

LAWS OF GUYANA

CUSTOMS ACT

CHAPTER 82:01

Act

69 of 1952

Amended by

20	of	1953	10	of	1976
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6	of	1957	6	of	1979
25	of	1959	4	of	1984
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8	of	1968	22	of	1992
15	of	1970	9	of	1993
15	of	1971	2	of	1994
21	of	1971	3	of	1995
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**Note
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Repeal**

This Act repealed the Customs Ordinance Cap. 33 of the 1953. Ed. And the Customs Duties (23 of 1935).

**Note
on
Revision**

The Schedules to the Act have been omitted.

CHAPTER 82:01

CUSTOMS ACT

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[FIRST - FIFTH SCHEDULE omitted]

1953 Ed.
c. 309

CHAPTER 82:01
CUSTOMS ACT

69 of 1952

An Act to consolidate and amend the law relating to Customs.

[31ST DECEMBER, 1952]

Short title.

1. This Act may be cited as the Customs Act.

PART I
PRELIMINARY

Interpretation.
[12 of 1954
29 of 1961
28 of 1967
22 of 1992
9 of 1993]

2. In this Act and in any other Act relating to the Customs –

"agent" in relation to the master or owner of an aircraft or ship, includes any person who notifies the Commissioner-General in writing that he intends to act as agent., and who or on whose behalf any person authorised by him signs any document required or permitted by the customs laws to be signed by an agent; provided that the owner of any aircraft or ship, if resident or represented in Guyana, shall be deemed to be the agent of the master for all the purposes of the customs laws if no such agent be appointed;

"aircraft" includes balloons, kites, gliders, airships and flying machines;

"alcohol" means ethyl alcohol;

"approved place of unloading" and "approved place of loading" mean respectively any quay, jetty, wharf or other place, including any part of an aerodrome,

appointed by the Commissioner-General by notice in the *Gazette* to be a place where coastwise or imported goods or goods about to be carried coastwise or exported may be unloaded or loaded;

"boarding station" means any station or place appointed by the Minister by notice in the *Gazette* to be a station or place for aircraft or ships arriving at or departing from any port or place to bring to for the boarding or setting down of officers;

"burden" means net registered tonnage, or tonnage calculated in the manner prescribed by law for ascertaining net registered tonnage;

"carriage" includes every description of conveyance for the transport by land of human beings or goods;

"Commissioner-General" means the officer for the time being responsible for the collection and management of the Customs;

"customs area" means any place appointed to be a customs area by the Commissioner-General by notice in writing under his hand;

"customs laws" includes this Act and any legislative enactment related to the customs, and any proclamation, rule, regulation, resolution or order made under the authority of any law relating to the customs;

"drawback" means a refund of all or part of any duty of customs or excise authorised by law in respect of goods exported or used in any particular manner;

"duty" includes any tax or surtax imposed by the customs or excise laws;

"entered" in relation to goods imported, warehoused, put on

board an aircraft or ship as stores or exported means the acceptance and signature by the proper officer of an entry, specification or shipping bill, and declaration signed by the importer or exporter on the prescribed form in the prescribed manner, together with the payment to the proper officer by the importer or exporter of all rents and charges due to the State in respect of the goods, and, in the case of dutiable goods (except on the entry for warehousing of imported goods), the payment by the importer or exporter to the proper officer of the full duties due thereon, or else, where permitted, the deposit of a sum of money or giving of security for the duties as provided by law, or, in the case of goods for which security by bond is required on the exportation, putting on board an aircraft or ship as stores or removal of such goods, the giving of such security;

"export" means to take or cause to be taken out of Guyana;

"exporter" includes any person by whom any good (including goods transferred from an importing aircraft or ship) are exported from Guyana or supplied for use as aircraft's or ships' stores and also owner, or any person acting on his behalf, and any person who for customs purposes signs any document relating to goods exported or intended for supply as aircraft's or ships' stores as aforesaid;

"goods" includes all kinds of goods, wares, merchandise and live-stock;

"Government Analyst" includes the Assistant Government Analyst and any scientific officer of the Analyst Department;

"Government warehouse" means any building or place under the control of Government and approved by the Commissioner-General by notice in the *Gazette* to be a place where goods to be warehoused may be lodged and

secured;

"Guyana" includes-

- (a) the islands adjacent to Guyana and forming part thereof;
- (b) the dependencies of Guyana;
- (c) all inland waters of Guyana, islands and dependencies; and
- (d) all territorial waters adjacent to Guyana, islands or dependencies;

"import" means to bring or cause to be brought within Guyana;

"importer" includes the owner or any other person for the time being possessed of or beneficially interested in any goods at and from the time of the importation thereof until the same are duly delivered out of the charge of the proper officer, and also any person who signs any document relating to the any imported goods required by the customs laws to be signed by an importer;

"machinery" means a combination of moving parts of mechanical elements which may be put into motion by physical or mechanical force, together with their complimentary stationary members;

"master" includes the person having or taking the charge or command of any aircraft or ship;

"Minister" means Minister responsible for finance;

"motor spirit" means any spirit used to drive an internal combustion engine and includes gasoline and other light oils but not diesel and similar oils;

"name" includes the registration mark of an aircraft;

"obscuration" means the difference, caused by matter in solution, between the actual strength of spirits and the apparent strength as indicated by the hydrometer;

"occupier" includes any person who signs as principal of any bond in respect of any building or place used for the deposit of goods for the security thereof or of the duties thereon under the customs laws;

"offence against the customs laws" includes any act of any person contrary to the customs laws or any failure of any person to perform an act required by the customs laws to be performed by him;

"officer" includes any person employed in the Revenue Authority, all members of the Police Force, and any other person authorised in writing by the Commissioner-General to be an officer, as well as any person acting in the aid of an officer or any such person; and any person acting in the aid of an officer acting in the execution of his office or duty shall be deemed to be an officer acting in the execution of his office or duty;

"owner of goods" includes any person who is for the time being entitled, either as owner or agent for the owner, to the possession of any goods;

"over Guyana" means above the area contained within the imaginary lines bounding Guyana; and if any person, goods or thing shall descend or fall or be dropped or thrown from an aircraft within such area, such person, goods or thing shall be deemed to have descended or fallen, or to have been dropped or thrown from an aircraft over Guyana;

"port" means any place, whether on the coast or elsewhere,

appointed by the Commissioner-General, by notice published in the *Gazette*, subject to any conditions or limitations specified in such notice, to be a port for the purposes of the customs laws, and any customs aerodrome, whether within a port or not, shall be deemed to be a port for aircraft;

"postal packet" includes any letter, postcard, newspaper, book, document, pamphlet, pattern or sample packet, parcel or package, or other article whatsoever transmissible by post;

"prescribed", unless otherwise stated, means prescribed by regulations made under section 279;

"private warehouse" means any building or place appointed by the Commissioner-General by notice in the *Gazette* to be a private warehouse;

"prohibited goods" and "restricted goods" mean respectively any goods the importation or exportation of which is prohibited or restricted by law;

"proper officer" means any officer whose right or duty it may be to exact the performance of, or to perform, the act referred to;

"settler" means any person not being a resident of Guyana who satisfies the Commissioner-General within three months of his entry that he intends to take up residence in Guyana for a minimum period of three years;

"ship" includes a steamship as hereinafter defined, and any other ship, boat, lighter, or other floating craft of any description, but does not include aircraft;

"State warehouse" means any place approved by the Commissioner-General for the deposit of unentered, unexamined, detained or seized goods or such other

goods as are required by the customs laws to be deposited therein for the security thereof or of the duty due thereon; -

"steamship" means a ship of at least one hundred tons burden propelled by mechanical power;

c. 82:24 "strength" in relation to any liquor, means its alcoholic strength computed in accordance with section 2(2) (c) of the Spirits Act;

"sufferance wharf" means any place other than an approved place of loading or unloading at which the Commissioner-General may, in his discretion, and under such conditions and in such manner as he may direct, either generally or in any particular case, allow any goods to be loaded or unloaded;

"transit shed" means any building in a customs area approved by the Commissioner-General by notice in the *Gazette* to be a transit shed;

"uncustomed goods" includes goods liable to duty on which the full duties due have not been paid or secured, and any goods, whether liable to duty or not, which are imported or exported or in any way dealt with contrary to the customs laws;

"warehoused" means deposited in a Government or private warehouse;

"warehouse-keeper" means the owner or occupier of a private warehouse;

"waters of Guyana" means any waters other than waters of the Corentyne River, within a space contained within an imaginary line drawn parallel to the shores or outer reefs of Guyana which appear above the surface at low water mark at ordinary spring tides and distant three miles

therefrom.

Officers to have the same powers of members of the Police Force.

3. For the purpose of carrying out the provisions of the customs laws, all officers shall have the same powers, authorities and privileges as are given by law to members of the Police Force.

What shall be deemed acts of Commissioner-General, etc. [4 of 1972]

4. Every act, matter or thing required by the customs law to be done or performed by, with, to or before the Commissioner-General, if done or performed by, with, to or before any officer assigned by the Commissioner-General for such purpose, shall be deemed to be done or performed by, with, to or before the Commissioner-General; and every person employed on any duty or service relating to the customs by the orders or with the concurrence of the Commissioner-General (whether previously or subsequently expressed) shall be deemed to be the officer for that duty or service; and every act required by the law at any time to be done by, with, to or before any particular officer nominated for such purpose, if done by, with, to or before any person appointed by the Commissioner-General to act for such particular officer, shall be deemed to be done by, with, to or before such particular officer; and any act required by the law at any time to be done at any particular place within any port, if done at any place within such port appointed by the Commissioner-General for such purpose, shall be deemed to be done at the particular place so required by law.

Hours of attendance.

5. The working days and hours of general attendance of officers shall be as prescribed.

Request by the public for extra attendance.

6. Every request by any person for a temporary extension of the hours of general attendance which may be appointed under section 5 or elsewhere in this Act shall be made in writing on the prescribed form to the proper officer at the port where the extra attendance is desired, and it shall be lawful for the said proper officer in his discretion to grant

such request subject to the prescribed regulations and payment of the prescribed fees.

PART II
DUTIES PROHIBITIONS, DRAWBACKS AND REFUNDS
OF DUTY

Customs
duties.

7. It shall be lawful for the National Assembly from time to time, by resolution, to impose import or export duties of customs upon any goods whatsoever which may be imported into or exported from Guyana and to revoke, reduce, increase or alter any such duties and to provide for the importation or exportation of any goods without payment of customs duty thereon:

First Schedule

Provided that all import or export duties of customs and all exemptions from duties of customs set out in the First Schedule shall continue in force until revoked, reduced, increased or altered in the manner provided in the Act.

Environmental
tax on every
unit of non-
returnable
container of
imported
beverage.
[3 of 1995]

7A. (1) Notwithstanding anything in this Act or in any other written law, there shall be raised, levied and collected a tax in this section referred to as an environmental tax, at the rate of ten dollars on every unit of non-returnable metal, plastic, glass or cardboard container of any alcoholic or non-alcoholic beverage imported into Guyana and every importer of such beverage shall pay such tax to the Commissioner-General at the same time when any customs duties are paid.

(2) A person liable under this section to pay tax, who fails to do so, shall be guilty of an offence and shall be liable to a fine of five thousand dollars and in addition, shall pay to the Commissioner-General twice the amount of the tax payable under subsection (1).

Minister may
make interim
order.

8. Notwithstanding anything contained in section 7, the Minister may by order –

[28 of 1967
4 of 1972
30 of 1975]

First Schedule

- (a) revoke, reduce, or increase any import or export duties of customs; or
- (b) make additions to or deletions from the First Schedule; or
- (c) impose new import or export duties of customs, and from the date of publication of such order and until the amendment, revocation or expiry of such order as hereinafter in section 10 provided the duties specified in such order shall be payable in lieu of any duties payable prior thereto and in the event of the revocation or expiry of such order under section 10, the duties payable prior to the date of the order shall be received and shall be payable as if the order had never been made:

Provided that –

- (a) the person who enters any goods in respect of which the duty is revoked by any such order shall deposit with the proper officer the duty payable prior to the date of the order;
- (b) where any duty is reduced by any such order, the person by whom any goods liable to the reduced duty are entered shall pay the reduced duty and in addition shall deposit with the proper officer the difference between the duty payable prior to the date of the order and the duty payable under the order.

National
Assembly
may confirm,

9. (1) Within ten days of the publication in the *Gazette* of an order made under section 8, the Minister shall lodge with the Clerk of the National Assembly a copy of the order

amend or
revoke order.
[4 of 1972]

and a notice of motion for the confirmation of the order by the Assembly.

(2) As soon as practicable thereafter, the order shall be laid before the Assembly and the motion moved therein.

(3) The National Assembly may confirm the order with or without amendment or may revoke it, and the resolution shall take effect upon its publication in the *Gazette*.

(4) The order shall *ipso facto* expire if it is not lodged as required by subsection (1).

Excess duty
to be refunded
when order
expires.
[4 of 1972]

10. So much of the duties as shall have been paid under the aforesaid order as may be in excess of the duties payable immediately after the amendment, revocation or expiry of such order shall be repaid to the persons who paid the same.

Refund of
deposit.
[4 of 1972]

11. So much of any sums which have been deposited in accordance with the provisos to section 8, as, together with the duty paid, shall be equal to the duties payable after the amendment, revocation or expiry of the order, shall be brought to account by the Commissioner-General as duties of customs, and the balance, if any, shall be refunded to the depositor.

12. [Repealed by 15 of 2003]

Preferential
and General
Tariffs.
[1 of 1976]

13. (1) Any resolution or order passed or made under section 7, 8 or 9 may impose different rates of import duty upon –

(a) goods which are shown to the satisfaction of the Commissioner-General to have been –

(i) consigned from a port of a territory set out in Part II of the

First Schedule

First Schedule; and

- (ii) either to have been the produce of or to have been manufactured within a territory set out in Part II of the First Schedule; and

First Schedule

- (b) goods not shown to the satisfaction of the Commissioner-General to be goods consigned or produced as in paragraph (a)

(2) Duties imposed upon goods consigned or produced as in subsection (1) (a) shall be distinguished in the resolution or order as duties imposed under the Community Tariff, and duties imposed upon goods within the meaning of subsection (1)(b) shall be distinguished

Regulations.
[28 of 1967
1 of 1976]

14. Notwithstanding the last preceding section, no goods shall be admitted under the Community Tariff unless the importer shall comply with regulations which the Minister is hereby authorised to make in relation thereto.

Caribbean Free
Trade
Association
and Caribbean
Community
[8 of 1968
30 of 1975
1 of 1976,
1 of 1978
O. 76/1973]
Fourth
Schedule.

15. (1) Notwithstanding anything to the contrary provided by or under this Act, import duty imposed on goods of any sort shall not apply in the case of any goods of that sort which are, subject to compliance with any prescribed requirements as to the manner of so doing, shown to the satisfaction of the Commissioner- General, in conformity with the regulations set out in the Fourth Schedule, to have been –

- (a) manufactured in, or to have been the produce of, any of the Community States; and
- (b) consigned to Guyana from a Community State,

except the duty is chargeable at a rate expressed to be applicable in such a case, and , notwithstanding anything provided as aforesaid, the duty so chargeable (if any) may be imposed under the appropriate Tariff mentioned in section 13(2) at a rate differing from the rate of duty that is otherwise applicable under such Tariff in relation to goods of the like sort:

Provided that, in such circumstances or subject to such limitations as may be prescribed –

- (i) goods of any sort which are shown as aforesaid to have been manufactured or produced and consigned as mentioned in paragraphs (a) and (b) may be treated as not exempted by virtue of the foregoing provisions of this subsection from any import duty on the like sort of goods, whether wholly or to any extent limited by way of the imposition of lesser duty at any rate expressed to be applicable as mentioned in those provisions, if drawback was allowable in connection with any exportation from any of the Community States of the goods so shown to have been manufactured or produced as aforesaid or of articles used in their manufacture or production and the Commissioner-General is not satisfied that such drawback has not been or will not be allowed;

- (ii) there shall, upon demand being made by the Commissioner-General, be payable on goods admitted by him in pursuance of the foregoing provisions of this subsection, exclusive of paragraph (i) of this proviso, and in respect of which drawback, allowable as aforesaid is allowed after their importation, the full amount of duty which would have been chargeable thereon but for their admission as aforesaid, less the amount of duty (if any) paid pursuant to such admission.

(2) For the purposes of complying with any request or requirement, whether it has been directed to the Commissioner-General or any Government department under arrangements made for the purposes of the Community Treaty or is otherwise incidental to the carrying out thereof, to verify or investigate officially in Guyana any certificate or other evidence relevant to the question whether any goods exported from, or produced or manufactured (directly or indirectly) from goods exported from, Guyana are eligible in any other Community State for a Community rate of duty, the Commissioner-General may carry out such investigations, and may make to the Government of that other Community State or to the authority therein designated under any arrangements aforesaid such report, or provide them with such information, as appear to the Commissioner-General requisite; and the Commissioner-General may require –

- (a) the exporter; or

- (b) any other person appearing to the Commissioner- General to have been concerned with the goods, or any goods from which, directly or indirectly, they have been produced or manufactured (whether he was concerned with them as respects growth, production, manufacture or in any other way); or
- (c) any other person appearing to the Commissioner- General to have been concerned in the giving of the certificate or evidence, to furnish such information in such form and within such time as the Commissioner-General may specify in the requirement.

(3) Any reference in the foregoing subsection to the furnishing of information includes a reference to the production of invoices, bills of lading and other books or documents whatsoever, and to allowing the Commissioner- General to inspect them and to take copies thereof or extracts therefrom.

(4) Any person who without reasonable cause fails to comply with a requirement by the Commissioner-General under subsection (2) shall, without prejudice to any other liability thereby incurred, be liable to a fine of five hundred dollars.

(5) An averment in any process in proceedings under subsection (4) that any requirement to furnish information, which has been made by the Commissioner- General, was made for the purposes specified in subsection (2) shall, until the contrary is proved, be sufficient evidence that the requirement was so made.

(6) Any person who in Guyana makes or signs, or causes to be made or signed, any document relating to goods exported or to be exported from Guyana which is untrue in a material particular, being a document made for production in support of a claim that the goods, or any goods produced or manufactured, or to be produced or manufactured, from the goods, are eligible in any Community State for a Community rate of duty shall be liable to a fine of two thousand five hundred dollars.

(7) In this section –

"drawback" includes any prescribed remission or repayment of, or exemption from, duty chargeable on importation into any Community State;

"Community" means the Caribbean Community;

"Community rate of duty" means a rate of customs duty which is applicable to goods on the basis of their eligibility in that behalf as having been the produce of or manufactured in, and consigned from any of the Community States, and includes an exemption so applicable from customs duty;

"Community States" means the Members of the Community specified in Part 11 of the First Schedule;

"the Community Treaty" means the Treaty establishing the Community including the Caribbean Common Market concluded pursuant to paragraph 1(3) of the Georgetown Accord;

"the Georgetown Accord" means the Agreement under the style of the Georgetown Accord concluded at the Eighth Conference of Heads of Government of Commonwealth Caribbean Countries on 12th April, 1973, at Georgetown, Guyana, among the Governments of Barbados, Belize, Dominica, Grenada, Guyana, Jamaica,

St. Kitts/Nevis/Anguilla, St. Lucia, St. Vincent and
Trinidad and Tobago:

Provided that, subject to negative resolution of the National Assembly, the Minister may if it appears expedient so to do by reason of any decision taken by the Common Market Council of the Community or any agreement with respect to trade made between all or any of the Members for the time being of the Community, or between all or any of those Members and any other country, make regulations providing that this section shall have effect with such adaptation or modification of any reference to the Community Treaty, the Community States, or the Community rates of duty as may be specified in the regulations.

Fourth
Schedule
First Schedule
[Omitted]

(8) The provisions of the Fourth Schedule and Part II of the First Schedule shall have effect subject to any amendment, variation, rescindment or replacement of the same by regulations made by the Minister subject to negative resolution of the National Assembly.

Time of
entry to
govern duty
payable.

16. All goods deposited in any warehouse without payment of duty on the first importation thereof, or which may be imported or exported and shall not have been entered for use within Guyana or for exportation as the case may be, shall, upon being entered for use within Guyana or for exportation as the case may be, be subject to such duties as may be due and payable on the like sort of goods under the customs laws in force at the time when the same are entered, save in cases where special provision shall be made to the contrary:

Provided that for the purposes of this section, in the case of passengers' baggage or of goods imported into Guyana by post, for which entry is not required, the time of entry shall be taken to be the time of delivery of such baggage or goods to the passenger or addressee, as the case may be, and, in the case of goods exported from Guyana by post, the

time of entry of such goods shall be taken to be the time of posting.

Effect of
obligation
to pay duty
[21 of 1971]

17. (1) Whereby entry, bond, removal of goods or otherwise, any obligation has been incurred for the payment of duties of customs such obligations shall be deemed to be an obligation to pay all duties of customs which may become legally payable, or which are made payable or recoverable under the customs laws, and to pay the same as the same become payable.

Duties short
levied or
erroneously
refunded.

(2) When any duty has been short levied or erroneously refunded, the person who would have paid the amount short levied, or to whom the refund has erroneously been made, shall pay the amount short levied or repay the amount erroneously refunded, on demand being made by the Commissioner- General and upon failure of that person to comply with the demand, the Commissioner- General may, in addition to any remedy available under section 253, certify upon any entry, specification or shipping bill subsequently presented to a proper officer by that person for acceptance, particulars of the amount so demanded which shall thereupon be payable to the proper officer as if it were an amount due in respect of that entry, specification or shipping bill.

Duty on
goods
re-imported.

18. (1) Subject to subsection (2), where any goods whether made or produced within Guyana or not, being of a class or description liable to any import duty of customs, are re-imported into and entered for use within Guyana after exportation therefrom, and it is shown to the satisfaction of the Commissioner- General that any duty of customs or excise chargeable in respect of goods prior to their exportation was duly paid, either prior to exportation or at any subsequent time, and either that no drawback of any such duty was allowed on exportation, or that any drawback so allowed been repaid to the Commissioner- General, then-

- (a) if it is further shown as aforesaid that the goods have not been subjected to any process abroad, or having been so subjected (but without change of their form or character) are goods not liable at the time of re-importation to duty *ad Valorem*, the goods shall be exempt from any further duty when the same are entered for use within Guyana after re-importation, unless the rate of duty of excise or customs, as the case may be, chargeable on goods of the same class or description at the time when the same are entered for use within Guyana after re-importation shall exceed the rate paid on the said goods as a duty of excise or on first importation and entry, as the case may be, in which case such goods shall be chargeable with duty according to the difference between the amount of duty previously paid and duty calculated at the rate in force at the date when such goods are entered for use within Guyana after re-importation;
- (b) if the goods at the time when the same are entered for use within Guyana after re-importation are of a class or description liable to an import duty *ad valorem*, and it is further shown as aforesaid that the goods have been subjected to a process of repair, renovation, or improvement abroad, but that their form or character has not been changed such goods shall be chargeable with the duty as if the amount of the increase in the value of

the goods attributable to the process were the whole value thereof, and, where any sum has been contracted to be paid for the execution of the process, that sum shall be *prima facie* evidence of that amount, but without prejudice to the powers of the Commissioner- General under the customs laws as to ascertainment of the value of the goods for the purpose of assessing duty thereon *ad valorem*:

Provided that if the rate of duty of excise or customs, as the case may be, chargeable on goods of the same class or description at the time when the same are entered for use within Guyana after re-importation shall exceed the rate paid on the said goods as a duty of excise or on first importation and entry, as the case may be, then, in such case, in addition to the *ad valorem* import duty chargeable according to the amount of the increase in the value of the goods attributable to the process, such goods shall be chargeable with additional excise out in or customs duty calculated in the manner set paragraph (a), as if such goods had not been subjected to any process of repair, renovation or improvement abroad.

(2) The provisions of subsection (1) shall be conditional on the person exporting goods for subsequent re-importation giving notice in writing and producing such goods for identification at the port or place of shipment to the proper officer, or, in the case of exportation by post, to the proper postal authority, before the exportation of such goods, unless the Commissioner- General in his discretion shall waive this condition in any case in which in his opinion it may seem unreasonable or impose hardship.

Goods entered
for trans-
shipment or in

19. Goods entered for transshipment or in transit through Guyana in accordance with any regulation in that behalf made under the customs laws shall be exempt from the

transit exempt
from duty. payment of import or export duties.

Disputes as to
duty payable
[12 of 1954].

20. (1) If any dispute shall arise as to the proper rate or amount of duty payable on any goods imported into or exported from Guyana, the importer, consignee, or exporter, as the case may be, or his agent, shall deposit with the Commissioner- General the duty demanded by him and the amount so deposited shall be deemed and taken to be the proper duty unless the depositor shall within three months after such deposit appeal to the Customs Tariff Tribunal established under section 21 as to the rate or amount of duty. If either the depositor or the Commissioner- General is dissatisfied with the decision of the Tribunal he may, within one month after such decision, appeal therefrom to the Full Court of the High Court to ascertain the rate or amount of duty payable on the goods. If no proceedings shall be so instituted the decision of the Tribunal shall be final and conclusive.

c. 3:04

(2) The provisions of the Summary Jurisdiction (Appeals) Act shall *mutatis mutandis* regulate appeals under this section:

Provided that the term "Tribunal" shall be read for the term "magistrate" and the expression "magistrate's court", and the expression "Secretary to the Tribunal" shall be read for the term "clerk" in the said Act.

Delivery
or shipment
of goods.

(3) On payment by the depositor of the deposit required by subsection (1) and on the passing of a proper entry or shipping bill for the goods, the Commissioner-General shall permit delivery or, shipment thereof, as the case may require.

Disposal of
deposits.

(4) Every such deposit shall be paid by the Commissioner- General into the Consolidated Fund and, in case no appeal shall be brought or proceedings instituted within the times respectively limited for that purpose, the deposit shall be retained and paid into the Consolidated Fund

in the same manner as if it had been originally paid and received as the duty due on such goods; and in case of such proceedings, if it shall be determined that the duty so deposited was not the proper duty, but that a less duty was payable, the difference between the deposit and the duty found to be due, or the whole deposit, as the case may require, shall be returned to the depositor.

Customs
Tariff
Tribunal.
[12 of 1954
6 of 1957
28 of 1967
6 of 1979]

21.(1) There shall be established a Customs Tariff Tribunal (hereinafter referred to as "the Tribunal") consisting of –

- (a) a Chairman and a member of the public service to be appointed by the Minister; and
- (b) three other members to be selected in the manner provided in subsection (3) from a panel of six persons (hereinafter referred to as "the panel") to be appointed by the Minister.

(2) The persons appointed under subsection (1) shall hold office at the pleasure of the Minister and shall receive such remuneration as may be decided from time to time by the Minister.

(3) The three members of the Tribunal to be appointed under subsection (1) (b) shall, for the hearing of each dispute, be selected from the panel in accordance with an order of rotation of its members for the time being prescribed by the Minister:

Provided that if any member so selected shall give written notice to the Chairman of his inability to attend at the time or times fixed for the hearing of such dispute, or if any member shall be disqualified under subsection (4) from membership of the Tribunal for the hearing of such dispute, the member of the panel next in the prescribed order of

rotation shall be selected in his place.

(4) A member of the panel appointed under subsection (1) (b) shall be disqualified from membership of the Tribunal for the hearing of any dispute in which he is personally interested, or, in the case of a company so interested, if he is directly or indirectly interested in its affairs, or if he is the servant or agent of any such person or company.

(5) The Tribunal shall decide all disputes referred to them under section 20 and shall transact such other business as the Minister, from time to time, may assign to them.

(6) The Tribunal may regulate its own procedure and shall have power to require and compel persons to attend and give evidence and to produce books, papers and other documents in like manner as in proceedings in a court of summary jurisdiction when acting as a court in exercise of its ordinary jurisdiction.

Value of goods
for declaration
[15 of 1970
30 of 1975
5 of 1990]

22. (1) Wherever the value of goods is required to be declared under any provision of this Act, the value shall –

- (a) in the case of imported goods, be determined by the Commissioner-General in accordance with the provisions of the Fifth Schedule and the duty paid accordingly:

Fifth Schedule

Provided that where goods are imported under a contract of sale and entered for use in Guyana, duty shall be deemed to have been paid on that value if, before the goods are delivered for such use, duty is tendered and accepted on a declared value based on the contract price; and

-
- (b) in the case of exported goods, be determined in the manner from time to time prescribed and the duty paid accordingly.
- (2) For the purpose of the proviso to subsection (1)
- (a) –
- (a) the declared value of any goods is their value as declared by or on behalf of the importer in making entry of the goods for use in Guyana;
- (b) that value shall be deemed to be based on the contract price if it represents that price properly adjusted to take account of circumstances differentiating the contract from such a contract of sale as is contemplated by the Fifth Schedule;
- (c) the rate of exchange to be used for determining the equivalent in Guyana dollars of any foreign currency shall be –
- (i) where the price of the imported goods was or is to be paid for with foreign currency permitted to be bought, or retained, for that purpose under the Exchange Control Act, the rate of exchange used for the sale of sight drafts, expressed in that foreign currency, by authorised dealers as last notified by the Commissioner- General in the *Gazette* before the time when the goods are entered for home
- Fifth Schedule
- c. 86:01

use;

- (ii) where the price of the imported goods was or is to be paid for in any other manner, the rate of exchange last notified by the Commissioner- General in the *Gazette*, before the time when the goods are entered for home use, having regard to the rates of exchange used for the sale of the relevant foreign currency by persons holding licences under the Dealers in Foreign Currency (Licensing) Act, and after consultation with the Governor of the Bank of Guyana;

c. 87:01

(3) Any notification under subsection (2) (c) shall be published also in a newspaper having circulation in Guyana.

c. 86:01

(4) In this section "authorised dealer" has the same meaning as in section 2(1) of the Exchange Control Act.

Narrow
concession
for duty-free
vehicle import
by public
officers
[15 of 2003]

23. (1) A remission of import duty on a motor vehicle is allowed on the import of a motor vehicle by eligible public officers and qualifying re-migrants; provided, however, that the remission under this section is available to re-migrants only once, within six months of re-assuming residence in Guyana.

(2) Exercise of the right to import a motor vehicle without payment of duty by eligible public officers is permitted once in three years for a used vehicle and once in five years for a new vehicle.

(3) The foregone duty shall become due and

payable, reduced pro-rata by the same percentage of the specified period as the time between the import and the transfer, lease or change of status under the following circumstances –

- (a) in the case of a public officer, the officer ceases to be an eligible public officer;
- (b) in the case of a re-migrant, the re-migrant ceases to be a qualifying re-migrant;
- (c) the eligible public officer, members of Parliament or qualifying re-migrant transfers or leases the motor vehicle prior to the expiration of three years in the case of a used vehicle and five years in the case of a new vehicle.

(4) Public officers eligible for duty-free importation of motor vehicles under this section include senior public officials at or above the GS5 of the public service salary scale or its equivalent who are travelling officers.

(5) For the purposes of this section –

“new vehicle” and “used vehicle” shall have the meaning specified in the regulations;

“qualifying re-migrants” means Guyanese citizens returning to reside in Guyana after a period of continuous bona fide residence of at least five years abroad who have attained the age of eighteen as of the date of return and meet criteria specified in regulations;

“transfer or lease” means any transfer, lease, sale, gift, or other assignment or disposition of the vehicle; and

“travelling officers” has the meaning specified by regulation.

(5A) The provisions of this section shall *mutatis mutandis* apply to members of Parliament, judges, magistrates, eligible members of the Defence Force and other public officials who immediately before the commencement of this Act were eligible for duty free concession on the importation of motor vehicles.

Provided that members of Parliament and judges shall continue to enjoy the same concession they enjoyed immediately before the commencement of this Act.

24. [Deleted by O. 76/1973]

Duty chargeable on reputed quantity.

25. If any goods subject to the payment of specific duty are imported in any package intended for sale, or of a kind usually sold with the goods when the same are sold retail, and marked or labelled, or commonly sold, as containing or commonly reputed to contain, a specific quantity of such goods, then such package shall be deemed to contain not less than such specific quantity.

Duty calculated in gross weight in certain cases.

26. If any goods subject to the payment of duty according to the weight thereof are imported in any package intended for sale, or of a kind usually sold with the goods when the same are sold retail, and such package is not marked or labelled, or is not in the opinion of the Commissioner-General commonly sold as containing or commonly reputed to contain a specific quantity of such goods, and the importer is not able to satisfy the Commissioner-General as to the correct net weight the duty thereon shall be calculated according to the gross weight of such package and its contents.

Minister may fix standard contents for packages containing

27. It shall be lawful for the Minister, by notice in the *Gazette*, to specify, in gallons or fractions of a gallon, standard capacities for packages containing goods liable to duties according to the liquid measurement thereof, in all cases where, in his absolute discretion he shall consider that such

liquids
[28 of 1967
22 of 1992]

packages, being of sizes, within limits to be specified in the notice, are reputed to be, or are sold as packages of standard sizes, whether or not any statement of the actual contents is contained on any label or other attachment to or part of such package, and thereupon all packages having capacities within the limits specified in any such notice shall be deemed to contain the standard capacity specified in the notice in each case:

Providing that where goods contained in any package consist of alcohol, the liquid measurement thereof shall be in litres or fractions of a litre.

Duties, etc., to
be proportion-
ate to quantity
or value.

28. All duties, rates, charges and drawbacks imposed and allowed according to any specified quantity, or any specified value, or any particular description of package, shall be deemed to apply in the same proportion to any greater or less quantity or value, or any other description of package, and shall be paid and received in any currency being legal tender in Guyana.

Abatement of
duty.

29. No claim for any abatement of duty in respect of any goods imported into Guyana shall be allowed on account of damage unless such claim shall be made on the first examination thereof, not unless it shall be proved to the satisfaction of the Commissioner- General that such damage was sustained before the delivery of the goods out of the control of the customs.

Derelict, etc.,
goods liable to
full duty unless
damaged.

30. All goods derelict, jetsam, flotsam and wreck brought or coming into Guyana shall at all times be subject to the same duty as goods of the like kind on importation into Guyana are subject, unless it shall be shown to the satisfaction of the Commissioner- General that such goods are damaged.

Damage to be
assessed by
Commissioner-
General.

31. Subject to sections 29, 32 and 33, the damage sustained by any goods shall be assessed by the Commissioner- General, who shall allow abatement of the duty in proportion to such damage.

No abatement on certain goods.

32. No claim for abatement of duty on account of damage shall be allowed in respect of tobacco, cigars, cigarillos, cigarettes, wine or spirits.

Qualification as to abatement.

33. No claim for abatement of duty on account of damage shall be allowed in respect of imported goods (not being goods derelict, jetsam, flotsam or wreck brought or coming into Guyana) except on proof to the satisfaction of the Commissioner- General that the carrier or insurer of the goods has made an allowance to the importer in respect of the damage. In any case the abatement shall not exceed such proportion of the duty as the amount of the allowance made bears to the value of the goods undamaged, calculated in accordance with section 22.

Limitations as to wine and beer. [22 of 1992]

34. No liquor containing more than twenty four percent of alcohol shall be deemed wine; and no liquor containing more than eleven decimal four percent of alcohol shall be deemed beer, ale, stout or porter. All liquor containing more than twenty four percent of alcohol spirit, and all liquor, other than wine, containing more than eleven decimal four percent shall be deemed spirits.

Strength of spirits.

35. (1) In ascertaining the strength of any spirit, any obscuration shall be determined and allowed for.

(2) The certificate of the Commissioner- General or Government Analyst as to the strength of any liquid containing alcohol shall be *prima facie* evidence of the strength thereof.

Goods used contrary to purpose for which imported. [28 of 1967 39 of 1974]

36. If any goods which are ordinarily liable to duty at a given rate are allowed by law to be, and are in fact, entered at a lower rate of duty, or free of duty, on any special conditions, or for use of some special purpose, or because they are the property of or intended for use by some particular person or functionary, and if such conditions are not observed, or the goods are at any time within five years of the date of importation thereof used for any other than the

specified purpose, or being goods entered as aforesaid because they are the property of or intended for use by some particular person or functionary, are sold or transferred to any other person, such goods, unless the full duties thereon or such lesser amount as the Commissioner-General either generally or in any particular case may decide shall be chargeable, shall have been paid, shall be forfeited, and the importer and any person who shall be knowingly concerned in the use of such goods contrary to such conditions, or for some purpose other than that specified or in any way contrary to this section shall each be liable for each such offence to a fine of one thousand dollars, or treble the value of such goods, at the election of the Commissioner-General unless the full duties on such goods or such lesser amount as aforesaid shall be paid with the prior consent of the Commissioner-General:

Provided that where goods are so entered for the use of any person (including an Organisation) entitled to exemption from duty by virtue of the Privileges and Immunities (Diplomatic, Consular and International Organisations) Act, the reference to the period of five years in the foregoing provisions of this section shall be construed and have effect as a reference to a period of three years, or such shorter period as the Minister may specify by order generally, or in relation to a particular person or class of persons, or in respect of a particular class of goods.

c.18:01

Penalty for
not producing
goods.
[28 of 1967
39 of 1974]

37. The importer of any goods falling within the provisions of section 36, shall on demand, produce them to any officer or otherwise account for them to the satisfaction of the Commissioner-General within such period of five years aforesaid, and if he shall fail to produce such goods, or otherwise account for the same as aforesaid, he shall be liable to a fine of one thousand dollars or treble the value of such goods, at the election of the Commissioner-General:

Provided that in relation to a person to whom the proviso to section 36 applies the period mentioned in the

foregoing provisions of this section shall be construed and have effect as if there had been substituted therefor the period which applies by virtue of that proviso.

Goods
imported for
temporary
use or purpose.

38. The proper officer may give permission to any person to import any goods without payment of duty thereon, upon being satisfied that such goods are so imported for temporary use or purpose only. Such permission shall be subject to sections 39 and 40 and to the following conditions:

- (a) that such goods shall be exported within three months of the date of such permission; and
- (b) that the person to whom such permission is given shall deposit in the hands of the proper officer the amount of the duty on such goods, or else give security therefor, at the election of the proper officer.

Disposal
of deposit.

39. If any goods imported under section 38 are not exported within three months of the date of the said permission the deposit in the hands of the proper officer shall be forfeited, or, if security has been given as aforesaid, then the importer shall pay to the proper officer the full duties on such goods. If such goods are exported as aforesaid such deposit shall be refunded, or the security cancelled:

Provided that the proper officer may, in his discretion, and on provision of additional security where he so requires, allow any additional period where he is satisfied that the goods are the *bona fide* property or *bona fide* in the use of any person on a temporary visit to Guyana.

Certain goods
may be
excepted.
[28 of 1967]

40. The Minister may by notice in the *Gazette* declare that any goods named by him shall not be imported under section 38 and may also in like manner declare that any goods which are permitted to be imported under the

said section shall be subject to such proportion of the duty thereon as he shall specify in such notice.

Contract prices of imported goods may be adjusted to meet change in duty.

41. (1) Where any new import duty of customs is imposed, or where any import duty of customs is increased, and any goods in respect of which the duty is payable are delivered on or after the day on which the new or increased duty takes effect in pursuance of a contract made before that day, the seller of the goods may, in the absence of agreement to the contrary, recover, as an addition to the contract price, a sum equal to any amount paid by him in respect of the goods on account of the new duty or increase of duty, as the case may be.

(2) Where any import duty of customs is repealed or decreased, and any goods affected by the duty are delivered on or after the day on which the duty ceases or the decrease in the duty takes effect in pursuance of a contract made before the day, the purchaser of the goods in the absence of agreement to the contrary may, if the seller of the goods has had, in respect of those goods, the benefit of the repeal or decrease of the duty, deduct from the contract price a sum equal to the amount of the duty or decrease of duty, as the case may be.

(3) Where any addition to or reduction from the contract price may be made under this section on account of any new, increased, repealed or reduced duty, such sum as may be agreed upon, or in default of agreement, determined by the Commissioner-General as representing, in the case of a new or increased duty, any new expenses incurred, and, in the case of a repealed or reduced duty, any expenses saved may be included in the addition to or deduction from the contract price and may be recovered or deducted accordingly.

Minister may

42. It shall be lawful for the Minister from time to time, by order, to prohibit the importation, carriage coastwise

prohibit
importation,
carriage
coastwise or
exportation.
[28 of 1967]

or exportation of any goods whatsoever, and any such order may prohibit importation, carriage coastwise or exportation until the revocation thereof, or during such period as may be specified therein, and may either absolutely prohibit importation, carriage coastwise or exportation, or may prohibit importation, carriage coastwise or exportation, except on compliance with any conditions which may be specified in the order, or may prohibit importation from or exportation to, or carriage coastwise from or to any particular place named in the order.

Goods
prohibited or
restricted to be
imported.
[28 of 1967]

43. (1) The goods, the particulars of which are set out in the Second Schedule, are prohibited or restricted to be imported as the case may be, save as thereby excepted.

Second
Schedule

(2) The Minister may, from time to time, by order, add or delete any goods to or from the said Second Schedule.

Goods
prohibited or
restricted to be
exported.

44. (1) The goods, the particulars of which are set out in the Third Schedule, are prohibited or restricted to be exported as the case may be, save as thereby excepted.

Third Schedule.

(2) The Minister may, from time to time, by order, add or delete any goods to or from the said Third Schedule.

Saving as to
goods in
transit, in
transshipment
and stores.

45. Goods imported in transit or in transshipment, or as the *bona fide* stores of any aircraft or ship, shall not be deemed to be goods prohibited or restricted to be imported or exported unless such goods are expressly prohibited or restricted to be imported in transit or in transshipment, or as aircraft's or ship's stores, in any order made under the customs laws or in any Act prohibiting or restricting the importation or exportation of goods:

Provided that any goods imported as aforesaid shall be duly re-exported within such time as the Commissioner-General shall allow.

46. The provisions of section 42 to 45 shall be

Prohibitions and restrictions elsewhere provided.

Minister may direct granting of drawbacks. direct granting [28 of 1967]

additional to the provisions of section 139 and to any provisions of any other Act prohibiting or restricting the importation, carriage coastwise or exportation of any goods.

47. (1) It shall be lawful for the Minister from time to time, by regulations, to direct on what goods a drawback of the whole or any part of the duties paid on the importation thereof may be granted, and the conditions under which such drawback shall be allowed.

(2) Regulations made under subsection (1) whereby provision is made for granting a drawback of the duties paid otherwise than on the exportation or shipment as stores of any goods shall be subject to affirmative resolution of the National Assembly.

(3) Notwithstanding anything hereinbefore contained in this section all drawbacks payable under any former Act shall be paid or allowed under this Act until cancelled by direction of the Minister under this section.

Declaration by owners of goods exported on drawback.

48. The owner of any goods on which drawback is claimed shall make and subscribe a declaration on the debenture that the conditions under which drawback is allowed have been fulfilled, and, in the case of goods exported or put on board an aircraft or ship for use as stores, that such goods have been actually exported or put on board for use as stores, as the case may be, and have not been returned and are not intended to be returned to Guyana and that such owner at the time of entry of such goods was and continues to be entitled to the drawback thereon.

Certification of debenture.

49. Every sum of money which shall be due upon any debenture shall be paid on the proper debenture certified by the Commissioner- General.

Evidence of landing or disposal of drawback goods.

50. The Commissioner- General may require the owner to produce satisfactory evidence of the landing or disposal of any goods before certifying any debenture.

Time limit for
debenture
payment.

51. No debenture for any drawback shall be paid after the expiration of two years or such further time as the Minister may allow from the date of entry of any goods for drawback, or from the date of the performance of the conditions on which drawback is allowed, as the case may require, or, in the case of goods exported or put on board an aircraft or ship for use as stores, from the date of putting the same on board the exporting or using aircraft or ship.

Refund of
duties
overpaid.
[15 of 1971]

52. Any money which shall have been overpaid as duties of customs may be refunded at any time on the production to the Commissioner- General within six months of the date of such overpayment of the documents in proof thereof.

PART III
ARRIVAL AND REPORT OF AIRCRAFT
AND SHIPS, LANDING OF PASSENGERS AND
UNLOADING, REMOVAL AND DELIVERY OF GOODS

Procedure
on arrival
[12 of 1954]

53. If any aircraft or ship arriving in Guyana –

- (a) does not come to some port therein, or such other place as may be allowed by the Commissioner- General in any special circumstances, without touching at any other place in Guyana; or
- (b) on arriving at any such port or place does not come as quickly up to the proper place of mooring or unloading as the nature of the port or place will admit, without touching at any other place; or
- (c) in proceeding to such proper place does not bring to at the station appointed by the

Commissioner-General by notice in the *Gazette* for the boarding of aircraft or ships; or

- (d) after arriving at such proper place departs therefrom except directly to some other place of mooring or unloading approved by the proper officer, or with the authority of the proper officer, directly to some other port or to some place allowed by the Commissioner-General in any special circumstance as aforesaid in Guyana, or directly on any flight or voyage to a place outside Guyana in accordance with the customs laws; or
- (e) after departing as aforesaid on any flight or voyage to a place outside Guyana brings to within Guyana, unless in accordance with the customs laws, or with the permission of the proper officer, or for some cause which the master shall explain to the satisfaction of the Commissioner-General, then in every such case the master of such aircraft or ship shall be liable to a fine of one thousand dollars.

Commissioner-General may direct mooring and discharge.

54. The Commissioner-General may, subject to any other authority provided by law give reasonable directions as to what particular part of any port or other place aircraft or ships shall moor or shall discharge their cargo.

Officer may board aircraft or ship.

55. Any officer on duty may board any aircraft or ship within Guyana and stay on board for any period, and shall have free access to every part, with power to secure any part by such means as he shall consider necessary, and to examine any goods, and to require any goods to be unloaded, and removed for examination, or for the security thereof, or to unload and remove such goods at the expense of

the master or owner, or the agent of either, and to examine any goods in course of being unloaded or removed, or when unloaded or removed, and to lock up, seal, mark or otherwise secure any goods on board such aircraft or ship.

Officer may open if access not free.

56. If any officer acting under section 55 finds that there is not free access to any place or any box or chest, or if the keys of any such place, box or chest, if locked, are withheld, such officer may open any place, box or chest in any manner; and such officer shall not be liable to any prosecution or action at law for so doing; and if any goods be found concealed on board, they shall be forfeited.

Penalty for interfering with seal, etc., or failing to unload goods if required.

57. If any officer acting under section 55 places any lock, mark or seal upon any goods or stores on board an aircraft or ship or upon any place or package in which the same may be, and such lock, mark or seal be wilfully opened, altered or broken before due delivery of such goods or stores, or within Guyana except with the authority of the proper officer, or if any such goods or stores, be secretly conveyed away, or if any goods or stores, place or package after having been secured by the officer be opened within Guyana, except with the authority of the proper officer, or if any officer shall require any goods to be unloaded and removed for examination or for the security thereof and such goods are not unloaded and removed forthwith as required by the officer, the master of such aircraft or ship shall be liable to a fine of one thousand dollars.

Goods unlawfully discharged

58. If any officer boards any aircraft or ship and finds any goods thereon, and after leaving such aircraft or ship, such officer, or any other officer boards such aircraft or ship, and such or any part of such goods are no longer on board, and the master is unable to give a due account of the lawful discharging of the same, the master of such aircraft or ship shall be liable to a fine of one thousand dollars, or treble the value of such goods, at the election of the Commissioner-General.

Search of
persons.

59. If any officer is informed or has reason to suppose that any person on an aircraft or ship, or any person who the officer may suspect has received any goods from any such person, is carrying or has any uncustomed or prohibited goods about his person, such officer may search such person; and if any such person, upon being questioned by any officer as to whether he has any goods obtained outside Guyana upon his person, or in his possession, or in his baggage, refuses to answer or denies having the same, and any such goods are discovered to be or to have been upon his person, or in his possession, or in his baggage, such goods shall be forfeited. No officer shall be liable to any prosecution or action at law on account of any search made in accordance with this section.

Special
authority
may be
required
before search.

60. Before any person is searched he may require to be taken with all reasonable dispatch before a magistrate, or the Commissioner- General, or other superior officer, who shall, if he see no reasonable cause for search, discharge such person, but if otherwise, direct that he be searched.

Search of
female or male.
[19 of 1990]

61. A female shall not be searched except by a female and a male shall not be searched except by a male.

Control of
small craft.

62. If upon boarding any ship not exceeding one hundred tons burden any officer finds any goods of which the master is not able to give a satisfactory account, and if such officer suspects that such goods are being or have been or are intended to be dealt with in any way contrary to the customs laws, he may arrest and detain such master, and take him before a magistrate, and if such master fails to satisfy the magistrate that such goods had not been, were not being, and were not intended to be dealt with contrary to the customs laws, such ship and such goods shall be forfeited, and the master shall be liable to a fine of one thousand dollars.

General
regulations for

63. The Minister may from time to time make general regulations in respect of ships not exceeding one hundred

small craft.
[28 of 1967]

tons burden prescribing, with reference to the tonnage, build or general description of such ships, the limits within which the same may be used or employed, the mode of navigation, the manner in which such ships shall be so used or employed, the number and description of arms and the quantity of ammunition which such ships may carry, and such other terms, particulars, conditions and restrictions as the Minister may think fit.

Penalty for
infringement of
regulations *re*
small craft.

64. Every ship which is used or employed contrary to any regulations made under section 63 shall be forfeited unless the same shall have been specially licensed by the Commissioner- General to be so used or employed, as next hereinafter provided.

Licences for
small craft.

65. The Commissioner- General may, if he thinks fit, grant licences in respect of any ships not exceeding one hundred tons burden upon such terms and conditions, and subject to such restrictions and stipulations as in such licences mentioned, notwithstanding any general regulations made as aforesaid, whether the said regulations shall be revoked or not; and if any ship so licensed shall not comply with the conditions imposed by or expressed in any such licence or if such ship shall be found without having such licence on board, such ship shall be forfeited. The Commissioner- General may revoke, alter or vary any licence granted as aforesaid.

Accommoda-
tion of officer.

66. If the master of any ship on board of which any officer is stationed shall neglect or refuse to provide every such officer with proper and sufficient food and suitable bedding accommodation under the deck to the satisfaction of the Commissioner- General, he shall be liable to a fine of two hundred dollars.

Report of
aircraft or ship.

67. The master of every aircraft or ship, whether laden or in ballast, or his agent shall (except as otherwise provided in any regulations made under this Act) within twenty-four hours after arrival from any place outside Guyana at any port,

or at any place specially allowed by the Commissioner-General, make report of such aircraft or ship and its stores and cargo to the Commissioner-General on the prescribed form in the prescribed manner and giving the prescribed particulars.

Advance
passenger and
cargo
information.
[10 of 2007]

67A. (1) Without prejudice to section 67, the Minister may make regulations requiring any master of an aircraft or ship expected to arrive in Guyana or expected to depart from Guyana to furnish advance information relating to any passenger or cargo or both on board of such aircraft or ship in the form and manner as may be provided in the regulations.

(2) Where a master of an aircraft or ship who is required to furnish any advance information under the regulation made under sub-section (1) –

- (a) intentionally fails to furnish the advance information; or
- (b) recklessly furnishes incomplete or false advance information,

he shall be liable to a fine not exceeding twenty million dollars as may be prescribed in the regulations.

Certain goods
to be reported
separately.

68. Every report required by section 67 shall show separately any goods which are in transit or which are to be transferred to another aircraft or ship for re-exportation, and shall state whether there be any goods which are to remain on board for exportation in the same aircraft or ship; and such report shall, except in the case of a steamship as defined in section 2 or except where otherwise specially allowed by the Commissioner-General, give a particular account of all goods remaining on board for exportation, and shall be made before bulk be broken.

Steamship to
report certain

69. The master of a steamship shall make a report of the stores of such ship, and of any packages or parcels for

goods before breaking bulk. which no bill of lading has been issued, before bulk be broken unless the Commissioner- General shall otherwise allow.

Penalty for not making due report. **70.** If the master of any aircraft or ship, or his agent, fails to make due report, or if any of the particulars contained in such report be false, such master, or his agent, shall be liable to a fine of one thousand dollars, and all goods not duly reported shall be forfeited unless the omission is explained to the satisfaction of the Commissioner- General.

Penalty for not accounting for package reported. **71.** If any package or parcel which is on board any ship or aircraft on arrival in Guyana and which is duly reported (except where remaining on board for re-exportation or, with the permission of the Commissioner- General for direct transfer to another aircraft or ship for use as stores or for re-exportation) is not duly unloaded, removed and deposited in a customs area or other place approved by the Commissioner- General, the master or his agent shall pay the duty thereon unless he explains the failure to unload, remove and deposit or produce such package or parcel as aforesaid to the satisfaction of the Commissioner- General.

Packages surrendered by master or agent into the custody of another person. **72.** For the purposes of sections 71, 75 and 79, when the master or his agent is required by law to surrender any package or parcel into the custody of any other person, the onus placed by sections 71, 75 and 79 on such master or his agent and the penalties to which such master or his agent may become liable in respect of such package or parcel after such surrender shall devolve on the person into whose custody the package or parcel was surrendered as aforesaid.

What is cargo. **73.** No goods may be imported as aircraft's or ships' stores except such as are required for consumption or use by or for the aircraft or ship, its officers, crew and passengers, and any goods not so required (other than the bona fide baggage of passengers) shall for all purposes be deemed to be the cargo of such aircraft or ship.

Master to
answer
questions

74. The master or agent shall –

- (a) answer immediately all such questions relating to the aircraft or ship, its cargo, baggage, crew, passengers, and flight or voyage as shall be put to him by the proper officer, and
- (b) produce all such books and documents in his custody or control relating to the aircraft or ship, its cargo, stores, baggage, crew, passengers and flight or voyage as the proper officer may require, and
- (c) before any person (unless permitted by the proper officer) disembarks, deliver to the officer who boards such aircraft or ship on arrival at any port or place a list containing the name of each passenger on board such aircraft or ship, and also, if required by such officer, the names of the master, and of each officer and member of the crew, and if such list be not correct and complete, unless the inaccuracy or omission is explained to the satisfaction of the Commissioner-General, or if he does not observe any provisions of this section, the master or his agent shall in respect of every such offence be liable to a fine of one thousand dollars.

Penalty for
wrongly
breaking
bulk.
[4 of 1972]

75. If after arrival within Guyana hatches are opened without the knowledge and consent of the proper officer or bulk is broken contrary to section 68 or section 69, or any alteration made in the storage of the cargo of any aircraft or ship so as to facilitate the unloading of any part of such cargo before such aircraft or ship has arrived at her proper place of unloading, or, not being a steamship, or an aircraft or ship specially allowed so to do before report of such aircraft or ship has been made as hereinbefore provided, or if at

any time after arrival as aforesaid any goods are staved, destroyed, or thrown overboard, or any package is opened without the knowledge and consent of the proper officer, in every such case the master or his agent shall be liable to a fine of one thousand dollars unless cause be shown to the satisfaction of the Commissioner- General.

Master to deliver previous clearance.

76. The master of every aircraft or ship or his agent shall, if required, deliver to the Commissioner- General at the time of making report the clearance of such aircraft or ship, if any, from the port or ports from which such aircraft or ship shall have arrived.

Aircraft or ship Guyana abandoned may be seized.

77. Any officer may seize any aircraft or ship found abandoned within Guyana and such aircraft or ship shall be delivered into the custody of the Commissioner- General.

Report when discharging at more than one port.

78. Notwithstanding any provisions contained in this Act to the contrary, it shall be lawful, on the arrival from any place outside Guyana at any port, or at any place in Guyana specially allowed by the Commissioner- General, of any aircraft or ship having on board cargo intended to be delivered at more than one port or place in Guyana, for the master or his agent to make report at the first mentioned port or place of her whole cargo, reporting separately such portion of her cargo as may be intended for the first mentioned port or place and there discharge the same; and after the discharge of such cargo, and upon being authorised by the proper officer, the master may proceed to any other port or to any other place in Guyana specially allowed by the Commissioner- General, where such portion of the cargo as may be intended for such port or place shall be reported by the master or his agent, in like manner as if such master had first arrived at such last mentioned port or place, and the master or agent so reporting any aircraft or ship and all persons concerned in discharging the cargo shall be subject to all the provisions in such respect contained in the customs laws.

Unloading,
entry, removal
and delivery of
goods.

79. (1) Save in accordance with any regulation made under this Act, or with the written permission of the Commissioner- General—

- (a) no goods shall be unloaded from any aircraft or ship arriving from any place outside Guyana unless authority for unloading the same has been given by the proper officer, nor from any ship other than a steamship as defined in section 2 unless such goods shall first have been duly entered;
- (b) no goods shall be unloaded or removed from any air craft or ship arriving from any place outside Guyana on public holidays at any time whatsoever, or on any other days except between such hours as may be prescribed, or shall be transferred from any such aircraft or ship into any vessel at such time as will cause such goods to be afloat in such vessel on the said days, or on other days except between the said hours;
- (c) no goods after having been unloaded from any aircraft or ship arriving from any place outside Guyana into any vessel to be landed shall be transhipped, or removed into any other vessel previously to their being landed and the vessel into which any goods after being unloaded from a ship shall be put, shall, if so required by the

Commissioner- General, be a ship licensed under section 171; and any goods which have been unloaded from any aircraft or ship and put into any vessel to be landed shall be taken directly and without delay to an approved place of unloading or sufferance wharf approved for the purpose within the same port, there to be landed forthwith;

- (d) no goods (except goods unloaded into a vessel to be landed in accordance with paragraph (c)) shall be unloaded from any aircraft or ship arriving from any place outside Guyana except at an approved place of unloading or sufferance wharf approved for the purpose, and all goods when so unloaded, and all goods which shall have been put into a vessel to be landed in accordance with paragraph (c) shall immediately upon being unloaded or landed be conveyed in the care of the proper officer into the customs area, or to a State warehouse if the Commissioner-General shall so require:

Provided that such goods as the proper officer may deem to be unsuited for storage in a transit shed shall be deposited in such place as the proper officer may direct, at the risk and expense of the importer, as if such goods were deemed to be unsuited for storage in a State warehouse under section 86;

- (e) no goods shall be removed from any part of the customs area or from the State warehouse into which the

same shall have been conveyed unless such goods shall first have been duly reported and entered, and authority for the removal or delivery of the same has been given by the proper officer;

- (f) goods entered to be warehoused shall be removed by the importer by such ways, in such manner and within such time as the proper officer shall direct to the warehouse for which the same are entered, and delivered into the care of the officer in charge of the warehouse:

Provided that, if the Commissioner- General shall so require, the importer shall first enter into a bond for the warehousing of such goods.

(2) This section shall apply only to the cargo of an aircraft or ship.

Goods other
than cargo

80. (1) No goods whatsoever other than cargo duly reported as such shall be taken out of any aircraft or ship arriving from anyplace outside Guyana or delivered to any person aboard such aircraft or ship other than for the consumption or use of the crew or passengers thereof, except under such conditions (which conditions may vary the procedure as to reporting the aircraft or ship as required by this Act) as may be prescribed by regulations made under this Act or as directed by the Commissioner- General in any particular case.

(2) In this section the expression "goods" includes passengers' baggage, stores and any goods which may be taken on board any aircraft or ship arriving from any place outside Guyana while such aircraft or ship is within Guyana.

Forfeiture.

81. Any goods unloaded, removed or dealt with contrary to section 79 or 80, or to the terms and conditions contained in any written permission of the Commissioner-General, shall be forfeited.

Delivery of
bullion,
currency, notes
and coin.

82. Notwithstanding anything hereinbefore contained it shall be lawful for the proper officer to permit the delivery to the importer of any bullion, currency notes or coin, without entry thereof, but if notes and such importer fails within forty-eight hours after the same is removed from the importing aircraft or ship to deliver to the proper officer a full and true account thereof including its weight and value, he shall incur a penalty of two hundred dollars.

Entry in
absence of
document.

83. If the importer of any goods is not able to furnish full particulars of such goods for want of any documents or information concerning them (other than documents or information relating to the origin of such goods required by any provision of the custom laws) he shall make and subscribe a declaration in the prescribed form to that effect before the proper officer and the proper officer shall thereupon permit the importer to examine and enter such goods notwithstanding that there shall not be satisfactory documentary evidence regarding the same and may allow delivery of such goods, provided that the proper officer is satisfied that the description of the goods for tariff and statistical purposes is correct and also, in the case of goods liable to duty *ad valorem*, that the value declared on the entry is approximately correct, and in the case of goods liable to duty according to the weight, measurement or strength thereof, that the weight, measurement or strength declared on the entry is correct.

Entry
provisional:
disposal of
deposit.

84. In the case of goods liable to duty *ad valorem* the entry made in accordance with section 83 shall be deemed provisional. The amount estimated as the duty for the purpose of making such provisional entry, together with such sum as the proper officer may require, not being less than one-half of the estimated duty, shall be held on deposit, and

shall be brought to account as duty unless the importer shall within three months or such further period as the proper officer may in any special circumstances allow produce to the proper officer satisfactory evidence of the value, and make final entry of such goods, in which case so much of the sum deposited as shall be necessary shall be brought to account as duty and the balance returned to the person who deposited the sum.

Goods not entered after declaration.

85. If the importer, having made a declaration in accordance with section 83, fails to make entry as therein provided, or if the proper officer is not satisfied as aforesaid (in which case any entry which shall have been made shall be *ipso facto* void), the proper officer shall cause the goods referred to in such declaration to be deposited in a State warehouse and dealt with as provided in section 90.

Power to waive production of documents.

86. Notwithstanding anything hereinbefore contained, if the Commissioner-General is satisfied, whether before or after the deposit in the State warehouse under section 85 of any goods liable to duty ad valorem, that it is impossible for the importer to obtain satisfactory documentary evidence of the value of such goods, or if in any case the documentary evidence relating to such goods, though not complete, is in the opinion of the Commissioner-General sufficient to enable a reliable estimate of the value to be made, it shall be lawful for the Commissioner-General to permit such goods to be entered according to a value which two officers to be appointed by the Commissioner-General for the purpose are satisfied is, as nearly as may be estimated, and not less than, the correct value of such goods.

Deposit in certain cases.

87. Where the Commissioner-General permits any goods to be entered in the absence of any document under section 85, it shall be lawful for him to require the person entering the goods to deposit with him such additional sum as he shall require, not exceeding one-half of the duty paid upon such goods. Any sum so deposited shall be forfeited

unless the person entering the goods shall produce the required document within three months of the date of entry or unless he explains his failure to the satisfaction of the Commissioner-General.

Goods deemed to be in State warehouse.

88. Where under the customs laws any goods are or may be required to be deposited in a State warehouse, and for any reason the proper officer in his discretion, decides that it is undesirable or inconvenient to deposit such goods in a State warehouse, such goods shall for all purposes be deemed to be deposited in a State warehouse as from the time that the same are required to be deposited in a State warehouse, and shall in addition to the rent and other charges payable under section 89 be chargeable with such expenses for securing, watching, guarding, and of removing the same from the original to some other place of deposit (if the proper officer shall so require) as the proper officer shall deem reasonable, and no officer shall be liable to make good any damage which such goods may sustain by reason or during the time of their being so deposited and dealt with as aforesaid.

Goods not entered or delivered to be deposited in a State warehouse.
[28 of 1976]

89. (1) If any goods imported in any aircraft or ship remain on board such aircraft or ship, or having been unloaded, are not entered, and delivered from the customs area within fourteen days, (exclusive of public holidays) from the date of importation or within such further period as the proper officer may, in any special circumstances a State allow, then such goods shall, if the Commissioner-General so requires, and subject to section 72, be deposited in such state warehouse as the proper officer shall direct by the agent of such aircraft or ship, or by the proper officer if there is no agent or if the agent shall not act forthwith as herein required. Such goods shall be subject to such rent and other charges as the Minister shall from time to time direct by notice in the *Gazette*.

(2) An agent of an aircraft or ship failing without reasonable cause to comply with any of the provisions of subsection (1) shall be deemed to have committed an offence and for each such offence shall incur a penalty of five

hundred dollars.

(3) No compensation shall be payable by the State to any importer, owner or consignee of any goods deposited in a State warehouse save when loss or damage occurs as the direct result of the wilful act or negligence of the State or of an officer.

Goods
deposited in a
State ware-
house may be
sold.
[1 of 1978]

90. (1) Where under the provisions of this Act any goods are required to be deposited in a State warehouse and such goods are of a perishable nature, then it shall be lawful for the proper officer, notwithstanding such provisions, to sell the same forthwith by public auction; and if such goods though not perishable, are of a kind not permitted by any law to be deposited in a State warehouse, it shall be lawful for the proper officer, notwithstanding such law, to sell the same in such manner as the Commissioner- General may direct after fourteen days' notice by publication in the *Gazette*.

(2) Where any goods are deposited in a State warehouse under this Act and the same are not entered for warehousing or delivery from such State warehouse within two months after such deposit or within such further period as the proper officer may direct, and all charges for removal, freight and rent and all other expenses incurred in respect thereof duly paid, such goods shall be advertised in the *Gazette* and one month after such advertisement shall with all convenient speed be sold in such manner as the Commissioner- General may direct.

(3) In all cases where goods are sold under this section, the proceeds shall be applied first in discharge of duties (if any), of the expenses of removal and sale, and of rent and charges due to the State, and then of freight and other charges for which a claim has been made before the date of the sale; and the balance, if any, shall be paid to the owner of the goods on his application for the same, if such application be made within two years from the time of the sale of such goods, but otherwise shall be paid into the

Consolidated Fund for the public use.

(4) If any goods on being offered for sale as aforesaid cannot be sold for a sum sufficient to pay all duties, expenses, rent and charges, the same may be destroyed, or otherwise disposed of as the Commissioner- General may direct.

Freight on goods deposited in a State warehouse.

91. Any officer having the custody of any goods which come into his hands under this Act shall refuse delivery thereof from a State warehouse until proof be given to his satisfaction that the freight, landing and storage charges due on such goods have been paid.

Goods deposited in a State warehouse may be examined.

92. It shall be lawful for the Commissioner- General to cause any goods required to be removed under this Act to a State warehouse to be opened for examination by any officer, as often as may be required, at the expense of the owner of such goods.

Goods may be entered by ship owners etc.

93. Where the importer of any goods imported in any ship (not being a steamship as defined in section V into Guyana fails to make entry thereof, or having made entry, fails to land the same or to take delivery thereof by the times severally hereinafter mentioned, the ship owner or master or the agent of either may make entry of the said goods at the times, in the manner, and subject to the conditions following, that is to say—

- (a) if a time for the delivery of the goods is expressed in the charter-party, bill of lading or agreement, then at any time after the time so expressed; and
- (b) if no time for delivery of the goods is expressed in the charter-party, bill of lading or agreement, then at any time after the expiration of seventy-two hours, exclusive of public holidays, after the report of the ship:

Provided that if at any time before the goods are landed or unshipped, the importer of the goods is ready and offers to land or take delivery of the same, he shall be allowed to do so, and his entry shall, in such case, be preferred to any entry which may have been made by the ship owner or master, or the agent or either.

Computation of time.

94. The periods of time mentioned in sections 89 and 93 shall be computed from the time at which the aircraft or ship or goods shall have been released from any quarantine to which they may have been subjected.

Aircraft or ship may be detained till goods landed.

95. Whenever any goods remain on board any importing aircraft or ship beyond the period of fourteen days after the arrival of such aircraft or ship, or beyond such further period as the proper officer may allow, such aircraft or ship may be detained by the proper officer until all expenses of watching or guarding such goods beyond such fourteen days, or such further time, if any, allowed as aforesaid and of removing the goods or any of them to the State warehouse, in case the officers shall so remove them, be paid; and like charge may be made in respect of any derelict or other aircraft or ship coming, driven, or brought into Guyana under legal process, by stress of weather, or for safety, when it is necessary to station any officer in charge, either on board thereof or otherwise, for the protection of the revenue, so long as the officer shall so remain.

Restrictions as to passengers and other persons.

96. (1) No person, whether a passenger or not, shall disembark or go ashore from, or go on board any aircraft or ship that has arrived within Guyana save at such times, by such means and by such ways as may be prescribed or otherwise as the Commissioner- General may allow.

(2) The master of any aircraft or ship who permits, allows or suffers any person to leave such aircraft or ship after arrival in Guyana save as permitted under this Act shall be guilty of an offence and the master or his agent shall be liable

to a fine of one thousand dollars.

PART IV
WAREHOUSED GOODS AND GOODS DEPOSITED
IN A CUSTOMS AREA

Warehousing.

97. It shall be lawful for the Commissioner- General, from time to time, by notice in the *Gazette*, to declare what kind of goods shall or may be warehoused upon first importation without payment of duty thereon; and any such goods while in any warehouse, and all goods whatsoever while in any customs area, shall be subject to such regulations as may be prescribed, and in the case of goods warehoused in a Government warehouse or customs area in the occupation or use of the State to the payment by the owner of such goods, at the prescribed times, of such rent and other charges as the Commissioner- General shall, from time to time, direct by notice in the *Gazette*; and if at any time any such rent or other charges are not paid to the proper officer when due and payable on any goods in any such Government warehouse or customs area, such goods, may without prejudice to any other lawful method of recovery, be sold, or otherwise dealt with, and any proceeds applied, as if they were goods which might be sold, or otherwise dealt with, under sections 123 and 124.

State not liable for loss in warehouses or custom areas.

98. (1) No compensation shall be payable by the State to an importer, owner or consignee of any goods deposited in a Government warehouse or in a customs area in the occupation or use of the State save when loss or damage occurs as the direct result of the wilful act or negligence of the State or of an officer.

(2) No action shall be brought against the State or any of its officers for loss or damage sustained by goods while in any private warehouse or private customs area or for any wrong or improper delivery of goods therefrom.

Private
warehouses
and customs
areas.

99. No building or place may be used as a private warehouse or, save with the written permission of the Commissioner- General, as a customs area, until a bond, in such sum as may from time to time in each case be required by the Commissioner- General, is given by the warehouse-keeper or by the owner or occupier of the customs area, as the case may be, with one or more sufficient sureties, conditioned on due payment of all duties and the due observance of the customs law.

Warehouse-
keeper etc., not
to enter ware-
house without
permission.

100. The owner or occupier of any customs area or a warehouse-keeper shall not by himself or by any person in his employ open or gain access to any building in a customs area or transit shed or private warehouse except in the presence or with the knowledge and consent of an officer acting in the execution of his duty.

Warehouse-
keeper, etc., to
provide
facilities.

101. The owner or occupier of any private warehouse or customs area or transit shed shall provide such office, sanitary and lavatory accommodation and weights, scales, measures and other facilities for examining and taking on account of goods and for securing the same as the Commissioner- General may require.

Revocation
of order
approving
warehouse.

102. The Commissioner- General for reasonable cause may revoke the appointment of any private warehouse and on such revocation the duties on all goods warehoused therein shall be paid, or the goods shall be exported or removed to another warehouse within such time, not less than three months, as the Commissioner- General may direct. Notice in writing of such revocation addressed to the warehouse-keeper of the private warehouse and left thereat, shall be deemed to be notice to all persons interested in the goods.

Disposal of
goods on

103. If any goods are not duly exported or removed in conformity with section 102 such goods shall be taken to a State warehouse by the proper officer and may be sold, or

revocation. otherwise dealt with, and any proceeds applied as if the goods were goods which might be sold or otherwise dealt with under section 90.

Procedure as to warehousing.

104. Upon the presentation of an entry for goods to be warehoused, the proper officer shall, subject to any other direction of the Commissioner-General, take a particular account of such goods at the approved place of unloading and shall enter in a book prepared for that purpose the name of the importing aircraft or ship, and of the person in whose name such goods are entered, the number of packages, the mark and number of each package, the description of the goods and the name of the warehouse in which the same shall be deposited; and when the same shall have been so deposited with the authority of such officer the warehouse-keeper, in the case of goods warehoused other than in a Government warehouse, shall acknowledge in writing at the foot of the account, the receipt of the goods into warehouse, and the proper officer at the warehouse shall certify that the entry and warehousing of the goods is complete; and such goods shall from that time be considered goods duly warehoused.

Goods to be warehoused in packages in which imported, and may be required to be marked

105. (1) All goods warehoused shall be deposited in the packages in which they are imported, except such goods as are permitted to be dealt with as provided in section 238, in which case they shall be deposited in the packages in which they are contained when the account thereof is taken by the proper officer on the completion of the operation.

(2) The importer or owner of the goods shall mark such particulars on the packages containing such goods or any of them and in such manner as the Commissioner-General may direct.

Penalty for interfering with storage of

106. If in the case of goods warehoused in a private warehouse any alteration shall afterwards be made in the goods or packages so deposited, or in the packing thereof in the warehouse or in the marks or numbers of such packages

goods
in a private
warehouse.

without the presence and sanction of the proper officer or if the same shall be removed from the part of the warehouse in which they were deposited without the knowledge of the proper officer, except for delivery after they have been duly entered, and under the authority of the proper officer, such goods shall be forfeited.

Stowage of
goods
in private
warehouse or
customs areas.

107. All goods deposited in any private warehouse or customs area shall be arranged, stowed and maintained to the satisfaction of the Commissioner- General in such manner that easy access can be had to every package or parcel thereof.

Warehouse
keeper
neglecting
to arrange,
stow and
maintain
goods.

108. Where goods are not arranged, stowed and maintained to the satisfaction of the Commissioner- General, the occupier of the private warehouse or customs area shall, on receipt of a written notice from the Commissioner-General, comply with any directions given under the provisions of section 107 within a period of seven days (public holidays excluded) and if the occupier fails to comply he shall be liable, in respect of every package or parcel not so arranged, stowed and maintained, to a fine of fifty dollars, together with a further fine of ten dollars for each day during which any such package or parcel shall not be so arranged and stowed.

Goods to be
produced to
officer.

109. (1) If the occupier of any private warehouse or customs area does not produce to any officer on his request any goods deposited in such warehouse or customs area, which have not been duly entered or delivered therefrom, the proper officer shall send to the occupier a written notice requiring him within a period of seven days (public holidays excluded) to produce such goods to the officer, or to account to the satisfaction of the officer for the goods.

(2) When the occupier fails within such period to produce the goods to the officer or to account for them to his satisfaction, the occupier shall be liable for every such failure to a fine of fifty dollars in respect of every package or parcel not so produced or accounted for.

(3) Notwithstanding anything in this section contained the occupier shall, in every case, pay the duties (in addition to any penalty) due upon every package or parcel not produced or accounted for.

Penalty for not warehousing, etc.

110. If any goods entered to be warehoused shall not be duly warehoused by the importer in pursuance of such entry, or if any goods whatsoever, being duly warehoused or deposited in a customs area shall be in any way concealed in or removed from the warehouse or customs area, or abstracted from any package or transferred from one package to another, or otherwise, for the purpose of illegal mixing, removal or concealment, they shall be forfeited.

Penalty for illegally opening warehouse, customs area or transit shed.

111. If any person clandestinely opens any warehouse or customs area or transit shed, except in the presence of the proper officer acting in the execution of his duty, or gains access to the goods therein, he shall be liable, for every such offence to a fine of one thousand dollars and if any person not authorised by the warehouse-keeper enters any warehouse or part of a customs area when forbidden by such officer, or refuses to leave any warehouse or any part of a customs area when requested to do so by such officer, he shall be liable to a fine of one hundred dollars.

Penalty for embezzling warehoused goods, etc.
[28 of 1967]

112. (1) If any goods required to be previously entered are unlawfully taken out of any warehouse or customs area without being duly entered, the warehouse-keeper or the occupier of any part of a customs area where such goods have been deposited shall forthwith pay the duties due upon such goods.

(2) Any person who –

- (a) unlawfully takes out any goods from any warehouse or customs area without such goods having been duly entered, or assists or is concerned

therein; or

- (b) destroys, steals or in any way misappropriates or converts any goods duly warehoused or deposited in a customs area,

shall be guilty of an offence and shall be able, upon conviction on indictment, to imprisonment for two years, and where any such person is an officer and has been prosecuted to conviction, no duty shall be payable in respect of such goods, and any damage sustained by reason of such destruction, theft, misappropriation or conversion shall, with the consent of the Minister, be made good to the importer, consignee or owner.

Proper Officer may do reasonable acts to warehoused goods.

113. The proper officer shall have power at the expense of the owner of goods warehoused in a Government warehouse, or deposited in a customs area in the occupation or use of the State, to do all such reasonable acts as may by him respectively be deemed necessary for the proper custody and preservation of such goods, and shall have a lien on the said goods for expenses so incurred; but no such acts shall be done until the expiration of twenty-four hours after the owner of such goods has been notified that such acts are required, unless the proper officer shall in his discretion decide that immediate action is necessary for the proper custody or preservation of the goods as aforesaid.

Importer or owner to pay cost of action taken under section 113.

114. The importer or owner of any such goods shall pay any expenses incurred in respect thereof under section 113 at such times and in such manner as the Commissioner-General shall either generally or in any particular case direct, and if any such expenses be not paid in accordance herewith, such goods may be sold or otherwise dealt with, and any proceeds applied as if they were goods which might be sold or otherwise dealt with under section 123.

115. The removal of warehoused goods from a

Removal of
warehoused
goods to
another
warehouse.

Procedure on
delivery.

warehouse to any other warehouse shall be subject to such regulations as may be prescribed and to such other conditions as the Commissioner- General may direct.

116. On the delivery of any goods for removal as aforesaid, an account containing the particulars thereof shall be transmitted by the proper officer of the port or place of removal to the proper officer of the port or place of destination, and the person requiring the removal thereof shall enter into a bond, with such security as the Commissioner- General shall require, in a sum equal at least to the duty chargeable on such goods, for the due arrival and re-warehousing thereof at the port or place of destination within such time as the proper officer may direct; and such bond shall not be discharged unless such goods shall have been produced to the proper officer and duly re-warehoused at the port or place of destination within the time directed by the proper officer as aforesaid, or unless the full duties of customs shall have been paid thereon as provided in section 118, or unless such goods shall have been otherwise accounted for to the satisfaction of the Commissioner- General or until the full duties due upon any deficiency of such goods not so accounted for shall have been paid.

Goods
removed
subject to
warehouse
regulations.

117. Upon the arrival of such goods at the port or place of destination, they shall be warehoused in the same manner, and under and subject to the same laws, rules and regulations, so far as the same are or can be made applicable, as on the warehousing of goods on the first importation thereof except that further entry of the goods shall not be required.

Goods
removed
may be entered
for use in
Guyana or for
exportation.

118. If, upon the arrival of goods so removed as aforesaid at the port or place of destination, the parties are desirous forthwith to export the same or to pay duty thereon for use within Guyana, without actually lodging the same in the warehouse, the officer at such port or place may permit the same to be entered and delivered for home use, or to be

entered and loaded for exportation, as if such goods had been actually lodged in such warehouse.

Removal, etc.
to be subject
to certain
conditions.

119. If any goods taken from a warehouse for removal or for exportation or use as aircraft's or ships' stores are removed or put on board an aircraft or ship except with the authority or under the care of the proper officer, and in accordance with any regulations made under this Act and in such manner, by such persons and within such time, and by such roads or ways, as such officer shall permit or direct, such goods shall be forfeited; and if any such goods are illegally removed or carried away prior to being put on board the exporting or removing aircraft, ship or carriage, or from any exporting or removing aircraft, ship or carriage, in or on which the same have been put, the bond given in respect thereof shall be forfeited, and may forthwith be put in suit for the penalty thereof, although the time prescribed in such bond for putting the goods on board the exporting aircraft or ship, or re-warehousing such goods at the place of destination, has not expired; and all such goods may be forfeited.

Commissioner-
General
may remove
goods ware-
housed in a
Government
warehouse.

120. Notwithstanding anything hereinbefore contained the Commissioner- General may, if in his discretion he decides that such action is advisable, remove goods at the cost of Government from one Government warehouse to another in any manner he may deem reasonable.

Re-
warehousing.

121. All warehoused goods shall be entered and delivered either for use within Guyana or as aircraft's or ships' stores, or for exportation not later than two years after the day on which the same were warehoused, unless the owner of such goods shall be desirous of re-warehousing the same, in which case the same shall be examined by the proper officer, and the duties due upon any deficiency or difference between the quantity ascertained on warehousing and the quantity found to exist on such examination, together with the necessary expenses attendant thereon, and any

charges incurred in respect of the said goods, shall, subject to such allowances as are by law permitted in respect thereof, be paid to the Commissioner- General at the rates in force at the time of such examination; and the quantity so found shall be warehoused in the name of the then owner thereof in the same manner as on first warehousing:

Provided that no goods shall be re-warehoused under this section unless the proper officer certifies that the goods are in proper condition to be re-warehoused.

Re-
examination.

122. If the owner of warehoused goods desires, with the concurrence of the warehouse-keeper, to re-warehouse the same according to the account taken at the warehousing thereof, without re-examination such re-examination may be dispensed with if the officer is satisfied that the same are still in the warehouse, and that there is no reason to suspect that there is any undue deficiency; but the warehouse-keeper shall be liable to make good the duty on any deficiency not allowed by law which may be discovered in the goods at the time of delivery thereof, or any earlier time.

Disposal of
goods not re-
warehoused.
[1 of 1978]

123. If any warehoused goods are not duly entered for use within Guyana, or as aircraft's or ships' stores, or exported or re-warehoused, and the duties ascertained to be due on the deficiencies as aforesaid and any charges and expenses are not paid at the expiration of two years from the previous entry and warehousing thereof, the same shall be advertised in the *Gazette* and one month after such advertisement shall with all convenient speed be sold in any such manner as the Commissioner- General may direct, and the proceeds thereof shall be applied to payment of the duties, expenses of the same, and of any rent and charges due to the State, then in discharge of any lien for freight and other charges, and the surplus, if any, shall be paid to the owner of such goods on his application for the same within two years from the time of sale, but otherwise shall be paid into the Consolidated Fund for the public use; and if such goods, on

being offered for sale, cannot be sold for a sum to pay all duties, expenses, rent and charges due to the State, then the same may be destroyed or otherwise disposed of as the Commissioner- General may direct; and the duties due upon any deficiency in any warehoused goods not allowed by law shall be forthwith paid by the owner of such goods.

Warehoused goods entered or sold, must be removed within 14 days [1 of 1978]

124. If any goods remain in any warehouse for a period of fourteen days after being entered for use within Guyana, or after being sold under the customs laws, they shall be forfeited and disposed of in such manner as the Commissioner- General may direct, unless the failure to remove the same is explained to the satisfaction of the Commissioner- General.

Delivery in special circumstances.

125. The Commissioner- General may permit any goods to be taken out of any warehouse or customs area without payment of duty for such purpose and for such period as to him may appear expedient, and in such quantities, and under such regulations and restrictions, and with such security by bond for the due return thereof, or the payment of the duties due thereon, as he may direct or require; and if any such goods are dealt with in any way contrary to the terms of such permission or to such regulations or restrictions, the same shall be forfeited.

Stores.

126. The Commissioner- General may permit warehoused goods to be delivered as stores for a ship of not less than thirty tons burden, or an aircraft, in accordance with section 153; and if any goods taken from a warehouse for use as stores are not duly put on board the aircraft or ship for which the same are entered, or otherwise accounted for to the satisfaction of the Commissioner- General, or shall be dealt with in any way contrary to the customs laws, such goods shall be forfeited.

Duty to be paid according to original

127. The duties to be paid when warehoused goods are entered for use within Guyana shall not be less in amount than would have been payable according to the quantity

account.
[25 of 1959
15 of 1970]

thereof at the time of importation, except as to the following goods, namely, liquid products of petroleum, tobacco in leaf, oil in casks, wine in casks, malt liquor in casks, and spirits in casks, the duties whereon, when cleared from the warehouse for use within Guyana shall be chargeable upon the quantity of such goods ascertained by weight, measure or strength, as the case may be, at the time of actual delivery thereof, unless there is reasonable ground to suppose that any portion of any deficiency has been caused by illegal abstraction:

Provided that if at any time any deficiency beyond that which can be accounted for by natural waste or other legitimate cause is found in goods warehoused, or operated on in warehouse, the warehouse keeper or the owner of the goods shall on the written demand of the proper officer be liable immediately to pay the duty according to the account of the goods as warehoused and, if he fails to pay the duty, shall forfeit double the amount of such duty.

Goods
entered for
exportation
or use as
aircraft's or
ships' stores
exempt from
duty.

128. Subject to the observance by the exporter of all the provision signs of the customs laws and the conditions of any bond, no import duty shall be charged in respect of—

- (a) any goods entered under bond for exportation or use as aircraft's or ships' stores, and subsequently proved to the satisfaction of the Commissioner- General to have been duly exported to and landed at some place outside Guyana, or exported as stores, as the case may be; or
- (b) any goods remaining on board an importing aircraft or ship for re-exportation or use as stores on the importing aircraft or ship, unless the Commissioner- General has reasonable grounds to suppose that any deficiency in any such goods, or any part thereof, has arisen from illegal abstraction,

in which case duty shall be paid on such deficiency by the owner of such goods.

PART V
LOADING AND EXPORTATION OF GOODS

Certain ships to be entered out-wards.

129. The master of every ship, other than a steamship, in which any goods are to be exported, or his agent, shall, before any goods be taken on board, deliver to the proper officer at the port at which such ship shall have first arrived an entry outwards of such ship, verified by his signature, in the prescribed form, and containing the several particulars indicated in or required thereby, and in such entry outwards the master or his agent shall declare that no imported goods are left on board such ship other than such goods and stores as shall be specified in the entry outwards.

Rummage certificate.

130. The master of every ship to which the provisions of section 129 apply shall, if required, obtain from the proper officer a certificate of rummage in the prescribed form. If he desires to obtain such certificate before the whole of the inward cargo of the ship has been discharged, he shall remove and stow the inward cargo remaining on board such ship in such manner as such officer shall direct in order to enable him to rummage the ship, and after the ship has been rummaged, shall stow the inward cargo remaining on board separately and keep it separated to the satisfaction of the proper officer from any coastwise or any outward cargo that may subsequently be put into such ship.

Licence to unload or load at a sufferance wharf.

131. Before any goods are unloaded from or loaded into an aircraft or ship at a sufferance wharf the master of such aircraft or ship shall furnish the Commissioner- General with particulars on the prescribed form of the goods to be so unloaded or loaded, as the case may be, and this form when signed by the proper officer shall be the licence for such aircraft or ship to proceed to such sufferance wharf.

Conditions to be observed.

132. The master of an aircraft or ship unloading or loading goods at a sufferance wharf shall, if the Commissioner- General so requires, first enter the goods at the port at which the licence has been issued and shall comply with the conditions of the licence and such other conditions as the Commissioner- General may impose.

Delivery of licence after unloading or loading.

133. When unloading or loading at a sufferance wharf has been completed the master or his agent before the aircraft or ship shall depart therefrom shall enter on the licence particulars of the cargo so unloaded or loaded and after signing such account shall deliver the licence to the proper officer.

Subsequent procedure.

134. After unloading or loading any goods at a sufferance wharf the master shall, unless the proper officer shall otherwise direct, proceed with his aircraft or ship forthwith to the port at which the licence was issued and shall there comply with all the customs laws as nearly as may be as if such goods had been unloaded or loaded at such port.

Penalty for breach of sections 129 to 134.

135. If any goods are taken on board any aircraft or ship at any port contrary to sections 129 and 130 or if any goods are unloaded from or loaded into any aircraft or ship at a sufferance wharf contrary to section 131 to 134 or if any of the requirements of the said sections 129 to 134 are not observed, the master of such aircraft or ship or his agent shall be liable to a fine of one thousand dollars, unless such contravention is explained to the satisfaction of the Commissioner- General.

Limitation.

136. Nothing contained in sections 129 to 134 shall be deemed to authorise the loading of goods except from an approved place of loading or a sufferance wharf, unless specially allowed by the Commissioner- General under section 142.

Non-

137. The Minister may by notice to the Commissioner- General in writing under his hand direct that any or all of the

application to
aircraft.
[28 of 1967]

provisions of sections 131 to 135 (inclusive) shall not apply to aircraft either generally or in any particular case during any period specified in such notice.

Loading of
goods for
exportation or
carriage
coast- wise by
ships other
than
steamships.

138. On arrival at any port or place in Guyana of any ship other than a steamship, about to deliver cargo at more than one port or place in Guyana, or having on board any goods duly reported for exportation in the same ship, it shall be lawful, subject to any regulation made under this Act, or to such conditions as the Commissioner- General may deem necessary, to allow the entry outwards of such ship, and to permit the loading of goods for exportation in such ship or for carriage coastwise as provided in section 169, before the whole of the goods imported in such ship are discharged therefrom, the complete separation of such goods from the inward cargo and from any cargo remaining on board for exportation being effected to the satisfaction of the proper officer.

Restriction on
exportation of
certain goods.
[9 of 1964
28 of 1967
4 of 1972]

139. No person shall export or attempt to export any warehoused goods, or goods liable to duties of customs transferred from an importing aircraft or ship, or goods entitled to drawback on exportation (not being wines, spirits, tobacco, cigars, cigarillos, or cigarettes), nor shall enter or attempt to enter any such goods for exportation in any ship of less burden than thirty-five tons:

Provided that the Commissioner- General may, on such conditions as he may think fit, permit the exportation of any such goods in any ship of less burden than thirty-five tons or in any aircraft or across any land or riverain frontier of Guyana.

Penalty.

140. Any person who exports or enters or attempts to export or enter, any goods contrary to section 139 or places any goods on board a ship of less size than is thereby permitted for exportation shall be liable to a fine of five hundred dollars, and such goods shall be forfeited.

General provisions as to loading and exportation of goods.

141. Except as provided in section 142, no goods shall be put on board any aircraft or ship for exportation or use as stores, or be put into any vessel to be water-borne, or be water-borne, to be put on board any aircraft or ship for exportation or use as stores from any port or place in Guyana on public holidays or on any other days except between such hours as may be prescribed, or from any place not being an approved place of loading, or without the authority of the proper officer, or before due entry outwards of the exporting aircraft or ship, if the same is by law required to be entered outwards, or before such goods are duly entered, and no goods having been put into any vessel to be water-borne to any aircraft or ship for exportation or use as stores, shall be put on board the exporting aircraft or ship outside the limits of any port; and it shall be lawful for any officer to open and examine all goods put on board any aircraft or ship or brought to any place in Guyana to be put on board an aircraft or ship for exportation or for use as stores.

Commissioner-General may relax conditions of shipment.

142. Notwithstanding section 141, the Commissioner-General may permit any goods to be put on board any aircraft or ship on such days, at such times, from or at such places, and under such conditions as he may either generally or in any particular case direct, and in like manner the Commissioner-General may direct what goods need not be entered by the exporter until after the departure of any aircraft or ship, but any such goods must be entered within forty-eight hours of such departure or such further time as the Commissioner-General may allow; and, if they are not so entered, the exporter for every such offence shall be liable to a fine of one thousand dollars:

Provided that where any goods are permitted to be entered after being put on board the Commissioner-General may in such case require the exporter or his agent to give security for the payment of any export duties of customs on any goods liable thereto.

Vessels loading goods into ship to proceed direct and may be required to be licensed.

143. Any goods which have been put into any vessel to be waterborne to any aircraft or ship for exportation or use as stores shall be taken directly and without delay to the aircraft or ship in which the same are to be exported or used as stores, and put on board forthwith; and every vessel in which the same are water-borne as aforesaid to any aircraft or ship shall, if so required by the Commissioner- General, be a ship licensed under section 65.

Permission required to discharge goods loaded.

144. No goods having been put on board any aircraft or ship in accordance with section 155, or for exportation, or use as stores, shall be discharged in any part of Guyana without the written permission of the proper officer, and except in accordance with such conditions as the Commissioner- General shall impose.

Penalty for breach of sections 141 to 144.

145. If any person puts or attempts to put any goods on board any aircraft or ship or discharge, or attempts to discharge, or deals with any goods in any way contrary to the provisions of sections 141 to 144, such person shall be liable to a fine of one thousand dollars or treble the value of such goods at the election of the Commissioner- General, and all such goods shall be forfeited.

Penalty for attempting to ship prohibited or restricted goods.

146. If any person puts on board any aircraft or ship, or puts off or puts into any vessel to be water-borne to any aircraft or ship for exportation or use as stores, or brings to any aerodrome, customs area, quay, wharf or any place whatever in Guyana for exportation or use as stores, or exports any goods prohibited to be exported, or any goods the exportation of which is restricted, contrary to such restriction, or attempts to perform or is knowingly concerned in the performance of any of the aforesaid acts, he shall be liable (except as otherwise provided in section 140) to a fine of one thousand dollars, or treble the value of such goods, at the election of the Commissioner- General, and all such goods shall be forfeited.

147. Before any warehoused goods or goods entitled

Bond to be given in certain cases.

to any drawback on being put on board an aircraft or ship for use as stores or for exportation, or goods exportable only under particular rules, regulations or restrictions, or goods liable to duties of customs intended for transfer from an importing to an exporting aircraft or ship shall be permitted to be entered for use as stores, or for exportation or for transfer as aforesaid, the exporter shall give such security by bond as the proper officer may require that such goods shall be duly put on board the aircraft or ship for which the same are entered and shall be used as stores (if so entered) or else exported to and discharged at the place for which they are entered within such time as the proper officer may deem reasonable, or be otherwise accounted for to the satisfaction of the Commissioner- General.

Master may be required to sign for goods.

148. The master of an exporting aircraft or ship shall, if required by the proper officer, give on the relative shipping bill or other appropriate document an acknowledgment of the receipt on board of the goods referred to therein.

Offences relating to bonded goods.

149. If any goods for which bond is required under section 147, or any goods liable to export duties of customs be put on board any aircraft or ship or brought to any aerodrome, customs area, quay, wharf or other place to be put on board as stores, and put on board forthwith; and every vessel in which the same are waterborne as aforesaid to any aircraft or ship shall, if so required by the Commissioner-General, be a ship licensed under section 65. an aircraft or ship and shall on examination by the proper officer be found not to agree with the entered particulars thereof, or being goods on which drawback is being claimed or allowed shall be found to be goods not entitled to drawback, all such goods shall be forfeited; and the exporter of such goods shall be liable in every such case to a fine of one thousand dollars, or treble the amount of the value of such goods, at the election of the Commissioner- General.

150. If any goods for which bond is required under

Penalty for not exporting bonded goods.

section 146 after being entered and put on board an aircraft or ship are used otherwise than as stores (if so entered) or are not duly exported to and discharged at the declared destination (such goods not having been discharged in Guyana with the permission of the proper officer as provided in section 144) or otherwise accounted for to the satisfaction of the Commissioner- General, the same shall be forfeited; and the master of the aircraft or ship in which such goods have been put, shall be liable to a fine of one thousand dollars, or treble the value of such goods at the election of the Commissioner- General.

Short loading of bonded goods.

151. If any person who has entered any goods for which bond is required under section 147 fails, in case such goods or any of them are not duly put on board the aircraft or ship for which the same have been entered, to attend before the proper officer within twenty-four hours of the time of clearance of the aircraft or ship or such further period as the Commissioner- General may allow, and notify such officer of the short loading of such goods, and re-warehouse or re-enter for exportation or use as stores in some other aircraft or ship within such period of twenty-four hours any such goods which shall have been removed from a warehouse for exportation or use as stores, any such goods entered as aforesaid shall be forfeited.

Exporter to notify short loading of non-bonded goods.

152. If any exporter who has entered any goods, not being goods for which bond is required, for exportation in any aircraft or ship fails, in case such goods or any of them are not duly put on board the aircraft or ship for which the same are entered, to attend the proper officer within twenty-four hours after the departure of such aircraft or ship, or such period as the Commissioner- General may allow, and notify such officer of the short loading of such goods, he shall be liable to a fine of fifty dollars.

Commissioner- General may allow shipment of

153. Notwithstanding anything to the contrary contained in the customs laws, and subject to any regulations made under this Act, the Commissioner- General may, upon

stores.

due request being made, permit the master of any aircraft or ship departing from any port in Guyana upon a flight or voyage to any place outside Guyana to take on board stores (not being goods prohibited to be exported) for the use of such aircraft or ship, and of the master, crew and passengers, upon payment of any export duty leviable on the like kinds of goods exported and upon such other terms and conditions as the Commissioner-General may direct, and in such quantities as the Commissioner-General in his discretion shall deem reasonable; and every such request shall be made on the prescribed form and contain the particulars required thereby or indicated therein, and shall be signed by the master or his agent; and no stores shall be put on board for the use of any aircraft or ship, nor shall any articles taken on board any aircraft or ship, be deemed to be stores, except such as shall be or have been put on board such aircraft or ship in accordance with the provisions hereof.

Drawback and trans-shipment goods.

154. The provisions of the customs laws with reference to the exportation of warehoused goods, so far as they are applicable, shall be deemed to apply to and include goods liable to duties of customs transferred from an importing to an exporting aircraft or ship, and goods exported on drawback.

Loading of goods other than cargo or stores.

155. Notwithstanding anything to the contrary in the customs laws, and subject to any regulations made under this Act, it shall be lawful for the proper officer to permit the loading of passengers, baggage, and also to permit any person to take on board any aircraft or ship any goods for sale or delivery to the passengers, officers, or crew of such aircraft or ship, or for such other purposes as the proper officer shall allow, under such conditions as he may either generally or in any particular case direct; but if any goods, not being part of the cargo or authorised stores of any aircraft or ship, shall be taken on board any aircraft or ship, which is about to proceed to any place outside Guyana, or which has any goods remaining on board thereof from a voyage from a place outside Guyana, or if any attempt shall

be made to put any such goods on board any such aircraft or ship without the permission of or contrary to any conditions directed as aforesaid by the proper officer, or otherwise contrary to the customs laws, the same shall be forfeited.

PART VI
DEPARTURE AND CLEARANCE OF
AIRCRAFT AND SHIPS

Clearance of aircraft and ships.

156. No aircraft or ship shall depart from any port or place in Guyana to any port or place outside Guyana, either direct or via another port or place in Guyana, until the master or his agent has satisfied the proper officer that all the provisions of the customs laws have been fulfilled, whereupon, unless he has decided to withhold clearance in accordance with any other provision of law, such officer shall deliver to the master or his agent a clearance in the prescribed form and such clearance shall be the authority for the departure of such aircraft or ship as aforesaid.

Penalty for not clearing.

157. If any aircraft or ship departs from any port or place as for aforesaid without authority having been granted as required by section 156 the master or his agent shall be liable to a fine of one thousand dollars.

Master to deliver account of cargo, etc.

158. The master of every aircraft or ship, or his agent, shall immediately before the departure of such aircraft or ship from any port or place in Guyana deliver to the proper officer a content of such aircraft or ship in the prescribed form and containing the several particulars therein required as far as the same can be known to him and shall make and subscribe the declaration at the foot thereof in the presence of such officer and shall answer all such questions as shall be put to him by such officer concerning the aircraft or ship, the cargo, the stores, the baggage, the officers, crew and passengers and the voyage:

Provided that the Commissioner- General may generally or in any particular case require the master or agent to furnish a list of the officers, crew and passengers at least

one hour before the scheduled time of departure of any aircraft or ship.

Penalty for any contravention of section 158.

159. If a master or agent fails to deliver the content required by section 158 or if any of the particulars contained in such content are false or if any of the required particulars are omitted from such content and such omission is not explained to the satisfaction of the Commissioner-General or if a master or agent otherwise fails to comply with any of the provisions of section 158 such master or agent shall be liable to a fine of one thousand dollars.

Minister may prescribe special conditions as to clearance. [28 of 1967]

160. Notwithstanding the provisions of sections 156 and 158 or any other provisions of the customs laws relating to the departure and clearance of aircraft and ships, it shall be lawful for the Minister, by notice in the *Gazette*, or by notice under his hand addressed to the Commissioner-General to require all aircraft and ships whatsoever, or any particular aircraft or ship or ships to be cleared in any manner specified in such notice; and if any aircraft or ship shall depart contrary to the provisions of any such notice in the *Gazette*, or of any other notice as aforesaid of which the master or agent shall have been informed by the Commissioner-General in writing, the master or agent shall be liable to a fine of five thousand dollars.

Clearance in ballast.

161. If any ship is departing in ballast from Guyana to any place outside Guyana, not having any goods on board except stores duly shipped as such, nor any goods reported inwards for exportation in such ship, the proper officer shall on the application of the master or his agent, clear such ship in ballast; and the master of such ship or his agent shall comply with the customs laws as if such ship had cargo on board, except that the words "in ballast" shall be written on the prescribed forms in the places which are provided for particulars of cargo.

162. For the purposes of section 161, ships having only

Ships with passengers and baggage deemed in ballast.

Clearance to be produced to officer on demand.

passengers with their *bona fide* baggage on board in addition to stores as aforesaid, shall be deemed to be in ballast.

163. Any officer may go on board any aircraft or ship within Guyana, and demand the clearance of such aircraft or ship and if the master fails to produce the same, or if the master of any aircraft or ship whatsoever which may be boarded as aforesaid by any officer fails to answer or does not truly answer such questions concerning the aircraft or ship, the cargo, stores, baggage, officers, crew, passengers and intended flight or voyage, as may be demanded by him, he shall be liable to a fine of one thousand dollars.

Goods not contained in account forfeited.

164. If there be any goods or stores on board any aircraft or ship which may have been boarded by an officer within Guyana not contained in the content or account required to be signed as the clearance of such aircraft or ship (if any) such goods or stores shall be forfeited, and the master shall be liable to a fine of one thousand dollars, or treble the value of such goods, at the election of the Commissioner-General.

Penalty for failure to produce goods.

165. If any officer having boarded any aircraft or ship within Guyana after clearance, discovers that any goods which were loaded in Guyana on board thereof as stores or for exportation or which at the time of clearance remained on board from the inward voyage, are no longer on board such aircraft or ship (unless the same shall have been discharged in Guyana, with the permission of the proper officer, as provided in section 143, or being stores remaining on board from the inward voyage, are in the opinion of the proper officer less than should be on board after making due allowance for what might reasonably have been consumed, having regard to the period during which such aircraft or ship shall have been within Guyana), the master shall be liable to a fine of two hundred dollars for every package or parcel of such goods not on board, or a penalty of treble the value of such goods, at the election of the Commissioner-

General.

Deficiency in stores, etc.

166. If any aircraft or ship, having departed from Guyana on a flight or voyage to a place outside Guyana and having returned within Guyana, is boarded by an officer, and if such officer discovers any deficiency of the stores of such aircraft or ship which in his opinion are in excess of the quantity which might fairly have been consumed, having regard to the period which has elapsed between the departure of such aircraft or ship and the discovery of the deficiency, the master shall pay the duties on such deficiency at the rate chargeable on similar goods imported, and in addition shall be liable to a fine of two hundred dollars.

Aircraft or ship not bringing to at boarding station or carrying away officer.
[4 of 1972]

167. (1) If any aircraft or ship departing from Guyana does not bring to at the proper boarding station for setting down officers, or for any other purposes required by the customs laws, or departs on a flight or voyage with any officer on board without the assent in writing of such officer, the master shall be liable to a fine of one thousand dollars unless the same shall be explained to the satisfaction of the Commissioner-General.

(2) Any loss or damage arising out of the contravention of subsection (1) shall be recoverable by civil action at the suit of the State from the master of the aircraft or ship.

PART VII COASTING TRADE

Definitions.

168. Except as provided in section 169, all trade by sea or by air from one part of Guyana to any other part thereof shall be deemed to be coasting trade, and all aircraft and ships while employed therein shall be deemed to be coasting aircraft and coasting ships, and if any doubt shall at any time arise as to what, or to or from what parts of Guyana shall be deemed a passage by sea the Commissioner-General may

determine and direct in what cases the trade by water from one port or place in Guyana to another of the same shall or shall not be deemed a trade by sea within the meaning of the customs laws.

Provisions relating to aircraft and ships from places outside Guyana.

169. (1) Notwithstanding any provisions in the customs laws to the contrary where any aircraft or ship arrives in Guyana from any place outside Guyana having on board cargo intended to be delivered at more than one port in Guyana or intending to load cargo for a foreign port at more than one port in Guyana, it shall be lawful for the proper officer to permit such aircraft or ship to convey goods from any port at which such aircraft or ship partially discharges her cargo or loads cargo for a foreign port, to her port or ports of destination within Guyana for delivery there. Such goods shall be completely separated from the inward cargo still on board, to the satisfaction of the proper officer.

(2) Any aircraft or ship conveying goods from one port within Guyana to another port within Guyana shall not, by reason thereof, be deemed a coasting aircraft or coasting ship within the meaning of the customs laws.

(3) If any goods are unloaded or conveyed in contravention of any regulations made under this Act or of such conditions as the Commissioner- General may impose, the master of the aircraft or ship shall be liable to a fine of two hundred dollars, and the goods shall be forfeited.

Removing unexamined goods coastwise.

170. Goods imported at a port in Guyana but consigned to and intended for delivery at another port in Guyana may, subject to such conditions as the Commissioner- General may impose, be transhipped at the port of first importation and carried by another ship in either the foreign or coasting trade to the port of destination prior to entry and without being examined, provided that at the latter port the goods shall be dealt with as goods imported direct from foreign and that if goods are so carried in a ship in the foreign trade such conveyance of goods shall not constitute

the ship a coasting ship within the meaning of the customs laws.

Licence for coasting ship. [28 of 1967]

171. It shall be lawful for the Minister to prescribe by Regulation for the licencing of ships and aircraft to trade coastwise.

Coasting ship to display name and number.

172. Every ship trading coastwise shall have her name and the number of her licence, if required to be licensed, painted on each bow in letters not less than six inches high and of proportionate width, in white on a dark ground or in black on a light ground. The master of every ship in respect of which this section is contravened shall be liable to a fine of two hundred dollars, and the ship may be seized by any officer and detained until such penalty is paid.

Coasting aircraft or ships to take only coastwise cargo.

173. No goods shall be carried in any coasting aircraft or ship except such as shall be loaded to be carried coastwise at some port or place in Guyana.

Offences.

174. If any coasting aircraft or ship deviates from its flight or voyage, unless forced by unavoidable circumstances, whereof the proof shall lie on the master of such aircraft or ship, or if the master of any coasting aircraft or ship which has deviated from its flight or voyage, or has taken on board any wrecked or other goods or discharged any goods in the course of a flight or voyage from one part of Guyana to another fails to enter an account of the circumstances and of any goods so taken on board or discharged in the cargo book hereinafter referred to and to proceed forthwith direct to the nearest port in Guyana, and to declare and explain the same to the satisfaction of the proper officer, and to deliver all goods so taken on board into his care, such master shall be liable to a fine of one thousand dollars, and the aircraft or ship may be detained by any officer until such penalty be paid.

Special conditions as to certain goods.

175. Tobacco, cigars, cigarillos, cigarettes, wines and spirits (except spirits the product of Guyana removed under the provisions of the excise laws or with the permission of the Commissioner- General), shall not be put on board any aircraft or ship for carriage coastwise except at an approved place of loading or sufferance wharf and in the presence or with the authority of an officer, and if any such goods shall be put on board contrary hereto, or if any attempt is made so to put them, such goods shall be forfeited.

Coastwise cargo not to be put on board on Sundays, etc.

176. If any goods are discharged from any aircraft or ship arriving coastwise, or from any vessel into which the same have been put to be landed, or to be water-borne, to be put on board any aircraft or ship for carriage coastwise on public holidays or on any other days except between such hours as may be prescribed, save with the written permission of the Commissioner- General, the same shall be forfeited, and the master of the aircraft, ship, or vessel shall be liable to a fine of five hundred dollars and the aircraft, ship or vessel may be detained by any officer until such penalty is paid.

Forfeiture of goods prohibited or restricted to be carried coastwise.

177. If any person puts on board any coasting aircraft or ship, or puts off, or puts into any vessel to be put on board any coasting aircraft or ship, or brings to any aerodrome, customs areas, quay, wharf or any place whatever in Guyana for carriage coastwise, or carries coastwise any goods prohibited to be carried coastwise, or any goods the carriage coastwise of which is restricted, contrary to such restriction, or attempts to perform, or is knowingly concerned in the performance of any of the aforesaid acts, he shall be liable to a fine of two thousand dollars, and all such goods shall be forfeited.

Master to keep cargo book.

178. The master of every coasting aircraft or ship shall keep or cause to be kept a cargo book, stating the name of the aircraft or ship, the master and the port to which the aircraft or ship belongs, and of the port or place to which it is bound on each flight or voyage, and unless the Commissioner-General otherwise directs, shall at every port or place of

loading enter in such book the name of such port or place, and an account of all goods there taken on board such aircraft or ship, stating the descriptions of the packages, and the quantities and descriptions of any goods stowed loose, and the names of the respective consignors and consignees, and shall at every port or place of discharge of such goods note the respective days on which the same, or any of them, are delivered out of such aircraft or ship, and the respective times of departure from every port or place of loading and of arrival at every port or place of discharge.

Master to produce cargo book on demand.

179. The master of every coasting aircraft or ship shall, on demand, produce the cargo book for the inspection of any officer, who shall be at liberty to make any note or remark therein; and if upon examination any package entered in the cargo book as containing imported goods shall be found not to contain such goods, such package with its contents shall be forfeited; or if any package shall be found to contain imported goods not entered in such book such goods shall be forfeited.

Penalty for failure to keep cargo book correctly.

180. If such master fails correctly to keep or cause to be correctly kept such cargo book or to produce the same or if at any time there is found on board such aircraft or ship any goods not entered in such book as loaded, or any goods noted as delivered, or if any goods entered as loaded and not noted as delivered are not on board, the master of such aircraft or ship shall be liable to a fine of two hundred dollars, and the aircraft or ship may be detained by any officer until such fine is paid.

Minister may impose special conditions respecting coasting trade. [28 of 1967]

181. Notwithstanding any other provisions contained in this Act, it shall be lawful for the Minister, by notice in the *Gazette*, to require the owners of goods which they intend to ship coastwise to furnish to the Commissioner- General prior to shipment an account of such goods in such manner as may be specified in the said notice and to require the masters or agents of all or any coasting aircraft or ship to deliver to the Commissioner- General, prior to the departure from any port or place of such aircraft or ships, an account of

all cargo and stores taken on board in such manner as may be specified in the said notice; and if any owner as aforesaid fails to furnish such information he shall be liable to a fine of treble the value of the goods or to one thousand dollars at the election of the Commissioner-General and if any coasting aircraft or ship departs contrary to the provisions of any such notice as aforesaid the master and owner shall each be liable to a fine of five hundred dollars.

Form of cargo book.

182. The cargo book shall be in the prescribed form, and shall contain such particulars in addition to, or in lieu of the particulars required by sections 178 to 181 as the form prescribed as aforesaid shall indicate or require; and if such cargo book is not in the form prescribed as aforesaid the master of the aircraft or ship shall be liable to a fine of one hundred dollars, and the aircraft or ship may be detained by any officer until such penalty is paid.

Coastwise passengers, etc.

183. The carriage of passengers, officers, and crew coastwise, whether in a coasting aircraft or ship or not, shall be subject to any regulations made under this Act.

Master to deliver cargo book to officer before departure.

184. Before any coasting aircraft or ship departs from her port or place of loading, her cargo book, containing the several particulars required by this Act, and signed by the master, shall be delivered to the proper officer, who shall return it dated and signed by him, and such cargo book shall be the clearance of the aircraft or ship for the voyage; and if the master fails to deliver such cargo book he shall be liable to a fine of two hundred dollars, and the aircraft or ship may be detained by any officer until such fine is paid.

Procedure where no officer is stationed.

185. Any coasting aircraft or ship taking cargo on board at a place where no officer is stationed, to be carried coastwise may depart from such place without delivering such cargo book, on condition that the master of the aircraft or ship shall produce the cargo book to the proper officer at the first place where an officer is stationed at which such aircraft or ship arrives after loading and the officer shall

thereupon sign such book, if satisfied as to its correctness.

Master to deliver cargo book on arrival.

186. Immediately after the arrival of any coasting aircraft or ship to at her port or place of discharge and before any goods be unloaded, the cargo book with the name of the place or wharf where the cargo is to be discharged noted thereon shall be delivered to the proper officer, who shall note thereon the date of delivery; provided that a coasting aircraft or ship having cargo duly loaded to be carried coastwise may discharge at a place where no officer is stationed without delivering the cargo book as herein required, on condition that the cargo book containing an account of the cargo so discharged, is produced to the proper officer at the first place where an officer is stationed at which the aircraft or ship arrives after discharging; and if any goods are unloaded or if any goods are of such aircraft or ships, an account of all cargo and stores taken on board in such manner as may be specified in the said notice; and if any owner as aforesaid fails to furnish such information he shall be liable to a fine of treble the value of the goods or to one thousand dollars at the election of the Commissioner-General and if any coasting aircraft or ship departs contrary to the provisions of any such notice as aforesaid the master and owner shall each be liable to a fine of five hundred dollars.

Commissioner-General may vary procedure.

187. Notwithstanding anything here in before contained, the Commissioner-General may permit the loading and clearance and the entry and unloading of any coasting aircraft or ship and goods under such conditions as he may, in any particular case, impose.

Search of coasting aircraft or ship.

188. Any officer may go on board any coasting aircraft or ship in any port or place in Guyana or on any coasting ship at any period of her voyage and search such aircraft or ship and examine all goods on board, and all goods then being loaded or unloaded, and demand all books or documents which ought to be on board such aircraft or ship, and may require all or any such books or documents to be brought to

him for inspection, and the master shall answer all such questions concerning the aircraft or ship and its cargo, officers, crew, passengers and the flight or voyage as may be put to him by such officer; and if the master refuses to produce such books or documents on demand, or to bring the same to such officer when required, he shall be liable to a fine of two hundred dollars; and the aircraft or ship may be detained by an officer until the fine is paid.

Coasting
aircraft
or ship and
goods may be
entered
outwards
in certain cases

189. It shall be lawful for the Commissioner- General, subject to such conditions as he may require to be observed, to permit the master of any aircraft or ship bringing any goods coastwise to an approved port to enter such aircraft or ship and goods or any of them outwards for exportation without first discharging the same.

PART VIII TRANSIT TRADE AND IMPORTATION AND EXPORTATION OVERLAND

Goods in
transit.

190. The provisions of the customs laws with reference to the importation, prohibition, entry, examination, landing, warehousing and the exportation and clearance of goods so far as they are applicable, and subject to any regulations made under this Act regarding goods in transit, shall be deemed to apply to goods declared in transit to a destination beyond Guyana.

Application
of provisions
of customs
laws to land
frontiers and
inland waters.

191. All the customs laws shall apply in relation to the importation or exportation of goods and the arrival and departure of persons overland or by inland waters as they apply in relation to the importation or exportation of goods and to the arrival, landing and departure of persons by, from and on board aircraft or ships arriving from and proceeding overseas, and, for the purpose of facilitating such application, such provisions may be construed with such verbal alterations, not affecting the substance, as may render the same applicable.

PART IX
IMPORTATION AND EXPORTATION BY POST

Application of customs laws to importation and exportation by post.

192. Subject to any exceptions and modifications made by regulations under the next following section, the customs laws shall apply to postal packets in like manner, so far as is consistent with the tenor thereof, as they apply to any other goods; and persons may be punished for offences against the customs laws, and goods may be examined, seized and forfeited, and the officers examining and seizing them shall be protected and legal proceedings, in relation to the matters aforesaid may be taken accordingly under the customs laws.

Power to modify such application.
[28 of 1967]

193. (1) The Minister may make regulations for the purpose of modifying or excepting the application of any of the customs laws to postal packets, and for the purpose of securing in the case of such packets the observance of the customs laws, and for enabling the officers of the post office to perform for the purpose of the customs laws and otherwise all or any of the duties of the importer and exporter, and for carrying into effect any arrangement with the government or postal administration of any other country with reference to such packets, and for prescribing penalties for any contravention of the customs laws or of the regulations made under this section.

(2) Without prejudice to the generality of the power to make regulations contained in the preceding subsection, the Minister may, by regulations made under the preceding subsection, prescribe what descriptions of postal packets may or may not contain goods or other articles of any description whatsoever, and the conditions under which they may contain such goods or articles.

(3) The Postmaster General shall have the same right of recovering any sum paid in pursuance of the customs laws or otherwise under the said regulations in respect of any postal packet as he would have if the sum so paid were a rate of postage.

(4) A contravention of the regulations made under this section shall be deemed to be a contravention of the customs laws, and shall involve accordingly the like punishment of persons guilty thereof and the like forfeiture of goods.

Goods
contained in
postal packet
contrary to
law.

194. Any officer of the post office may detain any incoming postal packet which he suspects of containing any letter, printed matter, document or any other thing whatsoever, the conveyance of which by post or the importation of which is prohibited or restricted by law, and deliver such packet to the proper officer, who may open and examine the packet in the presence of the person to whom the packet is addressed or of his accredited representative, or in the absence of such person, if, after notice in writing from the officer requiring the attendance of such person left at or forwarded by post to the address on the packet, if any, he or his accredited representative, fails to attend; and if the proper officer finds any goods therein, or any letter, printed matter, document or any other thing whatsoever being conveyed by post, or imported contrary to any lawful prohibition or restriction, he may detain the packet, and deal with it and its contents as goods imported contrary to the customs laws; but if he finds no such goods, letter, printed matter, document or other thing, he shall deliver the packet either to the person to whom it is addressed, or to his accredited representative, upon his paying the postage, or other sum, if any, chargeable thereon, or, if he is absent, forward the packet by post to the person to whom it is to be delivered.

Saving.
c.47:01

195. Sections 192 and 194 shall be in addition to and not in derogation of the provisions of the Post and Telegraph Act.

PART X
BONDS AND OTHER SECURITIES

All bonds and other securities entered into valid.

196. (1) All bonds and other securities entered into by any person for the performance of any condition, order or matter relative to customs or incidental thereto shall be valid in law, and upon breach of any of the conditions thereof may be sued and proceeded upon.

(2) All bonds and other securities relating to customs or for the performance of any conditions or matter incidental thereto shall be taken to or for the use of the State.

(3) All such bonds and other securities as aforesaid may, after the expiration of three years from the date thereof, or from the time, if any, limited therein for the performance of the condition thereof, be cancelled by, or by the order of, the Commissioner- General.

(4) All bonds and other securities given under the customs laws by persons under twenty-one years of age shall be valid.

(5) It shall not be necessary for the validity of any of such bond or other security as aforesaid that it shall be sealed, or that it shall be signed or delivered in the presence of a witness.

Surety to be deemed a principal debtor.

197. (1) Without prejudice to any rights of a surety under any bond or other security required by the customs laws against the person for whom he is surety, a surety shall, under the bond or other security executed by him, be deemed a principal debtor and not merely a surety, and accordingly, shall not be discharged nor shall his liability be affected by any giving of time for payment, or by any

omission to enforce the bond or other security, or by any other act or omission or means whereby the liability of the surety would not have been discharged if he had been a principal debtor.

(2) Whenever any person bound under a bond or other security required by the customs laws pays the whole or any part of the sum for which he is bound or, being a surety—

- (a) dies; or
- (b) becomes a bankrupt or enters into any arrangement or composition with or for the benefit of his creditors; or
- (c) departs from Guyana without leaving sufficient property therein to satisfy the whole amount for which he is bound; or
- (d) for any other reason is, in the opinion of the Commissioner- General, unable or likely to be unable to satisfy the bond or other security if called upon, the Commissioner- General may, if he thinks fit, require a new bond or other security to be executed.

Validation of existing bonds and other securities.

198. All bonds and other securities executed under the authority or in pursuance of any provision of the customs laws before the commencement of this Act shall be valid and effectual according to the tenor thereof, notwithstanding anything contained in this Act.

PART XI PREVENTION OF SMUGGLING

199. If any aircraft or ship is found or discovered to

Penalty on persons found on board smuggling aircraft or ships.
[9 of 1993]

have been within or over Guyana –

- (a) which has any secret or disguised place adapted for concealing goods or any device adapted for running goods; or
- (b) which has on board or in any manner attached thereto, or which has had on board or in any manner attached thereto, or which is conveying or has conveyed in any manner any goods imported contrary to the customs laws or goods intended for exportation contrary to the customs laws; or
- (c) from which any part of the contents of such aircraft or ship has been thrown overboard to prevent seizure; or
- (d) on board which any goods have been staved or destroyed to prevent seizure, then in every such case every person who is found or discovered to have been on board any aircraft or ship shall be liable to a fine of not less than one thousand dollars nor more than five thousand dollars and all such goods shall be forfeited:

Provided that no person shall be liable under this section unless there shall be reasonable cause to believe that such person was concerned in or privy to the illegal act or thing proved to have been committed.

Smuggling aircraft and ships forfeited.
[9 of 1993]

200. Every aircraft or ship on board which or in respect of which any offence against section 199 has been committed shall be forfeited.

201. [Deleted by Act No. 9 of 1993]

202. If any ship within Guyana does not bring to upon

Ship forfeited
for offence
during chase.

the proper signal made by any vessel or boat in the service of the State, whereupon chase is given, and any person on board such ship during chase or before such ship brings to or upon bringing to throws overboard any part of her contents, or staves or destroys any part thereof to prevent seizure, such ship shall be forfeited.

Penalty for not
bringing to.

203. If any aircraft or ship liable to seizure or examination under the customs laws does not bring to when required so to do and so remain for such period as the boarding officer shall require, the master of such aircraft or ship shall be liable to a fine of one thousand dollars.

Offences by
smugglers, etc.
against officers
[4 of 1972,
9 of 1993]

204. (1) If any person maliciously shoots at aircraft or ships in the service of the customs, or maliciously shoots at, maims or wounds any officer in the execution of his office or duty, or with violence commits any of the offences mentioned in subsection (4), every person so offending, and every person aiding, abetting or assisting therein shall be guilty of felony; and shall be liable on conviction on indictment to imprisonment for fifteen years.

(2) If any person engaged, or who has been engaged, in the commission of any offence against the customs laws is armed with firearms or other offensive weapons, or whether so armed with firearms or other offensive weapons, or whether so armed or not, is disguised in any way, or being so armed or disguised is found with any goods liable to forfeiture under the customs laws, he, shall be liable on conviction on indictment to imprisonment for five years.

(3) If any person by any means procures or hires or deposes or authorises any other person to procure or hire any person to assist in any evasion of the customs laws, he shall be liable on summary conviction to imprisonment for twelve months.

(4) If any person staves, breaks, destroys or throws

away any goods to prevent seizure thereof by an officer or other person authorised to seize the same, or rescues, or staves, breaks, destroys or throws away to prevent the securing thereof any goods seized by an officer or other person authorised to seize the same, or rescues any person apprehended for any offence under the customs laws, or prevents the apprehension of any such person or obstructs any officer going, remaining or returning from on board an aircraft or ship within Guyana, or in searching an aircraft or ship, or in searching a person liable to be searched under the customs laws, or in seizing any goods liable to forfeiture, or otherwise acting in the execution of his duty, or attempts or endeavours to commit, or aids, abets or assists in the commission he shall be liable on summary conviction, for each such offence to a fine of not less than five thousand dollars nor more than ten thousand dollars with imprisonment for two years; and

(5) If any person, not being an officer, takes or assumes the name, designation, appearance or character of an officer for the purpose of thereby obtaining admission into any aircraft, ship, house or other place, or of doing or procuring to be done any act which he would not be entitled to do or procure to be done of his own authority, or for any other unlawful purpose, he shall, in addition to any other punishment to which he may be liable for the offence, be liable on summary conviction to imprisonment for not less than three months nor more than one year.

(6) In this section "violence" means any criminal force or harm to any person, or any criminal mischief to any property, or any threat or offer of such force, harm or mischief, or the carrying or use of deadly, dangerous or offensive weapons in such manner as is likely to cause terror to any person, or such conduct as is likely to cause in any person a reasonable apprehension of criminal force, harm or mischief to them or to their property.

205. (1) All persons to the number of three or more

Penalty for assembling to evade, or having so assembled evading customs laws [9 of 1993]

who shall assemble for the purpose of evading any of the provisions of the customs laws, shall each be guilty of an offence, and shall each be liable on summary conviction to imprisonment for not less than twelve months nor more than three years:

Provided that the court may for special reasons to be recorded in writing award a sentence of imprisonment for a shorter term than twelve months.

(2) All persons to the number of three or more who having assembled for the purpose of evading any of the provisions of the customs laws, evade any such provision shall each be guilty of an offence and shall each be liable on summary conviction to imprisonment for not less than twelve months nor more than three years:

Provided that the court may for special reasons to be recorded in writing award a sentence of imprisonment for a shorter term than twelve months.

Penalty for signalling to smuggling aircraft or ship. [9 of 1993]

206. (1) No person shall make or cause to be made, or aid, or assist in making any signal in or on board or from any aircraft or ship, or on or from any part of Guyana for the purpose of giving notice to any person on board any smuggling aircraft or ship, whether any person so on board of such aircraft or ship be or be not within distance to notice any such signal; and if any person shall make or cause to be made, or aid or assist in making any such signal, shall be liable on summary conviction to imprisonment for not less than twelve months nor more than five years

(2) If any person is charged with having made or caused to be made, or for aiding or assisting in making any such signal as aforesaid, the burden of proof that such signal so charged as having been made with intent and for the purpose of giving such notice as aforesaid was not made with such intent and for such purpose shall be upon the defendant against whom such charge is made.

(3) Any person whatsoever may prevent any signal being made as aforesaid, and may go upon any lands for that purpose, without being liable to any indictment, suit or action for the same.

(4) For the purposes of this section any ship to which a signal is made as aforesaid and which changes its course or, if at anchor, weighs anchor, or from which any signal is made following any signal made from an aircraft or ship or any part of Guyana as aforesaid, shall for the purposes of this section be deemed to be a smuggling ship unless the contrary be proved.

Penalty for interfering with customs gear.
[9 of 1993]

207. Every person who cuts away, cuts adrift, removes, alters, defaces, sinks or destroys, or in any other way injures or conceals any aircraft, ship, buoy, anchor, chain, rope or mark in the charge of or used by any person for the prevention of smuggling or in or the use of the service of the customs shall be liable on summary conviction to a fine of ten thousand dollars together with imprisonment for three years.

Intermeddling with goods found floating.
[9 of 1993]

208. If any person, not being an officer or otherwise authorised by law, intermeddles with or takes up any spirits or any goods prohibited to be imported or exported being in packages found floating upon or sunk into the sea, such spirits or goods prohibited to be imported or exported shall be forfeited and every such person shall be liable to a fine of five thousand dollars.

Writs of assistance.
[12 of 1954
4 of 1972]

209. Any officer having a writ of assistance issued from the High Court (which is hereby authorised and required to grant such writs upon application by the Commissioner- General) may, by day or night, enter into and search any house, shop, cellar, warehouse, room or other place, and in case of resistance break open doors, chests, trunks, and other packages, and seize and bring away any uncustomed or prohibited goods, or any books or documents

relating thereto, and put and secure the same in a State warehouse.

Search warrant.

210. If any officer has reasonable cause to suspect that any uncustomed or prohibited goods, or any books or documents relating to uncustomed or prohibited goods, are harboured, kept or concealed in any house or other place in Guyana, and it shall be made so to appear by information on oath before any magistrate or justice of the peace in Guyana, it shall be lawful for such magistrate or justice of the peace by special warrant under his hand to authorise such officer to enter and search such house or other place by day or by night, and to seize and carry away any such uncustomed or prohibited goods, or any books or documents relating to uncustomed or prohibited goods, as may be found therein; and it shall be lawful for such officer, in case of resistance, to break open any door, and to force and remove any other impediment or obstruction to such entry or seizure as aforesaid.

Officers may
stop carriage
etc.
[9 of 1993]

211. Any officer may upon reasonable suspicion stop and examine any ship, aircraft or carriage within Guyana to ascertain whether any uncustomed or prohibited goods are contained therein; and, if none shall be found, the officer shall not on account of such stoppage and examination be liable to any prosecution of action at law; and the person in charge of any such ship or aircraft and any person driving or conducting such carriage refusing to stop or allow such examination when required by any officer shall be liable to a fine of not less than five thousand dollars nor more than ten thousand dollars.

Officer may
patrol freely.

212. Any officer, when on duty, may patrol upon and pass freely on foot or otherwise, along and over and enter any part of Guyana other than a dwelling-house, and any such officer so proceeding shall not be liable to any criminal or civil proceedings for so doing.

Officer may
moor or park
patrol craft or
carriage.

213. The officer in charge of any aircraft, ship or carriage employed for the prevention of smuggling, may take such aircraft, ship or carriage, to such place as he shall deem most convenient for that purpose, and keep any such aircraft, ship or carriage at such place and for such time as he shall deem necessary and proper; and such officer shall not be liable to any criminal or civil proceedings for so doing.

PART XII GENERAL

General
penalty.
[9 of 1993]

214. Save as otherwise provided in section 216 any person who is convicted of any offence against the customs laws for which no specific penalty is provided shall be liable on summary conviction to a fine of ten thousand dollars together with imprisonment for three years.

Penalty for
obstructing
rescuing etc.
[4 of 1972
9 of 1993]

215. Any person who—

- (a) obstructs, hinders, molests or assaults any officer in the execution of his duty; or
- (b) does anything which impedes or is calculated to impede the carrying out of any search which may lead to the forfeiture, detention or seizure of anything liable to be forfeited, detained or seized under the customs laws; or
- (c) rescues, damages, destroys or throws away anything liable to be forfeited, seized or detained under the customs laws or does anything calculated to prevent the procuring or giving of evidence relating to forfeiture, seizure or detention under the customs laws; or
- (d) prevents the detention of any person by an officer in the execution of his duty; or

- (e) rescues any person detained under paragraph (d); or
- (f) attempts to do anything mentioned in paragraphs (a), (b),(c), (d), or (e), shall be liable on summary conviction to a fine of ten thousand dollars together with imprisonment for three years

Penalty in cases of forfeiture [9 of 1993]

216. Where any aircraft, ship, carriage or goods become liable to forfeiture under the customs laws, any person who shall be knowingly concerned in the act or omission which renders the same liable to forfeiture shall be guilty of an offence, and shall incur the penalty provided by this Act in respect of such offence or, where no such penalty is provided, shall be liable to a fine of ten thousand dollars, or treble the value of any goods seized, at the election of the Commissioner- General; and any such person may be arrested and detained by any officer, and taken before a magistrate to be dealt with according to law:

Provided that no person shall be arrested whilst actually on board any aircraft or ship in the service of a foreign state or country.

Penalty for false declaration, etc. [9 of 1993]

217. (1) Any person who, in any matter relating to the customs, or under the control or management of the Commissioner- General –

- (a) makes and subscribes, or causes to be made and subscribed, any false declaration; or
- (b) makes or signs or causes to be made or signed, any declaration, certificate or other instrument required to be verified by signature only, the same being false in any particular; or

- (c) makes or signs any declaration made for the consideration of any officer on any application presented to him the same being untrue in any particular; or
- (d) when required by the customs laws to answer questions put to him by any officer, refuses to answer such questions or answers any such questions untruly; shall be liable on summary conviction to a fine of twenty five thousand dollars together with imprisonment for three years.

(2) Any person who, in any matter relating to the customs, or under the control or management of the Commissioner- General;

- (a) counterfeits, falsifies, or wilfully uses when counterfeited or falsified, any document required by the customs laws, or by or under the directions of any officer, or any instrument used in the transaction of any business or matter relating to customs; or
- (b) alters any document or instrument after the same has been officially issued; or
- (c) counterfeits the seal, signature, initials or other mark of or used by any officer for the verification of any such document or instrument, or for the security of goods, or any other purpose in the conduct of business

relating to the customs, or under the control or management of the Commissioner- General; or

- (d) on any document or instrument required for the purpose of the customs laws, counterfeits or imitates the seal, signature, initials or other mark of or made use of by any other person whatsoever, whether with or without the consent of such person, shall be liable on summary conviction to a fine of ten thousand dollars together with imprisonment for not less than twelve months nor more than three years.

Penalty for evading customs laws regarding imported or exported goods.
[28 of 1975
6 of 1979
9 of 1993]

218. Every person who –

- (a) imports or brings or is concerned in importing or bringing into Guyana any prohibited goods, or any goods the importation of which is restricted, contrary to such prohibition or restriction, whether the same be unloaded or not;
- (b) unloads or assists or is otherwise concerned in unloading, any goods which are prohibited, or any goods which are restricted and imported contrary to such restriction; or
- (c) knowingly harbours, keeps or conceals, or knowingly permits or suffers or causes or procures to be harboured, kept or concealed, any prohibited, restricted or uncustomed goods; or
- (d) knowingly acquires possession of or is in

any way knowingly concerned in carrying, removing, depositing, concealing, or in any manner dealing with any goods,

with intent to defraud the revenue of any duties thereon, or to evade any prohibition or restriction of or applicable to such goods; or

- (e) is in any way knowingly concerned in any fraudulent evasion or attempt at evasion of any import or export duties of customs, or of the laws, and restrictions of the customs relating to the importation, unloading, warehousing, delivery, removal, loading and exportation of goods,

shall be liable for each such offence to a fine of treble the value of the goods or ten thousand dollars at the election of the Commissioner- General; and to imprisonment for one year and all goods in respect of which any such offence shall be committed shall be forfeited.

Penalty in relation to concealed goods, etc. [28 of 1975 9 of 1993]

219. If any person imports or exports, or causes to be imported or exported, or attempts to import or export any goods or things concealed in any way, or packed in any package or parcel (whether, there be any other goods or things in such package or parcel or not) in a manner calculated to deceive the officers of customs, or any package containing goods or things corresponding with the entry thereof, such package and the goods or things therein shall be forfeited, and such person shall be liable to fine of ten thousand dollars, or treble the value of the goods or things at the election of the Commissioner-General and to imprisonment for one year.

Power of Commissioner-General

220. (1) Notwithstanding the provisions of section 219, if, upon the examination of any imported goods, which are chargeable with duty upon the value thereof, it appears to the Commissioner- General that the value of such goods as

to purchase
goods in
certain cases.
[28 of 1967]

declared by the importer and according to which duty has been or is sought to be paid is not the true value thereof, it shall be lawful for the Commissioner- General to detain the same, in which case he shall give notice in writing to the importer of the detention of such goods, and of the value thereof as estimated by him, either by delivering such notice personally, or by transmitting the same by post to such importer addressed to him at his place of abode or business.

(2) The Commissioner-General shall, within fifteen days after the detention of such goods, determine either that the goods are or may be correctly entered according to the value declared by the importer and permit the same to be delivered, or to retain the same for the public use, in which latter case he shall cause the value at which the goods were declared by the importer, together with an addition of five per cent, and the duties already paid to be paid to the importer in full satisfaction for such goods; or he may permit such person, on his application for that purpose, to enter the goods according to such value and on such terms as he may direct.

(3) Such goods, if retained, shall be disposed of for the benefit of the State, and if the proceeds arising therefrom, in case of sale, exceed the sum so paid, and all charges incurred by the State, such surplus shall be disposed of as the President may direct.

Officer taking
unauthorised
fees, etc
[9 of 1993]

221. An officer shall not demand or accept any fee, perquisite or reward whether pecuniary or otherwise, directly or indirectly, from any person on account of anything done or to be done by him, or omitted to be done by him, in or in any way relating to his office or employment, except such as he shall be permitted to demand or receive with the approval of the President or Commissioner- General and if any person shall give, offer or promise to give any such fee, perquisite or reward, such person shall be liable on summary conviction, for every such offence, to a fine of ten thousand dollars together with imprisonment for three years.

Collusive
seizure
bribery, etc.
[9 of 1993]

222. If any officer makes any collusive seizure, or delivers up, or makes any agreement to deliver up or not to seize any aircraft, ship, carriage or goods liable to forfeiture, or demands or takes any bribe, gratuity, recompense or reward for the neglect or non-performance of his duty, or conspires or connives with any person to commit an offence against the customs laws for the purpose of seizing any aircraft, ship, carriage or goods, and obtaining any reward for such seizure or otherwise every such officer shall be liable on summary conviction to a fine of ten thousand dollars together with imprisonment for three years and be rendered incapable of holding any public office, and every person who gives or offers or gives or promises to give or procures to be given, any bribe, recompense or reward to, or shall make any collusive agreement with any such officer to induce him in any way to neglect his duty, or to do, conceal or connive at any act where by any provisions of the customs laws may be evaded, shall be liable on summary conviction to a fine of ten thousand dollars together with imprisonment for three years.

Offering goods
for sale under
pretence that
they are
smuggled.

223. If any person offers for sale any goods under pretence that the same are prohibited, or have been unloaded and removed without payment of duties, all such goods (although not prohibited or liable to any duties) shall be forfeited.

General
provisions as to
forfeiture.
[9 of 1993]

224. (1) All aircraft, ships and carriages, together with all animals and things made use of in the importation, attempted importation, landing, removal, conveyance, exportation or attempted exportation of any uncustomed, prohibited or restricted goods, or any goods liable to forfeiture under the customs laws shall be forfeited.

(2) All aircraft, ships and carriages, together with all animals and things, goods liable to forfeiture, and all persons liable to be detained for any offence, under the customs laws or under any law whereby officers are

authorised to make seizures or detentions, shall or may be seized or detained in any place by any person duly employed for the prevention of smuggling or by any person having authority from the Commissioner- General to seize or detain the same.

(3) All aircraft, ships or carriages, together with all animals and things, and goods seized under subsection (2) shall forthwith be delivered into the care of the Commissioner- General.

(4) The forfeiture of any aircraft, ship, carriage, animal or thing shall be deemed to include the furniture, tackle, harness and apparel thereof, and the forfeiture of any goods shall be deemed to include the package in which the same are found and all the contents thereof.

Procedure on
seizure.
[1 of 1978]

225. (1) Where any seizure is made of any goods forfeited under the customs laws or any law enabling officers to make seizures, and the goods seized are not in the possession of the offender, master or person in charge of the vessel, aircraft or vehicle, or owner of the goods, or the seizure has not been made in the presence of the offender, master or owner as aforesaid, the seizing officer shall give notice in writing to the master or owner as aforesaid, if known to him by delivering the notice to him personally, or by sending such notice by post to his usual place of abode, or his business premises, if known.

(2) All seizures lawfully made under the customs laws or any other law shall be deemed to be taken and condemned and may be sold or otherwise disposed of in such manner as the Commissioner- General may direct, unless the person from whom the seizure has been made, or the master or owner as aforesaid or some person by them duly authorised, gives notice to the Commissioner- General within one calendar month from the date of the seizure that he claims the goods, whereupon proceedings shall be taken for the forfeiture and condemnation thereof:

Provided that animals or perishable goods may be sold forthwith in any such manner as the Commissioner-General may direct and the proceeds of such sale retained to abide the result of any claim which may be lawfully made.

(3) Where any proceedings are taken for forfeiture and condemnation, the court may, except in the case of goods subject to any prohibition or restriction, order delivery of the thing seized to the claimant on security being given for the payment to the Commissioner-General of the value thereof in case of condemnation.

Disposal of seizure.

226. All seizures whatsoever which have been made and condemned under the customs laws, or any other Act by which seizures are authorised to be made by officers, shall be disposed of in such manner as the Commissioner-General may direct.

Limit of penalty.

227. Where a penalty is prescribed for the commission of an offence under the customs laws, such offence shall be punishable by a penalty not exceeding the penalty so prescribed:

Provided that where by reason of the commission of any offence the payment of any customs duty has or might have been evaded the penalty imposed shall, unless the court for special reasons thinks fit to order otherwise, and without prejudice to the power of the court to impose a greater penalty, be not less than treble the amount of duty payable.

President may restore seizure, etc.

228. When any seizure has been made, or any fine or penalty incurred or inflicted, or any person committed to prison for any offence against the customs laws, the President may direct restoration of such seizure whether condemnation has taken place or not, or waive or compound proceedings or mitigate or remit such fine or penalty, or release such person from confinement either before or after any conviction on any terms and conditions, as he shall see fit.

Commissioner-
General
may mitigate
penalty.

229. Subject to the approval of the President (which approval may be signified by general directions to the Commissioner- General) and notwithstanding anything contained in section 277, the Commissioner- General may mitigate or remit any penalty or restore anything seized under the customs laws at any time prior to the commencement of proceedings in any court against any person for an offence against the customs laws or for the condemnation of any seizure.

Rewards
[4 of 1972
4 of 1994]

230. The Commissioner- General may, with the approval of the Minister, reward any person who informs him of any offence against the customs laws or assists in the recovery of any fine or penalty:

Provided that such approval need not be obtained for a reward not exceeding one thousand dollars.

Steamship
agents.

231. Where under the customs laws any special procedure is prescribed in regard to steamships, and where the owner of any steamship is not resident in Guyana it shall be the duty of the of the master or owner of such steamship to appoint an agent in Guyana for the purpose of performing any act which may under the customs laws be performed by the agent of the master or owner of a steamship; and if the master or owner of any steamship shall fail to appoint an agent as aforesaid, and until such agent be appointed or if such agent shall not give security when so required to the satisfaction of the Commissioner-General for the due observance of the customs laws, then such steamship shall be subject to the requirements of the customs laws applicable to ships other than steamships, and on failure or omission to perform any such requirement, the owner or master shall be liable in respect of such failure or omission to all penalties that might be imposed upon them or either of them under the customs laws if such ship were not a steamship.

Form of

232. Every document submitted to the Commissioner- General or his officers for the purpose of

document. the customs laws shall be in such as may be prescribed, if any, and shall contain the particulars required by such form or indicated therein.

Production of documents.

233. (1) The importer, exporter, or any other person concerned in the exportation of any goods, shall, on the request of any officer made at any time within three years of the date of importation, or exportation as the case may be, or of the date of delivery to the proper officer of an entry for such goods, if the same have been entered, produce for the inspection of such officer the invoices, books of account and any other documents of whatever nature relating to such goods which the officer shall require and shall answer such questions and make and subscribe such declarations regarding the weight, measure, strength, value, cost, selling price, origin and destination of such goods, and the name of the place whence or where any imported goods were consigned or transferred from one aircraft or ship to another, as shall be put to him by the officer, and shall produce such evidence as the officer may consider necessary in support of any information so furnished; and if the importer or exporter or other person concerned as aforesaid shall without reasonable cause neglect or refuse to carry out any of the provisions of this section, he shall be liable to a fine of one thousand dollars, and the Commissioner-General may, on such neglect or refusal, refuse entry or delivery or prevent shipment if the goods have not been entered or delivered or shipped or may allow entry, delivery or shipment upon such terms and conditions, and upon deposit of such sum, pending the production of the proper documents and declarations, as he shall see fit to impose or require.

(2) The deposit made in accordance with subsection (1) shall be forfeited unless within three months of the time of deposit, or such further period as the Commissioner-General may allow, the person making the deposit shall produce the required documents or declarations to the Commissioner-General.

Copies of documents to be submitted if required.

234. Where any person is required to submit any report, entry, declaration, or other form for the purpose of the customs laws, the Commissioner- General may require such person to submit as many copies thereof as he may deem necessary; and where the Commissioner- General shall require invoices or certificates of origin, or both to be produced for any goods imported or exported, he may require such invoices or certificates of origin, or both, to be submitted in duplicate and may retain the duplicates, or, if such invoices or certificates of origin, or both, are not submitted in duplicate, he may retain the originals.

Translation.

235. Where any document required for the purposes of the customs laws contains any words not in the English language, the person required to produce such document shall produce therewith a correct translation thereof in English.

Samples.

236. Any officer may on the entry of any goods, or at any time afterwards, take samples of such goods for such purpose as the Commissioner-General may deem necessary, and such samples shall be disposed of and accounted for in such manner as the Commissioner- General may direct.

Examination and handling of goods.

237. All goods subject to the customs laws shall be liable to such examination as the Commissioner- General may direct and the unloading, loading and removal of goods and bringing them to the proper place for examination and weighing, putting them into scales, opening, unpacking, re-packing, bulking, sorting, lotting, marking and numbering, where such operations respectively are necessary or permitted, and removing to and placing them in the proper place of deposit until delivered or put on board an exporting aircraft or ship, shall be performed by or at the expense of the owner of such goods; and the owner shall unpack, sort, pile or otherwise prepare any goods either before or after entry thereof in such manner as the proper officer shall require to

enable him to examine or take account of the same.

Re-packing:
sampling of
goods by
owner.

238. The Commissioner- General may direct what goods may be skipped in a customs area or warehouse, or bulked, sorted, lotted, packed and repacked there, and the manner thereof, and direct in what manner and subject to what conditions the owner of any goods may take samples thereof:

Provided that no goods may in any such building or place be repacked into packages of a size in which the same are prohibited to be imported or exported, unless express provisions therefor is made by law.

Remission of
duty on goods
lost, destroyed
or abandoned.

239. If any goods are lost or destroyed by unavoidable accident before the same have been delivered out of the care of any officer, either on board an aircraft or ship, or in removing, loading, unloading, or receiving into a customs area or warehouse, or in the customs area or warehouse, or in course of delivery therefrom, the Commissioner-General, if satisfied that such goods have not been and will not be consumed in Guyana, may remit or return the duties due or paid thereon, and any goods which may be abandoned by the owner thereof as not worth the duty while in the charge of any officer, may be destroyed or otherwise disposed of as the Commissioner- General shall direct at the cost and charges of such owner, and the Commissioner- General may thereupon remit or return the duties due or paid thereon.

Drawback on
goods lost.

240. Where it is proved to the satisfaction of the Commissioner- General that any goods after being duly put on board an aircraft or ship for exportation or use as stores have, either before or after exportation, been destroyed by accident on board such aircraft or ship, any draw back or allowance payable on the goods shall be payable in the same manner as if the goods have been actually exported or used as stores.

241. Where it is proved to the satisfaction of the

Drawback
on goods
abandoned.

Commissioner- General that any goods after being duly put on board an aircraft or ship for exportation or use as stores have been materially damaged on board such aircraft or ship, any drawback or allowance payable in respect of the goods shall, if they are with the consent of the Commissioner-General discharged in Guyana and abandoned to the Government, be payable as if the goods had been actually exported or used as stores.

Modification
of declaration.

242. The Commissioner- General may modify the form of declaration required under section 49 in such manner as he may think necessary for adapting it to the provisions of sections 240 and 241.

Authority to
be produced
by person
acting for
another.
[28 of 1967]

243. (1) Whenever any person makes application to any officer to transact any business on behalf of any other person, such officer may require the person so applying to produce a written authority from the person on whose behalf such application is made, and in default of the production of such authority may refuse to transact such business; and any documents required by the customs laws to be signed by any particular person, if signed by any person authorised as aforesaid on behalf of the person required to sign the same, shall be deemed for all purposes to be signed by the person required to sign the same:

Provided that the Commissioner- General may in his discretion refuse to allow any such application as aforesaid.

(2) It shall be lawful for the Minister to make regulations for the licensing of persons to transact business with the customs on behalf of others.

Witnessing of
signatures.

244. Where any document or declaration is required by the customs laws to be signed in the presence of the Commissioner- General, or any particular officer, if such document or declaration is signed in the presence of a witness whose signature is known to and who is approved by the Commissioner- General or the officer who receives the same,

then in such case such document or declaration shall be as valid as if it had been signed in the presence of the Commissioner- General or the officer in whose presence it is required to be signed.

Master to attend before Commissioner- General if so required.

245. Where under the customs laws the master or agent of any aircraft or ship is required to answer questions put to him by the Commissioner- General or any officer, and such aircraft or ship shall be within Guyana and shall not have left her final position, anchorage or berth preparatory to leaving Guyana it shall be lawful for the Commissioner- General or such officer to require the master to attend before him at the office of the Commissioner- General or such officer, and in such case the requirements of the customs laws shall not be deemed to have been fulfilled unless the master shall so attend when so required:

Provided that it shall be lawful for the master with the consent of the Commissioner- General or such officer, to depute a senior officer of such aircraft or ship to attend for the purpose of answering such questions, and in such case, any reply made to any question put to such senior officer by the Commissioner- General or such officer as aforesaid shall for the purposes of section 215 be deemed to have been made by the person required to answer such questions.

Time of importation etc, defined.

246. (1) If for any purpose of the customs laws it becomes necessary to determine the precise time at which an importation of any goods shall be deemed to have had effect, such time shall be deemed to be the time at which the aircraft or ship importing such goods actually arrived in Guyana.

(2) If any question arises upon the arrival of any aircraft or ship at any port or place in Guyana in respect of any charge or allowance for such aircraft or ship, exclusive of cargo, the time of such arrival shall be deemed to be the time at which such aircraft or ship shall first be boarded by any person other than the pilot in the employment of the Government at such port or place.

(3) The time of exportation of any goods shall be deemed to be the time when the same are put on board the exporting aircraft or ship, except in the case of goods prohibited to be exported, with reference to which the time of exportation shall be deemed to be the actual time at which the aircraft or ship departed from her final position, anchorage or berth within Guyana.

(4) Notwithstanding anything in this section hereinbefore contained in the case of goods imported or exported overland or by inland waters, the time of importation or exportation, as the case may be, shall be deemed to be the time at which such goods shall pass across the boundaries of Guyana.

Special packages and coverings deemed goods.

247. All packages and coverings in which goods are imported or exported and which in the opinion of the Commissioner-General—

- (a) are not the usual or proper packages or coverings for such goods; or
- (b) are designed for separate use, other than as packages or coverings for the same or similar goods, subsequent to importation or exportation, as the case may be, shall for all purposes of the customs laws be deemed to be separate articles except in cases where a contrary provision shall be made.

Power of arrest.

248. In addition to any other power of arrest or detention conferred by the customs laws, any officer may arrest and detain any person whom he finds committing an offence against the customs laws, and take him before a magistrate to be dealt with according to law.

Arrest after

249. If any person liable to arrest under the customs laws escapes from any officer attempting to arrest him, or if

escape. any officer is for any reason whatever unable or fails to arrest any such person, such person may afterwards be arrested and detained by any officer at any place in Guyana within seven years from the time such offence was committed, and dealt with as aforesaid, as if he had been arrested at the time of committing such offence.

Sales under the customs laws. c. 91:07 **250.** The Auctioneers Act shall not apply to sales under the custom laws when conducted by an officer, which officer is hereby authorised to conduct such sales.

Value of articles sold by auction. **251.** When the duty on any goods sold at any customs sale shall be chargeable *ad valorem*, the value for duty for such goods shall be the prices realized at the sale, or the value appraised by the proper officer, whichever is the greater.

Receipts for duties and other payments made on bills of entry. **252.** Any person requiring a receipt for duties payable under the customs laws or for any other moneys which are brought to account in accordance with the directions of the Commissioner- General on a bill of entry may have the same upon his furnishing the proper officer with an additional copy of the bill of entry; and such additional copy of the bill of entry, after having been compared with the original entry, and signed by the proper officer, shall be delivered as a receipt to the person requiring it.

PART XIII LEGAL PROCEEDINGS

Prosecutions for customs offences. **253.** Subject to the express provisions of the customs laws, offences under the customs laws may be prosecuted, and any penalty, or forfeiture imposed by the customs laws may be sued for, prosecuted and recovered summarily, and all rents, charges, expenses and duties, and all other sums of money whatsoever payable under the customs laws may be recovered and enforced in a summary manner before a magistrate on the complaint of any officer.

253A. In default of payment when due and payable

Penalty for nonpayment of duty and enforcement of payment [4 of 1984]

under this Act, of any duties or other moneys with interest at the rate of six per cent per annum from the day they become due and shall be recovered by the Commissioner- General by parate execution or in the manner prescribed by section 253.

Recovery of duty in certain cases. [4 of 1984]

253B. If in any particular case, the Commissioner-General has reason to believe that a person from whom duties or other moneys are due and payable, is likely or about to leave Guyana before the expiration of the time allowed for payment, under the customs laws, without having paid such duties or other moneys, he may by notice in writing to such person demand payment of those duties or other moneys within the time to be limited in such notice. Such duties or other moneys, shall thereupon be payable within the time so limited and in default of payment shall be recoverable forthwith by process of parate execution by the Commissioner- General or in the manner prescribed by section 253 unless security for payment thereof be given to the satisfaction of the Commissioner- General.

Certificates [4 of 1984]

253C. (1) Where any payment payable to the Commissioner- General under the provisions of this Act has not been paid within thirty days after payment thereof became due, the Commissioner- General may make out a certificate in such form as may be prescribed stating the amount payable and the name, the trade or profession and the usual or last known place of business or abode of the person by whom such amount is payable.

(2) On production thereof to the Registrar of the Supreme Court, a certificate made under this section shall be registered by him in the High Court and when so registered shall have the same force and effect, and all proceedings may be taken thereon, as if the said certificate were a judgment for the State obtain in the High Court for a debt of the amount specified in the certificate together with any interest required to be paid by this Act to the day of payment.

c. 3:02 (3) Rules of Court may be made under section 67 of the High Court Act providing for the procedure to be followed upon the registration of such certificate.

(4) All reasonable costs and charges attendant upon the registration of the certificate shall be recoverable in like manner as if they had been included in such certificate.

Garnishments
[4 of 1984]

253D. (1) When the Commissioner- General has knowledge or suspects that a person is or is about to become indebted or liable to make any payment to a person liable to make a payment of duties or other moneys under this Act, he may, by registered letter or by letter served personally, require such first mentioned person to pay the moneys otherwise payable to such second-mentioned person in whole or in part to him on account of the liability of the second-mentioned person under this Act.

(2) The receipt of the Commissioner- General for moneys paid as required under this section shall to the extent of the payment be a good and sufficient discharge of the original liability –

- (a) of the person who pays such moneys to the Commissioner- General to the person liable to make a payment of duties or other moneys under this Act;
- (b) of the person liable to make a payment of duties or other moneys under this Act to the Commissioner-General.

(3) Every person who has discharged any liability to a person liable to make payment of duties or other moneys under this Act without complying with a requirement under this section shall be liable to pay to the Commissioner-General as a debt due to the State an amount equal to the

liability discharged or the amount which he was required under this section to pay to the Commissioner- General whichever is the less.

(4) Where the person who is or is about to become indebted or liable carries on business under a name or style other than his own name, the registered or other letter under subsection (1) may be addressed to the name or style under which he carries on business and, in the case of personal service, shall be deemed to have been validly served if it has been left with an adult person employed at the place of business of the addressee.

(5) Where the persons who are or are about to become indebted or liable carry on business in partnership, the registered or other letter under subsection (1) may be addressed to the partnership name and, in the case of personal service, shall be deemed to have been validly served if it has been served on one of the partners or left with an adult person employed at the place of the partnership.

Order in
certain
circumstances
to prevent
defendant
from leaving
Guyana.
[4 of 1984]

253E.(1) Where proceedings are pending before a magistrate's court for the recovery of any duties or other moneys under this Act, on proof by evidence on oath to the satisfaction of the court that there is probable cause for believing that the party against whom the proceedings are instituted (hereafter in this section referred to as the "defendant") is about to quit Guyana unless apprehended, and that the absence of the defendant from Guyana will prejudice the recovery of the duties or other moneys sued for, the court may order the defendant not to leave Guyana pending the determination of the proceedings unless and until he has sooner given security not exceeding the sum claimed in the proceedings as the court may direct that he will not go out of Guyana without leave of the court.

(2) Where the court makes an order under subsection (1) it may give such directions as it thinks fit for the purpose of carrying out and giving effect to that order

and such directions may include the adaptation or modification of any order or instrument which could otherwise be issued by the court in the exercise of its civil or criminal jurisdiction.

(3) Where in proceedings referred to in subsection (1) the court orders the defendant to pay any duties or other moneys (including costs and interest) claimed in those proceedings, the court may –

- (a) order that the whole or any part of any sum deposited as security by the defendant under subsection (1) shall be applied in payment of duties or other moneys (including costs and interest) ordered to be paid in those proceedings; or
- (b) if the aforesaid security is in the nature of a bond, order that the bond be delivered to the Commissioner-General who, on suing on it, may notwithstanding anything to the contrary therein, recover any duties or other moneys (including costs and interest) ordered to be paid in the proceedings together with the costs of the action brought to enforce the bond.

Proceedings to be taken within 7 years.

254. Proceedings under the customs laws may be commenced at any time within seven years after the date of the offence.

Alternative prison sentence. [4 of 1972]

255. Where any court has imposed a penalty for an offence against the customs laws, and such penalty is not paid, the court may, notwithstanding anything contained in any other law, order the defendant who is convicted of such offence, in default of payment of the penalty

adjudged to be paid, to be imprisoned for any term not exceeding six months, where the fine does not exceed one thousand dollars, or twelve months where the fine exceeds one thousand dollars.

Imprisonment
for second
offence.
[4 of 1972
28 of 1975
9 of 1993]

256. Subject to any other provision of this Act or any other law imposing a sentence of imprisonment for an offence under this Act, where a defendant is liable to a fine of one thousand dollars or upwards for an offence under the customs laws, and the defendant has previously been convicted for an offence against the customs laws, or has previously incurred a pecuniary penalty or forfeiture under the customs laws which has been enforced in any court, the court may, if it thinks fit, in lieu of ordering payment of a pecuniary penalty, order the defendant to be imprisoned for any period not exceeding two years.

Limitation as
to pleading.

257. The fact that any duties of customs have been secured by bond or otherwise shall not be pleaded or made use of in answer to or in stay of any proceeding under the customs laws.

Place of
offence.

258. Every offence under the customs laws shall be deemed to have been committed and every cause of complaint to have arisen either in the place in which it actually was committed or arose, or in any place on land where the offender or person prosecuted may be or be brought.

Officer may
prosecute.

259. Any officer may prosecute and conduct any information or other proceeding under the customs laws in respect of any offence or penalty.

Costs.

260. In all proceedings under the customs laws the same rules as to costs shall be observed as in proceedings between private persons.

Claims to

261. (1) No claim or appearance shall be entered to any information filed or exhibited for the forfeiture of any

seized goods
to be made in
name of
owner.
[9 of 1993]

animal, carriage, aircraft, ship, goods or things seized for any cause of forfeiture in any court unless such claim or appearance be made by or in the real name of the owner thereof, describing his place of residence and occupation; and if such claimant shall reside in Guyana, oath shall be made by him before the court before which such information shall be exhibited, that the said animal, carriage, aircraft, ship, goods or things were his property at the time of seizure; but if such person shall reside outside Guyana, then oath shall be made by the attorney by whom such claim or appearance shall be entered that he has full authority from such claimant to make or enter the same, and that to the best of his knowledge and belief the same were at the time of seizure, the *bona fide* property of the claimant; and on failure of making such proof of ownership such animal, carriage, aircraft, ship, goods or thing shall be condemned, as if no claim or appearance has been made; and, if such animal, carriage, aircraft, ship, goods or things shall at the time of the seizure thereof be the *bona fide* property of any number of owners exceeding five, it shall not be necessary for more than two of them to enter such claim or appearance on the part of themselves and their co-owners, or to make such oath as, aforesaid; and if such animal, carriage, aircraft, ship, goods or things shall be at the time of seizure the property of a company, such claim and appearance may be entered and oath made by the secretary or a director of such company.

(2) For the purpose of this section a company means a limited company registered in Guyana under the Companies Act, but does not include any company or association of persons calling themselves a company not so registered.

Certificate of
probable
cause of
seizure.
[9 of 1993]

262. In case any information or suit is commenced or brought to trial on account of the seizure of any animal, carriage, aircraft, ship, goods or things or pursuant to any act done by any officer in the execution or intended execution of his duty under the customs laws, and such information or suit be dismissed, and it appears to the court before whom

the same shall have been tried that there was probable cause for such seizure or act the court shall certify on the record that there was such probable cause, and in such case the person who made such seizure or performed such act shall not be liable to any action, indictment or other suit or prosecution on account of such seizure or act; and a copy of such certificate verified by the signature of the officer of the court, shall at the request of the officer concerned be given to him, and the same shall for all purposes be sufficient evidence of such certificate; and in case any action, indictment or other suit or prosecution shall be commenced and brought to trial against any person on account of any seizure or act aforesaid (whether any information be brought to trial in respect of the same or not, or, having been brought to trial, the court shall not have certified that there was a probable cause for such seizure or act), wherein a verdict shall be given against the defendant, if the court shall be satisfied that there was probable cause for such seizure or act then the plaintiff shall recover any animal, carriage, aircraft, ship, goods or things seized or the value thereof without costs of suit, but no conviction shall be recorded against the defendant.

PART XIV PROOF IN PROCEEDINGS

Onus of proof on defendant in certain cases.
[9 of 1993]

263. In any prosecution or proceeding under the customs laws, the proof that the proper duties have been paid in respect of any goods, or that the same have been lawfully imported or exported, or lawfully put into or out of any aircraft or ship, or lawfully transferred from one aircraft or ship to another aircraft or ship shall lie on the defendant.

Averment in any proceedings under the customs laws.

264. The averment that the Commissioner- General has elected that any particular penalty should be sued for or recovered, or that any goods thrown overboard, staved or destroyed were thrown overboard, staved or destroyed to prevent seizure, or that any person is an officer, or that any person was employed for the prevention of smuggling, or

that the offence was committed or that any act was done within the limits of any port, or in the waters of Guyana, or over Guyana, or where the offence is committed in any port or place in Guyana, the naming of such port or place in any information or proceedings, shall be deemed sufficient, unless the defendant in any such case shall prove the contrary.

Evidence of officers.

265. If upon any trial a question shall arise whether any person is an officer, his own evidence thereof shall be deemed sufficient, and every such officer shall be deemed a competent witness upon the trial of any suit or information on account of any seizure or penalty, notwithstanding such officer may be entitled to any reward upon the conviction of the party charged in such suit or information.

Valuation of goods for penalty.

266. (1) In all cases where any penalty the amount of which is to be determined by the value of any goods is sued for under the customs laws, such value shall, as regards proceedings in any court, be estimated and taken according to the rate and price for which goods of the like kind but of the best quality upon which the duties of customs shall have been paid were sold at or about the time of the offence, or according to the rate and price for which the like kind of goods were sold in bond at or about the time of the offence with the duties due thereon added to such rate or price in bond.

(2) A certificate under the hand of the proper officer of the value of such goods shall be accepted by the court as *prima facie* evidence of the value thereof.

Copies of documents valid.
[4 of 1972]

267. In case any book or document required by the customs laws be required to be used as evidence in any court as to the transactions to which it refers, copies thereof certified by an officer shall be admissible for that purpose without production of the original; and certificates and copies of official documents purporting to be certified under the hand and seal or stamp of office of the principal officer of

Inland Revenue or the principal officer of Customs and Excise of any Commonwealth territory or of such other officers performing similar functions in a Commonwealth territory as may be approved by the Minister or of any Guyanese Consul or Vice-consul in a foreign country shall be received as *prima facie* evidence.

Proof of order of President etc., or of certificate of Government chemist.

268. (1) If upon the trial of any issue touching any seizure, penalty or forfeiture, or other proceedings under the customs laws or incident thereto, it may be necessary to give proof of any order issued by the President, a minister, the Commissioner- General or any person in the employment of the Government, the order, or any letter or instructions referring thereto, shall be admitted and taken as sufficient evidence of such order, if any such document purports to be signed by any such functionary, or shall appear to have been officially printed or issued, unless the contrary be proved.

(2) In any proceedings under the customs laws the production of a certificate purporting to be signed by a Government chemist shall be sufficient evidence of all matters therein stated unless the contrary be proved.

Certificate of condemnation.

269. Condemnation by any court under the customs laws may be proved in any court, or before any competent tribunal, by the production of a certificate of such condemnation purporting to be signed by the officer of such court.

PART XV MISCELLANEOUS

Discretionary power to Commissioner- General in special circumstances.

270. The Commissioner- General may permit the entry, unloading, removal and loading of goods, and the report and clearance of aircraft and ships in such form and manner as he may direct to meet the exigencies of any case to which the customs laws may not be conveniently applicable.

Power to accept compensation for offences.

271. Notwithstanding any other provisions of this Act, the Commissioner- General may, in any case he deems proper and in substitution for any proceedings in a court of summary jurisdiction, accept on behalf of the State a sum of money by way of compensation from any person reasonably suspected of a contravention of the Act or any regulations made thereunder:

Provided that such compensation shall be accepted only where the person reasonably suspected of such contravention has expressed his willingness in the form prescribed by the Commissioner-General that the contravention as aforesaid shall be so dealt with.

Effect of Air Navigation Orders in Council.

272. Where in any Order in Council made applicable to Guyana in accordance with the applied Act entitled the Air Navigation Act, 1949, or in any regulations made or having effect as if made under any such Order in Council, any provision shall be made contrary to the customs laws such provision shall have effect to the exclusion of the corresponding provision contained in the said laws.

Commissioned aircraft or ships.

273. The captain or other officer having charge of any aircraft or ship having commission from the State of Guyana or from any foreign State, having on board any goods laden at any port or place outside Guyana shall, on arrival at any port or place in Guyana, and before any part of such goods be taken out of such aircraft or ship, or when called upon so to do by any officer, deliver an account in writing under his hand to the best of his knowledge of the quality and quantity of every package or parcel of such goods, and of the marks and numbers thereon, and of the names of the respective consignors and consignees of the same, and shall make and subscribe a declaration at the foot of such account declaring to the truth thereof, and shall also truly answer to the Commissioner- General or other proper officer such questions concerning such goods as shall be required of him and on failure thereof such captain or other officer shall be liable to a fine of one thousand dollars; and all such aircraft

and ships shall be liable to such searches as merchant aircraft and ships are liable to, and officers may freely enter and go on board all such aircraft and ships, and bring from thence on shore into the State warehouse any goods found on board any such aircraft or ship as aforesaid, subject nevertheless to such regulations in respect to aircraft or ships of war belonging to the State as shall from time to time be directed in that respect by the Minister.

Commissioner-
General
may prescribe
forms
[2 of 1967]

274. Subject to this Act and any regulations made thereunder, the Commissioner- General may from time to time prescribe forms required to be used for the purposes of the customs laws and any such forms so prescribed shall be published in the *Gazette* one month before such forms shall be required to be used.

Power to
make
regulations
[28 of 1967]

275. The Minister may make regulations for the further, better or more convenient effectuation of any of the provisions or purposes of the customs laws, and may, in such regulations, prescribe fees, rents or charges to be paid in respect of any matter therein referred to.

Existing ports,
warehouses,
etc. to
continue.

276. All ports, warehouses, sufferance wharves and boarding stations, approved as such at the commencement of this Act, shall continue to be ports, warehouses, sufferance wharves and boarding stations, and all duly appointed wharves shall be deemed to be approved places of loading and unloading until the appointment thereof is revoked or varied under this Act.

[SCHEDULES 1-5 OMITTED]

SUBSIDIARY LEGISLATION

SUFFERANCE WHARVES

The following are sufferance wharves recognised as such by the Comptroller at the commencement of the Customs Act and continued as sufferance wharves under the provisions of section 2 of the Act.

1. Berbice Mining Enterprises Ltd., wharf
Everton, Berbice.
2. Guyana Wrefords Ltd., wharf
Stanleytown,
Berbice.
3. Caribbean Molasses Co., Ltd., wharf
Kingston.
4. Guyana Electricity Corporation,
wharf
Kingston.
5. J. De Freitas's wharf formerly Rice
Marketing Board's wharf).
Cummingsburg.
6. L. Kawall Ltd., wharf (formerly
Cash Store's wharf).
Stabroek.
7. Brodie and Rainer Ltd., wharf.
Stabroek.
8. De Freitas's wharf (America Street).
Stabroek.
9. Stabroek Market's wharf
Stabroek.
10. Bugle Saw Mills wharf
Werk-en-Rust.
11. Guyana Marketing Corporation,
wharf
Werk-en-Rust.
12. Willems Timber Trading Co.,
wharf.
Werk-en-Rust.
13. M.P. Camacho Ltd., wharf.
Werk-en-Rust.
14. Charlestown Saw Mills wharf.
Werk-en-Rust.
15. Pimento and D'Oliviera's wharf.
Werk-en-Rust.
16. Guyana Timbers Ltd., wharf.
La Penitence
17. Guyana Timbers Ltd., wharf.
Houston, East
Bank.

[Subsidiary]

Port and Boarding Station Notice

18. Esso Standard Oil S.A. wharf.	Pln. Ramsburg, East Bank.
19. Guyana Bauxite Co., Ltd., wharf.	Linden.
20. Guyana Timbers Ltd., wharf.	Stampa, Essequibo.
21. Guyana Timbers Ltd., wharf.	Kaow Island, Essequibo.

Gaz. 9/7/1960
Nt. 248**PORT AND BOARDING STATION NOTICE***issued under section 2*

Citation.

1. This Notice may be cited as the Port and Boarding Station Notice.

Declaration of
port

2. The area described in the Schedule is hereby declared a port and boarding station (within the definitions of "port" and of "boarding station" respectively in section 2 of the Act)-the port to be known henceforth as Port Kaituma.

SCHEDULE

An area situate on the right bank Kaituma river, left bank Barima River, in the North West District, County of Essequibo about one mile inland from a point above Mission Landing, and commencing at the junction of the road leading to the Kaituma River and the North West corner of the turning basin, extending thence N 72° magnetic 170 ft., thence N 160° 30' magnetic 615 ft., thence N 249° magnetic 1080 ft., thence N 312° 30' magnetic 285 ft., thence N 41° magnetic 650 ft., and thence N 61° 30' magnetic 480 ft., and containing an area of approximately 13 acres, and shown on Plan No. 8830 on records in the Lands Department, Georgetown.

[Subsidiary]

Place of Unloading and Loading Notice
Importation of Aquarium Fish Notice

Gaz. 9/7/1960
 Nt. 24c

PLACE OF UNLOADING AND LOADING NOTICE

issued under section 2

Citation.

1. This Notice may be cited as the Place of Unloading and Loading Notice.

Declaration of approved place of unloading.

2. The quay described in the Schedule is hereby appointed as an approved place of unloading and of loading (within the definitions of "approved place of unloading" and of "approved place of loading" respectively in section 2 of the Act).

SCHEDULE

The quay at Port Kaituma, North West District, Essequibo, owned by the North West Guyana Mining Company Limited.

Gaz. 29/6/1974
 Nt. 937

IMPORTATION OF AQUARIUM FISH NOTICE

issued under section 40

Citation.

1. This Notice may be cited as the Importation of Aquarium Fish Notice.

Duty on importation of aquarium fish.

2. Aquarium fish which is permitted to be imported under section 38 of the Act, shall when so imported be subject to 5 per cent of the duty prescribed thereon in Part 1 of the First Schedule of the Act.

[Subsidiary]

Rent and Charges (State Warehouse) Notice

Gaz. 8/9/1956
Nt. 1637**RENT AND CHARGES (STATE WAREHOUSE)
NOTICE***issued under section 89*

Citation.

1. This Notice may be cited as the Rent and Charges (State Warehouse) Notice.

Rent and
charges for
storage.

2. It is hereby directed that in respect of goods which are deposited or stored in a State's warehouse under the authority of section 89 of the Act, the rent shall be at treble the rates set out in the First Schedule to the Rent and Charges (State Warehouse) Notice and that the charges shall be as set out in the Second Schedule to the said Notice.

Time and
manner of
payment.

3. The rent shall be paid at such times and in such manner as may be directed by the Comptroller and shall be in respect of each month or part of a month during which the goods are stored in the warehouse.

Free rentals.

4. All goods stored on behalf of the State or the Guyana Defence Force in a State warehouse shall be free of rent and charges.

Exemption.

5. Goods removed within twenty-four hours shall be exempt from rent, and if removed within seventy-two hours shall be chargeable with rent, at one quarter of the rates in the said First Schedule.

When charges
due.

6. The charges shall be due and payable upon delivery for use within Guyana, removal for warehousing or removal for exportation, as the case may be.

[Subsidiary]

Rent and Charges (Government Warehouse) Notice

Gaz. 8/9/1956
Nt. 1641
G 24/12/1983

RENT AND CHARGES (GOVERNMENT WAREHOUSE) NOTICE

issued under section 97

Citation.
G/1983

1. This Notice may be cited as the Rent and Charges (Government Warehouse) Notice.

Rent and
charges.

2. It is hereby directed that rent and charges at the rates set out in the First and Second Schedules, respectively, shall be levied upon all goods deposited or stored in a Government warehouse.

Time and
manner of
paying rent.

3. The rent shall be paid at such times and in such manner as may be directed by the Commissioner General and shall be in respect of each month or part of a month during which the goods are stored in the warehouse.

Exemption.

4. All goods stored on behalf of Government or the Guyana Defence Force in a Government warehouse shall be free of rent and charges.

When charges
due.

5. The charges shall be due and payable upon delivery for use within Guyana, removal for re-warehousing, or removal for exportation, as the case may be.

FIRST SCHEDULE

Description of Goods	Rates per month or part of a month
Dangerous Drugs and Hazardous materials.	Per M3 or 1,000 Kilos (Lesser quantities in proportion) whichever is greater \$30.00
Vehicles.	Per M3 or 1,000 Kilos (Lesser quantities in proportion) whichever is greater \$20.00

LAWS OF GUYANA

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Cap. 82:01

Customs

[Subsidiary]

Rent and Charges (Government Warehouse Notice)

Petroleum Products in cases, barrels or drums.	Per M3 or 1,000 Kilos (Lesser quantities in proportion) whichever is greater	\$20.00
Liquid in Bulk, in vessel's tanks.	Per litre	\$ 0.02
All other goods.	Per M3 or 1,000 Kilos (Lesser quantities in proportion) Whichever is greater	\$25.00

SECOND SCHEDULE

Description of Goods	Rates	
Dangerous Drugs and Hazardous materials.	Per M3 or 1,000 Kilos (Lesser quantities in proportion) Whichever is greater	\$30.00
Vehicles.	Per M3 or 1,000 Kilos (Lesser quantities in proportion) Whichever is greater	\$15.00
Petroleum Products in cases, barrels or drums.	Per M3 or 1,000 Kilos (Lesser quantities in proportion) Whichever is greater	\$10.00
Liquid in Bulk, in vessel's tanks.	Per litre	\$ 0.02
All other goods.	Per M3 or 1,000 Kilos (Lesser quantities in proportion) Whichever is greater	\$25.00

CUSTOMS REGULATIONS

ARRANGEMENT OF REGULATIONS

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19. Report of cargo of ships other than steamships.
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[Subsidiary]

Customs Regulations

REGULATION

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made under section 275

PART I
CITATION AND INTERPRETATION

Citation.

1. These Regulations may be cited as the Customs Regulations.

Interpretation.
[Reg. 3/1995]

2. In these Regulations –

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“small craft” means ships not exceeding one hundred tons burden but shall not include any boat owned by Government when used in the service of Government.

“Customs Declaration” means the specification, description, or documentation as prescribed in Form C72;

“Customs Procedure Code” means the procedure that is applied to the entered goods and is made up of the Customs Regime Code and two numerical characters which the Commissioner-General will administratively determine and which shall be published from time to time in a newspaper having wide spread circulation in Guyana;

“Customs Regime Code” means the method to distinguish whether the goods are destined as-

- (i) imports which is denoted by the letter C;
- (ii) exports which is denoted by the letter E;
- (iii) suspense which is denoted by the letter S;
or
- (iv) re-exports which is denoted by the letter R,

and the code is comprised of an alphabetical and a numerical character.

**PART II
FORMS**

Specimen forms. Schedule B. 3. Specimens of the Customs forms referred to in these Regulations by the letter C and a number are contained in Schedule B.

Completion of forms. 4. Every person required or permitted by the customs laws to submit any form to the Commissioner-General or proper officer shall first complete the same by writing thereon in the prescribed manner all the particulars indicated in the form or required thereby, including his signature in the place reserved for his signature, or otherwise as the Commissioner-General or proper officer shall direct, as well as all other particulars specifically required by the customs laws or by the Commissioner-General or proper officer. Every such person shall make and subscribe on the form such declarations in regard to the goods or matters therein referred to as the Commissioner-General or proper officer shall require.

Forms to be legible and corrections initialled. 5. The particulars contained in every form or document submitted by any person doing business with the Customs shall be printed, typed or written thereon legibly in ink or other indelible material, and every alteration that has been made in any such form or document prior to its submission to the Commissioner-General or proper officer shall be made in such manner as to leave the error as well as the correction legible. Every such correction shall be initialled and, if required by the Commissioner-General or proper officer, dated by the person making the correction.

Alterations after submission. 6. When after submission of any form or document as provided for in regulations 4 and 5 the person who submitted it desires to, make any alteration he shall make and sign a written request thereon for permission to make such alteration and if the proper officer in his discretion gives permission in writing shall make the alteration in like manner as if it were an

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alteration made under regulation 5.

Officer may
refuse forms.

7. Any officer may refuse to accept or to act upon any form or other document submitted to him unless the requirements of the customs laws in relation thereto have been duly observed.

Fractions of a
cent to be
disregarded.

8. In all final computations of values, duties, rents and other charges contained in customs forms and other documents shall be disregarded.

PART III ARRIVAL OF AIRCRAFT AND SHIPS

Forms to be
presented to
boarding
officer.
[Reg. 10/1978
Reg. 4/2007]

9. The master of every steamship (or of any other ship specially to be allowed to report after bulk is broken) arriving in the waters of Guyana shall, unless the Commissioner-General shall otherwise direct –

- (a) present to the proper officer immediately such officer boards the ship, the ship's stores declaration, crew's effects declaration, crew list, passenger list and the list of any packages or parcels for which no bill of lading has been issue in Forms C1, C1A, C2, C2A, C2B and C3 respectively; and
- (b) point out to such officer the location of all such stores; and
- (c) produce to such officer all such packages and parcels; and
- (d) comply with any instructions which such officer may give regarding the

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landing, entry and delivery of such packages and parcels.

Master of ships required to report before bulk is broken. [Reg. 10/1978]

10. The master of a ship required to report before bulk is broken shall report the stores and the packages or parcels for which no bill of lading has been issued in the manner set out in the preceding regulation. The master shall produce to the proper officer all such store packages and parcels and shall comply with any instructions which the proper officer may give regarding the landing, entry and delivery of any such packages and parcels.

List of high-duty and restricted goods.

11. The master of every ship requiring to report before bulk is broken shall, in addition to complying with regulation 10, deliver to the proper officer on request a list of all spirits, wines, tobacco, cigars, cigarettes, firearms, ammunition, animals, plant material and of all goods the importation of which is restricted as well as of any other goods required by the proper officer to be listed, being part of the stores of such ship, and shall sign every such list.

Sealing of surplus stores.

12. All stores which are requested for the use of the master, officers, crew and passengers while an aircraft or ship is in port shall be separately produced to the customs boarding officer or other proper officer, who may either approve of the quantity produced, or require a portion or the whole of such stores to be placed under seal. All other stores shall be sealed by such officer. Should the quantity of stores unsealed prove insufficient, application for the unsealing of further stores shall be made to the proper officer, who may release such quantity as he shall in his discretion consider necessary and reseal the remainder:

Provided that the proper officer may permit any stores to remain unsealed when he is satisfied that due precautions will be taken against the smuggling of the stores so left unsealed.

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Assistance to
boarding
crews.

13. The master, officers and crew shall give all possible assistance to officers engaged in rummaging an aircraft or ship.

Report of
aircrafts and
ships.
[Reg. 10/1978
3/1981
6/1983
3/2001
13/1996]

14. (1) The report of every aircraft shall be presented in duplicate in Form C5 or in such other form as may be required from time to time by the International Civil Aviation Organisation. A written stores list shall be attached to the original report.

(2) The report of every ship shall be in Form C4 and shall be presented in duplicate to the proper officer at the port where such ship shall first arrive in Guyana or elsewhere as the Commissioner-General may in any special circumstances allow.

(3) The fees payable for reporting inwards of ships under section 67 of the Act are as follows –

- (a) if exceeding 1000 tons net registered tonnage ... \$5000
- (b) if exceeding 300 tons but not exceeding 1000 tons net registered tonnage ... \$3500
- (c) not exceeding 300 tons net registered tonnage ... \$2500.

Forced
landings.

15. (1) When an aircraft or ship before arriving at an approved port or place in Guyana or having left an approved port or place for a destination outside Guyana is compelled to bring to or land within Guyana owing to accident, stress of weather or other unavoidable cause, the master shall forthwith report to the nearest officer and shall on demand by such officer produce the papers relating to the aircraft or ship or to its cargo and passengers and shall not allow any goods to be unloaded therefrom without the consent of such officer and no passenger

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thereof shall leave the immediate vicinity of the aircraft or ship without such officer's consent.

(2) If any such place as aforesaid is a private aerodrome, wharf or quay the master shall forthwith report the arrival of the aircraft or ship and the name and place whence it came to the proprietor of such place who shall forthwith report the arrival of the aircraft or ship to the nearest officer and shall not allow any goods to be unloaded therefrom or any passenger thereof to leave such private aerodrome, wharf or quay without the consent of such officer.

(3) Nothing in paragraphs (1) and (2) shall be deemed to interfere with the disposition of mail as is required pursuant to applicable provisions of the Universal Postal Convention.

List of goods for special storage.

16. The master of every aircraft or ship shall immediately upon demand made to him by the proper officer deliver to him a list of all goods for cargo consisting of spirits, wines, tobacco, cigars, cigarettes, ganga, explosives, petroleum products and any other articles which may be required to be deposited on arrival in a State warehouse or other special place of security.

Aircraft and ships in ballast.

17. Aircraft and ships having on board no goods other than stores Aircraft and the personal baggage of passengers shall be reported "in ballast."

How cargo to be reported.

18. The contents of every package and of all cargo in bulk intended for discharge in Guyana, including packages and cargo in transit or for transshipment, shall be reported in accordance with the description thereof contained on the relative bill of lading:

Provided that –

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- (a) the contents of all packages containing spirits, wines, tobacco, cigars, and cigarettes shall be specifically reported as such;
- (b) all goods the importation of which is restricted shall be reported with sufficient clearness to indicate the precise description of the goods.

Report of cargo of ships other than steamships.

19. In the case of ships other than steamships, all cargo, whether consigned to Guyana or not, shall be reported in the manner described in regulation 18.

Cargo remaining on board for exportation.

20. In the case of aircraft and steamships, cargo remaining on board for exportation in the same aircraft or ship and consisting of goods, the importation of which into Guyana is prohibited or restricted, or consisting of spirits, wines, tobacco, cigars or cigarettes shall be specifically reported in the manner described in regulation 18 if the Commissioner-General shall so require but otherwise cargo remaining on board for exportation shall be reported as "General cargo remaining on board for exportation."

Cargo over-carried and returned.

21. When the report contains particulars of cargo which has been previously reported in Guyana by the same aircraft or ship and over-carried and returned on such aircraft or ship, such cargo shall be separately reported under the heading "Cargo reported on (date) and over-carried."

Particulars to be given in report.

22. The report of every ship shall show the weight or cubic measurement of the cargo reported according to each bill of lading and shall contain a declaration that such weight or measurement is the weight or measurement according to which freight has been charged, or, if no freight has been charged, then that it is the weight or measurement of freight charged or

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chargeable for the like kind of goods. The totals of such weights and measurements shall be shown at the bottom of each page of the report and a summary of the totals of each page shall be shown on the last page of the report with the total tonnage stated in words at length.

Statement of intention to discharge alongside quay, etc.

23. If the master of a ship intends to discharge cargo or passengers alongside any quay, jetty or wharf, a statement to that effect shall be contained in the report.

Amendment of report.
[13/1996]

24. When goods are found to be discharged in excess of or short of the report, the master or his agent shall make written application to the Commissioner-General for permission to amend the report. Such application shall be in Form C7 or C8 as the case may require, and shall explain the reason for all excesses and shortages.

Application to over-carry cargo.

25. If after having reported cargo to be landed it is desired to clear an aircraft or ship without landing a part of such cargo the application to amend the report shall in respect of such part state only that it is desired to retain the same on board for exportation.

Conditions governing permission to amend.
[13/1996]

26. Before the Commissioner-General shall give permission for the report to be amended the master or his agent shall further satisfy him in the case of goods found to be short that –

- (a) the goods were not loaded; or
- (b) they have been discharged and landed at some previous port; or
- (c) they have been over-carried and landed at a subsequent port; or

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- (d) having been over-carried, they have been returned and landed in Guyana on the return voyage or by some other aircraft or ship which shall have loaded them at the port to which they have been over-carried.

Unloading or loading at a sufferance wharf.

27. The application required by section 131 to unload or load goods at a sufferance wharf and the licence therefor shall be in Form C12.

Submission of form C12.

28. When the master of an aircraft or ship or his agent desires to unload or load cargo at a sufferance wharf the application in Form C12 shall be submitted to the proper officer in time to permit of the necessary arrangements being made.

Carriage coastwise of cargo by aircraft or ships from foreign places.

29. When the master of an aircraft or ship arriving directly or indirectly from a place outside Guyana desires to load cargo for carriage coastwise under the provisions of section 168 he or his aircraft or agent shall submit a cargo book in Form C48 containing particulars of the goods to be carried coastwise and shall keep such cargo book and account for the goods entered therein and produce it to the proper officer as if such aircraft or ship were a coasting ship subject to the requirements of Part VII of the Act:

Provided that if the Commissioner-General shall so require, in lieu of a cargo book the master or his agent shall submit a transire for the goods in such form and deal with it in such manner as the Commissioner-General may generally or in any particular case direct.

Permission to load prior to discharge.

30. The specific permission of the proper officer shall be obtained before any cargo is loaded for carriage coastwise or for exportation before the whole of the cargo imported in the aircraft or ship has been discharged.

**PART IV
CUSTOMS DECLARATION, UNLOADING AND
DELIVERY OF CARGO**

Customs
Declaration.
[Reg. 3/1995
13/1996
20/2007]

31. (1) The entries required to be made for imported goods other than goods in transit or for transshipment shall be in one of the following forms:

- C21 Entry provisional.
- C72 Customs Declaration
- C73 Simplified Customs Declaration

(2) All goods entered as imports shall be in a Form C 72 Customs Declaration Form using the Customs Procedure Code as determined administratively by the Commissioner-General.

(3) Notwithstanding the provisions of paragraph (2), the form C73 Simplified Customs Declaration shall be used for imports of personal and household effects or non-commercial items where the total CIF value of the consignment does not exceed a limit determined by the Commissioner-General.

Alternative
rates of duty.

32. When the tariff provides alternative rates of duty for any article, the entry or shipping bill relating thereto shall if the Commissioner-General shall so require show on the face thereof the amount of the duty chargeable at the rate to which such goods are liable and on the reverse thereof the amount of duty chargeable at the ineffective alternative rate under the heading "Alternative calculation (no charge)."

Packages
containing
dutiable and
free goods.
[Reg. 3/1995]

33. When free goods are packed with dutiable goods, particulars thereof may, with the consent of the proper officer, be declared on the reverse of the Customs Declaration on which the dutiable goods are entered:

Provided that the importer or exporter, as the case may be,

shall write on the face of the Customs Declaration the words "Free goods as endorsed." Where separate entries are made for goods contained in the same package each entry shall contain a reference to the other and the importer shall upon the entries being numbered by the proper officer write on the face of each entry a reference to the number and date of the other.

Certified entries.
[Reg. 3/1995]

34. When an importer or exporter has entered and paid duty on any goods and has not received or shipped the goods, as the case may be, in pursuance of the Customs Declaration he may in any case where for the purpose of the customs laws the goods are required again to be entered obtain from the proper officer a certificate on the Customs Declaration that duty has been paid on a previous Customs Declaration. In every such case he shall make on the Customs Declaration which is to be certified a declaration as follows –

"I declare that duty amounting to.....
(in figures and words) has been paid as per Customs Declaration No.....dated.....and that no refund of duty has been claimed by or paid to me in respect of the same."

Declaration by importer.
[Reg. 3/1969
14/1975
14/1990
13/1996]

35. The importer of any goods shall at the time of making entry or within such period thereafter as the Commissioner-General may in special circumstances allow, deliver an appropriate declaration duly completed in either Form C32A or Form C32B and shall give such further particulars, as the Commissioner-General may require, in the form or in the manner as he may direct:

Provided that in any particular case the Commissioner-General may, for good and sufficient cause, dispense with the delivery of a declaration.

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All books, documents, etc., to be produced.

36. The importer shall produce at his premises or elsewhere, as the Commissioner-General may appoint, to the proper officer upon demand any books of account or other documents of whatever nature relating to the purchase, importation or sale of the goods.

Nothing to affect powers under the law.

37. Nothing in the two preceding regulations shall affect the powers of the Commissioner-General or of his officers under any law relating to the customs.

Motor vehicles imported temporarily

38. No entry shall be required for any motor vehicle imported by a Motor passenger under authority of a form of triptyque or similar document sported issued by the appropriate authority in accordance with the Inter-national Convention relative to Motor Traffic signed in Paris on the 24th April, 1926, or any Convention made in substitution therefor or in amendment thereof. It shall be a condition of the delivery of any such motor vehicle that the original copy of the triptyque or document as aforesaid shall be delivered to the proper officer on importation and duplicate thereof to the proper officer who examines the motor vehicle prior to shipment for exportation, and that proof of shipment and exportation shall be furnished upon such duplicate as if such duplicate were a shipping bill in accordance with regulation 115.

Goods under Preferential Tariff to be separately entered. [Reg. 1/1976]

39. Goods for which entry is claimed under the Community Tariff shall be entered on a separate form from goods entered under the General Tariff. Where goods entered for duty under the Community Tariff and goods entered for duty under the General Tariff are contained in the same package, the importer shall upon the entries being numbered by the proper officer write on the face of each entry a reference to the number and date of the other entry for such package.

Goods re-imported.

40. The Commissioner-General may require the full duties of customs to be re-imported, paid upon the entry of any

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[Reg.3 /1995] goods re-imported into Guyana unless the importer, at the time of exportation of such goods, shall have produced them to the proper officer, and shall either have entered them prior to exportation on the Customs Declaration and complied with all the provisions of regulation 113, or, if exported by post, shall have obtained on a certificate of posting of the goods issued in the prescribed form by the postal authority the certificate of the proper officer as to the examination of the goods at the time of posting.

Customs
Procedure
Code for
transhipment
and bond.
[Reg. 3/1995]

41. In the case of goods intended for transfer from an importing to an exporting aircraft or ship the importer shall submit a Customs Declaration in Form C74 using the Customs Procedure Code for transhipment to the proper officer at the Custom House at the port of discharge together with a bond in Form C56 or C57.

Transhipment
procedure.
[Reg. 3/1995]

42. Before presentation at the Custom House Customs Declaration using the Customs Procedure Code for transhipment shall be presented to the officer in charge of the export station who will indicate thereon that the entry outwards (where required) has been delivered for the exporting ship or, in the case of steamships, that the exporting ship has arrived, or alternatively, that the proper officer has granted an application (which such officer shall attach to the Customs Declaration) to allow the goods to be put afloat pending the arrival of the exporting ship:

Provided that –

- (a) where the exporting ship has not arrived and the cargo is to remain ashore pending its arrival, the shipping bill shall be presented for initialling to the officer at the import station, instead of to the officer at the export station;

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- (b) goods for transhipment entered in accordance with regulation 43 with the permission of the proper officer for direct transhipment shall be presented to the proper officer in charge of the station where the ship is berthed, and no such goods shall be discharged from the importing ship until such officer shall have given permission therefor.

Permission to tranship cargo or stores direct.

43. Any person who desires to obtain permission to transfer cargo or stores direct from one aircraft or ship to another or to enter for transhipment goods which have been deposited in a customs area (whether or not the same have already been entered for delivery within Guyana) or to keep goods intended for transfer from an importing to an exporting aircraft or ship in a customs area beyond the time when such goods but for such permission are required to be sent to the State warehouse, shall submit to the proper officer a request in writing for such permission in such form as the Commissioner-General shall require.

Bonds to guarantee payment of duty.

44. The bond to be used as a guarantee of payment of duty on goods imported for temporary use shall be in Form C49 and the bond to be used in the case of goods landed at any port and removed, prior to entry to another port or place there to be entered, shall be in one of Forms C50 or C51.

Permit to remove goods prior to Customs Declaration. [Reg. 3/1995]

45. Before any goods, not being goods for removal in a coasting vessel under the provisions of regulation 56, are removed under bond in one of Forms C50 or C51 the importer shall present together with the bond an application in triplicate in Form C25 and receive thereon the written permission of the proper officer. Every such application shall include such particulars as the proper officer shall require. No such goods shall be removed except in accordance with the direction of the

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proper officer at the port at which the goods are discharged.

Permission to
unload.

46. The permission required by section 79(a) for the unloading of any goods not required to be entered before unloading unless previously given in writing by the Commissioner-General on application made to him by the agent of the aircraft or ship may be given by the officer who first boards the aircraft or ship on arrival or by the officer in charge of the station where the ship is berthed.

Goods
unsuitable for
storage in a
transit shed.

47. All goods not required to be entered before unloading shall, after being discharged at an approved place of unloading be forthwith removed and deposited in a transit shed unless the officer in charge of the transit shed deems that such goods are unsuitable for storage therein as provided in section 79(d) whereupon they shall be deposited in such place within the customs area as the officer aforesaid shall direct and such goods shall be deemed to be goods stored in a transit shed.

Bad order list.

48. The master or agent of every aircraft or ship shall within twenty-four hours after completion of discharge of the cargo submit to the officer in charge of the station a bad order list in Form C6 which shall contain particulars of all packages which have been discharged in bad order.

Landing
account.

49. In all cases where goods are permitted to be discharged from any ship prior to entry, the master or his agent shall, if the Commissioner-General shall so require, within seventy-two hours after completion of discharge of the cargo at any port, submit a landing account thereof to the proper officer at the place of landing. Such account shall be a copy of the report amended in red ink so as to show all cargo landed in excess or short of the report and shall contain a certificate under the hand of the master or his agent stating in words at length the total number of packages discharged and the quantity and description of any cargo discharged in bulk. The statement shall

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also indicate the disposition of all goods discharged.

Discharge and
delivery to be
authorised.
[2/1982]

50. (1) No goods shall be discharged from an aircraft or from any ship without the permission of the proper officer, and no goods deposited on importation in a transit shed or a customs area shall be removed therefrom until the proper officer has authorised delivery in writing on the relative delivery order.

(2) A permit for immediate delivery prior to goods being entered may be issued by the Commissioner-General for perishable goods and any other goods for which delivery can be permitted without any risk to the collection of any duty or other moneys payable upon the goods when immediate release of such goods is necessary to avoid unusual loss or inconvenience to the importer or to the carrier bringing the goods to the port, or to utilize more effectively the Customs personnel or to eliminate or reduce congestion on wharves, at airports or other places.

(3) Applications for permits for immediate delivery shall be made in quadruplicate in Form C 68, and shall be supported by evidence, satisfactory to the proper officer of the right of the applicant to have the goods entered.

(4) No permit for immediate delivery shall be issued until a bond in Form C 69 has been approved by the Commissioner-General.

(5) Examination and release of goods under a permit for immediate delivery shall not be made unless the proper officer has been furnished an invoice, bill of lading, air way bill or other satisfactory document setting forth an adequate description of the goods and the quantities thereof together with the values or approximate values thereof when values are needed for the purpose of examination.

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(6) An invoice, bill of lading, air waybill or other satisfactory document furnished for use by the proper officer for the immediate delivery of goods prior to their being entered shall be submitted in duplicate, one of which shall be returned after examination to the importer, who shall use it to have the goods entered.

(7) No goods shall be released under a permit for immediate delivery until they have been examined, or until adequate samples have been taken in the case of goods which are to be classified and appraised by means of samples.

(8) Goods released under a permit for immediate delivery are subject to the same procedures as all other imported goods to the extent to which such procedures are not inconsistent with the provisions of this regulation.

(9) Any goods for immediate delivery shall be entered within ten days from the date of the permit for the delivery of such goods, excluding Sundays and public holidays.

(10) The Commissioner-General may refuse to allow immediate delivery of goods to an importer if he has on another occasion violated the provisions of this regulation or has failed to pay amounts due under customs bills issued to him

Discharge and
landing of
goods.

51. Where goods are discharged into any small craft to be conveyed ashore and landed prior to entry and examination by the proper officer, the master or his agent shall sign and transmit with every shipment an account of the goods in Form C11. Before any goods shall be discharged from any small craft into which they have been put to be landed the account shall be delivered to the proper officer at the place at which the goods are to be landed. No small craft as aforesaid having gone alongside an approved place of unloading shall depart therefrom except with the permission of the proper officer.

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Where any goods remain on board any such small craft permitted to depart as aforesaid the master thereof shall observe such directions as the proper officer granting the permission shall give.

No other small craft to go alongside loaded small craft.

52. No other small craft shall go alongside any small craft containing goods which have been put into it to be landed save with the permission of the proper officer nor shall any person save with such permission enter such small craft.

Permit to discharge into a ship for carriage coastwise

53. Before any goods shall be discharged from an importing ship into a ship to be landed at another port or place, the master or his agent shall submit to the proper officer an application in Form CI3 and obtain thereon the permission of the proper officer in writing. All such goods shall be reported for discharge at the port at or nearest to which they are intended to be landed.

Conditions and requirements of carriage coastwise.

54. The conveyance of such goods shall be subject to any conditions which the proper officer may impose and to the requirements of Part VII of the Act relating to the coasting trade as well as to all other provisions of the customs laws relating to the entry, landing, examination and delivery of such goods:

Provided that where the goods have been entered prior to discharge from an importing ship and the permission of the proper officer has been obtained they may with the permission of the proper officer at the port of landing and on production to such officer of the relative import entry and of the cargo book duly completed in accordance with Part VII of the Act be delivered on landing without further entry.

Landing certificate.

55. Any person desiring to obtain a certificate of landing for any goods shall submit an application therefor in writing accompanied by a Form C44 or by the form required by the authorities in the country desiring the certificate of landing.

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Permit to reload goods landed in error.

56. Where any goods have been unloaded in error the master of the ship or his agent shall make application in writing to the proper officer at the place of unloading for permission to reload the goods, and obtain such permission in writing before removing the same from the place of unloading. He shall observe all such conditions in regard to the removal and reloading of such goods as the proper officer shall impose.

Landing of animals.

57. Where the importer of any animals has obtained the permission of the Veterinary Officer and desires to land such animals, before 8 o'clock in the morning of any day he shall make application to the proper officer in writing not later than 2.30 p.m. of the previous day and deposit with such officer the duty payable. In every such case the application shall contain an undertaking to enter and the importer shall enter the animals not later than 10 o'clock in the morning of the day on which the animals are landed.

Apparatus for taking account of certain goods.

58. The importer of any cinematograph films or other goods of which the examining officer desires to take an account, and the quantity of which cannot conveniently be ascertained by ordinary means, shall provide suitable apparatus for the use of such officer to enable him to take such account.

Re-packing of slack bags, etc.

59. The importer of any goods contained in bags or other packages which on being landed are found to be slack or partly empty who desires to fill the same from other bags or packages entered on the same entry, shall make application on the entry to the proper officer for permission to do so, and shall carry out all the instructions of such officer in regard to the filling of such packages and to the disposal of any resultant residue or empty packages.

Leaking packages.

60. The importer of any goods contained in packages found leaking in any transit shed or customs area, if the same have not been entered, shall at the request of the proper officer

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deposit with him a sum sufficient to cover the duty thereon and remove the goods forthwith.

Packaging goods imported in bulk.

61. The importer of any goods imported in bulk, if required by the proper officer, shall pack the goods into bags or other packages of the same net weight to the satisfaction of such officer before they are removed from the customs area.

Dangerous goods to be secured immediately after examination.

62. The importer of any calcium carbide or any other dangerous goods which are not subject to any other special regulations shall secure every package which has been opened or spitted for examination to the satisfaction of the proper officer immediately upon the completion of the examination thereof.

Examination at private premises.

63. When in exceptional circumstances the importer of any goods desires that they shall be examined at his private premises he shall make application therefor to the Commissioner-General in writing. When in his discretion the Commissioner-General grants any such concession the importer shall observe such conditions as the Commissioner-General shall impose.

Educational films.

64. Films entered as educational films shall not be delivered until the importer has furnished security either by the deposit of a sum equal to the duty payable on such films, if found to be dutiable, or has entered into a bond for the due production of a certificate from the appropriate authority certifying that such films have been passed as educational films.

Goods not exported after delivery.

65. When any goods are delivered from any aircraft, ship, transit shed or customs area to be transferred to an exporting aircraft or ship and are not duly transferred and exported in the exporting aircraft or ship, the person entering the same shall forthwith cause them to be removed directly into the care of the proper officer in charge of the importing aircraft or ship:

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Provided that –

- (a) when the goods have been removed into and remain in the care of the officer at the export station the person entering the goods shall obtain from such officer directions as to the manner and time of their removal and shall comply with any such directions as may be given;
- (b) when the goods have been put afloat the provisions of regulation 115 shall be observed.

Claim for an abatement of duty.

66. An importer desiring to obtain a refund of the duty paid on any imported goods found at the time of examination by a customs officer and before clearance to be damaged shall submit to the proper officer an application therefor in Form C26 containing the particulars required thereby or indicated therein together with such evidence as the officer shall require that the carrier or insurer of the goods has made an allowance to him in respect of the damage and of the amount of the allowance. When any goods are found to be damaged prior to the payment of the duty thereon the full duty shall be paid unless the importer on application in writing shall establish his right to an abatement in accordance with the Act.

Refunds due to loss or destruction. [13/1996]

67. Any person desiring to obtain a remission or refund of any duties payable or paid on goods lost or destroyed in accordance with section 239 shall apply in writing to the Commissioner-General therefor and submit with such application proof of the loss or destruction in such form as the Commissioner-General shall require.

Refunds of duty overpaid. [4 of 1972]

68. (1) Every person desiring to obtain a refund of any amount overpaid as duties of customs shall submit to the

proper officer an application therefor in Form C27 together with such evidence of overpayment as such officer shall require. In the case of an application for a refund of duty in respect of imported goods found short in any package no refund of the duty paid thereon shall be granted unless the importer shall satisfy the Commissioner-General that the deficiency occurred before the aircraft or ship arrived in Guyana. When a shortage is discovered before payment of duty the full duty shall be paid on the goods found short unless the importer, upon application in writing, shall satisfy the Commissioner-General as aforesaid.

Minimum
refund.

(2) No over-entry certificate shall be issued or any refund of duty made if the amount claimed is less than twenty-five cents.

PART V COMMERCIAL TRAVELLERS' SAMPLES

Duty to be
secured and
conditions to
be observed.

69. Commercial travellers who import samples of dutiable goods and who desire to exhibit the same in Guyana without payment of duty thereon shall produce to the proper officer duly authenticated invoices in duplicate and may either deposit a sum equal to the duty on the samples or, if the proper officer shall so permit, may enter into a bond in Form C49 for the payment of the duty. Subject to the observance of these conditions and the re-exportation of the samples under customs supervision after due notice given to the proper officer at the export station within three months or such further period as the Commissioner-General may in any special circumstances allow, no duty shall be charged on the samples and the bond shall be cancelled, or the amount deposited refunded, as the case may be, on the certificate of the proper officer, that the goods have been exported. No samples imported under this regulation may be sold within Guyana except with the prior written consent of the Commissioner-General and subject to the payment of duty and the observance of such conditions as he shall see fit to impose.

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**PART VI
CUSTOMS AREAS AND TRANSIT SHEDS**

Transit sheds
in a private
customs area.

70. Transit sheds in a private customs area shall be secured to the satisfaction of the Commissioner-General and in addition to such fastenings as the owner or occupier shall be required to provide the Commissioner-General may himself place such fastenings on such transit sheds as he may consider necessary.

Transit sheds
the property of
the State.

71. In addition to any fastenings provided by the customs the doors of transit sheds the property of the State and under the sole control of the customs may be secured by the agents of aircraft or ships required to deposit goods therein by such fastenings to the satisfaction of the Commissioner-General as they may consider necessary.

Access to
customs areas
and transit
sheds.

72. Immediate access to any customs area or transit shed shall be granted on demand made by any officer acting in the execution of his duty, and if the owner or occupier, or the agent of an aircraft or ship, as the case may be, or his representative, fails or refuses to grant such access it shall be competent for the proper officer to cause the customs area or transit shed to be opened by any means in his power and any expenses thereby incurred, including the expenses of repairs, shall be paid by the owner or occupier or agent aforesaid, as the case may be.

Responsibility
for goods in a
customs area
transit shed.

73. The agents of aircraft and ships required to discharge goods into a customs area or transit shed, the property of the State and under the sole control of the customs, and the owner or occupier of a customs area private customs area or transit shed, shall be responsible for the goods in such custom areas and transit sheds so far as their storage and delivery are concerned but no person shall deliver any goods from any customs area or transit shed without the authority or except in accordance with the directions of the proper officer.

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Authorities other than the customs having control of State-owned customs areas and transit sheds.

74. Customs areas and transit sheds the property of the State but not under the sole control of the customs shall be deemed to be private customs areas and transit sheds and the authority responsible for the control of such customs areas and transit sheds shall be deemed the owner or occupier thereof.

**PART VII
LANDING AND LOADING OF PASSENGERS' BAGGAGE
AND SHIPS' STORES**

Permission to discharge passengers' baggage. [Reg. 2/1976 12/1979]

75. (1) A passenger arriving in or departing from Guyana shall attend upon the proper officer at such place as applies to his arrival or departure by virtue of regulation 99 and there answer all such questions as the officer may put to him and make a declaration in Form C 14A relating to his person and baggage.

(2) Passenger's baggage shall not be discharged from any aircraft or ship or landed except with the permission and in accordance with the directions of the proper officer.

Definition of passengers' baggage

76. For the purposes of these regulations the term "passengers' baggage" shall include commercial travellers' samples, but otherwise shall not include any articles intended for sale or exchange or any articles other than the personal and household effects of the passenger and his family, and any small articles imported by the passenger as gifts and duly declared as such. Baggage as herein defined need not be reported or entered.

Landing of surplus stores. [9/1992]

77. If the master of any aircraft or ship shall desire to land any surplus stores he shall make application for the purpose in writing to the principal officer of customs at the port at which the ship is lying, giving a full description thereof and specifying the number of packages and the quantity of each article. The principal officer may either permit such stores to be entered for use within Guyana and landed in like manner as if

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they were cargo or he may permit them to be landed and duty collected in like manner as if they were passengers' baggage:

Provided that –

- (a) any member of a ships' company who is severing his connection with the ship at a port in Guyana may be given the same duty-free privileges in regard to his baggage as are given to passengers;
- (b) a member of a ships' company going ashore for a short period may be permitted to take ashore without payment of duty tobacco, cigars or cigarettes if duly declared to be for his own immediate consumption, and if the quantity does not exceed twenty-eight decimal four grams in total. No other dutiable goods shall be taken ashore without prior application and payment of duty as aforesaid.

Death of
livestock.

78. The master of any ship shall report to the proper officer the death while in port of any livestock forming part of the ships' stores and obtain the permission of such officer before disposing of the carcass.

Certain small
craft only may
convey
passengers'
baggage, etc.

79. Unless the proper officer shall otherwise allow no small craft other than a boat holding a licence under section 64 or a ships' boat or a boat belonging to the State, shall engage in the landing or loading of passengers' baggage or ships' stores.

Places where
passengers'
baggage, etc.
may be landed.

80. All passengers' baggage or ships stores which shall have been put into a boat to be landed shall be conveyed direct and without delay to and be landed at such places only as may

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be approved for the purpose or as the proper officer in any special circumstances may permit.

Baggage etc.,
to be delivered
to proper
officer on
landing.

81. All passengers' baggage and ships' stores on being landed shall be taken direct and delivered without delay into the charge of the proper officer at the nearest place appointed for the examination of baggage and shall not be removed therefrom until they have been examined and passed and any duty payable thereon paid to the proper officer.

Handling of
baggage.

82. Passengers' baggage shall be handled by the passenger himself or by a person duly authorised either by the Commissioner-General or by the authority controlling the approved place of landing.

Access to
baggage room.

83. No person shall enter the baggage room or other place reserved for the examination of baggage except the persons specified in regulation 82 and such other persons as may be specially permitted by the proper officer.

Examination
and clearance
of baggage.
[Reg. 15/1984
3/2007
16/2007]

84. The owner of any baggage brought into a customs area shall immediately attend upon the proper officer and answer all such questions as such officer may put to him. The owner shall make such declarations in writing (including a declarations in Form C14B and C14C) relating to such baggage as the officer shall require and shall thereupon pay to the proper officer any duty that may be payable thereon and forthwith remove such baggage from the baggage room. The proper officer may refuse to attend to any passenger until the whole of such passenger's baggage is presented to him in one place or, where the baggage belongs to more than one person, unless all the owners thereof attend upon him together. Neither the Commissioner-General nor any of his officers shall be liable for any loss or damage to any baggage which is not cleared as aforesaid.

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Baggage to be
passed before
removal.

85. No person shall remove any baggage out of the charge of the proper officer until such officer has initialled or otherwise marked each package nor until, in the case of articles liable to duty, such person has signed the copy of the receipt for the duty required to be retained by the proper officer.

Duty-free
allowance to
passengers.
[9/1992
3/2007
16/2007]

86. The following articles if duly declared by an adult passenger to be for his own personal use shall be admitted without payment of duty:

Manufactured tobacco, not exceeding two hundred and fifty grams, cigarettes not exceeding two hundred, cigars not exceeding fifty or cigarillos not exceeding one hundred.

Potable spirits in any quantity not exceeding one-sixth of a gallon in the aggregate.

Wine not exceeding seven hundred and fifty-eight millilitres.

Perfume not exceeding two hundred and fifty millilitres and toilet water not exceeding two hundred and fifty millilitres.

Other dutiable articles if the total duty thereon does not exceed twenty-four cents:

Provided that if any passenger imports in his baggage any of the aforesaid articles in any quantity exceeding those specified, duty shall be paid on the whole quantity of such article.

Quantities of
spirits, wines
and tobacco
passengers
may import as
baggage.
[Reg. 9/1992]

87. Tobacco, cigars, cigarettes, spirits and wines may be imported by steamship passengers in their baggage and cleared on payment of the duty payable and on their satisfying the proper officer that the same are for their personal use and not for sale or exchange, if not exceeding the following quantity:

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Manufactured tobacco, including cigars and cigarettes, 2.27 kilograms.

Potable spirits, 18 litres.

Wine, 45.5 litres.

Any greater quantity of any such articles shall be deemed to be cargo and must be reported and entered as such and be in packages of a legal size.

Firearms and ammunition imported in baggage.

88. A passenger importing firearms or ammunition as part of his baggage shall attach thereto a label showing in block letters his name and address while in Guyana and the name and date of arrival of the importing aircraft or ship. He shall thereupon deliver such firearms or ammunition to the proper officer to be retained until a licence or permit in respect thereof has been issued by the Commissioner of Police and customs duty in respect thereof has been paid or until permission to export them has been granted. The proper officer shall give the passenger a receipt for the firearms or ammunition left in his charge.

Period within which baggage is to be cleared.

89. Baggage may not remain in a customs area for more than fourteen days without the written permission of the Commissioner-General. At the expiration of fourteen days or such longer period as the Commissioner-General may allow the baggage shall be deemed to be cargo and shall be dealt with in like manner as cargo remaining in a customs area for a period exceeding fourteen days.

Where passengers' baggage may be loaded.

90. The baggage of passengers proceeding on board outward bound ships shall be loaded from such place as the proper officer may allow or, in the case of aircraft, from the place appointed at the aerodrome for the examination of baggage. If the proper officer shall so require such baggage

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shall not be loaded or put off to be loaded until it has been examined by him and shall be handled only by the passenger or by a person duly authorised either by the Commissioner-General or by the authority controlling the approved place of loading.

Permit to ship stores.

91. The master of any aircraft or ship desiring to take on board duty-paid stores otherwise than on drawback or stores not subject to duty, and the master of any ship of not less than one hundred tons burden or of any aircraft desiring to take on board duty-paid stores on drawback or duty-free stores from warehouse or to tranship stores from one aircraft or ship to another shall present an application to the proper officer in Form C28. In the case of duty-paid stores to be shipped on drawback the master shall also produce a drawback debenture and shipping bill in Forms C29 and C30 respectively and, in the case of duty-free stores to be taken on board from warehouse, the documents required by regulations 109 and 135. The loading or transfer of all stores shall be subject to the observance by the master or his agent of any conditions imposed by the proper officer and shall not commence until the application aforesaid has been granted.

Bond to ship stores.

92. No stores shall be put on board any aircraft or ship on drawback or transferred from one aircraft or ship to another until bond has been given in one of the Forms C54, C55, C56, C57.

Certain stores to be produced before shipment.

93. All duty-paid stores on drawback or otherwise or duty-free stores from warehouse or dutiable stores transferred from one aircraft to another shall be produced to the proper officer before being put on board and upon being put on board (except in the case of ships of war or duty-paid stores on which no drawback is claimed) shall not be taken into use until the aircraft or ship has left Guyana.

**PART VIII
EMBARKATION AND DISEMBARKATION OF
PASSENGERS AND OTHER PERSONS**

Disembarka-
tion of
passengers.

94. Every person disembarking from any aircraft or ship which has arrived within Guyana and is not alongside any jetty, quay, or wharf shall proceed in a boat licensed under section 65 or a ship's etc. boat or a boat belonging to the State by the most direct route to the place prescribed for the landing of baggage or such other place as the proper officer may in any special circumstances permit and there disembark and proceed to the place appointed for the examination of baggage or such other place as the proper officer may direct and there remain until he shall have received the permission of the proper officer to leave the customs area.

Passengers to
proceed to
baggage room.

95. Except as provided in regulation 96 every person disembarking from an aircraft or ship which has arrived within Guyana shall proceed forthwith to the place appointed for the examination of baggage, or to such other place as the proper officer may direct and there remain until he shall have received the permission of the proper officer to leave the customs area.

Preceding
regulations to
apply to
persons going
on board, etc.

96. The provisions of the last two preceding regulations shall apply to any person who has gone on board or alongside any aircraft or ship which has arrived within Guyana and who returns on shore, persons going on board, etc.

Unauthorised
landing of
goods

97. No person shall bring any goods on shore from any aircraft or ship which has arrived within Guyana except such goods as he is expressly authorised to bring ashore by the customs laws.

Who are
permitted to go
aboard ships.

98. (1) The following persons only are authorised to go on board any ship that shall have arrived within Guyana, namely: the owner, master, officers and crew of such ship and the duly appointed agent of the owner or master and any

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person employed by the owner or master or his agent and proceeding on board with his authority, any Government or Municipal employee or Consul acting in the execution of his duty, and any passenger, including a transit passenger, who has booked a passage on such ship for its outward journey:

Provided that –

- (a) the proper officer may by permit in writing under his hand authorise any other person to proceed on board any such ship on such days and at such times only as he shall specify in such permit;
- (b) the Commissioner-General may give general permission to any person to proceed on board any such ship or ships.

(2) No permission given under this regulation shall have effect in any case where the master of the ship or his agent shall refuse to allow any person on board the ship.

Places from which persons may go aboard.

99. Every person intending to go on board any aircraft or ship that has arrived within Guyana shall proceed from one of the places prescribed for the landing of baggage or, in the case of an aerodrome, from the place appointed for the examination of baggage by the most direct route to such aircraft or ship, unless the proper officer on application being made to him shall otherwise allow.

Commissioner-General may enclose and restrict use of any place.

100. The Commissioner-General may cause to be enclosed or set apart by barricades or in any other manner whatsoever any part of a customs area or any other place at which persons shall be authorised to land from or go on board

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any aircraft or ship arriving within Guyana and may cause to be posted notices at or in such enclosure or place so set apart indicating that only passengers and authorised persons are permitted to enter therein, and no person other than a passenger or person duly authorised by the proper officer shall enter any place so enclosed or set apart.

**PART IX
ENTRY OUTWARDS AND CLEARANCE OF AIRCRAFT
AND SHIPS**

Entry out-
wards and
certificate of
rummage

101. The entry outwards required by ships other than steamships shall be in Form C9 and shall be issued by the proper officer on production of a certificate of rummage in Form CIO.

Content of
ship.
[Reg. 10/1978]

102. (1) The content of a ship shall be in Form C4 and, if the Commissioner-General shall so require, shall first be presented for verification and signature to the officer in charge of the place where the ship has loaded.

(2) The officer in charge may require any document relevant to the ship's content to be attached to the content as part of it.

Content of
aircraft.

103. The content of an aircraft shall be in Form C5 or in such other form as may be required from time to time by the International Civil Aviation Organisation.

Particulars
required by
content.
[Reg. 10/1978]

104. (1) The content shall –

- (a) contain particulars of all goods put on board an aircraft or ship in accordance with the particulars shown on the relative bill of lading or other equivalent document; and

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- (b) state the destination of the goods; and
- (c) show under separate heads whether the goods are –
 - (i) warehoused, drawback, transshipment or other goods; and
 - (ii) liable, or not liable, to export duty; and
 - (iii) produce of Guyana or re-exports.

(2) In the case of ships other than steamships the particulars of stores shall include all stores remaining on board from the inward voyage.

Totals of
certain goods
to be shown.

105. The particulars of all drawback, ex-warehouse or transshipment goods put on board an aircraft or ship as cargo or as stores and shown in the content shall include a statement of the number of packages under each head in words at length.

Clearance.
[Reg. 3/1981
3/2001]

106. (1) The clearance of ships other than steamships shall be in Form C17.

(2) The clearance of steamships shall be in Form C18 and may be endorsed from port to port until the ship is finally cleared from Guyana.

(3) The clearance for aircraft shall be a copy of the content outward prepared by the master or his agent and signed by the proper officer.

(4) Before any ship shall be cleared the master or agent shall, if so required, produce to the proper officer a

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certificate in writing that the provisions of any other law relating to the departure of the ship have been complied with.

(5) The fees payable for the clearance of ships are as follows –

- (a) if exceeding 1000 tons net registered tonnage ... \$5000
- (b) if exceeding 300 tons but not exceeding 1000 tons net registered tonnage ... \$3500
- (c) not exceeding 300 tons net registered tonnage ... \$2500

PART X EXPORTATION OF GOODS

Forms for
exportation.
[Reg. 3/1995]

107. The forms to be used when goods are entered for exportation are as follows:

- C52-Bond for exportation.
- C53-General Bond for exportation.
- C54-Bond for shipment of stores.
- C55-General Bond for shipment of stores.
- C72-Drawback and Debenture Application.
- C72-Exwarehouse for goods for exportation or use as aircraft's or ship's stores.
- C72-Local produce free of export duty.
- C72-Local produce liable to export duty.
- C72-Goods re-exported and not liable to export duty.
- C72-Goods re-exported and liable to export duty.

The Customs
Procedure
Code for
drawback
[Reg. 3/1995]

108. Customs Declaration using the Customs Procedure Code for drawback in Form C72 shall be presented to the proper officer at the Custom House together with a debenture application and a bond in one of the appropriate Forms C52 to

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C55.

Customs
Procedure
Code for ex-
warehouse.
[Reg. 3/1995]

109. Customs Declaration using the Customs Procedure Code for ex-warehouse for goods for exportation or use as aircraft's/ship's stores shall be presented to the officer in charge of the warehouse accounts together with a bond in one of the Forms C52 to C55.

Bonds for
exportation.

110. All bonds shall be executed before the proper officer at the Custom House who before accepting them may require them to be certified by the State Solicitor. Before any bond shall be acted upon it shall, if so required, be stamped with a stamp to the value of the appropriate Stamp Duty.

Customs
Procedure
Code for goods
free of export
duty.
[Reg. 3/1995]

111. Customs Declaration using the Customs Procedure Code for goods free of export duty shall be presented to the proper officer at the Custom House in one of the Forms C72.

Customs
Procedure
Code for goods
liable to export
duty.
[Reg. 3/1995]

112. Customs Declaration using the Customs Procedure Code for goods liable to export duty shall be presented to the proper officer at the Custom House in one of the Forms C72.

Conditions
constituting
export.
[Reg. 5/1954]

113. No goods in respect of which bond is required under section 148 and no goods in respect of which duty has been deposited pending exportation or payment of duty guaranteed in the event of non-exportation shall, except the Commissioner-General shall otherwise direct, be deemed to have been put on board an aircraft or ship or exported unless the same shall first have been entered on the appropriate shipping bill or other form nor unless they shall have been produced thereafter and immediately prior to loading to the proper officer for examination nor unless upon examination of

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the goods shall forthwith have been conveyed to and put on board the exporting aircraft or ship and there produced upon demand to the proper officer, nor unless the master of the exporting aircraft or ship shall have certified on the shipping bill or other form that the goods have been received on board, nor unless particulars thereof shall be included in the content of the exporting aircraft or ship.

Permit to re-land goods shipped for export.

114. Before the owner of any goods or the master of any aircraft or ship or his agent shall unload any goods which have been put into any aircraft or ship or into any boat or lighter to be water-borne shipped for and subsequently loaded for exportation or use as stores or shall remove the same from the aircraft or ship or discharge them from the boat or lighter into which they have been put, save and except into the aircraft or ship for which they have been or are intended to be entered, he shall make application to the proper officer in Form C37 and obtain the proper officer's permission to unload the goods and shall thereupon discharge or re-land them in accordance with the directions of the proper officer. All goods loaded under bond from warehouse shall on being unloaded be conveyed immediately into the care of the officer in charge of the warehouse from which they have been removed unless the proper officer shall otherwise direct.

Goods short-shipped to be re-entered for exportation.

115. For the purposes of section 151 goods shall be deemed to be re-entered for exportation if the exporter shall in the presence of the proper officer make a written request on the shipping bill on which the goods were originally entered that the goods may be shipped by some other named aircraft or ship which has arrived and, if not a steamship and if so required has been entered outwards:

Provided that where a part only of the goods originally entered is shipped in accordance with a shipping bill a fresh shipping bill shall be passed for the remainder of such goods.

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**PART XI
WAREHOUSING**

Alterations or additions to private warehouse.

116. The warehouse-keeper of any private warehouse shall not make any alteration or addition thereto without first obtaining the written permission of the Commissioner-General.

Provisions relating to private transit sheds to apply to private warehouses.

117. Regulations 70 and 72 shall apply equally to a private warehouse as they apply to a customs area or transit shed.

Charges for whole-time officers in a private warehouse.

118. (1) When the Commissioner-General deems it necessary to provide one or more whole-time officers to have the charge and supervision of any private warehouse the warehouse-keeper shall pay to the Commissioner-General a sum not less than the salaries of the officers so employed as shall be determined by the Commissioner-General.

(2) The warehouse-keeper shall also pay any reasonable charge claimed by the Commissioner-General in respect of transportation expenses or subsistence allowance or both of such officer or officers when the private warehouse is at a distance of more than one mile from the Custom House.

Charges for part-time officer in a private warehouse.
[Reg. 23/1971]

119. (1) In the case of a private warehouse which is not required to be opened all day the Commissioner-General may arrange for supervision to be exercised by officers appointed by him and paid by the hour. In any such case the warehouse-keeper shall pay to the Commissioner-General a sum of \$1.00 (one dollar) for each hour or part of an hour during which the warehouse is kept open on any day, and also pay any reasonable charge claimed by the Commissioner-General in respect of transportation expenses or subsistence allowance or both of any such officer when the private warehouse is at a distance of more than one mile from the Custom House.

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(2) When the Commissioner-General deems it necessary to arrange for supervision of any private warehouse by an officer, he shall demand and receive from the warehouse-keeper, either before or after such supervision, the prescribed fees for the officer's attendance (including any other charges incurred in respect of transportation and subsistence for each officer), and upon failure of that person to comply with the demand, the Commissioner-General may, in addition to any remedy available under section 253, certify upon any entry, specification or shipping bill subsequently presented to a proper officer by that person for acceptance, particulars of the amount so demanded which shall thereupon be payable to the proper officer as if it were an amount due in respect of that entry, specification or shipping bill.

Removal of goods for warehousing.

120. Goods entered to be warehoused shall be removed by the person entering them by the most direct route or otherwise as the proper officer shall direct and without delay from the transit shed or customs area in which they shall have been deposited on importation to the warehouse for which they are entered and there be produced to the officer in charge of the warehouse.

Hours of receipt of goods into warehouse.

121. No goods shall be removed from any customs area to a warehouse or from one warehouse to another warehouse or from a warehouse to a customs area at any later time than shall permit the same to be received at the warehouse or customs area to which they are to be removed before 4 o'clock in the afternoon of any week day other than a Saturday and before noon on a Saturday unless the Commissioner-General shall in any special circumstances otherwise allow.

Conveyance of goods to or from a warehouse.

122. Goods removed under regulations 120 and 121 shall be conveyed under such conditions and under such supervision and in such vehicles or by such means only as shall be permitted by the proper officer.

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Removal of imported goods used for blending with local spirits.

123. Goods which an importer desires to convey to a bonded excise warehouse for blending with locally-made spirits may upon being entered for warehousing and subject to the directions of the proper officer be conveyed direct to the bonded excise warehouse.

Goods which may not be warehoused.

124. If any goods entered to be warehoused are found by the officer examining the same to be insecurely packed, or to consist of goods required to be duty paid on first importation, or to be goods which in his opinion may be injurious to other goods in the warehouse, he may refuse to permit such goods to be warehoused, whereupon the warehousing entry shall be deemed void and the goods shall be deemed to be unentered. All goods the landing or importation of which is prohibited or restricted shall on landing or on importation into Guyana be forwarded to a State warehouse there to be dealt with according to law:

Provided that the proper officer may permit such goods to remain in a customs area for such period as he may see fit to allow.

Rent and charges on goods stored in Government premises,

125. (1) All rents and charges on goods warehoused in a Government warehouse shall become due in respect of each rent period:

Provided that the Commissioner-General may in his discretion allow payment to be deferred to any time not later than the time of delivery of the goods.

(2) All rents and charges on goods deposited in a State warehouse shall become due at the time of delivery of the goods.

Operations on warehoused goods.

126. Before any warehoused goods are repacked or otherwise dealt with as provided in section 238 the owner shall

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submit in duplicate to the proper officer a request in Form C38.

Restrictions on warehouse operations.

127. The Commissioner-General may refuse to grant any application to operate on warehoused goods or may permit the operation subject to such conditions as he shall specify.

Conditions governing operations in warehouse.

128. Permission to operate on warehoused goods shall be granted conditionally upon the owner of such goods observing all the requirements of the proper officer including any requirements in regard to opening, removing, marking, stacking, sorting, weighing, measuring and closing the packages in which the goods are to be contained and as to the disposal and clearance on payment of duty on any part of such goods.

Rent and charges to be paid before operation is permitted.

129. Before an operation is allowed to commence the original request to operate bearing the cashier's receipt for the rent and charges due must be produced to the officer in charge of the warehouse.

Transfer of warehoused goods.

130. When the owner of any goods deposited in a warehouse desires to transfer them to another person he and such other person shall complete and sign in the appropriate places a transfer Form C39.

Customs Declarations using the Customs Procedure Code for ex-warehouse. [Reg. 3/1995]

131. Before any goods may be delivered from a warehouse for use within Guyana, the owner shall complete and submit to the proper officer a Customs Declaration using the Customs Procedure Code ex-warehouse for goods for home consumption in Form C 72.

Goods entered for export.

132. No person shall enter for consumption within Guyana any goods which have been entered for exportation unless he shall first have applied to and received from the Commissioner-General permission so to enter such goods.

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Forms required
in the removal
of warehoused
goods.
[3/1995]

133. Before any goods may be removed from a warehouse for re-warehousing the owner shall complete and submit to the proper officer, a Customs Declaration using the Customs Procedure Code for re-warehousing in Form C 72 and a bond in Form C58 or C59.

Conditions of
removal.

134. Goods delivered for removal from one warehouse to another or from a warehouse to a customs area shall be removed without delay by the owner or his agent by such means and at such times and subject to such conditions as the proper officer shall direct to the place to which the same are to be removed and there produced to the proper officer.

Bonds for
exportation of
warehoused
goods.

135. Before any goods are delivered from a warehouse for exportation or shipment as stores, the owner shall enter into a bond in one of the appropriate Forms C52 to C55.

Bond for
payment of
rent.

136. The Commissioner-General may in his discretion permit any approved person to enter into a bond for the payment of warehouse rent in cases where he is satisfied that the time occupied in the process of payment of rent prior to the delivery of any goods from a warehouse to be put on board an aircraft or ship for use as stores would seriously incommode any such person. Such bond shall be in Form C60.

Warehoused
goods to be
properly
packaged.

137. The owner of any warehoused goods shall in accordance with the provisions of sections 107 and 113 maintain the packages in which they are contained in a proper state of repair.

PART XII AUCTION SALES

Auctioneer's
bond.

138. When under the customs laws any goods are sold by auction the auctioneer shall enter into a bond in Form C62 in

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a sum sufficient to cover the value of the goods to be sold:

Provided that if the auctioneer is an officer of customs no bond shall be required.

Conditions of sales by auction.

139. Before any sale as aforesaid commences the auctioneer shall announce that the bids taken will be inclusive of duty and any rent and charges due to the Government and that any goods sold but not cleared within 14 days from the day of sale will be forfeited.

Auctioneer to certify sale record.

140. On the conclusion of any sale as aforesaid and before leaving the place where the sale takes place the auctioneer shall give a certificate of correctness in the auction sales record of the particulars of the sale recorded therein or, in the case of dispute, shall forthwith record full particulars of the matter in dispute in the auction sales record.

Delivery of goods sold at auction.

141. When the auctioneer receives the amount of the purchase price he shall make and sign an order to the officer in charge of the warehouse to deliver the goods. The purchaser of the goods shall present the order to the officer in charge of the warehouse and on surrender thereof if in order and on giving a receipt for the goods in the auction sale record to the officer in charge of the warehouse the purchaser may take delivery.

Auctioneer's account.

142. A licensed auctioneer shall deliver to the proper officer a full account of the goods sold and the prices realised within 7 days of the date of sale together with the amount received by him for the goods after deduction of a commission of 7 ½ per cent of the proceeds and of such expenses of the sale as may be approved by the Commissioner-General.

Owner may receive net proceeds of sale.

143. Any person entitled to receive any balance of the proceeds of a sale by auction shall make application to the Commissioner-General therefor in Form C42 and shall produce therewith proof to the satisfaction of the Commissioner-General

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of his title to such balance.

PART XIII
FORMS NOT ELSEWHERE PROVIDED FOR

Other forms.
[Reg. 3/1981
3/2001]

144. The following forms are prescribed for use as indicated thereby-

C47-Licence to trade coastwise. (Section 171.)

Fees for licence to trade

coastwise	\$1500
Entering fees	\$500
Clearing fees	\$500

C61-General Bond for securing duty on goods warehoused in a private warehouse or customs area. (Section 99.)

PART XIV
DRAWBACK

Refund
according to
actual
quantities.

145. Drawback shall be payable according to the actual quantity of goods exported or put on board for use as stores or otherwise, as the case may be.

Minimum
drawback
payable.

146. Unless otherwise provided for no drawback shall be paid on any goods unless the drawback claimed in respect of the goods entered on any one shipping bill or other document shall exceed the sum of five dollars.

Conditions Governing Payment of Drawback

Goods to be
produced for
examination.

147. (a) No drawback shall be paid on any goods entered for exportation or use as stores unless they are duly produced to

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the proper officer at the approved place of examination prior to being put on board and also, if the proper officer shall so require, on board the exporting aircraft or ship.

Goods to be identical.

- (b) No drawback shall be paid in any case where the proper officer certifies that he is not satisfied that any package or goods in respect of which drawback is claimed is identical with the particulars thereof contained in all entries, invoices or other documents relating to such goods, or in the case of imported goods, that the package containing the goods has not (except as permitted by law) been opened, or that the package or the goods have not been tampered with while within Guyana.

Goods to be conveyed direct.

- (c) No drawback shall be paid on any goods entered for exportation or use as stores unless the same are conveyed direct and without delay from the place of examination on to the exporting aircraft or ship unless in any particular case the proper officer shall permit the same to be kept in official custody at the expense of the exporter.

No drawback payable on goods of which value has depreciated.

- (d) No drawback shall be paid in respect of any goods the value of which in the opinion of the Commissioner-General on account of deterioration or any other cause whatsoever has depreciated so as to render the goods unsaleable at a reasonable profit in Guyana unless the

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Commissioner-General in his discretion shall in any special circumstances otherwise direct.

Samples for testing.

(e) No drawback shall be paid on any goods entered for exportation or use as stores unless the person presenting the same for examination shall furnish the proper officer with such samples, as he shall require for purposes of test or otherwise and shall duly assist such officer in examining and taking an account of the same.

Goods to be exported within 12 months of importation.

(f) No drawback shall be paid on any goods exported or used on board any aircraft or ship as stores unless the same are exported or put on board as stores within 12 months of the date of months of importation thereof unless the Minister shall in any special circumstances direct that drawback shall be paid.

Goods exported overland.

(g) No drawback shall be paid when goods are exported by inland waters or overland otherwise than by air.

Goods to be borne on content of exporting aircraft or ship.

148. The Commissioner-General shall refuse to grant drawback on any goods exported or put on board any aircraft or ship as stores except the same are entered in the content of the exporting aircraft or ship unless the omission be explained to his satisfaction.

General conditions and exceptions

149. (1) Save and except as hereinafter provided, a drawback at the rate of duty paid on the importation of any

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[Reg. 5/1954
1/1976
7/1976]

goods shall be granted on their re-exportation or use as stores subject to the following conditions and exceptions:

Goods not prohibited.

- (a) that the goods are not by any law or regulation prohibited to be exported or excepted from the allowance of drawback;

Goods to be properly packed or in identifiable units.

- (b) that the goods at the time of importation are completely enclosed in packages to the satisfaction of the proper officer or, if not enclosed, consist of identifiable single units or, if in bulk, are capable of measurement or identification and are measured or identified with the particulars shown on the import entry and on the invoices relating thereto;

Goods to be in original packages.

- (c) that all goods imported in packages are re-exported in the same unbroken packages in which they were imported unless such packages shall have been opened and the contents dealt with in such manner as the Commissioner-General shall have directed or approved in any particular case;

Packages to be secured on importation.

- (d) that if in regard to any particular description of goods or any particular consignment the Commissioner-General shall so direct each package or unit shall on importation be marked or secured prior to the delivery thereof to the importer in such manner as the Commissioner-General shall require, and shall be kept so marked and

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secured until re-exported or put on board for use as stores;

Invoices to be deposited.

- (e) that perfect entry of the goods has been made and the relative invoices deposited with the proper officer;

All expenses to be borne by exporter.

- (f) that all the expenses of giving effect to these regulations are borne by the persons availing themselves thereof:

Provided that the Minister may by notice in the *Gazette* determine the rate of drawback payable.

Drawback at lower rate of duty.

(2) Notwithstanding paragraph (1), if in any case the rate of import duty payable on the like kind of goods on the date when any goods are exported or put on board for use as stores or used in a prescribed manner shall be less than the rate of import duty actually paid thereon then in such case drawback shall be calculated according to the lower rate of duty.

Goods on which no drawback is payable.

150. No drawback shall be paid on the exportation, or use as stores of any imported goods of the following descriptions:

- (a) medical opium, prepared opium or raw opium, all as defined by the Dangerous Drugs Ordinance, on spirits of any kind, wine, tobacco, whether manufactured or otherwise, cigars, cigarettes, cigarillos, gunpowder, or on the following goods imported from Venezuela or Brazil, namely, balata, rubber, or other substances of a like nature, gold bullion, diamonds and logs

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of crabwood or cedar;

- (b) drawbacks shall only be allowed as regards animals in cases provided for by regulations from time to time made by the Commissioner-General with the approval of the Minister.

Drawback payable in special cases. [Reg. 18/1954 16/1956 10/1966A 1/1976 7/1976] Drawback on returned goods.

151. (1) Notwithstanding anything hereinbefore contained the following special drawbacks may be paid:

- (a) When goods imported are proved to the satisfaction of the Commissioner-General to have been supplied contrary to order or requirement, the import duty paid may be refunded notwithstanding the limitations contained in regulations 146 and 149(2) provided that the goods have not been used in Guyana and are exported within three months of the date of importation or such further period as the Commissioner-General may, in any special circumstances, allow.

Drawback on goods used for a special purpose.

- (b) When payment of drawback is conditional on use of goods for a special purpose the Minister may by notice in the *Gazette* determine the rate of drawback payable and the conditions under which it may be allowed.

Drawback on local manufactures.

- (c) Subject to such conditions as the Commissioner-General may generally or in any particular case impose, drawback on imported materials on which duty has been paid shall be

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payable in the manner and subject to the conditions prescribed in Schedule C.

Drawback on leaf tobacco used in the manufacture of cigarettes.

- (d) The proprietor of any licensed cigarette factory shall be entitled to drawback equal to the whole of the duties paid on any leaf tobacco containing less than twenty-five cent of moisture and imported in packages containing not less than four hundred pounds used by him in the manufacture of cigars or cigarettes exported or warehoused in a bonded warehouse for exportation from Guyana or sold to the Guyana Defence Force.

(2) The Minister may make regulations for carrying into effect the purposes of this section:

Provided that when the actual quantity or measure cannot readily be ascertained the Minister may by notice in the *Gazette* determine the drawback payable.

PART XV

CARIBBEAN COMMUNITY TARIFF TREATMENT

Invoice and declaration to accompany goods. Schedule A Forms 1 and 2. [Reg. 1/1976 22/1982 6/1983]

152. All goods for which admission under the Community Tariff is claimed shall be accompanied by a declaration by the exporter and a certificate of origin in the form set out in Form 1 of the Schedule A and an invoice set out in Form 2 of the said schedule A.

(2) Every application for a certificate of origin shall be in Form 3 set out in Schedule A.

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Documentary evidence to be produced.
[Reg. 1/1976]

153. The importer shall produce at the request of the Commissioner-General such documentary evidence relating to the goods as he may require in order to substantiate the correctness of the particulars contained in the invoice and the declaration and certificate or declarations.

Disputes as to duty payable.
[Reg. 1/1976]

154. Upon failure of the importer to present any document required under regulation 153 the Commissioner-General may direct that the goods shall not be admitted under the Community Tariff. Any dispute as to the duty payable may be decided in the manner provided by section 20.

Delivery of goods on security of deposit.
[Reg. 1/1976
Reg. 2/1979]

155. When goods entitled to be admitted under the Community Tariff reach Guyana before the arrival of the invoice and the declaration and certificate or declarations relating to the same the Commissioner-General may authorise the delivery of such goods at the Community rate of duty on the security of a deposit equal in amount to the difference in duty between the Community rate and the General rate applicable to goods of the like sort. Deposits made under this regulation shall be carried to account under the appropriate head of revenue at the end of seven days after the expiration of such time as the Commissioner-General shall have allowed for the production of the invoice and the declaration and certificate or declarations.

Provided that where goods are subject to any import restrictions or prohibitions, security of a deposit shall not be a prerequisite for delivery of goods.

Discrepancies as regards marks or numbers.
[Reg. 1/1976]

156. When goods accompanied by an invoice and a declaration and certificate or declarations are not in conformity with the description borne on the said invoice, declaration and certificate or declarations by reason of discrepancies as regards the marks or numbers of the packages, the number or description of the packages or of the goods or the quantity or value of the goods, they shall not be entitled to Community

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Tariff treatment unless the Commissioner-General is satisfied that the differences are solely due to error.

Invoice,
declaration
and certificate
to be retained
by
Commissioner-
General. [Reg.
1/1976]

157. The invoice and the declaration and certificate or declarations in respect of goods shall be retained by the Commissioner-General and shall be filed with the papers of the relative importing aircraft or ship or otherwise as the Commissioner-General may direct. A note shall be made on the relative import entry at the time of acceptance that the invoice and the declaration and certificate or declarations have been produced covering the Community goods specified therein.

Goods to be
separately
packed.
[Reg. 1/1976]

158. Goods certified for entry under the Community Tariff must be packed separately from other goods but the packages may be enclosed with other goods provided the invoice and the declaration and certificate or declarations are endorsed accordingly.

Goods to be
separately
entered.
[Reg. 1/1976]

159. Goods entitled to admission to Community Tariff treatment shall not be entered on entries together with goods not so entitled.

Community
State goods
passing
through other
country en
route.
[Reg. 1/1976]

160. Goods the produce or manufacture of any Community State consigned to Guyana which have been transhipped en route at a port or territory of a country other than a Community State or have been shipped from such a port or territory after overland transit from the Community State of origin shall not be entitled to Community Tariff treatment unless such goods have passed through the aforesaid port or territory in bond and are accompanied by a through bill of lading or through consignment note from the country of production or manufacture to Guyana in support of the invoice and the declaration and certificate or declarations. When a through bill of lading or through consignment note is not available the ocean bill of lading or other consignment note from the aforesaid port or territory of shipment must bear a

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certificate signed by the steamship company before the customs authorities of that port that the goods have passed through such country in bond giving the Community State of production and the number of the bonded car, in which case the invoice, and the declaration and certificate or declarations shall also be attested by the customs authorities of that port.

Community State goods imported or re-consigned from a foreign country.
[Reg. 1/1976]

161. Goods the produce or manufacture of any Community State imported or reconsigned from a port or territory of a country other than a Community State shall not be admitted to Community Tariff treatment.

Special powers of Commissioner-General [Reg. 1/1976]

162. In exceptional circumstances, when an importer is unable at the time of entry to produce any document required by these Regulations the Commissioner-General shall have power-

- (a) to admit the relative goods at the Community rate of duty; or
- (b) to reduce the amount of the deposit provided for in regulation 155 in respect of any goods which he is satisfied are of a Community State origin and which are not debarred from Community Tariff treatment by regulation 161.

Drawback.
[Reg. 1/1976]

163. (1) The authority conferred by paragraph (i) of the proviso to subsection (1) of section 15 may be exercised where the Commissioner-General is not satisfied that any allowable drawback, admission or arrangement has not been, or will not be, allowed inconsistently with the declaration made in that behalf pursuant to this Part.

(2) The authority conferred upon the Commissioner-

General by paragraph (ii) of subsection (1) of section 15 may be exercised, and that paragraph shall have effect accordingly, where any such allowance as aforesaid in relation to goods admitted as mentioned in that paragraph is made after their importation.

[164 – 171 Deleted by Regulation 14/1975]

**PART XVI
WORKING DAYS AND HOURS**

Working days
and hours.
[Reg. 11/2001]

172. (1) The working days of the Revenue Authority Department of Customs and Excise shall be all days except public holidays.

(2) The working hours of the Revenue Authority Department of Customs and Excise shall be as follows:

Purpose	Fridays		Other working days	
	From	To	From	To
(a) For the receipt at the Custom House of duties and other revenue.	08:00hrs.	14:30 hrs.	08:00 hrs.	15:00 hrs.
(b) For all other business at the Custom House.	8:00 hrs. 13:00 hrs.	12:00 hrs. 15:30 hrs.	08:00 hrs. 13:00 hrs.	12:00 hrs. 16:30 hrs.
(c) For the receipt of goods into or the delivery of goods from a warehouse.	07:00 hrs.	16:00 hrs.	07:00 hrs.	16:00 hrs.
(e) For the loading of goods for exportation under section 141.	07:00 hrs.	16:00 hrs.	07:00 hrs.	16:00 hrs.

Purpose	Fridays		Other Working Days	
	From	To	From	To
(h) For all other purposes not elsewhere specified or provided	07:00 hrs.	16:00 hrs.	07:00 hrs.	16:00hrs.

for.

Any person intending to carry out any of the functions indicated in paragraph (2) (b) to (h) (inclusive) outside the hours specified in the said paragraph on any working day, or at any time on any public holiday must make a written application to the proper officer in sufficient time to enable him to make arrangements for the attendance of any necessary staff.

**PART XVII
ATTENDANCE OUTSIDE OFFICIAL HOURS**

Applications for extra attendance.

173. Applications for the services of an officer outside the working days and hours prescribed in regulation 172 shall be made in writing to the proper officer in Form C43 giving the particulars required thereby. Every such application, unless in any special circumstances the proper officer otherwise allows, must be presented at least two hours before the services are required. The proper officer who grants any such application shall demand and receive from the person so requiring such services, either before or after the performance of such services, as he may require, the overtime fees and other charges payable and pay such amounts to the Accountant General:

Provided that a fee of four dollars shall be charged in respect of each such application, not being an application in respect of the entering or clearing of a coasting ship, presented and approved on days other than those prescribed in regulation 172(1) or outside the hours prescribed in regulation 172(2)(b).

Fees for extra attendance of officers.
[28 of 1967
Reg. 15/1964
8/1966A
21/1971
12/1972
17/1973

174. (1) The fees as prescribed in this regulation and as specified by the Commissioner-General shall be paid by the persons requiring the services of officers at times or on days, other than or in excess of those prescribed in regulation 172:

Provided that –

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Customs Regulations

22/1973
12/1978
6/1983]

- (a) no fees shall be charged for any period less than fifteen minutes for the rendering of any services to which paragraph (6) applies;
- (b) the number and category of officers of the Customs and Excise Department required to perform any services shall be determined by the Commissioner-General.

(2) The fee to be paid for the entering or clearing of a ship other than a ship engaged in the coasting trade, shall be at the rate of twenty five dollars for each entrance or clearance:

Provided that where two or more applications are made at the same time by the same person, the fee shall be at the rate of fifteen dollars each for every additional entrance or clearance after the first entrance or clearance, as the case may be.

(3) The fee to be paid for the entering or clearing of a ship engaged in the coasting trade shall be at the rate of five dollars for each entrance or clearance.

(4) The fee to be paid for the granting of an application to load ships' stores shall be fifteen dollars.

(5) The fee to be paid for the granting of a supplementary application extending the duration of a service or requiring the employment of additional officers of the Customs and Excise Department shall be fifteen dollars.

(6) In respect of services rendered, other than as mentioned in paragraphs (2) to (5), the fees to be paid shall be determined in accordance with the number of officers of the Customs and Excise Department employed and calculated in

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accordance with the rates of overtime as specified by the Commissioner-General.

Part charging.

175. When two or more persons require overtime services to be performed and in the opinion of the proper officer it is convenient to arrange for the same officers to perform all such services the charges shall be divided between the persons requiring the services in such proportions as the proper officer shall deem equitable.

Unnecessary attendance.

176. If as the result of an application for extra attendance an officer reports for duty and his services are not required the person who applied for his services shall pay for three hours attendance in respect of public holidays and for two hours attendance on other days.

Fees for special services.

177. The hours prescribed in regulation 172(2) do not include attendance of officers for the purpose of attesting and issuing, at the request of the public, documentary information of a nature which the customs and excise department is permitted to make public or of performing special services requested by any person for his own individual convenience. Any special attendance given for any purpose shall be paid for by the person to whom the indulgence is granted at such rates as the Commissioner-General either generally or in any particular case directs.

**PART XVIII
SMALL CRAFT**

Authority for small craft to proceed to aircraft or ship.

178. No small craft of any kind shall, without the written authority of the proper officer, put off to any aircraft or ship that shall have arrived in the waters of Guyana, except from such place as may be approved by the Commissioner-General.

Small craft to

179. No small craft of any kind having put off to

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proceed direct. proceed to any aircraft or ship shall depart from such aircraft or ship except direct to another aircraft or ship, and, on leaving the final aircraft or ship to which it shall have proceeded, every such small craft shall return direct to the place within the port from which it shall have put off, unless the proper officer shall otherwise allow.

Small craft shall load or discharge only at legal quay. **180.** Nothing in the preceding regulation shall be deemed to authorise any small craft to load or discharge cargo except at an approved place of loading or an approved place of unloading or other discharge place approved by the Commissioner-General, or to load or discharge passengers' baggage or ships' stores save in accordance with the regulations relating thereto.

Ships' boats. **181.** Regulations 178 and 180 shall apply also to ships' boats.

Small craft may not go alongside ship without a permit. **182.** Except with the written permission of the Commissioner-General, no small craft (except a pilot boat engaged in pilotage duties) shall approach within one hundred feet of any aircraft or ship that shall have arrived in Guyana, unless the master thereof shall be authorised to convey to or from such aircraft or ship approved articles in accordance with a permit issued by the Commissioner-General.

Commissioner-General may authorise small craft to carry approved articles from ships. **183.** The Commissioner-General may in his discretion authorise the shipment from and into small craft of approved articles other than cargo, passengers' baggage and ships' stores on to or from ships which have arrived from any place outside Guyana and are lawfully lying at any approved port or approved place under the conditions hereinafter set out.

Articles which may be carried. **184.** The articles to which regulation 183 applies are fruits, vegetables, curios and such other articles not being cargo, passengers' baggage or aircrafts' or ships' stores as the proper

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officer may approve.

Forms of permit.

185. For each small craft in which the articles specified in regulation 184 are to be conveyed a permit in the appropriate Form C45 or C46 or in such other form as the Commissioner-General shall from time to time direct shall be obtained by the owner from the proper officer and shall be carried by the master and produced to any officer on demand.

Conditions of permit to be observed.

186. Such conditions as may be specified in the permit shall be observed.

Permit does not override master's authority.

187. No permit shall be deemed to convey any authority to any person to approach or to go alongside or on board any aircraft or ship save with the approval of the master thereof or his agent or contrary to any other provision of law.

Permit may be cancelled.

188. A permit issued under regulation 185 may be cancelled at any time.

Permit to take goods for sale aboard ship alongside.

189. Nothing in regulation 184 to 190 (inclusive) shall be deemed to permit any person to take any goods on board any aircraft or ship for sale to the passengers or crew if such aircraft or ship is lying alongside any wharf, jetty, or quay. No such goods shall be taken on board any aircraft or ship as aforesaid except with the written permission of the Commissioner-General and subject to such conditions as he shall impose.

Licence to ply.

190. No small craft may ply within the limits of any port in Guyana unless the owner thereof is in possession of a licence issued by the Commissioner-General in Form C66.

**PART XIX
IMPORTATION AND EXPORTATION BY POST**

Examination of postal packets.

191. All postal packets required by any provision of law to be accompanied by or have affixed thereto a parcel

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declaration or a green label made out by the sender (whether actually so accompanied or having affixed thereto a parcel declaration or green label as aforesaid or not) shall if the Commissioner-General so requires either at the port or place of departure from or of arrival in Guyana, as the case may be, or at such other port or place in Guyana as the Commissioner-General directs be produced by an officer appointed on that behalf by the Postmaster General to the proper officer for examination and for that purpose the officer of the Post Office aforesaid shall be deemed to be the agent of the importer or the exporter, as the case may be, and is hereby authorised and empowered to open such postal packets for customs examination.

Certain postal packets to be entered.

192. The addressee of all postal packets which in the opinion of the proper officer are imported for commercial or trade purposes shall be required to make entry of such postal packets as if such packets had been reported inwards by an aircraft or ship.

When postal packets deemed to be dealt with contrary to the customs laws.

193. In any case where any postal packet or any of its contents are found on examination to be conveyed by post otherwise than in conformity with the provisions of any law governing the conveyance by post of such packets, or not to agree with any declaration or green label which accompanies or is affixed to such postal packet or with any declaration, invoice or other document purporting to relate to its contents and which may be either transmitted therewith or produced by the addressee, or are found to consist of goods prohibited or restricted to be conveyed by post or to be imported or exported, as the case may be, such postal packet and all its contents shall be deemed to be goods dealt with contrary to the customs laws and shall be sent to the Commissioner-General to be dealt with as provided in such laws.

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Undelivered
postal packets.

194. If the addressee of a postal packet addressed to any place in Guyana neglects to claim such postal packet and if such postal packet is not delivered to an alternative addressee or returned to the sender within such time as may be laid down in any law governing the conveyance of postal packets by post, or if the addressee as aforesaid refuses or neglects to pay any duty payable under the customs laws in respect of the goods contained in such postal packet, the Postmaster General shall either pay to the Commissioner-General the duty due or send the postal packet to the Commissioner-General for deposit in the State warehouse where it may be sold or otherwise dealt with and any proceeds applied as if it were goods which might be sold or otherwise dealt with under sections 89 and 90.

How duties of
customs to be
accounted for.

195. The duties of customs payable on any postal packet for which entry is not required shall be paid to the Postmaster General at the time of delivery of the postal packet and such duties shall be paid over by the Postmaster General to the Commissioner-General at such times and in such manner as shall from time to time be agreed.

PART XX GOODS IN TRANSIT

Customs
Declaration
using the
Customs
Procedure
Code for goods
in transit.
[Reg. 3/1995]

196. Goods imported in transit and so reported at such ports or places as the Commissioner-General may from time to time approve as ports or places of entry in transit shall be entered in Form C72 using the Custom Procedure Code for transit goods and the importer shall submit a bond in Form C63 or C64.

Entry in transit
within one
week

197. Goods not reported as in transit may be entered in transit within one week of their arrival at one of the ports or places aforesaid provided that they have not been taken from the control of the customs.

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Transit fee. **198.** There shall be paid in respect of all goods entered in transit through Guyana, not being goods the property of the Government of the territory to which they have been consigned, such fee as the Minister may from time to time prescribe.

Transit routes. **199.** Goods entered in transit shall pass through Guyana direct and without deviation by such routes as the Commissioner-General may generally or in any particular case approve and shall be produced at the port or place for which they are entered outwards and at such other place as the Commissioner-General may require within such time as the proper officer may deem reasonable.

Restriction on dealing with goods in transit. **200.** Goods in transit shall not be landed, transhipped, repacked, restowed or otherwise dealt with except at places approved for the purpose by the Commissioner-General who may require such operations to be carried out under supervision.

Goods in transit may be entered for home consumption or warehousing. **201.** Subject to the customs laws, goods in transit may, at the discretion of the Commissioner-General and under such conditions as he may impose, be entered for home consumption or warehousing at any approved port or place.

PART XXI CUSTOMHOUSE BROKER

Where a licence is required. [Reg. 6/1983 3/2001] **202.** Subject to regulation 203, a person shall not be required to transact business with the Customs on behalf of others unless he holds a licence to do so issued by the Commissioner-General. Any person not so licensed shall not charge any fee or accept any other consideration such as special inducement, promise or advantage, bestowal of gift or favour or other things of value. The licence shall be in Form C65 and shall be valid from the date of issue until 1st December in the same year. The fee to be charged for such licence shall be \$3000

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annually.

Where no
licence is
required.
[Reg. 6/1983]

203. No licence shall be required to engage in transactions with the Customs or any representative thereof by the following-

- (a) an importer or exporter transacting business with the Customs solely on his own behalf or his authorised regular employees or officers who act only for him in the transaction of such business;
- (b) an employee of a broker acting solely for his employer where –
 - (i) the broker has authorised the employee, a resident of Guyana, to sign Customs documents on his behalf and has filed a power of attorney for that purpose with the Commissioner-General; or
 - (ii) the broker has filed with the Commissioner-General a statement identifying the employee as authorised to transact business on his behalf;
- (c) an authorised agent of the master or owner of an aircraft or ship transacting business in connection with entry and clearance of such aircraft or ship.

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Withdrawal of authority to sign customs documents.

204. Where the employee is given authority under either regulation 203 (b) (i) or 203(b) (ii) the broker shall promptly give notice to the Commissioner-General of the withdrawal of authority of any such employee.

Saving as to licences issued prior to regulations.

204A. Licences in force which have been issued prior to the effective date of these regulations shall continue in force up to and including 31st December, 1983.

Basic requirements for licenced broker.
[Reg. 6/1983
7/2006]

204B. An applicant for a licence shall-

(a) where the applicant is an individual-

- (i) be a citizen of Guyana or a national of a Member State but not an officer or employee of the Government of Guyana;
- (ii) be eighteen years of age or upwards;
- iii) be of good character;
- (iv) establish through an examination that he has sufficient knowledge of Customs and related laws, regulations and procedures to render valuable service to importers and exporters. Sufficient knowledge shall be established in part by obtaining a certificate showing that at least seventy-five per cent of the

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marks were obtained at the examination; and

- (v) have an office in which his Customs transactions shall be performed.

(b) where the applicant is a partnership

c. 90:05

- (i) be registered under the Business Names (Registration) Act;
- (ii) be a partnership of which at least two partners are licensed brokers; and
- (iii) be a partnership which has an office in which its Customs transactions are performed by a partner who is a licensed broker or a qualified employee under the responsible supervision and control of such partner;

(c) where the applicant is a company, corporation or an unincorporated body

c. 89:01

- (i) in the case of a company, be a company registered under the Companies Act;
- (ii) be a company, corporation or unincorporated body

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empowered to transact business with the Customs on behalf of others;

(iii) have at least two officers who are licensed brokers; and

(iv) have an office in which its Customs transactions are performed by a licensed broker or a qualified employee under the responsible supervision and control of a licensed broker.

(d) In this regulation –

“Member State” has the same meaning assigned to it in the Revised Treaty of Chaguaramas establishing the Caribbean Community (CARICOM), including the CARICOM Single Market and Economy signed at Nassau, The Bahamas, on 5th July 2001;

“national” means a person who –

(a) is a citizen of a Member State;

(b) has a connection with a Member State of a kind which entitles him to be regarded as belonging to one if it be so expressed, as being native or resident of the State for the purpose of the laws thereof relating to immigration;

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(2) Notwithstanding the amendment of regulation 204B by this Act the regulation may be amended by regulations made under sections 243 and 275 of the Customs Act.

Application for licence.

204C. An application for a broker's licence shall be resubmitted to the Commissioner-General along with a police clearance of the applicant and a fee of two hundred and fifty dollars which shall be held on deposit pending processing of the application. The application shall be submitted not later than thirty days before the examination which the applicant shall be required to take under regulation 204B.

Publication of notice of application.

204D. Upon receipt of the application the Commissioner-General shall cause a notice to be published in the *Gazette* on at least two consecutive Saturdays stating that the application has been filed. The notice shall give the name and address of the applicant and, if the applicant is in a partnership or intends to transact business with the Customs on behalf of a partnership, company, corporation or an unincorporate body, the name and address of such partnership, company corporation or unincorporate body. The notice shall invite written comments or information regarding the issue of the licence not later than seven days after the date of the last publication.

Withdrawal of application.

204E. If, before the date of an examination, an applicant informs the Commissioner-General that he is desirous of withdrawing his application, that application shall be treated as withdrawn. The Commissioner-General shall refund fifty dollars from the- application fee held on deposit to the applicant and the balance shall be brought to account by the Commissioner-General.

Examination of applicant for Customs broker's licence.

204F. The written examination shall be designed to determine the applicant's knowledge of Customs and related laws, regulations and procedures and his ability to render valuable service to importers and exporters.

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The examination shall be prepared and graded in the headquarters of the Customs and Excise Department in Georgetown, Guyana.

Date and place
of
Examination.

204G. Examinations shall be held at the Customs and Excise Department in Georgetown on the first Monday in April and October annually or at such times as the Commissioner-General may direct. The Commissioner-General shall give the applicant notice of the exact time and place when and where the examination shall be held.

Failure to
appear for
examination.

204H. If the applicant fails to appear for an examination without notification in advance or explanation reasonable in the opinion of the Commissioner-General of the circumstances which made it impossible or impracticable to give notification, the Commissioner-General shall inform him that his application is denied because of his failure to appear for the examination to establish his qualifications for a licence, and the application fee held on deposit shall be brought to account by the Commissioner-General.

Failure to pass
Examination.

204I. If the applicant does not obtain a grade satisfactory to the Commissioner-General, the Commissioner-General shall inform him that the application for a licence is denied because of failure to pass the examination, and the application fee held on deposit shall be brought to account by the Commissioner-General.

Success at
examination.

204J. If the applicant is successful at the examination, the Commissioner-General shall refer the application to the proper officer for an investigation and report.

Investigation
of applicant.

204K. The investigation shall ascertain facts relevant to the question whether the applicant is qualified and shall cover, but need not be limited to-

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- (a) the accuracy of the statements made in the application;
- (b) the business integrity of the applicant; and
- (c) the reputation of the applicant.

Report and return of application.

204L. The proper officer shall return the application with his report and recommendation to the Commissioner-General, who may require further investigation to be conducted if additional facts are deemed necessary in respect of the application.

Security.

204M. If the Commissioner-General finds that the applicant is qualified, he shall require the applicant to give security in such sum to assure compliance with any pertinent law, regulation or instruction or for the protection of the revenue.

Issue of certificate and licence.

204N. When an applicant who has, to the satisfaction of the Commissioner-General, complied with all the provisions of these regulations necessary for the granting of a licence, the application fee held on deposit shall be brought to account and the applicant issued with a certificate, which shall, on presentation to the proper officer, be evidence of the applicant's right to be granted a licence or the renewal thereof. On payment of the licence fee prescribed by regulation 202 he shall be issued with a licence. Such licence shall be issued in the name of the individual licensee and not in his capacity as a member or officer of the organisation with which he is connected.

Denial of application for licence.

204O. If the Commissioner-General determines that the application for a licence shall be denied for any reason, notice of denial in writing shall be given by him to the applicant. The notice of denial shall state the reasons why the licence was not issued.

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Grounds for denial of application for or revocation or suspension of licence.

204P. The grounds sufficient to justify denial of an application for or a revocation or suspension of a licence shall include-

- (a) failure or refusal to comply with the duties, responsibilities or requirements of a Customhouse broker;
- (b) failure to meet any requirement set forth in these regulations;
- (c) failure to establish the business integrity and goods character of the applicant;
- (d) any wilful misstatement of pertinent facts in the application;
- (e) any conduct which would be deemed unfair in commercial transactions by accepted standards;
- (f) a reputation imputing to the applicant's criminal, dishonest or unethical conduct, or a record of such conduct; or
- (g) any other ground which, in the opinion of the Commissioner-General, is sufficient.

Re-application for licence.

204Q. Each applicant who has been denied a licence may re-apply at any time in accordance with the provisions of these regulations.

Record of transactions.

204R. Each broker shall keep, in a correct, orderly and itemised manner, records of account reflecting all his financial transactions as a broker. He shall keep and maintain on file a

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copy of each entry, specification or shipping bill made by him with all supporting papers, copies of all his correspondence and all other documents relating to his Customs business.

Retention of books and papers.

204S. Books and papers, other than powers of attorney, as defined in regulation 204 II and required by regulation 204R to be kept by a broker, shall be retained for at least three years after the date of entry.

Powers of attorney shall be retained until revoked and revoked power of attorney and letters of revocation shall be retained for three years after the date of revocation.

Books and papers confidential.

204T. All books and papers referred to in these regulations which pertain to the business of a client of a broker shall be considered confidential, and the broker shall not disclose their contents or any information connected therewith to any person other than such client, an officer or other accredited officer, or employee of the Government of Guyana acting in the execution of his duties, except on subpoena by a court of competent jurisdiction.

Books and papers for examination.

204U. During the period of retention, the broker shall keep his books and papers in such manner that they may readily be examined, and they shall be made available for inspection, copying, reproduction or other official use by the Customs on demand within the period of retention or within any longer period of time during which they remain in the possession of the broker.

Interference with examination of books and papers.

204V. A broker shall not refuse access to, conceal, remove or destroy the whole or any part of any book or paper relating to his transactions as a broker which is being sought, or which the broker has reasonable grounds to believe may be sought by the Customs or any representative thereof, nor shall he otherwise interfere, or attempt to interfere, with any proper and lawful efforts to procure or reproduce information

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contained in such book or paper.

Audit or
inspection of
books and
papers.

204W. An officer shall make such audit or inspection of the books and papers required to be kept and maintained by a broker as may be necessary to enable the Commissioner-General or other proper officer to determine whether or not the broker is complying with the requirements of these regulations. Furthermore, the officer may inspect such books and papers to obtain information regarding specific Customs transactions for the purpose of protecting importers or the revenue. The officer conducting the audit or inspection shall submit a report of the findings to the Commissioner-General.

Responsible
supervision.

204X. Every licensed broker operating as a sole proprietor, every licensed broker who is a partner in a partnership or an officer of a company, corporation or unincorporate body which is licensed as a broker shall exercise responsible supervision and control over the transaction of business with the Customs of such sole proprietorship, partnership, company, corporation or unincorporate body.

List of
employees.

204Y. Within 30 days after the date of a written demand by the Commissioner-General, a licensed Customhouse broker shall submit a list of the names, addresses, licence numbers and national identification card numbers persons currently employed. He shall, within ten days after the employment of any new employees, furnish the Commissioner-General with the names, addresses and national identification card numbers of such employees. If the employment of any such employees is terminated, the Customhouse broker shall promptly inform the Commissioner-General.

Supervision of
employees.

204Z. Every broker shall exercise such supervision ' of his employees so as to ensure proper conduct on the part of the employees in the transaction of business with the Customs. Every broker shall be held strictly responsible for the acts or

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omissions of his employees within the scope of their employment and for the acts or omissions of such employees which, in the exercise of reasonable care and diligence, the broker should have foreseen.

Diligence in correspondence.

204AA. Each broker shall exercise due diligence in answering correspondence and in preparing or assisting in the preparation and filing of documents relating to any matter handled by him as a broker.

Change of business address.

204BB. When a broker changes his business address, he shall immediately give written notice of his new address to the Commissioner-General.

Change of organisation.

204CC. A partnership, company, corporation or unincorporate body shall immediately notify the Commissioner-General of the date on which any broker who is a partner, member, or officer of such partnership, company, corporation or unincorporate body ceases to be one of its partners, members or officers and the name of the broker who will succeed him as a partner, member or officer; or of any change in the Articles of Agreement, Articles of Association or the provisions of any Act establishing any such body.

Change of name.

204DD. A broker who changes his name shall submit to the Commissioner-General evidence of his authority to use the new name.

False information.

204EE. A broker shall not file or cause to be filed or assist in the filing of any claim, or of any document, affidavit, or other paper, known by such broker to be false, nor shall he knowingly give or solicit or procure the giving of any false or misleading information or testimony in any matter pending before the Customs.

Government records.

204FF. A broker shall not procure or attempt to procure, directly or indirectly, information from Government records of

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any officer of the Government, being information to which access is not granted by the proper authority.

Undue
influence
upon an
officer.

204GG. A broker shall not influence or attempt to influence the conduct of any officer in any matter pending before the Customs or any representative thereof by the use of threat, false accusation, duress, or the offer of any special inducement or promise of advantage, or by bestowing any gift or favour or other things of value.

Offences.

204HH. Any person who commits a breach of any of these regulations shall be guilty of an offence.

Definitions.

204II. In this Part –

“books and papers” include all books, accounts, records, papers, documents, powers of attorney and correspondence of a broker relating to his customs business;

“Customhouse broker” or “broker” means a person who is licensed under these regulations to transact business with the Customs on behalf of others.

PART XXII MISCELLANEOUS

Certificate for
production in
court.

205. A certificate issued by the proper officer on Form C67 shall be sufficient evidence in the courts that duty has been paid or that any other requirements of customs and excise have been duly complied with. A fee of fifty cents shall be paid for each certificate issued. The law relating to stamp duties shall not apply to a certificate.

Particulars of
bonds to be
recorded on

206. Whenever a person who has entered into a general bond desires to use the bond for any transaction, he shall write

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customs documents. on the relative customs form “I/We request permission to ship (or remove, or as the case may be) the within mentioned goods under General Bond No.....dated” and subscribe his signature thereto.

Fire hazards. **207.** No person shall light any match, lamp or fire or shall smoke in any part of a customs area or warehouse without the express permission of the Commissioner-General.

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SCHEDULE A

FORM 1

[Reg. 22/1982]

Exporter (Name, full address, country)			Exporter's Ref. No. CARIBBEAN COMMON MARKET COMBINED DECLARATION BY EXPORTER AND CERTIFICATE OF ORIGIN		
Consignee (Name, full address, country)			Country of issue (Country) See notes overleaf		
Transport information (vessel/aircraft, place of loading, etc)			Country of Origin	Country of Destination	
			For Official Use		
Item Number	Marks and numbers of packages	Number and kind of packages, description of goods	Origin criterion (see notes overleaf)	Gross weight or other quantity	Number and date of invoices
<p>CERTIFICATION</p> <p>It is hereby certified on the basis of control carried out, that the declaration by the exporter is correct.</p>			<p>DECLARATION BY THE EXPORTER</p> <p>I, the undersigned, hereby declare that the above details and statements are correct: that all the goods were produced in</p> <p>(Country) and that they comply with the provisions governing the determination of origin set out in Articles 14 and 16 and Schedule II to the Annex to the Treaty establishing the Caribbean Community.</p>		

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Place and date, signature and stamp of certifying authority.	Place and date, signature of authorised signatory.
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NOTES FOR THE PREPARATION OF THIS FORM

A. Origin Criterion

The criterion on the basis of which Common Market origin is claimed must be stated in the column headed "origin criterion" against each item in the invoice in the manner indicated below:

If each article comprised in the item has been

(a) wholly produced within the Common Market.	The letters "CM" must be inserted.
(b) produced using materials imported from outside the Common Market or of undetermined origin in such a manner that the article falls to be classified in a tariff heading different from that in which any of those materials is classified in accordance with the provisions of article 14 of the Annex to the Treaty establishing the Caribbean Community.	The tariff heading number of the finished product preceded by the letter "X" must be inserted.
(c) produced in accordance with the conditions specified for	The tariff heading number of the finished product preceded by the letter "L"

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<p>that article in the List referred to in Article 14 of the Annex to the Treaty establishing the Caribbean Community and set out in Schedule II thereto.</p>	<p>must be inserted and where the condition to be satisfied is a percentage value-added condition the value of materials imported from outside the Common Market or undetermined origin which have been used in the production of that article expressed as a percentage of the export price of the article must be inserted in brackets immediately following the tariff heading number.</p>
---	---

B. The completion of this Form implies that the producer and the exporter will furnish to the appropriate authorities such information and supporting evidence as they may as necessary require for the purpose; of verifying these declarations.

C. PERSONS WHO FURNISH OR CAUSE TO BE FURNISHED UNTRUE DECLARATIONS RENDER THEMSELVES LIABLE TO PENALTIES.

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FORM 2

SELLER (Name, full address, country)		INVOICE DATE AND NO.			
		CUSTOMER'S ORDER NO.			
CONSIGNEE (Name, full address, country)		OTHER REFERENCES			
		BUYER (IF OTHER THAN CONSIGNEE)			
		PRESENTING BANK			
Port of Lading		TERMS AND CONDITIONS OF DELIVERY AND PAYMENT			
Country of Final Destination	Ship/Air/Etc.	CURRENCY OF SALE			
Other Transport Information					
Marks and Numbers Description of Goods			Gross Weight Kg.	M3 Cube	
No. and Kind of PKGS	Specifications of commodities (in code or in full)	Net Weight Kg.	Quantity	Unit	Amount
.	.	Packing			
.	.	Freight			
.	.	Other Costs (Specify)			
.	.	Insurance			
		Total Invoice			

NOTES FOR PREPARATION OF THIS FORM

Seller (Name, full Address Country)

Consignee (Name, full Address, Country)

Precise and detailed information should be provided.

Port of Lading

The port or place of loading of the goods in the country of export should be given.

Country of Final Destination

The country, where the goods will enter into consumption should be stated here

Ship/Air/Etc.

Identification of the means of transport and the inclusion of the name of the vessel or air carrier are required.

Other Transport Information

Other relevant transport data including transshipment arrangements should be stated;

Invoice Date And No:

The exporter's reference number and the date of preparation of the invoice are required.

Customer's Order No.

The reference number given by the buyer in his order should be stated here.

Other References

The information to be given here may include references to the pro forma invoice and the confirmation of the order.

Buyer (If Other Than Consignee)

The name and address of the buyer where he is not also the consignee, as in the case where a buying agent is used, should be shown here.

Presenting Bank

The name of the Bank handling the transaction must be given.

Country of Origin of Goods

The last country in which significant production or manufacture of the goods took place should be stated. The carrying out of minimal working on the goods in a country, for example changing the packing, sorting or grading, would not change the country of origin.

Terms and Conditions of Delivery and Payment

An accurate description of the terms of payment and delivery should be given.

Currency of Sale

The currency used on the invoice should be stated here.

Marks and Numbers

The markings and numbers used on the outside packages should be stated here.

Description of Goods

A general description of the contents of the packages should be given.

Gross Weight kg

The gross weight should be stated in kilograms.

Cube m³

The cubic measurement of the outer packages should be stated in cubic metres.

No and Kind of Packages

This number of outer packages and their type should be given.

Specification of Commodities (in Code and/or in full)

Each item should be identified in sufficient detail to allow for its recognition and for its correct classification under the Customs Tariff.

Net Weight kg

The net weight of the contents of the packages should be shown in kilograms.

Quantity

The quantity of each commodity should be given; preferably in the unit in which it is priced.

Unit Price

The unit price of each commodity in the currency quoted in the column headed "Amount" should be shown.

Amount

The gross value of each commodity should be quoted. Discounts granted should be shown in this column.

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Packing, Freight, Other Costs (Specific), Insurance

These charges should be shown in as detailed a manner as possible.

Total Invoice Amount

A grand total of the amount chargeable on the invoice should be included.

Certification, Signature

The declaration should be signed by the seller or by someone in a position to attest to the accuracy of the information on the invoice.

Reg. 3/1995

FORM 3

APPLICATION FOR CERTIFICATE OF ORIGIN

I, the undersigned, exporter of the goods described in the attached declaration,

DECLARE that the goods were produced in.....
(country)

SPECIFY as follows the grounds on which the goods are claimed to comply with the provisions governing the determination of Common Market Origin: (1)

.....
.....
.....

[Subsidiary]

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SUBMIT the following supporting documents: (2)

.....
.....
.....

UNDERTAKE to submit, at the request of the appropriate authorities, any additional supporting evidence which those authorities may require for the purpose of issuing the certificate of origin, and undertake, if required, to agree to any inspection of my accounts and to any check on the processes of manufacture of the above goods, carried out by the said Authorities,

REQUEST the issue of a certificate of origin for these goods.

.....
Place and Date

.....
Signature of authorised signatory

(1) If materials imported from outside the Common Market or of undetermined origin have been used in the manufacture of the goods in question, the following information should be entered in this part:

- (a) the materials used and their CCCN heading(s)
- (b) their country of origin
- (c) the manufacturing process or other circumstances enabling the goods to qualify as being of Common Market origin.
- (d) the goods produced in their CCCN heading(s).

Where the condition to be complied with is a percentage value-added condition, give information enabling this percentage to be verified for example, the value of imported

materials and those of undetermined origin and the export price of the finished product.

(2) For example, import entries, invoices, declaration by the producer etc relating to the materials used or the finished product .

Notes.

A. PROCEDURE FOR CLAIMING [COMMON MARKET] [COMMUNITY] ORIGIN

A declaration on the certificate of origin form must be prepared by the exporter of the goods and submitted together with a Common Market Origin application form to the certifying authority of the country of exportation which will if satisfied certify the certificate of origin and return it to the exporter for transmission to the importer in the country of destination. The certifying authority will itself retain the Common Market Origin application form duly completed and signed by the exporter.

B. SANCTIONS

Persons who furnish or cause to be furnished untrue declarations render themselves liable to penalties.

[Subsidiary]

Customs Regulations

SCHEDULE B

[Reg. 18/1972

3/1974

FORMS

1/1976

2/1976]

GENERAL NOTE

1. The following forms unless otherwise stated are to be printed in black ink on paper of the under-mentioned colours and to be of a size 15 inches by 9 inches:

Form	No.	Colour
Entry for goods free of duty	C.19	White
Entry ex-ship for goods liable to <i>ad valorem</i> or specify duty	C.20	Buff
Entry provisional	C.21	Blue
Entry for warehousing ...	C.22	Red ink on white paper
Entry ex-warehouse for goods for exportation or use as aircrafts'/ ships' stores	C.31	Red
Entry ex-warehouse for goods for home consumption	C.40	Green
Entry ex-warehouse for removal of goods for re-warehousing	C.41	Yellow

2. The above forms as well as Forms C.23 to C.25, C.33 to C.36, C.38, C.39 and C.48 should be printed parallel to the longer axis of the paper.

3. The C73 Form is to be printed in blue ink on white paper and to be of a size 8 ½ inches by 11½ inches and shall be printed parallel to the shorter axis of the paper.

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(FORM C1 - CUSTOMS)
reg. 9

REPORT OF SHIP'S STORES

Date of Arrival.....20.....

Port of Original Duplicate

Note - This Form must be completed (in Duplicate) in readiness to be handed to the Customs Boarding Officer who first visits the Vessel.

Ship's Name	Net Registered Tonnage	Commonwealth or Foreign; if Commonwealth, Port of Registry; if Foreign, Country to which she belongs	Number of Crew		Name of Master and whether a Commonwealth or Foreign Subject	Port or Place and Country from which arrived
			Commonwealth	Foreign		
SHIP'S SURPLUS STORES						
Total Reported		Left out for use (a)	Placed under seal (a)	Total Reported	Placed under seal (b) Articles as per Column 1	Other Articles (a) 7
1	2	3	4	5	6	
CREW'S PRIVATE STORES (EX FORM C2)						
Tobacco Lb.						
Cigars No. Lb.						
Cigarettes Lb.						
Spirits - Lb.						
Bottles Calls						
Brandy						
Rum						
Gin						
Whisky						
Un-aged						
Perfumed Spirits						
Wines -						
Still						
Sparkling						
Firearms No.						
Ammunitions No.						
Live Stock -						
Dogs No.						
Cats No.						
Sparrows No.						
Other Animals No.						
Ship's		Crew's	Owner's name, if property of crew			Description (Sex, Colour, etc) of Animals

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REPORT OF SHIP'S STORES - contd.

Other Dutiable Articles carried in Shops, Kiosks, etc., under seal ()	SPIRITS (Quantity in each class of container to be shown)	
	No.	Galls.
	Bottles Jars Demijohns Casks Other Total	

(a) Columns 3, 4, 6 and 7 Not to be filled in by Master, but for use of Customs Boarding Officer.
 I declare the above particulars to be true.
 Date.....20..... (Signed).....Master.
 I certify having checked the stores as reported herein and have placed under seal those so listed. I further certify that I have filled in columns 3, 4, 6 and 7.
 Date.....20.....
 Note. - Original is to be retained by Customs Boarding Officer. Duplicate is to be retained on board by the Master and produced to any Customs Officer on request.

RECORD OF VISITS, STORES ISSUED OR RECEIVED, ETC.

Stores issued subsequent to arrival of ship	Bonded Stores received on board subsequent to arrival of ship
Record of coastwise voyages*	

*Where a Permit, Loading Licence, or other prescribed form is issued this is to be stated as also the subsequent disposal of such form where it is required to be surrendered to a Customs Officer.

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GUYANA
Declaration for Yacht on Arrival/Departure

Forms (CIA – Customs)
Reg. #99

Port of Entry.....Date of Arrival.....Date of Departure.....
 Name of Yacht.....Home Port/Base.....
 Country of Registration.....Owner/Master.....
 Tonnage Net.....Reg. No.....Tonnage Gross.....
Beam.....Draught.....
 Length.....
 Last Port of Call.....Next Port of Call.....

Type: Sloop/Cutter Ketch/Yawl Catamaran
 Powerboat Other
 Activity: Private Pleasure Bareboat Rental Crewed Charter

Haul Materials.....Hull Colour.....
 Yacht/Charter Agent.....

LIST OF CREW

Family Name (Nom)	First Name (Prenom)	Nationality	Date of Birth (day/mo/yr)	Place of Birth	Passport No.
...../...../.....
...../...../.....
...../...../.....
...../...../.....

LIST OF PASSENGERS

Family Name (Nom)	First Name (Prenom)	Nationality	Date of Birth (day/mo/yr)	Place of Birth	Passport No.
...../...../.....
...../...../.....
...../...../.....
...../...../.....

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STORES

Wines/Spirits Yes/No Type No. of Litres

Firearms Yes/No Calibre Serial Nos.

Ammunitions Yes/No Quantity Calibre

Narcotics Yes/No Quantity

Spear Yes/No

Flare/Flare Gun(s): Yes/No

Pets: Yes/No Type

Tobacco: Yes/No

Cigarettes: Yes/No

Cigars: Yes/No

Perfumes: Yes/No

Other Goods: Yes/No

DECLARATION:

I hereby declare the above particulars to be true and correct. I understand that the failure to make a full declaration is an offence and can result in seizure of the goods, fines and/or imprisonment.

(Signature of Master)

(This form must be completed in triplicate and presented to the Immigration and Customs Officer)

NOTE: THE USE OF JET SKIS IS PROHIBITED!

FOR OFFICIAL USE ONLY (Do not write)

CUSTOMS – Act 82:01 (ARRIVALS)

Permission has been granted for the vessel: (ENTER THE NAME OF THE PRIVATE YACHT)

Entered at: (ENTER THE NAME OF THE PORT) Date: (DD/MM/YYYY) Time:

To: (place a tick () in the appropriate box) {} – Remain at Anchorage (Name of Port) for a period of. {} – Proceed to Marina (Name of Marina) for a period of. (DEPARTURES)

Permission has been granted for the vessel: (ENTER THE NAME OF THE PRIVATE YACHT)

Cleared from: (ENTER THE NAME OF THE PORT) Date: (DD/MM/YYYY) Time:

To: {} – Depart from Guyana bound for. (ENTER THE NAME OF THE COUNTRY)

The following items have been left on board and placed under seal:

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Official Customs Charges (Rates) Payable

1. { } - Inward Reporting Fee Reg. 14 (3)

- { } (a) > 1000 tons nrt - \$5,000
- { } (b) 300 tons < nrt < 1000 tons - \$3,500
- { } (c) < 300 tons nrt - \$2,500

Receipt No.: Date.....

2. { } - Clearance Fee Reg. 106 (5)

- { } (a) > 1000 tons nrt - \$5,000
- { } (b) 300 tons < nrt < 1000 tons - \$3,500
- { } (c) < 300 tons nrt - \$2,500

Receipt No.: Date.....

3. { } - Other Miscellaneous Charges \$.....Receipt No.....Date.....

Total: \$

Date.....

Customs Boarding Officer.....

(USE THIS BOX FOR COASTWISE ENDORSEMENTS ONLY)

BOARD FROM _____	FOR _____	DATE _____	TIME _____	OFFICER _____
ENTERED AT _____	FROM _____	DATE _____	TIME _____	OFFICER _____
CLEARED FROM _____	FOR _____	DATE _____	TIME _____	OFFICER _____
ENTERED AT _____	FROM _____	DATE _____	TIME _____	OFFICER _____
CLEARED FROM _____	FOR _____	DATE _____	TIME _____	OFFICER _____
ENTERED AT _____	FROM _____	DATE _____	TIME _____	OFFICER _____
CLEARED FROM _____	FOR _____	DATE _____	TIME _____	OFFICER _____
ENTERED AT _____	FROM _____	DATE _____	TIME _____	OFFICER _____
CLEARED FROM _____	FOR _____	DATE _____	TIME _____	OFFICER _____
ENTERED AT _____	FROM _____	DATE _____	TIME _____	OFFICER _____

(You are required to report to the Customs Officer on your arrival in Guyana as the case may be)

GUYANA

(FORM C.2 – CUSTOMS)

reg. 9

CREW'S STORES LIST

	Port of.....
Ship's Name.....	Master's Name.....
Whence Arrived.....	Date of Arrival.....

NOTICE

To Masters and Officers and Crews of Vessels arriving from abroad regarding Goods brought in as their Private Property.

1. This Form must be completed in readiness to be handed to the Customs Boarding Officer who first visits the vessel. It must be signed by each member of the crew (including the Master and Officers) who must state opposite his signature the quantity of dutiable articles in his possession. If he has nothing he must state "nil".

2. All articles acquired abroad or during the voyage must be declared.

3. With few exceptions, and usually only under certain circumstances, ALL ARTICLES ARE DUTIABLE when imported into Guyana or the waters thereof. All articles which have not been taken into consumption or use should, therefore, be declared, and penalties avoided.

4. Any dutiable, prohibited, or restricted articles which are the property of any member of the crew, found in the vessel and not declared will be liable to forfeiture and the owner thereof will be liable to prosecution.

5. Members of a crew who remain on a vessel during her stay in port may after declaration be allowed under certain conditions to retain in their possession for their own use on board reasonable quantities of Tobacco, Spirits and other dutiable goods. Such goods MUST NOT BE LANDED, nor may any other article whatever be brought ashore without the written authority of the Proper Officer of Customs and Excise, provided that on going ashore for short periods members of crews may have in their possession *bona fide* for their own immediate use no more than twenty eight decimal four grams of tobacco, but no spirits.

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6. Members of a crew of whatever rank FINALLY leaving the vessel with their effects are allowed to take ashore, free of duty, FOR THEIR OWN PERSONAL CONSUMPTION, the following quantities of the under-mentioned goods, when they form the whole of their unconsumed stores –

Tobacco in any form – 227 grams in all; Spirits - 1 pint in all. Any quantity in excess of the above amounts renders the whole quantity of tobacco or spirits, as the case may be, liable to duty.

7. Surplus stores of the ship, cats, dogs and other feline and canine animals and livestock must be produced to the Customs Boarding Officer first visiting the vessel and must be included in the Report of Ship's Stores (Form C.1) and borne on the Ship's Report (Form C.4 (Ship) and C.5 (Aircraft)).

[Subsidiary]

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TO THE COMMISSIONER-GENERAL, GUYANA REVENUE AUTHORITY

We, the undersigned Master, Officers and Members of the crew of the from
 declare that we have in our possession, respectively as our private property, the quantities of goods, and no more, which we have respectively placed opposite our signatures, and
 we severally undertake that none of the goods shall be landed without authority of the proper Officer of Customs and Excise.

SIGNATURE If any member of the Crew is unable to sign his name, his mark should be witnessed by a responsible Officer of the vessel (a)	Rank	Particulars of goods declared, and to be included in Report of Ship's Stores (Form C.1)						Quantity or Number and description of other Goods.	Particulars of goods placed under seal and to be included in Report of Ship's Stores (Form C.1) (To be filled in by Officer of Customs and Excise)					
		Tobacco	Cigarettes	Cigars	Spirits	Perfumed Spirits			Tobacco	Cigarettes	Cigars	Spirits	Perfumed Spirits	Other Goods
		Lb.	No	No.	Galls.	Galls.		Kgs	No.	No.	Ls	Ls		
(a) I certify that the foregoing (form contains +) (forms numbered contain +) the names of all the Officers and crew of this ship and, to the best of my knowledge and belief (gives +) details of all the goods – other than the duly reported surplus stores – brought to this country as their private effects+.							Total (Carried Forward)							
(b) I also certify that I have not brought in my vessel any small packages of merchandise or any addressed packages intended as presents and not borne on the Report+.														

FOR USE OF CUSTOMS OFFICER

Report+
 Date.....20.....
 Notes. – (a) The signatures of Asiatics may be attested by the Serang.
 + Delete the words that do not apply.
 + When more forms than one are required they should be fastened together and numbered consecutively, and the Master's Certificate need only be given on the last.

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GUYANA

(FORM C.3 – CUSTOMS)

reg. 9

LIST OF UN-MANIFESTED CARGO

List of all Packages or parcels (Other than accompanied Passengers' Baggage) Imported and for which no Bill of Lading has been issued.

NOTE. – This form must be completed in readiness to be handed to the Customs Boarding Officer who first visits the vessel. A "Nil" return is to be given if no packages are to be reported.

Port of..... Ship's Name.....

Whence arrived..... Date of arrival.....

Mark or Address	Description of Goods	Consignee	How disposed of (This column is to be filled in by the Officer of Customs and Excise)

I certify that the above list contains details of all the small packages or parcels (other than accompanied passengers' baggage) brought in the ship and for which no Bill of Lading has been issued.

Date.....20..... (Signed).....

Master

.....
Customs Boarding Officer

Date.....20.....

I certify having received the above mentioned goods in.....

.....
Officer-in-Charge of Station

Date and hour of receipt of goods.....

[Subsidiary]

Customs Regulations

GUYANA
REPORT
(FORM C4 - CUSTOMS)
reg. 14(2)

PORT NAME OF SHIP.....

For Official use only

Whether steam, sail or motor	Official No.	Net registered tonnage	Port and Country of Registry	Number of Crew		Voyage No.	*Port and Country from which arrived	Date of Arrival
				Common - wealth	Foreign			
				Port..... Rtn.No..... Date.....				

*If with cargo, insert Port and Country at which cargo was loaded for the port; if in ballast last Port and Country of call before arriving at the port.

CARGO LADEN AT

- NOTE. - 1. Cargo in transit or for transhipment must be reported separately.
 2. Where there is more than one sheet in the Report each sheet must be given a separate consecutive number and the total number of sheets stated in words at the top of the first sheet.
 3. Each sheet other than that on which the declaration is signed must be initialled by the Master or Agent who signs the Report.

Bill of Lading No.	Consignee	Marks	Nos.	Description of Goods	+ Weight or measurement on which freight is charged				For official use only
					Weight		Measurement		
					Tons	Cwt.	Lb.	Feet	

+This column must be totalled on each page and a summarised total shown on the last page of the Report.
 The following information and declaration are required only on the last page of the report -
 Surplus stores remaining on board (when separately reported insert "As per stores list".....

Number of passengers (a) Remaining in Guyana.....
 (b) In-transit-Commonwealth.....
 Alien.....
 Tonnage of Cargo remaining on board for other ports in Guyana.....
 At what station ship lying (if she is to discharge wholly or in part at a quay or jetty this should be stated).....
 Name and address of Agents.....
 Particulars of any wreck or derelict seen or picked up or of any casualty to the ship which occurred during the voyage.....
 I/We declare that the above is a just report of the above-ship and of her lading and that the particulars therein inserted are true to the best of my/our knowledge and that I/we have not broken bulk or delivered any goods out of the said ship since her departure from..... day of..... 20..... Her last port of call.....
 Signed and declared this..... day of.....
 In the Presence of (a) Reports of ships other than steamships must be signed by the Master.
 For Commissioner General - Guyana Revenue Authority.....
 (Signed)..... Master or Agent (a)

GUYANA (FORM C.9 – CUSTOMS)
 Port of..... reg. 101

ENTRY OUTWARDS
 FOR SHIPS OTHER THAN STEAMSHIPS

Ship's Name	If Commonwealth Name of Port of her Registry	If Foreign Name of country to which she belongs	Tonnage	Master's Name	Port of Destination

Lying at.....
 Reported.....20
 Master of the ship.....
 I,.....do hereby declare that no imported goods are left at this date on board of the said ship other than the goods and stores whereof particulars are set out below.

Cargo remaining on board:

.....
 Stores remaining on board (a):

 Certificate of rummage attached.

(Signed).....
 Date.....20.....
 Master

NO OBJECTION	ALLOWED
Date.....20.....	Date.....20.....
Officer-in-Charge of Inward Station	For Commissioner General - Guyana Revenue Authority

(a) All high duty goods, firearms, ammunition, animals, etc., must be detailed.

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GUYANA

(FORM C.11 – CUSTOMS)
reg. 51

ACCOUNT OF GOODS LANDED BY BOAT OR LIGHTER

Ex $\frac{SS}{MS}$ Voyage No..... Date.....20.....

Boat or Lighter No..... Hatch No..... Name..... Time.....

Marks	Description	Tally	Total

I declare that the above is a true account of all the goods put into the above mentioned boat or lighter ex the above mentioned ship between the time of its going alongside the said ship and the time of the delivery of this account to the Proper Officer of Customs and Excise.

(Signed).....
Master or Agent

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Customs Regulations

GUYANA

(FORM C.12 – CUSTOMS)
reg. 27

APPLICATION TO *UNLOAD/LOAD
AT A SUFFERANCE WHARF

I.....Master/Agent of the.....
.....request permission to proceed to.....at.....
*a.m./p.m. on the.....for the purpose of
*unloading/loading the undernoted goods. I undertake to pay any expenses
that may be incurred.

(Signed).....

Master or Agent

Date.....

LIST OF GOODS

LICENCE

A licence is hereby granted to the Master of the.....to
proceed to.....at.....*a.m./p.m. on the.....for the purpose
of *unloading/loading the goods listed above. This licence shall remain in force
for.....days and is issued subject to the customs laws and *to the
following special conditions –

Date.....

For Commissioner General - Guyana Revenue Authority

Port.....

MASTER'S DECLARATION

I hereby declare that I have *unloaded/loaded the above goods at.....
.....in pursuance of this licence with the exception of the
following –

(Signed).....

Master

Date.....20.....

* Delete whichever is not applicable.

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GUYANA

(FORM C.13 – CUSTOMS)
reg. 53

PERMIT TO DISCHARGE INTO A SHIP FOR
CARRIAGE COASTWISE

Application and Permit to Discharge Cargo Ex Ship into another ship to be
landed at a Port or Place other than the Port of Report.

To the Officer of Customs and Excise at.....

I,Master/Agent* of the
ship.....do hereby
apply for permission to discharge the under-mentioned cargo from the said
ship into the under-mentioned ships each of which will be furnished with an
account on Form C.11 of the goods loaded for conveyance to.....
.....there be delivered to.....and I
undertake to pay all expenses incurred including expenses of tallying,
escorting, watching and guarding the same.

(Signed).....

Master or Agent

Particulars of cargo:

.....
.....
.....
.....

Ships (names and numbers):

.....
.....
.....

Permission granted.

Date.....20.....

.....
For Commissioner General - Guyana Revenue Authority

Cleared, Officers Boarded are Messrs:

.....
.....

Date.....20.....

.....
Proper Officer

* Delete whichever is not applicable.

[Subsidiary]

Customs Regulations

(FORM C.14A-CUSTOMS)
reg. 75(1)

FRONT

GUYANA

OUTGOING PASSENGER'S DECLARATION**

Surname	(Capital Letters)	First name	Age
Address	(No.	St.,	City & Country)
Passport No.	Country of Issue		

I hereby declare that I/the child*

am/is* taking out of Guyana on my/his* person and/or in my/his* baggage (excluding any engagement ring, marriage ring and watch) jewellery and other articles consisting wholly or partly of precious or semi-precious stone or of precious metal or of rolled precious metal or of pearl of a

value not exceeding \$.....

*Delete wherever applicable.
**See "Notes to Passengers" overleaf.

.....
Signature of passenger or of parent or guardian of passenger under 14 years of age.

NOTES TO PASSENGERS

1. The taking out of Guyana of jewellery and other articles consisting wholly or partly of precious or semi-precious stone or of precious metal or of rolled precious metal or of pearl is prohibited.
 2. The prohibition does not apply to
 - (a) a ring which is being worn by a passenger and is indicative of the fact of the marriage or of the engagement of the passenger;
 - (b) one watch worn by a passenger.
 3. Excluding the items mentioned at paragraph 2 above, the jewellery and other articles referred to in paragraph 1 above if carried by or in the baggage of –
 - (a) a female passenger of or over 12 years of age and are valued above \$600; or
 - (b) a male passenger of or over 12 years of age and are valued above \$400; or
 - (c) a passenger under twelve years of age and are valued above \$200, require the written approval of the Minister of Finance before they may be taken out of Guyana.
 4. The exportation of jewellery on a commercial basis requires an Export Licence issued by the Ministry of Trade.
 5. Any person who makes a declaration which is untrue is liable to a fine of five thousand dollars, no-payment of which entails imprisonment, and the forfeiture of any articles concerned.
-

LAWS OF GUYANA

Customs

[Subsidiary]

Customs Regulations

(FORM C.16 - CUSTOMS)
esp. 102

CONTENT-SHIP

GUYANA

Steam Ship Master Port of.....
 No.....
 Official Number.....
 Date of Departure.....
 Voyage No.....

Ship's Name	Net Registered Tonnage	Commonwealth or Foreign: if Commonwealth, Port of Registry; if Foreign, Country to which she belongs		Number of Crew		Name of Master and whether a Commonwealth or Foreign Subject	Number of Passengers	Port or Place of Destination	Date of Departure
		Commonwealth	Foreign	Commonwealth	Foreign				
Bill of Lading No.	Marks	Number and Description of Packages	Description of Goods	Destination	Name of Shipper	Freight Paid on		Amount of Export Duty if any \$ c.	For Official use only
						Weight T.C.Q. lb.	Measurement Cub. Ft.		

Goods are to be shown separately under each of the following heads, viz: "Warehoused goods," "Drawback goods," "Transshipment" and "Other goods," such head being sub-divided under the heads "Liable to Export Duty" and "Not Liable to Export Duty" and also under the heads "Produce of Guyana, and Re-exports;" Particulars of all stores shipped in Guyana are to be shown under one head "Stores" following the particulars of the cargo in the case of ships other than steamships exceeding 100 tons register the particulars of stores will include all stores remaining on board from the inward voyage.
 Cleared by Master/Agents, viz.....
 Date.....20.....
 Examined.....
 Customs Officer

I declare that the above Content is a true account of all goods shipped, or intended to be shipped on board the above named Ship, and true in all particulars.
 Signed and declared this.....day of.....20.....
 Date of Report.....
 Before me,
 (Signed).....
 Master or Agent
 For Commissioner General - Guyana Revenue Authority

CLEARANCE OF SHIP OTHER THAN STEAMSHIP

(FORM C. 17 - CUSTOMS)
reg. 106(1)

Part of.....20.....

Master of the Ship.....
of.....tons burden and bound for.....
duly entered his vessel on the.....20.....and has this day cleared according to law with the cargo, stores, crew and passengers as directed hereunder.

CARGO

Marks and Numbers	No. and Description of Packages and Goods

STORES

(a) Remaining on Board from the *Inneral Voyage*

.....

(b) Loaded in Guyana*

.....

CREW

Names	Rank	Names	Rank
1.....	5.....
2.....	6.....
3.....	7.....
4.....	8.....

PASSENGERS

Names	Rank	Names	Rank
1.....	5.....
2.....	6.....
3.....	7.....
4.....	8.....

Examined, compared with Content and found correct

For Commissioners General - Guyana Revenue Authority

Date.....20.....

Station.....
Date.....20.....

* All drawback and/or warehoused goods are to be separately shown and the total of each class written in words at length.

[Subsidiary]

Customs Regulations

GUYANA

(FORM C.18-CUSTOMS)
reg. 106(2)

CLEARANCE FOR STEAMSHIPS

Port of.....
.....20.....

THESE ARE TO CERTIFY to all whom it doth concern that.....a
.....Subject, Master of the Ship.....of
(Nationality)
.....of.....
(Port of Registry)
net registered tons navigated with a crew of.....men and having on
board.....passengers having cleared according to law is hereby
granted permission to depart for.....
Given under my hand this.....day of.....
two thousand and.....

.....
For Commissioner General - Guyana Revenue Authority

(FORM C21 - CUSTOMS)
FOR OFFICIAL USE reg. 31
reg. 3/1974

ENTRY PROVISIONAL EX-^{*}SHIP/AIRCRAFT/STATE'S WAREHOUSE

GUYANA

Port or Place of Importation..... Importer's Name..... Address of Importer..... Consignor's Name..... Address of Consignor..... Country from Which Goods Consigned.....		Name of Ship/Airline..... Aircraft's Flight Number..... Rotation Number..... Date of Report..... Port or Place of Loading..... BL or A.W.B. Number..... Place of Discharge..... Want of Entry Date.....		Receipt and Date Stamp Attachments BL or A.W.B. <input type="checkbox"/> Import Licence <input type="checkbox"/> Import Permit <input type="checkbox"/>	
Best Description the Importer is Able to Give as to the Quantity and Value of the Goods		Importer's Examination and Estimate of the Value		Certificate by the Proper Officer	
Packages Marks & Nos.	No. & Kind	Description and Quantity of the Goods	Estimated Value	Deposit..... \$ Rent & Charges..... \$ Total Amount Payable..... \$	
Total Number of Packages, in Words Examination Authorised Duty Entry May be Passed.		*I/We.....the importer/agent of.....the importer of the goods abovementioned do hereby declare that I/We/the importer has/have not, to the best of my/our knowledge received sufficient invoice, bill of lading or other advice from which the quantity, quality or value of the goods abovementioned can be ascertained and I/We hereby undertake to account for the goods in accordance with the Customs Laws within three months from this date.			

Dated this..... day of.....20.....
 Signed..... Importer or Agent
 Clearing Agent's Authorisation (No)..... (Date)
 Clearing Agent's Licence (No)..... (Date)
 Verified by..... Officer's Signature

.....
 For Commissioner General - Guyana Revenue Authority
 Date.....

*Delete whichever is not applicable.

[Subsidiary]

Customs Regulations

<p style="text-align: center;">MEMORANDA TO EXAMINING OFFICER</p>	<p style="text-align: center;">GOODS STORED IN THE STATE'S WAREHOUSE DELIVERY ORDER</p> <p>To the State's Warehouse-keeper at.....the.....packages entered overleaf Please deliver to.....the..... (Number in Words) (Signed)..... Agent 20.....</p>																														
<p style="text-align: center;">OFFICIAL-QUERIES</p>	<p style="text-align: center;">Goods Stored in the State's Warehouse</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th colspan="2" style="text-align: left;">FROM.....to.....inclusive</th> <th colspan="2" style="text-align: center;">RENT</th> <th colspan="2" style="text-align: center;">CHARGES</th> </tr> <tr> <th style="text-align: center;">Packages</th> <th style="text-align: center;">Measurement</th> <th style="text-align: center;">Number of Months</th> <th style="text-align: center;">Rate per Month</th> <th style="text-align: center;">Amount</th> <th style="text-align: center;">Amount</th> </tr> <tr> <th style="text-align: center;">Nos.</th> <th style="text-align: center;">No. & Kind</th> <th></th> <th></th> <th style="text-align: center;">\$</th> <th style="text-align: center;">€</th> </tr> </thead> <tbody> <tr> <td style="height: 40px;"></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td colspan="3"></td> <td style="text-align: right;">Totals: \$</td> <td></td> <td></td> </tr> </tbody> </table> <p style="text-align: right; margin-top: 10px;">..... Officer /e Warehouse Accounts 20.....</p>	FROM.....to.....inclusive		RENT		CHARGES		Packages	Measurement	Number of Months	Rate per Month	Amount	Amount	Nos.	No. & Kind			\$	€										Totals: \$		
FROM.....to.....inclusive		RENT		CHARGES																											
Packages	Measurement	Number of Months	Rate per Month	Amount	Amount																										
Nos.	No. & Kind			\$	€																										
			Totals: \$																												
<p style="text-align: center;">Releases, Deliveries and Receipts</p>	<p style="text-align: center;">Examinations</p>																														

GUYANA

PERMIT TO REMOVE GOODS PRIOR TO ENTRY

(FORM C.25 - CUSTOMS)
reg. 45

I request to be allowed to remove from this Port to.....the under-mentioned goods ex.....
.....reported.....and now lying at.....20.....
.....the said goods to be delivered into the custody of the Proper Officer of Customs and Excise at.....
within.....hours/days from the date hereof:

Marks and Nos.	Number of Packages	Description of Goods	Landing and Delivery Account	Receipt and Re-Examination Account
.....
Brought to account on Entry No.....of.....				
			Proper Officer Date.....20.....	

No objection,

.....
Officer-in-charge import station

(Signed).....
Inspector of Agent
Application granted
Band in force

.....
For Commissioner General - Guyana Revenue Authority

Name and address of carrier.....
Delivered to.....at.....20.....
.....within hours/days, dated.....at.....a.m./p.m.

.....
Customs Officer

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Customs Regulations

GUYANA

(FORM C.26 – CUSTOMS)
reg. 66

Over Entry No.....

Customs Voucher No.....

CLAIM FOR AN ABATEMENT OF DUTY APPLICATION

From.....

To the Commissioner – General Guyana Revenue Authority

Date.....20.....

I/We hereby apply for a refund to the extent of.....per cent of
the duty paid in respect of the following goods, landed in a damaged state, and duty paid
on duty entry No.....of.....20.....

ex s.s.....
of.....20.....from

.....
.....
.....
.....
.....
.....

(Signed).....
Importer

INSURANCE CERTIFICATE

I/We certify that the above goods are covered by insurance with the.....
.....Company, and that as a result of a survey a claim to the
extent of.....per cent has been allowed in respect of the
abovementioned goods owing to damage.

(Signed).....
Insurance Agent

Date.....20.....

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Customs Regulations

EXAMINATION OF GOODS

We certify that we have examined the abovementioned goods and recommend an abatement of.....per cent as fair and reasonable.

(Signed).....
Officer-in-Charge of
Importing Ship

Date.....20.....

.....
Proper Officer

AMOUNT OF ABATEMENT

I certify that at the approved rate of abatement a refund of.....
dollars and.....cents as shown on the statement recorded on duty
entry No.....of.....20..... ex s.s.....is due the importer.

Date.....20.....

.....
Proper Officer

CERTIFICATE OF CHECKING OFFICER

I certify that this claim has been examined and is correct and I hereby approve
payment.

Date.....20.....

.....
Proper Officer

I certify that the duty to be repaid for abatement on account of damage as

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Customs

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Customs Regulations

abovementioned amounts to.....dollars and.....cents
(\$.....).

Date.....20.....

.....
for Commissioner General - Guyana Revenue Authority

Examined and passed for payment

Date.....20.....

.....
for Commissioner General - Guyana Revenue Authority

Received payment of the sum of
.....dollars
.....cents

.....
Date

.....
Signature of Payee

Payee identified by

.....

Witness to Payment

.....

Date

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Customs

[Subsidiary]

Customs Regulations

(FORM C.27 - CUSTOMS)
reg. 68

APPLICATION FOR REFUND OF DUTY

Over-entry No.....

Customs Voucher No.....

To the Proper Officer of Customs and Excise,

at..... Date.....20.....

I/We hereby apply for a refund of duty of \$.....overpaid by me/us in respect of #.....entered for *importation/exportation on the *aircraft/ship.....Rotation No..... of.....20.....on which I/We paid duty in the amount of \$.....on Entry No.....of.....20.....

The grounds on which I/We base this claim are:.....

(Signed).....
Importer/Exporter or Agent

#Insert particulars of the packages, quantity and value of the goods.

*Delete whichever is not applicable.

I certify that the duty to be repaid in respect of the goods, the particulars of which are stated on the attached Account No.....amount to \$.....dollars.....cents and have been recorded in the Refund of Revenue Register.

.....
Date Proper Officer

Examined and passed for payment by

.....
for Commissioner General - Guyana Revenue Authority

Received payment of the sum of
.....dollars
.....cents

Payee identified by

Witness to Payment

.....
Date

.....
Date

.....
Signature of Payee

[Subsidiary]

Customs Regulations

GUYANA

(FORM C.28 – CUSTOMS)
reg. 91

PERMIT TO SHIP STORES

From.....

To the Commissioner – General Guyana Revenue Authority.....

* I/We request permission to *ship/transfer from the aircraft/ship

.....
the under-mentioned goods as stores for the *aircraft/ship.....net registered
tonnage.....; number of passengers.....number of crew.....;
duration of voyage.....days.

.....
Master

Date.....20.....

I hereby certify that the above quantities *(as amended) are reasonable.

.....
Proper Officer

Date.....20.....

- * Bond as required by section 147 in force.
- * Bond given under regulation 136.

Approved.

.....
for Commissioner General - Guyana Revenue Authority

Date.....20.....

* Delete whichever is not applicable.

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Customs Regulations

(Form C.29 – Customs)
regs. 91, 107

Drawback No.
Customs Voucher No.

DRAWBACK AND DEBENTURE APPLICATION

I,of.....having entered the under-mentioned goods, for exportation in the aircraft/ship*
.....bound for.....do hereby apply for a drawback of.....dollars and
cents upon the exportation/shipment as stores* of the said goods and upon fulfilment of the prescribed conditions.

Marks and Nos.	No. and Description of Packages	Description of Goods	Quantity	Aircraft or Ship, and No. and Date of Entry on which duty paid	Value F.O.B.		Amount of Drawback Claimed	
					\$	¢	\$	¢

CERTIFICATE OF SHIPMENT

I certify that the above-mentioned goods have been put on board the.....in my presence.

.....
Proper Officer

Date.....20.....
Station.....

* Delete whichever is not applicable.

[Subsidiary]

Customs Regulations

DECLARATION BY EXPORTER

I declare that the conditions under which drawback is allowed have been fulfilled, that the goods mentioned in this debenture have been actually put on board the..... for use as stores/exported by the.....* and have not been returned and are not intended to be returned to this country, and that at the time of entry and shipping of the said goods I was, and still am, entitled to drawback thereon.

(Signed)..... Exporter

Date.....20.....

CERTIFICATE OF CHECKING OFFICER

Examined, found correct and entered in Drawback Register.

..... Proper Officer

Date.....20.....

CERTIFICATE OF COMMISSIONER-GENERAL

I certify that the drawback on the goods mentioned in this debenture amounts todollars and.....cents and I hereby approve payment.

..... for Commissioner General - Guyana Revenue Authority

Date.....20.....

Examined and passed for payment.

..... Commissioner General

Date.....20..... Received payment of the sum ofdollarscents. Date Signature of Payee

Payee identified by Witness to Payment Date

* Delete whichever is not applicable.

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Customs Regulations

Form C. 32 A
Reg. 35

DECLARATIONS OF PARTICULARS RELATING TO CUSTOMS VALUE
TRANSACTION VALUE METHOD - PARA. 3 of the Fifth Schedule

1. NAME AND ADDRESS OF SELLER (Block Letters)	FOR OFFICIAL USE			
2. (a) NAME AND ADDRESS OF BUYER (Block Letters)				
2. (b) NAME AND ADDRESS OF DECLARANT (Block Letters)				
IMPORTANT NOTE By signing and lodging the declaration the declarant accepts responsibility for the accuracy and completeness of the particulars given on this form and on any continuation sheet lodged with it and the authenticity of any document produced in support. The declarant also accepts responsibility to supply any additional information or document necessary to establish the Customs value of goods.	3. Terms of Delivery			
	4. Number and Date of Invoice			
	5. Number and Date of Contract			
6. Number and date of any previous Customs decision concerning boxes 7 to 9	Enter X where applicable			
7.(a) Are the buyer and seller RELATED in the sense of Paragraph 1 Sub-paragraph (2) (a) of the Fifth Schedule to the Customs Act. If "NO" go to box 8. If "YES" indicate as per notes **	<input type="checkbox"/>	YES	<input type="checkbox"/>	NO
(b) (Reply optional). Does the transaction value of the imported goods CLOSELY APPROXIMATE to a value mentioned in Paragraph 3 sub-paragraph 2(b) If "YES", give details.	<input type="checkbox"/>	YES	<input type="checkbox"/>	NO
(c) Did the relationship influence the price of the imported goods? If "YES", give details.	<input type="checkbox"/>	YES	<input type="checkbox"/>	NO
8.(a) Are there any RESTRICTIONS as to the disposition or use of the goods by the buyer, other than restrictions which: - are imposed or required by law or by the public authorities - limit the geographical area in which the goods may be resold; or - do not substantially affect the value of the goods?	<input type="checkbox"/>	YES	<input type="checkbox"/>	NO
(b) Is the sale or price subject to some CONDITION or CONSIDERATION for which a value cannot be determined with respect to the goods being valued? Specify the nature of the restrictions, conditions or considerations as appropriate.	<input type="checkbox"/>	YES	<input type="checkbox"/>	NO
9.(a) Are any ROYALTIES and LICENCE FEES related to the imported goods payable either directly or indirectly by the buyer as a condition of the sale?	<input type="checkbox"/>	YES	<input type="checkbox"/>	NO
(b) Is the sale subject to an arrangement under which part of the proceeds of any subsequent RESALE, DISPOSAL or USE accrues directly or indirectly to the seller? If "YES" to either of these questions, specify conditions and, if possible, indicate the amounts in boxes 14 and 15.	<input type="checkbox"/>	YES	<input type="checkbox"/>	NO
	10. Number of continuation sheets			

**** NOTES TO BOX 7**

1. PERSONS SHALL BE DEEMED TO BE RELATED ONLY IF:

- (a) they are officers or directors of one another's businesses;
- (b) they are legally recognized partners in business;
- (c) they are employer and employee;
- (d) any person directly or indirectly owns, controls or holds 5% or more of the outstanding voting shares or stock or both of them;
- (e) one of them directly or indirectly controls the other;
- (f) both of them are directly or indirectly controlled by a third person;
- (g) together they directly or indirectly control a third person; or
- (h) they are members of the same family.

Insert relevant Statutory reference.

2. The fact that the buyer and the seller are related need not preclude the use of a transaction value.

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Customs Regulations

		Item	Item	Item	
ITEM 01	A. Basis of calculation (x)	11 (a) Net price in CURRENCY OF INVOICE (Price actually paid or price payable for settlement) (b) Indirect payments – see box 8(b).....			
ITEM 02	B. ADDITIONS Costs not included in A above (x)	12 Costs incurred by the buyer: (a) commissions, except buying commissions..... (b) brokerage..... (c) containers and packing.....			
ITEM 03		13 Goods and services supplied by the buyer free of charge or at reduced cost for use in the production and sale for export of the imported goods: The values shown represent an apportionment where appropriate. (a) materials, components, parts and similar items incorporated in the imported goods (b) tools, dies, moulds and similar items used in the production of the imported goods..... (c) materials consumed in the production of the imported goods..... (d) engineering, development, artwork, design work and plans and sketches undertaken elsewhere than in Guyana and necessary for the production of the imported goods.....			
		14 Royalties and licence fees – see box 9(a).....			
		15 Proceeds of any subsequent resale, disposal or use accruing to the seller – see box 9(b).....			
		16 Costs of delivery to Guyana – (a) transport (b) loading and handling charges..... (c) Insurance			
	C. DEDUCTIONS Costs included in A above (x)	17 Costs of transport after importation			
		18 Charges for construction, erection, assembly, maintenance or technical assistance undertaken after importation			
		19 Other charges (specify)			
		20 Customs duties and taxes payable in Guyana by reason of the importation or sale of goods.....			
(x) State the currency used in every case		21. I, the undersigned, declare that all particulars given in this document are true and complete. Signature:..... Name (BLOCK LETTERS) Date: Status of signatory:.....			
NOTE to Box 21 Declaration may be made by: (a) the actual importer if an individual; (b) a director or the secretary in the case of an incorporated Company; (c) any employee duly authorised in writing by one of the aforementioned persons.					

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CONTINUATION SHEET

Form C. 32 A.
Reg. 35

		Item	Item	Item
A. Basis of calculation (x)	11 (a) Net price in CURRENCY OF INVOICE (Price actually paid or price payable for settlement)			
	(b) Indirect payments - see box 8(b).....			
B. ADDITIONS Costs not included in A above (x)	12 Costs incurred by the buyer:			
	(a) commissions, except buying commissions.....			
	(b) brokerage.....			
	(c) containers and packing.....			
	13 Goods and services supplied by the buyer free of charge or at reduced cost for use in the production and sale for export of the imported goods: The values shown represent an apportionment where appropriate.			
	(a) materials, components, parts and similar items incorporated in the imported goods			
	(b) tools, dies, moulds and similar items used in the production of the imported goods.....			
	(c) materials consumed in the production of the imported goods.....			
	(d) engineering, development, artwork, design work and plans and sketches undertaken elsewhere than in Guyana and necessary for the production of the imported goods.....			
	14 Royalties and licence fees - see box 9(a).....			
15 Proceeds of any subsequent resale, disposal or use accruing to the seller - see box 9(b).....				
16 Costs of delivery to Guyana -	(a) transport			
	(b) loading and handling charges.....			
	(c) Insurance			
C. DEDUCTIONS Costs included in A above (x)	17 Costs of transport after importation			
	18 Charges for construction, erection, assembly, maintenance or technical assistance undertaken after importation			
	19 Other charges (specify)			
	20 Customs duties and taxes payable in Guyana by reason of the importation or sale of goods.....			
(x) State the currency used in every case				

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Customs Regulations

DECLARATION OF PARTICULARS RELATING TO CUSTOMS VALUE

Form C. 32 B.
Reg. 35

METHODS OTHER THAN TRANSACTION VALUE

1. NAME AND ADDRESS OF SELLER (Block Letters)	FOR OFFICIAL USE
2. (a) NAME AND ADDRESS OF BUYER (Block Letters)	
3. (b) NAME AND ADDRESS OF DECLARANT (Block Letters)	
<p>IMPORTANT NOTE</p> <p>By signing and lodging the declaration the declarant accepts responsibility for the accuracy and completeness of the particulars given on this form and on any continuation sheet lodged with it and the authenticity of any document produced in support. The declarant also accepts responsibility to supply any additional information or document necessary to establish the Customs value of goods.</p>	<p>4. Terms of Delivery</p> <hr/> <p>5. Number and Date of Invoice</p> <hr/> <p>6. Number and Date of Contract</p>
7. Date and number of any previous Customs decision concerning the Method of Valuation to be useddated.....20.....	<p>Enter X where applicable</p> <p><input type="checkbox"/></p>
<p>8. The appropriate Method of Valuation applicable to the Imported goods is:</p> <p>(a) The transaction value of identical goods.....</p> <p>(b) The transaction value of similar goods.....</p> <p>(c) Unit price at which the \varnothing imported goods/identical goods/similar goods are sold to unrelated persons in the condition as imported at the earliest date after the importation of the goods to be valued.....</p> <p>(d) Unit price at which the \varnothing imported goods/identical goods/similar goods are sold to unrelated persons in the condition as imported at the earliest date after the importation of the goods to be valued.....</p> <p>(e) Unit price at which the imported goods, after further processing, are sold in the greatest aggregate quantity to unrelated persons in Guyana.....</p> <p>(f) The computed value.....</p> <p>(g) The "fall back" method.....</p>	
9. Give reasons why the value cannot be determined under the provisions of any Method preceding the one applied in Box 8 and why the Method indicated in Box 8 can be used.	
10. Describe the evidence (attached) to substantiate the declared Customs value.	
11. Give an estimate of the Customs value which will be determined within 90 days of Importation and describe the evidence which will be submitted to substantiate that value:	
12. \varnothing Delete as necessary	

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			Item	Item	Item
METHOD AT 8a or 8b ONLY	A. Basis of calculation (x)	12. Transaction value of @ IDENTICAL/SIMILAR GOODS			
	B. DEDUCTIONS (x)	13. (a) Quantity adjustment			
		(b) Commercial level adjustment			
		(c) Cost of transport to Guyana			
		(d) Loading and handling charges			
	(e) Cost of insurance				
	C. ADDITIONS	14. (a) Quantity adjustment			
		(b) Commercial level adjustment			
		(c) Cost of transport to Guyana			
		(d) Loading and handling charges			
		(e) Cost of insurance			
METHOD AT 8c, 8d or 8e ONLY	D. Basis of Calculation (x)	15. Unit price(s) at which the @ imported goods/identical goods/similar goods are sold to persons unrelated to the seller in the greatest aggregate quantity, at or about the time of importation of the goods being valued.			
	E. DEDUCTIONS Costs included in D above (x)	16. (a) Commissions paid or to be paid			
		(b) Profit and general expenses			
		(c) Cost of transport from			
		(d) Cost of insurance			
		(e) Loading and handling charges			
		(f) Other transport costs			
		(g) Further processing costs			
	(h) Duties and taxes				
METHOD AT 8f ONLY	F. basis of calculation (x)	17. @ COMPUTER VALUE/VALUE of the imported goods.			
	G. ADDITIONS Costs not included in F above (x)	18. (a) Costs of transport to Guyana			
		(b) Loading and handling charges			
	(c) Cost of insurance				
(x) State the currency used in every case @ Delete as necessary.		19. I, the undersigned, declare that all particulars given in this document are true and complete. Signature: <div style="text-align: center;">_____</div> Name (BLOCK LETTERS) Date: Status of signatory:			
NOTE to Box 19 Declarations may be made by: (a) the actual importer if an individual; (b) a partner in the case of a partnership; (c) a director or the secretary in the case of an Incorporated Company; (d) any employee duly authorized in writing by one of the aforementioned persons.					

[Subsidiary]

Customs Regulations

GUYANA

(FORM C.37 – CUSTOMS)
reg. 114

PERMIT TO RE-LAND GOODS SHIPPED FOR EXPORT
APPLICATION

Port of.....
.....20.....

THE COMMISSIONER – GENERAL GUYANA REVENUE AUTHORITY

Permission is requested to re-land the following goods, that is,

.....
.....

waterborne to be shipped or shipped for exportation and which it is desired to return ashore for

- (a) free delivery to me/us
- (b) delivery to me/us on payment of duty thereon
- (c) re-warehousing
- (d) re-deposit in a transit shed or customs area

for the following reasons, i.e.....
.....

(Signed).....
Importer or Agent

Allowed

.....
for Commissioner- General

Date.....20.....

CERTIFICATE OF RE-LANDING OF GOODS SHIPPED FOR EXPORT ON BOARD AN
EXPORTING SHIP BUT NOT LANDED IN PARTS BEYOND THE SEAS

NOTE. – This form is not to be used for re-imported goods, i.e. goods which have left the territorial waters of Guyana, and which (if liable to duty) must be duty paid before delivery, unless the Commissioner – General otherwise directs.

I,.....
of Guyana Revenue Authority.....
do hereby certify that the goods enumerated in the application and declared to have been exported from.....by the.....on the day

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of.....20....., have been re-landed at.....this
.....day of.....20.....with the authority of the
Commissioner – General Guyana Revenue Authority for:

- (a) free delivery to the shipper
- (b) delivery to the shipper on payment of duty thereon, see Entry
No.....of.....20.....
- (c) re-warehousing in the.....
- (d) re-deposit in a transit shed or customs area.
See Warehousing Entry No.....of.....20.....

.....
Proper Officer

I certify having supervised the above operation and the re-packing of the under-mentioned goods in the manner shown hereunder –

Marks	Nos.	No. of Packages	Description of Goods	How Repacked

Further that this transaction is recorded in the Operations Register at folio.....
 Also that the original account – Rotation.....Register.....Folio.....has been closed, and a fresh account opened as
 Rotation.....Register.....Folio.....

.....
Officer-in-Charge

Received in warehouse the above goods as repacked.

.....
Warehouse

.....
Warehouse-keeper

Date.....20.....
 Date.....20.....

[Subsidiary]

Customs Regulations

GUYANA

(FORM C.39 – CUSTOMS)
reg. 130

TRANSFER OF WAREHOUSE GOODS

Port of.....20.....

THE COMMISSIONER – GENERAL GUYANA REVENUE AUTHORITY Please note that I have this day transferred the under-mentioned packages which are deposited in the Warehouse at..... of.....
to..... of.....

Owner or Authorised Agent of Owner

Ship	Rotation	Register	Folio	Date Warehouse	By Whom Warehouse	Marks and No. of Packages	Description of Goods

CERTIFICATE OF ACCEPTANCE

I,..... of.....
Hereby certify that as from this date I am the owner of the aforementioned goods and that I undertake to pay when called upon to do so all rent and charges due and accruing thereon.
Entered

.....
Signature of the person to whom transferred or his Authorised Agent

.....
Warehouse Officer

Date.....20.....

LAWS OF GUYANA

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Customs

[Subsidiary]

Customs Regulations

GUYANA

(FORM C.42 – CUSTOMS)
reg. 143

REFUND OF SURPLUS PROCEEDS OF SALE

APPLICATION BY OWNER

Address.....

Date.....20.....

THE COMMISSIONER – GENERAL GUYANA REVENUE AUTHORITY

I/We hereby apply for the balance of the proceeds of sale of the under-mentioned goods.....ex.....
Rot.....and sold at public auction on the.....20.....

I/We hereby declare that the goods sold were owned by me/us and that I am/we are entitled to the proceeds applied for.

.....
Owner

No objection.

Register.....Folio.....

.....
Proper Officer

Date.....20.....

Allowed:

.....
for Commissioner General - Guyana Revenue Authority

Refund voucher issued for.....dollars and.....cents
.....20.....

.....
Proper Officer

[Subsidiary]

Customs Regulations

GUYANA

(FORM C.43 – CUSTOMS)
reg. 173

Serial No. of Request.....

REQUEST FOR EXTRA ATTENDANCE OF OFFICERS

This request must be presented to the proper officer at least two hours before the services of the officer are required.

1. To the Proper Officer of Customs and Excise

.....

I/We hereby apply for the services of officers of Customs and Excise from
.....to.....on the.....day of
.....at.....for the purpose of.....

I/We undertake to provide transport should it be necessary and to defray all charges as prescribed by the Customs laws.

.....
Applicant

Date.....

2. Granted subject to the Standing Regulations.

.....
for Commissioner General - Guyana Revenue Authority

Date.....

To.....

At.....

to make the necessary arrangements

LAWS OF GUYANA

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Customs

[Subsidiary]

Customs Regulations

3. Record of attendance of Officers, etc. employed

Name of Officers Employed	Rank	Period		No. of Hours	Rate	Amount Chargeable for Attendance		Initials of Surveyor or other Supervising Official
		From	To			\$	¢	

4. Record of work performed

Nature of Work	Period		No. of Hours	Rate per Hour	Amount		Initials of Surveyor or other Supervising Official
	From	To			\$	¢	

5. Particulars of other expenses (if any)

--	--	--	--

LAWS OF GUYANA

Customs

Cap. 82:01 287

[Subsidiary]

Customs Regulations

GUYANA

(FORM C.44 – CUSTOMS)

reg. 55

LANDING CERTIFICATE

This is to certify that the under-mentioned goods entered by M.....
.....were landed at this port Ex.....
.....Master, from.....on the.....
.....day.....20.....

Marks and Nos.	No. and Description of Packages	Description of Goods	Quantity	Observations

Correct.

Port of.....

.....
Customs Officer

Date.....20.....

.....
for Commissioner General- Guyana Revenue Authority

LAWS OF GUYANA

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Customs

[Subsidiary]

Customs Regulations

GUYANA

(FORM C.45 – CUSTOMS)
reg. 185

GENERAL PERMIT FOR LICENSED SMALL
CRAFT TO VISIT SHIPS IN HARBOUR

* This Permit is not valid between the hours of 6 p.m. and 6 a.m. during which period a Special Permit is required.

General Permit for the licensed boat.....
to take fruit* vegetables* curios* and.....
to and from vessels lying in harbour at.....

This general permit is valid until the.....
day of.....20.....* during the period 6 a.m. to 6 p.m. daily, and in the
following area only, viz.:.....
.....harbour.

Name of owner of boat.....
Address of owner.....
Name of person in charge.....

The boat shall put off from the.....wharf and any articles whatsoever which are taken on board the same must be produced to the proper officer before removal to or towards any ship. The person in charge shall keep and produce to any officer on demand a book in which he shall enter the date and time of clearance outwards, and a general description of the articles carried, and shall not leave the wharf until the entry has been initialled by an officer. Inwards, the boat shall always proceed for clearance direct to the wharf without touching at any other place, and no article shall be removed there-from until the same has been passed by an officer.

.....
for Commissioner General – Guyana Revenue Authority

Date.....20.....

* Issuing Officer to delete and initial words not required.

LAWS OF GUYANA

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Customs

[Subsidiary]

Customs Regulations

GUYANA

(FORM C.46 – CUSTOMS)
reg. 185

SPECIAL PERMIT FOR LICENSED SMALL CRAFT
TO VISIT SHIPS IN HARBOUR

Special Permit for the licensed boat.....
to take fruit* vegetables* curios* and.....
to and from the following vessels lying in harbour at.....
.....viz.:
.....

This special permit is valid during the period from.....
on.....to.....on.....
and in the following area only, viz.:.....
.....

Name of owner of boat.....
Address of owner.....
Name of person in charge.....

The boat shall put off from.....
and any articles whatsoever which are taken on board the same must be produced to the
Proper Officer at.....before removal to or towards any ship. The person
in charge shall furnish the Proper Officer with a list in duplicate of the articles carried, and
shall not leave the wharf until the duplicate list has been initialled and returned to him by
the officer aforesaid, and he shall produce such list to any officer on demand. Inwards, the
boat shall proceed for clearance direct to.....
without touching at any other place and no article shall be removed there-from until the
same has been passed by an officer.

.....
for Commissioner General - Guyana Revenue Authority

Date.....20.....

* Issuing Officer to delete words not required.

[Subsidiary]

Customs Regulations

ENDORSEMENTS

Cleared at.....a.m./p.m.
on.....20.....

.....
Proper Officer

.....
Station

Entered.....a.m./p.m.
on.....20.....

.....
Proper Officer

.....
Station

LAWS OF GUYANA

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Customs

[Subsidiary]

Customs Regulations

GUYANA

(FORM C.47 – CUSTOMS)
reg. 144

LICENCE TO TRADE COASTWISE

No.....

LICENCE is hereby granted to the.....tons.....
Master owned by.....
to trade coastwise, from this date until the thirty-first day of December, 20....., subject to
the law regulating the coastwise trade of Guyana.

Dated.....20.....

.....
for Commissioner General - Guyana Revenue Authority

[Subsidiary]

Customs Regulations

(FORM C-48 - CUSTOMS)
Pg. 29

CARGO BOOK

GUYANA

Port of
Master:

PARTICULARS OF LOADING			PARTICULARS OF DISCHARGE				
Place	Date and Time	Signature of Master and of Clearing Officer	Departure	Arrival	Place	Date and Time	Signature of Officer giving permission to discharge

No.

No. and Description of Packages. Note: The weight Of Tobacco, Cigars and Cigarettes and the quantity of Spirits and Wines is to be shown	Name of Consignor	Marks and Numbers (if any) of Packages	Name of Consignee	No. and date of Import Entry (if any)	Name of Consignee	DATE AND HOUR OF	DATE AND HOUR OF
						Departure	Arrival

LAWS OF GUYANA

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Customs

[Subsidiary]

Customs Regulations

GUYANA

(FORM C.49 – CUSTOMS)
regs. 44, 69

BOND FOR THE RE-EXPORTATION OF IMPORTED GOODS
DELIVERED WITHOUT PAYMENT OF IMPORT DUTY

KNOW all men by these presents that we.....
.....
of.....
and.....
of.....
are held and firmly bound unto the State in the sum of.....dollars to be paid to the State
for which payment well and truly to be made we bind ourselves and every of us jointly and severally for
and in the whole our heirs, executors, administrators and assigns and every of them firmly by these
presents.

Dated this.....day of.....in the year of Our Lord
Two Thousand and.....

Whereas the above bounden.....has imported
into Guyana by the ship.....from.....certain
packages containing.....whereon
duties of customs have not been paid, and whereas the above bounden.....is
required to export the said goods within three months of the date hereof or such further period as the
Commissioner – General Guyana Revenue Authority (hereinafter called the “Commissioner”) shall allow
and to produce proof if required to the satisfaction of the Commissioner of the landing of the said goods
in parts beyond the seas, or otherwise to pay to the Commissioner the full duties of customs in respect of
so much of the said goods as shall not have been re-exported and so proved as aforesaid.

Now the condition of this obligation is such that if the above bounden.....shall
pay to the Commissioner the full duties of customs upon any of the said goods which shall not have been
re-exported and so proved as aforesaid, and shall not sell or otherwise dispose of any or all of the said
goods within Guyana without the written permission of the Commissioner, then in such case this
obligation shall be void but otherwise shall be and remain in full force and virtue.

Signed and delivered
by the above bounden.....
in the presence of.....
of.....
Signed and delivered
by the above bounden.....
in the presence of.....
of.....

Approved:

.....
for Commissioner General - Guyana Revenue Authority

GUYANA

(FORM C.50 – CUSTOMS)
regs. 44, 45

BOND FOR THE REMOVAL OF GOODS LANDED AT ONE PORT
OR PLACE FOR ENTRY AT ANOTHER PORT OR PLACE

KNOW all men by these presents that we.....
.....
of.....
and.....
of.....
are held and firmly bound unto the State in the sum of.....dollars to be paid to the State
for which payment well and truly to be made we bind ourselves and every of us jointly and severally for
and in the whole our heirs, executors, administrators and assigns and every of them firmly by these
presents.

Dated this.....day of.....in the year of Our Lord
Two Thousand and.....

Whereas the above bounden has given notice to the Commissioner-General Guyana Revenue
Authority (hereinafter called "the Commissioner") of his intention to remove
to.....by.....
the following goods, that is to say.....

Now the condition of this obligation is such that if the said goods and every part thereof shall be duly
removed and delivered into the custody of the Proper Officer of Guyana Revenue Authority
at.....within.....days/hours from the date hereof, and if no alteration or
diminution in quantity or quality (except such as shall be accounted for to the satisfaction of the
Commissioner) shall take place in the said goods, or in the packages in which the same shall have been
delivered from the time of the delivery thereof to the said.....under this obligation,
until the delivery thereof into the custody of the Proper Officer at.....as
aforesaid, and if the above bounden.....

.....
shall thereupon forthwith deliver to the Proper Officer as aforesaid proper customs entries of all such
goods so delivered to the satisfaction of the Commissioner and in the case of goods not warehoused in
pursuance of an entry for warehousing shall forthwith pay to the Commissioner all duties and other
charges due to him on such goods, then this obligation to be void, otherwise to be and remain in full force
and virtue.

Signed and delivered
by the above bounden.....
in the presence of.....
of.....
Signed and delivered
by the above bounden.....
in the presence of.....
of.....

}
}

Approved:

.....
for Commissioner General - Guyana Revenue Authority

LAWS OF GUYANA

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Customs

[Subsidiary]

Customs Regulations

GUYANA

(FORM C.51 – CUSTOMS)
regs. 44, 45

GENERAL BOND FOR THE REMOVAL OF GOODS LANDED
AT ONE PORT OR PLACE FOR ENTRY AT ANOTHER PORT OR PLACE

KNOW all men by these presents that we.....
.....
of.....
and.....
of.....
are held and firmly bound unto the State in the sum of.....dollars to be paid to the State
for which payment well and truly to be made we bind ourselves and every of us jointly and severally for
and in the whole our heirs, executors, administrators and assigns and every of them firmly by these
presents.

Dated this.....day of.....in the year of Our Lord
Two Thousand and.....

Whereas the above bounden.....
intends from time to time to remove goods landed at one port or place for entry at another port or place.

Now the condition of this obligation is such that if the above bounden.....shall
duly remove all such goods from the port or place of landing and deliver them at the port or place at
which they are to be entered without alteration or diminution of quantity to the satisfaction of the
Commissioner within such time as the Commissioner in each case shall direct then this obligation shall be
void but otherwise shall be and remain in full force and virtue.

Signed and delivered
by the above bounden.....
in the presence of.....

Signed and delivered
by the above bounden.....
in the presence of.....

Approved:

.....
for Commissioner General - Guyana Revenue Authority

GUYANA

(FORM C.52 – CUSTOMS)
regs. 107, 135

BOND FOR EXPORTATION

KNOW all men by these presents that we.....
of.....
and.....
of.....
are held and firmly bound unto the State in the sum of.....dollars to be paid to the State
for which payment well and truly to be made we bind ourselves and every of us jointly and severally for
and in the whole our heirs, executors, administrators and assigns and every of them firmly by these
presents.

Dated this.....day of.....in the year of Our Lord
Two Thousand and.....

Whereas the above bounden has given notice of his intention to export to.....
in the.....the following goods, that is to say:.....

Now the condition of this obligation is such that if the said goods and every part thereof shall be duly
exported to, and shall be landed at.....within.....from the date hereof, and if no
alteration or diminution in quantity or quality (except such as shall be accounted for to the satisfaction of
the Commissioner-General, Guyana Revenue Authority)(hereinafter called "the Commissioner") shall
take place in the said goods, or in the casks, cases or packages in which the same shall have been
delivered, from the time of delivery thereof to the said.....under this obligation, until
the landing thereof at the said place; and if the said.....shall in every case in which
the Commissioner shall require it and within such time as in each case he shall allow, produce proof to
the satisfaction of the Commissioner of the due landing of the said goods at the said place, then this
obligation to be void, otherwise to be and remain in full force and virtue.

Signed by the above bounden
.....
in the presence of:
.....
Witness

Signed by the above bounden
.....
in the presence of:
.....
Witness

}
.....
}

Approved:

.....
for Commissioner General - Guyana Revenue Authority

LAWS OF GUYANA

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Customs

[Subsidiary]

Customs Regulations

GUYANA

(FORM C.53 – CUSTOMS)
regs. 107, 135

GENERAL BOND FOR EXPORTATION

KNOW all men by these presents that we.....
of.....and.....
of.....are held and firmly
bound unto the State in the sum of.....dollars to be paid to the State for which payment well and truly to be
made we bind ourselves and every of us jointly and severally for and in the whole our heirs, executors, administrators and
assigns and every of them firmly by these presents.

Dated this.....day of.....in the year of Our Lord Two Thousand
and.....

Whereas the above bounden.....has elected to give a General
Bond for the due exportation from time to time of such goods as he may have occasion to export from any port of Guyana.

Now the condition of this obligation is such that if all and every portion of such goods as may from time to time be entered
by the above bounden.....on the proper notice or other approved document for
exportation shall with all due diligence and despatch be duly loaded on board the aircraft or ship for which the same shall
have been entered, and be duly exported to and landed at the place or places to and for which they shall have been entered to
be exported.

And if all goods exported under this obligation shall be exported to and landed at the place or places aforesaid within two
months of the date when the same shall have been entered for exportation or such further time as the Commissioner-General
Guyana Revenue Authority (hereinafter referred to as "Commissioner -General") may allow, and shall not be landed at any
other place or places, or re-landed in Guyana and if no alteration or diminution in quantity or quality (except such as shall be
accounted for to the satisfaction of the Commissioner -General) shall take place in any such goods, or in the packages in which
the same shall have been delivered, from the time of the delivery thereof to the above
bounden.....
under this obligation, until the landing thereof at the place or places for which the same shall have been entered, and if, in case
of dispute as to the shipment or due landing of any goods so entered for exportation as aforesaid the above
bounden.....shall in every case in which the Commissioner -General shall require it and within such
time as in each case he shall allow, produce proof to the satisfaction of the Commissioner-General of the due landing of the
said goods in respect of which such dispute shall have arisen, at the place or respective places for which the same shall have
been entered to be exported.

And if the above bounden.....and his Agents or Servants shall
not remove, load, ship, or export or attempt to remove, load, ship, or export, any goods under or by virtue of this obligation or
the permission given or implied thereby after he shall have received notice from the Commissioner- General that further or
additional security is required; and until such further or additional or larger amount of security shall have been given to the
satisfaction of the Commissioner - General then this obligation shall be void but shall otherwise be and remain in full force and
virtue.

Signed by the above bounden
.....
in the presence of:
.....
Witness
.....
Signed by the above bounden
.....
in the presence of:
.....
Witness
.....

Approved:
.....
for Commissioner General - Guyana Revenue Authority

[Subsidiary]

Customs Regulations

GUYANA

(FORM C.54 – CUSTOMS)
regs. 92, 107, 135

BOND FOR SHIPMENT OF STORES

KNOW all men by these presents that we.....
.....
of.....
and.....
of.....
are held and firmly bound unto the State in the sum of.....dollars to be paid to the State
for which payment well and truly to be made we bind ourselves and every of us jointly and severally for
and in the whole our heirs, executors, administrators and assigns and every of them firmly by these
presents.

Dated this.....day of.....in the year of Our Lord
Two Thousand and.....

Whereas the above bounden.....intends to load as stores on board the
.....the under-mentioned goods, that is to say:
.....
.....

NOW THE CONDITION OF THIS OBLIGATION is such that if all the said goods shall be duly
loaded on board the.....and shall be enumerated in the content of the said
.....and shall be used as stores on board the said.....
or be otherwise accounted for to the satisfaction of the Commissioner-General Guyana Revenue
Authority; and if the packages containing the same shall not be opened nor any of the goods therein
taken out or altered, until the said.....shall have left the place of final
departure on her intended foreign journey, then this obligation to be void, but otherwise shall be and
remain in full force and virtue.

Signed by the above bounden
.....
in the presence of:
.....
.....
Witness

Signed by the above bounden
.....
in the presence of:
.....
.....
Witness

}
}
}

Approved:

.....
for Commissioner General - Guyana Revenue Authority

LAWS OF GUYANA

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Customs

[Subsidiary]

Customs Regulations

GUYANA

(FORM C.55 – CUSTOMS)
regs. 92, 107, 135

GENERAL BOND FOR SHIPMENT OF STORES

KNOW all men by these presents that we.....
.....
of.....
and.....
of.....
are held and firmly bound unto the State in the sum of.....dollars to be paid to the State
for which payment well and truly to be made we bind ourselves and every of us jointly and severally for
and in the whole our heirs, executors, administrators and assigns and every of them firmly by these
presents.

Dated this.....day of.....in the year of Our Lord
Two Thousand and.....

Whereas the above bounden intends to remove from time to time goods to be used as stores on board
aircraft or ships bound for ports outside Guyana and to load the same on board such aircraft or ships.

Now the condition of this obligation is such that if all the goods which shall in pursuance of such
intention be delivered from a warehouse or upon which any drawback is allowed on exportation shall be
duly shipped and shall be used as stores on board the aircraft or ships specified on the shipping bills or
other documents for such goods or be otherwise accounted for to the satisfaction of the Commissioner-
General for the time being, and if the packages containing the same shall not be opened nor any of the
goods therein taken out or altered until the said ship or ships shall have left the port of final departure on
their intended foreign voyage, then this obligation to be void but otherwise shall be and remain in full
force and virtue.

Signed by the above bounden
.....
in the presence of:
.....
.....
Signed by the above bounden
.....
in the presence of:
.....
.....

Approved:

.....
for Commissioner General - Guyana Revenue Authority

GUYANA

(FORM C.56 – CUSTOMS)
regs. 41, 92

TRANSHIPMENT BOND

KNOW all men by these presents that we.....
.....
of.....
and.....
of.....
are held and firmly bound unto the State in the sum of.....dollars to be paid to the State
for which payment well and truly to be made we bind ourselves and every of us jointly and severally for
and in the whole our heirs, executors, administrators and assigns and every of them firmly by these
presents.

Dated this.....day of.....in the year of Our Lord
Two Thousand and.....

Whereas the above bounden.....has given notice of his intention to transfer
from the.....to the.....for exportation the
following goods, that is to say –
.....
.....

Now the condition of this obligation is such that if the said goods and every part thereof shall be duly
transferred from the.....to the.....
and shall be duly exported to, and shall be landed at.....within.....from the
date hereof; and if no alteration or diminution in quantity or quality (except such as shall be accounted
for to the satisfaction of the Commissioner- General, Guyana Revenue Authority hereinafter called “the
Commissioner- General”) shall take place in the said goods, or in the casks, cases or packages in which
the same shall have been delivered, from the time of delivery thereof to the
said.....under this obligation, until the landing thereof at the said place; and if the
said.....shall in every case in which the Commissioner- General shall require it
and within such time as in each case he shall allow, produce proof to the satisfaction of the
Commissioner- General of the due landing of the said goods at the said place, then this obligation shall be
void, but otherwise shall be and remain in full force and virtue.

Signed and delivered
by the above bounden.....
in the presence of.....

Signed and delivered
by the above bounden.....
in the presence of.....

}
}

Approved:

.....
for Commissioner General - Guyana Revenue Authority

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Customs

[Subsidiary]

Customs Regulations

GUYANA

(FORM C.57 – CUSTOMS)
regs. 41, 92

GENERAL TRANSHIPMENT BOND

KNOW all men by these presents that we.....
of.....and.....
of.....are held and firmly
bound unto the State in the sum of.....dollars to be paid to the State for which payment well and truly to be
made we bind ourselves and every of us jointly and severally for and in the whole our heirs, executors, administrators and
assigns and every of them firmly by these presents.

Dated this.....day of.....in the year of Our Lord Two Thousand
and.....

Whereas the above bounden.....has elected to give a General
Bond for the due transfer from time to time of such goods as he may have occasion to transfer from an importing aircraft or
ship to an exporting aircraft or ship.

Now the condition of this obligation is such that if all and every portion of such goods as may from time to time be entered
by the above bounden.....on the proper notice or other approved document for
transfer as aforesaid shall with all due diligence and despatch be duly transferred from the aircraft or ship in which the same
shall have been imported to an aircraft or ship to and for which the same shall have been entered to be exported and be duly
exported to and landed at the place or places the same have been entered to be exported.

And if all goods transferred and exported under this obligation shall be exported to and landed at the place or places
aforesaid within two months of the date when the same shall have been entered for exportation, or such further time as the
Commissioner- Guyana Revenue Authority General (hereinafter referred to as "Commissioner General") may allow, and shall
not be landed at any other place or places, or re-landed in Guyana and if no alteration or diminution in quantity or quality
(except such as shall be accounted for to the satisfaction of the Commissioner General) shall take place in any such goods, or in
the packages in which the same shall have been delivered, from the time of the delivery thereof to the above
bounden.....
under this obligation, until the landing thereof at the place or places for which the same shall have been entered to be
exported, and if the above bounden.....shall in every case in which the Commissioner General shall
require it and within such time as in each case he shall allow, produce proof, to the satisfaction of the Commissioner General of
the due landing of the said goods at the place or respective places to and for which the same shall have been entered to be
exported.

And if the above bounden.....and his Agents or Servants shall
not remove, load, ship, or export or attempt to remove, load, ship or export, any goods under or by virtue of this obligation or
the permission given or implied thereby after he shall have received notice from the Commissioner General that further or
additional security is required; and until such further or additional or larger amount of security shall have been given to the
satisfaction of the Commissioner General, then this obligation shall be void but shall otherwise be and remain in full force and
virtue.

Signed and delivered
by the above bounden.....
in the presence of.....

Signed and delivered
by the above bounden.....
in the presence of.....

Approved:

.....
for Commissioner General - Guyana Revenue Authority

GUYANA

(FORM C.58 – CUSTOMS)
reg. 133

BOND FOR REMOVAL OF WAREHOUSED GOODS

KNOW all men by these presents that we.....
.....
of.....
and.....
of.....
are held and firmly bound unto the State in the sum of.....dollars to be paid to the State for which payment well and truly to be made we bind ourselves and every of us jointly and severally for and in the whole our heirs, executors, administrators and assigns and every of them firmly by these presents.

Dated this.....day of.....in the year of Our Lord Two Thousand and.....

Whereas the above bounden..... has given notice to the Commissioner-General Guyana Revenue Authority (hereinafter called "Commissioner General") of his intention to remove to.....by.....the following goods, that is to say.....

Now the condition of this obligation is such that if the said goods and every part thereof shall be duly removed and delivered into the custody of the Proper Officer of Customs and Excise at.....within.....days/hours from the date hereof, and if no alteration or diminution in quantity or quality (except such as shall be accounted for to the satisfaction of the Commissioner General) shall take place in the said goods, or in the packages in which the same shall have been delivered from the time of the delivery thereof to the said.....under this obligation, until the delivery thereof into the custody of the Proper Officer at.....as aforesaid, then this obligation to be void, otherwise to be and remain in full force and virtue.

Signed and delivered
by the above bounden.....
in the presence of.....
of.....

Signed and delivered
by the above bounden.....
in the presence of.....
of.....

}
}

Approved:

.....
for Commissioner General - Guyana Revenue Authority

LAWS OF GUYANA

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Customs

[Subsidiary]

Customs Regulations

GUYANA

(FORM C.59 – CUSTOMS)
reg. 133

GENERAL BOND FOR REMOVAL OF WAREHOUSED GOODS

KNOW all men by these presents that we.....
of.....and.....
of.....are held and firmly
bound unto the State in the sum of.....dollars to be paid to the State for which payment well and truly to be
made we bind ourselves and every of us jointly and severally for and in the whole our heirs, executors, administrators and
assigns and every of them firmly by these presents.

Dated this.....day of.....in the year of Our Lord Two Thousand
and.....

Whereas the above bounden.....has elected to give a General
Bond for the due removal from time to time of such goods as he may have occasion to remove from one place in Guyana to
another place in Guyana.

Now the condition of this obligation is such that if all and every portion of such goods as may from time to time be entered
by the above bounden.....on the proper notice or other approved
document for removal as aforesaid shall with all due diligence and despatch be duly removed to and delivered into the care of
the Proper Officer of Customs and Excise at the place or places to and for which they shall have been entered to be removed.

And if all goods removed under this obligation shall be removed as aforesaid within such times or respective times as shall
be specified on the proper documents relating thereto and be delivered into the care of the Proper Officer of Customs and
Excise at the place or places to and for which they shall have been entered to be removed as aforesaid and if no alteration or
diminution in quantity or quality (except such as shall be accounted for to the satisfaction of the Commissioner General
Guyana Revenue Authority – hereinafter referred to as “Commissioner General”) shall take place in any such goods or in the
packages in which the same shall have been delivered from the time of the delivery thereof to the above
bounden.....
under this obligation until the delivery thereof into the care of the Proper Officer of Customs and Excise at the place or places
for which the same shall have been entered to be removed:

And if the above bounden.....and his Agents or Servants shall
not remove or attempt to remove any goods under or by virtue of this obligation or the permission given or implied thereby
after he shall have received notice from the Commissioner General that further or additional security is required; and until
such further or additional or larger amount of security shall have been given by the above
bounden.....
to the satisfaction of the Commissioner General, then this obligation shall be void but shall otherwise be and remain in full
force and virtue.

Signed and delivered
by the above bounden.....
in the presence of.....

Signed and delivered
by the above bounden.....
in the presence of.....

Approved:

.....
for Commissioner General - Guyana Revenue Authority

GUYANA

(FORM C.60 – CUSTOMS)
reg. 136

GENERAL BOND TO GUARANTEE PAYMENT OF RENT

KNOW all men by these presents that we.....
.....
of.....
and.....
of.....
are held and firmly bound unto the State in the sum of.....dollars to be paid to the State
for which payment well and truly to be made we bind ourselves and every of us jointly and severally for
and in the whole our heirs, executors, administrators and assigns and every of them firmly by these
presents.

Dated this.....day of.....in the year of Our Lord
Two Thousand and.....

Whereas the above bounden.....desires from time to time to remove from
warehouse with all convenient speed, goods to be put on board an aircraft or ship for use as stores:

And whereas the Commissioner General Guyana Revenue Authority has agreed to permit goods belonging to
the above bounden.....to be delivered from warehouse and put on board an
aircraft or ship for use as stores without the rent having first been paid, on condition that such rent shall
be paid not later than the day next following that on which any such goods are from time to time
delivered from warehouse for use as stores as aforesaid.

Now the condition of the above written bond or obligation is such that if the above bounden.....
.....shall at any time take delivery of any goods from warehouse for the purpose as
aforesaid without having first paid the full rent due thereon, and shall thereafter pay to the Commissioner
General Guyana Revenue Authority all such rent either on the day when the said goods are delivered as
aforesaid, or at latest, on the next following day, then the above written bond or obligation shall be void,
otherwise shall be and remain in full force and virtue.

Signed and delivered
by the above bounden.....
in the presence of.....
of.....
Signed and delivered
by the above bounden.....
in the presence of.....
of.....

Approved:

.....
for Commissioner General - Guyana Revenue Authority

LAWS OF GUYANA

306 Cap. 82:01

Customs

[Subsidiary]

Customs Regulations

GUYANA

(FORM C.61 – CUSTOMS)
reg. 144

GENERAL BOND FOR SECURING DUTY ON GOODS
WAREHOUSED IN A PRIVATE WAREHOUSE OR CUSTOMS AREA

KNOW all men by these presents that we.....
.....
of.....
and.....
of.....
are held and firmly bound unto the State in the sum of.....dollars to be paid to the State
for which payment well and truly to be made we bind ourselves and every of us jointly and severally for
and in the whole our heirs, executors, administrators and assigns and every of them firmly by these
presents.

Dated this.....day of.....in the year of Our Lord
Two Thousand and.....

Whereas the Commissioner General Guyana Revenue Authority in virtue of the authority vested in
him by the Customs Laws has approved the Message.....in
the..... of.....whereof
the said.....is the lessee as a Private Warehouse/Customs Area* for the warehousing
of goods without payment of duty on the first entry thereof and has directed that the
said.....shall give security in the said sum of.....dollars
and has approved of the said..... as surety of the
said.....

Now the condition of this obligation is such that if the full duties on all such goods as shall at any time
be warehoused in the above-mentioned warehouse shall from time to time be duly paid to the
Commissioner General Guyana Revenue Authority or if all such goods shall be duly exported then the
above written obligation shall be void, but otherwise shall be and remain in full force and virtue.

Signed and delivered
by the above bounden.....
in the presence of.....
of.....
Signed and delivered
by the above bounden.....
in the presence of.....
of.....

Approved:

.....
for Commissioner General - Guyana Revenue Authority

* Delete whichever is not applicable.

GUYANA

(FORM C.62 – CUSTOMS)
reg. 138

AUCTIONEER'S BOND

KNOW all men by these presents that we.....
of.....Auctioneer
and.....of.....
are held and firmly bound unto the State in the sum of.....dollars to be paid to the State
for which payment well and truly to be made we bind ourselves and every of us jointly and severally for
and in the whole our heirs, executors, administrators and assigns and every of them firmly by these
presents.

Dated this.....day of.....in the year of Our Lord
Two Thousand and.....

Whereas the regulations made under the Customs Act provide that before an Auctioneer is entrusted
with the sale of goods by auction under the Customs laws he shall first have entered into a bond in a sum
to be fixed by the Commissioner General Guyana Revenue Authority (hereinafter called "the
Commissioner General").

And whereas the said.....having been employed by the
Commissioner General to sell or dispose from time to time by public auction of goods under the Customs
laws and to account to the Commissioner General for the proceeds of such sales has been directed to give
such security by bond in the sum of.....dollars.

Now the condition of the above bond is such that if the said.....shall
from time to time and at all times during his employment as auctioneer well and sufficiently perform and
execute all and singular the duties required of him as such auctioneer as aforesaid in respect of the receipt
and payment of money on behalf of the Commissioner General and shall duly account for the same, this
obligation shall be void or otherwise shall continue in full force.

In witness whereof the parties hereto have hereunto set their hands the day and year first above
written.

Signed and delivered
by the above bounden.....
in the presence of.....
of.....
Signed and delivered
by the above bounden.....
in the presence of.....
of.....

Approved:

.....
for Commissioner General - Guyana Revenue Authority

LAWS OF GUYANA

308 Cap. 82:01

Customs

[Subsidiary]

Customs Regulations

GUYANA

(FORM C.63 – CUSTOMS)
reg. 196

TRANSIT BOND

KNOW all men by these presents that we
of.....
and.....
of.....
are held and firmly bound unto the State in the sum of.....dollars to be paid to the State
for which payment well and truly to be made we bind ourselves and every of us jointly and severally for
and in the whole our heirs, executors, administrators and assigns and every of them firmly by these
presents.

Dated this.....day of.....in the year of Our Lord
Two Thousand and.....

Whereas the above bounden.....has given notice of his intention
to remove in transit through Guyana from.....to.....
.....for exportation to.....
the following goods, that is to say –
.....
.....

Now the condition of this obligation is such that if all and every portion of such goods shall pass
through Guyana direct and without deviation by the route approved by the Commissioner General
Guyana Revenue Authority (hereinafter referred to as “the Commissioner General) and shall be
produced intact and without any alteration or diminution in quantity or quality (except such as shall be
accounted for to the satisfaction of the Commissioner General)
at.....within such time as the proper officer shall allow and be duly
exported to and landed at.....aforesaid.

And if the above bounden.....shall not land, tranship, repack, restow
or otherwise deal with the aforesaid goods except at places approved for the purpose by the
Commissioner General and shall if the Commissioner General shall so require and within such time as he
shall allow produce proof to his satisfaction of the due arrival of the said goods at the said destination
then this obligation shall be void but otherwise shall be and remain in full force and virtue.

Signed and delivered
by the above bounden.....
in the presence of.....
of.....
Signed and delivered
by the above bounden.....
in the presence of.....
of.....

Approved:

.....
for Commissioner General - Guyana Revenue Authority

LAWS OF GUYANA

Customs

Cap. 82:01 309

[Subsidiary]

Customs Regulations

GUYANA

(FORM C.64 - CUSTOMS)
reg. 196

GENERAL TRANSIT BOND

KNOW all men by these presents that we.....
of.....
and.....
of.....
are held and firmly bound unto the State in the sum of.....dollars to be paid to the State for which payment
well and truly to be made we bind ourselves and every of us jointly and severally for and in the whole our heirs, executors,
administrators and assigns and every of them firmly by these presents.

Dated this.....day of.....in the year of Our Lord Two Thousand
and.....

Whereas the above bounden.....has elected to give a General bond
for the removal in transit through Guyana of such goods as from time to time he may have occasion to import in transit for a
destination outside Guyana.

Now the condition of this obligation is such that if all and every portion of such goods as may from time to time be entered
as in transit by the above bounden.....on the proper document shall pass through
Guyana direct and without deviation by such routes as the Commissioner General Guyana Revenue Authority (hereinafter
referred to as "Commissioner - General ") may generally or in any particular case direct and shall be produced intact and
without any alteration of diminution in quantity or quality (except such as shall be accounted for to the satisfaction of the
Commissioner- General) at the port or place for which they are entered outwards within such time as the proper officer may
deem reasonable and be duly exported to and landed at the port or place of final destination aforesaid.

And if the above bounden.....shall not land, tranship, repack, restow or otherwise
deal with the goods except at places approved for the purpose by the Commissioner General and shall if the Commissioner
General shall so require and within such time as he shall allow produce proof to his satisfaction of the due arrival of the said
goods at the said destination aforesaid then this obligation shall be void but otherwise shall be and remain in full force and
virtue.

Signed and delivered
by the above bounden.....
in the presence of.....
of.....

Signed and delivered
by the above bounden.....
in the presence of.....
of.....

Approved:

.....
for Commissioner General - Guyana Revenue Authority

LAWS OF GUYANA

310 Cap. 82:01

Customs

[Subsidiary]

Customs Regulations

GUYANA

(FORM C.65 – CUSTOMS)
reg. 202

CUSTOMHOUSE BROKERS LICENCE

.....
whose place of business is situated at.....
is hereby licensed to transact business with the Customs on behalf of other person.

Bond in the sum of one hundred dollars has this day been deposited with the
Commissioner General Guyana Revenue Authority. (Delete if Bond not required.)

.....
Commissioner-General Guyana Revenue Authority

Date.....

FEE: \$3000.00 (three thousand dollars)

LAWS OF GUYANA

Customs

Cap. 82:01 311

[Subsidiary]

Customs Regulations

GUYANA

(FORM C.66 – CUSTOMS)
reg. 190

No.

GUYANA REVENUE AUTHORITY

LICENCE TO PLY

Registered No.:..... Port.....

(1) Type of Craft	(2) Measurements	(3) Means of Propulsion	(4) Purpose for Which Used

The small craft described above may ply within the limits of the port of.....
for the purpose described in column (4). The registered number must be legibly painted
on both sides of the bow of the craft.

This licence is valid until the 31st December,

.....

FEE: \$1500.00 (Fifteen hundred dollars)

Date.....

LAWS OF GUYANA

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Customs

[Subsidiary]

Customs Regulations

(FORM C.67)
reg. 205

GUYANA REVENUE AUTHORITY
Guyana

No.

CERTIFICATE

This is to certify that

.....
Commissioner General – Guyana Revenue Authority

FEE:

Date.....

[Subsidiary]

Customs Regulations

(Form C.68 – Customs)
Reg. 50 (3)

SCHEDULE

Application for Permit for Immediate Delivery

GUYANA :

Port..... Carrier..... No.
 Importer's Name..... Rotation No..... Date of Report.....
 Address..... B.L. or A.W.B. No..... Total No. of Invoice Pages.....
 Bond No..... Invoice No. & Date..... Import Licence Expiry Date.....
 Bond Expiry Date..... Import Licence No.....
 Bond Amount..... Country of Origin.....

Description of Goods	C.I.F. Value	Record of Examination and Release
Total I/We hereby make application for the immediate delivery of the within mentioned goods. I declare that the information given is accurate, the bond is sufficient and current and that all the requirements of the laws in relation to the importation of the said goods have been met. Importer Immediate Delivery Permitted. Proper Officer		

GUYANA

(Form C. 69 – Customs)

Reg. – 50 (4)

Immediate Delivery Bond for Securing Value, Duties and Taxes.

Know all men by these presents that we.....
of.....
Principals and.....of.....
.....

as Surety, are held and firmly bound jointly and severally unto the State to and for the use of the State in the sum of..... dollars..... (\$.....) of the good and lawful money of Guyana to be paid to the State for which payment well and truly to be made we bind ourselves and every of us jointly and severally for and in the whole our heirs, executors, administrators and assigns and every of them firmly by these presents.

WHEREAS the above bounden.....and.....
.....have elected to give a bond for securing the value, duties and taxes for the immediate removal from time to time of imported goods from any Customs Area or on discharge from any aircraft or ship.

AND WHEREAS the Commissioner-General Guyana Revenue Authority (hereinafter called the Commissioner- General) has agreed to permit such goods belonging to the said.....to be delivered immediately without payment of a sum of money equivalent to the value, duties and taxes of the said goods.

NOW the condition of this obligation is such that if the above bounden shall take delivery of the said goods from any aircraft, ship or Customs Area without having paid the full value, duties and taxes thereon and shall enter the goods on the prescribed form and shall pay to the Commissioner- General all such value, duties and taxes within such period prescribed by the Regulations made under the Customs Act, Chapter 82:01, the above written bond or obligation shall be void, but otherwise shall be and remain in full force and virtue.

[Subsidiary]

Customs Regulations

Signed and delivered
by the above bounden.....
in the presence of.....
of.....

Signed and delivered
by the above bounden.....
in the presence of.....
of.....

.....

.....

Approved:

.....
for Commissioner General - Guyana Revenue Authority

[Forms 70-71 deleted by Reg. 3/1995]

LAWS OF GUYANA

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Customs

[Subsidiary]

Customs Regulations

REPUBLIC OF GUYANA
CUSTOMS & EXCISE DEPARTMENT



CUSTOMS DECLARATION
(IMPORT/EXPORT)

FORM C 72

1. Exporter/Consignee (name, address) No.				4. Regime				FOR OFFICIAL USE ONLY							
				5. Tot. No. of pages											
2. Importer/Consignee (name, address) No.				6. Tot. No. of pkgs											
				7. Tot. No. of Items											
3. Declaration/Agent No. Ref.				8. Warehouse								9. TSHED			
				10. Frontier Office								11. Clearance Office			
16. Means of Transport				17. Trans mode		18. Nationality		13. Additional Information							
				19. D.O./D.O.D		20. Rotation No.						21. B/L or AWB No.			
22. Manifest No.		23. C.O.G./C.O.D.		24. Account Holder											
25. Description of Goods				27. C.P.C.		28. Commodity Code		29. Net mass (kg)		30. Gross Mass (kg)					
				31. Supply Qty (t)		32. Country of Origin		33. Customs Value (GS)							
26. Marks & Nos.				34. Duty/Tax Type		35. Duty/Tax Type		36. Base Amount \$		37. Rate		38. Duty/Tax Due \$			
				Code		Code		c.		c.		c.		c.	
39. Licence No. and expiry date				40. Supp Qty (t)		41. No. & type of packages		42. Total Duty/Tax							
25. Description of Goods				27. C.P.C.		28. Commodity Code		29. Net mass (kg)		30. Gross Mass (kg)					
				31. Supply Qty (t)		32. Country of Origin		33. Customs Value (GS)							
26. Marks & Nos.				34. Duty/Tax Type		35. Duty/Tax Type		36. Base Amount \$		37. Rate		38. Duty/Tax Due \$			
				Code		Code		c.		c.		c.		c.	
39. Licence No. and expiry date				40. Supp Qty (t)		41. No. & type of packages		42. Total Duty/Tax							
25. Description of Goods				27. C.P.C.		28. Commodity Code		29. Net mass (kg)		30. Gross Mass (kg)					
				31. Supply Qty (t)		32. Country of Origin		33. Customs Value (GS)							
26. Marks & Nos.				34. Duty/Tax Type		35. Duty/Tax Type		36. Base Amount \$		37. Rate		38. Duty/Tax Due \$			
				Code		Code		c.		c.		c.		c.	
39. Licence No. and expiry date				40. Supp Qty (t)		41. No. & type of packages		42. Total Duty/Tax							
45. I/We hereby declare that the information and particulars mentioned herein are true and complete and accept fully the conditions and requirements attaching to the use of the C.P.Cs. mentioned herein. Signature and date of Declarant/Agent				43. Other Charges				44. Summary							
				Code		Description		Amount		Duty/Tax This Page					
										Duty/Tax Brought FWD					
										Total Other Charges					
				Validated for Payment		Date				Grand Total					
				For Commissioner General Guyana Revenue Authority				Payable							

WARNING: It is an offence under the Customs Act Chapter 82:01 to make a false declaration. Severe penalties may be applied in cases where false declarations are made.

LAWS OF GUYANA

Customs

[Subsidiary]

Customs Regulations

<p>NOTICE OF EXPORTATION UNDER BOND</p> <p>I/We.....</p> <p>Hereby give notice that I/We intend to export the goods listed overleaf on board the vessel/aircraft.....</p> <p>bound for.....</p> <p>by virtue of special/General Bond # dated.....</p> <p>Bond in force.</p> <p>.....</p> <p>EXPORTER For Commissioner General- Guyana Revenue Authority</p>	<p>CERTIFICATE OF SHIPMENT</p> <p>The packages mentioned overleaf have been –</p> <p>(a) received on board</p> <p>.....</p> <p>MASTER/MATE DATE</p> <p>(b) examined or seen on board</p> <p>.....</p> <p>PROPER OFFICER DATE</p> <p>(c) shipped, satisfied</p> <p>.....</p> <p>PROPER OFFICER DATE</p>												
<p>RECEIPT INTO WAREHOUSE</p> <p>Received and Warehoused.....</p> <p>Packages into the State or Private Warehouse.....</p> <p>as described overleaf.</p> <p>.....</p> <p>CUSTOMS OFFICER DATE TIME</p>	<p>RELEASE/DELIVERY ORDER</p> <p>To the</p> <p>at</p> <p>Please deliver to</p> <p>.....</p> <p>the packages listed overleaf.</p> <p>.....</p> <p>CUSTOMS OFFICER DATE TIME</p>												
<p>RENT AND CHARGES</p> <p>FROM TO</p> <p>No. of month(s) No. of Pkg(s).....</p> <p>Measurement(s).....</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 50%;">(A) DESCRIPTION</th> <th style="width: 25%;">(B) RENT</th> <th style="width: 25%;">(C) CHARGES</th> </tr> </thead> <tbody> <tr> <td>1) Rate per month</td> <td></td> <td></td> </tr> <tr> <td>2) Amount</td> <td></td> <td></td> </tr> <tr> <td>AMOUNT PAYABLE</td> <td></td> <td></td> </tr> </tbody> </table> <p>.....</p> <p>OFFICER IN CHARGE WAREHOUSE ACCOUNT DATE</p>	(A) DESCRIPTION	(B) RENT	(C) CHARGES	1) Rate per month			2) Amount			AMOUNT PAYABLE			<p>MEMORANDA TO EXAMINING OFFICER</p>
(A) DESCRIPTION	(B) RENT	(C) CHARGES											
1) Rate per month													
2) Amount													
AMOUNT PAYABLE													
<p>RECORD OF EXAMINATION OF GOODS</p>													

Continued on Continuation Sheet No.

In the case of an Incorporated Company:

(d) any employee duly authorised in writing by one of the aforementioned persons.

LAWS OF GUYANA

Customs

Cap. 82:01 319

[Subsidiary]

Customs Regulations

SIMPLIFIED CUSTOMS DECLARATION IMPORT							(Form C-73- Customs (Reg. 31))	
TO BE USED ONLY FOR PERSONAL AND HOUSEHOLD EFFECTS OF NON-COMMERCIAL ITEMS								
Please Use Capital (Block) Letters								
1. TIN No. <input style="width: 100%;" type="text"/>			2. DATE <input style="width: 20px;" type="text"/> / <input style="width: 20px;" type="text"/> / <input style="width: 20px;" type="text"/> YY MM DD					
3. FIRST NAME <input style="width: 100%;" type="text"/>								
SURNAME <input style="width: 100%;" type="text"/>								
4. PASSPORT No. <input style="width: 100%;" type="text"/>								
5. ADDRESS OF IMPORTER <input style="width: 100%;" type="text"/>								
6. BILL OF LADING/ AIRWAY BILL No. <input style="width: 100%;" type="text"/>								
7. PORT OF ARRIVAL <input style="width: 100%;" type="text"/>								
8. NAME OF VESSEL/ AIRCRAFT <input style="width: 100%;" type="text"/>								
9. COUNTRY OF CONSIGNMENT								
10. DATE OF REPORT <input style="width: 20px;" type="text"/> / <input style="width: 20px;" type="text"/> / <input style="width: 20px;" type="text"/> YY MM DD								
11. ROTATION			12. GROSS WEIGHT (kgs)					
13. No. & KIND OF PACKAGE								
FOR OFFICIAL USE ONLY								
14. Contents of Package	15. Commodity Code	16. Declared Value \$	Assessed Value \$	Import Duty \$	Other Taxes \$	VA T \$	TOTAL \$	
GRAND TOTAL								
17. I/ We hereby declare that the information and particulars mentioned herein are true and correct _____ Signature of Declarant/ Agent				18. Validated for Payment _____ For Commissioner of Customs and Trade Administration				
Note: Penalties will be imposed under the Customs Act, Cap 82:01 for making a false Declaration. Please read instructions for the completion of this Form overleaf.								

HOW TO COMPLETE THIS DECLARATION

1. In box number 1 enter your Tax Identification Number (TIN)
2. In box number 2 enter the date - year, month and day.
3. In box number 3 enter your first name in full and Surname.
4. In box number 4 enter your passport of National Identification Number.
5. In box number 5 enter the full address of the importer (No. P.O.

Boxes Number).

6. In box number 6 enter the the number of the Bill of Lading or Airway Bill which was sent to you or which you collected from the Shipping Co. or Airline. The number is usually found at the top of the document.
7. In box number 7 enter the name of the Port where your *good/s* arrived. (i.e. CJIA, Timehri / GNIC / DSCL).
8. In box number 8 enter name of the Vessel/ Aircraft.
9. In box number 9 the country from where the *good/s* arrived.
10. In box number 10 enter the Date of Report of the vessel or aircraft.
11. In box number 11 enter the Rotation number of the vessel/aircraft. If you do not know the rotation number of the vessel/aircraft, the Customs Officer will fill this box.
12. In box number 12 enter the total gross weight of packages. in kilograms.
13. In box number 13 enter total number and type of packages.
14. In box number 14 if you know what Items are in your packages you must list them separately in the boxes.
15. In box number 15 if you know the Harmonised Classification Code (Tariff Heading Number), then you may enter the relevant numbers. However, if you do not know the correct Classification Code, the Customs Officer will fill this box.
16. In box number 16 if you know the value of the goods/items imported, you must enter in the boxes the individual amount equivalent in Guyana dollars.
17. In box number 17 you must sign your name on the line.
18. Boxes 18 and 19 are reserved for official uses.

NB: If you have amongst your personal/household effects any item which cannot be described as personal/ household effects e.g. alcoholic beverages, products containing tobacco, explosives, firearms etc.) you must inform the Customs Officer immediately, upon his/her arrival to conduct the examination.

[Subsidiary]

Customs Regulations

[Reg. 16/1956
2/1959
7/1959
7/1960
1/1976
7/1976]

SCHEDULE C

reg. 151(1)

DRAWBACK ON DUTIES PAID

(i) Upon the exportation of garments from Guyana drawback in full of the duties paid on the importation of the materials used in the making of such garments.

(ii) Upon –

- (a) the exportation, or
- (b) the deposit in a bonded warehouse for exportation, or
- (c) the deposit in a bonded warehouse for delivery to institutions approved by the Minister,

of medicinal and pharmaceutical products as classified under Chapter 30 of the Import Schedule set out in Part I of the First Schedule of the Customs Act, Chapter 82:01, or of perfumery, cosmetics, soaps and cleansing preparations classified under Chapter 33 of the Import Schedule set out in Part I of the First Schedule of the Customs Act, Chapter 82:01, drawback in full of the duties paid on the importation of the materials used in the manufacture of such articles.

(iii) Upon the exportation of products manufactured in Guyana from paper or paper board drawback in full of the duties paid on the importation of the paper and paper board used in the manufacture of such products.

(iv) Upon all other imported materials on which duty has been paid, which are used in the manufacture or packaging of articles manufactured or produced in Guyana, drawback shall be paid, upon the exportation or use as stores of such articles, on such imported materials which the Commissioner-General is satisfied have been so used, at a rate specified by the Minister by notice in the *Gazette*.

10/1979

**CUSTOMS AND EXCISE DEPARTMENT
(UNIFORM AND EQUIPMENT)
REGULATIONS**

made under section 275

Citation.

1. These Regulations may be cited as the Customs and Excise Department (Uniform and Equipment) Regulations 1979.

Issuing of uniforms, etc.

2. Uniforms and equipment shall be issued to a person serving in the Customs and Excise Department in accordance with the Schedules.

Utilisation of uniforms, etc.

3. A person to whom uniforms and equipment are issued in accordance with these Regulations shall as far as possible during the performance of his duties utilise the uniforms and equipment.

Waterguards.

4. A waterguard may wear ornaments applicable to his section of the department.

Property of Government.

5. Uniforms and equipment remain property of the Government and shall be returned to the stores when a person leaves the service of the Department or on request of the Controller.

Records.

6. Uniforms and equipment issued shall be recorded by the store-keeper who shall take receipts for all issues and upon their return to him the store-keeper shall record the particulars thereof in the presence of the person returning the articles.

Returning of uniforms.

7. A person when proceeding on vacation leave, or when absent from duty for any period in excess of one calendar month shall return to the store-keeper his uniforms

[Subsidiary]

*Customs and Excise Department (Uniform and Equipment)
Regulations*

and equipment for safe keeping.

Deficiency.

8. Where the certificate of the store-keeper discloses deficiency in the articles returned by a person the equivalent value of the deficiency may be deducted from any moneys accruing to that person.

reg. 2

SCHEDULE I

Uniforms and equipment to be worn by trainees and officers of the Customs and Excise Department below the rank of Principal Officer.

Uniform and Equipment	Quantity	How to be issued
Cap, blue, P & O peak, black oak leaf band, leather chin strap with 2 buttons brass, small	1	Free – once every three years
Epaulettes, detachable with 4 rows gold braid (Senior Customs and Excise Officers)	1 pr.	Free – once every three years
with 3 rows gold braids (Customs and Excise Officers III)		
with 2 rows gold braids (Customs and Excise Officers II)		
with 1 rows gold braids (Customs and Excise Officers I)	1	Free – once every five years
Cap badge, Customs and Excise (gold metal thread)	1	Free – once every three years
Cap covers – wet weather	1	Free – once every three years

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Cap covers – white (polyester and cotton)	2	Free - annually
Shirtjacs with short sleeves – white (polyester and cotton)	4	Free - annually
Trousers – dark blue (terylene/worsted)	4	Free - annually
Skirts or trousers dark blue (terylene/worsted)	4	Free – annually to female officers
Shoes – black (leather)	2 prs.	Free - annually
Buttons – Customs and Excise brass, small	10	Free – once every five years
Raincoat, light (oil skin)	1	Free – once every two years to waterguard officers only (only to all other officers on payment)
Whistle and chain – Customs & Excise engraved	1	Free – issue only
Ornaments, anchor and chain	1 pr.	Free – issue only (waterguard officer only)

reg. 2

SCHEDULE II

Uniforms and equipment to be worn by all guards of the
Customs and Excise Department.

Uniform and Equipment	Quantity	How to be issued
Cap, blue, P & O peak,	1	Free - once every

[Subsidiary]

*Customs and Excise Department (Uniform and Equipment)
Regulations*

black oak leaf band, leather chin strap with 2 buttons brass, small Epaulettes, detachable with 4 rows silver braid (Chief Guard)		three years
with 3 rows silver braids (Senior Guard)		
with 2 rows silver braids (Customs Guards II)	1 pr.	Free - once every three years
with 1 rows silver braids (Customs Guards I)		
Cap badge, Customs and Excise Silver (metal)	1	Free - once every five years
Cap covers - wet weather	1	Free - once every three years
Cap covers - light blue- grey (polyester and cotton)	2	Free - annually
Shirt jacs with short sleeves - light blue-grey (polyester and cotton)	4	Free - annually
Trousers - dark blue (terylene/worsted)	4	Free - annually
Skirts or trousers dark blue (terylene/worsted)	4	Free - annually (to female guards)
Shoes - black (leather)	2 prs.	Free - annually
Shoes (canvas)	1 pr.	Free - annually (waterguards only)
Buttons - Customs and Excise silver (metal), ½" diameter	10	Free - once every five years
Raincoat, light (oil skin)	1	Free - once every

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Whistle and chain - 1	two years
Customs & Excise engraved	Free - one issue only
Ornaments, anchor and chain 1 pr.	Free - one issue only (waterguards)
Night jacket, shirtjac style with long sleeves (blue serge) 1	Free - once every two years

reg. 2

SCHEDULE III

Uniforms and equipment to be worn by all coxswains, launch engineers, overseers, coopers, vehicle drivers, forklift operators, carpenters, joiners, labourers III (leading hands), labourers II (heavy-permanent) and deck hands of the Customs and Excise Department.

Uniform and Equipment	Quantity	How to be issued
Shirtjacs, light blue-grey (polyester and cotton)	3	Free - annually to coxswains
Shirtjacs, light blue-grey (polyester and cotton)	2	Free - annually to launch engineers, cooper and carpenters/joiners
Shirtjacs, light blue-grey (polyester and cotton)	4	Free - annually to vehicle drivers, fork lift operators and overseers
Shirtjacs, (khaki drill)	3	Free - annually to labourers III, labourers II and

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*Customs and Excise Department (Uniform and Equipment)
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		deck hands
Overalls, blue (Denim)	1 pr.	Free - annually to coxswains
Overalls, blue (Denim)	2 prs.	Free - annually to launch engineers and coopers
Trousers, dark blue (terylene/worsted)	2 prs.	Free - annually to coxswains, launch engineers, coopers and carpenters/joiners
Trousers, dark blue (terylene/worsted)	4 prs.	Free - annually to vehicle drivers, fork lift operators and overseers
Trousers, (khaki drill)	3 prs.	Free - annually to labourers III, labourers II and deck hands
Shoes (leather)	2 pr.	Free - annually to coxswains, vehicle drivers, fork lift operators, overseers, coopers and carpenters/joiners, labourers III, labourers II and deck hands
Shoes (canvas)	1 pr.	Free - annually to coxswains, launch engineers

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Epaulettes, detachable with 2 rows gold braid	1 pr.	and deck hands Free - once every three years to coxswains
Epaulettes, detachable with 2 rows gold braid with purple borders	1 pr.	Free - once every five years to coxswains
Ornaments, anchor and chain	1 pr.	Free – one issue only (coxswains and launch engineers)

2/2007

CUSTOMS (ADVANCE PASSENGER AND CARGO INFORMATION) REGULATIONS

made under 67A and 275

Citation. 1. These regulations may be cited as the Customs (Advance Passenger and Cargo Information) Regulations.

Interpretation. 2. (1) In these Regulations –

- (a) “advance information” means the information in respect of a passenger, crew member or other occupant seeking to travel or being carried or of cargo to be transported or being transported in an aircraft or ship to be arrived in or to be departed from Guyana or arriving in or departing from Guyana;

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*Customs(Advance Passenger and Cargo Information)
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- (b) "cargo" means any goods to be transported or being transported in an aircraft or ship;
- (c) "domestic space" means the countries listed in Schedule II;
- (d) "passenger" means any person not being a bona fide member of the crew, seeking to travel or being carried on an aircraft or ship.

Cap. 14:01 (2) Words and expressions used in these Regulations and not defined in these Regulations but defined in the Customs Act or under the Immigration Act shall have the respective meanings assigned to them in those Acts.

Application. 3. These Regulations shall apply to an aircraft or ship which –

- (a) is expected to arrive in Guyana;
- (b) has left or is expected to leave Guyana.

Advance information. 4. (1) The master shall at such time as provided in sub-regulation (2), make available to the competent authority, in such form and manner as may be approved in writing by the Commissioner-General, either generally or for a particular case or class of cases, advance information-

Schedule I (a) in respect of an aircraft or ship and each person on board in accordance with Part I of Schedule I; and

Schedule I (b) in respect of the cargo on board in accordance with Part II of Schedule I.

(2) (a) In respect of an aircraft or ship referred

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to in regulation 3 (a), advance information shall be provided –

- (i) not later than fifteen minutes after departure from the last port of call if it is a commercial aircraft;
 - (ii) not later than thirty minutes prior to the departure from the last port of call if it is a private aircraft;
 - (iii) not later than twenty-four hours prior to arrival if is arriving from outside the domestic space; and
 - (iv) not later than one hour prior to arrival of the aircraft or ship from the last port of call if it is arriving from destination within the domestic space.
- (b) In respect of an aircraft or ship referred to in regulation 3 (b), advance information referred to in paragraph (a) shall be provided not less than fifteen minutes after departure from Guyana, subject to sub-regulation (3).

(3) Sub-regulation (2) (b) shall not apply to the departure of an aircraft or ship from Guyana to a destination within the domestic space.

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*Customs(Advance Passenger and Cargo Information)
Regulations*

Power of
Minister to
waive.

5. The Minister may, for reasons recorded in writing, either generally for a particular case or class of cases, waive any requirement under regulation 4.

Penalty.

6. Where a master –

(a) intentionally fails to transmit advance information in accordance with regulation 4; or

(b) recklessly transmits incomplete or false advance information,

he shall be liable to a penalty of G\$20,000,000.00.

Seizure and
detention.

7. (1) Where a master fails to comply with regulation 4, the Commissioner-General may seize and detain the aircraft or ship to which the non-compliance relates.

(2) Where a seizure relates to a commercial aircraft or ship, then, notwithstanding anything contained in paragraph (1), such aircraft or ship shall be released on the lodgement of a bond for a sum of G\$100,000,000.00 or three times the value of such aircraft or ship.

Release of
Bond.

8. The Commissioner-General shall release the bond lodged under regulation 7 –

(a) upon –

(i) receipt of advance information referred to in regulation 4; and

(ii) payment of the penalty imposed under regulation 6; or

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(b) an order of a court of competent jurisdiction.

Refusal of clearance.

9. The proper officer may refuse to grant clearance to an aircraft or ship, not being a commercial aircraft or ship, until-

- (i) the advance information referred to in regulation 4 has been received; or
- (ii) the penalty imposed under regulation 6 has been paid.

r. 4(1) (a) and(b)

SCHEDULE 1

ADVANCE PASSENGER AND CARGO INFORMATION

PART I

(A) Information relating to the flight or voyage:

1. Aircraft Identification (if applicable)
(IATA Airline code and flight number)
2. Ship Identification (if applicable)
(Ship name and voyage number)
3. Registration of aircraft or ship
(Ship or aircraft Registration Number)
4. Country of Registration
(Country where aircraft or ship is registered)
5. Agent or Owner (where applicable)

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(Name of Agent for the aircraft or ship or where no agent, name of owner)

6. Scheduled Departure Date
(Date of scheduled departure of ship or aircraft (based on local time of departure location))
7. Scheduled Departure Time
(Time of scheduled departure of aircraft or ship (based on local time of departure location))
8. Scheduled Arrival Date
(Date of scheduled arrival of aircraft or ship based on local time of arrival location)
9. Scheduled Arrival Time
(Time of scheduled arrival of aircraft or ship based on local time of arrival location)
10. Last Place/Port of Call of aircraft or ship
(Ship or aircraft departed from this last foreign place/port of call to go to the place/port of aircraft or ship and initial arrival)
11. Place/Port of aircraft or ship and Initial Arrival
(Place/port in the country of destination where the aircraft or ship arrives from the last place/port of call of aircraft or ship)
12. Subsequent Place/Port of Call within the country/domestic space
(Subsequent place/port of call within the country)
13. Number of Persons on board
(Total number of passengers, crew on board)
14. Place/Port of Onward Foreign Destination

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(For departure from Guyana)

(B) Information relating to each individual on board:

Core Advance information Elements of Passport or travel document

15. Passport or travel document Number
16. Issuing Country or Organisation of passport or travel document
(Name of the State or Country or Organisation responsible for the issuance of passport or travel document)
17. Type of passport or travel document
(Indicator to identify type of passport or travel document)
18. Expiration Date
(Expiration date of passport or travel document)
19. Surname/Given Name(s)
(Family name and given name(s) of the passenger as it appears on the passport or travel document)
20. Nationality
(Nationality of the passenger)
21. Date of Birth
(Date of birth of the passenger)
22. Gender
(Gender of the passenger)

[Subsidiary]

*Customs(Advance Passenger and Cargo Information)
Regulations*

PART II

Information relating to Cargo:

The information contained in the Annex with respect to -

- (i) its cargo for discharge within Guyana; and
- (ii) its cargo not intended for discharge within Guyana

ANNEX

Advance information relating to the Manifest:

Voyage number

(A number assigned by local Shipping Agent for ships or the scheduled flight number for aircrafts)

Date and Time of Submission

Scheduled Departure Date

(Date of departure of shipper aircraft)

Scheduled Arrival Time

(Time of arrival of aircraft or ship)

Place of Departure

(The last foreign port or place of call for aircraft or ship)

Destination

(Port or place in the country of destination where the aircraft or ship first reports)

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Subsequent Place/Port of call within the country
[(Optional)]

Agent: Name

(authorised representative of the aircraft or ship, where available)

Owner

(Name of owner of aircraft or ship)

Transport: Mode

(The manner in which the cargo is imported or exported)

Transport: Name

(Name of the importing or exporting aircraft or ship)

Transport: Nationality

(Nationality of aircraft or ship as determined by its port of registry)

Transport: Place (Optional)

(Port of Registry)

Registration (Optional)

(International registration number including in respect of ships, the International Maritime Organisation registration number or Lloyd's registration number or in respect of aircraft the International Air Transport Authority registration number)

Master

(Name of captain of the ship)

Total Bills

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Total Packages

Total: Containers

Total: Gross mass

Tonnage: Gross (Optional)

Tonnage: Net [(Optional)]

(Registered tonnage of ship) **Date of last discharge (Optional)**
(Date of last discharge of cargo by the ship at any port)
Advance information relating to individual bills of
lading/Airway Bill

Manifest Line Number

(Number indicating the order of bills of lading on a manifest)

Transport Document Type

(Type of document issued by aircraft or ship including bills of
airway bill, bill of lading or waybill)

Transport Document Reference Number

Purpose of Shipment

(Whether for import, export, in-transit or trans-shipment)

Unique Consignment Reference (Optional)

Place of Loading Place of Discharge

Exporter

Exporter Address

Consignee

(Name of the consignee or the name and phone number of the
representative)

Total Containers

(Total number of containers for each transport document)

Packages: Kind

Packages: Marks and Numbers

Quantity: Package

Quantity: Gross Mass

Volume: Cubic Measurement (cbm)

Description of Goods

(Pursuant to applicable law)

Freight Indicator

(Payment status whether prepaid or payment on collection)

Amount and Currency

Values:

Value of Goods Freight on Board [(Optional)]

Freight [(Optional)]

Additional Seals

Additional Information

Advance information relating to Container Management

Container: Number

(The Bureau of International of Containers - BIC identification number of containers)

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Container: Type

(Type of container, e.g. 20 feet, refrigerated)

Empty/Full Indicator

(Whether Full Container Load or Less than Container Load)

Seals

(The number of the security seal(s) affixed to the container door)

Marks

(Marks or numbers of the seal(s) affixed to the container door)

Sealing Party

(The authority that affixed the seal(s) to the containers)

Total Containers

Transport Document Reference Number

r. 2(1) (c)

SCHEDULE II

DOMESTIC SPACE COUNTRIES

1. Antigua and Barbuda
 2. Barbados
 3. Dominica
 4. Grenada
 5. Guyana
 6. Jamaica
 7. St. Kitts and Nevis
 8. Saint Lucia
 9. St. Vincent and the Grenadines
 10. Trinidad and Tobago
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