

EXTRACTS DATED 2ND AUGUST, 2016

GUYANA

No. 4 of 2016

REGULATIONS

Made Under

THE EXCISE TAX ACT

(Cap. 82:03)

IN THE 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 2016.

Amendment of
the schedule to
the Principal
Regulations.

2. The Schedule to the Principal Regulations is amended as follows-

(a) by the substitution for particulars 8703.21.90.00, 8703.22.90.00, 8703.23.20.00, 8703.23.30.00, 8703.31.90.00, 8703.32.20.00, in relation to motor cars and other vehicles, less than four years old from the date of manufacture to the date of importation, principally designed for the transport of person other than those of heading 8702, including station wagons and racing cars, of the following particulars-

Tariff Heading No.	Description of Goods	Rate Of Excise Tax
	Motor Vehicles	
8703.21.90.00	Other vehicles of a cylinder capacity not exceeding 1000cc	0%
8703.22.90.00	Other vehicles of a cylinder capacity exceeding 1000cc but not exceeding 1500cc	0%
8703.23.20.00	Other vehicles of a cylinder capacity exceeding 1,500 cc but not exceeding 1,800cc	10%
8703.23.30.00	Other vehicles of a cylinder capacity exceeding 1,800cc but not exceeding 2,000cc	10%

8703.31.90.00	Other vehicles of a cylinder capacity not exceeding 1,500cc	0%
8703.32.20.00	Other vehicles of a cylinder capacity exceeding 1,500cc but not exceeding 2,000cc	10%

(b) by the insertion immediately after Table 12 of the following Table as Table A-13 and A14 -

TABLE A - 13

Apply the provisions of sections 23 and 36 to the Customs Act, Cap. 82:01.	The provisions of sections 23 and 36 of the Customs Act shall apply for exemption of excise tax for vehicles imported by eligible public officers, members of parliament, qualifying re-migrants and settlers.
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Cap 82:01.

TABLE A - 14

Relief for raw materials.	Taxable goods which are used as raw materials for the manufacture of non-taxable goods are exempt from the payment of excise tax.
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Made this 28th day of July, 2016.



Hon. Winston Jordan M.P.
Minister of Finance.