

GUYANA

No. 38 of 1971.

ORDER

Made Under

THE CONSUMPTION TAX ACT, 1969

(No. 13 of 1969).

UNDER SECTION 4 OF THE CONSUMPTION TAX ACT, 1969, IT IS HEREBY

ORDERED AS FOLLOWS:-

1. (1) This Order may be cited as the Consumption Tax (Petroleum) Order, 1971.

(2) This Order shall be deemed to have come into operation on the 1st May, 1970.

2. In relation to the period mentioned in the third, fourth, fifth and sixth columns, respectively, of the schedule, there shall be imposed upon the imported chargeable goods specified in the second column of that schedule, being goods of the respective item number mentioned in the first column thereof, a tax at the rate respectively set out against such goods.

3. The Consumption Tax (Petroleum) Order, 1969* is hereby revoked.

SCHEDULE

Item No.	Goods	Period			
		From 1. 5. 70 to 30. 4. 71	From 1. 5. 71 to 30. 4. 72	From 1. 5. 72 to 30. 4. 73	From 1. 5. 73
313 - 01.1	Aviation spirit of 100 actane and over	22.4¢ per gal.	25.6¢ per gal.	28.8¢ per gal.	32¢ per gal.
313 - 01.2	Aviation spirit of other grades	22.4¢ per gal.	25.6¢ per gal.	28.8¢ per gal.	32¢ per gal.

* No. 35 of 1969.

Item No.	Goods	Period			
		From 1. 5. 70 to 30. 4. 71	From 1. 5. 71 to 30. 4. 72	From 1. 5. 72 to 30. 4. 73	From 1. 5. 73
313 - 01.3	Other motor spirit (Gasolene)	22.4¢ per gal.	25.6¢ per gal.	28.8¢ per gal.	32¢ per gal.
313 - 01.4	Blending agents including Tetra Ethyl lead and similar anti- knock compounds	14%	16%	18%	20%
313 - 02.1	Power Kerosene (Vaporising Oil or white spirit)	4.2¢ per gal.	4.8¢ per gal.	5.4¢ per gal.	6¢ per gal.
313 - 02.2	Illuminating Kerosene (Lamp Oil)	5.5¢ per gal.	6.4¢ per gal.	7.2¢ per gal.	8¢ per gal.
313 - 03.1	Dieselene	49¢ per 100 gals.	56¢ per 100 gals.	63¢ per 100 gals.	70¢ per 100 gals.
313 - 03.2	Gas oil incl. detergent alkylate	49¢ per 100 gals.	56¢ per 100 gals.	63¢ per 100 gals.	70¢ per 100 gals.
313 - 03.3	Diesel oil	49¢ per 100 gals.	56¢ per 100 gals.	63¢ per 100 gals.	70¢ per 100 gals.
313 - 03.4	Bunker "C" grade fuel oil	17.5¢ per 100 gals.	20¢ per 100 gals.	22.5¢ per 100 gals.	25¢ per 100 gals.
313 - 03.5	Other fuel oils	17.5¢ per 100 gals.	20¢ per 100 gals.	22.5¢ per 100 gals.	25¢ per 100 gals.
313 - 04.1	Lubricating oils	17.5¢ per gal.	20¢ per gal.	22.5¢ per gal.	25¢ per gal.
313 - 04.2	Lubricating greases	2.1¢ per lb.	2.4¢ per lb.	2.7¢ per lb.	3¢ per lb.
313 - 05.1	Petroleum jelly, natural and artificial	14%	16%	18%	20%
313 - 05.2	Paraffin wax	14%	16%	18%	20%
313 - 05.3	Lignite wax and mineral wax	14%	16%	18%	20%
313 - 09.1	Road oil (petroleum residual product) e.g. colas, tenolas, medium, light and heavy road oils	7%	8%	9%	10%

Item No.	Goods	Period			
		From 1. 5. 70 to 30. 4. 71	From 1. 5. 71 to 30. 4. 72	From 1. 5. 72 to 30. 4. 73	From 1. 5. 73
313 - 09.2	Petroleum (bituminous) asphalt	7%	8%	9%	10%
313 - 09.3	All other petroleum products not mentioned above	7%	8%	9%	10%

Ordered this 7th day of July, 1971.

H. D. HOYTE

H. D. Hoyte
Minister of Finance.