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MONDAY 21ST JANUARY, 2019
ARRANGEMENT OF SECTIONS

SECTION

1. Short title.

1A. Amendment of section 2 of the Principal Act.

2. Amendment of section 27 of the Principal Act.

3. Amendment of section 31 of the Principal Act.

4. Insertion of new section 37A in the Principal Act.
AN ACT to amend the Value-Added Tax Act.

Enacted by the Parliament of Guyana:

1. This Act, which amends the Value-Added Tax Act, may be cited as the Value-Added Tax (Amendment) Act 2019.

1A. Section 2 of the Principal Act is amended in the definition of “consideration”, in paragraph (b), by the substitution for the words “other than”, of the word “including”.

2. Section 27 of the Principal Act is amended by the insertion immediately after subsection (4) of the following subsection –

“(5) Where good cause is shown, in writing, by the person liable to interest charged under this section, the Commissioner may remit in whole or part any interest payable.”.

3. Section 31 of the Principal Act is amended by the insertion immediately after subsection (3) of the following subsection –

“(3A) A tax return may be filed electronically in the manner and form determined by the Commissioner.”.

5. The Principal Act is amended by the insertion immediately after section 37, of the following section –

“Remittance of tax. 37A. The Minister may by Regulations, subject to negative resolution of the National Assembly, provide for the remitting wholly or in part of the Value-Added Tax payable by any person or category of persons in respect of any period in accordance with such conditions as may be specified in the Regulations.”.
Passed by the National Assembly on the 3rd January, 2019.

S.E. Isaacs,
Clerk of the National Assembly.

(BILL No. 22/2018)