

I assent.

D. J. G. ROSE
Governor-General.

29th April, 1969.

ACT NO. 4 OF 1969.

BILL OF ENTRY (IN AID OF DEFENCE) LEVY ACT, 1969.

Arrangement of Sections.

Section.

1. Short title and commencement.
2. Interpretation.
3. Imposition of defence levy.
4. Administration of the Act and collection of defence levy.
5. Exemptions.

AN ACT to make provision for the imposition of a Levy in Aid of the Defence of Guyana on Customs Bills of entry with reference to the value of goods imported into Guyana.

3rd May, 1969.

Enacted by the Parliament of Guyana:—

A.D. 1969

1. This Act may be cited as the Bill of Entry (In Aid of Defence) Levy Act, 1969, and shall be deemed to have come into operation on 28th February, 1969.

Short title and commencement.

2. In this Act, "goods" has the meaning assigned to that word by section 2 of the Customs Ordinance.

Interpretation. Cap. 309.

3. (1) Save as otherwise provided in this Act, there shall be levied and collected a levy (hereinafter referred to as a "defence levy") on every customs bill of entry calculated at the rate of three per centum on the value of all goods imported into Guyana and mentioned in any such bill of entry.

Imposition of defence levy.

(2) The value of any goods shall be determined in accordance with the provisions of section 21 of the Customs Ordinance.

Administration of the Act and collection of defence levy.

4. This Act shall be administered by the Comptroller of Customs and Excise and the officers of the Department of Customs and Excise acting under his directions and the defence levy imposed thereunder may be collected and the payment thereof enforced in like manner as if it were an import duty imposed under the Customs Ordinance.

Exemptions.

5. (1) Subject to the provisions of subsection (2) of this section, this Act shall not apply to customs bills of entry relating to goods exempt from import duties of customs by virtue of the provisions of the Customs Ordinance or of any other law providing for goods to be so exempt.

(2) The Minister of Finance may, by order,—

- (a) exempt from the defence levy bills of entry relating to such goods, other than those mentioned in subsection (1) of this section, as may be specified in the order.
- (b) withdraw the exemption provided for by or under this Act on any bill of entry relating to any goods:

Provided that the person who enters any goods the bill of entry relating to which is exempt from the defence levy by order made under this subsection shall deposit with the Comptroller of Customs and Excise or any officer of the Department of Customs and Excise acting under his directions the defence levy which would, but for that order, be payable.

(3) Every order made under subsection (2) of this section shall be laid before the National Assembly within seven days after it is made and the National Assembly may by resolution confirm, amend or revoke such order and upon publication of the resolution of the National Assembly in the Gazette the resolution shall have effect and the order shall then expire. If the order be not laid within the period required by this subsection it shall *ipso facto* expire.

(4) Sections 10, 11 and 51 of the Customs Ordinance shall *mutatis mutandis* apply in relation to the defence levy as they apply in relation to duties of customs and for that purpose the reference in the said section 11 to the provisos to section 8 of that Ordinance shall be construed as a reference to the proviso to subsection (2) of this section.

Passed by the National Assembly on the 27th March, 1969.

M. B. HENRY,
Acting Clerk of the National Assembly.