

BILL NO 7 OF 1968.

CUSTOMS (AMENDMENT) BILL, 1968.

Arrangement of Sections.

Section

1. Short title and commencement.
2. Interpretation.
3. Insertion of new section 14A in Principal Ordinance.
4. Amendment of first schedule to Principal Ordinance.
5. Addition of new fourth schedule to Principal Ordinance.

FIRST SCHEDULE.

SECOND SCHEDULE.

A BILL

Intituled

AN ACT to amend the Customs Ordinance.

Enacted by the Parliament of Guyana :—

A.D. 1968.

1. (1) This Act may be cited as the Customs (Amendment) Act, 1968, and shall be read and construed as one with the Customs Ordinance, hereinafter referred to as the Principal Ordinance, and all amendments thereto.

Short title
and commencement.
Cap. 309.

(2) Sections 3, 4 and 5 of this Act shall come into operation on the effective date of the Agreement.

Interpretation.

2. (1) In this Act —

“the Agreement” means the Agreement signed on the 15th December, 1965, at Dickenson Bay, Antigua, for the establishment of a Caribbean Free Trade Association, and includes the supplementary agreement for amendment of the same and rescission of a previous supplementary agreement thereto signed on behalf of the Governments of Guyana, Antigua and Barbados;

“the Signatories’ Legislatures” means the respective Legislatures of all Territories to participate in the Agreement as Signatory Territories.

(2) For the purposes of subsection (2) of section 1 of this Act, such day as is proclaimed by the Governor-General to be, or to have been, the date of the taking effect of the Agreement pursuant to the deposit, with the Government of Antigua, of instruments signifying the ratification by the Signatories’ Legislatures of the Agreement, which is hereby ratified for the purpose, shall be deemed the effective date of the Agreement:

Provided that a person shall in no case be deemed to have committed any offence contrary to the Principal Ordinance by virtue of this Act prior to the publication of such proclamation in the Gazette.

(3) The Principal Ordinance is hereby amended by the insertion therein after section 14 of the following section —

“Caribbean
Free Trade
Association.

Fourth
schedule.

14A.(1) Notwithstanding anything to the contrary provided by or under this Ordinance, 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 Comptroller, in conformity with the regulations set out in the fourth schedule to this Ordinance, to have been —

- (a) manufactured in, or to have been the produce of, any of the Association Territories; and
- (b) consigned to Guyana from an Association Territory,

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 subsection (2) of section 13 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) of this subsection 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 Association Territories of the goods so shown to have been manufactured or produced as

Insertion of
new section
14A in Princi-
pal Ordinance.

aforesaid or of articles used in their manufacture or production and the Comptroller is not satisfied that such drawback has not been or will not be allowed;

- (ii) there shall, upon demand being made by the Comptroller, 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; and
- (iii) the foregoing provisions of this subsection shall not apply to imports consigned from any Association Territory, other than a Territory the Government of which is a party to the Oils and Fats Agreement, and consisting of, or manufactured from, oils and fats within the meaning of that Agreement or any such oils or fats.

(2) For the purposes of complying with any request or requirement, whether it has been directed to the Comptroller or any Government department under arrangements made for the purposes of the Association Agreement 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 Association Territory for an Association rate of duty, the Comptroller may carry out such investigations, and may make to the Government of that other Territory or to the authority therein designated under any arrangements aforesaid such report, or provide them with such information, as appear to the Comptroller requisite; and the Comptroller may require —

- (a) the exporter, or
- (b) any other person appearing to the Comptroller 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 Comptroller 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 Comptroller 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 Comptroller 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 Comptroller under subsection (2) of this section shall, without prejudice to any other liability thereby incurred, incur a penalty of five hundred dollars.

(5) An averment in any process in proceedings under subsection (4) of this section that any requirement to furnish information which has been made by the Comptroller was made for the purposes specified in subsection (2) of this section 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 Association Territory for an Association rate of duty shall incur a penalty of two thousand five hundred dollars.

(7) In this section —

“Association” means the Caribbean Free Trade Association;

“Association Agreement” means the agreement signed on the 15th December, 1965, at Dickenson Bay, Antigua, for the establishment of the Association, as amended by supplementary agreement made prior to the enactment of this section;

“Association 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 Association Territories, and includes an exemption so applicable from customs duty;

“Association Territories” means the Territories which are set out in Part IIA of the first schedule to this Ordinance;

“drawback” includes any prescribed remission or repayment of, or exemption from, duty chargeable on importation into any Association Territory;

“the Oils and Fats Agreement” means the agreement made on the 26th January, 1967, between the Governments of Guyana, Barbados, Dominica, Grenada, Saint Lucia, Saint Vincent and Trinidad and Tobago:

Provided that the Minister may, if it appears expedient so to do by reason of any decision taken by the Council of the Association or any agreement with respect to trade made between all or any of the Member Territories for the time being of the Association, or between all or any of those Territories and any other country, after the making of the supplementary agreement mentioned in the foregoing definition of “Association Agreement”, make regulations providing that this section shall have effect with such adaptation or modification of any reference to the Association Agreement, the Association Territories, Association rates of duty or the Oils and Fats Agreement as may be specified in the regulations.

(8) The provisions of the fourth schedule and Part IIA of the first schedule to this Ordinance shall have effect subject to any amendment, variation, rescindment or

replacement of the same by regulations made by the Minister.

(9) Every regulation made by the Minister pursuant to subsection (7) or (8) of this section shall be laid before the National Assembly within fourteen days after it is made, and if the National Assembly, within the period of thirty days beginning with the day on which it is laid as aforesaid, resolves that it shall thereby be annulled, wholly or in part, it shall thereby be annulled to the extent set forth in the resolution and the regulation or part thereof so annulled shall become void and of no effect, but without prejudice to the validity of anything previously done thereunder or the making of another such regulation. In reckoning for the purposes of the foregoing provisions of this subsection any period of days, no account shall be taken of any time during which Parliament is dissolved or prorogued or during which the National Assembly is adjourned for more than seven days."

4. The first schedule to the Principal Ordinance is hereby amended — Amendment of first schedule to Principal Ordinance.

- (a) by the addition to paragraph 3 of the General Provisions set out in Part I of the following —
 "Carifta . . . Caribbean Free Trade Association.";
- (b) by the addition to paragraph 5 of the said General Provisions of the words 'A "Carifta rate" relating to any sort of goods shall be applicable in relation to goods of that sort in any case referred to in subsection (1) of section 14A of this Ordinance.';
- (c) by the addition in the column headed "Preferential tariff" in the Trade Classification List and Tariff, in relation to each item number mentioned in the first column of the first schedule to this Act, of the brackets, abbreviation or abbreviations, word or words, symbol or symbols, and figure or figures, as the case may be, set out in the second column of the last-mentioned schedule in relation to the item number in question; First schedule.
- (d) by the substitution of a comma for the full stop at the end of each of the further provisos (1), (2) and (3) to the Trade Classification List and Tariff and the addition to each such proviso of the words "a like Carifta rate of duty being applicable in addition to any other Carifta rate of duty hereinbefore imposed thereon.";
- (e) by the insertion after Part II of the following —

"S. 14A FIRST SCHEDULE

PART IIA

MEMBER TERRITORIES OR CARIBBEAN FREE TRADE ASSOCIATION

Antigua.	Guyana.	St. Lucia.
Barbados.	Montserrat.	St. Vincent.
Dominica.	St. Christopher,	Jamaica.
Grenada.	Nevis and Anguilla	Trinidad and Tobago;

(f) by the addition to Part IV of the following item —

"11. Goods, being neither bauxite nor sugar, consigned from Guyana to any Territory mentioned in Part IIA of this schedule."

5. The Principal Ordinance is hereby amended by the addition thereto of the schedule set out in the second schedule to this Act.

FIRST SCHEDULE

S.4

Item No.	Carifta. Rate
046-01	[Carifta. rate, relating to flour of wheat: 85c. per 100 lb.]
053-01.1	[Carifta. rate, except in relation to citrus segments: 70%]
053-01.2	[Carifta. rate, except in relation to citrus segments: 70%]
053-02	[Carifta. rate, except in relation to citrus segments: 70%]
053-03.1	[Carifta. rate: 70%]
053-03.2	[Carifta. rate: 20%]
053-03.9	[Carifta. rate: 70%]
053-04.01	[Carifta. rate, except in relation to frozen concentrates: 70%]
053-04.02	[Carifta. rate, except in relation to frozen concentrates: 70%]
053-04.03	[Carifta. rate, except in relation to frozen concentrates: 70%]
053-04.04	[Carifta. rate, except in relation to frozen concentrates: 70%]
053-04.05	[Carifta. rate, except in relation to frozen concentrates: 70%]
053-04.06	[Carifta. rate, except in relation to frozen concentrates: 70%]
053-04.07	[Carifta. rate, except in relation to frozen concentrates: 70%]
053-04.08	[Carifta. rate, except in relation to frozen concentrates: 70%]
053-04.09	[Carifta. rate, except in relation to frozen concentrates: 70%]
053-04.11	[Carifta. rate, except in relation to frozen citrus concentrates: 70%]
073-02.6	[Carifta. rate, relating to curry powder: 30%]
112-01.2	[Carifta. rate, if containing less than 26% of proof spirit: 50c. per L. gal]
112-01.3	[Carifta. rate: 50c. per L. gal.]
112-03.1	[Carifta. rate: \$5.12 per L. gal.]
112-03.2	[Carifta. rate relating to stout: \$5.12 per L. gal.]
112-04.03	[Carifta. rate: \$51.60 per L. gal.]
112-04.04	[Carifta. rate: \$61.60 per P. gal.]
112-04.05	[Carifta. rate: \$52.80 per L. gal.]
112-04.06	[Carifta. rate: \$59.40 per P. gal.]
112-04.07	[Carifta. rate: \$54.00 per L. gal.]
112-04.08	[Carifta. rate: \$61.68 per P. gal.]
112-04.12	[Carifta. rate relating to Vodka: \$57.00 per P. gal.]
121-01.1	[Carifta. rate: \$3.90 per lb.]
121-01.2	[Carifta. rate: \$6.70 per lb.]
121-01.3	[Carifta. rate: \$6.70 per lb.]
122-01	[Carifta. rate relating to cheroots: \$14.16 per lb.]
122-02.1	[Carifta. rate: \$12.10 per lb.]
122-02.2	[Carifta. rate: \$13.00 per lb.]
122-03.1	[Carifta. rate: \$10.90 per lb.]
122-03.2	[Carifta. rate: \$10.90 per lb.]
122-03.4	[Carifta. rate: \$10.10 per lb.]
313-01.1	[Carifta. rate: 32c. per gal.]
313-01.2	[Carifta. rate: 32c. per gal.]
313-01.3	[Carifta. rate: 32c. per gal.]
313-01.4	[Carifta. rate: 20%]
313-02.1	[Carifta. rate: 6c. per gal.]
313-02.2	[Carifta. rate: 8c. per gal.]
313-03.1	[Carifta. rate: 70c. per 100 gal.]
313-03.2	[Carifta. rate: 70c. per 100 gal.]
313-03.3	[Carifta. rate: 70c. per 100 gal.]
313-03.4	[Carifta. rate: 25c. per 100 gal.]
313-03.5	[Carifta. rate: 25c. per 100 gal.]
313-04.1	[Carifta. rate: 25c. per gal.]
313-04.2	[Carifta. rate: 3c. per lb.]
313-05.1	[Carifta. rate: 20%]
313-05.2	[Carifta. rate: 20%]
313-05.3	[Carifta. rate: 20%]
313-09.1	[Carifta. rate: 10%]
313-09.2	[Carifta. rate: 10%]
313-09.3	[Carifta. rate: 10%]
512-04.1	[Carifta. rate: 5c. per L. gal.]
533-01.6	[Carifta. rate: 3%]
533-03.2	[Carifta. rate: 20%]
533-03.3	[Carifta. rate: 20%]
533-03.5	[Carifta. rate: 20%]
533-03.6	[Carifta. rate: 20%]
541-09.08	[Carifta. rate, relating to spirituous compounds, there being like, or substitutable and directly competitive, local excisable manufactures: same as corresponding excise rate.]
541-09.11	[Carifta. rate relating to spirituous compounds, there being like, or substitutable and directly competitive, local excisable manufactures: same as corresponding excise rate.]

Item No.	Carifta. Rate
541—09.13	[Carifta. rate relating to spirituous compounds, there being like, or substitutable and directly competitive, local excisable manufactures: same as corresponding excise rate.]
552—01.1	[Carifta. rate: \$3.00 per L. gal.]
552—01.2	[Carifta. rate: \$6.00 per L. gal.]
552—02.09	[Carifta. rate: 20%]
632—01	[Carifta. rate relating to crates and containers: 2½%]
632—02.1	[Carifta. rate relating to containers: 2½%]
632—02.2	[Carifta. rate relating to containers: 2½%]
632—09.1	[Carifta. rate relating to containers: 20%]
632—09.9	[Carifta. rate relating to containers: 20%]
721—04.1	[Carifta. rate relating to sets: 20%]
721—04.2	[Carifta. rate relating to sets: 20%]
721—04.3	[Carifta. rate relating to sets: 20%]
721—04.4	[Carifta. rate relating to television sets: 20%]
721—04.5	[Carifta. rate relating to sets: 25%]
721—04.6	[Carifta. rate: 25%]
721—19.1	[Carifta. rate: 50%]
821—01.1	[Carifta. rate: 50%]
821—01.2	[Carifta. rate relating to furniture: 50%]
821—02.1	[Carifta. rate: 50%]
821—02.2	[Carifta. rate: 20%]
821—02.3	[Carifta. rate: 50%]
821—02.4	[Carifta. rate relating to furniture: 50%]
821—09.2	[Carifta. rate relating to mattresses: 50%]
841—02.1	[Carifta. rate, if of knitted fabrics: 25%]
841—02.2	[Carifta. rate, if of knitted fabrics: 25%]
841—02.3	[Carifta. rate relating to underwear, if of knitted fabrics: 25%]
841—02.4	[Carifta. rate relating to underwear, if of knitted fabrics: 25%]
841—02.5	[Carifta. rate, if of knitted fabrics: 25%]
841—03.1	[Carifta. rate, if of knitted fabrics: 50%]
841—03.2	[Carifta. rate, if of knitted fabrics: 50%]
841—04.1	[Carifta. rate: 50%]
841—04.2	[Carifta. rate: 50%]
841—04.3	[Carifta. rate: 50%]
841—04.4	[Carifta. rate: 50%]
841—04.5	[Carifta. rate: 50%]
841—04.61	[Carifta. rate: 50%]
841—04.62	[Carifta. rate: 50%]
841—04.63	[Carifta. rate: 50%]
841—04.64	[Carifta. rate: 50%]
841—04.65	[Carifta. rate: 50%]
841—04.7	[Carifta. rate: 50%]
841—05.1	[Carifta. rate: 50%]
841—05.2	[Carifta. rate: 50%] (add. duty)
841—05.3	[Carifta. rate: 50%]
841—05.4	[Carifta. rate: 50%]
841—05.5	[Carifta. rate: 50%]
841—05.6	[Carifta. rate: 50%]
841—05.7	[Carifta. rate: 50%]
841—05.8	[Carifta. rate: 50%]
841—05.9	[Carifta. rate: 50%]
851—01	[Carifta. rate, wholly or mainly of leather: 10%]
851—02	[Carifta. rate: 10%]
899—02.1	[Carifta. rate: \$0.50 per gross]
899—02.2	[Carifta. rate: \$0.50 per 8640 matches]

SECOND SCHEDULE S. 5

FOURTH SCHEDULE S. 14A.

CARIBBEAN FREE TRADE REGULATIONS

1. The Regulations in this schedule shall govern the determination required under subsection (1) of section 14A of this Ordinance as to whether goods have been produced or manufactured and consigned as mentioned in paragraphs (a) and (b) of that subsection and, for the purposes thereof, goods shall not be treated as so produced, or manufactured, and consigned unless the Comptroller is satisfied that the appropriate requirements of these Regulations are fulfilled in relation thereto. Application.

Goods to be treated as grown, produced or manufactured within Association.

2. (1) Subject to the following provisions of these Regulations, goods shall be treated as having been the produce of, or having been manufactured in, a Territory or Territories mentioned in Part IIA of the first schedule to this Ordinance, the areas whereof are hereinafter collectively called the "Association Area", if —

- (a) they and the materials from which they have been produced or manufactured have been wholly grown, produced or manufactured, as the case may be, in the Association Area; or
- (b) they have undergone any operation or process of production or manufacture in the Association Area and the value of materials imported into that Area and used in the production or manufacture of the goods does not exceed 50 per cent. of the export price of those goods.

(2) For the purposes of either sub-paragraph of paragraph (1) of this regulation, in ascertaining whether goods have undergone any operation or process of production or manufacture in the Association Area, no account shall be taken of any of the following —

- (a) packing, wheresoever the materials used in the operation or process have been grown, produced or manufactured,
- (b) splitting up into lots,
- (c) sorting or grading,
- (d) marking,
- (e) putting up into sets.

(3) The goods envisaged by paragraph (1) of this regulation as satisfying the requirements set out in sub-paragraph (a) of that paragraph shall be deemed to include the following—

- (a) minerals extracted from the ground within the Association Area;
- (b) vegetable products harvested within the Association Area;
- (c) live animals born and raised within the Association Area;
- (d) products obtained within the Association Area from live animals;
- (e) products obtained by hunting or fishing conducted within the Association Area;
- (f) marine products taken from the sea by a vessel belonging to a Territory within the Association Area;
- (g) used articles of any description, being such articles collected and last used as articles of that description in the Association Area and in a state fit only for the recovery of materials therefrom;
- (h) scrap or waste resulting from the carrying on in the Association Area of any operation or process of manufacture;
- (i) goods produced or manufactured in the Association Area exclusively from materials as respects which, had they been imported into Guyana in the state in which they were used as such materials, the requirements set out in sub-paragraph (a) of paragraph (1) of this regulation would by virtue of the foregoing provisions of this paragraph be deemed to have been fulfilled.

3. (1) In determining for the purposes of sub-paragraph (a) of paragraph (1) of regulation 2 hereof where any goods were grown, produced or manufactured, any of the following (wheresoever grown, produced or manufactured) used in their production or manufacture shall be deemed to have been grown, produced or manufactured in the Association Area, that is to say —

Materials: Determination of origin.

- (a) energy, fuel, plant, machinery and tools so used in the Association Area, including any materials used **in the maintenance of such plant, machinery or tools;**
- (b) materials described in the Appendix hereto used in the Association Area as aforesaid in the state so described; Appendix.
- (c) materials which for customs duty purposes fall to be treated as one with the goods, being packing materials required for the transport or storage of the goods, other than materials constituting the wrappers or containers in which the goods would ordinarily be sold **by retail.**

(2) In determining for the purposes of sub-paragraph (b) of paragraph (1) of regulation 2 hereof where any goods were grown, produced or manufactured, any of the following (whether or not imported into the Association Area or containing any element so imported) used in their production or manufacture shall be deemed to have not been imported into the Association Area and to contain no element so imported, that is to say —

- (a) energy, fuel, plant, machinery and tools so used in the Association Area, including any materials used in the maintenance of such plant, machinery or tools;
- (b) materials described in the Appendix hereto used in the Association Area as aforesaid in the state so described; Appendix.
- (c) materials which for customs duty purposes fall to be treated as one with the goods, being packing materials required for the transport or storage of the goods, other than materials constituting the wrappers or containers in which the goods would ordinarily be sold by retail;
- (d) materials which, had they been imported into Guyana in the state in which they were used in the production or manufacture of those goods, would have fallen to be treated under the provisions of sub-paragraph (a) of paragraph (1) of regulation 2 hereof as grown, produced or manufactured in the Association Area.

(3) In any case in which there is insufficient information on which to determine whether or not any materials were imported into the Association Area or contain any element so imported those materials shall be deemed to have been so imported.

4. (1) Whichever is appropriate of the following provisions of this regulation shall have effect for determining the value of any materials imported into the Association Area and used in the production or manufacture of any goods. Materials:
Determination of
value.

(2) Subject to the provisions of paragraph (4) of this regulation, the value of any such materials shall be taken to be the aggregate of the following amounts, that is to say —

- (a) the amount equivalent to the value attributed to those materials, on their last clearance for home use or for temporary admission, by the customs authorities in the Territory in which they were used in the production or manufacture of the goods concerned, less such portion of the cost of any transportation through any other part of the Association Area as may have been **taken into account in arriving at the value** attributed, as aforesaid; and
- (b) in so far as it has not been taken into account in arriving at the value attributed as aforesaid, the amount equivalent to the cost of any insurance and freight on those materials (other than the cost of transport in the Association Area).

(3) Subject to the provisions of paragraph (4) of this regulation, where it cannot be determined in accordance with paragraph (2) of this regulation, the value of any such materials shall be taken to be the amount equivalent to the purchase price paid on the earliest ascertainable sale of those materials in the Territory in the Association Area in which they were used in the production or manufacture of the goods concerned.

(4) Where, in determining the value of any materials under this regulation, it appears to the Comptroller —

- (a) on a determination in accordance with paragraph (2) of this regulation, that the value attributed to those materials at the relevant time by any customs authorities was not arrived at by reference to a sale of those materials in the open market between buyer and seller independent of each other; or
- (b) on a determination in accordance with paragraph (3) of this regulation, that the amount taken as the price paid on a purchase of those materials at the relevant time was not paid on such a sale thereof as aforesaid,

for the value so attributed or, as the case may be, the purchase price so taken there shall be substituted the amount which, in the opinion of the Comptroller, would have been paid on a sale of those materials at the relevant time in the open market between buyer and seller independent of each other.

5.(1) Notwithstanding the provisions of regulation 2 hereof, goods of any description shall be treated as not grown, produced or manufactured in the Association Area if, being a mixture to which this regulation applies, any of the constituents admixed, on being separately imported into Guyana, would fall to be treated under this schedule as goods not grown, produced or manufactured in the Association Area.

(2) This regulation applies to any mixture, not being a group, set or assembly of separable articles, resulting from the admixing together of goods of the same description whose characteristics are not essentially different, being a mixture having, as such, characteristics not essentially different from those of each of the constituents.

6. Goods shall be treated as consigned to Guyana from a Territory in the Association Area if they are shown to the satisfaction of the Comptroller to have been consigned direct to Guyana from a place in the Association Area outside Guyana; and the application to such consignment of any rate of duty imposed under the Preferential Tariff, being a rate expressed to be applicable as mentioned in subsection (1) of section 14A of this Ordinance, shall not be deemed to be contrary to sub-paragraph (i) of paragraph (a) of subsection (1) of section 13 of this Ordinance by reason only that such place is not a

7.(1) In determining for the purposes of this schedule where natural produce of the sea, or goods produced or manufactured therefrom at sea, are to be treated as produced or manufactured, anything done by or on board of a ship belonging to a country shall be treated as done in that country and any such produce of the sea or goods produced or manufactured therefrom at sea, if brought direct to Guyana are to be deemed to be consigned from that country.

(2) For the purposes of this regulation and sub-paragraph (f) of paragraph (3) of regulation 2 hereof a registered ship shall be deemed to belong to the country in which it is registered.

8. Where any question arises whether goods are to be treated as mentioned in regulation 1 hereof, the Comptroller may require the importer of the goods to furnish him, in such form as he may require, proof of any statement made to him as to any fact necessary to determine that question, and if such proof is not furnished to his satisfaction, the question may be determined without regard to that statement.

9.(1) In this schedule "export price", in relation to any goods, means the amount equal to the value which would be attributed to those goods if any duty of customs were chargeable thereon by reference to their value, less the amount equal to any such costs, charges and ex-

Mixtures.

Consign-
ment.

Natural
produce of
the sea.

Proof of
importers'
statements.

Interpreta-
tion.

penses incurred in relation to the goods after leaving the port or place of export in the Territory from which they were consigned to Guyana as have been included in the value attributed as aforesaid.

(2) In this schedule, any reference to the production of goods includes a reference to the getting of minerals and the taking of animals (including fish); and any reference to materials, except in sub-paragraph (g) of paragraph (3) of regulation 2 hereof, includes a reference to any products, parts or components used in the production of goods.

APPENDIX

BASIC MATERIALS LIST

Note: Descriptions of materials in this Appendix are set out against the like group or item numbers as comprehend them, respectively, under the Trade Classification List and Tariff in Part I of the first schedule to this Ordinance.

- 041—01 Wheat and spelt (including meslin), unmilled.
- 043—01 Barley, unmilled.
- 045—01 Rye, unmilled.
- 045—02 Oats, unmilled.
- 045—09 Cereals, unmilled (except rice and corn).
- 048—01.1 Semolina.
- 048—02 Malt.
- 051—04 Apples.
- 051—05 Grapes.
- 054—01 Potatoes (excluding sweet).
- 054—03 Hop Cones fresh or dried.
- 061—09 Lactose, glucose, maltose, caramel.
- 072—01 Cocoa beans (except flavoured cocoa).
- 075—01 Pepper (except sweet pepper, unground) and pimento whether unground, ground or otherwise prepared.
- 075—02 Spices, other than ginger, cinnamon, nutmeg and mace.
- 221—05 Linseed.
- 231—02 Synthetic rubbers and rubber substitutes.
- 244—01 Cork, raw and waste (including natural cork in blocks and sheets).
- 261 Silk.
- 262 Wool and other animal hair.
- 264—01 Jute, including jute cuttings and waste.
- 265 Vegetable fibres except cotton, jute and coir fibre.
- 272—06 Sulphur.
- 272—16 Natural graphite.
- 284—01 Non-ferrous metal scrap.
- 291—09 Sponges, fish eggs (not for food) bristles, hair and their waste.
- 292—02 Natural gums, resins, balsam and lacs.
- 292—09.2 Kapok.
- 312—01.1 Crude petroleum.
- 411—01 Oils from fish and marine animals.
- 411—02 Animal oils, fats and greases (excluding lard).
- 412—01 Linseed oil.
- 412—11 Castor oil.
- 413—02 Hydrogenated oils and fats.
- 413—04 Waxes of animal or vegetable origin.
- 511—09 Calcium carbide, sodium pyrophosphate and white lead.
- 531—01 Coal tar, dyestuffs and natural indigo.
- 532—01 Dyeing extracts.
- 532—02 Tanning extracts.
- 532—03 Synthetic tanning materials.
- 551—01.4 Essential vegetable oils (except lime, bay, pimento, nutmeg and orange oils).
- 599—01 Synthetic plastic materials in blocks, sheets, rods, tubes, powder and other primary forms.
- 599—04 Casein, albumen, gelatin, glue.
- 611 Leather with the exception of sole leather.
- 651 Textile yarn and thread.
- 652 Cotton fabrics.
- 653 Textile fabrics, other than cotton fabrics.
- 655—06 Twine of cotton, twine of hemp.
- 671—01 Silver, unworked and partly worked.
- 671—02 Platinum and other metal of platinum group, unworked and partly worked.

- 672—03 Pearls unworked.
- 681—01 Pig iron and sponge iron (including iron and steel powder).
- 681—02 Ferro-alloys.
- 681—03 Ingots, blooms, slabs, billets, sheet bars, and tinplate bars of iron and steel and equivalent primary forms.
- 681—04 Iron and steel bars.
- 681—05 Universals, plates and sheets of iron and steel, uncoated.
- 681—06 Hoop and strip of iron and steel (including tube strip and steel strip for springs) coated or not.
- 681—13 Steel tubes and fittings, welded or drawn.
- 681—14 Pipes and fittings, cast whether gray iron or malleable iron
- 682—01 Copper and alloys not refined and refined, unwrought.
- 682—02 Copper and alloys of copper, worked (bars, rods, plates, sheets, wire, pipes, tubes, castings and forgings).
- 683—01 Nickel and nickel alloys unwrought.
- 683—02 Nickel and nickel alloys, worked (bars, rods, plates, sheets, wire, pipes, tubes, castings and forgings).
- 684—01 Aluminium and aluminium alloys unwrought.
- 684—02 Aluminium and aluminium alloys, worked (bars, rods, plates, sheets, wire, pipes, tubes, castings and forgings).
- 685—01 Lead and lead alloys unwrought.
- 685—02 Lead and lead alloys, worked (bars, rods, plates, sheets, wire, pipes, tubes, castings and forgings).
- 689—01 Non-ferrous base metals employed in metallurgy and their alloys, n.e.s. unwrought.
- 689—02 Non-ferrous base metals employed in metallurgy and their alloys, n.e.s., worked (bars, rods, sheets, wire, pipes, tubes, castings and forgings).
- 699—05.1 Expanded metal of iron and steel.
- 699—06 Expanded metal of aluminium, copper, and other non-ferrous base metals.
- 899—05 Buttons and studs of all materials, except those of precious metals and precious stones."

EXPLANATORY MEMORANDUM

This Bill seeks to provide for implementation of the Caribbean Free Trade Agreement between Commonwealth Caribbean Countries by exempting from customs duties goods required to be so exempted, by imposing special rates of customs duties on goods reserved therefor, and by empowering the Comptroller of Customs to undertake investigations to verify the eligibility of imports from Guyana for like exemptions and rates in any other of those Countries, under the Agreement, which this Bill also seeks to ratify so as to enable the coming into operation thereof simultaneously with the abovementioned provisions.

P. A. REID,
Minister of Finance.