



GUYANA

No. 18 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\*, <sup>Citation.</sup> may be cited as the Consumption Tax (Amendment) Order 1981, and shall be deemed to have come into operation on 20th February, 1981.

2. The Principal Order is hereby amended —

- (a) by the substitution of the particulars specified in the Schedule hereto for the corresponding particulars specified in the schedule thereto; <sup>Amendment of the Principal Order.</sup>
- (b) by the deletion of the ad valorem tax imposed by the Consumption Tax (Amendment Order 1980)\*\* on those goods specified in the Schedule hereto on which that tax was imposed.

\*Cap. 80:02 Subsidiary Legislation

\*\*No. 32 of 1980.

## SCHEDULE

Tariff Heading Number	Description of Goods	Rate of Tax
Ex: 22.01	Waters, including spa waters and aerated waters; ice and snow:	
22.01.1	Aerated waters (not flavoured)	4c. per bottle
Ex: 22.02	Lemonade, flavoured spa waters and flavoured aerated waters, and other non-alcoholic beverages, not including fruit and vegetable juices falling within heading No. 20.07	
22.02.1	Aerated beverages	4c. per bottle
Ex: 22.02.99	Other (excluding beverages ready for consumption, with a basis of milk).	4c. per bottle
Ex: 22.09	Spirits (other than those of heading HO. 22.08): liquors and other spirituous beverages; compound alcoholic preparations (known as "concentrated extracts") for the manufacture of beverages:	
22.09.11	Whisky, in bottle of a strength not exceeding 80% proof spirit:	
22.09.111	Blended whisky	\$27.00 per p. gal
22.09.119	Other	\$27.00 per p. gal.
22.09.19	Other whisky	\$27.00 per p. gal.
22.09.21	Brandy, in bottle of a strength not exceeding 80% proof spirit:	
22.09.211	Blended brandy	\$28.00 per p. gal
22.09.219	Other	\$28.00 per p. gal.
22.09.29	Other brandy	\$28.00 per p. gal.
22.09.31	Rum, in bottle of a strength not exceeding 80% proof spirit	\$16.10 per p. gal.
22.09.39	Other rum	\$16.10 per p. gal
22.09.41	Gin, in bottle of a strength not exceeding 80% proof spirit	\$16.10 per p. gal
22.09.49	Other gin	\$16.10 per p. gal
22.09.5	Vodka	\$16.10 per p. gal
24.92.2	Cigarettes	\$35.27 per kg.

Made this 9th day of March, 1981.

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