The Official Gazette
(EXTRAORDINARY)
OF GUYANA
Published by the Authority of the Government
GEORGETOWN, TUESDAY 25TH AUGUST, 2015

TABLE OF CONTENTS

FIRST SUPPLEMENT

LEGAL SUPPLEMENT

A. ACTS — NIL

B. SUBSIDIARY LEGISLATION —
Regulations No. 5 of 2015 – The Excise Tax (Amendment)
Regulations 2015 . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . 987

C. BILLS — NIL

GEORGETOWN, Demerara – Printed and Published every Saturday and on such
Extraordinary Days as may be directed by the Government by Guyana National Printers
Limited, 1 Public Road, La Penitence, Greater Georgetown.

TUESDAY 25TH AUGUST, 2015
REGULATIONS

Made Under
THE EXCISE TAX ACT

(Cap. 82:03)

IN EXERCISE OF THE POWERS CONFERRED UPON ME BY SECTION 15 OF THE EXCISE TAX ACT, I MAKE THE FOLLOWING REGULATIONS:-

1. These Regulations, which amend the Excise Tax Regulations*, may be cited as the Excise Tax (Amendment) Regulations 2015.

2. The Schedule to the Principal Regulations is amended by the insertion immediately after TABLE A-8 of the following tables as Tables A-9, A-10 and A-11 –

TABLE A – 9

| Eligible members of the Joint Services | Eligible members of the Joint Services qualifying under section 23 of the Customs Act are exempt from the payment of excise tax for motor vehicles. |

TABLE A – 10

| Toshao from Amerindian Communities | Toshao in approved Amerindian Communities are exempt from the payment of excise tax on motor vehicles and All-Terrain Vehicles. |

TABLE A – 11

| Government Contracts | A supply of motor vehicles under a Government contract entered into on behalf of the Government with taxable persons is exempt from the payment of excise tax in accordance with that Contract. |

Made this 25th day of August, 2015.

[Signature]
Minister of Finance