



The Official Gazette

(EXTRAORDINARY)

OF GUYANA

Published by the Authority of the Government

GEORGETOWN, WEDNESDAY 1ST FEBRUARY, 2023

TABLE OF CONTENTS

PAGE

FIRST SUPPLEMENT

LEGAL SUPPLEMENT

A. ACTS — NIL

B. SUBSIDIARY LEGISLATION —

REGULATIONS No. 3 of 2023 – The Excise Tax (Amendment of
Schedule) Regulations 2023... ... 89

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.

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 ...¹⁴ day of January, 2023.



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