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WEDNESDAY 1ST FEBRUARY, 2023

THE OFFICIAL GAZETTE 1ST FEBRUARY, 2023
LEGAL SUPPLEMENT — B

GUYANA No. 3 of 2023

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.

1. These Regulations, which amend the Excise Tax Regulations*, may be cited as the Excise Tax (Amendment of Schedule) Regulations 2023 and shall come into operation on the 1st day of February, 2023.

Amendment of Schedule to the Principal Regulations.

2. The Schedule to the Principal Regulations is amended by substituting the rates for the following tariff headings for vehicles four years and older-

Vehicles subject to a Flat Rate of Tax (4 years old and over)		
Tariff Heading	**Description**	**Excise Tax Rate**
8703.21.90	Other	**$800,000**
8703.22.90	Other	**$800,000**
8703.31.90	Other	**$800,000**

*Cap. 82:03, Subsidiary Legislation

Made this ...16th..... day of January, 2023.

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