

THE OFFICIAL GAZETTE 7TH JANUARY, 1989  
LEGAL SUPPLEMENT – B

GUYANA

No. 1 of 1989

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) (No. 1) Order 1989.
2. The Schedule to the Principal Act is hereby amended as <sup>Amendment</sup> follows — <sub>of the Schedule to the Principal Act</sub>
  - (a) by the insertion in the appropriate numerical order in the respective columns of that Schedule of the particulars specified in the respective columns of Part A of the Schedule to this Order; and
  - (b) by the substitution for the corresponding particulars specified in that Schedule of the particulars specified in Part B of the Schedule of this Order.

Made This 6th day of January, 1989.

*Carl B. Greenidge.*  
Minister of Finance.

\*Cap. 80:02 Subsidiary Legislation.

## SCHEDULE

## PART A

TARIFF HEADING NUMBERS	DESCRIPTION OF GOODS	RATE OF TAX
04.02.23	Milk and cream in powder or granules containing not less than 8% by weight of fat	
Ex. 22.01	Waters, including spa waters and aerated waters; ice and snow	
22.01.01	Aerated waters (not flavoured)	
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	10%
Ex. 22.02.9	Other	
22.02.91	Malta	10%
Ex. 22.02.99	Other (excluding beverages ready for consumption, with a basis of milk)	10%
22.03	Beer made from malt	
22.03.1	Beer	30%
22.03.2	Stout	30%
22.03.9	Other	30%
Ex. 22.09	Spirits (other than those of heading No. 22:08); liquors and other spirituous beverages; compound alcoholic preparations (known as "concentrated extracts") for the manufacture of beverages.	
22.09.1	Whisky	

TARIFF HEADING NUMBERS	DESCRIPTION OF GOODS	RATE OF TAX
22.09.11	In bottle of a strength not exceeding 80% proof spirit	
22.09.111	Blended Whisky	
22.09.119	Other	30%
22.09.19	Other	30%
22.09.2	Brandy	30%
22.09.21	In bottle of a strength not exceeding 80% proof spirit.	30%
22.09.211	Blended brandy	
22.09.219	Other	30%
22.09.29	Other	30%
22.09.3	Rum	
22.09.31	In bottle of a strength not exceeding 80% proof spirit.	30%
22.09.39	Other	30%
22.09.4	Gin	
22.09.41	In bottle of a strength not exceeding 80% proof spirit.	30%
22.09.49	Other	30%
22.09.5	Vodka	30%
Ex. 22.09.9	Other	
22.09.99	Other	10%
22.10	Vinegar and substitutes for vinegar	10%
Ex. 24.02	Manufactured tobacco, tobacco extracts and essences.	150%
25.23	Portland cement, cement fondu, slag cement, super sulphate cement and similar hydraulic	

TARIFF HEADING NUMBERS	DESCRIPTION OF GOODS	RATE OF TAX
	cement, whether or not coloured or in the form of Clinker.	
25.23.1	Portland cement	10%
25.23.91	Hydraulic cement	10%
25.23.91	Other	10%
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.	
27.10.2	Lubricating oils	10%
Ex. 27.10.4	Kerosene and other medium oils and preparations.	
27.10.42	Kerosene type jet fuel	10%
27.10.44	Other illuminating kerosene	Free
27.10.46	Other vaporising oil or white spirit	10%
Ex. 27.10.5	Gas Oils (distillate fuel oils)	
27.10.52	Other diesel oil	50%
27.10.59	Other	50%
Ex. 27.10.6	Fuel oils, not elsewhere specified	
27.10.62	Other Bunker 'C' grade fuel oil	10%
27.10.69	Other fuel oils (residuals)	10%
Ex. 27.10.9	Other	
27.10.91	Lubricating greases	10%



TARIFF HEADING NUMBERS	DESCRIPTION OF GOODS	RATE OF TAX
58.01	Carpets, carpeting and rugs, knotted (made up or not)	100%
58.02	Other carpets, carpeting, rugs, mats and matting and "kelem", "schumacks" and "Karamanie" rugs and the like (made up or not)	100%
Ex. 94.01	Chairs and other seats (other than those falling within heading No. 94.02) whether or not convertible into beds and parts thereof.	
94.01.1	Chairs and other seats	50%
94.01.11	Of Metal	50%
94.01.12	Of wood	50%
94.01.19	Other	50%
Ex. 94.02	Medical, dental, surgical, or veterinary furniture (for example, operating tables, hospital beds with mechanical fittings); dentists' and similar chairs with mechanical elevating, rotating or reclining movements; parts of the foregoing articles	30%
Ex. 94.03	Other furniture and parts thereof.	50%
94.03.1	Furniture	
94.03.11	Of metal	50%
94.03.12	Of wood	50%
94.03.19	Other	50%
Ex. 94.04	Mattress supports, articles of bedding or similar furnishing fitted with springs or stuffed or internally fitted with any material or of expanded foam or sponge rubber or artificial plastic material, whether or not covered (for example, mattresses, quilts, eiderdowns, cushions, pouffes and pillows).	
94.04.1	Mattresses	50%

TARIFF HEADING NUMBER	DESCRIPTION OF GOODS	RATE OF TAX
94.04.9	Other excluding quilts eiderdowns, cushions, pillows and the like	
<b>SCHEDULE</b>		
<b>PART B</b>		
Ex. 22.05	Wine of fresh grapes; grape must with fermentation arrested by the addition of alcohol.	100%
22.06	Vermouths, and other wines of fresh grapes flavoured with aromatic extracts.	10%
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 paints or enamel media; stamping foils, dyes or other colouring matter in forms or packings of a kind sold by retail; solutions as defined by Note 4 to this Chapter.	
32.09.4	Water-thinned paints (emulsion paints or dispersion paints).	10%
32.09.5	Enamels	10%
32.09.6	Varnishes and Lacquers	10%
32.09.7	Other paints; solutions as defined in Note 4 to Chapter 32.	10%
Ex. 34.02	Organic surface—active agents; surface active preparations and washing preparations whether or not containing soap.	30%
34.02.2	Cleansing preparations without soap	30%
Ex. 62.02	Bed linen, table linen, toilet linen and kitchen linen; curtains and other furnishing articles	
62.02.1	Of cotton	50%

TARIFF HEADING NUMBER	DESCRIPTION OF GOODS	RATE OF TAX
62.02.11	Bed linen	50%
62.02.111	Bed sheets and pillow cases	50%
62.02.119	Other	50%
62.02.12	Table linen	50%
62.02.13	Toilet linen and kitchen linen	50%
62.02.19	Other	50%
62.02.9	Of other Fibres	50%
62.02.91	Bed linen	50%
62.02.911	Bed sheets and pillow cases	50%
62.02.919	Other	50%
62.02.92	Table Linen	50%
62.02.93	Toilet linen and kitchen linen	50%
62.02.99	Other	50%
70.04	Unworked cast or rolled glass (including flashed or wired glass) whether figured or not, in rectangles.	30%
70.05	Unworked drawn or blown glass (including flashed glass) in rectangles.	30%
70.06	Cast, rolled, drawn or blown glass (including flashed or wired glass) in rectangles, surface ground or polished, but not worked.	30%
Ex. 79.06	Other articles of zinc	
79.06.1	Gutters, roof capping, skylight frames and other fabricated building components, of zinc.	30%
79.06.9	Other	30%

TARIFF HEADING NUMBER	DESCRIPTION OF GOODS	RATE OF TAX
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87.02.1	Passenger motor cars, including vehicles designed for the transport of both passengers and goods.	
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87.02.11	Assembled complete	
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87.02.111	With engine capacity not less than 1800 c.c.	50%
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87.02.112	With engine capacity of 1600 c.c. and less than 1800 c.c.	50%
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