

## **REVISION OF THE POLICY GUIDELINES OF THE REMIGRANT SCHEME**

1. Guyanese eighteen (18) years and above residing legally overseas for a minimum of five (5) consecutive years are initially considered for Remigrant Status.
  
2. All such persons who remigrate to Guyana and so qualify will enjoy an exemption on duty, consumption and purchase taxes chargeable by the Guyana Revenue Authority on the following:
  - (a) A reasonable quantity of personal effects
  
  - (b) A reasonable quantity of household effects including domestic and electrical appliances
  
  - (c) A limited amount of tools of trade
  
  - (d) Prospective Re-migrants desirous of importing vehicles must own their vehicles for a minimum of six (6) months and provide the necessary documentary evidence. The acceptable tint level is 65% light penetration.
  
3. Any prospective re-migrant should try to be in Guyana at least four (4) to six (6) weeks prior to the arrival of the items being imported.
  
4. Applicants should visit the Remigration Officer, Ministry of Foreign Affairs, Protocol and Consular Department, New Garden Street, Georgetown, within the first three (3) months of their resettlement in order to establish their remigrant status and should present the following documents:

- (a) Passport(s)/travel document(s) current and previous in the case where the current passport/travel document was issued for less than five (5) years at the time of applying for remigration status. In particular, evidence of initial departure from Guyana to reside abroad would be required as well as proof of travel history to and from Guyana during the period of stay/residence abroad.
- (b) In the case of students, those who were resident for five (5) years or more abroad will be eligible for remigrant status as well as those who have spent less than five (5) years but four (4) years or more, and are graduates of a training institution. Student must provide evidence from the University, College or Educational Institution confirming the duration of course of study or time spent at that Institution.
- (c) Documentary evidence of how the potential remigrant intends to earn a living in Guyana to re-establish permanent stay.
- (d) A Statutory Declaration that they are remigrating and will reside in Guyana for no less than three (3) years failing which all exemptions granted become immediately payable.
- (e) Two passport size photographs

5. The grant of Remigrant Status is subject to the approval of the Minister of Foreign Affairs

6. Applications submitted to the Ministry of Foreign Affairs will be processed within seven (7) working days.

7. After certification of their remigrant status, the remigrant must visit the Guyana Revenue Authority and provide:

- (a) A complete list of all items, which must be quantified
- (b) Information on the year, model and engine capacity of the motor vehicle(s) for which tax exemption is being sought
- (c) Documents to the satisfaction of the Guyana Revenue Authority to prove evidence of ownership of vehicle for more than six months prior to receiving re-migrant status.
- (d) A Statutory Declaration which will show that exemptions for items on the list provided in (a) above are being sought and that the items are for personal and domestic use and not for sale or exchange. The declaration should also state whether the re-migrant has previously/has never enjoyed tax exemptions.
- (e) All personal and household effects are exempted from the payment of Customs duty and consumption tax under Section 5 (4) of the First Schedule, Part III B (2) of the Customs Act, Chapter 82:01 with the exception of motor vehicles which will be subjected to 5 or 10 percent consumption tax as set out in Section 14 of the Consumption Tax Act, Chapter 80:02.
- (f) Motor Vehicles imported by re-migrants will pay consumption tax in Accordance with Section 14 of the Consumption Tax Act, Chapter 80:02 as computed below.

| <b>Cubic</b>     | <b>New/Used</b> | <b>Re-migrants</b> |
|------------------|-----------------|--------------------|
| Less than 1500cc |                 | 5%                 |
| 1500-1800        |                 | 5%                 |
| 1801-2000        |                 | 10%                |
| 2001-3000        |                 | 10%                |
| Above 3000       |                 | 10%                |

Qualifying Re-migrants are also exempted from the payment of purchase tax on motor vehicle under the Motor Vehicle and Road Traffic Act, Chapter 51:02.

8. The tax exemptions granted are subject to the approval of the Guyana Revenue Authority (GRA) and are valid for a period of six (6) months from the date of issue of the approval letter by the Guyana Revenue Authority.

### ***Importation of TV/Satellite Systems***

With respect to the importation of TV/Satellite Dishes, approval must be obtained from the National Frequency Management Unit.

### ***Firearms***

Permission must be obtained from the Ministry of Home Affairs for the acquisition and ownership of firearms and ammunition.

### **NOTE**

**The Ministry of Foreign Affairs is responsible solely for determining and granting remigration status.**

**The Guyana Revenue Authority handles tax exemptions on all items to be imported. Any questions on such exemptions should be directed to the Guyana Revenue Authority.**

This document supercedes all policy guidelines issued before July 2006.

***Ministry of Foreign Affairs***

***July 2006***