The Official Gazette

(EXTRAORDINARY)

OF GUYANA

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FRIDAY 6TH FEBRUARY, 2026

THE OFFICIAL GAZETTE 6TH FEBRUARY, 2026
LEGAL SUPPLEMENT — B

GUYANA No. 3 of 2026

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.

Cap. 82:03

1. These Regulations, which amend the Excise Tax Regulations, may be cited as the Excise Tax (Amendment of Schedule) Regulations 2026 and shall come into operation on the 16th February, 2026.

Amendment of Schedule to the Principal Regulations.

2. The Schedule to the Principal Regulations is amended by the inserting immediately after Table A-21 the following –

TABLE A-22		
Category	**Description**	**Excise Tax Payable**
Double cab pickups	Double cab pickups not exceeding 2,000 cc, regardless of age.	$2,000,000
	Double cab pickups not exceeding 2,500 cc, regardless of age.	$3,000,000

TABLE A- 23	
Relief for All-Terrain Vehicles	All-Terrain Vehicles are exempt from the payment of excise tax.

Made this 6th day of February, 2026.

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