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

GEORGETOWN, WEDNESDAY 24TH JANUARY, 2018

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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.

WEDNESDAY 24TH JANUARY, 2018
CUSTOMS (AMENDMENT) ACT 2018

ARRANGEMENT OF SECTIONS

SECTION

1. Short title.
2. Amendment of Fifth Schedule to the Principal Act.
AN ACT to amend the Customs Act.

Enacted by the Parliament of Guyana:-

A.D. 2018

1. This Act, which amends the Customs Act, may be cited as the Customs (Amendment) Act 2018.

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.”.

Passed by the National Assembly on the 10th January, 2018

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

(BILL No. 19/2017)