

GUYANA

No. 29 of 1978.

ORDER

Made Under

THE CONSUMPTION TAX ACT

(Chapter 80:02)

IN EXERCISE OF THE POWER CONFERRED UPON THE MINISTER UNDER SECTION 4 OF THE CONSUMPTION TAX ACT, I HEREBY ORDER AS FOLLOWS:-

1. This Order, which amends the Consumption Tax Order*, may be cited as the Consumption Tax (Amendment) Order 1978. Citation.
2. The Schedule to the Principal Order is hereby amended by the substitution for the particulars appearing in the column headed "Rate of Tax" against the respective Statistical Classification Numbers mentioned in the Schedule to this Order, of the particulars appearing in the column of like heading in that Schedule. Amendment of the Principal Order.

* Cap. 80:02 Subsidiary legislation.

SCHEDULE

Tariff Heading Number	Statistical Classification Number	Description of Goods	Rate of Tax
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:	
		Brandy, in bottle of a strength not exceeding 80% proof spirit:	
	112.411	Blended brandy	\$19.77 per pr. gal.
	112.419	Other	\$19.77 per pr. gal.
	112.42	Other brandy	\$19.77 per pr. gal.
	112.43	Rum, in bottle of a strength not exceeding 80% proof spirit	\$10.18 per pr. gal..
	112.44	Other rum	\$10.18 per pr.gal.
		Whisky, in bottle of a strength not exceeding 80% proof spirit:	
	112.451	Blended whisky	\$19.77 per pr. gal.
	112.459	Other	\$19.77 per pr. gal.
	112.46	Other Whisky	\$19.77 per pr. gal
	112.47	Gin, in bottle of a strength not exceeding 80% proof spirit	\$10.18 per pr. gal.
	112.48	Other gin	\$10.18 per pr. gal.
		Other	
	112.493	Vodka	\$10.18 per pr. gal.
24.02		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 14¢ per packet of ten)	\$ 9.43 per lb.
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 spirit; lubrication oils:	
	332.11	Aviation spirit of 100 octane and over	132%
	332.12	Aviation spirit under 100 octane	132%
	332.13	Gasolene	132%
	332.19	Other motor spirit	132%

Tariff Heading Number	Statistical Classification Number	Description of Goods	Rate of Tax %
Ex 84.15		Refrigerators and refrigerating equipment (electrical and other):	
		Refrigerators and refrigerating equipment, other than domestic refrigerators:	
	719.159	Other	20
		Domestic refrigerators:	
		Non-electrical, complete:	
	719.4211	With a capacity of not less than 7 cu. ft.	50
	719.4212	With a capacity of less than 7 cu. ft.	30
		Electrical, complete	
	725.0112	With a capacity of not less than 7 cu. ft.	35
	725.0113	With a capacity of less than 7 cu. ft.	35
94.01		Chairs and other seats (other than those falling within heading No. 94.02), whether or not convertible into beds, and parts thereof:	
		Complete:	
	821.011	Of wood	30
	821.012	Of metal	30
	821.0191	Of basketware	30
	821.0192	Of other materials	30
		Parts:	
	821.0193	Of wood	30
	821.0194	Of metal	30
	821.0195	Of other materials	30
94.03		Other furniture and parts thereof:	
	821.091	Of wood	30
		Of metal	
	821.0921	Beds	30
	821.0922	Office furniture	30
	821.0929	Other	30
		Of Other Materials	
	821.0991	Basketware	30
	821.0999	Other	30

Made this 25th day of February, 1978.

F. E. Hope,
MINISTER OF FINANCE.