

THE OFFICIAL GAZETTE 19TH JUNE, 2014

LEGAL SUPPLEMENT — C

BILL No. 11 of 2014

Thursday 19th June, 2014

PARLIAMENT OFFICE
Public Buildings,
Georgetown,
Guyana.

19th June, 2014.

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

S.E. Isaacs,
Clerk of the National Assembly.



BILL NO. 11 OF 2014

CUSTOMS (AMENDMENT) BILL 2014

ARRANGEMENT OF SECTIONS

SECTION

1. Short title.
2. Amendment of section 7A of the Principal Act.

A BILL

Intituled

AN ACT to amend the Customs Act.

A.D. 2014 Enacted by the Parliament of Guyana:-

Short title. 1. This Act which amends the Customs Act, may be cited as the Customs
Cap. 82:01 (Amendment) Act 2014.

Amendment of 2. Section 7A of the Principal Act is amended by the substitution for section 7A of
section 7A of the following as section 7A-
the Principal
Act.

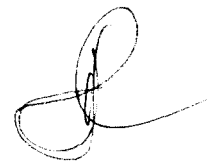
7A. (1) Notwithstanding anything in this Act or in any other written law, there shall be raised, levied and collected a tax in this section referred to as an environmental tax at the rate of five dollars on –

- (a) every unit of non-returnable metal, plastic or glass container of any alcoholic or non-alcoholic beverage imported into Guyana; and
- (b) every unit of non-returnable resin, metal, plastic or glass container to be used in the manufacture and packaging in Guyana of an alcoholic or non-alcoholic beverage and every importer of such beverage or container for manufacture and packaging of such beverage shall pay the tax to the Commissioner-General at the time when the importer on the entry of the goods, furnishes the Commissioner-General with an import declaration.

(2) A person liable under this section to pay tax, who fails to do so, shall be guilty of an offence and shall be liable to a fine of five thousand dollars and in addition, shall pay to the Commissioner-General twice the amount of tax payable under subsection (1).”.

EXPLANTORY MEMORANDUM

This Bill seeks to amend section 7A inserted in the Customs Act in 1995, which imposed an Environmental Tax only on taxable goods imported into Guyana, This amendment extends the tax to goods imported for manufacture of such items in Guyana which tax is payable at the time when the importer, on the entry of the goods, furnishes the Commissioner-General with an import declaration. Taxable goods means every unit of non-returnable resin, metal, plastic, glass containers containing any alcoholic beverage or non-alcoholic beverage, cardboard containers having been removed from the list of taxable goods by virtue of the amendment herein proposed.

**Minister of Finance.**