

THE OFFICIAL GAZETTE 29TH FEBRUARY, 2008
LEGAL SUPPLEMENT — B

GUYANA

No. 11 of 2008

ORDER
MADE UNDER
THE VALUE-ADDED TAX ACT 2005
(ACT No. 10 of 2005)

IN EXERCISE OF THE POWERS CONFERRED UPON ME BY SECTION 98 OF THE VALUE-ADDED TAX ACT, I MAKE THE FOLLOWING ORDER:-

Citation and commencement.

1. This Order may be cited as the Value-Added Tax Order 2008 and shall come into operation on 1st March 2008.

Amendment to Schedule 1.

2. Schedule 1 paragraph 2A is amended as follows –

(a) by the substitution for the full stop at the end of sub-paragraph (r) of a semi-colon; and

(b) by the insertion immediately after sub-paragraph (r) of the following:-

“(s) a supply of –

- (i) plain white wheaten or whole wheat flour, including roti-mix and self-rising flour but not including other flour such as high fibre flour, flour made from durum wheat and other exotic flour;
- (ii) plain barley flour;
- (iii) plain plantain flour;
- (iv) oats;
- (v) sago;
- (vi) dried chick peas, not including canned chick peas;
- (vii) dried kidney beans, not including canned kidney beans;
- (viii) dried pigeon peas, not including canned pigeon peas;
- (ix) cassava bread;
- (x) cassareep;
- (xi) cheddar cheese not including grated, powdered, or single-sliced cheese;
- (xii) farine;

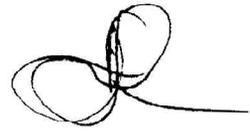
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- (t) a supply of laundry soap;
- (u) a supply of locally produced -
 - (i) bedsheets;
 - (ii) pillow cases;
 - (iii) towels;
 - (iv) rags;
 - (v) curtains;
 - (vi) handkerchiefs;
 - (vii) rugs;
 - (viii) table covers;
 - (ix) shelf covers;
 - (x) mats;
 - (xi) blankets;
 - (xii) ribbons;
- (v) a supply of diapers;
- (w) a supply of toothbrushes;
- (x) a supply of kerosene stoves;
- (y) a supply of mosquito nets;
- (z) a supply of liquid butane gas;
- (aa) a supply of bicycles, excluding racing bicycles;
- (bb) 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;
- (cc) a supply of wheelchairs;
- (dd) a supply of crutches;
- (ee) a supply of hearing aids;
- (ff) a supply of glucometers (glucose blood test machines), needles and glucose blood strips made for use with such machines;
- (gg) a supply of machinery, equipment or components used in the generation of renewable energy in the agriculture sector, using agricultural by-products;
- (hh) a supply of paddy;

- (ii) a supply of hatching eggs;
- (jj) a supply of fish hooks, sheet lead, fishing floats, cotton and styrofoam for use in the fishing industry;
- (kk) a supply of animal medication including animal vitamins; or
- (ll) a supply of all terrain vehicles for use in the mining industry to the satisfaction of the Commissioner-General.”.

Made this 28th day of February 2008



Minister of Finance