



# **The Official Gazette**

## **(EXTRAORDINARY)**

## **OF GUYANA**

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**GEORGETOWN, MONDAY 21<sup>ST</sup> SEPTEMBER, 2020**

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**MONDAY 21<sup>ST</sup> SEPTEMBER, 2020**

# THE OFFICIAL GAZETTE 21<sup>ST</sup> SEPTEMBER, 2020

## LEGAL SUPPLEMENT — B

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GUYANA

No. 2 of 2020

### REGULATIONS

Made Under

### THE VALUE-ADDED TAX ACT

(Cap. 81:05)

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

Citation and  
commencement.  
Cap. 81:05  
(subsidiary  
legislation)

1. (1) These Regulations, which amend the Value-Added Tax Regulations, may be cited as the Value-Added Tax (Amendment) Regulations 2020.

(2) Regulation 3 shall be deemed to have come into operation on the 1<sup>st</sup> of April 2020.

Amendment of  
regulation 12 of  
the Principal  
Regulations.

2. Regulation 12 of the Principal Regulations is amended as follows-

(a) in sub-regulation (1)-

(i) in the opening part, by the substitution for the words “Schedule II, paragraph 8 exempts the supply of medical services. Medical services are exempt,” of the words “Schedule I, paragraph 6A zero-rates the supply of medical services. Medical services are zero-rated,”;

(ii) in paragraph (b), by the substitution for the word “exempt”, of the word “zero-rated”;

(b) in sub-regulation (6)-

(i) in the opening part, by the substitution for the word “exempt”, of the word “zero-rated”;

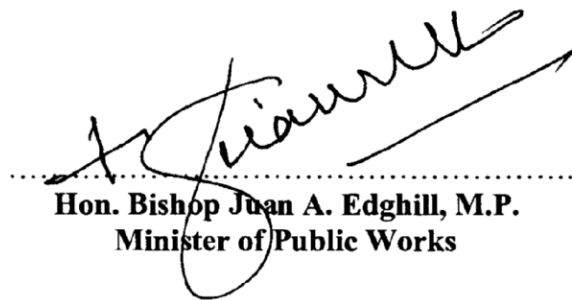
(ii) in paragraph (e), by the substitution for the word  
“exempt”, of the word “zero-rated”;

(iii) in paragraph (f), by the substitution for the word  
“exempt”, of the word “zero-rated”.

Amendment to  
the Principal  
Regulations.

3. The Principal Regulations are amended by the deletion of  
regulations 13 and 14.

Made this 21<sup>st</sup> day of September 2020.



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**Hon. Bishop Juan A. Edghill, M.P.**  
**Minister of Public Works**