

GUYANA

No. 73 of 1976

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 1974*, may be cited as the Consumption Tax (Amendment) Order 1976.
2. The Schedule to the Principal Order is hereby amended by the substitution therein for the particulars appearing in the respective columns in relation to the Tariff Heading Numbers shown in the first column in the Schedule to this Order, of the particulars appearing in the respective columns against the same Tariff Heading Numbers in the Schedule to this Order.

* No. 41 of 1974

SCHEDULE

Tariff Heading Number	Statistical Classification Number	Description of Goods	Rate of Tax
09.02	074.1	Tea	20%
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
	111.0292	Malta	32c. per 1 gal.
	111.0299	Other	2c. per bottle
Ex 22.09		Spirits (other than those of heading No. 22.08); liqueurs and other spirituous beverages; compound alcoholic preparations (known as "concentrated extracts") for the manufacture of beverages:	
		Brandy, in bottle of a strength not exceeding 80% proof spirit:	
	112.411	Blended brandy	\$12.00 per P. Gal.
	112.419	Other	\$12.00 per P. Gal.
	112.42	Other brandy	\$12.00 per P. Gal.
	112.43	Rum, in bottle of a strength not exceeding 80% proof spirit:	\$ 6.18 per P. Gal.
	112.44	Other rum	\$ 6.18 per P. Gal.
		Whisky, in bottle of a strength not exceeding 80% proof spirit:	
	112.451	Blended whisky	\$12.00 per P. Gal.
	112.459	Other	\$12.00 per P. Gal.
	112.46	Other whisky	\$12.00 per P. Gal.
	112.47	Gin, in bottle of a strength not exceeding 80% proof spirit	\$ 6.18 per P. Gal.

Tariff Heading Number	Statistical Classification Number	Description of Goods	Rate of Tax
Ex 22.09 (cont'd)	112.48	Other gin	\$ 6.18 per P. Gal.
	112.493	Other: Vodka	\$ 6.18 per P. Gal.
	112.499	Other	\$ 6.18 per P. Gal.
Ex 24.02	122.2	Manufactured tobacco; tobacco extracts and essences; 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 packet of ten)	\$ 6.23 per lb.
Ex 25.01		Common salt (including rock salt, sea salt and table salt); pure sodium chloride; salt liquors; sea water:	
	276.31	Table salt in retail packages of not more than 5 pounds	15%
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:	
		Motor spirits: lubrication 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%
	332.511	Lubricating oils	25c. per gal.
		Kerosene (including jet fuel) and white spirit; distillate fuels and residual fuel oils;	
	332.21	Jet fuel	6c. per gal.
	332.22	Vapourising oil or white spirit	6c. per gal.
		Distillate fuels:	

Tariff Heading Number	Statistical Classification Number	Description of Goods	Rate of Tax
	332.31	Gas oil	5%
	332.32	Diesel oil	5%
	332.39	Other distillate fuel oils	25c. per 100 gal.
		Residual fuel oils:	
	332.41	Bunker "C" grade fuel oil	25c. per 100 gal.
	332.49	Other residual fuel oils	25c. per 100 gal.
		Other:	
	332.911	Hydraulic brake fluid	10%
	332.512	Lubricating greases	3c. per lb.
	332.919	Other	10%
31.05	561.9	Other fertilisers; goods of the present Chapter in tablets, lozenges and similar prepared forms or in packings of a gross weight not exceeding 10 kg.	2½%
Ex 32.09		Varnishes and lacquers distempers; prepared water pigments of the kind used for finishing leather; paints and enamels; pigments in linseed oil, white spirit spirits of turpentine; varnish or other paint or enamel media; stamping foils; dyes or other colouring matter in forms or packings of a kind sold by retail:	
	533.324	Paints	2%
	533.325	Enamels	2%
35.02	599.54	Albumins albuminates and other albumin derivatives	5%
Ex 38.11		Disinfectants, insecticides, fungicides; weed-killers; anti-sprouting products, rats poisons and similar products, put up in forms or packings for sale by retail or as preparations or as articles (for example, sulphur-treated bands, wicks and candles; fly-papers):	

Tariff Heading Number	Statistical Classification Number	Description of Goods	Rate of Tax
Ex 38.11 (cont'd)	Ex 599.2913	Mosquito coils	15%
	599.2919	Other	15%
Ex 39.07	Ex 599.2923	Mosquito coils	15%
	599.2929	Other	15%
		Articles of materials of the kinds described in headings Nos. 39.01 to 39.06:	
	893.02	Table and kitchen utensils	6%
	893.03	Sanitary and toilet articles	10%
	893.05	Apparel and clothing accessories	17%
	Ex 893.09	Other:	
	893.093	Articles of personal adornment	25%
	893.094	Household articles, n.e.s.i.	9%
	893.099	Travel goods, handbags, wallets and purses of moulded plastic	10%
		Other	5%
Ex 48.21		Other articles of paper pulp, paper, paperboard or cellulose wadding:	
	642.991	Sanitary napkins (pads) and tampons	10%
	642.992	Drinking straws	5%
	642.993	Cards for calculating machines and computers	5%
	642.9991	Recording dials and sheets and rolls printed for self-reording apparatus	5%
Ex 59.01	642.9993	Lamp shades	5%
	642.9999	Other	5%
		Wadding and articles of wadding; textile flock and dust and mill neeps;	5%

Tariff Heading Number	Statistical Classification Number	Description of Goods	Rate of Tax
Ex 59.01 (cont'd)	655.811 655.812 655.819	Articles of wadding: Sanitary napkins (pads) and tampons Other Other	25% 25% 25%
59.02	655.11 655.191 655.199	Felt and articles of felt, whether or not impregnated or coated: Articles Felt roofing Other	3% 3% 3%
60.04	841.4311 841.4321 841.4331 841.4391	Under garments, knitted or crocheted, not elastic nor rubberised: For women, girls and infants: For women and girls: Shirts Pyjamas and other nightwear Undervests and sports vests Other	20% 10% 10% 10%
	841.4322 841.4332 841.4392	For infants: Pyjamas and other nightwear Undervests and sports vests Other	10% 10% 10%
	841.4313 841.4323 841.4333 841.4393	Under garments, knitted or crocheted, not elastic nor rubberised: (Cont'd) Other: For men and boys: Shirts Pyjamas and other nightwear Undervests and sports vests Other	20% 10% 10% 10%

Tariff Heading Number	Statistical Classification Number	Description of Goods	Rate of Tax
Ex 87.01	712.591	Tractors (other than those falling within Heading No. 87.07), whether or not fitted with power take-offs, winches or pulleys: For use in industry	3%
Ex 89.01	735.311 735.312 735.391 735.392 735.393 735.394 735.395	Ships, boats and other vessels not falling within any of the following headings of this Chapter: Other, exceeding 250 tons gross Other, of 250 tons gross and below Motor launches Yachts, with motors Yachts, without motors Fishing vessels Other	15% 15% 15% 15% 15% 15% 15%
Ex 90.25	861.9891 861.9899	Instruments and apparatus for physical or chemical analysis (such as polarimeters, refractometers, spectrometers; gas analysis apparatus); instruments and apparatus for measuring or checking viscosity, porosity, expansion, surface tension or the like (such as viscometers, porosimeters, expansion meters); instruments and apparatus for measuring or checking quantities of heat, light or sound (such as photometers (including exposure meters), calorimeters); microtomes: Other: For use in industry Other	5% 25%
91.09	864.141 864.149	Watch cases and parts of watch cases: Watch cases, complete Parts	25% 25%
91.10		Clock cases and cases of a similar type for other goods of this Chapter, and parts thereof:	

Tariff Heading Number	Statistical Classification Number	Description of Goods	Rate of Tax
Ex 91.10 (cont'd) Ex 92.12	864.261 864.269	Cases complete Parts	25% 25%
94.01	891.22	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 :	
	891.291	Gramophone records	30%
	891.292	Recorded tapes	15%
		Tapes prepared for recording but not recorded	15%
		Chairs and other seats (other than those falling within heading No. 94.02), whether or not convertible into beds, and parts thereof :	
		Complete :	
		Of wood	20%
		Of metal	20%
		Of basketware	20%
		Of other materials	20%
Ex 95.02	821.0193	Parts :	
	821.0194	Of wood	20%
	821.0195	Of metal	20%
		Of other materials	20%
95.08	899.121	Worked mother of pearl and articles of mother of pearl :	
		Articles	25%
899.181 899.189		Moulded or carved articles of wax, of stearin, of natural gums, or natural resins (for example, copal or rosin) or of modelling pastes, and other moulded or carved articles not elsewhere specified or included; worked, unhardened gelatin (except gelatin falling within heading No. 35.03) and articles of unhardened gelatin :	
		Articles	25%
		Other	25%

Made this 18th day of August, 1976.

F. E. Hope,
Minister of Finance.