

# Exempt Supplies

**The Guyana Revenue Authority hereby advises taxpayers that based on the Amendments to the Value-Added Tax Act, Cap 81:05, the following is the new list of Exempt supplies as contained in Schedule 11 to the Act. These amendments will take effect from February 1, 2017.**

**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 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.”

“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.

**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 – kerosene oil; liquid propane gas; gasoline; and diesel.”

**(d)** a supply of–

(i) accommodation in a residential dwelling; or

(ii) 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 in schedule to the Fiscal Management and Accountability Act 2003 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.

**(2) 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.

**3. 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 including Nestum, Gerber, Cerelac;

**(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;

**(r)** casreep;

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

**(t)** farine;

**(u)** margarine;

**(v)** uncooked bird’s eggs;

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

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

**(y)** uncooked fresh, chilled or frozen chicken;

**(z)** baby chick and live chicken;

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

**4. 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.

**5. The following domestic services are exempt for the purposes of section 18 -**

**(a)** funeral services;

**(b)** human remains.

**6. The following agriculture items are exempt for the purposes of section 18 -**

**(a)** paddy;

**(b)** vegetable seeds (used for garden purposes);

**(c)** fertilizers;

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

**(e)** harrows, cultivators, scarifiers, weeders and hoes;

**(f)** ice for fishing purposes;

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

**(h)** machinery used for preparing animal feeding stuffs;

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

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

**(k)** hatching eggs.

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