

GUYANA

No. 14 of 1998

**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 commencement.**

- 1.. This order, which amends the Consumption Tax Order\*, may be cited as the Consumption Tax (Amendment) Order 1998 and shall come into operation on the 1<sup>st</sup>. of September, 1998.

**Vehicles four years old and over.**

- Schedule. 2.** During the continuance in force of this order, tax is payable on the goods specified in the Schedule (being motor vehicles whose date of manufacture is four years or in excess of four years before the date of importation of such vehicles) at the respective rate so specified.

**Amendment of the Principal Order; vehicles less than four years old.**

- Schedule. 3.** In respect of the goods mentioned in the Schedule to this order that are also mentioned in the Schedule to the Principal Order, as amended by order no.9 of 1994, the tax payable thereon shall remain the same but shall relate only to vehicles, the date of manufacture of which is less than four years before the date of importation of such vehicles.

\*Cap. 80.02 Subsidiary Legislation.

**SCHEDULE (Cls. 2 and 3)**

TARIFF HEADING	DESCRIPTION OF GOODS	CONSUMPTION TAX (GS equivalent of)
Ex 87.02	Public-transport type passenger motor vehicles.	
8702.10	With compression- ignition internal combustion piston engine (diesel or semi-diesel):	
8702.102	Other coaches, buses and mini-buses, of a seating capacity not exceeding 21 persons (including the driver)	\$2600.00US
8702.104	Other coaches, buses and mini-buses, of a seating capacity exceeding 21 persons but not exceeding 29 persons (including the driver).	\$6900.00US
8702.90	Other	
8702.902	Other coaches, buses and mini- buses, of a seating capacity not exceeding 21 persons (including the driver).	\$2600.00US
8702.904	Other coaches, buses and mini-buses, of a seating capacity exceeding 21 persons but not exceeding 29 person (including the driver).	\$6900.00US
Ex 87.03	Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading no. 87.02 ), including station wagons and racing cars.	
8703.20	Other vehicles, with spark-ignition internal combustion reciprocating piston engine:	
8703.21	Of a cylinder capacity not exceeding 1000cc	
8703.219	Other	\$4200.00US
8703.22	Of a cylinder capacity exceeding 1000cc but not exceeding 1500 cc.	

8703.229	Other	\$4300.00US
8703.23	Of a cylinder capacity exceeding 1500 cc but not exceeding 3000 cc.	
8703.232	Of a cylinder capacity exceeding 1500cc but not exceeding 1800cc	\$6000.00US
8703.233	Of a cylinder capacity exceeding 1800 cc but not exceeding 2000 cc	\$6500.00US
8703.234	Of a cylinder capacity exceeding 2000 cc but not exceeding 3000 cc	\$13500.00US
8703.24	Of a cylinder capacity exceeding 3000 cc	
8703.249	Other	\$14500.00US
8703.30	Other vehicles, with compression-ignition internal combustion piston engine (diesel or semi-diesel)	
8703.31	Of a cylinder capacity not exceeding 1500 cc	
8703.319	Other	\$6200.00US
8703.32	Of a cylinder capacity exceeding 1500 cc but not exceeding 2500 cc	
8703.322	Of a cylinder capacity exceeding 1500 cc but not exceeding 2000 cc, other	\$8200.00US
8703.324	Of a cylinder capacity exceeding 2000 cc but not exceeding 2500 cc	\$15400.00US
8704.33	Of a cylinder capacity exceeding 2500 cc	
8703.339	(a) Other ( exceeding 2500 cc but not exceeding 3000 cc)	\$15500.00US
	(b) Other ( exceeding 3000 cc )	\$17200.00US
Ex 87.04	Motor vehicles for the transport of goods.	
8704.20	Other, with compression- ignition internal combustion piston engine (diesel or semi-diesel):	

8704.21	g.v.w. not exceeding 5 tonnes:	
8704.219	Other	\$2000.00US
8704.22	g.v.w. exceeding 5 tonnes but not exceeding 20 tonnes	
8704.229	(a) Other (exceeding 5 tonnes but not exceeding 7 tonnes)	\$3000.00US
	(b) Other (exceeding 7 tonnes but not exceeding 10 tonnes)	\$4500.00US
	(c) Other (exceeding 10 tonnes but not exceeding 15 tonnes)	\$5000.00US
	(d) Other (exceeding 15 tonnes but not exceeding 16 tonnes)	\$6500.00US
	(e) Other (exceeding 16 tonnes but not exceeding 20 tonnes)	\$7500.00US
8704.23	g.v.w. exceeding 20 tonnes	
8704.239	Other	\$9500.00US
8704.30	Other, with spark-ignition internal combustion piston engine:	
8704.31	g.v.w. not exceeding 5 tonnes	
8704.319	Other	\$2000.00US
8704.32	g.v.w. exceeding 5 tonnes	
8704.329	(a) Other (exceeding 5 tonnes but not exceeding 7 tonnes).	\$3000.00US
	(b) Other (exceeding 7 tonnes but not exceeding 10 tonnes)	\$4500.00US
	(c) Other (exceeding 10 tonnes but not exceeding 15 tonnes)	\$5000.00US
	(d) Other (exceeding 15 tonnes but not exceeding 16 tonnes)	\$6500.00US
	(e) Other (exceeding 16 tonnes but not exceeding 20 tonnes)	\$7500.00US
	(f) Other (exceeding 20 tonnes).	\$9500.00US

Made this 14<sup>th</sup>. day of July, 1998.

  
Minister of Finance.