) by the substitution for the words “Schedule II, Paragraph 2 (b)” of the words “Schedule I, paragraph 2 (dd)”; and
- (b) by the substitution for the words “exempt” or “exempts” wherever they appear of the words “zero-rated” or “zero-rates”, respectively;.

Made this 5<sup>th</sup> day of December, 2006.



Minister of Finance.