

LAWS OF GUYANA

EXCISE TAX ACT

CHAPTER 82:03

**Act
11 of 2005
Amended by
4 of 2008**

Current Authorised Pages

<i>Pages (inclusive)</i>	<i>Authorised by L.R.O.</i>
1 - 32 ...	1/2012

LAWS OF GUYANA

2

Cap. 82:03

Excise Tax

**Index
of
Subsidiary Legislation**

	Page
Excise Tax Regulations (Reg. 12/2005, 14/2006, 14/2008, 5/2010)	15

CHAPTER 82:03

EXCISE TAX ACT

ARRANGEMENT OF SECTIONS

SECTION

1. Short title.
2. Interpretation.
3. Imposition and payment of tax.
4. Value and quantity.
5. Payment of tax by manufacturers.
6. Payment of tax by importer.
7. Excise tax returns.
8. Temporary importation.
9. Relief of raw materials.
10. Refunds.
11. Relief under Customs Act.
12. Goods diverted from exempt use.
13. Registration.
14. Administration and enforcement.
15. Subsidiary legislation.

11 of 2005

An Act to provide for the imposition and collection of Excise Tax.

[All sections other than ss. 13 and 15 commenced on 1ST JANUARY, 2007;

Section 13 commenced on 1ST OCTOBER, 2006; Section 15 commenced on 31ST OCTOBER, 2005.]

Short title.

1. This Act may be cited as the Excise Tax Act.

Interpretation.
[4 of 2008]

2. In this Act, unless the context otherwise indicates –

“Commissioner” means the Commissioner-General of the Revenue Authority appointed under the Revenue

c. 79:04

Authority Act;

“consideration”, in relation to a supply or import of goods, means the total amount in money or kind paid or payable (including a deposit on a returnable container) for the supply or import by any person, directly or indirectly, including any duties, levies, fees, and charges (other than VAT) paid or payable on, or by reason of, the supply or import;

“days” means official working days for the Revenue Authority, excluding all public holidays;

c. 82:01

“duty”, “entered”, “export”, “import” and “importer” have the meanings assigned to them by the Customs Act;

“manufacture”, in relation to goods, means to manufacture or produce and includes the application of any process in the course of manufacturing or producing the goods;

“registered manufacturer” means a person meeting the requirements for registration under this Act;

“supply” means a sale of goods or a grant of the use or right to use any goods;

“tax” means excise tax imposed under this Act;

“taxable goods” means goods specified by regulations made by the Minister, which regulations shall be subject to a negative resolution of the National Assembly.

c. 82:01

“warehouse” and “warehoused” shall have the same meaning as in the Customs Act.

Imposition and
payment of
tax.

[4 of 2008]

3. (1) Except as otherwise provided, Excise Tax shall be paid in accordance with this Act in relation to –

- (a) taxable goods imported and not warehoused;
- (b) taxable goods imported and warehoused and removed from the warehouse;
- (c) taxable goods manufactured in Guyana and removed from the warehouse;
- (d) taxable goods manufactured and sold in Guyana,

at the rates specified by regulations made by the Minister, which regulations shall be subject to a negative resolution of the National Assembly:

Provided that no Excise Tax shall be paid on goods which are exported.

(2) A manufacturer of taxable goods who cannot account, to the satisfaction of the Commissioner, for any quantity of such goods manufactured or warehoused by him is deemed to have removed those goods from a warehouse for consumption in Guyana during the month in which the deficiency arose.

Value and
quantity.

4. (1) Where tax is payable on taxable goods by reference to their value, the tax is calculated on an amount, referred to as the “chargeable value” equal to -

- (a) if the goods are imported, the total of
–

- c. 82:01
- (i) the value of the goods as it would be determined under the Customs Act for the purpose of assessing *ad valorem* duty of customs on the goods, whether *ad valorem* duty of customs is payable on the goods or not; and
- c. 81:05
- (ii) the amount of any taxes or duties (other than tax payable under this Act or the Value-Added Tax Act), fees, or other charges that are payable upon the entry of the goods into Guyana; and
- (b) if the goods are manufactured in Guyana, the amount of consideration in money, after deducting therefrom any amount of VAT payable.

(2) Where tax is payable on taxable goods by reference to a specific quantity measured by volume or weight, if the goods are imported, sold in Guyana or removed from a warehouse in a container intended for sale with or of a kind usually sold with the goods in a sale by retail and the container is marked, labelled, or commonly sold as containing, or commonly reputed to contain, a specific quantity of such goods, for the purpose of determining the tax payable in respect of the goods, the container is deemed to contain not less than that specific quantity.

Payment of tax
by
manufacturer.

5. (1) In relation to goods referred to in section 3(1)(c) and (d), payment of tax to the Commissioner shall be made not later than fifteen days after the end of the month during

which the goods were so sold or removed; in relation to goods referred to in section 3(1)(a) and (b), payment of tax to the Commissioner shall be made on importation or removal from the warehouse.

(2) No taxable goods may be removed from a warehouse unless the person who intends to remove the goods has –

- (a) paid the tax payable on the goods; or
- (b) entered into –
 - (i) a bond with security equal to triple the amount of tax that would be payable on the goods if the goods were removed from the warehouse for consumption in Guyana; or
 - (ii) a general bond, to continue in force for twelve months, with security in an amount approved by the Commissioner.

(3) Where a person who intends to remove taxable goods from a warehouse has entered into a general bond referred to in subsection (2)(b)(ii) but the total of-

- (a) the tax on the goods; and
- (b) the tax payable by the person on all other goods removed from a warehouse that remains unpaid,

exceeds the amount of security under such general bond, the person is required to pay the tax on the goods that he intends

to remove from the warehouse before they are so removed.

(4) A registered manufacturer who defaults in paying any tax payable by him by the day prescribed by subsection (1) or (3) is required to pay, in addition to the amount of tax in default, interest at the rate prescribed under paragraph 2 of Schedule IV of the Value-Added Tax Act for each month or part of a month during which the tax remains unpaid.

c. 81:05

Payment of tax
by importer.

6. Where tax is imposed by this Act on the importation of goods into Guyana, the importer is required to pay the tax to the Commissioner before the goods are cleared for use within Guyana.

Excise tax
returns.

7. (1) Every registered manufacturer is required to file with the Commissioner, not later than fifteen days after the end of each month, in the prescribed manner an accurate excise tax return for the month in the prescribed form containing the prescribed information, regardless of whether any tax is due.

(2) A person who ceases being a registered manufacturer is required to file with the Commissioner, not later than fifteen days after the date of cessation, in the prescribed manner an accurate return for the month in the prescribed form containing the prescribed information.

(3) The Commissioner may require a registered manufacturer to furnish such information relating to a return as the Commissioner considers necessary.

Temporary
importation.

8. (1) The Commissioner may grant permission for the temporary importation of taxable goods without payment of tax upon being satisfied that –

(a) the goods are imported for temporary

use or for a temporary purpose only;

- (b) the goods will be exported within three months from the grant of the permission; and
- (c) the person to whom the permission has been granted will deposit with the Commissioner an amount equal to the tax payable on the goods or, at the discretion of the Commissioner, give security for payment of the tax.

(2) Where goods imported under subsection (1) are not exported within the period specified in subsection (1)(b), any deposit made with the Commissioner shall be brought into account by the Commissioner as excise tax or, if security has been given, the importer shall pay to the Commissioner the full amount of tax payable on the goods imported.

(3) Notwithstanding subsections (1) and (2), the Commissioner may, where he considers it necessary, allow such further period as he thinks fit for the export of the goods

- (a) if he is satisfied that the goods are the bona fide property, and are for the exclusive use, of a person temporarily in Guyana; and
- (b) if the importer of the goods gives such security in addition to that given pursuant to subsection (1)(c) as the Commissioner requires.

(4) Where goods referred to in subsections (1) and (2) are exported within the time specified in subsection (1) or the further period allowed pursuant to subsection (3), the Commissioner shall refund the deposit referred to in

subsection (1)(c) and cancel any security given.

Relief for raw materials.

9. (1) Where the Commissioner is satisfied, upon a certificate by a registered manufacturer in the prescribed form, that taxable goods, whether imported into Guyana or manufactured in Guyana, are intended to be used by the registered manufacturer as raw materials for the manufacture of other taxable goods, the Commissioner shall in respect of such goods used as raw materials, instead of requiring the payment of tax in full, require that the manufacturer deposit such security as the Commissioner thinks fit.

(2) Where money was given as security under subsection (1) and the Commissioner is subsequently satisfied that the goods were used as raw materials for the manufacture in Guyana of other taxable goods, the Commissioner shall remit the tax payable in respect of the raw materials and apply such money against any tax that becomes payable on the sale of the other taxable goods.

Refunds.

10. (1) Subject to this section, where a person has paid an amount as or on account of tax that exceeds the amount that was payable by him under this Act, the Commissioner is required, within ninety days of the date the application was filed, to pay a refund to that person equal to the amount of the excess if that person applies for a refund within three years after the amount was paid.

c. 82:01

(2) Subject to this section, where a person who has imported taxable goods subsequently exports those goods or puts them on board a ship or aircraft for use as stores and the goods are in compliance with the conditions for payment of a drawback of duties under the Customs Act, the Commissioner is required, within ninety days of the date the application was filed, to pay an amount to the person equal to the tax paid on the goods if the person applies for a refund

within three years after he so exported the goods or put them on board the ship or aircraft.

(3) An application under this section shall be made in the form, shall contain the information, and shall be filed in the manner prescribed by the Commissioner.

(4) Where a refund or other payment is payable to a person under this section, the Commissioner may apply it in reduction of any tax, levy, interest, or penalty payable by the person in terms of this Act, other taxes or duties collected by the Commissioner, and any unpaid amounts under the repealed Consumption Tax Act.

c. 80:02

(5) If the Commissioner refunds an amount to a person in error, the person is required to repay the amount, together with interest from the 10th day after the person was notified by the Commissioner of the error, and the amount may be recovered from the person as tax.

Relief under
Customs Act.
c. 82:01.

11. (1) Part V of the Customs Act applies, with such modifications as the circumstances require, for the purposes of this Act in respect of goods produced in Guyana for export.

(2) Section 18 of the Customs Act applies, with such modifications as the circumstances require, for the purposes of this Act with respect to the re-importation of taxable goods.

Goods diverted
from exempt
use.

12. (1) Where a person exempt from tax under section 8(1)(b) in relation to importation of a motor vehicle is in breach of any of the conditions for exemption from customs duty, the exemption ceases to apply and tax is due and payable from the date on which the breach occurs and must be calculated by reference to the chargeable value of the motor vehicle at the date of importation.

(2) Where a person is exempt from tax under section 8(1)(c) or other enactment, and the exemption is conditional upon the goods to which the exemption relates

–

- (a) being used exclusively by that person;
or
- (b) not being sold or transferred within a specified period of time,

then on breach of that condition, the exemption ceases to apply and tax becomes due and payable from the date on which the breach occurs and must be calculated by reference to the chargeable value of the goods at the date of importation.

(3) Where at the time of importation a motor vehicle is not taxable, but is subsequently converted into a vehicle that does not fall within the exemption, the exemption ceases to apply and tax on the vehicle becomes due and payable as at the date of the conversion (as determined by the Commissioner) and shall be calculated by reference to the chargeable value of the vehicle, determined in accordance with section 4(1)(b), at the date of conversion.

Registration.

13. (1) Any person who carries on the business of importing or manufacturing taxable goods for consumption in Guyana is required to apply to the Commissioner in the prescribed form to be registered for the purposes of this Act.

(2) An application under subsection (1) is required to be made by the date prescribed by section 1(2) or within one month after the commencement of the business, whichever is that.

(3) Where the Commissioner registers a person for

the purposes of this Act, the Commissioner is required to issue a certificate, in this Act referred to as a “registration certificate” to the person.

(4) A registration certificate shall be in such form and shall contain such information as the Commissioner may determine.

(5) Where a person whom the Commissioner considers ought to be registered under this Act, fails to apply for registration within the time specified in subsection (2), the Commissioner is required, after first notifying the person and giving him an opportunity to object, to register that person and issue a registration certificate accordingly.

(6) A person on whom a notice has been served under subsection (5) may object to the registration, conforming to procedures set out in Part X of the Value-Added Tax Act, which shall apply to the objection with such modifications as the circumstances require.

c. 81:05

Administra-
tion and
enforcement.

14. (1) The Commissioner shall be responsible for the due administration of this Act.

(2) Where tax is imposed by this Act on the importation of goods into Guyana, for the purposes of collecting and enforcing the payment of the tax and, generally, for the purposes of administering and enforcing the provisions of this Act, the Customs Act and any other enactment relating to the importation of goods shall apply as if the tax were a duty.

c. 82:01

(3) Where tax is imposed by this Act on goods manufactured in Guyana, the tax administration provisions, Parts VIII – XV of the Value-Added Tax Act apply, with such modifications as the circumstances require, for the purposes of this Act, as if the tax were Value-Added Tax.

c. 81:05

LAWS OF GUYANA

14

Cap. 82:03

Excise Tax

Subsidiary
legislation.

15. The Minister may by subsidiary legislation provide for such matters that are to be prescribed under this Act, including those matters specified in sections 2 and 3.

SUBSIDIARY LEGISLATION

Reg. 12/2005
[14/2006
14/2008
5/2010]

EXCISE TAX REGULATIONS

made under section 15

ARRANGEMENT OF REGULATIONS

1. Citation.
2. Taxable goods.
3. Refunds.
Schedule

Citation. 1. These Regulations may be cited as the Excise Tax Regulations.

Taxable goods.
Schedule. 2. Goods within the definition of “taxable goods” of section 2 of the Act and subject to excise tax under section 3 of the Act are taxable at the rates specified in the Schedule.

Refunds. 3. If a taxpayer is entitled to claim a refund under section 10, the claim must be submitted within three years of the date of overpayment, in the form and with the documentation prescribed by the Commissioner, including the following information –

- (a) the legal name of the person making the claim, and the person’s trade name, if different from the legal name;
- (b) the registration number of the person;
- (c) the amount of the refund claimed and the period or periods in which the overpayment arose.

LAWS OF GUYANA

16

Cap. 82:03

Excise Tax

[Subsidiary]

Excise Tax Regulations

Schedule

SCHEDULE – TAXABLE GOODS

TARIFF HEADING NO.	DESCRIPTION OF GOODS	RATE OF EXCISE TAX
Alcoholic Beverages		
22.03	Beer made from malt	40%
22.04	Wine of fresh grapes, including fortified wines; grape must be other than that of heading 20:09	40%
22.05	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances	40%
22.06	Other fermented beverages (for example, cider, perry, mead); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included	40%
22.07	Undenatured ethyl alcohol of an alcohol strength by volume of 90% vol. or higher: ethyl alcohol and other spirits, denatured, of any strength.	40%
22.08	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol.; spirits, liqueurs, and other spirituous beverages.	40%
Tobacco Products		
24.02	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes	100%
24.03	Other manufactured tobacco and manufactured tobacco substitutes: "homogenized" or	100%

[Subsidiary]

Excise Tax Regulations

TARIFF HEADING NO.	DESCRIPTION OF GOODS	RATE OF EXCISE TAX
"reconstituted" tobacco; tobacco extracts and essences		
Petroleum Products		
2710.11.30	Motor Spirit (gasoline)	25%
2710.19.40	Diesel oil	3%
2710.19.50	Gas oil (other than diesel oil)	3%

Motor Vehicles		
87.02	Motor Vehicles for the transport of ten or more persons, including the driver	
8702.10.00	With compression-ignition internal combustion piston engine (diesel or semi-diesel)	
8702.10.20	Other Coaches, buses and mini-buses of a seating capacity not exceeding 21 persons (including the driver)	10%
8702.10.40	Other Coaches, buses and mini-buses of a seating capacity exceeding 21 persons but not exceeding 29 persons (including the driver)	10%
8702.10.90	Other	10%
8702.90.00	Other	
8702.90.20	Other Coaches, buses and mini-buses of a seating capacity not exceeding 21 persons (including the driver)	10%
8702.90.40	Other Coaches, buses and mini-buses of a seating capacity exceeding 21 persons but not exceeding 29 persons (including	10%

LAWS OF GUYANA

18

Cap. 82:03

Excise Tax

[Subsidiary]

Excise Tax Regulations

TARIFF HEADING NO.	DESCRIPTION OF GOODS	RATE OF EXCISE TAX
	the driver)	
8702.90.90	Other	10%
	Motor Vehicles for Private Use	
87.02	(a) Of a cylinder capacity exceeding 945 cc but not exceeding 1,500 cc	30%
	(b) Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000 cc	50%
	(c) Of a cylinder capacity exceeding 2,000 cc but not exceeding 3,000 cc	100%
	(d) Of a cylinder capacity exceeding 3,000 cc	145%
87.03	Motor cars and other vehicles principally designed for the transport of persons (other than those of heading 87.02), including station wagons and racing cars.	
8703.10.00	Vehicles specially designed for travelling on snow, golf cars and similar vehicles. Other vehicles, with spark-ignition internal combustion reciprocating piston engine	10%
8703.21.00	Of a cylinder capacity not exceeding 1,000 cc:	
8703.21.10	Completely knocked down for assembly in plants approved for the purpose by the Competent Authority	10%
8703.22.00	Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc:	
8703.22.10	Completely knocked down for assembly in plants approved for the purpose by the Competent	10%

[Subsidiary]

Excise Tax Regulations

TARIFF HEADING NO.	DESCRIPTION OF GOODS	RATE OF EXCISE TAX
	Authority	
8703.22.90	Other	30%
8703.23.00	Of a cylinder capacity exceeding 1,500 cc but not exceeding 3,000 cc	
8703.23.10	Completely knocked down for assembly in plants approved for the purpose by the Competent Authority	10%
8703.23.20	Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,800 cc	50%
8703.23.30	Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc	50%
Motor Vehicles (Continued)		
8703.23.40	Of a cylinder capacity exceeding 2,000 cc but not exceeding 3,000 cc	110%
8703.24.00	Of a cylinder capacity exceeding 3,000 cc:	
8703.24.10	Completely knocked down for assembly in plants approved for the purpose by the Competent Authority	130%
8703.24.90	Other	140%
	Other vehicles with compression-ignition internal combustion piston engine (diesel or semi-diesel)	
8703.31.00	Of a cylinder capacity not exceeding 1,500 cc:	10%
8703.31.10	Completely knocked down for assembly in plants approved for the purpose by the Competent Authority	10%
8703.31.90	Other	30%

LAWS OF GUYANA

20

Cap. 82:03

Excise Tax

[Subsidiary]

Excise Tax Regulations

TARIFF HEADING NO.	DESCRIPTION OF GOODS	RATE OF EXCISE TAX
8703.32.00	Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,500 cc:	
8703.32.10	(a) Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000 cc, completely knocked down for assembly in plants approved for the purpose by the Competent Authority	30%
	(b) Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000 cc, completely knocked down for assembly in plants approved for the purpose by the Competent Authority	80%
8703.32.20	Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000 cc, other	50%
8703.32.30	Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc, completely knocked down for assembly in plants approved for the purpose by the Competent Authority.	80%
8703.32.40	Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc,	110%
8703.33.00	Of a cylinder capacity exceeding 2,500 cc:	
8703.33.10	Completely knocked down for assembly in plants approved for the purpose by the Competent Authority	80%
8703.33.90	Other	110%

[Subsidiary]

Excise Tax Regulations

TARIFF HEADING NO.	DESCRIPTION OF GOODS	RATE OF EXCISE TAX
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(1) Importation of a motor vehicle four years old and over classified under Tariff Heading Numbers 8703.20.00 to 8703.31.90 for use as a yellow cab for a period no less than five years from the date of registration shall pay a tax equal to 75% of the applicable excise tax set out in the Schedule.

"yellow cab" means a motor vehicle that is painted in corporate yellow as specified by the Minister of Home Affairs, registered and used mainly for the purpose of carrying persons for hire or reward.

8703.90.00	Other	110%
87.04	Motor Vehicles for the transport of goods.	
	Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel)	
8704.21.00	g.v.w not exceeding 5 tonnes:	
8704.21.00	Other	10%
8704.22.00	g.v.w exceeding 5 tonnes but not exceeding 20-tonnes:	
8704.22.90	Other	10%
Motor Vehicles (Continued)		
8704.23.00	g.v.w exceeding 20 tonnes:	
8704.23.90	Other	10%
	Other, with spark-ignition internal combustion piston engine	
8704.31.00	g.v.w not exceeding 5 tonnes:	

LAWS OF GUYANA

22

Cap. 82:03

Excise Tax

[Subsidiary]

Excise Tax Regulations

TARIFF HEADING NO.	DESCRIPTION OF GOODS	RATE OF EXCISE TAX
8704.31.90	Other	10%
8704.32.00	g.v.w exceeding 5 tonnes:	
8704.32.90	Other	10%
8704.90.00	Other	10%
87.06	Chassis fitted with engines, for the motor vehicles of headings 87.01 to 87.05	
8706.00.10	Chassis fitted with engines, for the assembly of coaches and buses	
8706.00.20	Chassis fitted with engines, for the motor vehicles 87.01, 87.04 or 87.05	10%
8706.00.90	Other	10%
87.07	Bodies (including cabs) for the motor vehicles of heading 87.01 to 87.05	
8707.10.00	For the vehicles of heading 87.03	10%
8707.90.00	Other	
8707.90.10	Bus bodies	10%
8707.90.90	Other	10%
87.11	Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars.	
8711.30.00	With reciprocating internal combustion piston engine of a cylinder capacity exceeding 175 cc but not exceeding 500 cc:	
8711.30.10	For the transport of goods	10%
8711.30.90	Other	10%
871.40.00	With reciprocating internal combustion piston engine of a cylinder capacity exceeding 500 cc but not exceeding 800 cc:	
8711.40.10	For the transport of goods	10%
8711.40.90	Other	10%

[Subsidiary]

Excise Tax Regulations

TARIFF HEADING NO.	DESCRIPTION OF GOODS	RATE OF EXCISE TAX
8711.50.00	With reciprocating internal combustion piston engine of a cylinder capacity exceeding 500 cc but not exceeding 800 cc:	
8711.50.10	For the transport of goods	10%
8711.50.90	Other	10%
8711.90.00	Other	
8711.90.10	For the transport of goods	10%
8711.90.90	Other	10%
Vehicles subject to a Flat Rate of Tax (4 years old and over)		
87.02	Public transport type passenger motor vehicles	
8702.10.00	With compression-ignition internal combustion piston engine (diesel or semi-diesel):	
8702.10.20	Other coaches, buses and mini-buses, of a seating capacity not exceeding 21 persons (including the driver)	US \$2,600
8702.10.40	Other coaches, buses and mini-buses, of a seating capacity exceeding 21 persons but not exceeding 29 persons (including the driver)	US \$6,900
8702.90.00	Other	
8702.90.20	Other coaches, buses and mini-buses, of a seating capacity not exceeding 21 persons (including driver)	US \$2,600
8702.90.40	Other coaches, buses and mini-buses, of a seating capacity exceeding 21 persons but not exceeding 29 persons (including the driver)	US \$6,900

LAWS OF GUYANA

24

Cap. 82:03

Excise Tax

[Subsidiary]

Excise Tax Regulations

TARIFF HEADING NO.	DESCRIPTION OF GOODS	RATES OF EXCISE TAX
87.03	Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 87.02), including station wagons and racing cars.	
8703.20.00	Other vehicles, with spark-ignition internal combustion reciprocating piston engine:	
8703.21.00	Of a cylinder capacity not exceeding 1,000cc:	
8703.21.90	Other	$((1.5 * (\text{CIF} + \text{US } \$4,200)) * 10\%) + \text{US } \$4,200$
8703.22.00	Of a cylinder capacity exceeding 1,000cc but not exceeding 1,500cc	
8703.22.90	Other	$((1.5 * \text{CIF}) + \text{US } \$4,300) * 10\% + \text{US } \$4,300$
Motor Vehicles (Continued)		
Vehicles subject to Flat Rate of Tax 4 years old and over		
8703.23.00	Of a cylinder capacity exceeding 1,500cc but not exceeding 3000cc	
8703.23.20	Of a cylinder capacity exceeding 1,500cc but not exceeding 1,800cc	$((1.5 * \text{CIF}) + \text{US } \$6,000) * 30\% + \text{US } \$6,000$
8703.23.30	Of a cylinder capacity exceeding 1,800cc but not exceeding 2000cc	$((1.5 * \text{CIF}) + \text{US } \$6,500) * 30\% + \text{US } \$6,500$
8703.23.40	Of a cylinder capacity exceeding 2000cc but not exceeding 3000cc	$((1.5 * \text{CIF}) + \text{US } \$13,500) * 70\% + \text{US } \$13,500$

LAWS OF GUYANA

Excise Tax

[Subsidiary]

Excise Tax Regulations

TARIFF HEADING NO.	DESCRIPTION OF GOODS	RATES OF EXCISE TAX
8703.24.00	Of a cylinder exceeding 3,000cc	
8703.24.90	Other	$((1.5 * \text{CIF}) + \text{US } \$14,500) * 100\% + \text{US } \$14,500$
8703.30	Other vehicles, with compression ignition internal combustion piston engine (diesel or semi diesel):	
8703.31.00	Of a cylinder capacity not exceeding 1,500cc	
8703.31.90	Other	$((1.5 * \text{CIF}) + \text{US } \$6,200) * 10\% + \text{US } \$6,200$
8703.32.00	Of a cylinder capacity exceeding 1,500cc but not exceeding 2,500cc	
8703.32.20	Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000 cc other	$((1.5 * \text{CIF}) + \text{US } \$8,200) * 30\% + \text{US } \$8,200$
8703.32.40	Of a cylinder capacity exceeding 2,000cc but not exceeding 2,500cc	$((1.5 * \text{CIF}) + \text{US } \$15,400) * 70\% + \text{US } \$15,400$
8703.33.00	Of a cylinder capacity exceeding 2,500cc	
8703.33.90	(a) other (exceeding 2,500cc but not exceeding 3,000cc)	$((1.5 * \text{CIF}) + \text{US } \$15,500) * 70\% + \text{US } \$15,500$
	(b) other (exceeding 3000cc)	$((1.5 * \text{CIF}) + \text{US } \$17,200) * 100\% + \text{US } \$17,200$

Motor Vehicles (Continued)	
Vehicles Subject to a flat Rate of Tax (4 years old and over) – For Individual Importation	
87.03	Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 87.02), including station wagons and racing cars.

LAWS OF GUYANA

26

Cap. 82:03

Excise Tax

[Subsidiary]

Excise Tax Regulations

TARIFF HEADING NO.	DESCRIPTION OF GOODS	RATES OF EXCISE TAX
8703.20.00	Other vehicles, with spark-ignition internal combustion reciprocating piston engine:	
8703.21.00	Of cylinder capacity not exceeding 1,000cc	
8703.21.90	Other	((CIF + US \$4,200)*10%)+ US \$4,200
8703.22.00	Of a cylinder capacity exceeding 1,000 but not exceeding 1,500cc	
8703.22.90	Other	((CIF + US \$4,300)*10%)+ US \$4,300
8703.23.00	Of a cylinder capacity exceeding 1,500cc but not exceeding 3000cc	
8703.23.20	Of a cylinder capacity exceeding 1,500cc but not exceeding 1800cc	((CIF + US \$6,000)*30%)+ US \$6,000
8703.23.30	Of a cylinder capacity exceeding 1,800cc but not exceeding 2,000cc A mini bus, provided that the bus is imported for public transportation, and has the capacity to be modified to accommodate 10 persons or more including the driver subject to conditions and restrictions as may be specified by the Commissioner.	((CIF+ US \$2,600)*30%)+US \$6,500 US\$2,600

[Subsidiary]

Excise Tax Regulations

TARIFF HEADING NO.	DESCRIPTION OF GOODS	RATE OF EXCISE TAX
8703.23.40	Of a cylinder capacity exceeding 2,000cc but not exceeding 3,000 cc A mini bus, provided that the bus is imported for public transportation, and has the capacity to be modified to accommodate 10 persons or more including the driver subject to conditions and restrictions as may be specified by the Commissioner.	((CIF+ US \$13,500)*70%)+US \$13,500 US\$2,600
8703.24.00	Of a cylinder capacity exceeding 3,000cc:	
8703.24.90	Other	((CIF+ US \$14,500)*100%)+US \$14,500
8703.30	Other vehicles, with compression-ignition internal combustion piston engine (diesel or semi diesel):	
8703.31.00	Of a cylinder capacity not exceeding 1,500cc	
8703.31.90	Other	((CIF+ US \$6,200)*10%)+US \$6,200

Vehicles subject to a Flat Rate of Tax (4 years old and over)	
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87.04	Motor vehicles for the transport of goods
8704.21.00	g.v.w. not exceeding 5 tonnes

LAWS OF GUYANA

28

Cap. 82:03

Excise Tax

[Subsidiary]

Excise Tax Regulations

TARIFF HEADING NO.	DESCRIPTION OF GOODS	RATE OF EXCISE TAX
8704.21.90	Other	US \$2,000
8704.22.00	g.v.w. exceeding 5 tonnes but not exceeding 20 tonnes	
8704.22.90	(a) other (exceeding 5 tonnes but not exceeding 7 tonnes)	US \$2,000
	(b) other (exceeding 7 tonnes but not 10 tonnes)	US \$3,500
	(c) other (exceeding 10 tonnes but not exceeding 15 tonnes)	US \$4,500
	(d) other 9 exceeding 15 tonnes but not exceeding 16 tonnes)	US \$4,500
	(e) other exceeding 16 tonnes but not 20 tonnes	US \$4,500
8704.23.00	Other	US \$9,500
8704.23.90	Other	US\$ 9,500
8704.30.00	Other, with spark ignition combustion piston engine	
8704.31.00	g.v.w not exceeding 5 tonnes	
8704.31.90	Other	US \$2000

Motor vehicles (continued)		
Vehicles Subject to a Flat Rate of Tax 4 years old and over		
8704.30.00	g.v.w exceeding 5 tonnes	
	(a) other (exceeding 5 tonnes but not exceeding 7 tonnes)	US \$2,000
	(b) other (exceeding 7 tonnes but not exceeding 10 tonnes)	US \$3,000

[Subsidiary]

Excise Tax Regulations

8704.32.90	(c) other (exceeding 10 tonnes but not exceeding 15 tonnes)	US \$4,500
	(d) other (exceeding 15 tonnes but not exceeding 16 tonnes)	US \$4,500
	(e) other (exceeding 16 tonnes but not exceeding 20 tonnes)	US \$4,500
	(f) other (exceeding 20 tonnes)	US \$5,000

TABLE A-2-1. Reduced Excise Rates on Motor (4 years old and over)

Public Officer/other Public Officials		
	Cubic Capacity	
	Less than 1500cc	US \$430
	1500-1800	US \$1,800
	1801-2000	US \$1,950
	2001-3000	US\$ 8,950
	Above 3000	US \$ 9,950

TABLE A-2. Reduced Excise Rates on Motor Vehicles (under 4 years old)

Public Officers and other Public Officials		
	Cubic Capacity	
	Less than 1500cc	10.00%
	1500-1800	30.00%
	1801-2000	30.00%
	2001-3000	30.00%
	Above 3000	30.00%

TABLE A-2. Reduced Excise Rates on Motor Vehicles

Remigrants		
	Cubic Capacity	
	Less than 1500cc	5.00%
	1500-1800	5.00%
	1801-2000	10.00%
	2001-3000	10.00%
	Above 3000	10.00%

TABLE A-3 Rates on Motor Vehicles for Judges and Magistrates

c. 82:01	Judges	Judges and members of parliament qualifying under section 23(5A) of the Customs Act are exempt from the payment of excise tax for motor vehicles.
c. 82:01	Magistrates	Magistrates qualifying on section 23 (5) (a) of the Customs Act shall pay excise tax similar to public officers and other public officials.

TABLE A-4

c. 18:01	Diplomats.	Persons specified under the Diplomatic Immunities and Privileges Act shall be exempt from excise tax on motor vehicles.
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TABLE A-5

c. 81:05	Sports Personalities	A passenger vehicle as defined in section 25 of the Value-Added Tax Act, that is shown to the satisfaction of the Commissioner to have been won abroad, bestowed as an honorary prize, or acquired for personal use by a sports personality shall be exempt from excise tax.
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[Subsidiary]

*Excise Tax Regulations***TABLE A-6**

Investment Agreement	A supply of items under an investment agreement entered into on behalf of the Government with taxable persons shall be exempt from the payment of excise tax in accordance with that agreement.
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TABLE A-7

c. 73:02

Budget agencies	A budget agency named in the schedule to the Fiscal Management and Accountability Act shall be exempt from excise tax on motor vehicles imported by that budget agency solely for the use in conducting its business.
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TABLE A-8

Municipalities	A municipality shall be exempt from excise tax on motor vehicles imported by that municipality solely for use in conducting its business.
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(1) Where a vehicle less than four years old is imported by a dealer in motor vehicles, the rate of excise tax specified in the regulations shall be calculated on a value which is the sum of one and a half times the CIF value and the Customs duty thereon; except where a new vehicle is imported by a trader in new vehicles who is recognised as such by the Commissioner, in which case the rate of excise tax specified in the regulations shall be calculated on a value which, to the satisfaction of the Commissioner, is the sum of the ordinary retail selling price at which the motor vehicle would normally be sold without having regard to any discounts, commissions, monetary deductions, or

LAWS OF GUYANA

32

Cap. 82:03

Excise Tax

[Subsidiary]

Excise Tax Regulations

other allowances given or made by the seller thereof and the
Customs duty thereon.
