

PARLIAMENT OFFICE,
Public Buildings,
Georgetown,
Guyana.

19th October, 1974.

The following Bill which will be introduced in the National Assembly is published for general information.

F. A. NARAIN,
Clerk of the National Assembly



GUYANA

BILL No. 36 of 1974

CUSTOMS (AMENDMENT) BILL 1974

ARRANGEMENT OF SECTIONS

SECTION

1. Short title.
2. Amendment of section 36 of the Principal Act.
3. Amendment of section 37 of the Principal Act.

A BILL

Intituled

An Act to amend the Customs Act.

A. D. 1974. Enacted by the Parliament of Guyana:—

Short title 1. This Act, which amends the Customs Act, may be cited
Cap. 82:01. as the Customs (Amendment) Act 1974.

Amendment of section 36 of the Principal Act. 2. Section 36 of the Principal Act is hereby amended by the substitution of a colon for the full stop appearing at the end thereof and the addition immediately thereafter of the following proviso —

No. 26
of 1970.

“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 1970, 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.”.

Amendment of section 37 of the principal Act. 3. Section 37 of the Principal Act is hereby amended by the substitution of a colon for the full stop appearing at the end thereof and the addition immediately thereafter of the following proviso —

“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.”.

EXPLANATORY MEMORANDUM

Section 36 of the Customs Act (Chapter 82:01) provides that where goods have been imported into Guyana and are exempt from customs duty the subsequent sale of those goods within a period of five years will attract the payment of customs duty which would have been payable if the goods were not so exempt at the time of importation or such other amount as the Comptroller of Customs and Excise may determine. The Comptroller is vested with powers under the section to impose a penalty for failure to comply with the provisions of the section.

It is considered that in respect of the subsequent sale of goods owned by States with missions or consulates established in Guyana or by international organisations or by their staffs who are entitled to exemption from the payment of customs duties, the period of five years should be reduced to three years or such shorter period as the Minister of Finance may determine.

CLAUSE 2 of the Bill seeks to make provision accordingly and Clause 3 effects a consequential amendment to section 37 of the Act.

F. E. Hope
Minister of Finance.

(Bill No. 36/1974)
(36/4 III)