



GUYANA

ACT NO. 2 OF 2017

CUSTOMS (AMENDMENT) ACT 2017

I assent.

David Granger,
President.

January 16, 2017

ARRANGEMENT OF SECTIONS

SECTION

- 1. Short title.
- 2. Insertion of new section 7A in the Principal Act.

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AN ACT to amend the Customs Act.

A.D. 2017

Enacted by the Parliament of Guyana: -

- Short title. 1. This Act, which amends the Customs Act, may be cited as the Customs (Amendment) Act 2017.
- Cap. 82:01
- Insertion of new section 7A in the Principal Act. 2. The Principal Act is amended by the insertion immediately after section 7 of the following section -
- "Environmental levy. 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)."

Passed by the National Assembly on the 5th January, 2017.



Clerk of the National Assembly.

(BILL No. 26/2016)