

THE OFFICIAL GAZETTE 20TH OCTOBER, 2010
LEGAL SUPPLEMENT — B

GUYANA

No. 5 of 2010

REGULATIONS
Made Under
THE EXCISE TAX ACT 2005

(Act No. 11 OF 2005)

**IN EXERCISE OF THE POWERS CONFERRED UPON ME BY SECTION 15 OF
THE EXCISE TAX ACT 2005, I MAKE THE FOLLOWING
REGULATIONS:-**

Citation. 1. These Regulations, which amend the Excise Tax Regulations 2005*, may be cited as the Excise Tax (Amendment) Regulations 2010.

Amendment
of Schedule
to the
Principal
Regulations.

2. The Schedule to the Regulations under the Excise Tax Act "Taxable Goods" is amended by inserting immediately after Tariff Heading Number 8703.33.90 the following-

" (1) Importation of a motor vehicle four years old and over classified under Tariff Heading Numbers 8703.20.00 to 8703.31.90 for use as a yellow cab for a period no less than five years from the date of registration shall pay a tax equal to 75% of the applicable excise tax set out in the Schedule.

"yellow cab" means a motor vehicle that is painted in corporate yellow as specified by the Minister of Home Affairs, registered and used mainly for the purpose of carrying persons for hire or reward."

Made this 20th day of October, 2010.


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Minister of Finance.

* No. 12 of 2005 Subsidiary Legislation