

# Exempt Supplies (continued)

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 continuation of the list of exempt supplies as contained in Schedule 11 to the Act. These amendments will take effect from February 1, 2017.

8. Exempted for the purposes of section 18 are a supply of medical, dental, hospital, optical or paramedical services, other than veterinary services.
9. Exempted for the purposes of section 18 are a supply of computers, computer accessories, notebooks, laptops and printers for personal use.
- 10. The following supplies of import 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;
  - (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 the First Schedule, Part III B2 item 6 made under the Customs Act;
  - (d) all-terrain vehicles for use in the mining industry and by Toshaos from Amerindian communities, approved by the Commissioner-General;
  - (e) motor vehicles imported by or for the use of the President;
  - (f) motor vehicles imported by or for the use of the Prime Minister.
- 11. 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-General 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-General 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.
- 12. Exempted for the purposes of section 18 are a supply of machinery or equipment for generating electricity from renewable sources (including solar panels, solar lamps, solar generators, solar cookers, solar water heaters), deep-cycle batteries, power inverters, water turbines, wind turbines, energy efficient lighting.**
- 13. The following supplies of transportation and travel are exempt for the purposes of section 18 -**
  - (a) bicycles;
  - (b) river and land crossing services subject to the signing of an agreement between the provider of the service and the Government of Guyana; and
  - (c) 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 provider of the service for persons living in rural areas.
- 14. The following are exempt for the purposes of section 18 -**
  - (a) 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 G\$200,000;
  - (b) coins, bank notes and other monetary instruments imported by or on behalf of the Government;
  - (c) importation of personal effects by re-migrants who qualify for exemption from customs duties under section 23 of the Customs Act;
  - (d) 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 US\$200.00, subject to the provisions contained in Annex I of the First Schedule Part I of the Customs Act;
  - (e) a supply of goods and services to or for use by persons qualifying under the First Schedule Part III B (ii) Item 44(i) and 44(ii) of the Customs Act;
  - (f) a supply of goods for use by persons qualifying under the First Schedule Part III B (ii) Item 6 of the Customs Act.
15. Exempt for the purposes of section 18 are supplies of items, as approved by the Commissioner-General, (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.
16. a supply of goods that have been or will be re-imported into Guyana by the supplier.

## FOR MORE INFORMATION AND ASSISTANCE



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