

GUYANA

No. 29 of 2004

## 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:-

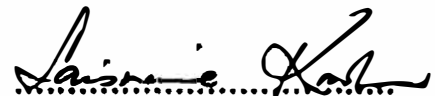
- Citation.            1.    This Order, which amends the Consumption Tax Order\*, may be cited as the Consumption Tax (Amendment) Order 2004, and shall come into operation on 1<sup>st</sup> January, 2005.
- Amendment of the Principal Order.    2.    The Schedule to the Principal Order is hereby amended in the following respects –
- in relation to those items that are specifically mentioned in the Schedule to the Principal Order and are in the Schedule to this Order –
- by the substitution, in accordance with their appropriate numerical tariff heading, for the particulars in relation to the items in the Schedule to the Principal Order of the respective particulars in relation to the items in the Schedule to this Order.

\* Cap. 80.02    Subsidiary Legislation

## SCHEDULE

Tariff Headings	Description of Goods	Rate of Consumption Tax
22.03	Beer made from malt.	60%
22.04	Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09.	60%
22.05	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances.	60%
22.06	Other fermented beverages (for example, cider, perry, mead); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included.	60%
22.07	Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher; ethyl alcohol and other spirits, denatured, of any strength.	60%
22.08	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol; spirits, liqueurs and other spirituous beverages.	60%

Made this 22<sup>nd</sup> November, 2004.



Minister of Finance.