

PARLIAMENT OFFICE

Public Buildings,

Georgetown,

Guyana.

23rd July, 1971.

The following Bill which was introduced in the National Assembly is published for general information.

F. A. NARAIN,
Clerk of the National Assembly.

**GUYANA.**

BILL NO. 17 OF 1971.

CUSTOMS (AMENDMENT) BILL, 1971.

Arrangement of Sections

Section.

1. Short title.
2. Repeal and re-enactment of section 51 of Chapter 309.
3. Validation and Saving.

A BILL

Intituled

AN ACT to amend the Customs Ordinance.

Enacted by the Parliament of Guyana:—

A.D. 1971;

1. This Act, which amends the Customs Ordinance, may be cited as the Customs (Amendment) Act, 1971. Short title.

Repeal and re-enactment of section 51 of Chapter 309.

2. Section 51 of the Principal Ordinance is hereby repealed and the following section substituted therefor —

51. Any money which shall have been overpaid as duty of customs may be refunded at any time on the production to the Comptroller within six months of the date such overpayment of the documents in proof thereof.”

Validation and saving.

3. (1) Where prior to the coming into operation of this Act, the Comptroller made refunds of money under section 51 of the Principal Ordinance otherwise than within the time prescribed by that section such refunds shall be deemed to have been lawfully made.

(2) Nothing in the amendment effected by section 2 shall prohibit the refund at any time of a sum overpaid as duty prior to the coming into operation of this Act if the documents in proof thereof are submitted to the Comptroller not later than two years from the date of such overpayment or six months from the coming into operation of this Act, whichever is earlier.

EXPLANATORY MEMORANDUM

The Comptroller is only permitted by section 51 of the Customs Ordinance to effect a refund of money overpaid as duties of customs within two years of the date of overpayment. Refunds have, however, been made after the expiration of that period. This Bill seeks to enable a refund to be made at any time where the proper documents evidencing the overpayment have been submitted to the Comptroller within six months of the date of such overpayment (though in the case of previous submission, two years) and to validate refunds made after the expiration of the present prescribed period.

H. D. HOYTE,
Minister of Finance.

(Bill No. 17/1971).
(C. Ex 22)