

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

## LEGAL SUPPLEMENT — C

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**BILL No. 9 of 2020**

*Monday 21<sup>st</sup> September, 2020*

PARLIAMENT OFFICE  
Public Buildings,  
Georgetown,  
Guyana.

21<sup>st</sup> September, 2020.

The following Bill which will be introduced in the National Assembly is published for general information.

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



**BILL No. 9 of 2020**

**VALUE-ADDED TAX (AMENDMENT) BILL 2020**

### **ARRANGEMENT OF SECTIONS**

#### **SECTION**

1. Short title and commencement.
2. Amendment of section 18 of the Principal Act.

**A BILL  
Intituled**

AN ACT to amend the Value-Added Tax Act.

A.D. 2020                      Enacted by Parliament of Guyana:-

Short title and  
commencement.

Cap 81:05

1. This Act, which amends the Value-Added Tax Act, may be cited as the Value-Added Tax (Amendment) Act 2020 and shall come into operation on the 1<sup>st</sup> of October, 2020.

Amendment of  
section 18 of  
the Principal  
Act.

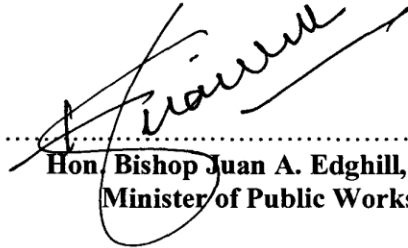
2. Section 18 of the Principal Act is amended by the substitution for it of the following –

“18. (1) Subject to subsection (2), a supply of goods or services is an exempt supply if it is specified in Schedule II.

(2) A supply of goods and services is not an exempt supply if, in the absence of subsection (1), the supply would be charged with tax at the rate of zero per cent under section 17.”.

**Explanatory Memorandum**

This Bill seeks to amend the Value-Added Tax Act, Cap 81:05. The amendment reverses the imposition of VAT on exports. The Bill allows for exporters to register for VAT and to reclaim input/purchase VAT on monies expended on cost in pursuance of production.



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