

**THE OFFICIAL GAZETTE 6TH DECEMBER, 1997
LEGAL SUPPLEMENT - B**

GUYANA

No. 40 of 1997

ORDER

Made Under

THE CONSUMPTION TAX ACT

(Cap. 80:02)

IN THE 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, and shall come into operation on 8th December, 1997.

2. The Schedule to the Principal Order is hereby amended by the substitution in accordance with its appropriate numerical tariff heading, for the schedule of the Principal Order of the respective particulars in relation to the item in the Schedule to this Order.

SCHEDULE

TARIFF HEADING	DESCRIPTION OF GOODS	RATE OF C/TAX (%)
24:02	Cigars, cheroots, cigarillos and cigarettes of tobacco or of tobacco substitutes.	128%

Made this 2nd day of December, 1997.

B. Jagdeo,
Minister of Finance.

*Cap. 80:02 Subsidiary Legislation.