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FRIDAY 7TH DECEMBER, 2018
REGULATIONS
Made under
THE CUSTOMS ACT
(CAP 82:01)

IN THE EXERCISE OF THE POWERS CONFERRED UPON ME BY SECTION 275
OF THE CUSTOMS ACT, I MAKE THE FOLLOWING REGULATIONS:-

1. These Regulations, which amend the Customs Regulations, may
be cited as the Customs (Amendment) Regulations 2018 and shall come
into operation on the 1st January, 2019.

2. Regulation 215 of the Principal Regulations is amended by the
insertion immediately after paragraph (3), of the following paragraphs –

“(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.”.

3. The Principal Regulations are amended by the insertion
immediately after regulation 222, of the following regulation –

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.

(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.”.

Made this 7th day of December, 2018.

[Signature]

Hon. Winston Jordan M.P.
Minister of Finance