

EXTRACTS DATED 19TH DECEMBER, 2016

GUYANA

No. 10 of 2016

REGULATIONS

Made Under

THE EXCISE TAX ACT 2005

(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 Schedules) Regulations 2016 and shall come into operation on 1st of February, 2017.

Amendment of the Principal Regulations.

2. The Schedule to the Principal Regulations is amended by the insertion immediately after Table A14 of the following as Tables A-15, A-16, and A-17:

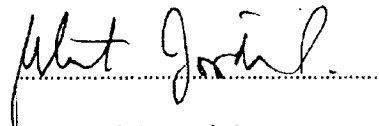
TABLE A - 15	
Relief for hybrid and electric vehicles.	Hybrid and electric motor vehicles are exempt from the payment of excise tax.

TABLE A - 16	
Relief for garbage trucks.	Vehicles principally designed for the collection and transportation of garbage are exempt from the payment of excise tax.

TABLE A - 17	
Relief for bio-fuel.	Bio-fuel including bio-gas and bio-diesel is exempt from the payment of excise tax.

Made this ^{19th} day of December 2016.

Hon. Winston Jordan M.P.


Minister of Finance