

THE OFFICIAL GAZETTE — 4TH OCTOBER, 1975  
LEGAL SUPPLEMENT — B

GUYANA

No. 14 of 1975.

REGULATIONS

Made Under

THE CUSTOMS ACT

(Cap. 82:01)

IN EXERCISE OF THE POWERS CONFERRED UPON THE MINISTER 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 1975.

2. Regulation 35 of the Principal Regulations is hereby amended by the deletion of the words “liable to duty under any enactment whereby duty of customs is chargeable on any goods by reference to their value”.

3. Part XVA of the Principal Regulations is hereby amended in the following respects —

- (a) by the substitution of the word “COMMUNITY” for the words “FREE TRADE AREA”;
- (b) by the substitution of the words “Community rates” for the words “Association rates”;
- (c) by the substitution of the words “a Community” for the words “an Association” appearing in regulation 167(a);
- (d) by the substitution of the words “Form 1 or 2 (as appropriate) or Form 3 or 4 of Schedule B1” for the words “Form BI or B2 (as appropriate) or Form B3 or Appendix B4 of Schedule B” appearing in regulation 167(b);

\* Cap. 82:01 (Subsidiary Legislation)

- (e) by the deletion of the letter “B” and the word “Appendix” wherever they respectively appear in the proviso to regulation 167(b);
- (f) by the substitution of the word “Community” for the words “Free Trade Association” appearing in the said proviso;
- (g) by the substitution of the word “Community” for the word “Association” wherever it appears in regulations 167(c) and 168;
- (h) by the substitution of the words “a Community State” for the words “an Association Territory” wherever they appear in regulations 167(d) and (e);
- (i) by the substitution of the words “Community State” for the words “Association Territory” appearing in regulation 167(f);
- (j) by the insertion in regulation 169(1), immediately before the word “section” of the words “subsection (1) of”; and
- (k) by the deletion of regulations 170 and 171.

4. The Principal Regulations are hereby amended in the following respects —

- (a) by the deletion of Forms B 1 to B 4 (inclusive) appearing in Schedule A; and
- (b) by the insertion immediately after Schedule A of the following schedule as Schedule B I—

“SCHEDULE B1

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FORM 1

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

Exporters Reference No.....

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

INVOICE of.....supplied

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

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

to be shipped per.....

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

| Origin<br>Criterion | Country<br>of<br>Origin | Marks and<br>Numbers of<br>Packages | Quantity and<br>Description of Goods | Selling price<br>to purchaser |                            |
|---------------------|-------------------------|-------------------------------------|--------------------------------------|-------------------------------|----------------------------|
|                     |                         |                                     |                                      | @                             | Amount<br>\$            c. |
|                     |                         |                                     |                                      |                               |                            |

I, (i).....of (ii).....  
of (iii).....supplier and producer of the goods  
described in this invoice amounting to.....hereby declare 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 Brussels Nomenclature heading number means that the article has been produced within the Common Market by a qualifying process specified in the Common Market Process List for goods falling within that heading;
  - (c) '50%' means that the value of any materials imported from outside the Common Market or of undetermined origin which have been used at any stage of the production of the article does not exceed 50% of the export price of the article;
  - (d) "40%" means that the value of any materials imported from outside the Common Market or of undetermined origin which have been used at any stage of the production of the article in any of the Less Developed Countries as defined in Article 3 of the Treaty establishing the Caribbean Community does not exceed 60% of the export price of the article.
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 the exportation from the country of last production.

Signature.....

## NOTES:—

- (i) Here insert Manager, Chief Clerk, (or as the case may be.
- (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.

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FORM 2

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<br>Criterion | Country<br>of<br>Origin | Marks and<br>Numbers of<br>Packages | Quantity and<br>Description of Goods | Selling Price to<br>Purchaser |                |
|---------------------|-------------------------|-------------------------------------|--------------------------------------|-------------------------------|----------------|
|                     |                         |                                     |                                      | @                             | Amount<br>\$ 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

## 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" should be inserted.  |
| (b) produced within the Common Market by a qualifying process described in the Common Market Process List.  | The Brussels Nomenclature heading of the finished product should be inserted. |
| (c) produced within the Common Market and the value of any materials imported from outside the Common Market or of undetermined origin which have been used at any stage of the production of the article does not exceed 50% of the export price of the article. | The figure "50%" should be inserted.  |
| (d) produced within the Common Market and the value of any materials imported from outside the Common Market or of undetermined origin which have been used at any stage of the production of the article does not exceed 60% of the export price of the article. | The figure "40%" should be inserted.  |

## 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. It must also state, in respect of each article, which of the origin criteria described at (a) to (d) above has been satisfied; except that in the case of any article which has been produced within the Common Market and the value of any materials imported from outside the Common Market or of undetermined origin which have been used at any stage of the production of that article exceeds 50% in the event of production in any of the MDCs or 60% in the event of production in any of the LDCs, of the price paid or payable to the producer, the actual percentage should be quoted.

C. The completion of this form implies that the exporter will furnish to the appropriate authorities such information and supporting evi-

dence 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.

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FORM 3

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<br>Criterion | Country<br>of<br>Origin | Marks and<br>Numbers of<br>Packages | Quantity and<br>Description of Goods | Selling Price to<br>Purchaser |              |    |
|---------------------|-------------------------|-------------------------------------|--------------------------------------|-------------------------------|--------------|----|
|                     |                         |                                     |                                      | @                             | Amount<br>\$ | 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. In the case of any article to which Note A (c) is applied in the invoice the value of the materials referred to does not exceed 50% of the export price of the article.
6. In the case of any article to which Note A (d) is applied in the invoice the value of the materials referred to does not exceed 60% of the export price of the article.
7. 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" should be inserted.   |
| (b) produced within the Common Market by a qualifying process described in the Common Market Process List. | The Brussels Nomenclature heading number of the finished product should be inserted. |

(c) produced within the Common Market and the value of any materials imported from outside the Common Market or of undetermined origin which have been used at any stage of the production of the article does not exceed 50% of the export price.

The figure "50%" should be inserted.

(d) produced within any of the Less Developed Countries of the Common Market and the value of any materials imported from outside the Common Market or of undetermined origin which have been used at any stage of the production of the article does not exceed 60% of the export price.

The figure "40%" should be inserted.

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.

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FORM 4

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<br>Criterion | Country<br>of<br>Origin | Marks and<br>Numbers or<br>Packages | Quantity and<br>Description of Goods | Selling Price to<br>Purchaser |                |
|---------------------|-------------------------|-------------------------------------|--------------------------------------|-------------------------------|----------------|
|                     |                         |                                     |                                      | @                             | Amount<br>\$ c |
|                     |                         |                                     |                                      |                               |                |

## Part B

## DECLARATION OF EXPORTER

1, ..... 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 at Part C.

Signature .....

Part C

Reference No. ....

CERTIFICATE BY A GOVERNMENTAL AUTHORITY OR 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 governmental authority or authorised body as to the origin of the goods described in the 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<br>Authority<br>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" should be inserted.   |
| (b) produced within the Common Market by a qualifying process described in the Common Market Process List.  | The Brussels Nomenclature heading number of the finished product should be inserted. |
| (c) produced within the Common Market and the value of any materials imported from outside the Common Market or of undetermined origin which have been used at any stage of the production of the article does not exceed 50% of the export price of the article in the country of last production.   | The figure "50%" should be inserted.   |
| (d) produced within any of the Less Developed Countries of the Common Market and the value of any materials imported from outside of the Common Market or of undetermined origin which have been used at any stage of the production of the article does not exceed 60% of the export price of the article in the country of last production. | The figure "40%" should be inserted.   |

- 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. Persons who furnish or cause to be furnished untrue declarations or certificates render themselves liable to penalties."

Made this 29th day of September, 1975.

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