

LAWS OF GUYANA

EXPORT AND IMPORT (SPECIAL PROVISIONS) ACT

CHAPTER 91:12

Act

8 of 1986

Amended by

4 of 1987

11 of 1991

33 of 1991

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EXPORT AND IMPORT (SPECIAL PROVISIONS) ACT

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CHAPTER 91:12

EXPORT AND IMPORT (SPECIAL PROVISIONS) ACT

8 of 1986

An Act to make certain special provisions in respect of the export and import of goods from and into Guyana, including the payment of export and import duties in certain cases in specified foreign currency, for the purpose of increasing the foreign exchange earnings of the Government.

[8TH AUGUST, 1986]

PART I PRELIMINARY

Short title.
[11 of 1991]

1. This Act may be cited as the Export and Import (Special Provisions) Act.

Interpretation.

2. In this Act—

c. 91:01

- (a) “Competent Authority” means the Competent Authority appointed under the Trade Act;
- (b) “export duty” means any export duty of customs imposed by or under the customs laws;

- c. 80:02
- (c) "import duty" means any import duty of customs imposed by or under the customs laws;
- (d) "shipping document" includes a bill of lading, invoice, airway bill, delivery order, certificate of origin or other similar document;
- (e) "tax" means consumption tax chargeable by virtue of the Consumption Tax Act;
- (f) references to consulate of Guyana in any country shall be deemed to include, where there are more than one office of consular officers of Guyana in that country, references to each of those offices;
- c. 82:01
- (g) expressions used, and not defined, in this Act but defined in the Customs Act shall have the meanings assigned to them in the Customs Act.

PART II

EXPORT

Export duty upon certain goods to be paid in specified foreign currency.
c. 82:01 Schedule.

3. Notwithstanding anything contained in section 28 of the Customs Act, export duty imposed upon the goods specified in the Schedule shall be paid and received in such currency, not being Guyana dollars, (hereafter in this Part and the Schedule referred to as specified foreign currency) as may be specified by the Minister by notification in the *Gazette* and the Minister may specify different currencies in relation to goods exported to different countries.

Amendment of Schedule.

4. The Minister may, by order, which shall be subject to negative resolution of the National Assembly, amend the Schedule.

5. [Omitted]

6. [Omitted]

PART III
IMPORT

Import duty and tax to be paid in specified foreign currency in certain circumstances.
c. 82:01

7. (1) Notwithstanding anything contained in section 28 of the Customs Act or any other written law, import duty imposed upon any goods imported into Guyana and tax chargeable thereon shall be paid in such currency, not being Guyana dollars, (hereafter in this Part referred to as specified foreign currency) as may be specified by the Minister by notification in the *Gazette* if—

- (a) the goods were gifted to the consignee or importer by any person (whether living outside or in Guyana); or
- (b) the goods are of such category or are being imported into Guyana in such circumstances or for such purpose as may be specified by the Minister by notification in the *Gazette*.

(2) For the purposes of subsection (1) the Minister may specify different currencies not being Guyana dollars, in relation to goods imported from different countries.

(3) The Minister may by notification in the *Gazette* exempt, subject to such conditions as he may specify, any consignment of goods or consignment of any class of goods from the provisions of subsection (1) (a), having regard to its value, the nature of the goods, the objectives of the institution or organisation importing the goods or the purpose for which the goods are being imported.

Exemption from prosecution.

8. Notwithstanding anything contained in the Customs Act, no person shall be charged with, or punished for, any offence under that Act in respect of specified foreign

c. 82:01
c. 86:01

currency used for the payment of import duty or tax under section 5.

Legalisation of
shipping
documents.
[4 of 1987
33 of 1991]

9. (1) Each shipping document, in respect of each consignment of goods to any person in Guyana from such countries, and exceeding in value such amount, as may be specified by the Minister by notification in the *Gazette*, shall bear a certificate of legalisation, in such form as may be prescribed by the Minister by regulations, by the consular officer of the consulate of Guyana in any such country from where the goods are shipped to Guyana:

Provided that, where goods destined for several persons from a single consignment or part thereof in respect of which there is one shipping document, then, a legalisation fee in respect of the goods shipped on behalf of each person shall be payable, where the goods of each such person are liable for payment of legalisation fees.

(2) The consular officer shall charge such fees as may be specified by the Minister by notification in the *Gazette* for the legalisation referred to in subsection (1) of any shipping document and the said fees shall be payable in the currency of the country in which the consulate of Guyana is situated.

c. 91:01

(3) Where a licence under the Trade Act is required for the import of any goods, no certification, as required by subsection (1), shall be made on any shipping document in respect of any such good by a consular officer of a consulate of Guyana unless he is satisfied that a licence has been granted by the authority competent to grant the same under the Trade Act or this Act for the import of the aforesaid goods.

(4) This section shall not apply to imports by any department or office of the Government.

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(5) Without prejudice to the provisions of subsection (4), the Minister may by notification in the *Gazette* exempt, subject to such conditions as he may specify, consignments of any class of goods, or consignment to any class of persons, from the provision of subsections (1), (2) and (3).

Import duty, etc. may be paid through Guyana consulate abroad.

10. All duties, rates or charges payable under the customs laws upon any goods imported and tax chargeable thereon may be paid through the consulate of Guyana in the country from where the goods are being consigned to Guyana in specified foreign currency.

Applying for licence and payment of stamp duty, etc., at Guyana consulate abroad.
c. 91:01

11. (1) Notwithstanding anything contained in the Trade Act, an application for a licence under that Act for the import of any goods into Guyana may be made by the person consigning the goods to Guyana, to such consular officer, of any consulate of Guyana in a country outside Guyana, as may be authorised for that purpose by the Competent Authority and that consular officer shall have in relation to the application and the import of the goods into Guyana all the functions of the Competent Authority.

c. 80:01

(2) Where an application for a licence for the import of any goods is made under subsection (1) to a consular officer of the consulate of Guyana in any country outside Guyana, the stamp duty payable under the Tax Act upon the licence, and any fees or other charge payable in respect of the application for the licence or the licence under any written law, shall be paid in the currency of the country in which that consulate of Guyana is situated.

(3) Notwithstanding anything contained in any other law for the time being in force, the consignee of any goods, an application for a licence for the import of which has been made under subsection (1), shall, if he receives the goods be bound by the conditions subject to which the licence is granted.

PART IV
MISCELLANEOUS

Rate of
exchange.

12. Where any duty, rate, charge, tax, stamp duty or fees payable under any written law is payable under this Act in any currency other than Guyana dollars, and such duty, rate, charge, tax, stamp duty or fees is fixed by or under any written law in Guyana dollars, the rate of exchange at which such duty, rate, charge, tax, stamp duty or fees shall be converted into the aforesaid currency in which it is required to be paid shall be the rate of exchange fixed by the Minister from time to time for that purpose and in force on the date on which the duty, rate, charge, tax, stamp duty or fees, as the case may be, first becomes payable in accordance with the written law.

Powers of
customs
officers.
c. 80:02
c. 82:01

13. Subject to the other provisions of this Act, a customs officer shall have, and may exercise, the same powers under this Act as he has, and may exercise, under the Consumption Tax Act or the Customs Act.

Penalties.

14. (1) Where any entry or statement in a shipping document legalised under section 7 or in an application for a licence for the import of any goods under section 9 is false or misleading in any particular, the goods to which that shipping document or the application for licence relates shall be liable to be forfeited.

(2) Any goods imported and in respect of which a contravention of any provision of this Act has been committed shall be liable to be forfeited.

(3) Any goods liable to be forfeited under this section may be seized by any customs officer.

c. 82:01

(4) Sections 225, 226, 228, 229, 253, 259 to 263 (inclusive) and 268 of the Customs Act shall *mutatis mutandis* apply to, and in relation to, seizure, forfeiture, condemnation and disposal of any goods liable for forfeiture or forfeited,

and to restoration of good seized, hereunder.

(5) It shall be lawful for the Commissioner-General of the Revenue Authority appointed under the Revenue Authority Act to release any goods seized, and liable for forfeiture, under this section on receipt on behalf of the State, in addition to the import duty, rate, charge, stamp duty, fees and tax payable upon the goods or in relation to the import thereof in the currency in which they are payable, of such compensation not exceeding the value of the goods as he deems reasonable having regard to the circumstances of the case:

Provided that such compensation shall be accepted only where the owner of the goods has expressed his willingness in the form specified by the Commissioner-General that the offence shall be so dealt with.

Provisions in addition to, and not in derogation of, Consumption Tax Act and Customs Act.
c. 80:02
c. 82:01

15. The provisions of this Act shall be in addition to, and not in derogation of, the provisions of the Consumption Tax Act and the Customs Act:

Provided that if there is any inconsistency between the provisions of this Act and of the Consumption Tax Act or the Customs Act, the provisions of this Act shall prevail.

Power to make regulations.

16. The Minister may make regulations for carrying out the purposes of this Act and, without prejudice to the generality of the foregoing, such regulations may, in particular, prescribe the form of the certificate of legalisation referred to in section 7(1).

SCHEDULE

Goods, the export duty upon which shall be paid in specified foreign currency
Shrimp
