

**THE OFFICIAL GAZETTE – 29TH DECEMBER, 1984  
LEGAL SUPPLEMENT – B**

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GIYANA

No. 66 of 1984.

**ORDER**

Made Under

**THE CUSTOMS ACT**

(Cap. 82:01)

IN EXERCISE OF THE POWERS CONFERRED UPON ME BY SECTION 8 OF THE CUSTOMS ACT, I HEREBY MAKE THE FOLLOWING ORDER:—

1. This Order, which amends the First Schedule to the Customs Act, may be cited as the Customs Duties (Amendment) Order 1984. Citation. Cap. 82:01.

2. The First Schedule to the Principal Act is hereby amended by the substitution in Chapters 8, 16, 17, 18, 19, 20, 21, 22, 25, 26, 28, 29, 31, 32, 34, 38, 39, 40, 44, 48, 49, 68, 73, 83, 84, 85, 87, 92 and 94 for the Tariff Heading Numbers and the corresponding particulars specified in the respective columns thereto, of the Tariff Heading Numbers and the corresponding particulars specified in the respective columns in the Schedule to this Order. Amendment of the First Schedule to the Principal Act.

## SCHEDULE

Tariff Heading Number	Description of Goods	Rate of Duty	Units for Statistical Classification
08.10	Fruit (whether or not cooked), preserved by freezing, not containing added sugar		
08.10.1	Pineapple	60%	kg
08.10.9	Other	45%	kg
08.11	Fruit provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption		
08.11.1	Pineapple	60%	kg
08.11.9	Other	45%	kg
16.02.14	Luncheon meat	30%	kg
16.02.19	Other	15%	kg
16.02.93	Luncheon meat	30%	kg
16.02.99	Other	15%	kg
17.04.1	Chewing Gum	55%	kg
17.04.9	Other	55%	kg
18.03	Cocoa paste (in bulk or in block), whether or not defatted	45%	kg
18.04	Cocoa butter (fat or oil)	45%	kg
18.05	Cocoa powder, unsweetened	45%	kg
18.05.1	Chocolate confectionery	65%	kg
18.06.2	Cocoa powder, sweetened	65%	kg
18.06.9	Other	65%	kg
19.02.3	Preparations containing cocoa	45%	kg
19.02.9	Other	30%	kg
19.08.1	Biscuits, unsweetened	45%	kg
19.08.2	Biscuits, sweetened	45%	kg

<b>Tariff Heading Number</b>	<b>Description of Goods</b>	<b>Rate of Duty</b>	<b>Units for Statistical Classification</b>
20.05.2	Pineapple — based	60%	kg
20.05.9	Other		
20.06.4	Pineapples	60%	kg
20.07.2	Pineapple juice	60%	litre and kg
20.07.62	Pineapple — based juices	60%	litre and kg
21.07.4	Peanut butter	45%	kg
22.02.2	Preparations containing cocoa	45%	litre and kg
22.02.9	Other		
25.01.1	Table salt in retail packages of not more than 2.5 kg.	35%	kg
25.01.9	Other	20%	tonne
25.23.11	Building cement (grey)	30%	tonne
25.23.12	Oilwell cement	30%	tonne
25.23.19	Other	30%	tonne
25.23.9	Other		
25.23.91	Hydraulic cement	30%	tonne
25.23.99	Other	30%	tonne
26.01.12	Iron ores and concentrates, non-agglomerated	Free	tonne
28.00.11	Sulphuric acid other than for chemical analysis	45%	kg
28.00.14	Aluminium sulphate	45%	kg
28.00.32	Sulphuric acid for chemical analysis	20%	kg
28.00.37	Oleum	5%	kg
29.00.61	Methyl alcohol (methanol)	20%	kg
31.02.1	Ammonium sulphate	\$16.03 per tonne + 15%	tonne
31.02.2	Ammonium nitrate	\$16.03 per tonne + 15%	tonne
31.02.3	Urea	\$16.03 per tonne + 15%	tonne
31.02.5	Other ammonia — based fertilisers	15%	tonne

Tariff Heading Number	Description of Goods	Rate of Duty	Units for Statistical Classification
31.02.9	Other	Free	tonne
31.05.1	Goods of the present Chapter in tablets, lozenges and similar prepared forms or in packings of a gross weight not exceeding 10 kg		
31.05.11	Ammonia -- based fertilisers	20%	tonne
31.05.19	Other	5%	tonne
32.09.1	Distempers, dry	30%	kg
32.09.2	Dyes or other colouring matter in forms or packings of a kind sold by retail	30%	kg
32.09.3	Ships' bottom compositions	30%	kg
32.09.4	Water-thinned paints (emulsion paints or dispersion paints)	60%	kg
32.09.5	Enamels	60%	kg
32.09.6	Varnishes and lacquers	60%	kg
32.09.7	Other paints; solutions as defined in Note 4 to Chapter 32	60%	kg
32.09.91	Pigments in paint or enamel media	60%	kg
34.01.1	Household soap		
34.01.11	Powders, flakes or granules	45%	kg
34.01.12	Cakes, tablets or bars	45%	kg
34.01.13	Liquid or semi-solid	45%	kg
34.01.19	Other	45%	kg
34.01.2	Toilet soap		
34.01.21	Cakes or tablets	45%	kg
34.01.22	Liquid or semi-solid	45%	kg
34.01.29	Other	45%	kg
34.01.3	Medicated soap	45%	kg
34.01.9	Other		
34.01.91	Soft soap and resin soap		kg
34.01.99	Other		kg

Tariff Heading Number	Description of Goods	Rate of Duty	Units for Statistical Classification
38.19.4	Hydraulic fluid	30%	kg
39.07.21	Bags	45%	kg
39.07.22	Other	45%	kg
40.11.21	For motor cars	45%	No. and kg
40.11.22	For buses and lorries	45%	No. and kg
40.11.31	For motor cars	45%	No. and kg
44.03.1	Pulpwood	25%	m <sup>3</sup> and tonne
44.03.2	Sawlogs and veneer logs, coniferous	25%	m <sup>3</sup> and tonne
44.03.3	Sawlogs and veneer logs, non-coniferous	25%	m <sup>3</sup> and tonne
44.03.9	Other	25%	m <sup>3</sup> and tonne
44.04.1	Of coniferous species	25%	m <sup>3</sup> and tonne
44.04.9	Other	25%	m <sup>3</sup> and tonne
44.05.1	Coniferous	\$1.38 per cubic metre + 15%	m <sup>3</sup> and tonne
44.05.2	Caribbean cedar ( <i>cedrela odorata</i> )	\$1.38 per cubic metre + 15%	m <sup>3</sup> and tonne
44.05.3	Greenheart	\$1.38 per cubic metre + 15%	m <sup>3</sup> and tonne
44.05.4	Mahogany	\$1.38 per cubic metre + 15%	m <sup>3</sup> and tonne
44.05.5	Mora	\$1.38 per cubic metre + 15%	m <sup>3</sup> and tonne
44.05.9	Other	\$1.38 per cubic metre + 15%	m <sup>3</sup> and tonne
44.09.1	Pulpwood in chips or particles	40%	tonne
44.11.1	Compressed fibre building board (hardboard)	35%	kg
44.11.9	Other	35%	kg
44.12	Wood wool and wood flour	40%	tonne
44.13.1	Coniferous	\$1.38 per cubic metre + 15%	m <sup>3</sup> and tonne
44.13.2	Caribbean cedar ( <i>cedrela odorata</i> )	\$1.38 per cubic metre + 15%	m <sup>3</sup> and tonne

Tariff Heading Number	Description of Goods	Rate of Duty	Units for Statistical Classification
44.13.3	Greenheart	\$1.38 per cubic metre + 15%	m <sup>3</sup> and tonne
44.13.4	Mahogany	\$1.38 per cubic metre + 15%	m <sup>3</sup> and tonne
44.13.5	Mora	\$1.38 per cubic metre + 15%	m <sup>3</sup> and tonne
44.13.9	Other	\$1.38 per cubic metre + 15%	m <sup>3</sup> and tonne
44.14	Wood sawn lengthwise, sliced or peeled but not further prepared, of a thickness not exceeding 5 mm; veneer sheets and sheets for plywood, of a thickness not exceeding 5 mm	35%	m <sup>3</sup> and tonne
44.15.1	Plywood consisting solely of sheets of wood	35%	m <sup>3</sup> and tonne
44.15.2	Blockboard, laminboard battenboard and similar laminated wood products	35%	m <sup>3</sup> and tonne
44.15.9	Other	35%	m <sup>3</sup> and tonne
44.16	Cellular wood panels, whether or not faced with base metal	60%	m <sup>3</sup> and tonne
44.17	"Improved" wood, in sheets, blocks or the like	40%	kg
44.18	Reconstituted wood, being wood shavings, wood chips, sawdust, wood flour or other ligneous waste agglomerated with natural or artificial resins or other organic binding substances, in sheets, blocks or the like	35%	kg
44.19	Wooden bendings and mouldings, including moulded skirting and other moulded boards	60%	kg
44.20	Wooden picture frames, photograph frames, mirror frames and the like	60%	kg
44.21	Complete wooden packing cases, boxes, crates, drums and similar packings	45%	tonne
44.22	Casks, barrels, vats, tubs, buckets and other coopers' products and parts thereof, of wood, including staves	25%	tonne
44.23.†	Prefabricated and sectional buildings and parts thereof	60%	tonne

Tariff Heading Number	Description of Goods	Rate of Duty	Units for Statistical Classification
44.23.9	Other	60%	tonne
44.24	Household utensils of wood	60%	kg
44.25.1	Tools, tool bodies and tool handles	25%	kg
44.25.9	Other	25%	kg
44.26	Spools, cops, bobbins, sewing thread reels and the like, of turned wood	20%	kg
44.27	Standard lamps, table lamps and other lighting fittings, of wood; articles of furniture, of wood, not falling within Chapter 94; caskets, cigarette boxes, trays, fruit bowls, ornaments and other fancy articles, of wood; cases for cutlery, for drawing instruments or for violins, and similar receptacles, of wood; articles of wood for personal use or adornment, of a kind normally carried in the pocket, in the handbag or on the person; parts of the foregoing articles, of wood	60%	kg
44.28.1	Shingles	\$1.36 per 1000 + .15%	thousand shingles and tonne
44.28.2	Wood paving blocks; match splints; wooden pegs or pins for footwear	40%	kg
44.28.9	Other	60%	kg
48.14.1	Writing blocks	40%	kg
48.14.2	Envelopes	40%	kg
48.14.9	Other	40%	kg
48.15.1	Toilet paper	45%	kg
48.15.2	Gummed or adhesive paper in strips or rolls	45%	kg
48.15.3	Writing paper in boxes, packets and the like	45%	kg
48.15.4	Paper in rolls for calculating machines and computers	45%	kg
48.15.9	Other	45%	kg
48.16.11	Paper bags	35%	kg
48.16.12	Cardboard boxes	35%	kg

Tariff Heading Number	Description of Goods	Rate of Duty	Units for Statistical Classification
48.16.19	Other	35%	kg
48.16.9	Other	45%	kg
48.18.1	Exercise books	45%	kg
48.18.9	Other	45%	kg
48.19	Paper or paperboard labels, whether or not printed or gummed	40%	kg
48.21.1	Sanitary napkins (pads) and tampons	45%	kg
48.21.2	Baby napkins	45%	kg
48.21.3	Cards for punched-card machines, whether or not in strips	45%	kg
48.21.4	Trays, dishes, plates, cups and the like	45%	kg
48.21.5	Handkerchiefs, tissues and paper linen; paper under garments	45%	kg
48.21.6	Drinking straws	45%	kg
48.21.9	Other	45%	kg
49.09	Picture postcards, Christmas and other picture greeting cards, printed by any process, with or without trimmings	60%	kg
49.10	Calendars of any kind, of paper or paperboard, including calendar blocks	60%	kg
49.11.2	Trade advertising material, commercial catalogues and the like	60%	kg
49.11.9	Other		
49.11.91	Printed publications	60%	kg
49.11.92	Printed pictures	60%	kg
49.11.99	Other	60%	kg
68.14	Friction material (segments, discs, washers, strips, sheets, plates, rolls and the like) of a kind suitable for brakes, for clutches or the like, with a basis of asbestos, other mineral substances or of cellulose, whether or not combined with textile or other materials		



Tariff Heading Number	Description of Goods	Rate of Duty	Units for Statistical Classification
68.14.1	Of a kind suitable for brakes	30%	kg
68.14.9	Other	15%	kg
73.10.1	Wire rod		
73.10.11	Of steel	25%	tonne
73.10.19	Other	10%	tonne
73.10.2	Bars and rods (excluding wire rod), not further worked than hot-rolled or extruded		
73.10.21	Of steel	25%	tonne
73.10.29	Other	10%	tonne
73.11.9	Other		
73.11.91	Angles of steel	25%	tonne
73.11.99	Other	10%	tonne
73.15.4	Wire rod	25%	tonne
73.15.5	Bars and rods (excluding wire rod) and hollow mining drill steel		
73.15.51	Bars and rods, of steel	25%	tonne
73.15.59	Other	10%	tonne
73.15.6	Angles, shapes and sections		
73.15.61	Angles	25%	tonne
73.15.62	Shapes and sections	10%	tonne
73.27.2	Wire-mesh, of steel	35%	kg
73.27.9	Other		
73.27.91	Galvanised wire netting	20%	kg
73.36.1	Cooking apparatus and plate warmers		
73.36.11	Gas stoves	60%	kg
73.36.19	Other	45%	kg
83.04	Filing cabinets, racks, sorting boxes, paper trays, paper rests and similar office equipment, of base metal, other than office furniture falling within heading No. 94.03		

<b>Tariff Heading Number</b>	<b>Description of Goods</b>	<b>Rate of Duty</b>	<b>Units for Statistical Classification</b>
83.04.1	Filing cabinets	45%	kg
83.04.9	Other	30%	kg
84.12.1	Complete	45%	No. and kg
84.15.11	Electrical	50%	No. and kg
84.15.2	Deep-freezers, complete, for domestic use	50%	No. and kg
84.15.3	Refrigerators and refrigerating equipment, other than for domestic use	50%	kg
84.18.1	Oil and air filters for motor vehicles	50%	kg
85.04.1	Complete	60%	No. and kg
85.12.5	Stoves, ranges, cookers, grates and plate warmers		
85.12.51	Stoves	45%	No. and kg
85.12.59	Other	30%	No. and kg
85.15.11	Colour television receivers	60%	No. and kg
85.15.12	Colour television receivers incorporating sound recorders or reproducers	60%	No. and kg
85.15.13	Monochrome television receivers	60%	No. and kg
85.15.14	Monochrome television receivers incorporating sound recorders or reproducers	60%	No. and kg
85.15.22	Designed or adapted for fitting to motor vehicles, incorporating sound recorders or reproducers	60%	No. and kg
85.15.24	Portable, incorporating sound recorders or reproducers	60%	No. and kg
85.15.26	Other radio broadcast receivers incorporating sound recorders or reproducers	60%	No. and kg
85.19.13	Switchgear for motor vehicles	45%	kg
85.19.19	Other	30%	kg
85.19.93	Other switchgear	40%	kg
85.19.99	Other	25%	kg

Tariff Heading Number	Description of Goods	Rate of Duty	Units for Statistical Classification
87.06.9	Other		
87.06.91	Brake fittings	45%	kg
87.06.99	Other	30%	kg
87.07.2	Parts		
87.07.21	Brake fittings for the vehicles of this heading	35%	kg
87.07.29	Other	30%	kg
87.12.1	For articles falling within heading No. 87.09		
87.12.11	Brake fittings	50%	kg
87.12.19	Other	35%	kg
92.11.3	Other electric gramophones and record-players	60%	No. and kg
92.11.9	Other		
92.11.91	Non-electric gramophones	60%	No. and kg
92.11.92	Tape recorders and tape reproducers	60%	No. and kg
92.11.99	Other	60%	No. and kg
94.01.11	Of metal	60%	No. and kg
94.01.12	Of wood	60%	No. and kg
94.01.19	Other	60%	No. and kg
94.01.2	Parts	60%	kg
94.03.11	Of metal	60%	kg
94.03.12	Of wood	60%	kg
94.03.19	Other	60%	kg
94.03.2	Parts	60%	kg
94.04.1	Mattresses	60%	kg
94.04.9	Other	60%	kg

Made this 19th day of December, 1984.

*Carl B. Greenidge,*  
Minister of Finance.