



GUYANA

ACT No. 6 of 2007

VALUE-ADDED TAX (AMENDMENT) ACT 2007

I assent.

Bharrat Jagdeo,
President.
25th January, 2007.

ARRANGEMENT OF SECTIONS

SECTION

1. Short Title.
2. Repeal and re-enactment of Section 98 of the Principle Act.

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AN ACT to amend the Value-Added Tax Act 2005.

A.D. 2007

Enacted by the Parliament of Guyana:-

Short title.
No. 10 of 2005.

1. This Act, which amends the Value-Added Tax Act 2005, may be cited as the Value-Added Tax (Amendment) Act 2007.

Repeal and re-enactment of section 98 of the Principal Act.

2. Section 98 of the Principal Act is repealed and the following section substituted for that section -

“Orders to amend Schedules or change amounts.

(1) The Minister may by order, subject to negative resolution of the National Assembly, amend Schedules I and II.

(2) The Minister may by order, subject to affirmative resolution of the National Assembly-

- (a) increase or decrease any monetary amount set out in this Act.
- (b) amend Schedules III, IV and V.”

Passed by the National Assembly on the 23rd January, 2007.

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

(BILL No. 3/2007)