

THE OFFICIAL GAZETTE 10TH FEBRUARY, 2016
LEGAL SUPPLEMENT — B

GUYANA

No. 1 of 2016

REGULATIONS

Made Under

THE EXCISE TAX ACT 2005

(Cap. 82:03)

IN THE EXERCISE OF THE POWERS CONFERRED UPON ME BY SECTION 15 OF THE EXCISE TAX

ACT, I MAKE THE FOLLOWING REGULATIONS:-

Citation and commencement.

Amendment of the Principal Regulations.

1. These Regulations, which amend the Excise Tax Regulations, may be cited as the Excise Tax (Amendment) Regulations 2016 and shall come into operation on 1st of February, 2016.
2. The Schedule to the Principal Regulations is amended as follows-
 - (a) by the substitution for the particulars in relation to alcoholic beverages of the following particulars-

Product

Excise Tax

ALCOHOLIC BEVERAGES

Malt Beverages	... ..	\$135.00 per litre and so in proportion for any difference in quantity.
Beer	... ..	\$135.00 per litre and so in proportion for any difference in quantity.
Stout	... ..	\$135.00 per litre and so in proportion for any difference in quantity.
Porter and Ale	... ..	\$135.00 per litre and so in proportion for any difference in quantity.
Rum	... ..	\$220.00 per litre and so in proportion for any part of a litre.
Rum Punch	... ..	\$220.00 per litre and so in proportion for any part of a litre.
Gin	... ..	\$220.00 per litre and so in proportion for any part of a

			litre.
Shandy	...	...	\$126.00 per litre and so in proportion for any part of a litre.
Whisky and Blended Whisky	...	...	\$220.00 per litre and so in proportion for any part of a litre.
Vodka	...	...	\$220.00 per litre and so in proportion for any part of a litre.
Cordials and Liqueurs	...	...	\$220.00 per litre and so in proportion for any part of a litre.
Other Potable Spirits	...	...	\$220.00 per litre and so in proportion for any part of a litre.
Brandy and Blended Brandy	...	...	\$220.00 per litre and so in proportion for any part of a litre.
Vermouths and other Wines			\$150.00 per litre and so in proportion for any part of a litre.
Sparkling Wines (including Champagne)	...	...	\$150.00 per litre and so in proportion for any part of a litre.
Other Wines (of the juices of grapes)	...	...	\$150.00 per litre and so in proportion for any part of a litre.
Other Fermented Beverages (e.g. cider, perry, mead, etc.)			\$150.00 per litre and so in proportion for any part of a litre.
Other Alcohol (not put up for retail sale)	...	...	\$220.00 per litre and so in proportion for any part of a litre.

(b) by the substitution for particulars 8703.21.90, 8703.22.90, 8703.23.20, 8703.23.30 in relation to motor cars and other vehicles principally designed for the transport of person other than those of heading 8702, including station wagons and racing cars of the following particulars-

Tariff Heading No.	Description of Goods	Rate Of Excise Tax
Motor Vehicles		
8703.21.90.00	Other vehicles of a cylinder capacity not exceeding 1000cc	0%
8703.22.90.00	Other vehicles of a cylinder capacity exceeding 1000cc but not exceeding 1500cc	0%
8703.23.20.00	Other vehicles of a cylinder capacity exceeding 1,500 cc but not exceeding 1,800cc	10%
8703.23.30.00	Other vehicles of a cylinder capacity exceeding 1,800cc but not exceeding 2,000cc	10%

(c) in Table A-2. Reduced Excise Rate on Motor Vehicles (Under 4 years old), immediately after the word "Remigrants" insert the words "and settlers".

(d) the insertion immediately after Table 11 of the following Table as Table A-12-

TABLE A - 12

Returning Foreign Service Officers	A supply of motor vehicles when imported by returning Foreign Service Officers who have completed official duties overseas.
------------------------------------	---

Revocation.

3. The Excise Tax Regulations 2005 and any other subsidiary legislation relating to the rate of Excise Tax in relation to alcoholic beverages are revoked.

Made this 1st day of February, 2016.


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