

GUYANA

No. 14 of 1990

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:—

Citation.

1. These Regulations, which amend the Customs Regulations\*, may be cited as the Customs (Amendment) Regulations 1990.

Amendment of regulation 3 of the Principal Regulations.

2. Regulation 3, including the marginal note thereto, of the Principal Regulations, is hereby amended by the substitution for the words "Schedule D" of the words "Schedule B".

Amendment of regulation 35 of the Principal Regulations.

3. Regulation 35 of the Principal Regulations is hereby amended by the substitution for the words "Form C32A, Form C32B or Form C32C" of the words "Form C32A or Form C32B".

Amendment of Schedule B of the Principal Regulations.

4. Schedule B to the Principal Regulation is hereby amended by the substitution for Forms C32A, C32B and C32C of the following Forms —

Cap. 82:01 Subsidiary Legislation.

**DECLARATION OF PARTICULARS RELATING TO CUSTOMS VALUE  
TRANSACTION VALUE METHOD - PARA.....#**

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 #

YES  NO

If "NO", go to box 8  
If "YES", indicate as per notes \*\*

(b) (reply optional) Does the transaction value of the imported goods CLOSELY APPROXIMATE to a value mentioned in # ?

YES  NO

(c) Did the relationship INFLUENCE the price of the imported goods? If "YES", give details.

YES  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?

YES  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?

YES  NO

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)

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?

YES  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?

YES  NO

If "YES" to either of these questions, specify conditions and, if possible, indicate the amounts in boxes 14 and 15

\*\* NOTES TO BOX 7

1. PERSONS SHALL BE DEEMED TO BE RELATED ONLY IF:

- (a) they are officers or directors of one another's businesses;
- (b) they are legally recognised partners in business;
- (c) they are employer and employee;
- (d) any person directly or indirectly owns, controls or holds 5% or more of the outstanding voting stock or shares of both of them;
- (e) one of them directly or indirectly controls the other;
- (f) both of them are directly or indirectly controlled by a third person;
- (g) together they directly or indirectly control a third person; or
- (h) they are members of the same family.

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

10 Number of continuation sheets

# Insert relevant Statutory reference

		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 _____* (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 _____ * by reason of the importation or sale of goods.....			
(x) State the currency used in every case  * Insert name of Member State	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

		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:  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 * 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 _____*			
	(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 _____* by reason of the importation or sale of the goods.....			
(x) State the currency used in every case  * Insert name of Member State				

**DECLARATION OF PARTICULARS RELATING TO CUSTOMS VALUE  
METHODS OTHER THAN TRANSACTION VALUE**

<b>1 NAME AND ADDRESS OF SELLER</b> (Block Letters)	FOR OFFICIAL USE
<b>2 NAME AND ADDRESS OF BUYER</b> (Block Letters)	
<b>3 NAME AND ADDRESS OF DECLARANT</b> (Block Letters)	
<b>IMPORTANT NOTE</b>  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.	<b>4 Terms of delivery</b>
	<b>5 Number and date of invoice</b>
	<b>6 Number and date of contract</b>
<b>7 Date and number of any previous Customs decision concerning the Method of Valuation to be used</b>  .....dated.....19.....	Enter X where applicable (ONLY ONE BOX TO BE TICKED)
<b>8 The appropriate Method of Valuation applicable to the imported goods is:</b>  (a) The transaction value of identical goods..... <input type="checkbox"/> (b) The transaction value of similar goods..... <input type="checkbox"/> (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"/> (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"/> (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"/> (f) The computed value..... <input type="checkbox"/> (g) The 'fall back' method..... <input type="checkbox"/>	
<b>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.</b>	
<b>10 Describe the evidence (attached) to substantiate the declared Customs value</b>	
<b>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:</b>	
@ Delete as necessary * Insert Member State	

		Item	Item	Item
METHOD AT 8a or 8b ONLY	A. Basis of calculation (x)	12 Transaction value of @ IDENTICAL/SIMILAR GOODS		
	B. DEDUCTIONS (x)	13(a) Quantity adjustment.....		
		(b) Commercial level adjustment.....		
		(c) Cost of transport to *.....		
		(d) Loading and handling charges.....		
C. ADDITIONS	14(a) Quantity adjustment.....			
	(b) Commercial level adjustment.....			
	(c) Cost of transport to *.....			
	(d) Loading and handling charges.....			
	(e) Cost of insurance.....			
METHOD AT 8c, 8d or 8e ONLY	D. Basis of calculation (x)	15 Unit price(s) at which the @ 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 8f ONLY	F. Basis of calculation (x)	17@ COMPUTED VALUE/VALUE of the imported goods		
	G. ADDITIONS Costs NOT included in F above (x)	18(a) Costs of transport to *.....		
		(b) Loading and handling charges.....		
		(c) Cost of insurance.....		

(x) State the currency used in every case

@ Delete as necessary

\* Insert name of Member States

**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.....

Made this 28th day of December, 1990.

*Carl B. Greenidge*  
Minister of Finance