

GUYANA

No. 125 of 1974

ORDER

Made Under

THE MOTOR VEHICLES AND ROAD TRAFFIC ACT

(Chapter 51:02)

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

1. This Order may be cited as the Purchase Tax (Motor Cars) Order 1974.

2. Notwithstanding anything to the contrary in the Purchase Tax (Motor Cars) Order 1973*, clauses 3 and 4 shall apply to motor vehicles entered for use within Guyana on or after 1st August, 1973, and which are registered therein after the coming into operation of this Order.

3. Subject to clause 4 purchase tax shall be charged, levied and collected in respect of a motor vehicle set out in the schedule at the rate mentioned therein respectively against that vehicle.

4.(1) Subject to paragraph (2) where a motor vehicle (which is liable to be registered under the Act as a motor car but for its registration as a goods vehicle or as a hire car) is registered as a goods vehicle or as a hire car purchase tax shall be charged, levied and collected in respect of every such vehicle —

- (a) with engine capacity of 1800 c.c. and above at the rate of twenty-seven per cent of the value thereof;
- (b) with engine capacity less than 1800 c.c. at the rate of fifteen per cent of the value thereof.

(2) If within a period of five years commencing on the date of registration of the vehicle as a goods vehicle or as a hire car, as the case may be, application is made for the certificate of registration in respect

*No. 13 of 1973.

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, but for the paragraph (1) of this clause, would have been payable under clause 3 had that vehicle been registered as a motor car and not as a goods vehicle or as a hire car, 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.

5.(1) Subject to paragraph (2), the Purchase Tax (Motor Cars) (Amendment) Order*, the Purchase Tax (Motor Cars) (Amendment) (No. 2) Order 1973** and the Purchase Tax (Motor Cars) (Amendment) (No. 3) Order 1973*** are hereby revoked.

(2) The revocation effected by paragraph (1) shall not prejudice the continued application of any of the Orders mentioned therein to any vehicle which has been registered prior to such revocation and which would have continued to apply but for the said revocation.

SCHEDULE

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|--|-----------------|
| 1. a motor vehicle of the type commonly known as a jeep or a land rover or a land cruiser, constructed for the carrying of passengers when registered as a — | |
| (a) motor bus | ... 7½ per cent |
| (b) motor car of — | |
| (i) 1800 c.c. and above | ... 27 per cent |
| (ii) less than 1800 c.c. | ... 15 per cent |
| 2. A motor vehicle of the type commonly known as a Mini-moke — | ... 15 per cent |
| 3. motor car referred to at item 11 of List A of Part III of the First Schedule to the Customs Act | ... 9½ per cent |

* No. 89 of 1973

** No. 96 of 1973

*** No. 151 of 1973

4. motor vehicles when registered as a motor car for use by missionaries in the interior, not being a motor vehicle of the type commonly known as a jeep or land rover or land cruiser or mini-moke or mini-bus ... 9½ per cent
5. public service type passenger motor vehicle when registered as a —
- (a) motor bus ... 7½ per cent
- (b) motor car with engine capacity of—
- (i) 1800 c.c. and above ... 27 per cent
- (ii) less than 1800 c.c. ... 15 per cent
6. motor vehicle, other than those within the above items, when registered as a motor car with engine capacity of —
- (a) more than 1800 c.c. ... 51½ per cent
- (b) more than 1600 c.c. and not more than 1800 c.c. ... 39½ per cent
- (c) not more than 1600 c.c. ... 24½ per cent

Made this 21st day of September, 1974.

F. E. Hope,
Minister of Finance.