The Official Gazette
(EXTRAORDINARY)
OF GUYANA
Published by the Authority of the Government

GEORGETOWN, MONDAY 11TH DECEMBER, 2017

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GEORGETOWN, Demerara – Printed and Published every Saturday and on such
Extraordinary Days as may be directed by the Government by Guyana National Printers
Limited, 1 Public Road, La Penitence, Greater Georgetown.

MONDAY 11TH DECEMBER, 2017
The following Bill which will be introduced in the National Assembly is published for general information.

S.E. Isaacs,
Clerk of the National Assembly.
A BILL

Intitled

AN ACT to amend the Customs Act.

A.D. 2017 Enacted by the Parliament of Guyana:

Short title.

1. This Act, which amends the Customs Act, may be cited as the

Cap. 82:01 Customs (Amendment) (No. 2) Act 2017.

Amendment of Fifth Schedule to the Principal Act.

2. Paragraph 2(4) of the Fifth Schedule to the Principal Act is amended as follows—

(a) by the substitution for the full stop at the end of subparagraph

(4)(c), of a colon;

(b) by the insertion of the following proviso to subparagraph (4)—

"Provided that where subparagraph (4)(a), (b) and (c) have been applied and the Commissioner-General is of the opinion that a Customs Value has not been properly determined, the Commissioner-General may reject that value and substitute for it the value of a competent valuer.".
EXPLANATORY MEMORANDUM

This Bill seeks to amend the Fifth Schedule to the Customs Act, to permit the Commissioner-General to substitute for a Customs Value improperly determined, the value for the goods as determined by a competent valuer.

[Signature]
Hon. Winston Jordan, M.P.
Minister of Finance