

GUYANA

No. 13 of 1984.

REGULATIONS

Made Under

THE CONSUMPTION TAX ACT

(Cap. 80:02)

IN EXERCISE OF THE POWERS CONFERRED UPON ME BY SECTION 22 OF THE CONSUMPTION TAX ACT, I HEREBY MAKE THE FOLLOWING REGULATIONS:—

**Citation.** 1. These Regulations, which amend the Consumption Tax Regulations\*, may be cited as the Consumption Tax (Amendment) Regulations 1984.

**Revocation and substitution of regulation 8(1) of the Principal Regulations.** 2. Regulation 8(1) of the Principal Regulations and the proviso thereto is hereby revoked and the following paragraph and proviso substituted therefor —

**“Periodic Returns.**  
**Form 3.**  
**Form 3A.** 8.(1) Every registered person shall for each calendar month furnish the Comptroller with a return in Form 3 in quadruplicate showing the amount of tax for which he is accountable in respect of each calendar month, and where applicable, a return in Form 3A in quadruplicate showing the amount of tax he is exempted from paying on chargeable goods manufactured and delivered in or exported from Guyana in respect of each calendar month. The Forms shall contain full information in respect of all other matters to which the said Forms relate and the person shall furnish such returns not later than the fifteenth day of the month next following the end of the calendar month to which the Forms relate:

\*Cap. 82:01 Subsidiary Legislation.

Provided that where the Comptroller is satisfied that in order to meet the circumstances of any particular case it is necessary to vary the period of any return or the date on which any such return shall be furnished he may accordingly give to a registered person such directions as he thinks fit.”.

**Amendment  
of Regulation  
11 of the  
Principal  
Regulations.** 3. Regulations 11(1) of the Principal Regulations is hereby amended as follows —

- (a) by the insertion of the words “in Form 3B in triplicate” after the word “goods” where the word occurs for the second time in the said paragraph; and
- (b) by the addition of the words “Form 3B” to the marginal note.

**Amendment  
of Schedule  
to the  
Principal  
Regulations** 4. The Schedule to the Principal Regulations is hereby amended as follows —

- (a) by the substitution for Form 3 of the Form set out in the First Schedule hereto; and
- (b) by the insertion therein after Form 3 as Forms 3A and 3B of the following Forms set out in the Second Schedule hereto.



**MONTHLY CONSUMPTION TAX RETURN**

MANUFACTURER'S NAME.....

ADDRESS.....

REGISTRATION CERTIFICATE NUMBER AND DATE.....

TAX PERIOD	
YEAR	MONTH

- (1) Value of Raw Materials Brought Forward from Previous Months.....
- (2) Value of Raw Materials Received During Month.....
- (3) Closing Stock of Raw Materials.....

TAX HEADING NUMBER	FINISHED PRODUCT																							
	OPENING STOCK			MANUFACTURED						TOTAL			EXPORTS (Supporting Documents to be Submitted)			OTHER EXEMPTIONS (Supporting Documents to be Submitted)			TAXABLE LOCAL SALES (Statement to be Submitted)			CLOSING STOCK of FINISHED PRODUCT		
	Quantity	Unit of Quantity	Value \$ c.	Quantity	Unit of Quantity	Value \$ c.	Quantity	Unit of Quantity	Value \$ c.	Quantity	Unit of Quantity	Value \$ c.	Quantity	Unit of Quantity	Value \$ c.	Quantity	Unit of Quantity	Value \$ c.	Quantity	Unit of Quantity	Value \$ c.			

\*I/We hereby declare that the above particulars are true and complete.  
 SIGNATURE..... \*(Manufacturer/Agent)  
 DATE.....

\*Delete whichever is not applicable

ENTRY FOR GOODS MANUFACTURED LOCALLY FREE OF CONSUMPTION TAX

MANUFACTURER'S NAME .....

ADDRESS .....

REGISTRATION CERTIFICATE NUMBER AND DATE .....

TAX	PERIOD
Year	Month

TARIFF HEADING NUMBER	DESCRIPTION AND QUANTITY OF MANUFACTURED PRODUCT				VALUE		RATE	Tax Ordinary Payable No Charge	
	DESCRIPTION	QUANTITY	UNIT OF QUANTITY	UNIT CODE NUMBER	\$	c.		\$	c.
					Total Value		Total		

\*I/We declare that the above particulars are true and complete  
 Signature ..... (Manufacturer/Agent)  
 Date .....

.....  
 for Comptroller of Customs and Ex cise

\*Delete whichever is not applicable

.....  
 Date



**FORM OF REPRESENTATION TO SUPPLIER FOR THE  
ACQUISITION OF GOODS BY A REGISTERED MANUFACTURER**

MANUFACTURER'S NAME: .....

SUPPLIER'S NAME: .....

ADDRESS: .....

ADDRESS: .....

CONSUMPTION TAX REGISTRATION NUMBER: .....

CONSUMPTION TAX REGISTRATION NUMBER: .....

I/We hereby make representation for the acquisition of the following goods to be used as materials and not otherwise in the manufacture of .....  
....., in my registered premises. I/We declare that I/We am/are the holder/holders of a certificate of registration under the Consumption Tax Act, Cap. 80:02.

SIGNATURE .....

QUANTITY	DESCRIPTION OF GOODS	VALUE	
		s	c

SIGNATURE .....(Status) (.....)

DATE .....

I/We declare that I/We have received the above mentioned goods and have entered same in my/our stock book.

SIGNATURE .....(Status) (.....)

DATE .....

Made this 19th day of December 1984.

I/We declare that the above, mentioned goods have been supplied by me.

SIGNATURE .....(Status) (.....)

DATE .....

*Carl B. Greenidge,*  
.....  
Minister of Finance