



GUYANA

ACT No. 4 of 1984

CUSTOMS (AMENDMENT) ACT 1984

I assent.

L. F. S. BURNHAM,
President.

1984—03—22.

ARRANGEMENT OF SECTIONS

SECTION

1. Short title.
2. Amendment of the Principal Act.

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AN ACT to amend the Customs Act.

A.D. 1984 Enacted by the Parliament of Guyana:—

Short title. 1. This Act, which amends the Customs Act, may be cited as
cap. 82:01 the Customs (Amendment) Act 1984.

Amendment
of the
Principal
Act.

2. The Principal Act is hereby amended as follows —
- (i) by the substitution, in the proviso to section 230, for the words "one hundred" of the words "one thousand"; and
 - (ii) by the insertion of the following sections as sections 253A to 253E immediately after section 253 —

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

Recovery of duty in certain cases. 253B. 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. 253C. (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 known 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 obtained 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 charges attendant upon the registration of the certificate shall be recoverable in like manner as if they had been included in such certificate.

Garnish-
ments.

253D. (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 discharged 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 it 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.

253E. (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 the duties or other moneys (including costs and interest) ordered to be paid in those proceedings; or

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- (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.”.

Passed by the National Assembly on 1984--02-08.

(Bill No. 27/1983)

(S: 34/2/1/91)

F. A. Narain