

THE OFFICIAL GAZETTE 13TH DECEMBER, 2017
LEGAL SUPPLEMENT — B

GUYANA

No. 2 of 2017

AMENDED

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.

1. These Regulations, which amend the Excise Tax Regulations, may be cited as the Excise Tax (Amendment) Regulations 2017.

Amendment of
Schedule to the
Principal
Regulations.

2. The Schedule to the Principal Regulations is amended as follows –

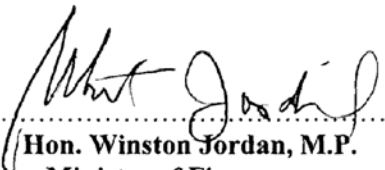
- (a) Table A - 4 is amended by the insertion in column 2 immediately after the words “motor vehicles” of the words “and goods”;
- (b) Table A - 7 is amended by the insertion in column 2 immediately after the words “motor vehicles” of the words “and goods”;
- (c) Table A - 15 is amended by the insertion in column 2 immediately after the words “excise tax.” of the following –
 - “This exemption does not apply to hybrid vehicles –
 - (a) exceeding four years old from the date of manufacture to the date of importation; and
 - (b) with an engine capacity exceeding 2000 cc.”;
- (d) by the insertion immediately after Table A – 17 of the following tables –

TABLE A-18												
Relief for Tourism Industry	<p>Motor vehicles that are shown to the satisfaction of the Commissioner-General to be used exclusively overland in the Tourism Industry in Regions 1, 7, 8 and 9 for the transport of persons for incorporated entities that have been in operation for at least five years –</p> <p>(a) in the case of vehicles less than four years old of a cylinder capacity corresponding to tariff headings 8703.23.40.00, 8703.32.40.00, 8703.33.90.00, 8703.90.00.00 and 8703.24.90.00 shall be exempt from the payment of excise tax;</p> <p>(b) for vehicles four years old and over the following formula shall apply –</p> <table border="1"> <thead> <tr> <th>Engine Capacity</th> <th>Duty</th> <th>Excise</th> </tr> </thead> <tbody> <tr> <td>>2000cc but ≤ 3000cc</td> <td>0%</td> <td> For Tariff Headings: 8703.23.40.00 8703.32.40.00 8703.33.90.00 8703.90.00.00 $((\text{CIF} + \text{US\\$}13,500) \times 35\%) + \text{US\\$}13,500$ </td> </tr> <tr> <td>>3000cc</td> <td>0%</td> <td> For Tariff Headings: 8703.24.90.00 $((\text{CIF} + \text{US\\$}14,500) \times 35\%) + \text{US\\$}14,500$ </td> </tr> </tbody> </table>			Engine Capacity	Duty	Excise	>2000cc but ≤ 3000cc	0%	For Tariff Headings: 8703.23.40.00 8703.32.40.00 8703.33.90.00 8703.90.00.00 $((\text{CIF} + \text{US\$}13,500) \times 35\%) + \text{US\$}13,500$	>3000cc	0%	For Tariff Headings: 8703.24.90.00 $((\text{CIF} + \text{US\$}14,500) \times 35\%) + \text{US\$}14,500$
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>3000cc	0%	For Tariff Headings: 8703.24.90.00 $((\text{CIF} + \text{US\$}14,500) \times 35\%) + \text{US\$}14,500$										

TABLE A-19	
Relief for LPG Gas	<p>Vehicles principally designed to accommodate Liquefied Petroleum Gas (LPG) with an engine capacity not exceeding 2000 cc, and not exceeding four years from the date of manufacture to the date of importation, are exempt from the payment of excise tax.</p>

TABLE A-20	
Relief for Mass Transportation	Excise tax shall be removed from coaches, buses and mini-buses, 4 years old and over, of a seating capacity exceeding 21 persons but not exceeding 29 persons corresponding to tariff headings 8702.90.40.00 and 8702.10.40.00.

Made this 13th day of December 2017.



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