

**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 2005, I MAKE THE FOLLOWING  
ORDER:-**Citation and  
commencement.

1. This Order may be cited as the Value-Added Tax Order 2007 and shall come into operation on 29<sup>th</sup> January 2007.

Amendment of  
Schedule I to the Act.

2. Schedule I paragraph 2 is amended as follows –

- (a) by the substitution for sub-paragraph (q) (iv) of the following –

“(iv) cooking oil;”;

- (b) by the substitution for sub-paragraph (x) of the following-

“(x) goods when imported and works and consultancy services purchased by a budget agency named in the schedule to the Fiscal Management and Accountability Act 2003;”;

- (c) by the substitution for sub-paragraph (z) of the following-

“(z) a supply of goods and services under an investment agreement entered into on behalf of the Government with taxable persons;”;

- (d) by the substitution for sub-paragraph (bb) of the following-

“(bb) a supply of locally produced sand, stone, concrete blocks,

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plywood, lumber or similar materials of a type and quality used for construction, but not including items containing imported materials, except in the case of concrete blocks and plywood;”;

(e) by the substitution for sub-paragraph (jj) (viii) of the following-

“(viii) toner cartridges and ink cartridges for computer printers;”;

(f) by the substitution for sub-paragraph (kk) of the following-

“(kk) a supply of prepared poultry feed, cattle feed, pig feed, and other prepared animal feed and ingredients thereof as determined by the Commissioner, but not including pet feed;”.

(g) by the insertion after sub-paragraph (ll) of the following –

“(mm) a supply of margarine and other items qualifying under heading 15:17 of the First Schedule Part I of the Customs Act;

(nn) a supply of uncooked birds eggs, excluding hatching eggs;

(oo) a supply of cooking salt;

(pp) a supply of dried blackeye peas, but not including canned blackeye peas;

(qq) a supply of locally produced jams, jellies or peanut butter;

(rr) a supply of unflavoured cracker biscuits, but not including sweet biscuits;

(ss) a supply of uncooked fresh, chilled or frozen chicken;

(tt) a supply of locally produced uncooked fresh, chilled or frozen pork, beef, shrimp, mutton, fish and salted fish, but not including canned products;

(uu) a supply of matches;

(vv) a supply of preparations for oral or dental hygiene, including denture fixative pastes and powders, and yarn used to clean between the teeth (dental floss);

(ww) a supply of toilet or medicated soap in bars, soap powder and dish washing liquid;

(xx) a supply of toilet tissue in rolls;

(yy) a supply of sanitary napkins;

(zz) a supply of vegetable seeds used for gardening purposes.”.

(g) by the insertion immediately after paragraph 2 of the following -

“ 2A. Subject to paragraph 3, the following supplies are specified as zero-rated for the purposes of section 17 –

(a) a supply of ice for fishing purposes;

- (c) a supply of fungicide, herbicide, weedicide for agriculture purposes;
- (d) a supply of harrows, cultivators, scarifiers, ploughs, weeders and hoes;
- (e) a supply of machinery used for preparing animal feeding stuffs;
- (f) a supply of locally produced garments;
- (g) a supply of sewing machines and of spools, cops, bobbins and other similar products used therewith;
- (h) a supply of sacks and bags of a kind used for the packaging of goods;
- (i) a supply of the services of transporting passengers or goods by air from one place in Guyana to another place in Guyana subject to the signing of an agreement between the Government and the supplier of the service;
- (j) a supply of river or land crossing services subject to the signing of an agreement between the Government and the supplier of the service;
- (k) a supply of veterinary drugs as determined by the Commissioner;
- (l) a supply of services provided or spectacles prescribed by an optometrist in the treatment of the human eye and visual system;

(n) human remains;

(o) motor vehicles when imported by any diplomatic mission or consulate or diplomats accredited to Guyana who qualify under the first Schedule Part III B 2 Item 6 made under the Customs Act Cap. 82.01;

(p) a supply of goods or services to or for use by persons qualifying under the First Schedule Part III B 2 Item 44 (i) and (ii) of the Customs Act;

(q) the provision of internet services subject to the signing of an agreement between the Government and the supplier of the service;

(r) a supply of machinery or equipment for generating electricity from non-traditional sources (for example, solar energy, wind mill, bio-gas etc.) provided that they are solely of a type used for house hold purposes only.”.

**Made this 26<sup>th</sup> day of January, 2007.**



**Minister of Finance.**