

THE OFFICIAL GAZETTE 17TH MAY, 1997  
LEGAL SUPPLEMENT -- B

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GUYANA

No. 8 of 1997

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 1997.

Citation.

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

Amendment  
of the  
Schedule  
to the  
Principal  
Order.

- (a) in relation to those items that are specifically men-  
tioned in the Schedule to the Principal Order 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 Sche-  
dule to the Principal Order of the respective  
particulars in relation to the items in the Sche-  
dule to this Order; —

- (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.

\*Cap 80:02 Subsidiary Legislation.

## SCHEDULE

TARIFF HEADING	DESCRIPTION OF GOODS	RATE OF C/TAX%
EX.27.10	Petroleum oils and oils obtained From bituminous minerals, other than crude preparations not elsewhere Specified or included, containing by Weight 70% or more of petroleum oils or of oils obtained from <b>bituminous</b> minerals. These oils being the basic con- stituents of the preparations.	
2710.10	Motor spirit (gasoline) and other light oils and preparations:	
2710.11	Aviation spirit of 100 octane and over	
2710.119	Other	10%
2710.12	Aviation spirit under 100 octane:	
2710.129	Other.	10%
2710.14	Spirit type (gasoline type) jet fuel:	
2710.149	Other	10%
2710.20	Kerosene and other medium oils. (Not including gas oils)	
2710.21	Kerosene type jet fuel.	
2710.219	Other	10%
EX. 40.15	Articles of apparel and clothing accessories (including gloves) for all pur- poses, of vulcanised rubber other than hard rubber.	
4015.10	Gloves (Cricket and Boxing gloves only).	Free
4015.90	Other.	Free
4015:909	Articles of Apparel (Diving suits only).	Free

TARIFF HEADING	DESCRIPTION OF GOODS	RATE OF C/TAX%
EX. 42.03	Articles of apparel and clothing accessories, of leather or of composition leather.	
4203:20	Gloves, mittens and mitts:	Free
4203:21	Specially designed for use in sports (Boxing and Cricket Gloves only).	Free
44.03	Wood in the rough, whether or not stripped of bark or sapwood, or roughly squared.	Free
Ex 44.04	Hoopwood; split poles, piles, pickets and stakes of wood, pointed but not sawn lengthwise; wooden sticks, roughly trimmed but not turned, bent or otherwise worked, suitable for the manufacture of walking-sticks, umbrellas, tool handles or the like; chipwood and the like.	
4404.001	Split poles, piles, pickets, stakes and sticks of wood.	Free
44.07	Wood Sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or finger-jointed, of thickness exceeding 6mm.	Free
44.09	Wood (including strips and friezes for parquet flooring, not assembled) continuously shaped (tongued, grooved, rebated chamfered, V-jointed, beaded moulded, rounded or the like) Along any of its edges or faces, whether or not planed, sanded or finger jointed.	Free
EX 62.16	Gloves, mittens and mitts:	
6216.009	Other (Cricket and Boxing gloves only).	Free
EX 65.06	Other headgear, whether or not lined or trimmed.	Free
6506.10	Safety headgear (Cricket and boxing headgear only).	Free

TARIFF HEADING	DESCRIPTION OF GOODS	RATE OF C/TAX%
EX 68.10	Articles of cement, of concrete or of artificial stone, whether or not reinforced	
6810.10	Tiles, Flagstones, bricks and similar articles:	Free
6810.11	Building blocks and bricks.	
EX 69.04	Ceramic building bricks, flooring blocks, support or filler, tiles and the like.	
6904.10	Building bricks (claybricks only).	Free
EX 82.05	Hand tools (including glaziers diamonds) not elsewhere specified or included: blow lamps; vices, clamps and the like, other than accessories for and parts of machine tools; anvils; portable forges; hand or pedal operated grinding wheels with frameworks.	
8205.50	Other hand tools (including glaziers diamonds): other	Free
8205.59	Other (strapping machines only).	Free
EX 83.06	Bells, gongs and the like, non-electric, of base metal statuettes and other Ornaments of base metal; photograph, picture or similar frames, of base metal; mirrors of base metal.	Free
8306.20	Statuettes and other ornaments (Trophies only).	Free
EX 85.14	Industrial or laboratory electric (including induction or dielectric) Furnaces and ovens; other industrial or laboratory induction or dielectric heating equipment.	
8514:10	Resistance heated furnaces and ovens.	Free
8514:20	Induction or dielectric furnaces and ovens.	Free

TARIFF HEADING	DESCRIPTION OF GOODS	RATE OF C/TAX%
8514.30	Other furnaces and ovens.	Free
8514.40	Other induction or dielectric heating equipment.	Free
EX 85.17	Electrical apparatus for line telephony or line telegraphy, Including such apparatus for carrier-current line systems.	Free
85.17.80	Other apparatus (Modems only).	Free
EX 85.42	Electronic integrated circuits and micro-assemblies.	
8542.001	Electronic integrated circuits and micro-assemblies (motherboards and memories for computers, only).	Free
8904.00	Tugs and pusher craft.	Free

Made this 30th day of April, 1997.

*B. Jagdeo,*  
Senior Minister of Finance.