



**GOVERNMENT OF GUYANA**  
**MINISTRY OF FOREIGN AFFAIRS**  
**POLICY GUIDELINES ON RE-MIGRANT SCHEME**

The Re-migrant Scheme of the Government of Guyana is administered by the Ministry of Foreign Affairs in conjunction with the Guyana Revenue Authority. The Ministry of Foreign Affairs is responsible for determining and granting remigration status while the Guyana Revenue Authority administers the tax exemptions.

**1. Who is eligible under the re-migrant scheme?**

- (a) A Guyanese citizen who is eighteen (18) years and above, who has been residing legally overseas for a minimum of five (5) consecutive years and is now returning to Guyana.
- (b) A Guyanese Student/Graduate who has attended/is attending a training institution and residing overseas for a minimum of four years and is now returning to Guyana.

**2. Where should applications for re-migration status be made?**

Applications must be submitted in person to the Remigration Officer, Ministry of Foreign Affairs, South Road, Georgetown, telephone number 592-226-1386, email: [remigration@minfor.gov.gy](mailto:remigration@minfor.gov.gy).

**3. When should applications be submitted?**

Applications must be submitted within the first six (6) months of re-assuming residence in Guyana.

**4. What are the documents that must accompany the application?**

- 1. Current Passport which must be at least five years old. If the passport is less than five (5) years old, then previous passport must be submitted.
- 2. In the case of students as mentioned at 1 (b), evidence from the University, College or Educational Institution confirming the duration of the course of study or time spent at the institution.

3. Documentary evidence of how the potential re-migrant intends to earn a livelihood in Guyana to re-establish permanent stay.
4. A Statutory Declaration, which must be sworn by a Justice of Peace or Commissioner of Oaths to Affidavits in Guyana and which must include the following:
  - (a) That the items for which exemptions are sought are for personal and domestic use and not for sale or exchange.
  - (b) Whether the re-migrant has previously/never enjoyed tax exemptions.
  - (c) The model, year and the engine capacity of the vehicle for which exemptions are being sought<sup>1</sup>.
  - (d) That the re-migrant shall reside in Guyana for three (3) years cumulatively in the case of a used vehicle, or five years cumulatively in the case of a new vehicle failing which exemptions granted become immediately payable in accordance with the provisions of the Customs Act.
  - (e) A list of items for which exemptions are sought must be attached to the affidavit.
5. Two passport size photographs.
6. Registration, Certificate of Title or other form of proof of ownership of vehicle from the country where re-migrant resided to confirming ownership of the vehicle by the applicant for at least six months prior, at the time of the application for re-migrant status if option 5 (d) below is exercised.

## **5. What are the exemptions given?**

Exemption from duty and Value Added Tax (VAT) are given 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) 1 Motor Vehicle; provided that the motor vehicle is not older than eight years from the date of manufacture to the date of importation, 1 Motor cycle and 1 leisure boat that are owned by the re-migrant at least six months before the application for re-migrant status. Documentary evidence must be provided as noted below:

The applicant must present the Registration, Certificate of Title or other form of proof of ownership of vehicle from the country where re-migrant resided

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<sup>1</sup> The acceptable tint level on motor vehicles is 65% light penetration.

to confirm that vehicle was owned by applicant for at least six months prior to the submission of application for re-migrant status.

In the case of a motor vehicle, the re-migrant must pay the excise tax at the rate of 5% or 10% of the CIF value depending on the cubic capacity (cc) of the vehicle and as stipulated in Table A-2 of Section 15 of the Excise Tax Act 2005 - Less than 1500cc to 1800cc – 5%, 1801cc to 2000cc – 10%, 2001cc – 3000cc – 10%, above 3000 cc – 10%.

**6. Conditions that must be satisfied where exemptions are granted.**

1. The re-migrant must reside in Guyana for three (3) years cumulatively in the case of a used vehicle, or five years cumulatively in the case of a new vehicle failing which exemptions granted become immediately payable in accordance with the Customs Act.
2. That the re-migrant must reside at least 183 days for each year until the three year or five year period has expired.
3. During the three and five year periods, the re-migrant cannot transfer, lease, sell, gift or otherwise assign or dispose of the motor vehicle in respect of which the exemption is granted.

**7. How long does it take to process an application for re-migrant status?**

Applications submitted to the Ministry of Foreign Affairs will be processed within twenty one (21) working days provided that all necessary information is submitted.

It should be noted that the approval from the Minister of Foreign Affairs signifies that the applicant qualifies for re-migrant status and consequently duty free concessions. However, the level of duty free concessions is determined by the Guyana Revenue Authority following the examination of the documents submitted and an interview with the re-migrant.

**8. How long is the approval letter from the Minister of Foreign Affairs valid for?**

The approval letter is valid for six months.

**9. Can a re-migrant modify the list of items after receiving the approval letter from the Minister of Foreign Affairs?**

The approval letter by the Minister of Foreign Affairs cannot be modified or amended after it is issued. Re-migrants are therefore encouraged to ensure that they gather and submit all the relevant documents that are required and those which support their application before the application form is submitted to the Remigration Unit for processing.

For more information on the Re-migrant Scheme please send email to [remigration@minfor.gov.gy](mailto:remigration@minfor.gov.gy) or [minister@minfor.gov.gy](mailto:minister@minfor.gov.gy).