

GUYANA

No. 29 of 1975.

ORDER

Made Under

THE MOTOR VEHICLES AND ROAD TRAFFIC ACT

(Chapter 51:02)

IN PURSUANCE OF THE POWERS CONFERRED UPON ME BY SECTION 5A OF THE MOTOR VEHICLES AND ROAD TRAFFIC ACT, I HEREBY MAKE THE FOLLOWING ORDER:—

1. This Order, which amends the Purchase Tax (Motor Cars) Order 1974*, may be cited as the Purchase Tax (Motor Cars) (Amendment) (No. 2) Order 1975 and shall come into operation forthwith.

2. Clause 4(1) of the Principal Order is hereby amended by the substitution for paragraphs (a) and (b) thereof of the following paragraphs as paragraphs (a) and (b), respectively —

“(a) with engine capacity of 1800 c.c. and above, or with an engine of the rotary type of capacity of 900 c.c. and above, at the rate of twenty-seven per cent of the value thereof;

(b) with engine capacity less than 1800 c.c., or with an engine of the rotary type of capacity less than 900 c.c., at the rate of fifteen per cent of the value thereof.”

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

(a) by the substitution for paragraph (b) of item 1 thereof of the following paragraph as paragraph (b) —

“(b) motor car —

- (i) with engine capacity of 1800 c.c. and above or being of the rotary type engine with capacity of 900 c.c. and above 27 per cent
 - (ii) with engine capacity of less than 1800 c.c. or being of the rotary type engine with capacity of less than 900 c.c. 15 per cent.”;
- (b) by the substitution for paragraph (b) of item 5 thereof of the following paragraph as paragraph (b) —

“(b) motor car —

- (i) with engine capacity of 1800 c.c. and above or being of the rotary type engine with capacity of 900 c.c. and above 27 per cent
 - (ii) with engine capacity of less than 1800 c.c. or being of the rotary type engine with capacity less than 900 c.c. 15 per cent.”;
- (c) by the renumbering of item 6 thereof as item 7; and
- (d) by the insertion immediately after item 5 of the following item as item 6 —

“6. motor vehicles of the rotary type engine other than those to which clause 4(1) applies or within the abovementioned items, when registered as a motor car or which are liable to be registered as such but for their registration as a goods vehicle with engine capacity —

- (a) more than 900 c.c. 51½ per cent
- (b) more than 800 c.c. and not more than 900 c.c. 39½ per cent
- (c) not more than 800 c.c. 24½ per cent.”.

Made this 20th day of March, 1975.

F. E. Hope.
Minister of Finance.