

GUYANA

No. 152 of 1973

ORDER

Made Under

THE CONSUMPTION TAX ACT, 1969

(No. 13 of 1969)

UNDER SECTION 4 OF THE CONSUMPTION TAX ACT, 1969, I HEREBY
MAKE THE FOLLOWING ORDER:—

1. This Order which amends the Consumption Tax (Amendment) Order 1973* may be cited as the Consumption Tax (Amendment) (No. 3) Order, 1973.

2. The First Schedule to the Principal Order is hereby amended in the following respects —

- (a) by the insertion in the appropriate sequence of Tariff Heading Numbers under the respective columns shown therein of the particulars set out in the First Schedule to this Order;
- (b) by the deletion of the figures which appear therein under the column headed Rate of Tax in relation to the respective Statistical Classification Numbers and goods shown in the Second Schedule to this Order and by the substitution therefor of the figures set out against the respective classification numbers and goods in the said Second Schedule:

*No. 97 of 1973.

FIRST SCHEDULE

Tariff Heading Number	Statistical Classification Number	Description of Goods	Rate of Tax
Ex 22.01		Waters, including spa waters and aerated waters; ice and snow:	
	111.011	Aerated waters (not flavoured)	2c. 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:	
	111.021	Aerated beverages	2c. per bottle
	111.0299	Other	2c. per bottle
Ex 27.10.2		Motor spirit; lubricating oils:	
	332.11	Aviation spirit of 100 octane and over	49½c. per gallon
	332.12	Aviation spirit under 100 octane	49½c. per gallon
	332.13	Gasolene	49½c. per gallon
	332.19	Other motor spirit	49½c. per gallon
84.12		Air conditioning machines, self-contained, comprising a motor-driven fan and elements for changing the temperature and humidity of air:	
	719.121		15%
	719.129		15%
Ex 85.07		Shavers and hair clippers, with self-contained electric motor:	
	725.042	Shavers	15%
Ex 85.14		Microphones and stands therefor; loudspeakers; audio frequency electric amplifiers:	
	724.929	Other	15%
Ex 92.11		Gramophones, dictating machines and other sound recorders and reproducers, including recordplayers and tape decks, with or without sound-heads; television image and sound recorders and reproducers, magnetic:	
	891.1191	Tape recorders and tape reproducers	15%

Tariff Heading Number	Statistical Classifica- tion Number	Description of Goods	Rate of Tax
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Ex 92.12

Gramophone records and other sound or similar recordings; matrices for the production of records, prepared record blanks, film for mechanical sound recording, prepared tapes, wires, strips and like articles of a kind commonly used for sound or similar recording:

891.292	Recorded tapes	15%
891.294	Tapes prepared for recording but not recorded	15%

SECOND SCHEDULE

Tariff Heading Number	Statistical Classification Number	Description of Goods	Rate of Tax
24.02.2	122.22	Cigarettes (other than cigarettes which the Comptroller is satisfied are made wholly from tobacco grown locally and sold at a retail price of not more than 14c. per pack of ten): Manufactured in a scheduled territory entirely from scheduled territory grown tobacco	\$6.23 per lb.
	122.21	Manufactured in a scheduled territory entirely or partly from foreign grown tobacco	\$6.23 per lb.
	122.23	Manufactured in foreign countries	\$6.23 per lb.
Ex 84.40		Machinery for washing, cleaning, drying, bleaching, dyeing, dressing, finishing or coating textile yarns, fabrics or made-up textile articles (including laundry and drying cleaning machinery); fabric folding, reeling or cutting machines; machines of a kind used in the manufacture of linoleum or other floor coverings for applying the paste to the base fabric or other support; machines of a type used for printing a repetitive design, repetitive words, or overall colour on textiles, leather, wallpaper; wrapping paper, linoleum or other materials and engraved or etched plates, blocks or rollers therefor:	
	725.02	Washing machines	18%
	717.151	Ironing machines, drying machines, wringers and mangles	18%
85.06	725.03	Electro-mechanical domestic appliances, with self-contained electric motor	35%
Ex 85.12		Electric instantaneous or storage water heaters and immersion heaters; electric soil heating apparatus and electric space heating apparatus; electric hair dressing appliances (for example hair dryers, hair curlers, curling tong heaters) and electric smoothing irons; electro-thermic domestic appliances; electric heating resistors, other than those of carbon;	
	725.051	Instantaneous or storage water heaters and immersion heaters.	25%

Tariff † Heading Number	Statistical Classifica- tion Number	Description of Goods	Rate of Tax
	x 725.053	Electro-thermic domestic appliances:	
	725.0532	Domestic stoves	35%
	725.0533	Parts of domestic stoves	35%
	725.0539	Other	25%
	725.059	Other	25%
Ex 85.15.1		Radio broadcast receivers and television broadcast receivers including receivers incorporating sound-recorders or reproducers —	
	724.211	For domestic (household) use	18%
	724.22	Combined with gramophones	45%
Ex 92.11		Gramophones, dictating machines and other sound recorders and reproducers, including record players and tape decks, with or without sound-heads; television image and sound recorders and	
	891.111	reproducers, magnetic:	
	891.111	Electric gramophones	30%
	891.112	Non-electric gramophones	25%
Ex 92.12	891.211	Gramophone records 10" and under in diameter	25%
	891.212	Gramophone records over 10" in diameter	25%

Made this 10th day of December 1973.

F. E. HOPE,
MINISTER OF FINANCE.