



NOTICE

HAITI DONATIONS

In light of the recent earthquake which hit Haiti, the Guyana Revenue Authority (GRA) wishes to advise individuals, companies and charitable organisations wishing to make donations to Haiti relief efforts that the following provisions have been put in place:

Value Added Tax (VAT) Exemptions

Subject to the conditions outlined below, VAT exemptions will be given to **approved charitable organisations** and **companies** wishing to purchase certain items for shipment to Haiti. In addition, **local manufacturers** who wish to donate their products directly to Haiti or to the Guyana Haiti Relief Fund or an approved charitable organisation for shipment to Haiti will be exempted from the payment of the VAT applicable on the value of the items they donate.

Conditions that apply:

- (a) In order to obtain the VAT exemption, charitable organisations, companies and local manufactures must submit a written application to the Tax Exemption Processing and Verification Unit, Guyana Revenue Authority, 357 Lamaha and East Streets, Georgetown.

Note: Manufacturers must state their Taxpayer Identification Number (TIN) on the application. Charitable organisations and companies must provide their TIN and supplier's name and TIN.

- (b) Manufacturers benefiting from the tax relief **must** retain the original copy of the exemption letter and may be subject to random audit by the GRA.
- (c) Charitable organisations and companies benefiting from tax relief **must** retain the original copy of the exemption letter and must provide the supplier of the goods with a copy upon purchase.
- (d) When the items are exported, the manufacturer, charitable organisation or company **must** present the **original** and a **copy** of the **tax exemption letter and supplier's/manufacturer's invoice** to Customs.
- (e) Once donations are made to the Guyana Haiti Relief Fund or an approved charitable organisation, the manufacturer or company **must** provide GRA with a **copy of a valid receipt from the agency by March 31, 2010**. Failing which, the exemption letter will be revoked and the manufacturer or company will be requested to pay the VAT to GRA.

REMINDER

Persons who wish to make donations to the people of Haiti are reminded that several food items such as sugar, brown rice, cooking oil etc are **zero rated** from VAT. Further, no Customs Duties or VAT is charged on goods exported out of Guyana.

A list of items **zero rated** and **exempt** items can be obtained from the Tax Advisory Services Unit, GRA, 210E Charlotte and Albert Streets, Georgetown or from the GRA website www.revenuegy.org.

For more information, kindly contact the Tax Exemptions Processing and Verification Unit on telephone number 227-4289.

Khurshid Sattaar
Commissioner-General