



NOTICE

The Guyana Revenue Authority is advising all Value Added Tax (VAT) Registrants that they are required by law to have their VAT Certificates mounted at their place of business.

Persons are advised that in instances where they have a '*Sales Fleet*' (sales trucks, canters, vans etc), copies of the said certificate **must** also be mounted within.

Further, VAT registrants **must** issue tax invoices for every sale exceeding G\$10,000 and a description of the item(s), the original price and the VAT must be stated separately. For purchases below \$10,000 a sales invoice may be issued in lieu of a tax invoice.

Consumers are reminded that they have a right to demand a tax invoice for any transaction exceeding \$10,000.

For more information please visit our website: www.revenuegy.org. Persons who have queries with reference to VAT or any other tax are also encouraged to write to the Head, Communication and Tax Advisory Services Division, 210 'E' Albert and Charlotte Streets or e-mail us at gravat@gra.gov.gy.

COMMISSIONER-GENERAL