

GUYANA

No. 3 of 1995

REGULATIONS
Made Under
THE CUSTOMS ACT
(CAP. 82:01)

IN EXERCISE OF THE POWERS 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 1995 and shall come into operation on 1st October, 1995.

Citation and commencement.

2. Regulation 2 of the Principal Regulations is hereby amended by the insertion of the following definitions in their proper alphabetical order -

Amendment of regulation 2 of the Principal Regulations.

"Customs Declaration" means the specification, description, or documentation as prescribed in Form C72;

"Customs Procedure Code" means the procedure that is applied to the entered goods and is made up of the Customs Regime Code and two numerical characters which the Comptroller will administratively determine and which shall be published from time to time in a newspaper having wide spread circulation in Guyana;

"Customs Regime Code" means the method to distinguish whether the goods are destined as -

- (i) imports which is denoted by the letter C;
- (ii) exports which is denoted by the letter E;
- (iii) suspense which is denoted by the letter S;
- or
- (iv) re-exports which is denoted by the letter R,

and the code is comprised of an alphabetical and a numerical character.

*Cap. 82:01 Subsidiary Legislation.

Amendment of Part IV of the Principal Regulations.

3. Part IV of the Principal Regulations is hereby amended by the substitution for the heading "ENTRY, UNLOADING AND DELIVERY OF CARGO" of the heading "CUSTOMS DECLARATION, UNLOADING AND DELIVERY OF CARGO".

Amendment of regulation 31 of the Principal Regulations.

4. Regulation 31 of the Principal Regulations is hereby amended by the substitution therefor of the following regulation -

*Customs declaration.

31.(1) The entries required to be made for imported goods shall be in one of the following forms:

C 21 Entry provisional.
C 72 Customs Declaration.

(2) All goods entered as imports shall be in a Form C 72 Customs Declaration Form using the Customs Procedure Code as determined administratively by the Comptroller."

Amendment of regulation 33 of the Principal Regulations.

5. Regulation 33 of the Principal Regulations is hereby amended by the substitution for the words "entry or shipping bill" wherever the words occur of the words "Customs Declaration".

Amendment of regulation 34 of the Principal Regulations.

6. Regulation 34 of the Principal Regulations is hereby amended by the substitution -

- (a) for the words "relative entry or shipping bill" of the words "Customs Declaration";
- (b) for the words "appropriate entry or shipping bill" of the words "Customs Declaration";
- (c) for the words "entry or shipping bill" wherever the words occur for the third and fourth time of the words "Customs Declaration"; and
- (d) for the words "duty entry (shipping bill)" of the words "Customs Declaration".

Amendment of regulation 40 of the Principal Regulations.

7. Regulation 40 of the Principal Regulations is hereby amended by the substitution for the words "appropriate shipping bill" of the words "Customs Declaration".

8. Regulation 41 of the Principal Regulations is hereby amended as follows -

Amendment of regulation 41 of the Principal Regulations.

- (a) by the substitution in the marginal note for the words "Transhipment shipping bill" of the words "Customs Procedure Code for transhipment";
- (b) by the substitution for the words "transhipment shipping bill in Form C 24" of the words "Customs Declaration in Form C72 using the Customs Procedure Code for transhipment".

9. Regulation 42 of the Principal Regulations is hereby amended by the substitution -

Amendment of regulation 42 of the Principal Regulations.

- (a) for the words "transhipment shipping bills" of the words "Customs Declaration using the Customs Procedure Code for transhipment";
- (b) for the words "shipping bill" of the words "Customs Declaration"; and
- (c) for the words "transhipment shipping bills for goods" of the words "goods for transhipment".

10. Regulation 45 of the Principal Regulations is hereby amended by the substitution in the marginal note for the word "entry" of the words "Customs Declaration".

Amendment of regulation 45 of the Principal Regulations.

11. Regulation 107 of the Principal Regulations is hereby amended by the substitution therefor of the following regulation -

Amendment of regulations 107 of the Principal Regulations.

*Forms for exportation.

107. The forms to be used when goods are entered for exportation using the Customs Procedure Code are as follows:

- C 52 - Bond for exportation.
- C 53 - General Bond for exportation.
- C 54 - Bond for shipment of stores.
- C 55 - General Bond for shipment of stores.
- C 72 - Drawback and Debenture Application.
- C 72 - Ex warehouse for goods for exportation or use as aircraft's or ship's stores.

- C 72 - Local produce free of export duty.
- C 72 - Local produce liable to export duty.
- C 72 - Goods re-exported and not liable to export duty.
- C 72 - Goods re-exported and liable to export duty."

Amendment of regulation 108 of the Principal Regulations.

12. Regulation 108 of the Principal Regulations is hereby amended in the following respects -

- (a) by the substitution in the marginal note for the words "Drawback shipping bill and debenture" of the words "The Customs Procedure Code for drawback";
- (b) by the substitution for the words "Drawback shipping bills" of the words "Customs Declaration using the Customs Procedure Code for drawback in Form C 72".

Amendment of regulations 109 of the Principal Regulations.

13. Regulation 109 of the Principal Regulations is hereby amended in the following respects -

- (a) by the substitution in the marginal note for the words "Shipping bill ex-warehouse" of the words "Customs Procedure Code for exports ex-warehouse";
- (b) by the substitution for the words "Shipping bills" of the words "Customs Declaration using the Customs Procedure Code for export".

Amendment of regulation 111 of the Principal Regulations.

14. Regulation 111 of the Principal Regulations is hereby amended in the following respects -

- (a) by the substitution in the marginal note of the words "Shipping bills for goods free of export duty" of the words "Customs Procedure Code for goods free of export duty";
- (b) by the substitution for the words "Shipping bills" and "one of the Forms C 33 or C 35" of the words "Customs Declaration using the Customs Procedure Code" and "Form C 72", respectively.

15. Regulation 112 of the Principal Regulations is hereby amended in the following respects -

Amendment of regulation 112 of the Principal Regulations.

- (a) by the substitution in the marginal note for the words "Shipping bills for goods liable to export duty" of the words "Customs Procedure Code for goods liable to export duty";
- (b) by the substitution for the words "Shipping bills" and "one of the Forms C 34 or C 36" of the words "Customs Declaration using the Customs Procedure Code" and "Form C 72", respectively.

16. Regulation 131 of the Principal Regulations is hereby amended in the following respects -

Amendment of regulation 131 of the Principal Regulations.

- (a) by the substitution in the marginal note for the words "Duty entry" of the words "Customs Declaration using the Customs Procedure Code for";
- (b) by the substitution for the words "an entry exwarehouse for goods for home consumption in Form C 40" of the words "a Customs Declaration using the Customs Procedure Code exwarehouse for goods for home consumption in Form C 72".

17. Regulation 133 of the Principal Regulations is hereby amended by the substitution for the words "an entry ex-warehouse for removal of goods for re-warehousing, in Form C 41" of the words "a Customs Declaration using the Customs Procedure Code for goods for re-warehousing in Form C 72".

Amendment of regulation 133 of the Principal Regulations.

18. Regulation 196 of the Principal Regulations is hereby amended in the following respects -

Amendment of regulation 196 of the Principal Regulations.

- (a) by the substitution in the marginal note for the words "Entry of" of the words "Customs Declaration using the Customs Procedure Code for";
- (b) by the substitution for the words "Form C 23" of the words "Form C 72 using the Custom Procedure Code for transit goods".

Amendment of
Schedule B
to the Principal
Regulations.

19. Schedule B to the Principal Regulations is hereby amended in the following respects -

(a) by the substitution for the General Note thereto, of the General Note hereto -

"1. The C 21 form is to be printed in black ink on blue paper and to be of size 15 inches by 9 inches and shall be printed parallel to the longer axis of the paper.

2. The C 72 form is to be printed in green ink on white paper and to be a size $8\frac{1}{2}$ inches by $11\frac{1}{2}$ inches and should be printed parallel to the shorter axis of the paper.";

(b) by the deletion in the Index of Forms of the following numbers and their corresponding particulars "19, 20, 22, 23, 24, 30, 31, 33, 34, 35, 36, 40, 41, 70 and 71";

(c) by the insertion in the Index of Forms at the end thereof of the following number and the corresponding particulars in the respective columns -

"72	Customs Declaration	31, 33, 34,
	Import/Export	41, 91, 107,
		111, 112, 131,
		133, 196;

(d) by the substitution in the Heading of Form C 25 for the word "ENTRY" of the words "CUSTOMS DECLARATION";

(e) by the deletion of Forms C 32A and C 32B and the substitution therefor as Form 32A and C 32B of the Forms set out in the Schedule hereto;

(f) by the insertion after Form C 71 of Form C 72 as set out in the Schedule hereto.

15. Regulation 112 of the Principal Regulations is hereby amended in the following respects -

Amendment of regulation 112 of the Principal Regulations.

- (a) by the substitution in the marginal note for the words "Shipping bills for goods liable to export duty" of the words "Customs Procedure Code for goods liable to export duty";
- (b) by the substitution for the words "Shipping bills" and "one of the Forms C 34 or C 36" of the words "Customs Declaration using the Customs Procedure Code" and "Form C 72", respectively.

16. Regulation 131 of the Principal Regulations is hereby amended in the following respects -

Amendment of regulation 131 of the Principal Regulations.

- (a) by the substitution in the marginal note for the words "Duty entry" of the words "Customs Declaration using the Customs Procedure Code for";
- (b) by the substitution for the words "an entry exwarehouse for goods for home consumption in Form C 40" of the words "a Customs Declaration using the Customs Procedure Code exwarehouse for goods for home consumption in Form C 72".

17. Regulation 133 of the Principal Regulations is hereby amended by the substitution for the words "an entry ex-warehouse for removal of goods for re-warehousing, in Form C 41" of the words "a Customs Declaration using the Customs Procedure Code for goods for re-warehousing in Form C 72".

Amendment of regulation 133 of the Principal Regulations.

18. Regulation 196 of the Principal Regulations is hereby amended in the following respects -

Amendment of regulation 196 of the Principal Regulations.

- (a) by the substitution in the marginal note for the words "Entry of" of the words "Customs Declaration using the Customs Procedure Code for";
- (b) by the substitution for the words "Form C 23" of the words "Form C 72 using the Custom Procedure Code for transit goods".

Form C 72

**REPUBLIC OF GUYANA
CUSTOMS & EXCISE DEPARTMENT**



**CUSTOMS DECLARATION
(IMPORT/EXPORT)**

FOR OFFICIAL USE ONLY

1. Exporter/Consignor (name, address) No.		4. Regime		FOR OFFICIAL USE ONLY						
		5. Tot. No. of pages								
		6. Tot. No. of pligs								
2. Importer/Consignee (Name, address) No.		7. Tot. No. of items		8. Warehouse						
3. Declaration/Agent No. Ref.		10. Frontier Office		11. Clearance Office						
		12. Currency		13. Exchange Rate		14. T.O.P.				
16. Means of Transport		17. Trans. mode	18. Nationality	15. Additional Information						
19. D.O.R./D.O.D.	20. Rotation No.	21. B/L or AWB No.								
22. Manifest No.	23. C.O.C./C.O.D.		24. Account Holder							
25. Description of Goods		27. C.P.C.	28. Commodity Code					29. Net mass (kg)	30. Gross Mass (kg)	
26. Marks & Nos.		31. Supp. Qty (1)	32. Country of Origin		33. Customs Value (G\$)					
		34. Duty/Tax Type	Code	35. Duty/Tax Base	Code	36. Base Amount	g	c	37. Rate	38. Duty/Tax Due
25. Description of Goods		27. C.P.C.	28. Commodity Code	29. Net mass (kg)	30. Gross Mass (kg)					
26. Marks & Nos.		31. Supp. Qty (1)	32. Country of Origin		33. Customs Value (G\$)					
		34. Duty/Tax Type	Code	35. Duty/Tax Base	Code	36. Base Amount	g	c	37. Rate	38. Duty/Tax Due
25. Description of Goods		27. C.P.C.	28. Commodity Code	29. Net mass (kg)	30. Gross Mass (kg)					
26. Marks & Nos.		31. Supp. Qty (1)	32. Country of Origin		33. Customs Value (G\$)					
		34. Duty/Tax Type	Code	35. Duty/Tax Base	Code	36. Base Amount	g	c	37. Rate	38. Duty/Tax Due
45. I/We hereby declare that the information and particulars mentioned herein are true and complete and accept fully the conditions and requirements attaching to the use of the C.P.C.s. mentioned herein.		43. Other Charges			44. Summary					
		Code	Description	Amount	Duty/Tax	This page	\$	c		
Signature and date of Declarant/Agent		Validated for Payment	Date	Grand Total	Payable					
		For Comptroller of Customs & Excise								

WARNING: It is an offence under the Customs Act, Chapter 82:01 to make a false declaration. Severe penalties may be applied in cases where false declarations are made.

<p>NOTICE OF EXPORTATION UNDER BOND</p> <p>I/We hereby give notice that I/We intend to export the goods listed overleaf on board the vessel/ aircraft bound for by virtue of special/General Bond # dated Bond in force.</p> <p>EXPORTER For Comptroller of Customs & Excise</p>	<p>CERTIFICATE OF SHIPMENT The packages mentioned overleaf have been (a) received on board.</p> <p>MASTER/MATE DATE</p> <p>(b) examined or seen on board.</p> <p>PROPER OFFICER DATE</p> <p>(c) shipped, satisfied</p> <p>PROPER OFFICER DATE</p>									
<p>RECEIPT INTO WAREHOUSE</p> <p>Received and Warehoused..... Packages into the state or Private Warehouse..... as described overleaf.</p> <p>CUSTOMS OFFICER DATE TIME</p>	<p>RELEASE/DELIVERY ORDER To the..... at..... Please deliver to..... the packages listed overleaf.</p> <p>CUSTOMS OFFICER DATE TIME</p>									
<p>RENT AND CHARGES</p> <p>FROM..... TO..... No. of month(s)..... No. of Pkg(s)..... Measurement(s).....</p> <table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr> <th style="width:33%;">(A) DESCRIPTION</th> <th style="width:33%;">(B) RENT</th> <th style="width:33%;">(C) CHARGES</th> </tr> </thead> <tbody> <tr> <td>1) Rate per month</td> <td></td> <td></td> </tr> <tr> <td>2) Amount</td> <td></td> <td></td> </tr> </tbody> </table> <p>AMOUNT PAYABLE</p> <p>OFFICER-IN-CHARGE WAREHOUSE ACCOUNT DATE</p>	(A) DESCRIPTION	(B) RENT	(C) CHARGES	1) Rate per month			2) Amount			<p>MEMORANDA TO EXAMINING OFFICER</p>
(A) DESCRIPTION	(B) RENT	(C) CHARGES								
1) Rate per month										
2) Amount										
<p>RECORD OF EXAMINATION OF GOODS</p>										

Continued on Continuation Sheet No.

In the case of an incorporated
 Company;
 and any employee duly authorised

Form C 32 A;
reg. 35

DECLARATION OF PARTICULARS RELATING TO CUSTOMS VALUE

TRANSACTION VALUE METHOD - PARA. 3 of the Fifth Schedule

1 NAME AND ADDRESS OF SELLER (Block Letters)	FOR OFFICIAL USE
2(a) NAME AND ADDRESS OF BUYER (Block Letters)	
2(b) NAME AND ADDRESS OF DECLARANT (Block Letters)	
IMPORTANT NOTE By signing and lodging the declaration the declarant accepts responsibility for the accuracy and completeness of the particulars given on this form and on any continuation sheet lodged with it and the authenticity of any document produced in support. The declarant also accepts responsibility to supply any additional information or document necessary to establish the customs value of goods.	3 Terms of Delivery
	4 Number and Date of Invoice
	5 Number and Date of Contract
6 Number and date of any previous Customs decision concerning boxes 7 to 9	Enter X where applicable
7(a) Are the buyer and seller RELATED in the sense of Paragraph 1 sub-paragraph (2)(a) of the Fifth Schedule to the Customs Act. If "NO", go to box 8 If "YES", indicate as per notes **	<input type="checkbox"/> YES <input type="checkbox"/> NO
(b) (reply optional) Does the transaction value of the imported goods CLOSELY APPROXIMATE to a value mentioned in Paragraph 3 sub-paragraph (2)(b) If "YES", give details	<input type="checkbox"/> YES <input type="checkbox"/> NO
(c) Did the relationship INFLUENCE the price of the imported goods? If "YES", give details.	<input type="checkbox"/> YES <input type="checkbox"/> NO
8(a) Are there any RESTRICTIONS as to the disposition or use of the goods by the buyer, other than restrictions which: - are imposed or required by law or by the public authorities - limit the geographical area in which the goods may be resold; or - do not substantially affect the value of the goods?	<input type="checkbox"/> YES <input type="checkbox"/> NO
(b) Is the sale or price subject to some CONDITION or CONSIDERATION for which a value cannot be determined with respect to the goods being valued? Specify the nature of the restrictions, conditions or considerations as appropriate: If the value of conditions or considerations can be determined, indicate the amount in box 11(b)	<input type="checkbox"/> YES <input type="checkbox"/> NO
9(a) Are any ROYALTIES and LICENCE FEES related to the imported goods payable either directly or indirectly by the buyer as a condition of the sale?	<input type="checkbox"/> YES <input type="checkbox"/> NO
(b) Is the sale subject to an arrangement under which part of the proceeds of any subsequent RESALE, DISPOSAL or USE accrues directly or indirectly to the seller? If "YES" to either of these questions, specify conditions and, if possible, indicate the amounts in boxes 14 and 15	<input type="checkbox"/> YES <input type="checkbox"/> NO
** NOTES TO BOX 7	10 Number of continuation sheets

** NOTES TO BOX 7

- PERSONS SHALL BE DEEMED TO BE RELATED ONLY IF:
 - they are officers or directors of one another's businesses;
 - they are legally recognized partners in business;
 - they are employer and employee;
 - any person directly or indirectly owns, controls or holds 5% or more of the outstanding voting stock or shares of both of them;
 - one of them directly or indirectly controls the other;
 - both of them are directly or indirectly controlled by a third person;
 - together they directly or indirectly control a third person; or
 - they are members of the same family.

Insert relevant Statutory reference

- The fact that the buyer and the seller are related need not preclude the use of a transaction value.

		Item	Item	Item
A. Basis of calculation (x)	11(a) Net price in CURRENCY OF INVOICE (Price actually paid or price payable for settlement)			
	(b) Indirect payments - see box 8(b).....			
B. ADDITIONS Cost NOT included in A above (x)	12 Costs incurred by the buyer:			
	(a) commissions, except buying commissions.....			
	(b) brokerage.....			
	(c) containers and packing.....			
	13 Goods and services supplied by the buyer free of charge or at reduced cost for used in connection with the production and sale for export of the imported goods: The values shown represent an apportionment where appropriate.			
	(a) materials, components, parts and similar items incorporated in the imported goods.....			
	(b) tools, dies, moulds and similar items used in the production of the imported goods.....			
	(c) materials consumed in the production of the imported goods.....			
	(d) engineering, development, artwork, design work and plans and sketches undertaken elsewhere than in _____ and necessary for the production of the imported goods.....			
	14 Royalties and licence fees - see box 9(a).....			
15 Proceeds of any subsequent resale, disposal or use accruing to the seller - see box 9(b).....				
16 Costs of delivery to <u>Guyana</u>				
(a) transport.....				
(b) loading and handling charges.....				
(c) insurance.....				
C. DEDUCTIONS Costs included in A above (x)	17 Costs of transport after importation.....			
	18 Charges for construction, erection, assembly, maintenance or technical assistance undertaken after importation.....			
	19 Other charges (specify) _____			
	20 Customs duties and taxes payable in <u>Guyana</u> by reason of the importation or sale of goods.....			
(x) State the currency used in every case	21 I, the undersigned, declare that all particulars given in this document are true and complete.			
NOTE to Box 21 Declarations may be made by: (a) the actual importer if an individual; (b) a director or the secretary in the case of an incorporated Company; (d) any employee duly authorised in writing by one of the aforementioned persons.	Signature:.....			
	Name (BLOCK LETTERS) _____			
	Date:.....			
	Status of signatory:.....			

CONTINUATION SHEET

Form C 32 A-
reg. 35

		Item	Item	Item
A. Basis of calculation (x)	11(a) Net price in CURRENCY OF INVOICE (Price actually paid or price payable for settlement)			
	(b) Indirect payments - see box B(b).....			
B. ADDITIONS: Costs NOT INCLUDED in A above (x)	12 Costs incurred by the buyer:			
	(a) commissions, except buying commissions.....			
	(b) brokerage.....			
	(c) containers and packing.....			
	13 Goods and services supplied by the buyer free of charge or at reduced cost for use in connection with the production and sale for export of the imported goods The values shown represent an apportionment where appropriate:			
	(a) materials, components, parts and similar items incorporated in the imported goods.....			
	(b) tools, dies, moulds and similar items used in the production of the imported goods.....			
	(c) materials consumed in the production of the imported goods.....			
	(d) engineering, development, artwork, design work and plans and sketches undertaken elsewhere than in Guyana and necessary for the production of the imported goods.....			
	14 Royalties and licence fees - see box 9(e).....			
	15 Proceeds of any subsequent resale, disposal or use accruing to the seller - see box 9(b).....			
	16 Costs of delivery to <u>Guyana</u>			
	(a) transport.....			
	(b) loading and handling charges.....			
(c) insurance.....				
C. DEDUCTIONS: Costs included in A above (x)	17 Costs of transport after importation.....			
	18 Charges for construction, erection, assembly, maintenance or technical assistance undertaken after importation.....			
	19 Other charges (specify).....			
	20 Customs duties and taxes payable in Guyana by reason of the importation or sale of the goods.....			
(x) State the currency used in every case				

Form C 32 P.
reg. 35

DECLARATION OF PARTICULARS RELATING TO CUSTOMS VALUE

METHODS OTHER THAN TRANSACTION VALUE

1 NAME AND ADDRESS OF SELLER (Block Letters)	FOR OFFICIAL USE
2 NAME AND ADDRESS OF BUYER (Block Letters)	
3 NAME AND ADDRESS OF DECLARANT (Block Letters)	
<p>IMPORTANT NOTE</p> <p>By signing and lodging the declaration the declarant accepts responsibility for the accuracy and completeness of the particulars given on this form and on any continuation sheet lodged with it and the authenticity of any document produced in support. The declarant also accepts responsibility to supply any additional information or document necessary to establish the customs value of the goods.</p>	<p>4 Terms of delivery</p> <p>5 Number and date of invoice</p> <p>6 Number and date of contract</p>
7 Date and number of any previous Customs decision concerning the Method of Valuation to be useddated.....19.....	<p>Enter X where applicable (ONLY ONE BOX TO BE TICKED)</p>
<p>8 The appropriate Method of Valuation applicable to the imported goods is:</p> <p>(a) The transaction value of identical goods..... <input type="checkbox"/></p> <p>(b) The transaction value of similar goods..... <input type="checkbox"/></p> <p>(c) Unit price at which the <u>imported goods/identical goods/similar goods</u> are sold in the greatest aggregate quantity to unrelated persons at or about the time of importation of the goods to be valued..... <input type="checkbox"/></p> <p>(d) Unit price at which the <u>imported goods/identical goods/similar goods</u> are sold to unrelated persons in the condition as imported at the earliest date after the importation of the goods to be valued..... <input type="checkbox"/></p> <p>(e) Unit price at which the imported goods, after further processing, are sold in the greatest aggregate quantity to unrelated persons in <input type="checkbox"/></p> <p>(f) The computed value..... <input type="checkbox"/></p> <p>(g) The 'fall back' method..... <input type="checkbox"/></p>	
9 Give reasons why the value cannot be determined under the provisions of any Method preceding the one applied in Box 8 and why the Method indicated in Box 8 can be used.	
10 Describe the evidence (attached) to substantiate the declared Customs value	
11 Give an estimate of the Customs value which will be determined within 90 days of importation and describe the evidence which will be submitted to substantiate that value:	
12 Delete as necessary	

			Item	Item	Item		
METHOD AT Ba or Bb ONLY	A. Basis of calculation (x)	12 Transaction value of 2 IDENTICAL/SIMILAR GOODS					
	B. DEDUCTIONS (x)	13(a) Quantity adjustment.....					
		(b) Commercial level adjustment.....					
		(c) Cost of transport to <u>Guaya</u>					
		(d) Loading and handling charges.....					
(e) Cost of insurance.....							
C. ADDITIONS	14(a) Quantity adjustment.....						
	(b) Commercial level adjustment.....						
	(c) Cost of transport to <u>Guaya</u>						
	(d) Loading and handling charges.....						
	(e) Cost of insurance.....						
METHOD AT Bc, Bd or Be ONLY	D. Basis of calculation (x)	15 Unit price(s) at which the 2 imported goods/identical goods/similar goods are sold to persons unrelated to the seller in the greatest aggregate quantity, at or about the time of importation of the goods being valued					
	E. DEDUCTIONS Costs included in D. above (x)	16(a) Commissions paid or to be paid.....					
		(b) Profit and general expenses.....					
		(c) Cost of transport from.....					
		(d) Cost of insurance.....					
		(e) Loading and handling charges.....					
		(f) Other transport costs.....					
		(g) Further processing costs.....					
		(h) Duties and taxes.....					
		METHOD AT Bf ONLY	F. Basis of calculation (x)	17a COMPUTED VALUE/VALUE of the imported goods			
			G. ADDITIONS Costs NOT included in F above (x)	18(a) Costs of transport to <u>Guaya</u>			
		(b) Loading and handling charges.....					
		(c) Cost of insurance.....					

(x) State the currency used in every case
 2 Delete as necessary

NOTE to Box 19
 Declarations may be made by:
 (a) the actual importer if an individual;
 (b) a partner in the case of a partnership;
 (c) a director or the secretary in the case of an incorporated Company;
 (d) any employee duly authorised in writing by one of the aforementioned persons.

19 I, the undersigned, declare that all particulars given in this document are true and complete.

Signature.....

Name (BLOCK LETTERS)

Date.....

Status of signatory.....

**REPUBLIC OF GUYANA
CUSTOMS & EXCISE DEPARTMENT**



**CUSTOMS DECLARATION
(IMPORT/EXPORT)**

FORM C 72

Continuation Sheet

FOR OFFICIAL USE ONLY

Importer/Exporter (name, address) No		4 Regime			
		5 Page No.			
		of			
Declarant/Agent No		6. No. of items this page			
		Ref.			

ITEM	25. Description of Goods				27. C.P.C.		28. Commodity Code		29. Net mass (kg)		30. Gross Mass (kg)		
					31. Supp. Qty. (1)		32. Country of Origin		33. Customs Value (G\$)				
	34. Duty/Tax Type		Code		35. Duty/Tax Base		Code		36. Base Amount		37. Rate		38. Duty/Tax Due
								g		c		g	
26. Marks & Nos				39. Licence No. & expiry date		40. Supp. Qty. (2)		41. No. & type of packages		42. Total Duty/Tax.			

ITEM	25. Description of Goods				27. C.P.C.		28. Commodity Code		29. Net mass (kg)		30. Gross Mass (kg)		
					31. Supp. Qty. (1)		32. Country of Origin		33. Customs Value (G\$)				
	34. Duty/Tax Type		Code		35. Duty/Tax Base		Code		36. Base Amount		37. Rate		38. Duty/Tax Due
								g		c		g	
26. Marks & Nos				39. Licence No. & expiry date		40. Supp. Qty. (2)		41. No. & type of packages		42. Total Duty/Tax.			

ITEM	25. Description of Goods				27. C.P.C.		28. Commodity Code		29. Net mass (kg)		30. Gross Mass (kg)		
					31. Supp. Qty. (1)		32. Country of Origin		33. Customs Value (G\$)				
	34. Duty/Tax Type		Code		35. Duty/Tax Base		Code		36. Base Amount		37. Rate		38. Duty/Tax Due
								g		c		g	
26. Marks & Nos				39. Licence No. & expiry date		40. Supp. Qty. (2)		41. No. & type of packages		42. Total Duty/Tax.			

ITEM	25. Description of Goods				27. C.P.C.		28. Commodity Code		29. Net mass (kg)		30. Gross Mass (kg)		
					31. Supp. Qty. (1)		32. Country of Origin		33. Customs Value (G\$)				
	34. Duty/Tax Type		Code		35. Duty/Tax Base		Code		36. Base Amount		37. Rate		38. Duty/Tax Due
								g		c		g	
26. Marks & Nos				39. Licence No. & expiry date		40. Supp. Qty. (2)		41. No. & type of packages		42. Total Duty/Tax.			

45. I/We hereby declare that the information and particulars mentioned herein are true and complete and accept fully the conditions and requirements attaching to the use of the C.P.C.s mentioned herein.				44. Summary		\$		c	
				Duty/Tax This page					
				Duty/Tax Brought + WD					
				Grand Total Payable CFD					
Signature and date of Declarant/Agent				Validated for Payment					
				For Comptroller of Customs & Excise					

SCHEDULE

Made this 8th day of September, 1995.

Bharat Jagdeo
Senior Minister of Finance. (ag)