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GUYANA

REGULATIONS

Made Under

THE CUSTOMS ORDINANCE

(Chapter 309)

UNDER SECTION 273 OF THE CUSTOMS ORDINANCE AND BY VIRTUE AND IN EXERCISE OF ALL OTHER POWERS THEREUNTO ENABLING HIM IN THAT BEHALF, THE FOLLOWING REGULATIONS HAVE BEEN MADE BY THE MINISTER:—

1. These Regulations may be cited as the Customs (Amendment) Regulations, 1969, and shall be construed and read as one with the Customs Regulations*, hereinafter referred to as the Principal Regulations, and all amendments thereto.

2. The Principal Regulations are hereby amended —

(a) by the substitution of the following regulations for regulation 35 —

Declaration
by importer.

“35. The importer of any goods liable to duty under any enactment whereby duty of customs is chargeable on any goods by reference to their value shall at the time of making entry or within such period thereafter as the Comptroller may in special circumstances allow, deliver an appropriate declaration, duly completed in either the form set out as FORM 32A or the form set out as FORM 32B or the form set out as FORM 32C, in Appendix D and shall give such further particulars, as the Comptroller may require, in the form or in the manner as he may direct:

Provided that in any particular case the Comptroller may, for good and sufficient cause, dispense with the delivery of a declaration.”; and

(b) by the substitution for the form set out in Appendix D as FORM C 32, of the forms set out in the schedule to these Regulations.

SCHEDULE

*(Cap. 309) (Subsid.).

GUYANA

WARNING:

Importers are advised to read carefully, this form and the notes thereto, before making their declarations. Any person who in relation to the imposition of duties of customs, furnishes any document false in any material particular or who makes a statement untrue in any material particular, shall be liable to heavy penalties.

Form C 32 A.

Reg. 35.

FOR OFFICIAL USE ONLY
ENTRY NO :
DATE :

DECLARATION REGARDING GOODS LIABLE TO AD VALOREM DUTY

(COMPLETE EITHER THIS FORM OR FORM C 32B AS APPROPRIATE)
 (TO BE COMPLETED BY AN IMPORTER WHO IS NOT AN AGENT, BROKER, DISTRIBUTOR OR CONCESSIONAIRE FOR THE SELLER NOR ASSOCIATED IN BUSINESS WITH HIM)

I.....hereby declare that
 (name of signatory — forename and surname in full)

1.* I am *the*.....*of*.....*who is* the
 (status of signatory — see note (1) (name of importer)
 importer of the goods specified in the attached.....invoice(s) dated.....and
 (state how many) (insert the date of each)
 amounting in all to \$.....;

2.* the importer is not an agent or broker for the seller, nor a distributor or concessionaire as defined in note (2) below, and is not associated in business with the seller in any of the ways referred to in note (3) below; *and no part of the proceeds of any resale, use or disposal of the goods will accrue either directly or indirectly to the seller or to any person so associated in business with him.*

3.* the importer has purchased the goods unconditionally from
for the total amount shown on the said invoice(s), *no materials, equipment or services in connection with producing the goods were provided by or on behalf of the importer, and no further payment either direct or indirect, with the exception of the charges shown in clause 5 below, has been or will be made by the importer in respect of the goods;*

4. when making settlement, any necessary conversion of the amount stated above will be at current rate of exchange;
 (if settlement is on any other basis or is subject to adjustment on account of fluctuation in the rate of exchange, give particulars and amend this clause as necessary).

5. in addition to the amount stated above only the charges declared below are payable in connection with the production, purchase, importation or use of the goods, viz:—

 (see note (4) below, if no such charges are payable, insert "none")

6. The amount shown on the said invoice(s) or other document(s) includes the following items for which I claim that an allowance should be made when arriving at the value for duty, viz:—
 (if no items are claimed for, this may be left blank)

.....
 (Date) (Signature)

*Any alternatives or words in italics which do not apply should be deleted. Unless all deletions are initialled by the signatory the certificate will not be accepted. Deletions of two or more lines may be made in the form of a Z with the initials at each end of the deletion.

NOTES

- (1) 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 afore-mentioned persons.
- (2) "Distributor" and "concessionaire" mean an importer who has an oral or written agreement with the seller by which direct supplies of goods to other importers in Guyana are restricted or refused.
- (3) Two persons are deemed to be associated in business with one another if, whether directly or indirectly, either of them has any interest in the business or property of the other, or both have a common interest in any business or property, or some third person has an interest in the business or property of both of them.

(4) Examples of charges to be declared in clause 5 are:—

Additional expenses incurred in respect of the goods themselves, e.g., commission or other remuneration;

royalty or licence fees;
 tooling or design costs;
 cost of materials, equipment or services in connection with producing the goods, provided by or on behalf of the importer;
 inspection fees.

Expenses of delivery of the goods, e.g.,

packing;
 carriage to and charges at port of shipment;
 freight;
 insurance premium(s);
 charges for discharging from ship's hold.

Foreign duties or taxes.

N.B. If a basis of value applicable to this importation has been notified by the Customs Valuation Branch, the importer should ensure that the person completing the entry is aware of it: the basis may, if the importer desires, be indicated below for this purpose.

GUYANA

WARNING:

Importers are advised to read carefully, this form and the notes thereto, before making their declarations. Any person who in relation to the imposition of duties of customs, furnishes any document false in any material particular or who makes a statement untrue in any material particular, shall be liable to heavy penalties.

Form C 32 B.

Reg. 35.

FOR OFFICIAL USE ONLY

ENTRY NO :

DATE :

DECLARATION REGARDING GOODS LIABLE TO AD VALOREM DUTY

(COMPLETE EITHER THIS FORM OR FORM C 32A AS APPROPRIATE)

(TO BE COMPLETED BY AN IMPORTER WHO IS EITHER AN AGENT, BROKER, DISTRIBUTOR OR CONCESSIONAIRE FOR THE SELLER. OR IS ASSOCIATED IN BUSINESS WITH HIM)

I.....hereby declare that
 (name of signatory — forename and surname in full)

I am the.....of.....who is the
 (status of signatory—see note (1)) (name of importer)

importer of the goods specified in the attached.....invoice(s) or other
(state how many)

document(s) dated.....and amounting in all to \$.....;
(insert date of each)

2.* the importer is

- (a) an agent or broker for the seller;
- (b) a distributor or concessionaire as defined in note (2);
- (c) associated in business with the seller as defined in note (3) by reason of.....

3.* (a) at the time of importation the goods have been sold to the persons named in the said invoice(s) or document(s) at the prices shown therein *and those persons are not associated in business with the importer or seller in any of the ways referred to in note (3);* and no further payment with the exception of the charges shown in clause 6 below has been or will be made in respect of the goods;

(b) at the time of importation the goods have not been sold to any person *other than the importer* but have been imported for sale from stock in this country at the prices set out in the attached document(s);

The prices set out in the attached document(s) represent
(give description of selling price)

(c) the goods have been purchased unconditionally by the importer on his own account from.....for the total amount shown on the said invoice(s), and no further payment either direct or indirect, with the exception of the charges shown in clause 6 below, has been or will be made in respect of the goods; *and no part of the proceeds of any resale, use or disposal of the goods will accrue either directly or indirectly to the seller or to any person associated in business with him in any of the ways referred to in note (3);*

4* *no materials, equipment or services in connection with producing the goods were provided by or on behalf of the importer/or his customer;*

5. when making settlement, any necessary conversion of the amount stated above will be at current rate of exchange;
(if settlement is on any other basis or is subject to adjustment on account of fluctuation in the rate of exchange, give particulars and amend this clause as necessary)

6. in addition to the amount stated above only the charges declared below are payable in connection with the production, purchase, importation or use of the goods, viz:—

.....
.....
.....

(see note (4); if no such charges are payable, insert "none")

7. the amount shown on the said invoice(s) or other document(s) includes the following items for which I claim that an allowance should be made when arriving at the value for duty, viz:—

(if no items are claimed for, this may be left blank)

.....
.....
.....
(Date) (Signature)

*Any alternatives or words in italics which do not apply should be deleted. Unless all deletions are initialled by the signatory the certificate will not be accepted. Deletions of two or more lines may be made in the form of a Z with the initials at each end of the deletion.

NOTES

(1) 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 afore-mentioned persons.

(2) "Distributor" and "concessionaire" mean an importer who has an oral or written agreement with the seller by which direct supplies of goods to other importers in Guyana are restricted or refused.

(3) Two persons are deemed to be associated in business with one another if, whether directly or indirectly, either of them has any interest in the business or property of the other, or both have a common interest in any business or property, or some third person has an interest in the business or property of both of them.

(4) Examples of charges to be declared in clause 6 are:—

Additional expenses incurred in respect of the goods themselves.
e.g., commission or other remuneration;
royalty or licence fees;
tooling or design costs;
cost of materials, equipment or services in connection with producing the goods, provided by or on behalf of the importer;
inspection fees.

Expenses of delivery of the goods,
e.g.,

packing;
carriage to and charges at port of shipment;
freight;
insurance premium(s) ;
charges for discharging from ship's hold.

Foreign duties or taxes.

N.B. If a basis of value applicable to this importation has been notified by the Customs Valuation Branch, the importer should ensure that the person completing the entry is aware of it; the basis may, if the importer desires, be indicated below for this purpose.

GUYANA**WARNING:**

Importers are advised to read carefully, this form and the notes thereto, before making their declarations. Any person who in relation to the imposition of duties of customs, furnishes any document false in any material particular or who makes any statement untrue in any material particular, shall be liable to heavy penalties.

Form C 32 c.

Reg. 35.

FOR OFFICIAL USE ONLY

ENTRY NO :

DATE :

DECLARATION REGARDING GOODS LIABLE TO AD VALOREM DUTY

(TO BE COMPLETED ONLY IN CASES WHERE A FIXED VALUE PER UNIT HAS BEEN NOTIFIED BY CUSTOMS AND EXCISE)

I.....hereby declare that
(name of signatory — forename and surname in full)

1.* I am *the*.....*of*.....*who is*
 (status of signatory — see note below) (name of importer)

the importer of the goods specified in the attached.....
 (state how many)

invoice(s) dated.....and amounting in all to.....;
 (insert the date of each)

2. the value(s) of the said goods shown on the

(a) entry

(b) invoice(s) or statement(s) attached hereto dated.....

and amounting to.....

is/are on the basis notified by Customs and Excise in their letter numbered.....

and dated.....;

3. the total value of the goods on that basis is \$.....;

4. the terms and conditions of trading between the importer and the supplier have not changed since the existing basis of value was notified by Customs and Excise in their letter referred to in clause 2 above.

5. the information supplied to Customs and Excise to enable them to arrive at that basis correctly represented and still represents the facts.

.....
 (Date)

.....
 (Signature)

*Any alternatives or words in italics which do not apply should be deleted. Unless all deletions are initialled by the signatory the certificate will not be accepted.

NOTE

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.

Made this 29th day of March, 1969.

P. A. REID
 Minister of Finance.