9

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

ariff eading umber	Statistical Classification Number	Description of Goods	Rate of Tax
x 22.09	(inpo	Spirite lather than the stand of the 12.	27 AR 25
		Spirits (other than those of heading No. 22.08); liquors and other spirituous beverages; compound alcoholic preparations (known as "concentrated extracts")	
		Frandy, in bottle of a strength not exceeding 80% proof spirit:	
	112.411	Blended brandy Other	\$19.77 per pr. gal.
	112.42		\$19.77 per pr. gal.
	112.43	Other brandy Rum, in bottle of a strength not	\$19.77 per pr. gal.
2	112.44	exceeding 80% proof spirit Other rum	\$10.18 per pr. gal
	that i had a	Whisky, in bottle of a strength not exceeding 80% proof spirit:	\$10.18 per pr.gal.
	112.451	Blended whisky	\$10 77 por pr1
	112.459	Other	\$19.77 per pr. gal. \$19.77 per pr. gal.
	112.46	Other Whisky	\$19.77 per pr. gal
	112.47	Gin, in bottle of a strength not	
	112.48	exceeding 80% proof spirit Other gin	\$10.18 per pr. gal. \$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:	to the second se
		Motor spirit; lubrication oils:	
	332.11	Aviation spirit of 100 octane	1820 (82 × 2 × 2 × 2 × 2 × 2 × 2 × 2 × 2 × 2 ×
	332.12	and over Aviation spirit under 100 octane	132%
	332.13	Gasolene	132%
	332.19	Other motor spirit	1328

		41103139	1
Tariff Heading Number	Statistical Classification Number	Description of Goods noits	T to Statistics of T Rate of T salitos
Ex 84.15	Sales Constitution of the	Refrigerators and refrigerating equip-	
	ing No.	ment (electrical and other): 12	
	ous pora-	Refrigerators and refrigerating equip- ment, other than domestic refrigerator	
	719.159	o Other : nelegations and tol	20
		Domestic refrigerators:	
		Non-electrical, complete:	
	719.4211	With a capacity of not less than 7 cu. ft.	0164.511 016.511.50
	719.4212	With a capacity of less than	24 511 30
		7 cu. ft. eliboral mux	SPASAL SO.
		Electrical, complete min 19430	pe-511 / 1
	725.0112	With a capacity of not less than 7 cu. ft.	35
	725.0113	With a capacity of less than	970 511 35
		7 cu. ft. Chairs and other seats (other than th	The state of the s
94.01		falling within heading No. 94.02), wh or not convertible into beds, and par thereof:	etner
		Complete:	1800 511 30
	821.011	Vodika boow 10	30
	821.012	Of metal to be no being the	30
	821.0191	Of basketware	30
	821.0192	Cigarettes technical control of the	
		Parts: Parts (Forsame) and	
	821.0193	Of wood to movi wilon	30
	821.0194	of metal lister of the bloc	30
	821.0195	Of other materials	
94.03		Other furniture and parts thereof:	
	821.091	Of wood on another agerg	30
	ned?	Of metal way Debuloni to	
	021 0021	o ils by weight of performance in color of the color of t	30
	821.0921 821.0922	Office furniture to each	30
	821.0929	of the preparations, radio consti	30
		Of Other Materials	
	WAR TO SELECT THE SELECT OF SE	Daulahamas	30
1	821.0991	Other roubins	30
(1321)	021.0333	Aviation spirit under 100 %	
		and the state of	

Made this 25th day of February, 1978.

Other motor Boleth

F. E. Hope, MINISTER OF FINANCE.