

GUYANA

No. 13 of 1973

ORDER

Made Under

THE MOTOR VEHICLES AND ROAD TRAFFIC ORDINANCE  
(Chapter 280)

IN PURSUANCE OF THE POWERS CONFERRED UPON ME BY SECTION 5A OF THE MOTOR VEHICLES AND ROAD TRAFFIC ORDINANCE, I HEREBY MAKE THE FOLLOWING ORDER:-

1. This Order may be cited as the Purchase Tax (Motor Cars) Order 1973, and shall come into operation forthwith.

2. For the purposes of this Order, the expression "motor car" does not include the following motor vehicles which are registrable as motor cars under the Ordinance -

- (a) a motor vehicle commonly known as a jeep, not being a motor vehicle of that description commonly known as a station waggon;
- (b) a motor vehicle commonly known as a land rover, not being a motor vehicle of that description commonly known as a station waggon;
- (c) a motor vehicle commonly known as a mini-moke;
- (d) a motor vehicle, not being a motor bus, constructed and used for carrying not less than eight passengers.

3. Subject to clause 4, purchase tax shall be charged, levied and collected in respect of every motor car at the rate of seven and one-half per cent of the value thereof.

4. Where, after the commencement of this Order, a motor vehicle -

- (a) is, at the time of its registration in Guyana pursuant to section 5 of the Ordinance, registered as a goods vehicle or as a hire car; and
- (b) within a period of five years commencing on the date of such registration, application is made for the certificate of registration in respect thereof to be amended for the purpose of having the motor vehicle registered as a motor car for the first time,

the amount of purchase tax payable in respect of every such motor car, shall be that amount of purchase tax which bears the same proportion to the amount of purchase tax which would have been payable if it had been registered in Guyana as a motor car pursuant to section 5 of the Ordinance, as the unexpired portion of the said period of five years bears to the said period of five years.

5. For the purpose of carrying out the provisions of clause 4, the licensing officer shall keep a record of the value of the goods vehicle or hire car at the time of its registration pursuant to section 5 of the Ordinance.

Made this 15th day of February, 1973.

F. E. Hope,  
Minister responsible for Finance.