

GUYANA

No. 9 of 1992

ORDER

Made Under

THE CONSUMPTION TAX ACT

(Cap. 80:02)

IN EXERCISE OF THE POWERS CONFERRED UPON THE MINISTER BY 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,* 1992 and shall come into operation on 30th March, 1992.

Citation
and com-
mencement.

2. The Schedule to Principal Order is hereby amended as follows —

Amendment
of the
Schedule to
the Princ-
pal Order.

- (a) by the deletion of Tariff Heading Numbers 07.01, 07.03, 07.13, 16.01, 30.05, 30.06, 40.14, 44.12, 7017.00, 90.17, 92.08, and 92.09 and the corresponding particulars specified in the respective Columns of the Schedule to that Order.
- (b) by the insertion in the appropriate numerical order of the Tariff Heading Numbers and the corresponding particulars in the columns of that Schedule, of the Tariff Heading Numbers and corresponding particulars specified in the respective Columns of Part A of the Schedule to this Order, and
- (c) by the substitution, for the Tariff Heading Numbers and the corresponding particulars specified in the respective Columns of that Schedule, of the Tariff Heading Numbers and the corresponding particulars specified in the respective Columns in Part B of the Schedule to this Order.

*Cap. 80 02 Subsidiary Legislation.

**TARIFF
HEADING
NUMBER**

DESCRIPTION OF GOODS

**RATE
OF
TAX**

PART A

04.01	Milk and cream, not concentrated nor containing added sugar or sweetening matter.	FREE
04.05	Butter and other fats and oils derived from milk.	FREE
10.06	Rice.	FREE
15.07	Soya-bean oil and its fractions, whether or not refined but not chemically modified.	FREE
15.08	Ground-nut oil and its fractions, whether or not refined but not chemically modified.	FREE
15.09	Olive oils and its fractions, whether or not refined, but chemically modified.	FREE
15.10	Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, including blends of these oils or fractions with oils or fractions of Heading No. 15.09.	FREE
15.11	Palm oil and its fractions, whether or not refined, but not chemically modified.	FREE
15.12	Sunflower — seed, safflower or cotton-seed oil and fractions thereof, whether or not refined but not chemically modified.	FREE
15.13	Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified.	FREE
15.14	Rape, colza or mustard oil and fractions thereof whether or not refined, but not chemically modified.	FREE
15.15	Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified.	FREE
15.16	Animals or vegetable fats and oils and their fractions, partly or wholly hydrogenated, interesterified, reesterified or elaidinised, whether or not refined, but not further prepared.	FREE
15.17	Margarine, edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats or oils or their fractions of Heading No. 15.16.	FREE

TARIFF HEADING NUMBER	DESCRIPTION OF GOODS	RATE OF TAX
3001.00	Glands and other organs or organo-therapeutic uses, dried, whether or not powdered; extracts of glands or other organs or of their secretions for organo-therapeutic uses; heparin and its salts; other human or animal substances prepared for therapeutic or prophylactic uses, not elsewhere specified or included.	FREE
30.02	Human blood; animal blood prepared for therapeutic, prophylactic or diagnostic uses; antisera and other blood fractions; vaccines, toxins, cultures of micro-organisms (excluding yeasts) and similar products.	FREE
30.03	Medicaments (excluding goods of Heading No. 30.02, 30.05 or 30.06) consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses, not put up in measured doses or in forms or packings for retail sale.	FREE
36.05	Matches, other than pyrotechnic articles of Heading No. 36.04.	FREE
Ex 37.01	Photographic plates and film in the flat, sensitised, unexposed, of any material other than paper, paper-board or textiles; instant print film in the flat, sensitised, unexposed, whether or not in packs.	FREE
3701.10	For X-Ray.	FREE
3702.001	For X-Ray.	FREE
Ex 3926.90	Other:	FREE
3926.90	Articles for use in laboratories.	FREE
4820.20	Exercise Books	FREE
87.13	Invalid Carriages, whether or not motorised or otherwise mechanically propelled.	FREE
9001.30	Contact Lenses.	FREE
9001.40	Spectacle Lenses of Glass.	FREE
9001.50	Spectacle Lenses of other materials.	FREE
90.21	Orthopaedic appliances, including crutches, surgical belts and trusses; splints and other fracture appliances, artificial parts of the body; hearing aids and other appliances which are worn or carried, or implanted in the body, to compensate for a defect or disability.	FREE
96.10	Slates and boards, with writing or drawing surfaces, whether or not framed.	FREE