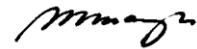


THE OFFICIAL GAZETTE 21ST JANUARY, 2019
LEGAL SUPPLEMENT — A



ACT NO. 6 OF 2019
CUSTOMS (AMENDMENT) ACT 2019

I assent.



David Granger,
President.

2019.01.21

ARRANGEMENT OF SECTIONS

SECTION

1. Short title.
2. Amendment of section 23 of the Principal Act.
3. Amendment of section 52 of the Principal Act.

AN ACT to amend the Customs Act.

A.D. 2019 Enacted by the Parliament of Guyana:-

Short title.
Cap: 82:01

1. This Act, which amends the Customs Act, may be cited as the Customs (Amendment) Act 2019.

Amendment
of section 23
of the
Principal
Act.

2. Section 23 of the Principal Act is amended by the substitution for subsection (1), of the following –

“(1)(a) Subject to paragraph (c), exemption of import duty on a motor vehicle is allowed on the import of a motor vehicle by eligible public officers, qualifying re-migrants, settlers and returning students who have completed three years of training overseas.

(b) Re-migrants may be allowed exemption of import duty on more than one motor vehicle subject to the conditions specified in paragraph (c) for each vehicle and the approval of the Commissioner-General.

(c) The exemption under paragraph (a) is available to re-migrants, settlers and returning students once, within six months of re-assuming residence by the re-migrant and returning student and within six months after the arrival of the settler in Guyana and on the conditions that –

(i) the total exemption shall not exceed the sum of five million dollars in customs duty, excise tax and value-added tax; and

(ii) where the duties and taxes payable exceed the sum of five million dollars, the re-migrant, settler or returning student shall be permitted to pay the additional duties and taxes.”.

Amendment
of section 52
of the
Principal
Act.

3. Section 52 of the Principal Act is amended by the substitution for that section, of the following –

“52. (1) Any money overpaid as duties of customs may be, on the production of documents of proof of such overpayment and the

determination of the Commissioner-General –

- (a) refunded at any time within six months of the date of such overpayment; or
- (b) applied towards the payment of duties at any date.

(2) The duties refunded and applied under subsection (1) shall be from the revenues collected and paid into the Customs and Trade Administration Account of the Revenue Authority and any net customs duty shall be paid into the Consolidated Fund.”.

Passed by the National Assembly on the 3rd January, 2019.



S.E. Isaacs,
Clerk of the National Assembly.

(BILL No. 21/2018)