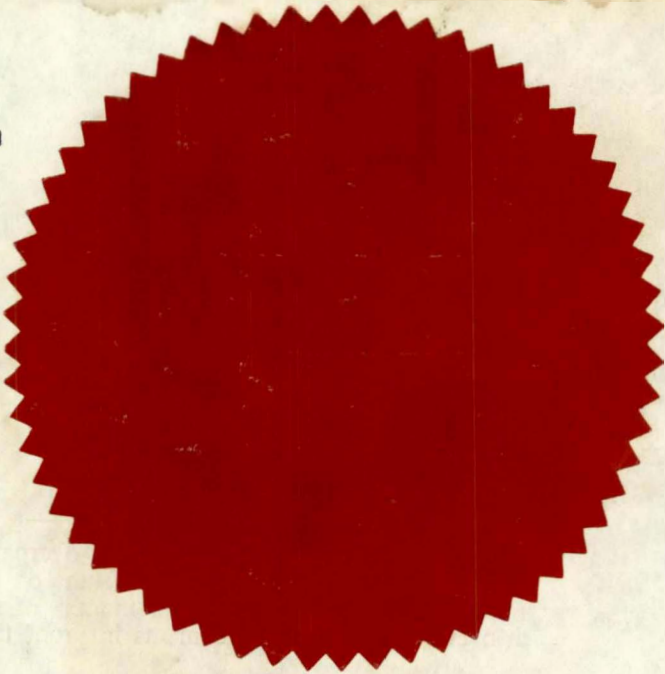


SEAL NO 725/71



GUYANA.

ACT NO. 15 OF 1971.

CUSTOMS (AMENDMENT) ACT, 1971.

I assent.

Edward V. Leach

Chancellor performing the functions of the office of President.

16th August, 1971.

Arrangement of Sections

Section.

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

AN ACT to amend the Customs Ordinance.

A.D. 1971, Enacted by the Parliament of Guyana:—

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

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 Section 51 of the Principal Ordinance is hereby repealed and the following section substituted therefor —

“Refund of duties over-paid. 51. Any money which shall have been overpaid as duties of customs may be refunded at any time on the production to the Comptroller within six months of the date of 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.

Passed by the National Assembly on the 9th of August, 1971.


Clerk of the National Assembly.

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