

*laid on 4/6/81*

GUYANA

No. 31 of 1981.

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 <sup>Citation</sup>

be cited as the Consumption Tax (Amendment) Order 1981, and shall be deemed to have come into operation on 1st June, 1981.

2. The Principal Order is hereby amended by the substitution of <sup>Amendment</sup> <sub>of the</sub>

the particulars specified in the Schedule hereto for the corresponding <sup>of</sup> <sub>Principal</sub> <sup>e</sup> <sub>Order</sub> particulars specified in the Schedule thereto.

\*Cap. 80:02 Subsidiary Legislation

**SCHEDULE**

Tariff Heading Number	Description of Goods	Rate of Tax
04.04	Cheese and curd.	15%
Ex. 07.01 07.01.31	Vegetables; fresh or chilled; Garlic.	20%
Ex. 07.05	Dried leguminous vegetables; shelled; whether or not skinned or split:	
07.05.4	Split peas.	20%
Ex. 09.01	Coffee; whether or not roasted or freed of caffeine; coffee husks and skins; coffee substi- tutes containing coffee in any proportion:	
09.01.1	Coffee; roasted including ground.	15%
09.01.3	Substitutes containing coffee in any pro- portion.	15%
09.02	Tea.	30%
09.09	Seeds of anise; badian; fennel; coriander; cumin; caraway and juniper.	15%
Ex. 09.10	Thyme; saffron; and bay leaves; other spices:	
09.10.2	Turmeric.	30%
Ex. 11.01	Cereal flours:	
11.01.11	Of wheat:	8%
Ex. 15.07	Fixed vegetable oils; fluid or solid; crude; re- fined or purified:	
15.07.11	Soya bean oils "soft"; crude	10%
15.07.31	Soya bean oil; "soft"; refined or purified	10%
Ex. 15.12	Animal or vegetable oils and fats; wholly or partly hydrogenated; or solidified or hardened by any other process; whether or not refined; but not further prepared:	
Ex. 15.12.1	Vegetable oils and fats:	
15.12.11	Hydrogenated.	20%
Ex. 15.12.2	Fish oils and fats:	
15.12.21	Hydrogenated.	20%
Ex. 15.12.9	Other animal oils and fats:	
15.12.91	Hydrogenated.	20%

Tariff Heading Number	Description of Goods	Rate of Tax
Ex. 27.10	Petroleum oils and oils obtained from bituminous minerals; other than crude; preparations not elsewhere specified or included; containing not less than 70% by weight of petroleum oils or of oils obtained from bituminous minerals; these oils being the basic constituents of the preparations:	
Ex. 27.10.4	Kerosene and other medium oils and preparations:	
27.10.44	Other illuminating kerosene.	1.54c per litre.
33.04	Mixtures of two or more odoriferous substances (natural or artificial) and mixtures (including alcoholic solutions) with a basis of one or more of these substances; of a kind used as raw materials in the perfumery; food; drink or other industries.	20%
Ex. 39.07	Articles of materials of the kind described in headings Nos. 39.01 to 39.06:	
39.07.2	Articles for the conveyance or packing of goods; including containers without handles; usable also as disposable drinking cups; stoppers; lids; caps and other closures:	
39.07.21	Bags	20%
39.07.22	Other.	20%
39.07.3	Ornamental articles and objects of personal adornment.	33%
39.07.4	Sanitary or toilet articles.	20%
39.07.5	Office or school supplies.	20%
39.07.6	Articles for electric lighting.	20%
39.07.7	Articles of apparel and clothing accessories.	25%
39.07.8	Roller blinds; venetian blinds and similar articles; and parts thereof.	20%
39.07.9	Other.	20%
Ex. 48.01	Paper and paperboard (including cellulose wadding); in rolls or sheets:	
48.01.2	Printing paper and writing paper:	
48.01.21	Hand-made.	30%
48.01.29	Other.	30%

<b>Tariff Heading Number</b>	<b>Description of Goods</b>	<b>Rate of Tax</b>
48.01.3	Kraft wrapping and packing paper.	12%
48.01.4	Other kraft paper.	12%
48.01.6	Tissue paper.	12%
48.01.7	Cigarette paper.	20%
48.01.9	Other.	20%
48.07	Paper and paperboard; impregnated; coated; surface-coloured; surface-decorated or printed (not constituting printed matter within Chapter 49); in rolls or sheets.	22%
48.14	Writing blocks; envelopes; letter cards; plain postcards; correspondence cards; boxes; pouches; wallets and writing compendiums; of paper or paperboard; containing only an assortment of paper stationery.	20%
48.15	Other paper and paperboard; cut to size or shape.	20%
48.16	Boxes; bags and other packing containers; of paper or paperboard; box files; letter trays and similar articles; of paper or paperboard; of a kind commonly used in offices; shops and the like:	
48.16.1	Boxes; bags and other packing containers:	
48.16.11	Paper bags.	25%
48.16.12	Cardboard boxes.	20%
48.16.19	Other.	20%
48.16.9	Other.	20%

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Tariff Heading Number	Description of Goods	Rate of Tax
51.04	Woven fabrics; of man-made fibres (continuous); including woven fabrics of monofil or strip of heading No. 51.01 or 51.02.	12%
55.09	Other woven fabrics of Cotton.	12%
56.07	Woven fabrics of man-made fibres (discontinuous or waste)	12%
59.08	Textile fabrics impregnated; coated; covered or laminated with preparations of cellulose derivatives or of other artificial plastic materials;	
59.08.1	Imitation leather and leather cloth (of plastic and textile materials).	
59.08.11	For use in industry.	12%
59.08.19	Other.	25%
59.08.9	Other.	25%
60.06	Knitted or crocheted fabric and articles thereof; elastic or rubberised (including elastic knee-caps and elastic stockings).	
60.06.1	Knitted or crocheted fabrics.	12%
60.06.2	Articles:	
60.06.21	Elastic knee-caps; stockings; anklets; leggings and similar articles of a kind used for the alleviation or cure of physical ailments or defects.	20%
60.06.22	Elastic clothing.	30%
60.06.23	Rubberised clothing.	30%
60.06.29	Other.	20%
61.11	Made up accessories for articles or apparel (for example; dress; shields; shoulder and other pads; belts; muffs; sleeve protectors; pockets).	30%
69.11	Tableware and other articles of a kind commonly used for domestic or toilet purposes; of porcelain or china (including biscuit porcelain and parian).	30%

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Tariff Heading Number	Description of Goods	Rate of Tax
73.13	Sheets and plates; of iron or steel; hot-rolled or cold-rolled.	12%
73.14	Iron or steel wire; whether or not coated but not insulated.	12%
73.15	Alloy steel and high carbon steel in the forms mentioned in headings Nos. 73.06 to 73.14.	12%
76.03	Wrought plates; sheets and strip; of aluminium.	15%
84.19	Machinery for cleaning or drying bottles or other containers; machinery for filling; closing; sealing; capsuling or labelling bottles; cans; boxes; bags or other containers; other packing or wrapping machinery; machinery for aerating beverages; dish washing machines.	
84.19.1	Dish washing machines for domestic use.	30%
84.19.9	Other.	20%
84.62	Ball; roller or needle roller bearings.	20%
85.01	Electrical goods of the following descriptions: generators; motors; converters; (rotary or static); transformers; rectifiers and rectifying apparatus; inductors.	20%
85.19	Electrical apparatus for making and breaking electrical circuits; for the protection of electrical circuits; or for making connections to or in electrical circuits (for example; switches; relays; fuses; lightning arresters; surge suppressors; plugs; lampholders and junction boxes); resistors; fixed or variable (including potentiometers); other than heating resistors; printed circuits; switchboards (other than telephone switchboards) and control panels.	20%
85.20	Electric filament lamps and electric discharge lamps including infra-red and ultra-violet lamps); arc-lamps.	20%
Ex. 94.01	Chairs and other seats (other than those falling within heading No. 94.02) whether or not convertible into beds; and parts thereof.	
Ex. 94.01.1	<b>Chairs and other seats:</b>	
94.01.11	Of metal.	50%
Ex. 94.03	Other furniture and parts thereof.	
Ex. 94.03.1	<b>Furniture:</b>	
94.03.11	Of metal.	50%

Made this 2nd day of June; 1981.

*H. D. Hoyte,*  
Vice-President,  
Economic Planning and Finance.