

THE OFFICIAL GAZETTE 10TH FEBRUARY, 2004

LEGAL SUPPLEMENT — B

GUYANA

No. 2 of 2004

ORDER

Made Under

THE CUSTOMS ACT

(Cap. 82:01)

IN EXERCISE OF THE POWERS CONFERRED UPON ME BY SECTION 8 OF THE CUSTOMS ACT, I HEREBY MAKE THE FOLLOWING ORDER:-

Citation.

1. This Order, which amends the First Schedule to the Customs Act, may be cited as the Customs Duties (Amendment) (No.1) Order 2004.

Amendment
of the First
Schedule to
Principal
Act.

2. The provisions of the First Schedule to the Principal Act mentioned in Column I of the Table are hereby amended as specified in the the corresponding entry in Column II of the said Table –

TABLE

| (Column I) PROVISIONS | (Column II) HOW AMENDED |
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| 1 ST SCHEDULE PART 1 Schedule of Rates | The items, goods, and materials with the tariff headings hereto, are now exempted from import duties of Customs- |
| TARIFF HEADING NOS. | DESCRIPTION |
| 0407.002 | Hatching eggs not for breeder flock |
| 2709.001 | Imported under the processing agreement |
| 2709.009 | Other |

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| 3306.109 | Denture fixative pastes and powders only |
| 4015.909 | Diving suits for mining purposes only |
| 5608.11 | Made-up fishing nets |
| 5608.901 | Made-up fishing nets |
| 6305.10 | Of jute or of other textiles bast fibres of heading no. 53.03 |
| 6804. | Millstones, grindstones, grinding wheels and the like, without frameworks, for grinding, sharpening, polishing, trueing or cutting, hard sharpening or polishing stones, and parts thereof, of natural stone, of agglomerated natural or artificial abrasives or of ceramics, with or without parts or other materials |
| 68.05 | Natural or artificial abrasive powder or grain, on a base of textile material, of paper, of paperboard or of other materials, whether or not cut to shape or sewn or otherwise made up |
| 8202.20 | Band saw blades |
| 8202.30 | Circular saw blades (including slitting or slotting blades) |
| 8202.40 | Chain saw blades |
| 8202.90 | Other saw blades |
| 8205.59 | Other (strapping machine only) |
| 8207.10 | Rock drilling or earth boring tools |
| 8207.60 | Tools for boring or broaching |
| 8208.10 | For metal working |
| 8208.20 | For wood working |
| 8306.20 | Statuettes and other ornaments (only trophies are eligible under this heading) |

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| 84.02 | Steam or other vapor generating boilers (other than central heating hot water boilers capable also of producing low pressure steam), super heated water boilers |
| 84.03 | Central heating boilers other than those of heading no. 84.02 |
| 84.04 | Auxiliary plant for use with boilers or heading 84.02 or 84.03 (for example, economisers, super-heaters, soot removers, gas recoverers), condensers for steam or other vapor power units |
| 84.05 | Producer gas or water gas generators, with or without their purifiers, acetylene gas generators and similar water process gas generators, with or without their purifiers |
| 84.06 | Steam turbines and other vapor turbines |
| 8407.21 | Out board motors not exceeding 75 h.p. |
| 8417.10 | Furnaces and ovens for the roasting, melting or heat-treatment of ores, pyrites or of metals |
| 8419.32 | For wood, paper pulp, paper or paperboard |
| 8419.40 | Distilling or rectifying plant |
| 8421.21 | For filtering or purifying water |
| 8421.22 | For filtering or purifying beverages other than water |
| 8422.20 | Machinery for cleaning or drying bottles or other containers |
| 8422.30 | Machinery for filling, closing, sealing or labeling bottles, cans, boxes, bags or other containers; machinery for aerating beverages |
| 8422.40 | Other packing or wrapping machinery (including heat-shrink wrapping machinery) |
| 8423.20 | Scales for continuous weighing of goods on conveyors. |

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| 8424.30 | Steam or sand blasting machines and similar jet projecting machines |
| 84.26 | Ships' derricks, cranes, including cable cranes, mobile lifting frames, straddle carriers and works trucks fitted with a crane. |
| 84.27 | Fork-lift trucks, other work trucks fitted with lifting or handling equipment |
| 8428.30 | Other continuous-action elevators and conveyors, for goods or materials |
| 84.29 | Self-propelled bulldozers, angle-dozers, graders, levelers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and road rollers |
| 84.30 | Other moving, grading, leveling, scraping, excavating, tamping, compacting, extracting or boring machinery, for earth, minerals or ores; pile-drivers and pile extractors; (snow ploughs and snow-blowers are not eligible) |
| 84.33 | Harvesting or threshing machinery, including straw or fodder balers; grass or hay mowers; machine for cleaning, sorting or grading eggs, fruits or other agricultural produce, other than machinery or heading |
| 84.35 | Presses, crushes and similar machinery used in the manufacture of wine, cider, fruit juices, or similar beverages |
| 84.37 | Machines for cleaning, sorting or grading seed, grain or dry leguminous vegetables; machinery used in the milling industry or for the working of cereals or dried leguminous vegetables, other than farm type machinery |
| 84.38 | Machinery, not specified or included elsewhere in this chapter, for the industrial preparation or manufacture of food or drink, other than machinery for the extraction or preparation of animal or fixed vegetable fats or oils |
| 84.39 | Machinery for making pulp of fibrous cellulosic material or for making of finishing paper or paperboard |

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| 84.41 | Other machinery for making up paper pulp, paper or paperboard, including cutting machines of all kinds |
| 84.45 | Machines for preparing textile fibers; spinning, doubling or twisting machines and other machinery for producing textile yarns; textile reeling or winding (including weft-winding) machines for preparing textile yarns for use on the machines of heading No. 84.46 or 84.47 |
| 84.46 | Weaving machines (looms) |
| 84.47 | Knitting machines, stitch bonding machines and machines for making gimped yarn, tulle, lace, embroidery, trimmings, braid or net and machines for tufting |
| 8451.50 | Machines for reeling, unreeling, folding, cutting or pinking textile fabrics |
| 84.52 | Sewing machines, other than book-sewing machines of heading no. 84.40; furniture, bases and covers specially designed for sewing machines; sewing machine needles |
| 84.53 | Machinery for preparing, tanning or working hides, skins or leather or for making or repairing footwear or other articles of hides, skins or leather, other than sewing machines |
| 84.56 | Machine-tools for working any material by removal of material by laser or other light or photo beam, ultra sonic, electro-discharge, electro-chemical, electron beam, ionic beam or plasma arc processes |
| 84.57 | Machining centers, unit construction machines (single station) and multi station transfer machines, for working metal. |
| 84.58 | Lathes (including turning centers) for removing metal |
| 84.59 | Machine-tools (including way-type unit head machine) for drilling, boring, milling, threading or tapping by removing metal, other than lathes (including turning centers) of heading no. 84.58 |

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| 84.60 | Machine-tools for deburring, sharpening, grinding, honing, lapping, polishing or otherwise finishing metal or cermets by means of grinding stones, abrasives or polishing products, other than gear cutting, gear grinding or gear finishing machines of heading no. 84.61 |
| 84.61 | Machine-tools for planning, shaping, slotting, broaching, gear cutting, gear grinding or gear finishing, sawing, cutting-off, and other machine tools working by removing metal or cermets, not elsewhere specified or included. |
| 84.62 | Machine-tools (including presses) for working metal by forging, hammering or die-stamping; machine tools (including presses) for working metal by bending, flattening, shearing, punching or notching; presses for working metal or metal carbides, not specified above |
| 84.63 | Other machine-tools for working metal, sintered metal carbides or cermets, without removing material. |
| 84.64 | Machine-tools for working stone, ceramics, concrete, asbestos-cement or like mineral materials or for cold working glass. |
| 84.65 | Machine-tools (including machines for nailing, stapling, gluing or otherwise assembling) for working, wood, cork, bone, hard rubber, hard plastics or similar hard materials |
| 8467.81 | Chain saws |
| 84.71 | Automatic data processing machines and units thereof; magnetic or optical readers, machines for transcribing data onto data media in coded form and machines for processing such data, not elsewhere specified or included |
| 8473.30 | Parts and accessories of the machines of heading no. 84.71 |
| 84.74 | Machinery for sorting, screening, separating, washing, crushing, grinding, mixing or kneading earth, stone, |

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| | ores or other mineral substances, in solid (including powder or paste) form; machinery agglomerating, shaping or moulding solid mineral fuels, ceramic paste, unhardened cements, plastering material or other mineral products in powder or paste form; machines for forming foundry moulds of sand. |
| 84.77 | Machinery for working rubber or plastics or for the manufacture of products from these materials, not specified or included elsewhere in this chapter. |
| 84.80 | Moulding boxes for metal foundry; mould bases; mould patterns; moulds for metal (other than ingot moulds), metal carbides, glass, mineral materials, rubber or plastics |
| 8514.10 | Resistance heated furnaces and ovens |
| 8514.20 | Induction or dielectric furnaces and ovens |
| 8514.30 | Other furnaces and ovens |
| 8514.40 | Other induction and dielectric heating equipment |
| 8517.80 | Other apparatus (modems only) |
| 85.42 | Electronic integrated circuits and micro assemblies (only motherboards and memories for computers are eligible under this heading) |
| 8701.109 | Other (Tractors) |
| 8701.309 | Other (Tractors) |
| 8701.909 | Other (Tractors) |
| 8702.106 | Other coaches, buses and mini-buses, of a seating capacity exceeding 29 persons (including the driver) |
| 8702.906 | Other coaches, buses and minibuses of a seating capacity exceeding 29 persons (including the driver) |
| 8705.10 | Crane lorries |

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| 8705.20 | Mobile drilling derricks |
| 8705.20 | Fire-fighting vehicles |
| 8705.40 | Concrete-mixer lorries |
| 8711.10 | With reciprocating internal combustion piston engine of a cylinder capacity of not exceeding 50cc |
| 8711.20 | With reciprocating internal combustion piston engine of a cylinder capacity 50cc but not exceeding 175 cc |
| 87.12 | Bicycles and other cycles (including delivery tricycles), not motorised |
| 89.04 | Tugs and pusher craft |
| 90.14 | Directions finding compasses; other navigational instruments and appliances |
| 9020.00 | Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters |
| 9021.21 | Artificial teeth (containing no precious metal) |
| 9021.29 | Other (dental fittings containing no precious metal) |
| FIRST SCHEDULE | |
| PART III A | |
| PARTIAL EXEMPTIONS | |
| Paragraph 8 | Insert the following immediately after paragraph 7 as paragraph 8 – |
| | “8. Vitamins classified under tariff heading 2106.909. 15% duty”. |

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| FIRST SCHEDULE PART III | |
| B – FULL EXEMPTIONS | |
| (1) FOR APPROVED INDUSTRY AND AGRICULTURE | |
| PARAGRAPH 4 | |
| Item 17 | Insert after the words “louvre blades” the words “and other windows” |
| Item 30 | Insert after the word “louvres” the words “and other”. |
| Item 48 | Insert after the words “phonograph records” the words “and compact discs”. |
| Item 53 | Insert after the words “and parts” the words “out board engines up to 75 HP”. |
| Item 57 | Substitute for the words “and peanuts” the words “and peanut butter”. |
| PARAGRAPH 9 | Substitute the following for paragraph 9 – “9. (1) Agricultural hand tools and spare parts for agriculture machinery and appliances, used for the development of agriculture. (2)Fertilisers, manures, insecticides, fungicides, weedicides, herbicides and inoculants. (3)Trailers and parts thereof for use exclusively in agriculture. (4) Motor Vehicles as determined and published by the Ministry of Agriculture, as vehicles considered to be specifically designed for use on, or for the transportation of agricultural goods and produce from, agriculture farms, and when imported and sold to farmers or farming enterprises subject to guidelines/criteria set out and published by the Government. |

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| <p>PARAGRAPHS 10, 11</p> | <p>(5) Equipment and materials for use in bee-keeping, imported by or on behalf of a bee keeper. ”</p> <p>Insert immediately after paragraph 9 of the following as paragraphs 10 and 11 –</p> <p>“10.a. Instruments, integrated circuits, micro assemblies and apparatus, when imported for use exclusively for commercial or industrial businesses engaged in the Information, Communication, and Telecommunications sectors, and not put up for sale.</p> <p>b. Computer hardware.</p> <p>11. Machinery, equipment, motor vehicles for industrial use, tools, spares and supplies for other approved industry when imported by a person in accordance with an agreement or contract signed by the Government.”</p> |
| <p>(2)FOR OTHER APPROVED PURPOSES</p> <p>Paragraph 5(1)(b)</p> <p>Paragraph 5(3) and (4)</p> | <p>Insert after the words “gramophone records”, wherever they appear, the words “or compact discs”.</p> <p>Insert immediately after paragraph 5(2) the following as paragraphs 5(3) and (4) –</p> <p>“(3) Household effects, as specified in the list determined by the Ministry of Foreign Affairs, admitted as such by the Commissioner-General which accompany a settler and are proved to the satisfaction of the Commissioner-General to have been in bona fide use by the settler for a period of not less than six months in his previous country of domicile.</p> <p>(4)Baggage and household effects, as specified in the list determined by the Ministry of Foreign Affairs, imported within six months before, or not later than nine months after, the arrival of the settler, provided that the articles would have been exempted from import duty had they been imported under subparagraph (1) and (3) hereof.”</p> |

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| Paragraph 5(3) | Re-number as item 5(5). |
| Paragraph 10 The Marginal note | Insert after the word "Blind" the words "; other Charitable Organisations and N.G.O's". |
| Paragraph 10 | Re-number paragraph 10 as paragraph 10(1). |
| Paragraph 10(2) | Insert immediately after paragraph (1), as so re-numbered the following as paragraph 10(2) – |
| | <p>"10. (2) Worn clothing, food, medical, educational and other articles, which the Commissioner-General determines as being imported solely for free distribution to those in need, by any charitable organization approved under the Corporation Tax Act Chapter 81.03, or by any NGO approved under the guidelines/criteria set out and published by the Government, and on proof that such articles are imported solely for free distribution.</p> |
| Paragraph 14(3) The Marginal Note | Insert immediately after the word "Force" the words "and Guyana Police Force." |
| Paragraph 14 (3) | Insert after the word "comptroller" the words "; arms imported/acquired by officers of the Guyana Police Force for their personal use as recommended by the Commissioner of Police and admitted as such by the Commissioner General." |
| Paragraph 18 | Substitute the following as paragraph 18 – |
| | <p>"18. Goods for scientific or research purposes, imported by or for the use of any office or bureau for meteorological observation or for any scientific or research institution."</p> |
| Paragraph 26 The Marginal Note | For the words "and alter" substitute the words "and altar bread; decoration and religious items". |
| Paragraph 26 | For the word "alter" substitute the word "altar". |

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| subparagraph (1) | Insert immediately after subparagraph (1) the following as subparagraph (2) – |
| subparagraph (2) | “26. (2) Goods imported solely for furnishing or decoration of places of public worship”. |
| Paragraph 35 In the opening part | Insert after the word “equipment” where it occurs for the second time the words “are necessary for the performance of such contract and that such contract provides that such material and equipment”. |
| Paragraph 37 | Re-number as subparagraph (1). |
| Paragraph 37(2) | Insert immediately after the proviso to subparagraph (1), as so re-numbered the following as subparagraph (2) - |
| Paragraph 39 | “37. (2) Specimens, illustrations of natural history and other sciences for educational and cultural institutions, including museums, zoos and historical societies.” |
| Paragraph 39 | Insert immediately after subparagraph (f) the following as paragraphs (g) to (j) inclusive – |
| Paragraph 39 | “(g) Building materials for first installation of approved hotels, guest houses and other facilities and attractions and approved renovation and extension, subject to guidelines/criteria set out and published by the Government. |
| Paragraph 39 | “(h) Equipment and appliances for initial equipping of approved hotels and for approved extension and renovation, subject to guidelines/criteria set out and published by the Government. |
| Paragraph 39 | “(i) Equipment for use in sports and recreational activities, imported solely for use in hotels and resorts, and subject to guidelines/criteria set out and published by the Government. |
| Paragraph 39 | “(j) Public transport type passenger motor vehicles, including coaches and mini buses, imported solely for use in hotels and resorts, and subject to |

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| <p>Paragraph 43</p> <p>Paragraph 43(2)</p> <p>Paragraphs 45, 46, 47, 48, 49</p> | <p>guidelines/criteria set out and published by the Government.</p> <p>Re-number as paragraph 43(1).</p> <p>Insert immediately after paragraph (1), as so re-numbered, the following as paragraph (2) –</p> <p>“43. (2) Goods which are imported with financial resources that are loaned to the Government by an international institution or foreign government with a view of assisting the economic development of Guyana.”</p> <p>Insert immediately after paragraph 44 the following as paragraphs 45 to 50 (inclusive) –</p> <p>45. Machinery, equipment, motor vehicles, tools, spares and supplies for activities approved under Section 2 of the Income Tax (In Aid of Industry) Act.</p> <p>46. Goods including motor vehicles imported by or for the use of foreign persons who are employed by the Government as public or contract officers subject to guidelines/criteria set out and published by the Government.</p> <p>47. Supplies and equipment imported for use solely by the University of Guyana on the signed declaration of the head of the institution and admitted as such by the Commissioner-General.</p> <p>48. Goods imported by the Bank of Guyana solely for the purposes of the operations of the Bank of Guyana and admitted as such by the Commissioner-General.</p> <p>49. (i) Sports gear other than those specified in paragraph (ii), subject to guidelines/criteria set out and published by the Government.</p> |
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Paragraph 50

(ii) Motor cars, motor cycles and parts thereof imported by or on behalf of members of a registered motor racing club subject to a signed declaration of the principal officer of such club that the goods imported will be used solely at race meetings or at trials relating thereto and to the Commissioner- General being so satisfied, on condition that the motor cars and motor cycles are re-exported at the completion of each race meeting.

50 (a) Materials for the packaging of goods manufactured or produced in Guyana (excluding paper bags unless the name of the article to be packaged therein is printed thereon) imported by or on behalf of the manufacturer or producer of these goods on proof to the satisfaction of the Commissioner-General that the material will be used solely for the packaging of these goods (N.B. labels are included in the list of materials) (To be eligible for this exemption, the manufacturer must be registered under the Consumption Tax Act Chapter 80.02 with the Consumption Tax Section of the Customs and Trade Administration)


(b) Cartons or containers made of cardboard or paperboard, imported solely for the packaging of goods manufactured or produced locally on proof to the satisfaction of the Commissioner-General that such cartons or containers will be used solely for the packaging of such goods

(c) Machinery and equipment for generating electricity from non-traditional sources (for example solar energy, hydro-electricity, bio-gas, windmills, river and ocean currents, nuclear reactors, vapour power units and other similar equipment)

(d) Motor Vehicles whose date of manufacture is four years or in excess of four years before the date of importation of such vehicles.

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| <p>Sports Industry) Act.</p> <p>FIRST SCHEDULE PART IV EXEMPTIONS FROM EXPORT DUTIES OF CUSTOMS</p> <p>Paragraphs 12, 13</p> | <p>(e) Equipment, spares and vehicles including All Terrain Vehicles when imported for use in the Mining Industry.</p> <p>(f) Fuel imported from Venezuela or Curacao.</p> <p>Insert the following immediately after paragraph 11 as paragraphs 12 and 13 -</p> <p>“12. Fish, including shark fins but excluding Aquarium Fish.</p> <p>13. Shrimp”.</p> |
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Made this 9th day of February, 2004.


Minister of Finance.