

PUBLIC SERVICE MINISTRY

CIRCULAR NO.7/2006

REFERENCE NO. PS: 19/5/1

FROM: Permanent Secretary,
Public Service Ministry

TO: All Permanent Secretaries,
Heads of Departments and
Regional Executive Officers

SUBJECT:

Duty free Concession

DATE: 18th October, 2006

Reference is made to extracts of paragraphs 3 and 4 of correspondence dated 2005-06-23, addressed to the Permanent Secretary, Public Service Ministry from the Commissioner General, Guyana Revenue Authority as reproduced hereunder:

Section 23 of the Customs Act, Chapter 82:01 stipulates the following conditions under which exemptions are granted on motor vehicles: the forgoing duty shall become due and payable, reduced pro rate by the same percentage of the specified period as the time between the import and the transfer, lease or change of status under the following circumstances:

- (a) In the case of a public officer ceases to be an eligible public officer;
- (b) In the case of a re-migrant, the re-migrant ceases to be a qualifying re-migrant;
- (c) The eligible public officer, member of parliament or qualifying re-migrant transfers or leases the motor vehicle prior to the expiration of three years in the case of a used vehicle and five years in the case of a new vehicle.

Please be reminded that it is the responsibility of your Ministry/Department to notify the Guyana Revenue Authority and Public Service Ministry in writing of those officials who were granted tax exemptions on motor vehicles and who fall into the following categories:

- (a) Cease to be employed by your Ministry/Department
- (b) Lease or transfer the vehicles before the required three (3) or five (5) years.
- (c) Do not use the vehicles in the discharge of their official duties.

You are asked to bring this Circular to the attention of all officers who are in receipt of duty free concession and the Personnel Department of your Ministry/Department.

Yours sincerely.

Gordon Chase
Permanent Secretary
PUBLIC SERVICE MINISTRY