

THE OFFICIAL GAZETTE 31ST OCTOBER, 2005
LEGAL SUPPLEMENT – B

Regulations No. 12 of 2005

Monday 31st October, 2005

GUYANA

No. 12 of 2005

REGULATIONS

**Made Under
THE EXCISE TAX ACT 2005
No. 11 of 2005**

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

ARRANGEMENT OF REGULATIONS

Regulation	
	1. Short title and commencement.
	2. Taxable goods.
	3. Refunds. Schedule.
Short title and commencement.	1. These Regulations may be cited as the Excise Tax Regulations 2005 and shall come into operation on such date as the Minister may by order appoint.
Taxable goods. Schedule.	2. Goods within the definition of "taxable goods" of section 2 of the Act and subject to excise tax under section 3 of the Act are taxable at the rates specified in the Schedule.
Refunds.	3. If a taxpayer is entitled to claim a refund under section 10, the claim must be submitted within three years of the date of overpayment, in the form and with the documentation prescribed by the Commissioner, including the following information— (a) the legal name of the registered person making the

claim, and the registered person's trade name, if different from the legal name;

(b) the registration number of the registered person;

(c) the amount of the refund claimed and the period or periods in which the overpayment arose.

SCHEDULE - TAXABLE GOODS

TARIFF	DESCRIPTION OF GOODS	
HEADING NO.		RATE OF TAX (EXCISE)
27.10	Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations; waste oils.	
2710.11.00	Lights oils and preparations	
2710.11.10	Aviation Spirit of 100 octane and over	10.00%
2710.11.20	Aviation Spirit under 100 octane	10.00%
2710.11.30	Motor Spirit (gasoline)	16.38%
2710.11.40	Spirit type (gasoline type) jet fuel	10.00%
2710.11.90	Other	10.00%
2710.19.00	Other:	
2710.19.10	Kerosene type jet fuel	10.00%
2710.19.20	Illuminating kerosene	0.00%
2710.19.30	Vapourising oil or white spirit	10.00%
2710.19.40	Diesel oil	20.00%
2710.19.50	Gas oil (other than diesel oil)	20.00%
2710.19.60	Bunker 'C' grade fuel oil	10.00%
2710.19.70	Partly refined petroleum, including topped crudes	10.00%
2710.19.80	Lubricating oil base stocks, lubricating oils greases:	
2710.19.81	Lubricating oil base stock (Paraffinic type)	10.00%
2710.19.82	Other lubricating oil base stock	10.00%
2710.19.83	Lubricating oils	10.00%
2710.19.84	Lubricating greases	10.00%

2710.19.85	Hydraulic brake fluids and other prepared liquids for hydraulic transmission	10.00%
2710.19.86	Transformer oil	10.00%
2710.19.87	Circuit Breaker oil	10.00%
2710.19.88	Cleansing, cutting and mould release oils	10.00%
2710.19.89	Other	10.00%
2710.19.90	Other	10.00%
	Waste oils:	
2710.91.00	Containing polychlorinate biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)	10.00%
2710.99.00	Other	10.00%
27.11	Petroleum gases and other gaseous hydrocarbons.	
	Liquefied:	
2711.11.00	Natural gas	10.00%
2711.12.00	Propane	0.00%
2711.13.00	Butanes	0.00%
2711.14.00	Ethylene, propylene, butylenes and butadiene	10.00%
2711.19.00	Other	10.00%
	In gaseous state:	
2711.21.00	Natural gas	10.00%
2711.29.00	Other	10.00%
Locally Manufactured Alcoholic Beverages		
22.03	Beer made from malt.	
2203.00.10	Beer	45.29%
2203.00.20	Stout	41.85%
2203.00.90	Other	50.57%
22.04	Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09.	
2204.10.00	Sparkling wine	50.57%
2204.20.00	Other wine; grape must with fermentation prevented or arrested by the addition of alcohol:	50.57%
		50.57%
2204.21.00	In containers holding 2 litres or less	50.57%
2204.29.00	Other:	
2204.29.10	Grape must with fermentation prevented or arrested by the addition of alcohol	50.57%

2204.29.90	Other	50.57%
2204.30.00	Other grape must	50.57%
22.05	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances.	
2205.10.00	In containers holding 2 litres or less	50.57%
2205.90.00	Other	50.57%
2206	Other fermented beverages (for example, cider, perry, mead); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included.	
2206.00.10	Shandy	41.85%
2206.00.90	Other	50.57%
22.07	Undenatured ethyl alcohol of an alcoholic strength by volume of 90% vol. or higher: ethyl alcohol and other spirits, denatured, of any strength.	
2207.10.00	Undenatured ethyl alcohol of an alcoholic strength by volume of 80% or higher	50.57%
		50.57%
2207.20.00	Ethyl alcohol and other spirits, denatured, of any strength	50.57%
		50.57%
22.08	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol.; spirits, liqueurs and other spirituous beverages.	
2208.20.00	Spirits obtained by distilling grape wine or grape marc:	50.57%
		50.57%
2208.20.10	Brandy, in bottles of a strength not exceeding 46% vol.	33.66%
		50.57%
2208.20.90	Other	50.57%
2208.30.00	Whiskies:	26.90%
2208.30.10	In bottles of a strength not exceeding 46% vol.	50.57%
2208.30.90	Other	50.57%
2208.40.00	Rum and tafia:	40.83%
2208.40.10	In bottles of a strength not exceeding 46% vol.	50.57%
2208.40.90	Other	50.57%
2208.50.00	Gin and Geneva:	50.07%
2208.50.10	In bottles of a strength not exceeding 46% vol	50.57%
2208.50.90	Other	50.57%

2208.60.00	Vodka	30.81%
2208.70.00	Liqueurs and cordials	10.72%
2208.90.00	Other:	50.57%
Imported Alcoholic Beverages		
22.03	Beer made from malt.	
2203.00.10	Beer	37.93%
2203.00.20	Stout	37.93%
2203.00.90	Other	37.93%
22.04	Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09.	
2204.10.00	Sparkling wine	37.93%
2204.20.00	Other wine; grape must with fermentation prevented or arrested by the addition of alcohol:	37.93%
		37.93%
2204.21.00	In containers holding 2 litres or less	37.93%
2204.29.00	Other:	37.93%
2204.29.10	Grape must with fermentation prevented or arrested by the addition of alcohol	37.93%
		37.93%
2204.29.90	Other	37.93%
2204.30.00	Other grape must	37.93%
22.05	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances.	
2205.10.00	In containers holding 2 litres or less	37.93%
2205.90.00	Other	37.93%
2206	Other fermented beverages (for example, cider, perry, mead); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included.	
2206.00.10	Shandy	37.93%
2206.00.90	Other	37.93%
22.07	Undenatured ethyl alcohol of an alcoholic strength by volume of 90% vol. or higher: ethyl alcohol and other spirits, denatured, of any strength.	
2207.10.00	Undenatured ethyl alcohol of an alcoholic strength by volume of 80% or higher	37.93%
		37.93%
2207.20.00	Ethyl alcohol and other spirits, denatured, of any strength	37.93%
		37.93%

22.08	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol.; spirits, liqueurs and other spirituous beverages.	
2208.20.00	Spirits obtained by distilling grape wine or grape marc:	37.93%
		37.93%
2208.20.10	Brandy, in bottles of a strength not exceeding 46% vol.	37.93%
		37.93%
2208.20.90	Other	37.93%
2208.30.00	Whiskies:	37.93%
2208.30.10	In bottles of a strength not exceeding 46% vol.	37.93%
2208.30.90	Other	37.93%
2208.40.00	Rum and tafia:	37.93%
2208.40.10	In bottles of a strength not exceeding 46% vol.	37.93%
2208.40.90	Other	37.93%
2208.50.00	Gin and Geneva:	37.93%
2208.50.10	In bottles of a strength not exceeding 46% vol	37.93%
2208.50.90	Other	37.93%
2208.60.00	Vodka	37.93%
2208.70.00	Liqueurs and cordials	37.93%
2208.90.00	Other:	37.93%
24.01	Un-manufactured tobacco; tobacco refuse.	
2401.10.00	Tobacco, not stemmed/stripped	96.55%
2401.20.00	Tobacco, partly or wholly stemmed/stripped	96.55%
2401.30.00	Tobacco refuse	96.55%
24.02	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes.	
2402.10.00	Cigars, cheroots and cigarillos, containing tobacco	96.55%
		96.55%
2402.20.00	Cigarettes containing tobacco	96.55%
2402.90.00	Other	96.55%
24.03	Other manufactured tobacco and manufactured tobacco substitutes: "homogenized" or "reconstituted" tobacco; tobacco extracts and essences.	
2403.10.00	Smoking tobacco, whether or not containing tobacco substitutes in any proportion	96.55%
		96.55%
	Other:	96.55%
2403.91.00	"Homogenised" or "reconstituted" tobacco	96.55%

2403.99.00	Other:	96.55%
2403.99.10	Snuff	96.55%
2403.99.90	Other	96.55%
87.01	Tractors (other than tractors of heading 87.09).	
8701.10.00	Pedestrian controlled tractor:	
8701.10.10	For use in agriculture	0.00%
8701.10.90	Other	0.00%
8701.20.00	Road tractors for semi-trailers	0.00%
8701.30.00	Track-laying tractors:	
8701.30.10	For use in agriculture	0.00%
8701.30.90	Other	0.00%
8701.90.00	Other:	0.00%
8701.90.10	For use in agriculture	0.00%
8701.90.90	Other	0.00%
87.02	Motor vehicles for the transport of ten or more persons, including the driver.	
8702.10.00	With compression - ignition internal combustion piston engine (diesel or semi-diesel):	
8702.10.10	Coaches, buses and mini-buses, of a seating capacity not exceeding 21 persons (including the driver), completely knocked down for assembly in plants approved for the purpose by the Competent Authority	10.00%
8702.10.20	Other Coaches, buses and mini-buses, of a seating capacity not exceeding 21 persons (including the driver)	12.07%
8702.10.30	Coaches, buses and mini-buses, of a seating capacity exceeding 21 persons but not exceeding 29 persons (including the driver), completely knocked down for assembly in plants approved for the purpose by the Competent Authority	10.00%
8702.10.40	Other Coaches, buses and mini-buses, of a seating capacity exceeding 21 persons but not exceeding 29 persons (including the driver)	12.07%
8702.10.50	Coaches, buses and mini-buses, of a seating capacity exceeding 29 persons (including the driver), completely knocked down for	10.00%

	assembly in plants approved for the purpose by the Competent Authority	
8702.10.60	Other Coaches, buses and mini-buses, of a seating capacity exceeding 29 persons (including the driver)	0.00%
8702.10.90	Other	12.07%
8702.90.00	Other:	
8702.90.10	Coaches, buses and mini-buses, of a seating capacity not exceeding 21 persons (including the driver), completely knocked down for assembly in plants approved for the purpose by the Competent Authority	10.00%
8702.90.20	Other Coaches, buses and mini-buses, of a seating capacity not exceeding 21 persons (including the driver)	12.07%
8702.90.30	Coaches, buses and mini-buses, of a seating capacity exceeding 21 persons but not exceeding 29 persons (including the driver), completely knocked down for assembly in plants approved for the purpose by the Competent Authority	10.00%
8702.90.40	Other Coaches, buses and mini-buses, of a seating capacity exceeding 21 persons but not exceeding 29 persons (including the driver)	12.07%
8702.90.50	Coaches, buses and mini-buses, of a seating Capacity exceeding 29 persons (including the driver), completely knocked down for assembly in plants approved for the purpose by the Competent Authority	10.00%
8702.90.60	Other Coaches, buses and mini-buses, of a seating capacity exceeding 29 (including the driver)	0.00%
8702.90.90	Other	12.07%
87.03	Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 87.02), including station wagons and racing cars.	0.00%
8703.10.00	Vehicle specially designed for traveling on snow; golf cars and similar vehicles	12.07%

	Other vehicles, with spark-ignition internal combustion reciprocating piston engine:	
8703.21.00	Of a cylinder capacity not exceeding 1,000 cc:	
8703.21.10	Completely knocked down for assembly in plants approved for the purpose by the Competent Authority	
8703.21.90	Other	26.25%
8703.22.00	Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc:	
8703.22.10	Completely knocked down for assembly in plants approved for the purpose by the Competent Authority	8.42%
8703.22.90	Other	26.25%
8703.23.00	Of a cylinder capacity exceeding 1,500 cc but not exceeding 3000cc	
8703.23.10	Completely knocked down for assembly in plants approved for the purpose by the Competent Authority	10.00%
8703.23.20	Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,800 cc	54.61%
8703.23.30	Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc	54.61%
8703.23.40	Of a cylinder capacity exceeding 2,000 cc but not exceeding 3,000 cc	111.33%
8703.24.00	Of a cylinder capacity exceeding 3,000 cc:	153.86%
8703.24.10	Completely knocked down for assembly in plants approved for the purpose by the Competent Authority	130.71%
8703.24.90	Other	153.86%
	Other vehicles, with compression- ignition internal combustion piston engine (diesel or semi-diesel):	
8703.31.00	Of a cylinder capacity not exceeding 1,500 cc:	
8703.31.10	Completely knocked down for assembly in plants approved for the purpose by the Competent Authority	8.42%

8703.31.90	Other	26.25%
8703.32.00	Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,500 cc:	
8703.32.10	Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,500 cc, completely knocked down for assembly in plants approved for the purpose by the Competent Authority	89.94%
8703.32.20	Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000 cc, other	54.61%
8703.32.30	Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc, completely knocked down for assembly in plants approved for the purpose by the Competent Authority	89.94%
8703.32.40	Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc	111.33%
8703.33.00	Of a cylinder capacity exceeding 2,500 cc:	
8703.33.10	Completely knocked down for assembly in plants approved for the purpose by the Competent Authority	89.94%
8703.33.90	Other	111.33%
8703.90.00	Other	111.33%
87.04	Motor vehicles for the transport of goods.	
8704.10.00	Dumpers designed for off-highway use Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel):	0.00%
8704.21.00	g.v.w not exceeding 5 tonnes:	
8704.21.10	Completely knocked down for assembly in plants approved for the purpose by the Competent Authority	10.00%
8704.21.90	Other	10.00%
8704.22.00	g.v.w. exceeding 5 tonnes but not exceeding 20 tonnes:	
8704.22.10	Completely knocked down for assembly in plants approved for the purpose by the Competent Authority	10.00%

8704.22.90	Other	12.07%
8704.23.00	g.v.w. exceeding 20 tonnes:	
8704.23.10	Completely knocked down for assembly in plants approved for the purpose by the Competent Authority	10.00%
8704.23.90	Other	12.07%
	Other, with spark-ignition internal combustion piston engine:	
8704.31.00	g.v.w not exceeding 5 tonnes:	
8704.31.10	Completely knocked down for assembly in plants approved for the purpose by the Competent Authority	10.00%
8704.31.90	Other	12.07%
8704.32.00	g.v.w exceeding 5 tonnes:	
8704.32.10	Completely knocked down for assembly in plants approved for the purpose by the Competent Authority	10.00%
8704.32.90	Other	0.00%
8704.90.00	Other	12.07%
87.05	Special purpose motor vehicles, other than those principally designed for the transport of persons or goods (for example, breakdown lorries, crane lorries, fire fighting vehicles, concrete-mixer lorries, road sweeper lorries, spraying lorries, mobile workshops, mobile radiological units).	
8705.10.00	Crane lorries	0.00%
8705.20.00	Mobile drilling derricks	0.00%
8705.30.00	Fire fighting vehicles	0.00%
8705.40.00	Concrete-mixer lorries	0.00%
8705.90.00	Other	0.00%
87.09	Works trucks, self-propelled, not fitted with lifting or handling equipment, of the type used in factories, warehouses, dock areas or airports for short distance transport of goods; tractors of the type used on railway station platforms; parts of the foregoing vehicles.	
	Vehicles:	
8709.11.00	Electrical	10.00%

8709.19.00	Other	10.00%
8710.00.00	Tanks and other armoured fighting vehicles, motorized, whether or not fitted with weapons and parts of such vehicles.	10.00%
87.11	Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars.	0.00%
8711.10.00	With reciprocating internal combustion piston engine of a cylinder capacity not exceeding 50 cc:	
8711.10.10	For the transport of Goods	0.00%
8711.10.90	Other	0.00%
8711.20.00	With reciprocating internal combustion piston engine of a cylinder capacity exceeding 50cc but not exceeding 175cc.	0.00%
8711.20.10	For the transport of goods	12.07%
8711.20.90	Other	0.00%
8711.30.00	With reciprocating internal combustion piston engine of a cylinder capacity exceeding 175 cc but not exceeding 500 cc:	
8711.30.10	For the transport of goods	12.07%
8711.30.90	Other	12.07%
8711.40.00	With reciprocating internal combustion piston engine of a cylinder capacity exceeding 500 cc but not exceeding 800 cc:	
8711.40.10	For the transport of goods	12.07%
8711.40.90	Other	12.07%
8711.50.00	With reciprocating internal combustion piston engine of a cylinder capacity exceeding 800 cc:	12.07%
8711.50.10	For the transport of goods	12.07%
8711.50.90	Other	12.07%
8711.90.00	Other:	
8711.90.10	For the transport of goods	12.07%
8711.90.90	Other	12.07%
87.16	Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof.	

8716.10.00	Trailers and semi-trailers of the caravan type, for housing or camping	10.00%
8716.20.00	Self-loading or self-unloading trailers and semi-trailers for agricultural purposes	10.00%
	Other trailers and semi-trailers for the transport of goods:	10.00%
8716.31.00	Tanker trailers and tanker semi-trailers	10.00%
8716.39.00	Other	10.00%
8716.40.00	Other trailers and semi-trailers	10.00%
Vehicles subject to a Flat rate of Tax (Used and Over 4 Years old)		
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)	\$2,600 US
8702.104	Other coaches, buses and mini-buses, of a seating capacity exceeding 21 persons but not exceeding 29 persons (including the driver)	\$6,900 US
8702.9	Other	
8702.902	Other coaches, buses and mini-buses, of a seating capacity not exceeding 21 persons (including the driver)	\$2,600 US
8702.904	Other coaches, buses and mini-buses, of a seating capacity exceeding 21 persons but not exceeding 29 persons (including the driver)	\$6,900 US
87.03	Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 87.02), including station wagons and racing cars.	
8703.20	Other vehicles, with spark-ignition internal combustion reciprocating piston engine:	
8703.21.00	Of a cylinder capacity not exceeding 1,000 cc:	
8703.21.90	Other	(1.5 CIF + \$4,200US)@ 10% + \$4,200
8703.22.00	Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc:	

8703.22.90	Other	(1.5CIF + \$4,300US)@ 10% + \$4,300
8703.23.00	Of a cylinder capacity exceeding 1,500 cc but not exceeding 3000 cc:	
8703.23.20	Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,800 cc	(1.5CIF+6000)@30%+6000
8703.23.30	Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc	(1.5CIF+\$6500US)@30%+6500
8703.23.40	Of a cylinder capacity exceeding 2,000 cc but not exceeding 3,000 cc	(1.5CIF + \$13,500US)@ 70% + \$13,500
8703.24.00	Of a cylinder capacity exceeding 3,000 cc:	
8703.24.90	Other	(1.5 CIF + \$13,500US)@ 100% + \$14,500
8703.30	Other vehicles, with compression- ignition internal combustion piston engine (diesel or semi-diesel):	
8703.31.00	Of a cylinder capacity not exceeding 1,500 cc	
8703.31.90	Other	(1.5 CIF + \$6,200US)@ 10% + \$6,200
8703.32.00	Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,500 cc:	
8703.32.20	Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000 cc, other	(1.5 CIF + \$8,200US)@ 30% + \$8,200
8703.32.40	Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc	(1.5 CIF + \$15,400US)@ 70% + \$15,400
8703.33.00	Of a cylinder capacity exceeding 2,500 cc:	
8703.33.90	(a) Other (exceeding 2500cc but not exceeding 3000cc)	(1.5 CIF + \$15,500US)@ 70% + \$15,500
	(b) Other (exceeding 3000cc)	(1.5 CIF + \$17,200US)@ 100% + \$17,200

87.04	Motor vehicles for the transport of goods.	
8704.21	g.v.w. not exceeding 5 tonnes:	
8704.219	Other	\$2,000 US
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)	\$3,000 US
	(b) Other (exceeding 7 tonnes but not exceeding 10 tonnes)	\$4,500 US
	(c) Other (exceeding 10 tonnes but not exceeding 15 tonnes)	\$5,000 US
	(d) Other (exceeding 15 tonnes but not exceeding 16 tonnes)	\$6,500 US
	(e) Other (exceeding 16 tonnes but not exceeding 20 tonnes)	\$7,500 US
8704.23	g.v.w. exceeding 20 tonnes	
8704.239	Other	\$9,500 US
8704.30	Other, with spark ignition internal combustion piston engine	
8704.31	g.v.w. not exceeding 5 tonnes	
8704.319	Other	\$2,000 US
8704.32	g.v.w. exceeding 5 tonnes	
8704.329	(a) Other (exceeding 5 tonnes but not exceeding 7 tonnes)	\$3,000 US
	(b) Other (exceeding 7 tonnes but not exceeding 10 tonnes)	\$4,500 US
	(c) Other (exceeding 10 tonnes but not exceeding 15 tonnes)	\$5,000 US
	(d) Other (exceeding 15 tonnes but not exceeding 16 tonnes)	\$6,500 US
	(e) Other (exceeding 16 tonnes but not exceeding 20 tonnes)	\$7,500 US
	(f) Other (exceeding 20 tonnes)	\$9,500 US
TABLE A-2-1. Reduced Excise Rates on Motor Vehicles (USED)		
Public Officers/Other Public Officials		

	Cubic Capacity	
	Less than 1500cc	\$430
	1500-1800	\$1,800
	1801-2000	\$1,950
	2001-3000	\$8,950
	Above 3000	\$9,950
TABLE A-2. Reduced Excise Rates on Motor Vehicles (NEW)		
Public Officers and Other Public Officials		
	Cubic Capacity	
	Less than 1500cc	10.00%
	1500-1800	30.00%
	1801-2000	30.00%
	2001-3000	30.00%
	Above 3000	30.00%
TABLE A-2. Reduced Excise Rates on Motor Vehicles		
Remigrants		
	Cubic Capacity	
	Less than 1500cc	5.00%
	1500-1800	5.00%
	1801-2000	10.00%
	2001-3000	10.00%
	Above 3000	10.00%

Made this 31st day of October 2005


Minister of Finance