

**THE OFFICIAL GAZETTE 31ST OCTOBER, 1990  
LEGAL SUPPLEMENT – B**

GUYANA

No. 73 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. 3) Order 1990 and shall come into operation on 1st November, 1990.

Citation and  
commence-  
ment.

2. The Schedule to the Principal Order is hereby amended 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 corresponding particulars specified in the respective columns of the Schedule to this Order

Amendment  
of the Ssche-  
dule to the  
Principal  
Order.

\*Cap. 80:02 Subsidiary Legislation.

## SCHEDULE

Tariff Heading Number	Description of Goods	Rate of Tax
Ex 03.02	Fish, Dried, Salted or in Brine, Smoked Fish whether or not cooked before or during the smoking process	
03.02.1	Cod, mackerel, herring and alewives, dried, salted or in brine	
03.02.11	Cod, not in fillets, dried whether or not salted.	100%
03.02.12	Other cod	100%
03.02.13	Mackerel	100%
03.02.14	Herring	100%
03.02.15	Alewives	100%
03.02.2	Cod, mackerel, herring and alewives, smoked	
03.02.21	Cod	100%
03.02.22	Mackerel	100%
03.02.23	Herring	100%
03.02.24	Alewives	100%
03.02.3	Other smoked fish	
03.02.31	Salmon	100%
03.02.4	Fish meal fit for human con- sumption	100%
03.02.9	Other fish, dried, salted or in brine	

Tariff Heading Number	Description of Goods	Rate of Tax
03.02.91	Salmon	100%
04.06	NATURAL HONEY	30%
<b>Ex</b> 07.01	<b>VEGETABLES, FRESH OR CHILLED</b>	
07.01.39	Other	30%
07.01.4	Peas and beans	
07.01.41	String beans	30%
07.01.42	Pigeon peas	30%
07.01.49	Other	30%
07.01.5	Carrots	30%
07.01.6	Beets	30%
07.01.7	Sweet peppers	30%
07.01.8	Cabbage	30%
07.01.9	Others	
07.01.91	Okra	30%
07.01.92	Cucumber	30%
<b>Ex</b> 08.01	<b>Dates, Bananas, Coconuts, Brazil Nuts, Cashew Nuts, Pineapples, Avocados, Mangoes, Guavas and Mangosteens fresh or dried, Shelled or not:</b>	
08.01.2	<b>Coconuts</b>	
08.01.21	Not shelled	50%
08.01.22	Desiccated	50%
<b>08.01.29</b>	<b>Other</b>	<b>50%</b>

Tariff Heading Number	Description of Goods	Rate of Tax
08.01.3	Brazil nuts	50%
08.01.4	Cashew nuts	50%
08.03	Figs, Fresh or Dried	50%
08.04	Grapes, Fresh or Dried	100%
08.05	Nuts, other than those falling within Heading No. 08-01, Fresh or dried , Shelled or not:	30%
08.12	Fruit, Dried, other than those falling within Headings No. 08.01, 08.02, 08.03, 08.04 or 08.05	50%
16.04	Prepared or Preserved fish, including Caviar and Caviar substitutes:	100%
Ex 17.01	Beet sugar and cane sugar in solid form	
17.01.99	Other	50%
20.01	Vegetables and fruit, prepared or preserved by vinegar or acetic acid, with or without sugar, whether or not con- taining salt,spices or mustard:	30%

Made this 30th day of October, 1990.

*Winston S. Murray,*  
Minister of Trade and Tourism  
Performing the duties of  
Minister of Finance.