

GUYANA

No. 2 of 1979

REGULATIONS

Made Under

THE CUSTOMS ACT

(Cap. 82:01)

IN EXERCISE OF THE POWER CONFERRED UPON ME BY SECTION 275 OF THE CUSTOMS ACT, I HEREBY MAKE THE FOLLOWING REGULATIONS:—

1. These Regulations, which amend the Customs Regulations\*, may be cited as the Customs (Amendment) Regulations 1979.

Citation.

2. Regulation 152 of the Principal Regulations is hereby deleted and the following regulations substituted therefor —

Amendment of regulation 152 of the Principal Regulations.

152. Where admission under the Community Tariff is claimed in respect of any of the goods referred to in Appendix D of the Caribbean Community (Fourth Schedule) Regulations, the goods shall be accompanied by an invoice and a declaration and a certificate or declarations, as the case may be, in the form set out in Form 1 or 2 (as appropriate), or Form 3 or 4 of Schedule A.

"Invoice and certificate for certain products of the Less Developed Countries.

Schedule A. Forms 1, 2, 3, 4.

152A. Where admission under the Community Tariff is claimed in respect of goods, other than those referred to in regulation 152, the goods shall be accompanied by an invoice and a declaration and a certificate or declarations, as the case may be, in the form set out in Form 1A or 2A (as appropriate), or

Invoice and certificate for products other than those referred to in regulation 152.

\* Cap. 82:01 Subsidiary Legislation.

chedule A.  
Forms 1A,  
2A, 3A, 4A. Form 3A or 4A of Schedule A.”

Amendment  
of regulation  
155 of the  
Principal  
Regula-  
tions. 3. Regulation 155 of the Principal Regulations is hereby amended by the substitution of a colon for the full stop appearing at the end thereof, and the insertion immediately thereafter of the following proviso —

“Provided that where goods are subject to any import restrictions or prohibitions, security of a deposit shall not be a prerequisite for delivery of the goods.”

Amendment  
of Schedule  
A to the  
Principal  
Regulations. 4. Schedule A to the Principal Regulations is hereby amended by the insertion therein, as Forms 1A, 2A, 3A and 4A, of the forms set out in the Schedule.

#### SCHEDULE

FORM IA

Reg. 152A

CARIBBEAN COMMON MARKET

INVOICE, CERTIFICATE OF VALUE AND DECLARATION OF ORIGIN

To be used only when the exporter is also the producer of the goods

Exporter's Reference No.....

Place and Date.....19.....

INVOICE of.....supplied

by.....of.....

to.....of.....

to be shipped per.....

Order No.....Country from which consigned.....

Origin Criterion	Country of Origin	Marks and Numbers of Packages	Quantity and Description of Goods	Selling price to purchaser	
				@	Amount c.

I, (i).....of (ii).....

of (iii).....supplier and producer of the goods

described in this invoice amounting to.....hereby declared that

I (iv) have the authority to make and sign this certificate and declaration on behalf of the said supplier and producer, and that I have the means of knowing and do hereby certify as follows:—

CERTIFICATE OF VALUE

1. That this invoice is in all respects correct and contains a true and full statement of the price actually paid or to be paid for the said goods, and the actual quantity thereof.

2. That no arrangement or understanding affecting the purchase price of the said goods has been or will be made or entered into between the exporter and purchaser or by anyone on behalf of either of them, either by way of discount, rebate, compensation or in any manner whatever other than as fully shown on this invoice, or as follows (v)

**DECLARATION OF ORIGIN**

1. That statements in this declaration are made in cognizance of the provisions governing the determination of origin set out in Articles 14 and 16 of, and Schedule II to, the Annex to the Treaty establishing the Caribbean Community.
2. That each article comprised in the said goods has been produced within the Common Market in accordance with the origin criterion specified for that article on this invoice. In the column headed "Origin Criterion"—
  - (a) "CM" means that the article has been wholly produced within the Common Market;
  - (b) A tariff heading number preceded by the letter "X" means that the article has been 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;
  - (c) A tariff heading number preceded by the letter "L" means that the article has been produced in accordance with the conditions specified for 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. Where the condition to be satisfied is a percentage value-added condition the value of materials imported from outside the Common Market or of undetermined origin which have been used in the production of that article expressed as a percentage of the export price of the article is inserted in brackets immediately following the tariff heading number.
3. No drawback, temporary duty-free admission or arrangement with equivalent effect (except such as, under the provisions of the Annex to the Treaty establishing the Caribbean Community, do not affect eligibility for Common Market tariff treatment) has been or will be claimed or made use of in relation to the goods in connection with their exportation from the country of last production.

Signature .....

**Notes:—**

- (i) Here insert name and status.
- (ii) Here insert name of firm or company.
- (iii) Here insert name of city or country.
- (iv) These words should be omitted where the supplier and grower himself signs the Certificate.
- (v) Here insert particulars of any special arrangement.

**PERSONS WHO FURNISH OR CAUSE TO BE FURNISHED UNTRUE  
DECLARATIONS RENDER THEMSELVES LIABLE TO PENALTIES.**

FORM 2A

Reg. 152A

**CARIBBEAN COMMON MARKET  
INVOICE AND DECLARATION OF EXPORTER**

To be used when the exporter is not the producer of the goods

Exporter's Reference No.....

Place.....

Date.....

INVOICE of.....supplied

by..... of.....

to..... of.....

to be shipped per.....

Order No..... Country from which consigned.....

Origin Criterion	Country of Origin	Marks and numbers of Packages	Quantity and Description of Goods	@	Selling price to Purchaser	
					\$	c.

I, .....declare that  
(insert name and status)

1. I am duly authorised by the above exporter to make and sign this declaration.
2. The invoice is correct and contains a true and full statement of the price actually paid or to be paid for the said goods, and the actual quantity thereof.
3. No arrangement or understanding affecting the purchase price of the said goods has been or will be made or entered into between the

exporter and purchaser, or by anyone on behalf of either of them, either by way of discount, rebate, compensation or in any manner whatever other than as fully shown in the invoice or as follows:—

- 4. Each article comprised in the said goods
  - (i) is the subject of documentary evidence of origin given by a producer specified below; and
  - (ii) has been produced within the Common Market in accordance with the origin criterion declared above.
- 5. No drawback, temporary duty-free admission or arrangement with equivalent effect (except such as, under the provisions of the Annex to the Treaty establishing the Caribbean Community, do not affect eligibility for Common Market tariff treatment) has been or will be claimed or made use of in relation to the goods in connection with their exportation from the country of last production.

Signature.....

**EVIDENCE OF ORIGIN HELD BY THE EXPORTER**

Name and address of the producer(s)	Date of evidence of origin
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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 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.

The tariff heading number of the finished product preceded by the letter "L" 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 of 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.

**B. Documentary evidence of origin obtained from the Producer.**

The documentary evidence must state that it is given in accordance with the provisions of Article 14 of, and Schedule II to, the Annex to the Treaty establishing the Caribbean Community and must also state, in respect of each article, which of the conditions prescribed therein has been satisfied.

C. The completion of this form implies that the exporter will furnish to the appropriate authorities such information and supporting evidence as they may as necessary require for the purpose of verifying this declaration.

**D. PERSONS WHO FURNISH OR CAUSE TO BE FURNISHED UNTRUE DECLARATIONS RENDER THEMSELVES LIABLE TO PENALTIES.**



FORM 3A

Reg. 152A

CARIBBEAN COMMON MARKET

INVOICE AND DECLARATION OF EXPORTER: AND CERTIFICATE OF ORIGIN

This Form, an alternative to Form No. 1 or Form No. 2, is for use when the Certificate of Origin is given by a governmental authority or authorised body of the exporting Member State.

(Parts A and B are to be completed by the exporter of the goods)

Exporter's Reference No.....

Place.....

Date.....19.....

PART A

INVOICE of.....supplied

by..... of.....

to..... of.....

to be shipped per.....

Order No..... Country from which consigned.....

Origin Criterion	Country of Origin	Marks and Numbers of Packages	Quantity and Description of Goods	Selling price to Purchaser		
				@	Amount	
					\$	c

**Part B**

**DECLARATION OF EXPORTER**

I, .....declare that  
(insert name and status)

- 1. I am duly authorised by the above exporter to make and sign this declaration.
- 2. The invoice is correct and contains a true and full statement of the price actually paid or to be paid for the said goods, and the actual quantity thereof.
- 3. No arrangement or understanding affecting the purchase price of the said goods has been or will be made or entered into between the exporter and purchaser, or by anyone on behalf of either of them, either by way of discount, rebate, compensation or in any manner whatever other than as fully shown in the invoice or as follows:

.....

- 4. The said goods consist exclusively of articles which are the subject of the certificate in Part C.
- 5. No drawback, temporary duty-free admission or arrangement with equivalent effect (except such as, under the provisions of the Annex to the Treaty establishing the Caribbean Community, do not affect eligibility for Common Market tariff treatment) has been or will be claimed or made use of in relation to the goods in connection with their exportation from the country of last production.

Signature.....

Reference No.....

**Part C**

**CERTIFICATE OF ORIGIN**

- 1. The undersigned certifies that statements in this certificate are made in cognizance of the provisions governing the determination of origin set out in Articles 14 and 16 of, and Schedule II to the Annex to the Treaty establishing the Caribbean Community and the Notes below.
- 2. The undersigned authority or body has obtained a declaration by the last producer of the goods as to the origin of the goods described in the invoice above and has satisfied itself that each article comprised



in the said goods has been produced in accordance with the origin criterion stated in the invoice.

3. ....  
 ..... (any other relevant information)

Stamp of  
 Authority or  
 Body

.....  
 Signature of authorised signatory  
 .....

.....  
 Date

### 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 at Part A 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 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. The tariff heading number of the finished product preceded by the letter "L" 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 of 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.

- 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.**

**Part C**

Reference No.....

**CERTIFICATE BY A GOVERNMENTAL AUTHORITY OF AUTHORISED BODY**

1. The undersigned certifies that statements in this certificate are made in cognizance of the provisions governing the determination of origin set out in Articles 14 and 16 of, and Schedule II to, the Annex to the Treaty establishing the Caribbean Community.
2. The undersigned authority or body has obtained a declaration by the last producer or a certificate by a government authority or authorised body as to the origin of the goods described in the invoice above and has satisfied itself that each article comprised in the said goods has been produced in accordance with the origin criterion stated in the invoice.
3. The authority or authorised body has obtained a declaration by the exporter in the country of last production (certified by the Customs Authorities where so prescribed) that no drawback, temporary duty-free admission or arrangement with equivalent effect (except such as, under the provisions of the Annex to the Treaty establishing the Caribbean Community, do not affect eligibility for Common Market tariff treatment) has been or will be claimed or made use of in relation to the goods in connection with their exportation from that country.
4. ....  
 .....(any other relevant information)

Stamps of Authority or Body
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.....  
 Signature of authorised signatory.

.....  
 Date

**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 at Part A 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 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.   | The tariff heading number of the finished product preceded by the letter "L" 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 of 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. |
| B. The completion of this form implies that the authority or body 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 this certificate and declaration.   |  |
| C. <b>PERSONS WHO FURNISH OR CAUSE TO BE FURNISHED UNTRUE DECLARATIONS OR CERTIFICATES RENDER THEMSELVES LIABLE TO PENALTIES.</b>   |  |

FORM 4A

Reg. 152A

**CARIBBEAN COMMON MARKET  
INVOICE AND DECLARATION OF RE-EXPORTER: CERTIFICATE  
BY A GOVERNMENTAL AUTHORITY OR AUTHORISED BODY**

This Form is for use when the Certificate of Origin is given by a governmental authority or authorised body of the re-exporting Member State.

Exporter's Reference No.....

Place.....

Date.....19.....

**PART A**

INVOICE of.....supplied

by..... of.....

to..... of.....

to be shipped per.....

Order No..... Country from which consigned.....

Origin Criterion	Country of Origin	Marks and Numbers of Packages	Quantity and Description of Goods	Selling price to Purchaser		
				@	Amount	
					\$	c.



**Part B**

**DECLARATION OF EXPORTER**

I, .....declare that  
(insert name and status)

1. I am duly authorised by the above exporter to make and sign this declaration.
2. The invoice is correct and contains a true and full statement of the price actually paid or to be paid for the said goods, and the actual quantity thereof.
3. No arrangement or understanding affecting the purchase price of the said goods has been or will be made or entered into between the re-exporter and purchaser, or by anyone on behalf of either of them, either by way of discount, rebate, compensation or in any manner whatever other than as fully shown in the invoice or as follows:

.....

4. The said goods are consigned from.....  
(insert country)  
to the consignee stated above and consist exclusively of articles which are the subject of the certificate of Part C.

Signature.....

Made this 21st day of March, 1979.

*F. E. Hope,*  
Minister of Finance.