

GUYANA

No. 89 of 1973

ORDER

Made Under

THE MOTOR VEHICLE 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, which amends the Purchase Tax (Motor Cars) Order,* may be cited as the Purchase Tax (Motor Cars) (Amendment) Order 1973, and shall come into operation forthwith.

2. Clause 3 of the Principal Order shall, in respect of every motor car (which expression in that clause shall for the purposes of the modification effected by this Order include vehicles otherwise excluded by clause 2 of the Principal Order) entered for use within Guyana on or after 1st August, 1973 and whose registration as a motor car is effected subsequent to the making of this Order, be construed and have effect as if there had been substituted in the said clause 3 for the words "seven and one-half" —

- (a) in respect of every motor car of 1800 c.c. and above, the words "thirty-six and one-half";
- (b) in respect of every motor car of less than 1800 c.c., the words "twenty-four and one-half".

*No. 13 of 1973

3. Clause 4 of the Principal Order shall, in respect of a motor vehicle registered as mentioned in paragraph (a) thereof, being a motor vehicle entered for use within Guyana on or after 1st August, 1973 and which registration is effected subsequent to the making of this Order, be construed and have effect as if the following clause had been substituted therefor —

“4(1) Subject to paragraph (2) where a motor vehicle is registered as a goods vehicle or as a hire car purchase tax shall be charged and levied in respect of every such vehicle —

- (a) being of 1800 c.c. and above, at the rate of thirty-six and one-half per cent of the value thereof; or
- (b) being less than 1800 c.c., at the rate of twentyfour and one-half per cent of the value thereof:

(2) at the time of the registration mentioned in paragraph (1) there shall be paid and collected in lieu of the rates of tax specified in paragraph (1) (a) and (b) the rates of tax of twenty seven per cent and fifteen per cent, respectively.

(3) If 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 there shall be paid and collected at the time of the making of the application such sum as purchase tax which bears the same proportion to the amount of purchase tax which would have been payable, but for paragraph (2), under paragraph 1(a) or (b), as the unexpired portion of the said period of five years bears to the said period of five years, less the same proportion of any amount paid at the time of the first mentioned registration.”

Made this 25th day of August, 1973.

F. E. Hope
Minister responsible for Finance.