

BILL No. 18 of 1994 22ND SEPTEMBER, 1994

**PARLIAMENT OFFICE,
Public Buildings,
Georgetown.
Guyana.**

22nd September, 1994.

**The following Bill which will be introduced in the National Assembly
is published for general information.**

**F. A. Narain,
Clerk of the National Assembly.**



GUYANA

BILL No. 18 of 1994

CUSTOMS (AMENDMENT) (No. 2) BILL 1994

ARRANGEMENT OF SECTIONS

SECTION

- 1. Short title and commencement.**
- 2. Amendment of Fifth Schedule to the Principal Act**
- 3. Validation.**

A BILL

Intituled

AN ACT to amend the Customs Act.

A.D. 1994

Enacted by the Parliament of Guyana:—

Short title
and com-
mencement,
Cap. 82:01

Amendment
of Fifth
Schedule
to the
Principal
Act.

1. ^{This} ~~Customs~~ This Act, which amends the Customs Act, may be cited as the Customs (Amendment) (No. 2) Act 1994 and shall be deemed to have come into operation on 1st April, 1994.

2. The Fifth Schedule to the Principal Act is hereby amended in the following respects —

(a) in paragraph 3, by the insertion, after subparagraph (5), of the following subparagraph as subparagraph (6)

“(6) Where a declaration regarding the value of goods has been presented under this Act and the Comptroller has reason to doubt the truth or accuracy of any of the particulars stated in the declaration or in any document produced in support of the declaration or the genuineness of any such document, the Comptroller may request the importer to produce further information, including documents or other evidence, to satisfy him that the declared value represents the total amount actually paid or payable for the imported goods, adjusted as provided in subparagraph (1); and if, after considering the further information furnished to him pursuant to any such request, the Comptroller still is in doubt about the truth or accuracy of the value of the imported goods as declared, or the genuineness of any document produced in support of the declaration, or where the further information requested for is not produced by the importer, it shall be deemed that the transaction value of the imported goods cannot be determined under the provisions of this paragraph:

^{Provided that before the Comptroller}
Provided that before the Comptroller comes to the conclusion that the transaction value of the imported goods cannot be determined under the provisions of this paragraph, the Comptroller shall communicate to the importer, in writing, if requested by the importer, the grounds therefor and the importer shall be given a reasonable opportunity to make any representations he wants to make in regard to the matter and such repre-

sentations shall be taken into consideration by the Comptroller:

Provided further that no person shall be held guilty of a criminal offence on account of any act or omission committed by him before the date on which the Bill for the enactment of this Act is published in the Gazette, after assented to by the President, and which at the time it was committed did not constitute an offence.”;

(b) by the insertion, after paragraph 9, of the following paragraph as paragraph 10 —

“10. „Nothing in this Schedule shall be construed as restricting or calling into question the right of the Comptroller to satisfy himself as to the genuineness, truth or accuracy of any statement, document or declaration presented for customs valuation purposes.”.

3. (1) Everything done by the Comptroller, after 1st April, 1994, and before the commencement of this Act, which would have been valid and lawful had the amendments made by this Act in the Principal Act being in operation when such thing was done, shall be deemed to be, and always to have been, valid and lawful.

Validation

(2) Where the procedure of the Comptroller in determining the value of any goods imported into Guyana after 1st April, 1994, did not comply with the Fifth Schedule to the Principal Act, as amended by this Act, the Comptroller shall be entitled to reopen the determination and proceed to determine the value of the goods in accordance with the provisions of the aforesaid Fifth Schedule as so amended, within a period of one year from the commencement of this Act:

Provided that where immediately before the commencement of this Act any proceedings are pending before any court or authority in which the determination of the value of such goods is in question, the period during which any such proceedings or any appeal from such proceedings are pending shall be excluded in computing the aforesaid period of one year.

(3) In this section “Comptroller” has the same meaning as in Principal Act and section 4 of the Principal Act shall apply to references to things done by the Comptroller.

EXPLANATORY MEMORANDUM

This Bill seeks to amend the Fifth Schedule to the Customs Act, Cap. 82:01, to incorporate with necessary drafting changes, the Decision Regarding Cases Where Customs Administrations have reason to Doubt the Truth or Accuracy of the Declared Value taken by the Customs Valuation Committee of the General Agreement on Tariffs and Trade.

2. The amendment has become necessary in view of the increasing practice of under invoicing by importers.

3. A validation provision has also been included.

Asgar Ally,
Senior Minister of Finance.