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FRIDAY 7TH DECEMBER, 2018

THE OFFICIAL GAZETTE 7TH DECEMBER, 2018
LEGAL SUPPLEMENT — B

GUYANA

No. 8 of 2018

REGULATIONS
Made Under
THE EXCISE TAX ACT
(Cap. 82:03)

IN EXERCISE OF THE POWERS CONFERRED UPON ME BY SECTIONS 3 AND 15
OF THE EXCISE TAX ACT, I MAKE THE FOLLOWING REGULATIONS:-

Citation and
commencement.
Reg. 12/2005

1. These Regulations, which amend the Excise Tax Regulations, may be cited as the Excise Tax (Amendment) Regulations 2018 and shall come into operation on the 1st day of January, 2019.

Amendment of
Schedule to the
Principal
Regulations.

2. The Schedule to the Principal Regulations is amended as follows –
- (a) in column 2 in relation to the product “Shandy”, by the substitution for the words “\$126.00 per litre”, of the words “\$65 per litre”;
 - (b) in column 2 in relation to the product “Other Fermented Beverages (e.g. cider, perry, mead, etc.)”, by the substitution for the words “\$150.00 per litre”, of the words “\$65.00 per litre”;
 - (c) in column 3 of Tariff Heading Nos. 24.02 and 24.03 in relation to “Tobacco Products”, by the substitution for the words “100%”, of the words “\$2,500 per thousand (1,000) sticks”;
 - (d) by the substitution for the columns relating to Tariff Heading 87.04 in relation to “Motor vehicles for the transport of goods”, of the following
-

TARIFF HEADING NO.	DESCRIPTION OF GOODS	RATE OF EXCISE TAX
87.04	Motor vehicles (4 years and older) for the transport of goods	

8704.21.00.00	-- g.v.w not exceeding 5 tonnes:	
8704.21.90.00	--- Other	US\$2,000
8704.22.00.00	-- g.v.w exceeding 5 tonnes but not exceeding 20 tonnes:	
8704.22.90.00	- - g.v.w exceeding 5 tonnes but not exceeding 7 tonnes:	US\$2,000
8704.22.90.00	- - g.v.w exceeding 7 tonnes but not exceeding 10 tonnes:	US\$2,500
8704.22.90.00	- - g.v.w exceeding 10 tonnes but not exceeding 15 tonnes:	US\$3,000
8704.22.90.00	- - g.v.w exceeding 15 tonnes but not exceeding 16 tonnes:	US\$3,000
8704.22.90.00	- - g.v.w exceeding 16 tonnes but not exceeding 20 tonnes:	US\$3,000
8704.23.00.00	-- g.v.w exceeding 20 tonnes:	
8704.23.90.00	--- Other	US\$5,000
	- Other, with spark-ignition internal combustion piston engine:	
8704.31.00.00	-- g.v.w not exceeding 5 tonnes:	
8704.31.90.00	--- Other	US\$2,000
8704.32.00.00	-- g.v.w not exceeding 5 tonnes:	
8704.32.90.00	--- Other	US\$2,000"

(e) in column 3 of Table A-2 entitled "Reduced Excise Rates on Motor Vehicles (Under 4 years old)" in relation to motor vehicles for Public Officers and Other Public Officials of cubic capacity –

(i) less than 1500cc, by the substitution for the word "10.00%", of the words "0%";

(ii) 1500-1800 and 1801-2000, by the substitution for the words "30.00%", of the words "10.00%";

(f) by the substitution for Table A-2 entitled "Reduced Excise Rates on Motor Vehicles" in relation to Re-migrants and settlers, of the following

TABLE A-2-2	
Excise Tax Rates on Motor Vehicles	
Re-migrants, settlers and returning students.	Total exemptions shall be in accordance with the provisions of section 23 of the Customs Act, Cap. 82:01.

- (g) in column 2 of Table A-15, by the insertion, immediately after the words “motor vehicles”, of the words “and electric motor cycles”;
- (h) in column 2 of Table A-18, by the substitution for the words “8 and 9” of the words “8, 9 and 10”; and
- (i) in column 2 of Table A-18 entitled “Relief for Tourism Industry” as follows –
- (i) in the first row, by the insertion immediately preceding the word “Motor”, of the word “(1)”;
 - (ii) in the first row, by the insertion immediately after paragraph (1) as so numbered, of the following paragraph –

“ (2) motor buses with twelve or more seats, not exceeding four years old, used exclusively for the transportation of tourists anywhere in Guyana, and registered and licensed as a tourism operator by the Guyana Tourism Authority (GTA), shall be exempt from the payment of excise tax:

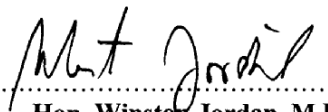
Provided that, the GTA will verify that the said operators satisfy the registration and licensing conditions for five years subsequent to receiving any exemptions, and all such vehicles will have painted stripes similar to

the zoning for minibuses.”;

(j) by the insertion immediately after Table A-20, of the following Table –

TABLE A-21	
Differently-abled persons.	<p>Motor vehicles designed for use by differently-abled persons, or that will be converted for use by such persons, subject to the satisfaction of the Commissioner-General, shall be exempt from excise tax on the conditions that –</p> <p>(a) the authority representing differently-abled persons certifies that the person and motor vehicle are eligible; and</p> <p>(b) the motor vehicle cannot be transferred, leased or sold for a period of five years from the date of registration.</p>

Made this ^{7th} day of December, 2018.



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Hon. Winston Jordan, M.P.
Minister of Finance