

GUYANA

No. 20 of 1996

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) Order 1996, and shall come into operation on 1st April, 1996.

Citation
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mencement:

2. The Schedule to the Principal Order is hereby amended in the following respects —

Amendment
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dule to the
Principal
Order.

- (a) in relation to those items that are specifically mentioned in the Schedule to the Principal Order and are in the Schedule to this Order —

by the substitution, in accordance with their appropriate numerical tariff heading, for the particulars in relation to the items in the Schedule to the Principal Order of the respective particulars in relation to the items in the Schedule to this Order;

*Cap. 80:02 Subsidiary Legislation.

(b) in relation to those items that are in the Schedule to this Order but are not specifically mentioned in the Schedule to the Principal Order —

by the insertion in the Schedule to the Principal Order in accordance with their appropriate numerical tariff heading, of the particulars in relation to the said items.

SCHEDULE

| TARIFF HEADING | DESCRIPTION OF GOODS | RATES OF C/TAX % |
|----------------|---|------------------|
| 20.07 | Jams, fruit jellies, marmalades, fruit or nut puree and fruit or nut pastes, being cooked preparations, whether or not containing added sugar of other sweetening matter, | FREE |
| 63.05 | Sacks and bags, of a kind used for the packing of goods. | FREE |
| Ex 73.09 | Reservoirs, tanks, vats and similar containers for any material (other than compressed or liquefied gas), of iron or steel, of a capacity exceeding 300 litres, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment. | |
| 7309.009 | Other | FREE |
| Ex 84.19 | Machinery, plant or laboratory equipment, whether or not electrically heated, for the treatment of materials by a process involving a change of temperature such as heating, cooking, roasting, distilling, rectifying; sterilising; pasteurising; steaming drying, evaporating, vaporising, condensing or cooling, other than machinery or plant of a kind used for domestic purposes; instantaneous or storage water heaters, non-electric. | |
| 8419.30 | Dryers: | |
| 8419.31 | For agricultural products | FREE |
| Ex 84.24 | Mechanical appliances (whether or not hand-operated) for projecting, dispersing or spraying liquids or powders; fire extinguishers, whether or not charged; | |

| TARIFF HEADING | DESCRIPTION OF GOODS | RATES OF C/TAX % |
|-------------------|----------------------|---------------------|
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| | spray guns and similar appliances; steam or sand blasting machines and similar jet projecting machines. | |
| 8424.80 | Other appliances: | |
| 8424.81 | Agricultural or horticultural | FREE |
| Ex 84.79 | Machines and mechanical appliances having individual functions, not specified or included elsewhere in this Chapter. | |
| 8479.20 | Machinery for the extraction or preparation of animal or fixed vegetable fats or oils | FREE |
| 8479.30 | Presses for the manufacture of particle board of fibre building board of wood or other ligneous materials and other machinery for treating wood or cork. | FREE |
| 94.06 | Prefabricated buildings. | FREE |
| VARIOUS HEADINGS | Packaging materials (whether imported or manufactured in Guyana), on proof to the satisfaction of the Comptroller of Customs that such materials will be used solely for the packaging of goods manufactured or produced in Guyana. | FREE |

Made this 29th day of March, 1996.

B. Jagdeo,
Senior Minister of Finance.