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OF GUYANA

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FRIDAY 7TH DECEMBER, 2018

THE OFFICIAL GAZETTE 7TH DECEMBER, 2018
LEGAL SUPPLEMENT — B

GUYANA

No. 9 of 2018

REGULATIONS
Made under
THE CUSTOMS ACT
(CAP 82:01)

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

Citation and
commencement.

1. These Regulations, which amend the Customs Regulations, may be cited as the Customs (Amendment) Regulations 2018 and shall come into operation on the 1st January, 2019.

Amendment of
regulation 215 of the
Principal
Regulations.

2. Regulation 215 of the Principal Regulations is amended by the insertion immediately after paragraph (3), of the following paragraphs –

“(4) Revenue collected from the sale of excise stamps shall be utilised by the Commissioner-General to source and replenish the supply of excise stamps.

(5) The revenue collected under paragraph (4), may be utilised at any date from the revenue collected and paid into the Customs and Trade Administration Account of the Revenue Authority, and the net stamp revenue shall be paid over to the Consolidated Fund.”.

Insertion of new
regulation in the
Principal
Regulations.

3. The Principal Regulations are amended by the insertion immediately after regulation 222, of the following regulation –

“Advance
rulings on
goods.

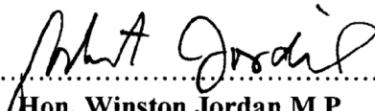
223. (1) Advance rulings on valuation, classification and origin of goods may be issued in accordance with the guidelines of the World Customs Organization in such a manner and for such a period as determined by the Commissioner-General.

(2) Any advance ruling issued shall be valid and

binding for the period of time allowed.

(3) The Commissioner-General may revoke the advance ruling at any time after its issuance if the law, facts or circumstances supporting the ruling have changed.”.

Made this 7th day of December, 2018.


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Hon. Winston Jordan M.P.
Minister of Finance