

GUYANA

No. 18 of 1974

**ORDER**

Made Under

**THE CONSUMPTION TAX ACT**

(Chapter 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.(1) This Order which amends the Consumption Tax (Amendment) Order 1973\* may be cited as the Consumption Tax (Amendment) (No. 2) Order 1974.

(2) The Consumption Tax (Amendment) Order 1974\*\* is hereby revoked.

(3) This Order shall be deemed to have come into operation on the 26th January, 1974.

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

- (a) 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 Schedule to this Order and by the substitution therefor of the figures set out under the column headed Rate of Tax against the respective classification numbers and goods in the said Schedule; and

\* No. 97 of 1973

\*\*No. 15 of 1974

- (b) by the deletion of the Statistical Classification Number 332:391 and the particulars thereof, appearing in respect of Tariff Heading Number 27.10.3.

## SCHEDULE

Tariff Heading Number	Statistical Classification Number	Description of Goods	Rate of Tax
Ex 27.10.2		Motor spirit; Lubricating oils;	
	332.11	Aviation spirit of 100 octane and over	76%
	332.12	Aviation spirit under 100 octane	76%
	332.13	Gasolene	76%
	332.19	Other motor spirit	76%
Ex 27.10.3	332.31	Gas oil	5%
	332.32	Diesel oil	5%

Made this 30th day of January, 1974.

F. E. HOPE,  
Minister of Finance.