EXTRACTS DATED 10TH FEBRUARY, 2016

GUYANA

No. 5 of 2016

ORDER

Made Under

THE CUSTOMS ACT

(Cap. 82:01)

IN EXERCISE OF THE POWERS CONFERRED UPON ME BY SECTIONS 8 AND 43 OF THE CUSTOMS ACT, I MAKE THE FOLLOWING ORDER:-

Citation.

1. This Order, which amends the First and Second Schedules to the Customs Act, may be cited as the Customs (Amendment of Schedules) Order 2016.

Amendment of Part III B (i) of the First Schedule to the Principal Act. Part III B (i) of the First Schedule to the Principal Act is amended by the insertion immediately under the words "(i) FOR APPROVED INDUSTRY AND AGRICULTURE" of the words —

Cap. 81:0t

"Exemptions on the following items shall not be granted to an applicant unless all outstanding tax returns are filed in accordance with section 60 of the Income Tax Act, all taxes due and payable to the Commissioner-General are paid, or arrangements to the satisfaction of the Commissioner-General for the payment of all such taxes have been made."

Amendment of the Part III B (i) of the First Schedule to the Principal Act.

- 3. Part III B (i) of the First Schedule is amended by the insertion immediately after item 10 (b) of the following item as item (c) -
 - "(c) Computer printer ink and toner cartridges for non-commercial printers".

Amendment of Part III B (ii) of the First Schedule to the Principal Act.

- 4. Part III B (ii) of the First Schedule to the Principal Act is amended as follows-
 - (a) by the substitution for item 5(4) of the following -
 - "(4) Baggage and household effects, as specified in the list determined by the Commissioner-General, imported within six months upon arrival of a qualifying re-migrant.".
 - (b) by the insertion immediately after item 50 of the following item as item 51 -

"51. Goods including motor vehicles when imported by returning Foreign Service Officers who have completed official duties overseas.".

Amendment of the Part II of the Second Schedule to the Principal Act.

- 5.(1) Part II of the Second Schedule to the Principal Act is amended by the insertion immediately after item 11 of the following items
 - "12. (a) Motor vehicles including motor cars, vans, sport utility vehicles, pick-ups, buses and other similar vehicles that are eight years old and over from the date of manufacture to the date of importation.
 - (b) The restriction in paragraph (a) excludes heavy duty vehicles including trucks, lorries, vehicles used in the agricultural and industrial sector and special purpose vehicles.
 - (c) Paragraphs (a) and (b) shall come into operation on 1st May 2016.
 - 13. (a) Expanded polystyrene food service products used in the packaging of beverage, food and food products except expanded polystyrene containers used for packaging frozen fish and seafood.
 - (b) Paragraph (a) shall come into operation on 1st May 2016.".

Made this 9th day of February 2016

Hon, Winston Jordan, MP Minister of Finance