



LAWS OF GUYANA

REVISED EDITION

CUSTOMS ACT

CHAPTER 82:01

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LAWS OF GUYANA

Customs

Cap. 82:01

2

LAWS OF GUYANA

CUSTOMS ACT

CHAPTER 82:01

Act

69 of 1952

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15 of 1970	155 of 1974	19 of 1990	
116 of 1970	28 of 1975	2 of 1991	
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14 of 1972	90 of 1975	6 of 1999	
76 of 1973	1 of 1976	15 of 2003	
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*** Subsidiary Legislation**

Sufferance Wharves

(issued under section 2)

Port and Boarding Station Notice

(Gaz. 9/7/1960, Nt. 248)

Place of Unloading and Loading Notice

(Gaz. 9/7/1960, Nt. 24c)

Importation of Aquarium Fish Notice

(Gaz. 29/6/1974, Nt. 937)

Rent and Charges (State Warehouse) Notice

(Gaz. 8/9/1956, Nt. 1637)

Rent and Charges (Government Warehouse) Notice

(Gaz. 8/9/1956, Nt. 1641)

Customs Regulations

(Reg. 40/1952, 37/1953, 5/1954, 18/1954, 14/1955,
16/1956, 2/1959, 7/1959, 7/1960, 15/1964,
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28 of 1967, Reg. 12/1971, 21/1971, 23/1971,
4 of 1972, Reg. 12/1972, 17/1972, 18/1972, 17/1973, 22/1973, O. 76/1973,
Reg. 3/1974, 14/1975, 1/1976, 2/1976, 7/1976) 12/1979, 19/1992

Customs and Excise Department (Uniform and Equipment) Regulations

(Reg. 17/1972)

Port of Entry

Airport

Boarding Stations

Government Warehouses

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on

Repeal

This Act repealed the Customs Ordinance Cap. 33 of the 1953 Edition and the Customs Duties Ordinance (23 of 1935).

Note

on

Revision Date

This Chapter has been revised up to 2017 by the Guyana Revenue Authority.

* Printed separately.

CHAPTER 82:01**CUSTOMS ACT****ARRANGEMENT OF SECTIONS**

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N.B. 1. In accordance with Section 8 of the Revenue Authority Act # 13 of 1996, on or after the appointed date, references in any written law or any other legal document to the Commissioner of Inland Revenue or the Comptroller of Customs shall be read and construed as references to the Commissioner-General of the Authority:

Provided that the Commissioner-General may delegate to any officer of the Authority such of his duties as he deems fit.

2. By Order # 4 of 2000 – The Revenue Authority came into operation on the 27th day of January 2000.

* Printed separately.

CHAPTER 82:01

CUSTOMS ACT

1953 Ed.
c.309
69 of 1952

An Act to consolidate and amend the law relating to Customs.

[31st December, 1952]

Short title 1. This Act may be cited as the Customs Act.

PART I
PRELIMINARY

Interpretation 2. In this Act and in any other Act relating to the Customs –
[12 of 1954 "agent" in relation to the master or owner of an aircraft or ship, includes any
29 of 1961 person who notifies the Comptroller in writing that he intends to act as agent,
28 of 1967] and who or on whose behalf any person authorised by him signs any document
 required or permitted by the customs laws to be signed by an agent; provided
 that the owner of any aircraft or ship, if resident or represented in Guyana, shall
 be deemed to be the agent of the master for all the purposes of the customs laws
 if no such agent be appointed;

 "aircraft" includes balloons, kites, gliders, airships and flying machines;

[22/1992] alcohol ~ means ethyl alcohol;

"approved place of unloading" and "approved place of loading" mean respectively
any quay, jetty, wharf or other place, including any part of an aerodrome,
appointed by the Comptroller by notice in the *Gazette* to be a place where
coastwise or imported goods or goods about to be carried coastwise or exported
may be unloaded or loaded;

"boarding station" means any station or place appointed by the Minister by notice
in the *Gazette* to be a station or place for aircraft or ships arriving at or departing
from any port or place to bring to or for the boarding or setting down of officers;

"burden" means net registered tonnage, or tonnage calculated in the manner
prescribed by law for ascertaining net registered tonnage;

"carriage" includes every description of conveyance for the transport by land of
human beings or goods;

"Comptroller" means the officer for the time being responsible for the collection
and management of the Customs;

"customs area" means any place appointed to be a customs area by the Comptroller by notice in writing under his hand;

"customs laws" includes this Act and any legislative enactment related to the customs, and any proclamation, rule, regulation, resolution or order made under the authority of any law relating to the customs;

"drawback" means a refund of all or part of any duty of customs or excise authorised by law in respect of goods exported or used in any particular manner;

"duty" includes any tax or surtax imposed by the customs or excise laws;

"entered" in relation to goods imported, warehoused, put on board an aircraft or ship as stores or exported means the acceptance and signature by the proper officer of an entry, specification or shipping bill, and declaration signed by the importer or exporter on the prescribed form in the prescribed manner, together with the payment to the proper officer by the importer or exporter of all rents and charges due to the State in respect of the goods, and, in the case of dutiable goods (except on the entry for warehousing of imported goods), the payment by the importer or exporter to the proper officer of the full duties due thereon, or else, where permitted, the deposit of a sum of money or giving of security for the duties as provided by law, or, in the case of goods for which security by bond is required on the exportation, putting on board an aircraft or ship as stores or removal of such goods, the giving of such security;

"export" means to take or cause to be taken out of Guyana;

"exporter" includes any person by whom any good (including goods transferred from an importing aircraft or ship) are exported from Guyana or supplied for use as aircraft's or ships' stores and also owner, or any person acting on his behalf, and any person who for customs purposes signs any document relating to goods exported or intended for supply as aircraft's or ships' stores as aforesaid;

"goods" includes all kinds of goods, wares, merchandise and livestock:

[9/1993] "Government analyst" includes the Assistant Government Analyst and any scientific officer of the Analyst Department

"Government warehouse" means any building or place under the control of Government and approved by the Comptroller by notice in the *Gazette* to be a place where goods to be warehoused may be lodged and secured;

"Guyana" includes-

- (a) the islands adjacent to Guyana and forming part thereof;
- (b) the dependencies of Guyana;
- (c) all inland waters of Guyana, islands and dependencies; and
- (d) all territorial waters adjacent to Guyana, islands or dependencies;

"import" means to bring or cause to be brought within Guyana;

"importer" includes the owner or any other person for the time being possessed of or beneficially interested in any goods at and from the time of the importation thereof until the same are duly delivered out of the charge of the proper officer, and also any person who signs any document relating to the any imported goods required by the customs laws to be signed by an importer;

"machinery" means a combination of moving parts of mechanical elements which may be put into motion by physical or mechanical force, together with their complimentary stationary members;

"master" includes the person having or taking the charge or command of any aircraft or ship;

"Minister" means Minister responsible for finance;

"motor spirit" means any spirit used to drive an internal combustion engine and includes gasoline and other light oils but not diesel and similar oils;

"name" includes the registration mark of an aircraft;

"obscuration" means the difference, caused by matter in solution, between the actual strength of spirits and the apparent strength as indicated by the hydrometer;

"occupier" includes any person who signs as principal of any bond in respect of any building or place used for the deposit of goods for the security thereof or of the duties thereon under the customs laws;

"offence against the customs laws" includes any act of any person contrary to the customs laws or any failure of any person to perform an act required by the customs laws to be performed by him;

"officer" includes any person employed in the Department of Customs and Excise, all members of the Police Force, and any other person authorised in writing by the Comptroller to be an officer, as well as any person acting in the aid of an officer

or any such person; and any person acting in the aid of an officer acting in the execution of his office or duty shall be deemed to be an officer acting in the execution of his office or duty;

"owner of goods" includes any person who is for the time being entitled, either as owner or agent for the owner, to the possession of any goods;

"over Guyana" means above the area contained within the imaginary lines bounding Guyana; and if any person, goods or thing shall descend or fall or be dropped or thrown from an aircraft within such area, such person, goods or thing shall be deemed to have descended or fallen, or to have been dropped or thrown from an aircraft over Guyana;

"port" means any place, whether on the coast or elsewhere, appointed by the Comptroller, by notice published in the *Gazette*, subject to any conditions or limitations specified in such notice, to be a port for the purposes of the customs laws, and any customs aerodrome, whether within a port or not, shall be deemed to be a port for aircraft;

"postal packet" includes any letter, postcard, newspaper, book, document, pamphlet, pattern or sample packet, parcel or package, or other article whatsoever transmissible by post;

"prescribed", unless otherwise stated, means prescribed by regulations made under section 275;

"private warehouse" means any building or place appointed by the Comptroller by notice in the *Gazette* to be a private warehouse;

"prohibited goods" and "restricted goods" mean respectively any goods the importation or exportation of which is prohibited or restricted by law;

"proof" deleted by 22/1992.

"proof spirit" deleted by 22/1992.

"proper officer" means any officer whose right or duty it may be to exact the performance of, or to perform, the act referred to;

"settler" means any person not being a resident of Guyana who satisfies the Comptroller within three months of his entry that he intends to take up residence in Guyana for a minimum period of three years;

"ship" includes a steamship as hereinafter defined, and any other ship, boat, lighter, or other floating craft of any description, but does not include aircraft;

"State warehouse" means any place approved by the Comptroller for the deposit of unentered, unexamined, detained or seized goods or such other goods as are required by the customs laws to be deposited therein for the security thereof or of the duty due thereon; -

"steamship" means a ship of at least one hundred tons burden propelled by mechanical power;

[22/1992] "strength" in relation to any liquor, means its alcoholic strength computed in accordance with section 2(2) (c) of the "Spirits Act";

"sufferance wharf" means any place other than an approved place of loading or unloading at which the Comptroller may, in his discretion, and under such conditions and in such manner as he may direct, either generally or in any particular case, allow any goods to be loaded or unloaded;

"transit shed" means any building in a customs area approved by the Comptroller by notice in the *Gazette* to be a transit shed;

"uncustomed goods" includes goods liable to duty on which the full duties due have not been paid or secured, and any goods, whether liable to duty or not, which are imported or exported or in any way dealt with contrary to the customs laws;

"warehoused" means deposited in a Government or private warehouse;
"warehouse-keeper" means the owner or occupier of a private warehouse;

"waters of Guyana" means any waters other than waters of the Corentyne River, within a space contained within an imaginary line drawn parallel to the shores or outer reefs of Guyana which appear above the surface at low water mark at ordinary spring tides and distant three miles therefrom.

Officers to have the same powers of members of the Police Force. **3.** For the purpose of carrying out the provisions of the customs laws, all officers shall have the same powers, authorities and privileges as are given by law to members of the Police Force.

What shall be deemed acts of Comptroller, etc. [4 of 1972] **4.** Every act, matter or thing required by the customs law to be done or performed by, with, to or before the Comptroller, if done or performed by, with, to or before any officer assigned by the Comptroller for such purpose, shall be deemed to be done or performed by, with, to or before the Comptroller; and every person employed on any duty or service relating to the customs by the orders or with the concurrence of the Comptroller (whether previously or subsequently expressed) shall be deemed to be the officer for that duty or service; and every act required by the law at any time to be done by, with, to or before any particular officer nominated for such purpose, if done by, with, to or before any person appointed by the Comptroller to act for such particular officer, shall be deemed to be done by, with, to or before such particular officer; and any act required by the law at any time to be done at any particular place within any port, if done at any place within such port appointed by the Comptroller for such purpose, shall be deemed to be done at the particular place so required by law.

Hours of attendance. **5.** The working days and hours of general attendance of officers shall be as prescribed.

Request by the public for extra **6.** Every request by any person for a temporary extension of the hours of general attendance which may be appointed under section 5 or elsewhere in this

attendance. Act shall be made in writing on the prescribed form to the proper officer at the port where the extra attendance is desired, and it shall be lawful for the said proper officer in his discretion to grant such request subject to the prescribed regulations and payment of the prescribed fees.

PART 11

DUTIES PROHIBITIONS, DRAWBACKS AND REFUNDS OF DUTY

Customs duties. **7.** It shall be lawful for the National Assembly from time to time, by resolution, to impose import or export duties of customs upon any goods whatsoever which may be imported into or exported from Guyana and to revoke, reduce, increase or alter any such duties and to provide for the importation or exportation of any goods without payment of customs duty thereon:

First Schedule Provided that all import or export duties of customs and all exemptions from duties of customs set out in the First Schedule shall continue in force until revoked, reduced, increased or altered in the manner provided in the Act.

Environmental levy. (2 of 2017) **7A.** (1) Notwithstanding anything in this Act or in any other written Law, there shall be raised, levied and collected a levy in this section referred to as an environmental levy, at the rate of ten dollars on every non-returnable unit of metal, plastic or glass container of any alcoholic or non-alcoholic beverage or water, whether imported, locally manufactured or produced in Guyana.

(2) Except as otherwise provided, the importer, local manufacturer or producer of any beverage or water referred to in subsection (1) shall pay the levy to the Commissioner-General in relation to –

- (a) goods imported and not warehoused;
- (b) goods imported and warehoused and removed from the warehouse;
- (c) goods manufactured or produced in Guyana and removed from the warehouse, factory, bond, or other place of storage.

(3) The Commissioner-General shall determine the requirements for the application and collection of this levy, except that no environmental levy shall be paid on goods which are exported.

- (4) For those units which are proven to the satisfaction of the Commissioner-General as having been returned, reused, recycled or re-exported, a credit will be allowed towards the next payment due and excess credit shall be carried forward to the next period until the credit has been fully utilized.
- (5) (a) In relation to goods referred to in subsections (2)(a) and (b), payment of the levy shall be made on importation or removal from the warehouse.
- (b) In relation to goods referred to in subsection (2)(c), payment of the levy shall be made by the manufacturer or producer not later than fifteen days after the end of the month during which the goods were sold or removed.
- (6) A person who fails to pay the levy under this section commits an offence and is liable to a fine of fifty thousand dollars together with a sum twice the amount of the levy payable under subsection (1)

Minister may make interim order.
[28 of 1967
4 of 1972
30 of 1975]
First schedule

8. Notwithstanding anything contained in section 7, the Minister may by order –

- (a) revoke, reduce, or increase any import or export duties of customs; or
- (b) make additions to or deletions from the First Schedule; or
- (c) impose new import or export duties of customs,

and from the date of publication of such order and until the amendment, revocation or expiry of such order as hereinafter in section 9 provided the duties specified in such order shall be payable in lieu of any duties payable prior thereto and in the event of the revocation or expiry of such order under section 9, the duties payable prior to the date of the order shall be received and shall be payable as if the order had never been made:

Provided that-

- (a) the person who enters any goods in respect of which the duty is revoked by any such order shall deposit with the proper officer the duty payable prior to the date of the order;
- (b) where any duty is reduced by any such order, the person by whom any goods liable to the reduced duty are entered shall pay the reduced duty and in addition

shall deposit with the proper officer the difference between the duty payable prior to the date of the order and the duty payable under the order.

National Assembly may confirm, amend or revoke order. [4 of 1972]

9. (1) Within ten days of the publication in the *Gazette* of an order made under section 8, the Minister shall lodge with the Clerk of the National Assembly a copy of the order and a notice of motion for the confirmation of the order by the Assembly.

(2) As soon as practicable thereafter, the order shall be laid before the Assembly and the motion moved therein.

(3) The National Assembly may confirm the order with or without amendment or may revoke it, and the resolution shall take effect upon its publication in the *Gazette*.

(4) The order shall *ipso facto* expire if it is not lodged as required by subsection (1).

Excess duty to be refunded when order expires. [4 of 1972]

10. So much of the duties as shall have been paid under the aforesaid order as may be in excess of the duties payable immediately after the amendment, revocation or expiry of such order shall be repaid to the persons who paid the same.

Refund of deposit. [4 of 1972]

11. So much of any sums which have been deposited in accordance with the provisos to section 8, as, together with the duty paid, shall be equal to the duties payable after the amendment, revocation or expiry of the order, shall be brought to account by the Comptroller as duties of customs, and the balance, if any, shall be refunded to the depositor.

12. Repealed by 15 of 2003.

Preferential and General Tariffs. [1 of 1976]

13. (1) Any resolution or order passed or made under section 7, 8 or 9 may impose different rates of import duty upon and General Tariffs.

(a) Goods which are shown to the satisfaction of the Comptroller to have been -

(i) consigned from a port of a territory set out in Part II of the First Schedule; and

(ii) either to have been the produce of or to have been manufactured within a territory set out in Part II of the First Schedule; and

First Schedule

(b) goods not shown to the satisfaction of the Comptroller to be goods consigned or produced as in paragraph (a)

(2) Duties imposed upon goods consigned or produced as in subsection (1) (a) shall be distinguished in the resolution or order as duties imposed under the Community Tariff, and duties imposed upon goods within the meaning

of subsection (1)(b) shall be distinguished as duties imposed under the General Tariff.

Regulations.
[28 of 1967
1 of 1976]

14. Notwithstanding the last preceding section, no goods shall be admitted under the Community Tariff unless the importer shall comply with regulations which the Minister is hereby authorised to make in relation thereto.

Caribbean Free
Trade
Association and
Caribbean
Community.
[8 of 1968,
30 of 1975
1 of 1976,
O. 76/1973]
Fourth Schedule.

15*. (1) Notwithstanding anything to the contrary provided by or under this Act, import duty imposed on goods of any sort shall not apply in the case of any goods of that sort which are, subject to compliance with any prescribed requirements as to the manner of so doing, shown to the satisfaction of the Comptroller, in conformity with the regulations set out in the Fourth Schedule, to have been –

(a) manufactured in, or to have been the produce of, any of the Community States; and

(b) consigned to Guyana from a Community State,

except the duty is chargeable at a rate expressed to be applicable in such a case, and, notwithstanding anything provided as aforesaid, the duty so chargeable (if any) may be imposed under the appropriate Tariff mentioned in section 13(2) at a rate differing from the rate of duty that is otherwise applicable under such Tariff in relation to goods of the like sort:

Provided that, in such circumstances or subject to such limitations as may be prescribed –

(i) Goods of any sort which are shown as aforesaid to have been manufactured or produced and consigned as mentioned in paragraphs (a) and (b) may be treated as not exempted by virtue of the foregoing provisions of this subsection from any import duty on the like sort of goods, whether wholly or to any extent limited by way of the imposition of lesser duty at any rate expressed to be applicable as mentioned in those provisions, if drawback was allowable in connection with any exportation from any of the Community States of the goods so shown to have been manufactured or produced as aforesaid or of articles used in their manufacture or production and the Comptroller is not satisfied that such drawback has not been or will not be allowed;

[1 of 1978]

(ii) there shall, upon demand being made by the Comptroller, be payable on goods admitted by him in pursuance of the foregoing provisions of this subsection, exclusive of paragraph (i) of this proviso, and in respect of which drawback, allowable as aforesaid is allowed after their importation, the full amount of duty which would have been chargeable thereon but for their admission as aforesaid, less the amount of duty (if any) paid pursuant to such admission.

(iii) deleted by 1 of 1978

* This section came into operation on 1st May, 1968 (the date on which the Association Agreement took effect).

(2) For the purposes of complying with any request or requirement, whether it has been directed to the Comptroller or any Government department under arrangements made for the purposes of the Community Treaty or is otherwise incidental to the carrying out thereof, to verify or investigate officially in Guyana any certificate or other evidence relevant to the question whether any goods exported from, or produced or manufactured (directly or indirectly) from goods exported from, Guyana are eligible in any other Community State for a Community rate of duty, the Comptroller may carry out such investigations, and may make to the Government of that other Community State or to the authority therein designated under any arrangements aforesaid such report, or provide them with such information, as appear to the Comptroller requisite; and the Comptroller may require-

(a) the exporter; or

(b) any other person appearing to the Comptroller to have been concerned with the goods, or any goods from which, directly or indirectly, they have been produced or manufactured (whether he was concerned with them as respects growth, production, manufacture or in any other way); or

(c) any other person appearing to the Comptroller to have been concerned in the giving of the certificate or evidence, to furnish such information in such form and within such time as the Comptroller may specify in the requirement.

(3) Any reference in the foregoing subsection to the furnishing of information includes a reference to the production of invoices, bills of lading and other books or documents whatsoever, and to allowing the Comptroller to inspect them and to take copies thereof or extracts therefrom.

(4) Any person who without reasonable cause fails to comply with a requirement by the Comptroller under subsection (2) shall, without prejudice to any other liability thereby incurred, be liable to a fine of five hundred dollars.

(5) An averment in any process in proceedings under subsection (4) that any requirement to furnish information, which has been made by the Comptroller, was made for the purposes specified in subsection (2) shall, until the contrary is proved, be sufficient evidence that the requirement was so made.

(6) Any person who in Guyana makes or signs, or causes to be made or signed, any document relating to goods exported or to be exported from Guyana which is untrue in a material particular, being a document made for production in support of a claim that the goods, or any goods produced or manufactured, or to be produced or manufactured, from the goods, are eligible in any Community State for a Community rate of duty shall be liable to a fine of two thousand five hundred dollars.

(7) In this section-

"drawback" includes any prescribed remission or repayment of, or exemption from, duty chargeable on importation into any Community State;

"Community" means the Caribbean Community;

"Community rate of duty" means a rate of customs duty which is applicable to goods on the basis of their eligibility in that behalf as having been the produce of or manufactured in, and consigned from any of the Community States, and includes an exemption so applicable from customs duty;

"Community States" means the Members of the Community specified in Part 11 of the First Schedule;

"the Community Treaty" means the Treaty establishing the Community including the Caribbean Common Market concluded pursuant to paragraph 1(3) of the Georgetown Accord;

"the Georgetown Accord" means the Agreement under the style of the Georgetown Accord concluded at the Eighth Conference of Heads of Government of Commonwealth Caribbean Countries on 12th April, 1973, at Georgetown, Guyana, among the Governments of Barbados, Belize, Dominica, Grenada, Guyana, Jamaica, St. Kitts/Nevis/Anguilla, St. Lucia, St. Vincent and Trinidad and Tobago:

Provided that, subject to negative resolution of the National Assembly, the Minister may if it appears expedient so to do by reason of any decision taken by the Common Market Council of the Community or any agreement with respect to trade made between all or any of the Members for the time being of the Community, or between all or any of those Members and any other country, make regulations providing that this section shall have effect with such adaptation or modification of any reference to the Community Treaty, the Community States, or the Community rates of duty as may be specified in the regulations.

Fourth schedule
First schedule

(8) The provisions of the Fourth Schedule and Part II of the First Schedule shall have effect subject to any amendment, variation, rescindment or replacement of the same by regulations made by the Minister subject to negative resolution of the National Assembly.

Time of
entry to
govern duty
payable.

16. All goods deposited in any warehouse without payment of duty on the first importation thereof, or which may be imported or exported and shall not have been entered for use within Guyana or for exportation as the case may be, shall, upon being entered for use within Guyana or for exportation as the case may be, be subject to such duties as may be due and payable on the like sort of goods under the customs laws in force at the time when the same are entered, save in cases where special provision shall be made to the contrary:

Provided that for the purposes of this section, in the case of passengers' baggage or of goods imported into Guyana by post, for which entry is not required, the time of entry shall be taken to be the time of delivery of such baggage or goods to the passenger or addressee, as the case may be, and, in the case of goods exported from Guyana by post, the time of entry of such goods shall be taken to be the time of posting.

Effect of
obligation
to pay duty.
[21 of 1971]

17. (1) Where by entry, bond, removal of goods or otherwise, any obligation has been incurred for the payment of duties of customs such obligations shall be deemed to be an obligation to pay all duties of customs which may become legally payable, or which are made payable or recoverable under the customs laws, and to pay the same as the same become payable.

Duties short
levied or
erroneously
refunded

(2) When any duty has been short levied or erroneously refunded, the person who would have paid the amount short levied, or to whom the refund has erroneously been made, shall pay the amount short levied or repay the amount erroneously refunded, on demand being made by the Comptroller and upon failure of that person to comply with the demand, the Comptroller may, in addition to any remedy available under section 253, certify upon any entry, specification or shipping bill subsequently presented to a proper officer by that person for acceptance, particulars of the amount so demanded which shall thereupon be payable to the proper officer as if it were an amount due in respect of that entry, specification or shipping bill.

Duty on
goods
re-imported

18. (1) Subject to subsection (2), where any goods whether made or produced within Guyana or not, being of a class or description liable to any import duty of customs, are re-imported into and entered for use within Guyana after exportation therefrom, and it is shown to the satisfaction of the Comptroller that any duty of customs or excise chargeable in respect of goods prior to their exportation was duly paid, either prior to exportation or at any subsequent time, and either that no drawback of any such duty was allowed on exportation, or that any drawback so allowed been repaid to the Comptroller, then-

(a) if it is further shown as aforesaid that the goods have not been subjected to any process abroad, or having been so subjected (but without change of their form or character) are goods not liable at the time of re-importation to duty *ad Valorem*, the goods shall be exempt from any further duty when the same are entered for use within Guyana after re-importation, unless the rate of duty of excise or customs, as the case may be, chargeable on goods of the same class or description at the time when the same are entered for use within Guyana after re-importation shall exceed the rate paid on the said goods as a duty of excise or on first importation and entry, as the case may be, in which case such goods shall be chargeable with duty according to the difference between the amount of duty previously paid and duty calculated at the rate in force at the date when such goods are entered for use within Guyana after re-importation;

(b) if the goods at the time when the same are entered for use within Guyana after reimportation are of a class or description liable to an import duty *ad Valorem*, and it is further shown as aforesaid that the goods have been subjected to a process of repair, renovation, or improvement abroad, but that their form or character has not been changed such goods shall be chargeable with the duty as

if the amount of the increase in the value of the goods attributable to the process were the whole value thereof, and, where any sum has been contracted to be paid for the execution of the process, that sum shall be *prima facie* evidence of that amount, but without prejudice to the powers of the Comptroller under the customs laws as to ascertainment of the value of the goods for the purpose of assessing duty thereon *ad valorem*:

Provided that if the rate of duty of excise or customs, as the case may be, chargeable on goods of the same class or description at the time when the same are entered for use within Guyana after re-importation shall exceed the rate paid on the said goods as a duty of excise or on first importation and entry, as the case may be, then, in such case, in addition to the *ad valorem* import duty chargeable according to the amount of the increase in the value of the goods attributable to the process, such goods shall be chargeable with additional excise out in or customs duty calculated in the manner set paragraph (a), as if such goods had not been subjected to any process of repair, renovation or improvement abroad.

(2) The provisions of subsection (1) shall be conditional on the person exporting goods for subsequent re-importation giving notice in writing and producing such goods for identification at the port or place of shipment to the proper officer, or, in the case of exportation by post, to the proper postal authority, before the exportation of such goods, unless the Comptroller in his discretion shall waive this condition in any case in which in his opinion it may seem unreasonable or impose hardship.

Goods entered for transshipment or in transit exempt from duty.

19. Goods entered for transshipment or in transit through Guyana in accordance with any regulation in that behalf made under the customs laws shall be exempt from the payment of import or export duties.

Disputes as to duty payable [12 of 1954].

20. (1) If any dispute shall arise as to the proper rate or amount of duty payable on any goods imported into or exported from Guyana, the importer, consignee, or exporter, as the case may be, or his agent, shall deposit with the Comptroller the duty demanded by him and the amount so deposited shall be deemed and taken to be the proper duty unless the depositor shall within three months after such deposit appeal to the Customs Tariff Tribunal established under section 21 as to the rate or amount of duty. If either the depositor or the Comptroller is dissatisfied with the decision of the Tribunal he may, within one month after such decision, appeal therefrom to the Full Court of the High Court to ascertain the rate or amount of duty payable on the goods. If no proceedings shall be so instituted the decision of the Tribunal shall be final and conclusive.

c.3:04

(2) The provisions of the Summary Jurisdiction (Appeals) ACT shall *mutatis mutandis* regulate appeals under this section:

Provided that the term "Tribunal" shall be read for the term "magistrate" and the expression "magistrate's court", and the expression "Secretary to the Tribunal" shall be read for the term "clerk" in the said Act.

Delivery
or shipment
of goods.

(3) On payment by the depositor of the deposit required by subsection (1) and on the passing of a proper entry or shipping bill for the goods, the Comptroller shall permit delivery or, shipment thereof, as the case may require.

Disposal of
deposits.

(4) Every such deposit shall be paid by the Comptroller into the Consolidated Fund and, in case no appeal shall be brought or proceedings instituted within the times respectively limited for that purpose, the deposit shall be retained and paid into the Consolidated Fund in the same manner as if it had been originally paid and received as the duty due on such goods; and in case of such proceedings, if it shall be determined that the duty so deposited was not the proper duty, but that a less duty was payable, the difference between the deposit and the duty found to be due, or the whole deposit, as the case may require, shall be returned to the depositor.

Customs
Tariff
Tribunal.
[12 of 1954
6 of 1957
28 of 1967]

21. (1) There shall be established a Customs Tariff Tribunal (hereinafter referred to as "the Tribunal") consisting of –

(a) a Chairman and a member of the public service to be appointed by the Minister; and

(b) three other members to be selected in the manner provided in subsection (3) from a panel of six persons (hereinafter referred to as "the panel") to be appointed by the Minister.

(2) The persons appointed under subsection (1) shall hold office at the pleasure of the Minister and shall receive such remuneration as may be decided from time to time by the Minister.

(3) The three members of the Tribunal to be appointed under subsection (1) (b) shall, for the hearing of each dispute, be selected from the panel in accordance with an order of rotation of its members for the time being prescribed by the Minister:

Provided that if any member so selected shall give written notice to the Chairman of his inability to attend at the time or times fixed for the hearing of such dispute, or if any member shall be disqualified under subsection (4) from membership of the Tribunal for the hearing of such dispute, the member of the panel next in the prescribed order of rotation shall be selected in his place.

(4) A member of the panel appointed under subsection (1) (b) shall be disqualified from membership of the Tribunal for the hearing of any dispute in which he is personally interested, or, in the case of a company so interested, if he is directly or indirectly interested in its affairs, or if he is the servant or agent of any such person or company.

(5) The Tribunal shall decide all disputes referred to them under section 20 and shall transact such other business as the Minister, from time to time, may assign to them.

(6) The Tribunal may regulate its own procedure and shall have power to require and compel persons to attend and give evidence and to produce books, papers and other documents in like manner as in proceedings in a court of summary jurisdiction when acting as a court in exercise of its ordinary jurisdiction.

Value of goods
for declaration.
[15 of 1970
30 of 1975
5 of 1990]
Fifth Schedule

22. (1) Wherever the value of goods is required to be declared under any provision of this Act, the value shall –

(a) in the case of imported goods, be determined by the Comptroller in accordance with the provisions of the Fifth Schedule and the duty paid accordingly;

Provided that where goods are imported under a contract of sale and entered for use in Guyana, duty shall be deemed to have been paid on that value if, before the goods are delivered for such use, duty is tendered and accepted on a declared value based on the contract price; and

(b) in the case of exported goods, be determined in the manner from time to time prescribed and the duty paid accordingly.

(2) For the purpose of the proviso to subsection (1) (a) –

(a) the declared value of any goods is their value as declared by or on behalf of the importer in making entry of the goods for use in Guyana;

Fifth Schedule

(b) that value shall be deemed to be based on the contract price if it represents that price properly adjusted to take account of circumstances differentiating the contract from such a contract of sale as is contemplated by the Fifth Schedule;

(c) the rate of exchange to be used for determining the equivalent in Guyana dollars of any foreign currency shall be –

c.86:01

(i) where the price of the imported goods was or is to be paid for with foreign currency permitted to be bought, or retained, for that purpose under the Exchange Control Act, the rate of exchange used for the sale of sight drafts, expressed in that foreign currency, by authorised dealers as last notified by the Comptroller in the Gazette before the time when the goods are entered for home use;

19 of 1989

(ii) where the price of the imported goods was or is to be paid for in any other manner, the rate of exchange last notified by the Comptroller in the Gazette, before the time when the goods are entered for home use, having regard to the rates of exchange used for the sale of the relevant foreign currency by persons holding licences under the Dealers in Foreign Currency (Licensing) Act 1989, and after consultation with the Governor of the Bank of Guyana;

(3) Any notification under subsection (2) (c) shall be published also in a newspaper having circulation in Guyana.

[5 of 1990]
c.86:01

(4) In this section "authorised dealer" has the same meaning as in section 2(1) of the Exchange Control Act.

Narrow
concession
for duty-free
vehicle import
by public
officers
[15 of 2003
9 of 2016
6 of 2019]

23. (1)(a) Subject to paragraph (c), exemption of import duty on a motor vehicle is allowed on the import of a motor vehicle by eligible public officers, qualifying re-migrants, settlers and returning students who have completed three years of training overseas..

(b) Re-migrants may be allowed exemption of import duty on more than one motor vehicle subject to the conditions specified in paragraph (c) for each vehicle and the approval of the Commissioner-General.

(c) The exemption under paragraph (a) is available to re-migrants, settlers and returning students once, within six months of re-assuming residence by the re-migrant and returning student and within six months after the arrival of the settler in Guyana and on the conditions that –

- (i) the total exemption shall not exceed the sum of five million dollars in customs duty, excise tax and value-added tax; and
- (ii) where the duties and taxes payable exceed the sum of five million dollars, the re-migrant, settler or returning student shall be permitted to pay the additional duties and taxes.

(2) Exercise of the right to import a motor vehicle without payment of duty by eligible public officers is permitted once in three years for a used vehicle and once in five years for a new vehicle.

(3) The forgone duty shall become due and payable, reduced pro-rata by the same percentage of the specified period as the time between the import and the transfer, lease or change of status under the following circumstances –

- (a) in the case of a public officer, the officer ceases to be an eligible public officer;
- (b) in the case of a re-migrant or settler, if the re-migrant or settler fails to live in Guyana for three years cumulatively in the case of a used motor vehicle, or five years cumulatively in the case of a new motor vehicle;
- (c) the eligible public officer, member of Parliament, qualifying re-migrant or settler transfers or leases the motor vehicle prior to the expiration of three years in the case of a used vehicle and five years in the case of a new vehicle;
- (d) the re-migrant or settler must reside at least 183 days for each year until the three year or five year period has expired.

(4) Public officers eligible for duty-free importation of motor vehicles under this section include senior public officials at or above the GS5 of the public service salary scale or its equivalent who are travelling officers.

(5) For the purposes of this section –

“new vehicle” and “used vehicle” shall have the meaning specified in the regulations;

“qualifying re-migrants” means Guyanese citizens returning to reside in Guyana after a period of continuous bona fide residence of at least five years abroad who have attained the age of eighteen as of the date of return and meet criteria specified in regulations;

“transfer or lease” means any transfer, lease, sale, gift, or other assignment or disposition of the vehicle; and

“travelling officers” has the meaning specified by regulation.

(5A) The provisions of this section shall mutatis mutandis apply to members of Parliament, judges, magistrates, eligible members of the Defence Force and other public officials who immediately before the commencement of this Act were eligible for duty free concession on the importation of motor vehicles.

Provided that members of Parliament and judges shall continue to enjoy the same concession they enjoyed immediately before the commencement of this Act.

24. [Deleted by O. 76/1973]

Duty chargeable on reputed quantity.

25. If any goods subject to the payment of specific duty are imported in any package intended for sale, or of a kind usually sold with the goods when the same are sold retail, and marked or labelled, or commonly sold, as containing or commonly reputed to contain, a specific quantity of such goods, then such package shall be deemed to contain not less than such specific quantity.

Duty calculated in gross weight in certain cases.

26. If any goods subject to the payment of duty according to the weight thereof are imported in any package intended for sale, or of a kind usually sold with the goods when the same are sold retail, and such package is not marked or labelled, or is not in the opinion of the Comptroller commonly sold as containing or commonly reputed to contain a specific quantity of such goods, and the importer is not able to satisfy the Comptroller as to the correct net weight the duty thereon shall be calculated according to the gross weight of such package and its contents.

Minister may fix standard contents for packages containing liquids
[28 of 1967]

27. It shall be lawful for the Minister, by notice in the *Gazette*, to specify, in gallons or fractions of a gallon, standard capacities for packages containing goods liable to duties according to the liquid measurement thereof, in all cases where, in his absolute discretion he shall consider that such packages, being of sizes, within limits to be specified in the notice, are reputed to be, or are sold as packages of standard sizes, whether or not any statement of the actual contents is contained on any label or other attachment to or part of such package, and thereupon all packages having capacities within the limits specified in any such notice shall be deemed to contain the standard capacity specified in the notice in each case:

[22 of 1992]

Providing that where goods contained in any package consist of alcohol, the liquid measurement thereof shall be in litres or fractions of a litre.

Duties, etc., to be proportionate to quantity or value.

28. All duties, rates, charges and drawbacks imposed and allowed according to any specified quantity, or any specified value, or any particular description of package, shall be deemed to apply in the same proportion to any greater or less quantity or value, or any other description of package, and shall be paid and received in any currency being legal tender in Guyana.

Abatement of duty.

29. No claim for any abatement of duty in respect of any goods imported into Guyana shall be allowed on account of damage unless such claim shall be made on the first examination thereof, not unless it shall be proved to the satisfaction of the Comptroller that such damage was sustained before the delivery of the goods out of the control of the customs.

Derelict, etc., goods liable to full duty unless damaged

30. All goods derelict, jetsam, flotsam and wreck brought or coming into Guyana shall at all times be subject to the same duty as goods of the like kind on importation into Guyana are subject, unless it shall be shown to the satisfaction of the Comptroller that such goods are damaged.

Damage to be assessed by Comptroller.

31. Subject to sections 29, 32 and 33, the damage sustained by any goods shall be assessed by the Comptroller, who shall allow abatement of the duty in proportion to such damage.

No abatement on certain goods.

32. No claim for abatement of duty on account of damage shall be allowed in respect of tobacco, cigars, cigarillos, cigarettes, wine or spirits.

Qualification as to abatement.

33. No claim for abatement of duty on account of damage shall be allowed in respect of imported goods (not being goods derelict, jetsam, flotsam or wreck brought or coming into Guyana) except on proof to the satisfaction of the Comptroller that the carrier or insurer of the goods has made an allowance to the importer in respect of the damage. In any case the abatement shall not exceed such proportion of the duty as the amount of the allowance made bears to the value of the goods undamaged, calculated in accordance with section 22.

Limitations as to wine

34. No liquor containing more than twenty four percent of alcohol shall be deemed wine; and no liquor containing more than eleven decimal four percent

and beer.
[22 of 1992]

of alcohol shall be deemed beer, ale, stout or porter. All liquor containing more than twenty four percent of alcohol spirit, and all liquor, other than wine, containing more than eleven decimal four percent shall be deemed spirits.

Strength of
spirits.

35. (1) In ascertaining the strength of any spirit, any obscuration shall be determined and allowed for.

(2) The certificate of the Comptroller or Government Analyst as to the strength of any liquid containing alcohol shall be prima facie evidence of the strength thereof.

Goods used
contrary to
purpose for
which imported.
[28 of 1967
39 of 1974]

36. If any goods which are ordinarily liable to duty at a given rate are allowed by law to be, and are in fact, entered at a lower rate of duty, or free of duty, on any special conditions, or for use of some special purpose, or because they are the property of or intended for use by some particular person or functionary, and if such conditions are not observed, or the goods are at any time within five years of the date of importation thereof used for any other than the specified purpose, or being goods entered as aforesaid because they are the property of or intended for use by some particular person or functionary, are sold or transferred to any other person, such goods, unless the full duties thereon or such lesser amount as the Comptroller either generally or in any particular case may decide shall be chargeable, shall have been paid, shall be forfeited, and the importer and any person who shall be knowingly concerned in the use of such goods contrary to such conditions, or for some purpose other than that specified or in any way contrary to this section shall each be liable for each such offence to a fine of one thousand dollars, or treble the value of such goods, at the election of the Comptroller unless the full duties on such goods or such lesser amount as aforesaid shall be paid with the prior consent of the Comptroller:

c.18:01

Provided that where goods are so entered for the use of any person (including an Organisation) entitled to exemption from duty by virtue of the Privileges and Immunities (Diplomatic, Consular and International Organisations) Act, the reference to the period of five years in the foregoing provisions of this section shall be construed and have effect as a reference to a period of three years, or such shorter period as the Minister may specify by order generally, or in relation to a particular person or class of persons, or in respect of a particular class of goods.

Penalty for
not producing
goods.
[28 of 1967
39 of 1974]

37. The importer of any goods falling within the provisions of section 36, shall on demand, produce them to any officer or otherwise account for them to the satisfaction of the Comptroller within such period of five years aforesaid, and if he shall fail to produce such goods, or otherwise account for the same as aforesaid, he shall be liable to a fine of one thousand dollars or treble the value of such goods, at the election of the Comptroller:

Provided that in relation to a person to whom the proviso to section 36 applies the period mentioned in the foregoing provisions of this section shall be construed and have effect as if there had been substituted therefor the period which applies by virtue of that proviso.

Goods imported for temporary use or purpose. **38.** The proper officer may give permission to any person to import any goods without payment of duty thereon, upon being satisfied that such goods are so imported for temporary use or purpose only. Such permission shall be subject to sections 39 and 40 and to the following conditions:

(a) that such goods shall be exported within three months of the date of such permission; and

(b) that the person to whom such permission is given shall deposit in the hands of the proper officer the amount of the duty on such goods, or else give security therefor, at the election of the proper officer.

Disposal of deposit. **39.** If any goods imported under section 38 are not exported within three months of the date of the said permission the deposit in the hands of the proper officer shall be forfeited, or, if security has been given as aforesaid, then the importer shall pay to the proper officer the full duties on such goods. If such goods are exported as aforesaid such deposit shall be refunded, or the security cancelled:

Provided that the proper officer may, in his discretion, and on provision of additional security where he so requires, allow any additional period where he is satisfied that the goods are the *bona fide* property or *bona fide* in the use of any person on a temporary visit to Guyana.

Certain goods may be exempted. [28 of 1967] **40.** The Minister may by notice in the *Gazette* declare that any goods named by him shall not be imported under section 38 and may also in like manner declare that any goods which are permitted to be imported under the said section shall be subject to such proportion of the duty thereon as he shall specify in such notice.

Contract prices of imported goods may be adjusted to meet change in duty. **41.** (1) Where any new import duty of customs is imposed, or where any import duty of customs is increased, and any goods in respect of which the duty is payable are delivered on or after the day on which the new or increased duty takes effect in pursuance of a contract made before that day, the seller of the goods may, in the absence of agreement to the contrary, recover, as an addition to the contract price, a sum equal to any amount paid by him in respect of the goods on account of the new duty or increase of duty, as the case may be.

(2) Where any import duty of customs is repealed or decreased, and any goods affected by the duty are delivered on or after the day on which the duty ceases or the decrease in the duty takes effect in pursuance of a contract made before the day, the purchaser of the goods in the absence of agreement to the contrary may, if the seller of the goods has had, in respect of those goods, the benefit of the repeal or decrease of the duty, deduct from the contract price a sum equal to the amount of the duty or decrease of duty, as the case may be.

(3) Where any addition to or reduction from the contract price may be made under this section on account of any new, increased, repealed or reduced duty, such sum as may be agreed upon, or in default of agreement, determined by the Comptroller as representing, in the case of a new or increased duty, any new expenses incurred, and, in the case of a repealed or reduced duty, any expenses

saved may be included in the addition to or deduction from the contract price and may be recovered or deducted accordingly.

Minister may prohibit importation, carriage coastwise or exportation. [28 of 1967]

42. It shall be lawful for the Minister from time to time, by order, to prohibit the importation, carriage coastwise or exportation of any goods whatsoever, and any such order may prohibit importation, carriage coastwise or exportation until the revocation thereof, or during such period as may be specified therein, and may either absolutely prohibit importation, carriage coastwise or exportation, or may prohibit importation, carriage coastwise or exportation, except on compliance with any conditions which may be specified in the order, or may prohibit importation from or exportation to, or carriage coastwise from or to any particular place named in the order.

Goods prohibited or restricted to be imported.

43. (1) The goods, the particulars of which are set out in the Second Schedule, are prohibited or restricted to be imported as the case may be, save as thereby excepted.

[28 of 1967]
Second Schedule

(2) The Minister may, from time to time, by order, add or delete any goods to or from the said Second Schedule.

Goods prohibited or restricted to be exported.

44. (1) The goods, the particulars of which are set out in the Third Schedule, are prohibited or restricted to be exported as the case may be, save as thereby excepted.

Third Schedule.

(2) The Minister may, from time to time, by order, add or delete any goods to or from the said Third Schedule.

Saving as to goods in transit, in transshipment and stores.

45. Goods imported in transit or in transshipment, or as the *bona fide* stores of any aircraft or ship, shall not be deemed to be goods prohibited or restricted to be imported or exported unless such goods are expressly prohibited or restricted to be imported in transit or in transshipment, or as aircraft's or ship's stores, in any order made under the customs laws or in any Act prohibiting or restricting the importation or exportation of goods:

Provided that any goods imported as aforesaid shall be duly re-exported within such time as the Comptroller shall allow.

Prohibitions and restrictions elsewhere provided.

46. The provisions of section 42 to 45 shall be additional to the provisions of section 139 and to any provisions of any other Act prohibiting or restricting the importation, carriage coastwise or exportation of any goods.

Minister may direct granting of drawbacks. [28 of 1967]

47. (1) It shall be lawful for the Minister from time to time, by regulations, to direct on what goods a drawback of the whole or any part of the duties paid on the importation thereof may be granted, and the conditions under which such drawback shall be allowed.

(2) Regulations made under subsection (1) whereby provision is made for granting a drawback of the duties paid otherwise than on the exportation or shipment as stores of any goods shall be subject to affirmative resolution of the National Assembly.

(3) Notwithstanding anything hereinbefore contained in this section all drawbacks payable under any former Act shall be paid or allowed under this Act until cancelled by direction of the Minister under this section.

Declaration by owners of goods exported on drawback.

48. The owner of any goods on which drawback is claimed shall make and subscribe a declaration on the debenture that the conditions under which drawback is allowed have been fulfilled, and, in the case of goods exported or put on board an aircraft or ship for use as stores, that such goods have been actually exported or put on board for use as stores, as the case may be, and have not been returned and are not intended to be returned to Guyana and that such owner at the time of entry of such goods was and continues to be entitled to the drawback thereon.

Certification of debenture.

49. Every sum of money which shall be due upon any debenture shall be paid on the proper debenture certified by the Comptroller.

Evidence of landing or disposal of drawback goods.

50. The Comptroller may require the owner to produce satisfactory evidence of the landing or disposal of any goods before certifying any debenture.

Time limit for debenture payment.

51. No debenture for any drawback shall be paid after the expiration of two years or such further time as the Minister may allow from the date of entry of any goods for drawback, or from the date of the performance of the conditions on which drawback is allowed, as the case may require, or, in the case of goods exported or put on board an aircraft or ship for use as stores, from the date of putting the same on board the exporting or using aircraft or ship.

Refund of duties overpaid [15 of 1971 6 of 2019]

52. (1) Any money overpaid as duties of customs may be, on the production of documents of proof of such overpayment and the determination of the Commissioner-General –

- (a) refunded at any time within six months of the date of such overpayment; or
- (b) Applied towards the payment of duties at any date.

(2) The duties refunded and applied under subsection (1) shall be from the revenues collected and paid into the Customs and Trade Administration Account of the Revenue Authority and any net customs duty shall be paid into the Consolidated Fund.

ARRIVAL AND REPORT OF AIRCRAFT AND SHIPS, LANDING OF PASSENGERS AND UNLOADING, REMOVAL AND DELIVERY OF GOODS

Procedure on arrival

53. If any aircraft or ship arriving in Guyana –

[12 of 1954]

(a) does not come to some port therein, or such other place as may be allowed by the Comptroller in any special circumstances, without touching at any other place in Guyana; or

(b) on arriving at any such port or place does not come as quickly up to the proper place of mooring or unloading as the nature of the port or place will admit, without touching at any other place; or

(c) in proceeding to such proper place does not bring to at the station appointed by the Comptroller by notice in the *Gazette* for the boarding of aircraft or ships; or

(d) after arriving at such proper place departs therefrom except directly to some other place of mooring or unloading approved by the proper officer, or with the authority of the proper officer, directly to some other port or to some place allowed by the Comptroller in any special circumstance as aforesaid in Guyana, or directly on any flight or voyage to a place outside Guyana in accordance with the customs laws; or

(e) after departing as aforesaid on any flight or voyage to a place outside Guyana brings to within Guyana, unless in accordance with the customs laws, or with the permission of the proper officer, or for some cause which the master shall explain to the satisfaction of the Comptroller, then in every such case the master of such aircraft or ship shall be liable to a fine of one thousand dollars.

Comptroller may direct mooring and discharge.

54. The Comptroller, may, subject to any other authority provided by law give reasonable directions as to what particular part of any port or other place aircraft or ships shall moor or shall discharge their cargo.

Officer may board aircraft or ship.

55. Any officer on duty may board any aircraft or ship within Guyana and stay on board for any period, and shall have free access to every part, with power to secure any part by such means as he shall consider necessary, and to examine any goods, and to require any goods to be unloaded, and removed for examination, or for the security thereof, or to unload and remove such goods at the expense of the master or owner, or the agent of either, and to examine any goods in course of being unloaded or removed, or when unloaded or removed, and to lock up, seal, mark or otherwise secure any goods on board such aircraft or ship.

Officer may open if

56. If any officer acting under section 55 finds that there is not free access to any place or any box or chest, or if the keys of any such place, box or chest, if

access not free.	locked, are withheld, such officer may open any place, box or chest in any manner; and such officer shall not be liable to any prosecution or action at law for so doing; and if any goods be found concealed on board, they shall be forfeited.
Penalty for interfering with seal, etc., or failing to unload goods if required.	57. If any officer acting under section 55 places any lock, mark or seal upon any goods or stores on board an aircraft or ship or upon any place or package in which the same may be, and such lock, mark or seal be willfully opened, altered or broken before due delivery of such goods or stores, or within Guyana except with the authority of the proper officer, or if any such goods or stores, be secretly conveyed away, or if any goods or stores, place or package after having been secured by the officer be opened within Guyana, except with the authority of the proper officer, or if any officer shall require any goods to be unloaded and removed for examination or for the security thereof and such goods are not unloaded and removed forthwith as required by the officer, the master of such aircraft or ship shall be liable to a fine of one thousand dollars.
Goods unlawfully discharged	58. If any officer boards any aircraft or ship and finds any goods thereon, and after leaving such aircraft or ship, such officer, or any other officer boards such aircraft or ship, and such or any part of such goods are no longer on board, and the master is unable to give a due account of the lawful discharging of the same, the master of such aircraft or ship shall be liable to a fine of one thousand dollars, or treble the value of such goods, at the election of the Comptroller.
Search of persons.	59. If any officer is informed or has reason to suppose that any person on an aircraft or ship, or any person has landed from an aircraft or ship, or any person who the officer may suspect has received any goods from any such person, is carrying or has any uncustomed or prohibited goods about his person, such officer may search such person; and if any such person, upon being questioned by any officer as to whether he has any goods obtained outside Guyana upon his person, or in his possession, or in his baggage, refuses to answer or denies having the same, and any such goods are discovered to be or to have been upon his person, or in his possession, or in his baggage, such goods shall be forfeited. No officer shall be liable to any prosecution or action at law on account of any search made in accordance with this section.
Special authority may be required before search.	60. Before any person is searched he may require to be taken with all reasonable dispatch before a magistrate, or the Comptroller, or other superior officer, who shall, if he see no reasonable cause for search, discharge such person, but if otherwise, direct that he be searched.
Search of female or male.	61. A female shall not be searched except by a female and a male shall not be searched except by a male.
Control of small craft.	62. If upon boarding any ship not exceeding one hundred tons burden any officer finds any goods of which the master is not able to give a satisfactory account, and if such officer suspects that such goods are being or have been or are intended to be dealt with in any way contrary to the customs laws, he may arrest and detain such master, and take him before a magistrate, and if such

master fails to satisfy the magistrate that such goods had not been, were not being, and were not intended to be dealt with contrary to the customs laws, such ship and such goods shall be forfeited, and the master shall be liable to a fine of one thousand dollars.

General regulations for small craft. [28 of 1967]

63. The Minister may from time to time make general regulations in respect of ships not exceeding one hundred tons burden prescribing, with reference to the tonnage, build or general description of such ships, the limits within which the same may be used or employed, the mode of navigation, the manner in which such ships shall be so used or employed, the number and description of arms and the quantity of ammunition which such ships may carry, and such other terms, particulars, conditions and restrictions as the Minister may think fit.

Penalty for infringement of regulations *re* small craft.

64. Every ship which is used or employed contrary to any regulations made under section 63 shall be forfeited unless the same shall have been specially licensed by the Comptroller to be so used or employed, as next hereinafter provided.

Licences for small craft.

65. The Comptroller may, if he thinks fit, grant licences in respect of any ships not exceeding one hundred tons burden upon such terms and conditions, and subject to such restrictions and stipulations as in such licences mentioned, notwithstanding any general regulations made as aforesaid, whether the said regulations shall be revoked or not; and if any ship so licensed shall not comply with the conditions imposed by or expressed in any such licence or if such ship shall be found without having such licence on board, such ship shall be forfeited. The Comptroller may revoke, alter or vary any licence granted as aforesaid.

Accommodation of officer.

66. If the master of any ship on board of which any officer is stationed shall neglect or refuse to provide every such officer with proper and sufficient food and suitable bedding accommodation under the deck to the satisfaction of the Comptroller, he shall be liable to a fine of two hundred dollars.

Report of aircraft or ship.

67. The master of every aircraft or ship, whether laden or in ballast, or his agent shall (except as otherwise provided in any regulations made under this Act) within twenty-four hours after arrival from any place outside Guyana at any port, or at any place specially allowed by the Comptroller, make report of such aircraft or ship and its stores and cargo to the Comptroller on the prescribed form in the prescribed manner and giving the prescribed particulars.

Advance passenger and cargo information. [10 of 2007]

67A. (1) Without prejudice to section 67, the Minister may make regulations requiring any master of an aircraft or ship expected to arrive in Guyana or expected to depart from Guyana to furnish advance information relating to any passenger or cargo or both on board of such aircraft or ship in the form and manner as may be provided in the regulations.

(2) Where a master of an aircraft or ship who is required to furnish any advance information under the regulation made under sub-section (1) –

(a) intentionally fails to furnish the advance information; or

(b) recklessly furnishes incomplete or false advance information,

he shall be liable to a fine not exceeding twenty million dollars as may be prescribed in the regulations.

Certain goods to be reported separately.

68. Every report required by section 67 shall show separately any goods which are in transit or which are to be transferred to another aircraft or ship for re exportation, and shall state whether there be any goods which are to remain on board for exportation in the same aircraft or ship; and such report shall, except in the case of a steamship as defined in section 2 or except where otherwise specially allowed by the Comptroller, give a particular account of all goods remaining on board for exportation, and shall be made before bulk be broken.

Steamship to report certain goods before breaking bulk.

69. The master of a steamship shall make a report of the stores of such ship, and of any packages or parcels for which no bill of lading has been issued, before bulk be broken unless the Comptroller shall otherwise allow.

Penalty for not making due report.

70. If the master of any aircraft or ship, or his agent, fails to make due report, or if any of the particulars contained in such report be false, such master, or his agent, shall be liable to a fine of one thousand dollars, and all goods not duly reported shall be forfeited unless the omission is explained to the satisfaction of the Comptroller.

Penalty for not accounting for package reported.

71. If any package or parcel which is on board any ship or aircraft on arrival in Guyana and which is duly reported (except where remaining on board for re exportation or, with the permission of the Comptroller for direct transfer to another aircraft or ship for use as stores or for re-exportation) is not duly unloaded, removed and deposited in a customs area or other place approved by the Comptroller, the master or his agent shall pay the duty thereon unless he explains the failure to unload, remove and deposit or produce such package or parcel as aforesaid to the satisfaction of the Comptroller.

Packages surrendered by master or agent into the custody of another person.

72. For the purposes of sections 71, 75 and 79, when the master or his agent is required by law to surrender any package or parcel into the custody of any other person, the onus placed by sections 71, 75 and 79 on such master or his agent and the penalties to which such master or his agent may become liable in respect of such package or parcel after such surrender shall devolve on the person into whose custody the package or parcel was surrendered as aforesaid.

What is cargo.

73. No goods may be imported as aircraft's or ships' stores except such as are required for consumption or use by or for the aircraft or ship, its officers, crew and passengers, and any goods not so required (other than the *bona fide* baggage of passengers) shall for all purposes be deemed to be the cargo of such aircraft or ship.

Master to answer

74. The master or agent shall: -

<p>questions</p>	<p>(a) answer immediately all such questions relating to the aircraft or ship, its cargo, baggage, crew, passengers, and flight or voyage as shall be put to him by the proper officer, and</p> <p>(b) produce all such books and documents in his custody or control relating to the aircraft or ship, its cargo, stores, baggage, crew, passengers and flight or voyage as the proper officer may require, and</p> <p>(c) before any person (unless permitted by the proper officer) disembarks, deliver to the officer who boards such aircraft or ship on arrival at any port or place a list containing the name of each passenger on board such aircraft or ship, and also, if required by such officer, the names of the master, and of each officer and member of the crew, and if such list be not correct and complete, unless the inaccuracy or omission is explained to the satisfaction of the Comptroller, or if he does not observe any provisions of this section, the master or his agent shall in respect of every such offence be liable to a fine of one thousand dollars.</p>
<p>Penalty for wrongly breaking bulk. [4 of 1972]</p>	<p>75. If after arrival within Guyana hatches are opened without the knowledge and consent of the proper officer or bulk is broken contrary to section 68 or section 69, or any alteration made in the storage of the cargo of any aircraft or ship so as to facilitate the unloading of any part of such cargo before such aircraft or ship has arrived at her proper place of unloading, or, not being a steamship, or an aircraft or ship specially allowed so to do before report of such aircraft or ship has been made as hereinbefore provided, or if at any time after arrival as aforesaid any goods are staved, destroyed, or thrown overboard, or any package is opened without the knowledge and consent of the proper officer, in every such case the master or his agent shall be liable to a fine of one thousand dollars unless cause be shown to the satisfaction of the Comptroller.</p>
<p>Master to deliver previous clearance.</p>	<p>76. The master of every aircraft or ship or his agent shall, if required, deliver to the Comptroller at the time of making report the clearance of such aircraft or ship, if any, from the port or ports from which such aircraft or ship shall have arrived.</p>
<p>Aircraft or ship abandoned may be seized.</p>	<p>77. Any officer may seize any aircraft or ship found abandoned within Guyana and such aircraft or ship shall be delivered into the custody of the Comptroller.</p>
<p>Report when discharging at more than one port.</p>	<p>78. Notwithstanding any provisions contained in this Act to the contrary, it shall be lawful, on the arrival from any place outside Guyana at any port, or at any place in Guyana specially allowed by the Comptroller, of any aircraft or ship having on board cargo intended to be delivered at more than one port or place in Guyana, for the master or his agent to make report at the first mentioned port or place of her whole cargo, reporting separately such portion of her cargo as may be intended for the first mentioned port or place and there discharge the same; and after the discharge of such cargo, and upon being authorised by the proper officer, the master may proceed to any other port or to any other place in Guyana specially allowed by the Comptroller, where such portion of the cargo as may be intended for such port or place shall be reported by the master or his agent, in like manner as if such master had first arrived at such last mentioned</p>

port or place, and the master or agent so reporting any aircraft or ship and all persons concerned in discharging the cargo shall be subject to all the provisions in such respect contained in the customs laws.

Unloading,
entry, removal
and delivery of
goods.

79. (1) Save in accordance with any regulation made under this Act, or with the written permission of the Comptroller—

(a) no goods shall be unloaded from any aircraft or ship arriving from any place outside Guyana unless authority for unloading the same has been given by the proper officer, nor from any ship other than a steamship as defined in section 2 unless such goods shall first have been duly entered;

b) no goods shall be unloaded or removed from any air craft or ship arriving from any place outside Guyana on public holidays at any time whatsoever, or on any other days except between such hours as may be prescribed, or shall be transferred from any such aircraft or ship into any vessel at such time as will cause such goods to be afloat in such vessel on the said days, or on other days except between the said hours;

(c) no goods after having been unloaded from any aircraft or ship arriving from any place outside Guyana into any vessel to be landed shall be transhipped, or removed into any other vessel previously to their being landed and the vessel into which any goods after being unloaded from a ship shall be put, shall, if so required by the Comptroller, be a ship ,licensed under section 171; and any goods which have been unloaded from any aircraft or ship and put into any vessel to be landed shall be taken directly and without delay to an

approved place of unloading or sufferance wharf approved for the purpose within the same port, there to be landed forthwith;

(d) no goods (except goods unloaded into a vessel to be landed in accordance with paragraph (c)) shall be unloaded from any aircraft or ship arriving from any place outside Guyana except at an approved place of unloading or sufferance wharf approved for the purpose, and all goods when so unloaded, and all goods which shall have been put into a vessel to be landed in accordance with paragraph (c) shall immediately upon being unloaded or landed be conveyed in the care of the proper officer into the customs area, or to a State warehouse if the Comptroller shall so require:

Provided that such goods as the proper officer may deem to be unsuited for storage in a transit shed shall be deposited in such place as the proper officer may direct, at the risk and expense of the importer, as if such goods were deemed to be unsuited for storage in a State warehouse under section 86;

(e) no goods shall be removed from any part of the customs area or from the State warehouse into which the same shall have been conveyed unless such goods shall first have been duly reported and entered, and authority for the removal or delivery of the same has been given by the proper officer;

(f) goods entered to be warehoused shall be removed by the importer by such ways, in such manner and within such time as the proper officer shall

direct to the warehouse for which the same are entered, and delivered into the care of the officer in charge of the warehouse:

Provided that, if the Comptroller shall so require, the importer shall first enter into a bond for the warehousing of such goods.

(2) This section shall apply only to the cargo of an aircraft or ship.

Goods other than cargo

80. (1) No goods whatsoever other than cargo duly reported as such shall be taken out of any aircraft or ship arriving from anyplace outside Guyana or delivered to any person aboard such aircraft or ship other than for the consumption or use of the crew or passengers thereof, except under such conditions (which conditions may vary the procedure as to reporting the aircraft or ship as required by this Act) as may be prescribed by regulations made under this Act or as directed by the Comptroller in any particular case.

(2) In this section the expression "goods" includes passengers' baggage, stores and any goods which may be taken on board any aircraft or ship arriving from any place outside Guyana while such aircraft or ship is within Guyana.

Forfeiture.

81. Any goods unloaded, removed or dealt with contrary to section 79 or 80, or to the terms and conditions contained in any written permission of the Comptroller, shall be forfeited.

Delivery of bullion, currency, notes and coin.

82. Notwithstanding anything hereinbefore contained it shall be, lawful for the proper officer to permit the delivery to the importer of any bullion, currency notes or coin, without entry thereof, but if notes and such importer fails within forty-eight hours after the same is removed from the importing aircraft or ship to deliver to the proper officer a full and true account thereof including its weight and value, he shall incur a penalty of two hundred dollars.

Entry in absence of document.

83. If the importer of any goods is not able to furnish full particulars of such goods for want of any documents or information concerning them (other than documents or information relating to the origin of such goods required by any provision of the custom laws) he shall make and subscribe a declaration in the prescribed form to that effect before the proper officer and the proper officer shall thereupon permit the importer to examine and enter such goods notwithstanding that there shall not be satisfactory documentary evidence regarding the same and may allow delivery of such goods, provided that the proper officer is satisfied that the description of the goods for tariff and statistical purposes is correct and also, in the case of goods liable to duty *ad valorem*, that the value declared on the entry is approximately correct, and in the case of goods liable to duty according to the weight, measurement or strength thereof, that the weight, measurement or strength declared on the entry is correct.

Entry provisional: disposal of deposit.

84. In the case of goods liable to duty *ad valorem* the entry made in accordance with section 83 shall be deemed provisional. The amount estimated as the duty for the purpose of making such provisional entry, together with such sum as the proper officer may require, not being less than one-half of the estimated duty, shall be held on deposit, and shall be brought to account as duty unless the

importer shall within three months or such further period as the proper officer may in any special circumstances allow produce to the proper officer satisfactory evidence of the value, and make final entry of such goods, in which case so much of the sum deposited as shall be necessary shall be brought to account as duty and the balance returned to the person who deposited the same.

Goods not entered after declaration.

85. If the importer, having made a declaration in accordance with section 83, fails to make entry as therein provided, or if the proper officer is not satisfied as aforesaid (in which case any entry which shall have been made shall be *ipso facto* void), the proper officer shall cause the goods referred to in such declaration to be deposited in a State warehouse and dealt with as provided in section 90.

Power to waive production of documents.

86. Notwithstanding anything hereinbefore contained, if the Comptroller is satisfied, whether before or after the deposit in the State warehouse under section 85 of any goods liable to duty *ad valorem*, that it is impossible for the importer to obtain satisfactory documentary evidence of the value of such goods, or if in any case the documentary evidence relating to such goods, though not complete, is in the opinion of the Comptroller sufficient to enable a

reliable estimate of the value to be made, it shall be lawful for the Comptroller to permit such goods to be entered according to a value which two officers to be appointed by the Comptroller for the purpose are satisfied is, as nearly as may be estimated, and not less than, the correct value of such goods.

Deposit in certain cases.

87. Where the Comptroller permits any goods to be entered in the absence of any document under section 85, it shall be lawful for him to require the person entering the goods to deposit with him such additional sum as he shall require, not exceeding one-half of the duty paid upon such goods. Any sum so deposited shall be forfeited unless the person entering the goods shall produce the required document within three months of the date of entry or unless he explains his failure to the satisfaction of the Comptroller.

Goods deemed to be in State warehouse.

88. Where under the customs laws any goods are or may be required to be deposited in a State warehouse, and for any reason the proper officer in his discretion, decides that it is undesirable or inconvenient to deposit such goods in a State warehouse, such goods shall for all purposes be deemed to be deposited in a State warehouse as from the time that the same are required to be deposited in a State warehouse, and shall in addition to the rent and other charges payable under section 89 be chargeable with such expenses for securing, watching, guarding, and of removing the same from the original to some other place of deposit (if the proper officer shall so require) as the proper officer shall deem reasonable, and no officer shall be liable to make good any damage which such goods may sustain by reason or during the time of their being so deposited and dealt with as aforesaid.

Goods not entered or delivered to be

89. (1) If any goods imported in any aircraft or ship remain on board such aircraft or ship, or having been unloaded, are not entered, and delivered from the customs area within fourteen days, (exclusive of public holidays) from the date of importation or within such further period as the proper officer may, in any

deposited in a State warehouse.
[28 of 1976]

special circumstances a State allow, then such goods shall, if the Comptroller so requires, and subject to section 72, be deposited in such State warehouse as the proper officer shall direct by the agent of such aircraft or ship, or by the proper officer if there is no agent or if the agent shall not act forthwith as herein required. Such goods shall be subject to such rent and other charges as the Minister shall from time to time direct by notice in the *Gazette*

(2) An agent of an aircraft or ship failing without reasonable cause to comply with any of the provisions of subsection (1) shall be deemed to have committed an offence and for each such offence shall incur a penalty of five hundred dollars.

(3) No compensation shall be payable by the State to any importer, owner or consignee of any goods deposited in a State warehouse save when loss or damage occurs as the direct result of the willful act or negligence of the State or of an officer.

Goods deposited in a State warehouse may be sold.
[1 of 1978]

90. (1) Where under the provisions of this Act any goods are required to be deposited in a State warehouse and such goods are of a perishable nature, then it shall be lawful for the proper officer, notwithstanding such provisions, to sell the same forthwith by public auction; and if such goods though not perishable, are of a kind not permitted by any law to be deposited in a State warehouse, it shall be lawful for the proper officer, notwithstanding such law, to sell the same in such manner as the Comptroller may direct after fourteen days' notice by publication in the *Gazette*.

[1 of 1978]

(2) Where any goods are deposited in a State warehouse under this Act and the same are not entered for warehousing or delivery from such State warehouse within two months after such deposit or within such further period as the proper officer may direct, and all charges for removal, freight and rent and all other expenses incurred in respect thereof duly paid, such goods shall be advertised in the *Gazette* and one month after such advertisement shall with all convenient speed be sold in such manner as the Comptroller may direct.

(3) In all cases where goods are sold under this section, the proceeds shall be applied first in discharge of duties (if any), of the expenses of removal and sale, and of rent and charges due to the State, and then of freight and other charges for which a claim has been made before the date of the sale; and the balance, if any, shall be paid to the owner of the goods on his application for the same, if such application be made within two years from the time of the sale of such goods, but otherwise shall be paid into the Consolidated Fund for the public use.

(4) If any goods on being offered for sale as aforesaid cannot be sold for a sum sufficient to pay all duties, expenses, rent and charges, the same may be destroyed, or otherwise disposed of as the Comptroller may direct.

Freight on goods deposited in a State house.

91. Any officer having the custody of any goods which come into his hands under this Act shall refuse delivery thereof from a State warehouse until proof be given to his satisfaction that the freight, landing and storage charges due on such goods have been paid.

Goods deposited in a State warehouse may be examined. **92.** It shall be lawful for the Comptroller to cause any goods required to be removed under this Act to a State warehouse to be opened for examination by any officer, as often as may be required, at the expense of the owner of such goods.

Goods may be entered by ship owners etc. **93.** Where the importer of any goods imported in any ship (not being a steamship as defined in section V into Guyana fails to make entry thereof, or having made entry, fails to land the same or to take delivery thereof by the times severally hereinafter mentioned, the ship owner or master or the agent of either may make entry of the said goods at the times, in the manner, and subject to the conditions following, that is to say—

(a) if a time for the delivery of the goods is expressed in the charter-party, bill of lading or agreement, then at any time after the time so expressed; and

(b) if no time for delivery of the goods is expressed in the charter-party, bill of lading or agreement, then at any time after the expiration of seventy-two hours, exclusive of public holidays, after the report of the ship:

Provided that if at any time before the goods are landed or unshipped, the importer of the goods is ready and offers to land or take delivery of the same, he shall be allowed to do so, and his entry shall, in such case, be preferred to any entry which may have been made by the ship owner or master, or the agent or either.

Computation of time. **94.** The periods of time mentioned in sections 89 and 93 shall be computed from the time at which the aircraft or ship or goods shall have been released from any quarantine to which they may have been subjected.

Aircraft or ship may be detained till goods landed. **95.** Whenever any goods remain on board any importing aircraft or ship beyond the period of fourteen days after the arrival of such aircraft or ship, or beyond such further period as the proper officer may allow, such aircraft or ship may be detained by the proper officer until all expenses of watching or guarding such goods beyond such fourteen days, or such further time, if any, allowed as aforesaid and of removing the goods or any of them to the State warehouse, in case the officers shall so remove them, be paid; and like charge may be made in respect of any derelict or other aircraft or ship coming, driven, or brought into Guyana under legal process, by stress of weather, or for safety, when it is necessary to station any officer in charge, either on board thereof or otherwise, for the protection of the revenue, so long as the officer shall so remain.

Restrictions as to passengers and other persons. **96.** (1) No person, whether a passenger or not, shall disembark or go ashore from, or go on board any aircraft or ship that has arrived within Guyana save at such times, by such means and by such ways as may be prescribed or otherwise as the Comptroller may allow.

(2) The master of any aircraft or ship who permits, allows or suffers any person to leave such aircraft or ship after arrival in Guyana save as permitted

under this Act shall be guilty of an offence and the master or his agent shall be liable to a fine of one thousand dollars.

Warehousing. **97.** It shall be lawful for the Comptroller, from time to time, by notice in the *Gazette*, to declare what kind of goods shall or may be warehoused upon first importation without payment of duty thereon; and any such goods while in any

warehouse, and all goods whatsoever while in any customs area, shall be subject to such regulations as may be prescribed, and in the case of goods warehoused in a Government warehouse or customs area in the occupation or use of the State to the payment by the owner of such goods, at the prescribed times, of such rent and other charges as the Comptroller shall, from time to time, direct by notice in the *Gazette*; and if at any time any such rent or other charges are not paid to the proper officer when due and payable on any goods in any such Government warehouse or customs area, such goods, may without prejudice to any other lawful method of recovery, be sold, or otherwise dealt with, and any proceeds applied, as if they were goods which might be sold, or otherwise dealt with, under sections 123 and 124.

State not liable for loss in warehouses or custom areas. **98.** (1) No compensation shall be payable by the State to an importer, owner or consignee of any goods deposited in a Government warehouse or in a customs area in the occupation or use of the State save when loss or damage occurs as the direct result of the willful act or negligence of the State or of an officer.

(2) No action shall be brought against the State or any of its officers for loss or damage sustained by goods while in any private warehouse or private customs area or for any wrong or improper delivery of goods therefrom.

Private warehouses and customs areas **99.** No building or place may be used as a private warehouse or, save with the written permission of the Comptroller, as a customs area, until a bond, in such sum as may from time to time in each case be required by the Comptroller, is given by the warehouse-keeper or by the owner or occupier of the customs area, as the case may be, with one or more sufficient sureties, conditioned on due payment of all duties and the due observance of the customs law.

Warehouse-keeper etc., not to enter warehouse without permission. **100.** The owner or occupier of any customs area or a warehouse-keeper shall not by himself or by any person in his employ open or gain access to any building in a customs area or transit shed or private warehouse except in the presence or with the knowledge and consent of an officer acting in the execution of his duty.

Warehouse-keeper, etc., to provide facilities. **101.** The owner or occupier of any private warehouse or customs area or transit shed shall provide such office, sanitary and lavatory accommodation and weights, scales, measures and other facilities for examining and taking on account of goods and for securing the same as the Comptroller may require.

Revocation of order approving warehouse. **102.** The Comptroller for reasonable cause may revoke the appointment of any private warehouse and on such revocation the duties on all goods warehoused therein shall be paid, or the goods shall be exported or removed to another warehouse within such time, not less than three months, as the Comptroller may

direct. Notice in writing of such revocation addressed to the warehouse-keeper of the private warehouse and left thereat, shall be deemed to be notice to all persons interested in the goods.

Disposal of goods on revocation.

103. If any goods are not duly exported or removed in conformity with section 102 such goods shall be taken to a State warehouse by the proper officer and may be sold, or otherwise dealt with, and any proceeds applied as if the goods were goods which might be sold or otherwise dealt with under section 90.

Procedure as to warehousing.

104. Upon the presentation of an entry for goods to be warehoused, the proper officer shall, subject to any other direction of the Comptroller, take a particular account of such goods at the approved place of unloading and shall enter in a book prepared for that purpose the name of the importing aircraft or ship, and of the person in whose name such goods are entered, the number of packages, the mark and number of each package, the description of the goods and the name of the warehouse in which the same shall be deposited; and when the same shall have been so deposited with the authority of such officer the warehouse-keeper, in the case of goods warehoused other than in a Government warehouse, shall acknowledge in writing at the foot of the account, the receipt of the goods into warehouse, and the proper officer at the warehouse shall certify that the entry and warehousing of the goods is complete; and such goods shall from that time be considered goods duly warehoused.

Goods to be warehoused in packages in which imported, and may be required to be marked

105.(1) All goods warehoused shall be deposited in the packages in which they are imported, except such goods as are permitted to be dealt with as provided in section 238, in which case they shall be deposited in the packages in which they are contained when the account thereof is taken by the proper officer on the completion of the operation .

(2) The importer or owner of the goods shall mark such particulars on the packages containing such goods or any of them and in such manner as the Comptroller may direct.

Penalty for interfering with storage of goods in a private warehouse.

106. If in the case of goods warehoused in a private warehouse any alteration shall afterwards be made in the goods or packages so deposited, or in the packing thereof in the warehouse or in the marks or numbers of such packages without the presence and sanction of the proper officer or if the same shall be removed from the part of the warehouse in which they were deposited without the knowledge of the proper officer, except for delivery after they have been duly entered, and under the authority of the proper officer, such goods shall be forfeited.

Stowage of goods in private warehouse or customs areas.

107. All goods deposited in any private warehouse or customs area shall be arranged, stowed and maintained to the satisfaction of the Comptroller in such manner that easy access can be had to every package or parcel thereof.

Warehouse keeper neglecting to arrange, stow and maintain

108. Where goods are not arranged, stowed and maintained to the satisfaction of the Comptroller, the occupier of the private warehouse or customs area shall, on receipt of a written notice from the Comptroller, comply with any directions given under the provisions of section 107 within a period of seven days (public

goods. holidays excluded) and if the occupier fails to comply he shall be liable, in respect of every package or parcel not so arranged, stowed and maintained, to a fine of fifty dollars, together with a further fine of ten dollars for each day during which any such package or parcel shall not be so arranged and stowed.

Goods to be produced to officer. **109.**(1) If the occupier of any private warehouse or customs area does not produce to any officer on his request any goods deposited in such warehouse or customs area, which have not been duly entered or delivered therefrom, the proper officer shall send to the occupier a written notice requiring him within a period of seven days (public holidays excluded) to produce such goods to the officer, or to account to the satisfaction of the officer for the goods.

(2) When the occupier fails within such period to produce the goods to the officer or to account for them to his satisfaction, the occupier shall be liable for every such failure to a fine of fifty dollars in respect of every package or parcel not so produced or accounted for.

(3) Notwithstanding anything in this section contained the occupier shall, in every case, pay the duties (in addition to any penalty) due upon every package or parcel not produced or accounted for.

Penalty for not warehousing, etc. **110.** If any goods entered to be warehoused shall not be duly warehoused by the importer in pursuance of such entry, or if any goods whatsoever, being duly warehoused or deposited in a customs area shall be in any way concealed in or removed from the ware house or customs area, or abstracted from any package or transferred from one package to another, or otherwise, for the purpose of illegal mixing, removal or concealment, they shall be forfeited.

Penalty for illegally opening warehouse, customs area or transit shed. **111.** If any person clandestinely opens any warehouse or customs area or transit shed, except in the presence of the proper officer acting in the execution of his duty, or gains access to the goods therein, he shall be liable, for every such offence to a fine of one thousand dollars and if any person not authorised by the warehouse-keeper enters any warehouse or part of a customs area when forbidden by such officer, or refuses to leave any warehouse or any part of a customs area when requested to do so by such officer, he shall be liable to a fine of one hundred dollars.

Penalty for embezzling warehoused goods, etc. [28 of 1967] **112.** (1) If any goods required to be previously entered are unlawfully taken out of any warehouse or customs area without being duly entered, the warehouse-keeper or the occupier of any part of a customs area where such goods have been deposited shall forthwith pay the duties due upon such goods.

(2) Any person who –

(a) unlawfully takes out any goods from any warehouse or customs area without such goods having been duly entered, or assists or is concerned therein; or

(b) destroys, steals or in any way misappropriates or converts any goods duly warehoused or deposited in a customs area,

shall be guilty of an offence and shall be able, upon conviction on indictment, to imprisonment for two years, and where any such person is an officer and has been prosecuted to conviction, no duty shall be payable in respect of such goods, and any damage sustained by reason of such destruction, theft, misappropriation or conversion shall, with the consent of the Minister, be made good to the importer, consignee or owner.

Proper Officer may do reasonable acts to warehoused goods.

113. The proper officer shall have power at the expense of the owner of goods warehoused in a Government warehouse, or deposited in a customs area in the occupation or use of the State, to do all such reasonable acts as may by him respectively be deemed necessary for the proper custody and preservation of such goods, and shall have a lien on the said goods for expenses so incurred; but no such acts shall be done until the expiration of twenty-four hours after the owner of such goods has been notified that such acts are required, unless the proper officer shall in his discretion decide that immediate action is necessary for the proper custody or preservation of the goods as aforesaid.

Importer or owner to pay cost of action taken under section 113.

114. The importer or owner of any such goods shall pay any expenses incurred in respect thereof under section 113 at such times and in such manner as the Comptroller shall either generally or in any particular case direct, and if any such expenses be not paid in accordance herewith, such goods may be sold or otherwise dealt with, and any proceeds applied as if they were goods which might be sold or otherwise dealt with under section 123.

Removal of warehoused goods to another warehouse.

115. The removal of warehoused goods from a warehouse to any other warehouse shall be subject to such regulations as may be prescribed and to such other conditions as the Comptroller may direct.

Procedure on delivery.

116. On the delivery of any goods for removal as aforesaid, an account containing the particulars thereof shall be transmitted by the proper officer of the port or place of removal to the proper officer of the port or place of destination, and the person requiring the removal thereof shall enter into a bond, with such security as the Comptroller shall require, in a sum equal at least to the duty chargeable on such goods, for the due arrival and re-warehousing thereof at the port or place of destination within such time as the proper officer may direct; and such bond shall not be discharged unless such goods shall have been produced to the proper officer and duly re-warehoused at the port or place of destination within the time directed by the proper officer as aforesaid, or unless the full duties of customs shall have been paid thereon as provided in section 118, or unless such goods shall have been otherwise accounted for to the satisfaction of the Comptroller or until the full duties due upon any deficiency of such goods not so accounted for shall have been paid.

Goods removed subject to

117. Upon the arrival of such goods at the port or place of destination, they shall be warehoused in the same manner, and under and subject to the same laws, rules and regulations, so far as the same are or can be made applicable, as

warehouse regulations. on the warehousing of goods on the first importation thereof except that further entry of the goods shall not be required.

Goods removed may be entered for use in Guyana or for exportation. **118.** If, upon the arrival of goods so removed as aforesaid at the port or place of destination, the parties are desirous forthwith to export the same or to pay duty thereon for use within Guyana, without actually lodging the same in the warehouse, the officer at such port or place may permit the same to be entered and delivered for home use, or to be entered and loaded for exportation, as if such goods had been actually lodged in such warehouse.

Removal, etc. to be subject to certain conditions. **119.** If any goods taken from a warehouse for removal or for exportation or use as aircraft's or ships' stores are removed or put on board an aircraft or ship except with the authority or under the care of the proper officer, and in accordance with any regulations made under this Act and in such manner, by such persons and within such time, and by such roads or ways, as such officer shall permit or direct, such goods shall be forfeited; and if any such goods are illegally removed or carried away prior to being put on board the exporting or removing aircraft, ship or carriage, or from any exporting or removing aircraft, ship or carriage, in or on which the same have been put, the bond given in respect thereof shall be forfeited, and may forthwith be put in suit for the penalty thereof, although the time prescribed in such bond for putting the goods on board the exporting aircraft or ship, or re-warehousing such goods at the place of destination, has not expired; and all such goods may be forfeited.

Comptroller may remove goods warehoused in a Government warehouse. **120.** Notwithstanding anything hereinbefore contained the Comptroller may, if in his discretion he decides that such action is advisable, remove goods at the cost of Government from one Government warehouse to another in any manner he may deem reasonable.

Re- warehousing. **121.** All warehoused goods shall be entered and delivered either for use within Guyana or as aircraft's or ships' stores, or for exportation not later than two years after the day on which the same were warehoused, unless the owner of such goods shall be desirous of re-warehousing the same, in which case the same shall be examined by the proper officer, and the duties due upon any deficiency or difference between the quantity ascertained on warehousing and the quantity found to exist on such examination, together with the necessary expenses attendant thereon, and any charges incurred in respect of the said goods, shall, subject to such allowances as are by law permitted in respect thereof, be paid to the Comptroller at the rates in force at the time of such examination; and the quantity so found shall be warehoused in the name of the then owner thereof in the same manner as on first warehousing:

Provided that no goods shall be re-warehoused under this section unless the proper officer certifies that the goods are in proper condition to be re-warehoused.

Re-examination **122.** If the owner of warehoused goods desires, with the concurrence of the warehouse-keeper, to re-warehouse the same according to the account taken at the warehousing thereof, without reexamination such re-examination may be

dispensed with if the officer is satisfied that the same are still in the warehouse, and that there is no reason to suspect that there is any undue deficiency; but the warehouse-keeper shall be liable to make good the duty on any deficiency not allowed by law which may be discovered in the goods at the time of delivery thereof, or any earlier time.

Disposal of goods not re-warehoused. [1 of 1978]

123. If any warehoused goods are not duly entered for use within Guyana, or as aircraft's or ships' stores, or exported or re-warehoused, and the duties ascertained to be due on the deficiencies as aforesaid and any charges and expenses are not paid at the expiration of two years from the previous entry and warehousing thereof, the same shall be advertised in the *Gazette* and one month after such advertisement shall with all convenient speed be sold in any such manner as the Comptroller may direct, and the proceeds thereof shall be applied to payment of the duties, expenses of the same, and of any rent and charges due to the State, then in discharge of any lien for freight and other charges, and the surplus, if any, shall be paid to the owner of such goods on his application for the same within two years from the time of sale, but otherwise shall be paid into the Consolidated Fund for the public use; and if such goods, on being offered for sale, cannot be sold for a sum to pay all duties, expenses, rent and charges due to the State, then the same may be destroyed or otherwise disposed of as the Comptroller may direct; and the duties due upon any deficiency in any warehoused goods not allowed by law shall be forthwith paid by the owner of such goods.

Warehoused goods entered or sold, must be removed within 14 days. [1 of 1978]

124. If any goods remain in any warehouse for a period of fourteen days after being entered for use within Guyana, or after being sold, under the customs laws, they shall be forfeited and disposed of in such manner as the Comptroller may direct, unless the failure to remove the same is explained to the satisfaction of the Comptroller.

Delivery in special circumstances.

125. The Comptroller may permit any goods to be taken out of any warehouse or customs area without payment of duty for such purpose and for such period as to him may appear expedient, and in such quantities, and under such regulations and restrictions, and with such security by bond for the due return thereof, or the payment of the duties due thereon, as he may direct or require; and if any such goods are dealt with in any way contrary to the terms of such permission or to such regulations or restrictions, the same shall be forfeited.

Stores.

126. The Comptroller may permit warehoused goods to be delivered as stores for a ship of not less than thirty tons burden, or an aircraft, in accordance with section 153; and if any goods taken from a warehouse for use as stores are not duly put on board the aircraft or ship for which the same are entered, or otherwise accounted for to the satisfaction of the Comptroller, or shall be dealt with in any way contrary to the customs laws, such goods shall be forfeited.

Duty to be paid according to original account.

127. The duties to be paid when warehoused goods are entered for use within Guyana shall not be less in amount than would have been payable according to the quantity thereof at the time of importation, except as to the following goods, namely, liquid products of petroleum, tobacco in leaf, oil in casks, wine in casks, malt liquor in casks, and spirits in casks, the duties whereon, when

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cleared from the warehouse for use within Guyana shall be chargeable upon the quantity of such goods ascertained by weight, measure or strength, as the case may be, at the time of actual delivery thereof, unless there is reasonable ground to suppose that any portion of any deficiency has been caused by illegal abstraction:

Provided that if at any time any deficiency beyond that which can be accounted for by natural waste or other legitimate cause is found in goods warehoused, or operated on in warehouse, the warehouse keeper or the owner of the goods shall on the written demand of the proper officer be liable immediately to pay the duty according to the account of the goods as warehoused and, if he fails to pay the duty, shall forfeit double the amount of such duty.

Goods entered for exportation or use as aircraft's or ships' stores exempt from duty.

128. Subject to the observance by the exporter of all the provision signs of the customs laws and the conditions of any bond, no import duty shall be charged in respect of—

(a) any goods entered under bond for exportation or use as aircraft's or ships' stores, and subsequently proved to the satisfaction of the Comptroller to have been duly exported to and landed at some place outside Guyana, or exported as stores, as the case may be; or

(b) any goods remaining on board an importing aircraft or ship for re-exportation or use as stores on the importing aircraft or ship, unless the Comptroller has reasonable grounds to suppose that any deficiency in any such goods, or any part thereof, has arisen from illegal abstraction, in which case duty shall be paid on such deficiency by the owner of such goods.

PART V

LOADING AND EXPORTATION OF GOODS

Certain ships to be entered out-wards.

129. The master of every ship, other than a steamship, in which any goods are to be exported, or his agent, shall, before any goods be taken on board, deliver to the proper officer at the port at which such ship shall have first arrived an entry outwards of such ship, verified by his signature, in the prescribed form, and containing the several particulars indicated in or required thereby, and in such entry outwards the master or his agent shall declare that no imported goods are left on board such ship other than such goods and stores as shall be specified in the entry outwards.

Rummage certificate.

130. The master of every ship to which the provisions of section 129 apply shall, if required, obtain from the proper officer a certificate of rummage in the prescribed form. If he desires to obtain such certificate before the whole of the inward cargo of the ship has been discharged, he shall remove and stow the inward cargo remaining on board such ship in such manner as such officer shall direct in order to enable him to rummage the ship, and after the ship has been rummaged, shall stow the inward cargo remaining on board separately and keep

it separated to the satisfaction of the proper officer from any coastwise or any outward cargo that may subsequently be put into such ship.

Licence to unload or load at a sufferance wharf.

131. Before any goods are unloaded from or loaded into an aircraft or ship at a sufferance wharf the master of such aircraft or ship shall furnish the Comptroller with particulars on the prescribed form of the goods to be so unloaded or loaded, as the case may be, and this form when signed by the proper officer shall be the licence for such aircraft or ship to proceed to such sufferance wharf.

Conditions to be observed.

132. The master of an aircraft or ship unloading or loading goods at a sufferance wharf shall, if the Comptroller so requires, first enter the goods at the port at which the licence has been issued and shall comply with the conditions of the licence and such other conditions as the Comptroller may impose.

Delivery of licence after unloading or loading.

133. When unloading or loading at a sufferance wharf has been completed the master or his agent before the aircraft or ship shall depart therefrom shall enter on the licence particulars of the cargo so unloaded or loaded and after signing such account shall deliver the licence to the proper officer.

Subsequent procedure.

134. After unloading or loading any goods at a sufferance wharf the master shall, unless the proper officer shall otherwise direct, proceed with his aircraft or ship forthwith to the port at which the licence was issued and shall there comply with all the customs laws as nearly as may be as if such goods had been unloaded or loaded at such port.

Penalty for breach of sections 129 to 134.

135. If any goods are taken on board any aircraft or ship at any port contrary to sections 129 and 130 or if any goods are unloaded from or loaded into any aircraft or ship at a sufferance wharf contrary to section 131 to 134 or if any of the requirements of the said sections 129 to 134 are not observed, the master of such aircraft or ship or his agent shall be liable to a fine of one thousand dollars, unless such contravention is explained to the satisfaction of the Comptroller.

Limitation.

136. Nothing contained in sections 129 to 134 shall be deemed to authorise the loading of goods except from an approved place of loading or a sufferance wharf, unless specially allowed by the Comptroller under section 142.

Non-application to aircraft. [28 of 1967]

137. The Minister may by notice to the Comptroller in writing under his hand direct that any or all of the provisions of sections 131 to 135 (inclusive) shall not apply to aircraft either generally or in any particular case during any period specified in such notice.

Loading of goods for exportation or carriage coastwise by ships other than steamships.

138. On arrival at any port or place in Guyana of any ship other than a steamship, about to deliver cargo at more than one port or place in Guyana, or having on board any goods duly reported for exportation in the same ship, it shall be lawful, subject to any regulation made under this Act, or to such conditions as the Comptroller may deem necessary, to allow the entry outwards of such ship, and to permit the loading of goods for exportation in such ship or for carriage coastwise as provided in section 169, before the whole of the goods imported in such ship are discharged therefrom, the complete separation of such

goods from the inward cargo and from any cargo remaining on board for exportation being effected to the satisfaction of the proper officer.

Restriction on exportation of certain goods. [9 of 1964 28 of 1967 4 of 1972]

139. No person shall export or attempt to export any warehoused goods, or goods liable to duties of customs transferred from an importing aircraft or ship, or goods entitled to drawback on exportation (not being wines, spirits, tobacco, cigars, cigarillos, or cigarettes), nor shall enter or attempt to enter any such goods for exportation in any ship of less burden than thirty-five tons:

Provided that the Comptroller may, on such conditions as he may think fit, permit the exportation of any such goods in any ship of less burden than thirty-five tons or in any aircraft or across any land or riverain frontier of Guyana.

Penalty.

140. Any person who exports or enters or attempts to export or enter, any goods contrary to section 139 or places any goods on board a ship of less size than is thereby permitted for exportation shall be liable to a fine of five hundred dollars, and such goods shall be forfeited.

General provisions as to loading and exportation of goods.

141. Except as provided in section 142, no goods shall be put on board any aircraft or ship for exportation or use as stores, or be put into any vessel to be water-borne, or be water-borne, to be put on board any aircraft or ship for exportation or use as stores from any port or place in Guyana on public holidays or on any other days except between such hours as may be prescribed, or from any place not being an approved place of loading, or without the authority of the proper officer, or before due entry outwards of the exporting aircraft or ship, if the same is by law required to be entered outwards, or before such goods are duly entered, and no goods having been put into any vessel to be water-borne to any aircraft or ship for exportation or use as stores, shall be put on board the exporting aircraft or ship outside the limits of any port; and it shall be lawful for any officer to open and examine all goods put on board any aircraft or ship or brought to any place in Guyana to be put on board an aircraft or ship for exportation or for use as stores.

Comptroller may relax conditions of shipment.

142. Notwithstanding section 141, the Comptroller may permit any goods to be put on board any aircraft or ship on such days, at such times, from or at such places, and under such conditions as he may either generally or in any particular case direct, and in like manner the Comptroller may direct what goods need not be entered by the exporter until after the departure of any aircraft or ship, but any such goods must be entered within forty-eight hours of such departure or such further time as the Comptroller may allow; and, if they are not so entered, the exporter for every such offence shall be liable to a fine of one thousand dollars:

Provided that where any goods are permitted to be entered after being put on board the Comptroller may in such case require the exporter or his agent to give security for the payment of any export duties of customs on any goods liable thereto.

- Vessels loading goods into ship to proceed direct and may be required to be licensed. **143.** Any goods which have been put into any vessel to be waterborne to any aircraft or ship for exportation or use as stores shall be taken directly and without delay to the aircraft or ship in which the same are to be exported or used as stores, and put on board forthwith; and every vessel in which the same are water-borne as aforesaid to any aircraft or ship shall, if so required by the Comptroller, be a ship licensed under section 65.
- Permission required to discharge goods loaded. **144.** No goods having been put on board any aircraft or ship in accordance with section 155, or for exportation, or use as stores, shall be discharged in any part of Guyana without the written permission of the proper officer, and except in accordance with such conditions as the Comptroller shall impose.
- Penalty for breach of sections 141 to 144. **145.** If any person puts or attempts to put any goods on board any aircraft or ship or discharge, or attempts to discharge, or deals with any goods in any way contrary to the provisions of sections 141 to 144, such person shall be liable to a fine of one thousand dollars or treble the value of such goods at the election of the Comptroller, and all such goods shall be forfeited.
- Penalty for attempting to ship prohibited or restricted goods. **146.** If any person puts on board any aircraft or ship, or puts off or puts into any vessel to be water-borne to any aircraft or ship for exportation or use as stores, or brings to any aerodrome, customs area, quay, wharf or any place whatever in Guyana for exportation or use as stores, or exports any goods prohibited to be exported, or any goods the exportation of which is restricted, contrary to such restriction, or attempts to perform or is knowingly concerned in the performance of any of the aforesaid acts, he shall be liable (except as otherwise provided in section 140) to a fine of one thousand dollars, or treble the value of such goods, at the election of the Comptroller, and all such goods shall be forfeited.
- Bond to be given in certain cases. **147.** Before any warehoused goods or goods entitled to any drawback on being put on board an aircraft or ship for use as stores or for exportation, or goods exportable only under particular rules, regulations or restrictions, or goods liable to duties of customs intended for transfer from an importing to an exporting aircraft or ship shall be permitted to be entered for use as stores, or for exportation or for transfer as aforesaid, the exporter shall give such security by bond as the proper officer may require that such goods shall be duly put on board the aircraft or ship for which the same are entered and shall be used as stores (if so entered) or else exported to and discharged at the place for which they are entered within such time as the proper officer may deem reasonable, or be otherwise accounted for to the satisfaction of the Comptroller.
- Master may be required to sign for goods. **148.** The master of an exporting aircraft or ship shall, if required by the proper officer, give on the relative shipping bill or other appropriate document an acknowledgment of the receipt on board of the goods referred to therein.
- Offences relating to bonded goods. **149.** If any goods for which bond is required under section 147, or any goods liable to export duties of customs be put on board any aircraft or ship or brought to any aerodrome, customs area, quay, wharf or other place to be put on board an aircraft or ship and shall on examination by the proper officer be found not to

agree with the entered particulars thereof, or being goods on which drawback is being claimed or allowed shall be found to be goods not entitled to drawback, all such goods shall be forfeited; and the exporter of such goods shall be liable in every such case to a fine of one thousand dollars, or treble the amount of the value of such goods, at the election of the Comptroller.

Penalty for not exporting bonded goods.

150. If any goods for which bond is required under section 146 after being entered and put on board an aircraft or ship are used otherwise than as stores (if so entered) or are not duly exported to and discharged at the declared destination (such goods not having been discharged in Guyana with the permission of the proper officer as provided in section 144) or otherwise accounted for to the satisfaction of the Comptroller, the same shall be forfeited; and the master of the aircraft or ship in which such goods have been put, shall be liable to a fine of one thousand dollars, or treble the value of such goods at the election of the Comptroller.

Short loading of bonded goods.

151. If any person who has entered any goods for which bond is required under section 147 fails, in case such goods or any of them are not duly put on board the aircraft or ship for which the same have been entered, to attend before the proper officer within twenty-four hours of the time of clearance of the aircraft or ship or such further period as the Comptroller may allow, and notify such officer of the short loading of such goods, and re-warehouse or re-enter for exportation or use as stores in some other aircraft or ship within such period of twenty-four hours any such goods which shall have been removed from a warehouse for exportation or use as stores, any such goods entered as aforesaid shall be forfeited.

Exporter to notify short loading of non-bonded goods.

152. If any exporter who has entered any goods, not being goods for which bond is required, for exportation in any aircraft or ship fails, in case such goods or any of them are not duly put on board the aircraft or ship for which the same are entered, to attend the proper officer within twenty-four hours after the departure of such aircraft or ship, or such period as the Comptroller may allow, and notify such officer of the short loading of such goods, he shall be liable to a fine of fifty dollars.

Comptroller may allow shipment of stores.

153. Notwithstanding anything to the contrary contained in the customs laws, and subject to any regulations made under this Act, the Comptroller may, upon due request being made, permit the master of any aircraft or ship departing from any port in Guyana upon a flight or voyage to any place outside Guyana to take on board stores (not being goods prohibited to be exported) for the use of such aircraft or ship, and of the master, crew and passengers, upon payment of any export duty leviable on the like kinds of goods exported and upon such other terms and conditions as the Comptroller may direct, and in such quantities as the Comptroller in his discretion shall deem reasonable; and every such request shall be made on the prescribed form and contain the particulars required thereby or indicated therein, and shall be signed by the master or his agent; and no stores shall be put on board for the use of any aircraft or ship, nor shall any articles taken on board any aircraft or ship, be deemed to be stores, except such as shall be or have been put on board such aircraft or ship in accordance with the provisions hereof.

Drawback and trans-shipment goods.

154. The provisions of the customs laws with reference to the exportation of warehoused goods, so far as they are applicable, shall be deemed to apply to and include goods liable to duties of customs transferred from an importing to an exporting aircraft or ship, and goods exported on drawback.

Loading of goods other than cargo or stores.

155. Notwithstanding anything to the contrary in the customs laws, and subject to any regulations made under this Act, it shall be lawful for the proper officer to permit the loading of passengers, baggage, and also to permit any person to take on board any aircraft or ship any goods for sale or delivery to the passengers, officers, or crew of such aircraft or ship, or for such other purposes as the proper officer shall allow, under such conditions as he may either generally or in any particular case direct; but if any goods, not being part of the cargo or authorised stores of any aircraft or ship, shall be taken on board any aircraft or ship, which is about to proceed to any place outside Guyana, or which has any goods remaining on board thereof from a voyage from a place outside Guyana, or if any attempt shall be made to put any such goods on board any such aircraft or ship without the permission of or contrary to any conditions directed as aforesaid by the proper officer, or otherwise contrary to the customs laws, the same shall be forfeited.

PART VI

DEPARTURE AND CLEARANCE OF AIRCRAFT AND SHIPS

Clearance of aircraft and ships.

156. No aircraft or ship shall depart from any port or place in Guyana to any port or place outside Guyana, either direct or via another port or place in Guyana, until the master or his agent has satisfied the proper officer that all the provisions of the customs laws have been fulfilled, whereupon, unless he has decided to withhold clearance in accordance with any other provision of law, such officer shall deliver to the master or his agent a clearance in the prescribed form and such clearance shall be the authority for the departure of such aircraft or ship as aforesaid.

Penalty for not clearing.

157. If any aircraft or ship departs from any port or place as for aforesaid without authority having been granted as required by section 156 the master or his agent shall be liable to a fine of one thousand dollars.

Master to deliver account of cargo, etc.

158. The master of every aircraft or ship, or his agent, shall immediately before the departure of such aircraft or ship from any port or place in Guyana deliver to the proper officer a content of such aircraft or ship in the prescribed form and containing the several particulars therein required as far as the same can be known to him and shall make and subscribe the declaration at the foot thereof in the presence of such officer and shall answer all such questions as shall be put to him by such officer concerning the aircraft or ship, the cargo, the stores, the baggage, the officers, crew and passengers and the voyage:

Provided that the Comptroller may generally or in any particular case require the master or agent to furnish a list of the officers, crew and passengers at least one hour before the scheduled time of departure of any aircraft or ship.

<p>Penalty for any contravention of section 158.</p>	<p>159. If a master or agent fails to deliver the content required by section 158 or if any of the particulars contained in such content are false or if any of the required particulars are omitted from such content and such omission is not explained to the satisfaction of the Comptroller or if a master or agent otherwise fails to comply with any of the provisions of section 158 such master or agent shall be liable to a fine of one thousand dollars.</p>
<p>Minister may prescribe special conditions as to clearance. [28 of 1967]</p>	<p>160. Notwithstanding the provisions of sections 156 and 158 or any other provisions of the customs laws relating to the departure and clearance of aircraft and ships, it shall be lawful for the Minister, by notice in the <i>Gazette</i>, or by notice under his hand addressed to the Comptroller to require all aircraft and ships whatsoever, or any particular aircraft or ship or ships to be cleared in any manner specified in such notice; and if any aircraft or ship shall depart contrary to the provisions of any such notice in the <i>Gazette</i>, or of any other notice as aforesaid of which the master or agent shall have been informed by the Comptroller in writing, the master or agent shall be liable to a fine of five thousand dollars.</p>
<p>Clearance in ballast.</p>	<p>161. If any ship is departing in ballast from Guyana to any place outside Guyana, not having any goods on board except stores duly shipped as such, nor any goods reported inwards for exportation in such ship, the proper officer shall, on the application of the master or his agent, clear such ship in ballast; and the master of such ship or his agent shall comply with the customs laws as if such ship had cargo on board, except that the words "in ballast" shall be written on the prescribed forms in the places which are provided for particulars of cargo.</p>
<p>Ships with passengers and baggage deemed in ballast.</p>	<p>162. For the purposes of section 161, ships having only passengers with their <i>bona fide</i> baggage on board in addition to stores as aforesaid, shall be deemed to be in ballast.</p>
<p>Clearance to be produced to officer on demand.</p>	<p>163. Any officer may go on board any aircraft or ship within Guyana, and demand the clearance of such aircraft or ship and if the master fails to produce the same, or if the master of any aircraft or ship whatsoever which may be boarded as aforesaid by any officer fails to answer or does not truly answer such questions concerning the aircraft or ship, the cargo, stores, baggage, officers, crew, passengers and intended flight or voyage, as may be demanded by him, he shall be liable to a fine of one thousand dollars.</p>
<p>Goods not contained in account forfeited.</p>	<p>164. If there be any goods or stores on board any aircraft or ship which may have been boarded by an officer within Guyana not contained in the content or account required to be signed as the clearance of such aircraft or ship (if any) such goods or stores shall be forfeited, and the master shall be liable to a fine of one thousand dollars, or treble the value of such goods, at the election of the Comptroller.</p>
<p>Penalty for failure to produce goods.</p>	<p>165. If any officer having boarded any aircraft or ship within Guyana after clearance, discovers that any goods which were loaded in Guyana on board thereof as stores or for exportation or which at the time of clearance remained on board from the inward voyage, are no longer on board such aircraft or ship</p>

(unless the same shall have been discharged in Guyana, with the permission of the proper officer, as provided in section 143, or being stores remaining on board from the inward voyage, are in the opinion of the proper officer less than should be on board after making due allowance for what might reasonably have been consumed, having regard to the period during which such aircraft or ship shall have been within Guyana), the master shall be liable to a fine of two hundred dollars for every package or parcel of such goods not on board, or a penalty of treble the value of such goods, at the election of the Comptroller.

Deficiency in stores, etc.

166. If any aircraft or ship, having departed from Guyana on a flight or voyage to a place outside Guyana and having returned within Guyana, is boarded by an officer, and if such officer discovers any deficiency of the stores of such aircraft or ship which in his opinion are in excess of the quantity which might fairly have been consumed, having regard to the period which has elapsed between the departure of such aircraft or ship and the discovery of the deficiency, the master shall pay the duties on such deficiency at the rate chargeable on similar goods imported, and in addition shall be liable to a fine of two hundred dollars.

Aircraft or ship not bringing to at boarding station or carrying away officer.
[4 of 1972]

167. (1) If any aircraft or ship departing from Guyana does not bring to at the proper boarding station for setting down officers, or for any other purposes required by the customs laws, or departs on a flight or voyage with any officer on board without the assent in writing of such officer, the master shall be liable to a fine of one thousand dollars unless the same shall be explained to the satisfaction of the Comptroller.

(2) Any loss or damage arising out of the contravention of subsection (1) shall be recoverable by civil action at the suit of the State from the master of the aircraft or ship.

PART VII

COASTING TRADE

Definitions.

168. Except as provided in section 169, all trade by sea or by air from one part of Guyana to any other part thereof shall be deemed to be coasting trade, and all aircraft and ships while employed therein shall be deemed to be coasting aircraft and coasting ships, and if any doubt shall at any time arise as to what, or to or from what parts of Guyana shall be deemed a passage by sea the Comptroller may determine and direct in what cases the trade by water from one port or place in Guyana to another of the same shall or shall not be deemed a trade by sea within the meaning of the customs laws.

Provisions relating to aircraft and ships from places outside Guyana.

169. (1) Notwithstanding any provisions in the customs laws to the contrary, where any aircraft or ship arrives in Guyana from any place outside Guyana, having on board cargo intended to be delivered at more than one port in Guyana, or intending to load cargo for a foreign port at more than one port in Guyana, it shall be lawful for the proper officer to permit such aircraft or ship to convey goods from any port at which such aircraft or ship partially discharges her cargo or loads cargo for a foreign port, to her port or ports of destination within

Guyana for delivery there. Such goods shall be completely separated from the inward cargo still on board, to the satisfaction of the proper officer.

(2) Any aircraft or ship conveying goods from one port within Guyana to another port within Guyana shall not, by reason thereof, be deemed a coasting aircraft or coasting ship within the meaning of the customs laws.

(3) If any goods are unloaded or conveyed in contravention of any regulations made under this Act or of such conditions as the Comptroller may impose, the master of the aircraft or ship shall be liable to a fine of two hundred dollars, and the goods shall be forfeited.

Removing unexamined goods coastwise.

170. Goods imported at a port in Guyana but consigned to and intended for delivery at another port in Guyana may, subject to such conditions as the Comptroller may impose, be transhipped at the port of first importation and carried by another ship in either the foreign or coasting trade to the port of destination prior to entry and without being examined, provided that at the latter port the goods shall be dealt with as goods imported direct from foreign and that if goods are so carried in a ship in the foreign trade such conveyance of goods shall not constitute the ship a coasting ship within the meaning of the customs laws.

Licence for coasting ship. [28 of 1967]

171. It shall be lawful for the Minister to prescribe by regulation for the licencing of ships and aircraft to trade coastwise.

Coasting ship to display name and number.

172. Every ship trading coastwise shall have her name and the number of her licence, if required to be licensed, painted on each bow in letters not less than six inches high and of proportionate width, in white on a dark ground or in black on a light ground. The master of every ship in respect of which this section is contravened shall be liable to a fine of two hundred dollars, and the ship may be seized by any officer and detained until such penalty is paid.

Coasting aircraft or ships to take only coastwise cargo.

173. No goods shall be carried in any coasting aircraft or ship except such as shall be loaded to be carried coastwise at some port or place in Guyana.

Offences.

174. If any coasting aircraft or ship deviates from its flight or voyage, unless forced by unavoidable circumstances, whereof the proof shall lie on the master of such aircraft or ship, or if the master of any coasting aircraft or ship which has deviated from its flight or voyage, or has taken on board any wrecked or other goods or discharged any goods in the course of a flight or voyage from one part of Guyana to another fails to enter an account of the circumstances and of any goods so taken on board or discharged in the cargo book hereinafter referred to and to proceed forthwith direct to the nearest port in Guyana, and to declare and explain the same to the satisfaction of the proper officer, and to deliver all goods so taken on board into his care, such master shall be liable to a fine of one thousand dollars, and the aircraft or ship may be detained by any officer until such penalty be paid.

- Special conditions as to certain goods. **175.** Tobacco, cigars, cigarillos, cigarettes, wines and spirits (except spirits the product of Guyana removed under the provisions of the excise laws or with the permission of the Comptroller), shall not be put on board any aircraft or ship for carriage coastwise except at an approved place of loading or sufferance wharf and in the presence or with the authority of an officer, and if any such goods shall be put on board contrary hereto, or if any attempt is made so to put them, such goods shall be forfeited.
- Coastwise cargo not to be put on board on Sundays, etc. **176.** If any goods are discharged from any aircraft or ship arriving coastwise, or from any vessel into which the same have been put to be landed, or to be water-borne, to be put on board any aircraft or ship for carriage coastwise on public holidays or on any other days except between such hours as may be prescribed, save with the written permission of the Comptroller, the same shall be forfeited, and the master of the aircraft, ship, or vessel shall be liable to a fine of five hundred dollars and the aircraft, ship or vessel may be detained by any officer until such penalty is paid.
- Forfeiture of goods prohibited or restricted to be carried coastwise. **177.** If any person puts on board any coasting aircraft or ship, or puts off, or puts into any vessel to be put on board any coasting aircraft or ship, or brings to any aerodrome, customs areas, quay, wharf or any place whatever in Guyana for carriage coastwise, or carries coastwise any goods prohibited to be carried coastwise, or any goods the carriage coastwise of which is restricted, contrary to such restriction, or attempts to perform, or is knowingly concerned in the performance of any of the aforesaid acts, he shall be liable to a fine of two thousand dollars, and all such goods shall be forfeited.
- Master to keep cargo book. **178.** The master of every coasting aircraft or ship shall keep or cause to be kept a cargo book, stating the name of the aircraft or ship, the master and the port to which the aircraft or ship belongs, and of the port or place to which it is bound on each flight or voyage, and unless the Comptroller otherwise directs, shall at every port or place of loading enter in such book the name of such port or place, and an account of all goods there taken on board such aircraft or ship, stating the descriptions of the packages, and the quantities and descriptions of any goods stowed loose, and the names of the respective consignors and consignees, and shall at every port or place of discharge of such goods note the respective days on which the same, or any of them, are delivered out of such aircraft or ship, and the respective times of departure from every port or place of loading and of arrival at every port or place of discharge.
- Master to produce cargo book on demand. **179.** The master of every coasting aircraft or ship shall, on demand, produce the cargo book for the inspection of any officer, who shall be at liberty to make any note or remark therein; and if upon examination any package entered in the cargo book as containing imported goods shall be found not to contain such goods, such package with its contents shall be forfeited; or if any package shall be found to contain imported goods not entered in such book such goods shall be forfeited.
- Penalty for failure to keep cargo book **180.** If such master fails correctly to keep or cause to be correctly kept such cargo book or to produce the same or if at any time there is found on board such aircraft or ship any goods not entered in such book as loaded, or any goods noted as delivered, or if any goods entered as loaded and not noted as delivered

- correctly. are not on board, the master of such aircraft or ship shall be liable to a fine of two hundred dollars, and the aircraft or ship may be detained by any officer until such fine is paid.
- Minister may impose special conditions respecting coasting trade. [28 of 1967] **181.** Notwithstanding any other provisions contained in this Act, it shall be lawful for the Minister, by notice in the *Gazette*, to require the owners of goods which they intend to ship coastwise to furnish to the Comptroller prior to shipment an account of such goods in such manner as may be specified in the said notice and to require the masters or agents of all or any coasting aircraft or ship to deliver to the Comptroller, prior to the departure from any port or place of such aircraft or ships, an account of all cargo and stores taken on board in such manner as may be specified in the said notice; and if any owner as aforesaid fails to furnish such information he shall be liable to a fine of treble the value of the goods or to one thousand dollars at the election of the Comptroller and if any coasting aircraft or ship departs contrary to the provisions of any such notice as aforesaid the master and owner shall each be liable to a fine of five hundred dollars.
- Form of cargo book. **182.** The cargo book shall be in the prescribed form, and shall contain such particulars in addition to, or in lieu of the particulars required by sections 178 to 181 as the form prescribed as aforesaid shall indicate or require; and if such cargo book is not in the form prescribed as aforesaid the master of the aircraft or ship shall be liable to a fine of one hundred dollars, and the aircraft or ship may be detained by any officer until such penalty is paid.
- Coastwise passengers, etc. **183.** The carriage of passengers, officers, and crew coastwise, whether in a coasting aircraft or ship or not, shall be subject to any regulations made under this Act.
- Master to deliver cargo book to officer before departure. **184.** Before any coasting aircraft or ship departs from her port or place of loading, her cargo book, containing the several particulars required by this Act, and signed by the master, shall be delivered to the proper officer, who shall return it dated and signed by him, and such cargo book shall be the clearance of the aircraft or ship for the voyage; and if the master fails to deliver such cargo book he shall be liable to a fine of two hundred dollars, and the aircraft or ship may be detained by any officer until such fine is paid.
- Procedure where no officer is stationed. **185.** Any coasting aircraft or ship taking cargo on board at a place where no officer is stationed, to be carried coastwise may depart from such place without delivering such cargo book, on condition that the master of the aircraft or ship shall produce the cargo book to the proper officer at the first place where an officer is stationed at which such aircraft or ship arrives after loading, and the officer shall thereupon sign such book, if satisfied as to its correctness.
- Master to deliver cargo book on arrival. **186.** Immediately after the arrival of any coasting aircraft or ship to at her port or place of discharge and before any goods be unloaded, the cargo book with the name of the place or wharf where the cargo is to be discharged noted thereon shall be delivered to the proper officer, who shall note thereon the date of delivery; provided that a coasting aircraft or ship having cargo duly loaded to be carried coastwise may discharge at a place where no officer is stationed without

delivering the cargo book as herein required, on condition that the cargo book containing an account of the cargo so discharged, is produced to the proper officer at the first place where an officer is stationed at which the aircraft or ship arrives after discharging; and if any goods are unloaded or if any goods are loaded on board any aircraft to ship and carried coastwise, or be brought to any port or place in Guyana for that purpose, contrary to the customs laws, such goods shall be forfeited.

Comptroller may vary procedure.

187. Notwithstanding anything here in before contained, the Comptroller may permit the loading and clearance and the entry and unloading of any coasting aircraft or ship and goods under such conditions as he may, in any particular case, impose.

Search of coasting aircraft or ship.

188. Any officer may go on board any coasting aircraft or ship in any port or place in Guyana or on any coasting ship at any period of her voyage and search such aircraft or ship and examine all goods on board, and all goods then being loaded or unloaded, and demand all books or documents which ought to be on board such aircraft or ship, and may require all or any such books or documents to be brought to him for inspection, and the master shall answer all such questions concerning the aircraft or ship and its cargo, officers, crew, passengers and the flight or voyage as may be put to him by such officer; and if the master refuses to produce such books or documents on demand, or to bring the same to such officer when required, he shall be liable to a fine of two hundred dollars; and the aircraft or ship may be detained by an officer until the fine is paid.

Coasting aircraft or ship and goods may be entered outwards in certain cases.

189. It shall be lawful for the Comptroller, subject to such conditions as he may require to be observed, to permit the master of any aircraft or ship bringing any goods coastwise to an approved port to enter such aircraft or ship and goods or any of them outwards for exportation without first discharging the same.

PART VIII

TRANSIT TRADE AND IMPORTATION AND EXPORTATION OVERLAND

Goods in transit.

190. The provisions of the customs laws with reference to the importation, prohibition, entry, examination, landing, warehousing and the exportation and clearance of goods so far as they are applicable, and subject to any regulations made under this Act regarding goods in transit, shall be deemed to apply to goods declared in transit to a destination beyond Guyana.

Application of provisions of customs laws to land frontiers and inland waters.

191. All the customs laws shall apply in relation to the importation or exportation of goods and the arrival and departure of persons overland or by inland waters as they apply in relation to the importation or exportation of goods and to the arrival, landing and departure of persons by, from and on board aircraft or ships arriving from and proceeding overseas, and, for the purpose of facilitating such application, such provisions may be construed with such verbal alterations, not affecting the substance, as may render the same applicable.

PART IX

IMPORTATION AND EXPORTATION BY POST

Application of customs laws to importation and exportation by post.

192. Subject to any exceptions and modifications made by regulations under the next following section, the customs laws shall apply to postal packets in like manner, so far as is consistent with the tenor thereof, as they apply to any other goods; and persons may be punished for offences against the customs laws, and goods may be examined, seized and forfeited, and the officers examining and seizing them shall be protected and legal proceedings, in relation to the matters aforesaid may be taken accordingly under the customs laws.

Power to modify such application. [28 of 1967]

193. (1) The Minister may make regulations for the purpose of modifying or excepting the application of any of the customs laws to postal packets, and for the purpose of securing in the case of such packets the observance of the customs laws, and for enabling the officers of the post office to perform for the purpose of the customs laws and otherwise all or any of the duties of the importer and exporter, and for carrying into effect any arrangement with the government or postal administration of any other country with reference to such packets, and for prescribing penalties for any contravention of the customs laws or of the regulations made under this section.

(2) Without prejudice to the generality of the power to make regulations contained in the preceding subsection, the Minister may, by regulations made under the preceding subsection, prescribe what descriptions of postal packets may or may not contain goods or other articles of any description whatsoever, and the conditions under which they may contain such goods or articles.

(3) The Postmaster General shall have the same right of recovering any sum paid in pursuance of the customs laws or otherwise under the said regulations in respect of any postal packet as he would have if the sum so paid were a rate of postage.

(4) A contravention of the regulations made under this section shall be deemed to be a contravention of the customs laws, and shall involve accordingly the like punishment of persons guilty thereof and the like forfeiture of goods.

Goods contained in postal packet contrary to law.

194. Any officer of the post office may detain any incoming postal packet which he suspects of containing any letter, printed matter, document or any other thing whatsoever, the conveyance of which by post or the importation of which is prohibited or restricted by law, and deliver such packet to the proper officer, who may open and examine the packet in the presence of the person to whom the packet is addressed or of his accredited representative, or in the absence of such person, if, after notice in writing from the officer requiring the attendance of such person left at or forwarded by post to the address on the packet, if any, he or his accredited representative, fails to attend; and if the proper officer finds any goods therein, or any letter, printed matter, document or any other thing whatsoever being conveyed by post, or imported contrary to any lawful prohibition or restriction, he may detain the packet, and deal with it and its

contents as goods imported contrary to the customs laws; but if he finds no such goods, letter, printed matter, document or other thing, he shall deliver the packet either to the person to whom it is addressed, or to his accredited representative, upon his paying the postage, or other sum, if any, chargeable thereon, or, if he is absent, forward the packet by post to the person to whom it is to be delivered.

Saving.
c.47:01

195. Sections 192 and 194 shall be in addition to and not in derogation of the provisions of the Post and Telegraph Act.

PART X

BONDS AND OTHER SECURITIES

All bonds and other securities entered into valid.

196. (1) All bonds and other securities entered into by any person for the performance of any condition, order or matter relative to customs or incidental thereto shall be valid in law, and upon breach of any of the conditions thereof may be sued and proceeded upon.

(2) All bonds and other securities relating to customs or for the performance of any conditions or matter incidental thereto shall be taken to or for the use of the State.

(3) All such bonds and other securities as aforesaid may, after the expiration of three years from the date thereof, or from the time, if any, limited therein for the performance of the condition thereof, be cancelled by, or by the order of, the Comptroller.

(4) All bonds and other securities given under the customs laws by persons under twenty-one years of age shall be valid.

(5) It shall not be necessary for the validity of any of such bond or other security as aforesaid that it shall be sealed, or that it shall be signed or delivered in the presence of a witness.

Surety to be deemed a principal debtor.

197. (1) Without prejudice to any rights of a surety under any bond or other security required by the customs laws against the person for whom he is surety, a surety shall, under the bond or other security executed by him, be deemed a principal debtor and not merely a surety, and accordingly, shall not be discharged nor shall his liability be affected by any giving of time for payment, or by any omission to enforce the bond or other security, or by any other act or omission or means whereby the liability of the surety would not have been discharged if he had been a principal debtor.

(2) Whenever any person bound under a bond or other security required by the customs laws pays the whole or any part of the sum for which he is bound or, being a surety—

(a) dies; or

(b) becomes a bankrupt or enters into any arrangement or composition with or for the benefit of his creditors; or

(c) departs from Guyana without leaving sufficient property therein to satisfy the whole amount for which he is bound; or

(d) for any other reason is, in the opinion of the Comptroller, unable or likely to be unable to satisfy the bond or other security if called upon, the Comptroller may, if he thinks fit, require a new bond or other security to be executed.

Validation of existing bonds and other securities.

198. All bonds and other securities executed under the authority or in pursuance of any provision of the customs laws before the commencement of this Act shall be valid and effectual according to the tenor thereof, notwithstanding anything contained in this Act.

PART XI

PREVENTION OF SMUGGLING

Penalty on persons found on board smuggling aircraft or ships.

199. If any aircraft or ship is found or discovered to have been within or over Guyana –

(a) which has any secret or disguised place adapted for concealing goods or any device adapted for running goods; or

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(b) which has on board or in any manner attached thereto, or which has had on board or in any manner attached thereto, or which is conveying or has conveyed in any manner any goods imported contrary to the customs laws or goods intended for exportation contrary to the customs laws; or

(c) from which any part of the contents of such aircraft or ship has been thrown overboard to prevent seizure; or

(d) on board which any goods have been staved or destroyed to prevent seizure, then in every such case every person who is found or discovered to have been on board any aircraft or ship shall be liable to a fine of not less than one thousand dollars nor more than five thousand dollars and all such goods shall be forfeited:

Provided that no person shall be liable under this section unless there shall be reasonable cause to believe that such person was concerned in or privy to the illegal act or thing proved to have been committed.

Smuggling aircraft and ships forfeited. [9 of 1993]

200. Every aircraft or ship on board which or in respect of which any offence against section 199 has been committed shall be forfeited.

201. Repealed by order No. 9 of 1993.

Ship forfeited for offence during chase. **202.** If any ship within Guyana does not bring to upon the proper signal made by any vessel or boat in the service of the State, whereupon chase is given, and any person on board such ship during chase or before such ship brings to or upon bringing to throws overboard any part of her contents, or staves or destroys any part thereof to prevent seizure, such ship shall be forfeited.

Penalty for not bringing to. **203.** If any aircraft or ship liable to seizure or examination under the customs laws does not bring to when required so to do and so remain for such period as the boarding officer shall require, the master of such aircraft or ship shall be liable to a fine of one thousand dollars.

Offences by smugglers, etc. against officers [4 of 1972, 9 of 1993] **204.** (1) If any person maliciously shoots at aircraft or ships in the service of the customs, or maliciously shoots at, maims or wounds any officer in the execution of his office or duty, or with violence commits any of the offences mentioned in subsection (4), every person so offending, and every person aiding, abetting or assisting therein shall be guilty of felony; and shall be liable on conviction on indictment to imprisonment for fifteen years.

(2) If any person engaged, or who has been engaged, in the commission of any offence against the customs laws is armed with firearms or other offensive weapons, or whether so armed with firearms or other offensive weapons, or whether so armed or not, is disguised in any way, or being so armed or disguised is found with any goods liable to forfeiture under the customs laws, he, shall be liable on conviction on indictment to imprisonment for five years.

[9 of 1993] (3) If any person by any means procures or hires or deposes or authorises any other person to procure or hire any person to assist in any evasion of the customs laws, he shall be liable on summary conviction to imprisonment for twelve months.

[9 of 1993] (4) If any person staves, breaks, destroys or throws away any goods to prevent seizure thereof by an officer or other person authorised to seize the same, or rescues, or staves, breaks, destroys or throws away to prevent the securing thereof any goods seized by an officer or other person authorised to seize the same, or rescues any person apprehended for any offence under the customs laws, or prevents the apprehension of any such person or obstructs any officer going, remaining or returning from on board an aircraft or ship within Guyana, or in searching an aircraft or ship, or in searching a person liable to be searched under the customs laws, or in seizing any goods liable to forfeiture, or otherwise acting in the execution of his duty, or attempts or endeavors to commit, or aids, abets or assists in the commission he shall be liable on summary conviction, for each such offence to a fine of not less than five thousand dollars nor more than ten thousand dollars with imprisonment for two years; and

(5) If any person, not being an officer, takes or assumes the name, designation, appearance or character of an officer for the purpose of thereby obtaining admission into any aircraft, ship, house or other place, or of doing or procuring to be done any act which he would not be entitled to do or procure to be done of his own authority, or for any other unlawful purpose, he shall, in

[9 of 1993] addition to any other punishment to which he may be liable for the offence, be liable on summary conviction to imprisonment for not less than three months nor more than one year.

(6) In this section "violence" means any criminal force or harm to any person, or any criminal mischief to any property, or any threat or offer of such force, harm or mischief, or the carrying or use of deadly, dangerous or offensive weapons in such manner as is likely to cause terror to any person, or such conduct as is likely to cause in any person a reasonable apprehension of criminal force, harm or mischief to them or to their property.

Penalty for assembling to evade, or having so assembled evading customs laws.
[9 of 1993]

205. (1) All persons to the number of three or more who shall assemble for the purpose of evading any of the provisions of the customs laws, shall each be guilty of an offence, and shall each be liable on summary conviction to imprisonment for not less than twelve months nor more than three years:

Providing that the court may for special reasons to be recorded in writing award a sentence of imprisonment for a shorter term than twelve months.

(2) All persons to the number of three or more who having assembled for the purpose of evading any of the provisions of the customs laws, evade any such provision shall each be guilty of an offence and shall each be liable on summary conviction to imprisonment for not less than twelve months nor more than three years:

Providing that the court may for special reasons to be recorded in writing award a sentence of imprisonment for a shorter term than twelve months.

Penalty for signaling to smuggling aircraft or ship.
[9 of 1993]

206. (1) No person shall make or cause to be made, or aid, or assist in making any signal in or on board or from any aircraft or ship, or on or from any part of Guyana for the purpose of giving notice to any person on board any smuggling aircraft or ship, whether any person so on board of such aircraft or ship be or be not within distance to notice any such signal; and if any person shall make or cause to be made, or aid or assist in making any such signal, shall be liable on summary conviction to imprisonment for not less than twelve months nor more than five years

(2) If any person is charged with having made or caused to be made, or for aiding or assisting in making any such signal as aforesaid, the burden of proof that such signal so charged as having been made with intent and for the purpose of giving such notice as aforesaid was not made with such intent and for such purpose shall be upon the defendant against whom such charge is made.

(3) Any person whatsoever may prevent any signal being made as aforesaid, and may go upon any lands for that purpose, without being liable to any indictment, suit or action for the same.

(4) For the purposes of this section any ship to which a signal is made as aforesaid and which changes its course or, if at anchor, weighs anchor, or from which any signal is made following any signal made from an aircraft or ship or any part of Guyana as aforesaid, shall for the purposes of this section be deemed to be a smuggling ship unless the contrary be proved.

Penalty for interfering with customs gear. [9 of 1993]

207. Every person who cuts away, cuts adrift, removes, alters, defaces, sinks or destroys, or in any other way injures or conceals any aircraft, ship, buoy, anchor, chain, rope or mark in the charge of or used by any person for the prevention of smuggling or in or the use of the service of the customs shall be liable on summary conviction to a fine of ten thousand dollars together with imprisonment for three years

Intermeddling with goods found floating. [9 of 1993]

208. If any person, not being an officer or otherwise authorised by law, intermeddles with or takes up any spirits or any goods prohibited to be imported or exported being in packages found floating upon or sunk into the sea, such spirits or goods prohibited to be imported or exported shall be forfeited and every such person shall be liable to a fine of five thousand dollars.

Writs of assistance. [12 of 1954 4 of 1972]

209. Any officer having a writ of assistance issued from the High Court (which is hereby authorised and required to grant such writs upon application by the Comptroller) may, by day or night, enter into and search any house, shop, cellar, warehouse, room or other place, and in case of resistance break open doors, chests, trunks, and other packages, and seize and bring away any uncustomed or prohibited goods, or any books or documents relating thereto, and put and secure the same in a State warehouse.

Search warrant.

210. If any officer has reasonable cause to suspect that any uncustomed or prohibited goods, or any books or documents relating to uncustomed or prohibited goods, are harboured, kept or concealed in any house or other place in Guyana, and it shall be made so to appear by information on oath before any magistrate or justice of the peace in Guyana, it shall be lawful for such magistrate or justice of the peace by special warrant under his hand to authorise such officer to enter and search such house or other place by day or by night, and to seize and carry away any such uncustomed or prohibited goods, or any books or documents relating to uncustomed or prohibited goods, as may be found therein; and it shall be lawful for such officer, in case of resistance, to break open any door, and to force and remove any other impediment or obstruction to such entry or seizure as aforesaid.

Officers may stop carriage etc. [9 of 1993]

211. Any officer may upon reasonable suspicion stop and examine any ship, aircraft or carriage within Guyana to ascertain whether any uncustomed or prohibited goods are contained therein; and, if none shall be found, the officer shall not on account of such stoppage and examination be liable to any prosecution of action at law; and the person in charge of any such ship or aircraft and any person driving or conducting such carriage refusing to stop or allow such examination when required by any officer shall be liable to a fine of not less than five thousand dollars nor more than ten thousand dollars.

Officer may patrol freely.

212. Any officer, when on duty, may patrol upon and pass freely on foot or otherwise, along and over and enter any part of Guyana other than a dwelling-house, and any such officer so proceeding shall not be liable to any criminal or civil proceedings for so doing.

Officer may moor or park patrol craft or carriage.

213. The officer in charge of any aircraft, ship or carriage employed for the prevention of smuggling, may take such aircraft, ship or carriage, to such place as he shall deem most convenient for that purpose, and keep any such aircraft, ship or carriage at such place and for such time as he shall deem necessary and proper; and such officer shall not be liable to any criminal or civil proceedings for so doing.

PART XII

GENERAL

General penalty.
[9 of 1993]

214. Save as otherwise provided in section 216 any person who is convicted of any offence against the customs laws for which no specific penalty is provided shall be liable on summary conviction to a fine of ten thousand dollars together with imprisonment for three years.

Penalty for obstructing rescuing etc.
[4 of 1972
9 of 1993]

215. Any person who—

(a) obstructs, hinders, molests or assaults any officer in the execution of his duty; or

(b) does anything which impedes or is calculated to impede the carrying out of any search which may lead to the forfeiture, detention or seizure of anything liable to be forfeited, detained or seized under the customs laws; or

(c) rescues, damages, destroys or throws away anything liable to be forfeited, seized or detained under the customs laws or does anything calculated to prevent the procuring or giving of evidence relating to forfeiture, seizure or detention under the customs laws; or

(d) prevents the detention of any person by an officer in the execution of his duty; or

(e) rescues any person detained under paragraph (d); or

(f) attempts to do anything mentioned in paragraphs (a), (b),(c), (d), or (e), shall be liable on summary conviction to a fine of ten thousand dollars together with imprisonment for three years

Penalty in cases

216. Where any aircraft, ship, carriage or goods become liable to forfeiture

of forfeiture
[9 of 1993]

under the customs laws, any person who shall be knowingly concerned in the act or omission which renders the same liable to forfeiture shall be guilty of an offence, and shall incur the penalty provided by this Act in respect of such offence or, where no such penalty is provided, shall be liable to a fine of ten thousand dollars, or treble the value of any goods seized, at the election of the Comptroller; and any such person may be arrested and detained by any officer, and taken before a magistrate to be dealt with according to law:

Provided that no person shall be arrested whilst actually on board any aircraft or ship in the service of a foreign state or country.

Penalty for false
declaration,
etc. [9 of 1993]

217. (1) Any person who, in any matter relating to the customs, or under the control or management of the Comptroller —

(a) makes and subscribes, or causes to be made and subscribed, any false declaration; or

(b) makes or signs or causes to be made or signed, any declaration, certificate or other instrument required to be verified by signature only, the same being false in any particular; or

(c) makes or signs any declaration made for the consideration of any officer on any application presented to him the same being untrue in any particular; or

(d) when required by the customs laws to answer questions put to him by any officer, refuses to answer such questions or answers any such questions untruly;

shall be liable on summary conviction to a fine of twenty five thousand dollars together with imprisonment for three years.

(2) Any person who, in any matter relating to the customs, or under the control or management of the Comptroller;

(a) counterfeits, falsifies, or willfully uses when counterfeited or falsified, any document required by the customs laws, or by or under the directions of any officer, or any instrument used in the transaction of any business or matter relating to customs; or

(b) alters any document or instrument after the same has been officially issued; or

(c) counterfeits the seal, signature, initials or other mark of or used by any officer for the verification of any such document or instrument, or for the security of goods, or any other purpose in the conduct of business relating to the customs, or under the control or management of the Comptroller; or

(d) on any document or instrument required for the purpose of the customs laws, counterfeits or imitates the seal, signature, initials or other mark of or made use of by any other person whatsoever, whether with or without the

consent of such person, shall be liable on summary conviction to a fine of ten thousand dollars together with imprisonment for not less than twelve months nor more than three years.

Penalty for evading customs laws regarding imported or exported goods.
[28 of 1975
9 of 1993]

218. Every person who-

(a) imports or brings or is concerned in importing or bringing into Guyana any prohibited goods, or any goods the importation of which is restricted, contrary to such prohibition or restriction, whether the same be unloaded or not with intent to defraud the revenue of any duties thereon; or

(b) unloads or assists or is otherwise concerned in unloading, any goods which are prohibited, or any goods which are restricted and imported contrary to such restriction with intent to defraud the revenue of any duties thereon; or

(c) knowingly harbours, keeps or conceals, or knowingly permits or suffers or causes or procures to be harboured, kept or concealed, any prohibited, restricted or uncustomed goods with intent to defraud the revenue of any duties thereon; or

(d) knowingly acquires possession of or is in any way knowingly concerned in carrying, removing, depositing, concealing, or in any manner dealing with any goods with intent to defraud the revenue of any duties thereon, or to evade any prohibition or restriction of or applicable to such goods; or

(e) is in any way knowingly concerned in any fraudulent evasion or attempt at evasion of any import or export duties of customs, or of the laws, and restrictions of the customs relating to the importation, unloading, warehousing, delivery, removal, loading and exportation of goods, shall be liable for each such offence to a fine of treble the value of the goods or ten thousand dollars at the election of the Comptroller; and to imprisonment for one year and all goods in respect of which any such offence shall be committed shall be forfeited.

Penalty in relation to concealed goods, etc.
[28 of 1975
9 of 1993]

219. If any person imports or exports, or causes to be imported or exported, or attempts to import or export any goods or things concealed in any way, or packed in any package or parcel (whether, there be any other goods or things in such package or parcel or not) in a manner calculated to deceive the officers of customs, or any package containing goods or things corresponding with the entry thereof, such package and the goods or things therein shall be forfeited, and such person shall be liable to fine of ten thousand dollars, or treble the value of the goods or things at the election of the Comptroller and to imprisonment for one year.

Power of Comptroller to purchase goods in certain cases.
[28 of 1967]

220. (1) Notwithstanding the provisions of section 219, if, upon the examination of any imported goods, which are chargeable with duty upon the value thereof, it appears to the Comptroller that the value of such goods as declared by the importer and according to which duty has been or is sought to be paid is not the true value thereof, it shall be lawful for the Comptroller to detain the same, in which case he shall give notice in writing to the importer of the detention of such goods, and of the value thereof as estimated by him, either by delivering

such notice personally, or by transmitting the same by post to such importer addressed to him at his place of abode or business.

(2) The Comptroller shall, within fifteen days after the detention of such goods, determine either that the goods are or may be correctly entered according to the value declared by the importer and permit the same to be delivered, or to retain the same for the public use, in which latter case he shall cause the value at which the goods were declared by the importer, together with an addition of five per cent, and the duties already paid to be paid to the importer in full satisfaction for such goods; or he may permit such person, on his application for that purpose, to enter the goods according to such value and on such terms as he may direct.

(3) Such goods, if retained, shall be disposed of for the benefit of the State, and if the proceeds arising therefrom, in case of sale, exceed the sum so paid, and all charges incurred by the State, such surplus shall be disposed of as the President may direct.

Officer taking unauthorised fees, etc
[9 of 1993]

221. An officer shall not demand or accept any fee, perquisite or reward whether pecuniary or otherwise, directly or indirectly, from any person on account of anything done or to be done by him, or omitted to be done by him, in or in any way relating to his office or employment, except such as he shall be permitted to demand or receive with the approval of the President or Comptroller and if any person shall give, offer or promise to give any such fee, perquisite or reward, such person shall be liable on summary conviction, for every such offence, to a fine of ten thousand dollars together with imprisonment for three years.

Collusive seizure, bribery, etc.
[9 of 1993]

222. If any officer makes any collusive seizure, or delivers up, or makes any agreement to deliver up or not to seize any aircraft, ship, carriage or goods liable to forfeiture, or demands or takes any bribe, gratuity, recompense or reward for the neglect or nonperformance of his duty, or conspires or connives with any person to commit an offence against the customs laws for the purpose of seizing any aircraft, ship, carriage or goods, and obtaining any reward for such seizure or otherwise every such officer shall be liable on summary conviction to a fine of ten thousand dollars together with imprisonment for three years and be rendered incapable of holding any public office, and every person who gives or offers or gives or promises to give or procures to be given, any bribe, recompense or reward to, or shall make any collusive agreement with any such officer to induce him in any way to neglect his duty, or to do, conceal or connive at any act where by any provisions of the customs laws may be evaded, shall be liable on summary conviction to a fine of ten thousand dollars together with imprisonment for three years.

Offering goods for sale under pretence that they are smuggled.

223. If any person offers for sale any goods under pretence that the same are prohibited, or have been unloaded and removed without payment of duties, all such goods (although not prohibited or liable to any duties) shall be forfeited.

General provisions as to

224. (1) All aircraft, ships and carriages, together with all animals and things made use of in the importation, attempted importation, landing, removal,

forfeiture.
[9 of 1993]

conveyance, exportation or attempted exportation of any uncustomed, prohibited or restricted goods, or any goods liable to forfeiture under the customs laws shall be forfeited.

(2) All aircraft, ships and carriages, together with all animals and things, goods liable to forfeiture, and all persons liable to be detained for any offence, under the customs laws or under any law whereby officers are authorised to make seizures or detentions, shall or may be seized or detained in any place by any person duly employed for the prevention of smuggling or by any person having authority from the Comptroller to seize or detain the same.

(3) All aircraft, ships or carriages, together with all animals and things, and goods seized under subsection (2) shall forthwith be delivered into the care of the Comptroller.

(4) The forfeiture of any aircraft, ship, carriage, animal or thing shall be deemed to include the furniture, tackle, harness and apparel thereof, and the forfeiture of any goods shall be deemed to include the package in which the same are found and all the contents thereof.

Procedure on
seizure.
[1 of 1978]

225. (1) Where any seizure is made of any goods forfeited under the customs laws or any law enabling officers to make seizures, and the goods seized are not in the possession of the offender, master or person in charge of the vessel, aircraft or vehicle, or owner of the goods, or the seizure has not been made in the presence of the offender, master or owner as aforesaid, the seizing officer shall give notice in writing to the master or owner as aforesaid, if known to him by delivering the notice to him personally, or by sending such notice by post to his usual place of abode, or his business premises, if known.

(2) All seizures lawfully made under the customs laws or any other law shall be deemed to be taken and condemned and may be sold or otherwise disposed of in such manner as the Comptroller may direct, unless the person from whom the seizure has been made, or the master or owner as aforesaid or some person by them duly authorised, gives notice to the Comptroller within one calendar month from the date of the seizure that he claims the goods, whereupon proceedings shall be taken for the forfeiture and condemnation thereof:

Provided that animals or perishable goods may be sold forthwith in any such manner as the Comptroller may direct and the proceeds of such sale retained to abide the result of any claim which may be lawfully made.

(3) Where any proceedings are taken for forfeiture and condemnation, the court may, except in the case of goods subject to any prohibition or restriction, order delivery of the thing seized to the claimant on security being given for the payment to the Comptroller of the value thereof in case of condemnation.

Disposal of seizure.

226. All seizures whatsoever which have been made and condemned under the customs laws, or any other Act by which seizures are authorised to be made by officers, shall be disposed of in such manner as the Comptroller may direct.

Limit of penalty.

227. Where a penalty is prescribed for the commission of an offence under the customs laws, such offence shall be punishable by a penalty not exceeding the penalty so prescribed:

Provided that where by reason of the commission of any offence the payment of any customs duty has or might have been evaded the penalty imposed shall, unless the court for special reasons thinks fit to order otherwise, and without prejudice to the power of the court to impose a greater penalty, be not less than treble the amount of duty payable.

President may restore seizure, etc.

228. When any seizure has been made, or any fine or penalty incurred on inflicted, or any person committed to prison for any offence against the customs laws, the President may direct restoration of such seizure whether condemnation has taken place or not, or waive or compound proceedings or mitigate or remit such fine or penalty, or release such person from confinement either before or after any conviction on any terms and conditions, as he shall see fit.

Comptroller may mitigate penalty.

229. Subject to the approval of the President (which approval may be signified by general directions to the Comptroller) and notwithstanding anything contained in section 227, the Comptroller may mitigate or remit any penalty or restore anything seized under the customs laws at any time prior to the commencement of proceedings in any court against any person for an offence against the customs laws or for the condemnation of any seizure.

Rewards
[4 of 1972
4 of 1994]

230. The Comptroller may, with the approval of the Minister, reward any person who informs him of any offence against the customs laws or assists in the recovery of any fine or penalty:

Provided that such approval need not be obtained for a reward not exceeding one thousand dollars.

Steamship agents

231. Where under the customs laws any special procedure is prescribed in regard to steamships, and where the owner of any steamship is not resident in Guyana it shall be the duty of the of the master or owner of such steamship to appoint an agent in Guyana for the purpose of performing any act which may under the customs laws be performed by the agent of the master or owner of a steamship; and if the master or owner of any steamship shall fail to appoint an agent as aforesaid, and until such agent be appointed or if such agent shall not give security when so required to the satisfaction of the Comptroller for the due observance of the customs laws, then such steamship shall be subject to the requirements of the customs laws applicable to ships other than steamships, and on failure or omission to perform any such requirement, the owner or master shall be liable in respect of such failure or omission to all penalties that might be imposed upon them or either of them under the customs laws if such ship were not a steamship.

Form of document.	232. Every document submitted to the Comptroller or his officers for the purpose of the customs laws shall be in such as may be prescribed, if any, and shall contain the particulars required by such form or indicated therein.
Production of documents.	233. (1) The importer, exporter, or any other person concerned in the exportation of any goods, shall, on the request of any officer made at any time within three years of the date of importation, or exportation as the case may be, or of the date of delivery to the proper officer of an entry for such goods, if the same have been entered, produce for the inspection of such officer the invoices, books of account and any other documents of whatever nature relating to such goods which the officer shall require and shall answer such questions and make and subscribe such declarations regarding the weight, measure, strength, value, cost, selling price, origin and destination of such goods, and the name of the place whence or where any imported goods were consigned or transferred from one aircraft or ship to another, as shall be put to him by the officer, and shall produce such evidence as the officer may consider necessary in support of any information so furnished; and if the importer or exporter or other person concerned as aforesaid shall without reasonable cause neglect or refuse to carry out any of the provisions of this section, he shall be liable to a fine of one thousand dollars, and the Comptroller may, on such neglect or refusal, refuse entry or delivery or prevent shipment if the goods have not been entered or delivered or shipped or may allow entry, delivery or shipment upon such terms and conditions, and upon deposit of such sum, pending the production of the proper documents and declarations, as he shall see fit to impose or require. (2) The deposit made in accordance with subsection (1) shall be forfeited unless within three months of the time of deposit, or such further period as the Comptroller may allow, the person making the deposit shall produce the required documents or declarations to the Comptroller.
Copies of documents to be submitted if required.	234. Where any person is required to submit any report, entry, declaration, or other form for the purpose of the customs laws, the Comptroller may require such person to submit as many copies thereof as he may deem necessary; and where the Comptroller shall require invoices or certificates of origin, or both to be produced for any goods imported or exported, he may require such invoices or certificates of origin, or both, to be submitted in duplicate and may retain the duplicates, or, if such invoices or certificates of origin, or both, are not submitted in duplicate, he may retain the originals.
Translation	235. Where any document required for the purposes of the customs laws contains any words not in the English language, the person required to produce such document shall produce therewith a correct translation thereof in English.
Samples	236. Any officer may on the entry of any goods, or at any time afterwards, take samples of such goods for such purpose as the Comptroller may deem necessary, and such samples shall be disposed of and accounted for in such manner as the Comptroller may direct.
Examination and handling of goods.	237. All goods subject to the customs laws shall be liable to such examination as the Comptroller may direct and the unloading, loading and removal of goods and bringing them to the proper place for examination and weighing, putting

them into scales, opening, unpacking, re-packing, bulking, sorting, lotting, marking and numbering, where such operations respectively are necessary or permitted, and removing to and placing them in the proper place of deposit until delivered or put on board an exporting aircraft or ship, shall be performed by or at the expense of the owner of such goods; and the owner shall unpack, sort, pile or otherwise prepare any goods either before or after entry thereof in such manner as the proper officer shall require to enable him to examine or take account of the same.

Re-packing:
sampling of
goods by
owner.

238. The Comptroller may direct what goods may be skipped in a customs area or warehouse, or bulked, sorted, lotted, packed and repacked there, and the manner thereof, and direct in what manner and subject to what conditions the owner of any goods may take samples thereof:

Provided that no goods may in any such building or place be repacked into packages of a size in which the same are prohibited to be imported or exported, unless express provisions therefor is made by law.

Remission of
duty on goods
lost,
destroyed or
abandoned.

239. If any goods are lost or destroyed by unavoidable accident before the same have been delivered out of the care of any officer, either on board an aircraft or ship, or in removing, loading, unloading, or receiving into a customs area or warehouse, or in the customs area or warehouse, or in course of delivery therefrom, the Comptroller, if satisfied that such goods have not been and will not be consumed in Guyana, may remit or return the duties due or paid thereon, and any goods which may be abandoned by the owner thereof as not worth the duty while in the charge of any officer, may be destroyed or otherwise disposed of as the Comptroller shall direct at the cost and charges of such owner, and the Comptroller may thereupon remit or return the duties due or paid thereon.

Drawback on
goods lost.

240. Where it is proved to the satisfaction of the Comptroller that any goods after being duly put on board an aircraft or ship for exportation or use as stores have, either before or after exportation, been destroyed by accident on board such aircraft or ship, any draw back or allowance payable on the goods shall be payable in the same manner as if the goods have been actually exported or used as stores.

Drawback on
goods
abandoned.

241. Where it is proved to the satisfaction of the Comptroller that any goods after being duly put on board an aircraft or ship for exportation or use as stores have been materially damaged on board such aircraft or ship, any drawback or allowance payable in respect of the goods shall, if they are with the consent of the Comptroller discharged in Guyana and abandoned to the Government, be payable as if the goods had been actually exported or used as stores.

Modification
of
declaration.

242. The Comptroller may modify the form of declaration required under section 49 in such manner as he may think necessary for adapting it to the provisions of sections 240 and 241.

Authority to
be produced
by person
acting for
another.

243. (1) Whenever any person makes application to any officer to transact any business on behalf of any other person, such officer may require the person so applying to produce a written authority from the person on whose behalf such application is made, and in default of the production of such authority may refuse to transact such business; and any documents required by the customs

[28 of 1967]

laws to be signed by any particular person, if signed by any person authorised as aforesaid on behalf of the person required to sign the same, shall be deemed for all purposes to be signed by the person required to sign the same:

Provided that the Comptroller may in his discretion refuse to allow any such application as aforesaid.

(2) It shall be lawful for the Minister to make regulations for the licensing of persons to transact business with the customs on behalf of others.

Witnessing of signatures.

244. Where any document or declaration is required by the customs laws to be signed in the presence of the Comptroller, or any particular officer, if such document or declaration is signed in the presence of a witness whose signature is known to and who is approved by the Comptroller or the officer who receives the same, then in such case such document or declaration shall be as valid as if it had been signed in the presence of the Comptroller or the officer in whose presence it is required to be signed.

Master to attend before Comptroller if so required.

245. Where under the customs laws the master or agent of any aircraft or ship is required to answer questions put to him by the Comptroller or any officer, and such aircraft or ship shall be within Guyana and shall not have left her final position, anchorage or berth preparatory to leaving Guyana it shall be lawful for the Comptroller or such officer to require the master to attend before him at the office of the Comptroller or such officer, and in such case the requirements of the customs laws shall not be deemed to have been fulfilled unless the master shall so attend when so required:

Provided that it shall be lawful for the master with the consent of the Comptroller or such officer, to depute a senior officer of such aircraft or ship to attend for the purpose of answering such questions, and in such case, any reply made to any question put to such senior officer by the Comptroller or such officer as aforesaid shall for the purposes of section 215 be deemed to have been made by the person required to answer such questions.

Time of importation etc, defined.

246. (1) If for any purpose of the customs laws it becomes necessary to determine the precise time at which an importation of any goods shall be deemed to have had effect, such time shall be deemed to be the time at which the aircraft or ship importing such goods actually arrived in Guyana.

(2) If any question arises upon the arrival of any aircraft or ship at any port or place in Guyana in respect of any charge or allowance for such aircraft or ship, exclusive of cargo, the time of such arrival shall be deemed to be the time at which such aircraft or ship shall first be boarded by any person other than the pilot in the employment of the Government at such port or place.

(3) The time of exportation of any goods shall be deemed to be the time when the same are put on board the exporting aircraft or ship, except in the case of goods prohibited to be exported, with reference to which the time of exportation shall be deemed to be the actual time at which the aircraft or ship departed from her final position, anchorage or berth within Guyana.

(4) Notwithstanding anything in this section hereinbefore contained in the case of goods imported or exported overland or by inland waters, the time of importation or exportation, as the case may be, shall be deemed to be the time at which such goods shall pass across the boundaries of Guyana.

Special packages and coverings deemed goods.

247. All packages and coverings in which goods are imported or exported and which in the opinion of the Comptroller—

(a) are not the usual or proper packages or coverings for such goods; or

(b) are designed for separate use, other than as packages or coverings for the same or similar goods, subsequent to importation or exportation, as the case may be, shall for all purposes of the customs laws be deemed to be separate articles except in cases where a contrary provision shall be made.

Power of arrest.

248. In addition to any other power of arrest or detention conferred by the customs laws, any officer may arrest and detain any person whom he finds committing an offence against the customs laws, and take him before a magistrate to be dealt with according to law

Arrest after escape.

249. If any person liable to arrest under the customs laws escapes from any officer attempting to arrest him, or if any officer is for any reason whatever unable or fails to arrest any such person, such person may afterwards be arrested and detained by any officer at any place in Guyana within seven years from the time such offence was committed, and dealt with as aforesaid, as if he had been arrested at the time of committing such offence.

Sales under the customs laws. C 91:07

250. The Auctioneers Act shall not apply to sales under the custom laws when conducted by an officer, which officer is hereby authorised to conduct such sales.

Value of articles sold by auction.

251. When the duty on any goods sold at any customs sale shall be chargeable *ad valorem*, the value for duty for such goods shall be the prices realized at the sale, or the value appraised by the proper officer, whichever is the greater.

Receipts for duties and other payments made on bills of entry.

252. Any person requiring a receipt for duties payable under the customs laws or for any other moneys which are brought to account in accordance with the directions of the Comptroller on a bill of entry may have the same upon his furnishing the proper officer with an additional copy of the bill of entry; and such additional copy of the bill of entry, after having been compared with the original entry, and signed by the proper officer, shall be delivered as a receipt to the person requiring it.

PART XIII

LEGAL PROCEEDINGS

Prosecutions for customs offences.

253. Subject to the express provisions of the customs laws, offences under the customs laws may be prosecuted, and any penalty, or forfeiture imposed by the customs laws may be sued for, prosecuted and recovered summarily, and all

rents, charges, expenses and duties, and all other sums of money whatsoever payable under the customs laws may be recovered and enforced in a summary manner before a magistrate on the complaint of any officer.

Penalty for nonpayment of duty and enforcement of payment [4 of 1984]

253 A. In default of payment when due and payable under this Act, of any duties or other moneys with interest at the rate of six per cent per annum from the day they become due and shall be recovered by the Comptroller by parate execution or in the manner prescribed by section 253.

Recovery of duty in certain cases. [4 of 1984]

253 B. If in any particular case, the Comptroller has reason to believe that a person from whom duties or other moneys are due and payable, is likely or about to leave Guyana before the expiration of the time allowed for payment, under the customs laws, without having paid such duties or other moneys, he may by notice in writing to such person demand payment of those duties or other moneys within the time to be limited in such notice. Such duties or other moneys, shall thereupon be payable within the time so limited and in default of payment shall be recoverable forthwith by process of parate execution by the Comptroller or in the manner prescribed by section 253 unless security for payment thereof be given to the satisfaction of the Comptroller.

Certificates [4 of 1984]

253 C (1) Where any payment payable to the Comptroller under the provisions of this Act has not been paid within thirty days after payment thereof became due, the Comptroller may make out a certificate in such form as may be prescribed stating the amount payable and the name, the trade or profession and the usual or last know place of business or abode of the person by whom such amount is payable.

(2) On production thereof to the Registrar of the Supreme Court, a certificate made under this section shall be registered by him in the High Court and when so registered shall have the same force and effect, and all proceedings may be taken thereon, as if the said certificate were a judgment for the State obtain in the High Court for a debt of the amount specified in the certificate together with any interest required to be paid by this Act to the day of payment.

Cap 3:02

(3) Rules of Court may be made under section 67 of the High Court Act providing for the procedure to be followed upon the registration of such certificate.

(4) All reasonable costs and changes attendant upon the registration of the certificate shall be recoverable in like manner as if they had been included in such certificate.

Garnishments [4 of 1984]

253 D (1) When the Comptroller has knowledge or suspects that a person is or is about to become indebted or liable to make any payment to a person liable to make a payment of duties or other moneys under this Act, he may, by registered letter or by letter served personally, require such first mentioned person to pay the moneys otherwise payable to such second-mentioned person in whole or in

part to him on account of the liability of the second-mentioned person under this Act.

(2) The receipt of the Comptroller for moneys paid as required under this section shall to the extent of the payment be a good and sufficient discharge of the original liability -

(a) of the person who pays such moneys to the Comptroller to the person liable to make a payment of duties or other moneys under this Act;

(b) of the person liable to make a payment of duties or other moneys under this Act to the Comptroller.

(3) Every person who has discharge any liability to a person liable to make payment of duties or other moneys under this Act without complying with a requirement under this section shall be liable to pay to the Comptroller as a debt due to the State an amount equal to the liability discharged or the amount which he was required under this section to pay to the Comptroller whichever is the less.

(4) Where the person who is or is about to become indebted or liable carries on business under a name or style other than his own name, the registered or other letter under subsection (1) may be addressed to the name or style under which he carries on business and, in the case of personal service, shall be deemed to have been validly served if it has been left with an adult person employed at the place of business of the addressee.

(5) Where the persons who are or are about to become indebted or liable carry on business in partnership, the registered or other letter under subsection (1) may be addressed to the partnership name and, in the case of personal service, shall be deemed to have been validly served if its has been served on one of the partners or left with an adult person employed at the place of the partnership.

Order in certain circumstances to prevent defendant from leaving Guyana.
[4 of 1984]

253 E. (1) Where proceedings are pending before a magistrate's court for the recovery of any duties or other moneys under this Act, on proof by evidence on oath to the satisfaction of the court that there is probable cause for believing that the party against whom the proceedings are instituted (hereafter in this section referred to as the "defendant") is about to quit Guyana unless apprehended, and that the absence of the defendant from Guyana will prejudice the recovery of the duties or other moneys sued for, the court may order the defendant not to leave Guyana pending the determination of the proceedings unless and until he has sooner given security not exceeding the sum claimed in the proceedings as the court may direct that he will not go out of Guyana without leave of the court.

(2) Where the court makes an order under subsection (1) it may give such directions as it thinks fit for the purpose of carrying out and giving effect to that order and such directions may include the adaptation or modification of any order or instrument which could otherwise be issued by the court in the exercise of its civil or criminal jurisdiction.

(3) Where in proceedings referred to in subsection (1) the court orders the defendant to pay any duties or other moneys (including costs and interest) claimed in those proceedings, the court may —

(a) order that the whole or any part of any sum deposited as security by the defendant under subsection (1) shall be applied in payment of duties or other moneys (including costs and interest) ordered to be paid in those proceedings; or

(b) if the aforesaid security is in the nature of a bond, order that the bond be delivered to the Comptroller who, on suing on it, may notwithstanding anything to the contrary therein, recover any duties or other moneys (including costs and interest) ordered to be paid in the proceedings together with the costs of the action brought to enforce the bond.

Proceedings to be taken within 7 years. Alternative prison sentence. [4 of 1972]

254. Proceedings under the customs laws may be commenced at any time within seven years after the date of the offence.

255. Where any court has imposed a penalty for an offence against the customs laws, and such penalty is not paid, the court may, notwithstanding anything contained in any other law, order the defendant who is convicted of such offence, in default of payment of the penalty adjudged to be paid, to be imprisoned for any term not exceeding six months, where the fine does not exceed one thousand dollars, or twelve months where the fine exceeds one thousand dollars.

Imprisonment for second offence. [4 of 1972 28 of 1975 9 of 1993]

256. Subject to any other provision of this Act or any other law imposing a sentence of imprisonment for an offence under this Act, where a defendant is liable to a fine of one thousand dollars or upwards for an offence under the customs laws, and the defendant has previously been convicted for an offence against the customs laws, or has previously incurred a pecuniary penalty or forfeiture under the customs laws which has been enforced in any court, the court may, if it thinks fit, in lieu of ordering payment of a pecuniary penalty, order the defendant to be imprisoned for any period not exceeding two years.

Limitation as to pleading.

257. The fact that any duties of customs have been secured by bond or otherwise shall not be pleaded or made use of in answer to or in stay of any proceeding under the customs laws.

Place of offence.

258. Every offence under the customs laws shall be deemed to have been committed and every cause of complaint to have arisen either in the place in which it actually was committed or arose, or in any place on land where the offender or person prosecuted may be or be brought.

Officer may prosecute.

259. Any officer may prosecute and conduct any information or other proceeding under the customs laws in respect of any offence or penalty.

Costs.

260. In all proceedings under the customs laws the same rules as to costs shall be observed as in proceedings between private persons.

Claims to seized goods

261. (1) No claim or appearance shall be entered to any information filed or exhibited for the forfeiture of any animal, carriage, aircraft, ship, goods or

to be made in
name of
owner.
[9 of 1993]

things seized for any cause of forfeiture in any court unless such claim or appearance be made by or in the real name of the owner thereof, describing his place of residence and occupation; and if such claimant shall reside in Guyana, oath shall be made by him before the court before which such information shall be exhibited, that the said animal, carriage, aircraft, ship, goods or things were his property at the time of seizure; but if such person shall reside outside Guyana, then oath shall be made by the attorney by whom such claim or appearance shall be entered that he has full authority from such claimant to make or enter the same, and that to the best of his knowledge and belief the same were at the time of seizure, the *bona fide* property of the claimant; and on failure of making such proof of ownership such animal, carriage, aircraft, ship goods or thing shall be condemned, as if no claim or appearance has been made; and, if such animal, carriage, aircraft, ship, goods or things shall at the time of the seizure thereof be the *bona fide* property of any number of owners exceeding five, it shall not be necessary for more than two of them to enter such claim or appearance on the part of themselves and their co-owners, or to make such oath as, aforesaid; and if such animal, carriage, aircraft, ship, goods or things shall be at the time of seizure the property of a company, such claim and appearance may be entered and oath made by the secretary or a director of such company.

(2) For the purpose of this section a company means a limited company registered in Guyana under the Companies Act, but does not include any company or association of persons calling themselves a company not so registered.

Certificate of
probable
cause of
seizure.
[9 of 1993]

262. In case any information or suit is commenced or brought to trial on account of the seizure of any animal, carriage, aircraft, ship, goods or things or pursuant to any act done by any officer in the execution or intended execution of his duty under the customs laws, and such information or suit be dismissed, and it appears to the court before whom the same shall have been tried that there was probable cause for such seizure or act the court shall certify on the record that there was such probable cause, and in such case the person who made such seizure or performed such act shall not be liable to any action, indictment or other suit or prosecution on account of such seizure or act; and a copy of such certificate verified by the signature of the officer of the court, shall at the request of the officer concerned be given to him, and the same shall for all purposes be sufficient evidence of such certificate; and in case any action, indictment or other suit or prosecution shall be commenced and brought to trial against any person on account of any seizure or act aforesaid (whether any information be brought to trial in respect of the same or not, or, having been brought to trial, the court shall not have certified that there was a probable cause for such seizure or act), wherein a verdict shall be given against the defendant, if the court shall be satisfied that there was probable cause for such seizure or act then the plaintiff shall recover any animal, carriage, aircraft, ship, goods or things seized or the value thereof without costs of suit, but no conviction shall be recorded against the defendant.

PART XIV

PROOF IN PROCEEDINGS

- Onus of proof on defendant in certain cases. [9 of 1993]
- 263.** In any prosecution or proceeding under the customs laws, the proof that the proper duties have been paid in respect of any goods, or that the same have been lawfully imported or exported, or lawfully put into or out of any aircraft or ship, or lawfully transferred from one aircraft or ship to another aircraft or ship shall lie on the defendant.
- Averment in any proceedings under the customs laws.
- 264.** The averment that the Comptroller has elected that any particular penalty should be sued for or recovered, or that any goods thrown overboard, staved or destroyed were thrown overboard, staved or destroyed to prevent seizure, or that any person is an officer, or that any person was employed for the prevention of smuggling, or that the offence was committed or that any act was done within the limits of any port, or in the waters of Guyana, or over Guyana, or where the offence is committed in any port or place in Guyana, the naming of such port or place in any information or proceedings, shall be deemed sufficient, unless the defendant in any such case shall prove the contrary.
- Evidence of officers.
- 265.** If upon any trial a question shall arise whether any person is an officer, his own evidence thereof shall be deemed sufficient, and every such officer shall be deemed a competent witness upon the trial of any suit or information on account of any seizure or penalty, notwithstanding such officer may be entitled to any reward upon the conviction of the party charged in such suit or information.
- Valuation of goods for penalty.
- 266.** (1) In all cases where any penalty the amount of which is to be determined by the value of any goods is sued for under the customs laws, such value shall, as regards proceedings in any court, be estimated and taken according to the rate and price for which goods of the like kind but of the best quality upon which the duties of customs shall have been paid were sold at or about the time of the offence, or according to the rate and price for which the like kind of goods were sold in bond at or about the time of the offence with the duties due thereon added to such rate or price in bond.
- (2) A certificate under the hand of the proper officer of the value of such goods shall be accepted by the court as *prima facie* evidence of the value thereof.
- Copies of documents valid. [4 of 1972]
- 267.** In case any book or document required by the customs laws be required to be used as evidence in any court as to the transactions to which it refers, copies thereof certified by an officer shall be admissible for that purpose without production of the original; and certificates and copies of official documents purporting to be certified under the hand and seal or stamp of office of the principal officer of Inland Revenue or the principal officer of Customs and Excise of any Commonwealth territory or of such other officers performing similar functions in a Commonwealth territory as may be approved by the Minister or of any Guyanese Consul or Vice-consul in a foreign country shall be received as *prima facie* evidence.
- Proof of order of President etc., or of certificate of Government
- 268.** (1) If upon the trial of any issue touching any seizure, penalty or forfeiture, or other proceedings under the customs laws or incident thereto, it may be necessary to give proof of any order issued by the President, a minister, the Comptroller or any person in the employment of the Government, the order, or any letter or instructions referring thereto, shall be admitted and taken as

chemist. sufficient evidence of such order, if any such document purports to be signed by any such functionary, or shall appear to have been officially printed or issued, unless the contrary be proved.

(2) In any proceedings under the customs laws the production of a certificate purporting to be signed by a Government chemist shall be sufficient evidence of all matters therein stated unless the contrary be proved.

Certificate of condemnation **269.** Condemnation by any court under the customs laws may be proved in any court, or before any competent tribunal, by the production of a certificate of such condemnation purporting to be signed by the officer of such court.

PART XV

MISCELLANEOUS

Discretionary power to Comptroller in special Circumstances. **270.** The Comptroller may permit the entry, unloading, removal and loading of goods, and the report and clearance of aircraft and ships in such form and manner as he may direct to meet the exigencies of any case to which the customs laws may not be conveniently applicable.

Power to accept compensation for offences. **271.** Notwithstanding any other provisions of this Act, the Comptroller may, in any case he deems proper and in substitution for any proceedings in a court of summary jurisdiction, accept on behalf of the State a sum of money by way of compensation from any person reasonably suspected of a contravention of the Act or any regulations made thereunder:

Provided that such compensation shall be accepted only where the person reasonably suspected of such contravention has expressed his willingness in the form prescribed by the Comptroller that the contravention as aforesaid shall be so dealt with.

Effect of Air Navigation Orders in Council. **272.** Where in any Order in Council made applicable to Guyana in accordance with the applied Act entitled the Air Navigation Act, 1949, or in any regulations made or having effect as if made under any such Order in Council, any provision shall be made contrary to the customs laws such provision shall have effect to the exclusion of the corresponding provision contained in the said laws.

Commissioned aircraft or ships. **273.** The captain or other officer having charge of any aircraft or ship having commission from the State of Guyana or from any foreign State, having on board any goods laden at any port or place outside Guyana shall, on arrival at any port or place in Guyana, and before any part of such goods be taken out of such aircraft or ship, or when called upon so to do by any officer, deliver an account in writing under his hand to the best of his knowledge of the quality and quantity of every package or parcel of such goods, and of the marks and numbers thereon, and of the names of the respective consignors and consignees

of the same, and shall make and subscribe a declaration at the foot of such account declaring to the truth thereof, and shall also truly answer to the Comptroller or other proper officer such questions concerning such goods as shall be required of him and on failure thereof such captain or other officer shall be liable to a fine of one thousand dollars; and all such aircraft and ships shall be liable to such searches as merchant aircraft and ships are liable to, and officers may freely enter and go on board all such aircraft and ships, and bring from thence on shore into the State warehouse any goods found on board any such aircraft or ship as aforesaid, subject nevertheless to such regulations in respect to aircraft or ships of war belonging to the State as shall from time to time be directed in that respect by the Minister.

Comptroller
may
prescribe forms
[2 of 1967]

274. Subject to this Act and any regulations made thereunder, the Comptroller may from time to time prescribe forms required to be used for the purposes of the customs laws and any such forms so prescribed shall be published in the *Gazette* one month before such forms shall be required to be used.

Power to
make
regulations
[28 of 1967]

275. The Minister may make regulations for the further, better or more convenient effectuation of any of the provisions or purposes of the customs laws, and may, in such regulations, prescribe fees, rents or charges to be paid in respect of any matter therein referred to.

Existing ports,
warehouses,
etc. to
continue.

276. All ports, warehouses, sufferance wharves and boarding stations, approved as such at the commencement of this Act, shall continue to be ports, warehouses, sufferance wharves and boarding stations, and all duly appointed wharves shall be deemed to be approved places of loading and unloading until the appointment thereof is revoked or varied under this Act.