



# **The Official Gazette**

## **(EXTRAORDINARY)**

## **OF GUYANA**

Published by the Authority of the Government

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**GEORGETOWN, WEDNESDAY 1<sup>ST</sup> FEBRUARY, 2023**

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**WEDNESDAY 1<sup>ST</sup> FEBRUARY, 2023**

**THE OFFICIAL GAZETTE      1<sup>ST</sup> FEBRUARY, 2023**  
**LEGAL SUPPLEMENT — B**

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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 1<sup>st</sup> 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-

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

\*Cap. 82:03, Subsidiary Legislation

Made this ...<sup>14</sup> day of January, 2023.



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