

GUYANA

NO.3 OF 1995

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 and
commence-
ment.

1. This Order, which amends the Consumption Tax Order, may be cited as the Consumption Tax (Amendment) Order 1995 and shall come into operation on 12th February 1995.

Amendment
of the
Schedule
to the
Principal
Order.

2. The Schedule to the Principal Order is hereby amended in the following respects -

(a) 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 their respective particulars in relation to the items in the Schedule to this Order;

(b) in relation to those items that are in the Schedule to this Order but are not specifically mentioned in the Schedule to the Principal Order -

by the insertion in the Schedule to the Principal Order in accordance with their appropriate numerical tariff heading, of the particulars in relation to the said items.

SCHEDULE

TARIFF HEADING	DESCRIPTION OF GOODS	RATES OF C/TAX %
06.01	Bulbs, tubers tuberous roots, corns, crowns and rhizomes, dormant, in growth or in flower; chicory plants and roots other than roots of heading no. 1212.	30
06.02	Other live plants (including their roots), cuttings and slips; mushroom spawn.	30
06.03	Cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared.	30
06.04	Foliage, branches and other parts of plants, without flowers or flowerbuds, and grasses, mosses and lichens, being goods of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared.	30
0702.00	Tomatoes, fresh or chilled.	30
ex07.03	Onions, shallots, garlic, leeks, and other alliaceous vegetables, fresh or chilled.	
0703.102	Shallots (eschallots).	30
703.90	Leeks and other alliaceous vegetables.	30
07.04	Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled.	30
07.05	Lettuces (<i>Lactuca sativa</i>) and chicory (<i>cichorium spp.</i>) fresh or chilled.	30
07.06	Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled.	30

07.07	Cucumbers and gherkins, fresh or chilled.	30
07.08	Leguminous vegetables, shelled or unshelled, fresh or chilled.	30
07.09	Other vegetables, fresh or chilled.	30
ex07.10	Vegetables (uncooked or cooked by steaming or boiling in water), frozen.	30
0710.20	Leguminous vegetables, shelled or unshelled.	30
0710.30	Spinach, New Zealand spinach and orache spinach (garden spinach).	30
0710.40	Sweet corn.	30
0710.80	Other vegetables.	30
0710.90	Mixtures of vegetables	30
07.11	Vegetables provisionally preserved (for example, by sulphur dioxide gas, in brine in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption.	30
ex07.13	Dried leguminous vegetables, shelled, whether or not skinned or split.	
0713.001	Red kidney beans.	30
0713.002	Other beans.	30
0713.003	Pigeon peas.	30
0713.005	Blackeye peas.	30
0713.007	Other peas.	30

0713.008	All leguminous vegetables, for sowing.	30
0713.009	Other:	
08.01	Coconuts, Brazil nuts and cashew nuts, fresh or dried, whether not shelled or peeled.	30
08.02	Other nuts, fresh or dried, whether or not shelled or peeled.	30
08.03	Bananas, including plantains, fresh or dried.	30
08.04	Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh or dried.	30
08.07	Melons (including watermelons) and papaws (papayas), fresh.	30
08.10	Other fruits, fresh.	30
0813.00	Fruits, dried, other than that of headings nos. 0801 to 0806; mixtures of nuts or dried fruits of this chapter.	30
08.14	Peel of citrus fruit or melons (including watermelons), fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preservation solution.	30
09.04	Peppers of the genus piper; dried or crushed or ground fruits of the genus capsicum or the genus pimenta.	30
Ex 20.07	Jams, fruit jellies, marmalades, fruit or nut puree and fruit or nut pastes, being cooked preparations, whether or not containing added sugar or otherwise sweetening matter.	
2007.90	Other:	
2007.99	Other:	

2007:993	Guava Jams and Jellies.	FREE
2007:995	Nutmeg Jams and Jellies.	FREE
21.05	Ice Cream and other eddible ice, whether or not containing cocoa.	FREE
Ex 38.08	Insecticides, rodenticides fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up in forms or packing for retail or sale or as preparations or articles (for example, sulphur-treated bands, wicks and candles, and fly-papers).	
3808.20	Fungicides.	FREE
3808.30	Herbicides, anti-sprouting product and plant-growth regulators.	FREE
3808.90	Other:	
3808.902	Other rodenticides.	FREE
Ex 39:23	Articles for the conveyance or packing of goods, of plastics; stoppers, lids, caps and other closure, of plastics.	
3923.40	Spools, cops, bobbins and similar supports.	FREE
Ex 39.26	Other articles of plastics and articles of other materials of headings Nos. 3901.00 to 3914.00.	
3926.90	Other:	

926.909	Other:	30
56.08	Knotted netting of twine, cordage or rope, made up fishing nets and other made up nets, of textile materials.	
608.10	Of man-made textile materials.	
608.101	Made-up fishing nets.	FREE
608.90	Other:	
608.901	Made-up fishing nets.	FREE
3.01	Blankets and travelling rugs.	30
63.05	Sacks and bags, of a kind used for the packing of goods.	
305.10	Of jute or of other textiles bast fibres of heading No. 53.03.	FREE
7.02	Artificial flowers foliage and fruit and parts thereof; articles made of artificial flowers, foliage or fruit.	30
704.00	Wigs, false beards, eyebrows and eyelashes, switches and the like, of human or animal hair or textile materials; articles of human hair not elsewhere specified or included.	30
804.00	Millstones, grindstones, grinding wheels and the like, without frame-works, for grinding, sharpening or polishing, trueing or cutting, and sharpening or polishing stones, and parts thereof, or natural stone, of agglomerated natural or artificial abrasives, or of ceramics, with or without parts of other materials.	FREE
8.05	Natural or artificial abrasive powder or	

	grain, on a base of textile material of paper, of paperboard or of other materials, whether or not cut to shape or sewn or otherwise made up.	FREE
69.02	Refractory bricks, blocks, tiles and similar refractory ceramic constructional goods, other than those of siliceous fossil meals or similar siliceous earths.	30
Ex 82.02	Hand saws', blades for saws of all kinds (including slitting, slotting or toothless saw blades).	
8202.20	Band saw blades.	FREE
8202.30	Circular saw blades (including slitting or slotting saw blades).	FREE
8202.40	Chain saw blades.	FREE
8202.90	Other saw blades.	FREE
Ex 82.07	Interchangeable tools for hand tools, whether or not power-operated, or for machine-tools (for example, for pressing, stamping, punching, tapping, threading, drilling, boring, broaching, milling, turning or screw driving), including dies for drawing or extruding metal, and rock drilling or earth boring tools.	
8207.10	Rock drilling or earth boring tools.	FREE
8207.60	Tools for boring or broaching.	FREE
Ex 82.08	Knives and cutting blades, for machines or for mechanical appliances.	
8208.10	For metal working.	FREE
8208.20	For wood working.	FREE

Ex 84.07	Spark-ignition reciprocating or rotary internal combustion piston engines.	
8407.20	Marine propulsion engines.	
8407.20	Outboard motors.	FREE
Ex 84.17	Industrial or laboratory furnaces and ovens, including incinerators, non-elastic.	
8417.10	Furnaces and ovens for the roasting melting or other heat-treatment of ores, pyrites or of metals.	FREE
Ex 84.19	Machinery plant or laboratory equipment, whether or not electrically heated, for the treatment of materials by a process involving a change of temperature such as heating, cooking, roasting, distilling, rectifying, sterilising, pasteurising, steaming, condensing or cooling, other than machinery or plant of a kind used for domestic purposes; instantaneous or storage water heater's non-electric.	
8419.30	Dryers'.	
8419.32	For wood, paper pulp, paper or paperboard.	FREE
8419.40	Distilling or rectifying plant.	FREE
Ex 84.21	Centrifuges including centrifugal dryers; filtering or purifying machinery and apparatus, for liquids or gases.	
2421.20	Filtering or purifying machinery and apparatus for liquids.	
8421.21	For filtering or purifying water	FREE
8421.22	For filtering or purifying beverages other than water.	FREE

Ex 84.22	Dish washing machines; machinery for cleaning or drying bottles or other containers; machinery for filling, closing, sealing, capsuling or labelling bottles, cans, boxes, bags or other containers; or packing or wrapping machinery; machinery for aerating beverages.	
8422.20	Machinery for clearing or drying bottles or other containers.	FREE
8422.30	Machinery for filling, closing, sealing, capsuling or labelling bottles.	FREE
8422.40	Other packing or wrapping machinery.	FREE
Ex 84.23	Weighing machinery (excluding balances of a sensitivity of 5 cg or better), including weight operated counting of checking machines; weighing machine weights of all kinds.	
8423.20	Scales for continuous weighing of goods on conveyors.	FREE
Ex. 84.24	Mechanical appliances (whether or not hand operated) for projecting, dispersing or spraying liquids or powders, fire extinguishers, whether or not charged; spray-guns and similar appliances; steam or sand blasting machines and similar projecting machines.	
8424.30	Steam or sand blasting machines and similar jet projecting machines.	FREE
84.26	Derricks; cranes, including cable cranes; mobile lifting frames, straddle carriers and work trucks fitted with a crane.	FREE
Ex 84.28	Other lifting, handling, loading or unloading machinery (for example, lifts escalators, conveyors, teleferics).	

8428.003	Other continuous-action elevators and conveyors, for goods or materials.	FREE
84.41	Other machinery for making up paper pulp, paper or paperboard, including cutting machines of all kinds.	FREE
8446.00	Weaving machines (looms).	FREE
84.47	Knitting machines, stitch-bonging machines and machines for making gimped yarn, tulle, lace, embroidery, trimmings, braid or net and machines for tufting.	FREE
Ex 84.51	Machinery (other than machines of heading No. 84.50) for washing, cleaning, wringing, drying, ironing, pressing (including fusing presses), bleaching, dyeing, dressing, finishing, coating or impregnating textile yarns, fabrics or made up textile articles and machines for applying the paste to the base fabric or other support used in the manufacture of floor covering such as linoleum; machines for reeling, unreeling, folding, cutting or pinking textile fabrics.	
8451.20	Drying Machines.	30
8451.50	Machines for reeling, unreeling, folding, cutting or painting textiles.	FREE
84.52	Sewing machines, other than book sewing machine of heading No. 84.40; furniture, bases and covers specially designed for sewing machines; sewing machine needles.	FREE
8453:00	Machinery for preparing tanning or working hides, skin of leather or for making or repairing footwear or other articles of hides, skins or leather, other	

	than sewing machines.	FREE
Ex 84.67	Tools for working in the hand, pneumatic or with self-contained non-electric motor.	
8467.80	Other tools:	
8467.81	Chain saws.	FREE
Ex. 87.05	Special purpose motor vehicles other than those principally designed for the transporting of persons or goods, (for example, breakdown lorries, crane lorries, fire -fighting vehicles, concrete-mixer lorries, road sweepers lorries, spraying lorries, mobile workshops, mobile radiological units).	
8705.10	Crane lorries.	FREE
8705.20	Mobile drilling derricks.	FREE
8705.30	Fire fighting vehicles.	FREE
8705.40	Concrete - mixer lorries.	FREE
90.14	Directions finding compasses; other navigational instruments and appliances.	FREE
9020.00	Other breathing appliances and gas masks; excluding protective masks having neither prechemical parts nor replaceable filters.	FREE
96.04	Hand sieves and hand riddles.	FREE

Made this 6th day of February 1995

Asgar Ally
Senior Minister of Finance