

GUYANA

No. 83 of 1976

ORDER

Made Under

THE CUSTOMS ACT

(Cap. 82:01)

IN EXERCISE OF THE POWERS CONFERRED UPON ME BY SECTION 8 OF THE CUSTOMS ACT, I HEREBY MAKE THE FOLLOWING ORDER:—

1. This Order may be cited as the Customs Duties (Amendment) (No. 3) Order 1976.
2. The First Schedule to the Act is hereby amended in the following respects —
  - (a) by the insertion immediately after Annex I to Part I thereof, of the particulars set out in the Schedule to this Order as Annex II; and
  - (b) by the insertion immediately after the words "Fishing boats," appearing in item 5 of the List B (1) of Part III thereof, of the words "spare parts and".

## SCHEDULE

## Clause 2

## "ANNEX II"

## FLAT RATE OF DUTY

Goods classified under different headings in the tariff which are imported for non-commercial purposes and are contained in passengers' baggage or imported in gift parcels sent by air or sea or by parcel post and which are normally liable to duty and do not exceed in value \$200.00 ..... 45%:

Provided that —

- (a) such importations are only occasional;
- (b) the goods are not imported across land borders or by any member of the crew of any ship or aircraft, (except where such member is severing connection with any ship or aircraft);
- (c) wines and vermouths (tariff heading numbers 22.05 and 22.06), spirits and spirituous beverages (tariff heading number 22.09), tobacco products (tariff heading numbers 24.01 and 24.02), jewellery (tariff heading number 71.12) and imitation jewellery (tariff heading number 71.16) shall be excluded and shall be liable to duty at the normal rates;
- (d) several consignments arriving at the same time from the same consignor to the same consignee shall be treated as a single consignment, and that the total value of the consignments does not exceed \$200.00;
- (e) the flat rate shall be applied only if there are at least three different items of goods;
- (f) goods which an officer is satisfied are of Caribbean Community origin and are of a value not exceeding \$50.00 and which are imported without documentary evidence of origin shall be exempt from the application of the flat rate of duty."

Made this 20th day of September, 1976.

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