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(EXTRAORDINARY)

OF GUYANA

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FRIDAY 4TH FEBRUARY, 2022

THE OFFICIAL GAZETTE 4TH FEBRUARY, 2022
LEGAL SUPPLEMENT — B

GUYANA No. 4 of 2022

REGULATIONS

Made Under

THE EXCISE TAX ACT

(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. Reg. 12 of 2005

1. These Regulations, which amend the Excise Tax Regulations, may be cited as the Excise Tax (Amendment of Schedules) Regulations 2022 and shall come into operation on the 4th day of February, 2022.

Amendment of the Principal Regulations.

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

(a) by the substitution of the rates for the following tariff headings for vehicles less than four years old-

Motor cars and other vehicles (less than 4 years old) principally designed for the transport of persons (other than those of heading 87.02), including station wagons and racing cars		
Tariff Heading	**Description**	**Excise Tax Rate**
8703.21.90	--- Other	
	Double cab pickup not exceeding 1000 cc	**0%**
	Other	**0%**
8703.22.90	--- Other	
	Double cab pickup exceeding 1,000 cc but not exceeding 1,500 cc:	**0%**
	Other	**0%**

8703.23.20	- - - Other, of a cylinder capacity exceeding 1,500 cc but not exceeding 1,599 cc	
	Double cab pickup exceeding 1,500 cc but not exceeding 1,599 cc:	**0%**
	Other	**10%**
8703.23.30	- - - Other, of a cylinder capacity exceeding 1,599 cc but not exceeding 1,800 cc	
	Double cab pickup exceeding 1,599 cc but not exceeding 1,800 cc:	0%
	Other	10%
8703.23.40	- - - Other, of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc	
	Double cab pickup exceeding 1,800 cc but not exceeding 2,000 cc:	0%
	Other	10%
8703.23.50	- - - Other, of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc	
	Double cab pickup exceeding 2,000 cc but not exceeding 2,500 cc:	75%
	Other	110%
8703.23.60	- - - Other, of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	
	Double cab pickup exceeding 2,500 cc but not exceeding 3,000 cc:	75%
	Other	110%
8703.32.21	- - - Of a cylinder capacity exceeding 1,500 cc but not exceeding 1599 cc	
	Double cab pickup exceeding 1,500 cc but not exceeding 1,599 cc:	0%
	Other	10%
8703.32.22	- - - Other, of a cylinder capacity exceeding 1,599 cc but not exceeding 1,800 cc	
	Double cab pickup exceeding 1,599 cc but not exceeding 1,800 cc:	0%
	Other	10%
8703.32.23	- - - Other, of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc	
	Double cab pickup exceeding 1,800 cc but not exceeding 2,000 cc:	0%
	Other	10%
8703.32.24	- - - Other, of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc	
	Double cab pickup exceeding 2,000 cc but not exceeding 2,500 cc:	75%

	Other	110%
8703.33.90	--- Other	
	Double cab pickup exceeding 2500 cc but not exceeding 3000cc	75%
	Other	110%
8703.90.00	- Other	
	Double cab pickup not exceeding 2000 cc	0%
	Double cab pickup exceeding 2000 cc but not exceeding 3000cc	75%
	Other	110%

(b) by the substitution of the rates for the following tariff headings for vehicles less than four years old-

Motor vehicles (less than 4 years old) for the transport of goods		
Tariff Heading	**Description**	**Excise Tax Rate**
8704.21.00	- - g.v.w not exceeding 5 tonnes:	
8704.21.90	- - - Other	
	Single cab pickup not exceeding 3000 cc	0%
	Single cab pickup exceeding 3000 cc	10%
	Other	0%
8704.22.00	- - g.v.w exceeding 5 tonnes but not exceeding 20 tonnes:	
8704.22.90	- - - Other	
	Single cab pickup not exceeding 3000 cc	0%
	Single cab pickup exceeding 3000 cc	10%
	Other	0%
8704.23.00	- - g.v.w exceeding 20 tonnes:	

8704.23.90	- - - Other	0%
	- Other, with spark-ignition internal combustion piston engine:	
8704.31.00	- - g.v.w not exceeding 5 tonnes:	
8704.31.90	- - - Other	0%
8704.32.00	- - g.v.w not exceeding 5 tonnes:	
8704.32.90	- - - Other	0%
8704.90.00	Other	0%

Made this 4th day of February, 2022.

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- Hon. Dr. Ashni K. Singh, M.P.
Senior Minister in the Office of the President
with Responsibility for Finance