



# VAT SCHEDULES I & II

With effect from 1 March 2021



## INTRODUCTION

This publication has been prepared by BDO for its clients and prospective clients. Its aim is to provide up-to-date schedules of zero-rated and exempt supplies under the Value-Added Tax Act reflecting the changes made by recent legislation.

While we have endeavoured to accurately capture the changes, we make no representations or warranties of any kind, express or implied, with respect to the accuracy or completeness of this publication. Additionally, changes to legislation could happen at any time. If you would like assistance on the application of the Value-Added Tax Act, please contact us. We will be able to provide you with information on any further issues and on the impact of any legislation and developments subsequent to the date mentioned herein.

## USING THIS DOCUMENT

Changes to the lists of zero-rated and exempt items have been shown using the following key:

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## ABOUT BDO

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BDO's brand promise is to be the leader for exceptional client service and when you choose to work with BDO you quickly discover what makes our service offering stand out. BDO offers a comprehensive collection of high-quality tax services and assets designed to support exceptional performance, and all our tax engagements benefit from the hands-on involvement of experienced professionals, backed by world-class resources. BDO's people embrace technology and combine their expertise in this area with the unique relationship-driven and responsive skills we have as human beings to create truly memorable and valuable experiences for our clients. Your advisers are both fit for the future and are agile enough to handle the biggest and the smallest names in the industries we serve.

We work hard to understand our clients' businesses and ensure that we match both our service offering and our people to their complex individual needs. We believe that providing our clients with access to experienced professionals who are actively engaged in addressing their tax and business issues is the most reliable way to provide exceptional service, always with a strong focus on trust and transparency.

Regardless of your location, size or international ambitions we can provide effective support as you expand into new areas of the world. In an ever-evolving economic environment, businesses need a global organisation that provides exceptional, bespoke service combined with local knowledge and expertise. BDO is uniquely positioned to serve this demand, providing effective support and a truly global integrated global footprint.

## SCHEDULE I TO THE VALUE-ADDED TAX ACT

### Zero-rated Supplies for Purposes of Section 17

(with tracked changes resulting from Order 6 of 2021, with effect from 1 March 2021)

1. In this Schedule -

“export country” means any country other than Guyana and includes a place which is not situated in Guyana, but does not include a specific country or territory that the President by proclamation in the Gazette designates as one that is not an export country;

“exported from Guyana”, in relation to any movable goods supplied by a registered person under a sale or a credit agreement, means -

(a) consigned or delivered by the registered person to the recipient at an address in an export country as evidenced by documentary proof acceptable to the Commissioner; or

(b) delivered by the registered person to the owner or charterer of a foreign-going aircraft when such aircraft is going to a destination in an export country and such goods are for use or consumption in such aircraft, as the case may be; ~~and~~

“intellectual property rights” means a patent, design, trade mark, copyright, know-how, confidential information, trade secret, or similar rights; and

"regionally" means in Guyana or any CARICOM country.

### EXPORT OF GOODS

2. The following goods are zero-rated for the purposes of section 17 -

(a) a supply of goods in the course of repairing, renovating, modifying or treating goods including goods temporarily imported into Guyana under the exemptions under the Customs Act and the goods -

(i) are wrought into, affixed to, attached to, or otherwise form part of those other goods; or

(ii) being consumable goods, become unsaleable or worthless as a direct result of being in that repair, renovation, modification or treatment process;

(b) a supply of goods under a rental agreement, charter party or agreement for chartering where the goods are used exclusively in an export country;

(c) a supply of goods where the Commissioner is satisfied that the goods have been exported from Guyana by the supplier;

(d) a supply of goods where the goods are not situated in Guyana at the time of supply and are not to be entered into Guyana for home consumption pursuant to the Customs Act by the supplier of the goods; and

(e) a supply of goods where the supplier has entered the goods for export, pursuant to the Customs Act, and the goods have been exported from Guyana by the supplier; ~~and.~~

~~(f) a supply of goods and services financed from proceeds of a donor agency.~~

**EXPORT OF SERVICE**

3. The following supplies are zero-rated for the purposes of section 17 -

(a) a supply of services directly in connection with land or any improvement to land situated outside Guyana;

(b) a supply of services directly in respect of -

(i) movable property situated outside Guyana at the time the services are rendered;

(ii) goods temporarily imported into Guyana under the exemptions in the Customs Act;

(iii) a supply of goods referred to in ~~paragraph (a) or (b) of~~ the definition of “exported from Guyana”; or

(iv) the repair, maintenance, cleaning or reconditioning of a foreign-going aircraft or vessel.

(c) a supply of services directly to a non-resident person who is not a taxable person, otherwise than through an agent or other person -

(i) comprising the handling, pilotage, salvage, or towage of a foreign-going aircraft while situated in Guyana;

(ii) provided in connection with the operation or management of a foreign-going aircraft; or

(iii) comprising the storage, repair, maintenance, cleaning, management, or arranging the provision of a container temporarily imported under the Customs Act, or the arranging of services.

(d) a supply of services physically rendered elsewhere than in Guyana;

(e) a supply of services to a non-resident person who is not a taxable person comprising the arranging for the person of -

(i) a supply of goods referred to in ~~paragraphs (a) and (b) of~~ the definition of “exported from Guyana”;

(ii) a supply of services for repair, maintenance, cleaning or re-conditioning of a foreign-going aircraft or vessel; or

(iii) the transport of goods including ancillary transport services within Guyana.;

(f) a supply of services to a non-resident person who is outside Guyana at the time the services are supplied, other than a supply of services -

(i) comprising the refraining from undertaking any taxable activity in Guyana;

- (ii) comprising the tolerating of another person undertaking any taxable activity in Guyana;
- (iii) directly in connection with immovable property situated in Guyana; or
- (iv) directly in connection with movable property situated in Guyana at the time the services are supplied unless the movable property is exported from Guyana subsequent to the supply of services;

(g) a supply of services comprising -

- (i) the filing, prosecution, granting, maintenance, transfer, assignment, licensing or enforcement of any intellectual property rights for the use outside Guyana;
- (ii) incidental services necessary for the supply of services referred to in ~~sub-paragraph~~clause (i); or
- (iii) the acceptance by a person of an obligation to refrain from pursuing or exercising in whole or part any intellectual property rights for use outside Guyana.

#### RAW MATERIALS AND PACKAGING MATERIALS

4. The following supplies are zero-rated for the purposes of section 17 -

~~(a) raw materials to be used in the production of goods which will be subsequently exported by a taxable person who, to the satisfaction of the Commissioner, exports at least 50% (fifty percent) of all its products;~~

~~(b) packaging materials to be used in the production of goods which will be subsequently exported by a taxable person who, to the satisfaction of the Commissioner, exports at least 50% (fifty percent) of all its products;~~

~~(c)~~(a) a supply of raw materials and packaging materials to be used in the production of ~~exempt~~ goods to the satisfaction of the Commissioner; ~~or~~

~~(d)~~(b) a supply of all bio-degradable containers used in the packaging of food and beverages; ~~and~~

~~4A. Zero-rated for the purposes of section 17 is (c) the importation of equipment and spares to be used in the production of exempt goods in the fishing industry, which goods will be subsequently exported by a person who, to the satisfaction of the Commissioner, exports at least 50% (fifty percent) of all its products.~~

## INVESTMENT/LOCAL MANUFACTURING

5. Zero-rated for the purposes of section 17 are -

(a) a supply by a registered person to another registered person of a taxable activity, or part of a taxable activity, as a going concern, ~~provided;~~

Provided that a notice in writing signed by the transferor and transferee is furnished to the Commissioner within fifteen days after the supply takes place and such notice includes the details of the supply;

(b) goods and services under an investment agreement entered into on behalf of the Government with the taxable persons with a per unit price greater than two hundred thousand dollars Guyana dollars (G\$200,000); and

(c) goods and services under any agreement, other than an investment agreement, entered into on behalf of the Government; ~~;~~

~~(d) goods and services in agro-processing facilities, cold storage and packaging;~~

## MEDICAL SUPPLIES

6. The following medical supplies are zero-rated for the purposes of section 17 -

(a) a supply of medicines and drugs of a kind available by prescription;

(b) any of the following medicines for human use -

(i) analgesics in the form of liquids, tablets, capsules, or other solid dosage forms for oral or rectal use;

(ii) cough and cold preparations in the form of liquids, tablets, capsules or other solid dosage forms for oral and nasal use;

(iii) antacids and anti-flatul~~a~~ents in the form of liquids, tablets, capsules and other solid dosage forms for oral use;

(iv) laxatives in the form of liquids, tablets, capsules or other solid dosage forms for oral or rectal use;

(v) anthelmintics in the form of liquids, tablets or capsules for oral use;

(vi) oral rehydration preparations in the form of salts or solution of W.H.O./Pharmacopoeia standards;

(vii) a supply of over the counter drugs;

(viii) a supply of vitamins, minerals and tonics for medical or health supplement use excluding items such as energy drinks and food supplements classified under Chapter 21 of the Common External Tariff; ~~;~~

(c) Diabetic -

(i) glucometers (glucose blood test machines), needles and glucose blood strips made for use with such machines;

(ii) insulin syringes with needles and devices for the administration of insulin;  
 (d) spectacles prescribed by an optometrist in the treatment of the human eye and visual system; ~~and~~

(e) crutches;

(f) wheelchairs; and

~~6A. Zero-rated for the purposes of section 17 are~~

(g) a supply of medical, dental, hospital, optical or paramedical services, to the extent provided in the regulations ~~and medical supplies~~ other than veterinary services.

## UTILITIES

7. The following services are zero-rated for the purposes of section 17 -

(a) a supply of water services and sewerage services provided by Guyana Water Incorporated and Kwakwani Utilities Incorporated; and

(b) a supply of electricity for consumption; by a person authorised under the Electricity Sector Reform Act.

~~(b) a supply of water for consumption~~

## CONSTRUCTION

8. Zero-rated for the purposes of section 17 are ~~supplies~~ -

(a) a supply of locally produced sand, stones including loam and similar materials, asphalt, concrete blocks, ply wood, logs and lumber of a type and quality used in construction and housing;

(b) a supply of regionally produced -

(i) stone for the purpose of construction and housing; and

(ii) boulders for the purpose of construction of sea defence;

(c) a supply of locally produced pre-stressed concrete piles;

(d) a supply of locally fabricated and manufactured steel beams for building and construction;

(e) a supply of locally manufactured roofing and PVC product; and

(f) a supply of spars, palings, staves, shingles and wattles.

9. Zero-rated for the purposes of section 17 are supplies of capital equipment and machinery used in the mining, forestry, agriculture, construction and manufacturing industries.

10. Zero-rated for the purposes of section 17 is a supply of all-terrain vehicles for use in the mining, forestry, agriculture and manufacturing industries and by Toshaos from Amerindian communities.

**AGRICULTURE**

11. The following supplies are zero-rated for the purposes of section 17 -

~~(a) uncooked bird's eggs;~~

~~(b) uncooked fresh, chilled or frozen chicken;<sup>1</sup>~~

~~(c) (a) hatching eggs;~~

~~(d) (b) baby chicks and live chicks, cattle, pigs, ducks, goat, sheep and other animals used for consumption excluding exotic and wild meat;~~

~~(e) a supply of poultry feed and ingredients of poultry feed;<sup>2</sup>~~

~~(f) (c) a supply of packaging material for use in the poultry industry;~~

~~(g) (d) fertilizers;~~

~~(h) (e) agro-chemicals;~~

~~(i) (f) pesticides;~~

(g) paddy;

(h) vegetable seeds (used for garden purposes);

(e) fish hooks, sheet lead, fishing floats, cotton and styrofoam for use in the fishing industry;

(d) harrows, cultivators, scarifiers, ploughs, weeders and hoes;

(e) ice for fishing purposes;

(f) knotted netting twine, cordage or rope made up of fishing nets and other made up nets, of textile materials;

(g) machinery used for preparing animal feeding stuffs;

(h) machinery, equipment or components used in the generation of renewable energy in the agriculture sector using agricultural by-products;

(i) a supply of poultry feed, cattle feed, pig feed, other animal feed, and ingredients of and animal feed as determined by the Commissioner-General, but not including pet feed;

(j) equipment and chemicals for water treatment and production plants;

(k) goods and services in agro-processing facilities, cold storage and packaging; and

<sup>1</sup> See 13 (y) below.

<sup>2</sup> See 11 (o) below.

(r) animal medication including animal vitamins.

### TRAVEL AND TRANSPORTATION

12. The following supplies of travel and transportation services are specified as zero-rated for the purposes of section 17 -

- (a) a supply of river and land crossing services to the hinterland regions; and
- (b) a supply of services of transporting passengers or goods by air, river or land from one place in Guyana to the hinterland regions.

### FOOD ITEMS

13. Zero-rated for the purposes of section 17 are supplies of -

(a) bread including sliced bread, plait bread and tennis roll made with wheat flour white or whole wheat flour whether plait or sliced and tennis rolls but not including all other bread such as French bread, Swiss bread, and sweet breads;

(b) raw brown rice, raw white rice and parboiled rice;

(c) sugar cane and raw brown sugar;

(d) cooking oil – vegetable, corn and coconut oil;

(e) vinegar;

(ef) cow's milk and milk powder, evaporated milk, liquid cow's milk including Ultra High Temperature (UHT) milk and fully and partially skimmed milk, powdered milk (skim and cream) but not including other milk such as flavoured milk;

(fg) baby formula;

(gh) baby cereal;

(hi) fresh fruits, but not including apples, grapes, dates, prunes, peaches, plums, strawberries and other assorted berries;

(ij) fresh vegetables, including onions, garlic, potatoes but not including olives, radishes, broccoli and cauliflower and similar assorted vegetables;

(jk) dried split peas, pigeon peas (not including canned pigeon peas), dried kidney beans (not including canned kidney beans), dried chick peas (not including canned chick peas), dried black-eyed peas (not including canned black-eyed peas);

(kl) unprocessed wheat;

(lm) wheaten flour;

(mn) barley flour;

(no) plantain flour;

(op) roti-mix;

(pq) self-rising flour;

(gr) cassava bread;

(fs) casareep;

(st) cheddar cheese but not including grated, powdered or single sliced cheese;

(tu) farine;

(uv) margarine;

(vw) baking powder, including Champion, Lion and all other brands of baking powder;

(wx) cooking salt such as Iodine, Dec, Kosher, black, table salt etc.;

(xy) fresh, chilled or frozen chicken, pork, beef, shrimp, prawns, mutton, duck; fresh, chilled or frozen fish, salted fish, but not including canned products.;

(az) uncooked bird's eggs;

(aa) lard;

(bb) shortening;

(cc) locally produced jams, jellies and peanut butter;

(dd) oats;

(ee) sago;

(ff) locally produced peanuts and cashew nuts;

(gg) unflavoured cracker biscuits; and

(hh) wheat up.

### HOUSEHOLD NECESSITIES

14. Zero-rated for the purposes of section 17 are supplies of -

(a) diapers such as pampers for adults and babies;

(b) kerosene stoves;

(c) sanitary napkins or panty liners;

(d) toilet tissues in rolls;

(e) paper towels;

(ef) bleach;

(g) disinfectants including rubs and wipes impregnated with alcohol or other disinfectants;

(h) alcohol solutions un-denatured containing 50% or more ethyl alcohol, including rubbing alcohol;

(fi) soap powder;

(gj) laundry, toilet, medicated and hand soap;

- (k) hand sanitizers;
- (l) dishwashing detergents;
- (m) toothpaste and toothbrushes;
- (n) mouthwash;
- (h~~o~~) matches; and
- (i~~p~~) mosquito nets;
- (q) locally produced bed sheets, pillow cases, shelf covers, blankets;
- (r) locally produced towels, rags, handkerchiefs and school garments;
- (s) locally produced rugs, mats, table covers and ribbons; and
- (t) locally produced garments.

#### STATE/STATE AGENCY/LOCAL AUTHORITY

##### 15. Zero-rated for the purposes of section 17 are -

- (f~~a~~) a supply of goods and services financed from proceeds of a donor agency;
- (b) goods and services when imported and consultancy services, to be supplied to the State, an agency of the State, or a local authority and directly incorporate into a project funded by grants or loans supplied by a foreign government (or agency of that government) or a public international organisation; and
- (c) goods and services when imported and works and consultancy services purchased by a budget agency listed in the schedule to the Fiscal Management and Accountability Act 2003 and by state agencies that perform regulatory functions by statute.

#### EDUCATIONAL

##### 16. Zero-rated for the purposes of section 17 -

~~17. Exempt for the purposes of section 18 are supplies of private~~ (a) a supply of educational services provided by private educational institutions;

(b) a supply of the following educational materials -

- (a~~i~~) printed books, including children's picture books, children's drawing books, children's story books, coloring books, instructional newspapers and newsletters, textbooks, dictionaries, atlases, music manuscripts, recipe books, religious books, novels, exercise books, notebooks (spiral and composition), graph books and graph paper;
- (b~~ii~~) educational charts, alphabetical charts, numbers charts, maps, globes;
- (c~~iii~~) school supplies of student-use quality, including file paper (loose leaf ruled three-holed filler paper), crayons (wax and wooden), dividers and compasses for school use, erasers, chalk (white and colored), chalkboard erasers, hand held pencil sharpeners, simple protractors used by students,

scientific calculators only, rulers, pencils, student's paints (whether in tablets, tubes, jars, bottles, sets or similar forms and packages), lunch kits, lunch packs, lunch bags and geometry sets;

(div) educational robot kits;

### COMPUTER AND INTERNET DATA

17. Zero-rated for the purposes of section 17 are -

~~8. Exempted for the purposes of section 18 are (a) a supply of computers, including internal hardware devices, computer accessories, notebooks, tablets and laptops and ink-jet printers;~~

(b) a supply of computer monitors (of a kind designed solely to be used with computers and excluding video monitors, television monitors and dual-purpose monitors);

(c) a supply of routers, switches and hubs for networking computers;

(d) a supply of computer printer including multi-function printers; and

(e) a supply toner cartridges and ink cartridges for computer printers.

18. Zero-rated for the purposes of section 17 is a supply of internet data for residential and individual usage.

## SCHEDULE II TO THE VALUE-ADDED TAX ACT

### Exempt Supplies for Purposes of Section 18

(with tracked changes resulting from Order 6 of 2021, with effect from 1 March 2021)

1. In this Schedule -

“ancillary transport services” means stevedoring services, lashing and securing services, cargo inspection services, preparation of customs documentation, container handling services and storage of transported goods or goods to be transported;

“export country” means any country other than Guyana and includes a place which is not situated in Guyana, but does not include a specific country or territory that the President by proclamation in the Gazette designates as one that is not an export country;

“foreign-going aircraft” means an aircraft engaged in the transportation for reward of passengers or goods wholly or mainly on flights between a location or locations in Guyana and an airport or airports in export countries, or between airports in export countries;

“international transport services” means -

(a) the services, other than ancillary transport services, of transporting passengers or goods by road, rail, water or air -

(i) from a place outside Guyana to another place outside Guyana where the transport or part of the transport is across the territory of Guyana;

(ii) from a place outside Guyana to a place in Guyana; or

(iii) from a place in Guyana to a place outside Guyana;

(b) the services of transporting passengers from a place in Guyana to another place in Guyana to the extent that transport is by aircraft and constitutes “international carriage” as defined in Article 3 of the Convention on International Civil Aviation;

(c) the services, including any ancillary transport services, of transporting goods from a place in Guyana to another place in Guyana to the extent that those services are supplied by the same supplier as part of the supply of services to which paragraph (a) applies; or

(d) the services of insuring or the arranging of the insurance or the arranging of the transport of passengers or goods to which paragraphs (a) to (c) apply; ~~and~~ and

“residential dwelling” means a building, premises, structure, or any other place, or any part thereof, used predominantly as a place of residence or abode of a natural person or which is intended for use as a place of residence or abode of a natural person, together with any appurtenances belonging thereto and enjoyed therewith, but does not include a hotel, guest house, inn, or other establishment that in the usual course of business provides lodging primarily to guests whose typical stay is less than thirty days.

2. The following supplies are specified as exempt supplies for the purposes of section 18 -

- (a) a supply of financial services to the extent provided in regulations issued by the Minister;
- (b) a supply of international transport services;
- (c) a supply of -
  - (i) kerosene oil;
  - (ii) liquid propane gas;
  - (iii) liquid butane gas;
  - (iv) gasoline; and
  - (v) diesel;
- (d) a supply of -
  - (i) accommodation in a residential dwelling; or
  - (iii) leasehold land by way of lease (not being a grant or sale of the lease of that land) to the extent that the subject land is used or is to be used for the principal purpose of accommodation in a residential dwelling erected or to be erected on that land; ~~or~~
- (e) a supply of any goods or services by the State, a local authority, or a charity where the consideration for the goods or services is nominal in amount or not intended to recover the cost of such goods or services.
- (f) a supply of all goods and services by budget agencies named listed in the Schedule to the Fiscal Management and Accountability Act ~~2003, Cap 73:02~~, and by state agencies that perform regulatory functions by statute; or
- (g) a supply of locally mined raw gold or diamonds certified by the Guyana Gold Board, the Geology and Mines Commission or other approved authorised dealers in gold and diamond.

~~3. The following educational materials are exempt for the purposes of section 18-~~

- ~~(a) printed books, including children's picture books, children's drawing books, children's story books, coloring books, instructional newspapers and newsletters, textbooks, dictionaries, atlases, music manuscripts, recipe books, religious books, novels, exercise books, notebooks (spiral and composition), graph books and graph paper;~~
- ~~(b) educational charts, alphabetical charts, numbers charts, maps, globes;~~
- ~~(c) school supplies of student use quality, including file paper (loose leaf ruled three-holed filler paper), crayons (wax and wooden), dividers and compasses for school use, erasers, chalk (white and colored), chalkboard erasers, hand held pencil sharpeners, simple protractors used by students, scientific calculators only, rulers, pencils,~~

~~student's paints (whether in tablets, tubes, jars, bottles, sets or similar forms and packages), lunch kits, lunch packs, lunch bags and geometry sets;~~

~~(d) educational robot kits;~~

~~(e) a supply of locally produced school uniforms for the nursery, primary and secondary levels of education.<sup>3</sup>~~

~~4. The following food items are exempt for the purposes of section 18—~~

~~(a) bread made with wheat flour or whole wheat flour whether plait or sliced and tennis rolls;~~

~~(b) raw brown rice, raw white rice and parboiled rice;~~

~~(c) raw brown sugar;~~

~~(d) cooking oil—vegetable, corn and coconut oil;~~

~~(e) cow's milk and milk powder, evaporated milk, liquid cow's milk including Ultra High Temperature (UHT) milk and fully and partially skimmed milk, powdered milk (skim and cream) but not including other milk such as flavoured milk;~~

~~(f) baby formula;~~

~~(g) baby cereal;~~

~~(h) fresh fruits, but not including apples, grapes, dates, prunes, peaches, plums, strawberries and other assorted berries;~~

~~(i) fresh vegetables, including onions, garlic, potatoes but not including olives, radishes, broccoli and cauliflower and similar assorted vegetables;~~

~~(j) dried split peas, pigeon peas (not including canned pigeon peas), dried kidney beans (not including canned kidney beans), dried chick peas (not including canned chick peas), dried black-eyed peas (not including canned black-eyed peas);~~

~~(k) unprocessed wheat;~~

~~(l) wheaten flour;~~

~~(m) barley flour;~~

~~(n) plantain flour;~~

~~(o) roti mix;~~

~~(p) self-rising flour;~~

~~(q) cassava bread;~~

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<sup>3</sup> All locally produced garments are now zero-rated.

- ~~(r) casreep;~~
- ~~(s) cheddar cheese but not including grated, powdered or single sliced cheese;~~
- ~~(t) farine;~~
- ~~(u) margarine;~~
- ~~(v) baking powder, including Champion, Lion and all other brands of baking powder;~~
- ~~(w) cooking salt such as Iodine, Dec, Kosher, black, table salt etc.;~~
- ~~(x) fresh, chilled or frozen pork, beef, shrimp, prawns, mutton; fresh, chilled or frozen fish, salted fish, but not including canned products.~~

~~5. The following consumer items are exempt for the purposes of section 18-~~

- ~~(a) diapers such as pampers for adults and babies;~~
- ~~(b) kerosene stoves;~~
- ~~(c) sanitary napkins or panty liners;~~
- ~~(d) toilet tissue in rolls;~~
- ~~(e) bleach;~~
- ~~(f) soap powder;~~
- ~~(g) laundry soap;~~
- ~~(h) matches; and~~
- ~~(i) mosquito nets.~~

~~6.3. The following domestic services are exempt for the purposes of section 18 -:~~

- ~~(ja) funeral services; and~~
- ~~(kb) human remains.~~

~~7. The following agriculture items are exempt for the purposes of section 18-~~

- ~~(a) paddy;~~
- ~~(b) vegetable seeds (used for garden purposes);~~
- ~~(c) fish hooks, sheet lead, fishing floats, cotton and styrofoam for use in the fishing industry;~~
- ~~(d) harrows, cultivators, scarifiers, ploughs, weeders and hoes;~~
- ~~(e) ice for fishing purposes;~~
- ~~(f) knotted netting twine, cordage or rope made up of fishing nets and other made up nets, of textile materials;~~
- ~~(g) machinery used for preparing animal feeding stuffs;~~

~~(h) machinery, equipment or components used in the generation of renewable energy in the agriculture sector using agricultural by products;~~

~~(i) a supply of cattle feed, pig feed, other animal feed, and ingredients of animal feed as determined by the Commissioner General, but not including pet feed;~~

~~(j) equipment and chemicals for water treatment and production plants;~~

~~8. Exempted for the purposes of section 18 are a supply of computers, including internal hardware devices, computer accessories, notebooks, laptops and ink jet printers~~

**9.4.** The following supplies of imported ~~of~~ motor vehicles are exempt for the purposes of section 18 -

(a) ~~importation of~~ motor vehicles that are at least 4 years and older from the date of manufacture; except coaches and buses which transport more than 21 persons but not exceeding 29 persons;

(b) motor vehicles for persons qualifying for exemption from customs duties under section 23 of the Customs Act;

(c) motor vehicles when imported by any diplomatic mission or consulate or diplomats accredited to Guyana - who qualify under item 6 in Part III B2 of the First Schedule, ~~Part III B2 item 6 made under~~ to the Customs Act;

(d) motor vehicles imported by or for the use of the President;

(e) motor vehicles imported by or for the use of the Prime Minister;

(f) total exemptions for vehicles for re-migrants, settlers and returning students shall be in accordance with the provisions of section 23 of the Customs Act, Cap. 82:01; and

(g) motor vehicles designed for use by differently-abled persons, or converted for use by such persons, subject to the satisfaction of the Commissioner, on the conditions that-

(i) the authority representing differently-abled persons certifies that the person and the motor vehicle are eligible; and

(ii) the motor vehicle cannot be transferred, leased or sold for a period of five years from the date of registration.

**10.5.** The following supplies of sports gear and sports equipment are exempt for the purposes of section 18 -

(a) a passenger vehicle as shown to the satisfaction of the Commissioner to have been won abroad, or bestowed as an honorary or prize to a sports personality; and

(b) a supply of cup, medal, shield or similar trophy, which is shown to the satisfaction of the Commissioner not to be of general utility, not bearing any advertisement, not imported or stocked for the purpose of trade, imported for the purpose of bestowal as an honorary distinction or prize, either won abroad or awarded by a donor resident abroad.

~~11.6.~~ (a) Exempted for the purposes of section 18 are a supply of machinery and equipment for obtaining, generating and utilizing electricity from renewable energy sources, including solar panels, solar lamps, deep-cycle batteries, solar generators, solar cookers, solar water heaters, (DC) solar refrigerators, direct current (DC) solar freezers, direct current (DC) solar air-conditioners, power inverters, water turbines, wind turbines, energy efficient lighting, including compact fluorescent lamps and light emitting diode (LED) lamps; ~~and~~

(b) a supply of items including machinery and equipment for utilizing alternate energy technologies, renewable energy options such as gasifiers to use biomass, and harnessing renewable energy through wind, solar and water, as determined by the Commissioner.

~~11.7.~~ The following supplies of transportation and travel are exempt for the purposes of section 18 -

(a) bicycles;

(b) outboard engines not exceeding 75 hp;

(c) boats used in rural and riverain areas designed for the transport of goods and persons not exceeding 7.08 cubic metres (250 cubic feet), proven to the satisfaction of the Commissioner; and

(d) aircraft engines, main components and parts, as determined by the Commissioner.

~~12.8.~~ The following are exempt for the purposes of section 18 -

(a) coins, bank notes and other monetary instruments imported by or on behalf of the Government;

(b) importation of personal effects by re-migrants who qualify for exemption from customs duties under section 23 of the Customs Act;

(c) goods imported for non-commercial purposes and contained in a passenger's baggage or imported in gift parcels sent by air or sea or by parcel post, of which the cost, insurance and freight (CIF) value does not exceed the Guyana dollar equivalent of two hundred United States dollars (US\$200.00), subject to the provisions contained in Annex I of Part I of the First Schedule ~~Part I of to~~ the Customs Act;

(d) a supply of goods and services to or for use by persons qualifying under Items 44(i) and 44(ii) in Part III B (ii) of the First Schedule ~~Part III B (ii) Item 44(i) and 44(ii) of to~~ the Customs Act; and

(e) a supply of goods for use by persons qualifying under Item 6 in Part III B (ii) of the First Schedule ~~Part III B (ii) Item 6 of to~~ the Customs Act.

~~13.9.~~ Exempt for the purposes of section 18 are supplies of items, as approved by the Commissioner, (excluding motor vehicles and all-terrain vehicles), imported or acquired for use by charitable organisations or non-governmental organisations or for free distribution to the less fortunate.

~~14-10.~~ Exempt for the purposes of section 18 are supplies of goods that have been or will be re-imported into Guyana by the supplier.

~~15-11.~~ (a) Exempt for the purposes of section 18 are supplies of postal services rendered by the Guyana Post Office Corporation.

(b) For the purpose of sub-paragraph (a), a supply of postal services means -

- (i) sale of domestic and overseas postage stamps; commemorative stamps and revenue stamps;
- (ii) delivery of all types of mail but does not include packages;
- (iii) delivery of all types of registered mail but does not include packages;
- (iv) delivery, tracking and tracing of mail utilizing the express mail service; and
- (v) the advice of delivery services rendered for domestic and overseas mail tracking.

~~16-12.~~ (a) Exempt for the purposes of section 18 ~~are supplies~~ is a supply of Common User Terminal Equipment (CUTE) Fee, Aairport Ssecurity Fee and Passenger Screening Fee.

(b) For the purpose of sub-paragraph (a), ~~a supply of CUTE fee, airport security fee and passenger screening fee means~~ -

- (i) “CUTE Fee” ~~means the~~ fees charged for using the Aairport Check-In Counters, Flight Information Display System, Conveyor System, and the Airline Check In Systems inclusive of the Boarding Gates;
- (ii) “Aairport Ssecurity Ffee” ~~means the~~ fees charged for use of staff and equipment to screen passengers at all access control points and gates inclusive of the Hold Baggage Screening;
- (iii) “Ppassenger Sscreening Ffee” ~~means the~~ fees charged for screening of all departing passengers at the main screening point of the airport.

~~17. Exempt for the purposes of section 18 are supplies of private educational services provided by private educational institutions.~~

~~18-13.~~ Exempt for the purposes of section 18 are buses less than four years old used to transport more than 21 persons but not exceeding 29 persons.

~~19-14.~~ Exempt for the purposes of section 18 are supplies of complete housing units costing less than 6.5 million dollars and built by or on behalf of the Central Housing and Planning Authority or any other approved entity.

~~20-15.~~ Exempt for the purposes of section 18 are Smartphones and handsets with special applications and accessibility features for differently-abled persons, as certified by the authority representing differently-abled persons, proven to the satisfaction of the Commissioner.

~~21-16.~~ Exempt for the purposes of section 18 are supplies of mobile phones.

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