

THE OFFICIAL GAZETTE - 18TH JULY, 1990  
LEGAL SUPPLEMENT - B

GUYANA

No. 44 of 1990

ORDER

Made Under

THE CONSUMPTION TAX ACT

(Cap. 80:02)

IN EXERCISE OF THE POWERS CONFERRED UPON ME BY SECTION  
4 OF THE CONSUMPTION TAX ACT, I HEREBY MAKE THE  
FOLLOWING ORDER:—

1. This Order, which amends the Consumption Tax Order\*, may be cited as the Consumption Tax (Amendment) (No. 2) Order 1990 and shall come into operation on 18th July, 1990.

Citation and  
commence-  
ment.

2. The Schedule to the Principal Order is hereby amended as follows:—

Amendment  
of the Sched-  
ule to the  
Principal  
Order.

- (a) by the insertion, in the appropriate numerical order of the Tariff Heading Numbers and the corresponding particulars in the respective columns of that Schedule, of the Tariff Heading Numbers and the corresponding particulars specified in the respective columns in Part A of the Schedule to this Order; and
- (b) by the substitution, for the Tariff Heading Numbers and the corresponding particulars specified in the respective columns of that Schedule, of the Tariff Heading Numbers and the corresponding particulars specified in the respective columns in Part B of the Schedule to this Order.

\*Cap. 80:02 Subsidiary Legislation.

## SCHEDULE

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## PART A

TARIFF HEADING NO.	DESCRIPTION OF GOODS	RATE OF TAX
03.03	CRUSTACEANS AND MOL- LUSCS, WHETHER IN SHELL OR NOT, FRESH (LIVE OR DEAD), CHILLED, FROZEN, SALTED, IN BRINE OR DRIED, CRUSTACEANS, IN SHELL, SIMPLY BOILED IN WATER.	100%
08.11	FRUIT PROVISIONALLY PRE- SERVED (FOR EXAMPLE, BY SULPHUR DIOXIDE GAS IN BRINE, IN SULPHUR WATER OR IN OTHER PRESERVATIVE SOLUTIONS), BUT UNSUITABLE IN THAT STATE FOR IMMED- IATE CONSUMPTION	30%
09.10.1	GINGER	30%
09.10.9	Other	30%
17.02.1	Glucose, lactose and maltose	100%
17.02.3	Maple sugar and maple syrup	100%
17.02.9	Other	
Ex 19.02	MALT EXTRACT, PREPARA- TIONS OF FLOUR, MEAL STARCH OR MALT EXTRACT OF A KIND, USED AS INFANT FOOD OR FOR DIETETIC OR CULINARY PURPOSES, CON- TAINING LESS THAN 50% BY WEIGHT OF COCOA:	30%
19.02.2	Infant food admitted as such by the Comptroller	30%
19.02.9	Other	30%

SCHEDULE

PART B

TARIFF HEADING NUMBER	DESCRIPTION OF GOODS	RATE OF TAX
09.10.2	Tumaric	30%
17.02.91	Flavoured or coloured sugars.	100%

Made this 26th day of June, 1990.

*Carl B. Greenidge.*  
Minister of Finance.