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Re-migrating to Guyana

Government of Guyana Re-migration Scheme

GENERAL APPLICATION PROCEDURE

An application must be made in person to the Re-migration Officer at the Ministry of Foreign affairs within the first six (6) months of resettlement. If a person has satisfied the eligibility criteria, the Ministry sends the relevant documents to the Guyana Revenue Authority where the qualified applicant would be subject to an interview by an officer of the Tax Exemption Processing and Verification Division. Once the interview has been completed and the officer is satisfied with the documentary evidence supporting the tax exemptions requested, the qualified applicant would be issued with a CG Tax Exemption letter, outlining the tax exemptions granted and the conditions under which such exemptions were granted.

DEFINITIONS

The following categories of persons, once granted the relevant status by the Ministry of Foreign Affairs, would be eligible for tax exemptions:

1. **Qualifying re-migrants**– means **Guyanese** citizens returning to reside in Guyana after a period of continuous bona fide residence of **at least five years abroad** who have attained the age of eighteen as of the date of return and met the criteria specified in the regulations. Guyana recognizes as citizens by descent, the children of Guyanese by birth, wherever those children are born. Further, each member of a family, once they satisfy the residency and age requirements, is treated as an individual re-migrant.
2. **Settlers**– mean any person not being a resident of Guyana who satisfies the Commissioner, within three months of his entry, that he intends to take up residence in Guyana for a minimum period of three years.
3. **Returning students**– means Guyanese students who have completed at least three consecutive years of training overseas.

TYPES OF TAX EXEMPTIONS AND LEGISLATIONS

Office hours

Monday to Friday from
9:30 am to 5:30pm

Consular services

Mon-Thur> 10:00am to 03:00pm
Fridays> 10:00am to 01:00pm

Contact information

General phone no. +32 2 675 62 16
Fax no. +32 2 672 55 98
Email: consular@embassyofguyana

All instructions on accessing to consular services are provided under the CONSULAR SERVICES tab. Please carefully read instructions before emailing us.

Address

Embassy of Guyana
Boulevard Brand Whitlock 4,
3rd floor,

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dollars in customs duty, excise tax and value-added taxes. Therefore, a partial import duty would become payable on a motor vehicle imported or purchased locally by a qualifying re-migrant, settler or a returning student, if the total import taxes exceeds five million dollars.

2. Household Effects & Baggage– the First Schedule Part 111 B (ii) Item 5 (3) to the Customs Act, exempts import duty on household effects for a settler, while Item 5 (4) exempts import duty on the baggage and household effects of a qualifying re-migrant. This means that no import duty is payable on a reasonable quantity of tools of trade, personal and household effects imported by a settler or a qualifying re-migrant. However, no exemptions are granted to the importation of arms and ammunition and any communication equipment or any other items which may require an import licence or special approvals; such licenses and approvals must be obtained from the relevant agencies along with the payment of the relevant taxes.
3. EXCISE TAX– Table A-2-2 of the Excise Tax Regulations, Act No. 11 of 2005 prescribes the excise tax payable on motor vehicles acquired by re-migrants, settlers and returning students. The total excise tax exempted shall be in accordance with the provisions of Section 23 (c) (i) of the Customs Act, Chapter 82:01. Section 23 of the Act states that the total exemption **shall not exceed the sum of five million dollars (\$5,000,000) in customs duty, excise tax and value-added tax.** Where the duties and taxes payable exceed the sum of five million dollars (\$5,000,000), the re-migrant, settler or returning student shall be permitted to pay the additional duties and taxes. Further, a re-migrant, with the approval of the Commissioner-General, may be permitted to acquire more than one motor vehicle within six months of re-assuming residence. However, if more than one vehicle is imported by the re-migrant, the total exemption on the motor vehicles would be limited to a maximum of five million dollars (\$5,000,000). Any excess tax on the motor vehicles would have to be paid by the re-migrant.
4. VALUE – ADDED TAX– Motor Vehicle – In accordance with Paragraph 10 (b) of Schedule 11 of the Value – Added Tax, Chapter 81:05, motor vehicles imported by persons qualifying for exemptions from customs duties under section 23 of the Customs Act, are exempted from the payment of value-added tax, provided that the total taxes does not exceed five million dollars. Otherwise, pro-rated taxes will apply once the total taxes exceeds five million dollars.

Personal Effects – Further, Paragraph 14 (c) of Schedule 11 of the Value – Added Tax Act, Chapter 81:05 exempts the payment of VAT on the importation of personal effects by re-migrants who qualify for exemption from customs duties under section 23 of the Customs Act. This means that no value-added tax is payable by re-migrants, settlers or returning students when they import their personal and household effects.

OBLIGATIONS

1. A qualifying re-migrant must import the motor vehicle, within six months of re-assuming residence; and a settler must import the motor vehicle within six months after their arrival in Guyana.
2. The re-migrant or settler cannot transfer or lease 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.
3. The re-migrant or settler must reside at least one hundred and eighty-three (183) days for each year until the three year or five-year period, as the case may be, has expired.
4. If a re-migrant or a settler fails to comply with numbers 2 and 3 above, the foregone taxes shall become due and payable pro-rata in accordance with section 23 of the Customs Act, Chapter 82:01.

To download the Step by Step Procedure to apply for Remigration Status, click here: [Remigration Booklet](#)

To download application form, click here: [Application Form \(1\)](#)

To download the list of required documents, click here: [LIST OF REQUIRED DOCUMENTS](#)

Contact:

Tax Advisory Services Section
Communications & Tax Advisory Services Division
Guyana Revenue Authority
200 –201 Camp Street
Georgetown
Guyana


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