

THE OFFICIAL GAZETTE 2ND SEPTEMBER, 2017
LEGAL SUPPLEMENT — B

GUYANA

No. 1 of 2017

REGULATIONS

Made Under

CUSTOMS ACT

(Cap. 82:01)

**IN THE EXERCISE OF THE POWERS CONFERRED UPON ME BY SECTIONS 7B
AND 275 OF THE CUSTOMS ACT, I MAKE THE FOLLOWING
REGULATIONS:-**

Citation. 1. These Regulations, which amend the Customs Regulations*, may be cited as the Customs (Amendment) Regulations 2017.

Amendment of regulation 2 of the Principal Regulations. 2. Regulation 2 of the Principal Regulations is amended by-
(a) substituting for the full stop in the definition of “Customs Regime Code” of a semi-colon; and

(b) inserting after the definition of “Customs Regime Code” the following definitions-

““excise stamp portal” means a dedicated website specially designed for administering the excise stamp programme and which serves as an anchor site for users when they connect to the internet registration, the placing of orders, tracking and tracing, product authentication and verification, display of information and generation of reports;

Cap 82:03 “manufacture” and “manufacturer” have the same meanings as assigned under the Excise Tax Act.”.

- Amendment of regulation 31 of the Principal Regulations.
3. Regulation 31 (3) of the Principal Regulations is amended by inserting immediately after the words “or non-commercial” the words “and commercial”.
- Amendment of regulation 86 of the Principal Regulations.
4. Regulation 86 in the Principal Regulations is amended by substituting for the words “one-sixth of a gallon” the words “one litre”.
- Insertion of new regulations 209 – 222 in the Principal Regulations.
5. The Principal Regulations is amended by inserting immediately after regulation 208 the following new regulations -
- “Age of Motor Vehicles.
209. When calculating the age of motor vehicles including motor cars, vans, sport utility vehicles, pick-ups, buses and other similar vehicles the following shall apply-
- (a) “eight years old” mean the period of ninety-six months or eight calendar years immediately preceding December 31 in the calendar year of importation; and
- (b) “four years old” mean the period of forty-eight months or four calendar years immediately preceding December 31 in the calendar year of importation.
- Records, documents, etc. may be in any form determined by the Commissioner-General.
210. For the purposes of the Act, records, documents, certificates and forms may be electronic, paper or any other form as determined by the Commissioner-General.

Information
communication
technology
requirements.

211. For the purposes of administering this Act, the Commissioner-General may prescribe documents or classes of documents, requirements as to electronic documents and electronic signatures, hardware and software systems, and information communications and technology tools and requirements.

Excise Stamps

Establishment and
application of
excise stamp.

212. (1) There is established an excise stamp which shall be in the form and manner, and have the features, as determined by the Guyana Revenue Authority.

(2) The following list of goods imported into Guyana shall have affixed an excise stamp in the manner as prescribed in these Regulations –

- (a) every package or unit of alcoholic products classified under tariff headings 22.04, 22.05, 22.07, and 22.08; and
- (b) every package or unit of tobacco and other manufactured tobacco products and substitutes classified under tariff headings 24.02 and 24.03.

(2) The Minister may by regulations make additions to, and deletions from, the list of goods in subsection (1).

Design and
affixing of excise
stamp.

213. Every excise stamp required to be affixed under regulation 212 shall-

- (a) be in such form and size as the Commissioner-General may determine;
- (b) take a physical or electronic form as determined by the Commissioner-General;
- (c) be clearly visible when the product is displayed for sale; and
- (d) be affixed in such a manner as to become damaged or destroyed when the product is opened or an attempt is made to remove the excise stamp.

Registration.

214. No person shall import any goods on which an excise stamp is required to be affixed in accordance with these Regulations, for sale or for distribution free of charge or for any other purpose in Guyana unless that person is registered in such a manner as the Commissioner- General may prescribe.

Procurement of
excise stamps.

215. (1) Any person who imports any goods on

which an excise stamp is required to be affixed in accordance with these Regulations shall make an application for the supply of excise stamps on such form and in such manner as determined by the Commissioner-General.

(2) Where an application under subregulation (1) is approved, the manufacturer or importer shall pay for the excise stamps in the mode determined by the Commissioner-General.

(3) The cost of the excise stamp shall be determined by the Commissioner-General.

Commissioner-General to appoint a printer.

216. (1) The Commissioner-General shall appoint a suitably qualified person or entity to print and deliver the excise stamps.

(2) The person or entity appointed under subregulation (1) shall not print any excise stamps except when requested by the Commissioner-General.

(3) The Commissioner-General may, where necessary, require the printer to deliver the excise stamps to a manufacturer, importer or supplier of goods in Guyana or the country of manufacture or supply.

(4) The printer shall notify the

Commissioner-General of the number and nature of excise stamps supplied to manufacturers, importers and suppliers of goods within seven days of delivery.

Place of affixing excise stamp.

217. The excise stamps may, with prior approval of the Commissioner-General, be affixed on the packages in a bonded warehouse or a place approved in Guyana or another country.

Record keeping by manufacturer or importer.

218. A manufacturer or importer shall-

(a) keep a record of the excise stamps used; and

(b) immediately furnish to the Commissioner-General any record kept by him regarding any excise stamps that the Commissioner-General may require.

Returns to be submitted by importer and manufacturer.

219. (1) Every importer and manufacturer shall submit to the Commissioner-General, a monthly reconciliation statement in the manner prescribed by the Minister and such statement shall indicate-

(a) the excise stamps in stock on the last day of the previous month and which have been

brought forward for use during the month;

(b) the summary of usage of excise stamps issued during the month including the stamps brought forward from the previous month;

(c) the excise stamps affixed on goods manufactured or imported during the month; and

(d) the excise stamps spoiled or damaged during the process of affixing and certified as damaged or spoiled by an authorised officer.

(2) The monthly reconciliation statement shall be submitted not later than fifteen days after the end of each month in which the excise duty became due and payable.

(3) The Commissioner-General may require an importer or manufacturer to pay duty in respect of excise stamps in excess of one percent of the total issued and are not accounted for to his satisfaction.

Offences and penalties.

220. (1) Any person who-

- (a) fails to maintain a monthly excise stamp register or record as the Commissioner-General may prescribe;
- (b) knowingly submits a return that is incorrect;
- (c) fails to furnish any information that the Commissioner-General may require;
- (d) fails to activate and fulfil system functions of the Excise Stamp Portal;

commits a summary offence under the Act.

(2) Any person who-

- (a) imports any goods on which an excise stamp should be affixed without being registered with the Commissioner-General

under these Regulations;

- (b) fails to affix an excise stamp on the package of good in such secure manner as the Commissioner-General may prescribe;
- (c) prints over or defaces an excise stamp fixed on a package;
- (d) is in possession of goods on which the excise stamps have not been affixed and which are not destined for export;
- (e) attempts to acquire or acquires an excise stamp without the authority the Commissioner-General;
- (f) prints, makes or in any way creates an excise stamp without the authority of the Commissioner-General; or
- (g) removes or otherwise prepares any excise stamp with the intent to use or

cause the same to be used after it has already been used;

commits a summary offence under the Act.

(3) Any goods connected to the offences set out under this regulation shall be forfeited to the State in accordance with the applicable provisions under the Act.

Exemptions by
Commissioner-
General.

221. Notwithstanding any provision in these Regulations, the Commissioner-General may with the prior approval of the Minister –

(a) exempt any person, business, company, organisation, budget agency, government department, diplomat, consulate or mission from the requirement under regulation 212 on such terms and conditions as the Commissioner-General considers fit;

(b) where stamps are unavailable for any reason, allow manufacturers and importers upon prior payment of all duties, to sell or

- import any specified goods without the excise stamp affixed;
- (c) allow a manufacturer, on application, a reasonable period to obtain plant, machinery, and equipment for the application of the excise stamps.

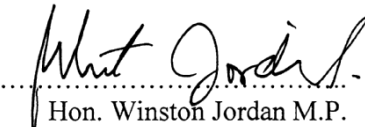
Power of
Commissioner-
General.

222. Notwithstanding any provisions of these Regulations, the Commissioner-General may prescribe procedures, conditions, requirements, forms, certificates, electronic or other systems for the effective operations, management, accountability, and enforcement of excise stamps and duties and taxes.”.”

Amendment of
Form C-73 in
the Schedule to
the Principal
Regulations.

6. Form C-73 in the Schedule to the Principal Regulations is amended in the heading by inserting immediately after the words “NON-COMMERCIAL” the words “AND COMMERCIAL”.

Dated this day of *16th* August, 2017.


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Hon. Winston Jordan M.P.
Minister of Finance