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OF GUYANA

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TABLE OF CONTENTS **PAGE**

FIRST SUPPLEMENT

LEGAL SUPPLEMENT

A. **ACTS — NIL**

B. **SUBSIDIARY LEGISLATION —**
REGULATIONS No. 42 of 2024 – The Excise Tax (Amendment) Regulations 2024 … … … … … … 3599

C. **BILLS — NIL**

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THE OFFICIAL GAZETTE 30TH JULY, 2024
LEGAL SUPPLEMENT — B

GUYANA No. 42 of 2024

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 and commencement. Reg. 12/2005

1. These Regulations, which amend the Excise Tax Regulations, may be cited as the Excise Tax (Amendment) Regulations 2024 and shall be deemed to have come into operation on the 1st day of September, 2023.

Amendment of Schedule to the Principal Regulations.

2. Table A-2-2 of the Schedule to the Principal Regulations is amended by the substitution for the table thereto of the following table-

	TABLE A-2-2 **Excise Tax Rates on Motor Vehicles**	
Re-migrants, settlers and returning students.	Exemptions shall be in accordance with the provisions of section 23 of the Customs Act, Cap. 82:01.	
	Cubic Capacity	
	Less than 1500 cc	5%
	1500 - 1800 cc	5%
	1801 -2000 cc	10%
	2001 -3000 cc	20%
	Above 3000 cc	30%

Made this 30th day of July, 2024.

.....

Hon. Dr. Ashni K. Singh, MP
Senior Minister in the Office of the President
With Responsibility for Finance and the Public Service.