



**LAWS  
OF  
GUYANA**

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**CUSTOMS REGULATIONS**

**MADE UNDER SECTION 275 OF THE CUSTOMS ACT**

**CHAPTER 82:01**

**(REVISED EDITION)**

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LAWS OF GUYANA

*Customs*      **Cap. 82:01**

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*Customs Regulations*

[Subsidiary]

LAWS OF GUYANA

**CUSTOMS ACT CAP. 82:01**

**CUSTOMS REGULATIONS (REVISED)**

**Reg. 40 of 1952**

**Amendments to Customs Regulations**

|             |                         |                     |
|-------------|-------------------------|---------------------|
| Reg.37/1953 | 2/1976                  | Reg. 1/2017         |
| 5/1954      | 7/1976                  | Customs (Amendment) |
| 18/1954     | 22/1976                 | Regulations 2018    |
| 14/1955     | 72/1976                 | Reg. 9/2018         |
| 16/1956     | 83/1976                 |                     |
| 2/1959      | 10/1978                 |                     |
| 7/1959      | 12/1978                 |                     |
| 7/1960      | 20/1978                 |                     |
| 15/1964     | 2/1979                  |                     |
| 8/1966A     | 12/1979                 |                     |
| 10/1966A    | 3/1981                  |                     |
| 9/1968      | 21/1982                 |                     |
| 3/1969      | 6/1983                  |                     |
| 5/1969      | 15/1984                 |                     |
| 28 of 1967  | 9/1991                  |                     |
| 12/1971     | 9/1992                  |                     |
| 21/1971     | 3/1995                  |                     |
| 23/197 1    | 8/1996                  |                     |
| 4/1972      | Revenue Authority Act # |                     |
| 12/1972     | 13 of 1996              |                     |
| 17/1972     | 3/2001                  |                     |
| 18/1972     | 11/2001                 |                     |
| 17/1973     | <i>Gaz.</i> 5/2002      |                     |
| 22/1973     | 3/2007                  |                     |
| O. 76/1973  | 4/2007                  |                     |
| Reg. 3/1974 | 16/2007                 |                     |
| 14/1975     | 20/2007                 |                     |
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CUSTOMS REGULATIONS  
*made under section 275*

**PART I  
CITATION AND INTERPRETATION**

1. These Regulations may be cited as the Customs Regulations. Citation
2. In these Regulations “small craft” means ships not exceeding one hundred tons burden but shall not include any boat owned by Government when used in the service of Government. Interpretation.  
[Reg.3/1995]

"Customs Declaration" means the specification, description, or documentation as prescribed in Form C72;

"Customs Procedure Code" means the procedure that is applied to the entered goods and is made up of the Customs Regime Code and two numerical characters which the Commissioner-General will administratively determine and which shall be published from time to time in a newspaper having widespread circulation in Guyana; s. 8 (13 of 1996)

"Customs Regime Code" means the method to distinguish whether the goods are destined as -

- (i) imports which is denoted by the letter C;
- (ii) exports which is denoted by the letter E;
- (iii) suspense which is denoted by the letter S; or
- (iv) re-exports which is denoted by the letter R,

and the code is comprised of an alphabetical and a numerical character;

“excise stamp portal” means a dedicated website specially designed for administering the excise stamp programme and which serves as an anchor site for users when they connect to the internet registration, the placing of orders, tracking and tracing, product authentication and verification, display of information and generation of report;

“manufacture” and “manufacturer” have the same meaning as assigned under the Excise Tax Act.

**PART II  
FORMS**

3. Specimens of the Customs Forms referred to in these Regulations by the letter C and a number are contained in Schedule B. Specimen Forms.  
Schedule B.  
[Reg. 1/1976]
4. Every person required or permitted by the customs laws to submit any form to the Commissioner-General or proper officer shall first complete the same by writing thereon in the prescribed manner all the particulars indicated in the form or required thereby, including his signature in the place reserved for his signature, or otherwise as the Commissioner-General or proper officer shall direct, as well as all other particulars specifically required by the customs laws or by the Commissioner-General or proper officer. Every such person shall make and subscribe on the form such declarations in regard to the goods or matters therein referred to as the Commissioner-General or proper officer shall require. Completion of  
forms.  
s.8 (13 of 1996)

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- Forms to be legible and corrections initialled.  
s. 8 (13 of 1996)
5. The particulars contained in every form or document submitted by any person doing business with the Customs shall be printed, typed or written thereon legibly in ink or other indelible material, and every alteration that has been made in any such form or document prior to its submission to the Commissioner-General or proper officer shall be made in such manner as to leave the error as well as the correction legible. Every such correction shall be initialled and, if required by the Commissioner-General or proper officer, dated by the person making the correction.
- Alterations after submission.
6. When after submission of any form or document as provided for in regulations 4 and 5 the person who submitted it desires to make any alteration he shall make and sign a written request thereon for permission to make such alteration and if the proper officer in his discretion gives permission in writing shall make the alteration in like manner as if it were an alteration made under regulation 5.
- Officer may refuse forms.
7. Any officer may refuse to accept or to act upon any form or other document submitted to him unless the requirements of the customs laws in relation thereto have been duly observed.
- Fractions of a cent to be disregarded.
8. In all final computations of values, duties, rents and other charges contained in customs forms and other documents fractions of a cent shall be disregarded.

**PART III**  
**ARRIVAL OF AIRCRAFT AND SHIPS**

- Forms to be presented to proper officer.  
[Reg. 10/1978  
Reg. 4/2007]  
s.8 (13 of 1996)
9. The master of every steamship (or of any other ship specially allowed to report after bulk is broken) arriving in the waters of Guyana shall, unless the Commissioner-General shall otherwise direct, —
- (a) present to the proper officer, immediately such officer boards the ship, the ship's stores declaration, crew's effects declaration, crew list, passenger list and the list of any packages or parcels for which no bill of lading has been issued in Forms CI, C1A, C2, C2A, C2B, and C3 respectively; and
  - (b) point out to such officer the location of all such stores; and
  - (c) produce to such officer all such packages and parcels; and
  - (d) comply with any instructions, which such officer may give regarding the landing, entry and delivery of any such packages and parcels.

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- 10.** The master of a ship required to report before bulk is broken shall report the stores and the packages or parcels for which no bill of lading has been issued in the manner set out in the preceding regulation. The master shall produce to the proper officer all such stores, packages and parcels and shall comply with any instructions which the proper officer may give regarding the landing, entry and delivery of any such packages or parcels.
- Master of ships required to report before bulk is broken.  
[Reg. 10/1978]
- 11.** The master of every ship requiring to report before bulk is broken shall, in addition to complying with regulation 10, deliver to the proper officer on request a list of all spirits, wines, tobacco, cigars, cigarettes, firearms, ammunition, animals, plant material, and of all goods the importation of which is restricted as well as of any other goods required by the proper officer to be listed, being part of the stores of such ship, and shall sign every such list.
- List of high-duty and restricted goods.
- 12.** All stores which are requested for the use of the master, officers, crew and passengers while an aircraft or ship is in port shall be separately produced to the customs boarding officer or other proper officer, who may either approve of the quantity produced, or require a portion or the whole of such stores to be placed under seal. All other stores shall be sealed by such officer. Should the quantity of stores unsealed prove insufficient, application for the unsealing of further stores shall be made to the proper officer, who may release such quantity as he shall in his discretion consider necessary and reseal the remainder:
- Sealing of surplus stores.
- Provided that the proper officer may permit any stores to remain unsealed when he is satisfied that due precautions will be taken against the smuggling of the stores so left unsealed.
- 13.** The master, officers and crew shall give all possible assistance to officers engaged in rummaging an aircraft or ship.
- Assistance to boarding crews.
- 14.** (1) The report of every aircraft shall be presented in duplicate in Form C5 or in such other form as may be required from time to time by the International Civil Aviation Organisation. A written stores list shall be attached to the original report.
- Report of aircraft and ships.  
[Reg. 10/1978  
Reg. 3/1981  
Reg. 2/2001]
- (2) The report of every ship shall be in Form C4 and shall be presented in duplicate to the proper officer at the port where such ship shall first arrive in Guyana or elsewhere as the Commissioner-General may in any special circumstances allow.
- s. 8 (13 of 1996)

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- (3) The fees payable for reporting inwards of ships under section 67 of the Act are as follows —
- (a) if exceeding 1000 tons net registered tonnage. .. \$5,000
  - (b) if exceeding 300 tons but not exceeding 1000 tons net registered tonnage... \$3,500
  - (c) not exceeding 300 tons net registered tonnage... \$2,500

Forced Landings.

- 1) When an aircraft or ship before arriving at an approved port or place in Guyana or having left an approved port or place for a destination outside Guyana is compelled to bring to or land within Guyana owing to accident, stress of weather or other unavoidable cause, the master shall forthwith report to the nearest officer and shall on demand by such officer produce the papers relating to the aircraft or ship or to its cargo and passengers and shall not allow any goods to be unloaded therefrom without the consent of such officer and no passenger thereof shall leave the immediate vicinity of the aircraft or ship without such officer's consent.
- 2) If any such place as aforesaid is a private aerodrome, wharf or quay the master shall forthwith report the arrival of the aircraft or ship and the name and place whence it came to the proprietor of such place who shall forthwith report the arrival of the aircraft or ship to the nearest officer and shall not allow any goods to be unloaded therefrom or any passenger thereof to leave such private aerodrome, wharf or quay without the consent of such officer.
- 3) Nothing in paragraphs (1) and (2) shall be deemed to interfere with the disposition of mail as is required pursuant to applicable provisions of the Universal Postal Convention.

List of goods for special storage.

- 16.** The master of every aircraft or ship shall immediately upon demand made to him by the proper officer deliver to him a list of all cargo consisting of spirits, wines, tobacco, cigars, cigarettes, ganga, explosives, petroleum products and any other articles which may be required to be deposited on arrival in a State warehouse or other special place of security.

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17. Aircraft and ships having on board no goods other than stores and the personal baggage of passengers shall be reported "in ballast." Aircraft and ships in ballast.
18. The contents of every package and all cargo in bulk intended for discharge in Guyana, including packages and cargo in transit or for transshipment, shall be reported in accordance with the description thereof contained on the relative bill of lading: How cargo to be reported.
- Provided that —
- (a) the contents of all packages containing spirits, wines, tobacco, cigars and cigarettes shall be specifically reported as such;
- (b) all goods the importation of which is restricted shall be reported with sufficient clearness to indicate the precise description of the goods.
19. In the case of ships other than steamships, all cargo whether consigned to Guyana or not, shall be reported in the manner described in regulation 18. Report of cargo of ships other than steamships.
20. In the case of aircraft and steamships, cargo remaining on board for exportation in the same aircraft or ship and consisting of goods, the importation of which into Guyana is prohibited or restricted, or consisting of spirits, wines, tobacco, cigars or cigarettes shall be specifically reported in the manner described in regulation 18 if the Commissioner-General shall so require but otherwise cargo remaining on board for exportation shall be reported as "General cargo remaining on board for exportation." Cargo remaining on board for exportation. s.8 (13 of 1996)
21. When the report contains particulars of cargo which has been previously reported in Guyana by the same aircraft or ship and over-carried and returned on such aircraft or ship, such cargo shall be separately reported under the heading "Cargo reported on (date) and over-carried." Cargo over-carried and returned.
22. The report of every ship shall show the weight or cubic measurement of the cargo reported according to each bill of lading and shall contain a declaration that such weight or measurement is the weight or measurement according to which freight has been charged, or, if no freight has been charged, then that is the weight or measurement of freight charged or chargeable for the like kind of goods. The totals of such weights and measurements shall be shown at the bottom of each page of the report and a summary of the totals of each page shall be shown on the last page of the report with the total tonnage stated in words at length. Particulars to be given in report

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## Customs

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- Statement of intention to discharge alongside quay, etc.
- 23.** If the master of a ship intends to discharge cargo or passengers alongside any quay, jetty or wharf, a statement to that effect shall be contained in the report.
- Amendment of report.  
s. 8 (13 of 1996)
- 24.** When goods are found to be discharged in excess of or short of the report, the master or his agent shall make written application to the Commissioner-General for permission to amend the report. Such application shall be in Form C7 or C8 as the case may require, and shall explain the reason for all excesses and shortages.
- Application to over-carry cargo.
- 25.** If after having reported cargo to be landed it is desired to clear an aircraft or ship without landing a part of such cargo the application to amend the report shall in respect of such part state only that it is desired to retain the same on board for exportation.
- Conditions governing permission to amend.  
s.8 (13 of 1996)
- 26.** Before the Commissioner-General shall give permission for the report to be amended the master or his agent shall further satisfy him in the case of goods found to be short that—
- a) the goods were not loaded; or
  - b) they have been discharged and landed at some previous port; or
  - c) they have been over-carried and landed at a subsequent port; or
  - d) having been over-carried, they have been returned and landed in Guyana on the return voyage or by some other aircraft or ship which shall have loaded them at the port to which they have been over-carried.
- Unloading or loading at a sufferance wharf.
- 27.** The application required by section 131 to unload or load goods at a sufferance wharf and the licence therefor shall be in Form C 12.
- Submission of Form C 12.
- 28.** When the master of an aircraft or ship or his agent desires to unload or load cargo at a sufferance wharf the application in Form C 12 shall be submitted to the proper officer in time to permit of the necessary arrangements being made.
- Carriage coastwise of cargo by aircraft or ships from foreign places.
- 29.** When the master of an aircraft or ship arriving directly or indirectly from a place outside Guyana desires to load cargo for carriage coastwise under the provisions of section 168 he or his agent shall submit a cargo book in Form C48 containing particulars of the goods to be carried coastwise and shall keep such cargo book and account for the goods entered therein and produce it to the proper officer as if such aircraft or ship were a coasting ship subject to the requirements of Part VII of the Act:

s. 8 (13 of 1996)

Provided that if the Commissioner-General shall so require, in lieu of a cargo book the master or his agent shall submit a transire for the goods in such form and deal with it in such manner as the Commissioner-General may generally or in any particular case direct.

30. The specific permission of the proper officer shall be obtained before any cargo is loaded for carriage coastwise or for exportation before the whole of the cargo imported in the aircraft or ship has been discharged. Permission to load prior to discharge.

**PART IV  
CUSTOMS DECLARATION, UNLOADING AND DELIVERY OF CARGO**

31. (1) The entries required to be made for imported goods shall be in one of the following forms: Customs Declaration.  
[Reg. 3/1995  
Reg. 20/2007]
- C21 Entry Provisional  
C72 Customs Declaration  
C73 Simplified Customs Declaration
- (2) All goods entered as imports shall be in a Form C 72 Customs Declaration Form using the Customs Procedure Code as determined administratively by the Commissioner-General. s. 8 (13 of 1996)
- (3) Notwithstanding the provisions of paragraph (2), the Form C73 Simplified Customs Declaration shall be used for imports of personal and household effects or non-commercial and commercial items where the total CIF value of the consignment does not exceed a limit determined by the Commissioner-General
32. When the tariff provides alternative rates of duty for any article, the Customs Declaration relating thereto shall if the Commissioner-General shall so require show on the face thereof the amount of the duty chargeable at the rate to which such goods are liable and on the reverse thereof the amount of duty chargeable at the ineffective alternative rate under the heading "Alternative calculation (no charge)." Alternative rates of duty.  
[Reg. 3/1995]  
s.8 (13 of 1996)
33. When free goods are packed with dutiable goods, particulars thereof may, with the consent of the proper officer, be declared on the reverse of the Customs Declaration on which dutiable goods are entered: Packages containing dutiable and free goods.  
[Reg. 3/1995]
- Provided that the importer or exporter, as the case may be, shall write on the face of the Customs Declaration the words "Free goods as endorsed." Where separate entries are made for goods contained in the same package each entry shall contain a reference to the other and the importer shall upon the entries being numbered by the proper officer write on the face of each entry a reference to the number and date of the other.
34. When an importer or exporter has entered and paid duty on any goods and has not received or shipped the goods, as the case may be, in pursuance of the Customs Declaration he may in any case where for the purpose of the customs laws the goods are required again to be entered obtain from the proper officer a certificate on the Customs Declaration that duty has been paid on a previous Customs Declaration. In every such case he shall make on the Customs Declaration, which is to be certified a declaration as follows— Certified entries.  
[Reg. 3/1995]

" I declare that duty amounting to ..... (in figures and words) has been paid as per Customs Declaration No. ....dated ..... and that no refund of duty has been claimed by or paid to me in respect of the same."

Declaration by importer.  
[Reg. 3/1969, 14/1975 3/1995]  
s.8 (13 of 1996)

- 35.** The importer of any goods shall at the time of making entry or within such period thereafter as the Commissioner-General may in special circumstances allow, deliver an appropriate declaration duly completed in either Form C32A or Form C32B and shall give such further particulars, as the Commissioner-General may require, in the form or in the manner as he may direct:

s. 8 (13 of 1996)

Provided that in any particular case the Commissioner-General may, for good and sufficient cause, dispense with the delivery of a declaration.

All books, documents, etc. to be produced.  
s.8 (13 of 1996)

- 36.** The importer shall produce at his premises or elsewhere, as the Commissioner-General may appoint, to the proper officer upon demand any books of account or other documents of whatever nature relating to the purchase, importation or sale of the goods.

Nothing to affect powers under the law.  
s. 8 (13 of 1996)

- 37.** Nothing in the two preceding regulations shall affect the powers of the Commissioner-General or of his officers under any law relating to the customs.

Motor vehicles imported temporarily.

- 38.** No entry shall be required for any motor vehicle imported by a passenger under authority of a form of triptyque or similar document issued by the appropriate authority in accordance with the International Convention relative to Motor Traffic signed in Paris on the 24th April, 1926, or any Convention made in substitution therefor or in amendment thereof. It shall be a condition of the delivery of any such motor vehicle that the original copy of the triptyque or document as aforesaid shall be delivered to the proper officer on importation and duplicate thereof to the proper officer who examines the motor vehicle prior to shipment for exportation, and that proof of shipment and exportation shall be furnished upon such duplicate as if such duplicate were a shipping bill in accordance with regulation 115.

Goods under Community Tariff to be separately entered.  
[Reg. 1/1976]

- 39.** Goods for which entry is claimed under the Community Tariff shall be entered on a separate form from goods entered under the General Tariff. Where goods entered for duty under the Community Tariff and goods entered for duty under the General Tariff are contained in the same package, the importer shall upon the entries being numbered by the proper officer write on the face of each entry a reference to the number and date of the other entry for such package.

Goods re-imported.  
[Reg. 3/1995]  
s.8 (13 of 1996)

- 40.** The Commissioner-General may require the full duties of customs to be paid upon the entry of any goods re-imported into Guyana unless the importer, at the time of exportation of such goods, shall have produced them to the proper officer, and shall either have entered them prior to exportation on the Customs Declaration and complied with all the provisions of regulation 113, or, if exported by post, shall have obtained on a certificate

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of posting of the goods issued in the prescribed form by the postal authority the certificate of the proper officer as to the examination of the goods at the time of posting.

- 41.** In the case of goods intended for transfer from an importing to an exporting aircraft or ship the importer shall submit a Customs Declaration in Form C72 using the Customs Procedure Code for transshipment to the proper officer at the Custom House at the port of discharge together with a bond in Form C56 or C57. Customs Procedure Code for transshipment and bond. [Reg. 3/1995]
- 42.** Before presentation at the Custom House Customs Declaration using the Customs Procedure Code for transshipment shall be presented to the officer in charge of the export station who will indicate thereon that the entry outwards (where required) has been delivered for the exporting ship or, in the case of steamships, that the exporting ship has arrived, or alternatively, that the proper officer has granted an application (which such officer shall attach to the Customs Declaration) to allow the goods to be put afloat pending the arrival of the exporting ship: Transshipment procedure. [Reg. 3/1995]
- Provided that —
- (a) where the exporting ship has not arrived and the cargo is to remain ashore pending its arrival, the Customs Declaration shall be presented for initialling to the officer at the import station, instead of the officer at the export station;
  - (b) goods for transshipment entered in accordance with regulation 43 with the permission of the proper officer for direct transshipment shall be presented to the proper officer in charge of the station where the ship is berthed, and no such goods shall be discharged from the importing ship until such officer shall have given permission therefor.
- 43.** Any person who desires to obtain permission to transfer cargo or stores direct from one aircraft or ship to another or to enter for transshipment goods which have been deposited in a customs area (whether or not the same have already been entered for delivery within Guyana) or to keep goods intended for transfer from an importing to an exporting aircraft or ship in a customs area beyond the time when such goods but for such permission are required to be sent to the State warehouse, shall submit to the proper officer a request in writing for such permission in such form as the Commissioner-General shall require. Permission to tranship cargo or stores direct. s.8 (13 of 1996)
- 44.** The bond to be used as a guarantee of payment of duty on goods imported for temporary use shall be in Form C49 and the bond to be used in the case of goods landed at any port and removed prior to entry to another port or place there to be entered, shall be in one of Forms C50 or C51. Bonds to guarantee payment of duty.

# LAWS OF GUYANA

## Customs

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- Permit to remove goods prior to Customs Declaration Reg. [3/1995]
45. Before any goods, not being goods for removal in a coasting vessel under the provisions of regulation 56, are removed under bond in Forms C50 or C51 the importer shall present together with the bond an application in triplicate in Form C25 and receive thereon the written permission of the proper officer. Every such application shall include such particulars as the proper officer shall require. No such goods shall be removed except in accordance with the direction of the proper officer at the port at which goods are discharged.
- Permission to unload. s. 8 (13 of 1996)
46. The permission required by section 79(a) for the unloading of any goods not required to be entered before unloading unless previously given in writing by the Commissioner-General on application made to him by the agent of the aircraft or ship may be given by the officer who first boards the aircraft or ship on arrival or by the officer in charge of the station where the ship is berthed.
- Goods unsuitable for storage in a transit shed.
47. All goods not required to be entered before unloading shall, after being discharged at an approved place of unloading be forthwith removed and deposited in a transit shed unless the officer in charge of the transit shed deems that such goods are unsuitable for storage therein as provided in section 79(d) whereupon they shall be deposited in such place within the customs area as the officer aforesaid shall direct and such goods shall be deemed to be goods stored in a transit shed.
- Bad order list.
48. The master or agent of every aircraft or ship shall within twenty-four hours after completion of discharge of the cargo submit to the officer in charge of the station a bad order list in Form C6 which shall contain particulars of all packages which have been discharged in bad order.
- Landing account. s. 8 (13 of 1996)
49. In all cases where goods are permitted to be discharged from any ship prior to entry, the master or his agent shall, if the Commissioner-General shall so require, within seventy-two hours after completion of discharge of the cargo at any port, submit a landing account thereof to the proper officer at the place of landing. Such account shall be a copy of the report amended in red ink so as to show all cargo landed in excess or short of the report and shall contain a certificate under the hand of the master or his agent stating in words at length the total number of packages discharged and the quantity and description of any cargo discharged in bulk. The statement shall also indicate the disposition of all goods discharged.
- Discharge and delivery to be authorised. Reg. [2/1982]
50. (1) No goods shall be discharged from an aircraft or from any ship without the permission of the proper officer, and no goods deposited on importation in a Transit shed or a customs area shall be removed therefrom until the proper officer has authorised delivery in writing on the relative delivery order.

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- (2) A permit for immediate delivery prior to goods being entered may be issued by the Commissioner-General for perishable goods and any other goods for which delivery can be permitted without any risk to the collection of any duty and other monies payable upon the goods when immediate release of such goods is necessary to avoid unusual loss or inconvenience to the importer or to the carrier bringing the goods to the port, or to utilise more effectively the Customs personnel or to eliminate or reduce congestion on wharves, at airports or other places. s. 8 (13 of 1996)
- (3) Applications for permits for immediate delivery shall be made in quadruplicate in Form C68, and shall be supported by evidence satisfactory to the proper officer of the right of the applicant to have the goods entered.
- (4) No permit for immediate delivery shall be issued until a bond in Form C69 has been approved by the Commissioner-General. s. 8 (13 of 1996)
- (5) Examination and release of goods under a permit for immediate delivery shall not be made unless the proper officer has been furnished an invoice, bill of lading, airway bill or other satisfactory document setting forth an adequate description of the goods and the quantities thereof together with the values or approximate values thereof when values are needed for the purpose of examination.
- (6) An invoice, bill of lading, airway bill or other satisfactory document furnished for use by the proper officer for immediate delivery of goods prior to their being entered shall be submitted in duplicate, one of which shall be returned after examination to the importer, who shall use it to have the goods entered.
- (7) No goods shall be released under a permit for immediate delivery until they have been examined, or until adequate samples have been taken in the case of goods which are to be classified and appraised by means of samples.
- (8) Goods released under a permit for immediate delivery are subject to the same procedures as all other imported goods to the extent to which such procedures are not inconsistent with the provisions of this regulation.
- (9) Any goods for immediate delivery shall be entered within ten days from the date of the permit for the delivery of such goods, excluding Sundays and public holidays.
- (10) The Commissioner-General may refuse to allow immediate delivery of goods to an importer if he has on another occasion violated the provisions of this regulation or has failed to pay amounts due under customs bills issued to him. s. 8 (13 of 1996)

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- Discharge and landing of goods. **51.** Where goods are discharged into any small craft to be conveyed ashore and landed prior to entry and examination by the proper officer, the master or his agent shall sign and transmit with every shipment an account of the goods in Form C 11. Before any goods shall be discharged from any small craft into which they have been put to be landed the account shall be delivered to the proper officer at the place at which the goods are to be landed. No small craft as aforesaid having gone alongside an approved place of unloading shall depart therefrom except with the permission of the proper officer. Where any goods remain onboard any such small craft permitted to depart as aforesaid the master thereof shall observe such directions as the proper officer granting the permission shall give.
- No other small craft to go alongside loaded small craft. **52.** No other small craft shall go alongside any small craft containing goods which have been put into it to be landed save with the permission of the proper officer nor shall any person save with such permission enter such small craft.
- Permit to discharge into a ship for carriage coastwise. **53.** Before any goods shall be discharged from an importing ship into a ship to be landed at another port or place, the master or his agent shall submit to the proper officer an application in Form C13 and obtain thereon the permission of the proper officer in writing. All such goods shall be reported for discharge at the port at or nearest to which they are intended to be landed.
- Conditions and requirements of carriage coastwise. **54.** The conveyance of such goods shall be subject to any conditions which the proper officer may impose and to the requirements of Part VII of the Act relating to the coasting trade as well as to all other provisions of the customs laws relating to the entry, landing, examination and delivery of such goods:
- Provided that where the goods have been entered prior to discharge from an importing ship and the permission of the proper officer has been obtained they may with the permission of the proper officer at the port of landing and on production to such officer of the relative import entry and of the cargo book duly completed in accordance with Part VII of the Act be delivered on landing without further entry.
- Landing certificate. **55.** Any person desiring to obtain a certificate of landing for any goods shall submit an application therefor in writing accompanied by a Form C44 or by the form required by the authorities in the country desiring the certificate of landing.
- Permit to reload goods landed in error. **56.** Where any goods have been unloaded in error the master of the ship or his agent shall make application in writing to the proper officer at the place of unloading for permission to reload the goods, and obtain such permission in writing before removing the same from the place of unloading. He shall observe all such conditions in regard to the removal and reloading of such goods as the proper officer shall impose.

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- 57.** Where the importer of any animals has obtained the permission of the Veterinary Officer and desires to land such animals before 8 o'clock in the morning of any day he shall make application to the proper officer in writing not later than 2.30 p.m. of the previous day and deposit with such officer the duty payable. In every such case the application shall contain an undertaking to enter and the importer shall enter the animals no later than 10 o'clock in the morning of the day on which the animals are landed. Landing of animals.
- 58.** The importer of any cinematograph films or other goods of which the examining officer desires to take an account, and the quantity of which cannot conveniently be ascertained by ordinary means, shall provide suitable apparatus for the use of such officer to enable him to take such account. Apparatus for taking account of certain goods.
- 59.** The importer of any goods contained in bags or other packages which on being landed are found to be slack or partly empty who desires to fill the same from other bags or packages entered on the same entry, shall make application on the entry to the proper officer for permission to do so, and shall carry out all the instructions of such officer in regard to the filling of such packages and to the disposal of any resultant residue or empty packages. Re-packing of slack bags, etc.
- 60.** The importer of any goods contained in packages found leaking in any transit shed or customs area, if the same have not been entered, shall at the request of the proper officer deposit with him a sum sufficient to cover the duty thereon and remove the goods forthwith. Leaking packages.
- 61.** The importer of any goods imported in bulk, if required by the proper officer, shall pack the goods into bags or other packages of the same net weight to the satisfaction of such officer before they are removed from the customs area. Packaging goods imported in bulk.
- 62.** The importer of any calcium carbide or any other dangerous goods which are not subject to any other special regulations shall secure every package which has been opened or spitted for examination to the satisfaction of the proper officer immediately upon the completion of the examination thereof. Dangerous goods to be secured immediately after examination.
- 63.** When in exceptional circumstances the importer of any goods desires that they shall be examined at his private premises he shall make application therefor to the Commissioner-General in writing. When in his discretion the Commissioner-General grants any such concession the importer shall observe such conditions as the Commissioner-General shall impose. Examination at private premises.  
s. 8 (13 of 1996)
- 64.** Films entered as educational films shall not be delivered until the importer has furnished security either by the deposit of a sum equal to the duty payable on such films, if found to be dutiable, or has entered into a bond for the due production of a certificate from the appropriate authority certifying that such films have been passed as educational films. Educational films.

Goods not exported  
after delivery.

- 65.** When any goods are delivered from any aircraft, ship, transit shed or customs area to be transferred to an exporting aircraft or ship and are not duly transferred and exported in the exporting aircraft or ship, the person entering the same shall forthwith cause them to be removed directly into the care of the proper officer in charge of the importing aircraft or ship:

Provided that—

- (a) when the goods have been removed into and remain in the care of the officer at the export station the person entering the goods shall obtain from such officer directions as to the manner and time of their removal and shall comply with any such directions as may be given;
- (b) when the goods have been put afloat the provisions of regulation 115 shall be observed.

Claim for an  
abatement of duty.

- 66.** An importer desiring to obtain a refund of the duty paid on any imported goods found at the time of examination by a customs officer and before clearance to be damaged shall submit to the proper officer an application therefor in Form C26 containing the particulars required thereby or indicated therein together with such evidence as the officer shall require that the carrier or insurer of the goods has made an allowance to him in respect of the damage and of the amount of allowance. When any goods are found to be damaged prior to the payment of the duty thereon the full duty shall be paid unless the importer on application in writing shall establish his right to an abatement in accordance with the Act.

Refunds due to  
loss or destruction.  
s. 8 (13 of 1996)

- 67.** Any person to obtain a remission or refund of any duties payable or paid on goods lost or destroyed in accordance with section 239 shall apply in writing to the Commissioner-General therefor and submit with such application proof of the loss or destruction in such forms as the Commissioner-General shall require.

Refunds of duty  
overpaid.  
Reg. [4 of 1972]

- 68.** (1) Every person desiring to obtain a refund of any amount overpaid as duties of customs shall submit to the proper officer an application therefor in the Form C 27 together with such evidence of overpayment as such officer shall require. In the case of an application for a refund of duty in respect of imported goods found short in any package no refund of the duty paid thereon shall be granted unless the importer shall

satisfy the Commissioner-General that the deficiency occurred before the aircraft or ship arrived in Guyana. When a shortage is discovered before payment of duty the full duty shall be paid on the goods found short unless the importer, upon application in writing, shall satisfy the Commissioner-General as aforesaid. s. 8 (13 of 1996)

(2) No over-entry certificate shall be issued or any refund of duty made if the amount claimed is less than twenty-five cents. Minimum refund.

#### PART V COMMERCIAL TRAVELLERS' SAMPLES

- 69.** Commercial travellers who import samples of dutiable goods and who desire to exhibit the same in Guyana without payment of duty thereon shall produce to the proper officer duly authenticated invoices in duplicate and may either deposit a sum equal to the duty on the samples or, if the proper officer shall so permit, may enter into a bond in Form C49 for the payment of the duty. Subject to the observance of these conditions and the re-exportation of the samples under customs supervision after due notice given to the proper officer at the export station within three months or such further period as the Commissioner-General may in any special circumstances allow, no duty shall be charged on the samples and the bond shall be cancelled, or the amount deposited refunded, as the case may be, on the certificate of the proper officer, that the goods have been exported. No samples imported under this regulation may be sold within Guyana except with the prior written consent of the Commissioner-General and subject to the payment of duty and the observance of such conditions as he shall see fit to impose. Duty to be secured and conditions to be observed.  
s. 8 (13 of 1996)

#### PART VI CUSTOMS AREAS AND TRANSIT SHEDS

- 70.** Transit sheds in a private customs area shall be secured to the satisfaction of the Commissioner-General and in addition to such fastenings as the owner or occupier shall be required to provide the Commissioner-General may himself place such fastenings on such transit sheds as he may consider necessary. Transit sheds in a private customs area.  
s. 8 (13 of 1996)
- 71.** In addition to any fastenings provided by the customs the doors of transit sheds the property of the State and under the sole control of the customs may be secured by the agents of aircraft or ships required to deposit goods therein by such fastenings to the satisfaction of the Commissioner-General as they may consider necessary. Transit sheds the property of the state.  
s. 8 (13 of 1996)
- 72.** Immediate access to any customs area or transit shed shall be granted on demand made by any officer acting in the execution of his duty, and if the owner or the occupier, or the agent of an aircraft or ship, as the case may be, or his representative, fails or refuses to grant such access it shall be competent for the proper officer to cause the customs area or transit shed to be opened by any means in his power and expenses thereby. Access to customs area and transit sheds.

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incurred, including the expenses of repairs, shall be paid by the owner or occupier or agent aforesaid, as the case may be.

Responsibility for goods in a customs area or transit area.

- 73.** The agents of aircraft and ships required to discharge goods into a customs area or transit shed, the property of the State and under the sole control of the customs, and the owner or occupier of a private customs area or transit shed, shall be responsible for the goods in such customs areas and transit sheds so far as their storage and delivery are concerned but no person shall deliver any goods from any customs area or transit shed without the authority or except in accordance with the directions of the proper officer.

Authorities other than the customs having control of State-owned customs areas and transit sheds.

- 74.** Customs areas and transit sheds the property of the State but not under the sole control of the customs shall be deemed to be private customs areas and transit sheds and the authority responsible for the control of such customs areas and transit sheds shall be deemed the owner or occupier thereof.

**PART VII****LANDING AND LOADING OF PASSENGERS' BAGGAGE AND SHIPS' STORES**

Permission to discharge passengers' baggage.

[Reg. 2/1976, 12/1979, 15/1984, 9/1991]

- 75.** (1) A passenger arriving in or departing from Guyana shall attend upon the proper officer at such place as applies to his arrival or departure by virtue of regulations 95 and 99 and there answer all such questions as the officer may put to him and make a declaration in Form Cl4 A relating to his person and baggage.
- (2) Passengers' baggage shall not be discharged from any aircraft or ship or landed except with the permission and in accordance with the directions of the proper officer.

Definition of passengers' baggage.

- 76.** For the purpose of these regulations the term "passengers' baggage" shall include commercial travellers' samples, but otherwise shall not include any articles intended for sale or exchange or any articles other than the personal and household effects of the passenger and his family and any small articles imported by the passenger as gifts and duly declared as such. Baggage as herein defined need not be reported or entered.

Landing of surplus stores. [Reg. 9/1992]

- 77.** If the master of any aircraft or ship shall desire to land any surplus stores he shall make application for the purpose in writing to the principal officer of customs at the port at which the ship is lying, giving a full description thereof and specifying the number of packages and quantity of each article. The principal officer may either permit such stores to be entered for use within Guyana and landed in like manner as if they were cargo or he may permit them to be landed and duty collected in like manner as if they were passengers' baggage:

Provided that —

- (a) any member of a ships' company who is severing his connection with the ship at a port in Guyana may be given the same duty-free privileges in regard to his baggage as are given to passengers;
- (b) a member of a ships' company going ashore for a short period may be permitted to take ashore without payment of duty tobacco, cigars or cigarettes if duly declared to be for his own immediate consumption, and if the quantity does not exceed twenty-eight decimal four grams in total. No other dutiable goods shall be taken ashore without prior application and payment of duty as aforesaid.

- 78.** The master of any ship shall report to the proper officer the death while in port of any livestock forming part of the ships' stores and obtain the permission of such officer before disposing of the carcass. Death of livestock aboard ship.
- 79.** Unless the proper officer shall otherwise allow no small craft other than a boat holding a licence under section 64 or a ships' boat or a boat belonging to the State, shall engage in the landing or loading of passengers' baggage or ships' stores. Certain small craft may only convey passengers' baggage, etc.
- 80.** All passengers' baggage or ships' stores which shall have been put into a boat to be landed shall be conveyed direct and without delay to and be landed at such places only as may be approved for the purpose or as the proper officer in any special circumstances may permit. Places where passengers' baggage etc. may be landed.
- 81.** All passengers' baggage or ships' stores on being landed shall be taken direct and delivered without delay into the charge of the proper officer at the nearest place appointed for the examination of baggage and shall not be removed therefrom until they have been examined and passed and any duty payable thereon paid to the proper officer. Baggage, etc., to be delivered to proper officer on landing.
- 82.** Passengers' baggage shall be handled by the passenger himself or by a person duly authorised either by the Commissioner-General or by the authority controlling the approved place of landing. Handling of baggage. s. 8 (13 of 1996)
- 83.** No person shall enter the baggage room or other place reserved for the examination of baggage except the persons specified in regulation 82 and such other person as may be specifically permitted by the proper officer. Access to baggage room.

Examination and clearance of baggage.  
[Reg. 15/1984  
Gazette 5/2002]  
s. 8 (13 of 1996)  
Reg. 3/2007  
Reg. 16/2007

- 84.** The owner of any baggage brought into a customs area shall immediately attend upon the proper officer and answer all such questions as such officer may put to him. The owner shall make such declarations in writing (including declarations in Forms C14B and C14C) relating to such baggage as the officer shall require and shall thereupon pay to the proper officer any duty that may be payable thereon and forthwith remove such baggage from the baggage room. The proper officer may refuse to attend to any passenger until the whole of such passenger's baggage is presented to him in one place or, where the baggage belongs to more than one person, unless all the owners thereof attend upon him together. Neither the Commissioner-General nor any of his officers shall be liable for any loss or damage to any baggage which is not cleared as aforesaid:

Provided that for the period beginning 1<sup>st</sup> February, 2007 and ending on 30<sup>th</sup> June, 2007 declarations in relation to the particulars required shall be in Forms C14B and C14C.

Baggage to be passed before removal.

- 85.** No person shall remove any baggage out of the charge of the proper officer until such officer has initialled or otherwise marked each package nor until, in the case of articles liable to duty, such person has signed the copy of the receipt for the duty required to be retained by the proper officer.

Duty-free allowance to passengers.  
[Reg. 9/1992  
Reg. 3/2007  
Reg. 16/2007]

- 86.** The following articles if duly declared by an adult passenger to be for his own personal use shall be admitted without payment of duty:  
Manufactured tobacco, not exceeding two hundred and fifty grams, cigarettes not exceeding two hundred, cigars not exceeding fifty or cigarillos not exceeding one hundred.

Potable spirits in any quantity not exceeding one litre in the aggregate.

Wine not exceeding seven hundred and fifty-eight millilitres.

Perfume not exceeding two hundred and fifty millilitres and toilet water not exceeding two hundred and fifty millilitres.

Other dutiable articles if the total duty thereon does not exceed US \$200:

Provided that if any passenger imports in his baggage any of the aforesaid articles in any quantity exceeding those specified, duty shall be paid on the whole quantity of such article.

Quantities of spirits, wines and tobacco passengers may import as baggage.  
[Reg. 9/1992]

- 87.** Tobacco, cigars, cigarettes, spirits and wines may be imported by steamship passengers in their baggage and cleared on payment of the duty payable and on their satisfying the proper officer that the same are for their personal use and not for sale or exchange, if not exceeding the following quantity:

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Manufactured tobacco, including cigars and cigarettes, 2.27 kilograms.

Potable spirits, 18 litres.

Wine, 45.5 litres.

Any greater quantity of any such articles shall be deemed to be cargo and must be reported and entered as such and be in packages of a legal size.

- 88.** A passenger importing firearms or ammunitions as part of his baggage shall attach thereto a label showing in block letters his name and address while in Guyana and the name and date of arrival of the importing aircraft or ship. He shall thereupon deliver such firearms or ammunition to the proper officer to be retained until a licence or permit in respect thereof has been issued by the Commissioner of Police and customs duty in respect thereof has been paid or until permission to export them has been granted. The proper officer shall give the passenger a receipt for the firearms or ammunition left in his charge. Firearms and ammunition imported in baggage.
- 89.** Baggage may not remain in a customs area for more than fourteen days without the written permission of the Commissioner-General. At the expiration of fourteen days or such longer period as the Commissioner-General may allow the baggage shall be deemed to be cargo and shall be dealt with in like manner as cargo remaining in a customs area for a period exceeding fourteen days. Period within which baggage is to be cleared. s. 8 (13 of 1996)
- 90.** The baggage of passengers proceeding on board outward bound ships shall be loaded from such place as the proper officer may allow or, in the case of aircraft, from the place appointed at the aerodrome for the examination of baggage. If the proper officer shall so require such baggage shall not be loaded or put off to be loaded until it has been examined by him and shall be handled only by the passenger or by a person duly authorised either by the Commissioner-General or by the authority controlling the approved place of loading. Where passengers' baggage may be loaded. s. 8 (13 of 1996)
- 91.** The master of any aircraft or ship desiring to take on board duty-paid stores otherwise than on drawback or stores not subject to duty, and the master of any ship not less than one hundred tons burden or of any aircraft desiring to take on board duty paid stores on drawback or duty-free stores from warehouse or to tranship stores from one aircraft or ship to another shall present an application to the proper officer in Form C28. In the case of duty-paid stores to be shipped on drawback the master shall also produce a drawback debenture and shipping bill in Form C29 and, in the case of duty free stores to be taken on board from warehouse, the documents required by regulations 109 and 135. The loading or transfer of all stores shall be subject to the observance by the master or his agent of any conditions imposed by the proper officer and shall not commence until the application aforesaid has been granted; the fees payable under this regulation shall be \$6000. Permit to ship stores. [Reg. 3/1995 Reg. 9/2016]
- 92.** No stores shall be put on board any aircraft or ship on drawback or transferred from one aircraft or ship to another until bond has been given in one of the Forms C54, C55, C56, C57. Bond to ship stores.

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Certain stores to be produced before shipment.

- 93.** All duty-paid stores on drawback or otherwise or duty-free stores from warehouse or dutiable stores transferred from one aircraft to another shall be produced to the proper officer before being put on board and upon being put on board (except in the case of ships of war or duty-paid stores on which no drawback is claimed) shall not be taken into use until the aircraft or ship has left Guyana.

**PART VIII****EMBARKATION AND DISEMBARKATION OF PASSENGERS AND OTHER PERSONS**

Disembarkation of passengers, etc.

- 94.** Every person disembarking from any aircraft or ship which has arrived within Guyana and is not alongside any jetty, quay, or wharf shall proceed in a boat licensed under section 65 or a ship's boat or a boat belonging to the State by the most direct route to the place prescribed for the landing of baggage or such other place as the proper officer may in any special circumstances permit and there disembark and proceed to the place appointed for the examination of baggage or such other place as the proper officer may direct and there remain until he shall have received the permission of the proper officer to leave the customs area.

Passengers to proceed to baggage room.

- 95.** Except as provided in regulation 96 every person disembarking from an aircraft or ship which has arrived within Guyana shall proceed forthwith to the place appointed for the examination of baggage or to such other place as the proper officer may direct and there remain until he shall have received the permission of the proper officer to leave the customs area.

Preceding regulations to apply to persons going on board, etc.

- 96.** The provisions of the last two preceding regulations shall apply to any person who has gone on board or alongside any aircraft or ship which has arrived within Guyana and who returns on shore.

Unauthorised landing of goods.

- 97.** No person shall bring any goods on shore from any aircraft or ship which has arrived within Guyana except such goods as he is expressly authorised to bring ashore by the customs laws.

Who are permitted to go on board ships.

- 98.** (1) The following persons only are authorised to go on board any ship that shall have arrived within Guyana, namely: the owner, master, officers and crew of such ship and the duly appointed agent of the owner or master and any person employed by the owner or master or his agent and proceeding on board with his authority, any Government or Municipal employee or Consul acting in the execution of his duty, and any passenger, including a transit passenger, who has booked a passage on such ship for its outward journey:

[Subsidiary]

*Customs Regulations*

Provided that —

- (a) the proper officer may by permit in writing under his hand authorise any other person to proceed on board any such ship on such days and at such times only as he shall specify in such permit;
- (b) the Commissioner-General may give general permission to any person to proceed on board any such ship or ships. s. 8 (13 of 1996)
- (2) No permission given under this regulation shall have effect in any case where the master of the ship or his agent shall refuse to allow any person on board the ship.
- 99.** Every person intending to go on board any aircraft or ship that has arrived within Guyana shall proceed from one of the places prescribed for the landing of baggage or, in the case of an aerodrome, from the place appointed for the examination of baggage by the most direct route to such aircraft or ship, unless the proper officer on application being made to him shall otherwise allow. Places from which persons may go on board.
- 100.** The Commissioner-General may cause to be enclosed or set apart by barricades or in any other manner whatsoever any part of a customs area or any other place at which persons shall be authorised to land from or go on board any aircraft or ship arriving within Guyana and may cause to be posted notices at or in such enclosure or place so set apart indicating that only passengers and authorised persons are permitted to enter therein, and no person other than a passenger or person duly authorised by the proper officer shall enter any place so enclosed or set apart. Commissioner-General may enclose and restrict use of any place.  
s. 8 (13 of 1996)

**PART IX****ENTRY OUTWARDS AND CLEARANCE OF AIRCRAFT AND SHIPS**

- 101.** The entry outwards required by ships other than steamships shall be in Form C9 and shall be issued by the proper officer on production of a certificate of rummage in Form C10. Entry outwards and certificate of rummage.
- 102.** (1) The content of a ship shall be in form C4 and, if the Commissioner-General shall so require, shall first be presented for verification and signature to the officer in charge of the place where the ship was loaded. Content of ship. [Reg. 10/1978] s. 8 (13 of 1996)
- (2) The officer in charge may require any document relevant to the ship's content to be attached to the content as part of it.
- 103.** The content of an aircraft shall be in Form C5 or in such other form as may be required from time to time by the International Civil Aviation Organisation. Content of aircraft.

*Customs Regulations*

[Subsidiary]

Particulars  
required by  
content.  
[Reg. 10/1978]

- 104.** (1) The content shall —
- (a) contain particulars of all goods put on board an aircraft or ship in accordance with the particulars shown on the relative bill of lading or other equivalent document; and
  - (b) state the destination of the goods; and
  - (c) show under separate heads whether the goods are -
    - (i) warehoused, drawback, transshipment or other goods; and
    - (ii) liable, or not liable, to export duty; and
    - (iii) produce of Guyana or re-exports;
- (2) In the case of ships other than steamships the particulars of stores shall include all stores remaining on board from the inward voyage.

Totals of  
certain goods  
to be shown.

- 105.** The particulars of all drawback, ex-warehouse or transshipment goods put on board an aircraft or ship as cargo or as stores and shown in the content shall include a statement of the number of packages under each head in words at length.

Clearance.

- 106.** (1) The clearance of ships other than steamships shall be in Form C17.
- (2) The clearance of steamships shall be in Form C18 and may be endorsed from port to port until the ship is finally cleared from Guyana.
- (3) The clearance for aircraft shall be a copy of the content outward prepared by the master or his agent and signed by the proper officer.
- (4) Before any ship shall be cleared the master or agent shall, if so required, produce to the proper officer a certificate in writing that the provisions of any other law relating to the departure of the ship have been complied with.
- (5) The fees payable for the clearance of ships are as follows -
- (a) if exceeding 1000 tons net registered tonnage. .. \$20,000
  - (b) if exceeding 300 tons but not exceeding 1000 tons net registered tonnage  
... \$15,000
  - (c) not exceeding 300 tons net registered tonnage... \$10,000.

[Reg. 3/2001  
Reg. 9/2016]

[Reg. 9/2016]

- (6) The fee for clearance of coastal vessels is \$2,000.

[Subsidiary]

*Customs Regulations*

**PART X**  
**EXPORTATION OF GOODS**

- 107.** The forms to be used when goods are entered for exportation using the Customs Procedure Code are as follows:
- C52 - Bond for exportation.  
C53 - General Bond for exportation.  
C54 - Bond for shipment of stores.  
C55 - General Bond for shipment of stores.  
C 72 - Drawback and Debenture Application.  
C72 - Ex warehouse for goods for exportation or use as aircraft's or ship's stores.  
C72 - Local produce free of export duty.  
C 72 - Local produce liable to export duty.  
C 72 - Goods re-exported and not liable to export duty.  
C 72 - Goods re-exported and liable to export duty.
- 108.** Custom Declaration using the Customs Procedure Code for drawback in Form C72 shall be presented to the proper officer at the Custom House together with a debenture application and a bond in one of the appropriate Forms C52 to C55.
- 109.** Customs Declaration using the Customs Procedure Code for export ex-warehouse for goods for exportation or use as aircraft's/ship's stores shall be presented to the officer in charge of the warehouse accounts together with a bond in one of the Forms C52 to C55.
- 110.** All bonds shall be executed before the proper officer at the Customs House who before accepting them may require them to be certified by the State Solicitor. Before any bond shall be acted upon it shall, if so required, be stamped with a stamp to the value of the appropriate Stamp Duty.
- 111.** Customs Declaration using the Customs Procedure Code for goods free of export duty shall be presented to the proper officer at the Custom House in Form C72.
- 112.** Customs Declaration using the Customs Procedure Code for goods liable to export duty shall be presented to the proper officer at the Customs House in Form C72.

Forms for exportation.

The Customs Procedure Code for drawback. [Reg. 3/1995]

Customs Procedure Code for exports ex-warehouse. [Reg. 3/1995]

Bond for exportation.

Customs Procedure Code for goods free of Export duty. [Reg. 3/1995]

Customs Procedure Code for goods liable to export duty. [Reg. 3/1995]

- Conditions constituting export.  
[Reg. 5/1954]  
s. 8 (13 of 1996)
- 113.** No goods in respect of which bond is required under section 148 and no goods in respect of which duty has been deposited pending exportation or payment of duty guaranteed in the event of non-exportation shall, except the Commissioner-General shall otherwise direct, be deemed to have been put on board an aircraft or ship or exported unless the same shall first have been entered on the appropriate shipping bill or other form nor unless they shall have been produced thereafter and immediately prior to loading to the proper officer for examination nor unless upon examination of the goods shall forthwith have been conveyed to and put on board the exporting aircraft or ship and there produced upon demand to the proper officer, nor unless the master of the exporting aircraft or ship shall have certified on the shipping bill or other form that the goods have been received on board, nor unless particulars thereof shall be included in the content of the exporting aircraft or ship.
- Permit to re-land goods shipped for export.
- 114.** Before the owner of any goods or the master of any aircraft or ship or his agent shall unload any goods which have been put into any aircraft or ship or into any boat or lighter to be water-borne and subsequently loaded for exportation or use as stores shall remove the same from the aircraft or ship or discharge from the boat or lighter into which they have been put, save and except into the aircraft or ship for which they have been or are intended to be entered, he shall make application to the proper officer in Form C37 and obtain the proper officer's permission to unload the goods and shall thereupon discharge or re-land them in accordance with the directions of the proper officer. All goods loaded under bond from warehouse shall on being unloaded be conveyed immediately into the care of the officer in charge of the warehouse from which they have been removed unless the proper officer shall otherwise direct.
- Goods short – shipped to be re-entered for exportation.
- 115.** For the purposes of section 151 goods shall be deemed to be re-entered for exportation if the exporter shall in the presence of the proper officer make a written request on the shipping bill on which the goods were originally entered that the goods may be shipped by some other named aircraft or ship which has arrived and, if not a steamship and if so required has been entered outwards:
- Provided that where a part only of the goods originally entered is shipped in accordance with a shipping bill a fresh shipping bill shall be passed for the remainder of such goods.
- PART XI  
WAREHOUSING**
- Alterations or additions to private warehouse.  
s. 8 (13 of 1996)
- 116.** The warehouse-keeper of any private warehouse shall not make any alteration or addition thereto without first obtaining the written permission of the Commissioner-General.

[Subsidiary]

*Customs Regulations*

- 117.** Regulations 70 and 72 shall apply equally to a private warehouse as they apply to a customs area or transit shed. Provisions relating to private transit sheds to apply to private warehouses.
- 118.** (1) When the Commissioner-General deems it necessary to provide one or more whole-time officers to have the charge and supervision of any private warehouse the warehouse keeper shall pay to the Commissioner-General a sum not less than the salaries of the officers so employed as shall be determined by the Commissioner-General. Charges for whole - time officer in a private warehouse. s. 8 (13 of 1996)
- (2) The warehouse-keeper shall also pay any reasonable charge claimed by the Commissioner-General in respect of transportation expenses or subsistence allowance or both of such officer or officers when the private warehouse is at a distance of more than one mile from the Customs House. s. 8 (13 of 1996)
- 119.** (1) In the case of a private warehouse which is not required to be opened all day the Commissioner-General may arrange for supervision to be exercised by officers appointed by him and paid by the hour. In any such case the warehouse-keeper shall pay to the Commissioner-General a sum of \$1.00 (one dollar) for each hour or part of an hour during which the warehouse is kept open on any day, and also pay any reasonable charge claimed by the Commissioner-General in respect of transportation expenses or subsistence allowance or both of any such officer when the private warehouse is at a distance of more than one mile from the Customs House. Charges for part-time officer in a private warehouse. [Reg. 23/1974] s. 8 (13 of 1996)
- (2) When the Commissioner-General deems it necessary to arrange for supervision of any private warehouse by an officer, he shall demand and receive from the warehousekeeper, either before or after such supervision, the prescribed fees for the officer's attendance (including any other charges incurred in respect of transportation and subsistence for each officer), and upon failure of that person to comply with the demand, the Commissioner-General 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. s. 8 (13 of 1996)
- 120.** Goods entered to be warehoused shall be removed by the person entering them by the most direct route or otherwise as the proper officer shall direct and without delay from the transit shed or customs area in which they shall have been deposited on importation to the warehouse for which they are entered and there be produced to the officer in charge of the warehouse. Removal of goods for warehousing.

*Customs Regulations*

[Subsidiary]

- Hours of receipt of goods into warehouse.  
s. 8 (13 of 1996)
- 121.** No goods shall be removed from any customs area to a warehouse or from one warehouse to another warehouse or from a warehouse to a customs area at any later time than shall permit the same to be received at the warehouse or customs area to which they are to be removed before 4 o'clock in the afternoon on any week day other than a Saturday and before noon on a Saturday unless the Commissioner-General shall in any special circumstances otherwise allow.
- Conveyance of goods to or from a warehouse.
- 122.** Goods removed under regulations 120 and 121 shall be conveyed under such conditions and under such supervision and in such vehicles or by such means only as shall be permitted by the proper officer.
- Removal of imported goods used for blending with local spirit
- 123.** Goods which an importer desires to convey to a bonded excise warehouse for blending with locally-made spirits may upon being entered for warehousing and subject to the directions of the proper officer be conveyed direct to the bonded excise warehouse.
- Goods which may not be warehoused.
- 124.** If any goods entered to be warehoused are found by the officer examining the same to be insecurely packed, or to consist of goods required to be duty paid on first importation, or to be goods which in his opinion be injurious to other goods in the warehouse, he may refuse to permit such goods to be warehoused, whereupon the warehousing entry shall be deemed void and the goods shall be deemed to be unentered. All goods the landing or importation of which is prohibited or restricted shall on landing or on importation into Guyana be forwarded to a State warehouse there to be dealt with according to law:
- Provided that the proper officer may permit such goods to remain in a customs area for such period as he may see fit to allow.
- Rent and charges on goods stored in Government premises.  
s. 8 (13 of 1996)
- 125.** (1) All rents and charges on goods warehoused in a Government warehouse shall become due in respect of each rent period:
- Provided that the Commissioner-General may in his discretion allow payment to be deferred to any time not later than the time of delivery of the goods.
- (2) All rents and charges on goods deposited in a State warehouse shall become due at the time of delivery of the goods.
- Operation on warehoused goods.
- 126.** Before any warehoused goods are repacked or otherwise dealt with as provided in section 238 the owner shall submit in duplicate to the proper officer a request in Form C38.

## [Subsidiary]

*Customs Regulations*

- |             |   |   |
|-------------|---|---|
| <b>127.</b> | The Commissioner-General may refuse to grant any application to operate on warehoused goods or may permit the operation subject to such conditions as he shall specify.   | Restrictions on warehoused operations.<br>s. 8 (13 of 1996)                             |
| <b>128.</b> | Permission to operate on warehoused goods shall be granted conditionally upon the owner of such goods observing all the requirements of the proper officer including any requirements in regard to opening, removing, marking, stacking, sorting weighing, measuring and closing the packages in which the goods are to be contained and as to the disposal and clearance on payment of duty on any part of such goods. | Conditions governing operations in warehouse.   |
| <b>129.</b> | Before an operation is allowed to commence the original request to operate bearing the cashier's receipt for the rent and charges due must be produced to the officer in charge of the warehouse.   | Rent and charges to be paid before operation is permitted.                              |
| <b>130.</b> | When the owner of any goods deposited in a warehouse desires to transfer them to another person he and such other person shall complete and sign in the appropriate places a transfer Form C39.   | Transfer of warehoused goods.   |
| <b>131.</b> | Before any goods may be delivered from a warehouse for use within Guyana the owner shall complete and submit to the proper officer a Customs Declaration using the Customs Procedure Code ex-warehouse for goods for home consumption in Form C72.  | Customs Declaration using the Customs Procedure Code for ex-warehouse.<br>[Reg. 3/1995] |
| <b>132.</b> | No person shall enter for consumption within Guyana any goods which have been entered for exportation unless he shall first have applied to and received from the Commissioner-General permission to so enter such goods.   | Goods entered for re-export.<br>s. 8 (13 of 1996)                                       |
| <b>133.</b> | Before any goods may be removed from a warehouse for re-warehousing the owner shall complete and submit to the proper officer a Customs Declaration using the Customs Procedure Code for goods for re-warehousing in Form C72, and a bond in Form C58 or C59.   | Forms required in the removal of warehoused goods.<br>[Reg. 3/1995]                     |
| <b>134.</b> | Goods delivered for removal from one warehouse to another or from a warehouse to a customs area shall be removed without delay by the owner or his agent by such means and at such times and subject to such conditions as the proper officer shall direct to the place to which the same are to be removed and there   | Conditions of removal.  |
| <b>135.</b> | Before any goods are delivered from a warehouse for exportation or shipment as stores, the owner shall enter into a bond in one of the appropriate Forms C52 to C55. produced to the proper officer.  | Bond for exportation of warehoused goods.   |

- Bond for payment of rent.  
s. 8 (13 of 1996)
- 136.** The Commissioner-General may in his discretion permit any approved person to enter into a bond for the payment of warehouse rent in cases where he is satisfied that the time occupied in the process of payment of rent prior to the delivery of any goods from a warehouse to be put on board an aircraft or ship for use as stores would seriously incommode any such person. Such bond shall be in Form C60.
- Warehoused goods to be properly packaged.
- 137.** The owner of any warehoused goods shall in accordance with the provisions of sections 107 and 113 maintain the packages in which they are contained in a proper state of repair.

## PART XII AUCTION SALES

- Auctioneer's bond.
- 138.** When under the customs law any goods are sold by auction the auctioneer shall enter into a bond in Form C62 in a sum sufficient to cover the value of the goods to be sold:
- Provided that if the auctioneer is an officer of customs no bond shall be required.
- Conditions of sale by auction.
- 139.** Before any sale as aforesaid commences the auctioneer shall announce that the bids taken will be inclusive of duty and any rent and charges due to the Government and that any goods sold but not cleared within 14 days from the day of sale will be forfeited.
- Auctioneer to certify sale record.
- 140.** On the conclusion of any sale as aforesaid and before leaving the place where the sale takes place the auctioneer shall give a certificate of correctness in the auction sales record of the particulars of the sale recorded therein or, in the case of dispute, shall forthwith record full particulars of the matter in dispute in the auction sales record.
- Delivery of goods sold at auction.
- 141.** When the auctioneer receives the amount of the purchase price he shall make and sign an order to the officer in charge of the warehouse to deliver the goods. The purchaser of the goods shall present the order to the officer in charge of the warehouse and on surrender thereof if in order and on giving a receipt for the goods in the auction sale record to the officer in charge of the warehouse the purchaser may take delivery.
- Auctioneer's account.  
s. 8 (13 of 1996)
- 142.** A licensed auctioneer shall deliver to the proper officer a full account of the goods sold and the prices realised within 7 days of the date of sale together with the amount received by him for the goods after deduction of a commission of 7 ½ per cent of the proceeds and of such expenses of the sale as may be approved by the Commissioner-General.

[Subsidiary]

*Customs Regulations*

143. Any person entitled to receive any balance of the proceeds of a sale by auction shall make application to the Commissioner-General therefor in Form C42 and shall produce therewith proof to the satisfaction of the Commissioner-General of his title to such balance. Owner may receive net proceeds of sale.  
s. 8 (13 of 1996)

**PART XIII  
FORMS NOT ELSEWHERE PROVIDED FOR**

144. (1) The following forms are prescribed for use as indicated thereby - Other Forms.
- |  |  |                             |
|--|--|-----------------------------|
|  | C47 - Licence to trade coastwise. (Section 171.) |                             |
|  | Fees for licence to trade.                       |                             |
|  | Coastwise ... \$ 1500                            | [Reg. 3/2001<br>Reg.9/2016] |
|  | Entering fee ... \$ 2000                         |                             |
|  | Clearing fees ... \$ 2000                        |                             |
- C61 - General Bond for securing duty on goods warehoused in a private warehouse or customs area. (Section 99.)
- (2) The administrative fee for processing Customs Forms C21, C25, C68 and C72 shall be \$1000 [Reg. 9/2016]

**PART XIV  
DRAWBACK**

145. Drawback shall be payable according to the actual quantity of goods exported or put on board for use as stores or otherwise, as the case may be. Refund according to the actual quantities.
146. Unless otherwise provided for no drawback shall be paid on any goods unless the drawback claimed in respect of the goods entered on any one shipping bill or other document shall exceed the sum of five dollars. Minimum drawback payable.
- Conditions Governing Payment of Drawback*
147. (a) No drawback shall be paid on any goods entered for exportation or use as stores unless they are duly produced to the proper officer at the approved place of examination prior to being put on board and also, if the proper officer shall so require, on board the exporting aircraft or ship. Goods to be produced for examination.
- (b) No drawback shall be paid in any case where the proper officer certifies that he is not satisfied that any package or goods in respect of which drawback is claimed is identical with the particulars thereof contained in all entries, invoices or other documents relating to such goods, or in the case of imported goods, that the package containing the goods has not (except as permitted by law) been opened, or that the package or the goods have not been tampered with while within Guyana. Goods to be identical.

- Goods to be conveyed direct. (c) No drawback shall be paid on any goods entered for exportation or use as stores unless the same are conveyed direct and without delay from the place of examination on to the exporting aircraft or ship unless in any particular case the proper officer shall permit the same to be kept in official custody at the expense of the exporter.
- No drawback payable on goods of which value has depreciated. s. 8 (13 of 1996) (d) No drawback shall be paid in respect of any goods the value of which in the opinion of the Commissioner-General on account of deterioration or any other cause whatsoever has depreciated so as to render the goods unsaleable at a reasonable profit in Guyana unless the Commissioner-General in his direction shall in any special circumstances otherwise direct.
- Samples for testing. (e) No drawback shall be paid on any goods entered for exportation or use as stores unless the person presenting the same for examination shall furnish the proper officer with such samples, as he shall require for purposes of test or otherwise and shall duly assist such officer in examining and taking an account of the same.
- Goods to be exported within 12 months of importation. (f) No drawback shall be paid on any goods exported or used on board any aircraft or ship as stores unless the same are exported or put on board as stores within 12 months of the date of importation thereof unless the Minister shall in any special circumstances direct that drawback shall be paid.
- Goods exported overland. (g) No drawback shall be paid when goods are exported by inland waters or overland otherwise than by air.
- Goods to be borne on content of exporting aircraft or ship. s. 8 (13 of 1996) **148.** The Commissioner-General shall refuse to grant drawback on any goods exported or put on board any aircraft or ship as stores except the same are entered in the content of the exporting aircraft or ship unless the omission be explained to his satisfaction.
- General conditions and exceptions. [Reg. 5/1994, 1/1976, 7/1976] **149.** (1) Save and except as hereinafter provided, a drawback at the rate of duty paid on the importation of any goods shall be granted on their re-exportation or use as stores subject to the following conditions and exceptions:
- Goods not prohibited. (a) that the goods are not by any law or regulation prohibited to be exported or excepted from the allowance of drawback;
- Goods to be properly packaged or in identifiable units. (b) that the goods at the time of importation are completely enclosed in packages to the satisfaction of the proper officer or, if not enclosed, consist of identifiable single units or, if in bulk, are capable of measurement or identification and are measured or identified with the particulars shown on the import entry and on the invoices relating thereto;

[Subsidiary]

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- (c) that all goods imported in packages are re-exported in the same unbroken packages in which they were imported unless such packages shall have been opened and the contents dealt with in such manner as the Commissioner-General shall have directed or approved in any particular case; Goods to be in original packages. s. 8 (13 of 1996)
- (d) that if in regard to any particular description of goods or any particular consignment the Commissioner-General shall so direct each package or unit shall on importation be marked or secured prior to the delivery thereof to the importer in such manner as the Commissioner-General shall require, and shall be kept so marked and secured until re-exported or put on board for use as stores; Packages to be secured on importation. s. 8 (13 of 1996)
- (e) that perfect entry of the goods has been made and the relative invoices deposited with the proper officer; Invoices to be deposited.
- (f) that all the expenses of giving effect to these regulations are borne by the persons availing themselves thereof: All expenses to be borne by exporter.

Provided that the Minister may by notice in the *Gazette* determine the rate of drawback payable.

(2) Notwithstanding paragraph (1), if in any case the rate of import duty payable on the like kind of goods on the date when any goods are exported or put on board for use as stores or used in a prescribed manner shall be less than the rate of import duty actually paid thereon then in such case drawback shall be calculated according to the lower rate of duty. Drawback at lower rate of duty.

- 150.** No drawback shall be paid on the exportation, or use as stores of any imported goods of the following descriptions: Goods on which no drawback is payable. Cap. 142 1953 Ed.
- (a) medical opium, prepared opium or raw opium, all as defined by the Dangerous Drugs Ordinance, on spirits of any kind, wine, tobacco, whether manufactured or otherwise, cigars, cigarettes, cigarillos, gunpowder, or on the following goods imported from Venezuela or Brazil, namely, balata, rubber, or other substances of a like nature, gold bullion, diamonds and logs of crabwood or cedar;
- (b) drawbacks shall only be allowed as regards animals in cases provided for by regulations from time to time made by the Commissioner-General with the approval of the Minister. s. 8 (13 of 1996)
- 151.** (1) Notwithstanding anything hereinbefore contained the following special drawbacks may be paid: Drawback payable in special cases. [Reg. 18/1954 16/1956 10/1966 A
- (a) When goods imported are proved to the satisfaction of the Commissioner-General to have been supplied contrary to order or requirement, the import duty paid may be s. 8 (13 of 1996)

1/1976  
7/1976  
Drawback on  
returned goods.  
s. 8 (13 of 1996)

refunded notwithstanding the limitations contained in regulations 146 and 149 (2) provided that the goods have not been used in Guyana and are exported within three months of the date of importation or such further period as the Commissioner-General may, in any special circumstances, allow.

Drawback on  
goods used for a  
special purpose.

(b) When payment of drawback is conditional on use of goods for a special purpose the Minister may by notice in the *Gazette* determine the rate of drawback payable and the conditions under which it may be allowed.

Drawback  
on local  
manufacturers.  
s. 8 (13 of 1996)

(c) Subject to such conditions as the Commissioner-General may generally or in any particular case impose, drawback on imported materials on which duty has been paid shall be payable in the manner and subject to the conditions prescribed in Schedule C.

Drawback on leaf  
tobacco used in the  
manufacture of  
cigarettes.

(d) The proprietor of any licensed cigarette factory shall be entitled to drawback equal to the whole of the duties paid on any leaf tobacco containing less than twenty-five percent of moisture and imported in packages containing not less than four hundred pounds used by him in the manufacture of cigars or cigarettes exported or warehoused in a bonded warehouse for exportation from Guyana or sold to the Guyana Defence Force.

(2) The Minister may make regulations for carrying into effect the purpose of this section:

Provided that when the actual quantity or measure cannot readily be ascertained the Minister may by notice in the *Gazette* determine the drawback payable.

## XV

### CARIBBEAN COMMUNITY TARIFF TREATMENT

Invoice and  
declaration to  
accompany  
goods.  
Schedule A  
Forms 1 and 2.  
[Reg. 1/1976,  
2/1979, 22/1982,  
6/1983]

**152.** (1) All goods for which admission under the Community Tariff is claimed shall be accompanied by a declaration by the exporter and a certificate of origin in the form set out in Form I of Schedule A and an invoice set out in Form 2 of the said Schedule A.

(2) Every application for a certificate of origin shall be in Form 3 set in Schedule A.

Documentary  
evidence to be  
produced.  
[Reg. 1/1976]

**153.** The importer shall produce at the request of the Commissioner-General such documentary evidence relating to the goods as he may require in order to substantiate the correctness of the particulars contained in the invoice and the declaration and certificate or declarations.

[Subsidiary]

*Customs Regulations*

- 154.** Upon failure of the importer to present any document required under regulation 153 the Commissioner-General may direct that the goods shall not be admitted under the Community Tariff. Any dispute as to the duty payable may be decided in the manner provided by section 20. Disputes as to duty payable. [Reg. 1/1976] s. 8 (13 of 1996)
- 155.** When goods entitled to be admitted under the Community Tariff reach Guyana before the arrival of the invoice and the declaration and certificate or declarations relating to the same the Commissioner-General may authorise the delivery of such goods at the Community rate of duty on the security of a deposit equal in amount to the difference in duty between the Community rate and the General rate applicable to goods of the like sort. Deposits made under this regulation shall be carried to account under the appropriate head of revenue at the end of seven days after the expiration of such time as the Commissioner-General shall have allowed for the production of the invoice and the declaration and certificate or declarations: Delivery of goods on security of deposit. [Reg. 1/1976, 2/1979] s. 8 (13 of 1996)
- Provided that where goods are subject to any import restrictions or prohibitions, security of a deposit may not be a prerequisite for delivery of the goods.
- 156.** When goods accompanied by an invoice and a declaration and certificate or declarations are not in conformity with the description borne on the said invoice, declaration and certificate or declarations by reasons of discrepancies as regards the marks or numbers of the packages, the number or description of the packages or of the goods or the quantity or value of the goods, they shall not be entitled to Community Tariff treatment unless the Commissioner-General is satisfied that the differences are solely due to error. Discrepancies as regards marks or numbers. [Reg. 1/1976] s. 8 (13 of 1996)
- 157.** The invoice and the declaration and certificate or declarations in respect of goods shall be retained by the Commissioner-General and shall be filed with the papers of the relative importing aircraft or ship, or otherwise as the Commissioner-General may direct. A note shall be made on the relative import entry at the time of acceptance that the invoice and the declaration or certificate or declarations have been produced covering the community goods specified therein. Invoice declaration and certificate to be retained by Commissioner-General. [Reg. 1/1976] s. 8 (13 of 1996)
- 158.** Goods certified for entry under the Community Tariff must be packed separately from other goods but the packages may be enclosed with other goods provided the invoice and the declaration and certificate or declarations are endorsed accordingly. Goods to be separately packed. [Reg. 1/1976]
- 159.** Goods entitled to admission to the Community Tariff treatment shall not be entered on entries together with goods not so entitled. Goods to be separately entered. [Reg. 1/1976]

- Community State goods passing through other country en route.  
[Reg. 1/1976]
- 160.** Goods the produce or manufacture of any Community State consigned to Guyana which have been transhipped en route at a port or territory of a country other than a Community State or have been shipped from such a port or territory after overland transit from the Community State of origin shall not be entitled to Community Tariff treatment unless such goods have passed through the aforesaid port or territory in bond and are accompanied by a through bill of lading or through consignment note from the country of production or manufacture to Guyana in support of the invoice and the declaration and certificate or declarations. When a through bill of lading or through consignment note is not available the ocean bill of lading or other consignment note from the aforesaid port or territory of shipment must bear a certificate signed by the steamship company before the customs authorities of that port that the goods have passed through such country in bond giving the Community State of production and the number of the bonded car, in which case the invoice, and the declaration and certificate or declarations shall also be attested by the customs authorities of that port.
- Community State goods imported or re-consigned from a foreign country.  
[Reg. 1/1976]  
s. 8 (13 of 1996)
- 161.** Goods the produce or manufacture of any Community State imported or reconsigned from a port or territory of a country other than a Community State shall not be admitted to Community Tariff treatment.
- Special powers of Commissioner-General.  
[Reg. 1/1976]  
s. 8 (13 of 1996)
- 162.** In exceptional circumstances, when an importer is unable at the time of entry to produce any document required by these regulations the Commissioner-General shall have power
- (a) to admit the relative goods at the Community rate of duty; or
- (b) to reduce the amount of the deposit provided for in regulation 155 in respect of any goods which he is satisfied are of a Community State origin and which are not debarred from Community Tariff treatment by regulation 161.
- Drawback.  
[Reg. 1/1976]  
s. 8 (13 of 1996)
- 163.** (1) The authority conferred by paragraph (i) of the proviso to subsection (1) of section 15 may be exercised where the Commissioner-General is not satisfied that any allowable drawback, admission or arrangement has not been, or will not be, allowed inconsistently with the declaration made in that behalf pursuant to this Part.
- (2) The authority conferred upon the Commissioner-General by paragraph (ii) of subsection (1) of section 15 may be exercised, and that paragraph shall have effect accordingly, where any such allowance as aforesaid in relation to goods admitted as mentioned in that paragraph is made after their importation.

**164 - 171 (Inclusive).** Deleted by Regulation 14/1975.

[Subsidiary]

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**PART XVI  
WORKING DAYS AND HOURS**

**172.** (1) The working days of the Department of Customs and Excise shall be all days except public holidays.

Working days and hours.  
[Reg. 11/2001]

(2) The working hours of the Department of Customs and Excise shall as follows:

| Purpose   | Fridays     |             | Other Working Days |             |
|---|-------------|-------------|--------------------|-------------|
|   | From        | To          | From               | To          |
| (a) For receipt at the Customs House of duties and other Revenue.   | 08: 00hrs.  | 14: 30 hrs. | 08:00hrs.          | 15: 00 hrs  |
| (b) For all other business at the Customs House.  | 08: 00hrs.  | 12: 00 hrs. | 08: 00 hrs.        | 12: 00 hrs. |
|   | 13: 00 hrs. | 15: 30 hrs. | 13: 00 hrs.        | 16: 30 hrs. |
| (c) For the receipt of goods into or the delivery of goods from a warehouse.                                    | 07: 00 hrs. | 16: 00 hrs. | 07: 00 hrs.        | 16: 00 hrs. |
| (d) For the removal of goods from an aircraft or ship under section 79.   | 07: 00 hrs. | 16: 00 hrs. | 07: 00 hrs.        | 16: 00 hrs. |
| (e) For the loading of goods for exportation under section 141.   | 07: 00 hrs. | 16: 00 hrs. | 07: 00 hrs.        | 16: 00 hrs. |
| (f) For the loading of goods into or the discharge of goods from a coasting aircraft or ship under section 176. | 07: 00 hrs. | 16: 00 hrs. | 07: 00 hrs.        | 16:00 hrs.  |
| (g) For the receipt of goods into or the delivery of goods from a transit shed or customs area.                 | 07: 00 hrs. | 16: 00 hrs. | 07: 00 hrs.        | 16: 00 hrs. |
| (h) For all other purposes not elsewhere specified or provided for.   | 07: 00 hrs. | 16: 00 hrs. | 07: 00hrs.         | 16: 00 hrs. |

Any person intending to carry out any of the functions indicated in paragraph (2) (b) to (h) (inclusive) outside the hours specified in the said paragraph on any working day, or at any time on any public holiday must make a written application to the proper officer in sufficient time to enable him to make arrangements for the attendance of any necessary staff.

**PART XVII**  
**ATTENDANCE OUTSIDE OFFICIAL HOURS**

Applications  
for extra  
attendance.

- 173.** Applications for the services of an officer outside the working days and hours prescribed in regulation 172 shall be made in writing to the proper officer in Form C43 giving the particulars required thereby. Every such application, unless in any special circumstances the proper officer otherwise allows, must be presented at least two hours before the services are required. The proper officer who grants any such application shall demand and receive from the person so requiring such services, either before or after the performance of such services, as he may require, the overtime fees and other charges payable and pay such amounts to the Accountant General:

[Reg.9/2016]

Provided that a fee of four thousand dollars shall be charged in respect of each such application, not being an application in respect of the entering or clearing of a coasting ship, presented and approved on days other than those prescribed in regulation 172 (2) (b).

Fees for extra  
attendance of  
officers.

[28 of 1967  
Reg. 15/1964  
8/1966 A  
21/1971  
12/1972  
17/1973  
22/1973  
22/1973  
6/1983  
9/2016]

- 174.** (1) The fees as prescribed in this regulation and as specified by the Commissioner-General shall be paid by the person requiring the services of officers at times or on days, other than or in excess of those prescribed in regulation 172:

Provided that —

(a) no fees shall be charged for any period less than fifteen minutes for the rendering of any services to which paragraph (6) applies;

- (2) The fee to be paid for the entering or clearing of a ship other than a ship engaged in the coasting trade, shall be at the rate of four thousand dollars for each entrance or clearance:

s. 8 (13 of 1996)

[Reg. 9/2016]

Provided that where two or more applications are made at the same time by the same person, the fee shall be at a rate of four thousand dollars each for every additional entrance or clearance after the first entrance or clearance, as the case may be.

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- (3) The fee to be paid for the entering or clearing of a ship engaged in the coasting trade shall be at the rate of four thousand dollars for each entrance or clearance.
- (4) The fee to be paid for the granting of an application to load ships' stores shall be four thousand dollars.
- (5) The fee to be paid for the granting of a supplementary application extending the duration of a service or requiring the employment of additional officers of the Customs and Excise Department shall be four thousand dollars.
- (6) In respect of services rendered, other than as mentioned in paragraph (2) to (5), the fees to be paid shall be determined in accordance with the number of officers of the Customs and Excise Department employed and calculated in accordance with the rates of overtime as specified by the Commissioner-General. s. 8 (13 of 1996)
- 175.** When two or more persons require overtime services to be performed and in the opinion of the proper officer it is convenient to arrange for the same officers to perform all such services the charges shall be divided between the persons requiring the services in such proportions as the proper officer shall deem equitable. Part charging.
- 176.** If as the result of an application for extra attendance an officer reports for duty and his services are not required the person who applied for his services shall pay for three hours attendance in respect of public holidays and for two hours attendance on other days. Unnecessary attendance.
- 177.** The hours prescribed in regulation 172(2) do not include attendance of officers for the purpose of attesting and issuing, at the request of the public, documentary information of a nature which the Customs and Excise Department is permitted to make public or of performing special services requested by any person for his own individual convenience. Any special attendance given for any purpose shall be paid for by the person to whom the indulgence is granted at such rates as the Commissioner-General either generally or in any particular case directs. Fees for special services.  
s. 8 (13 of 1996)

### PART XVIII SMALL CRAFT

- 178.** No small craft of any kind shall, without the written authority of the proper officer, put off to any aircraft or ship that shall have arrived in the waters of Guyana, except from such place as may be approved by the Commissioner-General. Authority for small craft to proceed to aircraft or ship.  
s. 8 (13 of 1996)

- Small craft to proceed direct.
- 179.** No small craft of any kind having put off to proceed to any aircraft or ship shall depart from such aircraft or ship except direct to another aircraft or ship, and, on leaving the final aircraft or ship to which it shall have proceeded, every such small craft shall return direct to the place within the port from which it shall have put off, unless the proper officer shall otherwise allow.
- Small craft shall load or discharge only at legal quay. s. 8 (13 of 1996)
- 180.** Nothing in the preceding regulation shall be deemed to authorise any small craft to load or discharge cargo except at an approved place of loading or an approved place of unloading or other place approved by the Commissioner-General, or to load or discharge passengers' baggage or ships' stores save in accordance with the regulations relating thereto.
- Ships' boats.
- 181.** Regulations 178 and 180 shall apply also to ships' boats.
- Small craft may not go alongside ship without a permit. s. 8 (13 of 1996)
- 182.** Except with the written permission of the Commissioner-General, no small craft (except a pilot boat engaged in pilotage duties) shall approach within one hundred feet of any aircraft or ship that shall have arrived in Guyana, unless the master thereof shall be authorised to convey to or from such aircraft or ship approved articles in accordance with a permit issued by the Commissioner-General.
- Commissioner-General may authorise small craft to carry approved articles to and from ships. s. 8 (13 of 1996)
- 183.** The Commissioner-General may in his discretion authorise the shipment from and into small craft of approved articles other than cargo, passengers' baggage and ships' stores on to or from ships which have arrived from any place outside Guyana and are lawfully lying at any port or approved place under the conditions hereinafter set out.
- Articles which may be carried.
- 184.** The articles to which regulation 183 applies are fruits, vegetables, curios and such other articles not being cargo, passengers' baggage or aircrafts' or ships' stores as the proper officer may approve.
- Forms of permit. s. 8 (13 of 1996)
- 185.** For each small craft in which the articles specified in regulation 184 are to be conveyed a permit in the appropriate Form C45 or C46 or in such other form as the Commissioner-General shall from time to time direct shall be obtained by the owner from the proper officer and shall be carried by the master and produced to any officer on demand.
- Conditions of permit to be observed.
- 186.** Such conditions as may be specified in the permit shall be observed.
- Permit does not override master's authority.
- 187.** No permit shall be deemed to convey any authority to any person to approach or to go alongside or on board any aircraft or ship save with the approval of the master thereof or his agent or contrary to any other provision of law.

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- 188.** A permit issued under regulation 185 may be cancelled at any time. Permit may be cancelled.
- 189.** Nothing in regulation 184 to 190 (inclusive) shall be deemed to permit any person to take any goods on board any aircraft or ship for sale to the passengers or crew if such aircraft or ship is lying alongside any wharf, jetty or quay. No such goods shall be taken on board any aircraft or ship as aforesaid except with the written permission of the Commissioner-General and subject to such conditions as he shall impose. Permit to take goods for sale aboard ship alongside.  
s.8 (13 of 1996)
- 190.** No small craft may ply within the limits of any port in Guyana unless the owner thereof is in possession of a licence by the Commissioner-General in Form C66. Licence to ply.  
s.8 (13 of 1996)

### PART XIX IMPORTATION AND EXPORTATION BY POST

- 191.** All postal packets required by any provision of law to be accompanied by or have affixed thereto a parcel declaration or a green label made out by the sender (whether actually so accompanied or having affixed thereto a parcel declaration or green label as aforesaid or not) shall if the Commissioner-General so requires either at the port or place of departure from or of arrival in Guyana, as the case may be, or at such other port or place in Guyana as the Commissioner-General directs be produced by an officer appointed on that behalf by the Postmaster General to the proper officer for examination and for that purpose the officer of the Post Office aforesaid shall be deemed to be the agent of the importer or the exporter, as the case may be, and is hereby authorised and empowered to open such postal packets for customs examination. Examination of postal packets.  
s.8 (13 of 1996)
- 192.** The addressee of all postal packets which in the opinion of the proper officer are imported for commercial or trade purposes shall be required to make entry of such postal packets as if such packets had been reported inwards by an aircraft or ship. Certain postal packets to be entered.
- 193.** In any case where any postal packet or any of its contents are found on examination to be conveyed by post otherwise than in conformity with the provisions of any law governing the conveyance by post of such packets, or not to agree with any declaration or green label which accompanies or is affixed to such postal packet or with any declaration, invoice or other document purporting to relate to its contents and which may be either transmitted therewith or produced by the addressee, or are found to consist of goods prohibited or restricted to be conveyed by post or to be imported or exported, as the case may be, such postal packet and all its contents shall be deemed to be goods dealt with contrary to customs laws and shall be sent to the Commissioner-General to be dealt with as provided in such laws. When postal packets deemed to be dealt with contrary to the customs laws.  
s. 8 (13 of 1996)

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Undelivered postal packets.  
s. 8 (13 of 1996)

**194.** If the addressee of any postal packet addressed to any place in Guyana neglects to claim such postal packet and if such postal packet is not delivered to an alternative addressee or returned to the sender within such time as may be laid down in any law governing the conveyance of postal packets by post, or if the addressee as aforesaid refuses or neglects to pay any duty payable under the customs laws in respect of the goods contained in such postal packet, the Postmaster General shall either pay to the Commissioner-General the duty due or send the postal packet to the Commissioner-General for deposit in the State warehouse where it may be sold or otherwise dealt with and any proceeds applied as if it were goods which might be sold or otherwise dealt with under sections 89 and 90.

How duties of customs to be accounted for.  
s. 8 (13 of 1996)

**195.** The duties of customs payable on any postal packet for which entry is not required shall be paid to the Postmaster General at the time of delivery of the postal packet and such duties shall be paid over by the Postmaster General to the Commissioner-General at such times and in such manner as shall from time to time be agreed.

**PART XX  
GOODS IN TRANSIT**

Customs Declaration using the Customs Procedure Code for Goods in transit.  
[Reg. 3/1995]  
s. 8 (13 of 1996)

**196.** Goods imported in transit and so reported at such ports or places as the Commissioner-General may from time to time approve as ports or places of entry in transit shall be entered in Form C72 using the Customs Procedure Code for transit goods and the importer shall submit a bond in Form C63 or C64.

Entry in transit within one week.

**197.** Goods not reported as in transit may be entered in transit within one week of their arrival at one of the ports or places aforesaid provided that they have not been taken from the control of the customs.

Transit fee.

**198.** There shall be paid in respect of all goods entered in transit through Guyana not being goods the property of the Government of the territory to which they have been consigned, such fee as the Minister may from time to time prescribe.

Transit routes  
s. 8 (13 of 1996)

**199.** Goods entered in transit shall pass through Guyana direct and without deviation by such routes as the Commissioner-General may generally or in any particular case approve and shall be produced at the port or place for which they are entered outwards and at such other place as the Commissioner-General may require within such time as the proper officer may deem reasonable.

Restriction dealing with goods in transit.  
s. 8 (13 of 1996)

**200.** Goods in transit shall not be landed, transhipped, repacked, restowed or otherwise dealt with except at places approved for the purpose by the Commissioner-General who may require such operations to be carried out under supervision.

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- 201.** Subject to the customs laws, goods in transit may, at the direction of the Commissioner-General and under such conditions as he may impose, be entered for home consumption or warehousing at any approved port or place.
- Goods in transit may be entered for home consumption or warehousing.  
s. 8 (13 of 1996)

**PART XXI  
CUSTOMSHOUSE BROKER**

- 202.** Subject to regulation 203, a person shall not transact business with the Customs on behalf of others unless he holds a licence to do so issued by the Commissioner-General. Any person not so licenced shall not charge any fee or accept any other consideration such as special inducement, promise or advantage, bestowal of gift or favour or other things of value. The licence shall be in Form C65 and shall be valid from the date of issue until 31st December in the same year. The fee to be charged for such licence shall be \$15,000.00 annually.
- Where a licence is required.  
[Reg. 6/1983, 3/2001, 9/2016]  
s. 8 (13 of 1996)

- 203.** No licence shall be required to engage in transactions with the customs or any representative thereof by the following -
- Where no licence is required.

(a) an importer or exporter transacting business with the Customs solely on his own behalf or his authorised regular employees or officers who act only for him in the transaction of such business;

(b) an employee of a broker acting solely for his employer where -

(i) the broker has authorised the employee, a resident of Guyana, to sign Customs documents on his behalf and has filed a power of attorney for that purpose with the Commissioner-General; or

s. 8 (13 of 1996)

(ii) the broker has filed with the Commissioner-General a statement identifying the employee as authorised to transact business on his behalf;

s. 8 (13 of 1996)

(c) an authorised agent of the master or owner of an aircraft or ship transacting business in connection with entry and clearance of such aircraft or ship.

- 204.** Where the employee is given authority under either regulation 203 (b) (i) or 203 (b) (ii) the broker shall promptly give notice to the Commissioner-General of the withdrawal of authority of any such employee.
- Withdrawal of authority to sign Customs document.  
s. 8 (13 of 1996)

- 204A.** Licenses in force which have been issued prior to the effective date of these regulations shall continue in force up to and including 31st December, 1983.
- Saving as to licence issued prior to regulations.

Basic requirements for  
licensed broker.

**204B.**

An applicant for a licence shall -

(a) where the applicant is an individual -

- (i) be a citizen of Guyana but not an officer or employee of the Government of Guyana;
- (ii) be eighteen years of age or upwards;
- (iii) be of good character;
- (iv) establish through an examination that he has sufficient knowledge of Customs and related laws, regulations and procedures to render valuable service to importers. Sufficient knowledge shall be established in part by obtaining a certificate showing that at least seventy-five percent of the marks were obtained at the examination; and
- (v) have an office in which his Customs transactions shall be performed;

(b) where the applicant is a partnership -

- (i) be registered under the Business Names (Registration) Act;
- (ii) be a partnership of which at least two partners are licensed brokers; and
- (iii) be a partnership which has an office in which its Customs transactions are performed by a partner who is a licensed broker or a qualified employee under the responsible supervision and control of such partner;

(c) where the applicant is a company, corporation or an unincorporated body -

- (i) in the case of a company, be a company registered under the Companies Act;
- (ii) be a company, corporation or an unincorporated body empowered to transact business with the Customs on behalf of others;

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- (iii) have at least two officers who are licensed brokers; and
- (iv) have an office in which its Customs transactions are performed by a licensed broker or a qualified employee under the responsible supervision and control of a licensed broker.

- 204C.** An application for a broker's licence shall be submitted to the Commissioner-General along with a police clearance of the applicant and a fee of five thousand dollars which shall be held on deposit pending processing of the application. The application shall be submitted not later than thirty days before the examination which the applicant shall be required to take under regulation 204B. Application for licence.  
[Reg. 9/2016]  
  
s.8 (13 of 1996)
- 204D.** Upon receipt of the application the Commissioner-General shall cause a notice to be published in the Gazette on at least two consecutive Saturdays stating that the application has been filed. The notice shall give the name and address of the applicant and, if the applicant is in a partnership or intends to transact business with the Customs on behalf of a company, corporation or unincorporate body, the name and address of such partnership, company, corporation or unincorporate body. The notice shall invite written comments or information regarding the issue of the licence not later than seven days after the date of the last publication. Publication of notice of application.  
  
s.8 (13 of 1996)
- 204E.** If, before the date of the examination, an applicant informs the Commissioner-General that he is desirous of withdrawing his application, that application shall be treated as withdrawn. The Commissioner-General shall refund fifty dollars from the application fee held on deposit to the applicant and the balance shall be brought to account by the Commissioner-General. Withdrawal of application.  
  
s.8 (13 of 1996)
- 204F.** The written examination shall be designed to determine the applicant's knowledge of Customs and related Laws, regulations and procedures and his ability to render valuable service to importers and exporters. The examination shall be prepared and graded in the headquarters of the Customs and Excise Department in Georgetown, Guyana. Examination of applicant for Customs broker's licence.
- 204G.** Examinations shall be held at the Customs and Excise Department in Georgetown, on the first Monday in April and October annually or at such times as the Commissioner-General may direct. The Commissioner-General shall give the applicant notice of the exact time and place when and where the examination shall be held. Date and place of examination.  
  
s.8 (13 of 1996)
- 204H.** If the applicant fails to appear for an examination without notification in advance or explanation reasonable in the opinion of the Commissioner-General of the circumstances which made it impossible or impracticable to give notification, the Commissioner-General shall Failure to appear for examination.  
  
s.8 (13 of 1996)

inform him that his application is denied because of his failure to appear for the examination to establish his qualifications for a licence and the application fee held on deposit shall be brought to account by the Commissioner-General.

- Failure to pass examination.  
s. 8 (13 of 1996)
- 204I.** If the applicant does not obtain a grade satisfactory to the Commissioner-General, the Commissioner-General shall inform him that the application for licence is denied because of his failure to pass the examination and the application fee held on deposit shall be brought to account by the Commissioner-General.
- Success at examination.  
s. 8 (13 of 1996)
- 204J.** If the applicant is successful at the examination, the Commissioner-General shall refer the application to the proper officer for an investigation and report.
- Investigation of applicant.
- 204K.** The investigation shall ascertain facts relevant to the question whether the applicant is qualified and shall cover, but need not be limited to:
- (a) the accuracy of the statements made in the application;
  - (b) the business integrity of the applicant; and
  - (c) the reputation of the applicant.
- Report and return of application.  
s. 8 (13 of 1996)
- 204L.** The proper officer shall return the application with his report and recommendation to the Commissioner-General, who may require further investigation to be conducted if additional facts are deemed necessary in respect of the application.
- Security.  
s. 8 (13 of 1996)
- 204M.** If the Commissioner-General finds that the applicant is qualified, he shall require the applicant to give security in such sum to assure compliance with any pertinent law, regulation or instruction or for the protection of the revenue.
- Issue of certificate and licence.  
s. 8 (13 of 1996)
- 204N.** When an applicant who has, to the satisfaction of the Commissioner-General, complied with all the provisions of these regulations necessary for the granting of a licence, the application fee held on deposit shall be brought to account and the applicant issued with a certificate which shall on presentation to the proper officer, be evidence of the applicant's right to be granted a licence or the renewal thereof. On payment of the licence fee prescribed by regulation 202, he shall be issued with a licence. Such licence shall be issued in the name of the individual licensee and not in his capacity as a member or officer of the organization with which he is connected.
- Denial of application for licence.  
s. 8 (13 of 1996)
- 204O.** If the Commissioner-General determines that the application for a licence shall be denied for any reason, notice of denial in writing shall be given by him to the applicant. The notice of denial shall state the reasons why the licence was not issued.

- 204P.** The grounds sufficient to justify denial of an application for or a revocation or suspension of a licence shall include —
- (a) failure or refusal to comply with the duties, responsibilities or requirements of a Customhouse broker;
- (b) failure to meet any requirement set forth in these regulations;
- (c) failure to establish the business integrity and good character of the applicant;
- (d) any willful misstatement of pertinent facts in the application;
- (e) any conduct which would be deemed unfair in commercial transactions by accepted standards;
- (f) a reputation imputing to the applicant's criminal, dishonest and unethical conduct, or a record of such a conduct; or
- (g) any other ground which in the opinion of the Commissioner-General, is sufficient.
- 204Q.** Each applicant who has been denied a licence may reapply at any time in accordance with the provisions of these regulations.
- 204R.** Each broker shall keep in a correct, orderly and itemized manner, records of account reflecting all his financial transactions as a broker. He shall keep and maintain on file a copy of each entry, specification or shipping bill made by him with all supporting papers, copies of all his correspondence and all other documents relating to his Customs business.
- 204S.** Books and papers, other than powers of attorney as defined in regulation 204 II and papers required by regulation 204R to be kept by a broker shall be retained for at least three years after the date of entry.
- Powers of attorney shall be retained until revoked, and revoked power of attorney and letters of revocation shall be retained for three years after the date of revocation.
- 204T.** All books and papers referred to in these regulations which pertain to the business of a client of a broker shall be considered confidential and the broker shall not disclose their contents or any information connected therewith to any person other than such client, an officer or other accredited officer, or employee of the Government of Guyana acting in the execution of his duties, except on subpoena by a court of competent jurisdiction.
- 204U.** During the period of retention, the broker shall keep his books and papers in such manner that they may readily be examined, and they shall be made available for inspection, copying, reproduction or other official use by the Customs on demand within the period of retention or within any longer period of time during which they remain in the possession of the broker.
- Grounds for denial of application for or revocation or suspension of licence.
- s. 8 (13 of 1996)
- Reapplication for licence.
- Record of transaction.
- Retention of books and papers.
- Books and papers confidential.
- Books and papers for examination.

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- Interference with examination of books and papers. **204V.** A broker shall not refuse access to, conceal, remove or destroy the whole or any part of any book or paper relating to his transactions as a broker which is being sought, or which the broker has reasonable grounds to believe may be sought by the Customs or any representative thereof, nor shall he otherwise interfere or attempt to interfere with any proper and lawful efforts to procure or reproduce information contained in such book or paper.
- Audit or inspection of books and papers. s. 8 (13 of 1996) **204W.** An officer shall make such audit or inspection of the books and papers required to be kept and maintained by a broker as may be necessary to enable the Commissioner-General or other proper officer to determine whether or not the broker is complying with the requirements of these regulations. Furthermore, the officer may inspect such books and papers to obtain information regarding specific Customs transactions for the purpose of protecting importers or the revenue. The officer conducting the audit or inspection shall submit a report of the findings to the Commissioner-General.
- Responsible supervision. **204X.** Every licensed broker operating as a sole proprietor, every licensed broker who is a partner in a partnership or an officer of a company, corporation or unincorporated body which is licensed as a broker shall exercise, responsible supervision and control over the transaction of business with the Customs of such sole proprietorship, partnership, company, corporation or unincorporated body.
- List of employees. s. 8 (13 of 1996) **204Y.** Within 30 days after the date of a written demand by the Commissioner-General, a licensed Customhouse broker shall submit a list of the names, addresses, licence numbers and national identification card, number of persons currently employed. He shall, within ten days after the employment of any new employees, furnish the Commissioner-General with the names, addresses and national identification card numbers of such employees. If the employment of any such employees is terminated, the Customhouse broker shall promptly inform the Commissioner-General.
- Supervision of employees. **204Z.** Every broker shall exercise such supervision of his employees so as to ensure proper conduct on the part of the employees in the transaction of business with the Customs. Every broker shall be held strictly responsible for the acts or omissions of his employees within the scope of their employment and for the acts or omissions of such employees which, in the exercise of reasonable care and diligence, the broker should have foreseen.
- Diligence in correspondence. **204AA.** Each broker shall exercise due diligence in answering correspondence and in preparing or assisting in the preparation and filing of documents relating to any matter handled by him as a broker.

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- 204BB.** When a broker changes his business address, he shall immediately give written notice of his new address to the Commissioner-General. Change of business address.  
s. 8 (13 of 1996)
- 204CC.** A partnership, company, corporation or unincorporated body shall immediately notify the Commissioner-General of the date on which any broker who is a partner, member, or officer of such partnership, company, corporation or unincorporated body ceases to be one of its partners, members or officers and the name of the broker who will succeed him as a partner, member or officer; or of any change in the Articles of Agreement, Articles of Association or the provisions of any Act establishing any such body. Change of organisation.  
s. 8 (13 of 1996)
- 204DD.** A broker who changes his name shall submit to the Commissioner-General evidence of his authority to use the new name. Change of name.  
s. 8 (13 of 1996)
- 204EE.** A broker shall not file or cause to be filed or assist in the filing of any claim or of any document, affidavit or other paper, known by such broker to be false, nor shall he knowingly give or solicit or procure the giving of any false or misleading information or testimony in any matter pending before the Customs. False information.
- 204FF.** A broker shall not procure or attempt to procure, directly or indirectly, information from Government records of any officer of the Government, being information to which access is not granted by the proper authority. Government records.
- 204GG.** A broker shall not influence or attempt to influence the conduct of any officer in any matter pending before the Customs or any representative thereof by the use of threat, false accusation, duress, or the offer of any special inducement or promise of advantage, or by bestowing any gift or favour or other things of value. Undue influence upon an officer.
- 204HH.** Any person who commits a breach of any of these regulations shall be guilty of an offence. Offences.
- 204II.** In this part ——— Definitions.
- "books and papers" include all books, accounts, records, papers, documents, powers of attorney and correspondence of a broker relating to his customs business;
- "Customhouse broker" or "broker" means a person who is licensed under these regulations to transact business with the Customs on behalf of others.

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PART XXII  
MISCELLANEOUS

Certificate for production in court.

**205.** A certificate issued by the proper officer on Form C67 shall be sufficient evidence in the courts that duty has been paid or that any other requirements of customs and excise have been duly complied with. A fee of fifty cents shall be paid for each certificate issued. The law relating to stamp duties shall not apply to a certificate.

Particulars of bonds to be recorded on customs documents.

**206.** Whenever a person who has entered into a general bond desires to use the bond for any transaction, he shall write on the relative customs form "I/We request permission to ship (or remove, or as the case may be) the within mentioned goods under General Bond No. dated ..... "and subscribe his signature thereto.

Fire hazards. s. 8 (13 of 1996)

**207.** No person shall light any match, lamp or fire or shall smoke in any part of a customs area or warehouse without the express permission of the Commissioner-General.

Other fees. [Reg. 9/2016]

**208.** There shall be a fee of \$500 for a Customs Seal.

Age of Motor Vehicles. [Reg. 1/2017 Customs (Amendment) Regulations 2018]

**209.** When calculating the age of motor vehicles including motor cars, vans, sport utility vehicles, pick-ups, buses and other similar vehicles the following shall apply-

(a) "eight years old" mean the period of ninety-six months or eight calendar years immediately preceding January 1 in the calendar year of importation; and

(b) "four years old" mean the period of forty-eight months or four calendar years immediately preceding January 1 in the calendar year of importation.

Records, documents, etc. may be in any form determined by the Commissioner-General. [Reg. 1/2017]

**210.** For the purpose of the Act, records, documents, certificates and forms may be electronic, paper or any other form as determined by the Commissioner-General.

Information communication technology requirements. [Reg. 1/2017]

**211.** For the purpose of administering this Act, the Commissioner-General may prescribe documents or classes of documents, requirements as to electronic documents and electronic signatures, hardware and software systems, and information communications and technology tools and requirements.

[Subsidiary]

*Customs Regulations***Excise Stamps**

Establishment  
and application  
of excise  
stamp.  
[Reg. 1/2017]

**212.** (1) There is established an excise stamp which shall be in the form and manner, and have the features, as determined by the Guyana Revenue Authority.

(2) The following list of goods imported into Guyana shall have affixed an excise stamp in the manner as prescribed in these Regulations –

(a) every package or unit of alcoholic products classified under tariff headings 22.04, 22.05, 22.07, and 22.08 and

(b) every package or unit of tobacco and other manufactured tobacco products and substitutes classified under tariff headings 24.02 and 24.03.

(2) The Minister may by regulations make additions to, and deletions from, the list of goods in subsection (1).

Design and  
affixing of  
excise stamp.  
[Reg. 1/2017]

**213.** Every excise stamp required to be affixed under regulation 212 shall-

(a) be in such form and size as the Commissioner-General may determine;

(b) take a physical or electronic form as determined by the Commissioner-General;

(c) be clearly visible when the product is displayed for sale; and

(d) be affixed in such a manner as to become damaged or destroyed where the product is opened or an attempt is made to remove the excise stamp.

Registration.  
[Reg. 1/2017]

**214.** No person shall import any goods on which an excise stamp is required to be affixed in accordance with these Regulations, for sale or for distribution free of charge or for any other purpose in Guyana unless that person is registered in such a manner as the Commissioner-General may prescribe.

Procurement of  
excise stamps..  
[Reg. 1/2017  
Reg. 9/2018]

**215.** (1) Any person who imports any goods on which an excise stamp is required to be affixed in accordance with these Regulations shall make an application for the supply of excise stamps on such form and in such manner as determined by the Commissioner-General.

(2) Where an application under sub-regulation (1) is approved, the manufacturer or importer shall pay for the excise stamps in the mode determined by the Commissioner-General.

(3) The cost of the excise stamp shall be determined by the Commissioner-General.

(4) Revenue collected from the sale of excise stamps shall be utilised by the Commissioner-General to source and replenish the supply of excise stamps.

(5) The revenue collected under paragraph (4), may be utilised at any date from the revenue collected and paid into the Customs and Trade Administration Account of the Revenue Authority, and the net stamp revenue shall be paid over to the Consolidated Fund.

Commissioner-General to appoint a printer.  
[Reg. 1/2017]

**216.** (1) The Commissioner-General shall appoint a suitably qualified person or entity to print and deliver the excise stamps.

(2) The person or entity appointed under sub-regulation (1) shall not print any excise stamps except where requested by the Commissioner-General.

(3) The Commissioner-General may where necessary, require the printer to deliver the excise stamps to a manufacturer, importer or supplier of goods in Guyana or the country of manufacture or supply.

(4) The printer shall notify the Commissioner-General of the number and nature of excise stamps supplied to manufacturers, importers and suppliers of goods within seven days of delivery.

Place of affixing excise stamp.  
[Reg. 1/2017]

**217.** The excise stamps may with prior approval of the Commissioner-General, be affixed on the packages in a bonded warehouse or a place approved in Guyana or another country.

Record keeping by manufacturer or importer.  
[Reg. 1/2017]

**218.** A manufacturer or importer shall-

(a) keep a record of the excise stamps used; and

(b) immediately furnish to the Commissioner-General any record kept by him regarding any excise stamps that the Commissioner-General may require.

Returns to be submitted by importer and manufacturer.  
[Reg. 1/2017]

**219.** (1) Every importer and manufacturer shall submit to the Commissioner-General, a monthly reconciliation statement in the manner prescribed by the Minister and such statement shall indicate-

(a) the excise stamps in stock on the last day of the previous month and which have been brought forward for use during the month;

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- (b) the summary of usage of excise stamps issued during the month including the stamps brought forward from the previous month;
  - (c) the excise stamps affixed on goods manufactured or imported during the month; and
  - (d) the excise stamps spoiled or damaged during the process of affixing and certified as damaged or spoiled by an authorised officer.
- (2) The monthly reconciliation statement shall be submitted not later than fifteen days after the end of each month in which the excise duty became due and payable.
- (3) The Commissioner-General may require an importer or manufacturer to pay duty in respect of excise stamps in excess of one percent of the total issued and are not accounted for to his satisfaction.

Offences and  
penalties.  
[Reg. 1/2017]

- 220.** (1) Any person who-
- (a) fails to maintain a monthly excise stamp register or record as the Commissioner-General may prescribe;
  - (b) knowingly submits a return that is incorrect;
  - (c) fails to furnish any information that the Commissioner-General may require;
  - (d) fails to activate and fulfill system functions of the Excise Stamp Portal.
- commits a summary offence under the Act.
- (2) Any person who-
- (a) imports any goods on which an excise stamp should be affixed without being registered with the Commissioner-General under these Regulations;
  - (b) fails to affix an excise stamp on the package of good in such secure manner as the Commissioner-General may prescribe;

- (c) prints over or defaces an excise stamp fixed on a package;
- (d) is in possession of goods on which the excise stamps have not been affixed and which are not destined for export;
- (e) attempts to acquire or acquires an excise stamp without the authority of the Commissioner-General;  
prints, makes or in any way creates an excise stamp without the authority of the Commissioner-General; or
- (f) removes or otherwise prepares any excise stamp with the intent to use or cause the same to be used after it has already been used;

commits a summary offence under the Act.

(3) Any goods connected to the offences set out under this regulation shall be forfeited to the State in accordance with the applicable provisions under the Act.

Exemptions by  
Commissioner-  
General.  
[Reg. 1/2017]

**221.** Notwithstanding any provision in these Regulations, the Commissioner-General may with the prior approval of the Minister-

- (a) exempt any person, business, company, organisation, budget agency, government department, diplomat, consulate or mission from the requirement under regulation 212 on such terms and conditions as the Commissioner-General considers fit;
- (b) where stamps are unavailable for any reason, all manufacturers and importers upon prior payment of all duties, to sell or import any specified goods without the excise stamp affixed;
- (c) allow a manufacturer, on application, a reasonable period to obtain plant, machinery, and equipment for the application of the excise stamps.

Power of  
Commissioner-  
General.  
[Reg. 1/2017]

**222.** Notwithstanding any provision of these Regulations, the Commissioner-General may prescribe procedures, conditions, requirements, forms, certificates, electronic or other systems for the effective operations, management, accountability, and enforcement of excise stamp and duties and taxes.

Advance  
rulings on  
goods  
[Reg.9/2018]

**223.** (1) Advance rulings on valuation, classification and origin of goods may be issued in accordance with the guidelines of the World Customs Organization in such a manner and for such a period as determined by the Commissioner-General.

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(2) Any advance ruling issued shall be valid and binding for the period of time allowed.

(3) The Commissioner-General may revoke the advance ruling at any time after its issuance if the law, facts or circumstances supporting the ruling have changed.

**CUSTOMS (ADVANCE PASSENGER AND CARGO INFORMATION) REGULATIONS**

**ARRANGEMENT OF REGULATIONS 2007**

Regulations

1. Citation and commencement.
2. Interpretation
3. Application
4. Advance information.
5. Power of Minister to Waive.
6. Penalty
7. Seizure and detention
8. Release of bond
9. Refusal of clearance

**SCHEDULE I**

**PART I**

**PART II**

**SCHEDULE II**

REGULATIONS

Made Under

The CUSTOMS ACT  
(Cap. 82:01)

IN EXERCISE OF THE POWERS CONFERRED UPON ME BY SECTIONS 67A AND 275 OF THE CUSTOMS ACT (CAP. 82:01), I HEREBY MAKE THE FOLLOWING REGULATIONS: -

Citation and commencement.

1. These regulations may be cited as the Customs (Advance Passenger and Cargo Information) Regulations 2007 and shall come into operation on 1<sup>st</sup> February 2007.

Interpretation.

2. (1) In these Regulations:-
  - (a) “advance information” means the information in respect of a passenger, crew member or other occupant seeking to travel or being carried or of cargo to be transported or being transported in an aircraft or ship to be arrived in or to be departed from Guyana or arriving in or departing from Guyana;
  - (b) “cargo” means any goods to be transported or being transported in an aircraft or ship;
  - (c) “domestic space” means the countries listed in Schedule II;
  - (d) “passenger” means any person not being a *bona fide* member of the crew, seeking to travel or being carried on an aircraft or ship.

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- (2) Words and expressions used in these Regulations and not defined in these Regulations but defined in the Customs Act or under the Immigration shall have the respective meanings assigned to them in those Acts.

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3. These Regulations shall apply to an aircraft or ship which-
- (a) is expected to arrive in Guyana;
  - (b) has left or expected to leave Guyana;
4. (1) The master shall at such time as provided in sub-regulation (2), make available to the competent authority, in such form or manner as may be approved in writing by the Commissioner – General, either generally or for a particular case or class of cases, advance information-
- (a) in respect of an aircraft or ship and each person on board in accordance with Part I of Schedule I; and
  - (b) in respect of the cargo on board in accordance with Part II of the Schedule I.
- (2) (a) In respect of an aircraft or ship referred to in regulation 3(a), advance information shall be provided –
- (i) not later than fifteen minutes after departure from the last port of call if it is a commercial flight;
  - (ii) not later than thirty minutes prior to the departure from the last port of call if it is a private aircraft;
  - (iii) not later than twenty-four hours prior to arrival if it is arriving from outside the domestic space; and
  - (iv) not later than one hour prior to arrival of the aircraft or ship from the last port of call if it is arriving from a destination within the domestic space.
- (b) In respect of an aircraft or ship referred to in regulation 3(b), advance information referred to in paragraph (a) shall be provided not less than fifteen minutes after departure from Guyana, subject to sub-regulation (3).
- (3) Sub-regulation (2) (b) shall not apply to the departure of an aircraft or ship from Guyana to a destination within the domestic space.

Application.

Advance  
information.  
s.8 (13 of 1996)

Schedule.

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- Power of Minister to waive.
5. The Minister may, for reasons recorded in writing, either generally or for a particular case or class of cases, waive any requirement under regulation 4.
- Penalty.
6. Where a master –
- (a) intentionally fails to transmit advance information in accordance with regulation 4; or
  - (b) recklessly transmits incomplete or false advance information;
- he shall be liable to a penalty of G\$20,000,000.00.
- Seizure and detention.  
s.8 (13 of 1996)
7. (1) Where a master fails to comply with regulation 4, the Commissioner – General may seize and detain the aircraft or ship to which the non-compliance relates.
- (2) Where a seizure relates to a commercial aircraft or ship, then, notwithstanding anything contained in paragraph (1), such aircraft or ship shall be released on the lodgement of a bond for a sum of G\$100,000,000.00 or three times the value of such aircraft or ship.
- Release of bond.  
s.8 (13 of 1996)
8. The Commissioner – General shall release the bond lodged under regulation 7-
- (a) upon-
    - (i) receipt of advance information referred to in regulation 4; and
    - (ii) payment of the penalty imposed under regulation 6; or
  - (b) an order of a court of competent jurisdiction.
- Refusal of clearance.
9. The proper officer may refuse to grant clearance to an aircraft or ship, not being a commercial aircraft or ship, until-
- (i) the advance information referred to in regulation 4 has been received; or
  - (ii) the penalty imposed under regulation 6 has been paid.

**SCHEDULE I**

[Regulation 4 (1) (a) and (b)]

**ADVANCE PASSENGER AND CARGO INFORMATION**

**PART I**

**(A) Information relating to the flight or voyage:**

- 1. Aircraft Identification (if applicable)**  
(IATA Airline code and flight number)
- 2. Ship Identification (if applicable)**  
(Ship name and voyage number)
- 3. Registration of aircraft or ship**  
Ship or aircraft Registration Number
- 4. Country of Registration**  
(Country where aircraft or ship is registered)
- 5. Agent or Owner (where applicable)**  
(Name of Agent for the aircraft or ship or where no agent, name of owner)
- 6. Scheduled Departure Date**  
(Date of schedule departure of ship or aircraft (based on local time of departure location))
- 7. Scheduled Departure Time**  
(Time of schedule departure of aircraft or ship (based on local time of departure location))
- 8. Scheduled Arrival Date**  
(Date of schedule arrival of aircraft or ship (based on local time of arrival location))
- 9. Scheduled Arrival Time**  
(Time of schedule arrival of aircraft or ship (based on local time of arrival location))

10. **Last Place/Port of Call of aircraft or ship**  
(Ship or aircraft departed from this last foreign place/port of call to go to the place/port of aircraft or ship and initial arrival)
  11. **Place/Port of aircraft or ship and Initial Arrival**  
(Place/port in the country of destination where the aircraft or ship arrives from the last place/port of call of aircraft or ship)
  12. **Subsequent Place/Port of Call within the country/domestic space**  
(Subsequent place/port of call within the country)
  13. **Number of persons on board**  
(Total number of passengers, crew on board)
  14. **Place/port of Onward Foreign destination**  
(For departure from Guyana)
- (B) **Information relating to each individual on board:**
- Core Advance information Elements of Passport or travel document
15. **Passport or travel document Number**
  16. **Issuing Country or Organisation of passport or travel document**  
(Name of the State or Country or Organisation responsible for the issuance of passport or travel document)
  17. **Type of passport or travel document**  
(Indicator to identify type of passport or travel document)
  18. **Expiration Date**  
(Expiration date of passport or travel document)
  19. **Surname/Given Name(s)**  
(Family name and given name(s) of the passenger as it appears on the passport or travel document)

20. **Nationality**  
(Nationality of the passenger)
21. **Date of Birth**  
(Date of birth of the passenger)
22. **Gender**  
(Gender of the passenger)

**PART II**

**Information relating to Cargo:**

The information contained in the Annex with respect to-

- (i) its cargo for discharge within Guyana; and
- (ii) its cargo not intended for discharge within Guyana

**ANNEX**

**Advance information relating to the Manifest:**

**Voyage number**

(A number assigned by local Shipping Agent for ships or the scheduled flight number for aircrafts)

**Date and Time of Submission**

**Scheduled Departure Date**

(Date of departure of ship or aircraft)

**Scheduled Arrival Time**

(Time of arrival of aircraft or ship)

**Place of Departure**

(The last foreign port or place of call for aircraft or ship)

**Destination**

(Port or place in the country of destination where the aircraft or ship first reports)

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**Subsequent Place/Port of call within the country [Optional]**

**Agent: Name**

(authorised representative of the aircraft or ship, where available)

**Owner**

(Name of owner of aircraft or ship)

**Transport: Mode**

(The manner in which the cargo is imported or exported)

**Transport: Name**

(Name of importing or exporting aircraft or ship)

**Transport: Nationality**

(Nationality of aircraft or ship as determined by its port of registry)

**Transport: Place (Optional)**

(Port of Registry)

**Registration (Optional)**

(International registration number including in respect of ships, the International Maritime Organisation registration number or Lloyd's registration number or in respect of aircraft the International Air Transport Authority registration number)

**Master**

(Name of captain of the ship)

**Total: Bills**

**Total: Packages**

**Total: Containers**

**Total: Gross mass**

**Tonnage: Gross (Optional)**

**Tonnage: Net [Optional]**

(Registered tonnage of ship)

**Date of last discharge (Optional)**

(Date of last discharge of cargo by the ship at any port)

**Advance information relating to individual bills of lading/Airway Bill**

**Manifest Line Number**

(Number indicating the order of bills of lading on a manifest)

**Transport Document Type**

(Type of document issued by aircraft or ship including bills of airway bill, bill of lading or waybill)

**Transport Document Reference Number**

**Purpose of Shipment**

(Whether for import, export, in-transit or trans-shipment)

**Unique Consignment Reference (Optional)**

**Place of Loading**

**Place of Discharge**

**Exporter**

**Exporter Address**

**Consignee**

(Name of the consignee or the name and phone number of the representative)

**Total Containers**

(Total number of containers for each transport document)

**Packages: Kind**

**Packages: Marks and Numbers**

**Quantity: Package**

**Quantity: Gross Mass**

**Volume: Cubic Measurement (cbm)**

**Description of Goods**

(Pursuant to applicable law)

**Freight Indicator**

(Payment status whether prepaid or payment on collection)

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**Amount and Currency**

**Values:**

**Value of Goods Freight on Board [(Optional)]**

**Freight [(Optional)]**

**Additional Seals**

**Additional Information**

**Advance Information relating to Container Management**

**Container: Number**

(The Bureau of International Containers – **BIC** identification number of containers)

**Container Type**

(Type of container, e.g. 20 feet, refrigerated)

**Empty/Full Indicator**

(Whether Full Container Load or Less than Container Load)

**Seals**

(The number of the security seal(s) affixed to the container door)

**Marks**

(Marks or numbers of the seal(s) affixed to the container door)

**Sealing Party**

(The authority that affixed the seal(s) to the containers)

**Total Containers**

**Transport Document Reference Number**

**SCHEDULE II**

[Regulation 2 (1) (c)]

**DOMESTIC SPACE COUNTRIES**

1. **Antigua and Barbuda**
2. **Barbados**
3. **Dominica**
4. **Grenada**
5. **Guyana**
6. **Jamaica**
7. **St. Kitts and Nevis**
8. **Saint Lucia**
9. **St. Vincent and the Grenadines**
10. **Trinidad and Tobago**