

14/9/2015

THE OFFICIAL GAZETTE 25TH AUGUST, 2015
LEGAL SUPPLEMENT — B

GUYANA

No. 5 of 2015

REGULATIONS

Made Under

THE EXCISE TAX ACT

(Cap. 82:03)

IN EXERCISE OF THE POWERS CONFERRED UPON ME BY SECTION 15 OF THE EXCISE TAX ACT, I MAKE THE FOLLOWING REGULATIONS:-

- Citation 1. These Regulations, which amend the Excise Tax Regulations*, may be cited as the Excise Tax (Amendment) Regulations 2015.
- Amendment of the Principal Regulations 2. The Schedule to the Principal Regulations is amended by the insertion immediately after TABLE A-8 of the following tables as Tables A-9, A-10 and A-11 -

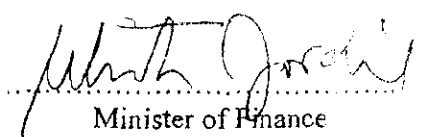
TABLES

TABLE A - 9	
Eligible members of the Joint Services	Eligible members of the Joint Services qualifying under section 23 of the Customs Act are exempt from the payment of excise tax for motor vehicles.

TABLE A - 10	
Toshaos from Amerindian Communities	Toshaos in approved Amerindian Communities are exempt from the payment of excise tax on motor vehicles and All-Terrain Vehicles.

TABLE A - 11	
Government Contracts	A supply of motor vehicles under a Government contract entered into on behalf of the Government with taxable persons is exempt from the payment of excise tax in accordance with that Contract.

Made this 25th day of August, 2015.


Minister of Finance