

CHAPTER 82:01

CUSTOMS ACT

ARRANGEMENT OF SECTIONS

SECTION

1. Short title.

PART I

PRELIMINARY

2. Interpretation.
3. Officers to have powers of members of the police force.
4. What shall be deemed acts of Comptroller, etc.
5. Hours of attendance.
6. Request by the public for extra attendance.

PART II

DUTIES, PROHIBITIONS, DRAWBACKS AND REFUNDS OF DUTY

7. Customs duties.
8. Environmental tax on every unit of non-returnable container of imported beverage.
9. Minister may make interim order.
10. National Assembly may confirm, amend or revoke order.
11. Excess duty to be refunded when order expires.
12. Refund of deposit.
13. Minister may remit duties, rents and charges.
14. Preferential and General Tariffs.
15. Regulations.
16. Caribbean Free Trade Association.
17. Time of entry to govern duty payable.
18. (1) Effect of obligation to pay duty.
(2) Duties short levied or erroneously refunded.
19. Duty on goods re-imported.
20. Goods entered for transshipment or in transit exempt from duty.

SECTION

21. (1) Disputes as to duty payable.
(3) Delivery or shipment of goods.
(4) Disposal of deposits.
22. Customs Tariff Tribunal.
23. Value of goods for declaration.
24. Duty chargeable on reputed quantity.
25. Duty calculated on gross weight in certain cases.
26. Minister may fix standard contents for packages containing liquids.
27. Duties, etc., to be proportionate to quantity or value.
28. Abatement of duty.
29. Derelict, etc., goods liable to full duty unless damaged.
30. Damage to be assessed by Comptroller.
31. No abatement on certain goods.
32. Qualification as to abatement.
33. Limitations as to wine and beer.
34. Strength of spirits.
35. Goods used contrary to purpose for which imported.
36. Penalty for not producing goods.
37. Goods imported for temporary use or purpose.
38. Disposal of deposit.
39. Certain goods may be excepted.
40. Contract prices of imported goods may be adjusted to meet change in duty.
41. Minister may prohibit importation, carriage coastwise or exportation.
42. Goods prohibited or restricted to be imported.
43. Goods prohibited or restricted to be exported.
44. Saving as to goods in transit, in transshipment and stores.
45. Prohibitions and restrictions elsewhere provided.
46. Minister may direct granting of drawbacks.
47. Declaration by owners of goods exported on drawback.
48. Certification of debenture.
49. Evidence of landing or disposal of drawback goods.
50. Time limit for debenture payment.
51. Refund of duties overpaid.

PART III

ARRIVAL AND REPORT OF AIRCRAFT AND SHIPS, LANDING
OF PASSENGERS AND UNLOADING, REMOVAL
AND DELIVERY OF GOODS

SECTION

52. Procedure on arrival.
53. Comptroller may direct mooring and discharge.
54. Officer may board aircraft or ship.
55. Officer may open if access not free.
56. Penalty for interfering with seal, etc., or failing to unload goods if required.
57. Goods unlawfully discharged.
58. Search of persons.
59. Special authority may be required before search.
60. Search of female.
61. Control of small craft.
62. General regulations for small craft.
63. Penalty for infringement of regulations re small craft.
64. Licences for small craft.
65. Accommodation of officer.
66. Report of aircraft or ship.
67. Certain goods to be reported separately.
68. Steamship to report certain goods before breaking bulk.
69. Penalty for not making due report.
70. Penalty for not accounting for package reported.
71. Packages surrendered by master or agent into the custody of another person.
72. What is cargo.
73. Master to answer questions.
74. Penalty for wrongly breaking bulk.
75. Master to deliver previous clearance.
76. Aircraft or ship abandoned may be seized.
77. Report when discharging at more than one port.
78. Unloading, entry, removal and delivery of goods.
79. Goods other than cargo.
80. Forfeiture.
81. Delivery of bullion, currency notes and coin.

SECTION

82. Entry in absence of documents.
83. Entry provisional: disposal of deposit.
84. Goods not entered after declaration.
85. Power to waive production of documents.
86. Deposit in certain cases.
87. Goods deemed to be in a State warehouse.
88. Goods not entered or delivered to be deposited in a State warehouse.
89. Goods deposited in a State warehouse may be sold.
90. Freight on goods deposited in a State warehouse.
91. Goods deposited in a State warehouse may be examined.
92. Goods may be entered by shipowners, etc.
93. Computation of time.
94. Aircraft or ship may be detained till goods landed.
95. Restrictions as to passengers and other persons.

PART IV

WAREHOUSED GOODS AND GOODS DEPOSITED IN A CUSTOMS AREA

96. Warehousing.
97. The State not liable for loss in warehouses or customs areas.
98. Private warehouses and customs areas.
99. Warehouse-keeper, etc., not to enter warehouse without permission.
100. Warehouse-keeper, etc., to provide facilities.
101. Revocation of order approving warehouse.
102. Disposal of goods on revocation.
103. Procedure as to warehousing.
104. Goods to be warehoused in packages in which imported, and may be required to be marked.
105. Penalty for interfering with storage of goods in a private warehouse.
106. Stowage of goods in private warehouse or customs area.
107. Warehouse-keeper neglecting to arrange, stow and maintain goods.
108. Goods to be produced to officer.
109. Penalty for not warehousing, etc.

SECTION

110. Penalty for illegally opening warehouse, customs area or transit shed.
111. Penalty for embezzling warehoused goods, etc.
112. Proper officer may do reasonable acts to warehoused goods.
113. Importer or owner to pay cost of action taken under section 113.
114. Removal of warehoused goods to another warehouse.
115. Procedure on delivery.
116. Goods removed subject to warehouse regulations.
117. Goods removed may be entered for use in Guyana or for exportation.
118. Removal, etc., to be subject to certain conditions.
119. Comptroller may remove goods warehoused in a Government warehouse.
120. Re-warehousing.
121. Re-examination.
122. Disposal of goods not re-warehoused.
123. Warehoused goods entered or sold must be removed within 14 days.
124. Delivery in special circumstances.
125. Stores.
126. Duty to be paid according to original account.
127. Goods entered for exportation or use as aircraft's or ships' stores exempt from duty.

PART V

LOADING AND EXPORTATION OF GOODS

128. Certain ships to be entered outwards.
129. Rummage certificate.
130. Licence to unload or load at a sufferance wharf.
131. Conditions to be observed.
132. Delivery of licence after unloading or loading.
133. Subsequent procedure.
134. Penalty for breach of sections 129 to 134.
135. Limitation.
136. Non-application to aircraft.

LAWS OF GUYANA

SECTION

137. Loading of goods for exportation or carriage coastwise by ships other than steamships.
138. Restriction on exportation of certain goods.
139. Penalty.
140. General provisions as to loading and exportation of goods.
141. Comptroller may relax conditions of shipment.
142. Vessels loading goods into ship to proceed direct and may be required to be licensed.
143. Permission required to discharge goods loaded.
144. Penalty for breach of sections 141 to 144.
145. Penalty for attempting to ship prohibited or restricted goods.
146. Bond to be given in certain cases.
147. Master may be required to sign for goods.
148. Offences relating to bonded goods.
149. Penalty for not exporting bonded goods.
150. Short loading of bonded goods.
151. Exporter to notify short loading of non-bonded goods.
152. Comptroller may allow shipment of stores.
153. Drawback and transshipment goods.
154. Loading of goods other than cargo or stores.

PART VI

DEPARTURE AND CLEARANCE OF AIRCRAFT AND SHIPS

155. Clearance of aircraft and ships.
156. Penalty for not clearing.
157. Master to deliver account of cargo, etc.
158. Penalty for any contravention of section 158.
159. Minister may prescribe special conditions as to clearance.
160. Clearance in ballast.
161. Ships with passengers and baggage deemed in ballast.
162. Clearance to be produced to officer on demand.
163. Goods not contained in account forfeited.
164. Penalty for failure to produce goods.
165. Deficiency in stores, etc.
166. Aircraft or ship not bringing to at boarding station or carrying away officer.

PART VII

COASTING TRADE

SECTION

167. Definitions.
168. Provisions relating to aircraft and ships from places outside Guyana.
169. Removing unexamined goods coastwise.
170. Licence for coasting ship.
171. Coasting ship to display name and number.
172. Coasting aircraft or ships to take only coastwise cargo.
173. Offences.
174. Special conditions as to certain goods.
175. Coastwise cargo not to be put on board on Sundays, etc.
176. Forfeiture of goods prohibited or restricted to be carried coastwise.
177. Master to keep cargo book.
178. Master to produce cargo book on demand.
179. Penalty for failure to keep cargo book correctly.
180. Minister may impose special conditions respecting coasting trade.
181. Form of cargo book.
182. Coastwise passengers, etc.
183. Master to deliver cargo book to officer before departure.
184. Procedure where no officer is stationed.
185. Master to deliver cargo book on arrival.
186. Comptroller may vary procedure.
187. Search of coasting aircraft or ship.
188. Coasting aircraft or ship and goods may be entered outwards in certain cases.

PART VIII

TRANSIT TRADE AND IMPORTATION AND EXPORTATION OVERLAND

189. Goods in transit.
190. Application of provisions of customs laws to land frontiers and inland waters.

LAWS OF GUYANA

10

Cap. 82:01

Customs

PART IX

IMPORTATION AND EXPORTATION BY POST

SECTION

191. Application of customs laws to importation and exportation by post.
192. Power to modify such application.
193. Goods contained in postal packet contrary to law.
194. Saving.

PART X

BONDS AND OTHER SECURITIES

195. All bonds and other securities entered into valid.
196. Surety to be deemed a principal debtor.
197. Validation of existing bonds and other securities.

PART XI

PREVENTION OF SMUGGLING

198. Penalty on persons found on board smuggling aircraft or ships.
199. Smuggling aircraft and ships forfeited.
200. Ship forfeited for offence during chase.
201. Penalty for not bringing to.
202. Offences by smugglers, etc., against officers.
203. Penalty for assembling to evade, or having so assembled evading, customs laws.
204. Penalty for signalling to smuggling aircraft or ship.
205. Penalty for interfering with customs gear.
206. Intermeddling with goods found floating.
207. Writs of assistance.
208. Search warrant.
209. Officers may stop carriage, etc.
210. Officer may patrol freely.
211. Officer may moor or park patrol craft or carriage.

PART XII

GENERAL

SECTION

- 212. General penalty.
- 213. Penalty for obstructing, rescuing, etc.
- 214. Penalty in cases of forfeiture.
- 215. Penalty for false declaration, etc.
- 216. Penalty for evading customs laws regarding imported or exported goods.
- 217. Penalty in relation to concealed goods, etc.
- 218. Power of Comptroller to purchase goods in certain cases.
- 219. Officer taking unauthorised fees, etc.
- 220. Collusive seizure, bribery, etc.
- 221. Offering goods for sale under pretence that they are smuggled.
- 222. General provisions as to forfeiture.
- 223. Procedure on seizure.
- 224. Disposal of seizure.
- 225. Limit of penalty.
- 226. President may restore seizure, etc.
- 227. Comptroller may mitigate penalty.
- 228. Rewards.
- 229. Steamship agents.
- 230. Form of document.
- 231. Production of documents.
- 232. Copies of documents to be submitted, if required.
- 233. Translation.
- 234. Samples.
- 235. Examination and handling of goods.
- 236. Re-packing: sampling of goods by owner.
- 237. Remission of duty on goods lost, destroyed or abandoned.
- 238. Drawback on goods lost.
- 239. Drawback on goods abandoned.
- 240. Modification of declaration.
- 241. Authority to be produced by person acting for another.
- 242. Witnessing of signatures.
- 243. Master to attend before Comptroller if so required.
- 244. Time of importation, etc., defined.

LAWS OF GUYANA

12

Cap. 82:01

Customs

SECTION

- 245. Special packages and covering deemed goods.
- 246. Power of arrest.
- 247. Arrest after escape.
- 248. Sales under the customs laws.
- 249. Value of articles sold by auction.
- 250. Receipts for duties and other payments made on bills of entry.

PART XIII

LEGAL PROCEEDINGS

- 251. Prosecutions for customs offences.
- 252. Penalty for non-payment of duty and enforcement of payment.
- 253. Recovery of duty in certain cases.
- 254. Certificates.
- 255. Garnishments.
- 256. Order in certain circumstances to prevent defendant from leaving Guyana.
- 257. Proceedings to be taken within seven years.
- 258. Alternative prison sentence.
- 259. Imprisonment for second offence.
- 260. Limitation as to pleading.
- 261. Place of offence.
- 262. Officer may prosecute.
- 263. Costs.
- 264. Claims to seized goods to be made in name of owner.
- 265. Certificate of probable cause of seizure.

PART XIV

PROOF IN PROCEEDINGS

- 266. Onus of proof on defendant in certain cases.
- 267. Averment in any proceedings under the customs laws.
- 268. Evidence of officers.
- 269. Valuation of goods for penalty.
- 270. Copies of documents valid.

LAWS OF GUYANA

Customs

Cap. 82:01

13

SECTION

- 271. Proof of order of President, etc., or of certificate of Government chemist.
- 272. Certificate of condemnation.

PART XV

MISCELLANEOUS

- 273. Discretionary power to Comptroller in special circumstances.
- 274. Power to accept compensation for offences.
- 275. Effect of Air Navigation Orders in Council.
- 276. Commissioned aircraft or ships.
- 277. Comptroller may prescribe forms.
- 278. Power to make regulations.
- 279. Existing ports, warehouses, etc., to continue.

FIRST SCHEDULE —Part 1—General Provisions.

Part II—Members of the Caribbean Community.

Part III—Exemptions from Import Duties of Customs.

Part IV—Exemptions from Export Duties of Customs.

SECOND SCHEDULE—Prohibited and Restricted Imports.

THIRD SCHEDULE—Prohibited and Restricted Exports.

FOURTH SCHEDULE—Caribbean Community Regulations.

—Appendix: Basic Materials List.

FIFTH SCHEDULE—Value of imported goods.

CHAPTER 82:01

1953 Ed.

c. 309

CUSTOMS ACT

An Act to consolidate and amend the law relating to Customs.

69 of 1952

[31ST DECEMBER 1952]

- 1. This Act may be cited as the Customs Act.

Short title.

L.R.O. 3/1998

LAWS OF GUYANA

14

Cap. 82:01

Customs

PART I

PRELIMINARY

Interpretation.
[12 of 1954
29 of 1961
28 of 1967
22 of 1992]

2. In this Act and in any other Act relating to the Customs—

“agent”, in relation to the master or owner of an aircraft or ship, includes any person who notifies the Comptroller in writing that he intends to act as agent, and who or on whose behalf any person authorised by him signs any document required or permitted by the customs laws to be signed by an agent; provided that the owner of any aircraft or ship, if resident or represented in Guyana, shall be deemed to be the agent of the master for all the purposes of the customs laws if no such agent be appointed;

“aircraft” includes balloons, kites, gliders, airships and flying machines;

“alcohol” means ethyl alcohol;

“approved place of unloading” and “approved place of loading” mean respectively any quay, jetty, wharf or other place, including any part of an aerodrome, appointed by the Comptroller by notice in the *Gazette* to be a place where coastwise or imported goods or goods about to be carried coastwise or exported may be unloaded or loaded;

“boarding station” means any station or place appointed by the Minister by notice in the *Gazette* to be a station or place for aircraft or ships arriving at or departing from any port or place to bring to for the boarding or setting down of officers;

“burden” means net registered tonnage, or tonnage calculated in the manner prescribed by law for ascertaining net registered tonnage;

“carriage” includes every description of conveyance for the transport by land of human beings or goods;

“Comptroller” means the officer for the time being responsible for the collection and management of the Customs;

“customs area” means any place appointed to be a customs area by the Comptroller by notice in writing under his hand;

“customs laws” includes this Act and any legislative enactment relating to the customs and any proclamation, rule, regulation, resolution or order made under the authority of any law relating to the customs;

“drawback” means a refund of all or part of any duty of customs or excise authorised by law in respect of goods exported or used in any particular manner;

“duty” includes any tax or surtax imposed by the customs or excise laws;

“entered” in relation to goods imported, warehoused, put on board an aircraft or ship as stores or exported means the acceptance and signature by the proper officer of an entry, specification or shipping bill, and declaration signed by the importer or exporter on the prescribed form in the prescribed manner, together with the payment to the proper officer by the importer or exporter of all rents and charges due to the State in respect of the goods, and, in the case of dutiable goods (except on the entry for warehousing of imported goods), the payment by the importer or exporter to the proper officer of the full duties due thereon, or else, where permitted, the deposit of a sum of money or giving of security for the duties as provided by law, or, in the case of goods for which security by bond is required on the exportation, putting on board an aircraft or ship as stores or removal of such goods, the giving of such security;

“export” means to take or cause to be taken out of Guyana;

“exporter” includes any person by whom any goods (including goods transferred from an importing aircraft or ship) are exported from Guyana or supplied for use as aircraft’s or ships’ stores and also owner, or any person acting on his behalf, and any person who for customs purposes signs any document relating to goods exported or intended for supply as aircraft’s or ships’ stores as aforesaid;

“goods” includes all kinds of goods, wares, merchandise and livestock;

LAWS OF GUYANA

16

Cap. 82:01

Customs

“Government Analyst” includes the Assistant Government Analyst and any scientific officer of the Analyst Department;

“Government warehouse” means any building or place under the control of Government and approved by the Comptroller by notice in the *Gazette* to be a place where goods to be warehoused may be lodged and secured;

“Guyana” includes—

- (a) the islands adjacent to Guyana and forming part thereof;
- (b) the dependencies of Guyana;
- (c) all inland waters of Guyana, islands and dependencies, and
- (d) all territorial waters adjacent to Guyana, islands or dependencies;

“import” means to bring or cause to be brought within Guyana;

“importer” includes the owner or any other person for the time being possessed of or beneficially interested in any goods at and from the time of the importation thereof until the same are duly delivered out of the charge of the proper officer, and also any person who signs any document relating to any imported goods required by the customs laws to be signed by an importer;

“machinery” means a combination of moving parts of mechanical elements which may be put into motion by physical or mechanical force, together with their complementary stationary members;

“master” includes the person having or taking the charge or command of any aircraft or ship;

“Minister” means Minister responsible for finance;

“motor spirit” means any spirit used to drive an internal combustion engine and includes gasolene and other light oils but not diesel and similar oils;

“name” includes the registration mark of an aircraft;

“obscuration” means the difference, caused by matter in solution, between the actual strength of spirits and the apparent strength as indicated by the hydrometer;

“occupier” includes any person who signs as principal any bond in respect of any building or place used for the deposit of goods for the security thereof or of the duties thereon under the customs laws;

“offence against the customs laws” includes any act of any person contrary to the customs laws or any failure of any person to perform an act required by the customs laws to be performed by him;

“officer” includes any person employed in the Department of Customs and Excise, all members of the Police Force, and any other person authorised in writing by the Comptroller to be an officer, as well as any person acting in the aid of any officer or any such person; and any person acting in the aid of an officer acting in the execution of his office or duty shall be deemed to be an officer acting in the execution of his office or duty;

“owner of goods” includes any person who is for the time being entitled, either as owner or agent for the owner, to the possession of any goods;

“over Guyana” means above the area contained within the imaginary lines bounding Guyana; and if any person, goods or thing shall descend or fall or be dropped or thrown from an aircraft within such area, such person, goods or thing shall be deemed to have descended or fallen, or to have been dropped or thrown from an aircraft over Guyana;

c.82:24

“port” means any place, whether on the coast or elsewhere, appointed by the Comptroller, by notice published in the *Gazette*, subject to any conditions or limitations specified in such notice, to be a port for the purposes of the customs laws, and any customs aerodrome, whether within a port or not, shall be deemed to be a port for aircraft;

LAWS OF GUYANA

18

Cap. 82:01

Customs

“postal packet” includes any letter, postcard, newspaper, book, document, pamphlet, pattern or sample packet, parcel or package, or other article whatsoever transmissible by post;

“prescribed”, unless otherwise stated, means prescribed by regulations made under section 275;

“private warehouse” means any building or place appointed by the Comptroller by notice in the *Gazette* to be a private warehouse;

“prohibited goods” and “restricted goods” mean respectively any goods the importation or exportation of which is prohibited or restricted by law;

“proper officer” means any officer whose right or duty it may be to exact the performance of, or to perform, the act referred to;

“settler” means any person not being a resident of Guyana who satisfies the Comptroller within three months of his entry that he intends to take up residence in Guyana for a minimum period of three years;

“ship” includes a steamship as hereinafter defined, and any other ship, boat, lighter, or other floating craft of any description, but does not include aircraft;

“State warehouse” means any place approved by the Comptroller for the deposit of unentered, unexamined, detained or seized goods or such other goods as are required by the customs laws to be deposited therein for the security thereof or of the duty due thereon;

“steamship” means a ship of at least one hundred tons burden propelled by mechanical power;

c. 82:24

“strength” in relation to any liquor means its alcohol strength computed in accordance with section 2(2)(c) of the Spirits Act;

“sufferance wharf” means any place other than an approved place of loading or unloading at which the Comptroller may, in his discretion,

and under such conditions and in such manner as he may direct, either generally or in any particular case, allow any goods to be loaded or unloaded;

“transit shed” means any building in a customs area approved by the Comptroller by notice in the *Gazette* to be a transit shed;

“uncustomed goods” includes goods liable to duty on which the full duties due have not been paid or secured, and any goods, whether liable to duty or not, which are imported or exported or in any way dealt with contrary to the customs laws;

“warehoused” means deposited in a Government or private warehouse;

“warehouse-keeper” means the owner or occupier of a private warehouse;

“waters of Guyana” means any waters other than waters of the Corentyne River, within a space contained within an imaginary line drawn parallel to the shores or outer reefs of Guyana which appear above the surface at low water mark at ordinary spring tides and distant three miles therefrom.

3. For the purpose of carrying out the provisions of the customs laws, all officers shall have the same powers, authorities and privileges as are given by law to members of the Police Force.

Officers to have powers of members of the Police Force.

4. Every act, matter or thing required by the customs laws to be done or performed by, with, to or before the Comptroller, if done or performed by, with, to or before any officer assigned by the Comptroller for such purpose, shall be deemed to be done or performed by, with, to or before the Comptroller; and every person employed on any duty or service relating to the customs by the orders or with the concurrence of the Comptroller (whether previously or subsequently expressed) shall be deemed to be the officer for that duty or service; and every act required by the law at anytime to be done by, with, to or before any particular officer nominated for such purpose, if done by, with, to or before any person appointed by the Comptroller to act for such particular

What shall be deemed acts of Comptroller, etc.
[4 of 1972]

LAWS OF GUYANA

20

Cap. 82:01

Customs

officer, shall be deemed to be done by, with, to or before such particular officer; and any act required by the law at any time to be done at any particular place within any port, if done at any place within such port appointed by the Comptroller for such purpose, shall be deemed to be done at the particular place so required by law.

Hours of attendance.

5. The working days and hours of general attendance of officers shall be as prescribed.

Request by the public for extra attendance.

6. Every request by any person for a temporary extension of the hours of general attendance which may be appointed under section 5 or elsewhere in this Act shall be made in writing on the prescribed form to the proper officer at the port where the extra attendance is desired, and it shall be lawful for the said proper officer in his discretion to grant such request subject to the prescribed regulations and payment of the prescribed fees.

PART II

DUTIES, PROHIBITIONS, DRAWBACKS AND REFUNDS OF DUTY

Customs duties.

7. It shall be lawful for the National Assembly from time to time, by resolution, to impose import or export duties of customs upon any goods whatsoever which may be imported into or exported from Guyana and to revoke, reduce, increase or alter any such duties and to provide for the importation or exportation of any goods without payment of customs duty thereon:

First Schedule.

Provided that all import or export duties of customs and all exemptions from duties of customs set out in the First Schedule shall continue in force until revoked, reduced, increased or altered in the manner provided in this Act.

Environmental tax on every unit of non-returnable container of imported beverage.

8. (1) Notwithstanding anything in this Act or in any other written law, there shall be raised, levied and collected a tax in this section referred to as an environmental tax, at the rate of ten dollars on every unit of non-returnable metal, plastic, glass or cardboard container of any

LAWS OF GUYANA

Customs

Cap. 82:01

21

alcoholic or non-alcoholic beverage imported into Guyana and every importer of such beverage shall pay such tax to the Comptroller of Customs and Excise at the same time when any customs duties are paid. [3 of 1995]

(2) A person liable under this section to pay tax, who fails to do so, shall be guilty of an offence and shall be liable to a fine of five thousand dollars and in addition, shall pay to the Comptroller of Customs and Excise twice the amount of the tax payable under subsection (1).”

9. Notwithstanding anything contained in section 7, the Minister may by order—

Minister may make interim order.

(a) revoke, reduce, or increase any import or export duties of customs; or

[28 of 1967
4 of 1972

(b) make additions to or deletions from the First Schedule; or

30 of 1975]
First Schedule.

(c) impose new import or export duties of customs, and from the date of publication of such order and until the amendment, revocation or expiry of such order as hereinafter in section 9 provided the duties specified in such order shall be payable in lieu of any duties payable prior thereto and in the event of the revocation or expiry of such order under section 9, the duties payable prior to the date of the order shall be received and shall be payable as if the order had never been made:

Provided that—

(a) the person who enters any goods in respect of which the duty is revoked by any such order shall deposit with the proper officer the duty payable prior to the date of the order;

(b) where any duty is reduced by any such order, the person by whom any goods liable to the reduced duty are entered shall pay the reduced duty and in addition shall deposit with the proper officer the difference between the duty payable prior to the date of the order and the duty payable under the order.

LAWS OF GUYANA

22

Cap. 82:01

Customs

National
Assembly may
confirm,
amend or
revoke order.
[4 of 1972]

10. (1) Within ten days of the publication in the *Gazette* of an order made under section 8, the Minister shall lodge with the Clerk of the National Assembly a copy of the order and a notice of motion for the confirmation of the order by the Assembly.

(2) As soon as practicable thereafter, the order shall be laid before the Assembly and the motion moved therein.

(3) The National Assembly may confirm the order with or without amendment or may revoke it, and the resolution shall take effect upon its publication in the *Gazette*.

(4) The order shall *ipso facto* expire if it is not lodged as required by subsection (1).

Excess duty to
be refunded
when order
expires.
[4 of 1972]

11. So much of the duties as shall have been paid under the aforesaid order as may be in excess of the duties payable immediately after the amendment, revocation or expiry of such order shall be repaid to the persons who paid the same.

Refund of
deposit.
[4 of 1972]

12. So much of any sums which have been deposited in accordance with the provisos to section 8, as, together with the duty paid, shall be equal to the duties payable after the amendment, revocation or expiry of the order, shall be brought to account by the Comptroller as duties of customs, and the balance, if any, shall be refunded to the depositor.

Minister may
remit duties,
rents and
charges.
[28 of 1967
13 of 1982]

13. The Minister may, upon application by the importer or exporter or otherwise, remit or refund in whole or in part any customs duty payable or paid by any person on any goods imported or exported or any rent or charges payable or paid on goods stored in a Government or a State warehouse if he is satisfied that it is just and equitable or in the public interest so to do.

Preferential
and General
Tariffs.
[1 of 1976]

14. (1) Any resolution or order passed or made under section 7, 8 or 9 may impose different rates of import duty upon—

(a) goods which are shown to the satisfaction of the Comptroller to have been—

LAWS OF GUYANA

Customs

Cap. 82:01

23

(i) consigned from a port of a territory set out in Part II of the First Schedule; and

First Schedule.

(ii) either to have been the produce of or to have been manufactured within a territory set out in Part II of the First Schedule; and

(b) goods not shown to the satisfaction of the Comptroller to be goods consigned or produced as in paragraph (a).

(2) Duties imposed upon goods consigned or produced as in subsection (1)(a) shall be distinguished in the resolution or order as duties imposed under the Community Tariff, and duties imposed upon goods within the meaning of subsection (1)(b) shall be distinguished as duties imposed under the General Tariff.

15. Notwithstanding the last preceding section, no goods shall be admitted under the Community Tariff unless the importer shall comply with regulations which the Minister is hereby authorised to make in relation thereto.

Regulations.
[28 of 1967
1 of 1976]

16. (1) Notwithstanding anything to the contrary provided by or under this Act, import duty imposed on goods of any sort shall not apply in the case of any goods of that sort which are, subject to compliance with any prescribed requirements as to the manner of so doing, shown to the satisfaction of the Comptroller, in conformity with the regulations set out in the Fourth Schedule, to have been—

Caribbean Free
Trade
Association
and Caribbean
Community.
[8 of 1968
30 of 1975
1 of 1976
O. 76/1973
1 of 1978
O. 76 of 1973]
Fourth
Schedule.

(a) manufactured in, or to have been the produce of, any of the Community States; and

(b) consigned to Guyana from a Community State,

except the duty is chargeable at a rate expressed to be applicable in such a case, and, notwithstanding anything provided as aforesaid, the duty so chargeable (if any) may be imposed under the appropriate Tariff mentioned in section 13(2) at a rate differing from the rate of duty that is otherwise applicable under such Tariffs in relation to goods of the like sort:

Provided that in such circumstances or subject to such limitations as may be prescribed—

(i) goods of any sort which are shown as aforesaid to have been manufactured or produced and consigned as mentioned in paragraphs (a) and (b) may be treated as not exempted by virtue of the foregoing provisions of this subsection from any import duty on the like sort of goods, whether wholly or to any extent limited by way of the imposition of lesser duty at any rate expressed to be applicable as mentioned in those provisions, if drawback was allowable in connection with any exportation from any of the Community States of the goods so shown to have been manufactured or produced as aforesaid or of articles used in their manufacture or production and the Comptroller is not satisfied that such drawback has not been or will not be allowed;

(ii) there shall, upon demand being made by the Comptroller, be payable on goods admitted by him in pursuance of the foregoing provisions of this subsection, exclusive of paragraph (i) of this proviso, and in respect of which drawback, allowable as aforesaid is allowed after their importation, the full amount of duty which would have been chargeable thereon but for their admission as aforesaid, less the amount of duty (if any) paid pursuant to such admission.

(2) For the purposes of complying with any request or requirement, whether it has been directed to the Comptroller or any Government department under arrangements made for the purposes of the Community Treaty or is otherwise incidental to the carrying out thereof, to verify or investigate officially in Guyana any certificate or other evidence relevant to the question whether any goods exported from, or produced or manufactured (directly or indirectly) from goods exported from, Guyana are eligible in any other Community State for a Community rate of duty, the Comptroller may carry out such investigations, and may make to the Government of that other Community State or to the authority therein designated under any

arrangements aforesaid such report, or provide them with such information, as appear to the Comptroller requisite; and the Comptroller may require—

- (a) the exporter; or
- (b) any other person appearing to the Comptroller to have been concerned with the goods, or any goods from which, directly or indirectly, they have been produced or manufactured (whether he was concerned with them as respects growth, production, manufacture or in any other way); or
- (c) any other person appearing to the Comptroller to have been concerned in the giving of the certificate or evidence,

to furnish such information in such form and within such time as the Comptroller may specify in the requirement.

(3) Any reference in the foregoing subsection to the furnishing of information includes a reference to the production of invoices, bills of lading and other books or documents whatsoever, and to allowing the Comptroller to inspect them and to take copies thereof or extracts therefrom.

(4) Any person who without reasonable cause fails to comply with a requirement by the Comptroller under subsection (2) shall, without prejudice to any other liability thereby incurred, be liable to a fine of five hundred dollars.

(5) An averment in any process in proceedings under subsection (4) that any requirement to furnish information which has been made by the Comptroller was made for the purposes specified in subsection (2) shall, until the contrary is proved, be sufficient evidence that the requirement was so made.

(6) Any person who in Guyana makes or signs, or causes to be made or signed, any document relating to goods exported or to be exported from Guyana which is untrue in a material particular, being a document made for production in support of a claim that the goods, or any goods produced or manufactured, or to be produced or

manufactured, from the goods, are eligible in any Community State for a Community rate of duty shall be liable to a fine of two thousand five hundred dollars.

(7) In this section—

“drawback” includes any prescribed remission or repayment of, or exemption from, duty chargeable on importation into any Community State;

“Community” means the Caribbean Community;

“Community rate of duty” means a rate of customs duty which is applicable to goods on the basis of their eligibility in that behalf as having been the produce of or manufactured in, and consigned from any of the Community States, and includes an exemption so applicable from customs duty;

“Community States” means the Members of the Community specified in Part II of the First Schedule;

“the Community Treaty” means the Treaty establishing the Community including the Caribbean Common Market concluded pursuant to paragraph 1(3) of the Georgetown Accord;

“the Georgetown Accord” means the Agreement under the style of the Georgetown Accord concluded at the Eighth Conference of Heads of Government of Commonwealth Caribbean Countries on 12th April, 1973, at Georgetown, Guyana, among the Governments of Barbados, Belize, Dominica, Grenada, Guyana, Jamaica, St. Kitts/Nevis/Anguilla, St. Lucia, St. Vincent and Trinidad and Tobago:

Provided that, subject to negative resolution of the National Assembly, the Minister may if it appears expedient so to do by reason of any decision taken by the Common Market Council of the Community or any agreement with respect to trade made between all or any of the Members for the time being of the Community, or between all or any of those Members and any other country, make regulations providing that

LAWS OF GUYANA

Customs

Cap. 82:01

27

this section shall have effect with such adaptation or modification of any reference to the Community Treaty, the Community States, or the Community rates of duty as may be specified in the regulations.

(8) The provisions of the Fourth Schedule and Part II of the First Schedule shall have effect subject to any amendment, variation, rescindment or replacement of the same by regulations made by the Minister subject to negative resolution of the National Assembly.

Fourth
Schedule.
First Schedule.

17. All goods deposited in any warehouse without payment of duty on the first importation thereof, or which may be imported or exported and shall not have been entered for use within Guyana or for exportation as the case may be, shall, upon being entered for use within Guyana or for exportation as the case may be, be subject to such duties as may be due and payable on the like sort of goods under the customs laws in force at the time when the same are entered, save in cases where special provision shall be made to the contrary:

Time of entry
to govern
duty payable.

Provided that for the purposes of this section, in the case of passengers' baggage or of goods imported into Guyana by post, for which entry is not required, the time of entry shall be taken to be the time of delivery of such baggage or goods to the passenger or addressee, as the case may be, and, in the case of goods exported from Guyana by post, the time of entry of such goods shall be taken to be the time of posting.

18. (1) Where by entry, bond, removal of goods or otherwise, any obligation has been incurred for the payment of duties of customs, such obligations shall be deemed to be an obligation to pay all duties of customs which may become legally payable, or which are made payable or recoverable under the customs laws, and to pay the same as the same become payable.

Effect of
obligation to
pay duty.
[21 of 1971]

(2) When any duty has been short levied or erroneously refunded, the person who should have paid the amount short levied, or to whom the refund has erroneously been made, shall pay the amount short levied or repay the amount erroneously refunded, on demand being made by the Comptroller and upon failure of that person to comply with the demand, the Comptroller may, in addition to any remedy available under section 253, certify upon any entry, specification or shipping bill

Duties short
levied or
erroneously
refunded.

subsequently presented to a proper officer by that person for acceptance, particulars of the amount so demanded which shall thereupon be payable to the proper officer as if it were an amount due in respect of that entry, specification or shipping bill.

Duty on goods re-imported.

19. (1) Subject to subsection (2), where any goods, whether made or produced within Guyana or not, being of a class or description liable to any import duty of customs, are re-imported into and entered for use within Guyana after exportation therefrom, and it is shown to the satisfaction of the Comptroller that any duty of customs or excise chargeable in respect of goods prior to their exportation was duly paid, either prior to exportation or at any subsequent time, and either that no drawback of any such duty was allowed on exportation, or that any drawback so allowed has been repaid to the Comptroller, then—

(a) if it is further shown as aforesaid that the goods have not been subjected to any process abroad, or having been so subjected (but without change of their form or character) are goods not liable at the time of re-importation to duty *ad valorem*, the goods shall be exempt from any further duty when the same are entered for use within Guyana after re-importation, unless the rate of duty of excise or customs, as the case may be, chargeable on goods of the same class or description at the time when the same are entered for use within Guyana after re-importation shall exceed the rate paid on the said goods as a duty of excise or on first importation and entry, as the case may be, in which case such goods shall be chargeable with duty according to the difference between the amount of duty previously paid and duty calculated at the rate in force at the date when such goods are entered for use within Guyana after re-importation;

(b) if the goods at the time when the same are entered for use within Guyana after re-importation are of a class or description liable to an import duty *ad valorem*, and it is further shown as aforesaid that the goods have been subjected to a process of repair, renovation, or improvement abroad, but that their form or character has not been changed such goods shall be chargeable with the duty as if the amount of the increase in the value of the goods attributable to the

process were the whole value thereof, and, where any sum has been contracted to be paid for the execution of the process, that sum shall be *prima facie* evidence of that amount, but without prejudice to the powers of the Comptroller under the customs laws as to ascertainment of the value of the goods for the purpose of assessing duty thereon *ad valorem*:

Provided that if the rate of duty of excise or customs, as the case may be, chargeable on goods of the same class or description at the time when the same are entered for use within Guyana after re-importation shall exceed the rate paid on the said goods as a duty of excise or on first importation and entry, as the case may be, then, in such case, in addition to the *ad valorem* import duty chargeable according to the amount of the increase in the value of the goods attributable to the process, such goods shall be chargeable with additional excise or customs duty calculated in the manner set out in paragraph (a), as if such goods had not been subjected to any process of repair, renovation or improvement abroad.

(2) The provisions of subsection (1) shall be conditional on the person exporting goods for subsequent re-importation giving notice in writing and producing such goods for identification at the port or place of shipment to the proper officer, or, in the case of exportation by post, to the proper postal authority, before the exportation of such goods, unless the Comptroller in his discretion shall waive this condition in any case in which in his opinion it may seem unreasonable or impose hardship.

20. Goods entered for transshipment or in transit through Guyana in accordance with any regulation in that behalf made under the customs laws shall be exempt from the payment of import or export duties.

Goods entered for transshipment or in transit exempt from duty.

20. (1) If any dispute shall arise as to the proper rate or amount of duty payable on any goods imported into or exported from Guyana, the importer, consignee, or exporter, as the case may be, or his agent, shall deposit with the Comptroller the duty demanded by him and the amount so deposited shall be deemed and taken to be the proper duty unless the

Disputes as to duty payable.
[12 of 1954]

LAWS OF GUYANA

30

Cap. 82:01

Customs

depositor shall within three months after such deposit appeal to the Customs Tariff Tribunal established under section 21 as to the rate or amount of duty. If either the depositor or the Comptroller is dissatisfied with the decision of the Tribunal he may, within one month after such decision, appeal therefrom to the Full Court of the High Court to ascertain the rate or amount of duty payable on the goods. If no proceedings shall be so instituted the decision of the Tribunal shall be final and conclusive.

c. 3:04

(2) The provisions of the Summary Jurisdiction (Appeals) Act shall *mutatismutandis* regulate appeals under this section:

Provided that the term “Tribunal” shall be read for the term “magistrate” and the expression “magistrate’s court”, and the expression “Secretary to the Tribunal” shall be read for the term “clerk” in the said Act.

Delivery or shipment of goods.

(3) On payment by the depositor of the deposit required by subsection (1) and on the passing of a proper entry or shipping bill for the goods, the Comptroller shall permit delivery or shipment thereof, as the case may require.

Disposal of deposits.

(4) Every such deposit shall be paid by the Comptroller into the Consolidated Fund and, in case no appeal shall be brought or proceedings instituted within the times respectively limited for that purpose, the deposit shall be retained and paid into the Consolidated Fund in the same manner as if it had been originally paid and received as the duty due on such goods; and in case of such proceedings, if it shall be determined that the duty so deposited was not the proper duty, but that a less duty was payable, the difference between the deposit and the duty found to be due, or the whole deposit, as the case may require, shall be returned to the depositor.

Customs Tariff Tribunal.
[12 of 1954
6 of 1957
28 of 1967
6 of 1979]

22. (1) There shall be established a Customs Tariff Tribunal (hereinafter referred to as “the Tribunal”) consisting of—

(a) a Chairman and a member of the public service to be appointed by the Minister; and

(b) three other members to be selected in the manner provided in subsection (3) from a panel of six persons (hereinafter referred to as “the panel”) to be appointed by the Minister.

(2) The persons appointed under subsection (1) shall hold office at the pleasure of the Minister and shall receive such remuneration as may be decided from time to time by the Minister.

(3) The three members of the Tribunal to be appointed under subsection (1)(b) shall, for the hearing of each dispute, be selected from the panel in accordance with an order of rotation of its members for the time being prescribed by the Minister:

Provided that if any member so selected shall give written notice to the Chairman of his inability to attend at the time or times fixed for the hearing of such dispute, or if any member shall be disqualified under subsection (4) from membership of the Tribunal for the hearing of such dispute, the member of the panel next in the prescribed order of rotation shall be selected in his place.

(4) A member of the panel appointed under subsection (1)(b) shall be disqualified from membership of the Tribunal for the hearing of any dispute in which he is personally interested, or, in the case of a company so interested, if he is directly or indirectly interested in its affairs, or if he is the servant or agent of any such person or company.

(5) The Tribunal shall decide all disputes referred to them under section 20 and shall transact such other business as the Minister, from time to time, may assign to them.

(6) The Tribunal may regulate its own procedure and shall have power to require and compel persons to attend and give evidence and to produce books, papers and other documents in like manner as in proceedings in a court of summary jurisdiction when acting as a court in exercise of its ordinary jurisdiction.

LAWS OF GUYANA

32

Cap. 82:01

Customs

Value of goods
for declaration.
[15 of 1970
30 of 1975
5 of 1990]
Fifth Schedule.

23. (1) Wherever the value of goods is required to be declared under any provision of this Act, the value shall—

(a) in the case of imported goods, be determined by the Comptroller in accordance with the provisions of the Fifth Schedule and the duty paid accordingly:

Provided that where goods are imported under a contract of sale and entered for use in Guyana, duty shall be deemed to have been paid on that value if, before the goods are delivered for such use, duty is tendered and accepted on a declared value based on the contract price; and

(b) in the case of exported goods, be determined in the manner from time to time prescribed and the duty paid accordingly.

(2) For the purpose of the proviso to subsection (1)(a)—

(a) the declared value of any goods is their value as declared by or on behalf of the importer in making entry of the goods for use in Guyana;

(b) that value shall be deemed to be based on the contract price if it represents that price properly adjusted to take account of circumstances differentiating the contract from such a contract of sale as is contemplated by the Fifth Schedule.

(c) the rate of exchange to be used in determining the equivalent in Guyana dollars of any foreign currency shall be—

(i) where the price of the imported goods was or is to be paid for with foreign currency permitted to be bought, or retained, for that purpose under the Exchange Control Act, the rate of exchange used for the sale of sight drafts, expressed in that foreign currency, by authorised dealers as last notified by the Comptroller in the *Gazette* before the time when the goods are entered for home use;

Fifth Schedule.

c. 86:01

(ii) where the price of the imported goods was or to be paid for in any other manner, the rate of exchange last notified by the Comptroller in the *Gazette*, before the time when the goods are entered for home use, having regard to the rates of exchange used for the sale of the relevant foreign currency by persons holding licences under the Dealers in Foreign Currency (Licensing) Act 1989, and after consultation with the Governor of the Bank of Guyana.

c. 87:01

(3) Any notification under subsection (2) (c) shall be published also in a newspaper having circulation in Guyana.

(4) In this section “authorised dealer” has the same meaning as in section 2(1) of the Exchange Control Act.

24. If any goods subject to the payment of specific duty are imported in any package intended for sale, or of a kind usually sold with the goods when the same are sold retail, and marked or labelled, or commonly sold, as containing or commonly reputed to contain, a specific quantity of such goods, then such package shall be deemed to contain not less than such specific quantity.

Duty chargeable on reputed quantity.

25. If any goods subject to the payment of duty according to the weight thereof are imported in any package intended for sale, or of a kind usually sold with the goods when the same are sold retail, and such package is not marked or labelled, or is not in the opinion of the Comptroller commonly sold as containing or commonly reputed to contain a specific quantity of such goods, and the importer is not able to satisfy the Comptroller as to the correct net weight the duty thereon shall be calculated according to the gross weight of such package and its contents.

Duty calculated in gross weight in certain cases.

26. It shall be lawful for the Minister, by notice in the *Gazette*, to specify, in gallons or fractions of a gallon, standard capacities for packages containing goods liable to duties according to the liquid measurement thereof, in all cases where, in his absolute discretion he shall consider that such packages, being of sizes, within limits to be specified in the notice, are reputed to be, or are sold as packages of standard sizes, whether or not any statement of the actual contents is

Minister may fix standard contents for packages containing liquids.
[28 of 1967
22 of 1992]

LAWS OF GUYANA

34

Cap. 82:01

Customs

contained on any label or other attachment to or part of such package, and thereupon all packages having capacities within the limits specified in any such notice shall be deemed to contain the standard capacity specified in the notice in each case:

Provided that where any goods contained in any package consists of alcohol, the liquid measurement thereof shall be in litres or fractions of a litre.

Duties, etc., to be proportionate to quantity or value.

27. All duties, rates, charges and drawbacks imposed and allowed according to any specified quantity, or any specified value, or any particular description of package, shall be deemed to apply in the same proportion to any greater or less quantity or value, or any other description of package, and shall be paid and received in any currency being legal tender in Guyana.

Abatement of duty.

28. No claim for any abatement of duty in respect of any goods imported into Guyana shall be allowed on account of damage unless such claim shall be made on the first examination thereof, not unless it shall be proved to the satisfaction of the Comptroller that such damage was sustained before the delivery of the goods out of the control of the customs.

Derelict, etc. goods liable to full duty unless damaged.

29. All goods derelict, jetsam, flotsam and wreck brought or coming into Guyana shall at all times be subject to the same duty as goods of the like kind on importation into Guyana are subject, unless it shall be shown to the satisfaction of the Comptroller that such goods are damaged.

Damage to be assessed by Comptroller.

30. Subject to sections 29, 32 and 33, the damage sustained by any goods shall be assessed by the Comptroller, who shall allow abatement of the duty in proportion to such damage.

No abatement on certain goods.

31. No claim for abatement of duty on account of damage shall be allowed in respect of tobacco, cigars, cigarillos, cigarettes, wine or spirits.

LAWS OF GUYANA

Customs

Cap. 82:01

35

32. No claim for abatement of duty on account of damage shall be allowed in respect of imported goods (not being goods derelict, jetsam, flotsam or wreck brought or coming into Guyana) except on proof to the satisfaction of the Comptroller that the carrier or insurer of the goods has made an allowance to the importer in respect of the damage. In any case the abatement shall not exceed such proportion of the duty as the amount of the allowance made bears to the value of the goods undamaged, calculated in accordance with section 22.

Qualification as to abatement.

33. No liquor containing more than twenty-four per cent of alcohol shall be deemed wine; and no liquor containing more than eleven decimal four per cent of alcohol shall be deemed beer, ale, stout or porter. All liquor containing more than twenty-four per cent of alcohol, and all liquor, other than wine, containing more than eleven decimal four per cent of alcohol, shall be deemed spirits.

Limitations as to wine and beer. [22 of 1992]

34. (1) In ascertaining the strength of any spirit, any obscuration shall be determined and allowed for.

Strength of spirits.

(2) The certificate of the Comptroller or Government Analyst as to the strength of any liquid containing alcohol shall be *prima facie* evidence of the strength thereof.

35. If any goods which are ordinarily liable to duty at a given rate are allowed by law to be, and are in fact, entered at a lower rate of duty, or free of duty, on any special conditions, or for use of some special purpose, or because they are the property of or intended for use by some particular person or functionary, and if such conditions are not observed, or the goods are at any time within five years of the date of importation thereof used for any other than the specified purpose, or being goods entered as aforesaid because they are the property of or intended for use by some particular person or functionary, are sold or transferred to any other person, such goods, unless the full duties thereon or such lesser amount as the Comptroller either generally or in any particular case may decide shall be chargeable, shall have been paid, shall be forfeited, and the importer and any person who shall be knowingly concerned in the use of such goods contrary to such conditions, or for some purpose other than that specified or in any way contrary to this section shall each be liable for each such offence to a fine of one thousand dollars, or treble

Goods used contrary to purpose for which imported. [28 of 1967 39 of 1974]

LAWS OF GUYANA

36

Cap. 82:01

Customs

the value of such goods, at the election of the Comptroller unless the full duties on such goods or such lesser amount as aforesaid shall be paid with the prior consent of the Comptroller:

c. 18:01

Provided that where goods are so entered for the use of any person (including an organisation) entitled to exemption from duty by virtue of the Privileges and Immunities (Diplomatic, Consular and International Organisations) Act, the reference to the period of five years in the foregoing provisions of this section shall be construed and have effect as a reference to a period of three years, or such shorter period as the Minister may specify by order generally, or in relation to a particular person or class of persons, or in respect of a particular class of goods.

Penalty for not producing goods.
[28 of 1967
39 of 1974]

36. The importer of any goods falling within the provisions of section 36, shall on demand, produce them to any officer or otherwise account for them to the satisfaction of the Comptroller within such period of five years aforesaid, and if he shall fail to produce such goods, or otherwise account for the same as aforesaid, he shall be liable to a fine of one thousand dollars or treble the value of such goods, at the election of the Comptroller:

Provided that in relation to a person to whom the proviso to section 36 applies the period mentioned in the foregoing provisions of this section shall be construed and have effect as if there had been substituted therefor the period which applies by virtue of that proviso.

Goods imported for temporary use or purpose.

37. The proper officer may give permission to any person to import any goods without payment of duty thereon, upon being satisfied that such goods are so imported for temporary use or purpose only. Such permission shall be subject to sections 39 and 40 and to the following conditions:

(a) that such goods shall be exported within three months of the date of such permission; and

(b) that the person to whom such permission is given shall deposit in the hands of the proper officer the amount of the duty on such goods, or else give security therefor, at the election of the proper officer.

38. Any goods imported under section 38 are not exported within three months of the date of the said permission the deposit in the hands of the proper officer shall be forfeited, or, if security has been given as aforesaid, then the importer shall pay to the proper officer the full duties on such goods. If such goods are exported as aforesaid such deposit shall be refunded, or the security cancelled:

Disposal of deposit.

Provided that the proper officer may, in his discretion, and on provision of additional security where he so requires, allow any additional period where he is satisfied that the goods are the *bona fide* property or *bona fide* in the use of any person on a temporary visit to Guyana.

39. The Minister may by notice in the *Gazette* declare that any goods named by him shall not be imported under section 38 and may also in like manner declare that any goods which are permitted to be imported under the said section shall be subject to such proportion of the duty thereon as he shall specify in such notice.

Certain goods may be excepted. [28 of 1967]

40. (1) Where any new import duty of customs is imposed, or where any import duty of customs is increased, and any goods in respect of which the duty is payable are delivered on or after the day on which the new or increased duty takes effect in pursuance of a contract made before that day, the seller of the goods may, in the absence of agreement to the contrary, recover, as an addition to the contract price, a sum equal to any amount paid by him in respect of the goods on account of the new duty or increase of duty, as the case may be.

Contract prices of imported goods may be adjusted to meet change in duty.

(2) Where any import duty of customs is repealed or decreased, and any goods affected by the duty are delivered on or after the day on which the duty ceases or the decrease in the duty takes effect in pursuance of a contract made before the day, the purchaser of the goods in the absence of agreement to the contrary may, if the seller of the goods has had, in respect of those goods, the benefit of the repeal or decrease of the duty, deduct from the contract price a sum equal to the amount of the duty or decrease of duty, as the case may be.

LAWS OF GUYANA

38

Cap. 82:01

Customs

(3) Where any addition to or reduction from the contract price may be made under this section on account of any new, increased, repealed or reduced duty, such sum as may be agreed upon, or in default of agreement, determined by the Comptroller as representing, in the case of a new or increased duty, any new expenses incurred, and, in the case of a repealed or reduced duty, any expenses saved may be included in the addition to or deduction from the contract price and may be recovered or deducted accordingly.

Minister may prohibit importation, carriage coastwise or exportation. [28 of 1967]

41. It shall be lawful for the Minister from time to time, by order, to prohibit the importation, carriage coastwise or exportation of any goods whatsoever, and any such order may prohibit importation, carriage coastwise or exportation until the revocation thereof, or during such period as may be specified therein, and may either absolutely prohibit importation, carriage coastwise or exportation, or may prohibit importation, carriage coastwise or exportation, except on compliance with any conditions which may be specified in the order, or may prohibit importation from or exportation to, or carriage coastwise from or to any particular place named in the order.

Goods prohibited or restricted to be imported. [28 of 1967] Second Schedule.

42. (1) The goods, the particulars of which are set out in the Second Schedule, are prohibited or restricted to be imported as the case may be, save as thereby excepted.

(2) The Minister may, from time to time, by order, add or delete any goods to or from the said Second Schedule.

Goods prohibited or restricted to be exported.

43. (1) The goods, the particulars of which are set out in the Third Schedule, are prohibited or restricted to be exported as the case may be, save as thereby excepted.

Third Schedule.

(2) The Minister may, from time to time, by order, add or delete any goods to or from the said Third Schedule.

Saving as to goods in transit, in transshipment and stores.

44. Goods imported in transit or in transshipment, or as the *bona fide* stores of any aircraft or ship, shall not be deemed to be goods prohibited or restricted to be imported or exported unless such goods are expressly prohibited or restricted to be imported in transit or in transshipment, or as

aircraft's or ship's stores, in any order made under the customs laws or in any Act prohibiting or restricting the importation or exportation of goods:

Provided that any goods imported as aforesaid shall be duly re-exported within such time as the Comptroller shall allow.

45. The provisions of section 42 to 45 shall be additional to the provisions of section 139 and to any provisions of any other Act prohibiting or restricting the importation, carriage coastwise or exportation of any goods.

Prohibitions and restrictions elsewhere provided.

46. (1) It shall be lawful for the Minister from time to time, by regulations, to direct on what goods a drawback of the whole or any part of the duties paid on the importation thereof may be granted, and the conditions under which such drawback shall be allowed.

Minister may direct granting of drawbacks. [28 of 1967]

(2) Regulations made under subsection (1) whereby provision is made for granting a drawback of the duties paid otherwise than on the exportation or shipment as stores of any goods shall be subject to affirmative resolution of the National Assembly.

(3) Notwithstanding anything hereinbefore contained in this section all drawbacks payable under any former Act shall be paid or allowed under this Act until cancelled by direction of the Minister under this section.

47. The owner of any goods on which drawback is claimed shall make and subscribe a declaration on the debenture that the conditions under which drawback is allowed have been fulfilled, and, in the case of goods exported or put on board an aircraft or ship for use as stores, that such goods have been actually exported or put on board for use as stores, as the case may be, and have not been returned and are not intended to be returned to Guyana and that such owner at the time of entry of such goods was and continues to be entitled to the drawback thereon.

Declaration by owners of goods exported on drawback.

48. Every sum of money which shall be due upon any debenture shall be paid on the proper debenture certified by the Comptroller.

Certification of debenture.

LAWS OF GUYANA

40

Cap. 82:01

Customs

Evidence of landing or disposal of drawback goods.

49. The Comptroller may require the owner to produce satisfactory evidence of the landing or disposal of any goods before certifying any debenture.

Time limit for debenture payment.

50. No debenture for any drawback shall be paid after the expiration of two years or such further time as the Minister may allow from the date of entry of any goods for drawback, or from the date of the performance of the conditions on which drawback is allowed, as the case may require, or, in the case of goods exported or put on board an aircraft or ship for use as stores, from the date of putting the same on board the exporting or using aircraft or ship.

Refund of duties overpaid.
[15 of 1971]

51. Any money which shall have been overpaid as duties of customs may be refunded at any time on the production to the Comptroller within six months of the date of such overpayment of the documents in proof thereof.

PART III

ARRIVAL AND REPORT OF AIRCRAFT AND SHIPS, LANDING OF PASSENGERS AND UNLOADING, REMOVAL AND DELIVERY OF GOODS

Procedure on arrival.
[12 of 1954]

52. If any aircraft or ship arriving in Guyana—

(a) does not come to some port therein, or such other place as may be allowed by the Comptroller in any special circumstances, without touching at any other place in Guyana; or

(b) on arriving at any such port or place does not come as quickly up to the proper place of mooring or unloading as the nature of the port or place will admit, without touching at any other place; or

(c) in proceeding to such proper place does not bring to at the station appointed by the Comptroller by notice in the *Gazette* for the boarding of aircraft or ships; or

(d) after arriving at such proper place departs therefrom except directly to some other place of mooring or unloading approved by the proper officer, or with the authority of the

proper officer, directly to some other port or to some place allowed by the Comptroller in any special circumstance as aforesaid in Guyana, or directly on any flight or voyage to a place outside Guyana in accordance with the customs laws; or

(e) after departing as aforesaid on any flight or voyage to a place outside Guyana brings to within Guyana, unless in accordance with the customs laws, or with the permission of the proper officer, or for some cause which the master shall explain to the satisfaction of the Comptroller,

then in every such case the master of such aircraft or ship shall be liable to a fine of one thousand dollars.

53. The Comptroller, may, subject to any other authority provided by law give reasonable directions as to what particular part of any port or other place aircraft or ships shall moor or shall discharge their cargo.

Comptroller may direct mooring and discharge.

54. Any officer on duty may board any aircraft or ship within Guyana and stay on board for any period, and shall have free access to every part, with power to secure any part by such means as he shall consider necessary, and to examine any goods, and to require any goods to be unloaded, and removed for examination, or for the security thereof, or to unload and remove such goods at the expense of the master or owner, or the agent of either, and to examine any goods in course of being unloaded or removed, or when unloaded or removed, and to lock up, seal, mark or otherwise secure any goods on board such aircraft or ship.

Officer may board aircraft or ship.

55. If any officer acting under section 55 finds that there is not free access to any place or any box or chest, or if the keys of any such place, box or chest, if locked, are withheld, such officer may open any place, box or chest in any manner; and such officer shall not be liable to any prosecution or action at law for so doing; and if any goods be found concealed on board, they shall be forfeited.

Officer may open if access not free.

LAWS OF GUYANA

42

Cap. 82:01

Customs

Penalty for interfering with seal etc., or failing to unload goods if required.

56. If any officer acting under section 55 places any lock, mark or seal upon any goods or stores on board an aircraft or ship or upon any place or package in which the same may be, and such lock, mark or seal be wilfully opened, altered or broken before due delivery of such goods or stores, or within Guyana except with the authority of the proper officer, or if any such goods or stores, be secretly conveyed away, or if any goods or stores, place or package after having been secured by the officer be opened within Guyana, except with the authority of the proper officer, or if any officer shall require any goods to be unloaded and removed for examination or for the security thereof and such goods are not unloaded and removed forthwith as required by the officer, the master of such aircraft or ship shall be liable to a fine of one thousand dollars.

Goods unlawfully discharged.

57. If any officer boards any aircraft or ship and finds any goods thereon, and after leaving such aircraft or ship, such officer, or any other officer boards such aircraft or ship, and such or any part of such goods are no longer on board, and the master is unable to give a due account of the lawful discharging of the same, the master of such aircraft or ship shall be liable to a fine of one thousand dollars, or treble the value of such goods, at the election of the Comptroller.

Search of persons.

58. If any officer is informed or has reason to suppose that any person on an aircraft or ship, or any person has landed from an aircraft or ship, or any person who the officer may suspect has received any goods from any such person, is carrying or has any uncustomed or prohibited goods about his person, such officer may search such person; and if any such person, upon being questioned by any officer as to whether he has any goods obtained outside Guyana upon his person, or in his possession, or in his baggage, refuses to answer or denies having the same, and any such goods are discovered to be or to have been upon his person, or in his possession, or in his baggage, such goods shall be forfeited. No officer shall be liable to any prosecution or action at law on account of any search made in accordance with this section.

Special authority may be required before search.

59. Before any person is searched he may require to be taken with all reasonable despatch before a magistrate, or the Comptroller, or other superior officer, who shall, if he see no reasonable cause for search, discharge such person, but if otherwise, direct that he be searched.

LAWS OF GUYANA

Customs

Cap. 82:01

43

- 60.** A female shall not be searched except by a female and a male shall not be searched except by a male.
- Search of female and male.
[19 of 1990]
- 61.** If upon boarding any ship not exceeding one hundred tons burden any officer finds any goods of which the master is not able to give a satisfactory account, and if such officer suspects that such goods are being or have been or are intended to be dealt with in any way contrary to the customs laws, he may arrest and detain such master, and take him before a magistrate, and if such master fails to satisfy the magistrate that such goods had not been, were not being, and were not intended to be dealt with contrary to the customs laws, such ship and such goods shall be forfeited, and the master shall be liable to a fine of one thousand dollars.
- 62.** The Minister may from time to time make general regulations in respect of ships not exceeding one hundred tons burden prescribing, with reference to the tonnage, build or general description of such ships, the limits within which the same may be used or employed, the mode of navigation, the manner in which such ships shall be so used or employed, the number and description of arms and the quantity of ammunition which such ships may carry, and such other terms, particulars, conditions and restrictions as the Minister may think fit.
- General regulations for small craft.
[28 of 1967]
- 63.** Every ship which is used or employed contrary to any regulations made under section 63 shall be forfeited unless the same shall have been specially licensed by the Comptroller to be so used or employed, as next hereinafter provided.
- Penalty for infringement of regulations re small craft.
- 64.** The Comptroller may, if he thinks fit, grant licences in respect of any ships not exceeding one hundred tons burden upon such terms and conditions, and subject to such restrictions and stipulations as in such licences mentioned, notwithstanding any general regulations made as aforesaid, whether the said regulations shall be revoked or not; and if any ship so licensed shall not comply with the conditions imposed by or expressed in any such licence or if such ship shall be found without having such licence on board, such ship shall be forfeited. The Comptroller may revoke, alter or vary any licence granted as aforesaid.
- Licences for small craft.

LAWS OF GUYANA

44

Cap. 82:01

Customs

Accommodation of officer.

65. If the master of any ship on board of which any officer is stationed shall neglect or refuse to provide every such officer with proper and sufficient food and suitable bedding accommodation under the deck to the satisfaction of the Comptroller, he shall be liable to a fine of two hundred dollars.

Report of aircraft or ship.

66. The master of every aircraft or ship, whether laden or in ballast, or his agent shall (except as otherwise provided in any regulations made under this Act) within twenty-four hours after arrival from any place outside Guyana at any port, or at any place specially allowed by the Comptroller, make report of such aircraft or ship and its stores and cargo to the Comptroller on the prescribed form in the prescribed manner and giving the prescribed particulars.

Certain goods to be reported separately.

67. Every report required by section 67 shall show separately any goods which are in transit or which are to be transferred to another aircraft or ship for re-exportation, and shall state whether there be any goods which are to remain on board for exportation in the same aircraft or ship; and such report shall, except in the case of a steamship as defined in section 2 or except where otherwise specially allowed by the Comptroller, give a particular account of all goods remaining on board for exportation, and shall be made before bulk be broken.

Steamship to report certain goods before breaking bulk.

68. The master of a steamship shall make a report of the stores of such ship, and of any packages or parcels for which no bill of lading has been issued, before bulk be broken unless the Comptroller shall otherwise allow.

Penalty for not making due report.

69. If the master of any aircraft or ship, or his agent, fails to make due report, or if any of the particulars contained in such report be false, such master, or his agent, shall be liable to a fine of one thousand dollars, and all goods not duly reported shall be forfeited unless the omission is explained to the satisfaction of the Comptroller.

Penalty for not accounting for package reported.

70. If any package or parcel which is on board any ship or aircraft on arrival in Guyana and which is duly reported (except where remaining on board for re-exportation or, with the permission of the Comptroller for direct transfer to another aircraft or ship for use as stores or for re-exportation) is not duly unloaded, removed and deposited in a customs

area or other place approved by the Comptroller, the master or his agent shall pay the duty thereon unless he explains the failure to unload, remove and deposit or produce such package or parcel as aforesaid to the satisfaction of the Comptroller.

71. For the purposes of sections 71, 75 and 79, when the master or his agent is required by law to surrender any package or parcels into the custody of any other person, the onus placed by sections 71, 75 and 79 on such master or his agent and the penalties to which such master or his agent may become liable in respect of such package or parcel after such surrender shall devolve on the person into whose custody the package or parcel was surrendered as aforesaid.

Packages surrendered by master or agent into the custody of another person.

72. No goods may be imported as aircraft's or ships' stores except such as are required for consumption or use by or for the aircraft or ship, its officers, crew and passengers, and any goods not so required (other than the *bona fide* baggage of passengers) shall for all purposes be deemed to be the cargo of such aircraft or ship.

What is cargo.

73. The master or agent shall—

Master to answer questions.

(a) answer immediately all such questions relating to the aircraft or ship, its cargo, baggage, crew, passengers, and flight or voyage as shall be put to him by the proper officer, and

(b) produce all such books and documents in his custody or control relating to the aircraft or ship, its cargo, stores, baggage, crew, passengers and flight or voyage as the proper officer may require, and

(c) before any person (unless permitted by the proper officer) disembarks, deliver to the officer who boards such aircraft or ship on arrival at any port or place a list containing the name of each passenger on board such aircraft or ship, and also, if required by such officer, the names of the master, and of each officer and member of the crew,

LAWS OF GUYANA

46

Cap. 82:01

Customs

and if such list be not correct and complete, unless the inaccuracy or omission is explained to the satisfaction of the Comptroller, or if he does not observe any provisions of this section, the master or his agent shall in respect of every such offence be liable to a fine of one thousand dollars.

Penalty for wrongly breaking bulk. [4 of 1972]

74. If after arrival within Guyana hatches are opened without the knowledge and consent of the proper officer or bulk is broken contrary to section 68 or section 69, or any alteration made in the stowage of the cargo of any aircraft or ship so as to facilitate the unloading of any part of such cargo before such aircraft or ship has arrived at her proper place of unloading, or, not being a steamship, or an aircraft or ship specially allowed so to do before report of such aircraft or ship has been made as hereinbefore provided, or if at any time after arrival as aforesaid any goods are staved, destroyed, or thrown overboard, or any package is opened without the knowledge and consent of the proper officer, in every such case the master or his agent shall be liable to a fine of one thousand dollars unless cause be shown to the satisfaction of the Comptroller.

Master to deliver previous clearance.

75. The master of every aircraft or ship or his agent shall, if required, deliver to the Comptroller at the time of making report the clearance of such aircraft or ship, if any, from the port or ports from which such aircraft or ship shall have arrived.

Aircraft or ship abandoned may be seized.

76. Any officer may seize any aircraft or ship found abandoned within Guyana and such aircraft or ship shall be delivered into the custody of the Comptroller.

Report when discharging at more than one port.

77. Notwithstanding any provisions contained in this Act to the contrary, it shall be lawful, on the arrival from any place outside Guyana at any port, or at any place in Guyana specially allowed by the Comptroller, of any aircraft or ship having on board cargo intended to be delivered at more than one port or place in Guyana, for the master or his agent to make report at the first mentioned port or place of her whole cargo, reporting separately such portion of her cargo as may be intended for the first mentioned port or place and there discharge the same; and after the discharge of such cargo, and upon being authorised by the proper officer, the master may proceed to any other port or to any other

place in Guyana specially allowed by the Comptroller, where such portion of the cargo as may be intended for such port or place shall be reported by the master or his agent, in like manner as if such master had first arrived at such last mentioned port or place, and the master or agent so reporting any aircraft or ship and all persons concerned in discharging the cargo shall be subject to all the provisions in such respect contained in the customs laws.

78. (1) Save in accordance with any regulation made under this Act, or with the written permission of the Comptroller—

Unloading,
entry, removal
and delivery of
goods.

(a) no goods shall be unloaded from any aircraft or ship arriving from any place outside Guyana unless authority for unloading the same has been given by the proper officer, nor from any ship other than a steamship as defined in section 2 unless such goods shall first have been duly entered;

(b) no goods shall be unloaded or removed from any aircraft or ship arriving from any place outside Guyana on public holidays at any time whatsoever, or on any other days except between such hours as may be prescribed, or shall be transferred from any such aircraft or ship into any vessel at such time as will cause such goods to be afloat in such vessel on the said days, or on other days except between the said hours;

(c) no goods after having been unloaded from any aircraft or ship arriving from any place outside Guyana into any vessel to be landed shall be transhipped, or removed into any other vessel previously to their being landed and the vessel into which any goods after being unloaded from a ship shall be put, shall, if so required by the Comptroller, be a ship licensed under section 171; and any goods which have been unloaded from any aircraft or ship and put into any vessel to be landed shall be taken directly and without delay to an approved place of unloading or sufferance wharf approved for the purpose within the same port, there to be landed forthwith;

(d) no goods (except goods unloaded into a vessel to be landed in accordance with paragraph (c)) shall be unloaded from any aircraft or ship arriving from any place outside Guyana except at an approved place of unloading or

LAWS OF GUYANA

sufferance wharf approved for the purpose, and all goods when so unloaded, and all goods which shall have been put into a vessel to be landed in accordance with paragraph (c) shall immediately upon being unloaded or landed be conveyed in the care of the proper officer into the customs area, or to a State warehouse if the Comptroller shall so require:

Provided that such goods as the proper officer may deem to be unsuited for storage in a transit shed shall be deposited in such place as the proper officer may direct, at the risk and expense of the importer, as if such goods were deemed to be unsuited for storage in a State warehouse under section 86;

(e) no goods shall be removed from any part of the customs area or from the State warehouse into which the same shall have been conveyed unless such goods shall first have been duly reported and entered, and authority for the removal or delivery of the same has been given by the proper officer;

(f) goods entered to be warehoused shall be removed by the importer by such ways, in such manner and within such time as the proper officer shall direct to the warehouse for which the same are entered, and delivered into the care of the officer in charge of the warehouse:

Provided that, if the Comptroller shall so require, the importer shall first enter into a bond for the warehousing of such goods.

(2) This section shall apply only to the cargo of an aircraft or ship.

Goods other
than cargo.

79. (1) No goods whatsoever other than cargo duly reported as such shall be taken out of any aircraft or ship arriving from any place outside Guyana or delivered to any person aboard such aircraft or ship other than for the consumption or use of the crew or passengers thereof, except under such conditions (which conditions may vary the procedure as to reporting the aircraft or ship as required by this Act) as may be prescribed by regulations made under this Act or as directed by the Comptroller in any particular case.

LAWS OF GUYANA

Customs

Cap. 82:01

49

(2) In this section the expression “goods” includes passengers’ baggage, stores and any goods which may be taken on board any aircraft or ship arriving from any place outside Guyana while such aircraft or ship is within Guyana.

80. Any goods unloaded, removed or dealt with contrary to section 79 or 80, or to the terms and conditions contained in any written permission of the Comptroller, shall be forfeited.

Forfeiture.

81. Notwithstanding anything hereinbefore contained it shall be lawful for the proper officer to permit the delivery to the importer of any bullion, currency notes or coin, without entry thereof, but if such importer fails within forty-eight hours after the same is removed from the importing aircraft or ship to deliver to the proper officer a full and true account thereof including its weight and value, he shall incur a penalty of two hundred dollars.

Delivery of bullion, currency notes and coin.

82. If the importer of any goods is not able to furnish full particulars of such goods for want of any documents or information concerning them (other than documents or information relating to the origin of such goods required by any provision of the custom laws) he shall make and subscribe a declaration in the prescribed form to that effect before the proper officer and the proper officer shall thereupon permit the importer to examine and enter such goods notwithstanding that there shall not be satisfactory documentary evidence regarding the same and may allow delivery of such goods, provided that the proper officer is satisfied that the description of the goods for tariff and statistical purposes is correct and also, in the case of goods liable to duty *ad valorem*, that the value declared on the entry is approximately correct, and in the case of goods liable to duty according to the weight, measurement or strength thereof, that the weight, measurement or strength declared on the entry is correct.

Entry in absence of documents.

83. In the case of goods liable to duty *ad valorem* the entry made in accordance with section 83 shall be deemed provisional. The amount estimated as the duty for the purpose of making such provisional entry, together with such sum as the proper officer may require, not being less than one-half of the estimated duty, shall be held on deposit, and shall be brought to account as duty unless the importer shall within three months

Entry provisional: disposal of deposit.

LAWS OF GUYANA

50

Cap. 82:01

Customs

or such further period as the proper officer may in any special circumstances allow produce to the proper officer satisfactory evidence of the value, and make final entry of such goods, in which case so much of the sum deposited as shall be necessary shall be brought to account as duty and the balance returned to the person who deposited the same.

Goods not entered after declaration.

84. If the importer, having made a declaration in accordance with section 83, fails to make entry as therein provided, or if the proper officer is not satisfied as aforesaid (in which case any entry which shall have been made shall be *ipso facto* void), the proper officer shall cause the goods referred to in such declaration to be deposited in a State warehouse and dealt with as provided in section 90.

Power to waive production of documents.

85. Notwithstanding anything hereinbefore contained, if the Comptroller is satisfied, whether before or after the deposit in the State warehouse under section 85 of any goods liable to duty *ad valorem*, that it is impossible for the importer to obtain satisfactory documentary evidence of the value of such goods, or if in any case the documentary evidence relating to such goods, though not complete, is in the opinion of the Comptroller sufficient to enable a reliable estimate of the value to be made, it shall be lawful for the Comptroller to permit such goods to be entered according to a value which two officers to be appointed by the Comptroller for the purpose are satisfied is, as nearly as may be estimated, and not less than, the correct value of such goods.

Deposit in certain cases.

86. Where the Comptroller permits any goods to be entered in the absence of any document under section 85, it shall be lawful for him to require the person entering the goods to deposit with him such additional sum as he shall require, not exceeding one-half of the duty paid upon such goods. Any sum so deposited shall be forfeited unless the person entering the goods shall produce the required document within three months of the date of entry or unless he explains his failure to the satisfaction of the Comptroller.

Goods deemed to be in State warehouse.

87. Where under the customs laws any goods are or may be required to be deposited in a State warehouse, and for any reason the proper officer in his discretion decides that it is undesirable or inconvenient to deposit such goods in a State warehouse, such goods shall for all purposes be deemed to be deposited in a State warehouse as from the

time that the same are required to be deposited in a State warehouse, and shall in addition to the rent and other charges payable under section 89 be chargeable with such expenses for securing, watching, guarding, and of removing the same from the original to some other place of deposit (if the proper officer shall so require) as the proper officer shall deem reasonable, and no officer shall be liable to make good any damage which such goods may sustain by reason or during the time of their being so deposited and dealt with as aforesaid.

88. (1) If any goods imported in any aircraft or ship remain on board such aircraft or ship, or having been unloaded, are not entered, and delivered from the customs area within fourteen days, (exclusive of public holidays) from the date of importation or within such further period as the proper officer may, in any special circumstances allow, then such goods shall, if the Comptroller so requires, and subject to section 72, be deposited in such State warehouse as the proper officer shall direct by the agent of such aircraft or ship, or by the proper officer if there is no agent or if the agent shall not act forthwith as herein required. Such goods shall be subject to such rent and other charges as the Minister shall from time to time direct by notice in the *Gazette*.

Goods not entered or delivered to be deposited in a State warehouse.
[28 of 1967]

(2) An agent of an aircraft or ship failing without reasonable cause to comply with any of the provisions of subsection (1) shall be deemed to have committed an offence and for each such offence shall incur a penalty of five hundred dollars.

(3) No compensation shall be payable by the State to any importer, owner or consignee of any goods deposited in a State warehouse save when loss or damage occurs as the direct result of the wilful act or negligence of the State or of an officer.

89. (1) Where under the provisions of this Act any goods are required to be deposited in a State warehouse and such goods are of a perishable nature, then it shall be lawful for the proper officer, notwithstanding such provisions, to sell the same forthwith in such manner as the Comptroller may direct; and if such goods, though not perishable, are of a kind not permitted by any law to be deposited in a State warehouse, it shall be lawful for the proper officer,

Goods deposited in a State warehouse may be sold.
[1 of 1978]

notwithstanding such law, to sell the same in such manner as the Comptroller may direct after fourteen days' notice by publication in the *Gazette*.

(2) Where any goods are deposited in a State warehouse under this Act and the same are not entered for warehousing or delivery from such State warehouse within two months after such deposit or within such further period as the proper officer may direct, and all charges for removal, freight and rent and all other expenses incurred in respect thereof duly paid, such goods shall be advertised in the *Gazette* and one month after such advertisement shall with all convenient speed be sold by public competition.

(3) In all cases where goods are sold under this section, the proceeds shall be applied first in discharge of duties, if any, of the expenses of removal and sale, and of rent and charges due to the State, and then of freight and other charges for which a claim has been made before the date of the sale; and the balance, if any, shall be paid to the owner of the goods on his application for the same, if such application be made within two years from the time of the sale of such goods, but otherwise shall be paid into the Consolidated Fund for the public use.

(4) If any goods on being offered for sale as aforesaid cannot be sold for a sum sufficient to pay all duties, expenses, rent and charges, the same may be destroyed, or otherwise disposed of as the Comptroller may direct.

Freight on goods deposited in a State warehouse.

90. Any officer having the custody of any goods which come into his hands under this Act shall refuse delivery thereof from a State warehouse until proof be given to his satisfaction that the freight, landing and storage charges due on such goods have been paid.

Goods deposited in a State warehouse may be examined.

91. It shall be lawful for the Comptroller to cause any goods required to be removed under this Act to a State warehouse to be opened for examination by any officer, as often as may be required, at the expense of the owner of such goods.

92. Where the importer of any goods imported in any ship (not being a steamship as defined in section 2) into Guyana fails to make entry thereof, or having made entry, fails to land the same or to take delivery thereof by the times severally hereinafter mentioned, the shipowner or master or the agent of either may make entry of the said goods at the times, in the manner, and subject to the conditions following, that is to say—

Goods may be entered by shipowners, etc.

(a) if a time for the delivery of the goods is expressed in the charter-party, bill of lading or agreement, then at any time after the time so expressed; and

(b) if no time for delivery of the goods is expressed in the charter-party, bill of lading or agreement, then at any time after the expiration of seventy-two hours, exclusive of public holidays, after the report of the ship:

Provided that if at any time before the goods are landed or unshipped, the importer of the goods is ready and offers to land or take delivery of the same, he shall be allowed to do so, and his entry shall, in such case, be preferred to any entry which may have been made by the shipowner or master, or the agent or either.

93. The periods of time mentioned in sections 89 and 93 shall be computed from the time at which the aircraft or ship or goods shall have been released from any quarantine to which they may have been subjected.

Computation of time.

94. Whenever any goods remain on board any importing aircraft or ship beyond the period of fourteen days after the arrival of such aircraft or ship, or beyond such further period as the proper officer may allow, such aircraft or ship may be detained by the proper officer until all expenses of watching or guarding such goods beyond such fourteen days, or such further time, if any, allowed as aforesaid and of removing the goods or any of them to the State warehouse, in case the officers shall so remove them, be paid; and like charge may be made in respect of any derelict or other aircraft or ship coming, driven, or brought into Guyana under legal process, by stress of weather, or for safety, when

Aircraft or ship may be detained till goods landed.

LAWS OF GUYANA

it is necessary to station any officer in charge, either on board thereof or otherwise, for the protection of the revenue, so long as the officer shall so remain.

Restrictions as to passengers and other persons.

95. (1) No person, whether a passenger or not, shall disembark or go ashore from, or go on board any aircraft or ship that has arrived within Guyana save at such times, by such means and by such ways as may be prescribed or otherwise as the Comptroller may allow.

(2) The master of any aircraft or ship who permits, allows or suffers any person to leave such aircraft or ship after arrival in Guyana save as permitted under this Act shall be guilty of an offence and the master or his agent shall be liable to a fine of one thousand dollars.

PART IV

WAREHOUSED GOODS AND GOODS DEPOSITED IN A CUSTOMS AREA

Warehousing.

96. It shall be lawful for the Comptroller, from time to time, by notice in the *Gazette*, to declare what kind of goods shall or may be warehoused upon first importation without payment of duty thereon; and any such goods while in any warehouse, and all goods whatsoever while in any customs area, shall be subject to such regulations as may be prescribed, and in the case of goods warehoused in a Government warehouse or customs area in the occupation or use of the State to the payment by the owner of such goods, at the prescribed times, of such rent and other charges as the Comptroller shall, from time to time, direct by notice in the *Gazette*; and if at any time any such rent or other charges are not paid to the proper officer when due and payable on any goods in any such Government warehouse or customs area, such goods, may without prejudice to any other lawful method of recovery, be sold, or otherwise dealt with, and any proceeds applied, as if they were goods which might be sold, or otherwise dealt with, under sections 123 and 124.

State not liable for loss in warehouses or customs areas.

97. (1) No compensation shall be payable by the State to an importer, owner or consignee of any goods deposited in a Government warehouse or in a customs area in the occupation or use of the State save when loss or damage occurs as the direct result of the wilful act or negligence of the State or of an officer.

(2) No action shall be brought against the State or any of its officers for loss or damage sustained by goods while in any private warehouse or private customs area or for any wrong or improper delivery of goods therefrom.

98. No building or place may be used as a private warehouse or, save with the written permission of the Comptroller, as a customs area, until a bond, in such sum as may from time to time in each case be required by the Comptroller, is given by the warehouse-keeper or by the owner or occupier of the customs area, as the case may be, with one or more sufficient sureties, conditioned on due payment of all duties and the due observance of the customs law.

Private warehouses and customs areas.

99. The owner or occupier of any customs area or a warehouse keeper shall not by himself or by any person in his employ open or gain access to any building in a customs area or transit shed or private warehouse except in the presence or with the knowledge and consent of an officer acting in the execution of his duty.

Warehouse keeper, etc., not to enter warehouse, without permission.

100. The owner or occupier of any private warehouse or customs area or transit shed shall provide such office, sanitary and lavatory accommodation and weights, scales, measures and other facilities for examining and taking on account of goods and for securing the same as the Comptroller may require.

Warehouse keeper, etc., to provide facilities.

101. The Comptroller for reasonable cause may revoke the appointment of any private warehouse and on such revocation the duties on all goods warehoused therein shall be paid, or the goods shall be exported or removed to another warehouse within such time, not less than three months, as the Comptroller may direct. Notice in writing of such revocation addressed to the warehouse-keeper of the private warehouse and left thereat, shall be deemed to be notice to all persons interested in the goods.

Revocation of order approving warehouse.

102. If any goods are not duly exported or removed in conformity with section 102 such goods shall be taken to a State warehouse by the proper officer and may be sold, or otherwise dealt with, and any proceeds applied as if the goods were goods which might be sold or otherwise dealt with under section 90.

Disposal of goods on revocation.

LAWS OF GUYANA

56

Cap. 82:01

Customs

Procedure as to warehousing.

103. Upon the presentation of an entry for goods to be warehoused, the proper officer shall, subject to any other direction of the Comptroller, take a particular account of such goods at the approved place of unloading and shall enter in a book prepared for that purpose the name of the importing aircraft or ship, and of the person in whose name such goods are entered, the number of packages, the mark and number of each package, the description of the goods and the name of the warehouse in which the same shall be deposited; and when the same shall have been so deposited with the authority of such officer the warehouse-keeper, in the case of goods warehoused other than in a Government warehouse, shall acknowledge in writing at the foot of the account the receipt of the goods into warehouse, and the proper officer at the warehouse shall certify that the entry and warehousing of the goods is complete; and such goods shall from that time be considered goods duly warehoused.

Goods to be warehoused in packages in which imported, and may be required to be marked.

104. (1) All goods warehoused shall be deposited in the packages in which they are imported, except such goods as are permitted to be dealt with as provided in section 238, in which case they shall be deposited in the packages in which they are contained when the account thereof is taken by the proper officer on the completion of the operation.

(2) The importer or owner of the goods shall mark such particulars on the packages containing such goods or any of them and in such manner as the Comptroller may direct.

Penalty for interfering with storage of goods in a private warehouse.

105. If in the case of goods warehoused in a private warehouse any alteration shall afterwards be made in the goods or packages so deposited, or in the packing thereof in the warehouse or in the marks or numbers of such packages without the presence and sanction of the proper officer or if the same shall be removed from the part of the warehouse in which they were deposited without the knowledge of the proper officer, except for delivery after they have been duly entered, and under the authority of the proper officer, such goods shall be forfeited.

Stowage of goods in private warehouse or customs area.

106. All goods deposited in any private warehouse or customs area shall be arranged, stowed and maintained to the satisfaction of the Comptroller in such manner that easy access can be had to every package or parcel thereof.

107. Where goods are not arranged, stowed and maintained to the satisfaction of the Comptroller, the occupier of the private warehouse or customs area shall, on receipt of a written notice from the Comptroller, comply with any directions given under the provisions of section 107 within a period of seven days (public holidays excluded) and if the occupier fails to comply he shall be liable, in respect of every package or parcel not so arranged, stowed and maintained, to a fine of fifty dollars, together with a further fine of ten dollars for each day during which any such package or parcel shall not be so arranged and stowed.

Warehouse keeper neglecting to arrange, stow and maintain goods.

108. (1) If the occupier of any private warehouse or customs area does not produce to any officer on his request any goods deposited in such warehouse or customs area which have not been duly entered or delivered therefrom, the proper officer shall send to the occupier a written notice requiring him within a period of seven days (public holidays excluded) to produce such goods to the officer, or to account to the satisfaction of the officer for the goods.

Goods to be produced to officer.

(2) When the occupier fails within such period to produce the goods to the officer or to account for them to his satisfaction, the occupier shall be liable for every such failure to a fine of fifty dollars in respect of every package or parcel not so produced or accounted for.

(3) Notwithstanding anything in this section contained the occupier shall, in every case, pay the duties (in addition to any penalty) due upon every package or parcel not produced or accounted for.

109. If any goods entered to be warehoused shall not be duly warehoused by the importer in pursuance of such entry, or if any goods whatsoever, being duly warehoused or deposited in a customs area shall be in any way concealed in or removed from the warehouse or customs area, or abstracted from any package or transferred from one package to another, or otherwise, for the purpose of illegal mixing, removal or concealment, they shall be forfeited.

Penalty for not warehousing, etc.

LAWS OF GUYANA

58

Cap. 82:01

Customs

Penalty for illegally opening warehouse, customs area or transit shed.

110. If any person clandestinely opens any warehouse or customs area or transit shed, except in the presence of the proper officer acting in the execution of his duty, or gains access to the goods therein, he shall be liable, for every such offence to a fine of one thousand dollars and if any person not authorised by the warehouse-keeper enters any warehouse or part of a customs area when forbidden by such officer, or refuses to leave any warehouse or any part of a customs area when requested to do so by such officer, he shall be liable to a fine of one hundred dollars.

Penalty for embezzling warehoused goods, etc.
[28 of 1967]

111. (1) If any goods required to be previously entered are unlawfully taken out of any warehouse or customs area without being duly entered, the warehouse-keeper or the occupier of any part of a customs area where such goods have been deposited shall forthwith pay the duties due upon such goods.

(2) Any person who—

(a) unlawfully takes out any goods from any warehouse or customs area without such goods having been duly entered, or assists or is concerned therein; or

(b) destroys, steals or in any way misappropriates or converts any goods duly warehoused or deposited in a customs area,

shall be guilty of an offence and shall be liable, upon conviction on indictment, to imprisonment for two years, and where any such person is an officer and has been prosecuted to conviction, no duty shall be payable in respect of such goods, and any damage sustained by reason of such destruction, theft, misappropriation or conversion shall, with the consent of the Minister, be made good to the importer, consignee or owner.

Proper officer may do reasonable acts to warehoused goods.

112. The proper officer shall have power at the expense of the owner of goods warehoused in a Government warehouse, or deposited in a customs area in the occupation or use of the State, to do all such reasonable acts as may by him respectively be deemed necessary for the proper custody and preservation of such goods, and shall have a lien on the said goods for expenses so incurred; but no such acts shall be done

until the expiration of twenty-four hours after the owner of such goods has been notified that such acts are required, unless the proper officer shall in his discretion decide that immediate action is necessary for the proper custody or preservation of the goods as aforesaid.

113. The importer or owner of any such goods shall pay any expenses incurred in respect thereof under section 113 at such times and in such manner as the Comptroller shall either generally or in any particular case direct, and if any such expenses be not paid in accordance herewith, such goods may be sold or otherwise dealt with, and any proceeds applied as if they were goods which might be sold or otherwise dealt with under section 123.

Importer or owner to pay cost of action taken under section 113.

114. The removal of warehoused goods from a warehouse to any other warehouse shall be subject to such regulations as may be prescribed and to such other conditions as the Comptroller may direct.

Removal of warehoused goods to another warehouse.

115. On the delivery of any goods for removal as aforesaid, an account containing the particulars thereof shall be transmitted by the proper officer of the port or place of removal to the proper officer of the port or place of destination, and the person requiring the removal thereof shall enter into a bond, with such security as the Comptroller shall require, in a sum equal at least to the duty chargeable on such goods, for the due arrival and re-warehousing thereof at the port or place of destination within such time as the proper officer may direct; and such bond shall not be discharged unless such goods shall have been produced to the proper officer and duly re-warehoused at the port or place of destination within the time directed by the proper officer as aforesaid, or unless the full duties of customs shall have been paid thereon as provided in section 118, or unless such goods shall have been otherwise accounted for to the satisfaction of the Comptroller or until the full duties due upon any deficiency of such goods not so accounted for shall have been paid.

Procedure on delivery.

116. Upon the arrival of such goods at the port or place of destination, they shall be warehoused in the same manner, and under and subject to the same laws, rules and regulations, so far as the same are or can be made applicable, as on the warehousing of goods on the first importation thereof except that further entry of the goods shall not be required.

Goods removed subject to warehouse regulations.

LAWS OF GUYANA

60

Cap. 82:01

Customs

Goods removed may be entered for use in Guyana or for exportation.

117. If, upon the arrival of goods so removed as aforesaid at the port or place of destination, the parties are desirous forthwith to export the same or to pay duty thereon for use within Guyana, without actually lodging the same in the warehouse, the officer at such port or place may permit the same to be entered and delivered for home use, or to be entered and loaded for exportation, as if such goods had been actually lodged in such warehouse.

Removal, etc., to be subject to certain conditions.

118. If any goods taken from a warehouse for removal or for exportation or use as aircraft's or ships' stores are removed or put on board an aircraft or ship except with the authority or under the care of the proper officer, and in accordance with any regulations made under this Act and in such manner, by such persons and within such time, and by such roads or ways, as such officer shall permit or direct, such goods shall be forfeited; and if any such goods are illegally removed or carried away prior to being put on board the exporting or removing aircraft, ship or carriage, or from any exporting or removing aircraft, ship or carriage, in or on which the same have been put, the bond given in respect thereof shall be forfeited, and may forthwith be put in suit for the penalty thereof, although the time prescribed in such bond for putting the goods on board the exporting aircraft or ship, or re-warehousing such goods at the place of destination, has not expired; and all such goods may be forfeited.

Comptroller may remove goods warehoused in a Government warehouse.

119. Notwithstanding anything hereinbefore contained the Comptroller may, if in his discretion he decides that such action is advisable, remove goods at the cost of Government from one Government warehouse to another in any manner he may deem reasonable.

Re-warehousing.

120. All warehoused goods shall be entered and delivered either for use within Guyana or as aircraft's or ships' stores, or for exportation not later than two years after the day on which the same were warehoused, unless the owner of such goods shall be desirous of re-warehousing the same, in which case the same shall be examined by the proper officer, and the duties due upon any deficiency or difference between the quantity ascertained on warehousing and the quantity found to exist on such examination, together with the necessary expenses attendant thereon, and any charges incurred in respect of the said goods, shall,

subject to such allowances as are by law permitted in respect thereof, be paid to the Comptroller at the rates in force at the time of such examination; and the quantity so found shall be warehoused in the name of the then owner thereof in the same manner as on first warehousing:

Provided that no goods shall be re-warehoused under this section unless the proper officer certifies that the goods are in proper condition to be re-warehoused.

121. If the owner of warehoused goods desires, with the concurrence of the warehouse-keeper, to re-warehouse the same according to the account taken at the warehousing thereof, without reexamination such re-examination may be dispensed with if the officer is satisfied that the same are still in the warehouse, and that there is no reason to suspect that there is any undue deficiency; but the warehouse-keeper shall be liable to make good the duty on any deficiency not allowed by law which may be discovered in the goods at the time of delivery thereof, or any earlier time.

Re-examination.

122. If any warehoused goods are not duly entered for use within Guyana, or as aircraft's or ships' stores, or exported or re-warehoused, and the duties ascertained to be due on the deficiencies as aforesaid and any charges and expenses are not paid at the expiration of two years from the previous entry and warehousing thereof, the same shall be advertised in the *Gazette* and one month after such advertisement shall with all convenient speed be sold in such manner as the Comptroller may direct, and the proceeds thereof shall be applied to payment of the duties, expenses of the same, and of any rent and charges due to the State, then in discharge of any lien for freight and other charges, and the surplus, if any, shall be paid to the owner of such goods on his application for the same within two years from the time of sale, but otherwise shall be paid into the Consolidated Fund for the public use; and if such goods, on being offered for sale, cannot be sold for a sum to pay all duties, expenses, rent and charges due to the State, then the same may be destroyed or otherwise disposed of as the Comptroller may direct; and the duties due upon any deficiency in any warehoused goods not allowed by law shall be forthwith paid by the owner of such goods.

Disposal of goods not re-warehoused.
[1 of 1978]

LAWS OF GUYANA

62

Cap. 82:01

Customs

Warehoused goods entered or sold, must be removed within 14 days.
[1 of 1978]

123. If any goods remain in any warehouse for a period of fourteen days after being entered for use within Guyana, or after being sold under the customs laws, they shall be forfeited and disposed of in such manner as the Comptroller may direct, unless the failure to remove the same is explained to the satisfaction of the Comptroller.

Delivery in special circumstances.

124. The Comptroller may permit any goods to be taken out of any warehouse or customs area without payment of duty for such purpose and for such period as to him may appear expedient, and in such quantities, and under such regulations and restrictions, and with such security by bond for the due return thereof, or the payment of the duties due thereon, as he may direct or require; and if any such goods are dealt with in any way contrary to the terms of such permission or to such regulations or restrictions, the same shall be forfeited.

Stores.

125. The Comptroller may permit warehoused goods to be delivered as stores for a ship of not less than thirty tons burden, or an aircraft, in accordance with section 153; and if any goods taken from a warehouse for use as stores are not duly put on board the aircraft or ship for which the same are entered, or otherwise accounted for to the satisfaction of the Comptroller, or shall be dealt with in any way contrary to the customs laws, such goods shall be forfeited.

Duty to be paid according to original account.
[25 of 1959
15 of 1970]

126. The duties to be paid when warehoused goods are entered for use within Guyana shall not be less in amount than would have been payable according to the quantity thereof at the time of importation, except as to the following goods, namely, liquid products of petroleum, tobacco in leaf, oil in casks, wine in casks, malt liquor in casks, and spirits in casks, the duties whereon, when cleared from the warehouse for use within Guyana shall be chargeable upon the quantity of such goods ascertained by weight, measure or strength, as the case may be, at the time of actual delivery thereof, unless there is reasonable ground to suppose that any portion of any deficiency has been caused by illegal abstraction:

Provided that if at any time any deficiency beyond that which can be accounted for by natural waste or other legitimate cause is found in goods warehoused, or operated on in warehouse, the warehouse keeper or the owner of the goods shall on the written demand of the proper

officer be liable immediately to pay the duty according to the account of the goods as warehoused and, if he fails to pay the duty, shall forfeit double the amount of such duty. Goods entered for exportation or use as aircraft's or ships' stores exempt from duty.

127. Subject to the observance by the exporter of all the provisions of the customs laws and the conditions of any bond, no import duty shall be charged in respect of—

(a) any goods entered under bond for exportation or use as aircraft's or ships' stores, and subsequently proved to the satisfaction of the Comptroller to have been duly exported to and landed at some place outside Guyana, or exported as stores, as the case may be; or

(b) any goods remaining on board an importing aircraft or ship for re-exportation or use as stores on the importing aircraft or ship,

Goods entered for exportation or use as aircraft's or ships' stores exempt from duty.

unless the Comptroller has reasonable grounds to suppose that any deficiency in any such goods, or any part thereof, has arisen from illegal abstraction, in which case duty shall be paid on such deficiency by the owner of such goods.

PART V

LOADING AND EXPORTATION OF GOODS

128. The master of every ship, other than a steamship, in which any goods are to be exported, or his agent, shall, before any goods be taken on board, deliver to the proper officer at the port at which such ship shall have first arrived an entry outwards of such ship, verified by his signature, in the prescribed form, and containing the several particulars indicated in or required thereby, and in such entry outwards the master or his agent shall declare that no imported goods are left on board such ship other than such goods and stores as shall be specified in the entry outwards.

Certain ships to be entered outwards.

LAWS OF GUYANA

64

Cap. 82:01

Customs

Rummage certificate.

129. The master of every ship to which the provisions of section 129 apply shall, if required, obtain from the proper officer a certificate of rummage in the prescribed form. If he desires to obtain such certificate before the whole of the inward cargo of the ship has been discharged, he shall remove and stow the inward cargo remaining on board such ship in such manner as such officer shall direct in order to enable him to rummage the ship, and after the ship has been rummaged, shall stow the inward cargo remaining on board separately and keep it separated to the satisfaction of the proper officer from any coastwise or any outward cargo that may subsequently be put into such ship.

Licence to unload or load at a sufferance wharf.

130. Before any goods are unloaded from or loaded into an aircraft or ship at a sufferance wharf the master of such aircraft or ship shall furnish the Comptroller with particulars on the prescribed form of the goods to be so unloaded or loaded, as the case may be, and this form when signed by the proper officer shall be the licence for such aircraft or ship to proceed to such sufferance wharf.

Conditions to be observed.

131. The master of an aircraft or ship unloading or loading goods at a sufferance wharf shall, if the Comptroller so requires, first enter the goods at the port at which the licence has been issued and shall comply with the conditions of the licence and such other conditions as the Comptroller may impose.

Delivery of licence after unloading or loading.

132. When unloading or loading at a sufferance wharf has been completed the master or his agent, before the aircraft or ship shall depart therefrom, shall enter on the licence particulars of the cargo so unloaded or loaded and after signing such account shall deliver the licence to the proper officer.

Subsequent procedure.

133. After unloading or loading any goods at a sufferance wharf the master shall, unless the proper officer shall otherwise direct, proceed with his aircraft or ship forthwith to the port at which the licence was issued and shall there comply with all the customs laws as nearly as may be as if such goods had been unloaded or loaded at such port.

Penalty for breach of sections 129 to 134.

134. If any goods are taken on board any aircraft or ship at any port contrary to sections 129 and 130 or if any goods are unloaded from or loaded into any aircraft or ship at a sufferance wharf contrary to section

131 to 134 or if any of the requirements of the said sections 129 to 134 are not observed, the master of such aircraft or ship or his agent shall be liable to a fine of one thousand dollars, unless such contravention is explained to the satisfaction of the Comptroller.

135. Nothing contained in sections 129 to 134 shall be deemed to authorise the loading of goods except from an approved place of loading or a sufferance wharf, unless specially allowed by the Comptroller under section 142.

Limitation.

136. The Minister may by notice to the Comptroller in writing under his hand direct that any or all of the provisions of sections 131 to 135 (inclusive) shall not apply to aircraft either generally or in any particular case during any period specified in such notice.

Non-application to aircraft. [28 of 1967]

137. On arrival at any port or place in Guyana of any ship other than a steamship, about to deliver cargo at more than one port or place in Guyana, or having on board any goods duly reported for exportation in the same ship, it shall be lawful, subject to any regulation made under this Act, or to such conditions as the Comptroller may deem necessary, to allow the entry outwards of such ship, and to permit the loading of goods for exportation in such ship or for carriage coastwise as provided in section 169, before the whole of the goods imported in such ship are discharged therefrom, the complete separation of such goods from the inward cargo and from any cargo remaining on board for exportation being effected to the satisfaction of the proper officer.

Loading of goods for exportation or carriage coastwise by ships other than steamships.

138. No person shall export or attempt to export any warehoused goods, or goods liable to duties of customs transferred from an importing aircraft or ship, or goods entitled to drawback on exportation (not being wines, spirits, tobacco, cigars, cigarillos, or cigarettes), nor shall enter or attempt to enter any such goods for exportation in any ship of less burden than thirty-five tons:

Restriction on exportation of certain goods. [9 of 1964
28 of 1967
4 of 1972]

Provided that the Comptroller may, on such conditions as he may think fit, permit the exportation of any such goods in any ship of less burden than thirty-five tons or in any aircraft or across any land or riverain frontier of Guyana.

LAWS OF GUYANA

66

Cap. 82:01

Customs

Penalty.

139. Any person who exports or enters, or attempts to export or enter, any goods contrary to section 139 or places any goods on board a ship of less size than is thereby permitted for exportation shall be liable to a fine of five hundred dollars, and such goods shall be forfeited.

General provisions as to loading and exportation of goods.

140. Except as provided in section 142, no goods shall be put on board any aircraft or ship for exportation or use as stores, or be put into any vessel to be water-borne, or be water-borne, to be put on board any aircraft or ship for exportation or use as stores from any port or place in Guyana on public holidays or on any other days except between such hours as may be prescribed, or from any place not being an approved place of loading, or without the authority of the proper officer, or before due entry outwards of the exporting aircraft or ship, if the same is by law required to be entered outwards, or before such goods are duly entered, and no goods having been put into any vessel to be water-borne to any aircraft or ship for exportation or use as stores, shall be put on board the exporting aircraft or ship outside the limits of any port; and it shall be lawful for any officer to open and examine all goods put on board any aircraft or ship or brought to any place in Guyana to be put on board an aircraft or ship for exportation or for use as stores.

Comptroller may relax conditions of shipment.

141. Notwithstanding section 141, the Comptroller may permit any goods to be put on board any aircraft or ship on such days, at such times, from or at such places, and under such conditions as he may either generally or in any particular case direct, and in like manner the Comptroller may direct what goods need not be entered by the exporter until after the departure of any aircraft or ship, but any such goods must be entered within forty-eight hours of such departure or such further time as the Comptroller may allow; and, if they are not so entered, the exporter for every such offence shall be liable to a fine of one thousand dollars:

Provided that where any goods are permitted to be entered after being put on board the Comptroller may in such case require the exporter or his agent to give security for the payment of any export duties of customs on any goods liable thereto.

LAWS OF GUYANA

Customs

Cap. 82:01

67

- 142.** Any goods which have been put into any vessel to be water-borne to any aircraft or ship for exportation or use as stores shall be taken directly and without delay to the aircraft or ship in which the same are to be exported or used as stores, and put on board forthwith; and every vessel in which the same are water-borne as aforesaid to any aircraft or ship shall, if so required by the Comptroller, be a ship licensed under section 65.
- Vessels loading goods into ship to proceed direct and may be required to be licensed.
- 143.** No goods having been put on board any aircraft or ship in accordance with section 155, or for exportation, or use as stores, shall be discharged in any part of Guyana without the written permission of the proper officer, and except in accordance with such conditions as the Comptroller shall impose.
- Permission required to discharge goods loaded.
- 144.** If any person puts or attempts to put any goods on board any aircraft or ship or discharge, or attempts to discharge, or deals with any goods in any way contrary to the provisions of sections 141 to 144, such person shall be liable to a fine of one thousand dollars or treble the value of such goods at the election of the Comptroller, and all such goods shall be forfeited.
- Penalty for breach of sections 141 to 144.
- 145.** If any person puts on board any aircraft or ship, or puts off or puts into any vessel to be water-borne to any aircraft or ship for exportation or use as stores, or brings to any aerodrome, customs area, quay, wharf or any place whatever in Guyana for exportation or use as stores, or exports any goods prohibited to be exported, or any goods the exportation of which is restricted, contrary to such restriction, or attempts to perform or is knowingly concerned in the performance of any of the aforesaid acts, he shall be liable (except as otherwise provided in section 140) to a fine of one thousand dollars, or treble the value of such goods, at the election of the Comptroller, and all such goods shall be forfeited.
- Penalty for attempting to ship prohibited or restricted goods.
- 146.** Before any warehoused goods or goods entitled to any drawback on being put on board an aircraft or ship for use as stores or for exportation, or goods exportable only under particular rules, regulations or restrictions, or goods liable to duties of customs intended for transfer from an importing to an exporting aircraft or ship shall be permitted to be entered for use as stores, or for exportation or for transfer as
- Bond to be given in certain cases.

LAWS OF GUYANA

68

Cap. 82:01

Customs

aforesaid, the exporter shall give such security by bond as the proper officer may require that such goods shall be duly put on board the aircraft or ship for which the same are entered and shall be used as stores (if so entered) or else exported to and discharged at the place for which they are entered within such time as the proper officer may deem reasonable, or be otherwise accounted for to the satisfaction of the Comptroller.

Master may be required to sign for goods.

147. The master of an exporting aircraft or ship shall, if required by the proper officer, give on the relative shipping bill or other appropriate document an acknowledgment of the receipt on board of the goods referred to therein.

Offences relating to bonded goods.

148. If any goods for which bond is required under section 147, or any goods liable to export duties of customs be put on board any aircraft or ship or brought to any aerodrome, customs area, quay, wharf or other place to be put on board an aircraft or ship and shall on examination by the proper officer be found not to agree with the entered particulars thereof, or being goods on which drawback is being claimed or allowed shall be found to be goods not entitled to drawback, all such goods shall be forfeited; and the exporter of such goods shall be liable in every such case to a fine of one thousand dollars, or treble the amount of the value of such goods, at the election of the Comptroller.

Penalty for not exporting bonded goods.

149. If any goods for which bond is required under section 146 after being entered and put on board an aircraft or ship are used otherwise than as stores (if so entered) or are not duly exported to and discharged at the declared destination (such goods not having been discharged in Guyana with the permission of the proper officer as provided in section 144) or otherwise accounted for to the satisfaction of the Comptroller, the same shall be forfeited; and the master of the aircraft or ship in which such goods have been put, shall be liable to a fine of one thousand dollars, or treble the value of such goods at the election of the Comptroller.

Short loading of bonded goods.

150. If any person who has entered any goods for which bond is required under section 147 fails, in case such goods or any of them are not duly put on board the aircraft or ship for which the same have been entered, to attend before the proper officer within twenty-four hours of the time of clearance of the aircraft or ship or such further period as the Comptroller may allow, and notify such officer of the short loading of

such goods, and re-warehouse or re-enter for exportation or use as stores in some other aircraft or ship within such period of twenty-four hours any such goods which shall have been removed from a warehouse for exportation or use as stores, any such goods entered as aforesaid shall be forfeited.

151. If any exporter who has entered any goods, not being goods for which bond is required, for exportation in any aircraft or ship fails, in case such goods or any of them are not duly put on board the aircraft or ship for which the same are entered, to attend the proper officer within twenty-four hours after the departure of such aircraft or ship, or such period as the Comptroller may allow, and notify such officer of the short loading of such goods, he shall be liable to a fine of fifty dollars.

Exporter to notify short loading of non-bonded goods.

152. Notwithstanding anything to the contrary contained in the customs laws, and subject to any regulations made under this Act, the Comptroller may, upon due request being made, permit the master of any aircraft or ship departing from any port in Guyana upon a flight or voyage to any place outside Guyana to take on board stores (not being goods prohibited to be exported) for the use of such aircraft or ship, and of the master, crew and passengers, upon payment of any export duty leviable on the like kinds of goods exported and upon such other terms and conditions as the Comptroller may direct, and in such quantities as the Comptroller in his discretion shall deem reasonable; and every such request shall be made on the prescribed form and contain the particulars required thereby or indicated therein, and shall be signed by the master or his agent; and no stores shall be put on board for the use of any aircraft or ship, nor shall any articles taken on board any aircraft or ship, be deemed to be stores, except such as shall be or have been put on board such aircraft or ship in accordance with the provisions hereof.

Comptroller may allow shipment of stores.

153. The provisions of the customs laws with reference to the exportation of warehoused goods, so far as they are applicable, shall be deemed to apply to and include goods liable to duties of customs transferred from an importing to an exporting aircraft or ship, and goods exported on drawback.

Drawback and trans-shipment goods.

LAWS OF GUYANA

Loading of goods other than cargo or stores.

154. Notwithstanding anything to the contrary in the customs laws, and subject to any regulations made under this Act, it shall be lawful for the proper officer to permit the loading of passengers' baggage, and also to permit any person to take on board any aircraft or ship any goods for sale or delivery to the passengers, officers, or crew of such aircraft or ship, or for such other purposes as the proper officer shall allow, under such conditions as he may either generally or in any particular case direct; but if any goods, not being part of the cargo or authorised stores of any aircraft or ship, shall be taken on board any aircraft or ship, which is about to proceed to any place outside Guyana, or which has any goods remaining on board thereof from a voyage from a place outside Guyana, or if any attempt shall be made to put any such goods on board any such aircraft or ship without the permission of or contrary to any conditions directed as aforesaid by the proper officer, or otherwise contrary to the customs laws, the same shall be forfeited.

PART VI

DEPARTURE AND CLEARANCE OF AIRCRAFT AND SHIPS

Clearance of aircraft and ships.

155. No aircraft or ship shall depart from any port or place in Guyana to any port or place outside Guyana, either direct or via another port or place in Guyana, until the master or his agent has satisfied the proper officer that all the provisions of the customs laws have been fulfilled, whereupon, unless he has decided to withhold clearance in accordance with any other provision of law, such officer shall deliver to the master or his agent a clearance in the prescribed form and such clearance shall be the authority for the departure of such aircraft or ship as aforesaid.

Penalty for not clearing.

156. If any aircraft or ship departs from any port or place as aforesaid without authority having been granted as required by section 156 the master or his agent shall be liable to a fine of one thousand dollars.

Master to deliver account of cargo, etc.

157. The master of every aircraft or ship, or his agent, shall immediately before the departure of such aircraft or ship from any port or place in Guyana deliver to the proper officer a content of such aircraft or ship in the prescribed form and containing the several particulars therein required as far as the same can be known to him and shall make and subscribe the declaration at the foot thereof in the presence of such

officer and shall answer all such questions as shall be put to him by such officer concerning the aircraft or ship, the cargo, the stores, the baggage, the officers, crew and passengers and the voyage:

Provided that the Comptroller may generally or in any particular case require the master or agent to furnish a list of the officers, crew and passengers to the proper officer at least one hour before the scheduled time of departure of any aircraft or ship.

158. If a master or agent fails to deliver the content required by section 158 or if any of the particulars contained in such content are false or if any of the required particulars are omitted from such content and such omission is not explained to the satisfaction of the Comptroller or if a master or agent otherwise fails to comply with any of the provisions of section 158 such master or agent shall be liable to a fine of one thousand dollars.

Penalty for any contravention of section 158.

159. Notwithstanding the provisions of sections 156 and 158 or any other provisions of the customs laws relating to the departure and clearance of aircraft and ships, it shall be lawful for the Minister, by notice in the *Gazette*, or by notice under his hand addressed to the Comptroller to require all aircraft and ships whatsoever, or any particular aircraft or ship or ships to be cleared in any manner specified in such notice; and if any aircraft or ship shall depart contrary to the provisions of any such notice in the *Gazette*, or of any other notice as aforesaid of which the master or agent shall have been informed by the Comptroller in writing, the master or agent shall be liable to a fine of five thousand dollars.

Minister may prescribe special conditions as to clearance. [28 of 1967]

160. If any ship is departing in ballast from Guyana to any place outside Guyana, not having any goods on board except stores duly shipped as such, nor any goods reported inwards for exportation in such ship, the proper officer shall, on the application of the master or his agent, clear such ship in ballast; and the master of such ship or his agent shall comply with the customs laws as if such ship had cargo on board, except that the words "in ballast" shall be written on the prescribed forms in the places which are provided for particulars of cargo.

Clearance in ballast.

LAWS OF GUYANA

72

Cap. 82:01

Customs

Ships with passengers and baggage deemed in ballast.

161. For the purposes of section 161, ships having only passengers with their *bona fide* baggage on board in addition to stores as aforesaid shall be deemed to be in ballast.

Clearance to be produced to officer on demand.

162. Any officer may go on board any aircraft or ship within Guyana, and demand the clearance of such aircraft or ship, and if the master fails to produce the same, or if the master of any aircraft or ship whatsoever which may be boarded as aforesaid by any officer fails to answer or does not truly answer such questions concerning the aircraft or ship, the cargo, stores, baggage, officers, crew, passengers and intended flight or voyage, as may be demanded by him, he shall be liable to a fine of one thousand dollars.

Goods not contained in account forfeited.

163. If there be any goods or stores on board any aircraft or ship which may have been boarded by an officer within Guyana not contained in the content or account required to be signed as the clearance of such aircraft or ship (if any) such goods or stores shall be forfeited, and the master shall be liable to a fine of one thousand dollars, or treble the value of such goods, at the election of the Comptroller.

Penalty for failure to produce goods.

164. If any officer having boarded any aircraft or ship within Guyana after clearance, discovers that any goods which were loaded in Guyana on board thereof as stores or for exportation or which at the time of clearance remained on board from the inward voyage, are no longer on board such aircraft or ship (unless the same shall have been discharged in Guyana, with the permission of the proper officer, as provided in section 143, or being stores remaining on board from the inward voyage, are in the opinion of the proper officer less than should be on board after making due allowance for what might reasonably have been consumed, having regard to the period during which such aircraft or ship shall have been within Guyana), the master shall be liable to a fine of two hundred dollars for every package or parcel of such goods not on board, or a penalty of treble the value of such goods, at the election of the Comptroller.

Deficiency in stores, etc.

165. If any aircraft or ship, having departed from Guyana on a flight or voyage to a place outside Guyana and having returned within Guyana, is boarded by an officer, and if such officer discovers any deficiency of

the stores of such aircraft or ship which in his opinion are in excess of the quantity which might fairly have been consumed, having regard to the period which has elapsed between the departure of such aircraft or ship and the discovery of the deficiency, the master shall pay the duties on such deficiency at the rate chargeable on similar goods imported, and in addition shall be liable to a fine of two hundred dollars.

166. (1) If any aircraft or ship departing from Guyana does not bring to at the proper boarding station for setting down officers, or for any other purposes required by the customs laws, or departs on a flight or voyage with any officer on board without the assent in writing of such officer, the master shall be liable to a fine of one thousand dollars unless the same shall be explained to the satisfaction of the Comptroller.

Aircraft or ship not bringing to at boarding station or carrying away officer.
[4 of 1972]

(2) Any loss or damage arising out of the contravention of subsection (1) shall be recoverable by civil action at the suit of the State from the master of the aircraft or ship.

PART VII

COASTING TRADE

167. Except as provided in section 169, all trade by sea or by air from one part of Guyana to any other part thereof shall be deemed to be coasting trade, and all aircraft and ships while employed therein shall be deemed to be coasting aircraft and coasting ships, and if any doubt shall at any time arise as to what, or to or from what parts of Guyana shall be deemed a passage by sea the Comptroller may determine and direct in what cases the trade by water from one port or place in Guyana to another of the same shall or shall not be deemed a trade by sea within the meaning of the customs laws.

Definitions.

168. (1) Notwithstanding any provisions in the customs laws to the contrary, where any aircraft or ship arrives in Guyana from any place outside Guyana, having on board cargo intended to be delivered at more than one port in Guyana, or intending to load cargo for a foreign port at more than one port in Guyana, it shall be lawful for the proper officer to permit such aircraft or ship to convey goods from any port at which such aircraft or ship partially discharges her cargo or loads cargo for a foreign

Provisions relating to aircraft and ships from places outside Guyana.

LAWS OF GUYANA

port, to her port or ports of destination within Guyana for delivery there. Such goods shall be completely separated from the inward cargo still on board, to the satisfaction of the proper officer.

(2) Any aircraft or ship conveying goods from one port within Guyana to another port within Guyana shall not, by reason thereof, be deemed a coasting aircraft or coasting ship within the meaning of the customs laws.

(3) If any goods are unloaded or conveyed in contravention of any regulations made under this Act or of such conditions as the Comptroller may impose, the master of the aircraft or ship shall be liable to a fine of two hundred dollars, and the goods shall be forfeited.

Removing unexamined goods coastwise.

169. Goods imported at a port in Guyana but consigned to and intended for delivery at another port in Guyana may, subject to such conditions as the Comptroller may impose, be transhipped at the port of first importation and carried by another ship in either the foreign or coasting trade to the port of destination prior to entry and without being examined, provided that at the latter port the goods shall be dealt with as goods imported direct from foreign and that if goods are so carried in a ship in the foreign trade such conveyance of goods shall not constitute the ship a coasting ship within the meaning of the customs laws.

Licence for coasting ship. [28 of 1967]

170. It shall be lawful for the Minister to prescribe by regulation for the licensing of ships and aircraft to trade coastwise.

Coasting ship to display name and number.

171. Every ship trading coastwise shall have her name and the number of her licence, if required to be licensed, painted on each bow in letters not less than six inches high and of proportionate width, in white on a dark ground or in black on a light ground. The master of every ship in respect of which this section is contravened shall be liable to a fine of two hundred dollars, and the ship may be seized by any officer and detained until such penalty is paid.

Coasting aircraft or ships to take only coastwise cargo.

172. No goods shall be carried in any coasting aircraft or ship except such as shall be loaded to be carried coastwise at some port or place in Guyana.

173. If any coasting aircraft or ship deviates from its flight or voyage, unless forced by unavoidable circumstances, whereof the proof shall lie on the master of such aircraft or ship, or if the master of any coasting aircraft or ship which has deviated from its flight or voyage, or has taken on board any wrecked or other goods or discharged any goods in the course of a flight or voyage from one part of Guyana to another fails to enter an account of the circumstances and of any goods so taken on board or discharged in the cargo book hereinafter referred to and to proceed forthwith direct to the nearest port in Guyana, and to declare and explain the same to the satisfaction of the proper officer, and to deliver all goods so taken on board into his care, such master shall be liable to a fine of one thousand dollars, and the aircraft or ship may be detained by any officer until such penalty be paid.

Offences.

174. Tobacco, cigars, cigarillos, cigarettes, wines and spirits (except spirits the product of Guyana removed under the provisions of the excise laws or with the permission of the Comptroller), shall not be put on board any aircraft or ship for carriage coastwise except at an approved place of loading or sufferance wharf and in the presence or with the authority of an officer, and if any such goods shall be put on board contrary hereto, or if any attempt is made so to put them, such goods shall be forfeited.

Special conditions as to certain goods.

175. If any goods are discharged from any aircraft or ship arriving coastwise, or from any vessel into which the same have been put to be landed, or to be water-borne, to be put on board any aircraft or ship for carriage coastwise on public holidays or on any other days except between such hours as may be prescribed, save with the written permission of the Comptroller, the same shall be forfeited, and the master of the aircraft, ship, or vessel shall be liable to a fine of five hundred dollars and the aircraft, ship or vessel may be detained by any officer until such penalty is paid.

Coastwise cargo not to be put on board on Sundays, etc.

176. If any person puts on board any coasting aircraft or ship, or puts off, or puts into any vessel to be put on board any coasting aircraft or ship, or brings to any aerodrome, customs areas, quay, wharf or any place whatever in Guyana for carriage coastwise, or carries coastwise any goods prohibited to be carried coastwise, or any goods the carriage coastwise of which is restricted, contrary to such restriction, or attempts

Forfeiture of goods prohibited or restricted to be carried coastwise.

LAWS OF GUYANA

to perform, or is knowingly concerned in the performance of any of the aforesaid acts, he shall be liable to a fine of two thousand dollars, and all such goods shall be forfeited.

Master to keep cargo book.

177. The master of every coasting aircraft or ship shall keep or cause to be kept a cargo book, stating the name of the aircraft or ship, the master and the port to which the aircraft or ship belongs, and of the port or place to which it is bound on each flight or voyage, and unless the Comptroller otherwise directs, shall at every port or place of loading enter in such book the name of such port or place, and an account of all goods there taken on board such aircraft or ship, stating the descriptions of the packages, and the quantities and descriptions of any goods stowed loose, and the names of the respective consignors and consignees, and shall at every port or place of discharge of such goods note the respective days on which the same, or any of them, are delivered out of such aircraft or ship, and the respective times of departure from every port or place of loading and of arrival at every port or place of discharge.

Master to produce cargo book on demand.

178. The master of every coasting aircraft or ship shall, on demand, produce the cargo book for the inspection of any officer, who shall be at liberty to make any note or remark therein; and if upon examination any package entered in the cargo book as containing imported goods shall be found not to contain such goods, such package with its contents shall be forfeited; or if any package shall be found to contain imported goods not entered in such book such goods shall be forfeited.

Penalty for failure to keep cargo book correctly.

179. If such master fails correctly to keep or cause to be correctly kept such cargo book or to produce the same or if at any time there is found on board such aircraft or ship any goods not entered in such book as loaded, or any goods noted as delivered, or if any goods entered as loaded and not noted as delivered are not on board, the master of such aircraft or ship shall be liable to a fine of two hundred dollars, and the aircraft or ship may be detained by any officer until such fine is paid.

Minister may impose special conditions respecting coasting trade. [28 of 1967]

180. Notwithstanding any other provisions contained in this Act, it shall be lawful for the Minister, by notice in the *Gazette*, to require the owners of goods which they intend to ship coastwise to furnish to the Comptroller prior to shipment an account of such goods in such manner as may be specified in the said notice and to require the masters or agents

of all or any coasting aircraft or ship to deliver to the Comptroller, prior to the departure from any port or place of such aircraft or ships, an account of all cargo and stores taken on board in such manner as may be specified in the said notice; and if any owner as aforesaid fails to furnish such information he shall be liable to a fine of treble the value of the goods or to one thousand dollars at the election of the Comptroller and if any coasting aircraft or ship departs contrary to the provisions of any such notice as aforesaid the master and owner shall each be liable to a fine of five hundred dollars.

181. The cargo book shall be in the prescribed form, and shall contain such particulars in addition to, or in lieu of the particulars required by sections 178 to 181 as the form prescribed as aforesaid shall indicate or require; and if such cargo book is not in the form prescribed as aforesaid the master of the aircraft or ship shall be liable to a fine of one hundred dollars, and the aircraft or ship may be detained by any officer until such penalty is paid.

Form of cargo book.

182. The carriage of passengers, officers, and crew coastwise, whether in a coasting aircraft or ship or not, shall be subject to any regulations made under this Act.

Coastwise passengers, etc.

183. Before any coasting aircraft or ship departs from her port or place of loading, her cargo book, containing the several particulars required by this Act, and signed by the master, shall be delivered to the proper officer, who shall return it dated and signed by him, and such cargo book shall be the clearance of the aircraft or ship for the voyage; and if the master fails to deliver such cargo book he shall be liable to a fine of two hundred dollars, and the aircraft or ship may be detained by any officer until such fine is paid.

Master to deliver cargo book to officer before departure.

184. Any coasting aircraft or ship taking cargo on board at a place where no officer is stationed, to be carried coastwise may depart from such place without delivering such cargo book, on condition that the master of the aircraft or ship shall produce the cargo book to the proper officer at the first place where an officer is stationed at which such aircraft or ship arrives after loading, and the officer shall thereupon sign such book, if satisfied as to its correctness.

Procedure where no officer is stationed.

LAWS OF GUYANA

78

Cap. 82:01

Customs

Master to deliver cargo book on arrival.

185. Immediately after the arrival of any coasting aircraft or ship at her port or place of discharge and before any goods be unloaded, the cargo book with the name of the place or wharf where the cargo is to be discharged noted thereon shall be delivered to the proper officer, who shall note thereon the date of delivery; provided that a coasting aircraft or ship having cargo duly loaded to be carried coastwise may discharge at a place where no officer is stationed without delivering the cargo book as herein required, on condition that the cargo book containing an account of the cargo so discharged, is produced to the proper officer at the first place where an officer is stationed at which the aircraft or ship arrives after discharging; and if any goods are unloaded or if any goods are loaded on board any aircraft to ship and carried coastwise, or be brought to any port or place in Guyana for that purpose, contrary to the customs laws, such goods shall be forfeited.

Comptroller may vary procedure.

186. Notwithstanding anything hereinbefore contained, the Comptroller may permit the loading and clearance and the entry and unloading of any coasting aircraft or ship and goods under such conditions as he may, in any particular case, impose.

Search of coasting aircraft or ship.

187. Any officer may go on board any coasting aircraft or ship in any port or place in Guyana or on any coasting ship at any period of her voyage and search such aircraft or ship and examine all goods on board, and all goods then being loaded or unloaded, and demand all books or documents which ought to be on board such aircraft or ship, and may require all or any such books or documents to be brought to him for inspection, and the master shall answer all such questions concerning the aircraft or ship and its cargo, officers, crew, passengers and the flight or voyage as may be put to him by such officer; and if the master refuses to produce such books or documents on demand, or to bring the same to such officer when required, he shall be liable to a fine of two hundred dollars; and the aircraft or ship may be detained by any officer until the fine is paid.

Coasting aircraft or ship and goods may be entered outwards in certain cases.

188. It shall be lawful for the Comptroller, subject to such conditions as he may require to be observed, to permit the master of any aircraft or ship bringing any goods coastwise to an approved port to enter such aircraft or ship and goods or any of them outwards for exportation without first discharging the same.

PART VIII

TRANSIT TRADE AND IMPORTATION AND EXPORTATION OVERLAND

189. The provisions of the customs laws with reference to the importation, prohibition, entry, examination, landing, warehousing and the exportation and clearance of goods so far as they are applicable, and subject to any regulations made under this Act regarding goods in transit, shall be deemed to apply to goods declared in transit to a destination beyond Guyana.

Goods in transit.

190. All the customs laws shall apply in relation to the importation or exportation of goods and the arrival and departure of persons overland or by inland waters as they apply in relation to the importation or exportation of goods and to the arrival, landing and departure of persons by, from and on board aircraft or ships arriving from and proceeding overseas, and, for the purpose of facilitating such application, such provisions may be construed with such verbal alterations, not affecting the substance, as may render the same applicable.

Application of provisions of customs laws to land frontiers and inland waters.

PART IX

IMPORTATION AND EXPORTATION BY POST

191. Subject to any exceptions and modifications made by regulations under the next following section, the customs laws shall apply to postal packets in like manner, so far as is consistent with the tenor thereof, as they apply to any other goods; and persons may be punished for offences against the customs laws, and goods may be examined, seized and forfeited, and the officers examining and seizing them shall be protected and legal proceedings in relation to the matters aforesaid may be taken accordingly under the customs laws.

Application of customs laws to importations and exportation by post.

192. (1) The Minister may make regulations for the purpose of modifying or excepting the application of any of the customs laws to postal packets, and for the purpose of securing in the case of such packets the observance of the customs laws, and for enabling the officers of the post office to perform for the purpose of the customs laws and otherwise all or any of the duties of the importer and exporter, and

Power to modify such application.
[28 of 1967]

for carrying into effect any arrangement with the government or postal administration of any other country with reference to such packets, and for prescribing penalties for any contravention of the customs laws or of the regulations made under this section.

(2) Without prejudice to the generality of the power to make regulations contained in the preceding subsection, the Minister may, by regulations made under the preceding subsection, prescribe what descriptions of postal packets may or may not contain goods or other articles of any description whatsoever, and the conditions under which they may contain such goods or articles.

(3) The Postmaster General shall have the same right of recovering any sum paid in pursuance of the customs laws or otherwise under the said regulations in respect of any postal packet as he would have if the sum so paid were a rate of postage.

(4) A contravention of the regulations made under this section shall be deemed to be a contravention of the customs laws, and shall involve accordingly the like punishment of persons guilty thereof and the like forfeiture of goods.

Goods
contained in
postal packet
contrary to
law.

193. Any officer of the post office may detain any incoming postal packet which he suspects of containing any letter, printed matter, document or any other thing whatsoever, the conveyance of which by post or the importation of which is prohibited or restricted by law, and deliver such packet to the proper officer, who may open and examine the packet in the presence of the person to whom the packet is addressed or of his accredited representative, or in the absence of such person, if, after notice in writing from the officer requiring the attendance of such person left at or forwarded by post to the address on the packet, if any, he or his accredited representative, fails to attend; and if the proper officer finds any goods therein, or any letter, printed matter, document or any other thing whatsoever being conveyed by post, or imported contrary to any lawful prohibition or restriction, he may detain the packet, and deal with it and its contents as goods imported contrary to the customs laws; but if he finds no such goods, letter, printed matter, document or other thing, he shall deliver the packet either to the person to whom it is addressed, or to his accredited representative, upon his

paying the postage, or other sum, if any, chargeable thereon, or, if he is absent, forward the packet by post to the person to whom it is to be delivered.

194. Sections 192 and 194 shall be in addition to and not in derogation of the provisions of the Post and Telegraph Act.

Saving.
c. 47:01

PART X

BONDS AND OTHER SECURITIES

195. (1) All bonds and other securities entered into by any person for the performance of any condition, order or matter relative to customs or incidental thereto shall be valid in law, and upon breach of any of the conditions thereof may be sued and proceeded upon.

All bonds and other securities entered into valid.

(2) All bonds and other securities relating to customs or for the performance of any conditions or matter incidental thereto shall be taken to or for the use of the State.

(3) All such bonds and other securities as aforesaid may, after the expiration of three years from the date thereof, or from the time, if any, limited therein for the performance of the condition thereof, be cancelled by, or by the order of, the Comptroller.

(4) All bonds and other securities given under the customs laws by persons under twenty-one years of age shall be valid.

(5) It shall not be necessary for the validity of any of such bond or other security as aforesaid that it shall be sealed, or that it shall be signed or delivered in the presence of a witness.

196. (1) Without prejudice to any rights of a surety under any bond or other security required by the customs laws against the person for whom he is surety, a surety shall, under the bond or other security executed by him, be deemed a principal debtor and not merely a surety, and accordingly, shall not be discharged nor shall his liability be affected by any giving of time for payment, or by any omission to enforce the bond

Surety to be deemed a principal debtor.

or other security, or by any other act or omission or means whereby the liability of the surety would not have been discharged if he had been a principal debtor.

(2) Whenever any person bound under a bond or other security required by the customs laws pays the whole or any part of the sum for which he is bound or, being a surety—

- (a) dies; or
- (b) becomes a bankrupt or enters into any arrangement or composition with or for the benefit of his creditors; or
- (c) departs from Guyana without leaving sufficient property therein to satisfy the whole amount for which he is bound; or
- (d) for any other reason is, in the opinion of the Comptroller, unable or likely to be unable to satisfy the bond or other security if called upon,

the Comptroller may, if he thinks fit, require a new bond or other security to be executed.

Validation of existing bonds and other securities.

197. All bonds and other securities executed under the authority or in pursuance of any provision of the customs laws before the commencement of this Act shall be valid and effectual according to the tenor thereof, notwithstanding anything contained in this Act.

PART XI

PREVENTION OF SMUGGLING

Penalty on persons found on board smuggling aircraft or ships.
[9 of 1993]

198. If any aircraft or ship is found or discovered to have been within or over Guyana—

- (a) which has any secret or disguised place adapted for concealing goods or any device adapted for running goods; or
- (b) which has on board or in any manner attached thereto, or which has had on board or in any manner attached thereto, or which is conveying or has conveyed in any manner any goods imported contrary to the customs laws or goods intended for exportation contrary to the customs laws; or

LAWS OF GUYANA

Customs

Cap. 82:01

83

- (c) from which any part of the contents of such aircraft or ship has been thrown overboard to prevent seizure; or
- (d) on board which any goods have been staved or destroyed to prevent seizure,

then in every such case every person who is found or discovered to have been on board any such aircraft or ship shall be liable to a fine of not less than one thousand dollars nor more than five thousand dollars, and all such goods shall be forfeited:

Provided that no person shall be liable under this section unless there shall be reasonable cause to believe that such person was concerned in or privy to the illegal act or thing proved to have been committed.

199. Every aircraft or ship on board which, or in respect of which any offence against section 199 has been committed shall be forfeited.

Smuggling aircraft and ships forfeited. [9 of 1993]

200. If any ship within Guyana does not bring to upon the proper signal made by any vessel or boat in the service of the State, whereupon chase is given, and any person on board such ship during chase or before such ship brings to or upon bringing to throws overboard any part of her contents, or staves or destroys any part thereof to prevent seizure, such ship shall be forfeited.

Ship forfeited for offence during chase.

201. If any aircraft or ship liable to seizure or examination under the customs laws does not bring to when required so to do and so remain for such period as the boarding officer shall require, the master of such aircraft or ship shall be liable to a fine of one thousand dollars.

Penalty for not bringing to.

202. (1) If any person maliciously shoots at aircraft or ships in the service of the customs, or maliciously shoots at, maims or wounds any officer in the execution of his office or duty, or with violence commits any of the offences mentioned in subsection (4), every person so offending, and every person aiding, abetting or assisting therein shall be guilty of felony; and shall be liable on conviction on indictment to imprisonment for fifteen years.

Offences by smugglers, etc., against officers. [4 of 1972 9 of 1993]

(2) If any person engaged, or who has been engaged, in the commission of any offence against the customs laws is armed with firearms or other offensive weapons, or whether so armed with firearms or other offensive weapons, or whether so armed or not, is disguised in any way, or being so armed or disguised is found with any goods liable to forfeiture under the customs laws, he shall be liable on conviction on indictment to imprisonment for five years.

(3) If any person by any means procures or hires or deposes or authorises any other person to procure or hire any person to assist in any evasion of the customs laws, he shall be liable on summary conviction to imprisonment for twelve months.

(4) If any person staves, breaks, destroys or throws away any goods to prevent seizure thereof by an officer or other person authorised to seize the same, or rescues, or staves, breaks, destroys or throws away to prevent the securing thereof any goods seized by an officer or other person authorised to seize the same, or rescues any person apprehended for any offence under the customs laws, or prevents the apprehension of any such person or obstructs any officer going, remaining or returning from on board an aircraft or ship within Guyana, or in searching an aircraft or ship, or in searching a person liable to be searched under the customs laws, or in seizing any goods liable to forfeiture, or otherwise acting in the execution of his duty, or attempts or endeavours to commit, or aids, abets or assists in the commission of any of the offences mentioned in this subsection, he shall be liable, on summary conviction, for each such offence to a fine of not less than five thousand dollars nor more than ten thousand dollars together with imprisonment for two years.

(5) If any person, not being an officer, takes or assumes the name, designation, appearance or character of an officer for the purpose of thereby obtaining admission into any aircraft, ship, house or other place, or of doing or procuring to be done any act which he would not be entitled to do or procure to be done of his own authority, or for any other unlawful purpose, he shall, in addition to any other punishment to which he may be liable for the offence, be liable on summary conviction to imprisonment for not less than three months nor more than one year.

(6) In this section “violence” means any criminal force or harm to any person, or any criminal mischief to any property, or any threat or offer of such force, harm or mischief, or the carrying or use of deadly, dangerous or offensive weapons in such manner as is likely to cause terror to any person, or such conduct as is likely to cause in any person a reasonable apprehension of criminal force, harm or mischief to them or to their property.

203. (1) All persons to the number of three or more who shall assemble for the purpose of evading any of the provisions of the customs laws shall each be guilty of an offence and shall each be liable on summary conviction to imprisonment for not less than twelve months nor more than three years:

Penalty for assembling to evade, or having assembled evading, customs laws. [9 of 1993]

Provided that the Court may for special reasons to be recorded in writing award a sentence of imprisonment for a shorter term than twelve months.

(2) All persons to the number of three or more who having assembled for the purpose of evading any of the provisions of the customs laws, evade any such provision shall be guilty of an offence and shall be liable on summary conviction to imprisonment for not less than twelve months nor more than three years:

Provided that the Court may for special reasons to be recorded in writing award a sentence of imprisonment for a shorter term than twelve months.

204. (1) No person shall make or cause to be made, or aid, or assist in making any signal in or on board or from any aircraft or ship, or on or from any part of Guyana for the purpose of giving notice to any person on board any smuggling aircraft or ship, whether any person so on board of such aircraft or ship be or be not within distance to notice any such signal; and if any person shall make or cause to be made, or aid or assist in making any such signal, he shall be liable on summary conviction to imprisonment for not less than twelve months nor more than five years.

Penalty for signalling to smuggling aircraft or ship. [9 of 1993]

LAWS OF GUYANA

86

Cap. 82:01

Customs

(2) If any person is charged with having made or caused to be made, or for aiding or assisting in making any such signal as aforesaid, the burden of proof that such signal so charged as having been made with intent and for the purpose of giving such notice as aforesaid was not made with such intent and for such purpose shall be upon the defendant against whom such charge is made.

(3) Any person whatsoever may prevent any signal being made as aforesaid, and may go upon any lands for that purpose, without being liable to any indictment, suit or action for the same.

(4) For the purposes of this section any ship to which a signal is made as aforesaid and which changes its course or, if at anchor, weighs anchor, or from which any signal is made following any signal made from an aircraft or ship or any part of Guyana as aforesaid, shall for the purposes of this section be deemed to be a smuggling ship unless the contrary be proved.

Penalty for interfering with customs gear.
[9 of 1993]

205. Every person who cuts away, cuts adrift, removes, alters, defaces, sinks or destroys, or in any other way injures or conceals any aircraft, ship, buoy, anchor, chain, rope or mark in the charge of or used by any person for the prevention of smuggling, or in or for the use of the service of the customs shall be liable on summary conviction to a fine of ten thousand dollars together with imprisonment for three years.

Inter-meddling with goods found floating.
[9 of 1993]

206. If any person, not being an officer or otherwise authorised by law, intermeddles with or takes up any spirits or any goods prohibited to be imported or exported being in packages found floating upon or sunk into the sea, such spirits or goods prohibited to be imported or exported shall be forfeited and every such person shall be liable to a fine of five thousand dollars.

Writs of assistance.
[12 of 1954
4 of 1972]

207. Any officer having a writ of assistance issued from the High Court (which is hereby authorised and required to grant such writs upon application by the Comptroller) may, by day or night, enter into and search any house, shop, cellar, warehouse, room or other place, and in case of resistance break open doors, chests, trunks, and other packages,

and seize and bring away any uncustomed or prohibited goods, or any books or documents relating thereto, and put and secure the same in a State warehouse.

208. If any officer has reasonable cause to suspect that any uncustomed or prohibited goods, or any books or documents relating to uncustomed or prohibited goods, are harboured, kept or concealed in any house or other place in Guyana, and it shall be made so to appear by information on oath before any magistrate or justice of the peace in Guyana, it shall be lawful for such magistrate or justice of the peace by special warrant under his hand to authorise such officer to enter and search such house or other place by day or by night, and to seize and carry away any such uncustomed or prohibited goods, or any books or documents relating to uncustomed or prohibited goods, as may be found therein; and it shall be lawful for such officer, in case of resistance, to break open any door, and to force and remove any other impediment or obstruction to such entry or seizure as aforesaid.

Search
warrant.

209. Any officer may upon reasonable suspicion stop and examine any ship, aircraft or carriage within Guyana to ascertain whether any uncustomed or prohibited goods are contained therein; and, if none shall be found, the officer shall not on account of such stoppage and examination be liable to any prosecution of action at law; and the person in charge of any such ship or aircraft and any person driving or conducting such carriage refusing to stop or allow such examination when required by any officer shall be liable to a fine of not less than five thousand dollars nor more than ten thousand dollars.

Officers may
stop carriage,
etc.
[9 of 1993]

210. Any officer, when on duty, may patrol upon and pass freely on foot or otherwise, along and over and enter any part of Guyana other than a dwelling-house, and any such officer so proceeding shall not be liable to any criminal or civil proceedings for so doing.

Officer may
patrol freely.

211. The officer in charge of any aircraft, ship or carriage employed for the prevention of smuggling, may take such aircraft, ship or carriage, to such place as he shall deem most convenient for that purpose, and keep any such aircraft, ship or carriage at such place and for such time as he shall deem necessary and proper; and such officer shall not be liable to any criminal or civil proceedings for so doing.

Officer may
moor or park
patrol craft or
carriage.

LAWS OF GUYANA

88

Cap. 82:01

Customs

PART XII

GENERAL

General
penalty.
[9 of 1993]

212. Save as otherwise provided in section 216 any person who is convicted of any offence against the customs laws for which no specific penalty is provided shall be liable on summary conviction to a fine of ten thousand dollars together with imprisonment for three years.

Penalty for
obstructing,
rescuing, etc.
[4 of 1972
9 of 1993]

213. Any person who—

(a) obstructs, hinders, molests or assaults any officer in the execution of his duty; or

(b) does anything which impedes or is calculated to impede the carrying out of any search which may lead to the forfeiture, detention or seizure of anything liable to be forfeited, detained or seized under the customs laws; or

(c) rescues, damages, destroys or throws away anything liable to be forfeited, seized or detained under the customs laws or does anything calculated to prevent the procuring or giving of evidence relating to forfeiture, seizure or detention under the customs laws; or

(d) prevents the detention of any person by an officer in the execution of his duty; or

(e) rescues any person detained under paragraph (d); or

(f) attempts to do anything mentioned in paragraphs (a), (b), (c), (d), or (e),

shall be liable on summary conviction to a fine of ten thousand dollars together with imprisonment for three years.

Penalty in
cases of
forfeiture.
[9 of 1993]

214. Where any aircraft, ship, carriage or goods become liable to forfeiture under the customs laws, any person who shall be knowingly concerned in the act or omission which renders the same liable to forfeiture shall be guilty of an offence, and shall incur the penalty provided by this Act in respect of such offence, or, where no such penalty is provided, shall be liable to a fine of ten thousand dollars, or

treble the value of any goods seized, at the election of the Comptroller; and any such person may be arrested and detained by any officer, and taken before a magistrate to be dealt with according to law:

Provided that no person shall be arrested whilst actually on board any aircraft or ship in the service of a foreign state or country.

215. (1) Any person who, in any matter relating to the customs, or under the control or management of the Comptroller—

(a) makes and subscribes, or causes to be made and subscribed, any false declaration; or

(b) makes or signs or causes to be made or signed, any declaration, certificate or other instrument required to be verified by signature only, the same being false in any particular; or

(c) makes or signs any declaration made for the consideration of any officer on any application presented to him, the same being untrue in any particular; or

(d) when required by the customs laws to answer questions put to him by any officer, refuses to answer such questions or answers any such questions untruly,
shall be liable on summary conviction to a fine of twenty five thousand dollars together with imprisonment for three years.

Penalty for
false declara-
tion.
[9 of 1993]

(2) Any person who, in any matter relating to the customs, or under the control or management of the Comptroller—

(a) counterfeits, falsifies, or wilfully uses when counterfeited or falsified, any document required by the customs laws, or by or under the direction of any officer, or any instrument used in the transaction of any business or matter relating to customs; or

(b) alters any document or instrument after the same has been officially issued; or

(c) counterfeits the seal, signature, initials or other mark of or used by any officer for the verification of any document or instrument, or for the security of goods, or any other purpose in the conduct of business relating to the customs, or under the

LAWS OF GUYANA

control of management of the Comptroller; or

(d) on any document or instrument required for the purpose of the customs laws, counterfeits, or imitates the seal, signature, initials or other mark of or made use of by any other person whatsoever, whether with or without the consent of such person,

shall be liable on summary conviction to a fine of ten thousand dollars together with imprisonment of not less than twelve months nor more than three years.

Penalty for evading customs laws regarding imported or exported goods.
[28 of 1975
6 of 1979
9 of 1993]

216. Every person who—

(a) imports or brings or is concerned in importing or bringing into Guyana any prohibited goods, or any goods the importation of which is restricted, contrary to such prohibition or restriction, whether the same be unloaded or not; or

(b) unloads or assists or is otherwise concerned in unloading, any goods which are prohibited, or any goods which are restricted and imported contrary to such restriction; or

(c) knowingly harbours, keeps or conceals, or knowingly permits or suffers or causes or procures to be harboured, kept or concealed, any prohibited, restricted or uncustomed goods; or

(d) knowingly acquires possession of or is in any way knowingly concerned in carrying, removing, depositing, concealing, or in any manner dealing with any goods, with intent to defraud the revenue of any duties thereon, or to evade any prohibition or restriction of or applicable to any such goods; or

(e) is in any way knowingly concerned in any fraudulent evasion or attempt at evasion of any import or export duties of customs, or of the laws, and restrictions of the customs relating to the importation, unloading, warehousing, delivery, removal, loading and exportation of goods,

shall be liable for each such offence to a fine of treble the value of the goods or ten thousand dollars at the election of the Comptroller; and to imprisonment for one year and all goods in respect of which any such offence shall be committed shall be forfeited.

217. If any person imports or exports, or causes to be imported or exported, or attempts to import or export any goods or thing concealed in any way, or packed in any package or parcel (whether there be any other goods or thing in such package or parcel or not) in a manner calculated to deceive the officers of customs, or any package containing goods or thing not corresponding with the entry thereof, such package and the goods or thing therein shall be forfeited, and such person shall be liable to a fine of ten thousand dollars, or treble the value of the goods or thing at the election of the Comptroller and to imprisonment for one year.

Penalty in relation to concealed goods, etc. [28 of 1975 9 of 1993]

218. (1) Notwithstanding the provisions of section 219, if, upon the examination of any imported goods which are chargeable with duty upon the value thereof, it appears to the Comptroller that the value of such goods as declared by the importer and according to which duty has been or is sought to be paid is not the true value thereof, it shall be lawful for the Comptroller to detain the same, in which case he shall give notice in writing to the importer of the detention of such goods, and of the value thereof as estimated by him, either by delivering such notice personally, or by transmitting the same by post to such importer addressed to him at his place of abode or business.

Power of Comptroller to purchase goods in certain cases. [28 of 1967]

(2) The Comptroller shall, within fifteen days after the detention of such goods, determine either that the goods are or may be correctly entered according to the value declared by the importer and permit the same to be delivered, or to retain the same for the public use, in which latter case he shall cause the value at which the goods were declared by the importer, together with an addition of five per cent, and the duties already paid to be paid to the importer in full satisfaction for such goods; or he may permit such person, on his application for that purpose, to enter the goods according to such value and on such terms as he may direct.

LAWS OF GUYANA

(3) Such goods, if retained, shall be disposed of for the benefit of the State, and if the proceeds arising therefrom, in case of sale, exceed the sum so paid, and all charges incurred by the State, such surplus shall be disposed of as the President may direct.

Officer taking unauthorised fees, etc. [9 of 1993]

219. An officer shall not demand or accept any fee, perquisite or reward whether pecuniary or otherwise, directly or indirectly, from any person on account of anything done or to be done by him, or omitted to be done by him, in or in any way relating to his office or employment, except such as he shall be permitted to demand or receive with the approval of the President or Comptroller and if any person shall give, offer or promise to give any such fee, perquisite or reward, such person shall be liable on summary conviction, for every such offence, to a fine of ten thousand dollars together with imprisonment for three years.

Collusive seizure bribery, etc. [9 of 1993]

220. If any officer makes any collusive seizure, or delivers up, or makes any agreement to deliver up or not to seize any aircraft, ship, carriage or goods liable to forfeiture, or demands or takes any bribe, gratuity, recompense or reward for the neglect or non-performance of his duty, or conspires or connives with any person to commit an offence against the customs laws for the purpose of seizing any aircraft, ship, carriage or goods, and obtaining any reward for such seizure or otherwise, every such officer shall be liable on summary conviction to a fine of ten thousand dollars together with imprisonment for three years and be rendered incapable of holding any public office, and every person who gives or offers or gives or promises to give or procures to be given, any bribe, recompense or reward to, or shall make any collusive agreement with any such officer to induce him in any way to neglect his duty, or to do, conceal or connive at any act whereby any provisions of the customs laws may be evaded, shall be liable on summary conviction to a fine of ten thousand dollars together with imprisonment for three years.

Offering goods for sale under pretence that they are smuggled.

223. If any person offers for sale any goods under pretence that the same are prohibited, or have been unloaded and removed without payment of duties, all such goods (although not prohibited or liable to any duties) shall be forfeited.

222. (1) All aircraft, ships, and carriages, together with all animals and things made use of in the importation, attempted importation, landing, removal, conveyance, exportation or attempted exportation of any uncustomed, prohibited or restricted goods, or any goods liable to forfeiture under the customs laws shall be forfeited.

General provisions as to forfeiture. [9 of 1993]

(2) All aircraft, ships and carriages, together with all animals and things, and goods liable to forfeiture, and all persons liable to detained for any offence, under the customs laws or under any law whereby officers are authorised to make seizures or detentions, shall or may be seized or detained in any place by any person duly employed for the prevention of smuggling or by any person having authority from the Comptroller to seize or detain the same.

(3) All aircraft, ships or carriages, together with all animals and things, and goods seized under subsection (2) shall forthwith be delivered into the care of the Comptroller.

(4) The forfeiture of any aircraft, ship, carriage animal or thing shall be deemed to include the furniture, tackle, harness and apparel thereof, and the forfeiture of any goods shall be deemed to include the package in which the same are found and all the contents thereof.

223. (1) Where any seizure is made of any goods forfeited under the customs laws or any law enabling officers to make seizures, and the goods seized are not in the possession of the offender, master or person in charge of the vessel, aircraft or vehicle, or owner of the goods, or the seizure has not been made in the presence of the offender, master or owner as aforesaid, the seizing officer shall give notice in writing to the master or owner as aforesaid, if known to him by delivering the notice to him personally, or by sending such notice by post to his usual place of abode, or his business premises, if known.

Procedure on seizure. [1 of 1978]

(2) All seizures lawfully made under the customs laws or any other law shall be deemed to be taken and condemned and may be sold or otherwise disposed of in such manner as the Comptroller may direct, unless the person from whom the seizure has been made, or the master or owner as aforesaid or some person by them duly authorised, gives

LAWS OF GUYANA

notice to the Comptroller within one calendar month from the date of the seizure that he claims the goods, whereupon proceedings shall be taken for the forfeiture and condemnation thereof:

Provided that animals or perishable goods may be sold forthwith in such manner as the Comptroller may direct and the proceeds of such sale retained to abide the result of any claim which may be lawfully made.

(3) Where any proceedings are taken for forfeiture and condemnation, the court may, except in the case of goods subject to any prohibition or restriction, order delivery of the thing seized to the claimant on security being given for the payment to the Comptroller of the value thereof in case of condemnation.

Disposal of seizure.

224. All seizures whatsoever which have been made and condemned under the customs laws, or any other Act by which seizures are authorised to be made by officers, shall be disposed of in such manner as the Comptroller may direct.

Limit of penalty.

225. Where a penalty is prescribed for the commission of an offence under the customs laws, such offence shall be punishable by a penalty not exceeding the penalty so prescribed:

Provided that where by reason of the commission of any offence the payment of any customs duty has or might have been evaded the penalty imposed shall, unless the court for special reasons thinks fit to order otherwise, and without prejudice to the power of the court to impose a greater penalty, be not less than treble the amount of duty payable.

President may restore seizure, etc.

226. When any seizure has been made, or any fine or penalty incurred or inflicted, or any person committed to prison for any offence against the customs laws, the President may direct restoration of such seizure whether condemnation has taken place or not, or waive or compound proceedings or mitigate or remit such fine or penalty, or release such person from confinement either before or after conviction on any terms and conditions, as he shall see fit.

LAWS OF GUYANA

Customs

Cap. 82:01

95

227. Subject to the approval of the President (which approval may be signified by general directions to the Comptroller) and notwithstanding anything contained in section 227, the Comptroller may mitigate or remit any penalty or restore anything seized under the customs laws at any time prior to the commencement of proceedings in any court against any person for an offence against the customs laws or for the condemnation of any seizure.

Comptroller may mitigate penalty.

228. The Comptroller may, with the approval of the Minister, reward any person who informs him of any offence against the customs laws or assists in the recovery of any fine or penalty:

Rewards.
[4 of 1972
4 of 1984]

Provided that such approval need not be obtained for a reward not exceeding one thousand dollars.

229. Where under the customs laws any special procedure is prescribed in regard to steamships, and where the owner of any steamship is not resident in Guyana, it shall be the duty of the master or owner of such steamship to appoint an agent in Guyana for the purpose of performing any act which may under the customs laws be performed by the agent of the master or owner of a steamship; and if the master or owner of any steamship shall fail to appoint an agent as aforesaid, and until such agent be appointed or if such agent shall not give security when so required to the satisfaction of the Comptroller for the due observance of the customs laws, then such steamship shall be subject to the requirements of the customs laws applicable to ships other than steamships, and on failure or omission to perform any such requirement, the owner or master shall be liable in respect of such failure or omission to all penalties that might be imposed upon them or either of them under the customs laws if such ship were not a steamship.

Steamship agents.

230. Every document submitted to the Comptroller or his officers for the purposes of the customs laws shall be in such form as may be prescribed, if any, and shall contain the particulars required by such form or indicated therein.

Form of document.

231. (1) The importer, exporter, or any person concerned in the importation or exportation of any goods shall, on the request of any officer made at any time within three years of the date of importation or

Production of documents.

exportation, as the case may be, or of the date of delivery to the proper officer of an entry for such goods, if the same have been entered, produce for the inspection of such officer the invoices, books of account and any other documents of whatever nature relating to such goods which the officer shall require and shall answer such questions and make and subscribe such declarations regarding the weight, measure, strength, value, cost, selling price, origin and destination of such goods, and the name of the place whence or where any imported goods were consigned or transferred from one aircraft or ship to another, as shall be put to him by the officer, and shall produce such evidence as the officer may consider necessary in support of any information so furnished; and if the importer or exporter or other person concerned as aforesaid shall without reasonable cause neglect or refuse to carry out any of the provisions of this section, he shall be liable to a fine of one thousand dollars, and the Comptroller may, on such neglect or refusal, refuse entry or delivery or prevent shipment if the goods have not been entered or delivered or shipped or may allow entry, delivery or shipment upon such terms and conditions, and upon deposit of such sum, pending the production of the proper documents and declarations, as he shall see fit to impose or require.

(2) The deposit made in accordance with subsection (1) shall be forfeited unless within three months of the time of deposit, or such further period as the Comptroller may allow, the person making the deposit shall produce the required documents or declarations to the Comptroller.

Copies of documents to be submitted, if required.

232. Where any person is required to submit any report, entry, declaration, or other form for the purpose of the customs laws, the Comptroller may require such person to submit as many copies thereof as he may deem necessary; and where the Comptroller shall require invoices or certificates of origin, or both to be produced for any goods imported or exported, he may require such invoices or certificates of origin, or both, to be submitted in duplicate and may retain the duplicates, or, if such invoices or certificates of origin, or both, are not submitted in duplicate, he may retain the originals.

LAWS OF GUYANA

Customs

Cap. 82:01

97

- 233.** Where any document required for the purposes of the customs laws contains any words not in the English language, the person required to produce such document shall produce therewith a correct translation thereof in English. Translation.
- 234.** Any officer may on the entry of any goods, or at any times afterwards, take samples of such goods for such purpose as the Comptroller may deem necessary, and such samples shall be disposed of and accounted for in such manner as the Comptroller may direct. Samples.
- 235.** All goods subject to the customs laws shall be liable to such examination as the Comptroller may direct and the unloading, loading and removal of goods and bringing them to the proper place for examination and weighing, putting them into scales, opening, unpacking, re-packing, bulking, sorting, lotting, marking and numbering, where such operations respectively are necessary or permitted, and removing to and placing them in the proper place of deposit until delivered or put on board an exporting aircraft or ship, shall be performed by or at the expense of the owner of such goods; and the owner shall unpack, sort, pile or otherwise prepare any goods either before or after entry thereof in such manner as the proper officer shall require to enable him to examine or take account of the same. Examination and handling of goods.
- 236.** The Comptroller may direct what goods may be skipped in a customs area or warehouse, or bulked, sorted, lotted, packed and re-packed there, and the manner thereof, and direct in what manner and subject to what conditions the owner of any goods may take samples thereof: Re-packing: sampling of goods by owner.
- Provided that no goods may in any such building or place be re-packed into packages of a size in which the same are prohibited to be imported or exported, unless express provisions therefor is made by law.
- 237.** If any goods are lost or destroyed by unavoidable accident before the same have been delivered out of the care of any officer, either on board an aircraft or ship, or in removing, loading, unloading, or receiving into a customs area or warehouse, or in the customs area or warehouse, or in course of delivery therefrom, the Comptroller, if satisfied that such goods have not been and will not be consumed in Guyana, may remit or Remission of duty on goods lost destroyed or abandoned.

LAWS OF GUYANA

98

Cap. 82:01

Customs

return the duties due or paid thereon, and any goods which may be abandoned by the owner thereof as not worth the duty while in the charge of any officer, may be destroyed or otherwise disposed of as the Comptroller shall direct at the cost and charges of such owner, and the Comptroller may thereupon remit or return the duties due or paid thereon.

Drawback on goods lost.

238. Where it is proved to the satisfaction of the Comptroller that any goods after being duly put on board an aircraft or ship for exportation or use as stores have, either before or after exportation, been destroyed by accident on board such aircraft or ship, any drawback or allowance payable on the goods shall be payable in the same manner as if the goods have been actually exported or used as stores.

Drawback on goods abandoned.

239. Where it is proved to the satisfaction of the Comptroller that any goods after being duly put on board an aircraft or ship for exportation or use as stores have been materially damaged on board such aircraft or ship, any drawback or allowance payable in respect of the goods shall, if they are with the consent of the Comptroller discharged in Guyana and abandoned to the Government, be payable as if the goods had been actually exported or used as stores.

Modification of declaration.

240. The Comptroller may modify the form of declaration required under section 49 in such manner as he may think necessary for adapting it to the provisions of sections 240 and 241.

Authority to be produced by person acting for another.
[28 of 1967]

241. (1) Whenever any person makes application to any officer to transact any business on behalf of any other person, such officer may require the person so applying to produce a written authority from the person on whose behalf such application is made, and in default of the production of such authority may refuse to transact such business; and any documents required by the customs laws to be signed by any particular person, if signed by any person authorised as aforesaid on behalf of the person required to sign the same, shall be deemed for all purposes to be signed by the person required to sign the same:

Provided that the Comptroller may in his discretion refuse to allow any such application as aforesaid.

(2) It shall be lawful for the Minister to make regulations for the licensing of persons to transact business with the customs on behalf of others.

242. Where any document or declaration is required by the customs laws to be signed in the presence of the Comptroller, or any particular officer, if such document or declaration is signed in the presence of a witness whose signature is known to and who is approved by the Comptroller or the officer who receives the same, then in such case such document or declaration shall be as valid as if it had been signed in the presence of the Comptroller or the officer in whose presence it is required to be signed.

Witnessing of signatures.

243. Where under the customs laws the master or agent of any aircraft or ship is required to answer questions put to him by the Comptroller or any officer, and such aircraft or ship shall be within Guyana and shall not have left her final position, anchorage or berth preparatory to leaving Guyana it shall be lawful for the Comptroller or such officer to require the master to attend before him at the office of the Comptroller or such officer, and in such case the requirements of the customs laws shall not be deemed to have been fulfilled unless the master shall so attend when so required:

Master to attend before Comptroller if so required.

Provided that it shall be lawful for the master with the consent of the Comptroller or such officer, to depute a senior officer of such aircraft or ship to attend for the purpose of answering such questions, and in such case, any reply made to any question put to such senior officer by the Comptroller or such officer as aforesaid shall for the purposes of section 215 be deemed to have been made by the person required to answer such questions.

244. (1) If for any purpose of the customs laws it becomes necessary to determine the precise time at which an importation of any goods shall be deemed to have had effect, such time shall be deemed to be the time at which the aircraft or ship importing such goods actually arrived in Guyana.

Time of importation, etc., defined.

LAWS OF GUYANA

100

Cap. 82:01

Customs

(2) If any question arises upon the arrival of any aircraft or ship at any port or place in Guyana in respect of any charge or allowance for such aircraft or ship, exclusive of cargo, the time of such arrival shall be deemed to be the time at which such aircraft or ship shall first be boarded by any person other than the pilot in the employment of the Government at such port or place.

(3) The time of exportation of any goods shall be deemed to be the time when the same are put on board the exporting aircraft or ship, except in the case of goods prohibited to be exported, with reference to which the time of exportation shall be deemed to be the actual time at which the aircraft or ship departed from her final position, anchorage or berth within Guyana.

(4) Notwithstanding anything in this section hereinbefore contained in the case of goods imported or exported overland or by inland waters, the time of importation or exportation, as the case may be, shall be deemed to be the time at which such goods shall pass across the boundaries of Guyana.

Special
packages and
coverings
deemed goods.

245. All packages and coverings in which goods are imported or exported and which in the opinion of the Comptroller—

(a) are not the usual or proper packages or coverings for such goods; or

(b) are designed for separate use, other than as packages or coverings for the same or similar goods, subsequent to importation or exportation, as the case may be,

shall for all purposes of the customs laws be deemed to be separate articles except in cases where a contrary provision shall be made.

Power of
arrest.

246. In addition to any other power of arrest or detention conferred by the customs laws, any officer may arrest and detain any person whom he finds committing an offence against the customs laws, and take him before a magistrate to be dealt with according to law.

LAWS OF GUYANA

Customs

Cap. 82:01

101

- 247.** If any person liable to arrest under the customs laws escapes from any officer attempting to arrest him, or if any officer is for any reason whatever unable or fails to arrest any such person, such person may afterwards be arrested and detained by any officer at any place in Guyana within seven years from the time such offence was committed, and dealt with as aforesaid, as if he had been arrested at the time of committing such offence. Arrest after escape.
- 248.** The Auctioneers Act shall not apply to sales under the customs laws when conducted by an officer, which officer is hereby authorised to conduct such sales. Sales under the customs laws. c. 91:07
- 249.** When the duty on any goods sold at any customs sale shall be chargeable *ad valorem*, the value for duty for such goods shall be the prices realized at the sale, or the value appraised by the proper officer, whichever is the greater. Value of articles sold by auction.
- 250.** Any person requiring a receipt for duties payable under the customs laws or for any other moneys which are brought to account in accordance with the directions of the Comptroller on a bill of entry may have the same upon his furnishing the proper officer with an additional copy of the bill of entry; and such additional copy of the bill of entry, after having been compared with the original entry and signed by the proper officer, shall be delivered as a receipt to the person requiring it. Receipts for duties and other payments made on bills of entry.
- PART XIII**
- LEGAL PROCEEDINGS
- 251.** Subject to the express provisions of the customs laws, any offences under the customs laws may be prosecuted, and any penalty or forfeiture imposed by the customs laws may be sued for, prosecuted and recovered summarily, and all rents, charges, expenses and duties, and all other sums of money whatsoever payable under the customs laws may be recovered and enforced in a summary manner before a magistrate on the complaint of any officer. Prosecutions for customs offences. [4 of 1984]

LAWS OF GUYANA

102

Cap. 82:01

Customs

Penalty for non-payment of duty and enforcement of payment.

252. In default of payment when due and payable under this Act of any duties or other moneys, those duties or other monies with interest at the rate of six per cent per annum from the day they became due and payable shall be recovered by the Comptroller by private execution or in the manner prescribed by section 253.

Recovery of duty in certain cases.

253. If in any particular case, the Comptroller has reason to believe that a person from whom duties or other monies are due and payable, is likely or is about to leave Guyana before the expiration of the time allowed for payment, under the customs laws, without having paid such duties or other moneys, he may by notice in writing to such person demand payment of those duties or other moneys within the time to be limited by such notice. Such duties or other moneys, shall thereupon be payable within the time so limited and in default of payment shall be recoverable forthwith by process of private execution by the Comptroller or in the manner prescribed by section 253 unless security for payment thereof be given to the satisfaction of the Comptroller.

Certificates.

254. (1) Where any payment payable to the Comptroller under the provisions of this Act has not been paid within thirty days after payment thereof became due, the Comptroller may make out a certificate in such form as may be prescribed stating the amount payable and the name, the trade or profession and the usual or last known place of business or abode of the person by whom such amount is payable.

(2) On production thereof to the registrar of the Supreme Court, a certificate made under this section shall be registered by him in the High Court and when so registered shall have the same force and effect, and all proceedings may be taken thereon, as if the said certificate were a judgement for the State obtained in the High Court for a debt of the amount specified in the certificate together with any interest required to be paid by this Act to the day of payment.

c. 3:02

(3) Rules of Court may be made under section 67 of the High Court Act providing for the procedure to be followed upon the registration of such certificate.

(4) All reasonable costs and charges attendant upon the registration of the certificate shall be recoverable in like manner as if they had been included in such certificate.

255. (1) When the Comptroller has knowledge or suspects that a person is or is about to become indebted or liable to make any payment to a person liable to make a payment of duties or other moneys under this Act, he may, by registered letter or by letter served personally, require such first-mentioned person to pay the moneys otherwise payable to such second-mentioned person in whole or in part to him on account of the liability of the second-mentioned person under this Act.

Garnishments.

(2) The receipt of the Comptroller for moneys paid as required under this section shall to the extent of payment be a good and sufficient discharge of the original liability—

(a) of the person who pays such money to the Comptroller to the person liable to make a payment of duties or other moneys under this Act;

(b) of the person liable to make a payment of duties or other moneys under this Act to the Comptroller.

(3) Every person who has discharged any liability to a person liable to make payment of duties or other moneys under this Act without complying with a requirement under this section shall be liable to pay to the Comptroller as a debt due to the State an amount equal to the liability discharged or the amount which he was required under this section to pay to the Comptroller whichever is the less.

(4) Where the person who is or is about to become indebted or liable carries business under a name or style other than his own name, the registered or other letter under subsection (1) may be addressed to the name or style under which he carries on business and, in the case of personal service, shall be deemed to have been validly served if it has been left with an adult person employed at the place of business of the addressee.

(5) Where the persons who are or are about to become indebted or liable carry on business in partnership, the registered or other letter under subsection (1) may be addressed to the partnership name and, in the case of personal service, shall be deemed to have been personally served on one of the partners or left with an adult person employed at the place of the partnership.

Order in certain circumstances to prevent defendant from leaving Guyana.

256. (1) Where proceedings are pending before a magistrate's court for the recovery of any duties or other moneys under this Act, on proof by evidence by oath to the satisfaction of the court that there is probable cause for believing that the party against whom the proceedings are instituted (herein after in this section referred to as the "defendant") is about to quit Guyana unless apprehended, and that the absence of the defendant from Guyana will prejudice the recovery of the duties or other moneys sued for, the court may order the defendant not to leave Guyana pending the determination of the proceedings unless or until he has sooner given security not exceeding the sum claimed in the proceedings as the court may direct that he will not go out of Guyana without leave of the court.

(2) Where the court makes an order under subsection (1) it may give such directions as it thinks fit for the purpose of carrying out and giving effect to that order and such directions may include the adaptation or modification of any order or instrument which could otherwise be issued by the court in the exercise of its civil or criminal jurisdiction.

(3) Where in proceedings referred to in subsection (1) the court orders the defendant to pay any duties or other moneys (including costs or interest) claimed in those proceedings, the court may—

(a) order that the whole or any part of the sum deposited as security by the defendant under subsection (1) shall be applied in payment of the duties or other moneys (including costs and interest) ordered to be paid in those proceedings; or

(b) if the aforesaid security is in the nature of a bond, order that the bond be delivered to the Comptroller who, on suing on it, may notwithstanding anything to the contrary therein, recover any duties or other moneys (including costs and

interest) ordered to be paid in the proceedings together with the costs of the action brought to enforce the bond.

- | | |
|--|--|
| <p>257. Proceedings under the customs laws may be commenced at any time within seven years after the date of the offence.</p> | <p>Proceedings to be taken within 7 years.</p> |
| <p>258. Where any court has imposed a penalty for an offence against the customs laws, and such penalty is not paid, the court may, notwithstanding anything contained in any other law, order the defendant who is convicted of such offence, in default of payment of the penalty adjudged to be paid, to be imprisoned for any term not exceeding six months, where the fine does not exceed one thousand dollars, or twelve months where the fine exceeds one thousand dollars.</p> | <p>Alternative prison sentence.
[4 of 1972]</p> |
| <p>259. Subject to any other provision of this Act or any other law imposing a sentence of imprisonment for an offence under this Act, where a defendant is liable to a fine of one thousand dollars or upwards for an offence under the customs laws, and the defendant has previously been convicted for an offence against the customs laws, or has previously incurred a pecuniary penalty or forfeiture under the customs laws which has been enforced in any court, the court may, if it thinks fit, in lieu of ordering payment of a pecuniary penalty, order the defendant to be imprisoned for any period not exceeding two years.</p> | <p>Imprisonment for second offence.
[4 of 1972
28 of 1975
9 of 1993]</p> |
| <p>260. The fact that any duties of customs have been secured by bond or otherwise shall not be pleaded or made use of in answer to or in stay of any proceeding under the customs laws.</p> | <p>Limitation as to pleading.</p> |
| <p>261. Every offence under the customs laws shall be deemed to have been committed and every cause of complaint to have arisen either in the place in which it actually was committed or arose, or in any place on land where the offender or person prosecuted may be or be brought.</p> | <p>Place of offence.</p> |
| <p>262. Any officer may prosecute and conduct any information or other proceeding under the customs laws in respect of any offence or penalty.</p> | <p>Officer may prosecute.</p> |
| <p>263. In all proceedings under the customs laws the same rules as to costs shall be observed as in proceedings between private persons.</p> | <p>Costs.</p> |

LAWS OF GUYANA

106

Cap. 82:01

Customs

Claims to
seized goods
to be made in
name of
owner.
[9 of 1993]

264. (1) No claim or appearance shall be entered to any information filed or exhibited for the forfeiture of any animal, carriage, aircraft, ship, goods or things seized for any cause of forfeiture in any court unless such claim or appearance be made by or in the real name of the owner thereof, describing his place of residence and occupation; and if such claimant shall reside in Guyana, oath shall be made by him before the court before which such information shall be exhibited, that the said animal, carriage, aircraft, ship, goods or things were his property at the time of seizure; but if such person shall reside outside Guyana, then oath shall be made by the attorney by whom such claim or appearance shall be entered that he has full authority from such claimant to make or enter the same, and that to the best of his knowledge and belief the same were at the time of seizure, the *bona fide* property of the claimant; and on failure of making such proof of ownership such animal, carriage, aircraft, ship, goods or things shall be condemned, as if no claim or appearance has been made; and, if such animal, carriage, aircraft, ship, goods or things shall at the time of the seizure thereof be the *bona fide* property of any number of owners exceeding five, it shall not be necessary for more than two of them to enter such claim or appearance on the part of themselves and their co-owners, or to make such oath as aforesaid; and if such animal, carriage, aircraft, ship, goods or things shall be at the time of seizure the property of a company, such claim and appearance may be entered and oath made by the secretary or a director of such company.

c. 89:01

(2) For the purpose of this section a company means a limited company registered in Guyana under the Companies Act, but does not include any company or association of persons calling themselves a company not so registered.

Certificate of
probable cause
of seizure.
[9 of 1993]

265. In case any information or suit is commenced or brought to trial on account of the seizure of any animal, carriage, aircraft, ship, goods or things, or pursuant to any act done by any officer in the execution or intended execution of his duty under the customs laws, and such information or suit be dismissed, and it appears to the court before whom the same shall have been tried that there was probable cause for such seizure or act the court shall certify on the record that there was such probable cause, and in such case the person who made such seizure or performed such act shall not be liable to any action, indictment or other suit or prosecution on account of such seizure or act; and a copy of such

certificate verified by the signature of the officer of the court, shall at the request of the officer concerned be given to him, and the same shall for all purposes be sufficient evidence of such certificate; and in case any action, indictment or other suit or prosecution shall be commenced and brought to trial against any person on account of any seizure or act aforesaid (whether any information be brought to trial in respect of the same or not, or, having been brought to trial, the court shall not have certified that there was a probable cause for such seizure or act), wherein a verdict shall be given against the defendant, if the court shall be satisfied that there was probably cause for such seizure or act, then the plaintiff shall recover any animal, carriage, aircraft, ship, goods or things seized or the value thereof without costs of suit, but no conviction shall be recorded against the defendant.

PART XIV

PROOF IN PROCEEDINGS

266. In any prosecution or proceeding under the customs laws, the proof that the proper duties have been paid in respect of any goods, or that the same have been lawfully imported or exported, or lawfully put into or out of any aircraft or ship, or lawfully transferred from one aircraft or ship to another aircraft or ship shall lie on the defendant.

Onus of proof on defendant in certain cases.
[9 of 1993]

267. The averment that the Comptroller has elected that any particular penalty should be sued for or recovered, or that any goods thrown overboard, staved or destroyed were thrown overboard, staved or destroyed to prevent seizure, or that any person is an officer, or that any person was employed for the prevention of smuggling, or that the offence was committed or that any act was done within the limits of any port, or in the waters of Guyana, or over Guyana, or where the offence is committed in any port or place in Guyana, the naming of such port or place in any information or proceedings, shall be deemed sufficient, unless the defendant in any such case shall prove the contrary.

Averment in any proceedings under the customs laws.

268. If upon any trial a question shall arise whether any person is an officer, his own evidence thereof shall be deemed sufficient, and every such officer shall be deemed a competent witness upon the trial of any

Evidence of officers.

LAWS OF GUYANA

108

Cap. 82:01

Customs

suit or information on account of any seizure or penalty, notwithstanding such officer may be entitled to any reward upon the conviction of the party charged in such suit or information.

Valuation of goods for penalty.

269. (1) In all cases where any penalty the amount of which is to be determined by the value of any goods is sued for under the customs laws, such value shall, as regards proceedings in any court, be estimated and taken according to the rate and price for which goods of the like kind but of the best quality upon which the duties of customs shall have been paid were sold at or about the time of the offence, or according to the rate and price for which the like kind of goods were sold in bond at or about the time of the offence with the duties due thereon added to such rate or price in bond.

(2) A certificate under the hand of the proper officer of the value of such goods shall be accepted by the court as *prima facie* evidence of the value thereof.

Copies of documents valid.
[4 of 1972]

270. In case any book or document required by the customs laws be required to be used as evidence in any court as to the transactions to which it refers, copies thereof certified by an officer shall be admissible for that purpose without production of the original; and certificates and copies of official documents purporting to be certified under the hand and seal or stamp of office of the principal officer of inland revenue or the principal officer of Customs and Excise of any Commonwealth territory or of such other officers performing similar functions in a Commonwealth territory as may be approved by the Minister or of any Guyanese Consul or Vice-Consul in a foreign country shall be received as *prima facie* evidence.

Proof of order of President etc., or of certificate of Government chemist.

271. (1) If upon the trial of any issue touching any seizure, penalty or forfeiture, or other proceedings under the customs laws or incident thereto, it may be necessary to give proof of any order issued by the President, a minister, the Comptroller or any person in the employment of the Government, the order, or any letter or instructions referring thereto, shall be admitted and taken as sufficient evidence of such order, if any such document purports to be signed by any such functionary, or shall appear to have been officially printed or issued, unless the contrary be proved.

(2) In any proceedings under the customs laws the production of a certificate purporting to be signed by a Government chemist shall be sufficient evidence of all matters therein stated unless the contrary be proved.

272. Condemnation by any court under the customs laws may be proved in any court, or before any competent tribunal, by the production of a certificate of such condemnation purporting to be signed by the officer of such court.

Certificate of
condemnation.

PART XV

MISCELLANEOUS

273. The Comptroller may permit the entry, unloading, removal and loading of goods, and the report and clearance of aircraft and ships in such form and manner as he may direct to meet the exigencies of any case to which the customs laws may not be conveniently applicable.

Discretionary
power to
Comptroller in
special
circumstances.

274. Notwithstanding any other provisions of this Act, the Comptroller may, in any case he deems proper and in substitution for any proceedings in a court of summary jurisdiction, accept on behalf of the State a sum of money by way of compensation from any person reasonably suspected of a contravention of the Act or any regulations made thereunder:

Power to
accept
compensation
for offences.

Provided that such compensation shall be accepted only where the person reasonably suspected of such contravention has expressed his willingness in the form prescribed by the Comptroller that the contravention as aforesaid shall be so dealt with.

275. Where in any Order in Council made applicable to Guyana in accordance with the applied Act entitled the Air Navigation Act, 1949, or in any regulations made or having effect as if made under any such Order in Council, any provision shall be made contrary to the customs laws such provision shall have effect to the exclusion of the corresponding provision contained in the said laws.

Effect of Air
Navigation
Orders in
Council.

LAWS OF GUYANA

110

Cap. 82:01

Customs

Commissioned aircraft or ships.

276. The captain or other officer having charge of any aircraft or ship having commission from the State of Guyana or from any foreign State, having on board any goods laden at any port or place outside Guyana shall, on arrival at any port or place in Guyana, and before any part of such goods be taken out of such aircraft or ship, or when called upon so to do by any officer, deliver an account in writing under his hand to the best of his knowledge of the quality and quantity of every package or parcel of such goods, and of the marks and numbers thereon, and of the names of the respective consignors and consignees of the same, and shall make and subscribe a declaration at the foot of such account declaring to the truth thereof, and shall also truly answer to the Comptroller or other proper officer such questions concerning such goods as shall be required of him and on failure thereof such captain or other officer shall be liable to a fine of one thousand dollars; and all such aircraft and ships shall be liable to such searches as merchant aircraft and ships are liable to, and officers may freely enter and go on board all such aircraft and ships, and bring from thence on shore into the State warehouse any goods found on board any such aircraft or ship as aforesaid, subject nevertheless to such regulations in respect to aircraft or ships of war belonging to the State as shall from time to time be directed in that respect by the Minister.

Comptroller may prescribe forms.
[28 of 1967]

277. Subject to this Act and any regulations made thereunder, the Comptroller may from time to time prescribe forms required to be used for the purposes of the customs laws and any such forms so prescribed shall be published in the *Gazette* one month before such forms shall be required to be used.

Power to make regulations.
[28 of 1967]

278. The Minister may make regulations for the further, better or more convenient effectuation of any of the provisions or purposes of the customs laws, and may, in such regulations, prescribe fees, rents or charges to be paid in respect of any matter therein referred to.

Existing ports, warehouse, etc., to continue.

276. All ports, warehouses, sufferance wharves and boarding stations, approved as such at the commencement of this Act, shall continue to be ports, warehouses, sufferance wharves and boarding stations, and all duly appointed wharves shall be deemed to be approved places of loading and unloading until the appointment thereof is revoked or varied under this Act.

LAWS OF GUYANA

Customs

Cap. 82:01

111

FIRST SCHEDULE

PART I

GENERAL PROVISIONS

1. The Guyana Tariff is adopted from the Common External Tariff of the Caribbean Common Market pursuant to Article 31 of the Treaty establishing the Caribbean Community to which Guyana is a signatory.

[O. 76/1973
O. 136/1973
O. 149/1973
O. 153/1973
O. 158/1973
O. 165/1973
O. 166/1973
O. 40/1974
O. 124/1974
O. 152/1974
O. 155/1974
O. 65/1975
O. 67/1975
O. 90/1975
30 of 1975
O. 7/1976
O. 46/1976
O. 72/1976
O. 83/1976
1 of 1976
10 of 1976
6 of 1999]

FIRST SCHEDULE**PART 1**

- General note,
- List of titles of section and chapters.
- General rules of the Interpretation of the Harmonized System
- Tariff Notes and classification from Chapters with appropriate rate of duty
- Export duties,
- Annex (i) – Community rates of duty (import duty)
- Annex (ii) – Flat rate of duty.

PART II

- Members of the Caribbean Community

PART III

(1) Exemption from import duties

‘A’ Partial Exemptions – items 1- 13

‘B’ Full Exemptions - (i) for approved industry and agriculture.
(ii) for other approved purposes.

(2) List of items ineligible for duty exemption.

PART IV – Exemption from export duties of Customs.

SECOND SCHEDULE

PART I - List of prohibited imports.

PART II - List of restricted imports.

LAWS OF GUYANA

*Customs***cap. 82:02**

THIRD SCHEDULE**PART I** - List of prohibited exports.**PART II** - List of restricted exports.**FOURTH SCHEDULE**

List of conditions to be complied with and the rules regarding Common Market Origin.

GENERAL NOTE

This text of the Common External Tariff of the Caribbean Common Market established by decision of the Council of Ministers of the Common Market contains:

- the list of Abbreviations and Symbols used in this publications;
- the Titles of Section and Chapters;
- General Rules for the Interpretation of the Harmonised System;
- The Schedule of Rates;
- The List of Conditional Duty Exemptions;
- The List of Items Ineligible for Duty Exemption.

The classification structure of the Schedule of Rates is based on the Harmonised Commodity Description and Coding System; the Statistical Classification Numbers are based on the metric system.

Reference to the pages of the Schedule of Rates is included in the listing of Sections and Chapters to permit easy identification in the Schedule of Rates.

The General Rules of the Interpretation of the Harmonised Commodity Systems provide the principles on which classification under that System is based and are integral part of the classification structure of the Schedule of Rates.

The rates of duty shown in the schedule of Rates will be applicable to imports from third countries into the Member States of the Caribbean Common Market as well as to goods traded among the Member States of the Caribbean Common Market which do not qualify for Common Market treatment.

The List of Conditional duty Exemptions sets out those goods which, when imported for the purposes stated in the List may be admitted into the importing Member State free of import duty or at a rate which is lower than that set down in the Schedule of Rates, subject always to the approval of the relevant Competent Authority of the Member State. Conditional duty exemption would be accorded to all other items eligible therefore in accordance with the Rules Governing the Application of the List of Conditional Duty Exemptions.

LAWS OF GUYANA

*Customs*cap. 82:02

In Part I of the List of Items Ineligible for Duty Exemption are set down those items which will not be eligible for the grant of exemption from duty (in whole or in part) where they are imported “**For use in Industry, Agriculture, Fisheries, Forestry and Mining**” (Section I of the List of Conditional Duty Exemptions).

At the same time, the items set down in Part in Part I and II of the List of Items Ineligible for Duty Exemption will not be eligible for the grant of exemption from duty (in whole in or part) where they are imported “**For Other Approved Purposes**” (Section XL of the List of Conditional Duty Exemptions), except where the items have been made available as gifts or on a concessionary basis.

The List of Items, Ineligible for Duty Exemption includes those items produced in the Caribbean Common Market in quantities which are considered adequate to justify the application of tariff protection. These items will not be eligible for the grant of exemption from duty (in whole or in part) where they are imported for use in Industry, Agriculture, Fisheries, Forestry and Mining.

Except where the content otherwise requires, “**per cent**” or the symbol “%” means percentage of value.

ABBREVIATIONS AND SYMBOLS

AC	alternating current
ASTM	American Society for Testing Materials
Bq	becquerel
°c	degree (s) Celsius
cc	cubic centimetre (s)
cg	centigram (s)
cm	centimetre (s)
cm ²	square centimetre (s)
cm ³	cubic centimetre (s)
360 ⁰	360 degrees
DC	direct current
g	grams (s)
g.v.w.	gross vehicle weight
Hz	hertz
IR	infra-red
kcal	kilocalorie (s)
kg	kilogram (s)
kgf	kilogram force
kN	kilonewton (s)
kPa	kilopascal (s)
kV	kilovolt (s)
kVa	kilovolt (s)-ampere (s)
kW	kilowatt (s)
l	litre (s)\
m	metre (s)
m-	meta-
m ²	square metre (s)
m ³	cubic metre (s)
μCi	microcurie
mg	milligram (s)
mm	millimetre (s)
mN	millinewton (s)
Mpa	megapascal (s)

LAWS OF GUYANA

*Customs*cap. 82:02

N	newton (s)
No.	Number
<i>o</i> -	onho-
<i>p</i> -	para-
t	tonne (s)
PVC	polyvinyl chloride
r.p.m.	revolutions per minute
UV	ultra-voilet
V	volt (s)
vol.	Volume
W	watt (s)
%	percent
x ^o	x degree (s)

LIST OF TITLES OF SECTIONS AND CHAPTERS**SECTION I****LIVE ANIMALS; ANIMAL PRODUCTS**

	Page(s)
Section Notes	22
 Chapters	
1. Live animals.....	23 -25
2. Meat and edible meat offal.....	26 -30
3. Fish and crustaceans, mollusks and other aquatic invertebrates.....	31 – 41
4. Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or inc.....	42 – 47
5. Products of animal origin, not elsewhere specified or included.....	48- 52

SECTION II

VEGETABLE PRODUCTS

	Page (s)
Section Note	53
Chapters	
6. Live trees and other; bulbs, roots and the like; cut flowers and ornamental foliage.....	54-55
7. Edible vegetables and certain roots and tubers.....	56-63
8. Edible fruit and nuts; peel of citrus fruit or melons.....	64-69
9. Coffee, tea, mate' and spices.....	70-73
10. Cereals.....	74-76
11. Products of the milling industry; malt; starches; inulin; wheat gluten.....	77-81
12. Oil seeds and oleaginous fruits; miscellaneous grains, seed and fruit; industrial and medicinal plants; straw and fodder.....	82-88
13. Lac; gums, resins and other vegetable saps and extracts.....	89-91
14. Vegetable plaiting material; vegetable products not elsewhere specified or included.....	92-94

LAWS OF GUYANA

Customs

cap. 82:02

SECTION III

**ANIMAL OR VEGETABLE FATS AND OILS AND THEIR CLEAVAGE PRODUCTS;
PREPARED EDIBLE FATS; ANIMAL OR VEGETABLE WAXES**

Page(s)

Chapters

- 15. Animal or vegetable fats and oils and their cleavage products;
prepared edible fats; animal or vegetable waxes.....95-102

SECTION IV

**PREPARED FOODSTUFFS; BEVERAGES, SPIRITS AND VINEGAR; TOBACCO
AND MANUFACTURED TOBACCO SUBSTITUTES**

Page (s)

- Section Notes.....103-104**

Chapters

- 16. Preparations of meat, of fish or of crustaceans, mollusks or
other aquatic invertebrates.....105-107
- 17. Sugars and sugar confectionary.....108-110
- 18. Cocoa and cocoa preparations.....111-113

LAW OF GUYANA

Customs

cap. 82:02

-
19. Preparations of cereals, flour, starch or milk;
pastrycooks' products114-118

Page(s)**Chapters**

20. Preparations of vegetables, fruit, nuts or other parts of plants.....119-125 (iv)
21. Miscellaneous edible preparations.....125(iv)-130
22. Beverages, spirits and vinegar.....131-161
23. Residues and waste from the food industries; prepared animal fodder.....137- 140
24. Tobacco and manufactured tobacco substitutes.....141(i)-141 (ii)

SECTION V**MINERAL PRODUCTS****Chapters**

25. Salt; sulphur; earths and stone; plastering material, lime and cement.....142-152
26. Ores, slag and ash. 153-156
27. Mineral fuels, mineral oils and products of their distillation;
bituminous substances; mineral waxes.....157-166

SECTION VI**PRODUCTS OF THE CHEMICAL OR ALLIED INDUSTRIES**

	Page(s)
Section Notes	167
 Chapters.	
28. Inorganic chemicals; organic or inorganic compounds of precious metals; of radioactive elements or of isotopes.....	168-184
29. Organic chemicals.....	185-213
30. Pharmaceutical products.....	214-223
31. Fertilizers.....	224-229
32. Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty and other mastics; inks.....	230-239
33. Essential oils and resinoids; perfumery, cosmetic or toilet preparations.....	240-244
34. Soap, organic surface-active agents, washing preparations, artificial waxes, prepared waxes, polishing or scouring preparations, candles and similar articles, modeling pastes, "dental waxes" and dental preparations with a basis of plaster.....	245-251
35. Albuminoidal substances; modified starches; gules; enzymes.....	252-254
36. Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations.....	255-257
37. Photographic or cinematographic goods.....	258-262

LAWS OF GUYANA

Customs

cap. 82:02

Chapters	Page(s)
38. Miscellaneous chemical products.....	263-273

SECTION VII

**PLASTICS AND ARTICLES THEREOF;
RUBBER AND ARTICLES THEREOF**

Section Note	274
---------------------------	-----

Chapters

39. Plastics and thereof	275-292
40. Rubber and articles thereof.....	293-302(i)

LAWS OF GUYANA

*Customs***cap. 82:02****SECTION VIII**

**RAW HIDES AND SKINS, LEATHER' FURSKIN AND ARTICLES
THEREFORE; SADDLERY AND HARNESS; TRAVEL GOODS, HANDBAGS
AND SIMILAR CONTAINERS; ARTICLE OF ANIMAL GUT (OTHER THAN
SILK WORM GUT)**

Page(s)**Chapters**

41. Raw hides and skins (other than furskins) and leather.....302(ii)-306
42. Articles of leather; saddler and harness; travel goods,
handbags and similar containers; articles of animal gut
(other than silk-worm gut).....307-311
43. Furskins and artificial fur; manufacturers thereof.....312-316

SECTION IX

**WOOD AND ARTICLES OF WOOD; WOOD CHARCOAL; CORK AND
ARTICLES OF CORK; MANUFACTURES OF STRAW, OF OTHER PLAINTING
MATERIALS; BASKETWARE AND WICKERWORK**

Page(s)**Chapters**

44. Wood and articles off wood; wood charcoal.....317-329

LAWS OF GUYANA

Customs

cap. 82:02

Page(s)

Chapters

- 45. Cork and articles of cork.....330-331
- 46. Manufacturers of straw, of esparto or of other plaiting materials;
basketware and wickerwork.....332-3333

SECTION X

**PULP OF WOOD OF OTHER FIBROUS CELLULOSTIC MATERIAL;
RECOVERED (WASTE AND SCRAP) PAPER OR PAPERBOARD; PAPER AND
PAPERBOARD AND ARTICLES THEREOF**

Chapters

- 47. Pulp of wood or of other fibrous cellulosic material; recovered
(waste and scrap) paper or paper-board.....334-336
- 48. Paper and paperboard; articles of paper pulp, of paper of
paperboard.....337-356
- 49. Printed books, newspapers, pictures and other products
of the printing industry; manuscripts, typescripts and plans.....357-362

LAWS OF GUYANA

*Customs***cap. 82:02****SECTION XI****TEXTILES AND TEXTILE ARTICLES****Page(s)**

Section Notes	236-379
Chapters	
50. Silk.....	380-381
51. Wool, fine or coarse animal hair; horsehair yarn and woven fabric.....	382-385
52. Cotton.....	386-398
53. Other vegetable textile fibres; paper yarn and woven fabrics of paper yarn.....	399-402
54. Man-made filaments.....	402-408
55. Man-made staple fibres.....	409-418
56. Wadding, felt and nonwovens; special yarns; twine, cordage, ropes and cables and articles thereof.....	419-425
57. Carpets and other textile floor coverings.....	426-428
58. Special woven fabrics; tufted textile fabrics; lace, tapestries; trimmings; embroidery.....	429-434
59. Impregnated, coated, covered or laminated textile fabrics; textile article of a kind suitable for industrial use.....	435-441
60. Knitted or crocheted fabrics.....	442-443
61. Articles of apparel and clothing accessories, knitted or crocheted.....	444-456
62. Articles of apparel and clothing accessories. Not knitted or crocheted.....	457-469

LAWS OF GUYANA

Customs

cap. 82:02

Page(s)**Chapters**

63. Other made up textile articles; sets; worn clothing and worn textile articles; rags.....470-476

SECTION XII

FOOTWEAR, HEADGEAR, UMBRELLAS, SUN UMBRELLAS, WALKING STICKS, SEAT-STICKS, WHIPS, RIDING-CROPS AND PARTS THEREOF; PREPARED FEATHERS AND ARTICLES MADE THEREWITH; ARTIFICIAL FLOWERS; ARTICLES OF HUMAN HAIR

Chapters**Page(s)**

64. Footwears, gaiters and the like; parts of such articles.....477-482
65. Headgear and parts thereof.....483-485
66. Umbrellas, sun umbrellas, walking-sticks, whips, riding-crops and parts thereof.....486-487
67. Prepared feathers and down and articles made of feathers or of down; artificial flowers; article of human hair.....488-491

SECTION XIV

NATURAL OR CULTURED PEARLS, PRECIOUS OR SEMI-PRECIOUS STONES, PRECIOUS METALS, METALS CLAD WITH PRECIOUS METAL, AND ARTICLES THEREOF; IMITATION JEWELLERY; COIN

	Page(s)
Chapter	
71. Natural or cultured pearls, precious or semi-precious stones, precious metals clad with precious metal, and articles thereof; imitation jewellery; coin.....	571-529

SECTION XV

BASE METALS AND ARTICLES OF BASE METAL

	Page(s)
Section Notes	530-533
Chapters	
72. Iron and steel.....	534-559
73. Articles and iron or steel.....	560-573
74. Copper and articles thereof.....	574-584
75. Nickel and articles thereof.....	585-590
76. Aliminium and articles thereof.....	591-598

LAWS OF GUYANA

Customs

cap. 82:02

Chapters	Page(s)
77. <i>(Reserved for possible future use in the Harmonised System.....</i>	599
78. Lead and articles thereof.....	599-602
79. Zinc and articles thereof.....	603-606
80. Tin and articles thereof.....	607-610
81. Other base metals; cermets; articles thereof.....	611-615
82. Tools, implements, cutlery, spoons and forks, of base metal; Parts thereof of base metal.....	616-624
83. Miscellaneous articles of base metal.....	625(i)-625(v)

SECTION XVI

**MACHINERY AND MECHANICAL APPLIANCES; ELECTRICAL
EQUIPMENT; PARTS THEREOF; SOUND RECORDERS AND
PRODUCERS, TELEVISION IMAGE AND SOUND RECORDERS AND
REPRODUCERS, AND PARTS AND ACCESSORIES OF SUCH
ARTICLES**

	Page(s)
Section Notes.....	626-628

Chapters

LAWS OF GUYANA

Customs

cap. 82:02

84.	Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof.....	629-681
-----	---	---------

Page(s)

Chapters

85.	Electrical machinery and equipment and parts thereof; Sound recorders and reproducers, television image recorders and Reproducers, and parts and accessories of such articles.....	682-710(ii)
-----	--	-------------

SECRION XVII

**VEHICLES, AIRCRAFT, VESSELS AND ASSOCIATED TRANSPORT
EQUIPMENT**

Page(s)

Chapters

86.	Railway or tramway locomotives, rolling-stock and parts thereof; Railway or tramway track fixtures and fittings and parts thereof; mechanical (including electro-mechanical) traffic signaling equipment of all kinds.....	714-718
87.	Vehicles other than railway or tramway rolling-stock, and parts and accessories thereof.....	719-731
88.	Aircraft, spacecraft, and parts thereof.....	732-733
89.	Ships, boats and floating structures.....	734-736

SECTION XVIII

**OPTICAL, PHOTOGRAPHIC, CINEMATOGRAPHIC, MEASURING,
CHECKING, PRECISION, MEDICAL OR SURGICAL INSTRUMENTS AND
APPARATUS; CLOCKS AND WATCHES; MUSICAL INSTRUMENTS; PARTS
AND ACCESSORIES THEREOF**

Page(s)

Chapters

90.	Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof.....	737-756
91.	Clocks and watches and parts thereof.....	757-763
92.	Musical instruments; part and accessories of such articles.....	764-767

SECTION XIX

ARMS AND AMMUNITION; PARTS AND ACCESSORIES THEREOF

Chapters

93.	Arms and ammunition; parts and accessories thereof.....	768-770
-----	---	---------

LAWS OF GUYANA

Customs

cap. 82:02

SECTION XX

MISCELLANEOUS MANUFACTURED ARTICLES

Page(s)

Chapters

- 94. Furniture; bedding, mattresses, supports, cushions and
Similar stuffed furnishings; lamps and lighting fittings, not
elsewhere specified or included; illuminated signs,
illuminated name-plates and the like; prefabricated buildings.....771-777
- 95. Toys, games and sports requisites; parts and accessories thereof.....778-784
- 96. Miscellaneous manufactured articles.....785-793

SECTION XXI

WORKS OF ART, COLLECTORS' PIECES AND ANTIQUES

Page(s)

Chapters

- 97. Works of art, collectors' pieces and antiques.....794-796

GENERAL RULES FOR THE INTERPRETATION OF THE HARMONISED SYSTEM

#####

Classification of goods in the Nomenclature shall be governed by the following principles:

1. The titles of Sections, Chapters and sub-Chapters are provided for ease of reference only; for legal purposes, classification shall be determined according to the terms of the headings and any relative Section or Chapter Notes and, provide such headings or Notes do not otherwise require, according to the following provisions:
2. (a) Any reference in a heading to an article shall be taken to include a reference to that article incomplete or unfurnished, provided that, as presented, the incomplete or unfurnished article has the essential character of the complete or finished article. It shall also be taken to include a reference to that article complete or finished (or falling to be classified as complete or finished by virtue of this Rule), presented unassembled or dissembled.
- (b) Any reference in a heading to a material and substance shall be taken to include a reference to mixtures or combinations of that material or substance with other materials or substances. Any reference to goods of a given material or substance shall be taken to include a reference to goods consisting wholly or partly of such material or substance. The classification of goods consisting of more than one material shall be according to the principles of Rule 3.
3. When by application of Rule 2(b) or for any other reason, goods are, *prima facie*, classifiable under two or more headings, classifications shall be effected as follows:
 - (a) The heading which provides the most specific description shall be preferred to headings providing a more general description. However, when two or more headings each refer to part only of the material or substances contained in mixed or composite goods or to part only of the

LAWS OF GUYANA

*Customs***cap. 82:02**

items in a set put up for retail sale, those headings are to be regarded as equally specific in relation to those goods, even if one of them gives a more complete or precise description of the goods.

- (b) Mixtures, composite goods consisting of different materials or made up of different components, and goods put up in set for retail sale, which cannot be classified by reference to 3(a), shall be classified as if they consisted of the material or component which gives them their essential character, insofar as this criterion is applicable.
 - (c) When goods cannot be classified by reference to 3(b) or 3(b) they shall be classified under the heading which occurs last in numerical order among those which merit consideration.
4. Goods which cannot be classified in accordance with the above Rules shall be classified under the heading appropriate to the goods to which they are most akin.
5. In addition to the foregoing provisions the following Rules shall apply in respect to the goods referred to therein:
- (a) Camera cases, musical instrument cases, gun cases, drawing instrument cases, necklace cases and similar containers, specially shaped or fitted to contain a specific article or set of articles, suitable for long-term use and presented with the articles for which they are intended, shall be classified with such articles when a kind normally sold therewith. This Rule does not, however, apply to containers which give the whole its essential character;
 - (b) Subject to the provision of Rule 5 (a) above, packing materials and packing containers presented with the goods therein shall be classified with the goods if they are of a kind normally used for packing such goods. However, this provision is not binding when such packing materials or packing containers are clearly suitable for respective use.
6. For legal purposes, the classification of goods in the subheadings of a heading shall be determined according to the terms of those subheadings and any related Subheading Notes and, *mutatis mutandis* to the above Rules, on the understanding that only subheadings at the same level are comparable. For the

LAWS OF GUYANA

*Customs***cap. 82:02**

purpose of this Rule the relative Section and Chapter Notes also apply, unless the context otherwise requires.

SCHEDULE OF RATES**SECTION I****LIVE ANIMALS; ANIMAL PRODUCTS****Notes**

1. Any reference in this Section to a particular genus or species of an animal, except where the context otherwise requires, includes a reference to the young of that genus or species,
2. Except where the context otherwise requires, throughout the Nomenclature any reference to “**dried**” products also covers products which have been dehydrated, evaporated or freeze-dried.

CHAPTER I**LIVE ANIMALS****Note**

1. This Chapter covers all live animals except:
 - (a) Fish and crustaceans, mollusks and other aquatic invertebrates, of heading No. 03.01.06 or 03.07;
 - (b) Cultures of micro-organisms and other products of heading No. 30.02; and
 - (c) Animals of heading No. 9508.00.

LAWS OF GUYANA

Customs

cap. 82:02

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 3
01.01	Live horses, asses, mules and hinnies			
0101.10				
0101.11	Horses :	Free	Kg and No	001.511
0101.19	Pure-bred breeding animals			
0101.091	Other :	Free	Kg and No	001.512
0101.192	For breeding	45%	Kg and No	001.513
0101.199	Race horses, not for breeding	40%	Kg and No	001.519
0101.20	Other			
0101.201	Asses, mules and hinnies:	Free	Kg and No	001.521
0101.203	Asses, for breeding	40%	Kg and No.	001.522
	Asses, not for breeding	40%	Kg and No.	001.523
01.02	Live bovine animals.			
0102.10				
0102.101	Pure-bred breeding animals:	Free	Kg and No.	001.111
0102.102	Bulls	Free	Kg and No.	001.112
0102.90	Cows			
0102.901	Other:	Free	Kg and No.	001.191
0102.902	Bulls, for breeding			
0102.903	Bulls, for rearing, weighing not more than 270 kg	Free 40%	Kg and No. Kg and No.	001.192 001.193
0102.904	Other, bulls	Free	Kg and No.	001.194
0102.905	Cows, for breeding			
	Cows, for rearing, weighing not more than 270 kg	Free 40%	Kg and No. Kg and No.	001.195 001.196
0102.906	Other, cows			
01.03	Live swine			
		Free	Kg and No.	001.31
0103.10	Pure-bred breeding animals			
0103.90	Other:			
0103.91	Weighing less than 50 kg;	Free	Kg and No.	001.391
0103.911	For breeding	40%	Kg and No.	001.392
0103.909	Other			

LAWS OF GUYANA

Customs

cap. 82:02

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 3
0103.92	Weighing 50 kg or more:			
0103.921	For breeding	Free	Kg and No.	001.393
0103.929	Other	40%	Kg and No.	001.399
01.04	Live sheep and goats.			
0104.10	Sheep			
0104.101	For breeding	Free	Kg and No.	001.211
0104.102	For rearing	40%	Kg and No.	001.212
0104.109	Other	40%	Kg and No.	001.219
0104.20	Goats:			
0104.201	For breeding	Free	Kg and No.	001.221
0104.202	For breeding	40%	Kg and No.	001.222
0104.209	Other	40%	Kg and No.	001.229
01.05	Live poultry, that is to say, fowls of the species <i>Gallus domesticus</i>, ducks, geese, turkeys and guinea fowls.			
	Weighing not more than 185 kg:			
0105.10	Fowls of the species gallus			
0105.11	Domesticus:			
	For breeding	Free	Kg and No	001.411
0105.111	For rearing	40%	Kg and No	001.412
0105.112	Turkeys:			
0105.12	For breeding	Free	Kg and No	001.413
0105.121	For rearing	40%	Kg and No	001.414
0105.122	Other:			
0105.19	For breeding	Free	Kg and No	001.415
0105.191	For rearing	40%	Kg and No	001.416
0105.192	Other	40%	Kg and No	001.419
0105.199	Other:			
0105.90				

LAWS OF GUYANA

Customs

cap. 82:02

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 3
0105.92	Fowls of the species <i>Gallus domesticus</i> , weighing not more than 2,000g:			
0105.921	Cocks for breeding	Free	Kg and No	001.491
0105.922	Cocks for rearing	40%	Kg and No	001.492
0105.923	Hens for breeding	Free	Kg and No	001.493
0105.924	Hens for rearing	40%	Kg and No	001.494
0105.93	Fowls and species <i>Gallus domesticus</i> , not weighing more than 2,000g:			
0105.931	Cocks for breeding	Free	Kg and No	001.495
0105.932	Cocks for rearing	40%	Kg and No	001.496
0105.933	Hens for breeding	Free	Kg and No	001.497
0105.934	Hens for rearing	40%	Kg and No	001.498
0105.99	Other:			
0105.991	For breeding	Free	Kg and No	001.4991
0105.992	For rearing	40%	Kg and No	001.4992
0105.999	Other	40%	Kg and No	001.4999
01.06	Other live animals			
0106.001	Bees for breeding	Free	Kg and No	001.91
0106.002	Pigeons	40%	Kg and No	001.92
0106.003	Turtles	40%	Kg and No	001.93
0106.004	Dogs	40%	Kg and No	001.94
0106.005	Cats	40%	Kg and No	001.95
0106.006	Monkeys	40%	Kg and No	001.96
0106.007	Macaws and parrots	40%	Kg and No	001.97
0106.008	Other birds	40%	Kg and No	001.98
0106.009	Other	40%	Kg and No	001.99

CHAPTER 2

MEAT AND EDIBLE MEAT OFFAL**Note**

1. This Chapter does not cover:
 - (a) Products of the kinds described in headings Nos. 02.01 to 02.08 or 02.10, unfit or unsuitable for human consumption;
 - (b) Guts, bladders or stomachs of animals (headings No. 05.04) or animal blood (heading No. 05.11 or 30.02); or
 - (c) Animal fat, other than products of heading No. 0209.00 (Chapter).

LAWS OF GUYANA

Customs

cap. 82:02

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 3
02.01	Meat of bovine animals, fresh or chilled.			
0201.10	Carcasses and half-carcasses	40%	Kg	011.111
0201.20	Other cuts with bone in:			
0201.201	Brisket	40%	Kg	011.112
0201.209	Other	40%	Kg	011.119
0201.30	Boneless:			
0201.301	Tenderloin	40%	Kg	011.121
0201.302	Sirloin	40%	Kg	011.122
0201.303	Minced (ground)	40%	Kg	011.123
0201.309	Other	40%	Kg	011.129
02.02	Meat of bovine animals, frozen.			
0202.10	Carcasses and half-carcasses	40%	Kg	011.211
0202.20	Other cuts with bone in :			
0202.201	Brisket	40%	Kg	011.212
0202.209	Other	40%	Kg	011.219
0202.30	Boneless:			
0202.301	Tenderloin	40%	Kg	011.221
0202.302	Sirloin	40%	Kg	011.222
0202.302	Minced (ground)	40%	Kg	011.223
0202.309	Other	40%	Kg	011.229
02.03	Meat of swine, fresh, chilled or frozen			
0203.10	Fresh or chilled:			
0203.11	Carcasses and half-carcasses	40%	Kg	012.211
0203.12	Hams, shoulders and cuts thereof, with bone in	40%	Kg	012.212

LAWS OF GUYANA

Customs

cap. 82:02

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 3
0203.19	Other	40%	Kg	012.219
0201.20	Frozen:			
0203.21	Carcasses and half-carcasses	40%	Kg	012.211
0203.22	Hams, shoulders and cuts thereof, with bone in	40%	Kg	012.222
0203.29	Other	40%	Kg	012.229
02.04	Meat of sheep or goats, fresh, Chilled or frozen.			
0204.10	Carcasses and half-carcasses of lamb, fresh or chilled	40%	Kg	012.111
0204.20	Other meat of sheep, fresh or chilled:			
0204.21	Carcasses and half-carcasses	40%	Kg	012.112
0204.22	Other cuts with bone in	40%	Kg	012.113
0204.23	Boneless	40%	Kg	012.114
0204.30	Carcasses or half-carcasses of lamb, frozen	40%	Kg	012.121
0204.40	Other meat of sheep, frozen:			
0204.41	Carcasses and half-carcasses	40%	Kg	012.122
0204.42	Other cuts with bone in	40%	Kg	012.123
0204.43	Boneless	40%	Kg	012.124
0204.50	Meat of goats	40%	Kg	012.13
0205.00	Meat of horses, asses, mules or hinnies, fresh, chilled or frozen.	40%	Kg	012.4
02.06	Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen.			
0206.10	Of bovine animals, fresh or chilled	5%	Kg	012.51
0206.20	Of bovine animals, frozen			
0206.21	Tongues	5%	Kg	012.521

LAWS OF GUYANA

Customs

cap. 82:02

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 3
0206.22	Livers	5%	Kg	012.522
0206.29	Other	5%	Kg	012.529
0206.30	Of swine, fresh or chilled	5%	Kg	012.53
0206.40	Of swine, frozen:			
0206.41	Livers	5%	Kg	012.541
0206.49	Other:			
0206.491	Pig trotters	5%	Kg	012.542
0206.499	Other	5%	Kg	012.549
0206.80	Other, fresh or chilled	5%	Kg	012.55
0206.90	Other fresh frozen	5%	Kg	012.56
02.07	Meat and edible offal of the poultry of heading No. 01.05, fresh, chilled or frozen			
0207.10	Of fowls of the species <i>Gallus domesticus</i> :			
0207.11	Not cut in pieces, fresh or chilled	40%	Kg	012.311
0207.12	Not cut in pieces, frozen	40%	Kg	012.321
0207.13	Cuts and offal, fresh or chilled	40%	Kg	012.341
0207.14	Cuts and offal, frozen:			
0207.141	Backs and necks	Free	Kg	012.351
0207.142	Wings	Free	Kg	012.352
0207.143	Livers	40%	Kg	012.353
0207.149	Other	40%	Kg	012.354
0207.20	Of turkeys:			
0207.24	Not cut in pieces, fresh or chilled	40%	Kg	012.312
0207.25	Not cut in pieces, frozen	40%	Kg	012.322
0207.26	Cuts and offal, fresh or chilled	40%	Kg	012.342
0207.27	Cuts and offal, frozen:			
0207.271	Backs, necks and wings	Free	Kg	012.355
0207.279	Other	40%	Kg	012.356
0207.30	Of ducks, geese or guinea fowls:			
0207.32	Not cut in pieces, fresh or chilled	40%	Kg	012.313
0207.33	Not cut in pieces, frozen	40%	Kg	012.323

LAWS OF GUYANA

Customs

cap. 82:02

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 3
0207.34	Fatty livers, fresh or chilled	40%	Kg	012.33
0207.35	Other, fresh or chilled	40%	Kg	012.343
0207.36	Other, frozen	40%	Kg	012.359
02.08	Other meat and edible meat offal, fresh, chilled or frozen.			
0208.10	Of rabbits or hares	40%	Kg	012.91
0208.20	Frogs' legs	40%	Kg	012.92
0208.90	Other:			
0208.901	Edible meat offal	40%	Kg	012.991
0208.909	Other	40%	Kg	012.999
0209.00	Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, fresh, chilled, frozen, salted, in brine, dried or smoked.	5%	Kg	411.31
02.10	Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat offal.			
0210.10				
0210.11	Meat of swine:			
	Hams, shoulders and cuts thereof, with bone in	20%	Kg	016.11
0210.12	Bellies (streaky) and cuts thereof:	20%	Kg	016.121
0210.121	Bacon	20%	Kg	016.129
0210.129	Other			
0210.19	Other:	5%	Kg	016.191
0210.191	Salted or in brine	20%	Kg	016.199
0210.199	Other			
0210.20	Meat of bovine animals:	5%	Kg	016.811
0210.201	Salted or in brine	20%	Kg	016.812
0210.202	Dried			

LAWS OF GUYANA

*Customs***cap. 82:02**

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 3
0210.203 0210.90	Smoked Other, including edible flours and meals of meat or meat offal:	20%	Kg	016.813
0210.901	Meat	20%	Kg	016.891
0210.902	Edible meat offal	20%	Kg	016.892
0210.903	Edible flours and meals of meat of meat offal	20%	Kg	016.893

CHAPTER 3**FISH AND CRUSTACEANS, MOLLUSCS AND
OTHER AQUATIC INVERTEBRATES****Notes**

1. This Chapter does not cover:
 - (a) Marine mammals (heading No. 01.06) or meat thereof (heading No. 02.08 or 02.10);
 - (b) Fish (including livers and roes thereof) or crustaceans, mollusks or other aquatic invertebrates and unfit or unsuitable for human consumption by reason of either their species or their condition (Chapter%); flours, meals or pellets of fish or of crustaceans, mollusks or other aquatic invertebrates, unfit for human consumption (heading No. 23.01); or
 - (c) Caviar or caviar substitutes prepared from fish eggs (heading N0.16.04).
2. In this Chapter the term “pellets” means products which have been agglomerated either directly by compression or by the addition of a small quantity of binder.

LAWS OF GUYANA

Customs

cap. 82:02

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 3
03.01	Live fish			
0301.10	Ornamental fish:			
0310.101	For breeding	Free	Kg and No	034.111
0301.109	Other	40%	Kg and No	034.112
0301.90	Other live fish			
0301.91	Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>oncorhynchus clarki</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)	40%	Kg	034.113
0301.92	Eels (<i>Anguilla spp.</i>)	40%	Kg	034.114
0301.93	Carp	40%	Kg	034.115
0301.99	Other:			
0301.991	For breeding	Free	Kg	034.116
0301.999	Other	40%	Kg	034.119
03.02	Fish, fresh or chilled, excluding fish fillets and other fish meat of heading No. 03.04.			
0302.10	Salmonidae, excluding livers and roes:			
0302.11	Trout (<i>Salmo trutta</i> , <i>Oncorhynchus Mykiss</i> , <i>occorhynchus aguabonita</i> , <i>Oncprhynchus gilae</i> , <i>oncorhynchus Apache</i> and <i>Oncorhynchus chrysogaster</i>)	40%	Kg	034.121

LAWS OF GUYANA

Customs

cap. 82:02

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 3
0302.12	Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorboscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhoduras</i>), Atlantic salmon (<i>Hucho hucho</i>)			
0302.19	Other	40%	Kg	034.122
0302.20	Flat fish (<i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>scophthalmidae</i> and <i>Citharidae</i>), excluding livers and roes:	40%	Kg	034.129
0302.21	Halibut (<i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus stenolepis</i>).			
0302.22	Plaice (<i>pleuronectes platessa</i>)	40%	Kg	034.131
0302.23	Soles (<i>Solea spp.</i>)	40%	Kg	034.132
0302.29	Other	40%	Kg	034.133
0302.30	Tunas (of the genus <i>Thunnas</i>)	40%	Kg	034.139
	Skipjack or stripe-bellied bonito (<i>Euthynnus (Katsuwonus) pelamis</i>), excluding livers and roes:			
0302.31	Albacore or longfinned tunas (<i>Thunnus alalunga</i>):			
	For processing			
0302.311	Other	Free	Kg	034.141
0302.319	Yellowfin tunas (<i>Thunnas</i>	40%	Kg	034.142
0302.32	albacares):			
0302.321	For processing			
0302.329	Other	Free	Kg	034.143
0302.33	Skipjack or stripped bellied bonito	40%	Kg	034.144
0302.39	Other	40%	Kg	034.145
0302.40	Herrings (<i>Cluppea harengus</i> , <i>Clupea pallasii</i>), excluding livers and roes:	40%	Kg	034.149

LAWS OF GUYANA

Customs

cap. 82:02

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 3
0302.401	For processing	Free	Kg	034.151
0302.409	Other	40%	Kg	034.152
0302.50	Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>), excluding livers and roes:			
0302.501	For processing	Free	Kg	034.162
0302.509	Other	40%	Kg	034.169
0302.60	Other fish, excluding livers and roes:			
0302.61	Sardines (<i>Sardina pilchardus</i> , <i>Sardinops spp.</i>), sardinella (<i>Sardinella spp.</i>) brisling or sprats (<i>Sprattus sprattus</i>) :			
0302.611	For processing	Free	Kg	034.153
0302.619	Other	40%	Kg	034.159
0302.62	Haddock (<i>Melanogrammus aeglefinus</i>) :			
0302.621	For processing	Free	Kg	034.181
0302.629	Other	40%	Kg	034.182
0302.63	Coalfish (<i>Pollachius virens</i>)	40%	Kg	034.183
0302.64	Mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>) :			
0302.641	For processing	Free	Kg	034.171
0302.649	Other	40%	Kg	034.179
0302.65	Dogfish and other sharks	40%	Kg	034.184
0302.66	Eels (<i>Anguilla spp.</i>)	40%	Kg	034.185
0302.69	Other :			
0302.691	Alewives, saithe, Pollock, and hake, for processing	Free	Kg	034.186
0302.692	Snapper, croaker, grouper, dolphin, banga mary and sea trout	40%	Kg	034.187
0302.693	Flying fish	40%	Kg	034.188
0302.699	Other	40%	Kg	034.189
0302.70	Liver and roes	40%	Kg	034.19

LAWS OF GUYANA

Customs

cap. 82:02

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITV REV 3
03.03	Fish, frozen, excluding fish fillets and other fish meat of heading No. 03.04.			
0301.10	Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>),			
0303.20	excluding livers and roes: Other salmonidae, excluding livers and roes:	40%	Kg	0304.211
0303.21	Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)	40%	Kg	0304.212
0303.22	Atlantic salmon (<i>Salmon salar</i>) and Danube salmon (<i>Hocho hucho</i>)	40%	Kg	0304.213
0303.29	Other	40%	Kg	0304.219
0303.30	Flat fish (<i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i>)			
0303.31	excluding livers and roes: Halibut (<i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus stenolepis</i>)	40%	Kg	0304.221
0303.32	Plaice (<i>Pleuronectes platessa</i>)	40%	Kg	0304.222
0303.33	Sole (Solea spp.)	40%	Kg	0304.223
0303.39	Other	40%	Kg	0304.229

LAWS OF GUYANA

Customs

cap. 82:02

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITV REV 3
0303.40	Tunas (of the genus <i>Thunnus</i>) skipjack or stripped-bellied bonito (<i>Euthynnus (Katsuwonus) pelamis</i>), excluding livers and roes:			
0303.41	Albacore or longfinned tunas (<i>Thunnus alalunga</i>)			
0303.411	For processing	Free	Kg	034.231
0303.419	Other	40%	Kg	034.232
0303.42	Yellow fin tunas (<i>Thunnus albacares</i>):			
0303.421	For processing	Free	Kg	034.233
0303.429	Other	40%	Kg	034.234
0303.43	Skipjack or stripped-bellied bonito	40%	Kg	034.235
0303.49	Other	40%	Kg	034.239
0303.50	Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>), excluding livers and roes:			
0303.501	For processing	Free	Kg	034.241
0303.509	Other	40%	Kg	034.242
0303.60	Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>), excluding livers and roes:			
0303.601	For processing	Free	Kg	034.251
0303.609	Other fish, excluding livers and roes:	40%	Kg	034.259
0303.70	Sardines (<i>Sardina pilchardus</i> , <i>Sardinops spp.</i>), sardinella			
0303.71	(<i>Sardinella spp.</i>), brisling or sprats (<i>sprattus sprattus</i>):			
0303.711	For processing	Free	Kg	034.243
0303.719	Other	40%	Kg	034.249
0303.72	Haddock (<i>Melanogrammus aeglefinus</i>):			
0303.721	For processing	Free	Kg	034.281
0303.729	Other	40%	Kg	034.282
0303.73	Coalfish (<i>Pollachius virens</i>)	40%	Kg	034.283

LAWS OF GUYANA

Customs

cap. 82:02

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITV REV 3
0303.74	Makeral (<i>Scomber scombrus</i> , <i>Scromber australasicus</i> , <i>Scomber japonicus</i>) ;			
0303.741	For processing	Free	Kg	034.261
0303.749	Other	40%	Kg	034.269
0303.75	Dogfish and other sharks	40%	Kg	034.284
0303.76	Eels (<i>Anguilla spp.</i>)	40%	Kg	034.285
0303.77	Sea bass (<i>Dicentrachus labrax</i> , <i>Dicentrarchus punctatus</i>)	40%	Kg	034.286
0303.78	Hake (<i>Merluccius spp.</i> , <i>Urophycis spp.</i>):			
0303.781	For processing	Free	Kg	034.271
0303.789	Other	40%	Kg	034.279
0303.79	Other			
0303.791	Alewives, saithe and Pollock, for processing	Free	Kg	034.287
0303.792	Snapper, croaker, grouper, dolphin, bangamary and sea trout	40%	Kg	034.288
0303.793	Flying fish	40%	Kg	034.2891
0303.799	Other	40%	Kg	034.2899
0303.80	Liver and roes:			
0303.801	Livers	40%	Kg	034.291
0303.802	Roes	40%	Kg	034.292
03.04	Fish fillets and other fish meat (whether minced), fresh, chilled or frozen.			
0304.10	Fresh or chilled:			
0304.101	Fillets of flying fish	40%	Kg	034.511
0304.109	Other	40%	Kg	034.519
0304.20	Frozen fillets:			
0304.201	Flying fish	40%	Kg	034.41
0304.209	Other	40%	Kg	034.49
0304.90	Other	40%	Kg	034.55

LAWS OF GUYANA

Customs

cap. 82:02

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITV REV 3
03.05	Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process; flours, meals and pellets of fish fit for human consumption.			
0305.10	Flours, meals and pellets of fish, fit for human consumption	20%	Kg	035.5
0305.20	Livers and roes, dried, smoked, salted or in brine, but not smoked	20%	Kg	035.4
0305.30	Fish fillets, dried, salted or in brine, but not smoked	20%	Kg	035.12
0305.40	Smoked fish, including fillets:			
0305.41	Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>), Atlantic salmon (<i>Salmo salar</i>) and Dunube salmon (<i>Hucho hucho</i>)	20%	Kg	035.31
0305.42	Herrings (<i>Clupea herengus</i> , <i>Clupea pallasii</i>)	35%	Kg	035.32
0305.49	Other:			
0305.491	Cod, mackerel and alewives	35%	Kg	035.33
0305.499	Other	20%	Kg	035.39
0305.50	Dried fish, whether or not salted but not smoked:			
0305.51	Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	35%	Kg	035.11
0305.59	Other:			
0305.591	Mackerel	35%	Kg	035.131
0305.592	Herrings, alewives, saithe, Pollock, haddock and hake	35%	Kg	035.132

LAWS OF GUYANA

Customs

cap. 82:02

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITV REV 3
0305.599 0305.60	Other Fish, salted but not dried or smoked and fish in brine:	20%	Kg	035.139
0305.61	Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	35%	Kg	035.291
0305.62	Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	35%	Kg	035.21
0305.63	Anchovies (<i>Engraulis spp.</i>)	20%	Kg	035.22
0305.69	Other:			
0305.691	Mackerel	35%	Kg	035.292
0305.691	Alewives, saithe. Poddock, haddock and hake	35%	Kg	035.293
0305.692				
0305.699	Other	20%	Kg	035.299
03.06	Crustaceans, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; crustaceans, in shell, cooked by steaming or by boiling in water, whether or not chilled, frozen, dried, salted or in brine; flours, meals and pellets of crustaceans, fit for human consumption.			
0306.10	Frozen:			
0306.11	Rock lobster and other sea crawfish (<i>Palinurus spp.</i> , <i>Panulirus spp.</i> , <i>Jasus spp.</i>)	40%	Kg	036.191
0306.12	Lobster (<i>Homarus spp.</i>)	40%	Kg	036.192
0306.13	Scrimps and prawns	40%	Kg	036.11
0306.14	Crabs	40%	Kg	036.193
0306.19	Other, including flours, meals and pellets of crustaceans, fit for human consumption:			
0306.191	Conch	40%	Kg	036.194
0306.192	Other crustaceans	40%	Kg	036.195

LAWS OF GUYANA

Customs

cap. 82:02

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITV REV 3
0306.199	Other	40%	Kg	036.199
0306.20	Not frozen:			
0306.21	Rock lobster and other sea crawfish (<i>Palinurus spp.</i> , <i>Panulirus spp.</i> , <i>Jasus spp.</i>):-			
0306.211	Live, for breeding or rearing	Free	Kg	036.21
0306.219	Other	40%	Kg	036.22
0306.22	Lobsters (<i>Harmarus spp.</i>):			
0306.221	Live for breeding or rearing	Free	Kg	036.23
0306.229	Other	40%	Kg	036.24
0306.23	Scrimps and prawns:			
0306.231	Live, for breeding or rearing	Free	Kg	036.251
0306.232	Cultured	40%	Kg	036.252
0306.233	Wild	40%	Kg	036.253
0306.24	Crabs	40%	Kg	036.26
0306.29	Other including flours, meals and Pellets of crustaceans, fit for human consumption:			
0306.291	Live for breeding or rearing	Free	Kg	036.27
0306.292	Conch	40%	Kg	036.28
0306.299	Other	40%	Kg	036.29
03.07	Mollusks, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; aquatic invertebrates other than crustaceans and mollusks, live, fresh, chilled, frozen, dried, salted or in brine; flours, meals and pellets of aquatic invertebrates other than crustaceans, fit for human consumption.			
0307.10				
0307.101	Oysters: For breeding or rearing	Free	Kg	036.311

LAWS OF GUYANA

Customs

cap. 82:02

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITV REV 3
0307.109 0307.20	Other Scallops, including queen scallops, of the genera <i>Pecten</i> , <i>Chlamys</i> or <i>Placopecten</i> :	40%	Kg	036.319
0307.21	Live, fresh or chilled	40%	Kg	036.351
0307.29	Other	40%	Kg	036.391
0307.30	Mussels (<i>Mytilus spp.</i> <i>Perna spp.</i>):			
0307.31	Live, fresh or chilled	40%	Kg	036.352
0307.39	Other	40%	Kg	036.392
0307.40	Cuttle fish (<i>Sepia officinalis</i> , <i>Rossia macrosoma</i> , <i>Sepiola spp.</i>) and squid (<i>Ommastrephes spp.</i> , <i>Loligo spp.</i> , <i>Nototodarus spp.</i> , <i>Sepioteuthis spp.</i>):			
0307.41	Live fresh or chilled	40%	Kg	036.33
0307.49	Other	40%	Kg	036.371
0307.50	Octopus (<i>Octopus spp.</i>)			
0307.51	Live fresh or chilled	40%	Kg	012.352
0307.59	Other	40%	Kg	012.379
0307.60	Snails, other than sea snails	40%	Kg	012.93
0307.90	Other, including flours, meals and pellets of aquatic invertebrates other than crustaceans, fit for human consumption:			
0307.91	Live, fresh or chilled:			
0307.911	Live, for breeding or rearing	Free	Kg	036.354
0307.919	Other	40%	Kg	036.359
0307.99	Other			
0307.991	Sea-eggs	40%	Kg	036.393
0307.999	Other	40%	Kg	036.399

CHAPTER 4**DAIRY PRODUCE; BIRDS' EGGS; NATURAL HONEY;
EDIBLE PRODUCTS OF ANIMAL ORIGIN, NOT
ELSEWHERE SPECIFIED OR INCLUDED****Notes**

1. The expression “**milk**” means full cream milk or partially or completely skimmed milk.
2. For the purpose of heading No. 04 . 05:
 - (a) The term “**butter**” means natural butter, whey butter or recombined butter (fresh, salted or rancid, including canned butter) derived exclusively from milk, with a milkfat content of 80% or more but not more than 95% by weight, a maximum milk solids-not-fat content of 2% by weight and a maximum water content of 16% by weight. Butter does not contain added emulsifiers, but may contain sodium chloride, food colours, neutralizing salts and cultures of harmless lactic-acid-producing bacteria.
 - (b) The expression “**dairy spread**” means a spreadable emulsion of the water-in-oil, containing milkfat as the only fat in the product, with a milkfat content of 39% or more but less than 80% by weight.
3. Products obtained by the concentration of whey and with the addition of milk or milkfat are to be classified as cheese in heading No. 04.06 provided that they have the three following characteristics:
 - (a) a milkfat content, by weight of the dry matter, of 5% or more;
 - (b) a dry matter content, by weight, of at least 70% but not exceeding 85%;
and
 - (c) they are moulded or capable of being moulded.

LAWS OF GUYANA

*Customs*cap. 82:02

4. This Chapter does not cover:
- (a) Products obtained from whey, containing by weight more than 95% lactose, expressed as anhydrous lactose calculated on the dry matter (heading, no. 17.02); or
 - (b) Albumins (including concentrates of two or more whey proteins, containing by weight more than 80% whey proteins, calculated on the dry matter) (heading No. 35.02) or globulins (heading No. 3504.00)

Subheading Notes

1. For the purpose of subheading No. 0404.10, the expression “**modified whey**” mean products consisting of whey constituents, i.e., whey from which all or part of the lactose, proteins or minerals have been removed, whey to which natural whey constituents have been added, and products obtained by mixing natural whey constituents.
2. For the purpose of subheading No. 0405.10, the expression “**butter**” does not include dehydrated butter or ghee (subheading N. 0405.90).

LAWS OF GUYANA

Customs

cap. 82:02

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITV REV 3
04.01	Milk and cream, not concentrated no containing added sugar or other sweetening matter.			
0401.10	Of a fat content, by weight, not exceeding 1%	40%	Kg	02.11
0401.20	Of a fat content, by weight, exceeding 1% but not exceeding 6%	40%	Kg	02.12
0401.30	Of a fat content, by weight, exceeding 6%	40%	Kg	02.13
04.02	Milk and cream, concentrated or containing added sugar or other sweetening matter.			
0402.10	In powder, granules or other solid forms, of fat content, by weight, not exceeding 1.5%	Free	Kg	022.21
0402.20	In powder, granules or other solid forms, of a fat content, by weight, exceeding 1.5%:	Free	Kg	
0402.21	Not containing added sugar or other sweetening matter	Free	Kg	022.221
0402.29	Other	Free	Kg	022.229
0402.90	Other:			
0402.91	Not containing added sugar or other sweetening matter	35%	Kg	022.23
0402.99	Other:			
0402.991	Condensed milk	35%	Kg	022.241
0402.999	Other	20%	Kg	022.249

LAWS OF GUYANA

Customs

cap. 82:02

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITV REV 3
04.03	Buttermilk, curdled milk and cream, yogurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa.			
0403.10	Yogurt	20%	Kg	022.31
0403.90	Other	10%	Kg	022.32
04.04	Whey, whether or not concentrated or containing added sugar or other sweetening matter; products consisting of natural milk constituents, whether or not containing added sugar or other sweetening matter, not elsewhere specified or included.			
0404.10	Whey and modified whey, whether or not concentrated or containing added sugar or other sweetening matter	5%	Kg	022.41
0404.90	Other	5%	Kg	022.49
04.05	Butter and other fats and oils derive from milk; dairy spreads.			
0405.10	Butter:			
0405.101	Fresh	10%	Kg	023.01
0405.102	Salted	10%	Kg	023.02
0405.20	Dairy Spreads	20%	Kg	023.03
0405.90	Other:			
0405.901	Butterfat and other butter oil	5%	Kg	023.04
0405.902	Ghee	10%	Kg	023.05
0405.909	Other	10%	Kg	023.09

LAWS OF GUYANA

Customs

cap. 82:02

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITV REV 3
04.06	Cheese and curd.			
0406.10	Fresh (unripened or uncured) cheese including whey cheese, and curd	5%	Kg	024.91
0406.20	Grated or powered cheese, of all kinds	5%	Kg	024.1
0406.30	Processed cheese, not grated or powered	5%	Kg	024.2
0406.40	Blue-veined cheese	5%	Kg	024.3
0406.90	Other cheese	5%	Kg	024.99
04.07	Birds' eggs, in shell, fresh, preserved or cooked			
0407.001	Hatching eggs, for breeder flock	Free	Kg	025.11
0407.002	Hatching eggs, not for breeder flock	30%	Kg	025.12
0407.003	Other fresh eggs	40%	Kg	025.13
0407.009	Other	40%	Kg	025.19
04.08	Birds' eggs, not in shell, and egg yolks, fresh, dried, cooked by steaming or by boiling in water, moulded, frozen or otherwise preserved, wheth or not containing added sugar or other sweetening matter.			
0408.10	Egg yolks:			
0408.11	Dried	40%	Kg	025.211
0408.19	Other	40%	Kg	025.221
0408.90	Other:			
0408.91	Dried	40%	Kg	025.219
0408.99	Other	40%	Kg	025.229
0409.00	Natural honey.	40%	Kg & litre	061.6
0410.00	Edible products of animal origin, not elsewhere specified or included.	40%	Kg	098.92

CHAPTER 5**PRODUCTS OF ANIMAL ORIGIN, NOT ELSEWHERE
SPECIFIED OR INCLUDED****Notes**

1. This Chapter does not cover:
 - (a) Edible products (other than guts, bladder and stomachs of animals, whole and pieces thereof, and animal blood, liquid or dried);
 - (b) Hides and skins (including furskin) other than goods No. 05.05 and parings and similar waste of raw hides or skins of heading No. 05.11 (Chapter 41 or 43);
 - (c) Animal textile materials, other than horsehair and horsehair waste (Section XI); or
 - (d) Prepared knots or tufts for broom or brush making (heading No. 96.03).
2. For the purposes of heading No. 0501.00, the sorting of hair by length (provided the root ends and tips ends respectively are not arranged together) shall be deemed not to constitute working.
3. Throughout the Nomenclature, elephant, walrus, narwhal and wild boar tusks, rhinoceros horns and the teeth of all animals are regarded as “**ivory**”.
4. Throughout the Nomenclature, the expression “**horsehair**” means hair of the manes or tails of equine or bovine animals.

LAWS OF GUYANA

Customs

cap. 82:02

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITV REV 3
0501.00	Human hair, unworked, whether or not washed or scoured; waste of human hair.	5%	Kg	291.91
05.02	Pigs', hogs' or boars' bristles and hair; badger hair and other brush making hair; waste of bristles or hair.			
0502.10	Pigs' hogs' or boars' bristles and hair and waste thereof	5%	Kg	291.921
0502.90	Other	5%	Kg	291.929
0503.00	Horsehair and horsehair waste, whether or not put up as a layer with or without supporting material	5%	Kg	268.3
05.04	Guts' bladders and stomachs of animals (other than fish), whole and pieces thereof, fresh, chilled, frozen, salted, in brine, dried or smoked.			
0504.001	Tripe	5%	Kg	291.931
0504.002	Sausage casings	5%	Kg	291.932
0504.009	Other	5%	Kg	291.939
05.05	Skins and other parts of birds, with their feathers or down, feathers and parts of feathers (whether or not with trimmed edges) and down, not further worked than cleaned, disinfected or treated for preservation; powder and waste of feathers or parts of feathers.			

LAWS OF GUYANA

Customs

cap. 82:02

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITV REV 3
0505.10	Feathers of a kind used for stuffing; down	5%	Kg	291.951
0505.90	Other	5%	Kg	291.959
05.06	Bones and horn-cores, unworked, defatted, simply prepared (but not cut to shape), treated with acid or degelatinised; powder and waste of these products.			
0506.10	Ossein and bones treated with acid	5%	Kg	291.111
0506.90	Other	5%	Kg	291.119
05.07	Ivory, tortoise-shell, whalebone and whalebone hair, horns, antlers, hooves, nails, claws and beaks, unworked or simply prepared but not cut to shape; powder and waste of these products.			
0507.10	Ivory; ivory powder and waste	5%	Kg	291.161
0507.90	Other	5%	Kg	291.169
0508.00	Coral and similar materials, unworked or simply prepared but not otherwise worked; shells of mollusks, crustaceans or echinoderms and cuttlebone, worked or simply prepared but not cut to shape, powder and waste thereof.	5%	Kg	291.15
0509.00	Natural sponges of animal origin.	5%	Kg	291.97

LAWS OF GUYANA

Customs

cap. 82:02

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITV REV 3
0510.00	Ambergris, castoreum, civet and musk; cantharides; bile, whether or not dried; glands and other animal products used in the preparation of pharmaceutical products, fresh, chilled, frozen or otherwise provisionally preserved.	5%	Kg	291.98
05.11	Animal products not elsewhere specified or included; dead animals of Chapter 1 or 3, unfit for human consumption.			
0511.10 0511.90 0511.91	Bovine semen Other: Products of fish or crustaceans, molloscs or other aquatic invertebrates; dead animals of Chapter 3:	Free	Kg	291.94
511.911	Fish waste	5%	Kg	291.961
0511.919	Other	Free	Kg	291.969
0511.99	Other	Free	Kg	291.99

SECTION I**VEGETABLE PRODUCTS****Note**

1. In this Section the term “pellets” means products which have been agglomerated either directly by compression or by the addition of a binder in a proportion not exceeding 3% by weight.

CHAPTER 6**LIVE TREES AND OTHER PLANTS; BULBS, ROOTS AND
THE LIKE; CUT FLOWERS AND ORNAMENTAL FOLIAGE****Notes**

1. Subject to the second part of heading No. 06.01, this Chapter covers only live trees and goods (including seedling vegetables) of kind commonly supplied by nursery gardeners or florists for planting or for ornamental use; nevertheless it does not include potatoes, onions, shallots, garlic or other products of Chapter 7.
2. Any reference in heading No. 06.03 or 06.04 to goods of any kind be construed as including a reference to bouquets, floral baskets, wreaths and similar articles made wholly or partly of goods of that kind, account not being taken of accessories of other materials. However, these headings do not include collages or similar decorative plaques of heading No. 97.01.

LAWS OF GUYANA

Customs

cap. 82:02

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITV REV 3
06.01	Bulbs, tubers roots, corns, crowns and rhizomes, dormant, in growth or in flower; chicory plants and roots other than foots of heading No. 12.12			
0601.10	Bulbs, tubers, tuberous roots, corns, crowns and rhizomes, dormant	Free	Kg	292.611
0601.20	Bulbs, tubers, tuberous roots, corns, crowns and rhizomes, in growth or in flower; chicory plants and roots:			
0601.201	Bulbs, tubers, tuberous roots, corns, crowns and rhizomes, in growth or in flower	Free	Kg	292.612
0601.202	Chicory plants	Free	Kg	292.613
0601.209	Other	5%	Kg	292.619
06.02	Other live plants (including their roots), cuttings and slips; mushroom spawn.			
0602.10	Unrooted cuttings and slips	Free	Kg and No	292.691
0602.20	Trees, shrubs and brushed, grafted or not, of kinds which bear edible fruit or nuts	Free	Kg and No	292.692
0602.30	Rghododendrons and azaleas, grafted or not	Free	Kg and No	292.693
0602.40	Roses, grafted or not	Free	Kg and No	292.694
0602.90	Other			
0602.901	Banana plants	15%	Kg and No	292.695
0602.902	Coconut plants	15%	Kg and No	292.696
0602.903	Cocoa plants	15%	Kg and No	292.697
0602.904	Citrus plants	15%	Kg and No	292.698
0602.909	Other	Free	Kg and No	292.699

LAWS OF GUYANA

Customs

cap. 82:02

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITV REV 3
06.03	Cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared.			
0603.10	Fresh:			
0603.101	Anthuriums	40%	Kg	292.711
0603.102	Roses	40%	Kg	292.712
0603.103	Chrysanthemums	40%	Kg	292.713
0603.104	Ginger lilies	40%	Kg	292.714
0603.105	Gerberas	40%	Kg	292.715
0603.106	Heliconias (Heliconia spp.)	40%	Kg	292.716
0603.107	Orchids	40%	Kg	292.717
0603.109	Other	40%	Kg	292.718
0603.90	Other	40%	Kg	292.719
06.04	Foliage, branches and other parts of plants, without flowers or flower buds, and grasses, mosses and lichens, being goods of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared.			
0604.10	Mosses and lichens	40%	Kg	292.721
0604.90	Other:			
0604.91	Fresh	40%	Kg	292.722
0604.99	Other	40%	Kg	292.729

CHAPTER 7

EDIBLE VEGETABLES AND CERTAIN ROOTS AND TUBERS**Notes**

1. This Chapter does not cover forage products of heading No.12.14
2. In headings Nos. 07.09, 07.11 and 07.12 the word “vegetables” includes edible mushrooms, truffles, olives, capers, marrows, pumpkins, aubergines, sweetcorn (*Zea mays var. saccharata*), fruits of the genus *Capsicum* or of genus *Pimenta*, fennel, parsley, chervil, tarragon, cress and sweet marjoram (*Marjorana hortensis* or *Origanum marjorana*)
3. Heading No. 07.12 covers all dried vegetables of the kinds falling in headings Nos. 07.01 to 07.11, other than:
 - (a) dried leguminous vegetables, shelled (heading No. 07.13);
 - (b) sweet corn in the forms specified in headings Nos. 11.02 to 11.04;
 - (c) flour, meal, powder, flakes, granules and pellets of potatoes (heading No.11.05);
 - (d) flour, meal and powder of the dried leguminous vegetables of heading No. 07.13 (heading No. 11.06).
4. However, dried or crushed or ground fruits of the genus *Capsicum* or of the genus *Pimenta* are excluded from this Chapter (heading No. 09.04).

LAWS OF GUYANA

Customs

cap. 82:02

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITV REV 3
07.01	Potatoes, fresh or chilled.	Free	Kg	054.11
		30%	Kg	054.19
0701.10	Seed			
0701.90	Other	40%	Kg	054.4
0702.00	Tomatoes, fresh or chilled.			
07.03	Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled,			
0703.10	Onions and shallots:			
0703.101	Onions	30%	Kg	054.511
0703.102	Shallots (eschallots)	40%	Kg	054.512
0703.20	Garlic	Free	Kg	054.521
0703.90	Leeks and other alliaceous vegetables	40%	Kg	054.529
07.04	Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled.			
0704.10	Cauliflowers and headed broccoli:	40%	Kg	054.531
0704.101	Cauliflowers	40%	Kg	054.532
0704.109	Other	40%	Kg	054.533
0704.20	Brussels sprouts			
0704.90	Other:	40%	Kg	054.534
0704.901	Cabbages	40%	Kg	054.539
0704.909	Other			
07.05	Lettuce (<i>Lactuca sativa</i>) and chicory (<i>Cichorium spp.</i>), fresh or chilled.			
0705.10	Lettuce:			
0705.11	Cabbage lettuce (head lettuce)	40%	Kg	054.541

LAWS OF GUYANA

Customs

cap. 82:02

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITV REV 3
0705.19	Other	40%	Kg	054.542
0705.20	Chicory:			
0705.21	Witloof chicory (<i>Cichorium intybus var. foliosum</i>)	40%	Kg	054.543
0705.29	Other	40%	Kg	054.549
07.06	Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled.			
0706.10	Carrots and turnips:	40%	Kg	054.551
0706.101	Carrots	40%	Kg	054.552
0706.109	Other			
0706.90	Other:	40%	Kg	054.552
0706.901	Beets	40%	Kg	054.559
0706.909	Other			
07.07	Cucumbers and gherkins, fresh or chilled.			
0707.001	Cucumbers	40%	Kg	054.561
0707.002	Gherkins	40%	Kg	054.562
07.08	Leguminous vegetables, shelled or unshelled, fresh or chilled.			
0708.10	Peas (<i>Pisum Sativum</i>):			
0708.101	Pigeon peas	40%	Kg	054.571
0708.102	Blackeye peas	40%	Kg	054.572
0708.109	Other	40%	Kg	054.573
0708.20	Beans (<i>Vigna spp., Phaseolus spp.</i>):			
0708.201	String beans	40%	Kg	054.574
0708.202	Bora (bodi) beans (<i>Vigna spp.</i>)	40%	Kg	054.575
0708.209	Other	40%	Kg	054.576

LAWS OF GUYANA

Customs

cap. 82:02

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITV REV 3
0708.90	Other leguminous vegetables	40%	Kg	054.579
07.09	Other vegetable, fresh or chilled.			
0709.10	Globe artichokes	40%	Kg	054.591
0709.20	Asparagus	40%	Kg	054.592
0709.30	Aubergines (egg-plants)	40%	Kg	054.593
0709.40	Celery other than celeriac	40%	Kg	054.594
0709.50	Mushrooms and truffles:			
0709.51	Mushrooms	40%	Kg	054.581
0709.52	Truffles	40%	Kg	054.589
0709.60	Fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i> :			
0709.601	Sweet peppers	40%	Kg	054.595
0709.609	Other	40%	Kg	054.596
0709.70	Spinach, New Zealand spinach and orache spinach (garden spinach)	40%	Kg	054.597
0709.90	Other			
0709.901	Zucchini	40%	Kg	054.598
0709.902	Ochroes	40%	Kg	054.5991
0709.903	Pumpkins	40%	Kg	054.5992
0709.904	Sweet corn (corn on the cob)	40%	Kg	054.5993
0709.909	Other	40%	Kg	054.5999
07.10	Vegetables (uncooked or cooked by steaming or boiling in water), frozen.			
0710.10	Potatoes	30%	Kg	054.691
0710.20	Leguminous			
	Vegetables, shelled or unshelled:			
0710.21	Peas (<i>Pisum Sativum</i>):			
0710.211	Garden peas for use in industry	5%	Kg	054.692
0710.212	Other	5%	Kg	054.693
0710.22	Beans (<i>Vigna Spp.</i> , <i>Phaseolus Spp.</i>):	40%	Kg	054.694

LAWS OF GUYANA

Customs

cap. 82:02

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITV REV 3
0710.221	String beans, for use in industry	5%	Kg	054.695
0710.222	Other beans for use in industry	5%	Kg	054.696
0710.229	Other	40%	Kg	054.697
0710.29	Other:			
0710.291	For use in industry	5%	Kg	054.6981
0710.299	Other	40%	Kg	054.6982
0710.30	Spinach, New Zealand and orache Spinach (garden spinach):			
0710.301	For use in industry	5%	Kg	054.6983
0710.309	Other	40%	Kg	054.6984
0710.40	Sweet corn:			
0710.401	For use in industry	5%	Kg	054.611
0710.409	Other	40%	Kg	054.619
0710.80	Other vegetables:			
0710.801	Beets, for use in industry	5%	Kg	054.6985
0710.802	Beets, other	40%	Kg	054.6986
0710.803	Carrots, for use in industry	5%	Kg	054.6987
0710.804	Carrots, other	40%	Kg	054.6988
0710.808	Other, for use in industry	5%	Kg	054.6989
0710.809	Other	40%	Kg	054.6991
0710.90	Mixtures of vegetables:			
0710.901	For use in industry	5%	Kg	054.6992
0710.909	Other	40%	Kg	054.6999
07.11	Vegetables provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption.			
0711.10	Onions	5%	Kg	054.71
0711.20	Olives	5%	Kg	054.72
0711.30	Capers	5%	Kg	054.73
0711.40	Cucumbers and gherkins	5%	Kg	054.74

LAWS OF GUYANA

Customs

cap. 82:02

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITV REV 3
0711.90	Other vegetables; mixtures or vegetables	5%	Kg	054.79
07.12	Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared.			
0712.20	Onions	5%	Kg	056.12
0712.30	Mushrooms and truffles	5%	Kg	056.13
0712.90	Other vegetables; mixtures of vegetables:			
0710.901	Sweet corn, for sowing	Free	Kg	056.191
0712.902	Other	5%	Kg	056.199
07.13	Dried leguminous vegetables, shelled, whether or not skinned or split.			
0713.10	Peas (<i>Pisum Sativum</i>):			
0713.101	Pigeon peas	15%	Kg	054.211
0713.102	Split peas	5%	Kg	054.212
0713.103	Blackeye peas	15%	Kg	054.213
0713.109	Other peas	5%	Kg	054.219
0713.20	Chickpeas (garbanzos)	5%	Kg	054.22
0713.30	Beans (<i>Vigna Spp</i> ; <i>Phaseolus spp</i>):			
0713.31	Beans of the species <i>Vigna mungo</i> (L.) Heppet or <i>Vigna radiata</i> (L.) Wilczek	5%	Kg	054.231
0713.32	Small red (Adzuki) beans (<i>Phaseolus or Vigna angularis</i>)	5%	Kg	054.232
0713.33	Kidney beans, including white pea beans (<i>Phaseolus vulgaris</i>):			
0713.331	Red kidney beans	40%	Kg	054.233
0713.339	Other	5%	Kg	054.234
0713.39	Other	5%	Kg	054.239
0713.40	Lentils	5%	Kg	054.235

LAWS OF GUYANA

Customs

cap. 82:02

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITV REV 3
0713.50	Broad beans (<i>Vicia faba</i> var. major) and horse beans (<i>Vicia faba</i> var. equina, <i>Vicia faba</i> var. minor)	5%	Kg	054.24
0713.90	Other:			
0713.901	All leguminous vegetables, for sowing	Free	Kg	054.291
0713.909	Other	5%	Kg	054.299
07.14	Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tuners with high starch or inulin content, fresh, chilled frozen or dried, whether or not sliced or in the form of pellets; sago pith.			
0714.10	Manioc (cassava)	40%	Kg	054.81
0714.20	Sweet potatoes	40%	Kg	054.831
0714.90	Other:			
0714.901	Arrowroot	40%	Kg	054.832
0714.902	Dasheens	40%	Kg	054.833
0714.903	Eddoes	40%	Kg	054.834
0714.904	Tannias	40%	Kg	054.835
0714.905	Yams	40%	Kg	054.836
0714.909	Other	40%	Kg	054.839

CHAPTER 8**EDIBLE FRUIT AND NUTS; PEEL OF CITRUS FRUIT
OR MELONS****Notes**

1. This chapter does not cover inedible nuts or fruits.
 2. Chilled fruits and nuts are to be classified in the same headings as the corresponding fresh fruits and nuts.
 3. Dried fruit or dried nuts of this Chapter may be partially rehydrated, or treated for the following purposes:
 - (a) For additional preservation or stabilization (e.g. by moderate heat treatment, sulphuring, the addition of sorbic acid or potassium sorbate);
 - (c) To improve or maintain their appearance (e.g. by the addition of vegetable oil or small quantities of glucose syrup)
- provided that they retain the character of dried fruit or dried nuts.

LAWS OF GUYANA

Customs

cap. 82:02

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITV REV 3
08.01	Coconuts, Brazil nuts and cashew nuts, fresh or dried, whether or not shelled or peeled.			
0801.10	Coconuts:			
0801.11	Desiccated	40%	Kg	057.711
0801.19	Other:			
0801.191	In shell	40%	Kg and No	057.712
0801.199	Other	40%	Kg	057.719
0801.20	Brazil nuts:			
0801.21	In shell	40%	Kg	057.721
0801.22	Shelled	40%	Kg	057.722
0801.30	Cashew nuts:			
0801.31	In shell	40%	Kg	057.731
0801.32	Shelled	40%	Kg	057.732
08.02	Other nuts, fresh or dried, whether or not shelled or peeled.			
0802.10	Almonds:			
0802.11	In shell	40%	Kg	057.741
0802.12	Shelled	40%	Kg	057.742
0802.20	Hazelnuts or filberts (<i>Corylus spp.</i>):			
0802.21	In shell	40%	Kg	057.751
0802.22	Shelled	40%	Kg	057.752
0802.30	Walnuts:			
0802.31	In shell	40%	Kg	057.761
0802.32	Shelled	40%	Kg	057.762
0802.40	Chestnuts (<i>Castanea spp</i>)	40%	Kg	057.77
0802.50	Pistachios	40%	Kg	057.78
0802.90	Other:			
0802.901	Kola nuts	5%	Kg	057.791
0802.909	Other	5%	Kg	057.799

LAWS OF GUYANA

Customs

cap. 82:02

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITV REV 3
08.03	Bananas, including plantains, fresh or dried.			
0803.001	Bananas, fresh	40%	Kg	057.31
0803.002	Plantains, fresh	40%	Kg	057.32
0803.003	Bananas and plantains, dried	40%	Kg	057.33
08.04	Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh or dried.			
0804.10	Dates	40%	Kg	057.96
0804.20	Figs	40%	Kg	057.6
0804.30	Pineapples	40%	Kg	057.95
0804.40	Avocados	40%	Kg	057.971
0804.50	Guavas, mangoes and mangosteens:			
0804.501	Guavas	40%	Kg	057.972
00804.502	Mangoes	40%	Kg	057.973
00804.503	Mangosteens	40%	Kg	057.974
08.05	Citrus fruit, fresh or dried.			
0805.10	Oranges	40%	Kg	057.11
0805.20	Mandarinds(including tangerines an satsumas) ; clementines, wilkings and similar citrus hybrids:			
0805.201	Ugli fruit	40%	Kg	057.121
0805.202	Ortaniques	40%	Kg	057.122
0805.209	Other	40%		
0805.30	Lemons (Citrus limon, Citrus limonium) and limes (citrus aurantifolia) :			
0805.301	Lemons	40%	Kg	057.211
0805.302	Limes	40%	Kg	057.212
0805.40	Grapefruit	40%	Kg	057.22

LAWS OF GUYANA

Customs

cap. 82:02

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITV REV 3
0805.90	Other	40%	Kg	057.29
08.06	Grapes, fresh or dried.			
0806.10	Fresh	40%	Kg	057.51
0806.20	Dried	40%	Kg	057.52
08.07	Melons (including watermelons) papaws (papayas), fresh.			
0807.10	Melons (including watermelons):			
0807.11	Watermelons	40%	Kg	057.911
0807.19	Other:			
0807.191	Cantaloupes	40%	Kg	057.912
0807.192	Muskmelons	40%	Kg	057.913
0807.199	Other	40%	Kg	057.914
0807.20	Papaws (papayas)	40%	Kg	057.915
08.08	Apples, pears and quinces, fresh			
0808.10	Apples	40%	Kg	057.4
0808.20	Pears and quinces	40%	Kg	057.92
08.09	Apricots, cherries, peaches (including nectarines), plums and sloes, fresh.			
0809.10	Apricots	40%	Kg	057.931
0809.20	Cherries	40%	Kg	057.932
0809.30	Peaches, including nectarines	40%	Kg	057.933
0809.40	Plums and sloes	40%	Kg	057.934
08.10	Other fruit, fresh.			
0810.10	Strawberries	40%	Kg	057.941

LAWS OF GUYANA

Customs

cap. 82:02

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITV REV 3
0810.20	Raspberries, blackberries, mulberries and loganberries	40%	Kg	057.942
0810.30	Black, white or red currants and gooseberries	40%	Kg	057.943
0810.40	Cranberries, bilberries and other fruits of the genus <i>Vaccinium</i>			
0810.50	Kiwifruit	40%	Kg	057.944
0810.90	Other:	40%	Kg	057.98
0810.901	Sapodillas			
0810.902	Golden apples	40%	Kg	057.982
0810.903	Passion fruit	40%	Kg	057.983
0810.904	Soursop	40%	Kg	057.984
0810.905	Breadfruit	40%	Kg	057.985
0810.906	Carambolas	40%	Kg	057.986
0810.907	Akee (ackee) (<i>Blighia sapida</i> Koenig)	40%	Kg	057.987
0810.909	Christophine (Choyote)	40%	Kg	057.988
		40%	Kg	057.989
08.10	Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter.			
0811.10	Strawberries			
0811.20	Raspberries, blackberries, mulberries, loganberries, black, white or red currants and gooseberries	15%	Kg	058.31
0811.90	Other:	15%	Kg	058.32
0811.901	Pineapples			
0811.902	West Indian cherries (<i>Malpighia punicifolia</i> L.)	15%	Kg	058.391
0811.903	Suriname cherries (<i>Eugenia uniflora</i>)	15%	Kg	058.392
0811.009	Other	15%	Kg	058.393
		15%	Kg	058.399

LAWS OF GUYANA

Customs

cap. 82:02

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITV REV 3
08.12	Fruit and nuts, provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption.			
0812.10	Cherries	15%	Kg	058.211
0812.20	Strawberries	15%	Kg	058.211
0812.90	Other:			
0812.901	Pineapples	15%	Kg	058.213
0812.909	Other	15%	Kg	058.219
08.13	Fruit, dried, other than that of headings Nos. 08.01 to 08.06; mixtures of nuts or dried fruits of this Chapter.			
0813.10	Apricots	15%	Kg	057.991
0813.20	Prunes	15%	Kg	058.992
0813.30	Apples	15%	Kg	058.993
0813.40	Other fruit	15%	Kg	058.994
0813.50	Mixtures of nuts or dried fruits of this Chapter	15%	Kg	058.995
08.14	Peel of citrus fruit or melons (including watermelons), fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions.			
0814.001	Of citrus fruit			
0814.009	Other	15%	Kg	058.221
		15%	Kg	058.229

CHAPTER 9**COFFEE, TEA, MATE AND SPICES****Notes**

1. Mixtures of the product of headings Nos. 09.04 to 09.10 are to be classified as follows:
 - (a) Mixtures of two or more of the products of the same heading are to be classified in that heading ;
 - (b) Mixtures of two or more of the products of different headings are to be classified in heading No.09.10.

The addition of other substances of the product of headings are to be classified in heading Nos.09.04 to 09.10 (or to the mixtures referred to in paragraph (a) or (b) above) shall not affect their classification provided the resulting mixtures retain the essential character of the goods of those headings. Otherwise such mixtures are not classified in this Chapter; those constituting mixed condiments or mixed seasonings are classified in heading No.21.03.

2. This Chapter does not cover Cubeb pepper (*Piper cubeba*) or other products of heading No. 12.11.

LAWS OF GUYANA

Customs

cap. 82:02

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITV REV 3
09.01	Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion.			
0901.10	Coffee, not roasted:			
0901.11	Not decaffeinated:			
0901.111	Beans for blending	5%	Kg	071.111
0901.119	Other	40%	Kg	071.112
0901.12	Decaffeinated			
0901.121	Beans for blending	5%	Kg	071.121
0901.121	Other	40%	Kg	071.122
0901.129	Coffee, roasted:			
0901.20	Not decaffeinated	40%	Kg	071.21
0901.22	Decaffeinated	40%	Kg	071.22
0901.90	Other:			
0901.901	Coffee husk and skins	40%	Kg	071.13
0901.902	Coffee substitutes containing coffee in any proportion	40%	Kg	071.32
09.02	Tea, whether or not flavoured.			
0902.10	Green tea (not fermented) in immediate packings of a content not exceeding 3 kg	5%	Kg	074.11
0902.20	Other green tea (not fermented)	5%	Kg	074.12
0902.30	Black tea (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3 kg	5%	Kg	074.13
0902.40	Other black tea (fermented) and other partly fermented tea	5%	Kg	074.14
0903.00	Mate'	5%	Kg	074.31

LAWS OF GUYANA

Customs

cap. 82:02

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITV REV 3
09.04	Pepper of the genus Piper; dried or crushed or ground fruits of the genus Capsicum or of the genus Pimenta.			
0904.10	Pepper:			
0904.11	Neither crushed nor ground	40%	Kg	075.11
0904.12	Crushed or ground	40%	Kg	075.12
0904.20	Fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i> , dried or crushed or ground:			
0904.201	Paprika	5%	Kg	075.131
0904.202	Pimento (all spice)	40%	Kg	075.132
0904.209	Other	5%	Kg	075.139
0905.00	Vanilla.	5%	Kg	075.21
09.06	Cinnamon and cinnamon-tree flowers.			
0906.10	Neither crushed nor ground	40%	Kg	075.22
0906.20	Crushed or ground	40%	Kg	075.23
0907.00	Cloves (whole fruit, cloves and stems).	40%	Kg	075.24
09.08	Nutmeg, mace and cardamoms.			
0908.10	Nutmeg	40%	Kg	075.251
0908.20	Mace	40%	Kg	075.252
0908.30	Cardamoms	40%	Kg	075.253

LAWS OF GUYANA

Customs

cap. 82:02

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITV REV 3
09.09	Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries.			
0909.10	Seeds of anise or badian	5%	Kg	075.261
0909.20	Seeds of coriander	5%	Kg	075.262
0909.30	Seeds of cumin	5%	Kg	075.263
0909.40	Seeds of caraway	5%	Kg	075.264
0909.50	Seeds of fennel; juniper; juniper berries	5%	Kg	075.265
09.10	Ginger, saffron, turmeric (curcuma), thyme, bay leaves, curry and other spices.			
0910.10	Ginger	40%	Kg	075.27
0910.20	Saffron	40%	Kg	075.281
0910.30	Turmeric (curcuma)	40%	Kg	075.291
0910.40	Thyme; bay leaves:			
0910.401	Thyme	40%	Kg	075.282
0910.402	Bay leaves	40%	Kg	075.283
0910.50	Curry	40%	Kg	075.292
0910.90	Other spices:			
0910.91	Mixtures referred to in Note 1 (b) to this Chapter	5%	Kg	075.293
0910.99	Other	5%	Kg	075.299

CHAPTER 10**CEREAL****Notes**

1. (a) The products specified in the headings of this Chapter are to be classified in those headings only if grains are present, whether or not in the ear or on the stalk.
(b) The Chapter does not cover grains which have been hulled or otherwise worked. However, rice, husked, milled, polished, glazed, parboiled or broken remains classified in heading No. 10.06.
2. Heading No. 10.05 does not cover sweet corn (Chapter 7)

Subheading Note

1. The term “*durum wheat*” means wheat of the *Triticum durum* species and the hybrids derived from the inter-specific crossing of **Triticum durum** which have the same number (28) of chromosomes as that species.

LAWS OF GUYANA

Customs

cap. 82:02

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITV REV 3
10.01	Wheat and meslin.			
1001.10	Durum wheat	Free	Kg	041.1
1001.90	Other	Free	Kg	041.2
1002.00	Rye.	Free	Kg	045.1
1003.00	Barley.	Free	Kg	043.0
1004.00	Oats.	Free	Kg	045.2
10.05	Maize (corn).			
1005.10	Seed	Free	Kg	044.1
1005.90	Other	30%	Kg	044.9
10.06	Rice			
1006.10	Rice in the husk (paddy or rough) :			
1006.101	For sowing	Free	Kg	042.11
1006.109	Other	25%	Kg	042.19
1006.20	Husked (brown) rice:			
1006.201	White rice, in packages for retail Sale	25%	Kg	042.21
1006.202	Other white rice	25%	Kg	042.22
1006.203	Parboiled rice, in packages for retail sale	25%	Kg	042.23
1006.204	Other parboiled rice	25%	Kg	042.24
1006.30	Semi-milled or wholly milled rice, Whether or not polished or glazed :			
1006.301	Semi-milled white rice, in packages of not more than 10 kg	25%	Kg	042.311

LAWS OF GUYANA

Customs

cap. 82:02

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITV REV 3
1006.302	Other semi-milled white rice	25%	Kg	042.312
1006.303	Semi-milled parboiled rice, in packages of not more than 10 kg	25%	Kg	042.313
1006.304	Other semi-milled parboiled rice	25%	Kg	042.314
1006.305	Wholly milled white rice, in packages of not more than 10 kg	25%	Kg	042.315
1006.306	Other wholly milled white rice	25%	Kg	042.316
1006.307	Wholly milled parboiled rice, in packages of not more than 10 kg	25%	Kg	042.317
1006.308	Other wholly milled parboiled rice	25%	Kg	042.319
1006.40	Broken rice:			
1006.401	In packages for retailed sale	25%	Kg	042.321
1006.409	Other broken rice	25%	Kg	042.329
10.07	Grian Sorghum			
1007.001	Seed	Free	Kg	045.31
1007.009	Other	40%	Kg	045.39
10.08	Buckwheat. Millet and canary seed; Other cereals.			
1008.10	Buckwheat	5%	Kg	045.92
1008.20	Millet	5%	Kg	045.91
1008.30	Canary seed	5%	Kg	045.93
1008.90	Other cereals	5%	Kg	045.99

CHAPTER 11**PRODUCTS OF THE MILLING INDUSTRY; MALT;
STARCHES; INULIN; WHEAT GLUTEN****Notes**

1. This Chapter does not cover:
 - (a) Roasted malt put up as coffee substitutes (heading No. 09.01 or 21.01);
 - (b) Prepared flours, meals or starches of heading No. 19.01;
 - (c) Corn flakes or other products of heading No. 19.04
 - (d) Vegetables, prepared or preserved, of heading 20.01, 20.04 or 20.05;
 - (e) Pharmaceutical products (Chapter 30); or
 - (f) Starches having the character of perfumery, cosmetic or toilet preparations (Chapter 33).

2. (A) Products from milling of the cereals listed in the table below fall in this Chapter if they have, by weight on the dry product:
 - (a) a starch content (determined by the modified Ewers polarimetric method) exceeding that indicated in Column (2); and
 - (b) an ash content (after deduction of any added minerals) not exceeding that indicated in Column (3).

Otherwise, they fall in heading No. 23.02. However, germ of cereals, whole, rolled, flaked or ground, is always classified in heading No. 11.04.

- (B) Products falling in this Chapter under the above provisions shall be classified in heading No. 11.01 or 11.02 if the percentage passing through a woven metal wire cloth sieve with the aperture indicated in Column (4) or (5) is not less, by weight, than that shown against the cereal concerned.

Otherwise, they fall in heading No. or 11.04.

LAWS OF GUYANA

*Customs***cap. 82:02**

CEREALS (1)	STARCH CONTENT (2)	ASH CONTENT (3)	Rate of passage through a sieve with an aperture of	
			315 micrometres (microns) (4)	500 micrometres (microns) (5)
Wheat and rye.....	45%	2.5%	80%	-
Barley.....	45%	3%	80%	-
Oats.....	45%	5%	80%	-
Maize (corn) and grain Sorghum.....	45%	2%	-	90%
Rice.....	45%	1.6%	80%	-
Buckwheat.....	45%	4%	80%	-

3. For the purpose of heading No. 11.03, the terms “**groats**” and “**meal**” mean products obtained by the fragmentation of cereal grains, of which:
- (a) in the case of maize (corn) products, at least 95% by weight passes through a woven metal wire cloth sieve with an aperture of 2 mm;
 - (b) in the case of other cereal products, at least 95% by weight passes through a woven metal wire with an aperture of 1.25 mm.

LAWS OF GUYANA

Customs

cap. 82:02

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV 3
11.01	Wheat or meslin flour.			
1101.001	Of durum wheat	5%	Kg	046.11
1101.009	Other	25%	Kg	046.19
11.02	Cereal flours other than of wheat or meslin.			
1102.10	Rye flour	5%	Kg	047.191
1102.20	Maize (corn) flour	5%	Kg	047.11
1102.30	Rice flour	40%	Kg	047.192
1102.90	Other	5%	Kg	047.199
11.03	Cereal groats, meal and pellets.			
1103.10	Groats and meal:		Kg	
1103.11	Of wheat	5%	Kg	046.21
1103.12	Of oats	5%	Kg	047.221
1103.13	Of maize (corn)	5%	Kg	047.21
1103.14	Of rice	5%	Kg	047.222
1103.19	Of other cereals	5%	Kg	047.229
1103.20	Pellets:		Kg	
1103.21	Of wheat	5%	Kg	046.22
1103.29	Of other cereals	5%		047.29
11.04	Cereal grains otherwise worked (for example, hulled, rolled, flaked, pearled, sliced or kibbled), except rice of heading No. 10.06; germ of cereals, whole, rolled, flaked or ground.			
1104.10	Rolled or flaked grains:			
1104.11	Of barley	5%	Kg	048.131
1104.12	Of oats	5%	Kg	048.132

LAWS OF GUYANA

Customs

cap. 82:02

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV 3
1104.09	Of other cereals	5%	Kg	048.139
1104.20	Other worked grains (for example hulled, peeled, sliced or kibbled):			
1104.21	Of barley	5%	Kg	048.141
1104.22	Of oats	5%	Kg	048.142
1104.23	Of maize (corn)	5%	Kg	048.143
1102.29	Of other cereals	5%	Kg	048.149
1102.30	Germ of cereals, whole, rolled, Flaked or ground	5%	Kg	048.15
11.05	Flour, meal, powder, flakes, granules and pellets of potatoes.			
1105.10	Flour, meal and powder	5%	Kg	056.41
1105.20	Flakes, granules and pellets	5%	Kg	056.42
11.06	Flour, meal, powder of the dried leguminous vegetables of heading No. 07.13, of sago or of roots or tubers of heading No. 07.14 or of the products of Chapter 8.			
1106.10	Of the dried leguminous vegetables of heading No. 07.13	5%	Kg	056.46
1106.20	Of sago or of roots or tubers of heading No. 07.14:			
1106.201	Of manioc (cassava)	40%	Kg	056.471
1106.202	Arrowroot flour	40%	Kg	056.472
1106.209	Other	5%	Kg	056.479
1106.30	Of the products of Chapter 8:			
1106.301	Banana flour	40%	Kg	056.481
1106.302	Plantain flour	40%	Kg	056.482
1106.309	Other	5%	Kg	056.489

LAWS OF GUYANA

Customs

cap. 82:02

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV 3
11.07	Malt, whether or not roasted.			
1107.10	Not roasted			
1107.101	Malt flour	Free	Kg	048.21
1107.109	Other	Free	Kg	048.22
1107.20	Roasted			
1107.201	Malt flour	Free	Kg	048.23
1107.209	Other	Free	Kg	048.29
11.08	Starches ; inulin.			
1108.10	Starches:			
1108.11	Wheat starch	5%	Kg	592.00
1108.12	Maize (corn) starch	5%	Kg	592.12
1108.13	Potato starch	5%	Kg	592.13
1108.14	Manioc (cassava) starch	5%	Kg	592.14
1108.19	Other starches:			
1108.191	Arrowroot starch	40%	Kg	592.151
1108.199	Other	5%	Kg	592.195
1108.20	Inulin	5%	Kg	592.16
1109.00	Wheat gluten, whether or not dried.	5%	Kg	592.17

CHAPTER 12

**OIL SEEDS AND OLEAGINOUS FRUITS; MISCELLANEOUS
GRAINS, SEEDS AND FRUIT; INDUSTRIAL OR
MEDICINAL PLANTS; AND FODDER****Notes**

1. Heading No. 12.07 applies , *inter alia*, to palm nuts and kernels, cotton seeds, castor oil seeds, sesamum seeds, mustard seeds, safflower seeds, poppy seeds and shea nuts (karite nuts). It does not apply to products No. 08.01 or 08.02 or to olives (Chapter 7 or Chapter 20).
2. Heading No. 12.08 applies not only to non-defatted flours and meals which have been partially defatted or defatted and wholly or partially refatted with their original oils. It does not, however apply to residues of headings Nos. 2304.00 to 23.06.
3. For the purpose of heading No. 12.09, beet seeds, grass and other herbage seeds, seeds of ornamental flowers, vegetable seeds, seeds of forest, seeds of fruit trees, seeds of vetches (other than those of the species *Vicia faba*) or of lupines are to be regarded “**seeds of a kind used for sowing**”.

Heading No. 12.09 does not, however, apply to the following even if for sowing:

- (a) Leguminous vegetables or sweet corn (Chapter 7);
- (b) Spices or other products of Chapter 9;
- (c) Cereals (Chapter 10); or
- (d) Products of headings Nos. 12.01 to 12.07 or 12.11.

LAWS OF GUYANA

*Customs***cap. 82:02**

4. Heading No. 12.11 applies, *inter alia*, to the following plants or parts thereof: basil, borage, ginseng, hyssop, liquorice, all species of mint, rosemary, rue, sage and wormwood.

Heading No. 12.11 does not, however, apply to:

- (a) Medications of Chapter 30;
 - (b) Perfumery, cosmetic or toilet preparations of Chapter 33; or
 - (c) Insecticides, fungicides, herbicides, disinfectants or similar products of headings No. 38.08.
5. For the purposes of heading No. 12.12, the term “**seaweeds and other algae**” does not include:
- (a) Dead single-cell micro-organism of heading No.21.02;
 - (b) Cultures of micro-organism of headings No. 30.02; or
 - (c) Fertilisers of Heading no. 3101.00 or 31.05

LAWS OF GUYANA

Customs

cap. 82:02

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV 3
12.01	Soya beans, whether or not broken.			
1201.001	For sowing	Free	Kg	222.21
1201.009	Other	5%	Kg	222.29
12.02	Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken.			
1202.10	In shell	40%	Kg	222.11
1202.20	Shelled, whether or not broken:			
1202.201	For sowing	Free	Kg	222.121
1202.209	Other	40%	Kg	222.129
1203.00	Copra	40%	Kg	223.1
12.04	Linseed, whether or not broken.			
1204.001	For sowing	Free	Kg	223.41
1204.009	Other	5%	Kg	223.49
12.05	Rape or cloza seeds, whether or not broken:			
1205.001	For sowing	Free	Kg	222.611
1204.009	Other	5%	Kg	222.619
12.06	Sunflower seeds, whether or not broken:			
1206.001	For sowing	Free	Kg	222.41
1206.009	Other	5%	Kg	222.49
12.07	Other oil seeds and oleaginous fruits, whether or not broken.			

LAWS OF GUYANA

Customs

cap. 82:02

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV 3
1207.10	Palm nuts and kernels:	Free	Kg	223.21
1207.101	For sowing	5%	Kg	223.29
1207.109	Other			
1207.20	Cotton seeds:	Free	Kg	222.31
1207.201	For sowing	5%	Kg	222.39
1207.209	Other			
1207.30	Castor oil seeds:	Free	Kg	223.51
1207.301	For sowing	5%	Kg	223.59
1207.309	Other			
1207.40	Sesamum seeds:	Free	Kg	222.51
1207.401	For sowing	5%	Kg	222.59
1207.409	Other	5%	Kg	222.62
1207.50	Mustard seeds:			
1207.60	Safflower seeds	Free	Kg	222.71
1207.601	For sowing	5%	Kg	222.79
1207.609	Other			
1207.90	Other:	5%	Kg	223.71
1207.91	Poppy seeds	5%	Kg	223.72
1207.92	Shea nuts (karite nuts)			
1207.99	Other:	Free	Kg	223.73
1207.991	For sowing	5%	Kg	223.79
1207.999	Other			
12.08	Flours and meals of oil seeds or oleaginous fruits, other than those of mustard.			
1208.10	Of soya beans	15%	Kg	223.91
1208.90	Other:			
1208.901	Of ground-nuts	Free	Kg	223.92
1208.902	Of copra	15%	Kg	223.93
1208.903	Of palm nuts or kernels	Free	Kg	223.94
1208.904	Of linseed	Free	Kg	223.95
1208.905	Of cotton seeds	Free	Kg	223.96
1208.906	Of castor oil seeds	Free	Kg	223.97

LAWS OF GUYANA

Customs

cap. 82:02

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV 3
1208.909	Other	Free	Kg	223.99
12.09	Seeds, fruit and spores, of a kind used for sowing.			
1209.10	Beet seed:			
1209.11	Sugar beet seed	Free	Kg	292.51
1209.19	Other	Free	Kg	292.549
1209.20	Seeds of forage plants, other than beet seed:			
1209.21	Lucerne (alfalfa) seed			
1209.22	Clover (<i>Trifolium spp.</i>) seed	Free	Kg	292.521
1209.23	Fescue seed	Free	Kg	292.522
1209.24	Kentucky blue grass (<i>Poa pratensis L.</i>) seed	Free	Kg	292.23
1209.25	Rue grass (<i>Lolium multiflorum Lam., Lolium perenne L.</i>) seed	Free	Kg	292.524
1209.26	Timothy grass seed	Free	Kg	292.525
1209.29	Other	Free	Kg	292.526
1209.30	Seeds of herbaceous plants cultivated principally for their flowers	Free	Kg	292.529
1209.90	Other:			
1209.91	Vegetable seeds	Free	Kg	292.53
1209.99	Other	Free	Kg	292.541
12.10	Hop cones, fresh or dried, whether or not ground, powdered or in the form of pellets; lupulin.			
1210.10	Hop cones, neither ground nor powdered nor in the form of pellets	5%	Kg	054.841
1210.20	Hop cones, ground, powdered or in the form of pellets; lupulin	5%	Kg	054.842

LAWS OF GUYANA

Customs

cap. 82:02

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV 3
12.11	Plants and parts of plants (including seeds and fruits), of a kind used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purposes, fresh or dried, whether or not cut, crushed or powdered.			
1200.10	Liquorice roots	5%	Kg	292.41
1211.20	Ginseng roots	5%	Kg	292.42
1211.90	Other:			
1211.901	Tonka beans	5%	Kg	292.491
1211.902	Sarsaparilla	5%	Kg	292.492
1211.903	Aloe vera	5%	Kg	292.493
1211.904	Quassia chips	5%	Kg	292.494
1211.909	Other	5%	Kg	292.499
2.12	Locust beans, seaweeds and other algae, sugar beet and sugar cane, fresh, chilled, frozen or dried, whether or not ground, fruit stones and kernels and other vegetable products (including unroasted chicory roots of the variety <i>Cichorium intybus sativum</i>) of a kind used primarily for human consumption, not elsewhere specified or included.			
1212.20	Locust beans, including locust bean seeds	5%	Kg	054.891
1212.20	Seaweeds and other algae	5%	Kg	292.97
1212.30	Apricot, peach or plum stones and kernels	5%	Kg	054.85

LAWS OF GUYANA

Customs

cap. 82:02

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV 3
1212.90	Other:	10%	Kg	054.87
1212.91	Sugar beet	10%	Kg	054.88
1212.92	Sugar cane			
1212.99	Other:			
1212.991	Chicory roots, fresh or dried, whole or cut, unroasted	5%	Kg	054.892
1212.992	Mauby bark	5%	Kg	054.893
1212.999	Other	5%	Kg	054.899
1213.00	Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets.	Free	Kg	081.11
12.14	Swedes, mangolds, fodder roots, hay, lucerne (alfalfa), clover, sainfoin, forage kale, lupines, vetches and similar forage products, whether or not in the form of pellets.			
1214.10	Lucerne (alfalfa) meal and pellets	Free	Kg	081.12
1214.90	Other	Free	Kg	081.13

CHAPTER 13

**LAC; GUMS, RESINS AND OTHER VEGETABLE
SAPS AND EXTRACTS****Note**

1. Heading No. 13.02 applies, *inter alia*, to liquorice extract and extract of pyrethrum , extract of hops, extract of aloes and opium.

The heading does not apply to :

- (a) Liquorice extract containing more than 10% by weight of sucrose or put up as confectionary (heading no. 17.04);
- (b) Malt extract (heading No. 19.01);
- (c) Extracts of coffee, tea or mate' (heading No. 21.01);
- (d) Vegetables saps or extracts constituting alcoholic beverages (Chapter 22);
- (e) Camphor, glycyrrhizin or other products of heading No. 29.14 or 29.38;
- (f) Medicaments of heading No. 30.03 or 30.04 or blood-grouping reagents (heading No. 30.06);
- (g) Tanning or dyeing extracts (heading No. 32.01 or 32.03);
- (h) Essential oils, concretes, absolutes, resinoids, extracted oleoresins, aqueous distillates or aqueous solutions of essential oils or preparations based on odoriferous substance of a kind used for the manufacture of beverages (Chapter 33); or
- (i) Natural rubber, balata, gutta-percha, guayule, chicle or similar natural gums (heading No. 40.01)

LAWS OF GUYANA

Customs

cap. 82:02

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV 3
13.01	Lac; natural gums, resins, gum-resins and oleoresins (for example, balsams)			
1301.10	Lac	5%	Kg	292.21
1301.20	Gum Arabic	5%	Kg	292.22
1301.90	Other:			
1301.901	Gum-resins	5%	Kg	292.291
1301.909	Other	5%	Kg	292.299
13.02	Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products.			
1302.10	Vegetable saps and extracts:			
1302.11	Opium	5%	Kg	292.941
1302.12	Of liquorice	5%	Kg	292.942
1302.13	Of hops	5%	Kg	292.943
1302.14	Of pyrethrum or of the roots of plants containing rotenone	5%	Kg	292.944
1302.19	Other:			
1302.191	Aloe vera extract	5%	Kg	292.945
1302.199	Other	5%	Kg	292.494
1302.20	Pectic substances, pectinates and pectates	5%	Kg	292.95
1302.30	Mucilages and thichners, whether or not modified, derived from vegetable products:			
1302.31	Agar-agar	5%	Kg	292.961
1302.32	Mucilages and thickeners, whether or not modified, derived from locust beans, locust beans seeds or guar seeds	5%	Kg	292.962
1302.39	Other	5%	Kg	292.969

CHAPTER 14

VEGATABLE PLAITING MATERIALS; VEGATABLE PRODUCTS NOT ELSEWHERE
SPECIFIED OR INCLUDED

NOTES

1. This Chapter does not cover the following products, which are to be classified in Section XI: vegetable materials or fibers of vegetable materials of a kind used primarily in the manufacture of textiles, however prepared, or other vegetable materials which have undergone treatment so as to render them suitable for use only as textile materials.
2. Heading No. 14.01 applies, *inter alia*, to bamboos (whether or not split, swan lengthwise, cut to length, rounded at the ends, bleached, rendered non-inflammable, polished or dyed), split osier, reeds and the like, to rattan cores and to drawn or split rattans. The heading does not apply to chip wood (heading No. 44.04)
3. Heading No.14.02 does not apply to wood wool (heading No.4405.00)
4. Heading No.14.03 does not apply to prepared knots or tufts for broom or brush making (heading No. 96.03)

LAWS OF GUYANA

CUSTOMS

Cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV 3
14.01	Vegetable materials of a kind used primarily for plaiting (for example, bamboos, rattans, reeds, rushes, osier, raffia, cleaned, bleached or dyed cereal straw, and lime bark).			
1401.10	Bamboos	5%	Kg	292.31
1401.20	Rattans	5%	Kg	292.32
1401.90	Other	5%	Kg	292.39
14.02	Vegetables materials of a kind used primarily as stuffing or as padding (for example, kapok, vegetable hair and eel-grass), whether or not put up as a layer with or without supporting material.			
1402.10	Kapok	5%	Kg	292.921
1402.90	Other	5%	Kg	292.929
14.03	Vegetables materials of a kind used primarily in brooms or in brushes (for example, broom-corn, piassava, couch grass and istle), whether or not in hanks or bundles.			
1403.10	Broomcorn (<i>Sorghum vulgare var technicum</i>)	5%	Kg	292.931
1403.90	Other	5%	Kg	292.939
14.04	Vegetable products not elsewhere specified or included.			

LAWS OF GUYANA**CUSTOMS****Cap.82:01**

HEADING No	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV 3
1404.10	Raw vegetable materials of a kind used primarily in dyeing or tanning:			
1404.101	Logwood			
1404.102	Dividivi	5%	Kg	292.991
1404.103	Annatto	5%	Kg	292.992
1404.109	Other	5%	Kg	292.993
1404.20	Cotton Linters	5%	Kg	292.994
1404.90	Other	5%	Kg	263.2
		5%	Kg	292.999

SECTION III

ANIMALA OR VEGETABLE FATS AND OILS AND THEIR CLEAVAGE PRODUCTS; PREPARED EDIBLE FATS; ANIMAL OR VEGETABLE WAXES

CHAPTER 15

ANIMAL OR VEGETABLE FATS AND OILS AND THEIR CLEAVAGE PRODUCTS; PREPARED EDIBLE FATS; ANIMAL OR VEGETABLE WAXES

NOTES

1. This chapter does not cover:
 - (a) Pig fat or poultry fat heading No. 0209.00
 - (b) Cocoa butter, fat or oil (heading No. 1804.00)
 - (c) Edible preparations containing by weight more than 15% of the products of heading No. 04.05 (generally Chapter 21);
 - (d) Greaves (heading No.23.01) or residues of heading Nos. 2304 to 23.06
 - (e) Fatty acids, prepared waxes, medicaments, paints, varnishes, soap, perfumery, cosmetic or toilet preparation, sulphonated oils or other goods of Section VI; or

(f) Factice derived from oils (heading No. 40.02)

2. Heading No. 15.09 does not apply to oils obtained from by extraction (heading No.15.10)
3. Heading No. 1518.00 does not cover fats or oils or their fractions, merely denatured, which are to be classified in the heading appropriate to the corresponding undenatured fats and oils and their fraction
4. Soap-stock, oils foots and dregs, stearin pitch, glycerol pitch and wool grease residues fall in heading No. 1522.00

LAWS OF GUYANA
CUSTOMS **Cap.82:01**

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV3
15.01	Pig fat (including lard) and poultry fat, other than that of heading No.0209.00 or 15.03			
1501.001	Lard	5%	Kg	411.21
1501.009	Other	5%	Kg	411.29
15.02	Fats of bovine animals, sheep or goats, other than those of heading No.15.03			
1502.001	Tallow	5%	Kg	411.321
1502.009	Other	5%	Kg	411.329
15.03	Lard stearin, lard oil, oleostearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared			
1503.001	Tallow oil	40%	Kg	411.331
1503.009	Other	40%	Kg	411.339
15.04	Fats, oils, and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified.			
1504.10	Fish-liver oils and their fractions	5%	Kg	411.11
1504.20	Fats and oils and their fractions, of Fish, other than liver oils	5%	Kg	411.12
1504.30	Fats and oils and their fractions, of, marine mammals	5%	Kg	411.13
15.05	Wool grease and fatty substances derived there from (including lanolin).			

LAWS OF GUYANA

CUSTOMS

Cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV3
1505.10	Wool grease, crude	5%	Kg	411.34
1505.90	Other	5%	Kg	411.35
1506.00	Other animal fats and other oils and their fractions, whether or not refined, but not chemically modified	5%	Kg	411.39
15.07	Soya-bean oil and its fractions, whether or not refined, but not chemically modified			
1507.10	Crude oil, whether or not degummed	40%	Kg and litre	421.11
1507.90	Other	40%	Kg and litre	421.19
15.08	Groundnut oil and its fractions whether or not refined, but not chemically modified.			
1508.10	Crude oil	40%	Kg and litre	421.31
1508.90	Other	40%	Kg and litre	421.39
15.09	Olive oil and its fractions whether or not refined, but not chemically modified.			
1509.10	Virgin	40%	Kg and litre	421.41
1509.90	Other	40%	Kg and litre	421.42
15.10	Other oils and their fractions obtained solely from olives whether or not refined, but not chemically modified including blends of these oils or fractions with oils or fractions of heading No.15.09			

LAWS OF GUYANA

CUSTOMS

Cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV3
1510.001	Crude oil	40%	Kg and litre	421.491
1510.009	Other	40%	Kg and litre	421.499
15.11	Palm oil and its fractions, whether or not refined, but not chemically modified			
1511.10	Crude oil	40%	Kg and litre	422.21
1511.90	Other:			
1511.901	Palm stearin	5%	Kg and litre	422.291
1511.909	Other	40%	Kg and litre	422.299
15.12	Sunflower-seed, safflower or cotton seed oil and fractions thereof, whether or not refined, but not chemically modified			
1512.10	Sunflower-seed or safflower oil and fractions thereof:			
1512.11	Crude oil	40%	Kg and litre	421.51
1512.19	Other	40%	Kg and litre	421.29
1512.20	Cotton-seed oil and its fractions:			
1512.21	Crude oil, whether or not gossypol has been removed	40%	Kg and litre	421.21
1512.29	Other	40%	Kg and litre	421.29
15.13	Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified			
1513.10	Coconut (copra) oil and its fractions:			
1513.11	Crude oil	40%	Kg and Litre	422.31
1513.19	Other	40%	Kg and litre	422.39

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV 3
1513.20	Palm kernel or babassu oil and fractions thereof:			
1513.21	Crude oil	40%	Kg and litre	422.41
1513.29	Other	40%	Kg and litre	422.49
15.14	Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified.			
1514.10	Crude	40%	Kg and litre	421.71
1514.90	Other	40%	Kg and litre	421.79
15.15	Other fixed vegetables fats and oils (including jojoba oil) and their fraction, whether or not refined, but not chemically modified.			
1515.10	Linseed oil and its fractions:			
1515.11	Crude oil	5%	Kg and litre	422.11
1515.19	Other	40%	Kg and litre	422.19
1515.20	Maize (corn) oil and its fractions:			
1515.21	Crude oil	40%	Kg and litre	421.61
1515.29	Other	40%	Kg and litre	421.69
1515.30	Castor oil and its fractions	5%	Kg and litre	422.5
1515.40	Tung oil and its fractions	5%	Kg and litre	422.91
1515.50	Sesame oil and its fractions	40%	Kg and litre	421.8
1515.60	Jojoba oil and its fractions	5%	Kg and litre	422.991
1515.90	Other	40%	Kg and litre	422.999
15.16	Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared.			

LAWS OF GUYANA
CUSTOMS

Cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV 3
1516.10	Animal fats and oils and their fractions			
1516.101	Fish fats and oils and their fractions	40%	Kg	431.211
1516.109	Other	40%	Kg	431.219
1516.20	Vegetable fats and oils and their fractions	40%	Kg	431.22
15.17	Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this chapter, other than edible fats or oils or their fractions of heading Ni.15.16.			
1517.10	Margarine, excluding liquid margarine	20%	Kg	091.01
1517.90	Other			
1517.901	Imitation lard and lard substitutes (shorting)	20%	Kg	091.091
1517.909	Other	20%	Kg	091.099
1518.00	Animal or vegetable fats and oils and their fractions, boiled, oxidized, dehydrated, sulphurised, blown, polymerized by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading No.15.16; inedible mixtures or preparations of animal or vegetable fats or oils or fractions of different fats or oils of this Chapter, not elsewhere specified or included.	5%	Kg and litre	431.1

LAWS OF GUYANA
CUSTOMS **Cap. 82:01**

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV 3
[15.19] 1520.00	Glycerol, crude; glycerol waters and glycerol lyes.	5%	Kg and litre	512.22
15.21	Vegetable waxes (other than triglycerides), beeswax, other insect waxes and spermaceti, whether or not refined or coloured.			
1521.10	Vegetable waxes	5%	Kg	431.41
1521.90	Other	5%	Kg	431.42
1522.00	Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes.	5%	Kg	431.33

SECTION IV**PREPARED FOODSTUFFS; BEVERAGE, SPIRITS AND VINEGAR;
TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES****NOTE**

1. In this section the term “pellets” means products, which have been agglomerated either directly by compression or by the addition of a binder in a proportion not exceeding 3% by weight.

CHAPTER 16**PREPERATION OF MEAT, OF FISH OF CRUSTACEANS,
MOLLUSCS OR OTHER AQUATIC INVERTEBRATES****NOTES**

1. This Chapter does not cover meat, meat offal, fish, crustaceans, molluscss or other aquatic invertebrates, prepared or preserved by the process specified in Chapter 2 or 3 or heading No.05.04
2. Food preparations falls in this Chapter provided that they contain more than 20% by weight of sausage, meat, meat offal, blood fish or crustaceans molluscss or other aquatic invertebrates, or Any combination thereof. In cases where the preparation contains two or more of the products mentioned above, it is classified in heading of Chapter 16 corresponding to the components, which predominate, by weight. These provisions do not apply to the stuffed products of heading No.19.02 or the preparations of heading No. 21.03 or 21.04

Subheading Notes

1. For the purpose of subheading No.1602.10, the expression “homogenised preparations,” means preparations of meat, meat offal or blood, finely homogenised, put up for retail sale as infant food or for dietetic purposes, in containers of net weight content not exceeding 250 g. For the application of this definition no account is to be taken of small quantities of any ingredients which may have been added to the preparation for seasoning, preservation or other purpose. These preparations may contain a small quantity of visible pieces of meat or meat offal. This subheading takes precedence over all other subheadings of heading No. 16.02.
2. The fish and crustaceans specified in the subheadings of heading No.16.04 or 16.05 under their common names only are the same species as those mentioned in Chapter 3 under the same name.

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV 3
16.01	Sausages and similar products, of meat, meat offal or blood; food preparations based on these products.			
1601.001	Chicken sausages, canned	20%	Kg	017.21
1601.002	Other chicken sausages	20%	Kg	017.22
1601.003	Salami sausages	20%	Kg	017.23
1601.004	Other sausages, canned	20%	Kg	017.24
1601.009	Other	20%	Kg	017.29
16.02	Other prepared or preserved meat, meat offal or blood			
1602.10	Homogenized preparations:			
1602.101	For use in production of chicken sausages	5%	Kg	098.111
1602.102	Preparations for infant use, put up for retail sale	10%	Kg	098.112
1602.109	Other	15%	Kg	098.119
1602.20	Of liver of any animal	20%	Kg	017.3
1602.30	Of poultry of heading No.01.05:			
1602.31	Or turkeys			
1602.311	Cured or smoked	20%	Kg	017.41
1602.319	Other	20%	Kg	017.42
1602.32	Of fowls of the species <i>Gallus domesticus</i>	20%	Kg	017.43
1602.39	Other	20%	Kg	017.49
1602.40	Of swine:			
1602.41	Hams and cuts thereof	20%	Kg	017.51
1602.42	Shoulders and cuts thereof other,	20%	Kg	017.52
1602.49	including mixtures:			
1602.491	Luncheon meat	20%		
1602.499	Other	20%	Kg	017.53
1602.50	Of bovine animals:			
1602.501	Canned corned beef	5%	Kg	017.61

LAWS OF GUYANA

CUSTOMS

Cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV 3
1602.509	Other	20%	Kg	017.69
1602.90	Other, including preparations of blood of any animal			
1602.901	Corned mutton	5%	Kg	017.91
1602.909	Other	20%	Kg	017.99
1603.00	Extracts and juices of meat, fish or crustaceans, mollusks or other aquatic invertebrates.	5%	Kg	017.1
16.04	Prepared or preserved fish; caviar and caviar substitutes prepared form fish eggs.			
1604.10	Fish, whole or in pieces, but not minced:			
1604.11	Salmon	20%	Kg	037.11
1604.12	Herrings	5%	Kg	037.121
1604.13	Sardines, sardinella and brisling or sprats:			
1604.131	Sardines	5%	Kg	037.122
1604.132	Sardinella and brisling or sprats	20%	Kg	037.123
1604.14	Tunas, skipjack and bonito (<i>Sarda spp</i>)			
1604.141	Tunas	5%	Kg	037.131
1604.142	Skipjack and bonito	20%	Kg	037.132
1604.15	Mackerel	5%	Kg	037.14
1604.16	Anchovies	20%	Kg	037.151
1604.19	Other	20%	Kg	037.159
1604.20	Other prepared or preserved fish	20%	Kg	037.16
1604.30	Caviar and caviar substitutes:			
1604.301	Caviar	20%	Kg	03.171
1604.302	Caviar substitutes	20%	Kg	037.172

LAWS OF GUYANA
CUSTOMS **Cap.82:01**

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV 3
16.05	Crustaceans, mollusks and other aquatic invertebrates prepared or preserved.			
		20%	Kg	037.211
1605.10	Crab	20%	Kg	037.212
1605.20	Shrimps and prawns	20%	Kg	037.213
1605.30	Lobster			
1605.40	Other crustaceans:			
1605.401	Conch	20%	Kg	037.214
1605.409	Other	20%	Kg	037.219
1605.90	Other	20%	Kg	037.22

CHAPTER 17

SUGARS AND SUGAR CONFECTIONERY

NOTE

1. This Chapter does not cover:
 - (a) Sugar confectionery containing cocoa (heading No.18.06);
 - (b) Chemically pure sugars (other than sucrose, lactose, maltose, glucose and fructose) or other products of heading No. 2940.00; or
 - (c) Medicaments or other products of Chapter 30

Subheading Note

1. For the purpose of subheadings Nos.1701.11 “raw sugar” means sugar whose content of sucrose by weight, in the dry state, corresponds to a polarimeter reading of less than 99.5

LAWS OF GUYANA
CUSTOMS **Cap. 82:01**

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV 3
17.01	Cane or beet sugar and chemically pure sucrose, in solid form.			
1701.10	Raw sugar not containing added flavouring or colouring matter:	40%	Kg	061.11
1701.11	Cane sugar	40%	Kg	061.12
1701.12	Beet sugar			
1701.90	Other			
1701.91	Containing added flavouring or colouring matter	40%	Kg	061.21
1701.99	Other			
1701.991	Icing sugar	30%	Kg	061.291
1701.999	Other	40%	Kg	061.299
17.02	Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or coloring matter; artificial honey, whether or not mixed with natural honey; caramel.			
1702.10	Lactose and lactose syrup:			
1702.11	Containing by weight 99% or more lactose, expressed as anhydrous lactose, calculated on dry matter	5%	Kg	061.911
1702.19	Other	5%	Kg	061.919
1702.20	Maple sugar and maple syrup	40%	Kg	061.92
1702.30	Glucose and glucose syrup, not containing in the dry state less than 20% by weight of fructose	5%	Kg	061.93

LAWS OF GUYANA

CUSTOMS

Cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV 3
1702.40	Glucose and glucose syrup, containing in the dry state at least 20% but less than 50% by weight of fructose	5%	Kg	061.94
1702.50	Chemically pure fructose	5%	Kg	061.95
1702.60	Other fructose and fructose syrup, containing in the dry state more than 50 % By weight of fructose	5%	Kg	061.96
1702.90	Other, including invert sugar:			
1702.901	Syrup of cane sugar	40%	Kg	061.991
1702.902	Caramel	40%	Kg and litre	061.992
1702.909	Other	40%	Kg	061.999
17.03	Molasses resulting from the extraction or refining of sugar			
1703.10	Cane molasses:	15%	Kg and litre	061.511
1703.101	Inedible	15%	Kg and litre	061.512
1703.102	Edible	15%	Kg and litre	061.59
1703.90	Other			
17.04	Sugar confectionery (including white chocolate), not containing cocoa.			
1704.10	Chewing gum, whether or not sugar coated	20%	Kg	062.21
1704.90	Other	20%	Kg	062.29

CHAPTER 18

COCA AND COCA PREPARATIONS

NOTES

1. This Chapter does not cover the preparations of heading No.
04.03,19.01.19.04,10.05 22,02,22.08,30,03 or 30.04

2. Heading No. 18.06 includes sugar confectionery containing coca and, subject to
Note 1 to this Chapter, other food preparations containing coca.

LAWS OF GUYANA

Cu stoms **Cap8201**

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV 3
18.01	Cocoa beans, whole or broken, raw or roasted.			
1801.001	Raw	5%	Kg	072.11
1801.002	Roasted	5%	Kg	072.12
1802.00	Cocoa shells, husks, skins and other cocoa waste	5%	Kg	072.5
18.03	Cocoa paste, whether or not defatted.			
1803.10	Not defatted	5%	Kg	072.31
1803.20	Wholly or partly defatted	5%	Kg	072.32
1804.00	Cocoa butter, fat and oil	5%	Kg	072.4
18.05	Cocoa powder, not containing added sugar or other sweetening matter.			
1805.001	Put up for retail sale in packages of not more than 2kg	20%	Kg	072.21
1805.009	Other	5%	Kg	072.29
18.06	Chocolate and other food preparations containing cocoa.			
1806.10	Cocoa powder, containing added sugar or other sweetening matter			
1806.20	Other preparations in blocks, slabs or bars weighing more than 2 kg or in liquid, paste, powder, granular or other bulk form in containers or immediate packing, of contents exceeding 2 kg	20%	Kg	073.1
1806.30	Other, in blocks, slabs or bars	20%	Kg	073.2

LAWS OF GUYANA
Customs **Cap.82:01**

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV 3
1806.31	Filled	20%	Kg	073.31
1806.32	Not filled	20%	Kg	073.39
1806.90	Other	20%	Kg	073.9

CHAPTER 19

**PREPARATIONS OF CEREALS, FLOUR, STARCH OR MILK;
PASTRYCOOKS' PRODUCTS**

NOTES

1. This Chapter does not cover:
 - (a) Except in the case of stuffed products of heading No. 19.02, food preparations containing more than 20% by weight of sausage, meat, meat offal, blood, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof (Chapter 16);
 - (b) Biscuits or other articles made from flour or from starch, specially prepared for use in animal feeding (heading No. 23.09); or
 - (c) Medicaments or other products of Chapter 30

2. For the purposes of heading No. 19.01. the term “**flour**” and “**meal**” mean:
 - (a) Cereal flour and meal of Chapter 11, and
 - (b) Flour, meal and powder of vegetable origin of any Chapter, other than flour, meal or powder of dried vegetables (heading No. 07.12). of potatoes (heading No. 11.05) or of dried leguminous vegetables (heading No. 11.06)

3. Heading No. 19.04 does not cover preparations containing more than 6% by weight of cocoa calculated on a totally defatted basis or coated with chocolate or other food preparation containing cocoa of heading No. 18.06 (heading No. 18.06)

4. For the purpose of heading No. 19.04, the expression “**otherwise prepared**” means prepared or processed to an extent beyond for in the heading of or notes to Chapter 10 or 11.

LAWS OF GUYANA

Customs **Cap.82:01**

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV 3
19.01	Malt extract; food preparations of flour, meal, starch or malt extract, not containing cocoa or containing less than 40% by weight of cocoa calculated on a totally defatted basis not elsewhere specified or included; food preparations of goods of headings Nos.04.01 to 04.04, not containing cocoa or containing less than 5% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included			
1901.10	Preparations for infant use, put up for retail sale	FREE	Kg	098.93
1901.20	Mixes and dough's for the preparation of bakers' wares of heading No. 19.05	5%	Kg	048.5
1901.90	Other			
1901.901	Malt extract	5%	Kg	098.941
1901.902	Preparations of malt extract	20%	Kg	098.942
1901.909	Other	20%	Kg	098.949
19.02	Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, cannelloni; couscous, whether or not prepared.			
1902.10	Uncooked pasta, not stuffed or other-wise prepared:			
1902.11	Containing eggs	20%	Kg	048.31
1902.19	Other	20%	Kg	098.39
1902.20	Stuffed pasta, whether or not cooked or otherwise prepared	20%	Kg	098.911

LAWS OF GUYANA

Customs

Cap.82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV 3
1902.30	Other pasta	20%	Kg	098.912
1902.40	Couscous	20%	Kg	098.913
1903.00	Tapioca and substitutes therefore prepared from starch, in the form of flakes, grains, pearls, and siftings or in similar forms.	15%	Kg	056.45
19.04	Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than maize (corn) in grain form or in the form of flakes or other worked grains (except flour and meal), pre-cooked or otherwise prepared, not elsewhere specified or included.			
1904.10	Prepared foods obtained by the swelling or roasting of cereals or cereal products	20%	Kg	048.11
1904.20	Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals	20%	Kg	048.12
1904.90	Other	20%	Kg	048.19
19.05	Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers rice paper and similar products.			

LAWS OF GUYANA

Customs

Cap.82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV 3
1905.10	Crisp bread	20%	Kg	048.411
1905.20	Gingerbread and the like	20%	Kg	048.421
1905.30	Sweet biscuits, waffles and wafers:			
1905.301	Sweet biscuits	20%	Kg	048.422
1905.302	Communion wafers, empty cachets of a kind suitable for pharmaceutical use	FREE	Kg	048.423
1905.303	Sealing wafers, rice paper and similar products	5%	Kg	048.424
1905.309	Other	20%	Kg	048.429
1905.40	Rusks, toasted bread and similar toasted products	20%	Kg	048.412
1905.90	Other:			
1905.901	Biscuits, unsweetened	20%	Kg	048.491
1905.902	Ice cream cones	20%	Kg	048.492
1905.909	other	20%	Kg	048.499

CHAPTER 20

PREPARATIONS OF VEGETABLES, FRUIT, NUTS OR OTHER PARTS OF PLANTS

NOTES

1. This Chapter does not cover:
 - (a) Vegetables, fruit or nuts, prepared or preserved by the process specified in Chapter 7,8,or 11;
 - (b) Food preparations containing more than 20% by weight of sausage, meat, meat offal, blood, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof (Chapter 16);
 - (c) Homogenised composite food preparations of heading No. 21.04
2. Heading Nos.20.01 and 20.08 do not apply to fruit jellies, fruit pastes, sugar-coated almonds or like in the form of sugar confectionery (heading No. 17.04) or chocolate confectionery (heading No.18.06)
3. Headings Nos. 20.01, 20.04 and 20.05 cover, as the case may be only those products of Chapter 7 or of heading No 11.05 or 11.06 (other than flour, meal an powder of the product of Chapter 8) which have been prepared or preserved by process other than those referred to in Note 1 (a)
4. Tomato juice the dry weight content of which is 7% or more is to be classified in heading No. 20.02.
5. For the purpose of heading No. 20.09, the expression “**juices, unfermented and not containing added spirit**” means juices of an alcoholic strength by volume (see Note 2 Chapter 22) not exceeding 0.5% vol.

Subheading Notes

1. For the purpose of subheading No. 2005.10, the expression “**homogenised vegetables**” means preparations of vegetables, finely homogenised, put up for retail sale as infant food or for dietetic purpose, in containers of net weight content not exceeding 250g. For the application of this definition no account is to be taken of small quantities of any ingredients, which may have been added to the preparation for seasoning, preservation or other purposes. These preparations may contain a small quantity of visible pieces of vegetables. Subheading No. 2005.10 takes precedence over all other subheading of heading No. 20.05.
2. For the purpose of subheading No.2007.10, the expression “**homogenised preparations.**” Means preparations for fruit, finely homogenised, put up for retail sale as infant food or for dietetic purposes, in containers of net weight content not exceeding 250 g For the application of this definition no account is to be taken of small quantities of any ingredients which may have been added to the preparation for seasoning, preservation or other purposes. These preparations may contain a small quantity of visible pieces of fruit. Subheading No. 2007.10 takes precedence over all other subheading of heading No. 20.07.

LAWS OF GUYANA
Customs **Cap. 82:01**

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV 3
20.01	Vegetables, fruits, nuts and other edible parts of plants, prepared or preserved by vinegar and acetic acid			
2001.10	Cucumbers and gherkins:			
2001.101	In packages not less than 50Kg	5%	Kg	056.711
2001.109	Other	20%	Kg	056.712
2001.20	Onions			
2001.201	In packages not less than 50 kg	5%	Kg	056.713
2001.209	Other	20%	Kg	056.714
2001.90	Other			
2001.901	In packages not less than 50kg	5%	Kg	056.715
2001.909	Other	20%	Kg	
20.02	Tomatoes prepared or preserved other wise than by vinegar or acetic acid.			
2002.10	Tomatoes, whole or in pieces:	5%	Kg	056.721
2002.101	In packages not less than 50 Kg	20%	Kg	056.729
2002.109	Other			
2002.90	Other:			
2002.901	Tomato paste, in packages not less than 50 kg	5%	Kg	056.731
2002.902	Tomato paste, other	20%	Kg	056.732
2002.903	Other, in packages not less than 50 kg	5%	Kg	056.733
2002.909	Other	20%	Kg	056.739
20.03	Mushrooms truffles, prepared or preserved otherwise than by vinegar or acetic acid.			
2003.10	Mushrooms			
2003.101	In packages not less than 50 kg	5%	Kg	056.741
2003.109	Other	20%	Kg	056.742

LAWS OF GUYANA

Customs

Cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV 3
2003.20	Truffles:			
2003.201	In packages not less than 50 Kg	5%	Kg	056.743
2003.209	Other	20%	Kg	056.749
20.04	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading No. 20.06.			
2004.10	Potatoes:			
204.101	In packages not less than 50Kg	5%	Kg	056.611
2004.109	Other	20%	Kg	056.619
2004.90	Other vegetables and mixtures of vegetables:			
2004.901	In packages not less than 50 Kg	5%	Kg	056.691
2004.909	Other	20%	Kg	056.699
20.05	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading No. 20.06.			
2005.10	Homogenized vegetables:			
2005.101	In packages not less than 50 Kg	5%	Kg	098.121
2005.102	Preparations for infant use, put up for retail sale	10%	Kg	098.122
2005.109	Other	20%	Kg	098.129
2005.20	Potatoes:			
2005.201	In packages not less than 50 Kg	5%	Kg	056.761
2005.209	Other	20%	Kg	056.769
2005.40	Peas (<i>Pisum sativum</i>)			
2005.401	In packages not less than 50 Kg	5%	Kg	056.791
2005.409	Other	20%	Kg	056.792
2005.50	Beans (<i>Vigna spp., Phaseolus spp.</i>)			
2005.51	Beans, shelled:			

LAWS OF GUYANA

Customs

Cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV 3
2005.511	In packages not less than 50 Kg	5%	Kg	056.793
2005.519	Other	20%	Kg	056.794
2005.59	Other:			
2005.591	In packages not less than 50 Kg	5%	Kg	056.795
2005.599	Other	20%	Kg	056.796
2005.60	Asparagus	20%		056.797
2005.70	Olives:			
2005.701	In packages not less than 50 Kg	5%	Kg	056.798
2005.709	Other	20%	Kg	056.7991
2005.80	Sweet corn (<i>Zea maus var. saccharata</i>):			
2005.801	In packages not less than 50 Kg	5%	Kg	056.771
2005.809	Other	20%	Kg	056.779
2005.90	Other vegetables and mixtures of vegetables			
2005.901	Sauerkraut, in packages not less than 50 Kg	5%	Kg	056.751
2005.902	Sauerkraut, other	20%	Kg	056.759
2009.903	Other vegetables in packages not less than 50 Kg	5%	Kg	056.7992
2005.909	Other	20%	Kg	056.7999
20.06	Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glace or crystallized)			
2006.001	Citrus peel	15%	Kg	062.11
2006.002	Maraschino and glace cherries	20%	Kg	062.12
2006.009	Other	15%	Kg	062.19

LAWS OF GUYANA

Customs

Cap.82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV 3
20.07	Jams, fruits jellies, marmalades, fruit or nut puree and fruit or nut pastes, being cooked preparations, whether or not containing added sugar or other sweetening matter.			
2007.10	Homogenized preparations:			
2007.101	Preparations for infant use, put up for retail sale	10%	Kg	098.131
2007.109	Other	20%	Kg	098.139
2007.90	Other:			
2007.91	Citrus fruits:			
2007.911	Fruit puree and fruit paste, not in retail packages	15%	Kg	058.11
2007.919	Other	20%	Kg	058.12
2007.99	Other			
2007.991	Fruit puree and fruit paste, not in retail packages	15%	Kg	058.13
2007.992	Pineapple based	20%	Kg	085.14
2007.993	Guava jams and jellies	20%	Kg	058.15
2007.994	Guava cheese	20%	Kg	058.16
2007.995	Nutmeg jams and jellies	20%	Kg	058.17
2007.999	Other	20%	Kg	058.19
20.08	Fruit, nuts and other edible part of plants, otherwise or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included.			
2008.10	Nuts, ground-nuts and other seeds whether or not mixed together:			

LAWS OF GUYANA
Customs **Cap. 82:01**

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV 3
2008.11	Ground -nuts	20%	Kg	058.921
2008.19	Other			
2008.191	Peanut butter	20%	Kg	058.922
008.199	Other	20%	Kg	058.929
2008.20	Pineapples	20%	Kg	058.93
2008.30	Citrus fruit:			
2008.301	Oranges	20%	Kg	058.941
2008.302	Grapefruits	20%	Kg	058.942
2008.309	Other	20%	Kg	058.949
2008.40	Pears	20%	Kg	058.961
2008.50	Apricots	20%	Kg	058.951
2008.60	Cherries	20%	Kg	058.952
2008.70	Peaches	20%	Kg	058.953
2008.80	Strawberries	20%	Kg	058.962
2008.90	Other, including mixtures other than those of subheading. 2008.19:	20%	Kg	
2008.91	Palm hearts	20%	Kg	058.963
2008.92	Mixtures	20%	Kg	058.97
2008.99	Other			
2008.991	Mangoes	20%	Kg	058.964
2008.992	Banana and plantain chips	20%	Kg	058.965
2008.93	Akee (ackee) (<i>Blighia sapida</i> Koenig)	20%	Kg	058.966
2008.994	Christophine (choyote)	20%	Kg	058.967
2008.999	Other	20%	Kg	058.969
20.09	Fruit juices (including grape must) and vegetables juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter			
2009.10	Orange juice:			
2009.11	Frozen:			
2009.111	Concentrated	40%	Kg and litre	059.11
2009.112	Preparations for infant use, put up for retail sale	10%	Kg and litre	059.12

LAWS OF GUYANA
Customs **Cap. 82:01**

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV 3
2009.119	Other	40%	Kg and litre	059.13
2009.19	Other			
2009.191	Concentrated	40%	Kg and litre	059.14
2009.192	Preparations for infant use, put up for retail sale	10%	Kg and litre	059.15
2009.199	Other	40%	Kg and litre	059.19
2009.20	Grapefruit juice			
2009.201	Concentrated	40%	Kg and litre	059.21
2009.202	Preparations for infant use, put up for retail sale	10%	Kg and litre	059.22
2009.209	Other	40%	Kg and litre	059.29
2009.30	Juice of any other single citrus fruit			
2009.301	Lime juice, concentrated	40%	Kg and litre	059.31
2009.302	Preparation of lime juice for infant use, put up for retail sale	10%	Kg and litre	059.32
2009.303	Other lime juice	40%	Kg and litre	059.33
2009.304	Preparations of the juice of any other single citrus fruit for infant use, put up for retail sale	10%	Kg and litre	059.34
2009.309	Other	40%	Kg and litre	056.39
2009.40	Pineapple juice			
2009.401	Concentrated, not in retail packages	15%	Kg and litre	059.911
2009.402	Preparations for infant use, put up for retail sale	10%	Kg and litre	059.912
2009.409	Other	20%	Kg	059.919
2009.50	Tomato juice			
2009.501	Concentrated, not in retail packages	5%	Kg and litre	059.921
2009.502	Preparations for infant use, put up fro retail sale	10%	Kg and litre	059.922

LAWS OF GUYANA

Customs **Cap. 82:01**

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV 3
2009.509	Other	20%	Kg and litre	059.929
2009.60	Grape juice (including grape must)			
2009.601	Concentrated, not in retail packages	5%	Kg and liter	059.931
2009.602	Grape must	5%	Kg and litre	059.932
2009.603	Preparation for infant use, put up for retail sale	10%	Kg and litre	059.933
2009.609	Other	20%	Kg and litre	059.939
2009.70	Apple juice:			
2009.701	Concentrated, not in retail packages	5%	Kg and litre	059.941
2009.702	Preparations for infant use, put up for retail sale	10%	Kg and litre	059.942
2009.709	Other	20%	Kg and litre	059.949
2009.80	Juice of any other single fruit or vegetable:			
2009.801	Passion fruit juice, concentrated, not in retail packages	15%	Kg and litre	059.951
2009.802	Preparations of passion fruit juice for infant use put up for retail sale.	10%	Kg and litre	059.952
2009.803	Passion fruit juice, other	20%	Kg and litre	059.953
2009.804	Tamarind juice, concentrated, not in retail packages	15%	Kg and litre	059.954
2009.805	Preparations of tamarind juice for infant use, put up for retail sale	10%	Kg and litre	059.955
2009.806	Tamarind juice other	20%	Kg and litre	059.956
2009.807	Other, concentrated, not in retail packages.			
2009.808	Preparations of the juice of any other single fruit or vegetable for infant use, put up for retail sale	15%	Kg and litre	059.957
2009.808		10%	Kg and litre	059.958
2009.808		10%	Kg and litre	059.959
2009.809	Other	20%	Kg and litre	
2009.90	Mixtures of juices:			059.961
2009.901	Preparations of grapefruit and orange juices for infant use, put up for retail sale	10%	Kg and litre	

LAWS OF GUYANA
CUSTOMS Cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV 3
2009.902	Other mixtures of grapefruit and orange juices	40%	Kg and litre	059.962
2009.903	Preparations of pineapple- based juices for infant use, put up for retail sale	10%	Kg and litre	059.963
2009.904	Other pineapple-based juices	20%	Kg and litre	059.964
2009.905	Preparation of other mixtures of juices for infant use, put up for retail sale	10%	Kg and litre	059.965
2009.909	Other	20%	Kg and litre	059.969

CHAPTER 21
MISCELLANEOUS EDIBLE PREPARATIONS

NOTES

1. This chapter does not cover:
 - (a) Mixed vegetables of heading No. 07.12:
 - (b) Roasted coffee substitutes containing coffee in any proportion (heading No. 09.01)
 - (c) Flavoured tea (heading No.09.02)

LAWS OF GUYANA
CUSTOMS Cap. 82:01

- (d) Spices or other products of headings Nos. 09.04 to 09.10
 - (e) Food preparations, other than products described in heading No. 21.04, containing more than 20% by weight of sausage, meat, meat offal, blood, fish or crustaceans, mollusks or other aquatic invertebrates, or any combination thereof (Chapter 16);
 - (f) Yeast put for as a medicament or other products of heading No. 30.03 Or 30.04 Or
 - (g) Prepared enzymes of heading No. 35.07
2. Extracts of the substitutes of heading No. 21.04, the expression “homogenized composite food preparations” means preparations consisting of a finely homogenized mixture of two or more basic ingredients such as meat, fish vegetables or fruit, put up for retail sale as infant food or for dietetic purposes, in containers of a net weight content not exceeding 250 g. For the application of this definition, no account is to be taken of small quantities of any ingredients, which may be added to the mixture for seasoning, preservation or other purposes. Such preparations may contain a small quantity if visible pieces of ingredients.

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV 3
21.01	Extracts, essence and concentrates of coffee, tea or mate and preparations with a basis of these products or with a basis of coffee, tea or mate, roasted chicory and pother roasted coffee substitutes, and extracts, essence and concentrates thereof.			
2101.10	Extracts, essences and concentrates of coffee, and preparations with a basis of these extracts, essence or concentrates or with a basis of coffee:			
2101.11	Extracts, essences and concentrates	20%	Kg	071.311
2101.12	Preparations with a basis of extracts essence and concentrates or with a basis of coffee.	20%	Kg	371.312
2101.20	Extracts, essences and concentrates of tea or mate, and preparations with a basis of these extracts, essences, or concentrates or with a basis of tea or mate	20%	Kg	074.32
2101.30	Roasted chicory and other roasted coffee substitutes, and extracts, essence and concentrates thereof	20%	Kg	071.33
21.02	Yeasts (active or inactive), other single – cell micro 0organisms, dead (but not including vaccines of heading No. 30.02); prepared balking powders.			
2102.10	Active yeasts	15%	Kg	098.61
2102.20	Inactive yeasts; other single –cell micro-organism, dead:			

LAWS OF GUYANA
CUSTOMS **Cap. 82:01**

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV 3
2102.201	Inactive yeasts	15%	Kg	098.62
2102.202	Other single –cell micro- organisms, Dead	5%	Kg	098.63
2102.30	Prepared baking powders	15%	Kg	098.64
21.03	Sauces and preparations therefore; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard.			
2103.10	Soya sauce	20%	Kg	098.41
2103.20	Tomato ketchup and other sauces:			
2103.201	Tomato ketchup	20%	Kg	098.421
2013.202	Other tomato sauces	20%	Kg	098.422
2103.30	Mustard flour and meal and prepared mustard			
2103.301	Mustard flour and meal	15%	Kg	098.431
2103.302	Prepared mustard	20%	Kg	098.432
2103.90	Other:			
2103.901	Pepper sauce	20%	Kg	098.491
2103.902	Mayonnaise	20%	Kg	098.492
32103.903	Worcestershire sauce	20%	Kg	098.493
2103.909	Other	20%	Kg	098.499
21.04	Soups, broths, and preparations thereof; homogenized composite food preparations.			
2104.10	Soups and broths and preparations thereof			
2104.101	In liquid form			
2104.102	In solid form or powder form	20%	Kg	098.51
2104.20	Homogenized composite food preparations:	20%	Kg	098.52

LAWS OF GUYANA

CUSTOMS

Cap.82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV 3
2014.201	Preparations for infant use, put up for retail sale	10%	Kg	098.141
2104.209	Other	20%	Kg	098.149
21.05	Ice cream and other edible ice, whether or not containing cocoa			
2105.001	Ice cream	20%	Kg	022.331
2105.009	Other	20%	Kg	022.239
21.06	Food preparations not elsewhere specified or included.			
2106.10	Protein concentrates and textured protein substances:			
2106.101	Protein hydrolysates	5%	Kg	098.991
2106.109	Other	20%	Kg	098.992
2106.901	Mauby syrup	20%	Kg	098.993
2106.902	Other flavoured or coloured sugar syrups	20%	Kg	098.994
2106.903	Flavouring powders for making beverages	5%	Kg	098.995
2106.904	Autolysed yeast	15%	Kg	098.996
2016.905	Ice cream powders	20%	Kg	098.997
2106.906	Preparations consisting of saccharin and a foodstuff, used for sweetening purposes	20%	Kg	098.998
2106.907	Preparations for infant use, put up for retail sale	10%	Kg	098.9991

LAWS OF GUYANA**CUSTOMS****Cap. 82:01**

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV 3
2106.908	Preparation (other than those based on odoriferous substances) of types used in the manufacture of beverages with an alcoholic strength by volume exceeding 0.5% vol.	100%	Kg and litre	098.9992
2106.909	Other	20%	Kg	098.9999

CHAPTER 22

BEVERAGES, SPIRITS AND VINEGAR

NOTES

1. This Chapter does not cover:
 - (a) Products of this chapter (other than those of heading No. 2209.00) prepared for culinary purposes and thereby rendered unsuitable for consumption as beverages (generally heading No.21.03);
 - (b) Sea water (heading No. 25.01);
 - (c) Distilled or conductively water or water of similar purity (heading No.2851.00);
 - (d) Acetic acid of a concentration exceeding 10% by weight of acetic acid (heading No. 29.15);
 - (e) Medicaments of heading No. 30.03 or 30.04; or
 - (f) Perfumery or toilet preparations (Chapter 33)
2. For the purpose of this Chapter and Chapters 20 and 21 the “**alcoholic strength by volume**” shall be determine at a temperature of 20C.
3. For the purposes of heading no.22.02, the term “non-alcoholic beverages” means beverages of an alcoholic strength by volume not exceeding 0.5% vol.

LAWS OF GUYANA
CUSTOMS **Cap.82:01**

Alcoholic beverages are classified in headings Nos.22.03 to 2206.00 or heading No. 22.08 as appropriate.

Subheading Note

1. For the purpose of subheading No. 2204.10, the expression “sparkling wine” means wine which, when kept at a temperature of 20C in closed containers, has an excess pressure of not less than 3 bars.

LAWS OF GUYANA
CUSTOMS **Cap. 82:01**

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV 3
22.01	Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice and snow			
2201.10	Mineral waters and aerated water:	20%	Kg and litre	111.011
2201.101	Mineral waters	20%	Kg and litre	111.012
2201.102	Aerated waters			
2201.90	Other			
2201.901	Ordinary natural waters	20%	Kg and litre	111.013
2201.909	Other	20%	Kg and litre	111.019
22.02	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non alcoholic beverages, not including heading No. 20.09			
2202.10	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured:			
2202.101	Aerated beverages	20%	Kg and litre	111.021
2202.109	Other	20%	Kg and litre	111.022
2202.90	Other			
2202.901	Beverages containing cocoa	20%	Kg and litre	111.023
2202.902	Malt beverages	20%	Kg and litre	111.024
2202.909	Other	20%	Kg and litre	111.029
22.03	Beer made from malt			
2203.001	Beer	100%	Kg and litre	112.31

LAWS OF GUYANA
CUSTOMS **Cap. 82:01**

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV 3
2203.002	Stout	100%	Kg and litre	112.32
2202.009	Other	100%	Kg and litre	112.39
22.04	Wine of fresh grapes, including fortified wines; grape must other than that of heading No.20.09			
2204.10	Sparkling wine			
2204.20	Other wine; grape must with fermentation prevented or arrested by the addition of alcohol:	100%	Kg and litre	112.15
2204.21	In containers holding 2 litres or less	100%	Kg and litre	112.171
2204.29	Other:			
2204.291	Grape must with fermentation prevented or arrested by the addition of alcohol	5%	Kg and litre	112.172
2204.299	Other	100%	Kg and litre	112.179
2204.30	Other grape must	100%	Kg and litre	112.11
22.05	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances			
2205.10	In containers holding 2 litres or less	100%	Kg and litre	112.131
2205.90	Other	100%	Kg and litre	112.139
22.06	Other fermented beverages (for example, cider, Perry, mead); mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included.			
2206.001	Shandy	100%	Kg and litre	112.21

LAWS OF GUYANA
CUSTOMS

Cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV 3
2203.009	Other	100%	Kg and litre	112.29
22.07	Undenatured ethyl alcohol of an alcoholic strength by volume of 80%vol or higher; ethyl alcohol and other spirits, denatured, of any strength.			
2207.10	Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol. or higher	100%	Kg and litre	512.15
2207.20	Ethyl alcohol and other spirits, denatured, of any strength	100%	Kg and litre	512.16
22.08	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol.; spirits, liqueurs and other spirituous beverage.			
2208.20	Spirits obtained by distilling grape wine or grape marc:	100%	Kg and litre	112.421
2208.201	Brandy, in bottle of strength not exceeding 46% vol.	100%	Of alcohol	112.429
2208.209	Other		Of alcohol	
2208.30	Whiskies:	100%	Kg and litre	112.411
2208.301	In bottles of strength not exceeding 46% vol.	100%	Kg and litre	112.419
2208.309	Other		Of alcohol	
2208.40	Rum and tafia:	100%	Kg and litre	112.441
2208.401	In bottles of strength not exceeding 46% vol.	100%	Kg and litre	112.449
	Other		Of alcohol	
2208.50	Gin and Geneva:			

LAWS OF GUYNA

CUSTOMS

Cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV 3
2208.501	In bottles of a strength not exceeding 46\$ vol.	100%	Kg and litre	112.451
2208.509	Other	100%	Kg and litre of alcohol	112.459
2208.60	Vodka	100%	Kg and litre	112.491
2208.70	Liqueurs and cordials	100%	Kg and litre	112.492
2208.90	Other:			
2208.9013	Aromatic bitters used as s flavouring agent for food and beverages	100%	Kg and litre	112.493
2208.902	Other aromatic bitters	100%	Kg and litre	112.494
2208.909	Other	100%	Kg and litre	112.499
2209.00	Vinegar and substitutes for vinegar obtained from acetic acid.	20%	Kg and litre	098.44

CHAPTER 23**RESIDUES AND WASTE FROM THE FOOD INDUSTRIES; PREPARED
ANIMAL FODDER****NOTE**

1. Heading No. 23.09 includes products of a kind used in animal feeding, not elsewhere specified or included, obtained by processing vegetable or animal materials to such an extent that they have lost the essential characteristics of the original material, other than vegetable waste, vegetable residues and by-products of such processing.

LAW OF GUYANA

Customs

cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV 3
23.01	Flours, meals and pellets, of meat or meat offal, of fish or of crustaceans, mollusks or other aquatic invertebrates, unfit for human consumption; greaves.			
2301.10	Flours, meals and pellets, of meat or meat offal: greaves	Free	Kg	081.41
2301.20	Flours, meals and pellets, of fish or of crustaceans, mollusks or other aquatic invertebrates.	Free	Kg	081.42
23.02	Bran, sharps and other residues, whether or not in the form of pellets, derived from the sifting, milling or other working of cereals or of leguminous plants.			
2302.10	Of maize (corn)	Free	Kg	081.24
2302.20	Of rice	Free	Kg	081.25
2302.30	Of wheat	Free	Kg	081.26
2302.40	Of other cereals	Free	Kg	081.29
2302.50	Of leguminous plants	Free	Kg	081.23
23.03	Residues of starch manufacture and similar residues, beet-pulp, bagasse and other waste of sugar manufacture brewing or distilling dregs and waste, whether or not in the form of pellets.			
2303.10	Residues of starch manufacture and similar residues	Free	Kg	081.51
2303.20	Beet-pulp, bagasse and other waste of sugar manufacture	Free	Kg	081.52

LAW OF GUYANA

Customs

Cap ap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV 3
2303.30	Brewing or distilling dregs and waste	Free	Kg	081.53
2304.00	Oil cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soybean oil.	Free	Kg	081.31
2305.00	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of ground-nut oil	Free	Kg	081.32
23.06	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of vegetable fats or oils other than those of heading No. 2304.00 or 2305.00			
2306.10	Of cotton seeds	Free	Kg	081.33
2306.20	Of linseed	Free	Kg	081.34
2306.30	Of sunflower seeds	Free	Kg	081.35
2306.40	Of rape or colza seeds	Free	Kg	081.36
2306.50	Of coconut or copra	15%	Kg	081.37
2306.60	Of palm nuts or kernels	Free	Kg	081.38
2306.70	Of maize (corn) germ	Free	Kg	081.391
2306.80	Other	Free	Kg	081.399
2307.00	Wine lees; argol.	Free	Kg	081.94

LAW OF GUYANA

Customs

cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV 3
23.08	Vegetable materials and vegetable waste, vegetable residues and by products, whether or not in the form of pellet, of a kind used in animal feeding, not elsewhere specified or included.			
2308.10	Acorns and horse- chestnuts	Free	Kg	081.191
2308.90	Other	Free	Kg	081.199
23.09	Preparations of a kind used in animal feeding			
2309.10	Dog or cat food, put up for retail sale	20%	Kg	081.95
2309.90	Other:			
2309.901	Mixed bird seed	20%	Kg	081.991
2309.902	Other foods for pets	20%	Kg	081.992
2309.903	Prepared complete poultry feed	15%	Kg	081.993
2309.904	Prepared complete cattle feed	15%	Kg	081.994
2309.905	Prepared complete pig feed	15%	Kg	081.995
2309.906	Other prepared complete animal feeds	15%	Kg	081.996
2309.909	Other	Free	Kg	081.999

CHAPTER 24
TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES

Note

1. This Chapter does not cover medicinal cigarettes (Chapter 30).

HEADING NO	DESCRIPTION OF GOODS	RATE OF GOODS	UNIT (S)	SITC REV 3
24.01	Unmanufactured tobacco; tobacco refuse.			
2401.10	Tobacco, not stemmed/ stripped	5%	Kg	121.1
2401.20	Tobacco, partly or wholly stemmed/stripped	5%	Kg	121.2
2401.30	Tobacco refuse	5%	Kg	121.3
24.02	Cigars, cheroots and cigarillos and cigarettes, of tobacco or of tobacco substitutes.			
2402.10	Cigars, cheroots and cigarillos, containing tobacco	100%	Kg	122.1
2402.20	Cigarettes containing tobacco	100%	Kg	122.2
2402.90	Other	100%	Kg	122.31
24.03	Other manufactured tobacco and manufactured tobacco substitutes; “homogenised” or “reconstituted” tobacco; tobacco extracts and essence.			
2403.10	Smoking tobacco, whether or not containing tobacco substitutes in any proportion	100%	Kg	122.32
2403.90	Other			

SECTION V

MINERAL PRODUCTS

CHAPTER 25

SALT; SULPHUR; EARTHS AND STONE; PLASTERING MATERIALS, LIME AND CEMENT

NOTES

1. Except where their context or Note 4 to this Chapter otherwise requires, the headings of this Chapter cover only products which are in the crude state or which have been washed (even with chemical substances eliminating the impurities without the structure of the product), crushed, ground, powdered, levigated, sifted, screened, concentrated by flotation, magnetic separation or other mechanical or physical process (except crystallization), but not products which have been roasted, calcined, obtained by mixing or subjected to processing beyond that mentioned in each heading.

The products of this Chapter may contain an added anti-dusting agent, provided that such addition does not render the product particularly suitable for specific use rather than for general use.

2. This Chapter does not cover:

- (a) Sublimed sulphur, precipitated sulphur or colloidal sulphur (heading No. 2802.00);
- (b) Earth colours containing 70% or more by weight of combined iron evaluated as Fe_2O_3 (heading No.28.21);
- (c) Medicaments or other products of Chapter 30;

- (d) Perfumery, cosmetic or toilet preparations (Chapter 33);
 - (e) Setts, curbstones or flagstones (heading 6801.00); mosaic cubes or the like (heading No.68.02); roofing facing or damp course slates (heading No.68.03);
 - (f) Precious or semi-precious stones (heading No. 71.02 or 71.03);
 - (g) Cultured crystals (other than optical elements) weighting not less than 2.5 g each, of sodium chloride or of magnesium oxide, of heading No. 38.24; optical elements of sodium chloride or of magnesium oxide (heading No. 90.01);
 - (h) Billiard chinks (heading No.95.04); or
 - (i) Writing or drawing chinks or tailors' chinks (heading No. 96.09)
3. Any products classifiable in heading No. 25.17 and other heading of this Chapter are to be classified in heading No. 25.17.
4. Heading No. 25.30 applies, inter alia, to: vermiculite, perlite and chlorites, unexpanded; earth colours, whether or not calcined or mixed together; natural micaceous iron oxides; meerschaum (whether or not in polished pieces); amber; agglomerated meerschaum and agglomerated amber, in plates, rods, sticks or

similar forms, not worked after moulding; jet; strontianite (whether or not calcined), other than strontium oxide; broken pottery.

LAW OF GUYANA

Customs

cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITVC REV 3
25.01	Salt (including table salt denatured salt) and pure sodium chloride, whether or not in aqueous solution or containing added anti-caking or free-flowing agent's seawater.			
2501.001	Table salt in retail packages of not more than 2.5 kg	20%	Kg	278.31
2501.002	Other table salt	15%	Kg	278.32
2501.003	Rock salt	5%	Kg	278.33
2501.004	Pure sodium chloride	5%	Kg	278.34
2501.005	Salt liquors	5%	Kg	278.35
2501.009	Other	5%	Kg	278.39
2502.00	Unroasted iron pyrites.	5%	Kg	274.2
2503.00	Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur.	5%	Kg	274.1
25.04	Natural graphite.			
2504.10	In powder or in flakes	5%	Kg	278.221
2504.90	Other	5%	Kg	278.229
25.05	Natural sands of all kinds, whether or not coloured, other than metalbearing sands of Chapter 26.			
2505.10	Silica sands and quartz sands	5%	Kg	273.31
2505.90	Other	5%	Kg	273.39

LAWS OF GUYANA

Customs

cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV 3
25.06	Quartz (other than natural sands); quartzite, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.			
		5%	Kg	278.511
2506.10	Quartz			
2506.20	Quartzite:			
2506.21	Crude or roughly trimmed	5%	Kg	278.512
2506.29	Other	5%	Kg	278.519
2507.00	Kaolin and other kaolinic clays, whether or not calcined.	5%	Kg	278.26
25.08	Other clays (not including expanded clays of heading No. 68.06), and alusite, kyanite and sillimanite, whether or not calcined; mullite; chamotte or dinas earths.			
		5%	Kg	278.27
2508.10	Bentonite			
2508.20	Decolourising earths and fuller's earth	5%	Kg	278.291
2508.30	Fire-clay	5%	Kg	278.292
2508.40	Other clays	5%	Kg	278.293
2508.50	Andalusite, kyanite and sillimanite	5%	Kg	278.294
2508.60	Mullite	5%	Kg	278.295
2508.70	Chamotte or dinas earths	5%	Kg	278.296
2509.00	Chalk	5%	Kg	278.91
25.10	Natural calcium phosphates, natural aluminum calcium phosphates and phosphatic chalk.			

LAWS OF GUYANA

Customs

cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV 3
2510.10	Unground	5%	Kg	271.31
2510.20	Ground	5%	Kg	271.32
25.11	Natural barium sulphate (barites); natural barium carbonate (witherite), whether or not calcined, other than barium oxide of heading No. 28.16			
2511.10	Natural barium sulphate (barites)	5%	Kg	278.921
2511.20	Natural barium carbonate (witherite)	5%	Kg	278.922
2512.00	Siliceous fossil meals (for example, kieselguhr, tripolite and diatomite) and similar siliceous earths, whether or not calcined, of an apparent specific gravity of 1 or less.			
		5%	Kg	278.95
25.13	Pumice stone; emery; natural corundum, natural garnet and other natural abrasives, whether or not heat-treated.			
2513.10	Pumice stone:	5%	Kg	277.221
2513.11	Crude or in irregular pieces including crushed pumice ("bimskies")	5%	Kg	277.29
2513.19	Other			
2513.20	Emery, natural corundum, Natural garnet and other natural abrasives	5%	Kg	277.222

LAWS OF GUYANA

Customs

cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV 3
2514.00	Slate, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.	5%	Kg	273.11
25.15	Marble, travertine, ecaussine and other calcareous monumental or building stone of an apparent specific gravity of 2.5 or more, and alabaster, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.			
2515.10	Marble and travertine:	5%	Kg	273.121
2515.11	Crude or roughly trimmed			
2515.12	Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape			
2515.20	Ecaussine and other calcareous monumental or building stone: alabaster	5%	Kg	273.122
		5%	Kg	273.123
25.16	Granite, porphyry, basalt, sand-stone and other monumental or building stone, whether or not roughly trimmed or merely cut, by sawing or otherwise into blocks or slabs of rectangular (including square) shape			
2516.10	Granite:			
2516.11	Crude or roughly trimmed	5%	Kg	273.131

LAWS OF GUYANA

Customs

cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV 3
2516.12	Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	5%	Kg	273.132
2516.20	Sand-stone:			
2516.21	Crude or roughly trimmed	5%	Kg	273.133
2516.22	Merely cut, by sawing or otherwise into blocks or slabs of a rectangular (including square) shape	5%	Kg	273.134
2516.90	Other monumental or building stone	5%	Kg	273.139
25.17	Pebbles, gravel, broken or crushed stone, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast or not heat-treated; macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in the first part of the heading; tarred macadam; granules, chippings and powder, of stone of heading No. 25.15 or 25.16, whether or not heated treated.			
2517.10	Pebbles, gravel, broken or crushed stone, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast, shingle and flint, whether or not heat-treated.	5%	Kg	273.41
2517.20	Macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in subheading No. 2517.10	5%	Kg	273.42

LAW OF GUYANA

Customs

cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV 3
2517.30	Tarred macadam	5%	Kg	273.43
2517.40	Granules, chippings and powder, of stones of heading No. 25.15 or 25.16, whether or not heat-treated.			
2517.41	Of marble	5%	Kg	273.44
2517.49	Other	5%	Kg	273.49
25.18	Dolomite, whether or not calcined; dolomite roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape; agglomerated dolomite (including tarred dolomite)			
2518.10	Dolomite not calcined	5%	Kg	278.231
2518.20	Calcined dolomite	5%	Kg	278.232
2518.30	Agglomerated dolomite (including tarred dolomite)			
25.19	Natural magnesium carbonate (magnesite); fused magnesia; dead-burned (sintered) magnesia, whether or not containing small quantities of other oxides added before sintering; other magnesium oxide, whether or not pure.	5%	Kg	278.233
2519.10	Natural magnesium carbonate (magnesite)	5%	Kg	278.24
2519.90	Other	5%	Kg	278.25

LAWS OF GUYANA

Customs

cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV 3
25.20	Gypsum; anhydrite; plasters consisting of calcined gypsum or calcium sulphate) whether or not coloured, with or without small quantities of accelerators or retarders.			
2520.10	Gypsum; anhydrite:			
2520.101	Gypsum	15%	Kg	273.231
2520.102	Anhydrite	5%	Kg	273.232
2520.20	Plasters			
2520.201	Plaster of Paris	5%	Kg	273.241
2520.209	Other	5%	Kg	273.249
2521.00	Limestone flux; limestone and other calcareous stone, of a kind used for the manufacture of lime or cement.	10%	Kg	273.22
25.22	Quicklime, slaked lime and hydraulic lime, other than calcium oxide and hydroxide of heading No. 28.25.			
2522.10	Quicklime	10%	Kg	661.11
2522.20	Slaked lime	10%	Kg	661.12
2522.30	Hydraulic lime	10%	Kg	661.13
25.23	Portland cement, aluminous cement, slag cement supersulphate cement and similar hydraulic cements, whether or not coloured or in the form of clinkers.			

LAWS OF GUYANA

Customs

cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV 3
2523.10	Cement clinkers	15%	Kg	661.21
2523.20	Portland cement:			
2523.21	White cement, whether or not artificially coloured	5%	Kg	661.221
2523.29	Other			
2523.291	Building cement (grey)	15%	Kg	661.222
2523.292	Oil-well cement	5%	Kg	661.223
2523.299	Other	5%	Kg	661.229
2523.30	Aluminous cement	5%	Kg	661.23
2523.90	Other hydraulic cements	5%	Kg	661.29
2524.00	Asbestos	5%	Kg	278.4
25.25	Mica, including splitting; mica waste			
2525.10	Crude mica and mica rifted into sheets or splitting	5%	Kg	278.521
2525.20	Mica powder	5%	Kg	278.522
2525.30	Mica waste	5%	Kg	278.523
25.26	Natural steatite, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape; talc.			
2526.10	Not crushed not powdered	5%	Kg	278.931
2526.20	Crushed or powdered:			
2526.201	Talc	5%	Kg	278.932
2526.209	Other	5%	Kg	278.939
2527.00	Natural cryolite; natural chiolite.	5%	Kg	278.55

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV 3
25.28	Natural borates and concentrates thereof (whether or not calcined) but no including borates separated from natural brine; natural boric acid containing not more than 85% of H₃BO₃ calculated on the dry weight.			
2528.10	Natural sodium borates and concentrates thereof (whether or not calcined)	5%	Kg	278.941
2528.90	Other	5%	Kg	278.949
25.29	Felspar; leucite; nepheline and nepheline syenite; fluorspar.			
2529.10	Felspar	5%	Kg	278.531
2529.20	Fluorspar			
2529.21	Containing by weight 97% or less of calcium fluoride	5%	Kg	278.541
2529.22	Containing by weight more than 97% of calcium fluoride	5%	Kg	278.542
2529.30	Leucite; nepheline and nepheline syenite	5%	Kg	278.532
25.30	Mineral substances not elsewhere specified or included.			
2530.10	Vermiculite, perlite and chlorites, unexpanded	5%	Kg	278.98
2530.20	Kieserite, epsomite (natural magnesium sulphates)	5%	Kg	278.991
2530.40	Natural micaceous iron oxides	5%	Kg	278.992
2530.90	Other	5%	Kg	278.999

CHAPTER 26**ORES, SLAG AND ASH****Notes**

1. This chapter does not cover:
 - (a) Slag or similar industrial waste prepared as macadam (heading No.25.17);
 - (b) Natural magnesium carbonate (magnesite, whether or not calcined (heading No. 25 19);
 - (c) Basic slag of Chapter 31
 - (d) Slag wool, rock wool or similar mineral wools (heading No. 68.06);
 - (e) Waste or scrap of precious metal or of clad with precious metal; other waste or scrap containing precious metal or precious metal compounds, of a kind used principally for the recovery or precious metal (heading No. 71.12); or
 - (f) Copper, nickel or cobalt mattes produced by any process of smelting (Section XV)
2. For the purpose of headings Nos.26.01 to 26.17. The term “ores” means minerals of mineralogical species actually used in the metallurgical industry for the extraction of mercury, of the metals of heading No. 28.44 or of the metals of Section XIV or XV, even if they are intended for non- metallurgical purposes. Headings Nos. 26.01 to 26.17 do not, however, include minerals, which have been submitted to processes not normal to the metallurgical industry.
3. Heading No.26.20 applies only to ash and residues of a kind used in industry either for the extraction of metals or as a basis for the manufacture of chemical compounds of metals.

LAWS OF GUYANA

Customs

cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV 3
26.01	Iron ores and concentrates including roasted iron pyrites			
2601.10	Iron ores and concentrates, other than roasted iron pyrites:			
2601.11	Non-agglomerated	5%	Kg	281.5
2601.12	Agglomerated	5%	Kg	281.6
2601.20	Roasted iron pyrites	5%	Kg	281.4
2602.00	Manganese ores and concentrates, including ferruginous manganese ores and concentrates with a manganese content of 20% or more, calculated on the dry weight.	5%	Kg	287.7
2603.00	Copper ores and concentrates	5%	Kg	283.1
2604.00	Nickel ores and concentrates	5%	Kg	284.1
2605.00	Cobalt ores and concentrates	5%	Kg	287.93
26.06	Aluminum ores and concentrates.			
2606.001	Calcined bauxite	10%	Kg	285.11
2606.009	Other	10%	Kg	285.19
2607.00	Lead ores and concentrates	5%	Kg	287.4
2608.00	Zinc ores and concentrates	5%	Kg	287.5
2609.00	Tin ores and concentrates	5%	Kg	287.6
2610.00	Chromium ores and concentrates	5%	Kg	287.91
2611.00	Tungsten ores and concentrates.	5%	Kg	287.92

LAWS OF GUYANA

Customs

cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV 3
26.12	Uranium or thorium ores and concentrates.			
2612.10	Uranium ores and concentrates	5%	Kg	286.1
2612.20	Thorium ores and concentrates	5%	Kg	286.2
26.13	Molybdenum ores and concentrates			
2612.10	Roasted	5%	Kg	287.81
2613.90	Other	5%	Kg	287.82
2614.00	Titanium ores and concentrates	5%	Kg	287.83
26.15	Niobium, tantalum, vanadium or zirconium ores and concentrates			
2615.10	Zirconium ores and concentrates	5%	Kg	287.84
2615.90	Other	5%	Kg	287.85
26.16	Precious metal ores and concentrates			
2616.10	Silver ores and concentrates	5%	Kg	289.11
2616.90	Other	5%	Kg	289.19
26.17	Other ores and concentrates			
2617.10	Antimony ores and concentrates	5%	Kg	287.991
2617.90	Other	5%	Kg	287.999
2618.00	Granulated slag (slag sand) from the manufacture of iron or steel.	10%	Kg	278.61

LAWS OF GUYANA

Customs

cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV 3
2619.00	Slag, dross (other than granulated slag), scalings and other waste from the manufacture of iron or steel.	10%	Kg	278.62
26.20	Ash and residues (other than from the manufacture of iron or steel) containing metals or metal compounds.			
2620.10	Containing mainly zinc:			
2620.11	Hard zinc spelter	5%	Kg	288.11
2620.19	Other	5%	Kg	288.12
2620.20	Containing mainly lead	5%	Kg	288.13
2620.30	Containing mainly copper	5%	Kg	288.14
2620.40	Containing mainly aluminum	5%	Kg	288.15
2620.50	Containing mainly vanadium	5%	Kg	288.16
2620.90	Other	5%	Kg	288.19
2621.00	Other slag and ash, including seaweed ash (kelp).	5%	Kg	288.19

CHAPTER 27

**MINERAL FUELS, MINERAL OILS AND PRODUCTS OF THEIR
DISTILLATION; BITUMINOUS SUBSTANCES;
MINERAL WAXES**

NOTES

1. This Chapter does not cover:
 - (a) Separate chemically defined organic compounds, other than pure methane and propane which are to be classified in heading No.27.11;
 - (b) Medicaments of heading No. 30-.03 or 30.04; or
 - (c) Mixed unsaturated hydrocarbons of heading No. 33.01, 33.02 or 38.05.

2. Reference in heading No. 27.10 to “**petroleum oils and oils obtained from bituminous minerals**” include not only petroleum oils and oils obtained from bituminous minerals but also similar oils, as well as those consisting mainly of mixed unsaturated hydrocarbons, obtained by any process, provided that the weight of the non-aromatic constituents exceeds that of the aromatic constituents.

However, the references do not include liquid synthetic polyolefins of which less than 60% by volume distils at 300C, after conversion to 1,013 millibars when a reduced – pressure distillation method is used (Chapter 39)

Subheading Notes

1. For the purposes of subheading No. 2701.11, “**anthracite**” means coal having a volatile matter limit (on a dry, mineral- matter –free basis) not exceeding 14%.
2. For the purpose of subheading No. 2701.12, “**bituminous coal** “ means coal having a volatile matter limit (on a dry, mineral-matter-free basis) exceeding 14% and a calorific value limit (on moist, mineral- matter- free basis) equal to or greater than 5,833 Kcal/Kg.
3. For the purposes of subheadings Nos.2707.10, 2707.20, 27.07.30, 2707.40 and 2707.60, the terms “**benzole**”, “**toluole**”, “**xylole**”, “**naphthalene**” and “**phenols**” apply to products which contain more than 50% by weight of benzene, toluene, xylene, naphthalene or phenols, respectively.

LAWS OF GUYANA

Customs

cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV 3
27.01	Coal; briquettes, ovoids and similar solid fuels manufactured from coal.			
2701.10	Coal, whether or not pulverized, but not agglomerated			
2701.11	Anthracite	5%	Kg	321.1
2701.12	Bituminous coal	5%	Kg	321.21
2701.19	Other coal	5%	Kg	321.22
2701.20	Briquettes, ovoids and similar solids fuels manufactured from coal	5%	Kg	322.1
27.02	Lignite, whether or not agglomerated, excluding jet.			
2702.10	Lignite, whether or not pulverized, but not agglomerated	5%	Kg	322.21
2702.20	Agglomerated lignite	5%	Kg	322.22
2703.00	Peat (including peat litter), whether or not agglomerated	Free	Kg	322.3
27.04	Coke and semi- coke of coal, of lignite or of peat, whether or not agglomerated; retort carbon.			
2704.001	Coke and semi- coke of coal	5%	Kg	325.01
2704.002	Coke and semi coke of lignite or part of peat	5%	Kg	325.02
2704.003	Retort carbon	5%	Kg	325.03
2705.00	Coal gas, water gas, producer gas and similar gases, other than petroleum gases and other gaseous hydrocarbons.	Free	Kg	345.0

LAWS OF GUYANA

Customs

cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV 3
2706.00	Tar distilled from coal, from lignite or from peat, and other mineral tars, whether or not dehydrated or partiall distilled, including reconstituted tars.	5%	Kg	335.21
27.07	Oils and other products of the distillation of high temperature coal tar; similar products in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents.			
2707.10	Benzole	15%	Kg and m ³	335.22
2707.20	Toluole	15%	Kg and m ³	335.23
2707.30	Xylole	15%	Kg and m ³	335.24
2707.40	Naphthalene			
2707.50	Other aromatic hydrocarbon mixtures of which 65% or more by volume (including losses) distils at 250 ⁰ C by the ASTM D 86 method	15%	Kg and m ³	335.251
2707.60	Phenols	15%	Kg and m ³	335.252
2707.90	Other:			
2707.91	Creosote oils	15%	Kg and m ³	335.253
2707.99	Other	15%	Kg and m ³	335.254
2707.991	Gasoline blending preparations	15%	Kg and m ³	335.255
2707.999	Other	15%	Kg and m ³	335.259
27.08	Pitch and pitch coke, obtained from coal tar or from other mineral tars.			
2708.10	Pitch	15%	Kg and m ³	335.31
2708.20	Pitch coke	15%	Kg and m ³	335.32

LAWS OF GUYANA

Customs

cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV 3
27.09	Petroleum oils and oils obtained from bituminous minerals, crude.			
2709.001	Imported under the processing agreement	5%	Kg and m ³	333.01
2709.009	Other	5%	Kg and m ³	333.09
27.10	Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations.			
2710.10	Motor spirit (gasoline) and other light oils and preparations:			
2710.11	Aviation spirit of 100 octane and over:			
2710.111	Exported under the processing agreement	FREE	Kg and m ³	334.111
2710.119	Other	FREE	Kg and m ³	334.112
2710.12	Aviation spirit under 100 octane:			
2710.121	Exported under the processing agreement	FREE	Kg and m ³	334.113
2710.129	Other	FREE	Kg and m ³	334.114
2710.13	Motor spirit (gasoline):			
2710.131	Exported under the processing agreement	20%	Kg and m ³	334.115
2710.139	Other	20%	Kg and m ³	334.119
2710.14	Spirit type (gasoline type) jet fuel:			
2710.141	Exported under the processing agreement.	FREE	Kg and m ³	334.121

LAWS OF GUYANA

Customs

cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV 3
2710.149	Other	Free	Kg and m ³	334.129
2710.19	Other:			
2710.191	Exported under the processing agreement	Free	Kg and m ³	334.191
2710.199	Other	Free	Kg and m ³	334.199
2710.20	Kerosene and other medium oils (not including gas oils)			
2710.21	Kerosene type jet fuel:			
2710.211	Export under the processing agreement	Free	Kg and m ³	334.211
2710.219	Other	Free	Kg and m ³	334.212
2710.22	Illuminating kerosene:			
2710.221	Exported under the processing agreement	20%	Kg and m ³	334.213
2710.229	Other	20%	Kg and m ³	334.214
2710.23	Vapourising oil or white spirit:			
2710.231	Exported under the processing agreement	20%	Kg and m ³	334.291
2710.239	Other	20%	Kg and m ³	334.292
2710.29	Other:			
2710.291	Exported under the processing agreement	Free	Kg and m ³	334.293
2710.299	Other	Free	Kg and m ³	334.299
2710.30	Gas oils:			
2710.31	Diesel oil:			
2710.311	Exported under the processing agreement	20%	Kg and m ³	334.31
2710.319	Other	20%	Kg and m ³	334.32
2710.39	Other:			
2710.391	Exported under the processing agreement	20%	Kg and m ³	334.33
2710.399	Other	20%	Kg and m ³	334.39
2710.40	Fuel oil, not elsewhere specified or included:			

LAWS OF GUYANA

Customs

cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV 3
2710.41	Partly refined petroleum including topped crudes:			
2710.411	Exported under the processing agreement	5%	Kg and m ³	334.41
2710.419	Other	5%	Kg and m ³	334.42
2710.42	Bunker "C" grade fuel oil:			
2710.421	Exported under the processing agreement	20%	Kg and m ³	334.43
2710.429	Other	20%	Kg and m ³	334.44
2710.49	Other:			
2710.491	Exported under the processing agreement	20%	Kg and m ³	334.45
2710.499	Other	20%	Kg and m ³	334.49
2710.90	Other:			
2710.91	Lubricating oils base stock:			
2710.911	Lubricating oil base stock (paraffinic type) within the range H.V.I 55 and H.V.I 160, including straight run and blended base oils	15%	Kg and litre	334.551
2710.919	Other	5%	Kg and litre	334.519
2710.92	Lubricating oils	25%	Kg and litre	334.52
2710.93	Lubricating greases	25%	Kg	334.53
2710.94	Hydraulic brake fluids and other prepared liquids for hydraulic transmission	15%	Kg	334.54
2710.95	Transformer oil	5%	Kg	334.55
2710.96	Circuit breaker oil	5%	Kg	334.56
2710.97	Cleansing, cutting and mould release Oils	5%	Kg	334.57
2710.99	Other	5%	Kg	334.58
27.11	Petroleum gases and other gaseous hydrocarbons.			

LAWS OF GUYANA

Customs

cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV 3
2711.10	Liquefied:			
2711.11	Natural gas	Free	kg	343.1
2711.12	Propane	Free	kg	342.1
2711.13	Butanes	Free	kg	342.5
2711.14	Ethylene, propylene, butylenes and butadiene	5%	kg	344.1
2711.19	Other	5%	kg	344.2
2711.20	In gaseous state:			
2711.21	Natural gas	Free	kg	343.2
2711.29	Other	Free	kg	344.9
27.12	Petroleum jelly; paraffin wax, micro-crystalline petroleum wax, slack wax, ozokerite, lignite wax, peat wax, other mineral waxes, and similar products obtained by synthesis or by other processes, whether or not coloured.			
2712.10	Petroleum jelly	20%	kg	335.11
2712.20	Paraffin wax containing by weight less than 0.75% of oil	5%	kg	335.121
2712.90	Other	5%	kg	335.129
27.13	Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous minerals.			
2713.10	Petroleum coke:			
2713.11	Not calcined	5%	kg	335.421
2713.12	Calcined	5%	kg	335.422
2713.20	Petroleum bitumen	20%	kg	335.411

LAWS OF GUYANA

Customs

cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV 3
2713.90	Other residues of petroleum oils or of oils obtained from bituminous minerals	20%	Kg	335.419
27.14	Bitumen and asphalt, natural; bituminous or oil shale and tar sands; asphaltites and asphaltic rocks.			
2714.10	Bituminous or oils shale and tar sands			
2714.90	Other:	20%	Kg	278.96
2714.901	Natural bitumen	20%	Kg	278.971
2714.902	Natural asphalt	10%	Kg	278.972
2714.903	Asphaltites and asphaltic rocks	20%	Kg	278.973
27.15	Bituminous mixtures based on natural asphalt, on natural bitumen, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch (for example, bituminous mastics, cut –backs)			
2715.001	Cut-backs	20%	Kg	335.431
2715.009	Other	20%	Kg	335.439
2716.00	Electrical energy	FREE	Kw h	351.0

SECTION VI**PRODUCTS OF THE CHEMICAL OR ALLIED INDUSTRIES****Notes**

1. (a) Goods (other than radioactive ores) answering to a description in heading No. 28.44 or 28.45 are to be classified in those headings and in no other heading of the Nomenclature.
(b) Subject to paragraph (a) above, goods answering to a description in heading No. 28.43 or 28.46 are to be classified in those headings and in no other heading of this Section.

- 2 Subject to Note 1 above, goods classified in heading No. 30.04 30.05.30.06.32.12, 33.03 33.04, 33.05, 33.06, 33.07, 35.06, 37.07 or 38.08 by reason of being put up in measured doses or for retail sale are to be classified in those heading and in no other heading of the Nomenclature.

3. Goods put up in sets consisting of two or more separate constituents, some or all of which fall in this Section and are intended to be mixed together to obtain a product of Section VI or VII, are to be classified in the heading appropriate to that product, provided that the constituents are:
 - (a) having regard to the manner in which they are put up, clearly identifiable as being intended to be used together without first being repacked;
 - (b) presented together; and
 - (c) identifiable, whether by their nature or by the relative proportions in which they are present as being complementary one to another.

CHAPTER 28**INORGANIC CHEMICALS; ORGANIC OR INORGANIC COMPOUNDS
OF PRECIOUS METALS, OF RARE-EARTH METALS, OF
RADIOACTIVE ELEMENTS OR OF ISOTOPES****NOTES**

1. Except where the context otherwise requires, the headings of this Chapter apply only to:
 - (a) Separate chemical elements and separate chemically defined compounds, whether or not containing impurities;
 - (b) The products mentioned in (a) above dissolved in water;
 - (c) The products mentioned in (a) above dissolved in other solvents provided that the solution constitutes a normal and necessary method of putting up these products adopted solely for reasons of safety or for transport and that the solvent does not render the product particularly suitable for specific use rather than those for general use;
 - (d) The products mentioned in (a), (b) or (c) above with an added stabiliser (including an anti-caking agent) necessary for their preservation or transport;
 - (e) The products mentioned in (a), (b), (c) or (d) above with an added anti-dusting agent or a colouring substance added to facilitate their identification or for safety reasons, provided that the additions do not render the product particularly suitable for specific use rather than for general use.

-
2. In addition to dithionities and sulphoxylates, stabilized with organic substances (Heading No 28.31), carbonates and peroxocarbonates of inorganic bases (heading No.28.37), fulminates, cyanates and thiocyanates, of inorganic bases (heading No. 2838.00), organic products included in headings Nos. 28.43 to 28.46 and carbides (heading No.28.49), only the following compounds of carbon are to be classified in this Chapter:
- (a) Oxides of carbon, hydrogen cyanide and fulminic, isocyanic and other simple or complex cyanogens acids (heading No.28.11);
 - (b) Halide oxides of carbon (heading No.28.12);
 - (c) Carbon disulphide (heading No. 28.13);
 - (d) Thiocarbonates, sekenocarbonates, tellurocarbonates, selenocyanates, tellurocyanates, tetrathiocyanatodiamminochromates (reineckates) and other complex cyanates, of inorganic bases (heading No. 28.42);
 - (e) Hydrogen peroxide solidified with urea (heading No. 2847.00), carbon oxysulphide, thio-carbonyl halides, cyanogens, cyanogens halides and cyanamide and its metal derivatives (heading No. 2851.00) other than calcium cyanamide, whether or not pure (Chapter 31).
3. Subject to the provisions of Note 1 to Section VI, this Chapter does not cover:
- (a) Sodium chloride or magnesium oxide, whether or not pure, or other products of Section V;
 - (b) Organo- inorganic compounds other than those mentioned in Note 2 above;
 - (c) Products mentioned in Note 2,3,4,or 5 to Chapter 31;
 - (d) Inorganic products of a kind used as luminophores, of heading No. 32.06;

-
- (e) Artificial graphite (heading No. 38.01); products put up as charges for fire-extinguishers or put up in fire –extinguishing grenades, of heading No. 3813.00; ink removers put up in packing for retail sale, of heading No. 38.24; cultured crystals (other than optical elements) weighing not less than 2.5g each, of the halides of the alkali or alkaline – earth metals, of heading No. 38.24;
 - (f) Precious or semi-precious stones (natural, synthetic or reconstructed) or dust or powder of such stones (headings Nos. 71.02 to 71.05), or precious metals or precious metal alloys of Chapter 71;
 - (g) The metals, whether or not pure, metal alloys or cermets, including sintered metal carbides (metal carbides sintered with a metal), of Section XV; or
 - (h) Optical elements, for example, of the halides of the alkali or alkaline-earth metals (heading No.90.01)
4. Chemically defined complex acids consisting of a non-metal acid of sub-Chapter II and a metal acid of subchapter IV are to be classified in heading No.28.11.
 5. Heading Nos. 28.26 to 28.42 applies only to metal or ammonium salts or peroxysalts. Except where the context otherwise requires, double or complex salts are to be classified in heading No.28.42.
 6. Heading No. 28.44 applies only to:
 - (a) Technetium (atomic No.43), promethium (atomic No.61), polonium (atomic No.84) and all elements with an atomic number greater than 84;
 - (b) Natural or artificial radioactive isotopes (including those of the precious metals or of the base metals of Sections XIV and XV), whether or not mixed together;

- (c) Compounds, inorganic or organic, of these elements or isotopes, whether or not chemically defined, whether or not mixed together;
- (d) Alloys, dispersions (including cermets), ceramic products and mixtures containing these elements or isotopes or inorganic or organic compounds thereof and having a specific radioactivity exceeding 74 Bq/g (0.002 μ Ci/g);
- (e) Spent (irradiated) fuel elements (cartridges) of nuclear reactors;
- (f) Radioactive residues whether or not usable.

The term “**isotopes**”, for the purposes of this Note and of the wording of heading Nos. 28.44 and 28.45, refers to:

- individual nuclides, excluding, however, those existing in nature in the monoisotopic state;
 - mixtures of isotopes of one and the same element, enriched in one or several of the said isotopes, that is, elements of which the natural isotopic composition has been artificially modified.
7. Heading No.2848.00 includes copper phosphide (phosphor copper) containing more than 15% by weight of phosphours.
8. Chemical elements (for example, silicon and selenium) doped for use in electronics are to be classified in this Chapter, provided that they are in forms unworked as drawn, or in the form of cylinders or rods. When cut in the form of discs, wafers or similar forms, they fall in heading No. 38.18.

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV 3
28.01	I. CHEMICAL ELEMENTS Fluorine, chlorine, bromine and iodine.			
2801.10	Chlorine	5%	Kg	522.24
2801.20	Iodine	5%	Kg	522.251
2801.30	Fluorine; bromine	5%	Kg	522.252
2802.00	Sulphur, sublimed or precipitated; colloidal sulphur.	5%	Kg	522.26
2803.00	Carbon (carbon blacks and other forms of carbon not elsewhere specified or included).	5%	Kg	522.1
28.04	Hydrogen, rare gases and other non-metals.	10%	Kg	522.211
2804.10	Hydrogen			
2804.20	Rare gases:	5%	Kg	522.212
2804.21	Argon	5%	Kg	522.213
2804.29	Other	10%	Kg	522.214.
2804.30	Nitrogen	10%	Kg	522.215
2804.40	Oxygen	5%	Kg	522.221
2804.50	Boron; tellurium			
2804.60	Silicon:			
2804.61	Containing by weight not less than 99.99% of silicon	5%	Kg	522.231
		5%	Kg	522.239
2804.69	Other	5%	Kg	522.222
2804.70	Phosphorus	5%	Kg	522.223
2804.80	Arsenic	5%	Kg	522.224
2804.90	Selenium			

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV 3
28.05	Alkali or alkaline earth metals; rare earth metals, scandium and yttrium whether or not intermixed or interalloyed; mercury.			
2805.10	Alkali metals:		Kg	522.281
2805.11	Sodium		Kg	522.289
2805.19	Other			
2805.20	Alkaline-earth metals:			
2805.21	Calcium		Kg	522.291
2805.22	Strontium and barium		Kg	522.292
2805.30	Rare-earth metal, scandium and yttrium, whether or not intermixed or interalloyed		Kg	822.293
2805.40	Mercury		Kg	522.27
	II INORGANIC ACIDS AND INORGANIC OXYGEN COMPOUNDS OF NON-METALS			
28.06	Hydrogen chloride (hydrochloric acid); chlorosulphuric acid.			
2806.10	Hydrogen chloride (hydrochloric acid)		Kg	522.311
2806.20	Chlorosulphuric acid		Kg	522.312
28.07	Sulphuric acid; oleum.			
2807.001	Sulphuric acid, for chemical analysis		Kg	522.321
2807.002	Sulphuric acid, other		Kg	522.322
2807.003	Oleum		Kg	522.323
2808.00	Nitric acid, sulphonitric acids		Kg	522.33

LAWS OF GUYANA

Customs

cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV 3
28.09	Diphosphorus pentaoxide; phosphoric acid and polyphosphoric acids.			
2809.10	Diphosphorus pentaoxide	5%	Kg	522.341
2809.20	Phosphoric acid and polyphosphoric acids	5%	Kg	522.342
2810.00	Oxides of boron; boric acids.	5%	Kg	522.35
28.11	Other inorganic acids and other inorganic oxygen compounds of non-metals.			
2811.10	Other inorganic acids			
2811.11	Hydrogen fluoride (hydrofluoric acid)	5%	Kg	522.361
2811.19	Other			
2811.20	Other inorganic oxygen compounds of non-metals:	5%	Kg	522.369
2811.21	Carbon dioxide	15%	Kg	522.391
2811.22	Silicon dioxide	5%	Kg	522.37
2811.23	Sulphur dioxide	5%	Kg	522.38
2811.29	Other:			
2811.291	Nitrous oxide	5%	Kg	522.392
2811.299	Other	5%	Kg	522.399
	III. HALOGEN OR SULPHUR COMPOUNDS OF NON- METALS			
28.12	Halides and halide oxides of non metals			
2812.10	Chlorides and chloride oxides	5%	Kg	522.411
2812.90	Other	5%	Kg	522.419

LAWS OF GUYANA

Customs

cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV 3
28.13	Sulhides of non-metals; commercial phosphorus trisulphide.			
2381.10	Carbon disulphide	5%	Kg	522.421
2381.90	Other	5%	Kg	522.429
	IV. INORGANIC BASES AND OXIDES, HYDROXIDES AND PEROXIDES OF METALS			
28.14	Ammonia, anhydrous or in aqueous solution.			
2814.10	Anhydrous ammonia	15%	Kg	522.611
2814.20	Ammonia in aqueous solution	5%	Kg	522.612
28.14	Sodium hydroxide (caustic soda); potassium hydroxide (caustic potash); Peroxides of sodium or potassium.			
2815.10	Sodium hydroxide (caustic soda)	5%	Kg	522.62
2815.11	Solid			
2815.12	In aqueous solution (soda lye or liquid soda)	5%	Kg	522.63
2815.20	Potassium hydroxide (caustic potash)	5%	Kg	522.641
2815.30	Peroxides of sodium or potassium	5%	Kg	522.642
28.16	Hydroxide and peroxide of magnesium; oxides, hydroxides and peroxides, of strontium or barium.			
2816.10	Hydroxide and peroxide of magnesium	5%	Kg	522.651
2816.20	Oxide, hydroxide and peroxide of strontium	5%	Kg	522.652

LAW OF GUYANA

Customs

cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV 3
2816.30	Oxide, hydroxide and peroxide of barium	5%	Kg	522.653
2817.00	Zinc oxide; zinc peroxide.	5%	Kg	522.51
28.18	Artificial corundum, whether or not chemically defined; aluminum oxide; aluminum hydroxide.			
2818.10	Artificial corundum, whether or not chemically defined.	5%	Kg	522.67
2818.20	Aluminum oxide (alumina), other than artificial corundum	15%	Kg	285.2
2818.30	Aluminum hydroxide	5%	Kg	522.66
28.19	Chromium oxides and hydroxides.			
2819.10	Chromium trioxide	5%	Kg	522.521
2819.90	Other	5%	Kg	522.529
28.20	Manganese oxides			
2820.10	Manganese dioxide	5%	Kg	522.531
2820.90	Other	5%	Kg	522.539
28.21	Iron oxides and hydroxides; earth colours containing 70% or more by weight of combined iron evaluated as Fe₂O₃			
2821.10	Iron oxides and hydroxides	5%	Kg	522.541
2821.20	Earth colours	5%	Kg	522.542
2822.00	Cobalt oxides and hydroxides commercial cobalt oxides.	5%	Kg	522.55

LAWS OF GUYANA

Customs

cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV 3
2823.00	Titanium oxides	5%	Kg	522.56
28.24	Lead oxides; red led and orange lead			
2824.10	Lead monoxide (litharge, massicot)	5%	Kg	522.571
2824.20	Red lead and orange lead	5%	Kg	522.572
2824.90	Other	5%	Kg	522.579
28.25	Hydrazine, hydroxylamine, and their inorganic salts; other inorganic bases; other metal oxides, hydroxides and peroxides.			
2825.10	Hydrazine and hydroxylamine and their inorganic salts	5%	Kg	522.68
2825.20	Lithium oxide and hydroxide	5%	Kg	522.691
2825.30	Vanadium oxides and hydroxides	5%	Kg	522.692
2825.40	Nickel oxides and hydroxides	5%	Kg	522.693
2825.50	Copper oxides and hydroxides	5%	Kg	522.694
2825.60	Germanium oxides and zirconium dioxide	5%	Kg	522.695
2825.70	Molybdenum oxide and hydroxides	5%	Kg	522.696
2825.80	Antimony oxides	5%	Kg	522.697
2825.90	Other	5%	Kg	522.699
	V. SALTS AND PEROXYSALTS, OF INORGANIC ACIDS AND METALS			
28.26	Fluorides; fluorosilicates, fluoroaluminates and other complex fluorine salts.			
2826.10	Fluorides:	5%	Kg	523.11
2826.11	Of ammonium or of sodium			

LAW OF GUYANA

Customs

cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV 3
2826.12	Of aluminum	5%	Kg	523.12
2826.19	Other	5%	Kg	523.13
2826.20	Fluorosilicates of sodium or of potassium	5%	Kg	523.14
2826.30	Sodium hexafluoroaluminate (synthetic cryolite)	5%	Kg	523.15
2826.90	Other	5%	Kg	523.19
28.27	Chlorides, chloride oxides and chloride hydroxides; bromides and bromide oxides; iodides and iodide oxides.			
2827.10	Ammonium chloride	5%	Kg	523.21
2827.20	Calcium chloride	5%	Kg	523.22
2827.30	Other chlorides			
2827.31	Of magnesium	5%	Kg	523.291
2827.32	Of aluminum	5%	Kg	523.292
2827.33	Of iron	5%	Kg	523.293
2827.34	Of cobalt	5%	Kg	523.294
2827.35	Of nickel	5%	Kg	523.295
2827.36	Of zinc	5%	Kg	523.296
2827.38	Of barium	5%	Kg	523.297
2827.39	Other	5%	Kg	523.298
2827.40	Chloride oxides and chloride hydroxides:			
2827.41	Of copper	5%	Kg	523.2991
2827.49	Other	5%	Kg	523.2992
2827.50	Bromides and bromide oxide:			
2827.51	Bromides sodium or of potassium	5%	Kg	523.2993
2827.59	Other	5%	Kg	523.2994
2827.60	Iodides and iodide oxides	5%	Kg	523.2995
28.28	Hypochlorites; commercial calcium hypochlorite; chlorites; hypobromites.			

LAW OF GUYANA

Customs

cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV 3
2828.10	Commercial calcium hypochlorite and other calcium hypochlorites	5%	Kg	523.311
2828.90	Other	5%	Kg	523.319
28.29	Chlorates and perchlorates; bromates and perbromates; iodates and periodates.			
2829.10	Chlorates:			
2829.11	Of sodium	5%	Kg	523.32
2829.19	Other	5%	Kg	523.391
2829.90	Other	5%	Kg	523.399
28.30	Sulphides; polysulphides.			
2830.10	Sodium sulphides			
2830.20	Zinc sulphide	5%	Kg	523.41
2830.30	Cadmium sulphide	5%	Kg	523.421
2830.90	Other	5%	Kg	523.422
		5%	Kg	523.429
28.31	Dithionites and sulphoxylates.			
2831.10	Of sodium			
2831.90	Other	5%	Kg	523.431
		5%	Kg	523.439
28.32	Sulphites; thiosulphates			
2832.10	Sodium sulphites			
2832.20	Other sulphites	5%	Kg	523.441
2832.30	Thiosulphates	5%	Kg	523.442
		5%	Kg	523.443
28.33	Sulphates; alums; peroxosulphates (persulphates)			

LAWS OF GUYANA

Customs

cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV 3
2833.10	Sodium sulphates:	5%	Kg	523.451
2833.11	Disodium sulphate	5%	Kg	523.459
2833.19	Other			
2833.20	Other sulphates:			
2833.21	Of magnesium	5%	Kg	523.491
2833.22	Of aluminium	15%	Kg	523.492
2833.23	Of chromium	5%	Kg	523.493
2833.24	Of nickel	5%	Kg	523.494
2833.25	Of copper	5%	Kg	523.495
2833.26	Of zinc	5%	Kg	523.496
2833.27	Of barium	5%	Kg	523.497
2833.29	Other	5%	Kg	523.498
2833.30	Alums	5%	Kg	523.4991
2833.40	Peroxosulphates (persulphates)	5%	Kg	523.4992
28.34	Nitrites; nitrates			
2834.10	Nitrites	5%	Kg	523.51
2834.20	Nitrates:			
2834.21	Of potassium	5%	Kg	523.52
2834.22	Of bismuth	5%	Kg	523.591
2834.29	Other	5%	Kg	523.599
28.35	Phosphinates (hypophosphites) Phosphonates (phosphites), phosphates and polyphosphates.			
2835.10	Phosphinates (hypophosphites) and phosphonates (phosphites), phosphates and polyphosphates.	5%	Kg	523.61
2835.20	Phosphates:	5%	Kg	523.631
2835.22	Of mono- or disodium	5%	Kg	523.632
2835.23	Of trisodium	5%	Kg	523.633
2835.24	Of potassium			
2835.25	Calcium hydrogen orthophosphate ("dicalcium phosphate")	5%	Kg	523.634

LAWS OF GUYANA

Customs

cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV 3
2835.26	Other phosphates of calcium	5%	Kg	523.635
2835.29	Other	5%	Kg	523.639
2835.30	Polyphosphates:			
2835.31	Sodium triphosphate (sodium tripolyphosphate)	5%	Kg	523.64
2835.39	Other	5%	Kg	523.65
28.36	Carbonates; peroxocarbonates (percarbonates); commercial ammonium carbonate containing ammonium carbamates.			
2836.10	Commercial ammonium carbonate and other ammonium carbonates	5%	Kg	523.71
2836.20	Disodium carbonate	5%	Kg	523.72
2836.30	Sodium hydrogen carbonate (sodium bicarbonate)	5%	Kg	523.73
2836.40	Potassium carbonates	5%	Kg	523.74
2836.50	Calcium carbonate	5%	Kg	523.791
2836.60	Barium carbonate	5%	Kg	523.792
2836.70	Lead carbonate	5%	Kg	523.75
2836.90	Other:			
2836.91	Lithium carbonates	5%	Kg	523.793
2836.92	Strontium carbonates	5%	Kg	523.794
2836.99	Other	5%	Kg	523.799
28.37	Cyanides, cyanide oxide and complex cyanides.			
2837.10	Cyanides and cyanide oxides:			
2837.11	Of sodium	5%	Kg	523.811
2837.19	Other	5%	Kg	523.819
2837.20	Complex cyanides	5%	Kg	523.812

LAWS OF GUYANA

Customs

cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV 3
2838.00	Fulminates, cyanates and thiocyanates.	5%	Kg	523.82
28.39	Silicates; commercial alkali metal silicates	5%	Kg	523.83
2839.10	Of sodium:			
2839.11	Sodium metasilicates	5%	Kg	523.831
2839.19	Other	5%	Kg	523.832
2839.20	Of potassium	5%	Kg	523.833
2839.90	Other	5%	Kg	523.839
28.40	Borates; peroxoborates (perborates).			
2840.10	Disodium tetraborate (refined borax)			
2840.11	Anhydrous	5%	Kg	523.841
2840.19	Other	5%	Kg	523.842
2840.20	Other borates	5%	Kg	523.843
2840.30	Perioxoborates (perborates)	5%	Kg	523.844
28.41	Salts of oxometallic or peroxometallic acids.			
2841.10	Aluminates	5%	Kg	524.311
2841.20	Chromates of zinc or of lead	5%	Kg	524.312
2841.30	Sodium dichromate	5%	Kg	524.313
2841.40	Potassium dichromate	5%	Kg	524.314
2841.50	Other chromates and dichromates; peroxochromates:	5%	Kg	524.315
2841.60	Manganites, manganates and permanganates:			
2841.61	Potassium permananates	5%	Kg	524.316
2841.69	Other	5%	Kg	524.317
2841.70	Molybdates	5%	Kg	524.318
2841.80	Tungstates (wolframates)	5%	Kg	524.3191
2841.90	Other	5%	Kg	524.3199

LAWS OF GUYANA

Customs

cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV 3
28.42	Other salts of inorganic acids or peroxyacids, excluding azides.			
2842.10	Double or complex silicates	5%	kg	523.891
2842.90	Other	5%	kg	523.899
	VI. MISCELLANEOUS			
28.43	Colloidal precious metals; inorganic or organic compounds of precious metals, whether or not chemically defined; amalgams of precious metals.			
2843.10	Colloidal precious metals	5%	kg	524.321
2842.20	Silver compounds:			
2842.21	Silver nitrate	5%	kg	524.322
2843.29	Other	5%	kg	524.323
2843.30	Gold compounds	5%	kg	524.324
2843.90	Other compounds; amalgams	5%	kg	524.329
28.44	Radioactive chemical elements and radioactive isotopes (including the fissile or fertile chemical elements and isotopes) and their compounds; mixtures and residues containing these products.			
2844.10	Natural uranium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing natural uranium or natural uranium compounds	5%	kg	525.11

LAWS OF GUYANA

Customs

cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV 3
2844.20	Uranium enriched in U 235 and its compounds; plutonium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing uranium enriched in U 235, plutonium or compounds of these products.	5%	Kg	525.13
2844.30	Uranium depleted in U 235 and its compounds; thorium and its compounds alloys, dispersions (including cermets), ceramic products and mixtures containing uranium depleted in U 235, thorium or compounds of these products	5%	Kg	525.15
3844.40	Radioactive elements and isotopes and compounds other than those of sub-heading NO 2844.10,2844.20 or 2844.30; alloys, dispersions (including cermets), ceramic products and mixtures containing these elements, isotopes or compounds radioactive residues.	5%	Kg	525.19
2844.50	Spent (irradiated) fuel of elements (cartridges) of nuclear reactors.	5%	Kg	525.17
28.45	Isotopes other than those of heading No. 28.44; compounds, inorganic or organic, of such isotopes, whether or not chemically defined.			
2845.10	Heavy water (deuterium oxide)	5%	Kg	525.911
2845.90	Other	5%	Kg	525.919

LAWS OF GUYANA

Customs

cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV 3
28.46	Compounds, inorganic or organic, of rare-earth metals, of yttrium or of scandium or of mixtures of these metals.			
2846.10	Cerium compounds	5%	Kg	525.951
2846.90	Other	5%	Kg	525.959
2847.00	Hydrogen peroxide, whether or not solidified with urea.	5%	Kg	524.91
2848.00	Phosphides, whether or not chemically defined, excluding ferrophosphorus.	5%	Kg	524.92
28.49	Carbides, whether or not chemically defined.			
2849.10	Of calcium	5%	Kg	524.93
2849.20	Of silicon	5%	Kg	524.941
2849.90	Other	5%	Kg	524.949
2850.00	Hydrides, nitrides, azides, silicides and borides, whether or not chemically defined; other than compounds which are also carbides of heading No. 28.49.	5%	Kg	524.95
2851.00	Other inorganic compounds (including distilled or conductivity water and water of similar purity); liquid air (whether or not rare gases have been removed); compressed air; amalgams, other than amalgams or precious metals.	5%	Kg	524.9

CHAPTER 29

ORGANIC CHEMICALS

NOTES

1. Except where the context otherwise requires, the headings of this Chapter apply only to:
 - (a) Separate chemically defined organic compounds, whether or not containing impurities;
 - (b) Mixtures of two or more isomers of the same organic compound (whether or not containing impurities), except mixtures of acyclic hydrocarbon isomers (other than stereoisomerisms), whether or not saturated (Chapter 27);
 - (c) The products of heading Nos. 29.36 to 29.39 or the sugar ethers and sugar esters, and their salts, of heading No. 2940.00, or the products of heading No. 29.41, whether or not chemically defined;
 - (d) The products mentioned in (a), (b) or (c) above dissolved in water;
 - (e) The products mentioned in (a), (b) or (c) above dissolved in other solvents provided that the solution constitutes a normal and necessary method of putting up these products adopted solely for reasons of safety or for transport and that the solvent does not render the product particularly suitable for specific use rather than for general use;
 - (f) The products mentioned in (a), (b), (c) (d) or (e) above with an added stabiliser (including an anti-caking agent) necessary for their preservation or transport;

- (g) The products mentioned in (a), (b), (c), (d) (e) or (f) above with an added anti-dusting agent or a colouring or odoriferous substance added to facilitate their identification or for safety reasons, provided that the additions do not render the product particularly suitable for specific use rather than for general use;
 - (h) The following products, diluted to standard strengths, for the production of azo dyes: diazonium salts, couplers used for these salts and diazotisable amines and their salts.
2. This Chapter does not cover:
- (a) Goods of heading No. 15.04 or crude glycerol (heading No. 1520.00);
 - (b) Ethyl alcohol (heading No. 22.07 or 22.08);
 - (c) Methane or propane (heading No. 27.11);
 - (d) The compounds of carbon mentioned in Note 2 to Chapter 28;
 - (e) Urea (heading No. 31.02 or 31.15);
 - (f) Colouring matter of vegetable or animal origin (heading No. 32.03), synthetic organic colouring matter, synthetic organic products of a kind used as fluorescent brightening agents or as luminophores (heading No. 32.04) or dyes or other colouring matter put up in forms or packing for retail sale (heading No. 32.12);
 - (g) Enzymes (heading No. 35.07);
 - (h) Metaldehyde, hexamethylenetetramine or similar substances, put up in forms (for example, tablets, sticks or similar forms) for use as fuels, or liquid or liquefied-gas fuels in containers of a kind use dup for filling or refilling cigarette or similar lighters and capacity not exceeding 300 cm³ (heading No.36.06);

(ij) Products put up as charges for fire-extinguishers or put up in fire-extinguishing grenades of heading No. 3813.00; ink removers put up in packing for retail sale, of heading No. 38.24; or

(k) Optical elements, for example, of ethylenediamine tartrate (heading No. 90.01)

3. Goods, which could be included in two or more of the headings of this Chapter, are to be classified in that one of those headings which occurs last in numerical order.

4. In headings Nos. 29.04 to 29.06, 29.08 to 2911.00 and 2913.00 to 29.20 any reference to halogenated, sulphonated, nitrated or nitrosated derivatives includes a reference to compound derivatives, such as sulphohalogenated, nitrohalogenated, notrosulphonated or nitrosulphohalogenated derivatives.

Nitro or nitroso groups are not to be taken as “Nitrogen -functions” for the purposes of heading No. 29.29

For the purposes of heading Nos. 2911.00, 29.12, 29.18 and 29.22, “oxygen-function” is to be restricted to the functions (the characteristics organic oxygen-containing groups) referred to in headings Nos. 29.05 to 29.20.

5. (a) The esters of acid- function organic compounds of subchapters 1 to VII with organic compounds of these sub-Chapters are to be classified with that compound which is classified in the heading which occurs last in numerical order in these sub Chapters.

(b) Esters of ethyl alcohol or glycerol with acid-function organic compounds of sub-Chapters I to VII are to be classified in the same heading as the corresponding acid-function compounds.

(c) Subject to Note 1 to Section VI and Note 2 to Chapter 28:

(1) Inorganic salts of organic compounds such as acid-, phenol- or enol-function compounds or organic bases, of sub- chapters I

to X or heading No. 2942, are to be classified in the heading appropriate to the organic compound; and

(2) Salts formed between organic compounds of sub Chapters I to X or heading No, 2942.00 are to be classified in the heading appropriate to the base or to the acid (including phenol-or enol function compounds) from which they are formed, whichever occurs last in numerical order in the Chapter.

(d) Metal alcoholates are to be classified in the same heading as the corresponding alcohols except in the case of ethanol (heading No. 29.05).

(e) Halides of carboxylic acids are to be classified as the corresponding acids.

6. The compounds of heading Nos.29.30 and 2931.00 are organic compounds the molecules of which contain, in addition to atoms of hydrogen, oxygen or nitrogen, atoms of other non-metals or of metals (such as sulphur, arsenic, mercury or lead) directly linked to carbon atoms.

Heading No. 29.30 (organo-sulphur compounds) and heading No. 2931.00 (other organic- inorganic compounds) do not include sulphonated or halogenated derivatives (including compound derivatives) which, apart from hydrogen, oxygen and nitrogen, only have directly linked to carbon the atoms of sulphur or of a halogen which give them their nature of sulphonated or halogenated derivatives (or compound derivatives).

7. Headings Nos. 29.32,29.33 and 29.34 do not include epoxides with a three-membered ring, ketone peroxides, polymers of aldehydes or of thioaldehydes, anhydrides of polybasic carboxylic acids, cyclic esters of polyhydric alcohols or phenols with polybasic acids, of imides of polybasic acids.

These provisions apply only when the ring-position hetero-atoms are those resulting solely from the cyclising function or functions here listed.

Subheading Note

Within any one heading of this Chapter, derivatives of a chemical compound (or group of chemical compounds) are to be classified in the same subheading as that compound (or

group of compounds) provided that they are not more specifically covered by any other subheading and that there is no residual subheading named “Other” in the series of subheading concerned.

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV 3
	I. HYDORCARBONS AND THEIR HALOGEATED, SULFONATED, NITRATED OR NITROSATED DERIVATIVES			
29.01	Acyclic hydrocarbons.	5%	Kg	511.14
2901.10	Saturated			
2901.20	Unsaturated:	5%	Kg	511.11
2901.21	Ethylene	5%	Kg	511.12
2901.22	Propane (propylene)			
2901.23	Butane (butylenes) and isomers thereof	5%	Kg	511.131
		5%	Kg	511.132
2901.24	Buta-1, 3-diene and isoprene			
2901.29	Other	5%	Kg	511.191
2901.291	Nonylene (nonene)	5%	Kg	511.192
2901.292	Acetylene	5%	Kg	522.199
2901.299	Other			
29.02	Cyclic hydrocarbons.			
2902.10	Cyclanes, cyclones and cycloterpenes:	5%	Kg	511.21
2902.11	Cyclohexane	5%	Kg	511.291
2902.19	Other	5%	Kg	511.22
2902.20	Benzene	5%	Kg	511.23
2902.30	Toluene			
2902.40	Xylene			
2902.41	l - Xylene	5%	Kg	511.241
2902.42	m - Xylene	5%	Kg	511.242
2902.43	o - Xylene	5%	Kg	511.243
2902.44	Mixed xylene isomers	5%	Kg	511.244
2902.50	Styrene	5%	Kg	511.25
2902.60	Ethylbenzene	5%	Kg	511.26
2902.70	Cumene	5%	Kg	511.27
2902.90	Other	5%	Kg	511.299

LAWS OF GUYANA

Customs

cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV 3
29.03	Halogenated derivatives of hydrocarbons.			
2903.10	Saturated chlorinated derivatives of acyclic hydrocarbons:			
2903.11	Chloromethane (methyl chloride) and chlorethane (ethyl chloride)	5%	Kg	511.361
2903.12	Dichloromethane (methylene chloride)	5%	Kg	511.362
2903.13	Chloroforme (trichloromethane)	5%	Kg	511.363
2903.14	Carbon tetrachloride	5%	Kg	511.364
2903.15	1,2-Dichloroethane (ethylene dichloride)	5%	Kg	511.35
2903.16	1,2-Dichloropropane (propylene dichloride) and dichlorobutanes	5%	Kg	511.365
2903.19	Other:			
2903.191	1,1,1- trichloroethane (methyl chloroform)	5%	Kg	511.366
2903.199	Other	5%	Kg	511.369
2903.20	Unsaturated chlorinated derivatives of acyclic hydrocarbons:			
2903.21	Vinyl chloride (chloroethylene)	5%	Kg	511.31
2903.22	Tichloroethylene	5%	Kg	511.32
2903.23	Tetrachloroethylene (Perchloroethylene)	5%	Kg	511.33
2903.29	Other	5%	Kg	511.34
2903.30	Fluorinated, brominated or iodinated derivatives of ayctic hydrocarbons	5%	Kg	511.37
2903.40	Halogenated derivatives of acyclic hydrocarbons containing two or more different halogens:			
2903.41	Trichlorofluomethane	5%	Kg	511.381
2903.42	Dichlorodifluoromethane	5%	Kg	511.382
2903.43	Trichlorotrifluoroethanes	5%	Kg	511.383

LAWS OF GUYANA

Customs

cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV 3
2903.44	Dichlorotetrafluoroethanes and chloropentafluoroethane	5%	Kg	511.384
2903.45	Other derivatives perhalogenated only with fluoride and chlorine:			
2903.451	Chlorotrifluoromethane	5%	Kg	511.3851
2903.452	Pentachlorofluoroethane	5%	Kg	511.3852
2903.453	Tetrachlorodifluoroethanes	5%	Kg	511.3853
2903.454	Heptachlorofluoropropanes	5%	Kg	511.3854
2903.455	Hexachlorodifluoropropanes	5%	Kg	511.3855
2903.457	Pentachlorotrifluoropropanes	5%	Kg	511.3856
2903.456	Tetrachlorotetrafluoropropanes	5%	Kg	511.3857
2903.458	Trichloropentafluoropropanes	5%	Kg	511.3858
2903.459	Other:			
2903.4591	Dicchlorohexafluoropropanes	5%	Kg	511.3859
2903.4592	Chloroheptafluoropropanes	5%	Kg	511.3861
2903.4599	Other	5%	Kg	511.3869
2903.46	Bromochlorodifluoromethane, bromotrifluoromethane and dibromotetrafluoroethanes	5%	Kg	511.3862
2903.47	Other perhalogenated derivatives	5%	Kg	511.387
2903.49	Other			
2903.491	Derivatives of methane, ethane or propane, halogenated only with fluorine and chlorine	5%	Kg	511.3891
2903.492	Derivatives of methane, ethane or propane, halogenated only with fluorine and bromine	5%	Kg	511.3892
2903.499	Other	5%	Kg	511.3899
2903.50	Halogenated derivatives of cyclanic, cyclenic or cycloterpenic hydrocarbons:			
2903.51	1,2,3,4,5,6- hexachlorocyclohexane	5%	Kg	511.391
2903.59	Other	5%	Kg	511.392
2903.60	Halogenated derivatives of aromatic hydrocarbons:			

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV 3
2903.61	Chlorobenzene, <i>o</i> - dichlorobenzene and <i>p</i> -dichlorobenzene	5%	Kg	511.393
2903.62	Hexachlorobezene and DDT (1,1,1-trichloro-2, 2-bis (<i>p</i> -chlorophenyl ethane)	5%	Kg	511.394
2903.69	Other	5%	Kg	511.399
29.04	Sulphonated, nitrated or notrosated derivatives of hydrocarbons, whether or not halogenated.			
2904.10	Derivatives containing only sulpho groups, their salts and ethyl esters:			
2904.101	Sulphonic acid (tridecylbenzene [TDBSA] and Linear Alkylbenzene [LABSA]	15%	Kg	511.41
2904.102	Sulphonic acid (Dodecylbenzene [DDBSA])	15%	Kg	511.42
2904.109	Other	5%	Kg	511.43
2904.20	Derivatives containing only nitro or only nitroso groups	5%	Kg	511.44
2904.90	Other	5%	Kg	511.49
29.05	II. ALCOHOLS AND THEIR HALOGENATED, SULPHONATED, NITRAED OR NITROSATED DERIVATIVES Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrated derivatives.			
2905.10	Saturated monohydric alcohols:			
2905.11	Methanol (methyl alcohol)	10%	Kg	512.11
2905.12	Propan –1-ol (propyl alcohol) and propan-2 –01 (isopropyl alcohol)	5%	Kg	512.12

LAWS OF GUYANA

Customs

cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV 3
2905.13	Butan 1-o1 (<i>n</i> -butyl alcohol)	5%	Kg	512.131
2905.14	Other butanols	5%	Kg	512.132
2905.15	Pentanol (amyl alcohol) and isomers thereof	5%	Kg	512.191
2905.16	Octanol (octyl alcohol) and isomers thereof	5%	Kg	512.14
2905.17	Dodecan –1-o1 (lauryl alcohol) Hexadecane –1-o1 (cetyl alcohol) and octadecan –1-o1 (stearly alcohol)	5%	Kg	512.192
2905.19	Other	5%	Kg	512.193
2905.20	Unsaturated monohydric alcohols:			
2905.22	Acyclic terpene alcohols	5%	Kg	512.194
2905.29	Other	5%	Kg	512.199
2905.30	Diols:			
2905.31	Ethylene glycol (ethanediol)	5%	Kg	512.21
2905.32	Propylene glycol (propane –1,2-diol)	5%	Kg	512.291
2905.39	Other	5%	Kg	512.292
2905.40	Other polyhydric alcohols:			
2905.41	2-Ethyl –2-2(hydroxumethyl) propane 1, 3-diol (trimethylolpropane)	5%	Kg	512.293
2905.42	Pentaerythritol	5%	Kg	512.23
2905.43	Mannitol	5%	Kg	512.24
2905.44	D-glucitol (sorbitol)	5%	Kg	512.25
2905.45	Glycerol	5%	Kg	512.22
2905.49	Other	5%	Kg	512.299
2905.50	Halogenated, sulphonated, notrated or notrosated derivatives of acyclic alcohols	5%	Kg	512.294
29.06	Cyclic alcohols and their halogenated, sulphonated, nitrated or nitro sated derivatives.			
2906.10	Cyclanic, cyclenic or cycloterpenic:			
2906.11	Menthol	5%	Kg	512.311

LAWS OF GUYANA

Customs

cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV 3
2906.12	Cyclohexanol, methylcyclohexanols and dimethylcyclohexanols	5%	Kg	512.312
	Sterols and inositols	5%	Kg	512.313
2906.13	Terpineols	5%	Kg	512.314
2906.14	Other	5%	Kg	512.319
2906.19	Aromatic:			
2906.20	Benzyl alcohol	5%	Kg	512.351
2906.21	Other	5%	Kg	512.359
	III. PHENOLS, PHENOL-ALCOHOLS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES			
29.07	Phenols; phenol-alcohols.			
	Monophenols:			
2907.10	Phenol (hydroxbenzene) and its salts			
2907.11	Cresols and their salts	5%	Kg	512.41
2907.12	Octylphenol, nonylphenol and their isomers; salts thereof	5%	Kg	512.42
2907.13	Xylenols and their salts	5%	Kg	512.431
2907.14	Naphthols and their salts	5%	Kg	512.432
2907.15	Other	5%	Kg	512.433
2907.19	Polyphenols:	5%	Kg	512.434
2907.20	Resorcinol and its salts	5%	Kg	512.435
2907.21	Hydroquinone (quinol) and its salts	5%	Kg	512.436
2907.22	4,4' Isopropylidenediphenol (bisphenol A, dipheylolpropane) and its salts	5%	Kg	512.437
2907.23	Other	5%	Kg	512.439
2907.29	Phenol-alcohols	5%	Kg	512.438
2907.30				

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV 3
29.08	Halogenated, sulphonated, nitrated or nitrosated derivatives of phenols or phenol-alcohols.			
2908.10	Derivatives containing only halogen substituents and their salts.	5%	Kg	512.441
2908.20	Derivatives containing only sulphogroups, their salts and esters	5%	Kg	512.442
2908.90	Other	5%	Kg	512.449
	IV. ETHERS, ALCOHOL PEROXIDES, ETHER PEROXIDES, KETONE PEROXIDES, EXPOXIDES WITH A THREE-MEMBERED RING, ACETALS AND HEMIACETALS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES.			
29.09	Ethers, ether-alcohols, ether-phenols, ether- alcohols, alcohol peroxides, ether peroxides, ketone peroxides (whether or not chemically defined), and their halogenated, sulphonated, nitrated or nitrosated derivatives.			
2909.10	Acyclic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives:			
2909.11	Diethyl ether	5%	Kg	516.161
2909.19	Other	5%	Kg	516.162
2909.20	Cyclanic, cyclenic or cycloterpenic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	5%	Kg	516.163

LAWS OF GUYANA

Customs

cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV 3
2909.30	Aromatic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	5%	Kg	516.164
2909.40	Ether-alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives:			
2909.41	2,2' - oxydiethanol (diethyleneglycol, digol)	5%	Kg	516.171
2909.42	Monomethyl ethers of ethylene glycol or of diethylene glycol	5%	Kg	516.172
2909.43	Monobutyl ethers of ethylene glycol or of diethylene glycol	5%	Kg	516.173
2909.44	Other monoalkylethers of ethylene-glycol or of diethylene glycol	5%	Kg	516.174
2909.49	Other	5%	Kg	516.175
2909.50	Ether-phenols, ether-alcohol-phenols and their halogenated, sulphonated, nitrated or nitrosated derivatives	5%	Kg	516.176
2909.60	Alcohol peroxides, ether peroxides, ketone peroxides, and their halogenated, sulphonated, nitrated or nitrosated derivatives.	5%	Kg	516.177
29.10	Epoxides epoxyalcohols, epoxyphenols and epoxyethers, with a three-membered ring, and their halogenated, sulphonated, nitrated or nitrosated derivatives.			
2910.10	Oxirane (ethylene oxide)	5%	Kg	516.13
2910.20	Methyloxirane (propylene oxide)	5%	Kg	516.14
2910.30	1-Chloro -2-3-epoxypropane (epichlorohydrin)	5%	Kg	516.151
2910.90	Other	5%	Kg	516.159

LAWS OF GUYANA

Customs

cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV 3
2911.00	Acetals and hemiacetals, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives.	5%	Kg	516.12
	V.ALDEHYDE-FUNCTION COMPOUNDS			
29.12	Aldehydes, whether or not with other oxygen function; cyclic polymers of aldehydes; paraformaldehyde.			
2912.10	Acyclic aldehydes without other oxygen function:			
2912.11	Methanal (formaldehyde)	5%	Kg	516.211
2912.12	Ethanal (acetaldehyde)	5%	Kg	516.212
2912.13	Butanal (butyraldehyde, normal isomer)	5%	Kg	516.213
2912.19	Other	5%	Kg	516.219
2912.20	Cyclic aldehydes without other oxygen function:			
2912.21	Benzaldehyde	5%	Kg	516.221
2912.29	Other	5%	Kg	516.222
2912.30	Aldehyde-alcohols	5%	Kg	516.223
2912.40	Aldehyde-ethers, aldehyde-phenols and aldehydes with other oxygen function:			
2912.41	Vanillin (4-hydroxy 3-methoxy-benzaldehyde)	5%	Kg	516.224
2912.42	Ethylvanillin (3-ethoxy-4-hydroxy-benzaldehyde)	5%	Kg	516.225
2912.49	Other	5%	Kg	516.226
2912.50	Cyclic polymers of aldehydes	5%	Kg	516.227
2912.60	Paraformaldehyde.	5%	Kg	516.228

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV 3
2913.00	Halogenated, sulphonated, nitrated or nitrosated derivatives of products of heading No. 29.12.	5%	Kg	516.26
	KETONE-FUNCTION COMPOUNDS AND QUINONE-FUNCTION COMPOUNDS			
29.14	Ketones and quinines, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives.			
2914.10	Acyclic ketones without other oxygen function:			
2914.11	Acetone	5%	Kg	516.23
2914.12	Butanone (methyl ethyl ketone)	5%	Kg	516.24
2914.13	4-Methylpentan -2- one (methyl isobutyl ketone)			
2914.19	Other	5%	Kg	516.251
2914.20	Cyclanic, cycelenic or cycloterpenic ketones without other oxygen function:			
2914.21	Camphor	5%	Kg	516.259
2914.22	Cyclohexanone and methylcyclohexanones	5%	Kg	516.27
2914.23	Ionones and methylionones	5%	Kg	516.281
2914.29	Other	5%	Kg	516.282
2914.30	Aromatic ketones without other oxygen function:	5%	Kg	516.289
2914.31	Phenylacetone (phenylpropan -2-one)	5%	Kg	516.291
2914.39	Other	5%	Kg	516.292
2914.40	Ketone-alcohols and ketone-aldehydes.	5%	Kg	516.293

LAWS OF GUYANA

Customs

cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV 3
2914.50	Ketone- phenols and ketones with other oxygen function	5%	Kg	516.294
2914.60	Quinines:			
2914.61	Anthraquinone	5%	Kg	516.295
2914.69	Other	5%	Kg	516.296
2914.70	Halogenated, sulphonated, nitrated or nitrosated derivatives.	5%	Kg	516.297
	VII. CARBOXYLIC ACIDS AND THEIR ANHYDRIDES, HALIDES, PEROXIDES AND PEROXYACIDS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES			
29.15	Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.			
2915.10	Formic acids, its salts and esters:			
2915.11	Formic acid	5%	Kg	513.741
2915.12	Salts of formic acid	5%	Kg	513.742
2915.13	Esters of formic acid	5%	Kg	513.743
2915.20	Acetic acid and its salts; acetic anhydride:			
2915.21	Acetic acid	5%	Kg	513.711
2915.22	Sodium acetate	5%	Kg	513.712
2915.23	Cobalt acetate	5%	Kg	513.713
2915.24	Acetic anhydride	5%	Kg	513.714
2915.29	Other	5%	Kg	513.719
2915.30	Esters of acetic acid:			
2915.31	Ethyl acetic	5%	Kg	513.721
2915.32	Vinyl acetate	5%	Kg	513.722

LAW OF GUYANA

Customs

cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV 3
2915.33	n-Butyl acetate	5%	Kg	513.723
2915.34	Isobutyl acetate	5%	Kg	513.724
2915.35	2- Ethoxyethyl acetate	5%	Kg	513.725
2915.39	Other	5%	Kg	513.729
2915.40	Mono-, di-or trichloroacetic acids, their salts and ethers	5%	Kg	513.771
2915.50	Propionic acid, its salts and esters	5%	Kg	513.772
2915.60	Butyric acids, valeric acids, their salts and esters	5%	Kg	513.75
2915.70	Palmitic acid, stearic acid, their salts and esters	5%	Kg	513.76
2915.90	Other	5%	Kg	513.779
29.16	Unsaturated acyclic monocarboxylic acids, cyclic monocarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.			
2916.10	Unsaturated acyclic monocarboxylic acids, their anhydrides, halides peroxides, peroxyacids and their derivatives:			
2916.11	Acrylic acid and its salts	5%	Kg	513.791
2916.12	Esters of acrylic acid	5%	Kg	513.792
2916.13	Methacrylic acid and its salts	5%	Kg	513.731
2916.14	Esters of methacrylic acid	5%	Kg	513.732
2916.15	Oleic, linoleic or linolenic acids, their salts and esters	5%	Kg	513.78
2916.19	Other	5%	Kg	513.793

LAWS OF GUYANA

Customs

cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV 3
2916.20	Cyclanic, cyclenic or cycloterpenic monocarboxylic acid, their anhydrides, halides, peroxides, peroxyacids and their derivatives	5%	Kg	513.794
2916.30	Aromatic monocarboxylic acids, their anhydrides, halides, peroxides peroxyacids and their derivatives:			
2916.31	Benzoic acid; and its salts and esters.	5%	Kg	513.795
2916.32	Benzoyl peroxide and benzoyl chloride	5%	Kg	513.796
2916.34	Phenylacetic acid and its salts	5%	Kg	513.797
2916.35	Esters of phenylacetic acid	5%	Kg	513.798
2916.39	Other	5%	Kg	513.799
29.17	Polycarboxylic acids, their anhydrides, halides, peroxides and perixyacids; their halogenated, sulphonated, nitrated or notrosated derivatives			
2917.10	Acyclic polycarboxylic acids, their anhydrides, halides, peroxides peroxyacids and their derivatives:			
2917.11	Oxalic acid, its salts and esters	5%	Kg	513.891
2917.12	Adlipic acid, its salts and esters	5%	Kg	513.892
2917.13	Azelaic acid, sebacic acid, their salts and esters	5%	Kg	513.893
2917.14	Maleic anhydride	5%	Kg	513.81
2917.19	Other	5%	Kg	512.894
2917.20	Cyclanic, cyclenic or cycloterpenic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives	5%	Kg	513.85

LAWS OF GUYANA

Customs

cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV 3
2917.30	Aromatic polycarboxylic acids, their anhydrides, halides, peroxides peroxyacids and their derivatives:			
2917.31	Dibutyl orthophthalates	5%	Kg	513.859
2917.32	Dioctyl orthophthalates	5%	Kg	513.83
2917.33	Dinonyl or didecyl orthophthalates	5%	Kg	513.896
2917.34	Other esters of orthophthalic acid	5%	Kg	512.897
2917.35	Pthalic anhydride	5%	Kg	513.82
2917.36	Terephthalic acid and its salts	5%	Kg	513.898
2917.37	Dimethyl terephthalate	5%	Kg	513.84
2917.39	Other	5%	Kg	513.899
29.18	Carboxylic acids with additional oxygen function and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.			
2918.10	Carboxylic acids with alcohol function but with out other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives:			
2918.11	Lactic acid, its salts and esters	5%	Kg	513.911
2918.12	Tartaric acid	5%	Kg	513.912
2918.13	Salts and esters of tartaric acid	5%	Kg	513.913
2918.14	Citric acid	5%	Kg	513.914
2918.15	Salts and esters of citric acid	5%	Kg	513.915
2918.16	Gluconic acid, its salts and esters			
2918.17	Phenylglycolic acid (mandelic acid), its salts and esters	5%	Kg	513.921
		5%	Kg	5123.922
2818.19	Other	5%	Kg	513.929

LAWS OF GUYANA

Customs

cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV 3
2918.20	Carboxylic acids with phenol function but without other oxygen function but without other oxygen function, their anhydrides, halides peroxide, peroxyacids and their derivatives:			
2918.21	Salicylic acid and its salts	5%	Kg	513.931
2918.22	O- Acetylsalicylic acid, its salts and esters	5%	Kg	513.932
2918.23	Other esters of salicylic acid and their salts	5%	Kg	513.939
2918.29	Other	5%	Kg	513.94
2918.30	Carboxylic acids with aldehyde or ketone function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives	5%	Kg	513.95
2918.90	Other	5%	Kg	513.96
	VIII. ESTERS OF INORGANIC ACIDS AND THEIR SALTS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVCATIVES.			
2919.00	Phosphoric esters and their salts, including lactophosphates; their halogenated, sulphonated, nitrated or nitrosated derivatives.	5%	Kg	516.31
29.20	Esters of other inorganic acids (excluding esters of hydrogen halides) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives.			

LAWS OF GUYANA

Customs

cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV 3
2920.10	Thriophosphoric esters (phosphorothioates) and their salts; their halogenated, sulphonated, nitrated or notrisated derivatives	5%	Kg	516.391
2920.90	Other	5%	Kg	516.399
	IX. NITROGEN- FUNCTION COMPOUNDS			
29.21	AMINE- FUNCTION COMPOUNDS			
2921.10	Acyclic monoamines and their derivatives; salts thereof:			
2921.11	Methylamine, di-or trimethylamine and their salts	5%	Kg	514.511
2921.12	Diethylamine and its salts	5%	Kg	514.512
2921.19	Other	5%	Kg	514.519
2921.20	Acyclic polyamines and their derivatives; salts thereof:			
2921.21	Ethylenediamine and its salts	5%	Kg	514.521
2921.22	Hexamethylenediamine and its salts	5%	Kg	514.522
2921.29	Other	5%	Kg	514.529
2921.30	Cyclanic, cyclenic or cycloterpenic mono-or polyamines and their derivatives; salts thereof	5%	Kg	514.53
2921.40	Aromatic monoamines and their derivatives; salts thereof:			
2921.41	Aniline derivatives and their salts	5%	Kg	514.541
2921.42	Aniline derivatives and their salts	5%	Kg	514.542
2921.43	Toluidines and their derivatives salts thereof	5%	Kg	514.543
2921.44	Diphenylamine and its derivatives; salts thereof	5%	Kg	514.544

LAWS OF GUYANA

Customs

cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV 3
2921.45	1- Naphthylamine (alpha-naphtylamine), 2-naphthylamine (beta- naphthylamine) and their derivatives; salts thereof	5%	Kg	514.545
2921.49	Other	5%	Kg	514.549
2921.50	Aromatic polyamines and their derivatives; salts thereof:			
2921.51	o-, m-, p- Phenylenediamine, diaminotoluenes and their derivatives; salts thereof	5%	Kg	514.551
2921.59	Other	5%	Kg	514.559
29.22	Oxygen –function amino- compounds.			
2922.10	Amino-alcohols, their ethers and esters, other than those containing more than one kind of oxygen function; salts thereof:			
2922.11	Monoethanolamie and its salts	5%	Kg	514.611
2922.12	Diethanolamine and its salts	5%	Kg	514.612
2922.13	Triethanolamine and its salts	5%	Kg	514.613
2922.19	Other	5%	Kg	514.619
2922.20	Amino-naphtols and other aminophenols, their ethers and esters, other than those containing more than one kind of oxygen function; salts thereof:			
2922.21	Aminohydroxynaphthalene sulphonic acids and their salts	5%	Kg	514.621
2922.22	Anisidines, danisidines, phenetidines, phenetidines, and their salts	5%	Kg	514.622
2922.29	Other	5%	Kg	514.629

LAWS OF GUYANA

Customs

cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV 3
2922.30	Amino- aldehydes, amino- ketones and amino-quinones, other than those containing more than one kind of oxygen function; salts thereof	5%	Kg	514.63
2922.40	Amino-acids and their esters, other than those containing more than one king of oxygen function: salts thereof:			
2922.41	Lysine and its esters; salts thereof	5%	Kg	514.641
2922.42	Glutamic acid and its salts	5%	Kg	514.642
2922.43	Anthranilic acid and its salts	5%	Kg	514.651
2922.49	Other	5%	Kg	514.659
2922.50	Anniono-acohol- phenols, amino-acid-phenols and other amino-compounds with oxygen function	5%	Kg	514.67
29.23	Quaternary ammonium salts and hydroxides; lecithins and other Phosphoaminolipids.			
2923.10	Choline and its salts	5%	Kg	514.811
2923.20	Lecithins and other Phosphoaminolipids	5%	Kg	514.812
2923.90	Other	5%	Kg	514.819
29.24	Carboxamide- function compounds; amide-function compounds of carbonic acid			
2924.10	Acyclic amides (including acyclic carbamates) and their derivatives; salts thereof	5%	Kg	514.71

LAWS OF GUYANA

Customs

cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV 3
2924.20	Cyclic amides (including cyclic carbamates) and their derivatives salts thereof:			
2924.21	Ureines and their derivatives; salts thereof	5%	Kg	514.73
294.22	2- Acetamidobenzoic acid	5%	Kg	514.791
294.29	Other	5%	Kg	514.799
29.25	Carbopxyimide- function compounds (including saccharin and its salts) and imine-function compounds.			
2925.10	Imides and their derivatives; salts thereof:			
2925.11	Saccharin and its salts	5%	Kg	514.821
2925.19	Other	5%	Kg	514.829
2925.20	Imines and their derivatives; salts thereof	5%	Kg	514.822
29.26	Nitrile-function compounds			
2926.10	Acrylonitrile	5%	Kg	514.83
2926.20	1-Cryanoguanidine (dicyandiamide)	5%	Kg	514.841
2926.90	Other	5%	Kg	514.849
2927.00	Diazo-, azo-or azoxy-compounds	5%	Kg	514.85
2928.00	Organic derivatives of hydrazine or of hydroxylamine.	5%	Kg	514.86
29.29	Compounds with other nitrogen function			
2929.10	Isocyanates	5%	Kg	514.891
2929.90	Other	5%	Kg	514.899

LAWS OF GUYANA

Customs

cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV 3
	IX. ORGANIC –INORGANIC COMPOUNDS, HETEROCYCLIC COMPOUNDS, NUCLEIC ACIDS AND THEIR SALTS, AND SULPHONAMIDES			
29.30	Organo- sulphur compounds			
2930.10	Dithiocarbonates (xanthates)	5%	Kg	515.41
2930.20	Thiocarbamates and dithiocarbamates	5%	Kg	515.42
2930.30	Thiuram mono- di- or tetrasulphides	5%	Kg	515.43
2930.40	Methionine	5%	Kg	515.44
2930.90	Other	5%	Kg	515.49
2931.00	Other organic-inorganic compounds	5%	Kg	515.5
29.32	Heterocyclic compounds with oxygen hetero-atom(s) only			
2932.10	Compounds containing an unfused furan ring (whether or not hydrogenated) in the structure:			
2932.11	Tetrahydrofuran	5%	Kg	515.691
2932.12	2-furaldehyde (furfuraldehyde)	5%	Kg	515.692
2932.13	Furfuryl alcohol and tetrahydrofurfuryl alcohol	5%	Kg	515.693
2932.19	Other	5%	Kg	515.694
2932.20	Lactones			
2932.21	Coumarins, methylocoumarins and ethyl-coumarins	5%	Kg	515.62
2932.29	Other lactones	5%	Kg	515.63
2932.90	Other			
2932.91	Isosafrole	5%	Kg	515.695
2932.92	1-(1,3-benzodioxol –5-y1) propan –2- one	5%	Kg	515.696

LAW OF GUYANA

Customs

cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV 3
2932.93	Piperonal	5%	Kg	515.697
2932.94	Safrole	5%	Kg	515.698
2932.99	Other	5%	Kg	515.699
29.33	Heterocyclic compounds with nitrogen hetero-atom(s) only.			
2933.10	Compounds containing an unfused pyrazole ring (whether or not hydrogenated) in the structure:			
2933.11	Phenazone (antipyrin) and its derivatives	5%	Kg	515.711
2933.19	Other	5%	Kg	515.719
2933.20	Compounds containing an unfused imidazole ring (whether or not hydrogenated) in the structure:			
2933.21	Hydantoin and its derivatives	5%	Kg	515.72
2933.29	Other	5%	Kg	515.73
2933.30	Compounds containing an unfused pyridine ring (whether or not hydrogenated) in the structure:			
2933.31	Pyridine and its salts	5%	Kg	515.741
2933.32	Piperidine and its salts	5%	Kg	515.742
2933.39	Other	5%	Kg	515.749
2933.40	Compounds containing aquinoline or isoquinoline ring-system (whether or not hydrogenated) not further fused	5%	Kg	515.75
2933.50	Compounds containing a pyrimidine ring (whether or not hydrogenated) or piperazine ring in the structure:			
2933.51	Malonylurea (barbituric acid) and its derivatives; salts thereof	5%	Kg	515.761
2933.59	Other	5%	Kg	515.762

LAWS OF GUYANA

Customs

cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV 3
2933.60	Compounds containing an unfused triazine ring (whether or not hydrogenated) in the structure:			
2933.61	Melamine	5%	Kg	515.763
2933.69	Other	5%	Kg	515.769
2933.70	Lactams			
2933.71	6- Hexanelactam (epsilon –caprolactam)	5%	Kg	515.611
2933.79	Other lactams	5%	Kg	515.619
2933.90	Other	5%	Kg	515.77
29.34	Nucleic acid and their salts; other heterocyclic compounds.			
2934.10	Compounds containing an unfused thiazole ring (whether or not hydrogenated) in the structure	5%	Kg	515.791
2934.20	Compounds containing benzothiazole ring-system (whether or not hydrogenated), not further fused	5%	Kg	515.792
2934.30	Compounds containing a phenothizaine ring-system (whether or not hydrogenated) not further fused	5%	Kg	515.78
2934.90	Other	5%	Kg	515.79
2935.00	Sulphonamides.	5%	Kg	515.8
	X. PROVITAMINS, VITAMINS AND HORMONES			
29.36	Provitamins and vitamins, natural or reproduced by syntheses (including natural concentrates), derivatives thereof used primarily as vitamins, and intermixtures of the foregoing whether or not in any solvent.			

LAWS OF GUYANA

Customs

cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV 3
2936.10	Provitamins, unmixed	5%	Kg	541.11
2936.20	Vitamins and their derivatives, unmixed:	5%	Kg	541.12
2936.21	Vitamins A and their derivatives	5%	Kg	541.131
2936.22	Vitamins B ₁ and its derivatives	5%	Kg	541.132
2936.23	Vitamins B ₂ and its derivatives	5%	Kg	541.133
2936.24	D-or-DL-Pantothenic acid (Vitamin B ₃ or Vitamin B ₅) and its derivatives			
2936.25	Vitamin B ₆ and its derivatives	5%	Kg	541.134
2936.26	Vitamin B ₁₂ and its derivatives	5%	Kg	541.135
2936.27	Vitamin C and its derivatives	5%	Kg	541.14
2936.28	Vitamin E and its derivatives	5%	Kg	541.15
2936.29	Other vitamins and their derivatives	5%	Kg	541.16
2936.90	Other, including natural concentrates	5%	Kg	541.17
29.37	Hormones, natural or reproduced by synthesis; derivatives thereof, used primarily as hormones; other steroids used primarily as hormones			
2937.10	Pituitary (anterior) or similar hormones, and their derivatives	5%	Kg	541.52
2937.20	Adrenal cortical hormones and their derivatives:			
2937.21	Cortisone, hydrocortisone, prednisolone (dehydrohydrocortisone)	5%	Kg	541.531
2937.22	Halogenated derivatives of adrenal cortical hormones	5%	Kg	541.532
2937.29	Other	5%	Kg	541.539
2937.90	Other hormones and their derivatives; Other steroids used primary as hormones			
2937.91	Insulin and its salts	5%	Kg	541.51

LAWS OF GUYANA

Customs

cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV 3
2937.92	Oestrogens and progestogens	5%	Kg	541.591
2937.99	Other	5%	Kg	541.599
	XI. GLYCOSIDES AND VEGETABLE ALKALOIDS, NATURAL OR PREPRODUCED BY SYNTHESIS AND THEIR SALTS, ETHERS, ESTERS AND OTHER DERVIATIVES			
29.38	Glycosides, natural or reproduced by synthesis, and their salts, ethers esters and other derivatives.			
2938.10	Rutoside (rutin) and its derivatives	5%	Kg	541.611
2938.90	Other	5%	Kg	541.619
29.39	Vegetable alkaloids, natural or reproduced by synthesis, and their salts ethers, esters and other derivatives			
2939.10	Alkaloids of opium and their derivatives; salts thereof	5%	Kg	541.41
2939.20	Alkaloids of cinchona and their derivative; salts thereof			
2939.21	Quinine and its salts	5%	Kg	541.421
2939.29	Other	5%	Kg	541.429
2939.30	Caffeine and its salts	5%	Kg	541.43
2939.40	Ephedrine and their salts			
2939.41	Ephedrine and their salts	5%	Kg	541.441
2939.42	Pseudoephedrine (INN) and its salts	5%	Kg	541.442
2939.49	Other	5%	Kg	541.449
2939.50	Theophylline and aminophylline (theophylline-ethylene-diamine) and their derivatives; salts thereof	5%	Kg	541.45

LAW OF GUYANA

Customs

cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV 3
2939.60	Alkaloids of rye ergot and their derivatives; salts thereof			
2939.61	Ergometrine (INN) and its salts	5%	Kg	541.461
2939.62	Ergotamine (INN) and its salts	5%	Kg	541.462
2939.63	Lysergic acid and its salts	5%	Kg	541.463
2939.69	Other	5%	Kg	541.469
2939.70	Nicotine and its salts	5%	Kg	541.47
2939.90	Other	5%	Kg	541.49
	XII. OTHER ORGANIC COMPOUNDS			
2940.00	Sugars, chemically pure, other than sucrose, lactose, maltose, glucose And fructose; sugar ethers and sugar esters, and their salts, other than products of heading No. 29.37, 29.38 or 29.39	5%	Kg	516.92
29.41	Antibiotics.			
2941.10	Penicillin and their derivatives with a penicillanic acid structure salts thereof	5%	Kg	541.31
2941.20	Streptomycin and their derivatives salts thereof	5%	Kg	541.32
2941.30	Tetracycline and their derivatives salts thereof	5%	Kg	541.33
2941.40	Chloramphenicol and its derivatives salts thereof	5%	Kg	541.391
2941.50	Erythromycin and its derivatives salts thereof	5%	Kg	541.392
2941.90	Other	5%	Kg	541.399
2942.00	Other organic compounds.	5%	Kg	516.99

CHAPTER 30**PHARMACEUTICAL PRODUCTS****Notes**

- 1. This Chapter does not cover:**
 - (a) Foods or beverages (such as dietetic, diabetic or fortified food, food supplements, tonic beverages and mineral waters) (Section IV);**
 - (b) Plasters specially calcined or finely grouped for use in dentistry (heading No. 25.20);**
 - (c) Aqueous distillates or aqueous solutions of essential oils, suitable for medical uses (heading No.33.01);**
 - (d) Preparations of heading Nos. 33.03 to 33.07, even if they have therapeutic or prophylactic properties;**
 - (e) Soap or other products of heading No. 34.02 containing added medicaments;**
 - (f) Preparations with a basis of plaster for use in dentistry (heading No. 34.07); or**
 - (g) Blood albumin not prepared for therapeutic or prophylactic uses (heading No. 35.02)**

- 2. For the purposes of heading No. 30.02, the expression “modified immunological products” applies only to monoclonal antibodies (MABs.) antibody fragments, antibody conjugates and antibody fragment conjugates.**

3. For the purpose of heading Nos. 30.03 and 30.04 and Note 4 (d) to this Chapter, the following are to be treated:

(a) As unmixed products:

- (1) Unmixed products dissolved in water;**
- (2) All goods of Chapter 28 or 29; and**
- (3) Simple vegetable extracts of heading No. 13.02, merely standardised or dissolved in any solvent;**

(b) As products which have been mixed:

- (1) Colloidal solutions and suspensions (other than colloidal sulphur);**
- (2) Vegetable extracts obtained by the treatment of mixtures of vegetable materials; and**
- (3) Salts and concentrates obtained by evaporating natural mineral waters**

4. Heading No. 30.06 applies only to the following, which are to be classified in that heading and in no other heading of the Nomenclature:

- (a) Sterile surgical catgut, similar sterile suture materials and sterile tissue adhesives for surgical wound closure;**
- (b) Sterile laminaria and sterile laminaria tents;**
- (c) Sterile absorbable surgical or dental haemostatics;**

- (d) **Opacifying preparations for X-ray examinations and diagnostic reagents designed to be administered to the patient, being unmixed products out up in measured doses or products consisting of or more ingredients which have been mixed together for such uses;**
- (e) **Blood-grouping reagents;**
- (f) **Dental cements and other dental fillings; bone reconstruction cements;**
- (g) **First-aid boxes and kits and**
- (h) **Chemical contraceptive preparations based on hormones or spermicides**

LAWS OF GUYANA

Customs

cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV 3
30.01	Glands and other organs for organo-therapeutic uses, dries, whether or not powered; extracts of glands or other organs or of their secretions for organo-therapeutic uses; heparin and its salts; other human or animal substances prepared for therapeutic or prophylactic uses, not elsewhere specified or included.			
3001.10	Glands and other organs, dried, whether or not powdered	Free	Kg	541.621
3001.20	Extracts of glands or other organs or of their secretions	Free	Kg	541.622
3001.90	Other	Free	Kg	541.629
30.02	Human blood; animal blood prepared for therapeutic, prophylactic or diagnostic uses; antisera and other blood fractions and modified immunological products, whether or not obtained by means of biotechnological processes; vaccines, toxins, cultures of micro-organisms (excluding yeasts) and similar products.			
3002.10	Antisera and other blood fractions and modified immunological products whether or not obtained by means of biotechnological processes	Free	Kg	541.631
3002.20	Vaccines for human medicine	Free	Kg	641.632
3002.30	Vaccines for veterinary medicine:			
3003.301	Vaccines against foot and mouth disease	Free	Kg	541.633
3002.309	Other	Free	Kg	541.639

LAWS OF GUYANA

Customs

cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV 3
3002.90	Other	Free	Kg	541.64
30.03	Medicaments (excluding goods of heading No. 30.02, 30.05 or 30.06) consisting of two or more constituent which have been mixed together for therapeutic or prophylactic uses, not put up in measured doses or in forms or packing for retail sale.			
3003.10	Containing penicillin or derivative thereof, with a penicillanic acid structure, or streptomycins or their derivatives			
3003.101	Ampicillin (capsules or oral suspension)	15%	Kg	542.111
3003.102	Amoxicillin (capsules or oral suspension)	15%	Kg	542.112
3003.109	Other	Free	Kg	542.119
3003.20	Containing other antibiotics:			
3003.201	Tetracycline (capsules or skin ointment)	15%	Kg	542.121
3003.202	Chloramphenicol (capsules, oral suspension or optic drops)	15%	Kg	542.122
3003.203	Griseofulvin (tablets of a strength of 125 mg or 500 mg)	15%	Kg	542.123
3003.204	Nystatin (skin cream or skin ointment)	15%	Kg	542.124
3003.209	Other	Free	Kg	542.129
3003.30	Containing hormones or other products of heading No.29.37 but not containing antibiotics:			
3003.31	Containing insulin	Free	Kg	542.21
3003.39	Other	Free	Kg	542.22

LAWS OF GUYANA

Customs

cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV 3
3003.40	Containing alkaloids or derivatives thereof but not containing hormones or other products of heading No.29.37 or antibiotics:			
3003.401	Quinine sulphate, quinine hydrochloride and quinine hydrochloride and quinine dihydrochloride, and a; alkaloids (or salts thereof) derived from cinchona bark; but not including quinine compounded with other drugs	Free	Kg	542.311
3303.409	Other	Free	Kg	542.319
3003.90	Other:			
3003.901	Paludrin (or 1-(p-chlorophenyl) -5-isopropylbiguanidide hydrochloride), atebirin (or mepacrin or mepacrine hydrochloride), pamaquin (or plasmoguinone or pamaquin naphthoate) and aralen diphosphate (or chloroquinone diphosphate) and other products or preparations of the kind mainly used for the treatment of malaria; salvarsan (or arsphenamine)	Free	Kg	542.911
3003.902	Prescription drugs containing vitamins A, D ₁ , D ₂ , D ₃ and injectibles or other products of heading No.29.36	15%	Kg	542.912
3003.903	Other vitamins	15%	Kg	542.913
3003.904	Paracetamol, aspirin, caffeine, codeine, ibuprofen and indomethacin	15%	Kg	542.914
3003.905	Other analgesics	15%	Kg	542.915
3003.906	Sulpha drugs	15%	Kg	542.916
3003.907	Cough and cold preparations; antacids	15%	Kg	542.917

LAWS OF GUYANA

Customs

cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV 3
3003.908	Salbutamol, ephedrine, theophylline			
	ephedrine HCL phenobarbitone			
	chlorpheniramine maleate; propranolol,			
	frusemide, hydrochlorothiazide,			
	hydralazine, methydoxa; diazepam,			
	thioridazine; chlorpropamide,			
	prednisolone dexamethasone; oral			
	rehydration powder; pilocarpine nitrate,			
	timolomaleate and atropine sulphate	15%	Kg	542.918
3003.909	Other	15%	Kg	542.919
30.04	Medicaments (excluding goods of heading No. 30.02, 30.05 or 30.06) consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses or in forms pr packaging for retails sale.			
3004.10	Containing penicillin or derivative thereof, with a penicillanic acid structure or streptomycin or their derivatives			
3004.101	Ampicillin (capsules or oral suspension)	15%	Kg	542.131
3004.102	Amoxicillin (capsules or oral suspension)	15%	Kg	542.132
3004.109	Other	Free	Kg	542.139
3004.20	Containing other antibiotics:			
3004.201	Tetracycline (capsules or skin ointment)	15%	Kg	542.191
3004.202	Chloramphenicol (capsules, oral suspension or optic drops)	15%	Kg	542.192

LAWS OF GUYANA

Customs

cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV 3
3004.203	Griseofulvin (tablets of a strength of 125 mg or 500 mg)	15%	Kg	542.193
3004.204	Nystatin (skin cream or skin ointment)	15%	Kg	542.194
3004.209	Other	Free	Kg	542.199
3004.30	Containing hormones or other product of heading No. 29.37 but not containing antibiotics			
3004.31	Containing insulin	Free	Kg	542.23
3004.32	Containing adrenal cortical hormone	Free	Kg	542.24
3004.39	Other	Free	Kg	542.29
3004.40	Containing alkaloids or derivatives thereof but not containing hormones other products of heading No. 29.37' or antibiotics:			
3004.41	Quinine sulphate, quinine hydrochloride and quinine dihydrochlorid and all alkaloids (or salts thereof derived from cinchona bark; but not including quinine compounded with other drugs			
304.409	Other	Free	Kg	542.321
3004.50	Other medicaments containing vitamin or other products of heading No. 29.36:	Free	Kg	542.329
3004.501	Prescription drugs containing vitamins A, D ₁ , D ₂ , D ₃ and injectibles			
3004.509	Other vitamins	15%	Kg	542.921
3004.90	Other:	15%	Kg	542.922

LAWS OF GUYANA
Customs

cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV 3
3004.901	Paludrin (or 1-(p-chlorophenyl)-5-isopropylbiguanidide hydrochloride) atebtrin (or mepacrin or mepacrine hydrochloride), pamaquin (or plasmoquine or pamaquin (or plasmoquinw or pamaquin naphtoate) and aralen diphosphate (or chloroquine diphosphate) and other products or preparations of the kind mainly use for the treatment of malaria salvarsan (or arsphenamine)	Free	Kg	542.931
3004.902	Paracetamol, aspirin, caffeine, codeine,	15%	Kg	542.932
3004.903	ibuprofen and indomethacin	15%	Kg	542.933
3004.904	Other analgesics	15%	Kg	542.934
3004.905	Sulpha drugs	15%	Kg	542.935
3004.906	Cough and cold preparations antacids Salbutamol, ephedrine, theophylline ephedrine HCL phenobarbitone, chlorpheniramine maleate; propranolol, frusemide, hydrochloropropranolol, frusemide, hydromethyl dopa; diazepam, thioridazine; chlorpropamide, prednisolone, dexamethasone; oral rehydration powder; pilocarpine nitrate, timolol maleate and	15%	Kg	542.936
3004.907	atropine sulphate	10%	Kg	542.937
3004.909	Soft candles	15%	Kg	542.939
	Other			

LAWS OF GUYANA
Customs

cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV 3
30.05	Wadding, gauze, bandages and similar articles (for example, dressings adhesive plasters, poultices) impregnated or coated with pharmaceutical substances or put up in forms o packing for retail sale for medical, surgical, dental or veterinary purposes.			
3005.10	Adhesive dressing and other article having an adhesive layer	10%	Kg	541.911
3005.90	Other	10%	Kg	541.919
30.06	Pharmaceutical goods specified in Note 4 to this Chapter.			
3006.10	Sterile surgical catgut, similar sterile suture materials and sterile tissue adhesives for surgical wound closure; sterile laminaria and sterile laminaria tents; sterile absorbable surgical or dental haemostatic.	Free	Kg	541..991
3006.20	Blood- grouping reagents	Free	Kg	541.92
3006.30	Opacifying preparations fro X-ray examinations; diagnostic reagents designed to be administered to the patient	Free	Kg	541.93
3006.40	Dental cements and other dental filling; bone reconstruction cement	Free	Kg	541.992
3006.50	First-aid boxes and kits	Free	Kg	541.993
3006.60	Chemical contraceptive preparations based on hormones or spermicides	Free	Kg	541.994

CHAPTER 31**FERTILIZERS****Notes**

1. This Chapter does not cover:
 - (a) Animal blood of heading No. 05.11
 - (b) Separate chemically defined compounds (other than those answering to the descriptions in Note 2(A), 3(A), 4 (A) or 5 below); or
 - (c) Cultural potassium chloride crystals (other than optical elements) weighing not less than 2.5g each, of heading No. 38.24; optical elements of potassium chloride (heading No. 90.01).
2. Heading No. 31.02 applies only to the following goods, provided that they are not put up in the forms or packages described in heading No. 31.05:
 - (A) Goods which answer to one or other of the descriptions given below:
 - (i) Sodium nitrate, whether or not pure;
 - (ii) Ammonium nitrate, whether or not pure;
 - (iii) Double salts, whether or not pure; of ammonium sulphate and ammonium nitrate;
 - (iv) Ammonium sulphate, whether or not pure;
 - (v) Double salts (whether or not pure) or mixtures of calcium nitrate and ammonium nitrate;
 - (vi) Double salts (whether or not pure) or mixtures of calcium nitrate and magnesium nitrate;

LAWS OF GUYANA

*Customs***cap. 82:01**

-
- (vii) Calcium cyanamide, whether or not pure or treated with oil;
- (viii) Urea, whether or not pure.
- (B) Fertilizers consisting of any of the goods described in (A) above mixed together.
- (C) Fertilizers consisting of ammonium chloride or of any of the goods described in (A) or (B) above mixed with chalk, gypsum or other inorganic non-fertilizers substances.
- (D) Liquid fertilizers consisting of the goods of subparagraph (A) (ii) or (viii) above, or of mixtures of those goods, in an aqueous or ammoniacal solution.
3. Heading No. 31.03 applies only to the following goods, provided that they are not put in the forms or packages described in heading No. 31.05:
- (A) Goods which answer to one or other of the descriptions given below;
- (i) Basic slag;
- (ii) Natural phosphates of heading No 25.10, calcined or further heat-treated than for the removal of impurities;
- (iii) Superphosphates (single, double or triple);
- (iv) Calcium hydrogenorthophosphate containing not less than 0.2% by weight of fluoride calculated on the dry anhydrous product.
- (B) Fertilizers consisting of any of the goods described in (A) above mixed together, but with no account being taken of the fluorine content limit.
- (C) Fertilizers consisting of any of the goods described in (A) or (B) above, but with no account being taken of the fluoride content limit, mixed with chalk, gypsum or other inorganic non-fertilizers substances.
4. Heading No. 31.04 applies only to the following goods, provided that they are not put up in the forms or packages described in heading No. 31.05:
- (A) Goods which answer to one or other of the descriptions given below:
- (i) Crude natural potassium salts (for example, carnallite, kainite and sylvite);

LAWS OF GUYANA

*Customs***cap. 82:01**

-
- (ii) Potassium chloride, whether or not pure, except as provided in Note 1 (c) above;
 - (iii) Potassium sulphate, whether or not pure;
 - (iv) Magnesium potassium sulphate, whether or not pure.
- (B) Fertilizers consisting of any goods described in (A) above mixed together.
5. Ammonium dihydrogenorthophosphate (monoammonium phosphate) and diammonium hydrogenorthophosphate (diammonium phosphate), whether or not pure, and intermixtures thereof, are to be classified in heading No. 31.05.
6. for the purposes of heading No. 31.05, the term “**other fertilizers**” applies only to products of a kind used as fertilizers and containing, as an essential constituent, at least one of the fertilizing elements nitrogen, phosphorous or potassium.

LAWS OF GUYANA

Customs

cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 3
3103.10	Superphosphates	Free	Kg	562.22
3103.20	Basic slag	Free	Kg	562.21
3103.90	Other	Free	Kg	562.29
31.04	Mineral or chemical fertilizers, potassic.			
3104.10	Carnallite, sylvite and other crude natural potassium salts	Free	Kg	272.4
3104.20	Potassium chloride	Free	Kg	562.31
3104.30	Potassium sulphate	Free	Kg	562.32
3104.90	Other	Free	Kg	562.39
31.05	Mineral or chemical fertilizers containing two or three of the fertilizing elements nitrogen, phosphorus and potassium; other fertilizers; goods of this Chapter in tablets or similar forms in packages of a gross weight not exceeding 10 kg.			
3105.10	Goods of this Chapter in tablets or similar forms or in packages of gross weight not exceeding 10 kg:			
3105.101	Ammonia-based fertilizers	Free	Kg	562.961
3105.109	Other	Free	Kg	562.969
3105.20	Mineral or chemical fertilizing elements nitrogen, phosphorous and potassium			
3105.30	Diammonium hydrogenorthophosphate (diammonium phosphate)	Free	Kg	562.91
		Free	Kg	562.93

LAWS OF GUYANA

*Customs***cap. 82:01**

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 3
3105.40	Ammonium dihydrogenorthophosphate (monoammonium phosphate) and mixture thereof with diammonium hydrogenorthophosphate (diammonium phosphate)	Free	Kg	562.94
3105.50	Other mineral or chemical fertilizer containing the two fertilizing elements nitrogen and phosphorous:			
3105.51	Containing nitrates and phosphates	Free	Kg	562.951
3105.59	Other	Free	Kg	562.959
3105.60	Mineral or chemical fertilizers containing the two fertilizing elements phosphorous and potassium			
3105.90	Other	Free	Kg	562.92

CHAPTER 32**TANNING OR DYEING EXTRACTS; TANNINGS
AND THEIR DERIVATIVES; DYES, PIGMENTS
AND OTHER COLOURING MATTER; PAINTS
AND VARNISHES; PUTTY AND OTHER MASTICS; INKS****Notes**

1. This Chapter does not cover:
 - (a) Separate chemically defined elements or compounds (except those of heading No. 32.03 or 32.04, inorganic products of a kind used as liminophores (heading No. 32.06), glass obtained from used quartz or other fused silica in the forms provided for in heading No. 32.07, and also dyes and other colouring matter put up in forms or packings for retail sale, of heading No. 32.12);
 - (b) Tannates or other tannin derivatives of products of heading Nos, 29.36 to 29.39, 29.41 or 35.01 to 35.04.00; or
 - (c) Mastics of asphalt or other bituminous mastics (heading No. 27.15).
2. Heading No. 32.04 includes mixtures of stabilized diazonium salts and couplers for the production of azo dyes.
3. Headings Nos. 32.03, 32.04, 3205.00 and 32.06 apply also to preparations based on colouring matter (including, in the case of heading No. 32.06, colouring pigments of heading No. 25.30 or Chapter 28, metal flakes and metal powders), of a kind used for colouring any material or used as ingredients in the manufacture of colouring preparations. The heading do not apply, however, to pigments dispersed in non-aqueous media, in liquid or paste form, of a kind used in the manufacture of paints, including enamels (heading No. 32.12), or to other preparations of headings No. 32.07, 32.08, 32.09, 32.10, 32.12, 32.13 or 32.15.
4. Heading No. 32.08 includes solutions (other than collodions) consisting of any of the products specified in headings Nos. 39.01 to 39.13 in volatile organic solvents when the weight of the solvent exceeds 50% of the weight of the solution.
5. The expression **“colouring matter”** in this Chapter does not include products of a kind used as extenders in oil paints, whether or not they are also suitable for colouring distempers.

6. The expressions “**stamping foils**” in heading No. 32.12 applies only to thin sheets of a kind used for printing, for example, book covers or hat bands, and consisting of :
- (a) Metallic powder (including powder of precious metal) or pigments, agglomerated with glue, gelatin or other binder; or
 - (b) Metal (including precious metal) or pigment, deposited on a supporting sheet of any material

LAWS OF GUYANA

*Customs***cap. 82:01**

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 3
32.01	Tanning extracts of vegetables origin; tannins and their salts, ethers, esters and other derivatives.			
3201.10	Quebracho extract	5%	Kg	532.211
3201.20	Wattle extract	5%	Kg	532.212
3201.90	Other	5%	Kg	532.219
32.02	Synthetic organic tanning substances; inorganic tanning substances; tanning preparations, whether or not containing natural tanning substances enzymatic preparations for pre-tanning.			
3202.10	Synthetic organic tanning substances	5%	Kg	532.31
3202.90	Other	5%	Kg	532.32
32.03	Colouring matter of vegetable or animal origin (including dyeing whether or not chemically defined; preparations as specified in Note 3 to this Chapter based on colouring matter of vegetable or animal origin.			
3203.001	Logwood extracts	15%	Kg	532.221
3203.002	Fustics extracts	5%	Kg	532.222
3203.009	Other	5%	Kg	532.229

LAWS OF GUYANA

Customs

cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 3
32.04	Synthetic organic colouring matter, whether or not chemically defined; preparations as specified in Note 3 to this Chapter based on synthetic organic colouring matter; synthetic organic products of a kind used as fluorescent brightening agents or as luminophores, whether or not chemically defined.			
3204.10	Synthetic organic colouring matter and preparations based thereon as specified in Note 3 to this Chapter:			
3204.11	Dispersed dyes, whether or not premettallised, and preparations based thereon.	5%	Kg	531.11
3204.12	Acid dyes, whether or not premettallised, and preparations based thereon; mordant dyes and preparations based thereon.	5%	Kg	531.12
3204.13	Basic dyes and preparations based thereon	5%	Kg	531.13
3204.14	Direct dyes and preparations based thereon.	5%	Kg	531.14
3204.15	Vat dyes (including those usable in that state as pigments) and preparations based thereon	5%	Kg	531.15
3204.16	Reactive dyes and preparations based thereon	5%	Kg	531.16
3204.17	Pigments and preparations based thereon	5%	Kg	531.17
3204.19	Other, including mixtures of colouring matter of two or more of the subheadings Nos. 3204.11 to 3204.19	5%	Kg	531.19

LAWS OF GUYANA

Customs

cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 3
3204.20	Synthetic organic products of a kind used as fluorescent brightening agents	5%	Kg	531.211
3204.90	Other	5%	Kg	531.219
3205.00	Colour lakes; preparations as specified in Note 3 to this Chapter based on colour lakes.	5%	Kg	531.22
32.06	Other colouring matter; preparations as specified in Note 3 to this Chapter, other than those of heading No. 32.03, 32.04 or 3205.00; inorganic products of a kind used as luminophores, whether or not chemically defined.			
3206.10	Pigments and preparations based on titanium dioxide:			
3206.11	Containing 80% or more by weight of titanium dioxide calculated on the dry weight	5%	Kg	533.111
3206.19	Other	5%	Kg	533.119
3206.20	Pigments and preparations based on chromium compounds	5%	Kg	533.12
3206.30	Pigments and preparations based on cadmium compounds	5%	Kg	533.13
3206.40	Other colouring matter and other preparations:			
3206.41	Ultramarine and preparations based thereon	5%	Kg	533.14
3206.42	Lithopone and other pigments and preparations based on zinc sulphite	5%	Kg	533.15

LAWS OF GUYANA

*Customs***cap. 82:01**

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 3
3206.43	Pigments and preparations based on hexacyanoferrates (ferrocyanides and ferricyanides)	5%	Kg	533.16
3206.49	Other	5%	Kg	533.17
3206.50	Inorganic products of a kind used as liminophores	5%	Kg	533.18
32.07	Prepared pigments, prepared opacifier and prepared colours, vitrifiable enamels and glazes, engobes (slips), liquid lustres and similar preparations, of a kind used in the ceramic enamelling or glass industry; glass frit and other glass, in the form of powder, granules or flakes.			
3207.10	Prepared pigments, prepared opacifiers, prepared colours and similar preparations	5%	Kg	533.511
3207.20	Vitrifiable enamels and glazes, engobes (slips) and similar preparations	5%	Kg	533.512
3207.30	Liquid lustres and similar preparartions	5%	Kg	533.513
3207.40	Glass frit and other glass, in the form of powder, granules or flakes	5%	Kg	533.514
32.08	Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in a non-aqueous medium; solutions as defined in Note 4 to this Chapter .			

LAWS OF GUYANA

Customs

cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 3
3208.10	Based on polyesters:			
3208.101	Automotive paints	15%	Kg and litre	533.4211
3208.102	Marine plants	15%	Kg and litre	533.4212
3208.103	Enamels	15%	Kg and litre	533.4213
3208.104	Other paints	15%	Kg and litre	533.4214
3208.105	Marine varnishes (including lacquers)	15%	Kg and litre	533.4215
3208.106	Other varnishes (including lacquers)	15%	Kg and litre	533.4216
3208.109	Other	15%	Kg and litre	533.4219
3208.20	Based on acrylic or vinyl polymers:			
3208.201	Automotive paints	15%	Kg and litre	533.4221
3208.202	Marine paints	15%	Kg and litre	533.4222
3208.203	Enamels	15%	Kg and litre	533.4223
3208.204	Other paints	15%	Kg and litre	533.4224
3208.205	Marine varnishes (including lacquers)	15%	Kg and litre	533.4225
3208.206	Other varnishes (including lacquers)	15%	Kg and litre	533.4226
3208.209	Other	15%	Kg and litre	533.4229
3208.90	Other:	15%	Kg and litre	533.4291
3208.901	Automotive paints	15%	Kg and litre	533.4292
3208.902	Marine paints	15%	Kg and litre	533.4293
3208.903	Enamels	15%	Kg and litre	533.4294
3208.904	Other paints			
3208.905	Marine varnishes (including lacquers)	15%	Kg and litre	533.4295
3208.906	Other varnishes (including lacquers)	15%	Kg and litre	533.4296
3208.909	Other	15%	Kg and litre	533.4299
32.09	Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in an aqueous medium			

LAWS OF GUYANA

Customs

cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 3
3209.10	Based on acrylic or vinyl polymers:			
3209.101	Paints	15%	Kg and litre	533.411
3209.102	Enamels	15%	Kg and litre	533.412
3209.103	Varnishes (including lacquers)	15%	Kg and litre	533.413
3209.90	Other:			
3209.901	Paints	15%	Kg and litre	533.414
3209.902	Enamels	15%	Kg and litre	533.415
3209.903	Varnishes (including lacquers)	15%	Kg and litre	533.419
32.10	Other paints and varnishes (including enamels, lacquers and distempers) ; prepared water pigments of kind used for finishing leather.			
3210.001	Water-thinned paints (emulsion paint or dispersion paints)	15%	Kg and litre	533.431
3210.002	Distempers, dry	15%	Kg and litre	533.432
3210.003	Enamels	15%	Kg and litre	533.433
3210.004	Other paints	15%	Kg and litre	533.434
3210.005	Marine varnishing (including lacquers)	15%	Kg and litre	533.435
3210.006	Other varnishes (including lacquers)	15%	Kg and litre	533.436
3210.007	Prepared water pigments of a kind used for finishing leather.	5%	Kg and litre	533.437
3211.00	Prepared driers.	5%	Kg and litre	533.53
32.12	Pigments (including metallic powders and flakes) dispersed in non-acqueous media, in liquid or paste form, of a kind used in the manufacture of paint (including emanel); stamping foils; dyes and other colouring matter put u in forms or packings for retail sale.			

LAWS OF GUYANA

Customs

cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 3
3212.10	Stamping foils	5%	Kg	533.441
3212.90	Other:			
3212.901	Laundry blue	5%	Kg	533.442
3212.902	Dyes and other colouring matter put up in forms or packings for retail sale	5%	Kg	533.443
3212.909	Other	5%	Kg	533.449
32.13	Artists' students' or signboard painters' colours, and the like, in tablets, tubes, jars, bottles, pans or in similar forms or packings.			
3213.10	Colour in sets	5%	Kg	533.521
3213.90	Other	5%	Kg	533.529
32.14	Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings; non-refractory surfacing preparations for facades, indoor walls, floors, ceilings or the like.			
3214.10	Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings:			
3214.101	Mastics	5%	Kg	533.541
3214.102	Painters' fillings	15%	Kg	533.542
3214.103	Glaziers' linseed oil putty	15%	Kg	533.543
3214.104	Other glaziers' putty	15%	Kg	533.544
3214.105	Grafting putty (motor body filler)	15%	Kg	533.545

LAWS OF GUYANA

*Customs***cap. 82:01**

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 3
3214.109	Other	5%	Kg	533.546
3214.90	Other	5%	Kg	533.549
32.15	Printing ink, writing or drawing ink and other inks, whether or not concentrated or solid.			
3215.10	Printing ink:			
3215.11	Black	15%	Kg	533.21
3215.19	Other	15%	Kg	533.29
3215.90	Other:			
3215.901	Writing or drawing ink	15%	Kg	895.911
3215.909	Other	10%	Kg	895.919

CHAPTER 33**ESSENTIAL OILS AND RESINOIDS; PERFUMERY,
COSMETIC OR TOILET PREPARATIONS****Notes**

1. This Chapter does not cover:
 - (a) Natural oleoresins or vegetable extract of heading No. 13.01 or 13.02;
 - (b) Soap or other products of heading No. 34.01; or
 - (c) Gum, wood or sulphate turpentine or other products of heading No. 38.05.
2. The expression “**odoriferous substances**” in heading no. 33.02 refers only to the substances of heading No. 33.01, to odoriferous constituents isolated from those substances or to synthetics aromatics.
3. Headings Nos. 33.03 to 33.07 apply, *inter alia*, to products, whether or not mixed (other than aqueous distillates and aqueous solutions of essentials oils) suitable for use as goods of these heading and put up in packings of a kind sold by retail for such use.
4. The expressions “**perfumery, cosmetic or toilet preparations**” in heading No. 33.07 applies, *inter alia*, to the following products: scented sachets; odoriferous preparations which operate by burning; perfumery papers and papers impregnated or coated with cosmetic; contact lens or artificial eye solutions; wadding, felt and nonwovens, impregnated, coated or covered with perfume or cosmetics; animal toilet preparations.

LAWS OF GUYANA

Customs

cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 3
33.01	Essentials oils (terpeneless or not), including concretes and absolutes; resoinoids; extracted oleoresins; concentrates of essential oils in fats, in fixed oils, in waxes or the like, obtained by enfleurage or maceration; terpenic by-products of the deterpenation of essentials oils; aqueous distillates and aqueous solutions of essential oils.			
3301.10	Essential oils of citrus fruit:			
3301.11	Of bergamot	5%	Kg	551.311
3301.12	Of orange	15%	Kg	551.312
3301.13	Of lemon	5%	Kg	551.313
3301.14	Of lime	15%	Kg	551.314
3301.19	Other;			
3301.191	Of grapefruit	15%	Kg	551.315
3301.199	Other	5%	Kg	551.319
3301.20	Essential oils other than those of citrus fruit:			
3301.21	Of geranium	5%	Kg	551.321
3301.22	Of jasmin	5%	Kg	551.322
3301.23	Of lavender or of lavandin	5%	Kg	551.323
3301.24	Of peppermint (<i>Mentha piperita</i>)	5%	Kg	551.324
3301.25	Of other mints	5%	Kg	551.325
3301.26	Of vitiver	5%	Kg	551.326
3301.29	Other:			
3301.291	Of bay	15%	Kg	551.327
3301.292	Of clove	15%	Kg	551.328
3301.293	Of ginger	5%	Kg	551.3291
3301.294	Of nutmeg	15%	Kg	551.3292
3301.295	Of patchouli	15%	Kg	551.3293
3301.296	Of pimento	5%	Kg	551.3294
3301.299	Other	5%	Kg	551.3299

LAWS OF GUYANA

Customs

cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 3
3301.30	Resinoids	5%	Kg	551.33
3301.90	Other:			
3301.901	Aqueous distillates and aqueous solutions of essentials oils	5%	Kg	551.351
3301.909	Other	5%	Kg	551.359
33.02	Mixtures of odoriferous substances and mixtures (including alcoholic solutions) with a basic of one or more of these substances, of a kind used as raw materials in industry; other preparations based on odoriferous substances, of kind used for the manufacture of beverages.			
3302.10	Of a kind used in the food or drink industries:			
3302.101	Mixtures of two or more of bay, clove, ginger, grapefruit, lemon, lime, nutmeg, orange, patchouli and pimento oils.	15%	Kg	551.411
3302.102	Preparations based on odoriferous substances, of a kind used in the manufacture of beverages	5%	Kg	551.412
3302.109	Other	5%	Kg	551.419
3302.90	Other	5%	Kg	551.49
33.03	Perfumes and toilet waters.			
3303.001	Bay rum	20%	Kg	553.11
3303.009	Other	20%	Kg	553.19

LAWS OF GUYANA

Customs

cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 3
33.04	Beauty or make-up preparations and preparations for the care of the skin (other than medicaments), including sunscreen or sun tan preparations; manicure or pedicure preparations.			
3304.10	Lip make-up preparations	20%	Kg	553.21
3304.20	Eye-makeup preparations	20%	Kg	553.22
3304.30	Manicure or pedicure preparations	20%	Kg	553.23
3304.90	Other:			
3304.91	Powders, whether or not compressed	20%	Kg	533.24
3304.99	Other:	20%	Kg	553.25
3304.991	Sunscreen or sun tan preparations	20%	Kg	553.29
3304.999	Other			
33.05	Preparations for use on the hair.			
3305.10	Shampoos	20%	Kg	553.31
3305.20	Preparations for permanent waving or straightening	20%	Kg	553.32
	Hair lacquers	20%	Kg	553.33
	Other	20%	Kg	553.39
33.06	Preparations for oral at dental hygiene, including fixative paste and powders; yarn used to clean between the teeth (dental floss), in individual retail packages.			
3306.10	Dentifrices:	20%	Kg	553.41
3306.101	Toothpastes	20%	Kg	553.42
3306.109	Other			
3306.20	Yarn used to clean between the teeth (dental floss)	20%	Kg	553.43

LAWS OF GUYANA

*Customs***cap. 82:01**

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 3
3306.90	Other	20%	Kg	553.49
33.07	Pre-shave, shaving or after-shave preparations, personal deodorants, bath preparations, depilatories and other perfumery, cosmetic or toilet preparations, not elsewhere specified or included, prepared room deodorizers, whether or not perfumed or having disinfectant properties.			
3307.10	Pre-shaved, shaving or after-shaving preparations	20%	Kg	553.51
3307.20	Personal deodorants and anti-perspirants	20%	Kg	553.52
3307.30	Perfumed bath salts and other bath preparations	20%	Kg	553.53
3307.40	Preparations for perfuming or deodorizing rooms, including odoriferous preparations used during religious rites:			
3307.41	“ Agarbatti ” and other odoriferous preparations which operate by burning	20%	Kg	553.541
3307.49	Other	20%	Kg	553.549
3307.90	Other	20%	Kg	553.59

CHAPTER 34**SOAP, ORGANIC SURFACE-ACTIVE AGENTS, WASHING PREPARATIONS, LUBRICATING PREPARATIONS, ARTIFICIAL WAXES, PREPARED WAXES, POLISHING OR SCOURING PREPARATIONS, CANDLES AND SIMILAR ARTICLES, MODELLING PASTES, “DENTAL WAXES” AND DENTAL PREPARATIONS WITH A BASIS OF PLASTER****Notes**

1. This Chapter does not cover:
 - (a) Edibles mixtures or preparations of animal or vegetable fats or oils of a kind used as mould release preparations (heading No. 15.17);
 - (b) Separate chemically defined compounds; or
 - (c) Shampoos, dentifrices, shaving creams and foams, or bath preparations, containing soap or other organic surface-active agents (heading No. 33.05, 33.06 or 33.07).
2. For the purpose of heading No. 34.01, the expression “**soap**” applies only to soap soluble in water. Soap and the other products of heading No. 34.01 may contain added substances (for example, disinfectants, abrasive powders, fillers or medicaments). Products containing abrasive powders remain classified in heading No. 34.01 only if the form of bars, cakes of moulded pieces or shapes. In other form they are to be classified in heading No. 34.05 as “**scouring powders and similar preparations**”.
3. For the purposes of heading No. 34.02, “**organic surface-active agents**” are products which when mixed with water at a concentration of 0.5% at 20⁰C and left to stand for one hour at the same temperature:
 - (b) reduce the surface tension water to 4.5×10^{-2} N/m (45 dyne/cm) or less.
4. In heading No. 34.03 the expression “**petroleum oils and oils obtained from bituminous minerals**” applies to the products defined in Note 2 to Chapter 27.
5. In heading No. 34.04, subject to the exclusions provided below, the expression “**artificial waxes and prepared waxes**” applies only to :

LAWS OF GUYANA

*Customs***cap. 82:01**

-
- (A) Chemically produced organic products of a waxy character, whether or not water-soluble;
 - (B) Products obtained by mixing different waxes;
 - (C) Products of a waxy character with a basis of one or more waxes and containing fats, resins, mineral substances or other materials.

The heading does not apply to :

- (a) Products of heading No. 15.16, 34.02 or 38.23, even if having a waxy character;
- (b) Unmixed animal waxes or unmixed vegetable waxes, whether or not coloured, of heading No. 15.21;
- (c) Mineral waxes or similar products of heading No. 27.12, whether or not intermixed or merely coloured; or
- (d) Waxes mixed with, dispersed in or dissolved in a liquid medium (heading Nos. 34.05, (heading Nos. 34.05, 38.09, etc.)

LAWS OF GUYANA

*Customs***cap. 82:01**

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 3
34.01	Soap; organic surface-active products and preparations for use as soap, in the form of bars, cakes, moulded pieces or shapes, whether or not containing soap; paper; wadding, felt and non-wovens, impregnated, coated or covered with soap or detegent.			
3401.10	Soap and organic surface-active products and preparations, in the form of bars, cakes, moulded pieces or shapes, and paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent:			
3401.11	For toilet use (including medicated products):			
3401.111	Medicated soap	20%	Kg	554.111
3401.112	Other, in the form of bars, cakes moulded pieces or shapes	20%	Kg	554.112
3401.119	Other	20%	Kg	554.119
3401.19	Other:			
3401.191	In the form of bars, cakes, moulded pieces or shapes, for laundry and other household uses	20%	Kg	554.151
3401.199	Other	20%	Kg	554.159
3401.20	Soap in other forms:			
3401.201	Industrial soaps	5%	Kg	554.191
3401.209	Other	20%	Kg	554.199

LAWS OF GUYANA

Customs

cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 3
34.02	Organic surface-active agents (other than soap); surface-active preparations, washings preparations (including auxiliary washing preparations) and cleaning preparations whether or not containing soap, other than those of heading No. 34.01.			
3402.10	Organic surface-active agents, whether or not put up for retail sale:			
3402.10	Organic surface-active agents, whether or not put up for retail sale:			
3402.11	Anionic:	20%	Kg	554.211
3402.111	Put up for retail sale	5%	Kg	554.212
3402.119	Other			
3402.12	Cationic:	20%	Kg	554.213
3402.121	Put up for retail sale	5%	Kg	554.214
3402.129	Other			
3402.13	Non-ionic:	20%	Kg	554.215
3402.131	Put up for retail sale	5%	Kg	554.216
3402.139	Other			
3402.19	Other:	20%	Kg	554.217
3402.191	Put up for retail sale	5%	Kg	554.219
3402.199	Other			
3402.20	Preparations put up for retail sale:	20%	Kg	554.221
3402.201	Dish washing liquids	20%	Kg	554.222
3402.202	Other liquid detergents	20%	Kg	554.223
3402.203	Liquid bleaches	20%	Kg	554.224
3402.204	Other bleaches	20%	Kg	554.225
3402.205	Other	20%	Kg	554.229
3402.209	Other:			
3402.90	Liquid detergents	20%	Kg	554.231
3402.901	Other detergents	20%	Kg	554.232
3402.902	Other	20%	Kg	554.239
3402.909				

LAWS OF GUYANA

Customs

cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 3
34.03	Lubricating preparations (including cutting-oil preparations, bolt or nut release preparations, anti-rust or anti-corrosion preparations and mould release preparations, based on lubricants) and preparations of a kind used for oil or grease treatment of textile materials, leather, furskins or other materials, but excluding preparations containing, as basic constituents, 70% or more by weight of petroleum oils or of oils obtained from bituminous minerals.			
3403.10	Containing petroleum oils or oils obtained from bituminous minerals:			
3403.11	Preparations for the treatment of textile materials, leather, furskins or other materials	5%	Kg	597.71
3403.19	Other	5%	Kg	597.72
3402.90	Other:			
3403.91	Preparations for the treatment of textile materials, leather, furskins or other materials	5%	Kg	597.73
3403.99	Other	5%	Kg	597.74
34.04	Artificial waxes and prepared waxes.			
3404.10	Of chemically modified lignite	5%	Kg	598.31
3403.20	Of polyethene glycol	5%	Kg	598.35
3403.90	Other	5%	Kg	598.39

LAWS OF GUYANA

Customs

cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 3
34.05	Polished and creams, for footwear, furniture, floors, coachwork, glass or metal, scouring pastes and powders and similar preparations (whether or not in the form of paper, wadding, felt nonwovens, cellular plastics or cellular rubber, impregnated, coated or covered with such preparations), excluding waxes of heading No., 34.04.			
3405.10	Polishes, creams and similar preparations for footwear or leather	20%	Kg	554.31
3405.20	Polishes, creams and similar preparations for the maintenance of wooden furniture, floors or other woodwork	20%	Kg	554.32
3405.30	Polishes and similar preparations for coachwork, other than metal polishes	20%	Kg	554.33
3405.40	Scouring pastes and powders and other scouring preparations	20%	Kg	554.34
3405.90	Other:			
3405.901	Metal polishes	20%	Kg	554.352
3405.909	Other	20%	Kg	554.359
34.06	Candles, tapers and the like.			
3406.001	Candles, of tallow	20%	Kg	899.311
3406.002	Decorative candles of paraffin wax	20%	Kg	899.312
3406.003	Other candles of paraffin wax	20%	Kg	899.313
3406.004	Other candles	20%	Kg	899.314
3406.009	Other	20%	Kg	899.319

LAWS OF GUYANA

*Customs***cap. 82:01**

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 3
34.07	Modeling pastes, including those put up for children,s amusement; preparations known as “dental wax” or as “dental impression compounds”, put up in sets, in packings for retail sale or in plates, horseshoe shapes, sticks or similar forms; other preparations for use of dentistry, with a basis of plaster (of calcined gypsum or calcium sulphate).			
3407.001 3407.009	Modeling pastes Other	5% 5%	Kg Kg	598.951 598.959

CHAPTER 35**ALBUMINOIDAL SUBSTANCES; MODIFIED; MODIFIED
STARCHES; GLUES; ENZYMES****Notes**

1. This Chapter does not cover:
 - (a) Yeasts (heading No. 21.02);
 - (b) Blood fractions (other than blood albumin not prepared for therapeutic or prophylactic uses),
 - (c) Enzymatic preparations for pre-tanning (heading No. 32.03);
 - (d) Enzymatic soaking or washing preparations or other products of Chapter 34;
 - (e) Hardened proteins (heading No. 39.13); or
 - (f) Gelatin products of the printing industry (Chapter 49).
2. For the purposes of heading No. 35.05, the term “**dextrins**” means starch degradation products with a reducing sugar content, expressed as dextrose on the dry, substance, not exceeding 10%.

Such products with a reducing sugar content exceeding 10% fall in heading No. 17.02.

LAWS OF GUYANA

Customs

cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 3
35.01	Casein, caseinates and other casein derivatives; casein glues.			
3501.10	Casein	5%	Kg	592.21
3501.90	Other:			
3501.901	Caseinn glues	15%	Kg	592.221
3501.909	Other	5%	Kg	592.229
35.02	Albumins, (including concentrates of two or more whey proteins, containing by weight more than 80% whey proteins, calculated on the dry matter), albuminates and other albumin derivatives.			
3502.10	Egg albumin:			
3502.11	Dried	5%	Kg	025.31
3502.19	Other	5%	Kg	025.39
3502.20	Milk albumin, including concentrates of two or more whey proteins	5%	Kg	592.231
		5%	Kg	592.239
3502.90	Other			
3503.00	Gelatin (including gelatin in rectangular (including square) sheets, whether or not surface-worked or coloured) and gelatin derivatives; isinglass; other glues of animal origin casein glues of heading No. 35.01.	5%	Kg	592.24
3504.00	Peptones and their derivatives; other protein substances and their derivatives, not elsewhere specified or included; hide power, whether or not chromed.	5%	Kg	592.25

LAWS OF GUYANA

Customs

cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 3
35.05	Dextrins and other modified starches (for example, pregelatinised or esterified starches); glues based on starches, or on dextrins or other modified starches.			
3505.10	Dextrins and other modified starches.	5%	Kg	592.26
3505.20	Glues	5%	Kg	592.27
35.06	Prepared glues and other prepared adhesives, not elsewhere specified or included; products suitable for use as glues or adhesives, not exceeding a net weight of 1 kg			
3506.10	Products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg	15%	Kg	592.291
3506.90	Other:			
3506.91	Adhesives based on rubber or plastics (including artificial resins)	15%	Kg	592.292
3506.99	Other	15%	Kg	592.299
35.07	Enzymes; prepared enzymes not elsewhere specified or included.			
3507.10	Rennet and concentrates thereof	5%	Kg	516.911
3507.90	Other:	5%	Kg	516.912
3507.901	Ezymes			
3507.902	Prepared enzymes not elsewhere specified or included, for tenderizing meat	5%	Kg	516.913
3507.909	Other.	5%	Kg	516.919

CHAPTER 36**EXPLOSIVES; PYROTECHNIC PRODUCTS; MATCHES;
PYROPHORIC ALLOYS; CERTAIN COMBUSTIBLE PREPARATIONS****Notes**

1. This Chapter does not cover separate chemically defined compounds than those described in Note 2 (a) or below (b) below.
2. The expression **“articles of combustible materials”** in heading No. 36.06 applies only to:
 - (a) Metaldehyde, hexamethylenetetramine and similar substances, put up in forms (for example, tablets, sticks or similar forms) or use as fuels; fuels with a basis of alcohol, and similar prepared fuels, in solid or semi-solid form;
 - (b) Liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters and of a capacity not exceeding 300cm³; and
 - (c) Resin torches, firelighters and the like.

LAWS OF GUYANA

Customs

cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 3
3601.00	Propellent powders.	5%	Kg	593.11
3602.00	Prepared explosives, other than propellent powders.	5%	Kg	593.12
3603.00	Safety fuses; donating fusing; percussion or detonation caps; igniters; electers; electric donators.			
36.04	Fireworks, signaling flares, rain rockets, fog signals and other pyrotechnic articles.			
3604.10	Fireworks	5%	Kg	593.2
3604.90	Other:			
3604.901	Rain rockets	20%	Kg	593.31
3604.902	Warning and distress signals	Free	Kg	593.331
3604.909	Other	Free	Kg	593.332
			Kg	593.339
36.05	Matches, other than pyrotechnic articles of heading No. 36.04.			
3506.001	In containers of 30 matches or less	20%	Kg and hundred containers	899.321
3605.002	In containers of not more than 60 matches but more than 30 matches	20%	Kg and hundred containers	899.322
3605.003	In containers of not more than 70 matches but more than 60 matches	20%	Kg and thousand matches	899.323

LAWS OF GUYANA

*Customs***cap. 82:01**

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 3
3605.004 36.06	In containers of more than 70 matches Ferro-cerium and other pyrophoric alloys in all forms; articles of combustible materials as specified in Note 2 to this Chapter.	20%	Kg and thousand matches	899.324
3606.10	Liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters and of a capacity not exceeding 300cm ³	5%	Kg	899.34
3606.90	Other	5%	Kg	899.39

CHAPTER 37

PHOTOGRAPHIC OR CINEMATOGRAPHIC GOODS

NOTES

1. This Chapter does not cover waste or scrap.
2. In this Chapter the word “**photographic**” relates to the process by which images are formed, directly or indirectly, by the action of light or other forms of radiation on photosensitive surfaces.

LAWS OF GUYANA

Customs

Cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV 3
37.01	Photographic plates and film in the flat, sensitized, unexposed, of any material other than paper, paperboard or textiles; instant print film in the flat, sensitized, unexposed, whether or not in packs.			
3701.10	For X-ray	5%	kg	882.21
3701.20	Instant print film	5%	kg	882.22
3701.30	Other plates and film, with any side exceeding 255mm	5%	kg	882.23
3701.90	Other			
3701.91	For colour photography (polychrome)	5%	kg	882.24
3701.99	Other	5%	kg	882.29
37.02	Photographic films in rolls, sensitized, unexposed, of any material other than paper, paperboard or textiles; instant print film in rolls, sensitized, unexposed.			
3702.10	For X-ray	5%	kg	882.31
3702.20	Instant print film	20%	kg	882.32
3702.30	Other film, without perforations, of a width not exceeding 105mm:			
3702.31	For colour photography (polychrome)	20%	kg	882.33
3702.32	Other, with silver halide emulsion	20%	kg	882.34
3702.39	Other	20%	kg	882.35
3702.40	Other film, without perforations, of a width exceeding 105mm:			
3702.41	Of a width exceeding 610mm and of a length exceeding 200m, for colour photography (polychrome)	20%	kg	882.36

LAWS OF GUYANA

Customs

Cap. 82:01

HEAEDING NO	DESCRIPTION OF GOODS	RATE OF GOODS	UNIT (S)	SITC REV 3
3702.95	Of a width exceeding 35 mm	20%	kg	882.3994
37.03	Photographic paper, paperboard and textiles, sensitized, unexposed.			
3703.10	In rolls, of a width exceeding 610mm	5%	kg	882.41
3703.20	Other, for colour photography	5%	kg	882.42
3703.90	(polychrome) Other	5%	kg	882.49
37.04	Photographic plates, film, paper, paperboard and textiles, exposed but not developed.			
37.05	Photographic plates and film, exposed and developed, other than cinematographic film.			
3705.10		5%	Kg	882.61
3705.20	For offset reproduction	5%	Kg	882.62
3705.90	Microfilms Other	5%	Kg	882.69
37.06	Cinematographic film, exposed and developed, whether or not incorporating sound track or consisting only of sound track.			
3706.10		10%	kg and meter	883.10
3706.90	Of a width of 35mm or more Other	10%	kg and meter	883.90
37.07	Chemical preparations for photographic uses (other than varnishes, glues, adhesives and similar preparations); unmixed products for photographic uses, put up in measured portions or put up for retail sale in a form ready for use.			
3707.10		5%	Kg	882.11
3707.90	Sensitising emulsions Other	5%	kg	882.19

LAWS OF GUYANA

Customs

Cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV 3
37. 07	Chemical preparations for photographic uses (other than varnishes, glues, adhesives and similar preparations); unmixed products for photographic uses, put up in measured portions or put up for retail sale in a form ready for use.			
3707.10	Sensitising emulsions	5%	kg	882.11
3707.90	Other	5%	kg	882.19

CHAPTER 38
MISCELLANEOUS CHEMICAL PRODUCTS

Notes

1. This Chapter does not cover:
 - (a) Separate chemically defined elements or compounds with the exception of the following:
 - (1) Artificial graphite (heading No. 38.01);
 - (2) Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant growth regulators, disinfectants and similar products, put up as described in heading No. 38.08;
 - (3) Products put up as charges for fire-extinguishers or put up in fire-extinguishing grenades (heading No. 3813.00);
 - (4) Products specified in Note 2(a) or 2(c) below.
 - (b) Mixtures of chemicals with foodstuff or other substances with nutritive value, of a kind used in the preparation of human foodstuffs (generally heading No. 21.06).
 - (c) Medicaments (heading No. 30.03 or 30.04)
 - (d) Spent catalysts of a kind used for the extraction of base metals or for the manufacture of chemical compounds of base metals (heading No. 26.20), spent catalyst of a kind used principally for the recovery of precious metals (heading No. 71.12) or catalysts consisting of metals or metal alloy in the form of, for example, finely divided powder or woven gauze (Section XIV or XV).
2. Heading No. 38.24 includes the following goods, which are not to be classified in any other heading of the Nomenclature:

LAWS OF GUYANA

Customs

Cap. 82:01

- (a) Cultured crystals (other than optical elements) weighing not less than 2.5g each, of magnesium oxide or of the halides of the alkali or alkaline-earth metals;

- (b) Fusel oil; Dippel's oil;

- (c) Ink removers put up in packing for retail sale;

- (d) Stencil correctors and other correcting fluids put up in packings for retail sale;
and

- (e) Ceramic firing testers, fusible (for example, Seger cones).

LAWS OF GUYANA

Customs

Cap. 82:01

HEAEDING NO	DESCRIPTION OF GOODS	RATE OF GOODS	UNIT (S)	SITC REV 3
<p>38.01</p> <p>3801.10</p> <p>3801.20</p> <p>3801.30</p> <p>3801.90</p>	<p>Artificial graphite; colloidal or semi-colloidal graphite; preparations based on graphite or other carbon in the form of pastes, blocks, plates or other semi-manufactures.</p> <p>Artificial graphite</p> <p>Colloidal or semi-colloidal graphite</p> <p>Carbonaceous pastes for electrodes and Similar pastes for furnace lining</p> <p>Other</p>	<p>5%</p> <p>5%</p> <p>5%</p> <p>5%</p>	<p>kg</p> <p>kg</p> <p>kg</p> <p>kg</p>	<p>598.611</p> <p>598.612</p> <p>598.613</p> <p>598.619</p>
<p>38.02</p> <p>3802.10</p> <p>3802.90</p>	<p>Activated carbon; activated natural mineral products; animal black, including spent animal black.</p> <p>Activated carbon</p> <p>Other</p>	<p>5%</p> <p>5%</p>	<p>kg</p> <p>kg</p>	<p>598.64</p> <p>598.65</p>
<p>3803.00</p>	<p>Tall oil, whether or not refined.</p>	<p>5%</p>	<p>kg and litre</p>	<p>598.11</p>
<p>3804.00</p>	<p>Residual lyes from the manufacture of wood pulp, whether or not concentrated, desugared or chemically treated, including lignin sulphonates, but excluding tall oil of heading No. 3803.00</p>	<p>5%</p>	<p>kg</p>	<p>598.12</p>

LAWS OF GUYANA

Customs

Cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF GOODS	UNIT (S)	SITC REV 3
<p>38.05</p> <p>3805.10</p> <p>3805.20</p> <p>3805.90</p>	<p>Gum, wood or sulphate turpentine and other terpenic oils produced by the distillation or other treatment of coniferous woods; crude dipentene; sulphite turpentine and other crude para-cymene; pine oil containing alpha-terpineol as the main constituent.</p> <p>Gum, wood or sulphate turpentine oils</p> <p>Pine oil</p> <p>Other</p>	<p>5%</p> <p>5%</p> <p>5%</p>	<p>kg and litre</p> <p>kg and litre</p> <p>kg and litre</p>	<p>598.131</p> <p>598.132</p> <p>598.139</p>
<p>38.06</p> <p>3806.10</p> <p>3806.20</p> <p>3806.30</p> <p>3806.90</p>	<p>Rosin and resin acids, and derivatives thereof; rosin spirit and rosin oils; run gums.</p> <p>Posin and resin acids</p> <p>Salts of rosin, of resin acids or of derivatives of rosin or resin acids, other than salts of rosin adducts</p> <p>Easter gums</p> <p>Other</p>	<p>5%</p> <p>5%</p> <p>5%</p>	<p>kg</p> <p>kg</p> <p>kg</p>	<p>598.141</p> <p>598.142</p> <p>598.143</p> <p>598.149</p>
<p>3807.00</p>	<p>Wood tar, wood tar oils; wood creosote; wood naphata; vegetable pitch; brewers' pitch and similar preparations based on rosin, resin acids or on vegetable pitch.</p>	<p>5%</p>	<p>kg</p>	<p>598.18</p>

LAWS OF GUYANA

Customs

Cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF GOODS	UNIT (S)	SITC REV 3
38.08	Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant growth regulators, disinfectants and similar products, put up in forms or packings for retail sale or as preparations or articles (for example, sulphur-treated bands, wicks and candles, and fly-paper).			
3808.10	Insecticides:			
3808.101	For the use in agriculture as approved by the competent authority, whether or not in retail packages	Free	kg	591.11
3808.102	Mosquito coils	20%	kg	591.12
3808.103	Other, put up in forms or packings for retail sale or as preparations or articles	20%	kg	591.13
3808.109	Other	5%	kg	591.19
3808.20	Fungicides	Free	kg	591.2
3808.30	Herbicides, anti-sprouting products and plant-growth regulators:			
3808.301	Herbicides	Free	kg	591.31
3808.302	Anti-sprouting products	Free	kg	591.32
3808.303	Plant growth regulators	Free	kg	591.33
3808.40	Disinfectants:			
3808.401	Put up in forms or packings for retail sale or as preparations or articles	20%	kg	591.411
3808.409	Other	5%	kg	591.419
3808.90	Other:			
3808.901	Rodenticides, put up in forms or packings for retail sale or as preparations or articles	20%	kg	591.491
3808.902	Other rodenticides	5%	kg	591.492

LAWS OF GUYANA

Customs

Cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF GOODS	UNIT (S)	SITC REV 3
3808.903	Other, put up in forms or packings for retail sale or as preparations or articles	20%	kg	591.493
3808.909	Other	5%	kg	591.499
38.09	Fishing agents, dye carriers to accelerate the dyeing or fixing of dyestuffs and other products and preparations (for example, dressing and mordants), of a kind used in the textile, paper, leather or like industries, not elsewhere specified or included.			
3809.10	With a basis of amylaceous substances			
3809.90	Other:			
3809.91	Of a kind used in the textile or like industries	5%	kg	598.911
3809.92	Of a kind used in the paper or like industries	5%	kg	598.912
3809.93	Of a kind used in the leather or like industries	5%	kg	598.913
38.10	Pickling preparations for metal surfaces; fluxes and other auxiliary preparations for solde ring, brazing or welding; soldering, brazing or welding powders and pastes consisting of metal and other materials; preparations of a kind used as cores or coatings for welding electrodes or rods.			

LAWS OF GUYANA

Customs

Cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF GOODS	UNIT (S)	SITC REV 3
3810.10	Pickling preparations for metal surfaces; soldering, brazing or welding powders and pastes consisting of metal and other materials	5%	kg	598.961
3810.90	Other	5%	kg	598.969
38.11	Anti-knock preparations, oxidation inhibitors, gum inhibitors, viscosity and other prepared additives, for mineral oils (including gasoline) or for other liquids used for the same purpose as mineral oils.			
3811.10	Anti-knock preparations:			
3811.11	Based on lead compounds	5%	kg	597.211
3811.19	Other	5%	kg	597.219
3811.20	Additives for lubricating oils:			
3811.21	Containing petroleum oils or oils obtained from bituminous minerals	5%	kg	597.251
3811.29	Other	5%	kg	597.259
3811.90	Other	5%	kg	597.29
38.12	Prepared rubber accelerators; compound plasticisers for rubber or plastics, not elsewhere specified or included; anti-oxidising preparations and other compound stabilizers for rubber or plastics.			
3812.10	Prepared rubber accelerators	5%	Kg	598.63
3812.20	Compound plasticisers for rubber or plastics	5%	kg	598.931

LAWS OF GUYANA

Customs

Cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF GOODS	UNIT (S)	SITC REV 3
3812.30	Anti-oxidising preparations and other compounds stabilizers for rubber or plastics	5%	kg	598.932
3813.00	Preparations and charges for fire extinguishers; charged fire-extinguishing grenades.	Free	kg	598.94
38.14	Organic composite solvents and thinners not elsewhere specified or included; prepared paint or varnish removers.			
3814.001	Thinners	15%	kg	533.551
3814.009	Other	5%	kg	533.559
38.15	Reaction initiators, reaction accelerators and catalytic preparations, not elsewhere specified or included.			
3815.10	Supported catalysts:			
3815.11	With nickel or nickel compounds as the active substance	5%	kg	598.81
3815.12	With precious metal or precious metal compounds as the active substance	5%	kg	598.83
3815.19	Other	5%	kg	598.85
3815.90	Other	5%	kg	598.89
38.16	Refractory cements, mortars, concretes and similar compositions, other than products of heading No. 38.01.			

LAWS OF GUYANA

Customs

Cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF GOODS	UNIT (S)	SITC REV 3
3816.001 3816.009	Mortars Other	5% 5%	kg kg	
38.17	Mixed alkylbenzenes and mixed alkylnaphthalenes, other than those of heading No. 27.07 or 29.02.			
3817.10 3817.20	Mixed alkyl benzenes Mixed alkylnaphthalenes	5% 5%	kg kg	
3818.00	Chemicals elements doped for use in electronics, in the form of discs, wafers or similar forms; chemical compounds do[ed for use in electronics.	5%	kg	
3819.00	Hydraulic brake fluids and other prepared liquids for hydraulic transmission, not containing or containing less than 70% by weight of petroleum oils or oils obtained from bituminous minerals.	15%	kg	
38.20	Anti-freezing preparations and prepared de-icing fluids.			
3820.001 3820.002	Anti-freezing preparations Prepared de-icing fluids	15% 5%	kg kg	
3821.00	Prepared culture media for development of micro-organisms	5%	kg	

LAWS OF GUYANA

Customs

Cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF GOODS	UNIT (S)	SITC REV 3
3822.00	Diagnostic or laboratory reagents on a backing and prepared diagnostic or laboratory reagents whether or not on a backing, other than those of heading No. 30.02 or 30.06.	5%	kg	598.69
38.23	Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols.			
3823.10	Industrial monocarboxylic fatty acids; acid oils from refining:			
3823.11	Stearic acid	5%	kg	431.311
3823.12	Oleic acid	5%	kg	431.312
3823.13	Tall oil fatty acids	5%	kg	431.313
3823.19	Other	5%	kg	431.319
3823.70	Industrial fatty alcohols	5%	kg	512.17
38.24	Prepared binders for foundry moulds or cores; chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included; residual products of the chemical or allied industries, not elsewhere specified or included.			
3824.10	Prepared binders for foundry moulds or cores	5%	kg	598.991
3824.20	Naphthenic acids, their water-insoluble salts and their esters	5%	kg	598.992
3824.30	Non-agglomerated metal carbides mixed together or with metallic binders	5%	kg	598.993

LAWS OF GUYANA

Customs

Cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF GOODS	UNIT (S)	SITC REV 3
3824.40	Prepared additives for cements, mortars or concretes	5%	kg	598.97
3824.50	Non-refractory mortars and concretes	5%	kg	598.98
3824.60	Sorbitol other than that of sub-heading No. 2905.44	5%	kg	598.994
3824.70	Mixtures containing perhalogenated derivatives of acyclic hydrocarbons containing two or more different halogens:			
3824.71	Containing acyclic hydrocarbons perhalogenated only with fluorine and chlorine	5%	kg	598.995
3824.79	Other	5%	kg	598.996
3824.90	Other	5%	kg	598.999

SECTION VII

**PLASTIC AND ARTICLES THEREOF;
RUBBER AND ARTICLES THEREOF**

Notes

1. Goods put up in sets consisting of two or more separate constituents, some or all of which fall in this Section and are intended to be mixed together to obtain a product of Section VI or VII, are to be classified in the heading appropriate to that product, provided that the constituents are:
 - (a) having regard to the manner in which they are put up, clearly identifiable as being to be used together without first being repacked
 - (b) presented together; and
 - (c) identifiable, whether by their nature or by the relative proportions in which they are present, as being complementary one to another.
2. Except for goods of heading No. 39.18 or 39.19, plastic, rubber, and articles thereof, printed with motifs, characters or pictorial representations, which are not merely incidental to the primary use of goods, fall in Chapter 49.

CHAPTER 39**PLASTICS AND ARTICLES THEREOF****Notes**

1. Throughout the Nomenclature the expression “**plastics**” means those materials of headings Nos. 39.01 to 3914.00 which are or have been capable, either at the moment of polymerization or at some subsequent stage, of being formed under external influence (usually heat and pressure, if necessary with a solvent or plasticiser) by moulding, casting, extruding, rolling or other process into shapes which are retained on the removal of the external influence.

Throughout the Nomenclature any reference to “**plastics**” also includes vulcanized fibre. The expression, however, does not apply to materials regarded as textile materials of Section XI.

2. This Chapter does not cover:
 - (a) Waxes of heading No. 27.12 or 34.04
 - (b) Separate chemically defined organic compounds (Chapter 29)
 - (c) Heparin or its salts (heading No. 30.01);
 - (d) Solutions (other than collodions) consisting of any of the products specified in headings Nos. 39.01 to 39.13 in volatile organic solvents when the weight of the solvent exceeds 50% of the weight of the solution (heading No. 32.08); stamping foils of heading No. 32.12;
 - (e) Organic surface-active agents or preparations of heading No. 34.02;
 - (f) Run gums or ester rums (heading No. 38.06);
 - (g) Diagnostic or laboratory reagents on a backing of plastics (heading No. 38.22);
 - (h) Synthetic rubber, as defined for the purpose of Chapter 40, or articles thereof;

LAWS OF GUYANA

Customs

Cap. 82:01

- (ij) Saddlery or harness (heading No. 4201.00) or trunks, suitcases, handbags or other containers of heading No. 42.02;
 - (k) Plaits, wickerwork or other articles of Chapter 46;
 - (l) Wall coverings of heading No. 48.14;
 - (m) Goods of Section XI (textiles and textile articles);
 - (n) Articles of Section XII (for example, footwear, headgear, umbrellas, sun umbrellas, walking sticks, whips, riding-crops or parts thereof);
 - (o) Imitation jewellery of heading No. 71.17;
 - (p) Articles of Section XVI (machines and mechanical or electrical appliances);
 - (q) Parts of aircraft or vehicles of section XVII;
 - (r) Articles of Chapter 90 (for example, optical elements, spectacle frames, drawing instruments);
 - (s) Articles of Chapter 91 (for example, clock or watch cases)
 - (t) Articles of Chapter 92 (for example, musical instruments or parts thereof);
 - (u) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings, illuminated signs, prefabricated buildings);
 - (v) Articles of Chapter 95 (for example, toys, games, sports requisites); or
 - (w) Articles of Chapter 96 (for example, brushes, buttons, slides fasteners, combs, mouthpieces or stems for smoking pipes, cigarette-holders or the like, parts of vacuum flasks or the like, pens, propelling pencils).
3. Heading Nos. 39.01 to 39.11 apply only to goods of a kind produced by chemical synthesis, falling in the following categories:
- (a) Liquid synthetic polyolefins of which less than 60% by volume distils at 300°C, after conversion to 1,013 millibars when a reduced-pressure distillation method is used (headings Nos. 39.01 and 39.02);

-
- (b) Resins, not highly polymerized, of the coumarone-indene type (heading No. 39.11)
 - (c) Other synthetic polymers with an average of at least 5 monomer units;
 - (d) Silicones (heading No. 3910.00);
 - (e) Resols (heading No. 39.09) and other prepolymers.

4. The expression “**copolymers**” covers all polymers in which no single monomer unit contributes 95% or more by weight to the total polymer content.

For the purpose of this Chapter, except where the context otherwise requires, copolymers (including co-polycondensates, co-polyaddition products, block copolymers and graft copolymers) and polymer blends are to be classified in the heading covering polymers of that co monomer unit which predominates by weight over every single co monomer unit. For the purpose of this Note, constituent co monomer units of polymers falling in the same heading shall be taken together.

If no single co monomer unit predominates, copolymers or polymer blends, as the case may be, are to be classified in the heading, which occurs last in numerical order among those, which equally merit consideration.

5. Chemically modified polymers, that is those in which only appendages to the main polymer chain have been changed by chemical reaction, are to be classified in the heading appropriate to the unmodified polymer. This provision does not apply to graft copolymers.
6. In heading Nos. 39.01 to 3914.00, the expression “**primary forms**” applies only to the following forms:
- (a) Liquids and pastes, including dispersion (emulsions and suspensions) and solutions;
 - (b) Blocks or irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms
7. Heading No. 39.15 does not apply to waste, parings and scrap of a single thermoplastic material, transformed into primary forms (headings Nos. 39.01 to 3914.00).
8. For the purpose of heading No. 39.17, the expression “**tubes, pipes and hoses**” means hollow products, whether semi-manufactures or finished products, of a

- kind generally used for conveying, conducting or distributing gases or liquids (for example, ribbed garden hose, perforated tubes). This expression also includes sausage casings and other lay-flat tubing. However, except for the last-mentioned, those having an internal cross-section other than round, oval, rectangular (in which the length does not exceed 1.5 times the width) or in the shape of a regular polygon are not to be regarded as tubes, pipes and hoses but as profile shapes.
9. For the purpose of heading No. 39.18, the expression “**wall or ceiling coverings of plastics**” applies to products in rolls, of a width not less than 45 cm, suitable for wall or ceiling decoration, consisting of plastics fixed permanently on a backing of any material other than paper, the layer of plastic (on the face side) being grained, embossed, coloured, design-printed or otherwise decorated.
10. In heading Nos. 39.20 and 39.21, the expression “**plates, sheets, film, foil and strip**” applies only to plates, sheets, film, foil and strip (other than those of Chapter 54) and to blocks of regular geometric shape, whether or not printed or otherwise surface-worked, uncut or cut into rectangles (including squares) but not further worked (even if when so cut they become articles ready for use).
11. Heading No. 39.25 applies only to the following articles, not being products covered by any of the earlier headings of sub-Chapter II:
- (a) Reservoirs, tanks (including septic tanks), vats and similar containers, of a capacity exceeding 300 L;
 - (b) Structural elements used, for example, in floors, walls or partitions, ceilings or roofs;
 - (c) Gutters and fittings therefore;
 - (d) Doors, windows and frames and thresholds for doors;
 - (f) Balconies, balustrades, fencing, gates and similar barriers;
 - (g) Large-scale shelving for assembly and permanent installation, for example, in shops, workshops, warehouses;
 - (h) Ornamental architectural features, for example, fluting, cupolas, dovecotes; and
 - (i) Fittings and mountings intended for permanent installation in or on doors, windows, staircases, walls or other parts of buildings, for example, knobs,

handles, hooks, brackets, tower rails, switch-plates and other protective plates

Subheading Note

1. Within any one heading of this Chapter, polymers (including copolymers) and chemically modified polymers are to be classified according to the following provisions:
 - (a) Where there is a subheading named “other” in the same series:
 - (1) The designation in a subheading of a polymer by the prefix “poly” (e.g, polyethylene and polyamide – 6,6) means that the constituent monomer unit or monomer units of the named polymer taken together must contribute 95% or more by weight of the total polymer content.
 - (2) The copolymers named in subheadings Nos. 3901.30, 3903.20, 3903.30 and 3904.30 are to be classified in those subheadings, provided that the co monomer units of the named copolymers contribute 95% or more by weight of the total polymer content.
 - (3) Chemically modified polymers are to be classified in the subheading named “Other”, provided that the chemically modified polymers are not more specifically covered by another subheading.
 - (4) Polymers not meeting (1), (2) or (3) above, are to be classified in the subheading, among the remaining Subheadings in the series, covering polymers of that monomer unit which predominates by weight over every other single co monomer unit. For this purpose, constituent monomer units of polymers falling in the same subheading shall be taken together. Only the constituent co monomer units of the polymers in the series of subheadings under consideration are to be compared.
 - (b) Where there is no subheading named “Other” in the series:
 - (1) Polymers are to be classified in the subheading covering polymers of that monomer unit which predominates by weight over every other single comonomer unit. For this purpose, constituent monomer units of polymers falling in the same subheading shall be taken together. Only the constituent comonomer units of the polymers in the series under consideration are to be compared.
 - (2) Chemically modified polymers are to be classified in the subheading appropriate to the unmodified polymer.

Polymer blends are to be classified in the same subheading as polymers of the same monomer units in the same proportions.

LAWS OF GUYANA

Customs

Cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF GOODS	UNIT (S)	SITC REV 3
	I. PRIMARY FORMS			
39.01	Polymers of ethylene, in primary forms.			
3901.10	Polyethylene having a specific gravity of less than 0.94	5%	kg	571.11
3901.20	Polyethylene having a specific gravity of 0.94 or more	5%	kg	571.12
3901.30	Ethylene-vinyl acetate copolymers	5%	kg	571.2
3901.90	Other	5%	kg	572.9
39.03	Polymers of propylene or of other olefins, in primary forms.			
3902.10	Polypropylene	5%	kg	575.11
3902.20	Polyisobutylene	5%	kg	575.12
3902.30	Propylene copolymers	5%	kg	575.13
3902.90	Other	5%	kg	575.19
39.03	Polymers of styrene, in primary forms.			
3903.10	Polystyrene:	5%	kg	572.11
3903.11	Expansible	5%	kg	572.19
3903.19	Other	5%	kg	572.91
3903.20	Styrene-acrylonitrile (SAN) copolymers	5%	kg	572.92
3903.30	Acrylonitrile-butadiene-styrene (ABS) copolymers	5%	kg	572.99
3903.90	Other			
39.04	Polymers of vinyl chloride or of other halogenated olefins, in primary forms.			

LAWS OF GUYANA

Customs

Cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF GOODS	UNIT (S)	SITC REV 3
3904.10	Polyvinyl chloride, not mixed with any other substance	5%	kg	573.11
3904.20	Other polyvinyl chloride:			
3904.21	Non-plasticised	5%	kg	573.12
3904.22	Plasticised	5%	kg	573.13
3904.30	Vinyl chloride-vinyl acetate copolymers	5%	kg	573.91
3904.40	Other vinyl chloride copolymers	5%	kg	573.92
3904.50	Vinylidene chloride polymers	5%	kg	573.93
3904.60	Floro-polymers:			
3904.61	Polytetrafluoroethylene	5%	kg	573.941
3904.69	Other	5%	kg	573.949
3904.90	Other	5%	kg	573.99
39.05	Polymers of vinyl acetate or of other vinyl esters, in primary forms; other vinyl polymers in primary forms.			
3905.10	Polyvinyl acetate:			
3905.12	In aqueous dispersion	5%	kg	575.911
3905.19	Other	5%	kg	575.912
3905.20	Vinyl acetate copolymers:			
3905.21	In aqueous dispersion	5%	kg	575.913
3905.29	Other	5%	kg	575.919
3905.30	Polyvinyl alcohol, whether or not containing unhydrolysed acetate groups	5%	kg	575.921
3905.90	Other:			
3905.91	Copolymers	5%	kg	575.922
3905.99	Other	5%	kg	575.929
	Acrylic polymers in primary forms			
3906.10	Polymethyl methacrylate	5%	kg	575.21
3906.90	Other	5%	kg	575.29

LAWS OF GUYANA

Customs

Cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF GOODS	UNIT (S)	SITC REV 3
39.07	Polycetals, other polyethers and epoxide resins, in primary forms; polycarbonates, alkyd resins, polyallyl esters and other polyesters, in primary forms.			
3907.10	Polyacetals	5%	kg	574.11
3907.20	Other polyethers	5%	kg	574.19
3907.30	Epoxide resins	5%	kg	574.2
3907.40	Polycarbonates	5%	kg	574.31
3907.50	Alkyd resins	5%	kg	574.32
3907.60	Polyethylene terephthalate	5%	kg	574.33
3907.90	Other polyesters:			
3907.91	Unsaturated	5%	kg	574.34
3907.99	Other	5%	kg	574.39
39.08	Polyamides in primary forms.			
3908.10	Polyamide -6, -11, -12, -6,6, -6,9, -6,10 or -6,12	5%	kg	575.31
3908.90	Other	5%	kg	575.39
39.09	Amino-resins, phenolic resins and polyurethanes, in primary forms.			
3909.10	Urea resins; thiourea resins	5%	kg	575.41
3909.20	Melamine resins	5%	kg	575.42
3909.30	Other amino-resins	5%	kg	575.43
3909.40	Phenolic resins	5%	kg	575.44
3909.50	Polyurethanes	5%	kg	575.45
3910.00	Silicones in primary forms	5%	kg	575.93

LAWS OF GUYANA

Customs

Cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV 3
39.11	Petroleum resins, coumarone-indene resins, polyterpenes, polysulphides, polysulphones and other products specified in Note 3 to this Chapter, not elsewhere specified or included, in primary forms.			
3911.10	Petroleum resins, coumarone, indene or coumarone – indene resins and polyterpenes	5%	kg	575.961
3911.90	Other	5%	kg	575.969
39.12	Cellulose and its chemical derivatives, not elsewhere specified or included, in primary forms.			
3912.10	Cellulose acetates:			
3912.11	Non-plasticised	5%	kg	575.51
3912.12	Plasticised	5%	kg	575.52
3912.20	Cellulose nitrates (including collodions)	5%	kg	575.53
3912.30	Cellulose ethers:	5%	kg	575.541
3912.31	Carboxymethylcellulose and its salts	5%	kg	575.549
3912.39	Other	5%	kg	575.59
3912.90	Other			
39.13	Natural polymers (for example, alginic acid) and modified natural polymers (for example, hardened proteins, chemical derivatives of natural rubber), not elsewhere specified or included, in primary forms.			
3913.10	Alginic acid, its salts and esters	5%	kg	575.94
3913.90	Other	5%	kg	575.95

LAWS OF GUYANA

Customs

Cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF GOODS	UNIT (S)	SITC REV 3
3914.00	Ion-exchangers based on polymers of heading Nos. 39.01 to 39.13, in primary forms.	5%	kg	575.97
	II. WASTE, PARINGS AND SCRAP; SEMI-MANUFACTURES; ARTICLES			
39.15	Waste, parings and scrap, of plastic			
3915.10	Of polymers of ethylene	5%	kg	579.1
3915.20	Of polymers of styrene	5%	kg	579.2
3915.30	Of polymers of vinyl chloride	5%	kg	579.3
3915.90	Of other plastics	5%	kg	579.9
39.16	Monofilament of which any cross-sectional dimension exceeds 1 mm, rods, sticks and profile shapes, whether or not surface-worked but not otherwise worked, of plastic.			
3916.10	Of polymers of ethylene	5%	kg	583.1
3916.20	Of polymers of vinyl chloride	5%	kg	583.2
3916.90	Of other plastics	5%	kg	583.9
39.17	Tubes, pipes and hoses, and fittings therefor (for example, joints, elbows, flanges), of plastic.			
3917.10	Artificial guts (sausage casings) of hardened proteins or of cellulosic materials	5%	kg	581.1
3917.20	Tubes, pipes and hoses, rigid:			
3917.21	Of polymers of ethylene	15%	kg	581.21
3917.22	Of polymers of propylene	15%	kg	581.22

LAWS OF GUYANA

Customs

Cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF GOODS	UNIT (S)	SITC REV 3
3917.23	Of polymers of vinyl chloride	15%	kg	581.23
3917.29	Of other plastics	15%	kg	581.29
3917.30	Other tubes, pipes and hoses:			
3917.31	Flexible tubes, pipes and hoses, having a minimum burst pressure of 27.6 Mpa	15%	kg	581.31
3917.32	Other, not reinforced or otherwise combined with other materials, without fittings:			
3917.321	Electrical conduits and other piping, of PVC	15%	kg	581.41
3917.322	Garden hose	20%	kg	581.42
3917.329	Other	15%	kg	581.49
3917.33	Other, not reinforced or otherwise combined with other materials, with fittings:			
3917.331	Garden hose	20%	kg	581.51
3917.339	Other	15%	kg	581.59
3917.39	Other	15%	kg	581.6
3917.40	Fittings	15%	kg	581.7
39.18	Floor covering of plastics, whether or not self-adhesive, in rolls or in the form of tiles; wall or ceiling coverings of plastics, as defined in Note 9 to this Chapter.			
3918.10	Of polymers of vinyl chloride:			
3918.101	Tiles	5%	kg	893.311
3918.109	Other	5%	kg	893.312
3918.90	Of other plastics:			
3918.901	Tiles	5%	kg	893.313
3918.909	Other	5%	kg	893.319

LAWS OF GUYANA

Customs

Cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV 3
39.19	Self- adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of plastics, whether or not in rolls.			
3919.10	In rolls of a width not exceeding 20cm	15%	Kg	528.11
3919.90	Other:			
3919.901	Having the characteristics of articles ready for use, of marked for cutting into such articles	15%	Kg	582.191
3919.909	Other	15%	Kg	582.199
39.20	Other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated supported or similarly combined with other materials.			
3920.10	Of polymers of ethylene	15%	Kg	582.21
3920.20	Of polymers of propylene	15%	Kg	582.22
3920.30	Of polymers of styrene	15%	Kg	582.23
3920.40	Of polymers of vinyl chloride:			
3920.41	Rigid	15%	Kg	582.241
3920.42	Flexible	15%	Kg	582.242
3920.50	Of acrylic polymers:			
3920.51	Of polymethyl methacrylate	15%	Kg	582.251
3920.59	Other	15%	Kg	582.259
3920.60	Of polycarbonates, alkyd resins, Polyallyl esters or other Polyesters:			
3920.61	Of polycarbonates	15%	Kg	582.261
3920.62	Of polyethylene terephthalate	15%	Kg	582.262
3920.63	Of unsaturated polyesters	15%	Kg	582.63
3920.69	Of other polyester	15%	Kg	582.269

LAWS OF GUYANA

Customs

Cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV 3
3920.70	Of cellulose or its chemical derivatives:			
3920.71	Or regenerated cellulose	15%	Kg	582.281
3920.72	Of vulcanized fibre	15%	Kg	582.27
3920.73	Of cellulose acetate	15%	Kg	528.282
3920.79	Of other cellulose derivatives	15%	Kg	582.289
3920.90	Of other plastics:			
3920.91	Of polyvinyl butyral	15%	Kg	582.291
3920.92	Of polyamides	15%	Kg	582.292
3920.93	Of amino-resins	15%	Kg	582.293
3920.94	Of phenolic resins	15%	Kg	582.294
3920.99	Of other plastics	15%	Kg	582.299
39.21	Other plates, sheets, film, foil and strip, of plastics			
3921.10	Cellular:			
3921.11	Of polymers of styrene	15%	Kg	582.911
3921.12	Of polymers of vinyl chloride	15%	Kg	582.912
3921.13	Of polyurethane	15%	Kg	582.913
3921.14	Of regenerated cellulose	15%	Kg	582.914
3921.19	Of other plastics	15%	Kg	582.919
3921.90	Other	15%	Kg	582.99
39.22	Baths, shower-baths, wash basis, bidets, lavatory pans, seats and covers, flushing cisterns and similar sanitary ware, of plastics			
3922.10	Baths, shower-baths abs wash-basins:			
3922.101	Baths and shower-baths	5%	Kg	893.211
3922.102	Wash-basins	5%	Kg	893.221
3922.20	Lavatory seats and covers	5%	Kg	893.213
3922.90	Other	5%	Kg	893.219

LAWS OF GUYANA

Customs

Cap. 82:01

HEADING NO	DESCRIPTIONNOF GOODS	RATE OF DUTY	UNIT (S)	SITC REV3
39.23	Articles for the conveyance or packing, of goods of plastics; stoppers, lids caps and other closure, of plastics.			
3923.10	Boxes, cases, crates and similar articles:			
3923.101	Egg boxes	5%	Kg	893.191
3923.109	Other	5%	Kg	893.192
3923.20	Sacks and bags (including cones):			
3923.21	Of polymers of ethylene	15%	Kg	893.111
3923.29	Of other plastics	15%	Kg	893.119
3923.30	Carboys, bottles, flasks and similar articles:			
3923.301	Bottles	15%	Kg	893.193
3923.309	Other	5%	Kg	893.194
3923.40	Spools, cops, bobbins and similar supports	5%	Kg	893.195
3923.50	Stoppers, lids, caps and other closures			
3923.501	Lids and caps	15%	Kg	893.196
3923.509	Other	15%	Kg	893.197
3923.90	Other:			
3923.901	Cups	5%	Kg	893.198
3923.909	Other	5%	Kg	893199
39.24	Tableware, kitchenware, other household articles and toilet articles, of plastics.			
3924.10	Tableware and kitchenware:			
3923.101	Cups, forks, knives, plates, spoons and tumblers	20%	Kg	893.321
3924.102	Drinking straws	20%	Kg	893.322
3924.109	Other	20%	Kg	893.323

LAWS OF GUYANA

Customs

Cap. 82:01

HEADING NO	DESCRIPTIONNOF GOODS	RATE OF DUTY	UNIT (S)	SITC REV3
3924.90	Other:			
3924.901	Ashtrays, buckets, coat-hangers and dustbins	20%	Kg	893.324
3924.902	Flower pots	20%	Kg	893.325
3924.909	Other	20%	Kg	893.329
				893.119
39.25	Builders, ware of plastics, not elsewhere specified or included.			
3925.10	Reservoirs, tanks, vats and similar containers, of a capacity exceeding 300 litres:			
3925.101	Tanks	10%	Kg	893.291
3925.109	Other	10%	Kg	893.292
3925.20	Doors, windows and their frames and thresholds for doors	15%	Kg	893.293
3925.30	Shutters, blinds (including Venetian blinds) and similar articles and parts thereof	15%	Kg	893.294
3925.90	Other:			
3925.901	Structural elements used in ceilings or roofs	15%	Kg	893.295
3925.902	Gutters	15%	Kg	893.296
3925.909	Other	15%	Kg	893.299
39.26	Other articles of plastics and articles of other materials of heading Nos. 39.01 to 3914.00			
3926.10	Office or school supplies	10%	Kg	893.94
3926.20	Articles or apparel and clothing accessories (including gloves)	20%	Kg	893.21
3926.30	Fittings for furniture, coachwork or the like.	20%	Kg	893.95

LAWS OF GUYANA

Customs

Cap. 82:01

HEADING NO	DESCRIPTIONNOF GOODS	RATE OF DUTY	UNIT (S)	SITC REV3
3926.40	Statuettes and other ornamental articles	20%	Kg	893.991
3926.90	Other:			
3926.901	Articles for use in laboratories	5%	Kg	893.992
3926.902	Transmission, conveyer and elevator belts	5%	Kg	893.993
3926.903	Beads, bolts, screws and washers	5%	Kg	893.994
3926.904	Covers for electrical switches and outlets and similar articles	5%	Kg	893.995
3926.905	Corners for suitcases, fasteners For handbags; handles	5%	Kg	893.996
3926.906	Handcuffs	20%	Kg	893.997
3926.907	Motor vehicle licence plates	15%	Kg	893.998
3926.909	Other	20%	Kg	893.999

**CHAPTER 40
RUBBER AND ARTICLES THEREOF**

Notes

1. Except where the context otherwise requires, throughout the Nomenclature the expression “rubber” means the following products, whether or not vulcanized or hard: natural rubber, balata, gutta-percha, guayule, chicle and similar natural gums, synthetic rubber, factice derived from oils, and such substances reclaimed.
2. This Chapter does not cover:
 - (a) Goods of Section XI (textiles and textile articles);
 - (b) Footwear or parts thereof Chapter 64;
 - (c) Headgear or parts thereof (including bathing caps) Chapter 65;
 - (d) Mechanical or electrical appliances or parts thereof Section XVI (including electrical goods of all kinds), of hard rubber;
 - (e) Articles of Chapters 90.92,94,or 96; or
 - (f) Articles of Chapter 95 (other than sports gloves and articles of heading Nos. 40.11 to 40.13)
3. In heading Nos. 40.01 to 4003.00 and 40.05, the expression “primary forms” applies only to the following forms:
 - (a) Liquids and pastes (including latex, whether or not pre-vulcanised, and other dispersions and solutions);
 - (b) Blocks of irregular shape, lumps, bales, powders, granules, crumbs and similar bulk forms.
4. In Note 1 to this Chapter and in heading No. 40.02, the expression “synthetic rubber” applies to:
 - (a) Unsaturated synthetic substances, which can be irreversibly transformed by vulcanization with sulphur into non-thermoplastic substance which, at a temperature between 18⁰C and 29⁰C, will not break on being extended to three times their original length and will return, after greater than one and a half times

- their original length. For the purpose of this test, substances necessary for the cross-linking, such as vulcanizing activators or accelerators, may be added; the presence of substances as provided for by Note 5(b)(ii) and (iii) is also permitted. However, the presence of any substances not necessary for the cross-linking such as ad extenders, plasticisers and fillers, is not permitted;
- (b) Thioplasts TM and
- (c) Natural rubber modified by grafting or mixing with plastics, depolymerised natural rubber, mixtures of unsaturated synthetic substances with saturated synthetic high polymers provided that all the above –mentioned products comply with the requirements concerning vulcanisation, elongation and recovery in (a) above.
5. (a) Headings Nos. 40.01 and 40.02 do not apply to any rubber or mixture of rubbers which has been compounded, before or after coagulation, with:
- (i) Vulcanising agents, accelerators, retarders or activators (other than those added for the preparation of pre-vulcanised rubber latex);
- (ii) Pigments or other colouring matter, other than those added solely for the purpose of identification;
- (iii) Plastics or extenders (except mineral oil in the case of oil-extended rubber), fillers, reinforcing agents, organic solvents or any other substances, except those permitted under (b);
- (c) The presence of the following substances in any rubber or mixture of rubbers shall not affect its classification in heading No. 40.01 or 40.02, as the case may be, provided that such rubber or mixture of rubbers retains its essential character as a raw material:
- (i) Emulsifiers or anti-tack agents;
- (ii) Small amounts of breakdown products of emulsifier;
- (iii) Very small amounts of the following: heat sensitive agents (generally for obtaining thermosensitive rubber latexes), cationic surface-active agents (generally for obtaining electro-positive rubber latexes), antioxidants, coagulants, crumbling agents, freeze-resisting agents, peptisers, preservatives, stabilizers, viscosity-control agents, or similar special-purpose additives.
6. For the purpose of heading No.4004.00, the expression “waste, paring and scrap” means rubber waste, parings and scrap from the manufacture or working of rubber and rubber goods definitely not usable as such because of cutting-up, wear or other reasons.

LAWS OF GUYANA

Customs

Cap. 82:01

7. Thread wholly of vulcanised rubber, of which any cross sectional dimension exceeds 5 mm, is to be classified as strip, rods or profile shapes, of heading No. 40.08

8. Heading No.40.010 includes conveyor or transmission belts or belting of textile fabric impregnated, coated, covered or laminated with rubber or made from textile yarn or cord impregnated, coated covered or sheathed with rubber.

9. In heading Nos.40.01, 40.02,4003.00,40.05 and 40.08, the expressions “**plates**”, “**sheets**” and “**strip**” apply only to plates, sheets and strip and to blocks of regular geometric shape, uncut or simply cut to rectangular (including square) shape, whether or not having the character of articles and whether or not printed or otherwise surface-worked, but not otherwise cut to shape or further worked.

In heading No. 40.08 the expressions “**rods**” and “**profile shapes**” apply only to such products, whether or not cut length or surface-worked but not otherwise worked.

LAWS OF GUYANA

Customs

Cap. 82:01

HEADING NO	DESCRIPTIONNOF GOODS	RATE OF DUTY	UNIT (S)	SITC REV3
40.01	Natural rubber, balata, gutta-percha, guayule, chicle and similar natural gums, in primary forms or in plates, sheets or strips.			
4001.10	Natural rubber latex, whether or not pre-vulcanised	5%	Kg	231.1
4001.20	Natural rubber in other forms:			
4001.21	Smoked sheets	5%	Kg	231.21
4001.22	Technically specified natural rubber (TSNR)	5%	Kg	231.25
4001.29	Other	5%	Kg	231.29
4001.30	Balata, gutta- percha, guayule, chicle and similar natural gums			
40.02	Synthetic rubber and factice derived from oils, in primary forms or in plates, sheets or strip; mixture of any product of heading No. 40.01 with any product of this heading, in primary forms or in plates, sheets or strip			
4002.10	Styrene-butadiene rubber (SBR); carboxylated styrene-butadiene rubber (XSBR):			
4002.11	Latex	5%	Kg	232.111
4002.19	Other	5%	Kg	232.119
4002.20	Butadiene rubber (BR)	5%	Kg	232.12
4002.30	Isobutene- isoprene (butyl) rubber (IIR); halo-isobutene-isoprene rubber (CIIR or BIIR):			
4002.31	Isobutene-isoprene (butyl) rubber (IIR)	5%	Kg	232.131
4002.39	Other	5%	Kg	232.139

LAWS OF GUYANA

Customs

Cap. 82:01

HEADING NO	DESCRIPTIONNOF GOODS	RATE OF DUTY	UNIT (S)	SITC REV3
4002.40	Chloroprene (chlorobutadiene) rubber (CR)			
4002.41	Latex	5%	Kg	232.141
4002.49	Other	5%	Kg	232.149
4002.50	Acrylonitrile –butadiene rubber (NBR):			
4002.51	Latex	5%	Kg	232.151
4002.59	Other	5%	Kg	232.159
4002.60	Isoprene rubber (IR)	5%	Kg	232.16
4002.70	Ethylene-propylene-non-conjugated diene rubber (EPDM)	5%	Kg	232.17
4002.80	Mixtures of any product of heading No.40.01 with any product of this heading	5%	Kg	232.18
4002.90	Other:			
4002.91	Latex	5%	Kg	232.191
4002.99	Other	5%	Kg	232.199
4003.00	Reclaimed rubber in primary forms or in plates, sheets or strip.	5%	Kg	232.21
4004.00	Waste, parings and scrap of rubber (other than hard ruuber) and powders and granules obtained therefrom.	5%	Kg	621.22
40.05	Compounded rubber, unvulcanised, in primary forms or in plates, sheets or strip.			
4005.10	Compounded with carbon black or silica	5%	Kg	621.11
4005.20	Solutions; dispersions other than those of subheading No. 4005.10	5%	Kg	621.12
4005.90	Other:			
4005.91	Plates, sheets and strip:			
4005.911	Sheets for tyre repair	15%	Kg	621.191

LAWS OF GUYANA

Customs

Cap. 82:01

HEADING NO	DESCRIPTIONNOF GOODS	RATE OF DUTY	UNIT (S)	SITC REV3
4002.40	Chloroprene (chlorobutadiene) rubber (CR)			
4002.41	Latex	5%	Kg	232.141
4002.49	Other	5%	Kg	232.149
4002.50	Acrylonitrile –butadiene rubber (NBR):			
4002.51	Latex	5%	Kg	232.151
4002.59	Other	5%	Kg	232.159
4002.60	Isoprene rubber (IR)	5%	Kg	232.16
4002.70	Ethylene-propylene-non-conjugated diene rubber (EPDM)	5%	Kg	232.17
4002.80	Mixtures of any product of heading No.40.01 with any product of this heading	5%	Kg	232.18
4002.90	Other:			
4002.91	Latex	5%	Kg	232.191
4002.99	Other	5%	Kg	232.199
4003.00	Reclaimed rubber in primary forms or in plates, sheets or strip.	5%	Kg	232.21
4004.00	Waste, parings and scrap of rubber (other than hard ruuber) and powders and granules obtained therefrom.	5%	Kg	621.22
40.05	Compounded rubber, unvulcanised, in primary forms or in plates, sheets or strip.			
4005.10	Compounded with carbon black or silica	5%	Kg	621.11
4005.20	Solutions; dispersions other than those of subheading No. 4005.10	5%	Kg	621.12
4005.90	Other:			
4005.91	Plates, sheets and strip:			
4005.911	Sheets for tyre repair	15%	Kg	621.191

LAWS OF GUYANA

Customs

Cap. 82:01

HEADING NO	DESCRIPTIONNOF GOODS	RATE OF DUTY	UNIT (S)	SITC REV3
4005.919	Other	5%	Kg	
4005.99	Other	5%	Kg	893.324
40.06	Other forms (for example, rods, tubes and profile shapes) and articles (for example, discs and rings), of unvulcanised rubber.			893.325
				893.329
				893.119
4006.10	“Camel-back” strips for retreading rubber tyres	15%	Kg	
4006.90	Other	5%	Kg	
4007.00	Vulcanized rubber thread and cord.			893.291
				893.292
40.08	Plates, sheets, strip, rod and profile shapes, of vulcanized rubber other than hard rubber.			893.293
4008.10	Of cellular rubber:			893.294
4008.11	Plates, sheets and strip	15%	Kg	
4008.19	Other	15%	Kg	
4008.20	Of non-cellular rubber:			893.295
4008.21	Plates, sheets and strip	15%	Kg	893.296
4008.29	Other	15%	Kg	893.299
40.09	Tubes, pipes and hoses, of vulcanized rubber other than hard rubber, with or without their fittings (for example, joints, elbows, flanges)			893.94
4009.10	Not reinforced or otherwise combined with other materials, without fittings	5%	Kg	893.21
4009.20	Reinforced or otherwise combined only with metal, without fittings	5%	Kg	893.95

LAWS OF GUYANA

Customs

Cap. 82:01

HEADING NO	DESCRIPTIONNOF GOODS	RATE OF DUTY	UNIT (S)	SITC REV3
4009.30	Reinforced or otherwise combined only with textile materials, without fittings	5%	Kg	621.43
4009.40	Reinforced or otherwise combined with other materials, without fittings	5%	Kg	621.44
4009.50	With fittings	5%	Kg	621.45
40.10	Conveyor or transmission belts or belting, of vulcanized rubber.			
4010.10	Conveyor belts or belting:			
4010.11	Reinforced only with metal	5%	Kg	629.21
4010.12	Reinforced only with textile Materials	5%	Kg	629.22
4010.13	Reinforced only with plastics	5%	Kg	629.23
4010.19	Other	5%	Kg	629.24
4010.20	Transmission belts or belting:			
4010.21	Endless transmission belts of trapezoidal cross-section (v-belts), whether or not grooved, of a circumference exceeding 60 cm but not exceeding 180 cm	5%	Kg	629.25
4010.22	Endless transmission belts of trapezoidal cross-section (v-belts), whether or not grooved, of a circumference exceeding 180 cm but not exceeding 240 cm	5%	Kg	629.26
4010.23	Endless synchronous belts, of a circumference exceeding 60 cm but not exceeding 150 cm	5%	Kg	629.27
4010.24	Endless synchronous belts, of a circumference exceeding 150 cm but not exceeding 198 cm	5%	Kg	629.28
4010.29	Other	5%	Kg	629.29

LAWS OF GUYANA

Customs

Cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV3
40.11	New pneumatic tyres, of rubber.			
4011.10	Of a kind used on motor cars (including station wagons and racing cars)	30%	Kg	625.1
4011.20	Of a kind used on buses or lorries	15%	Kg	625.2
4011.30	Of a kind used on aircraft	5%	Kg	625.3
4011.40	Of a kind used on motorcycles	5%	Kg	625.41
4011.50	Of a kind used on bicycles	5%	Kg	625.42
4011.90	Other:			
4011.91	Having a "herring-bone" or similar tread:			
4011.911	For tractors	Free	Kg	625.511
4011.919	Other	5%	Kg	625.519
4011.99	Other:			
4011.991	For tractors	Free	Kg	625.591
4011.999	Other	5%	Kg	625.599
40.12	Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, interchangeable tyre treads and tyre flaps, of rubber.			
4012.10	Retread tyres:			
4012.101	Of a kind used on motor cars (Including station wagons and racing cars)	30%	Kg	625.921
4012.102	Of a kind used on buses or lorries	30%	Kg	625.922
4012.109	Other	5%	Kg	625.929
4012.20	Used pneumatic tyres:			
4012.201	For retreading and remoulding	5%	Kg	625.931
4012.209	Other	5%	Kg	625.939
4012.90	Other	5%	Kg	625.94

LAWS OF GUYANA

Customs

Cap. 82:01

HEADING NO	DESCRIPTIONNOF GOODS	RATE OF DUTY	UNIT (S)	SITC REV3
40.13	Inner tubes, of rubber.			
4013.10	Of a kind used on motor cars (including station wagons and racing cars), buses or lorries:			
4013.101	Of a kind used on motor cars (Including station wagons and racing cars)	10%	Kg	625.911
4013.102	Of a kind used on buses or lorries	10%	Kg	625.912
4013.20	Of a kind used on bicycles	5%	Kg	625.913
4013.90	Other:			
4013.901	Of a kind used on motor cycles	5%	Kg	625.914
4013.909	Other	5%	Kg	625.919
40.14	Hygienic or pharmaceutical articles (including teats) have vulcanized rubber other than hard rubber, with or without fittings of hard rubber.			
4014.10	Sheath contraceptives	Free	Kg	629.11
4014.90	Other	Free	Kg	629.19
40.15	Articles of apparel and clothing accessories (including gloves), for all purposes, of vulcanized rubber other than hard rubber.			
4015.10	Gloves:			
4015.11	Surgical	Free	Kg	848.221
4015.19	Other	10%	Kg	848.229
4015.90	Other:			
4015.901	Articles of apparel	10%	Kg	848.291
4015.909	Other	10%	Kg	848.299

LAWS OF GUYANA

Customs

Cap. 82:01

HEADING NO	DESCRIPTIONNOF GOODS	RATE OF DUTY	UNIT (S)	SITC REV3
40.16	Other articles of vulcanized rubber Other than hard rubber.	`		
4016.10	Of cellular rubber	20%	Kg	629.92
4016.90	Other			
4016.91	Floor coverings and mats	20%	Kg	629.991
4016.92	Erasers	10%	Kg	629.992
4016.93	Gaskets, washers and other seals	20%	Kg	629.993
4016.94	Boat or dock fenders, whether or not inflatable	20%	Kg	629.994
4016.95	Other inflatable articles	20%	Kg	629.995
4016.99	Other			
4016.991	Rubber bands	20%	Kg	629.996
4016.999	Other	20%	Kg	629.999
40.17	Hard rubber (for example, ebonite) in all forms, including waste and scrap; articles of hard rubber.			
4017.001	Hard rubber (for example, ebonite), in all forms, including waste and scrap	5%	Kg	629.911
4017.002	Articles of hard rubber	5%	Kg	629.912

SECTION VIII

**RAW HIDES AND SKINS, LEATHER, FURSKINS AND ARTICLES THEREOF;
SADDLERY AND HARNESS; TRAVEL GOODS, HANDBAGS AND SIMILAR
CONTAINERS; ARTICLES OF ANIMAL GUT (OTHER THAN SILK-WORM
GUT)**

CHAPTER 41

**RAW HIDES AND SKINS (OTHER THAN FURSKINS)
AND LEATHER**

Notes

1. This Chapter does not cover:
 - (a) Parings or similar waste, of raw hides or skins (heading No. 05.11);
 - (b) Bird skins or parts of bird skins, with their feathers or down, of heading No. 05.05 or 67.01; or
 - (c) Hides or skins with the hair or wool on raw, tanned or dresses (Chapter 43); the following are, however, to be classified in Chapter 41, namely, raw hides and skins with the hair or wool on, of bovine animals (including buffalo), of equine animals, of sheep or lambs (except Astrakhan, Broadtail, Caracul, Persian or similar lambs, Indian, Chinese, Mongolian or Tibetan lambs), of goats or kids (except Yemen, Mongolian or Tibetan goats and kids), of swine (including peccary), of chamois, of gazelle, of reindeer, of elk, of deer, of roebucks or of dogs.

2. Though the Nomenclature the expression “composition leather” means only substances of the kind referred to in heading No. 4111.00.

LAWS OF GUYANA

Customs

Cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV3
41.01	Raw hides and skins of bovine or equine animals (fresh, or salted dried, limed, pickled or otherwise preserved, but not tanned, parchment- dressed or further prepared), whether or not dehaired or split			
4101.10	Whole hides and skins of bovine animals, of a weight per skin not exceeding 8 Kg when simply dried 19 Kg when dry-salted, or 14 Kg when fresh, wet-salted or otherwise preserved	5%	Kg	211.2
4101.20	Other hides and skins of bovine animals, fresh or wet salted:			
4101.21	Whole	5%	Kg	211.111
4101.22	Butts and bends	5%	Kg	211.112
4101.29	Other	5%	Kg	211.119
4101.30	Other hides and skins of bovine animals, otherwise preserved	5%	Kg	211.12
4101.40	Hides and skins of equine animals	5%	Kg	211.13
41.02	Raw skins of sheep or lambs (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment –dressed or further prepared), whether or not with wool on split, other than those excluded by Note 1 (c) to this Chapter.			
4102.10	With wool on	5%	Kg	211.6
4102.20	Without wool on:			
4102.21	Pickled	5%	Kg	211.71
4102.29	Other	5%	Kg	211.79

LAWS OF GUYANA

Customs

Cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV3
41.03	Other raw hides and skins (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or spilt, other than those excluded by Note 1(b) or 1 (c) to this Chapter.			
4103.10	Of goats or kinds	5%	Kg	211.4
4103.20	Of reptiles	5%	Kg	211.991
4103.90	Other	5%	Kg	211.999
41.04	Leather of bovine or equine animals, without hair on, other than leather of heading No. 4108.00 or 4109.00			
4104.10	Whole bovine skin leather, of a unit surface area not exceeding 28 square feet (2.6m ²)	5%	Kg	611.3
4104.20	Other bovine leather and equine leather, tanned or retanned but not further prepared, whether or not spilt:			
4104.21	Bovine leather, vegetable pretanned	5%	Kg	611.411
4104.22	Bovine leather other wise pretanned	5%	Kg	611.412
4105.29	Other	5%	Kg	611.419
4104.30	Other bovine leather and equine leather, parchment- dressed or prepared after tanning:			
4104.31	Full grains and full grain splits	5%	Kg	611.421
4104.39	Other	5%	Kg	61.429

LAWS OF GUYANA

Customs

Cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV3
41.05	Sheep or lamb skin leather, without wool on, other than leather of heading No. 4108.00 or 4109.00.			
4105.10	Tanned or retanned but not further prepared, whether or not split:			
4105.11	Vegetable pre-tanned	5%	Kg	611.511
4105.12	Otherwise pre-tanned	5%	Kg	611.512
4105.19	Other	5%	Kg	611.519
4105.20	Parchment- dressed or prepared after tanning	5%	Kg	611.52
41.06	Goat or kidskin leather, without hair on, other than leather of heading No. 4108.00 or 4109.00.			
4106.10	Tanned or retanned but not further prepared, whether or not split:			
4106.11	Vegetable pre-tanned	5%	Kg	611.611
4106.12	Otherwise pre-tanned	5%	Kg	611.612
4106.19	Other	5%	Kg	611.619
4106.20	Parchment- dressed or prepared after tanning	5%	Kg	611.62
41.07	Leather of other animals, without hair on, other than leather of heading No. 4108.00 or 4109.00.			
4107.10	Of swine	5%	Kg	611.71
4107.20	Of reptiles			
4107.21	Vegetable pre-tanned	5%	Kg	611.721
4107.29	Other	5%	Kg	611.729
4107.90	Of other animals	5%	Kg	611.79

LAWS OF GUYANA

Customs

Cap. 82:01

HEADING NO	DESCRIPTIONNOF GOODS	RATE OF DUTY	UNIT (S)	SITC REV3
4108.00	Chamois (including combination chamois) leather.	5%	Kg	611.81
4109.00	Patent leather and patent laminated leather; metallised leather.	5%	Kg	611.83
4110.00	Paring and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour.	5%	Kg	611.519
4111.00	Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip whether or not in rolls.	5%	Kg	611.52

CHAPTER 42

**ARTICLES OF LEATHER; SADDLERY AND HARDNESS; TRAVEL GOODS;
HANDBAGS AND SIMILAR CONTAINERS;
ARTICLES OF ANIMAL GUT (OTHER THAN SILK WORN GUT)**

Notes

1. This Chapter does not cover:
 - (a) Sterile surgical catgut or similar sterile suture materials (heading No. 30.06);
 - (b) Articles of apparel or clothing accessories (except gloves), lined with fur skin or artificial fur or to which fur skin or artificial fur is attached on outside except ad mere trimming (heading No.43.03 or 43.04);
 - (c) Made up articles of netting (heading No. 56.08);
 - (d) Articles of Chapter 64;
 - (e) Headgear or parts thereof of Chapter 65;
 - (f) Whips, riding-crops or other articles of (heading No.71.17);
 - (g) Cuff-links, bracelets or other imitation jewellery (heading No.71.17)
 - (h) Fittings or trimming for harness, such as stirrups, bits, horse brasses and buckles, separately presented (generally Section XV);
 - (i) Strings, skins for drums or the like, or other parts of musical instruments (heading No. 92.09
 - (j) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings);
 - (k) Articles of Chapter 95 (for example, toys, games sports requisites); or
 - (l) Buttons, press-fasteners, snap-fasteners, press-studs, button moulds or other parts of these articles, button blanks, of heading No.96.06

LAWS OF GUYANA

Customs

Cap. 82:01

2. (A) In addition to the provision of Note 1 above, heading No. 42.02 does not cover:
- (a) Bags made of sheeting of plastics, whether or not printed, with handles, not designed for prolonged use.
 - (b) Articles of plaiting materials (heading No. 46.02);
- (B) Articles of heading Nos. 42.02 and 42.03 which have parts of precious metal or metal clad with precious metal, of natural or cultured pearls, of precious or semi-precious stones (natural, synthetic or reconstructed) remain classified in those heading even if such parts constitute more than minor fittings or minor ornamentation, provided that these parts do not give the articles their essential character. If, on the other hand, the parts give the articles their essential character, the articles are to be classified in Character 71.
3. For the purposes of heading No. 42.03, the expression “articles of apparel and clothing accessories” applies, *inter alia*, to gloves (including sports gloves), aprons and other protective clothing, braces, belts, bandoliers and wrist straps, but excluding watchstraps (heading No. 91.13).

LAWS OF GUYANA

Customs

Cap. 82:01

HEADING NO	DESCRIPTIONNOF GOODS	RATE OF DUTY	UNIT (S)	SITC REV3
4201.00	Saddlery and harness for any animal (including traces, leads, knee pads, muzzles, saddle cloths, saddle bags, dog coats and the like), of any material.	20%	Kg	612.2
42.02	Trunks, suit-cases, brief-cases, school satchels, spectacle cases, binocular cases, camera cases, musical instruments cases, gun cases, holsters and similar containers; traveling-bags toilet bags, rucksacks, hand bags, shopping-bags, wallets, purses, map-cases, cigarette-cases, tobacco-pouches, tool bags, sports bags, bottle-cases, jewellery boxes, powder boxes, cutlery cases and similar containers, of leather or of composition leather, of sheeting of plastics, of textile materials, of vulcanized fibre or of paperboard, or wholly or mainly covered with such materials or with paper.	20%	Kg	612.2
4202.10	Trunks, suit-cases, vanity-cases, executive –cases, brief-cases, school satchels and similar containers:	20%	Kg	831.211
4202.11	With outer surface of leather, of composition leather or of patent leather	20%	Kg	831.219
4202.111	Suit-cases and brief –cases	20%	Kg	831.211
4202.119	Other	20%	Kg	831.219

LAWS OF GUYANA

Customs

Cap. 82:01

HEADING NO	DESCRIPTIONNOF GOODS	RATE OF DUTY	UNIT (S)	SITC REV3
4202.12	With outer surface of plastics or of textile materials:	20%	Kg and No	831.221
4202.121	Suit –cases	20%	Kg and No	831.222
4202.122	Brief-cases	20%	Kg and No	831.229
4202.129	Other	20%	Kg and No	831.29
4202.19	Other			
4202.20	Handbags, whether or not with shoulder strap, including those with-outside handle:			
4202.21	With outer surface of leather, of composition leather or of patent leather:			
4202.211	Traveling bags	20%	Kg and No	831.11
4202.219	Other	20%	Kg and No	831.12
4202.22	With outer surface of plastic sheeting or of textile materials:			
4202.221	Traveling bags	20%	Kg and No	831.13
4202.229	Other	20%	Kg and No	831.14
4202.29	Other	20%	Kg and No	831.19
4202.30	Articles of a kind normally carried in the pocket or in the handbag:			
4202.31	With outer surface of leather, of composition leather or of patent leather:			
4202.311	Purses, spectacle cases and wallets	20%	Kg and No	831.911
4202.319	Other	20%	Kg and No	831.912
4202.32	With outer surface of plastics sheeting or of textile materials:			
4202.321	Purses, spectacle cases and wallets	20%	Kg and No	831.913
4202.329	Other	20%	Kg and No	831.914
4202.39	Other	20%	Kg and No	831.919
4202.90	Other:			
4202.91	With outer surface of leather, of composition leather or of patent leather	20%	Kg and No	831.991

LAWS OF GUYANA

Customs

Cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV3
4202.92	With outer surface of plastic	20%	Kg and No	831.992
	Sheeting or of textile material	20%	Kg and No	831.999
4202.99	Other			
42.03	Articles of apparel and clothing accessories, of leather or of composition leather.			
4203.10	Articles of apparel	20%	Kg	848.11
4203.20	Gloves, mittens and mitts:			
4203.21	Specially designed for use in			
4203.29	sports	20%	Kg and pair	894.77
4203.291	Other:			
4203.299	Industrial gloves	10%	Kg and pair	848.121
4203.30	Other	20%	Kg	848.129
423040	Belts and bandoliers	20%	Kg	848.13
	Other clothing accessories	20%	Kg	848.19
4204.00	Articles of leather or of composition leather, of a kind used in machinery or mechanical appliances or for other technical uses.			
		5%	Kg	612.1
4205.00	Other articles of leather or of composition leather.			
		20%	Kg	612.9
42.06	Articles of gut (other than silk-worm gut), of goldbeater's skin, of bladders or of tendons.			
4206.10	Catgut	5%	Kg	899.911
4206.90	Other	5%	Kg	899.919

CHAPTER 43

**FURSKINS AND ARTIFICIAL FUR;
MANUFACTURES THEREOF**

Notes

1. Throughout the Nomenclature references to “fur skins”, other than to raw fur skins of heading No. 43.01, apply to hides or skins of all animals which have been tanned or dressed with the hair or wool on

2. This Chapter does not cover:
 - (a) Bird skins or parts of bird skins, with their feathers or down (heading No. 05.05 or 67.01);
 - (b) Raw hides or skins, with the hair or wool on, of Chapter 41 (see Note 1(c) to that Chapter);
 - (c) Gloves consisting of leather and fur skin or of leather and artificial fur (heading No.42.03);
 - (d) Articles of Chapter 64;
 - (e) Headgear or parts thereof of Chapter 65;or
 - (f) Articles of Chapter 95 (for example, toys, games, sports requisites)

3. Heading No. 43.03 includes fur skins and parts thereof, assembled with the addition of other materials and fur skins and parts thereof, sewn together in the form of garments or parts or accessories of garments or in the form of other articles.

LAWS OF GUYANA

Customs

Cap. 82:01

4. Articles of apparel and clothing accessories (except those excluded by Note 2) lined with fur skin or artificial fur or to which furskin or artificial fur is attached on the outside except as mere trimming are to be classified in heading No.43.03 or 43.04 as the case may be.

5. Throughout the Nomenclature the expression “artificial fur” means any imitation of fur skin consisting of wool, hair or other fibers gummed or sewn on to leather, woven fabric or other materials, but does not include imitation fur skins obtained by weaving or knitting (generally, heading No.58.01 or 60.01)

LAWS OF GUYANA

Customs

Cap. 82:01

HEADING NO	DESCRIPTIONNOF GOODS	RATE OF DUTY	UNIT (S)	SITC REV3
43.01	Raw fur skins (including heads, tails, paws and other pieces or cuttings, suitable for furriers' use) other than raw hides and skins of heading No. 41.01, 41.02 or 41.03			
4301.10	Of milk, whole, with or without head, tail or paws	5%	Kg	212.1
4301.20	Of rabbit or hare, whole, with or without head, tail or paws	5%	Kg	212.21
4301.30	Of lamb, the following: Astrakhan, Broadtail, Caracul, Persian and similar lamb, Indian, Chinese, Mongolian or Tibetan lamb, whole with or without head, tail or paws	5%	Kg	212.22
4301.40	Of beaver, whole, with or without head, tail or paws	5%	Kg	212.23
4301.50	Of musk-rat, whole, with or without head, tail or paws	5%	Kg	212.24
4301.60	Of fox, whole, with or without head, tail or paws	5%	Kg	212.25
4301.70	Of seal, whole with or without head, tail or paws	5%	Kg	212.26
4301.80	Other fur skins, whole with or without heads, tails or paws	5%	Kg	212.29
4301.90	Heads, tails, paws and other pieces or cuttings, suitable for furriers use	5%	Kg	212.3

LAWS OF GUYANA

Customs

Cap. 82:01

HEADING NO	DESCRIPTIONNOF GOODS	RATE OF DUTY	UNIT (S)	SITC REV3
43.02	Tanned or dressed fur skins (including heads, tails, paws and other pieces or cuttings), unassembled, or assembled (without the addition of other materials) other than those of heading No.43.03			
4302.10	Whole skins, with or without head, tail or paws, not assembled:			
4302.11	Of milk	5%	Kg	613.11
4302.12	Of rabbit or hare	5%	Kg	613.12
4302.13	Of lamb; the following: Astrakhan Broadtail, Caracul, Persian and similar lamb, Indian, Chinese, Mongolian or Tibetan lamb	5% 5%	Kg Kg	613.13 613.19
4302.19	Other			
4302.20	Head, tails, paws and other pieces or cutting not assembled	5%	Kg	613.2
4302.30	Whole skins and pieces or cuttings thereof, assembled	5%	Kg	612.3
43.03	Articles of apparel, clothing accessories and other articles of fur skin			
4303.10	Articles of apparel and clothing accessories	20%	Kg	848.311
4303.90	Other:			
4303.901	Articles and accessories for use in machinery or mechanical appliances or for industrial purposes	5%	Kg	848.312
4303.909	Other	20%	Kg	848.319

LAWS OF GUYANA

Customs

Cap. 82:01

HEADING NO	DESCRIPTIONNOF GOODS	RATE OF DUTY	UNIT (S)	SITC REV3
43.04 4304.001 4304.002	Artificial fur and articles thereof Artificial fur Articles	5% 20%	Kg Kg	848.321 848.322

SECTION IX

WOOD AND ARTICLES OF WOOD; WOOD CHARCOAL; CORK AND ARTICLES OF CORK; MANUFACTURES OF STRAW; OF ESPARTO PR OF OTHER PLANITING MATERIALS; BASKETWARE AND WICKERWORK

CHAPTER 44

WOOD AND ARTICLES OF WOOD; WOOD CHARCOAL

Notes

1. This Chapter does not cover:
 - (a) Wood, in chips, in shaving, crushed, ground or powdered, of a kind used primarily in perfumery, pharmacy, or for insecticidal, fungicidal or similar purposes (heading No. 12.11);
 - (b) Bamboos or other materials of a woody nature of a kind used primarily for plaiting, in the rough, whether or not split, swan lengthwise or cut to length (heading No.14.01);
 - (c) Wood, in chips, in shaving, ground or powdered, of a kind used primarily in dyeing or in tanning (heading No.14.04);
 - (d) Activated charcoal (heading No.38.02);
 - (e) Articles of heading No.42.02;
 - (f) Goods of Chapter 46
 - (g) Footwear or parts thereof Chapter 64;
 - (h) Goods of Chapter 66 (for example, umbrellas and walking-sticks and parts thereof);
 - (i) Good of heading No.6808.00
 - (j) Goods of heading No, 6808.00

- (k) Imitation jewellery of heading No.71.17;
- (l) Goods of Section XVI or Section XVII (for example, machines parts, cases, covers, cabinets for machines and apparatus and wheelwrights' wares);
- (m) Goods of Section XVIII (for example, clock cases and musical instruments and parts thereof);
- (n) Parts of firearm (heading No.93.05);
- (o) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings, prefabricated buildings);
- (p) Articles of Chapter 96 (for example, smoking pipes and parts thereof, buttons, pencils excluding bodies and handles, of wood, for articles of heading No.96.03; or
- (q) Articles of Chapter 97 (for example, work of art).

2. In this Chapter, the expression "densified wood" means wood, which has been subjected to chemical or physical treatment (being, in the case of layers bonded together, treatment in excess of that needed to ensure a good bond), and which thereby acquired increased density or hardness together with improved mechanical strength or resistance to chemical or electrical agencies

3. Headings Nos. 4414.00 to 44.21 apply to articles of the respective description of particleboard or similar board, fiberboard, laminated wood or densified wood as they apply to such articles of wood.

4. Products of heading No.44.10, 44.11 or 44.12 may be worked to form the shapes provided for in respect of the goods of heading No. 44.09, curved, corrugated, perforated, cut or formed to shapes other than square or rectangular or submitted to any other operation provided it does not give them the character of articles of other headings

5. Heading No. 44.17 does not apply to tools in which the blade, working edge, working surface or other working part is formed by any of the material specified in Note 1 Chapter 82

6. Subject to Note 1 above and except where the context otherwise requires, any reference to “wood” in a heading of this Chapter applies also to bamboos and other materials of a woody nature.

Subheading Note

1. For the purpose of subheadings Nos.4430.41 to 4403.49, 4407.24 to 4407.29, 4408.31 to 4412.99, the expression “tropical wood” means one of the following types of wood:

Abura, Acajou d’Afrique, Afrormosia, Ako, Alan, Andiroba, Aningre, Avodire, Azobe, Balau, Balsa, Bosse clair, Bosse fonce, cativo, Cedro, Dabena, Dark Red Meranti, Dibetou, Doussie, Framire, Freijo, Fromager, fuma, geronggang, Iiomba, Imbuia, Ipe, Iroko, Jaboty, Jelutong, Jequitiba, Jongkong, Kapur, Kempas, Keruing, kosipo, kato, Light red Meranti, Limba, Louro, Macaranduba, Mahogany, Makore, Mansonia, Mengkulang, Meranti Bakau, Merawan, Merbau, Merpauh, Mersawa, Moabi, Niangon, Nyatoh, Obeche, Okoume, Onzabili, Orey, Ovengkol, Ozigo, Padauk, Paldao, Palissandre de Guatemala, Palissandre de Para, Palissandre de rio, Palissandre de Rose, Pau marfim, Pulai, Puna, Ramin, Spelli, Saqui-Saqui, Sepetir, Sipo, Sucupira, Suren, Teak, Tiama, Tola, Virola, White Lauan, White Meranti, White Seraya, Yellow Meranti

LAWS OF GUYANA

Customs

Cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV3
44.01	Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms; wood in chips or particles; sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms.			
4401.10	Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms	10%	Kg	245.01
4401.20	Wood in chips or particles:			
4401.21	Coniferous	5%	Kg	246.11
4401.22	Non-coniferous	5%	Kg	246.15
4401.30	Sawdust and wood waste and scrap, Whether or not agglomerated in logs, briquettes, pellets or similar forms	15%	Kg	245.2
4402.00	Wood charcoal (including shell or nut charcoal), whether or not agglomerated	15%	Kg	245.02
44.03	Wood in the rough, whether or not stripped of bark or sapwood, or roughly squared.			
4403.10	Treated with paint, stains, creosote or other preservatives:			
4403.101	Of coniferous species	5%	Kg and m ³	247.31
4403.102	Of mahogany	5%	Kg and m ³	247.32
4403.109	Of other non-coniferous species	10%	Kg and m ³	247.39
4403.20	Other, coniferous	5%	Kg and m ³	247.4
4403.40	Other, of tropical wood specified in Subheading Note 1 to this Chapter:			
4403.10	Dark Red Meranti, Light Red Meranti and Meranti Bakau	10%	Kg and m ³	247.511
4403.49	Other:			

LAWS OF GUYANA

Customs

Cap. 82:01

HEADING NO	DESCRIPTIONNOF GOODS	RATE OF DUTY	UNIT (S)	SITC REV3
4403.491	Mahogany	5%	Kg and m ³	247.512
4403.499	Other	10%	Kg and m ³	247.519
4403.90	Other:			
4403.91	Of oak (<i>Quercus spp.</i>)	5%	Kg and m ³	247.521
4403.92	Of beech (<i>Fagus spp.</i>)	5%	Kg and m ³	247.522
4403.99	Other:			
4403.991	Of greenheart	10%	Kg and m ³	247.523
4403.999	Other	10%	Kg and m ³	247.529
44.04	Hoop wood; split poles; piles, pickets and stakes of wood, pointed but not sawn lengthwise; wooden sticks, roughly trimmed but not turned, bent or otherwise worked, suitable for the manufacture of walking-sticks, umbrellas, tools handles or the like; chip wood and the like.			
4404.10	Coniferous:			
4401.101	Split poles, piles, pickets, stakes and sticks	15%	Kg	643.911
4404.109	Other	5%	Kg	634.9123
4404.20	Non-coniferous			
4404.201	Spilt poles, piles, pickets, stakes and sticks, of greenheart	15%	Kg	634.913
4404.202	Split poles, piles, pickets, takes and sticks, of other wood	15%	Kg	634.914
4404.20	Other	5%	Kg	634.919
4405.00	Wood wool; wood flour.	5%	Kg	634.93
44.06	Railway or tramway sleepers (crossties) Of wood			
4406.10	Not impregnated	15%	Kg and m ³	248.11
4406.90	Other	15%	Kg and m ³	248.19

LAWS OF GUYANA

Customs

Cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV3
<p>44.07</p> <p>4407.10</p> <p>4407.101</p> <p>4407.109</p> <p>4407.20</p> <p>4407.24</p> <p>4407.241</p> <p>4407.249</p> <p>4407.25</p> <p>4407.26</p> <p>4407.29</p> <p>4407.291</p> <p>4407.292</p> <p>4407.293</p> <p>4407.299</p> <p>4407.90</p> <p>4407.91</p> <p>4407.92</p> <p>4407.99</p>	<p>Wood sawn or chipped lengthwise sliced or peeled, whether or not planed, sanded or finger-jointed, of a thickness exceeding 6 mm.</p> <p>Coniferous:</p> <p>Pitch-pine</p> <p>Other, coniferous</p> <p>Of tropical wood specified in Sub-heading Note 1 to this Chapter:</p> <p>Virola, Mahogany (<i>Swietenia spp.</i>)</p> <p>Imbuia and Balsa:</p> <p>Mahogany</p> <p>Other</p> <p>Dark Red Meranti, Light Red Meranti and Meranti Bakau</p> <p>White Lauan, White Meranti, White Seraya, Yellow Meranti and Alan</p> <p>Other:</p> <p>Caribbean cedar (<i>Cedrela odorata</i>)</p> <p>Greenheart</p> <p>Mora</p> <p>Other</p> <p>Other</p> <p>Of oak (<i>Quercus spp.</i>)</p> <p>Of beech (<i>Fagus spp.</i>)</p> <p>Other</p>	<p></p> <p>5%</p> <p>5%</p> <p></p> <p>5%</p> <p>15%</p> <p></p> <p>15%</p> <p>15%</p> <p>15%</p> <p>15%</p> <p>15%</p> <p>15%</p> <p>15%</p> <p>15%</p> <p>5%</p> <p>5%</p> <p>15%</p>	<p></p> <p>Kg and m³</p> <p>Kg and m³</p> <p></p> <p>Kg and m³</p> <p>Kg and m³</p> <p></p> <p>Kg and m³</p> <p>Kg and m³</p> <p>Kg and m³</p> <p>Kg and m³</p> <p>Kg and m³</p> <p>Kg and m³</p> <p>Kg and m³</p> <p>Kg and m³</p> <p>Kg and m³</p> <p>Kg and m³</p> <p>Kg and m³</p> <p>Kg and m³</p> <p>Kg and m³</p>	<p></p> <p>248.21</p> <p>248.29</p> <p></p> <p>248.41</p> <p>248.42</p> <p></p> <p>248.43</p> <p>248.44</p> <p>248.45</p> <p>248.46</p> <p>248.47</p> <p>248.48</p> <p></p> <p>248.491</p> <p>248.492</p> <p>248.499</p>

LAWS OF GUYANA

Customs

Cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV3
44.08	Veneer sheets and sheets for plywood (whether or not spliced) and other wood sawn lengthwise, sliced or peeled, whether or not planed, sanded or finger-jointed, of a thickness not exceeding 6 mm.			
4408.10	Coniferous:	5%	Kg and m ³	634.111
4408.101	Veneer sheets and sheets for plywood	15%	Kg and m ³	634.119
4408.109	Other			
4408.30	Of tropical wood specified in Sub-heading Note 1 to this Chapter:			
4408.31	Dark Red Meranti, Light Red Meranti and Meranti Bakau	15%	Kg and m ³	634.121
4408.39	Other:			
4408.391	Veneer sheets and sheets for plywood	5%	Kg and m ³	634.122
4408.399	Other	15%	Kg and m ³	634.123
4408.90	Other	15%	Kg and m ³	634.129
44.09	Wood (including strips and friezes for parquet flooring, not assembled) continuously shaped (tongued, grooved, rebated, chamfered, V-jointed, beaded, moulded, rounded or the like) along any of its edges or faces, whether or not planed, sanded or finger-jointed.			
4409.10	Coniferous	5%	Kg and m ³	248.31
4409.101	Pitch- pine	5%	Kg and m ³	248.39
4409.109	Other			
4409.20	Non-coniferous:			
4409.201	Caribbean cedar (<i>Cedrela odorata</i>)	15%	Kg and m ³	248.51

LAWS OF GUYANA

Customs

Cap. 82:01

HEADING NO	DESCRIPTIONNOF GOODS	RATE OF DUTY	UNIT (S)	SITC REV3
4409.202	Greenheart	15%	Kg and m ³	248.52
4409.203	Mahogany	5%	Kg and m ³	248.53
4409.204	Mora	15%	Kg and m ³	248.54
4409.209	Other	15%	Kg and m ³	248.59
44.10	Particle board and similar board of wood or other ligneous materials, whether or not agglomerated with resins or other organic binding substances			
4410.10	Of wood:			
4410.11	Wafer board, including oriented Strand board	5%	Kg and m ³	634.221
4410.19	Other	5%	Kg and m ³	634.229
4410.90	Of other ligneous materials	5%	Kg and m ³	634.23
44.11	Fibreboard of wood or other ligneous materials, whether or not bonded with resins or other organic substances.			
4411.10	Fibreboard of a density exceeding 0.8g/cm ³ :			
4411.11	Not mechanically worked or surface covered	5%	Kg and m ³	634.511
4411.19	Other	5%	Kg and m ³	634.519
4411.20	Fibreboard of a density exceeding 0.5/cm ³ but not exceeding 0.8g/cm ³ :			
4411.21	Not mechanically worked or surface covered	5%	Kg and m ³	634.521
4411.29	Other	5%	Kg and m ³	634.529

LAWS OF GUYANA

Customs

Cap. 82:01

HEADING NO	DESCRIPTIONNOF GOODS	RATE OF DUTY	UNIT (S)	SITC REV3
4411.30	Fibreboard of a density exceeding 0.35/cm ³ but not exceeding 0.5g/cm ³ :			
4411.31	Not mechanically worked or surface covered	5%	Kg and m ³	634.531
4411.39	Other	5%	Kg and m ³	634.539
4411.90	Other:			
4411.91	Not mechanically worked or surface covered	5%	Kg and m ³	634.591
4411.99	Other	5%	Kg and m ³	634.599
44.12	Plywood, veneered panels and similar laminated wood.			
4412.10	Plywood consisting solely of sheets of wood, each ply not exceeding 6mm thickness:			
4412.13	With at least one outer ply of tropical wood specified in Subheading Note 1 to this Chapter	10%	Kg and m ³	634.311
4412.14	Other, with at least one outer ply Of non-coniferous wood	10%	Kg and m ³	634.319
4412.19	Other	10%	Kg and m ³	634.39
4412.20	Other, with at least one outer ply of non-coniferous wood:			
4412.22	With at least one ply of tropical wood specified in Subheading Note 1 to this Chapter	5%	Kg and m ³	634.411
4412.23	Other, containing at least one layer of particle board	5%	Kg and m ³	634.412
4412.29	Other	5%	Kg and m ³	634.419

LAWS OF GUYANA

Customs

Cap. 82:01

HEADING NO	DESCRIPTIONNOF GOODS	RATE OF DUTY	UNIT (S)	SITC REV3
4412.90 4412.92	Other With at least one ply of tropical wood specified in Subheading Note 1 to this Chapter	5%	Kg and m ³	634.491
4412.93	Other, containing at least one layer of particle board	5%	Kg and m ³	634.492
4412.99	Other	5%	Kg and m ³	634.499
4413.00	Densified wood in blocks, plates, strips or profile shapes.	5%	Kg	634.21
4414.00	Wooden frames for paintings, photographs, mirrors or similar objects.	15%	Kg	635.41
44.15	Packing cases, boxes, crates drums and similar packing, of wood; cable-drums of wood; pallets, box pallets and other load boards, of wood; pallet collars of wood.			
4415.10	Cases, boxes, crates, drums and similar packing; cable-drums	5%	Kg	635.11
4415.20	Pallets, box-pallets and other load boards; pallets collars	20%	Kg	635.12
44.16	Casks, barrels, vats, tubs and other coopers products and parts thereof, of wood, including staves.			
4416.001	Casks, barrels and puncheons, of oak	5%	Kg	635.21
4416.009	Other	5%	Kg	635.29
44.17	Tools, tool bodies, tool handles, broom or brush bodies and handles of wood, boot or shoe lasts and trees, of wood			

LAWS OF GUYANA

Customs

Cap. 82:01

HEADING NO	DESCRIPTIONNOF GOODS	RATE OF DUTY	UNIT (S)	SITC REV3
4417.001	Handles for axes, brooms, files, hammers, hoes, picks rakes and shovels	15%	Kg	635.911
4417.002	Tools, tool bodies and other tool handles	5%	Kg	635.912
4417.003	Broom or brush bodies	5%	Kg	635.913
4417.009	Other	5%	Kg	635.919
44.18	Builder's joinery and carpentry of wood, including cellular wood panels, assembled parquet panels, shingles and shakes.			
4418.10	Windows French- windows and their frames	10%	Kg	635.31
4418.20	Doors and their frames and thresholds	10%	Kg	635.32
4418.30	Parquet panels	15%	Kg	635.391
4418.40	Shuttering for concrete Constructional work	15%	Kg	635.392
4418.50	Shingles and shakes:			
4418.501	Shingles	15%	Kg and thousand shingles	635.331
4418.502	Shakes	15%	Kg	635.332
4418.90	Other:			
4418.901	Cellular wood panels, whether or not faced with based metal	5%	Kg	635.393
4418.909	Other	15%	Kg	635.399
4419.00	Tableware and kitchenware, of wood	20%	Kg	635.42

LAWS OF GUYANA

Customs

Cap. 82:01

HEADING NO	DESCRIPTIONNOF GOODS	RATE OF DUTY	UNIT (S)	SITC REV3
44.20	Wood marquetry and inlaid wood; Caskets and cases for jewellery or cutlery, and similar articles, of wood; statuettes and other ornaments, of wood; wooden articles of furniture not falling in Chapter 94.			
4420.10	Statuettes and other ornaments, of Wood:			
4420.101	Wall plaques	20%	Kg	635.491
4420.109	Other	20%	Kg	635.492
4420.90	Other:			
4420.901	Wood marquetry and inlaid wood	5%	Kg and m ³	635.493
4420.909	Other	20%	Kg	635.499
44.21	Other articles of wood.			
4421.10	Clothes hangers	20%	Kg	635.991
4421.90	Other:			
4421.901	Spools, cops, bobbins, sewing thread reels and the like, of turned wood	5%	Kg	635.992
4421.901	Roller blinds, rollers for spring blinds; spigots; wooden pegs and pins for footwear	5%	Kg	635.993
4421.903	Letters, figures, moulding patterns, templates, paving blocks, trellises and fencing panels; Venetian and other blinds; labels for horticulture; dowel pins	15%	Kg	635.994
4421.904	Capacity measures; ladders and steps	15%	Kg	635.995
4421.905	Match splints	15%	Kg	635.996
4421.909	Other	20%	Kg	635.999

Chapter 45
Cork and Articles

Notes

1. This Chapter does not cover:
 - (a) Footwear or parts of footwear of Chapter 64;
 - (b) Headgear or parts of headgear of Chapter 65; or
 - (c) Articles of Chapter 95 (for example, toys, games, sports requisites)

LAWS OF GUYANA

Customs

Cap. 82:01

HEADING NO	DESCRIPTIONNOF GOODS	RATE OF DUTY	UNIT (S)	SITC REV3
45.01	Natural cork, raw or simply prepared; waste cork; crushed, granulated or ground cork.			
4501.10	Natural cork, raw or simply prepared	5%	Kg	244.03
4501.90	Other	5%	Kg	244.04
4502.00	Natural cork, debacked or roughly squared or in rectangular (including squared, or in rectangular (including square) blocks, plates, sheets or strip, (including sharp- edged blanks for corks or stoppers).	5%	Kg	244.02

LAWS OF GUYANA

Customs

Cap. 82:01

HEADING NO	DESCRIPTIONNOF GOODS	RATE OF DUTY	UNIT (S)	SITC REV3
45.03	Articles of natural cork			
4503.10	Corks and stoppers:			
4503.101	Corks	5%	Kg	633.11
4503.102	Stoppers including blanks with rounded edges	15%	Kg	633.112
4503.90	Other:			
4503.901	Discs, washers and wafers for lining crown corks and other closures for bottles, jars and the like	15%	Kg	633.191
4503.902	Bath, table, typewriter and other mats	20%	Kg	633.192
4503.903	Lifebuoys	Free	Kg	633.193
4503.909	Other	5%	Kg	633.199
45.04	Agglomerated cork (with or without a binding substances) and articles of agglomerated cork			
4504.10	Blocks, plates, sheets and strips; tiles of any shape; solid cylinders, including discs	5%	Kg	633.21
4504.90	Other			
4504.901	Agglomerated cork	5%	Kg	633.291
4504.902	Bottle corks and stoppers	5%	Kg	633.292
4504.909	Other articles of agglomerated cork	5%	Kg	633.299

CHAPTER 46**MANUFACTURES OF STRAW, OF ESPARTO OR OF OTHER PLAITING MATERIALS; BASKETWARE AND WICKERWORK****Notes**

1. In this Chapter the expression “**plaiting materials**” means materials in a state or form suitable for plaiting, interlacing or similar processes; it includes straw, osier or willow, bamboos, rushes, reeds, strips of wood, strips of other vegetable material (for example, strips of bark, narrow leaves and raffia or other strips obtained from broad leaves), unspun natural textile fibres, monofilament and strip and the like of plastics and strips of paper, but not strips of leather of composition leather or of felt or nonwovens, human hair, textile rovings or yarns, or monofilament and strip and the like of Chapter 54.
2. This Chapter does not cover:
 - (a) Wall coverings of headings No. 4814.00
 - (b) Twine, cordage, ropes or cables, plaited or not (heading No. 56.07);
 - (c) Footwear or headgear or parts thereof Chapter 64 or 65;
 - (d) Vehicles or bodies for vehicles of basketware (Chapter 87); or
 - (e) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings).
3. For the purposes of heading No. 46.01, the expression “**plaiting materials, plaits and similar products of plaiting materials, bound together in parallel strands**” means plaiting materials, plaits and similar products of plaiting material, placed side by side and bound together, in the form of sheets, whether or not the binding materials are spun textile materials.

LAW OF GUYANA

Customs

cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV 3
46.01	Plaits and similar products of plaiting materials, whether or not assembled into strips; plaiting materials, plaits and similar products of plaiting materials, bound together in parallel strands or woven, in sheet form, whether or not being finished articles (for example, mats, matting, screens).			
4601.10	Plaits and similar products of plaiting materials, whether or not assembled into strips	5%	Kg	899.73
4601.20	Mats, matting and screens of vegetable materials	20%	Kg	899.74
4601.90	Other:			
4601.91	Of vegetable materials:			
4601.911	Straw envelopes for bottles	20%	Kg	899.791
4601.919	Other	5%	Kg	899.792
4601.99	Other	5%	Kg	899.799
46.02	Basketwork, wickerwork and other articles, made directly to shape from plaiting materials or made up from goods of heading No. 46.01; articles of loofah.			
4602.10	Of vegetable materials:			
4602.101	Handbags	20%	Kg & No	899.711
4602.109	Other	20%	Kg	899.712
4602.90	Other	20%	Kg	899.719

SECTION X

PULP OF WOOD OR OF OTHER FIBROUS CELLULOSIC MATERIAL; RECOVERED (WASTE AND SCRAP) PAPER OR PAPERBOARD; PAPER AND PAPERBOARD AND ARTICLES THEREOF

CHAPTER 47

PULP OF WOOD OR OTHER FIBROUS CELLULOSIC MATERIAL; RECOVERED (WASTE AND SCRAP) PAPER OR PAPERBOARD

Note

1. For the purposes of heading No. 4702.00, the expression “**chemical wood pulp, dissolving grades**” means chemical wood pulp having by weight an insoluble fraction of 92% or more for soda or sulphate wood pulp or 88% or more for sulphate wood pulp after one hour in caustic soda solution containing 18% sodium hydroxide (NaOH) at 20⁰C, and for sulphite wood pulp an ash content that does not exceed 0.15% by weight.

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV 3
4701.00	Mechanical wood pulp.	5%	Kg	251.2
4702.00	Chemical wood pulp, dissolving grades.	5%	Kg	251.3
47.03	Chemical wood pulp, soda or sulphate, other than dissolving grades.			
4703.10	Unbleached:			
4703.11	Coniferous	5%	Kg	251.41
4703.19	Non-coniferous	5%	Kg	251.42
4703.20	Semi-bleached or bleached:			
4703.21	Coniferous	5%	Kg	251.51
4703.29	Non-coniferous	5%	Kg	251.52
47.04	Chemical wood pulp, sulphate, other than dissolving grades.			
4704.10	Unbleached:			
4704.11	Coniferous	5%	Kg	251.611
4704.19	Non-coniferous	5%	Kg	251.619
4704.20	Semi-bleached or bleached:			
4704.21	Coniferous	5%	Kg	251.621
4704.29	Non-coniferous	5%	Kg	251.629
4705.00	Semi-chemical wood pulp.	5%	Kg	251.91
47.06	Pulps of fibres derived from recovered (waste and scrap) paper or paperboard or of other fibrous cellulosic material			
4706.10	Cotton linters pulp	5%	Kg	251.921
4706.20	Pulp of fibres derived from recovered (waste and scrap paper pr paperboard	5%	Kg	251.922

LAW OF GUYANA

Customs

cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV 3
4706.90	Other:			
4706.91	Mechanical			
4706.911	Pulp of bagasse	5%	Kg	251.923
4706.919	Other	5%	Kg	251.924
4706.92	Chemical	5%	Kg	251.925
4706.93	Semi-chemical	5%	Kg	251.926
4707.00	Recovered (waste and scrap) paper or paperboard.			
4707.10	Unbleached kraft paper or paperboard or corrugated paper or paperboard	5%	Kg	251.11
4707.20	Other paper or paperboard made mainly of bleached chemical pulp, not coloured in the mass	5%	Kg	251.12
4707.30	Paper or paperboard made mainly of mechanical pulp (for example, newspapers, journals and similar printed matter)	5%	Kg	251.13
4707.90	Other, including unsorted waste and scrap	5%	Kg	251.19

CHAPTER 48**PAPER AND PAPERBOARD; ARTICLES OF PAPER PULP,
OF PAPER OR OF PAPERBOARD****Notes**

1. This Chapter does not cover:
 - (a) Articles of Chapter 30;
 - (b) Stamping foils of heading No. 32.12;
 - (c) Perfumed papers or papers impregnated or coated with cosmetics (Chapter 33)
 - (d) Paper or cellulose wadding impregnated, coated or covered with soap or detergent (heading No. 34.01), or with polishes, creams or similar preparations (heading 34.05);
 - (e) Sensitized paper or paperboard of headings Nos. 37.01 to 3704.00;
 - (f) Paper impregnated with diagnostic or laboratory reagents (heading No. 3822.00);
 - (g) Paper-reinforced stratified sheeting of plastics, or one layer of paper or paperboard coated or covered with a layer of plastics, the latter constituting more than half the total thickness, or articles of such materials, other than wall coverings of heading No. 48.14 (Chapter 39);
 - (h) Or articles of heading No. 42.02 (for example, travel goods);
 - (i) Articles of Chapter 46 (manufactures of plaiting material);
 - (j) Paper yarn or textile articles of paper yarn (Section XI);
 - (k) Articles of Chapter 64 or Chapter 65;

-
- (l) Abrasive paper or paperboard (heading No. 68.05) or paper or paperboard-backed mica (heading No. 68.14) (paper and paperboard coated with mica powder are, however, to be classified in this Chapter);
- (m) Metal foil backed with paper or paperboard (Section XV);
- (n) Articles of heading No. 92.09; or
- (o) Articles of Chapter 95 (for example, toys, games, sports, requisites) or Chapter 96 (for example, buttons).
2. Subject to the provisions of Note 6, headings Nos. 4801.00 to 48.05 include paper and paperboard which have been subjected to calendaring, super-calendering, glazing or similar finishing, false water-marking or surface sizing, and also paper, paperboard, cellulose wadding and webs of cellulose fibres, coloured or marbled throughout the mass by any method. Except where heading No. 48.03 otherwise requires, these headings do not apply to paper, paperboard, cellulose wadding or webs of cellulose fibres which have been otherwise processed.
3. In this Chapter the expression “**newsprint**” means uncoated paper of a kind used for the printing of newspapers, of which not less than 65% by weight of the total fibre content consist of wood fibres obtained by a mechanical or chemi-mechanical process, unsized or very lightly sized, having a surface roughness Parker Print Surf (1 MPa) on each side exceeding 2.5 micrometres (microns), weighing not less than 40 g/m² and not more than 65 g/m².
4. In addition to hand-made paper and paperboard, heading No. 48.02 covers only paper and paperboard made mainly from bleached pulp or from pulp obtained by a mechanical process satisfying any of the following criteria:

For paper or paperboard weighing not more than 150 g/m².

- (a) containing 10% or more fibres obtained by a mechanical process, and
1. weighing not more than 80 g/m², or
 2. coloured throughout the mass; or
- (b) containing more than 8% ash, and
1. weighing not more than 80 g/m² or

2. coloured throughout the mass; or
- (c) containing more than 3% ash and having a brightness of 60% or more; or
 - (d) containing more than 3% but not more than 8% ash, having a brightness less than 60%, and a burst index equal to or less than 2.5 kPa m²/g; or
 - (e) containing 3% ash or less, having a brightness of 60% or more and a burst index equal to or less than 2.5 kPa m²/g.

For paper or paperboard weighing not more than 150g/m²:

- (a) coloured throughout the mass; or
 - (b) having a brightness of 60% or more, and
 - 1. a caliper of 225 micrometres (microns) or less, or
 - 2. a caliper more than 225 micrometres (microns) but not more than 508 micrometres (microns) or less and an ash content more than 8%.
 - (c) having a brightness of less than 60%, a caliper of 254 micrometres (microns) or less and an ash content more than 8%.
5. In this Chapter “**kraft paper and paperboard**” means paper and paperboard of which not less than 80% by weight of the total fibre content consists of fibres obtained by the chemical sulphate or soda processes.
6. Except where the terms of the heading otherwise require, paper, paperboard, cellulose wadding and webs of cellulose fibres answering to a description in two or more of the headings Nos. 4801.00 to 48.11 are to be classified under that one such heading which occurs last in numerical order in the Nomenclature.
- (A) Headings Nos. 4801.00, 48.02, 48.04 to 48.08, 48.10 and 48.11 apply only to paper, paperboard, cellulose wadding and webs of cellulose fibres:
 - (a) in strips or rolls of a width exceeding 15cm; or
 - (b) in rectangular (including square) sheets with one side exceeding 36 cm and the other side exceeding 15 cm in the unfolded state.

Except that hand-made paper and paperboard in any size or shape as made directly and having all its edges deckled remains classified, subject to the provisions of Note 6, in heading No. 48.02.

- (B) Headings Nos. 48.03 and 48.09 apply only to paper, cellulose wadding and webs of cellulose fibres:
- (a) in strips or rolls of a width exceeding 36 cm; or
 - (b) in rectangular (including square) sheets with one side exceeding 36 cm and the other side exceeding 15 cm in the unfolded state.

8. For the purposes of heading No.48.14, the expression “**wallpaper and similar wall coverings**” applies to :

- (a) Paper in rolls, of a width of not less than 45cm and not more than 160cm, suitable for wall or ceiling decoration:
 - (i) Grained, embossed, surface-coloured, design-printed or otherwise surface-decorated (e.g. with textile flock), whether or not coated or covered with transparent protective plastics;
 - (ii) With an uneven surface resulting from the incorporation of particles of wood, straw etc. ;
 - (iii) Coated or covered on the face side with plastics, the layer of plastics being grained, embossed, coloured, design-printed or otherwise decorated; or
 - (iv) Covered on the face side with plaiting material, whether or not bound together in parallel strands or woven;
- (b) Borders and friezes, of paper, treated as above, whether or not in rolls, suitable for wall or ceiling decoration;
 - (c) Wall coverings of paper made up of several panels, in rolls or sheets, printed so as to make up a scene, design or motif when applied to a wall. Products on a base of paper or paperboard, suitable for use both as floor coverings and as wall coverings, are to be classified in heading No. 4815.00

9. Heading No. 48.20 does not cover loose sheets or cards, cut to size, whether or not printed, embossed or perforated.

10. Heading No.48.23 applies, *inter alia*, to perforated paper or paperboard cards for Jacquard or similar machines and paper lace.

11. Except for the goods of heading No. 48.14 or 48.21, paper, paperboard, cellulose wadding and articles thereof, printed with motifs, characters or pictorial representations, which are not merely incidental to the primary use of the goods, fall in Chapter 49.

Subheading Notes

1. For the purpose of subheadings Nos. 4804.11 and 4804.19, “**kraftliner**” means machine-finished or machine-glazed paper and paperboard, of which not less than 80% by weight of the total fibre content consists of wood fibres obtained by the chemical sulphate or soda processes, in rolls, weighing more than 115 g/m² and having a minimum Mullen bursting strength as indicated in the following table or the linearly interpolated or extrapolated equivalent for any other weight.

Weight	
Minimum Mullen bursting strength	
<u>g/m²</u>	<u>kPa</u>
115	393
125	417
200	637
300	824
400	961

2. For the purposes of subheadings Nos. 4804.21 and 4804.29, “**sack kraft paper**” means machine-finished paper, of which not less than 80% by weight of the total fibre content consists of fibres obtained by the chemical sulphate or soda processes, in rolls, weighing not less than 60 g/m² but not more than 115 g/m² and meeting one of the following sets of specifications:
- (a) Having a Mullen burst index of not less than 3.7 kPa m²/g and a stretch factor of more than 4.5 % in the cross direction and of more than 2% in the machine direction.
 - (b) Having minima for tear and tensile as indicated in the following table or the linearly interpolated equivalent for any other weight:

WEIGHT g/m ²	Minimum tear mN		Minimum tensile KN/m	
	Machine direction	Machine Direction plus cross direction	Cross direction	Machine direction plus cross direction
60	700	1,510	1.9	6
70	830	1,790	2.3	7.2
80	965	2,070	2.8	8.3
100	1,230	2,635	3.7	10.6
115	1,425	3,060	4.4	12.3

3. For the purposes of subheading No. 4805.10, “**semi-chemical fluting paper**” means paper, in roll of which not less than 65% by weight of the total fibre content consists of unbleached hardwood fibres obtained by a semi-chemical pulping process, and having a CMT 60 (Concora Medium Test with 60 minutes of conditioning) crush resistance exceeding 196 newtons at 50% relative humidity, at 23⁰C.
4. For the purpose of subheading No. 4805.30, “**sulphite wrapping paper**” means machine-glazed paper, of which more than 40% by weight of the total fibre content consist of wood fibres obtained by the chemical sulphite process, having an ash content not exceeding 8% and having a Mullen burst index of not less than 1.47kPa m²/g.
5. For the purposes of subheading No. 4810.21, “**light-weight coated paper**” means paper, coated on both sides, of a total weight not exceeding 72 g/m², with a coating weight not exceeding 15 g/m² per side, on a base of which not less than 50% by weight of the total fibre content consist of wood fibres obtained by the mechanical process.

LAW OF GUYANA

Customs

cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV 3
4801.00	Newsprint, in rolls or sheets.	Free	Kg	641.1
84.02	Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, and punch card stock and punch tape paper, in rolls or sheets, other than paper of heading No. 4801.00 or 48.03; hand-made paper and paperboard.			
4802.10	Hand-made paper and paperboard	5%	Kg	641.21
4802.20	Paper and paperboard of a kind used as a base for photo-sensitive, heat-sensitive or electro-sensitive, heat-sensitive or electro-sensitive paper board			
4802.30	Carbonizing base paper	5%	Kg	641.22
4802.40	Wallpaper base	5%	Kg	641.23
4802.50	Other paper and paperboard, not containing fibres obtained by a mechanical process or of the total fibre content consists of such fibres:	5%	Kg	641.24
4802.51	Weighing less than 40 g/m ²	5%	Kg	641.25
4802.52	Weighing 40 g/m ² or more but not more than 150 g/m ²	5%	Kg	641.56
4802.53	Weighing more than 150 g/m ²	5%	Kg	641.27
4802.60	Other paper and paperboard, of which more than 10% by weight of the total fibre content consists of fibres obtained by a mechanical process	5%	Kg	641.29

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV 3
48.03	Toilet or facial tissue stock, towel or napkin stock and similar paper of a kind used for household or sanitary purposes, cellulose wadding and webs of cellulose fibres, whether or not creped, crinkled, embossed, perforated, surface-coloured, surface-decorated or printed, in rolls or sheets.			
4803.001	Wadding	5%	Kg	641.631
4803.002	Toilet or facial tissue stock	5%	Kg	641.632
4803.009	Other	5%	Kg	641.639
48.04	Uncoated kraft paper and paperboard, in rolls or sheets, other than that of heading No. 48.02 or 48.03			
4804.10	Kraft liner:			
4804.11	Unbleached	5%	Kg	641.411
4804.19	Other	5%	Kg	641.419
4804.20	Sack kraft paper :			
4804.21	Unbleached			
4804.29	Other	5%	Kg	641.421
4804.30	Other kraft paper and paperboard weighing 150 g/m ² or less:	5%	Kg	641.429
4804.31	Unbleached	5%	Kg	641.461
4804.39	Other	5%	Kg	641.469
4804.40	Other kraft paper and paperboard weighing more than 150 g/m ² or less than 225 g/m ² :			
4804.41	unbleached	5%	Kg	641.471

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV 3
4804.42	Bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process	5%	Kg	641.472
4804.49	Other	5%	Kg	641.479
4804.50	Other kraft paper and paperboard Weighing 225 g/m ² or more:			
4804.51	Unbleached	5%	Kg	641.481
4804.52	Bleached uniformly throughout the mass and of the total fibre content consists of wood obtained by a chemical process	5%	Kg	641.482
4804.59	Other.	5%	Kg	641.489
48.05	Other uncoated paper and paperboard, in rolls or sheets, not further worked or processes than as specified in Note 2 to this Chapter.			
4805.10	Semi-chemical fluting paper (corrugating medium)	5%	Kg	641.51
4805.20	multi-ply paper and paperboard:			
4805.21	each layer bleached	5%	Kg	641.541
4805.22	With only one outer layer bleached	5%	Kg	641.542
4805.23	Having three or more outer layers, of which only the two layers are bleached	5%	Kg	641.543
4805.29	Other	5%	Kg	641.549
4805.30	Sulphite wrapping paper	5%	Kg	641.52
4805.40	Filter paper and paperboard	5%	Kg	641.561
4805.50	Felt paper and paperboard	5%	Kg	641.562

LAW OF GUYANA

Customs

cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV 3
4805.60	Other paper and paperboard, weighing 150 g/m ² or less	5%	Kg	641.57
4805.70	Other paper and paperboard, weighing more than 150 g/m ² but less than 225 g/m ²	5%	Kg	641.58
4805.80	Other paper and paperboard, weighing 225 g/m ² or more	5%	Kg	641.59
48.06	Vegetable parchment, greaseproof papers, tracing papers and glassine and other glazed transparent or translucent papers, in rolls or sheets.			
4806.10	Vegetable parchment	5%	Kg	641.531
4806.20	Greaseproof papers	5%	Kg	641.532
4806.30	Tracing papers	5%	Kg	641.533
4806.40	Glassine and other glazed transparent or translucent papers	5%	Kg	641.534
48.07	Composite paper and paperboard (made by sticking flat layers of paper or paperboard together with an adhesive), not surface-coated or impregnated, whether or not internally reinforced, in rolls or sheets.			
4806.10	Paper and paperboard, laminated internally with bitumen, tar or asphalt	5%	Kg	641.91
4807.90	Other	5%	Kg	641.92

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV 3
48.08	Paper or paperboard, corrugated (with or without glued flat surface sheets), creped, crinkled, embossed or perforated, in rolls or sheets, other than paper of the kind described in heading No. 48.03.			
4808.10	Corrugated paper and paperboard, whether or not perforated:			
4808.101	Corrugated paperboard with glued flat surface sheets	5%	Kg	641.641
4808.109	Other	5%	Kg	641.649
4808.20	Sack kraft paper, creped or crinkled, whether or not embossed or perforated	5%	Kg	641.61
4808.30	Other kraft paper, creped or crinkled, whether or not embossed or perforated	5%	Kg	641.62
4808.90	Other	5%	Kg	641.69
48.09	Carbon paper, self-copy paper and other copying or transfer papers (including coated or impregnated paper for duplicator stencils or offset plates), whether or not printed, in rolls or sheets.			
4809.10	Carbon or similar copying papers	5%	Kg	641.311
4809.20	Self-copy paper	5%	Kg	641.312
4809.90	Other	5%	Kg	641.319

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV 3
48.10	Paper and paperboard, coated on one or both sides with kaolin (China clay) or other inorganic substances, with or without a binder, and with no other coating, whether or not surface-coloured, surface-decorated or printed, in rolls or sheets.			
4810.10	Paper and paperboard of a kind used for writing, printing or other graphic purposes, not containing fibres obtained by a mechanical process or of which not more than 10% by weight of the total fibre content consists of such fibres:			
4810.11	Weighing not more than 150 g/m ²	5%	Kg	641.32
4810.12	Weighing more than 150 g/m ²	5%	Kg	641.33
4810.20	Paper and paperboard of a kind, used for writing, printing or other graphic purposes, of which more than 10% by weight of the total fibre content consists of fibres obtained by a mechanical process:			
4810.21	Light-weight coated paper	5%	Kg	641.341
4810.29	Other	5%	Kg	641.349
4810.30	Kraft paper and paperboard, other than that of a kind used or writing, printing or other graphic purposes:			
4810.31	Bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process, and weighing 150 g/m ² or less.	5%	Kg	641.74

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV 3
4810.32	Bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process, and weighing more than 150 g/m ²	5%	Kg	641.75
4810.39	Other	5%	Kg	641.76
4810.90	Other paper and paperboard:			
4810.91	Multi-ply	5%	Kg	641.771
4810.99	Other	5%	Kg	641.779
48.11	Paper, paperboard, cellulose wadding and webs of cellulose fibres, coated, impregnated, covered, surface-decorated or printed, in rolls or sheets, other than goods of the kind described in heading 48.03, 48.09 or 48.10.			
4811.10	Tarred, bituminised or asphalted paper and paperboard	5%	Kg	641.73
4811.20	Gummed or adhesive paper and paperboard;			
4811.21	Self-adhesive	5%	Kg	641.781
4811.29	Other	5%	Kg	641.789
4811.30	Paper and paperboard coated, impregnated or covered with plastics (excluding adhesives):			
4811.31	Bleached, weighing more than 150 g/m ²	5%	Kg	641.71
4811.39	Other	5%	Kg	641.72
4811.40	Paper and paperboard, coated, impregnate or covered with wax, paraffin wax, stearin, oil or glycerol	5%	Kg	641.791

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV 3
4811.90	Other paper, paperboard, cellulose wadding and webs of cellulose fibres	5%	Kg	641.792
4812.00	Filter blocks, slabs and plates, of paper pulp	5%	Kg	641.93
48.13	Cigarette paper, whether or not cut to size or in the form of booklets or tubes.			
4813.10	In the form of booklets or tubes	5%	Kg	642.411
4813.20	In rolls of a width not exceeding 5 cm	5%	Kg	642.412
4813.90	Other	5%	Kg	641.55
48.14	Wallpaper and similar wall coverings window transparencies of paper.			
4814.10	“Ingrain” paper	20%	Kg	641.941
4814.20	Wallpaper and similar wall coverings, consisting of paper coated or covered, on the face side, with a grained, embossed, coloured, design-printed or otherwise decorated layer of plastics	20%	Kg	641.942
4814.30	Wallpaper and similar wall coverings, consisting of paper covered, on the face side, with plaiting material, whether or not bound together in parallel strands or woven	20%	Kg	641.943
4814.90	Other	20%	Kg	641.949

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV 3
4815.00	Floor coverings on a base of paper or of paperboard, whether or not cut to size.	20%	Kg and m ³	659.11
48.16	Carbon paper, self-copy paper and other copying or transfer papers (other than those of heading No. 48.09), duplicator stencils and offset plates, of paper, whether or not put up in boxes.			
4816.10	Carbon or similar copying papers	15%	Kg	642.421
4816.20	Self-copy paper	5%	Kg	641.422
4816.30	Duplicator stencils	5%	Kg	641.423
4816.90	Other	5%	Kg	641.429
48.17	Envelopes, letter cards, plain post cards, of paper and correspondence cards, of paper or paperboard; boxes, pouches, wallets and writing compendiums, of paper and paperboard, containing an assortment of paper stationary			
4817.10	Envelopes	20%	Kg	642.21
4817.20	Letter cards, plain postcards and correspondence cards	20%	Kg	642.22
4817.30	Boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationary	20%	Kg	642.23

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV 3
48.18	Toilet paper and similar paper, cellulose wadding or webs of cellulose fibres, of a kind used for household or sanitary purposes, in rolls of a width not exceeding 36 cm, or cut to size or shape; handkerchiefs, cleansing tissues, towels, tablecloths, serviettes, napkins for babies, tampons, bed sheets and similar household, sanitary or hospital articles, articles of apparel and clothing accessories, of paper pulp, paper, cellulose wadding or webs of cellulose fibres.			
4818.10	Toilet paper	20%	Kg	642.43
4818.20	Handkerchiefs, cleansing or facial tissues and towels	20%	Kg	642.941
4818.30	Table cloths and serviettes:			
4818.301	Tablecloths	20%	Kg	642.942
4818.302	Serviettes	20%	Kg	642.943.
4818.40	Sanitary towels and tampons, napkins and napkin liners for babies and similar sanitary articles:			
4818.401	Sanitary towels and tampons	20%	Kg	642.951
4818.409	Napkins and napkin liners for babies	20%	Kg	642.592
4818.50	Other	20%	Kg	642.959
4818.90	Articles of apparel and clothing accessories	20%	Kg	642.944
	Other	20%	Kg	642.949

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV 3
48.19	Cartons, boxes, cases, bags and other packing containers, of paperboard, cellulose wadding or webs of cellulose fibres; box files, letter trays, and similar articles, of paper or paperboard of a kind used in offices, shops or the like.			
4819.10	Cartons, boxes and cases, of corrugated paper or paperboard	15%	Kg	642.11
4819.20	Folding cartons, boxes and cases, of non-corrugated paper or paperboard	5%	Kg	642.12
4819.30	Sacks and bags, having a base of a width of 40 cm or more:			
4819.301	Unprinted	5%	Kg	642.131
4819.309	Other	5%	Kg	642.139
4819.40	Other sacks and bags, including cones:			
4819.401	Unprinted	15%	Kg	642.141
4819.409	Other	10%	Kg	642.149
4819.50	Other sacks and bags, including record sleeves:			
4819.501	Egg boxes and trays	15%	Kg	642.151
4819.509	Other	15%	Kg	642.159
4819.60	Box files, letter trays, storage boxes and similar articles, of a kind used in offices, shops or the like	20%	Kg	642.16

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV 3
48.20	Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles, exercise books, blotting-pads, binders (loose-leaf or other), folders, file covers, manifold business forms, interleaved carbon sets and other articles of stationery, of paper or paperboard; albums for samples of for collections and book covers, of paper or paperboard.			
4820.10	Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles	20%	Kg	642.31
4820.20	Exercise books	20%	Kg	642.32
4820.30	Binders (other than book covers), folders and file covers	20%	Kg	642.33
4820.40	Manifold business forms and interleaved carbon sets	20%	Kg	642.34
4820.50	Albums for samples or for collections	20%	Kg	642.35
4820.90	Other	20%	Kg	642.39
48.21	Paper or paperboard labels of all kinds, whether or not printed.			
4821.10	Printed	15%	Kg	892.811
4821.90	Other	15%	Kg	892.819
48.22	Bobbins, spools, cops and similar supports of paper pulp, paper or paperboard (whether or not perforated or hardened).			

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV 3
4822.10	Of a kind for winding textile yarn	5%	Kg	642.911
4822.90	Other	5%	Kg	642.919
48.23	Other paper, paperboard, cellulose wadding and webs of cellulose fibres, cut to size or shape; other articles of paper pulp, paper, paperboard, cellulose wadding or webs of cellulose fibres.			
4823.10	Gummed or adhesive papers, in strips or rolls:			
4823.11	Self-adhesive	15%	Kg	642.441
4823.19	Other	15%	Kg	642.449
4823.20	Filter paper and paperboard	5%	Kg	642.45
4823.40	Rolls, sheets and dials, printed for self recording apparatus	5%	Kg	642.991
4823.60	Other paper and paperboard, of a kind used for writing, printing or other graphic purposes:			
4823.51	Printed, embossed or perforated	20%	Kg	642.481
4823.59	Other	20%	Kg	642.489
4823.60	Trays, dishes, plates, cups and the like, of paper or paperboard	20%	Kg	642.93
4823.70	Moulded or presses articles of paper pulp	5%	Kg	642.992
4823.90	Other:			
4823.901	Dress patterns, of paper	Free	Kg	642.993
4823.902	Cards, not punched, for punch card machines, whether or not in strips	5%	Kg	642.994
4823.909	Other	5%	Kg	642.999

CHAPTER 49**PRINTED BOOKS, NEWSPAPERS, PICTURES AND
OTHER PRODUCTS OF THE PRINTING INDUSTRY;
MANUSCRIPTS, TYPESCRIPTS AND PLANS****Notes**

1. This Chapter does not cover:
 - (a) Photographic negatives or positives on transparent bases (Chapter 37);
 - (b) Maps, plans or globes, in relief, whether or not printed (heading No. 9023.00);
 - (c) Playing cards or other goods of Chapter 95; or
 - (d) Original engravings, prints or lithographs (heading No. 9702.00), postage or revenues stamps, stamp-postmarks, first-day covers, postal stationery or the like of heading No. 9704.00, antiques of an age exceeding one hundred years or other articles of Chapter 97.
2. For the purpose of Chapter 49, the term “**printed**” also means, reproduced by means of a duplication machine, produced under the control of a computer, embossed, photographed, photocopied, thermo copied or type written.
3. Newspapers, journals and periodicals which are bound otherwise than in paper, and sets of newspaper, journals or periodicals comprising more than one number under a single cover are to be classified in heading No. 49.01, whether or not containing advertising material.
4. Heading No. 49.01 also covers:
 - (a) A collection of printed reproductions of, for example, works of art or drawings, with a relative text, put up with numbered pages in a form suitable for binding into one or more volumes;
 - (b) A pictorial supplement accompanying, and subsidiary to, a bound volume; and

- (c) Printed parts of books or booklets, in the form of assembled or separate sheets or signatures, constituting the whole or part of a complete work and designed for binding.

However, printed pictures or illustration not bearing a text, whether in the form of signatures or separate sheets or signatures or separate sheets, fall in heading No. 49.11.

5. Subject to Note 3 to this Chapter, heading No. 49.01 does not cover publications which are essentially devoted to advertising (for example, brochures, pamphlets, leaflets, trade catalogues, year books published by trade associations, tourist propaganda). Such publications are to be classified in heading No. 49.11.
6. For the purposes of heading No. 4903.00, the expression “**children’s picture books**” means books for children in which the pictures form the interest and the text is subsidiary.

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV 3
49.01	Printed books , brochures, leaflets and similar printed matter, whether or not in single sheets			
4901.10	In single sheets, whether or not folded:			
4901.101	Brochures, pamphlets and leaflets	Free	Kg	892.151
4901.109	Other	Free	Kg	492.159
4901.90	Other:			
4901.91	Dictionaries and encyclopedias, and serial installments thereof	Free	Kg	892.16
4901.99	Other:			
4901.991	Brochures and pamphlets	Free	Kg	892.191
4909.999	Other	Free	Kg	892.199
49.02	Newspapers, journals and periodicals, whether or not illustrated or containing advertising material.			
4902.10	Appearing at least four times a week:			
4902.101	Newspapers	Free	Kg	892.211
4902.109	Other	Free	Kg	892.219
4902.90	Other	Free	Kg	892.29
4903.00	Children's picture, drawing or colouring books.	Free	Kg	892.12
4904.00	Music, printed or in manuscript, whether or not bound or illustrated.	Free	Kg	892.85
49.05	Maps and hydrographic or similar charts of all kinds, including atlases, wall maps, topographical plans and globes, printed			

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV 3
4905.10	Globes	Free	Kg	892.141
4905.90	Other			
4905.91	In book form	Free	Kg	892.13
4905.99	Other	Free	Kg	892.149
4906.00	Plans and drawings for architectural, engineering, industrial, commercial, topographical or similar purposes, being originals drawn by hand ; handwritten texts; photographic reproductions on sensitized paper and carbon copies of the foregoing.			
		Free	Kg	892.82
49.07	Unused postage, revenue or similar stamps of current or new issue in the country to which they are destined; stamp-impressed paper; banknotes; cheque forms; stock, share or bond certificates and similar documents of title.			
4907.001	Unused postage, revenue or similar stamps	Free	Kg	892.831
4907.002	Bank and currency notes	Free	Kg	892.832
4907.003	Cheque forms	20%	Kg	892.833
4907.009	Other	20%	Kg	892.839
49.08	Transfers (decalcomanias).			
4908.10	Transfers (decalcomanias) vitrifiable	5%	Kg	892.411
4908.90	Other	5%	Kg	892.419

LAWSON GUYANA

Customs

cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV 3
49.09	Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings.			
4909.001	Printed or illustrated postcards	20%	Kg	892.421
4909.009	Other	20%	Kg	892.429
4910.00	Calendars of any kind, printed, including calendar blocks.	20%	Kg	892.84
49.11	Other printed matter, including printed pictures and photographs.			
4911.10	Trade advertising material, commercial catalogues and the like	20%	Kg	892.86
4911.90	Other:			
4911.91	Pictures, designs and photographs	20%	Kg	892.87
4911.99	Other:			
4911.991	Microcopies, anatomical, botanical and other instrumental charts and diagrams	5%	Kg	892.891
4911.992	Schematic maps	10%	Kg	892.891
4911.993	Calendar backs and window transparencies (other than of paper)	15%	Kg	892.893
4911.999	Other	20%	Kg	892.899

SECTION XL**TEXTILE AND TEXTILE ARTICLES****Notes**

1. This Section does not cover:
 - (a) Animal brush making bristles or hair (heading No. 05.02); horsehair or horsehair waste (heading No. 0503.00);
 - (b) Human hair or articles of human hair (heading No. 0501.00, 6703.00 or 67.04), except straining cloth of a kind commonly used in oil presses or the like (heading No. 59.11);
 - (c) Cotton linters or other vegetable materials of Chapter 14;
 - (d) Asbestos of heading No. 2524.00 or articles of asbestos or other products of heading No. 68.12 or 68.13;
 - (e) Articles of heading No. 30.05 or 30.06 (for example, wadding, gauze, bandages and similar articles for medical, surgical, dental or veterinary purposes, sterile surgical suture materials); yarn used to clean between the teeth (dental floss), in individual retail packages, of heading No. 33.06;
 - (f) Sensitised textiles of headings Nos. 37.01 to 37.04.00;
 - (g) Monofilament of which any cross-sectional dimension exceeds 1mm or strip or the like (for example, article straw) of an apparent width exceeding 5 mm, plastics (Chapter 39), or plaits or fabrics or other basketware or wickerwork of such monofilament or strip (Chapter 46);
 - (h) Woven, knitted or crocheted fabrics, felt or nonwovens, impregnated, coated, covered or laminated with plastics, or articles thereof, of Chapter 39;
 - (i) Hides or skins with their hair or wool on (Chapter 41 or 43) or articles of furskin, artificial fur or articles thereof, of heading No. 43.03 or 43.04;
 - (j) Articles of textile materials of heading No. 4201.00 or 42.02;
 - (k) Products or articles of Chapter 48 (for example, cellulose wadding);

-
- (l) Footwear or parts of footwear, gaiters or leggings or similar articles of Chapter 64;
 - (m) Hair-nets or other headgear or parts thereof of Chapter 65;
 - (n) Goods of Chapter 67;
 - (o) Abrasive-coated textile material (heading No. 68.05) and also carbon fibres or articles of carbon fibres of heading No. 68.15;
 - (p) Glass fibres or articles of glass fibres, other than embroidery with glass thread on a visible ground of fabric (Chapter 70)
 - (q) Articles of Chapter 94 (for example, furniture, bedding. Lamps and lighting fittings);
 - (r) Articles of Chapter 95 (for example, toys, games, sports requisites and nets).
 - (s) Articles of Chapter 96 (for example, brushes, travel sets for sewing, slide fasteners and typewriter ribbons); or
 - (t) Articles of Chapter 97.
2. (A) Goods classifiable in Chapter 50 to 55 or in heading No5809.00 or 59.02 and of a mixture of two or more textile materials are to be classified as if consisting wholly of that one textile material which predominates by weight over any other single textile material.
- When no one textile material predominates by weight, the goods are to be classified as if consisting wholly of that one textile material which is covered by the heading which occurs last in numerical order among those which equally merit consideration.
- (B) For the purpose of the above rule:
- (a) Gimped horsehair yarn (heading No. 5110.00) and metallised yarn (heading No. 5605.00) are to be treated as a single textile material the weight of which is to be taken as the aggregate of the weights of its components; for the classifications of woven fabrics, metal thread is to be regarded as a textile material;

-
- (b) The choice of appropriate heading shall be effected by determining **first** the Chapter and **then** the applicable heading within that Chapter, disregarding any materials not classified in that Chapter;
- (c) When both Chapters 54 and 55 are involved with any other Chapter, Chapters 54 and 55 are to be treated as a single Chapter;
- (d) Where a Chapter or a heading refers to goods of different textile material, such materials are to be treated as a single textile material.
- (C) The provisions of paragraphs (A) and (B) above also to the yarns referred to in Notes 3, 4, 5 or 6 below.
3. (A) For the purposes of this Section, and subject to the exceptions in paragraph (B) below, yarns (single multiple (folded) or cabled) of the following description are to be treated as **“twine, cordage, ropes and cables”**:
- (a) Of silk or waste silk, measuring more than 20,000 decitex;
- (b) Of man-made fibres (including yarn of two or more nonofilaments of Chapter 54), measuring more than 10,000 decitex;
- (c) Of true hemp or flax:
- (i) Polished or glazed, measuring 1,429 decitex or more; or
- (ii) Not polished or glazed, measuring more than 20,000 decitex;
- (d) Of coir, consisting of three or more piles;
- (e) Of other vegetable fibres, measuring more than 20,000 decitex; or
- (f) Reinforced with metal thread.
- (B) Exceptions:
- (a) Yarn of wool or other animal hair and paper yarn, other than yarn reinforced with metal thread
- (b) Man-made filament tow of Chapter 55 and multifilament yarn without twist or with a twist of less than 5 turns per metre of Chapter 54; reinforced with metal thread;

-
- (c) Silk worm gut of heading No. 5006, and monofilament of Chapter 54;
 - (d) Metallised yarn of heading No. 5605.00; yarn reinforced with metal thread is subject to paragraph (A) (f) above; and
 - (e) Chenille yarn, gimped yarn and loop wale-yarn of heading No. 5606.00
4. (A) For the purposes of Chapters 50, 51, 52, 54 and 55, the expression “**put up for retail sale**” in relation to yarn means, subject to the exceptions in paragraph (B) below, yarn (single, multiple (folded) or cabled) put up:
- (a) On cards, reels, tubes or similar supports, of a weight (including support) not exceeding:
 - (i) 85 g in the case of silk, waste silk or man-made filament yarn; or
 - (ii) 125 g in the cases;
 - (b) In balls, hanks or skeins of a weight not exceeding:
 - (i) 85 g in the case of man-made filament yarn of less than 3,000 decitex, silk or silk waste;
 - (ii) 125 g in the case of all other yarns of less than 2,000 decitex; or
 - (iii) 500g in other cases;
 - (c) In hanks or skeins comprising several smaller hanks or skeins separated by dividing threads which render them independent one of the other, each of uniform weight not exceeding:
 - (i) 85 g in the case of silk, waste silk or man-made filament yarn; or
 - (ii) 125 g in other cases.
- (B) Exceptions:
- (a) Single yarn of any textile material, except:
 - (i) Single yarn of wool or fine animal hair, unbleached; and
 - (ii) Single yarn of wool or fine animal hair, bleached, dyed or printed, measuring more than 5,000 decitex;

- (b) Multiple (folded) or cabled yarn, unbleached:
- (i) Of silk or waste silk, however put up; or
- (ii) Of other textile material except wool or fine animal hair, in hanks or skeins;
- (c) Multiple (folded) or cabled yarn of silk or waste silk, bleached, dyed or printed, measuring 133 decitex or less; and
- (d) Single, multiple (folded) or cabled yarn of any textile material:
- (i) In cress-reeled hanks or skeins; or
- (ii) Put up on supports or in some other manner indicating its use in the textile industry (for example, on cops, twisting mill tubes, pirns, conical bobbins or spingles, reeled in the form of cocoons for embroidery looms).
5. For the purposes of headings Nos. 52.04, 54.01 and 55.08 the expression **“sewing thread”** means multiple (folded) or cabled yarn:
- (a) Put up on supports (for example, reels, tubes) of a weight (including support) not exceeding 1,000 g;
- (b) Dressed for the use as sewing thread; and
- (c) With a final “Z” twist.
6. For the purposes of this Section, the expression **“high tenacity yarn”** means yarn having a tenacity, expressed in cN/tex (centinewtons per tex). Greater than the following:
- Single yarn of nylon polyamides, or of polyesters.....60 cN/tex
- Multiple (folded) or cabled yarn of nylon or other polyamides,
or of polyesters53 cN/tex
- Single, multiple (folded) or cabled yarn of viscose rayon.....27 cN/tex.
7. For the purposes of this Section, the expression **“made-up”** means:
- (a) Cut otherwise than into squares or rectangles;

-
- (b) Produced in the final stage ready for use (or merely needing separation by cutting dividing threads) without sewing or other working (for example, certain dusters, towels, table cloth, scarf squares, blankets);
 - (c) Hemmed or with rolled edges, or with a knotted fringe at any of the edges, but excluding fabrics, the cut edges of which have been prevented from unraveling by whipping or by other simple means;
 - (d) Cut to size and having undergone a process of drawn thread work;
 - (e) Assembled by sewing, gumming or otherwise (other than piece goods consisting of two or more lengths of identical material joined end to end and piece goods composed of two or more textiles assembles in layers, whether or not padded);
 - (f) Knitted or crocheted to shape, whether presented as separate items or in the form of a number of items in the length.
8. For the purposes of Chapters 50 to 60:
- (a) Chapters 50 to 55 and 60 and, except where the context otherwise requires, Chapter 56 to 59, do not apply to goods made up within the remaining of Note 7 above; and
 - (b) Chapters 50 to 55 and 60 do not apply to goods of Chapters 56 to 59.
9. The woven fabrics of Chapters 50 to 55 include fabrics consisting of layers of parallel textile yarns superimposed on each other acute or right angles. These layers are bound at the intersections of the yarn by an adhesive or by thermal bonding.
10. Elastic products consisting of textile materials combined with rubber threads are classified in this Section.
11. For the purpose of this Section, the expression “**impregnated**” includes “**dipped**”.
12. For the purposes of this Section, the expression “**polymides**” includes “**aramides**”.
13. Unless the context otherwise requires, textile garments of different headings are to be classified in their own headings even if put up in sets for retail sale. For the purposes of this Note, the expression “**textile garments**” means garments of headings Nos. 61.01 to 61.14 and headings Nos. 62.01 to 62.11.

Subheading Notes

1. In this section and, where applicable, throughout the Nomenclature, the following expressions have the meanings hereby assigned to them:

(a) **Elastomeric yarn**

Filament yarn, including monofilament, of synthetic textile material, other than textured yarn, which does not break on being extended to three times its original length and which returns, after being extended to twice its original length, within a period of five minutes returns, after being extended to twice its original length, within a period of five minutes, to a length not greater than one and a half times its original length.

(b) **Unbleached yarn**

Yarn which:

- (i) has the natural colour of its constituent fibres and has been bleached, dyed (whether or not in the mass) or printed; or
- (ii) is of indeterminate colour (“**grey yarn**”), manufactured from garneted stock.

Such yarn may have been treated with a colourless dressing or fugitive dye (which disappears after simple washing with soap) and, in the case of man-made fibres, treated in the mass with delustring agents (for example, titanium dioxide).

(c) **Bleached yarn**

Yarn which:

- (i) has undergone a bleaching process, is made of bleached fibres or, unless the content otherwise requires, has been dyed white (whether or not in the mass) or treated with a white dressing;
- (ii) consists of a mixture of unbleached and bleached fibres; or
- (iii) is multiple (folded) or cabled and consists of unbleached and bleached yarns.

(d) **Coloured (dyed or printed) yarn**

Yarn which:

- (i) is dyed (whether or not in the mass) other than white or in a fugitive colour, or printed, or made from dyed or printed fibres;
- (ii) consists of a mixture of dyed fibres of different colours or of a mixture of unbleached or bleached fibres with coloured fibres (marl or mixture yarns), or is printed in one or more colours at intervals to give the impression of dots;
- (iii) is obtained from slivers or rovings which have been printed; or
- (iv) is multiple (folded) or cabled and consists of unbleached or bleached yarn and coloured yarn.

The above definitions also apply, *mutatis mutandis*, to monofilament and to strip or the like of Chapter 54.

(e) **Unbleached woven fabric**

Woven fabric made from unbleached yarn and which has not been bleached, dyed or printed. Such fabric may have been treated with a colourless dressing or a fugitive dye.

(f) **Bleached woven fabric**

Woven fabric which:

- (i) has been bleached or, unless the context otherwise requires, dyed white or treated with a white dressing, in the piece;
- (ii) consists of bleached yarn; or
- (iii) consists of unbleached and bleached yarn.

(g) **Dyed woven fabric**

Woven fabric which:

- (i) is dyed a single uniform colour other than white (unless the context otherwise requires) or has been treated with a coloured finish other than white (unless the context otherwise requires), in the piece; or
- (ii) consists of unbleached or bleached yarn and coloured yarn; or

(h) **Woven fabric of yarns of different colours**

Woven fabric (other than printed woven fabric) which:

- (i) consists of yarns of different colours or yarns of different shades of the same colour (other than the natural colour of the constituent fibres);
- (ii) consists of unbleached or bleached yarn and coloured yarn; or
- (iii) consists of marl or mixture yarn.

(In all cases, the yarn used in selvages and piece ends is not taken into consideration).

(i) **Printed woven fabric**

Woven fabric which has been printed in the piece, whether or not made from yarns of different colours.

(The following are also regarded as printed woven fabrics: woven fabrics bearing design made, for example, with a brush or spray gun, by means of transfer paper, by flocking or by the batik process.)

The process of mercerization does not affect the classification of yarns or fabrics within the above categories.

(j) **Plain weave**

A fabric construction in which each yarn of the weft passes alternately over and under successive yarns of the warp and each yarn of the warp passes alternately over and under successive yarns of the weft.

2. (A) Products of Chapters 56 to 63 containing two or more textile materials are to be regarded as consisting wholly of that material which would be selected under Note 2 of this Section for the classification of a product of Chapters 50 and 55 consisting of the same textile materials.

(B) For the application of this rule:

- (a) where appropriate, only the part which determines the classification under Interpretative Rule 3 shall be taken into account;

- (b) in the case of textile products consisting of a ground fabric and a pile or looped surface no account shall be taken into account;
- (c) in the case of embroidery of heading No. 58.10 and goods thereof, only the ground fabric shall be taken into account. However, embroidery without visible ground, and goods thereof, shall be classified with reference to the embroidering threads alone.

CHAPTER 50

SILK

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV 3
5001.00	Silk-worm cocoons suitable for reeling.	5%	Kg	261.41
5002.00	Raw silk (not thrown).	5%	Kg	261.3
50.03	Silk waste (including cocoons unsuitable for reeling, yarn waste garneted stock).			
5003.10	Not carded or combed			
5003.90	Other	5%	Kg	261.42
		5%	Kg	261.49
5004.00	Silk yarn (other than yarn spun from silk waste) not put up for retail sale.	5%	Kg	651.92
5005.00	Yarn spun from silk waste, not put up for retail sale.	5%	Kg	651.93
5006.00	Silk yarn and yarn spun from silk waste, put up for retail sale; silkworm gut.	5%	Kg	651.94
50.07	Woven fabrics of silk or of silk waste.			
5007.10	Fabrics of noil silk	5%	Kg and m ³	654.11
5007.20	Other fabrics, containing 85% or more by weight of silk or of silk waste other than noil silk	5%	Kg and m ²	654.13
5007.90	Other fabrics	5%	Kg and m ²	654.19

CHAPTER 51

**WOOL, FINE OR COARSE ANIMAL HAIR; HORSEHAIR
YARN AND WOVEN FABRIC****Note**

1. Throughout the Nomenclature:
 - (a) **“Wool”** means the natural fibre grown by sheep or lambs;
 - (b) **“Fine animal hair”** means the hair of alpaca, llama, vicuna, camel, yak, Angora, Tibetan, Kashmir or similar goats (but not common goats), rabbit (including Angora rabbit), hare, beaver, nutria or musk-rat;
 - (c) **“Coarse animal hair”** means the hair of animals not mentioned above, excluding brush-making hair and bristles (heading No. 05.02) and horsehair (heading No.0503.00).

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV 3
51.01	Wool, not carded or combed.			
5101.10	Greasy, including fleece-washing wool:	5%	Kg	268.11
5101.11	Shorn wool	5%	Kg	268.19
5101.19	Other			
5101.20	Degreased, not carbonized:			
5101.21	Shorn wool	5%	Kg	268.211
5101.29	Other	5%	Kg	268.219
5101.30	Carbonized	5%	Kg	268.29
51.02	Fine or coarse animal hair, not carded or combed.			
5102.10	Fine animal hair	5%	Kg	268.3
5102.20	Coarse animal hair	5%	Kg	268.59
51.03	Waste of wool or of fine or coarse animal hair, including yarn waste but excluding garneted stock.			
5103.10	Noils of wool or of fine animal hair	5%	Kg	268.63
5103.20	Other waste of wool or of fine animal hair	5%	Kg	268.691
5103.30	Waste of coarse animal hair	5%	Kg	268.692
5104.00	Garneted stock of wool or of fine or coarse animal hair.	5%	Kg	268.62
51.05	Wool and fine or coarse animal hair, carded or combed (including combed wool in fragments).			
5105.10	Carded wool	5%	Kg	268.711
5105.20	Wool tops and other combed wool:			
5105.21	Combed wool in fragments	5%	Kg	268.712

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV 3
5105.29	Other	5%	Kg	268.73
5105.30	Fine animal hair, carded or combed	5%	Kg	268.771
5105.40	Coarse animal hair, carded or combed	5%	Kg	268.772
51.06	Yarn of carded wool, not put up for retail sale.			
5106.10	Containing 85% or more by weight of wool	5%	Kg	651.12
5106.20	Containing less than 85% by weight of wool	5%	Kg	651.17
51.07	Yarn of combed wool, not put up for retail sale			
5107.10	Containing 85% or more by weight of wool	5%	Kg	651.13
5107.20	Containing less than 85% by weight of wool	5%	Kg	651.18
51.08	Yarn of fine animal hair (carded or combed), not put up for retail sale.			
5108.10	Carded	5%	Kg	651.141
5108.20	Combed	5%	Kg	651.142
51.09	Yarn of wool or of fine animal hair, put up for retail sale.			
5109.10	Containing 85% or more by weight of wool or of fine animal hair	5%	Kg	651.16
5109.90	Other	5%	Kg	651.19

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV 3
5110.00	Yarn of coarse animal hair or of horsehair (including gimped horsehair yarn), whether or not put up for retail sale.	5%	Kg	651.15
51.11	Woven fabrics of carded wool or of carded fine animal hair.			
5111.10	Containing 85% or more by weight of wool or of fine animal hair:			
5111.11	Of a weight not exceeding 300 g/m ²	5%	Kg	654.211
5111.19	Other	5%	Kg	654.212
5111.20	Other, mixed mainly or solely with man-made filaments	5%	Kg	654..311
5111.30	Other, mixed mainly or solely with man-made staple fibres	5%	Kg	654.312
5111.90	Other	5%	Kg	654.33
51.12	Woven fabrics of combed wool or of combed fine animal hair.			
5112.10	Containing 85% or more by weight of wool or of fine animal hair:			
5112.11	Of a weight not exceeding 200 g/m ²	5%	Kg	654.221
5112.19	Other	5%	Kg	654.229
5112.20	Other, mixed mainly or solely with man-made filaments	5%	Kg	654.321
5112.30	Other, mixed mainly or solely with man-made staple fibres	5%	Kg	654.329
5112.90	Other	5%	Kg	654.34
5113.00	Woven fabrics of coarse animal hair or horsehair.	5%	Kg	654.92

CHAPTER 52

COTTON

Subheading Note

1. For the purposes of subheading Nos. 5209.42 and 5211.42, the expression “**denim**” means fabrics of yarns of different colours, of 3-thread or 4-thread twill, including broken twill, warp faced, the warp yarns of which are of one and the same colour and the weft yarns of which are unbleached, bleached, dyed grey or coloured a lighter shade of the colour of the warp yarns.

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV 3
52.01	Cotton, not carded or combed.			
5201.001	Sea Island cotton	5%	Kg	263.11
5201.009	Other	5%	Kg	263.19
52.02	Cotton waste (including yarn waste and garneted stock).			
5202.10	Yarn waste (including thread waste)	5%	Kg	263.31
5202.90	Other:			
5202.91	Garneted stock	5%	Kg	263.32
5202.99	Other	5%	Kg	263.39
5203.00	Cotton, carded or combed	5%	Kg	263.4
52.04	Cotton sewing thread, whether or not put up for retail sale.			
5204.10	Not put up for retail sale:			
5204.11	Containing 85% or more by weight of cotton	5%	Kg	651.211
5204.19	Other	5%	Kg	651.219
5204.20	Put up for retail sale	5%	Kg	651.22
52.05	Cotton yarn (other than sewing thread), containing 85% or more by weight of cotton, not put up for retail sale.			
5205.10	Single yarn, of uncombed fibres:			
5205.11	Measuring 714.29 decitex or more (not exceeding 14 metric number)	5%	Kg	651.331

LAWS OF GUYANA

Customs

cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV 3
5205.12	Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	5%	Kg	651.332
5205.13	Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	5%	Kg	651.333
5205.14	Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	5%	Kg	651.334
5205.15	Measuring less than 125 decitex (exceeding 80 metric number)	5%	Kg	651.335
5205.20	Single yarn, of combed fibres:			
5205.21	Measuring 714.29 decitex or more (not exceeding 14 metric number)	5%	Kg	651.336
5205.22	Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	5%	Kg	621.337
5205.23	Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	5%	Kg	651.3381
5205.24	Measuring less than 192.32 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	5%	Kg	651.3382
5205.26	Measuring less than 125 decitex but not less than 106.38 decitex (exceeding 80 metric number but not exceeding 94 metric number)	5%	Kg	651.3383

LAWS OF GUYANA

Customs

cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV 3
5205.27	Measuring less than 106.38 decitex but not less than 83.33 decitex	5%	Kg	651.3384
	(exceeding 94 metric number but not exceeding 120 metric number)	5%	Kg	651.3385
5205.28	Measuring less than 83.33 decitex (exceeding 120 metric number)			
5205.30	Multiple (folded) or cabled yarn, of uncombed fibres:	5%	Kg	651.3386
5205.31	Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)			
5205.32	Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	5%	Kg	651.3387
5205.33	Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	5%	Kg	651.3388
5205.34	Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	5%	Kg	651.3389
5205.35	Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	5%	Kg	651.3391
5205.40	Multiple (folded) or cabled yarn, of combed fibres:	5%	Kg	651.3392
5205.41	Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)			

LAWS OF GUYANA

Customs

cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV 3
5205.42	Measuring per single yarn less than 174.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	5%	Kg	651.3393
5205.43	Measuring per single yarn less than 192.31 decitex but not less than 106.38 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	5%	Kg	651.3394
5205.44	Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	5%	Kg	651.3395
5205.46	Measuring per single yarn less than 125 decitex but not less than 106.38 (exceeding 80 metric number but not exceeding 94 metric number per single yarn)	5%	Kg	651.3396
5205.47	Measuring per single yarn less than 106.38 decitex less than 83.33 decitex (exceeding 94 metric number but not exceeding 120 metric number per single yarn)	5%	Kg	651.3397
5205.48	Measuring per single yarn less than 83.33 decitex (exceeding 120 metric number per single yarn)	5%	Kg	651.3398
52.06	Cotton yarn (other than sewing thread), containing less than 85% by weight of cotton, not put for retail sale)			
5206.10	Single yarn, of cotton uncombed fibres:			

LAWS OF GUYANA

Customs

cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV 3
5206.11	Measuring 714.29 decitex or more (not exceeding 14 metric number)	5%	Kg	651.341
5206.12	Measuring less than 714.29 decitex but not less than 232.56 decitex but not less than 192.31 decitex (exceeding 14 metric number but not exceeding 43 metric number)	5%	Kg	651.342
5206.13	Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	5%	Kg	651.343
5206.14	Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	5%	Kg	651.344
5206.15	Measuring less than 125 decitex (exceeding 80 metric number)	5%	Kg	651.345
5206.20	Single yarn, of combed fibres:			
5206.21	Measuring 714.29 decitex or more (not exceeding 14 metric number)	5%	Kg	651.346
5206.22	Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	5%	Kg	651.347
5206.23	Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	5%	Kg	651.3481
5206.24	Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	5%	Kg	651.3482
5206.25	Measuring less than 125 decitex (exceeding 80 metric number)	5%	Kg	651.3483
5206.30	Multiple (folded) or cabled yarn, of uncombed fibres:			

LAWS OF GUYANA

Customs

cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV 3
5206.31	Measuring pr single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	5%	Kg	651.3284
5206.32	Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	5%	Kg	651.3485
5206.33	Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	5%	Kg	651.3486
5206.34	Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	5%	Kg	651.3487
5206.35	Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	5%	Kg	651.3488
5206.40	Multiple (folded) or cables yarn, of combed fibres:			
5206.41	Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	5%	Kg	651.3489
5206.42	Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	5%	Kg	651.3491
5206.43	Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	5%	Kg	651.3492

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV 3
5206.44	Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	5%	Kg	651.3493
5206.45	Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	5%	Kg	651.3494
52.07	Cotton yarn (other than sewing thread) put up for retail sale.			
5207.10	Containing 85% or more by weight of cotton	5%	Kg	651.31
5207.90	Other	5%	Kg	651.32
52.08	Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing not more than 200 g/m².			
5208.10	Unbleached:			
5208.11	Plain weave, weighing not more than 100 g/m ² :			
5208.111	Of sea Island cotton	5%	Kg and m ²	652.211
5208.119	Other	5%	Kg and m ²	652.212
5208.12	Plain weave, weighing more than 100 g/m ²			
5208.121	Of sea Island cotton	5%	Kg and m ²	652.213
5208.129	Other	5%	Kg and m ²	652.214
5208.13	3-thread or 4-thread twill, including cross twill	5%	Kg and m ²	652.215
5208.19	Other fabrics	5%	Kg and m ²	652.219
5208.20	Bleached:			
5208.21	Plain weave, weighing not more than 100 g/m ² :			

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV 3
52.09	Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing more than 200 g/m²			
5209.10	Unbleached			
5209.11	Plain weave:			
5209.111	Of island cotton	5%	Kg and m ²	652.221
5209.119	Other	5%	Kg and m ²	652.222
5209.12	3-thread or 4-thread twill, including cross twill			
5209.19	Other fabrics	5%	Kg and m ²	652.223
5209.20	Bleached:	5%	Kg and m ²	652.229
5209.21	Plain weave:			
5209.211	Of Sea Island cotton	5%	Kg and m ²	652.411
5209.219	Other	5%	Kg and m ²	652.412
5209.22	3-thread or 4-thread twill including cross twill	5%		
5209.29	Other fabrics	5%	Kg and m ²	652.413
5209.30	Dyed:	5%	Kg and m ²	652.419
5209.31	Plain weave			
5209.32	3-thread or 4 thread twill, including cross twill	5%	Kg and m ²	652.421
5209.39	Other fabrics	5%		
5209.40	Of yarns of different colours:	5%	Kg and m ²	652.422
5209.41	Plain weave	5%	Kg and m ²	652.429
5209.42	Denim			
5209.43	Other fabrics of 3-thread or 4-thread twill, including cross twill	5%	Kg and m ²	652.441
5209.49	Other fabrics	5%	Kg and m ²	652.43
5209.50	Printed:			
5209.51	Plain weave	5%	Kg and m ²	652.449
5209.52	3-thread or 4-thread twill, including cross twill	5%	Kg and m ²	652.452
5209.59	Other fabrics	5%	Kg and m ²	652.459

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV 3
52.10	Woven fabrics of cotton, containing less 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing not more than 200 g/m²			
5210.10	Unbleached:			
5210.11	Plain weave	5%	Kg and m ²	652.231
5210.12	3-thread or 4-thread twill, including cross twill	5%	Kg and m ²	652.232
5210.19	Other fabrics	5%	Kg and m ²	652.239
5210.20	Bleached			
5210.21	Plain weave	5%	Kg and m ²	652.511
5210.22	3-thread or 4-thread twill, including cross twill	5%	Kg and m ²	652.512
5210.29	Other fabrics	5%	Kg and m ²	652.519
5210.30	Dyed:			
5210.31	Plain weave	5%	Kg and m ²	652.521
5210.32	3-thread or 4-thread twill including cross twill	5%	Kg and m ²	652.522
5210.39	Other fabrics	5%	Kg and m ²	652.529
5210.40	Of yarns of different colours:			
5210.41	Plain weave	5%	Kg and m ²	652.531
5210.42	3-thread or 4-thread twill, including cross twill	5%	Kg and m ²	652.532
5210.49	Other fabrics	5%	Kg and m ²	652.539
5210.51	Printed:			
5210.52	Plain weave	5%	Kg and m ²	652.541
	3-thread or 4-thread twill, including cross twill	5%	Kg and m ²	652.542
5210.59	Other fabrics	5%	Kg and m ²	652.549

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV 3
52.11	Woven fabrics of cotton, containing less than 85% by weight of cotton mixed mainly or solely with man-made fibres, weighing more than 200 g/m²			
5211.10	Unbleached:			
5211.11	Plain weave	5%	Kg and m ²	652.241
5211.12	3-thread or 4-thread twill, including cross twill	5%	Kg and m ²	652.242
5211.19	Other fabrics	5%	Kg and m ²	652.249
5211.20	Bleached:			
5211.21	Plain weave	5%	Kg and m ²	652.611
5211.22	3-thread or 4-thread twill, including cross twill	5%	Kg and m ²	652.612
5211.29	Other fabrics	5%	Kg and m ²	652.619
5211.30	Dyed:			
5211.31	Plain weave	5%	Kg and m ²	652.621
5211.32	3-thread or 4-thread twill including cross twill	5%	Kg and m ²	652.622
5211.39	Other fabrics	5%	Kg and m ²	652.629
5211.40	Of yarns of different colours:			
5211.41	Plain weave	5%	Kg and m ²	652.641
5211.42	Denim	5%	Kg and m ²	652.63
5211.43	3-thread or 4-thread twill, including cross twill	5%	Kg and m ²	652.642
5211.49	Other fabrics	5%		
5211.51	Printed:			
5211.52	Plain weave	5%	Kg and m ²	652.649
	3-thread or 4-thread twill, including cross twill	5%	Kg and m ²	652.651
5211.59	Other fabrics	5%	Kg and m ²	652.652
				652.659

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV 3
52.12	Other woven fabrics of cotton.			
5212.10	Weighing not more than 200 g/m ²			
5212.11	Unbleached	5%	Kg and m ²	652.25
5212.12	Bleached	5%	Kg and m ²	652.91
5212.13	Dyed	5%	Kg and m ²	652.92
5212.14	Of yarns of different colours	5%	Kg and m ²	652.93
5215.15	Printed	5%	Kg and m ²	652.94
5212.20	Weighing more than 200 g/m ² :			
5212.21	Unbleached	5%	Kg and m ²	652.26
5212.22	Bleached	5%	Kg and m ²	652.95
5212.23	Dyed	5%	Kg and m ²	652.96
5212.24	Of yarns of different colours	5%	Kg and m ²	652.97
5212.25	Printed	5%	Kg and m ²	652.98

CHAPTER 53

OTHER VEGETABLE TEXTILE FIBRES; PAPER YARN
AND WOVEN FABRICS OF PAPER YARN

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV 3
53.01	Flax, raw or processed but not spun; flax tow waste (including yarn waste and garneted stock)			
5301.10	Flax, raw or retted	5%	Kg	265.11
5301.20	Flax, broken, scotched, hackled or otherwise processed, but not spun:			
5301.21	Broken or scutched	5%	Kg	265.121
5301.29	Other	5%	Kg	265.129
5301.30	Flax tow and waste	5%	Kg	265.13
53.02	True hemp (<i>Canabis sativa L.</i>) ,raw or processed but no0t spun; tow and waste of true hemp (including yarn waste and garneted stock)			
5302.10	True hemp, raw or retted	5%	Kg	265.21
5302.90	Other	5%	Kg	265.29
53.03	Jute and other textile bast fibres (excluding flax, true hemp and ramie), raw or processed but not spun; tow and waste of these fibres (including yarn waste and garneted stock).			

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV 3
5303.10	Jute and other textile bast fibres, raw or retted	5%	Kg	264.1
5303.90	Other	5%	Kg	264.9
53.04	Sisal and other textile fibres of the genus <i>Agave</i>, raw and waste of these fibres (including yarn waste and garneted stock).			
5304.10	Sisal and other textile fibres of the genus Agave , raw	5%	Kg	265.41
5304.90	Other	5%	Kg	265.49
53.05	Coconut, abaca (<i>Manila hemp</i> or <i>Musa textilis</i> Nee), ramie and other elsewhere specified or included, raw or processed but not spun; tow, noils and waste of these fibres (including yarn waste and garneted stock).			
5305.10	Of coconut (coir):			
5305.11	Raw	5%	Kg	265.71
5305.19	Other:			
5305.191	Waste coconut fibres (including yarn waste and garneted stock)	5%	Kg	265.791
5305.199	Other	5%	Kg	265.799
5305.20	Of abaca:			
5305.21	Raw	5%	Kg	265.51
5305.29	Other:			
5305.291	Waste of abaca (including yarn waste and garneted stock)	5%	Kg	265.591
5305.299	Other	5%	Kg	265.599
5305.90	Other:			

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV 3
5305.91	Raw other	5%	Kg	265.81
5305.99	Other	5%	Kg	265.89
53.06	Flax yarn.			
5306.10	Single	5%	Kg	651.961
5306.20	Multiple (folded) or cabled	5%	Kg	651.962
53.07	Yarn of jute or of other textile bast fibres of heading No. 53.03			
5307.10	Single	5%	Kg	651.97
5307.20	Multiple (folded) or cabled	5%	Kg	651.971
53.08	Yarn of other vegetable textile fibres; paper yarn.			
5308.10	Coir yarn	5%	Kg	651.991
5308.20	True hemp yarn	5%	Kg	651.992
5308.30	Paper yarn	5%	Kg	651.993
5308.90	Other	5%	Kg	651.999
53.09	Woven fabrics of flax			
5309.10	Containing 85% or more by weight of flax:			
5309.11	Unbleached or bleached	5%	Kg and m ²	654.411
5309.19	Other	5%	Kg and m ²	654.419
5309.20	Containing less than 85% by weight of flax:			
5309.21	Unbleached or bleached	5%	Kg and m ²	654.421
5309.29	Other	5%	Kg and m ²	654.429

LAW OF GUYANA

Customs

cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV 3
53.10	Woven fabrics of jute or of other textile bast fibres of heading No. 53. 03			
5310.10	Unbleached	5%	Kg and m ²	654.51
5310.90	Other	5%	Kg and m ²	654.59
5311.00	Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn.	5%	Kg and m ²	654.93

CHAPTER 54**MAN-MADE FILAMENTS****Notes**

1. Throughout the Nomenclature, the term “**man-made fibres**” means staple and filament of the organic polymers produced by manufacturing processes, either:
 - (a) By polymerization of organic monomers, such as polyamides, polyesters, polyurethanes or polyvinyl derivatives; or
 - (b) By chemical transformation of natural organic polymers (for example, cellulose, casein, proteins or algae), such as viscose rayon, cellulose acetate, cupro or alginates.

The terms “**synthetic**” and “**artificial**”, used in relation to fibres, mean: synthetic: fibres as defined at (a); artificial: fibres as defined at (b).

The terms “**man-made**”, “**synthetic**” and “**artificial**” shall have the same meanings when used in relation to “**textile materials**”

2. Headings Nos. 54.02 and 54.03 do not apply to synthetic or artificial filament tow of Chapter 55.

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV 3
54.01	Sewing thread of man-made filaments, whether or not put up for retail sale.			
5401.10	Of synthetic filaments:			
5401.101	Not put up for retail sale	5%	Kg	651.411
5401.102	Put up for retail sale	5%	Kg	651.412
5401.20	Of artificial filaments:			
5401.201	Not put up for retail sale	5%	Kg	651.421
5401.202	Put up for retail sale	5%	Kg	651.422
54.02	Synthetic filament yarn (other than sewing thread), not put up for retail sale, including synthetic monofilament of less than 67 decitex.			
5402.10	High tenacity yarn of nylon or other polyamides	5%	Kg	651.621
5402.20	High tenacity yarn of polyesters,	5%	Kg	651.622
5402.30	Textured yarn:			
5402.31	Of nylon or other polyamides, measuring per single yarn not more than 50 tex.	5%	Kg	651.511
5402.32	Of nylon or other polyamides, measuring per single yarn not more than 50 tex	5%	Kg	651.512
5402.33	Of polyesters	5%	Kg	651.52
5402.39	Other	5%	Kg	651.59
5402.40	Other yarn, single, twisted, untwisted or with a twist not exceeding 50 turns per metre:			
5402.41	Of nylon or other polyamides	5%	Kg	651.631
5402.42	Of polyesters, partially oriented	5%	Kg	651.632
5402.43	Of polyesters, other	5%	Kg	651.633
5402.49	Other	5%	Kg	651.639

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV 3
5402.50	Other yarn, single, with a twist exceeding 50 turns per metre:			
5402.51	Of nylon or other polyamides	5%	Kg	651.641
5402.52	Of polyesters	5%	Kg	651.642
5402.59	Other	5%	Kg	651.649
5402.60	Other yarn, multiple (folded) or cabled:			
5402.61	Of nylon or other polyamides	5%	Kg	651.691
5402.62	Of polyesters	5%	Kg	651.692
5402.69	Other	5%	Kg	651.699
54.03	Artificial filament yarn (other than sewing thread, not put up for retail sale, including artificial monofilament of less than 67 decitex.			
5403.10	High tenacity yarn of viscose rayon	5%	Kg	651.73
5403.20	Textured yarn	5%	Kg	651.72
5403.30	Other yarn, single:			
5403.31	Of viscose rayon, untwisted or with a twist not exceeding 120 turns per metre	5%	Kg	651.74
5405.32	Of viscose rayon, with a twist exceeding 120 twist not exceeding 120 turns per metre	5%	Kg	651.751
5403.33	Of cellulose acetate	5%	Kg	651.752
5403.39	Other	5%	Kg	651.759
5403.40	Other yarn, multiple (folded) or cabled:			
5403.41	Of viscose rayon	5%	Kg	651.761
5403.42	Of cellulose acetate	5%	Kg	651.762
5403.49	Other	5%	Kg	651.769

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV 3
54.04	Synthetic monofilament of 67 decitex or more and of which cross-sectional dimension exceeds 1 mm; strip and the like (for example artificial straw) of synthetic textile materials of an apparent width not exceeding 5 mm.			
5404.10	Monofilament	5%	Kg	651.881
5404.91	Other	5%	Kg	651.889
5405.00	Artificial monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1 mm; strip and the like (for example artificial textile materials of an apparent width not exceeding 5 mm.			
		5%	Kg	651.77
54.06	Man-made filament yarn (other than sewing thread), put up for retail sale.			
5406.10	Synthetic filament yarn	5%	Kg	651.61
5406.20	Artificial filament yarn	5%	Kg	651.71
54.07	Woven fabrics of synthetic filament yarn, including woven fabrics obtained from materials of heading No 54.04			
5407.10	Woven fabrics obtained from high tenacity yarn of nylon or other polyamides or of polyesters	5%	Kg and m ²	653.11
5407.20	Woven fabrics obtained from strip or the like	5%	Kg and m ²	653.12

LAW OF GUYANA

Customs

cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV 3
5407.30	Fabrics specified in Note 9 to section XI	5%	Kg and m ²	653.13
5407.40	Other woven fabrics, containing 85% or more by weight of filaments of nylon or other polyamides:			
5407.41	Unbleached or bleached	5%	Kg and m ²	653.141
5407.42	Dyed	5%	Kg and m ²	653.142
5407.43	Of yarns of different colours	5%	Kg and m ²	653.143
5407.44	Printed	5%	Kg and m ²	653.144
5407.50	Other woven fabrics, containing 85% or more by weight of polyester filaments:			
5407.51	Unbleached or unbleached	5%	Kg and m ²	653.151
5407.52	Dyed	5%	Kg and m ²	653.152
5407.53	Of yarns of different colours	5%	Kg and m ²	653.153
5407.54	Printed	5%	Kg and m ²	653.154
5407.60	Other woven fabrics, containing 85% or more by weight of filaments			
5407.61	Containing 85% or more by weight of non-textured polyester filaments	5%	Kg and m ²	653.16
5407.69	Other	5%	Kg and m ²	653.171
5407.70	Other woven fabrics, containing 85% or more by weight of synthetic filaments:			
5407.71	Unbleached or bleached	5%	Kg and m ²	653.172
5407.72	Dyed	5%	Kg and m ²	653.173
5407.73	Of yarns of different colours	5%	Kg and m ²	653.174
5407.74	Printed	5%	Kg and m ²	653.175
5407.80	Other woven fabrics, containing less than 85% by weight of synthetic filaments, mixed mainly or solely with cotton:			
5407.81	Unbleached or bleached	5%	Kg and m ²	653.181

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV 3
5407.82	Dyed	5%	Kg and m ²	653.182
5407.83	Of yarns of different colours	5%	Kg and m ²	653.183
5407.84	Printed	5%	Kg and m ²	653.184
5407.90	Other woven fabrics:			
5407.91	Unbleached or bleached	5%	Kg and m ²	653.191
5407.92	Dyed	5%	Kg and m ²	653.192
5407.93	Of yarns of different	5%	Kg and m ²	653.193
5407.94	Printed	5%	Kg and m ²	653.194
54.08	Woven fabrics of artificial filament yarn, including woven fabrics obtained from materials of heading No. 5405.00			
5408.10	Woven fabrics obtained from high tenacity yarn, of viscose rayon	5%	Kg and m ²	653.51
5408.20	Other woven fabrics, containing 85% or more by weight of artificial filament or strip or the like:			
5408.21	Unbleached or bleached	5%	Kg and m ²	653.521
5408.22	Dyed	5%	Kg and m ²	653.522
5408.23	Of yarns of different colours	5%	Kg and m ²	653.523
5408.24	Printed	5%	Kg and m ²	653.524
5408.30	Other woven fabrics:			
5408.31	Unbleached or bleached	5%	Kg and m ²	653.591
5408.32	Dyed	5%	Kg and m ²	653.592
5408.33	Of yarns of different colours	5%	Kg and m ²	653.593
5408.34	Printed	5%	Kg and m ²	653.594

CHAPTER 55**MAN-MADE STAPLE FIBRES****Notes**

1. Headings Nos. 55.01 and 5502.00 apply only to man-made filament tow, consisting of parallel filaments of a uniform length equal to the length of the tow, meeting the following specifications:
 - (a) Length of tow exceeding 2 m;
 - (b) Twist less than 5 turns per metre;
 - (c) Measuring per filament less than 67 decitex;
 - (d) Synthetic filament tow only : the tow must be drawn, that is to say, be incapable of being stretched by more than 100% of its length;
 - (e) Total measurement of tow more than 20,000 decitex.

Tow of a length not exceeding 2 m is to be classified in heading No. 55.03 or 55.04.

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV 3
55.01	Synthetic filament tow.			
5501.10	Of nylon or other polyamides	5%	Kg	266.61
5501.20	Of polyester	5%	Kg	266.62
5501.30	Acrylic or modacrylic	5%	Kg	266.63
5501.90	Other	5%	Kg	266.69
5502.00	Artificial filament tow	5%	Kg	267.12
55.03	Synthetic staple fibres, not carded, combed or otherwise processed for spinning.			
5503.10	Of nylon or other polyamides	5%	Kg	266.51
5503.20	Of polyesters	5%	Kg	266.52
5503.30	Acrylic or modacrylic	5%	Kg	266.53
5503.40	Of polypropylene	5%	Kg	266.591
5503.90	Other	5%	Kg	266.599
55.04	Artificial staple fibres, not carded, combed or otherwise processed for spinning			
5504.10	Of viscose rayon	5%	Kg	267.111
5504.90	Other	5%	Kg	267.119
55.05	Waste (including noils, yarn waste and garneted stock) of man-made fibres.			
5505.10	Of synthetic fibres	5%	Kg	267.21
5505.20	Of artificial fibres	5%	Kg	267.22
55.06	Synthetic staple fibres, carded, combed or otherwise processed for spinning			

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV 3
5506.10	Of nylon or other polyamides	5%	Kg	266.71
5506.20	Of polyesters	5%	Kg	266.73
5506.30	Acrylic or modacrylic	5%	Kg	266.73
5506.90	Other	5%	Kg	266.79
5507.00	Artificial staple fibres, carded, combed or otherwise processed for spinning.	5%	Kg	267.13
55.08	Sewing thread of man-made fibres, whether or not put up for retail sale.			
5508.10	Of synthetic staple fibres:			
5508.101	Not put up for retail sale	5%	Kg	651.431
5508.102	Put up for retail sale	5%	Kg	651.432
5508.20	Of artificial staple fibres:			
5508.201	Not put up for retail sale	5%	Kg	651.441
5508.202	Put up for retail sale	5%	Kg	651.442
55.09	Yarn (other than sewing thread) of synthetic staple fibres, not put up for retail sale.			
5509.10	Containing 85% or more by weight of staple fibres of nylon or other polyamides:			
5509.11	Single yarn	5%	Kg	651.821
5509.12	Multiple (folded) or cabled yarn	5%	Kg	651.822
5509.20	Containing 85% or more by weight of polyester staple fibres:			
5509.21	Single yarn	5%	Kg	651.823
5509.22	Multiple (folded) or cabled yarn	5%	Kg	651.834

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV 3
5509.30	Containing 85% or more by weight of acrylic or modacrylic staple fibres:			
5509.31	Single yarn	5%	Kg	651.825
5509.32	Multiple (folded) or cabled yarn	5%	Kg	651.826
5509.40	Other yarn, containing 85% or more by weight of synthetic staple fibres:			
5509.41	Single yarn	5%	Kg	651.827
5509.42	Multiple (folded) or cabled yarn	5%	Kg	651.828
5509.50	Other yarn, of polyester staple fibres:			
5509.51	Mixed mainly or solely with artificial staple fibres	5%	Kg	651.841
5509.52	Mixed mainly or solely with wool or fine animal hair	5%	Kg	651.842
5509.53	Mixed mainly or solely with cotton	5%	Kg	651.843
5509.59	Other	5%	Kg	651.849
5509.60	Other yarn, of acrylic or modacrylic staple fibres			
5509.61	Mixed mainly or solely with wool or fine animal hair			
5509.62	Mixed mainly or solely with cotton	5%	Kg	651.841
5509.69	Other	5%	Kg	651.842
5509.90	Other yarn:	5%	Kg	651.843
5509.91	Mixed mainly or solely with wool or fine hair	5%	Kg	651.844
5509.92	Mixed mainly or solely with cotton	5%	Kg	651.845
5509.99	Other	5%	Kg	651.849
55.10	Yarn (other than sewing thread) of artificial staple fibres, not put up for retail sale.			
5510.10	Containing 85% or more by weight of artificial staple fibres:			
5510.11	Single yarn	5%	Kg	651.861

LAW OF GUYANA

Customs

Cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTIES	UNIT (S)	SITC REV 3
5510.12	Multiple (folded) or cabled yarn	5%	Kg	651.862
5510.20	Other yarn, mixed mainly or solely with wool or fine animal hair	5%	Kg	651.871
5510.30	Other yarn, mixed mainly or solely with cotton	5%	Kg	651.872
	Other yarn	5%	Kg	651.879
55.11	Yarn (other than sewing thread) of man-made staple fibres, put up for retail sale.			
5511.10	Of synthetic staple fibres, containing 85% or more by weight of such fibres	5%	Kg	651.81
5511.20	Of synthetic staple fibres, containing less than 85% by weight of such fibres	5%	Kg	651.83
5511.30	Of artificial staple fibres	5%	Kg	651.85
55.12	Woven fabrics of synthetic staple fibres, containing 85% or more by weight of synthetic staple fibres			
5512.10	Containing 85% or more by weight of polyester staple fibres:	5%	Kg	653.211
5512.11	Unbleached or bleached	5%	Kg	653.219
5512.19	Other			
5512.20	Containing 85% or more by weight of acrylic or modacrylic staple fibres:			
5512.21	Unbleached or bleached	5%	Kg	653.251
5512.29	Other	5%	Kg	652.259
5512.90	Other			
5512.91	Unbleached or bleached	5%	Kg	653.291
5512.99	Other	5%	Kg	653.299

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV 3
55.13	Woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170 g/m²			
5513.10	Unbleached or bleached:			
5513.11	Of polyester staple fibres, plain weave	5%	Kg and m ²	653.311
5513.12	3-thread or 4-thread twill, including cross twill, of polyester staple fibres	5%	Kg and m ²	653.312
5513.13	Other woven fabrics of polyester staple fibres	5%	Kg and m ²	653.313
5513.19	Other woven fabrics	5%	Kg and m ²	653.321
5513.20	Dyed:			
5513.21	Of polyester staple fibres, plain weave	5%	Kg and m ²	653.314
5513.22	3-thread or 4-thread twill, including cross twill, of polyester staple fibres	5%	Kg and m ²	653.315
5513.23	Other woven fabrics of polyester staple fibres	5%	Kg and m ²	653.316
5513.29	Other woven fabrics	5%	Kg and m ²	653.322
5513.30	Of yarns of different colours:			
5513.31	Of polyester staple fibres, plain weave	5%	Kg and m ²	653.317
5513.32	3-thread or 4-thread twill, including cross twill, of polyester staple fibres	5%	Kg and m ²	653.318
5513.33	Other woven fabrics of polyester staple fibres	5%	Kg and m ²	653.3191
5513.39	Other woven fibres	5%	Kg and m ²	653.323

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV 3
5513.40	Printed:			
5513.41	Of polyester staple fibres, plain weave	5%	Kg and m ²	653.3192
5513.42	3-thread or 4-thread twill, including cross twill, of polyester staple fibres	5%	Kg and m ²	653.3193
5513.43	Other woven fabrics of polyester staple fibres	5%	Kg and m ²	653.3199
5513.49	Other woven fabrics	5%	Kg and m ²	653.329
55.14	Woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170 g/m².			
5514.10	Unbleached or bleached			
5514.11	Of polyester staple fibres, plain weave	5%	Kg and m ²	653.331
5514.12	3-thread or 4-thread twill, including cross twill, of polyester staple fibres	5%	Kg and m ²	653.332
5514.13	Other woven fabrics of polyester staple fibres	5%	Kg and m ²	653.333
5514.19	Other woven fabrics	5%	Kg and m ²	653.341
5514.20	Dyed:			
5514.21	Of polyester staple fibres, plain weave	5%	Kg and m ²	653.334
5514.22	3-thread or 4-thread twill, including cross twill, of polyester staple fibres	5%	Kg and m ²	653.335
5514.23	Other woven fabrics of polyester staple fibres	5%	Kg and m ²	653.336
5514.29	Other woven fabrics	5%	Kg and m ²	653.342

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV 3
5514.30	Of yarns of different colours:			
5514.31	Of polyester staple fibres, plain weave	5%	Kg and m ²	653.337
5514.32	3-thread or 4-thread twill, including cross twill, of polyester staple fibres	5%	Kg and m ²	653.338
5514.33	Other woven fabrics of polyester staple fibres	5%	Kg and m ²	653.3391
5514.39	Other woven fabrics	5%	Kg and m ²	653.343
5514.40	Printed			
5514.41	Of polyester staple fibres, plain weave	5%	Kg and m ²	653.3392
5514.42	3-thread or 4-thread twill, including cross twill, of polyester staple fibres	5%	Kg and m ²	653.3393
5514.43	Other woven fabrics of polyester staple fibres	5%	Kg and m ²	653.3399
5514.49	Other woven fabrics	5%	Kg and m ²	653.349
55.15	Other woven fabrics of synthetic staple fibres.			
5515.10	Of polyester staple fibres:			
5515.11	Mixed mainly or solely with viscose rayon staple fibres	5%	Kg and m ²	653.431
5515.12	Mixed mainly or solely with man-made filaments	5%	Kg and m ²	653.421
5515.13	Mixed mainly or solely with wool or fine animal hair	5%	Kg and m ²	653.411
5515.19	Other	5%	Kg and m ²	653.432
5515.20	Of acrylic or modacrylic staple fibres			
5515.21	Mixed mainly or solely with man-made filaments	5%	Kg and m ²	653.422

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV 3
5515.22	Mixed mainly or solely with wool or fine animal hair	5%	Kg and m ²	653.412
5515.29	Other	5%	Kg and m ²	653.433
5515.90	Of woven fabrics:			
5515.91	Mixed mainly or solely with man-made filaments	5%	Kg and m ²	653.423
5515.92	Mixed mainly or solely with wool or fine animal hair	5%	Kg and m ²	653.413
5515.99	Other	5%	Kg and m ²	653.439
55.16	Woven fabrics of artificial staple fibres.			
5516.10	Containing 85% or more by weight of artificial staple fibres:			
5515.10				
5516.11	Unbleached or bleached	5%	Kg and m ²	653.61
5516.12	Dyed	5%	Kg and m ²	653.62
5516.13	Of yarns of different colours	5%	Kg and m ²	653.63
5516.14	Printed	5%	Kg and m ²	653.64
5516.20	Containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with man-made filaments:			
5516.21	Unbleached or bleached	5%	Kg and m ²	653.831
5516.22	Dyed	5%	Kg and m ²	653.832
5516.23	Of yarns of different colours	5%	Kg and m ²	653.833
5516.24	Printed	5%	Kg and m ²	653.834
5516.30	Containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with wool or fine animal hair:			
5516.31	Unbleached or bleached	5%	Kg and m ²	653.821
5516.32	Dyed	5%	Kg and m ²	653.822
5516.33	Of yarns of different colours	5%	Kg and m ²	653.823
5516.34	Printed	5%	Kg and m ²	653.824

LAWS OF GUYANA

Customs

cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV 3
5516.40	Containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with cotton:			
5516.41	Unbleached or bleached	5%	Kg and m ²	653.811
5516.42	Dyed	5%	Kg and m ²	653.812
5516.43	Or yarns of different colours	5%	Kg and m ²	653.813
5516.44	Printed	5%	Kg and m ²	653.814
5516.90	Other:			
5516.91	Unbleached or bleached	5%	Kg and m ²	653.891
5516.92	Dyed	5%	Kg and m ²	653.892
5516.93	Of yarns of different colours	5%	Kg and m ²	653.893
5519.64	Printed	5%	Kg and m ²	653.894

CHAPTER 56

**WADDING, FELT AND NONWOVENS; SPECIAL YARNS;
TWINE, CORDAGE, ROPES AND CABLES AND
ARTICLES THEREOF**

NOTES

1. This Chapter does not cover:
 - (a) Wadding, felt or nonwovens, impregnated, coated or covered with substances or preparations (for example, perfumes or cosmetics of Chapter 33, soaps or detergents of heading No. 34.01, polishes, creams of similar preparations of heading No. 34.05, fabric softeners of heading No. 38.09 where the textile material is present merely as a carrying medium;
 - (b) Textile products of heading No. 5811.00;
 - (c) Natural or artificial abrasive powder or grain, on a backing of felt or nonwovens (heading No. 68.05);
 - (d) Agglomerated or reconstituted mica, on a backing of felt or nonwovens (heading No. 68.14); or
 - (e) Metal foil on a backing of felt or nonwovens (Section XV)

2. The term “**felt**” includes needle loom felt and fabrics consisting of a web or textiles fibres the cohesion of which has been enhanced by a stitch-bonding process using fibres from the web itself.
3. Headings Nos. 56.02 and 56.03 cover respectively felt and nonwovens, impregnated, coated, covered or laminated with plastics or rubber whatever the nature of these materials (compact or cellular).

Heading No. 56.03 also includes nonwovens in which plastics or rubber forms the bonding substance.

Headings Nos. 56.02 and 56.03 do not, however, cover

- (a) Felt impregnated, coated, covered or laminated with plastics or rubber, containing 50% or less by weight of textile material or felt completely embedded in plastics or rubber (Chapter 39 or 40); or
 - (b) Nonwovens, either completely embedded in plastics or rubber, or entirely coated or covered on both sides with such materials, provided that such coating or covering can be seen with the naked eye with no account being taken of an any resulting change of colour (Chapter 39 or 40).
 - (c) Plates, sheets or strip of cellular plastics or cellular rubber combined with felt or nonwovens, where the textiles material is present merely for reinforcing purposes (Chapter 39 or 40).
4. Heading No. 56.04 does not cover textile yarn, or strip or the like of heading N0. 54.04 or 5405.00, in which the impregnation, coating or covering cannot be seen with the naked eye (usually Chapters 50 to 55); for the purpose of this provision, no account should be taken of any resulting change of colour.

LAWS OF GUYANA

Customs

Cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV 3
56.01	Wadding of textile materials and articles thereof; textile fibres, not exceeding 5mm in length (flock), textile dust and mill neps.			
5601.10	Sanitary towels and tampons, napkins and napkin liners for babies and similar sanitary articles, of wadding:			
5601.101	Sanitary towels and tampons	20%	Kg	657.711
5601.102	Napkins and napkin liners for babies	20%	Kg	657.712
5601.109	Other	20%	Kg	657.713
5601.20	Wadding; other articles of wadding:			
5601.21	Of cotton:			
5601.211	Wadding for use in the manufacture of sanitary towels and tampons	5%	Kg	657.714
5601.212	Rolls of wadding for cigarette filter tips	5%	Kg	657.715
5601.213	Articles of wadding	20%	Kg	657.716
5601.219	Other	5%	Kg	657.717
5601.22	Of man-made fibres:			
5601.221	Wadding for use in the manufacture of sanitary towels and tampons	5%	Kg	657.718
5601.222	Rolls of wadding for cigarette filter tips	5%	Kg	657.7191
5601.223	Articles of wadding	20%	Kg	657.7192
5601.229	Other	5%	Kg	657.7193
5601.29	Other:			
5601.291	Wadding for use in the manufacture of sanitary towels and tampons	5%	Kg	657.7194
5601.292	Rolls of wadding for cigarette filter tips	5%	Kg	657.7195
5601.293	Articles of wadding	20%	Kg	657.7196.
5601.299	Other	5%	Kg	657.7198
5601.30	Textile flock and dust and mill neps	5%	Kg	657.719

LAWS OF GUYANA

Customs

Cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV 3
56.02	Felt, whether or not impregnated, coated, cover or laminated.			
5602.10	Needleloom felt and stitch-bonded fiber fabrics	5%	Kg	657.11
5601.20	Other felt, not impregnated, coated, covered or laminated;			
5601.21	Of wool or fine animal hair	5%	Kg	657.121
5601.29	Of other textile materials	5%	Kg	657.129
5601.90	Other	5%	Kg	657.19
56.03	Nonwovens, whether or not impregnated, coated, covered and laminated.			
5603.10	Of man-made filaments:			657.714
5603.11	Weighing not more or than 25 g/m ²	5%	Kg and m ²	657.21
5603.12	Weighing more than 25 g/m ² but not more than 70 g/ m ²	5%	Kg and m ²	657.22
5603.13	Weighing more than 70 g/ m ² but not more than 150 g/ m ²	5%	Kg and m ²	657.23
5603.14	Weighing more than 150 g/ m ²	5%	Kg and m ²	657.24
5603.90	Other:			
5603.91	Weighing not more or than 25 g/m ²	5%	Kg and m ²	657.25
5603.92	Weighing more than 25 g/m ² but not more than 70 g/ m ²	5%	Kg and m ²	657.26
5603.93	Weighing more than 150 g/ m ² but not more than 150 g/ m ²	5%	Kg and m ²	657.27
5603.94	Weighing more than 150 g/ m ²	5%	Kg and m ²	657.28
56.04	Rubber thread and cord, textile covered; textile yarn, and strip and the like of heading No. 54.04 or 5405.00, impregnated, coated, covered or sheathed with sheathed with rubber or plastics.			

LAWS OF GUYANA

Customs

Cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV 3
5604.10	Rubber thread and cord, textile covered Covered	5%	Kg	657.81
5604.20	High Tenacity yarn of polyesters, of Nylon or other polyamides or of nylon or other polyamides or of viscose rayon, Impregnated or coated	5%	Kg	657.85
5604.90	Other	5%	Kg	657.89
5605.00	Metallised yarn, whether or not gimped, being textile yarn, or strip or the like of heading No. 54.04 or 5405.00, combined with metal in the form of thread, strip or powder or Covered with metal.	5%	Kg	657.91
5606.00	Gimped yarn, and strip and the like of heading No. 54.04 or 5405.00, gimped (other than those of heading No. 5606.00 and gimped horsehair yarn); chenille yarn (including flock chenille yarn); loop wale-yarn.	5%	Kg	657.31
56.07	Twine, cordage, ropes and cables, whether or not plaited or braded and whether or not impregnated, coated, covered or sheathed with rubber or plastics.			
5607.10	Of jute or other textile bast fibres of heading No. 53:03:			
5607.101	Twine and ropes	15%	Kg	657.511
5607.109	Other	5%	Kg	657.512
5607.20	Of sisal or other textile fibres of the genus Agave :			
5607.21	Binder of baler twine	15%	Kg	657.513

LAWS OF GUYANA

Customs

Cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV 3
5607.29	Other:			
5607.291	Other twine and ropes	15%	Kg	657.514
5607.299	Other	5%	Kg	657.515
5607.30	Of abaca (amanila hemp or Musa textiles Nee) or other hard (leaf) Fibres:			
5607.301	Twine and ropes	15%	Kg	657.516
5607.309	Other	5%	Kg	657.517
5607.40	Of polyethylene or polypropylene:			
5607.41	Binder or baler twine	15%	Kg	657.518
5607.49	Other:			
5607.491	Twine and ropes	15%	Kg	657.519
5607.499	Other	5%	Kg	657.5191
5607.50	Of other synthetic fibres:			
5607.501	Twine and ropes	15%	Kg	657.5192
5607.509	Other	5%	Kg	657.5193
5607.90	Other:			
5607.901	Twine and ropes	15%	Kg	657.5194
5607.909	Other	5%	Kg	657.5199
56.08	Knotted netting of twine, cordage or rope; made up fishing nets and other made up nets, of textile materials.			
5608.10	Of man-made textile materials:			
5608.11	Made up fishing nets	5%	Kg	657.521
5608.19	Other:			
5608.191	Net shopping bags	20%	Kg	657.522
5608.199	Other	5%	Kg	657.523
5608.90	Other:			
5608.901	Made shopping bags	5%	Kg	657.524
5608.902	Net Shopping bags	20%	Kg	657.525
5608.909	Other	5%	Kg	657.529
5609.00	Articles of yarn, strip or the like heading No. 54.04 or 5405.00, twine, cordage, rope or cables, not elsewhere Specified or included.	20%	Kg	657.59

CHAPTER 57

CARPETS AND OTHER TEXTILE FLOOR COVERINGS

NOTES

1. For the purposes of this Chapter, the term “**carpets and other textile floor coverings**” means floor coverings in which textile materials serve as the exposed surface of the article when in use and includes articles having the characteristics of textile floor coverings but intended for use for other purposes.
2. This chapter does not cover floor coverings underlays.

LAWS OF GUYANA

Customs

Cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV 3
57.01	Carpets and other textile floor coverings, knotted, whether or not made up.			
5701.10	Of wool or fine animal hair	20%	Kg and m ²	659.21
5701.90	Of other textile materials	20%	Kg and m ²	659.29
57.02	Carpets and other textile floor coverings, woven, not tufted or flocked, whether or not made up, including “Kelem” “Schumacks”, “Karamanie” and similar hand-woven rugs.			
5702.10	“Kelem”, “Schumacks”, “Karamanie” and similar hand-woven rugs	20%	Kg and m ²	659.3
5702.20	Floor coverings or coconut fibres (coir)	20%	Kg and m ²	659.591
5702.30	Other, of pile construction, not made up:			
5702.31	Of wool or fine animal hair	20%	Kg and m ²	659.511
5702.32	Of man-made textile materials	20%	Kg and m ²	659.521
5702.39	Of other textile materials	20%	Kg and m ²	659.592
5702.40	Other, of pile construction, not made up:			
5702.41	Of wool or fine animal hair	20%	Kg and m ²	659.512
5702.42	Of man-made textile materials	20%	Kg and m ²	659.522
5702.49	Of other textiles materials	20%	Kg and m ²	659.593
5702.50	Other, not of pile construction, made up:			
5702.51	Of wool or fine animal hair	20%	Kg and m ²	659.513
5702.52	Of man-made textile materials	20%	Kg and m ²	659.523
5702.59	Of other textile materials	20%	Kg and m ²	659.594
5702.90	Other, not of pile construction, made up:			
5702.91	Of wool or fine animal hair	20%	Kg and m ²	659.519

LAWS OF GUYANA

Customs

Cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV 3
5702.92	Of man-made textile materials	20%	Kg and m ²	659.529
5702.99	Of other textile materials	20%	Kg and m ²	659.599
57.03	Carpets and other textile floor coverings, tufted, whether or not made up.			
5703.10	Of wool or fine animal hair	20%	Kg and m ²	659.41
5703.20	Of nylon or other polyamides	20%	Kg and m ²	659.42
5703.30	Of other man-made textile materials	20%	Kg and m ²	659.43
5703.90	Of other textile materials	20%	Kg and m ²	659.49
57.04	Carpets and other textile floor coverings, have felt, not tufted or flocked, whether or not made up.			
5704.10	Tiles having a maximum surface area or 0.3 m ²	20%	Kg and m ²	659.611
5704.90	Other	20%	Kg and m ²	659.619
5705.00	Other carpets and other textile floor coverings, whether or not made up.	20%	Kg and m ²	659.529

CHAPTER 58**SPECIAL WOVEN FABRICS; TUFTED TEXTILE FABRICS;
LACE; TAPESTRIES; TRIMMINGS; EMBROIDERY****NOTES**

1. This Chapter does not apply to textile fabrics referred to in Note 1 to Chapter 59, Impregnated, coated covered or laminated, or to other goods of Chapter 59.
2. Heading No. 58.01 also includes woven weft pile fabrics, which have not yet had the floats cut, at which stage they have no pile standing up.
3. For the purposes of heading No. 58.03 “**gauze**” means a fabric with a warp composed wholly of in part of standing or ground threads and crossing or doup threads which cross the standing or ground threads making a half turn or more to form loops through which weft threads pass.
4. Heading No. 58.04 does not apply to knot net fabrics of twine, cordage or rope, of heading No. 56.08.
5. For the purposes of heading No. 58.06, the expression “**narrow woven fabrics**” means:
 - (a) Woven fabrics of a width now exceeding 30cm, whether woven as such or cut from wider pieces, provided with selvages (woven, gummed or otherwise made) on both edges;
 - (b) Tubular woven fabrics or a flattened width not exceeding 30 cm; and
 - (c) Bias binding with folded edges, of a width when unfolded not exceeding 30 cm.

Narrow woven fabrics with woven fringes are to be classified in heading No. 58.08

6. In heading No.58.10, the expression “**embroidery**” means *inter alia*, embroidery with metal or glass thread on a visible ground of textile fabric, and sewn appliqué

LAWS OF GUYANA

Customs

Cap. 82:01

work of sequins, beads or ornamental motifs of textile or other materials. The heading does not apply to needlework tapestry (heading No. 5805.00)

7. In addition to the products of heading No. 5809.00, this Chapter also includes articles of metal thread and of a kind in apparel, as furnishing fabrics or for similar purposes.

LAWS OF GUYANA

Customs

Cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV 3
<p>58.01</p> <p>5801.10</p> <p>5801.20</p> <p>5801.21</p> <p>5801.22</p> <p>5801.23</p> <p>5801.24</p> <p>5801.25</p> <p>5801.26</p> <p>5801.30</p> <p>5801.31</p> <p>5801.32</p> <p>5801.33</p> <p>5801.34</p> <p>5801.36</p> <p>5801.90</p>	<p>Woven pile fabrics and chenille fabrics, other than fabrics of heading No. 58.02 or 58.06 or 58.06.</p> <p>Of wool or fine animal hair</p> <p>Of cotton:</p> <p>Uncut weft pile fabrics</p> <p>Cut corduroy</p> <p>Other weft pile fabrics</p> <p>Wrap pile fabrics, epingle (uncut)</p> <p>Wrap pile fabrics, cut</p> <p>Chenille fabrics</p> <p>Of man-made fibres:</p> <p>Uncut weft pile fabrics</p> <p>Cut corduroy</p> <p>Other weft pile fabrics</p> <p>Wrap pile fabrics, epingle (uncut)</p> <p>Wrap pile fabrics, cut</p> <p>Chenille fabrics</p> <p>Of other textile materials</p>	<p>5%</p> <p>5%</p> <p>5%</p> <p>5%</p> <p>5%</p> <p>5%</p> <p>5%</p> <p>5%</p> <p>5%</p> <p>5%</p> <p>5%</p> <p>5%</p> <p>5%</p> <p>5%</p> <p>5%</p> <p>5%</p>	<p>Kg and m²</p> <p>Kg and m²</p> <p>Kg and m²</p> <p>Kg and m²</p> <p>Kg and m²</p> <p>Kg and m²</p> <p>Kg and m²</p> <p>Kg and m²</p> <p>Kg and m²</p> <p>Kg and m²</p> <p>Kg and m²</p> <p>Kg and m²</p> <p>Kg and m²</p> <p>Kg and m²</p> <p>Kg and m²</p> <p>Kg and m²</p>	<p>654.35</p> <p>652.141</p> <p>625.151</p> <p>652.152</p> <p>652.142</p> <p>652.153</p> <p>652.154</p> <p>653.911</p> <p>653.931</p> <p>653.932</p> <p>653.912</p> <p>653.933</p> <p>653.934</p> <p>654.95</p>
<p>58.02</p> <p>5802.10</p> <p>5802.11</p> <p>5802.19</p> <p>5802.20</p> <p>5802.30</p>	<p>Terry toweling and similar woven terry fabrics, other than narrow fabrics of heading No. 58.06; tufted textile fabrics, other than products of heading No. 57.03</p> <p>Terry toweling and similar woven terry fabrics, of cotton:</p> <p>Unbleached</p> <p>Other</p> <p>Terry toweling and similar woven terry fabrics, of other textile materials</p> <p>Tufted textile fabrics</p>	<p>5%</p> <p>5%</p> <p>5%</p> <p>5%</p>	<p>Kg and m²</p> <p>Kg and m²</p> <p>Kg and m²</p> <p>Kg and m²</p>	<p>652.12</p> <p>652.13</p> <p>654.96</p> <p>654.97</p>

LAWS OF GUYANA

Customs

Cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV 3
58.03	Gauze, other than narrow fabrics of heading No. 58.06.			
5803.10	Of cotton	5%	Kg and m ²	652.11
5803.90	Of other textile materials	5%	Kg and m ²	654.94
58.04	Tulles and other net fabrics, not including woven, knotted or crocheted fabrics; lace in the piece, in strips or in motifs, other than fabrics of heading No. 60.02.			
5804.10	Tulles and other net fabrics	5%	Kg and m ²	656.41
5804.20	Mechanically made lace:			
5804.21	Of man- made fibres	5%	Kg	656.421
5804.29	Of other textile materials	5%	Kg	656.422
5804.30	Hand made lace	5%	Kg	656.43
5805.00	Hand-woven tapestries of the type Gobelins, Flanders, Aubusson, Beauvais and the like, and needle-worked tapestries (for example, petit point, cross stitch), whether or not made up.			
		5%	Kg and m ²	658.91
58.06	Narrow woven fabrics, other than goods of heading No. 58.07; narrow fabrics consisting of wrap without weft assembled by means of an adhesive (bolducs).			
5806.10	Woven pile fabrics (including terry toweling and similar terry fabrics) and chenille fabrics	5%	Kg and m ²	656.11

LAWS OF GUYANA

Customs

Cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV 3
5806.20	Other woven fabrics, containing by weight 5% or more of elastomeric yarn or rubber thread	5%	Kg and m ²	656.12
5806.30	Other woven fabrics:			
5806.31	Of cotton	5%	Kg and m ²	656.131
5806.32	Of man-made fibres	5%	Kg and m ²	656.132
5806.39	Of other textile materials	5%	Kg and m ²	656.133
5806.40	Fabrics consisting of wrap without weft assembled by means of an adhesive (bolducs)	5%	Kg and m ²	656.14
58.07	Labels, badges and similar articles of textile materials, in the piece, in strips or cut to shape or size, not embroidered.			
5807.10	Woven	5%	Kg and m ²	656.21
5807.90	Other	5%	Kg and m ²	656.29
58.08	Braids in the piece; ornamental trimmings in the piece, without embroidery, other than knitted or crocheted; tassels, pompons and similar articles			
5808.10	Braids in the piece	5%	Kg and m ²	656.321
5808.90	Other	5%	Kg and m ²	656.329
5809.00	Woven fabrics of metal thread and woven fabrics of metallised yarn of heading No. 560.00, of a kind used in apparel, as furnishing fabrics or for similar purposes, not elsewhere specified or included.	5%	Kg and m ²	654.91

LAWS OF GUYANA

Customs

Cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV 3
<p>58.10</p> <p>5810.10</p> <p>5810.90</p> <p>5810.91</p> <p>5810.92</p> <p>5810.99</p>	<p>Embroidery in the piece, in strips or in motifs.</p> <p>Embroidery without visible ground</p> <p>Other embroidery:</p> <p>Of cotton</p> <p>Of man-made fibres</p> <p>Of other textile materials</p>	<p>5%</p> <p>5%</p> <p>5%</p> <p>5%</p>	<p>Kg</p> <p>Kg</p> <p>Kg</p> <p>Kg</p>	<p>656.51</p> <p>656.591</p> <p>656.592</p> <p>656.599</p>
<p>5811.00</p>	<p>Quilted textile products in the piece, composed of one or more layers of textile materials assembled with padding by stitching or otherwise, other than embroidery of heading No.58.10.</p>	<p>5%</p>	<p>Kg and m²</p>	<p>67.4</p>

CHAPTER 59**IMPREGNATED, COATED, COVERED OR LAMINATED
TEXTILE FABRICS; TEXTILE ARTICLES OF A KIND SUITABLE FOR
INDUSTRIAL USE****Notes**

1. Except where the context otherwise requires, for the purpose of this Chapter the expression “**textile fabrics**” applies only to the woven fabrics of Chapters 50 to 55 and heading Nos. 58.03 and 58.06, the braids and ornamental trimmings in the piece of heading No. 5808.00 and the knitted or crocheted fabrics of heading No. 60.02.
2. Heading No. 59.03 applies to:
 - (a) Textile fabrics, impregnated, coated, covered or laminated with plastics, whatever the weight per square metre and whatever the nature of the plastic material (compact or cellular) other than:
 - (1) Fabrics in which the impregnation, coating or covering cannot be seen with the naked eye (usually Chapters 50 to 55, 58 or 60); for the purpose of this provision, no account should be taken of any resulting change of colour;
 - (2) Products which cannot, without fracturing be bent manually around a cylinder of a diameter of 7 mm, at a temperature between 15⁰C and 30⁰C (usually Chapter 39);
 - (3) Products in which the textile fabric is either completely embedded in plastics or entirely coated or covered on both sides with such material, provided that such coating or covering can be seen with the naked eye with no account being taken of any resulting change of colour (Chapter 39)
 - (4) Fabrics partially coated or partially covered with plastics and bearing designs resulting from these treatments (usually Chapters 50 to 55, 58 or 60);
 - (5) Plates, sheets or strips of cellular plastics, combined with textile fabric, where the textile fabric is present merely for reinforcing purposes (Chapter 39); or
 - (6) Textile products of heading No. 5811.00;

(b) Fabrics made from yarn, strip or the like, impregnated, coated, covered or sheathed with plastics, of heading No.56.04.

3. For the purpose of heading No. 5905.00, the expression “**textile wall coverings**” applies to products in rolls, of a width of not less than 45 cm, suitable for wall or ceiling decoration, consisting of a textile surface which has been fixed on a backing or has been treated on the back (impregnated or coated to permit pasting)

This heading does not, however, apply to wall coverings consisting of textile flock or dust fixed directly on a backing of a paper (heading No. 48.14) or on a textile backing (generally heading No. 5907.00)

4. For the purpose of heading No. 59.06, the expression “**rubberized textile Fabrics**” means:

(a) Textile fabrics impregnated, coated, covered or laminated with rubber,

- (i) Weighing not more than 1,500 g/m²; or
- (ii) Weighing more than 1,500 g/m² and containing more than 50% by weight of textile material;

(b) Fabrics made from yarn, strip or the like, impregnated, coated, covered or sheathed with rubber, of heading No. 56.04;

(c) Fabrics composed of parallel textile yarns agglomerated with rubber, irrespective of their weight per square metre.

This heading does not, however, apply to plates, sheets or strip of cellular rubber, combined with textile fabric, where the textile fabric is present merely for reinforcing purposes (Chapter 40), or textile products of heading No.5811.00.

5. Heading No. 5907.00 does not apply to:

(a) Fabrics in which the impregnation, coating or covering cannot be seen with the naked eye (usually Chapters 50 to 55, 58 or 60); for the purpose of this provision, no account should be taken of any resulting change of colour;

(b) Fabrics painted with designs (other than painted canvas being theatrical scenery, studio backcloths or the like);

- (c) Fabrics partially covered with flock, dust, powdered cork or the like and bearing designs resulting from these treatments; however, imitation pile fabrics remain classified in this heading;
- (d) Fabrics finished with normal dressing having a basis of amylaceous or similar substances;
- (e) Wood veneered on a backing of textile fabrics (heading No. 44.08);
- (f) Natural or artificial abrasive powder or gain, on a backing of textile fabrics (heading No. 68.05);
- (g) Agglomerated or reconstituted mica, on a backing of textile fabrics (heading No 68.14); or
- (h) Metal foil on a backing of textile fabrics (Section XV)
6. Heading No.5910.00 does not apply to:
- (a) Transmission or conveyor belting, of textile material, of a thickness of less than 3 mm; or
 - (b) Transmission of conveyor belts or belting of textile fabric impregnated, coated, covered or laminated with rubber or made from textile yarn or cord impregnated, coated, covered or sheathed with rubber (heading No.40.10)

Heading No. 59.11 applies to the following goods, which do not fall in any other heading of section XI:

- (a) Textile products in the piece, cut to length or simply cut to rectangular (including square (other than those having the character of the products of heading Nos.5908.00 to 5910.00), the following only:
- (i) Textile fabrics, felt and felt-lined woven fabrics, coated, covered or laminated with rubber, leather or other material, of a kind used for card clothing and similar fabrics of a kind used for other technical purposes, including narrow fabrics made of velvet impregnated with rubber, for covering weaving spindles (weaving Beams);
 - (ii) Bolting cloth;
 - (iii) Straining cloth of a kind used in oil presses or the like, of textile material or of human hair;

- (iv) Flat woven textile fabrics with multiple wrap or weft, whether or not felted, impregnated or coated, of a kind used in machinery or for other technical purposes;
 - (v) Textile fabrics reinforced with metal, of a kind used for technical purposes;
 - (vi) Cords, braids and the like, whether or not coated, impregnated or reinforced with metal, of a kind used in industry as packing or lubricating materials;
- (b) Textile articles (other than those of heading Nos. 5908.00 to 5910.00) of a kind used for technical purposes (for example, textile fabrics and felts, endless or fitted with linking devices, of a kind used in paper-making or similar machines (for example, for pulp or asbestos –cement), gaskets, washers, polishing discs and other machinery parts).

LAWS OF GUYANA

Customs

Cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV 3
59.01	Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like; tracing cloth; prepared painting canvas; buckram and similar stiffened textile fabrics of a kind used for hat foundations.			
5901.10	Textile fabrics coated with gum or amylaceous substance, of a kind used for the outer covers of books or the like	5%	Kg and m ²	657.311
5901.90	Other	5%	Kg and m ²	657.319
59.02	Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon.			
		5%	Kg and m ²	657.931
5902.10	Of nylon or other polyamides	5%	Kg and m ²	657.932
5902.20	Of polyesters	5%	Kg and m ²	657.939
5902.90	Other			
59.03	Textile fabrics impregnated, coated, covered or laminated with plastics other than those of heading No. 59.02			
5903.10	With polyvinyl chloride	5%	Kg and m ²	657.321
5903.20	With polyurethane	5%	Kg and m ²	657.322
5903.90	Other	5%	Kg and m ²	657.329
59.04	Linoleum, whether or not cut to shape; floor covering consisting of a coating or covering applied on a textile backing, whether or not cut to shape.			

LAWS OF GUYANA

Customs

Cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV 3
5904.10	Linoleum	20%	Kg and m ²	659.121
5904.90	Other			
5904.91	With a base consisting of needle loom felt or nonwovens	20%	Kg and m ²	659.122
5904.92	With other textile base	20%	Kg and m ²	659.123
5905.00	Textile wall coverings.	5%	Kg and m ²	657.35
59.06	Rubberised textile fabrics, other than those of heading No. 59.02			
5906.10	Adhesive tape of a width not exceeding 20 cm	5%	Kg	657.331
5906.90	Other			
5906.91	Knitted or crocheted	5%	Kg and m ²	657.332
5906.99	Other	5%	Kg	657.339
5907.00	Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery studio backcloths or the like.	5%	Kg	657.34
5908.00	Textile wicks, woven, plaited or knitted, for lamps, stoves, lighters, candles or the like; incandescent gas mantle fabric therefore, whether or not impregnated.	5%	Kg	657.72
5909.00	Textile hose piping and similar textile tubing, with or without lining, Armour or accessories of other materials	5%	Kg	657.91

LAWS OF GUYANA

Customs

Cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV 3
5910.00	Transmission or conveyor belts or belting, of textile material, whether or not impregnated, coated, covered or laminated with plastics, or reinforced with metal or other material.	5%	Kg	657.92
59.11	Textile products and articles, for technical uses, specified in Note 7 to this Chapter.			
5911.10	Textile fabrics, felt and felt-lined woven fabrics, coated, covered or laminated with rubber, leather or other material, of a kind used for card clothing, and similar fabrics of a kind used for other technical purposes, including narrow fabrics made or velvet impregnated with rubber, for covering weaving spindles (weaving beams)	5%	Kg	656.11
5911.20	Bolting cloth, whether or not made up	5%	Kg	657.731
5911.30	Textile fabrics and felts, endless or fitted with linking devices, of a kind used in paper-making or similar machines (for example, for pulp or asbestos-cement):			
5911.31	Weighing less than 650 g/m ²	5%	Kg	657.732
5911.32	Weighing 650 g/m ² or more	5%	Kg	657.733
5911.40	Straining cloth of a kind used in oil presses or the like, including that of a human hair	5%	Kg	657.734
5911.90	Other	5%	Kg	657.739

CHAPTER 60

KNITTED OR CROCHETED FABRICS

Notes

1. This Chapter does not cover:
 - (a) Crochet lace of heading No. 58.04;
 - (b) Labels, badges or similar articles, knitted or crocheted, of heading No. 58.07; or
 - (c) Knitted or crocheted fabrics, impregnated, coated, covered or laminated, of Chapter 59. However, knitted or crocheted pile fabrics, impregnated, coated, covered or laminated remain classified in heading No. 60.01

2. This Chapter also includes fabrics made of metal thread and of a kind used in apparel, as furnishing fabrics or for similar purposes.

3. Throughout the Nomenclature any reference to Knitted” goods include a reference to stitch-bonded goods in which the chain stitches are formed of textile yarn.

LAWS OF GUYANA

Customs

Cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV 3
60.01	Pile fabrics, including “long pile” fabrics and terry fabrics, knotted or crocheted.			
6001.10	“ Long pile” fabrics	5%	Kg and m ²	655.11
6001.20	Looped pile fabrics:			
6001.21	Of cotton	5%	Kg and m ²	655.121
6001.22	Of man-made fibres	5%	Kg and m ²	655.122
6001.29	Of other textile materials	5%	Kg and m ²	655.129
6001.90	Other:			
6001.91	Of cotton	5%	Kg and m ²	655.191
6001.92	Of man made fibres	5%	Kg and m ²	655.192
6001.99	Of other textile materials	5%	Kg and m ²	655.199
60.02	Other knitted or crocheted fabrics			
6002.10	Of a width not exceeding 30 cm, containing by weighing 5% or more of elastomeric yarn or rubber thread	5%	Kg and m ²	655.211
6002.20	Other, of a width not exceeding 30 cm,	5%	Kg and m ²	655.212
6002.30	Of width exceeding 30 cm, containing by weight 5% or more of elastomeric yarn or rubber thread	5%	Kg and m ²	655.22
6002.40	Other fabrics, wrap knit (including those made on galloon knitting machines):			
6002.41	Of wool or fine animal hair			
6002.42	Of cotton	5%	Kg and m ²	655.231
6002.43	Of man made fibres	5%	Kg and m ²	655.232
6002.49	Other	5%	Kg and m ²	655.233
6002.90	Other:	5%	Kg and m ²	655.239
6002.91	Of wool or fine animal hair			
6002.92	Of cotton	5%	Kg and m ²	655.291
6002.93	Of man-made fibres	5%	Kg and m ²	655.292
6002.99	Other	5%	Kg and m ²	655.293
		5%	Kg and m ²	655.299

CHAPTER 61

**ARTICLES OF APPAREL AND CLOTHING ACCESSORIES,
KNITTED OR CROCHETED**

Notes.

1. This Chapter applies only to make up knitted or crocheted articles.
2. This Chapter does not cover:
 - (a) Goods of heading No. 62.12;
 - (b) Worn clothing or other articles of heading No. 6309.00; or
 - (c) Orthopaedic applies, surgical belts, trusses or the like (heading No. 90.21)
3. For the purposes of headings Nos. 61.03 and 61.04:
 - (a) The term “suit” means a set of garments composed of two or three pieces made up, in respect of their outer surface, in identical fabric and comprising:
 - One suit coat or jacket the outer shell of which, exclusive of sleeves, consists of four or more panels, designed top cover the upper part of the body, possibly with a tailored waistcoat in addition whose front is made from the same fabric as the lining of the suit coat or jacket; and
 - One garment designed to cover the lower part of the body and consisting of trousers breeches or shorts (other than swimwear), a skirt or a divided skirt, having neither braces nor bibs.

All of the components of a “suit” must be of the same fabric construction, colour and composition; they must also be of the same style and of corresponding or compatible size. However, these components may have piping (strip of fabric sewn into the seam) in a different fabric.

If several separate components to cover the lower part of the body are presented together (for example, two pairs of trousers or trousers and shorts, or a skirt and trousers), the constituent lower part shall be one pair of trousers or, in the case of women’s or girls suits, the skirt or divided skirt, the other garments being considered separately.

The term “suit” includes the following sets of garments, whether or not they fulfill all the above conditions:

- Evening dress (tailcoat), generally made of black fabric, the jacket of which is relatively short at the front, does not close and has narrow skirts cut in at the hips and hanging down behind;
 - Dinner jackets suits, in which the jacket is similar in style to an ordinary jacket (through perhaps revealing more of the shirt front), but has shiny silk or imitation silk lapels.
- (b) The term “**ensemble**” means a set of garments (other than suits and articles of heading No. 61.07,61.08 or 61.09), composed of several pieces made up in identical fabric, put up for retail sale, and comprising:
- One garment designed to cover the upper part of the body, with the exception of pullovers which may form a second upper garment in the sole context of twin sets, and of waistcoats which may also form a second upper garments, and
 - One or two different garments designed to cover the lower part of the body and consisting of trousers, bib and brace overalls, breeches, shorts (other than swimwear), a skirt or a divided skirts.

All of the components of an ensemble must be of the same fabric construction, style, colour and composition; they also must be of corresponding or compatible size. The term “ensemble” does not apply to tracksuits or ski suits, of heading No. 61.12.

4. Headings Nos. 61.05 and 61.06 do not cover garments with pockets below the waist, with ribbed waistband or other means of tightening at the bottom of the garment, of garments having an average of less than 10 stitches per liner centimeter in each direction counted on an area measuring at least 10 cm x 10 cm. Heading No.61.05 does not cover sleeves garments.

5. Heading 61.09 does not cover garments with a drawstring, ribbed waistband or other means of tightening at the bottom of the garments.

6. For the purpose of heading No.61.11:

- (a) The expression “**babies garments and clothing accessories**” means articles for young children of a body height not exceeding 86 cm; it also covers babies napkins;
- (b) Articles that are prima facie, classifiable both in heading No.61.11 and in other heading of this Chapter are to be classified in heading No.61.11.

7. For the purpose of heading No. 61.12, “ski suits” means garments or set of garments which, by their general appearance and texture, are identifiable as intended to be worn principally for skiing (cross-country or alpine). They consist either of:

- (a) A “**ski overall**”, that is, a one-piece garment designed to cover the upper and the lower parts of the body; in addition to sleeves and a collar the ski overall may have pockets or foot straps; or
- (b) A “ski ensemble”, that is a set of garments composed of two or three pieces, put up for retail sale and comprising:
 - One garment such as an anorak, wind- cheater, wind- jacket or similar article, closed by a slide faster (zipper), possibly with a waistcoat in addition, and
 - One pair of trousers whether or not extending above waist-level, one pair of preaches or one bib and brace overall

The ski ensemble” may also consist of an overall similar to the mentioned in paragraph

- (a) Above and a type of padded, sleeveless jacket worn over the overall.

All the components of a ski ensemble” must be made up in a fabric of the same texture, style and composition whether or not of the same colour; they must be of corresponding or compatible size.

8. Garments, which are, *prima facie*, classifiable both in heading No. 6113.00 and in other headings of this Chapter, excluding heading No. 61.11 are to be classified in heading No.6113.00.

9. Garments to this Chapter designed for left over right closure at the front shall be regarded as men’s or boy’s garments. These provisions do not apply where the cut of the garment clearly indicated that it is designed for one or other of the sexes.

LAWS OF GUYANA

Customs

Cap. 82:01

Garments, which cannot be, identified as either men's or boys garments or as women's or girls garments are to be classified in the headings covering women's or girls garments.

10. Articles of this Chapter may be made of metal thread.

LAWS OF GUYANA

Customs

Cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV 3
61.01	Men's or boys' overcoats, car-coats capes, cloaks, anoraks (including ski-jackets), wind –cheaters, wind-jackets and similar articles, knotted or crocheted, other than those of heading No.61.03			
6101.10	Of wool or fine animal hair	20%	Kg and No	843.11
6101.20	Of cotton	20%	Kg and No	843.12
6101.30	Of man made fibres	20%	Kg and No	843.13
6101.90	Of other textile materials	20%	Kg and No	843.19
61.02	Women's or girls overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind jackets and similar articles, knitted or crocheted, other than those of heading No.61.04			
6102.10	Of wool or fine animal hair	20%	Kg and No	844.11
6102.20	Of cotton	20%	Kg and No	844.12
6102.30	Of man made fibres	20%	Kg and No	844.13
6102.90	Of other textile materials	20%	Kg and No	844.19
61.03	Men's or boys suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted			
6103.10	Suits:			
6103.11	Of wool or fine animals hair:			
6103.111	Shirt- jac suits	20%	Kg and No	843.211
6103.119	Other	20%	Kg and No	843.212

LAWS OF GUYANA

Customs

Cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV 3
6103.12	Of synthetic fibres:			843.213
6102.121	Shirt –jac suits	20%	Kg and No	843.214
6103.129	Other	20%	Kg and No	
6103.19	Of other textile materials:			843.215
6103.191	Shirt –jac suits	20%	Kg and No	843.219
6103.199	Other	20%	Kg and No	
6103.20	Ensembles			843.221
6103.20	Of wool or fine animal hair	20%	Kg and No	843.222
6103.21	Of cotton	20%	Kg and No	843.223
6103.22	Of synthetic fibres	20%	Kg and No	843.229
6103.23	Of other textile materials	20%	Kg and No	
6103.29	Jackets and blazers:			
6103.30	Of wool or fine animal hair:			843.231
6103.31	Shirt-jacs	20%	Kg and No	843.232
6103.311	Other	20%	Kg and No	
6103.319	Of cotton			843.233
6103.32	Shirt –jacs	20%	Kg and No	843.234
6103.321	Other	20%	Kg and No	
6103.329	Of synthetic fibres:			843.235
6103.33	Shirt –jacs	20%	Kg and No	843.236
6103.331	Other	20%	Kg and No	
6103.39	Of other textile materials:			843.237
6103.391	Shirt-jacs	20%	Kg and No	843.239
6103.399	Other	20%	Kg and No	
6103.40	Trousers, bib and brace overalls, Breeches and shorts:			843.241 843.242
6103.41	Of wool or fine animal hair:			
6103.411	Trousers and shorts	20%	Kg and No	843.243
6103.419	Other	20%	Kg and No	843.244
6103.42	Of cotton:			
6103.421	Trousers and shorts	20%	Kg and No	843.245
6103.429	Other	20%	Kg and No	843.246
6103.43	Of synthetic fibres:			
6103.431	Trousers and shorts	20%	Kg and No	
6103.439	Other	20%	Kg and No	

LAWS OF GUYANA

Customs

Cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV 3
6103.49	Of other textile materials:	20%	Kg and No	843.247
6103.491	Trousers and shorts	20%	Kg and No	843.249
6103.499	Other			
61.04	Women's or girls suits, ensembles jackets blazers, dresses, skirts divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted.			
6104.10	Suits:			
6104.11	Of wool or fine animal hair	20%	Kg and No	844.211
6104.12	Of cotton	20%	Kg and No	844.212
6104.13	Of synthetic fibres	20%	Kg and No	844.213
6104.19	Of other textile materials	20%	Kg and No	844.219
6104.20	Ensembles:			
6104.21	Of wool or fine animal hair	20%	Kg and No	844.221
6104.22	Of cotton	20%	Kg and No	844.222
6104.23	Of synthetic fibres	20%	Kg and No	844.223
6104.29	Of other textile materials	20%	Kg and No	844.229
6104.30	Jackets and blazers:			
6104.32	Of wool or fine animal hair	20%	Kg and No	844.231
6104.32	Of cotton	20%	Kg and No	844.232
6104.33	Of synthetic fibres	20%	Kg and No	844.233
6104.39	Of other textile materials:	20%	Kg and No	844.239
6104.40	Dresses:			
6104.41	Of wool or fine animal hair	20%	Kg and No	844.241
6104.42	Of cotton	20%	Kg and No	844.242
6104.44	Of synthetic fibres	20%	Kg and No	844.243
6104.49	Of artificial fibres	20%	Kg and No	844.249
6104.50	Of other textile materials			
6104.50	Skirts and divided skirts:			
6104.51	Of wool or fine animal hair	20%	Kg and No	844.251
6104.52	Of cotton	20%	Kg and No	844.252

LAWS OF GUYANA

Customs

Cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV 3
6104.53	Of synthetic fibres	20%	Kg and No	844.253
6104.59	Of other textile materials	20%	Kg and No	844.259
6104.60	Trousers, bib and brace overalls, breeches and shorts:			
6104.61	Of wool or fine animal hair	20%	Kg and No	844.261
6104.62	Of cotton	20%	Kg and No	844.262
6104.63	Of synthetic fibres	20%	Kg and No	844.263
6104.69	Of other textile materials	20%	Kg and No	844.269
61.05	Men or boys' shirts knitted or crocheted.			
	Of cotton			
6105.10	Of man –made fibres	20%	Kg and No	843.71
6105.20	Of other textile materials	20%	Kg and No	843.791
6105.90		20%	Kg and No	843.799
61.06	Women's or girls' blouses, shirts and shirt-blouses, knitted or crocheted.			
	Of cotton:			
6106.10	Blouses and shirt-blouses	20%	Kg and No	844.71
6106.101	Shirts	20%	Kg and No	844.72
6106.102	Of man-made fibres:			
6106.20	Blouses and shirt-blouses	20%	Kg and No	844.73
6106.201	Shirts	20%	Kg and No	844.74
6106.202	Of other textile materials:			
6106.90	Blouses and shirt-blouses	20%	Kg and No	844.75
6103.901	Shirts	20%	Kg and No	844.76
6106.902				
61.07	Men's or boys underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles knitted or crocheted.			
	Underpants and briefs:			
6107.10				

LAWS OF GUYANA

Customs

Cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV 3
6107.11	Of cotton	20%	Kg and No	843.811
6107.12	Of man –made fibres	20%	Kg and No	843.812
6107.19	Of other textile materials	20%	Kg and No	843.819
6107.20	Nightshirts and pyjamas:			
6107.21	Of cotton	20%	Kg and No	843.821
6107.22	Of man-made fibres	20%	Kg and No	843.822
6107.29	Of other textile materials	20%	Kg and No	843.829
6107.90	Other:			
6107.91	Of cotton	20%	Kg and No	843.891
6107.92	Of man –made fibres	20%	Kg and No	843.892
6107.99	Of other textile materials	20%	Kg and No	843.899
61.08	Woman’s or girls slips, petticoats briefs, panties, nightdresses, pyjamas, negliges, bathrobes, dressing gowns and similar articles, knitted or crocheted			
	Slips and petticoats:			
6108.10	Of man-made fibres			
6108.11	Of other textile materials	20%	Kg and No	844.811
6108.19	Briefs and panties:	20%	Kg and No	844.819
6108.20	Of cotton			
6108.21	Of man-made fibres	20%	Kg and No	844.821
6108.22	Of other textile materials	20%	Kg and No	844.822
6108.29	Nightdresses and pyjamas:	20%	Kg and No	844.829
6108.30	Of cotton			
6108.31	Of man-made fibres	20%	Kg and No	844.831
6108.32	Of other textile materials	20%	Kg and No	844.832
6108.39	Other:	20%	Kg and No	844.839
6108.90	Of cotton:			
6108.91	Undergarments			
6108.911	Other	20%	Kg and No	844.891
6108.919	Of man-made fibres	20%	Kg and No	844.892
6108.92	Undergarments			
6108.921		20%	Kg and No	844.893

LAWS OF GUYANA

Customs

Cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV 3
6108.929	Other	20%	Kg and No	844.894
6108.99	Of other textile materials:			
6108.991	Undergarments	20%	Kg and No	844.895
6108.999	Other	20%	Kg and No	844.899
61.09	T-shirts, singlets and other vests, knitted or crocheted.			
6109.10	Of cotton:			
6109.101	T-shirts	20%	Kg and No	845.41
6109.102	Shinglets and other vests	20%	Kg and No	845.42
6109.90	Of other textile materials			
6109.901	T-shirts	20%	Kg and No	845.43
6109.902	Singles and other vest	20%	Kg and No	845.44
61.10	Jerseys, pullovers, cardigans, waistcoats and similar articles, knitted or crocheted.			
6110.10	Of wool or fine animal hair	20%	Kg and No	845.31
6110.20	Of cotton	20%	Kg and No	845.32
6110.30	Of man made materials	20%	Kg and No	845.33
6110.90	Of other textile materials	20%	Kg and No	845.39
61.11	Babies' garments and clothing accessories knitted or crocheted.			
6111.10	Of wool, or fine animals hair:			
6111.101	Babies suit, dresses, skirts, trousers, shirts, shorts and blouses	20%	Kg and No	845.121
6111.109	Other	20%	Kg and No	845.122
6111.20	Of cotton:			
6111.201	Babies' suits, dresses, skirts, trousers, shirts, shorts and blouses	20%	Kg and No	845.123
6111.209	Other	20%	Kg and No	845.124

LAWS OF GUYANA

Customs

Cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV 3
6111.30	Of synthetic fibres:			
6111.301	Babies suits, dresses, skirts, trousers, shirts, shorts and blouses	20%	Kg and No	845.125
6111.309	Other	20%	Kg and No	845.126
6111.90	Of other textile materials			
6111.901	Babies, suits, dresses, skirts Trousers, shirts, shorts and blouses	20%	Kg and No	845.127
6111.909	Other	20%	Kg and No	845.129
61.12	Tracksuits, ski suits and swimwear, knitted or crocheted.			
6112.10	Track suits:			
6112.11	Of cotton	20%	Kg and No	845.911
6112.12	Of synthetic fibres	20%	Kg and No	845.912
6112.19	Of other textile materials	20%	Kg and No	845.919
6112.20	Ski suits	20%	Kg and No	845.92
6112.30	Men's or boys swimwear:			
6112.31	Of synthetic fibres	20%	Kg and No	845.621
6112.39	Of other textile materials	20%	Kg and No	845.629
6112.40	Women's or girls swimwear:			
6112.41	Of synthetic fibres	20%	Kg and No	846.641
6112.49	Of other textile materials	20%	Kg and No	845.649
6113.00	Garments, made up of knitted or crocheted fabrics of heading No. 59.03,59.06 or 5907.00			
61.14	Other garments, knitted or crocheted	20%	Kg and No	845.24
6114.10	Of wool or fine animal hair	20%	Kg and No	845.991
6114.20	Of cotton	20%	Kg and No	845.992
6114.30	Of man-made fibres	20%	Kg and No	845.993
6114.90	Of other textile materials	20%	Kg and No	845.999

LAWS OF GUYANA

Customs

Cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV 3
61.15	Panty hose, tights, stocking, socks and other hosiery, including stockings for varicose veins and footwear without applied soles, knitted or crocheted.			
6115.10	Panty hose and tights:			
6115.11	Of synthetic fibres, measuring per single yarn less than 67 decitex	20%	Kg and pair	846.211
6115.12	Of synthetic fibres, measuring per single yarn than 67 decitex or more	20%	Kg and pair	846.212
6115.19	Of other textile materials	20%	Kg and pair	846.219
6115.20	Women's full length or knee-length hosiery, measuring per single yarn less than 67 decitex	20%	Kg and pair	846.22
6115.90	Other:			
6115.91	Of wool or fine animal hair:			
6115.911	Socks and ankle-socks	20%	Kg and pair	846.291
6115.919	Other	20%	Kg and pair	846.292
6115.92	Of cotton:			
6115.921	Socks and ankle-socks	20%	Kg and pair	846.293
6115.929	Other	20%	Kg and pair	846.294
6115.93	Of synthetic fibres			
6115.931	Socks and ankle socks	20%	Kg and pair	846.295
6115.939	Other	20%	Kg and pair	846.296
6115.99	Of other textile materials			
6115.991	Socks and ankle-socks	20%	Kg and pair	846.297
6115.999	Other	20%	Kg and pair	846.299
61.16	Gloves, mittens and mitts, knotted or crocheted.			
6116.10	Impregnated, coated or covered with plastics or rubber			
6116.90	Other:	20%	Kg and pair	846.91

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV 3
6116.91	Of wool or fine animal hair	20%	Kg and pair	845.921
6116.92	Of cotton	20%	Kg and pair	845.922
6116.93	Of synthetic fibres	20%	Kg and pair	845.923
6116.99	Of other textile materials	20%	Kg and pair	845.929
61.17	Other made up clothing accessories, knitted or crocheted; knitted or crocheted parts of garments or of clothing accessories.			
6117.10	Shawls, scarves, mufflers, mantillas veils and the like	20%	Kg and pair	846.93
6117.20	Ties, bow ties and cravats	20%	Kg and pair	846.94
6117.80	Other accessories	20%	Kg and pair	846.991
6117.90	Parts	5%	Kg	846.999

CHAPTER 62**ARTICLES OF APPAREL AND CLOTHING ACCESSORIES,
NOT KNITTED OR CROCHETED****Notes**

1. This Chapter applies only to made up articles of any textile fabric other than wadding, excluding knitted or crocheted articles (other than those of heading No. 62.12).
2. This Chapter does not cover:
 - (a) Worn clothing or other worn articles of heading No. 6309.00; or
 - (b) Orthopaedic appliances, surgical belts, trusses or the like
(heading No. 90.21).
3. For the purposes of headings Nos. 62.03 and 62.04:
 - (a) The term “**suit**” means a set of garments composed of two or three pieces made up, in respect of their outer surface, in identical fabric and comprising:
 - one suit coat or jacket the outer shell of which, exclusive of sleeves, consists of four or more panels, designed to cover the upper part of the body, possibly with a tailored waistcoat in addition whose front is made from the same fabric as the outer surface of the other components of the set and whose back is made from the same fabric as the lining of the suit coat or jacket; and

- one garment designed to cover the lower part of the body and consisting of trousers, breeches or shorts (other than swimwear), a skirt or a divided skirt, having neither braces nor bibs.

All of the components of a “**suit**” must be of the same fabric construction, colour and composition; they must also be of the same style and of corresponding or compatible size. However, these components may have piping (a strip of fabric sewn into the seam) in a different fabric.

If several separate components to cover the lower part of the part of the body are presented together (for example, two pairs of trousers or trousers and shorts, or a skirt or divided skirt and trousers), the constituent lower part shall be one pair of trousers or, in the case of women’s or girls’ suits, the skirt or divided skirt, the other garments being considered separately.

The term “**suit**” includes the following sets of garments, whether or not they fulfill all the above conditions:

- morning dress, comprising a plain jacket (cutaway) with rounded tails hanging well down at the back and striped trousers;
 - evening dress (tailcoat), generally made of black fabric, the jacket of which is relatively short at the front, does not close and has narrow skirts cut in at the hips and hanging down behind;
 - dinner jacket suits, in which the jacket is similar in style to an ordinary jacket (though perhaps revealing more of the shirt front), but has shiny silk or imitation silk lapels.
- (b) The term “**ensemble**” means a set of garments (other than suits and articles of heading No. 62.07 or 62.08) composed of several pieces made up in identical fabric, put up for retail sale, and comprising:
- one garment designed to cover the upper part of the body, with the exception of waistcoats which may also form a second upper garment, and

- one or two different garments, designed to cover the lower part of the body and consisting of trousers, bib and brace overalls, breeches, shorts (other than swimwear), a skirt or a divided skirt.

All of the components of an ensemble must be of the same fabric construction, style, colour and composition; they must be of corresponding or compatible size. The term “**ensemble**” does not apply to track suits or ski suits, of heading No. 62.11.

4. For the purposes of heading No. 62.09:
 - (a) the expression “**babies’ garments and clothing accessories**” means articles for young children of a body height not exceeding 86 cm; it also covers babies’ napkins;
 - (b) Articles which are, *prima facie*, classifiable both in heading No. 62.09 and in other headings of this Chapter are to be classified in heading No. 62.09.
5. Garments which are, *prima facie*, classifiable both in heading No.62.10 and in other headings of this Chapter, excluding heading No. 62.09, are to be classified in heading No. 62.10.
6. For the purposes of heading No 62.11, “**ski suits**” means garments or sets of garments which, by their general appearance and texture, are identifiable as intended to be worn principally for skiing (cross-country or alpine). They consist either of:
 - (a) a “**ski overall**”, that is, a one-piece garment designed to cover the upper and the lower parts of the body; in addition to sleeves and a collar the ski overall may have pockets or footstraps; or
 - (b) a “**ski ensemble**”, that is, a set of garments composed of two or three pieces, put up for retail sale and comprising:
 - one garment such as an anorak, wind-cheater; wind-jacket or similar article, closed by a slide fastener (zipper), possibly with a waistcoat in addition, and
 - one pair of trousers whether or not extending above waist-level, one pair of breeches or one bib and brace overall.

The “ski ensemble” may also consist of an overall similar to the one mentioned in paragraph

- (a) above and a type of padded, sleeveless jacket worn over the overall.

All the components of a “ski ensemble” must be made up in a fabric of the same texture, style and composition whether or not of the same colour; they also must be of corresponding or compatible size.

7. Scarves and articles of the scarf type, square or approximately square, of which no side exceeds 60 cm, are to be classified as handkerchiefs (heading No. 62.13). Handkerchiefs of which any side exceeds 60 cm are to be classified in heading No. 62.14.
8. Garments of this Chapter designed for left over right closure at the front shall be regarded as men’s or boys’ garments, and those designed for right over left closure at the front as women’s or girls’ garments. These provisions do not apply where the cut of the garment clearly indicates that it is designed for one or other of the sexes.

Garments which cannot be identified as either men’s or boys’ garments or as women’s or girls’ garments are to be classified in the headings covering women’s or girls’ garments.

9. Articles of this Chapter may be made of metal thread.

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV 3
62.01	Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading No. 62.03.			
6201.10	Overcoats, raincoats, car-coats, capes, cloaks and similar articles:			
6201.11	Of wool or fine animal hair	20%	kg and No	841.11
6201.12	Of cotton	20%	kg and No	841.121
6201.13	Of man-made fibres	20%	kg and No	841.122
6201.19	Of other textile materials	20%	kg and No	841.129
6201.90	Other:			
6201.91	Of wool or fine animal hair	20%	kg and No	841.191
6201.92	Of cotton	20%	kg and No	841.192
6201.93	Of man-made fibres	20%	kg and No	841.193
6201.99	Of other textile materials	20%	kg and No	841.199
62.02	Woman's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading No. 62.04.			
6202.10	Overcoats, raincoats, car-coats, capes, cloaks and similar articles:			
6202.11	Of wool or fine animal hair	20%	kg and No	841.111
6202.12	Of cotton	20%	kg and No	841.112
6202.13	Of man-made fibres	20%	kg and No	841.113
6202.19	Of other textile materials	20%	kg and No	841.119
6202.90	Other:			
6202.91	Of wool or fine animal hair	20%	kg and No	841.191
6202.92	Of cotton	20%	kg and No	841.192
6202.93	Of man-made fibres	20%	kg and No	841.193
6202.99	Of other textile materials	20%	kg and No	841.199

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV 3
62.03	Men's boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear).			
6203.10	Suits:			
6203.11	Of wool or fine animal hair:			
6203.111	Shirt-jac suits	20%	kg and No	841.211
6203.119	Other	20%	kg and No	841.219
6203.12	Of synthetic fibres:			
6203.121	Shirt – jac suits	20%	kg and No	841.221
6203.129	Other	20%	kg and No	841.222
6203.19	Of other textile materials:			
6203.191	Shirt – jac suits	20%	kg and No	841.223
6203.199	Other	20%	kg and No	841.229
6203.20	Ensembles:			
6203.21	Of wool or fine animal hair	20%	kg and No	841.231
6203.22	Of cotton	20%	kg and No	841.232
6203.23	Of synthetic fibres	20%	kg and No	841.233
6203.29	Of other textiles materials	20%	kg and No	841.234
6203.30	Jackets and blazers:			
6203.31	Of wool or fine animal hair:			
6203.311	Shirt – jacs	20%	kg and No	841.35
6203.319	Other	20%	kg and No	841.36
6203.32	Of cotton:			
6203.321	Shirt – jacs	20%	kg and No	841.37
6203.329	Other	20%	kg and No	841.38
6203.33	Of synthetic fibres:			
6203.331	Shirt – jacs	20%	kg and No	841.391
6203.339	Other	20%	kg and No	841.392
6203.39	Of other textile materials:			
6203.391	Shirt – jacs	20%	kg and No	841.393
6203.399	Other	20%	kg and No	841.399

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV 3
6203.40	Trousers, bib and brace overalls, breeches and shorts:			
6203.41	Of wool or fine animal hair:	20%	kg and No	841.411
6203.411	Trousers and shorts	20%	kg and No	841.419
6203.419	Other			
6203.42	Of cotton:			
6203.421	Denim trousers and shorts	20%	kg and No	841.421
6203.422	Other trousers and shorts	20%	kg and No	841.422
6203.429	Other	20%	kg and No	841.429
6203.43	Of synthetic fibres:			
6203.431	Trousers and shorts	20%	kg and No	841.431
6203.439	Other	20%	kg and No	841.439
6203.49	Of other textile materials:			
6203.491	Trousers and shorts	20%	kg and No	841.491
6203.499	Other	20%	kg and No	841.499
62.04	Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear).			
6204.10	Suits:			
6204.11	Of wool or fine animal hair	20%	kg and No	842.211
6204.12	Of cotton	20%	kg and No	842.212
6204.13	Of synthetic fibres	20%	kg and No	842.213
6204.19	Of other textile materials	20%	kg and No	842.219
6204.20	Ensembles:			
6204.21	Of wool or fine animal hair	20%	kg and No	842.221
6204.22	Of cotton	20%	kg and No	842.222
6204.23	Of synthetic fibres	20%	kg and No	842.223
6204.29	Of other textile materials	20%	kg and No	842.229
6204.30	Jackets and blazers:			
6204.31	Of wool or fine animal hair	20%	kg and No	842.31
6204.32	Of cotton	20%	kg and No	842.32
6204.33	Of synthetic fibres	20%	kg and No	842.33

LAW OF GUYANA

Customs

Cap 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV 3
6204.39	Of other textile materials	20%	kg and No	842.39
6204.40	Dresses:			
6204.41	Of wool or fine animal hair	20%	kg and No	842.41
6204.42	Of cotton	20%	kg and No	842.42
6204.43	Of synthetic fibres	20%	kg and No	842.43
6204.44	Of artificial fibres	20%	kg and No	842.44
6204.49	Of other textile materials	20%	kg and No	842.49
6204.50	Skirts and divided skirts:	20%	kg and No	842.51
6204.51	Of wool or fine animal hair	20%	kg and No	842.52
6204.52	Of cotton	20%	kg and No	842.53
6204.53	Of synthetic fibres	20%	kg and No	842.59
6204.59	Of other textile materials			
6204.60	Trousers, bib and brace overalls, breeches and shorts:			
6204.61	Of wool or fine animal hair:			
6204.611	Trousers and shorts	20%	kg and No	842.61
6204.619	Other	20%	kg and No	842.62
6204.62	Of cotton:			
6204.621	Trousers and shorts	20%	kg and No	842.63
6204.629	Other	20%	kg and No	842.64
6204.63	Of synthetic fibres:			
6204.631	Trousers and shorts	20%	kg and No	842.65
6204.639	Other	20%	kg and No	841.66
6204.69	Of other textile materials:			
6204.691	Trousers and shorts	20%	kg and No	842.67
6204.699	Other	20%	kg and No	842.69
62.05	Men's or boys' shirts.			
6205.10	Of wool or fine animal hair	20%	kg and No	842.591
6205.20	Of cotton	20%	kg and No	841.51
6205.30	Of man-made fibres	20%	kg and No	841.592
6205.90	Of other textile materials	20%	kg and No	841.599

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV 3
62.06	Women's of girls' blouses, shirts and shirt-blouses.			
6206.10	Of silk or silk waste:			
6206.101	Blouses and shirt-blouses	20%	kg and No	842.71
6206.102	Shirts	20%	kg and No	842.72
6206.20	Of wool or fine animal hair:			
6206.201	Blouses and shirt-blouses	20%	kg and No	842.73
6206.202	Shirts	20%	kg and No	842.74
6206.30	Of cotton:			
6206.301	Blouses and shirt-blouses	20%	kg and No	842.75
6206.302	Shirts	20%	kg and No	842.76
6206.40	Of man-made fibres:			
6206.401	Blouses and shirt-blouses	20%	kg and No	842.77
6206.402	Shirts	20%	kg and No	842.78
6206.90	Of other textile materials:			
6206.901	Blouses and shirt-blouses	20%	kg and No	842.791
6206.902	Shirts	20%	kg and No	842.799
62.07	Men's or boys' singlets and other vests, underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles.			
6207.10	Underpants and briefs:			
6207.11	Of cotton	20%	kg and No	841.611
6207.19	Of other textile materials	20%	kg and No	841.619
6207.20	Nightshirts and pyjamas:			
6207.21	Of cotton	20%	kg and No	841.621
6207.22	Of man-made fibres	20%	kg and No	841.622
6207.29	Of other textile materials	20%	kg and No	841.629
6207.90	Other:			
6207.91	Of cotton			
6207.911	Bathrobes, dressing gowns and similar articles	20%	kg and No	841.691

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV 3
6207.912	Singlets and other vests	20%	kg and No	841.692
6207.919	Other	20%	kg and No	841.693
6207.92	Of man-made fibres:			
6207.921	Bathrobes, dressing gowns and similar articles	20%	kg and No	841.694
6207.922	Singlets and other vests	20%	kg and No	841.695
6207.929	Other	20%	kg and No	841.696
6207.99	Of other textile materials:			
6207.991	Bathrobes, dressing gowns and similar articles	20%	kg and No	841.697
6207.992	Singlets and other vests	20%	kg and No	841.698
6207.999	Other	20%	kg and No	841.699
62.08	Woman's or girls' singlets and other vests, slips, petticoats, briefs, panties, nightdresses, pyjamas, négligés, bathrobes, dressing gowns and similar articles.			
6208.10	Slips and petticoats:			
6208.11	Of man-made fibres			
6208.19	Of other textile materials:	20%	kg and No	842.811
6208.191	Of cotton			
6208.199	Other	20%	kg and No	842.812
6208.20	Nightdresses and pyjamas:	20%	kg and No	842.819
6208.21	Of cotton			
6208.22	Of man-made fibres	20%	kg and No	842.821
6208.29	Of other textile materials	20%	kg and No	842.822
6208.90	Other:	20%	kg and No	842.829
6208.91	Of cotton:			
6208.911	Négligés, bathrobes, dressing and similar articles			
6208.919	Other	20%	kg and No	842.891
6208.92	Of man-made fibres:	20%	kg and No	842.892

LAW OF GUYANA

Customs

Cap 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV 3
6208.921	Négligés, bathrobes, dressing gowns and similar articles	20%	kg and No	842.893
6208.929	Other	20%	kg and No	842.894
6208.99	Of other textile materials:			
6208.991	Négligés, bathrobes, dressing gowns and similar articles	20%	kg and No	842.895
6208.999	Other	20%	kg and No	842.899
62.09	Babies' garments and clothing accessories.			
6209.10	Of wool or fine animal hair:			
6209.101	Babies suits, dresses, skirts, trousers, shirts, shorts and blouses			
6209.109	Other	20%	kg and No	845.111
6209.20	Of cotton:	20%	kg and No	845.112
6209.201	Babies suits, dresses, skirts, trousers, shirts, shorts and blouses	20%	kg and No	845.112
6209.209	Other	20%	kg and No	845.113
6209.30	Of synthetic fibres:	20%	kg and No	845.114
6209.301	Babies suits, dresses, skirts, trousers, shirts, shorts and blouses			
6209.309	Other	20%	kg and No	845.115
6209.90	Of other textile materials:	20%	kg and No	845.116
6209.901	Babies suits, dresses, skirts, trousers, shirts, shorts and blouses			
6209.909	Other	20%	kg and No	845.117
62.10	Garments, made up of fabrics of heading No. 56.02, 56.03, 59.03, 59.06 or 5907.00.	20%	kg and No	845.119
6210.10	Of fabrics of heading No. 56.02 or 56.03	20%	kg and No	845.21
6210.20	Other garments, of the type described in subheadings 6201.11 to 6201.19	20%	kg and No	845.221

LAW OF GUYANA

Customs

Cap 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV 3
6210.30	Other garments, of the type described in subheadings 6202.11 to 6202.19	20%	kg and No	845.231
6210.40	Other men's boys' garments	20%	kg and No	845.229
6210.50	Other women's or girls' garments	20%	kg and No	845.239
62.11	Track suits, ski suits and swimwear; Other garments.			
6211.10	Swimwear:	20%	kg and No	845.61
6211.11	Men's or boys'	20%	kg and No	845.63
6211.12	Women's or girls'	20%	kg and No	845.81
6211.20	Ski suits			
6211.30	Other garments, men's or boys':			
6211.31	Of wool or fine animal hair	20%	kg and No	845.871
6211.32	Of cotton	20%	kg and No	845.872
6211.33	Of man-made fibres	20%	kg and No	845.873
6211.39	Of other textile materials	20%	kg and No	845.879
6211.40	Other garments, women's or girls':			
6211.41	Of wool or fine animal hair	20%	kg and No	845.891
6211.42	Of cotton	20%	kg and No	845.892
6211.43	Of man-made fibres	20%	kg and No	845.893
6211.49	Of other textile materials	20%	kg and No	845.899
62.12	Brassières, girdles, corsets, braces, suspenders, garters and similar articles and parts thereof, whether or not knitted or crocheted.			
6212.10	Brassières	20%	kg and No	845.51
6212.20	Girdles and panty-girdles	20%	kg and No	845.521
6212.30	Corselettes	20%	kg and No	845.522
6212.90	Other	20%	kg and No	845.529
62.13	Handkerchiefs.			
6213.10	Of silk or silk waste	20%	kg and No	846.111
6213.20	Of cotton	20%	kg and No	846.112
6213.90	Of other textile materials	20%	kg and No	846.119

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV 3
62.14	Shawls, scarves, mufflers, mantillas, veils and the like.			
6214.10	Of silk or silk waste	20%	kg and No	846.121
6214.20	Of wool or fine animal hair	20%	kg and No	846.122
6214.30	Of synthetic fibres	20%	kg and No	846.123
6214.40	Of artificial fibres	20%	kg and No	846.124
6214.90	Of other textile materials	20%	kg and No	846.129
62.15	Ties, bow ties and cravats.			
6215.10	Of silk or silk waste	20%	kg and No	846.131
6215.20	Of man-made fibres	20%	kg and No	846.132
6215.90	Of other textile materials	20%	kg and No	846.139
62.16	Gloves, mittens and mitts.			
6216.001	Industrial gloves	10%	kg and No	846.141
6216.009	Other	20%	kg and No	846.149
62.17	Other made up clothing accessories; parts of garments or of clothing accessories, other than those of heading No. 62.12.			
6217.10	Accessories	20%	kg and No	846.191
6217.90	Parts	5%	kg	846.199

CHAPTER 63**OTHER MADE UP TEXTILE ARTICLES; SETS; WORN CLOTHING AND WORN TEXTILE ARTICLES; RAGS****Notes**

1. Sub-Chapter 1 applies only to made up articles, of any textile fabric.
2. Sub-Chapter 1 does not cover:
 - (a) Goods of Chapters 56 to 62; or
 - (b) Worn clothing or other worn articles of heading No. 6309.00.
3. Heading No. 6309.00 applies only to the following goods:
 - (a) Articles of textile materials:
 - (i) Clothing and clothing accessories, and parts thereof;
 - (ii) Blankets and traveling rugs;
 - (iii) Bed linen, table linen, toilet linen and kitchen linen;
 - (iv) Furnishing articles, other than carpets of headings Nos. 57.01 to 5705.00 and tapestries of heading No. 5805.00;
 - (b) Footwear and headgear of any material other than asbestos.

In order to be classified in this heading, the articles mentioned above must comply with both of the following requirements:

- (i) they must show signs of appreciable wear, and
- (ii) they must be presented in bulk or in bales, sacks or similar packings

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV 3
	I. – OTHER MADE UP TEXTILE ARTICLES			
63.01	Blankets and traveling rugs.			
6301.10	Electric blankets	20%	kg	775.85
6301.20	Blankets (other than electric blankets) and travelling rugs, of wool or of fine animal hair	20%	kg	658.31
6301.30	Blankets (other than electric blankets) and travelling rugs, of cotton	20%	kg	658.32
6301.40	Blankets (other than electric blankets) and travelling rugs, of synthetic fibres	20%	kg	658.33
6301.90	Other blankets and travelling rugs	20%	kg	658.39
63.02	Bed linen, table linen, toilet linen and kitchen linen.			
6301.10	Bed linen, knitted or crocheted	20%	kg	658.41
6302.20	Other bed linen, printed:			
6302.21	Of cotton	20%	kg	658.421
6302.22	Of man-made fibres	20%	kg	658.431
6302.29	Of other textile materials	20%	kg	658.432
6302.30	Other bed linen:			
6302.31	Of cotton	20%	kg	658.422
6302.32	Of man-made fibres	20%	kg	658.433
6302.39	Of other textile materials	20%	kg	658.439
6302.40	Table linen, knitted or crocheted	20%	kg	658.44
6302.50	Other table linen:			
6302.51	Of cotton	20%	kg	658.45
6302.52	Of flax	20%	kg	658.461
6302.53	Of man-made fibres	20%	kg	658.462
6302.59	Of other textile materials	20%	kg	658.469

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV 3
6302.06	Toilet linen and kitchen linen, of terry towelling or similar terry fabrics, of cotton	20%	kg	658.471
6302.90	Other:			
6302.91	Of cotton	20%	kg	658.472
6302.92	Of flax	20%	kg	658.481
6302.93	Of man-made fibres	20%	kg	658.482
6302.99	Of other textile materials	20%	kg	658.489
63.03	Curtains (including drapes) and interior blinds; curtain or bed valances.			
6303.10	Knitted or crocheted:			
6303.11	Of cotton:			
6303.111	Curtains (including drapes)	20%	kg	658.511
6303.119	Other	20%	kg	658.512
6303.12	Of synthetic fibres:			
6303.121	Curtains (including drapes)	20%	kg	658.513
6303.129	Other	20%	kg	658.514
6303.19	Of other textile materials:			
6303.191	Curtains (including drapes)	20%	kg	658.515
6303.199	Other	20%	kg	658.516
6303.90	Other:			
6303.91	Of cotton	20%	kg	658.517
6303.92	Of synthetic fibres	20%	kg	658.518
6303.99	Of other textile materials	20%	kg	658.519
63.04	Other furnishing articles, excluding those of heading No. 94.04.			
6304.10	Bedspreads:			
6304.11	Knitted or crocheted			
6304.19	Other	20%	kg	658.521
6304.90	Other:	20%	kg	658.529

LAWS OF GUYANA

Customs

cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV 3
6304.91	Knitted or crocheted	20%	kg	658.591
6304.92	Not knitted or crocheted, of cotton:			
6304.921	Woven wall hangings	20%	kg	658.592
6304.929	Other	20%	kg	658.593
6304.93	Not knitted or crocheted, of synthetic fibres:			
6304.931	Woven wall hangings	20%	kg	658.594
6304.939	Other	20%	kg	658.595
6304.99	Not knitted or crocheted, of other textile materials:			
6304.991	Woven wall hangings	20%	kg	658.596
6304.999	Other	20%	kg	658.599
63.05	Sacks and bags, of a kind used for the packing or goods.			
6305.10	Of jute or of other textile bast fibres or heading No. 53.03	5%	kg and No	658.11
6305.20	Of cotton	5%	kg and No	658.12
6305.30	Of man-made textile materials:			
6305.32	Flexible intermediate bulk containers	5%	kg and No	658.131
6305.33	Other, of polyethylene or polypropylene strip or the like	5%	kg and No	658.132
6305.39	Other	5%	kg and No	658.139
6305.90	Of other textile materials	5%	kg and No	658.19
63.06	Tarpaulins, awnings and sunblinds; tents; sails for boats, sailboards or landcraft; camping goods.			
6306.10	Tarpaulins, awnings and sunblinds:			
6306.11	Of cotton:			
6306.111	Tarpaulins	5%	kg and No	658.211
6306.112	Awnings	20%	kg and No	658.212

LAWS OF GUYANA

Customs

cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV 3
6306.113	Sunblinds	20%	kg	658.213
6306.12	Of synthetic fibres:			
6306.121	Tarpaulins			
6306.122	Awnings	5%	kg	658.214
6306.123	Sunblinds	20%	kg	658.215
6306.19	Of other textile materials:	20%	kg	658.216
6306.191	Tarpaulins			
6306.192	Awnings	5%	kg	658.217
6306.199	Sunblinds	20%	kg	658.218
6306.02	Tents:			
6306.21	Of cotton	20%	kg	658.219
6306.22	Of synthetic fibres	20%	kg	658.221
6306.29	Of other textile materials	20%	kg	658.222
6306.30	Sails:			
6306.31	Of synthetic fibres	15%	kg	658.229
6306.39	Of other textile materials	15%	kg	658.231
6306.40	Pneumatic mattresses:			
6306.41	Of cotton	20%	kg	658.239
6306.49	Of other textile materials	20%	kg	658.241
6306.90	Other:			
6306.91	Of cotton	20%	kg	658.249
6306.99	Of other textile materials	20%	kg	658.291
63.07	Other made up articles, including dress patterns.			
6307.10	Floor-cloths, dish-cloths, dusters and similar cleaning cloths	20%	kg	658.299
6307.20	Life-jackets and life-belts	Free	kg	658.92
6307.90	Other:			
6307.901	Dress patterns, of canvas	Free	kg	658.931
6307.902	Dress patterns, of other textile materials	20%	kg	658.932
6307.903	Flags, pennants and banners	20%	kg	658.933

LAWS OF GUYANA

Customs

cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV 3
6307.904	Pin cushions	20%	kg	658.935
6307.905	Sanitary towels	20%	kg	658.936
6307.909	Other	20%	kg	658.939
II. – SETS				
6308.00	Sets consisting of woven fabric and yarn, whether or not with accessories, for making up into rugs, tapestries, embroidered table cloths or serviettes, or similar textile articles, put up in packings for retail sale.	5%	kg	658.99
III. – WORN COTHING AND TEXTILES ARTICLES; RAGS				
6309.00	Worn clothing and other worn articles.	20%	kg	269.01
63.10	Used or new rags, scrap twine, cordage, rope and cables and worn out articles of twine, cordage, rope or cables, of textile materials.			
6310.10	Sorted	5%	kg	269.021
6310.90	Other	5%	kg	269.029

SECTION XII**FOOTWEAR, HEADGEAR, UMBRELLAS, SUN UMBRELLAS,
WALKING-STICKS, SEAT-STICKS, WHIPS, RIDING-CROPS
AND PARTS THEREOF; PREPARED FEATHERS AND
ARTICLES MADE THEREWITH; ARTIFICIAL
FLOWERS; ARTICLES OF HUMAN HAIR****CHAPTER 64****FOOTWEAR, GAITARS AND THE LIKE;
PARTS OF SUCH ARTICLES****Notes**

1. This Chapter does not cover:
 - (a) Disposable foot or shoe coverings of flimsy material (for example, paper, sheeting of plastics) without applied soles. These products are classified according to their constituent material;
 - (b) Footwear of textile material, without an outer sole glued, sewn or otherwise affixed or applied to the upper (section XI);
 - (c) Worn footwear of heading No. 6309.00;
 - (d) Articles of asbestos (heading No. 68.12);
 - (e) Orthopaedic footwear or other orthopaedic appliances, or parts thereof (heading No.90.21); or
 - (f) Toy footwear or skating boots with ice or roller skates attached; shin-guards or similar protective sportswear (Chapter 95).
2. For the purposes of heading No. 64.06, the term “**parts**” does not including pegs, protectors, eyelets, hooks, buckles, ornaments, braid, laces, pompons or other trimmings (which are to be classified in their appropriate headings) or buttons or other goods of heading No. 96.06.
3. For the purposes of this Chapter:
 - (a) the terms “**rubber**” and “**plastics**” include woven fabrics or other textile products with an external layer of rubber or plastics being visible to the naked eye; for the purpose of this provision, no account should be taken of any resulting change of colour; and
 - (b) the term “**leather**” refers to the goods of headings Nos. 41.04 to 4109.00.

4. Subject to Note 3 to this Chapter:
- (a) the material of the upper shall be taken to be the constituent material having the greatest external surface area, no account being taken of accessories or reinforcements such as ankle patches, edging, ornamentation, buckles, tabs, eyelet stays or similar attachments;
 - (b) the constituent material or the outer sole shall be taken to be the material having the greatest surface area in contact with the ground, no account being taken of accessories or reinforcements such as spikes, bars, nails, protectors or similar attachments.

Subheading Note

1. For the purposes of subheadings Nos. 6402.12, 6402.19, 6403.12, 6403.19 and 6404.11, the expression “**sports footwear**” applies only to:
- (a) footwear which is designed for a sporting activity and has, or has provision for the attachment of, spikes, sprigs, stops, clips, bars or the like;
 - (b) skating boots, ski-boots and cross-country ski footwear, snowboard boots, wrestling boots, boxing boots and cycling shoes.

LAWS OF GUYANA

Customs

cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV 3
64.01	Waterproof footwear with outer soles and uppers of rubber or of plastics, the uppers of which are neither fixed to the sole nor assembled by stitching, riveting, nailing, screwing, plugging or similar processes.			
6401.10	Footwear incorporating a protective metal toe-cap	20%	kg and pair	851.11
6401.90	Other footwear:			
6401.91	Covering the knee	20%	kg and pair	851.311
6401.92	Covering the ankle but not covering the knee:			
6401.921	Waterproof boots(Wellingtons)	20%	kg and pair	851.312
6401.929	Other	20%	kg and pair	851.313
6401.99	Other	20%	kg and pair	851.319
64.02	Other footwear with outer soles and uppers of rubber or plastics.			
6402.10	Sports footwear:			
6402.12	Ski-boots, cross country ski footwear and snowboard boots	10%	kg and pair	851.21
6402.19	Other	10%	kg and pair	851.23
6402.20	Footwear with upper straps or thongs assembled to the sole by means of plugs			
6402.30	Other footwear, incorporating a protective metal toe-cap	20%	kg and pair	851.321
6402.90	Other footwear:	20%	kg and pair	851.13
6402.91	Covering the ankle	20%	kg and pair	851.322
6402.99	Other:			
6402.991	Sandals and Slippers	20%	kg and pair	851.323
6402.999	Other	20%	kg and pair	851.329

LAWS OF GUYANA

Customs

cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV 3
64.03	Footwear with outer soles of rubber, plastics, leather or composition leather and upper of leather.			
6403.10	Sports footwear: Ski-boots, cross-country ski			
6403.12	footwear and snowboard boots Other			
6403.19	Footwear with outer soles of leather and uppers which consist	10%	kg and pair	851.22
6403.20	of leather straps across the instep and around the big toe	10%	kg and pair	851.24
6403.30	Footwear made on a base or platform of wood, not having an inner sole or a protective metal toe-cap	20%	kg and pair	851.41
6403.40	Other footwear, incorporating a protective metal toe-cap	20%	kg and pair	851.42
6403.50	Other footwear with outer soles of leather:	20%	kg and pair	851.15
6403.51	Covering the ankle			
6403.59	Other footwear: Covering the ankle	20%	kg and pair	851.481
6403.90	Other:			
6403.91	With other soles of rubber or plastics and upper straps and thongs of leather	20%	kg and pair	851.483
6403.991	Other			
6403.999	Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of textile materials.	20%	kg and pair	851.484
64.04		20%	kg and pair	851.489
6404.10	Footwear with outer soles of Rubber or plastics:			

LAWS OF GUYANA

Customs

cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV 3
6404.11	Sports footwear; tennis shoes, basketball shoes, gym shoes, training shoes and the like:			
6404.111	Sports footwear	10%	kg and pair	851.251
6404.112	Tennis shoes, basketball shoes, gym shoes, training shoes and the like			
6404.19	Other:	20%	kg and pair	851.259
6404.191	With outer soles of rubber or plastics and upper straps and thongs of textile materials			
6404.199	Other	20%	kg and pair	851.511
6404.20	Footwear with outer soles of leather or composition leather	20%	kg and pair	851.519
		20%	kg and pair	851.52
64.05	Other footwear.			
6405.10	With uppers of leather or composition leather			
6405.20	With uppers of textile materials			
6405.90	Other	20%	kg and pair	851.49
		20%	kg and pair	851.59
64.06	Part of footwear (including uppers whether or not attached to soles other than outer soles); removable in-soles, heel cushions and similar articles; gaiters, leggings and similar articles, and parts thereof.	20%	kg and pair	851.7
6406.10	Upper and parts thereof, other than stiffeners			
6406.20	Outer soles and heels, of rubber or plastics			
6406.90	Other:	5%	kg and pair	851.91
6406.91	Of wood			
6406.99	Of other materials:	5%	kg and pair	851.92
		5%	kg and pair	851.93

LAWS OF GUYANA

Customs

cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV 3
6406.991	Gaiters, leggings and similar articles, and parts thereof	20%	kg	851.94
6406.999	Other	5%	kg	851.99

CHAPTER 65

HEADGEAR AND PARTS THEREOF

Notes

1. This Chapter does not cover:
 - (a) Worn headgear of heading No. 6309.00;
 - (b) Asbestos headgear (heading No. 68.12); or
 - (c) Dolls' hats, other toy hats or carnival articles of Chapter 95.
2. Heading No.6502.00 does not cover hat-shapes made by sewing, other than those obtained simply by sewing strips in spirals.

LAWS OF GUYANA

Customs

cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV 3
6501.00	Hats-forms, hat bodies and hoods of felt, neither blocked to shape nor with made brims; plateaux and manchons (including slit manchons), of felt.	5%	kg and No	657.61
6502.00	Hat-shapes, plaited or made by assembling strips of any material, neither blocked to shape, nor with made brims, nor lined, nor trimmed.	15%	kg and No	657.62
6503.00	Felt hats and other felt headgear, made from the hat bodies, hoods or plateaux of heading No. 6501.00, whether or not lined or trimmed.	20%	kg and No	848.41
6504.00	Hats and other headgear, plaited or made by assembling strips of any material, whether or not lined or trimmed.	20%	kg and No	848.42
65.05	Hats and other headgear, knitted or crocheted, or made up from lace, fel or other textile fabric, in the piece (but not in strips), whether or not lined or trimmed; hair-nets of any material, whether or not lined or trimmed.			
6505.10	Hair-nets:			
6505.101	Of human hair	20%	kg and No	848.431
6505.109	Of other materials	20%	kg and No	848.432
6505.90	Other	20%	kg and No	848.439

LAWS OF GUYANA

Customs

cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 3
65.06	Other headgear, whether or not lined or trimmed.			
6506.10	Safety headgear	Free	kg and No	848.44
6506.90	Other:			
6506.91	Of rubber or of plastics	20%	kg and No	848.45
6506.92	Of furskin	20%	kg and No	848.491
6506.99	Of other materials	20%	kg and No	848.499
6507.00	Head-bands, linings, covers, hat foundations, hat frames, peaks and chinstrape, for headgear.	5%	kg and No	848.48

CHAPTER 66

**UMBRELLAS, SUN UMBRELLAS, WALKING-STICKS, SEAT-STICKS,
WHIPS, RIDING-CROPS AND PARTS THEREOF**

Notes

- 1. This Chapter does not cover:**
 - (a) Measure walking-sticks or the like (Heading No. 90.17);**
 - (b) Firearm-sticks, sword-sticks, loaded walking-sticks or the like (Chapter 93); or**
 - (b) Goods of Chapter 95 (for example, toy umbrellas, toy sun umbrellas).**

- 2. Heading No. 66.03 does not cover parts, trimmings or accessories of textile material, or covers, tassels, thongs, umbrella cases or the like, of any material. Such goods presented with, but not fitted to, articles of heading No. 66.01 or 6602.00 are to be classified separately and are not to be treated as forming part of those articles.**

LAWS OF GUYANA

Customs

cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV 3
66.01	Umbrellas and sun umbrellas (including walking-stick umbrellas, garden umbrellas and similar umbrellas).			
6601.10	Garden or similar umbrellas	20%	kg and No	899.411
6601.90	Other:			
6601.91	Having a telescopic shaft	20%	kg and No	899.412
6601.99	Other	20%	kg and No	899.419
6602.00	Walking-sticks, seat-sticks, whips, riding-crops and the like.	20%	kg	899.42
66.03	Parts, trimmings and accessories of articles of heading No. 66.01 or 6602.00.			
6603.10	Handles and knobs	5%	kg	899.491
6603.20	Umbrella frames, including frames mounted on shafts (sticks)	5%	kg	899.492
6603.90	Other	5%	kg	899.499

CHAPTER 67

**PREPARED FEATHERS AND DOWN ARTICLES MADE
OF FEATHERS OR OF DOWN; ARTICLE FLOWERS;
ARTICLES OF HUMAN HAIR**

Notes

- 1. This Chapter does not cover:**
 - (a) Staining cloth of human hair (heading No. 59.11);**
 - (b) Floral motifs of lace, of embroidery or other textile fabric (Section XI);**
 - (c) Footwear (Chapter 64);**
 - (d) Headgear or hair-nets (Chapter 65);**
 - (e) Toys, sports requisites or carnival articles (Chapter 95); or**
 - (f) Feather dusters, powder-puffs or hair sieves (Chapter 96).**

2. Heading No.67.01 does not cover:

- (a) Articles in which feathers or down constitute only fitted or padding (for example, bedding of heading No. 94.04);**
- (b) Articles of apparel or clothing accessories in which feathers or down constitute no more than mere trimming or padding; or**
- (c) Artificial flowers or foliage or parts thereof or made up articles of heading No. 67.02.**

3. Heading No. 67.02 does not cover:

- (a) Articles of glass (Chapter 70); or**
- (b) Artificial flowers, foliage or fruit of pottery, stone, metal, wood or other materials, obtained in one piece by moulding, forging, carving, stamping or other process, or consisting of parts assembled otherwise than by binding, glueing, fitting into one another or similar methods.**

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV 3
67.01	Skins and other parts of birds with their feathers or down, feathers, parts of feathers, down and articles thereof (other than goods of heading No. 05.05 and worked quills and scapes).			
6701.001	Fans	20%	kg	899.921
6701.002	Other articles	20%	kg	899.922
6701.009	Other	5%	kg	899.929
67.02	Artificial flowers, foliage and fruit and parts thereof; articles made of artificial flowers, foliage or fruit.			
6702.10	Of plastics:			
6702.101	Artificial flowers, foliage and fruit; articles made of artificial flowers, foliage or fruit	20%	kg	899.211
6702.109	Other	15%	kg	899.219
6702.90	Of other materials:			
6702.901	Artificial flowers, foliage and fruit; articles made of artificial flowers, foliage or fruit	20%	kg	899.291
6702.909	Other	15%	kg	899.219
6703.00	Human hair, dressed, thinned, bleached or otherwise worked; wool or other animal hair or other textile materials, prepared for use in making wigs or the like.			
		5%	kg	899.94

LAWS OF GUYANA

Customs

cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV 3
67.04	Wigs, false beards, eyebrows and eyelashes, switches and the like, of human or animal hair or of textile materials; articles of human hair not elsewhere specified or included.			
6704.10	Of synthetic textile materials:			
6704.11	Complete wigs	20%	kg	899.951
6704.19	Other	20%	kg	899.952
6704.20	Of human hair	20%	kg	899.953
6704.90	Of other materials	20%	kg	899.959

SECTION XIII

**ARTICLES OF STONE, PLASTER, CEMENT, ASBESTOS, MICA
OR SIMILAR MATERIALS; CERAMIC PRODUCTS;
GLASS AND GLASSWARE**

CHAPTER 68

**ARTICLES OF STONE, PLASTER, CEMENT, ASBESTOS,
MICA OR SIMILAR MATERIALS**

Notes

- 1. This Chapter does not cover:**
 - (a) Goods of Chapter 25;**
 - (b) Coated, impregnated or covered paper of heading No. 48.10 or 48.11 (for example, paper coated with mica powder or graphite, bituminised or asphalted paper);**
 - (c) Coated, impregnated or covered textile fabric or Chapter 56 or 59 (for example, fabric coated or covered with mica powder, bituminised or asphalted fabric);**
 - (d) Articles of Chapter 71;**
 - (e) Tools or parts of tools, of Chapter 82;**
 - (f) Lithographic stones of heading No. 84.42;**
 - (g) Electrical insulators (heading No. 85.46) or fittings of insulating material of heading No. 85.47;**
 - (h) Dental burrs (heading No. 90.18);**
 - (ij) Articles of Chapter 91 (for example, clocks and clock cases);**
 - (k) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings, prefabricated buildings);**
 - (l) Articles of Chapter 95 (for example, toys, games and sports requisites);**

- (m) Articles of heading No. 96.02, if made of materials specified in Note 2(b) to Chapter 96, or of heading No. 96.06 (for example, buttons), No. 96.09 (for example, slate pencils) or No. 96.10 (for example, drawing slates); or
 - (n) Articles of Chapter 97 (for example, works of art).
2. In heading No. 68.02 the expression “**worked monumental or building stone**” applies not only to the varieties of stone referred to in heading No. 25.15 or 25.16 but also to all other natural stone (for example, quartzite, flint, dolomite and steatite) similarly worked; it does not, however, apply to slate.

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV 3
6801.00	Setts, curbstones and flagstones, of natural stone (except slate).	15%	kg	661.31
68.02	Worked monumental or building stone (except slate) and articles thereof, other than goods of heading No. 6801.00; mosaic cubes and the like, of natural stone (including slate), whether or not on a backing; chippings and powder, of natural stone (including slate).			
6802.10	Tiles, cubes and similar articles, whether or not rectangular (including square), the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm; artificially coloured granules, chippings and powder	20% 15%	kg kg	661.331 661.339
6802.101	Tiles, cubes and similar articles	20%	kg	661.341
6802.109	Other	15%	kg	661.349
6802.20	Other monumental or building stone and articles thereof, simply cut or swan, with a flat or even surface:			
6802.21	Marble, travertine and alabaster:			
6802.211	Articles	20%	kg	661.341
6802.219	Other	15%	kg	661.349
6802.22	Other calcareous stone:			
6802.221	Articles	20%	kg	661.351
6802.229	Other	15%	kg	661.352
6803.23	Granite:			
6802.231	Articles	20%	kg	661.353
6802.239	Other	15%	kg	661.354

LAWS OF GUYANA

Customs

cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV 3
6802.29	Other stone:			
6802.291	Articles	20%	kg	661.355
6802.299	Other	15%	kg	661.359
6802.90	Other:			
6802.91	Marble, travertine and alabaster:			
6802.911	Articles	20%	kg	661.361
6802.919	Other	15%	kg	661.369
6802.92	Other calcareous stone:			
6802.921	Articles	20%	kg	661.391
6802.929	Other	15%	kg	661.392
6802.93	Granite:			
6802.931	Articles	20%	kg	661.393
6802.939	Other	15%	kg	661.394
6802.99	Other stone:			
6802.991	Articles	20%	kg	661.395
6802.999	Other	15%	kg	661.399
68.03	Worked slated and articles of slate or of agglomerated slate.			
6803.001	Troughs, reservoirs, basins and sinks	20%	kg	661.321
6803.009	Other	5%	kg	661.329
68.04	Millstones, grindstones, grinding wheels and the like, without frameworks, for grinding, sharpening, polishing, trueing or cutting, hand sharpening or polishing stones, and parts thereof, of natural stone, of agglomerated natural or artificial abrasives, or of ceramics, with or without parts of other materials.			
6804.10	Millstones and grindstones for milling, grinding or pulping	5%	kg	663.11

LAWS OF GUYANA

Customs

cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV 3
6804.20	Other millstones, grindstones, grinding wheels and the like:			
6804.21	Of agglomerated synthetic or natural diamond	5%	kg	663.121
6804.22	Of other agglomerated abrasives or of ceramics	5%	kg	663.122
6804.23	Of natural stone	5%	kg	663.123
6804.30	Hand sharpening or polishing stones	5%	kg	663.13
68.05	Natural or artificial abrasive powder or grain, on a base of textile material, of paper, of paperboard or of other materials, whether or not cut to shape or sewn or otherwise made up.			
6805.10	On a base of woven textile fabric only			
6805.20	On a base of paper or paperboard only	5%	kg	663.21
6805.30	On a base of other materials	5%	kg	663.22
68.06	Slag wool, rock wool and similar mineral wools; exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials; mixtures and articles of heat-insulating, sound-insulating or sound-absorbing mineral materials, other than those of heading No. 68.11 or 68.12 or of Chapter 69			
6806.10	Slag wool, rock wool and similar mineral wools (including inter-mixtures thereof), in bulk, sheets or rolls	5%	kg	663.51

LAWS OF GUYANA

Customs

cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNITS (S)	SITC REV 3
6806.20	Exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials (including intermixtures thereof)	5%	kg	663.52
6806.90	Other	5%	kg	663.53
68.07	Articles of asphalt or of similar material (for example, petroleum bitumen or coal tar pitch).			
6807.10	In rolls	15%	kg	661.811
6807.90	Other	15%	kg	661.819
6808.00	Panels, boards, tiles, blocks and similar articles of vegetable fibre, or straw or of shavings, chips, particles, sawdust or other waste, of wood, agglomerated with cement, plaster or other mineral binders.	15%	kg	661.82
68.09	Articles of plaster or of compositions based on plaster.			
6809.10	Boards, sheets, panels, tiles and similar articles, not ornamented:			
6809.11	Faces or reinforced with paper or paperboard only	15%	kg	663.311
6809.19	Other	15%	kg	663.312
6809.90	Other articles:			
6809.901	Industrial moulds	15%	kg	663.313
6809.909	Other	20%	kg	663.319
68.10	Articles of cement, of concrete or of artificial stone, whether or not reinforced.			

LAWS OF GUYANA

Customs

cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV 3
6810.10	Tiles, flagstones, bricks and similar articles:			
6810.11	Building blocks and bricks	15%	kg	663.321
6810.19	Other	15%	kg	663.329
6810.90	Other articles:			
6810.91	Prefabricated structural components for building or civil engineering	15%	kg	663.33
6810.99	Other:			
6810.991	Statues, statuettes, animal figures; vases, flower-pots, architectural and garden ornaments; bird-baths, fountain basins, tombstones; reservoirs and troughs	20%	kg	663.341
6810.992	Pipes	15%	kg	663.342
6810.999	Other	15%	kg	663.349
68.11	Articles of asbestos-cement, of cellulose fibre-cement or the like.			
6811.10	Corrugated sheets	5%	kg	661.831
6811.20	Other sheets, panels, tiles and similar articles	5%	kg	661.832
6811.30	Tubes, pipes and tube or pipe fittings	5%	kg	661.833
6811.90	Other articles	5%	kg	661.839
68.12	Fabricated asbestos fibres; mixtures with a basis of asbestos or with a basis of asbestos and magnesium carbonate; articles of such mixtures or of asbestos (for example, thread, woven fabric, clothing, headgear, footwear, gaskets), whether or not reinforced, other than goods of heading No. 68.11 or 68.13.			

LAWS OF GUYANA

Customs

cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV 3
6812.10	Fabricated asbestos fibres; mixtures with a basis of asbestos or with a basis of asbestos and magnesium carbonate	5%	kg	663.811
6812.20	Yarn and thread	5%	kg	663.812
6812.30	Cords and string, whether or not plaited	5%	kg	663.813
6812.40	Woven or knitted fabric	5%	kg	663.814
6812.50	Clothing, clothing accessories, footwear and headgear	5%	kg	663.815
6812.60	Paper, millboard and felt	5%	kg	663.816
6812.70	Compressed asbestos fibre jointing, in sheets or rolls	5%	kg	663.817
6812.90	Other	5%	kg	663.819
68.13	Friction material and articles thereof (for example, sheets, rools, strips, segment, for brakes, for clutches or the like, with a basis of asbestos, of other mineral substances or of cellulose, whether or not combined with textile or other materials.			
6813.10	Brake linings and pads	10%	kg	663.821
6813.90	Other	5%	kg	663.829
68.14	Worked mica and articles of mica, including agglomerated or reconstituted mica, whether or not on a support of paper, paperboard or other materials.			

LAWS OF GUYANA

Customs

cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV 3
6814.10	Plates, sheets and strips of aplomerated or reconstituted mica, whether or not on a support	5%	kg	663.351
6814.90	Other	5%	kg	663.359
68.15	Articles of stone or of other mineral substances (including carbon fibres, articles of carbon fibres and articles of peat), not elsewhere specified or included.			
6815.10	Non-electrical articles of graphite Or other carbon	5%	kg	663.36
6815.20	Articles of peat	5%	kg	663.37
6815.90	Other articles:			
6815.91	Containing magnesite, dolomite or chromite	5%	kg	663.38
6815.99	Other	5%	kg	663.39

CHAPTER 69**CERAMIC PRODUCTS****Notes**

1. This Chapter applies only to ceramic products which have been fired after shaping. Headings Nos. 69.04 to 69.14 apply only to such products other than those classifiable in headings Nos. 6901.00 to 69.03.

2. This Chapter does not cover:
 - (a) Products of heading No. 28.44;
 - (b) Articles of heading No. 68.04;

 - (c) Articles of Chapter 71 (for example, imitation jewellery);

 - (d) Cermets of heading No. 8113.00;

 - (e) Articles of Chapter 82;
 - (f) Electrical insulators (heading No. 85.46) or fittings of insulating material of heading No. 85.47;

 - (g) Artificial teeth (heading No. 90.21);

 - (h) Articles of Chapter 91 (for example, clock and clock cases);

 - (ij) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings, prefabricated buildings);
 - (k) Articles of Chapter 95 (for example, toys, games and sports requisites);
 - (l) Articles of heading No. 96.06 (for example, buttons) or of heading No. 96.14 (for example, smoking pipes); or
 - (m) Articles of Chapter 97 (for example, works of art).

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV 3
	I. –GOODS OF SILICEOUS FOSSIL MEALS OR OF SIMILAR SILICEOUS EARTHS, AND REFRACTORY GOODS			
6901.00	Bricks, blocks, tiles and other ceramic goods of siliceous fossil meals (for example, kieselguhr, tripolite or diatomite) or of similar siliceous earths.	5%	kg	662.31
6901.00	Refractory bricks, blocks, tiles and similar refractory ceramic constructional goods, other than those of siliceous fossil meals or similar siliceous earths.			
6902.10	Containing by weight, singly or together, more than 50% of the elements Mg, Ca or Cr, expressed as MgO, CaO or Cr ₂ O ₃ :			
6902.101	Refractory bricks	5%	kg	662.321
6902.109	Other	5%	kg	662.322
6902.20	Containing by weight more than 50% of alumina (Al ₂ O ₃), of silica (SiO ₂) or of a mixture or compound of these products:			
6902.201	Refractory bricks	5%	kg	662.323
6902.209	Other	5%	kg	662.324
6902.90	Other	5%	kg	662.329

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV 3
69.03	Other refractory ceramic goods (for example, retorts, crucibles, muffles, nozzles, plugs, supports, cupels, tubes, pipes, sheaths and rods), other than those of siliceous fossil meals or of similar siliceous earths.			
6903.10	Containing by weight more than 50% of graphite or other carbon or of a mixture of these products	5%	kg	663.71
6903.20	Containing by weight more than 50% of alumina (Al ₂ O ₃) or of a mixture or compound of alumina and of silica (SiO ₂)	5%	kg	663.72
6903.90	Other	5%	kg	663.79
	II. – OTHER CERAMIC PRODUCTS			
69.04	Ceramic building bricks, flooring blocks, support or filler tiles and the like.			
6904.10	Building bricks	15%	kg	662.411
6904.90	Other:	15%	kg	662.412
6904.901	Tiles	15%	kg	662.419
6904.909	Other			
69.05	Roofing tiles, chimney-pots, cowls chimney liners, architectural ornaments and other ceramic constructional goods.			
6905.10	Roofing tiles	15%	kg	662.421
6905.90	Other	15%	kg	662.429

LAWS OF GUYANA

Customs

cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV 3
6906.00	Ceramic pipes, conduits, guttering and pipe fittings.	15%	kg	662.43
69.07	Unglazed ceramic flags and paving, hearth or wall tiles; unglazed ceramic mosaic cubes and the like, whether or not on a backing.			
6907.10	Tiles, cubes and similar articles, whether or not rectangular, the largest surface area of which is capable of being enclosed in a square the side of which is less than 7cm:			
6907.101	Clay tiles	15%	kg and No	662.441
6907.102	Other tiles	15%	kg and No	662.442
6907.103	Mosaic cubes and the like	5%	kg and No	662.443
6907.109	Other	5%	kg	662.444
6907.90	Other	5%	kg	662.449
69.08	Glazed ceramic flags and paving, hearth or wall tiles; glazed ceramic mosaic cubes and the like, whether or not on a backing.			
6908.10	Tiles, cubes and similar articles, whether or not rectangular, the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm:			
6908.101	Tiles	25%	kg and No	662.451
6908.102	Mosaic cubes and the like	5%	kg and No	662.452
6908.109	Other	5%	kg	662.453
6908.90	Other	5%	kg	662.459

LAWS OF GUYANA

Customs

cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV 3
69.09	Ceramic wares for laboratory, chemical or other technical uses; ceramic troughs, tubs and similar receptacles of a kind used in agriculture; ceramic pots, jars and similar articles of a kind used for the conveyance or packing of goods.			
6909.10	Ceramic wares for laboratory, chemical or other technical uses:			
6909.11	Of porcelain or china	Free	kg	663.911
6909.12	Articles having a hardness equivalent to 9 or more on the Mohs scale	Free	kg	663.912
6909.19	Other	Free	kg	663.913
6909.90	Other	Free	kg	663.919
69.10	Ceramic sinks, wash basins, wash basin pedestals, baths, bidets, water closet pans, flushing cisterns, urinals and similar sanitary fixtures.			
6910.10	Of porcelain or china:			
6910.101	Sinks	25%	kg and No	812.211
6910.102	Wash basins and wash basin pedestals	25%	kg and No	812.212
6910.103	Baths	25%	kg and No	812.213
6910.104	Bidets	25%	kg and No	812.214
6910.105	Water closet pans (lavatory bowls)	25%	kg and No	812.215
6910.106	Flushing cisterns (tanks)	25%	kg and No	812.216
6910.107	Urinals	25%	kg and No	812.217
6910.108	Complete lavatory sets	25%	kg and No	812.218
6910.109	Other	25%	kg and No	812.219
6910.90	Other	25%	kg	812.29

LAWS OF GUYANA

Customs

cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV 3
69.11	Tableware, kitchenware, other household articles and toilet articles, of porcelain or china.			
6911.10	Tableware and kitchenware:			
6911.101	Tableware	20%	kg and No	666.111
6911.102	Kitchenware	20%	kg and No	666.112
6911.90	Other	20%	kg and No	666.12
69.13	Ceramic tableware, kitchenware, other household articles and toilet articles, other than of porcelain or china.			
6912.001	Tableware and kitchenware	20%	kg	666.131
6912.009	Other	20%	kg	666.139
69.13	Statuettes and other ornamental ceramic articles.			
6913.10	Of porcelain or china	20%	kg	666.21
6912.90	Other	20%	kg	666.29
69.14	Other ceramic articles.			
6913.10	Of porcelain or china	20%	kg	663.991
6913.90	Other	20%	kg	663.999

CHAPTER 70**GLASS AND GLASSWARE****Notes**

1. This Chapter does not cover:

- (a) Goods of heading No. 32.07 (for example, verifiable enamels and glazes, glass frit, other glass in the form of powder, granules or flakes);
- (b) Articles of Chapter 71 (for example, imitation jewellery);
- (c) Optical fibre cables of heading no. 85.44, electrical insulators (heading No. 85.46 or fittings of insulating material of heading No. 85.47);
- (d) Optical fibre, optically worked optical elements, hypodermic syringes, artificial eyes, thermometers, barometers, hydrometers or other articles of Chapter 90;
- (e) Lamps or lighting fittings, illuminated name-plates or the like, having a permanently fixed light source, or parts thereof heading No. 94.05;
- (f) Toys, games, sports requisites, Christmas tree ornaments or other articles of Chapter 95 (excluding glass eyes without mechanisms for dolls or for other articles of Chapter 95); or
- (g) Buttons, fitted vacuum flasks, scent or similar sprays or other articles of Chapter 96.

2. For the purposes of headings Nos. 70.03, 70.04 and 70.05:

- (a) glass is not regarded as **“worked”** by reason of any process it has before annealing;
- (b) cutting to shape does not affect the classification of glass in sheets;

- (c) the expression “**absorbent, reflecting or non-reflecting layer**” means a microscopically thin coating of metal or of a chemical compound (for example, metal oxide) which absorbs, for example, infra-red light or improves the reflecting qualities of the glass while still allowing it to retain a degree of transparency or translucency; or which prevents light from being reflected on the surface of the glass.
3. The product referred to in heading No. 7006.00 remain classified in that heading whether or not they have the character of articles.
4. For the purposes of heading No. 70.19, the expression “**glass wool**” means:
- (a) Mineral wools with a silica (SiO_2) content not less than 60% by weight;
- (b) Mineral wools with a silica (SiO_2) content less than 60% but with an alkaline oxide (K_2O or Na_2O) content exceeding 5% by weight or a boric oxide (B_2O_3) content exceeding 2% by weight.
- Mineral wools which do not comply with above specifications fall in heading No. 68.06.
5. Throughout the Nomenclature, the expression “**glass**” includes fused quartz and other fused silica.

Subheading Note

1. For the purposes of subheading Nos. 7013.21, 7013.31 and 7013.91, the expression “**lead crystal**” means only glass having a minimum lead monoxide (PbO) content by weight of 24%.

LAWS OF GUYANA

Customs

Cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 3
7001.00	Cullet and other waste and scrap of glass; glass in the mass.	5%	Kg	664.11
70.02	Glass in balls (other than microspheres of heading No. 70.18), rods or tubes, unworked.			
7002.10	Balls	5%	Kg	664.121
7002.20	Rods	5%	Kg	664.122
7002.30	Tubes:			
7002.31	Of fused quartz or other fused silica	5%	Kg	664.123
7002.32	Of other glass having a linear coefficient of expansion not exceeding 5×10^{-6} per Kelvin within a temperature range of 0°C to 300°C	5%	Kg	664.124
7002.39	Other	5%	Kg	664.129
70.03	Cast glass and rolled glass, in sheets or profiles, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked.			
7003.10	Non-wired sheets:			
7003.12	Coloured throughout the mass (body tinted), opacified, flashed or having an absorbent, reflecting or non-reflecting layer	5%	Kg	624.511
7003.19	Other	5%	Kg	624.519
7003.20	Wired sheets	5%	Kg	664.52
7003.30	Profiles	5%	Kg	664.53

LAWS OF GUYANA

Customs

Cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 3
70.04	Drawn glass and blown glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked.			
7004.20	Glass coloured throughout the mass (body tinted), opacified flashed or having an absorbent, reflecting or non-reflecting layer	5%	Kg and m ²	664.31
70004.90	Other glass	5%	Kg and m ²	664.39
70.05	Float glass and surface ground or polished, in sheets, whether or not having an absorbent reflecting or non-reflecting layer, but not otherwise worked.			
7005.10	Non-wired glass, having an absorbent, reflecting or non-reflecting layer	5%	Kg and m ²	664.441
7005.20	Other non-wired glass:			
7005.21	Coloured throughout the mass (body tinted), opacified, flashed or merely surface ground	5%	Kg and m ²	664.412
7005.29	Other	5%	Kg and m ²	664.419
7005.30	Wired glass	5%	Kg and m ²	664.42
70.06	Glass of heading No. 70.03, 70.04 or 70.05, bent, edge-worked, engraved, drilled, enameled or otherwise worked, but not framed or fitted with other materials.			
		5%	Kg	664.91

LAWS OF GUYANA

Customs

Cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 3
70.07	Safety glass, consisting of toughened (tempered) or laminated glass.			
7007.10	Toughened (tempered) safety glass:			
7007.11	Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels:			
7007.111	Motor car windscreens	10%	Kg	664.711
7007.119	Other	5%	Kg	664.712
7007.19	Other	5%	Kg	664.719
7007.20	Laminated safety glass:			
7007.21	Of size and shape suitable for incorporating in vehicles, aircraft, spacecraft or vessels:			
7007.211	Motor car windscreens	10%	Kg	664.721
7007.219	Other	5%	Kg	664.722
7007.29	Other	5%	Kg	664.729
7008.00	Multiple-walled insulating units of glass.	5%	Kg	664.92
70.09	Glass mirrors, whether or not framed, including rear-viewed mirrors.			
7008.10	Rear-view mirrors for vehicles	10%	Kg	664.81
7008.90	Other:			
7009.91	Unframed	15%	Kg	664.891
7009.92	Framed	5%	Kg	664.892
70.10	Carboys, bottles, flasks, jars, pots, phials, ampoules and other containers, of glass, of a kind used for the conveyance or packing of goods, preserving jars of glass; stoppers, lids and other closures, of glass.			

LAWS OF GUYANA

Customs

Cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 3
7010.10	Ampoules	Free	Kg	665.92
7010.20	Stoppers, lids and other closures	5%	Kg and No	665.111
7010.90	Other, of a capacity:			
7010.91	Exceeding 1 l:			
7010.911	Bottles for soft drinks, beer, wines and spirits	15%	Kg and No	665.112
7010.912	Jars	5%	Kg and No	665.113
7010.919	Other	5%	Kg and No	665.114
7010.92	Exceeding 0.33 l but not exceeding 1 l:			
7010.921	Bottles for soft drinks, beer, wines and spirits	15%	Kg and No	665.115
7010.922	Jars	5%	Kg and No	665.116
7010.929	Other	5%	Kg and No	665.117
7010.93	Exceeding 0.15 l but not exceeding 0.33l:			
7010.931	Bottles for soft drinks, beer, wine and spirits	15%	Kg and No	665.118
7010.932	Jars	5%	Kg and No	665.1191
7010.939	Other	5%	Kg and No	665.1192
7010.94	Not exceeding 0.15 l:			
7010.941	Bottles for soft drinks, beer, wines and spirits	15%	Kg and No	665.1193
7010.942	Jars	5%	Kg and No	665.1194
7010.949	Other	5%	Kg and No	665.1199
70.11	Glass envelopes (including bulbs and tubes), open, and glass parts thereof, without fittings, for electric lamps, cathode-ray tubes or the like.			
7011.10	For electric lighting	5%	Kg	664.931
7011.20	For cathode-ray tubes	5%	Kg	664.932
7010.90	Other	5%	Kg	664.939

LAWS OF GUYANA

Customs

Cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 3
7012.00	Glass inners for vacuum flasks or for other vacuum vessels.	5%	Kg	665.12
70.13	Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of heading No. 70.10 or 70.18)			
7013.10	Of glass-ceramics	20%	Kg	665.21
7013.20	Drinking glasses other than of glass-ceramics:			
7013.21	Of lead crystal	25%	Kg	665.221
7012.29	Other	20%	Kg	665.229
7013.30	Glassware of a kind used for table (other than drinking glasses) or kitchen purposes other than of glass-ceramics:			
7013.31	Of lead crystal	25%	Kg	665.231
7013.32	Of glass having a linear coefficient of expansion not exceeding 5×10^{-6} per kelwin within a temperature range of 0°C to 300°C	20%	Kg	665.232
7013.39	Other	20%	Kg	665.239
7013.90	Other glassware:			
7013.91	Of lead crystal	20%	Kg	665.291
7013.99	Other	20%	Kg	665.299
70.14	Signaling glassware and optical elements of glass (other than those of heading No. 70.15), not optically worked.			

LAWS OF GUYANA

Customs

Cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 3
7014.001	Signaling glassware and optical elements of glass, for road motor vehicles	10%	Kg	665.951
7014.009	Other	5%	Kg	665.959
70.15	Clock or watch glasses and similar glasses, glasses for non-corrective or corrective spectacles, curved, bent, hallowed or the like, not optically worked; hollow glass spheres and their segments, for the manufacture of such glasses.			
7015.10	Glasses for corrective spectacles	Free	Kg	664.941
7015.90	Other	5%	Kg	664.949
70.16	Paving blocks, slabs, bricks, squares, tiles and other articles of pressed or moulded glass, whether or not wired, of a kind used for building or construction purposes ; glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes; leaded lights and the like; multicellular or foam glass in blocks, panels, plates, shells or similar forms.			
7016.10	Glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes:			
7016.101	Mosaic cubes	5%	Kg	665.941
7016.109	Other	20%	Kg	665.949
7016.90	Other:			

LAWS OF GUYANA

Customs

Cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 3
7016.901	Tiles	5%	Kg	665.961
7016.909	Other	5%	Kg	665.969
70.17	Laboratory, hygienic or pharmaceutical glassware, whether or not graduated or calibrated.			
7017.10	Of fused quartz or other fused silica	Free	Kg	665.911
7017.20	Of other glass having a linear coefficient of expansion not exceeding 5×10^{-6} per kelwin within an exceeding 5×10^{-6} per kelwin within a temperature range of 0^0 to 300^0	Free	Kg	665.912
7017.90	Other	Free	Kg	665.919
70.18	Glass beads, imitation pearls, imitation precious or semi-precious stoner and similar glass smallwares, and articles thereof other than imitation jewellery; glass eyes other than prosthetic articles, statuettes and other ornaments of lamp-worked glass, other than imitation jewellery, glass microspheres not exceeding 1 mm in diameter.			
7018.10	Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glasswares	5%	Kg	665.931
7018.20	Glass microspheres not exceeding mm in diameter.	5%	Kg	665.932
7018.90	Other:			
7018.901	Glass eyes	5%	Kg	665.933
7018.902	Fragments and chippings	5%	Kg	665.934
7018.909	Other	20%	Kg	665.939

LAWS OF GUYANA

Customs

Cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 3
70.19	Glass fibres (including glass wool) And articles thereof (for example, yarn, woven fabrics).			
7019.10	Silvers, rovings, yarn and chopped strands:			
7019.11	Chopped strands, of a length of not more than 50mm	5%	Kg	651.951
7019.12	Rovings	5%	Kg	651.952
7019.19	Other	5%	Kg	651.959
7019.30	Thin sheets (voiles) webs, mats, mattresses, boards and similar nonwoven products:			
7019.31	Mats	5%	Kg	664.951
7019.32	Thin sheets (voiles)	5%	Kg	664.952
7019.39	Other	5%	Kg	664.953
7019.40	Woven fabrics or rovings	5%	Kg	654.61
7019.50	Other woven fabrics:			
7019.51	Of a width not exceeding 30cm	5%	Kg	654.62
7019.52	Of a width exceeding 30 cm plain weave, weighing less than 250 g/m ² of filaments measuring per single yarn not more than 136 tex	5%	Kg	654.63
7019.59	Other	5%	Kg	654.69
7019.90	Other:			
7019.901	Glass fibres (including glass wool)	5%	Kg	654.954
7019.909	Other	5%	Kg	654.859
70.02	Other articles of glass.			
7020.001	Industrial articles	5%	Kg	665.991
7020.009	Other	20%	Kg	665.999

SECTION XIV

**NATURAL OR CULTURED PEARLS, PRECIOUS OR
SEMI-PRECIOUS STONES, PRECIOUS METALS,
METALS CLAD WITH PRECIOUS METAL, AND
ARTICLES THEREOF; IMITATION JEWELLERY; COIN**

CHAPTER 71

**NATURAL OR CULTURED PEARLS, PRECIOUS OR
SEMI-PRECIOUS STONES, PRECIOUS METALS,
METAL CLAD WITH PRECIOUS METAL, AND
ARTICLES THEREOF; IMITATION JEWELLERY; COIN**

Notes

1. Subject to Note 1 (a) to Section VI and except as provided as below, all articles consisting wholly or partly:
 - (a) Of natural or cultured pearls or of precious or semi-precious stones (natural, synthetic or reconstructed), or
 - (c) Of precious metal or of metal clad with precious metal, are to be classified in this Chapter.
2. (a) Headings Nos. 71.13, 71.14 and 71.15 do not cover articles in which precious metal or metal clad with precious metal is present as minor constituents only, such as minor fittings or minor ornamentation (for example, monograms, ferrules and rims), and paragraph (b) of the foregoing Note does not apply to such articles.
 - (b) Heading No. 71.16 does not cover articles containing precious metal or metal clad with precious metal (other than as minor constituents).
3. This Chapter does not cover:

- (a) Amalgams of precious metal, or colloidal precious metal (heading No. 28.43);
- (b) Sterile surgical suture materials, dental fillings or other goods of Chapter 30;
- (c) Goods of Chapter 32 (for example, lusters);
- (d) Supported catalysts (heading No. 38.15);
- (e) Articles of heading No. 42.02 or 43.03 referred to in Note 2(B) to Chapter 42;
- (f) Articles of heading No. 43.03 or 43.04;
- (g) Goods of Section XI (textiles and textile articles);
- (h) Footwear, headgear or other articles of Chapter 64 or 65;
- (i) Umbrellas, walking-sticks or other articles of Chapter 66;
- (j) Abrasive goods of heading NO. 68.04 or 68.05 or Chapter 82, containing dust or powder of precious or semi-precious stones (natural or synthetic); articles of Chapter 82 with a working part of precious or semi-precious stones (natural, synthetic or reconstructed); machinery, mechanical appliances or electrical goods, or parts thereof, Section XVI. However, articles and parts thereof, wholly of precious or semi-precious stones (natural, synthetic or reconstructed) remain classified in this Chapter, except unmounted worked sapphires and diamonds for styli (heading No. 85.22);
- (k) Articles of Chapter 90, 91 or 92 (scientific instruments, clocks and watches, musical instruments);
- (l) Arms or parts thereof (Chapter 93);
- (m) Articles covered by note 2 to Chapter 95;
- (n) Articles classified in Chapter 96 by virtue to Note 4 to that Chapter; or\
- (o) Original sculptures or statuary (heading No. 9703.00), collectors' pieces (heading No. 9705.00) or antiques of an age exceeding one hundred years (heading No. 9706.00), other than natural or cultured pearls or precious or semi-precious stones.

-
4.
 - (a) The expressions “**precious metal**” means silver, gold and platinum.
 - (b) The expressions “**platinum**” means platinum, iridium, osmium, palladium, rhodium and ruthenium.
 - (c) The expression “**precious or semi-precious stones**” does not include any of the substances specified in Note 2(b) to Chapter 96.
 5. For the purposes of this Chapter, any alloy (including a sintered mixture and an inter-metallic compound) containing precious metal is to be treated as an alloy of precious metal if any one precious metal constitutes as much as 2%, by weight, of the alloy. Alloys of precious metal are to be classified according to the following rules:
 - (a) An alloy containing 2% or more, by weight, of platinum is to be treated as an alloy of platinum;
 - (b) An alloy containing 2% or more, by weight, of gold but no platinum, or less than 2%, by weight, of platinum, is to be treated as an alloy of gold;
 - (c) Other alloys containing 2% or more, by weight, of silver are to be treated as alloys of silver.
 6. Except where the context otherwise requires, any reference in the Nomenclature to precious metal or to any particular precious metal includes metal a reference to alloys treated as alloys of precious metal or of the particular metal in accordance with the rules in Note 5 above, but not to metal clad with precious metal or to base metal or non-metals plated with precious metal.
 7. Throughout the Nomenclature the expression “**metal clad with precious metal**” means material made with a base of metal upon one or more surfaces of which there is affixed by soldering, brazing, welding. Hot-rolling or similar mechanical means a covering of precious metal. Except where the context otherwise requires, the expression also covers base metal inlaid with precious metal.
 8. Subject to Note 1(a) a Section VI, goods answering to a description in heading No. 71.12 are to be classified in that heading and in no other heading of the Nomenclature.

9. For the purposes of heading No. 71.13, the expression “**articles of jewellery**” means:
- (a) Any small objects of personal adornment (gem-set or not) (for example, rings, bracelet, necklaces, brooches, ear-rings, watch-chains, fobs, pendants, tie-pins, cuff-links, dress-studs, religious or other medals and insignia); and
 - (b) Articles of personal use of a kind normally carried in the pocket, in the handbag or on the person (such as cigarette cases, powder boxes, chain purses, cachou boxes).
10. For the purposes of heading No. 71.1, the expression “**articles of goldsmiths’ or silversmiths’ wares**” includes such articles as ornaments, tableware, toilet-ware, smokers’ requisites and other articles of household, office or religious use.
11. For the purposes of heading No. 71.17, the expression “**imitation jewellery**” means articles of jewellery within the meaning of paragraph (a) of Note 9 above (but not including buttons or other articles of heading No. 96.06, or dress-combs, hair-slides or the like, and hairpins, of heading No. 96.15), not incorporating natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed) nor (except as plating or as minor constituents) precious metal or metal clad with precious metal.

Subheading Notes

1. For the purpose of subheading Nos. 7106.10, 7108.11, 7110.11, 7110.21, 7110.31 and 7110.41, the expressions “**powder**” and “**in powder form**” mean products of which 90% or more by weight passes through a sieve having a mesh aperture of 0.5 mm.
2. Notwithstanding the provisions of Chapter Note 4(b), for the purposes of subheadings Nos. 7110.11 and 7110.19, the expression “**platinum**” does not include iridium, osmium, palladium, rhodium or ruthenium.
3. For the classification of alloys in the subheadings of heading No. 71.10, each alloy is to be classified with that metal, platinum, palladium, rhodium, osmium or ruthenium which predominates by weight over each other these metals.

LAWS OF GUYANA

Customs

Cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 3
<p>71.01</p> <p>7101.10</p> <p>7101.101</p> <p>7101.109</p> <p>7101.20</p> <p>7109.21</p> <p>7109.211</p> <p>7109.219</p> <p>7101.22</p> <p>7101.221</p> <p>7101.229</p> <p>71.02</p> <p>7102.10</p>	<p>I- NATURAL OR CULTURED PEARLS AND PRECIOUS OR SEMI-PRECIOUS STONES</p> <p>Pearls, natural or cultured, whether or not worked or graded but not strung, mounted or set; pearls, natural or cultural, temporarily strung for convenience of transport.</p> <p>Natural pearls:</p> <p>Temporarily strung for convenience of transport</p> <p>Other</p> <p>Cultured pearls:</p> <p>Unworked:</p> <p>Temporarily strung for convenience of transport</p> <p>Other</p> <p>Worked:</p> <p>Temporarily strung for convenience of transport</p> <p>Other</p> <p>Diamonds, whether or not worked, but not mounted or set.</p> <p>Unsorted</p>	<p></p> <p>50%</p> <p>50%</p> <p>50%</p> <p>50%</p> <p>50%</p> <p>50%</p> <p>50%</p> <p>50%</p> <p>50%</p> <p>50%</p> <p>50%</p>	<p></p> <p>Kg and metric carat</p> <p>Kg and metric carat</p> <p>Kg and metric carat</p> <p>Kg and metric carat</p> <p>Kg and metric carat</p> <p>Kg and metric carat</p> <p>Kg and metric carat</p> <p>Kg and metric carat</p> <p>Kg and metric carat</p> <p>Kg and metric carat</p> <p>Kg and metric carat</p>	<p></p> <p>667.111</p> <p>667.119</p> <p>667.121</p> <p>667.129</p> <p>667.131</p> <p>667.139</p> <p>667.21</p>

LAWS OF GUYANA

Customs

Cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 3
7102.20	Industrial:			
7102.21	Unworked or simply sawn, cleaved or bruted	50%	Kg	227.11
7102.29	Other	50%	Kg	227.19
7102.30	Non-industrial:			
7102.31	Unworked or simply sawn, cleaved or bruted	50%	Kg and metric carat	667.22
7102.39	Other	50%	Kg and metric carat	667.29
71.03	Precious stones (other than diamonds) and semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded precious stones (other than diamonds) and semi-precious stones, temporarily strung for convenience of transport.			
7103.10	Unworked or simply sawn or roughly shaped:			
7103.101	Temporarily strung for convenience of transport	50%	Kg and metric carat	667.311
7103.109	Other	50%	Kg and metric carat	667.319
7103.90	Otherwise worked:			
7103.91	Rubies, sapphires and emeralds:			
7103.911	Temporarily strung for convenience Of transport	50%	Kg and metric carat	667.391
7103.919	Other	50%	Kg and metric carat	667.392
7103.99	Other:			

LAW OF GUYANA

Customs

Cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 3
7103.991	Temporarily strung for convenience of transport	50%	Kg and metric carat	667.393
7103.999	Other	50%	Kg and metric carat	667.399
71.04	Synthetic or reconstructed precious or semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded synthetic or reconstructed precious or semi-precious, temporarily strung for convenience of transport.			
7104.10	Piezo-electric quartz	50%	Kg and metric carat	667.41
7104.20	Other, unworked or simply sawn or roughly shaped	50%	Kg and metric carat	667.42
7104.90	Other	50%	Kg and metric carat	667.49
71.05	Dust and powder of natural or synthetic precious or semi-precious stones.			
7105.10	Of diamonds	5%	Kg and metric carat	277.211
7105.90	Other	5%	Kg and metric carat	277.219

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 3
71.06	II- PRECIOUS METALS AND METALS CLAD WITH PRECIOUS METAL Silver (including silver plated with gold or platinum), unwrought or in semi-manufactured forms, or in powder form.			
7106.10	Powder	5%	Kg	681.141
7106.90	Other:			
7106.91	Unwrought	5%	Kg	681.13
7106.92	Semi-manufactured	5%	Kg	681.142
7107.00	Base metals clad with silver, not further worked than semi-manufactured.			
		5%	Kg	681.12
71.08	Gold (including gold plated with platinum) unwrought or in semi-manufactured forms, or in powder form.			
7108.10	Non-monetary:			
7108.11	Powder	5%	Kg	971.011
7108.12	Other wrought forms:			
7108.121	In bars	5%	Kg	971.012
7108.129	Other	5%	Kg	971.013
7108.13	Other semi-manufactured forms	5%	Kg	971.014
7108.20	Monetary	5%	Kg	971.015
7109.00	Base metals or silver, clad with gold, not further worked than semi-manufactured.			
		5%	Kg	971.02
71.10	Platinum, unwrought or in semi-manufactured forms, or in powder form.			
7110.10	Platinum			

LAWS OF GUYANA

Customs

Cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 3
7110.11	Unwrought or in powder form	5%	Kg	681.23
7110.19	Other	5%	Kg	681.251
7110.20	Palladium:			
7110.21	Unwrought or in powder form	5%	Kg	681.241
7110.29	Other	5%	Kg	681.252
7110.30	Rhodium:			
7110.31	Unwrought or in powder form	5%	Kg	681.242
7110.39	Other	5%	Kg	681.253
7110.40	Iridium, osium and rythenium:			
7110.49	Unwrought or in powder form	5%	Kg	681.243
	Other	5%	Kg	681.259
7111.00	Base metals, silver or gold, clad with platinum, not further worked than semi-manufactured.	5%	Kg	681.22
71.12	Waste and scrap of precious metal or of metal clad with precious metal; other waste and scrap containing precious metal compounds, of a kind used principally for the recovery of precious metal.			
7112.10	Of gold, including metal clad with gold but excluding sweeping containing other precious metals	5%	Kg	971.03
7112.20	Of platinum, including metal clad with platinum but excluding sweeping containing other precious metals	5%	Kg	289.21
7112.90	Other	5%	Kg	289.29

LAWS OF GUYANA

Customs

Cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 3
	III- JEWELLERY, GOLDSMITS, AND SILVERSMITS' WARES AND OTHER ARTICLES			
71.13	Articles of jewellery and parts thereof, of precious metal or of metal clad with precious metal.			
7113.10	Of precious metal whether or not plated or clad with precious metal:			
7113.11	Of silver, whether or not plated or clad with precious metal:	60%	Kg	897.311
7113.19	Of other precious metal, whether or not plated or clad with precious metal:			
7113.191	Of gold	60%	Kg	897.312
7113.199	Other	60%	Kg	897.313
7113.20	Of base metal clad with precious metal.	60%	Kg	897.314
71.14	Articles of goldsmiths' or silversmiths' wares and parts thereof, of precious metal or of metal clad with precious metal.			
7114.10	Of precious metal whether or not plated or clad with precious metal:			
7114.11	Of silver, whether or not plated or clad with other precious metal	60%	Kg	897.321
7114.19	Of other precious metal, whether or not plated or clad with precious metal	60%	Kg	897.322
7114.20	Of base metal clad with precious metal	60%	Kg	897.323

LAWS OF GUYANA

Customs

Cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 3
71.15	Other articles of precious metal or of metal clad with precious metal.			
7115.10	Catalysts in the form of wire cloth or grill, of platinum	5%	Kg	897.41
7115.90	Other	5%	Kg	897.49
71.16	Articles of natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed).			
7116.10	Of natural or cultured pearls	60%	Kg	897.331
7116.20	Of precious or semi-precious stones (natural, synthetic or reconstructed)	60%	Kg	897.332
71.17	Imitation jewellery.			
7117.10	Of base metal, whether or not plated with precious metal:			
7117.11	Cuff-links and studs	60%	Kg	897.211
7117.19	Other	60%	Kg	897.219
7117.90	Other	60%	Kg	897.29
71.18	Coin.			
7118.10	Coin (other than gold coin), not being legal tender	Free	Kg	961.01
7118.90	Other			
7118.901	Gold coin	Free	Kg	961.02
7118.909	Other	Free	Kg	961.09

SECTION XV**BASE METALS AND ARTICLES OF BASE METAL****Notes**

1. This Section does not cover:
 - (a) Prepared paint inks or other products with a basis of metallic flakes or powder (Headings Nos. 32.07 to 32.10, 32.12, 32.13, or 32.15);
 - (b) Ferro-cerium or other pyrophoric alloys (headings No. 36.06);
 - (c) Headgear or parts thereof of heading No. 65.06 or 6507.00;
 - (d) Umbrella frames or other articles of heading no. 66.03;
 - (e) Goods of Chapter 71 (for example, precious metal alloys, base metal clad with precious metal, imitation jewellery);
 - (f) Articles of Section XVI (machinery, mechanical appliances and electrical goods);
 - (g) Assembled railway or tramway track (heading No. 8608.00) or other articles of Section XVII (vehicles, ships and boats, aircraft);
 - (h) Instruments or apparatus of Section XVIII, including clock or watch springs;
 - (i) Lead shot prepared for ammunition (heading No. 93.06) or other articles of Section XIX (arms and ammunition);
 - (j) Articles of Chapter 94 (for example, furniture, mattress supports, lamps and lighting fitting, illuminated signs, prefabricated buildings);
 - (k) Articles of Chapter 95 (for example, toys, games, sports requisites);
 - (l) Hand sieves, buttons, pens, pencil-holders, pen nibs or other articles of Chapter 96 (miscellaneous manufactured articles); or
 - (m) Articles of Chapter 97 (for example, works of art).
2. Throughout the Nomenclature, the expressions “**parts of general use**” means:

-
- (a) Articles of heading No. 73.07, 73.12, 73.15, 73.17 or 73.18 and similar articles of other base metal;
 - (b) Springs and leaves for springs, of base metal, other than clock or watch springs (heading No. 94.14); and
 - (c) Articles of heading Nos. 83.01, 83.02, 83.08, 8310.00 and frames and mirrors, of base metal, of heading No. 83.06.

In Chapters 73 to 76 and 78 to 82)but not in heading No. 73.15) references to parts of goods do not include references to parts of general use as defined above.

Subject to the preceding paragraph and to Note 1 to Chapter 83, the articles of Chapter 82 or 83 are excluded from Chapters 72 to 76 and 78 to 81.

- 3. Throughout the Nomenclature, the expression “**base metals**” means: iron and steel, copper, nickel, aluminium, lead, zinc, tin, tungsten (wolfram), molybdenum, tantalum, magnesium, cobalt, bismuth, cadmium, titanium, zirconium, antimony, manganese, beryllium, chromium, germanium, vanadium, gallium, hafnium, indium, niobium (colombium), rhenium and thallium.
- 4. Throughout the Nomenclature, the term “**cermets**” means products containing a microscopic heterogeneous combination of a metallic component and a ceramic component, the term “**cermets**” includes sintered metal carbides (metal carbides sintered with a metal).
- 5. Classification of alloys (other than ferro-alloys and master alloys as defined in Chapters 72 and 74):
 - (a) An alloy of base metals is to be classified as an alloy of the metal which predominated by weight over each of the other metals;
 - (b) An alloy composed of base metals in this Section and of elements not falling within this Section is to be treated as an alloy of base metals of this Section if the total weight of such metals equals or exceeds the total weight of the other elements present;
 - (c) In this Section the term “**alloys**” includes sintered mixtures of metal powders, heterogeneous intimate mixtures obtained by melting (other than cermets) and intermetallic compounds.

6. Unless the context otherwise requires, any reference in the Nomenclature to a base metal includes a reference to alloys which, by virtue of Note 5 above, are to be classified as alloys of that metal.

7. Classification of composite articles:

Except where the headings otherwise require, articles of base metal (including articles of mixed materials treated as articles of base metal under the Interpretative Rules) containing two or more base metals are to be treated as articles of the base metal predominating by weight over each of the other metals.

For this purpose:

- (a) Iron and steel, or different kinds of iron or steel, are regarded as one and the same metal;
 - (b) An alloy is regarded as being entirely composed of that metal as an alloy of which, by virtue of Note 5, it is classified; and
 - (c) A cermet of heading No. 8113.00 is regarded as a single base metal.
8. In this Section, the following expressions have the meanings hereby assigned to them:

(a) **Waste and scrap**

Metal waste and scrap from the manufacture of mechanical workings of metals, and metal goods definitely not unusable as such because of breakage, cutting-up, wear or other reasons.

(b) **Powders**

Products of which 90% or more by weight passes through a sieve having a mesh aperture of 1mm

CHAPTER 72

Notes

1. In this Chapter and, in the case of Notes (d), (e) and (f) throughout the Nomenclature, the following expressions have the meanings hereby assigned to them:

(a) **Pig iron**

Iron-carbon alloys not usefully malleable, containing more than 2% by weight of carbon and which may contain by weight one or more other elements within the following limits:

- not more than 10% of chromium
- not more than 6% of manganese
- not more than 3% of phosphorous
- not more than 8% of silicon
- a total of not more than 10% of other elements.

(b) **Spiegeleisen**

Iron-carbon alloys containing by weight more than 6% but not more than 30% of manganese and otherwise conforming to the specification at (a) above.

(c) **Ferro-alloys**

Alloys in pigs, blocks, lumps or similar primary forms, in forms obtained by continuous castings and also in granular or powder forms, whether or not agglomerated, commonly used as an additive in the manufacture of other alloys or as de-oxidants, de-sulphurising agents or for similar uses in ferrous metallurgy and generally not usefully malleable, containing by weight 4% or more of the element iron and one or more of the following:

- more than 10% of chromium
- more than 30% of manganese
- more than 3% of phosphorus

- more than 8% of silicon
- a total of more than 10% of other elements, excluding carbon, subject to a maximum content of 10% in the case of copper.

(d) Steel

Ferrous materials other than those of heading No. 72.03 which (with the exception of certain types produced in the form of castings) are usefully malleable and which contain by weight 2% or less of carbon, however, chromium steels may contain higher proportions of carbon.

(e) Stainless steel

Alloy steels containing, by weight, 1.2% or less of carbon and 10.5% or more of chromium, with or without other elements.

(f) Other alloy steel

Steels not complying with the definition of stainless steel and containing by weight one or more of the following elements in the proportions shown:

- 0.3% or more of aluminum
- 0.008% or more of carbon
- 0.3% or more of cobalt
- 0.4% or more of copper
- 0.4% or more of lead
- 1.65% or more of molybdenum
- 0.3% or more of nickel
- 0.06% or more of niobium
- 0.6% or more of silicon
- 0.06% or more of titanium

- 0.3% or more of tungsten (wolfram)
- 0.1% or more of zirconium
- 0.1% or more of other elements (except sulphur, phosphorus, carbon and nitrogen), taken separately.

(g) Remelting scrap ingots of iron or steel

Products roughly cast in the form of ingots without feeder-heads or hot tops, or of pigs, having obvious surface faults and not complying with the chemical composition of pig iron, spiegeleisen or ferro-alloys.

(h) Granules

Product of which less than 90% by weight passes through a sieve with a mesh aperture of 1mm and of which 90% or more by weight passes through a sieve with a mesh aperture of 5mm.

(i) Semi-finished products

Continuous cast products of solid section, whether or not subjected to primary hot-rolling; and

Other products of solid section, which have not been further worked than subjected to primary hot-rolling; or roughly shaped by forging, including blanks for angles, shapes or sections.

These products are not presented in coils.

(k) Flat-rolled products

Rolled products of solid rectangular (other than square) cross-section, which do not conform to the definition at (i) above if the form of:

- Coils of successfully superimposed layers, or
- Straight lengths, which if of a thickness less than 4.75mm are of a width measuring at least ten times the thickness or if of a thickness of 4.75mm or more are of a width which exceeds 150mm and measures at least twice the thickness.

Flat-rolled products of a shape other than rectangular or square, of a size derived directly from rolling (for example, grooves, ribs,

chequers, tears, buttons, lozenges) and those which have been perforated, corrugated or polished, provided that they do not assume the character of articles of products of other headings.

Flat-rolled products of a shape other than rectangle or square; of any size, are to be classified as products of a width of more, provided that they do not assume the character of articles or products of other headings.

(l) Bars and rods, hot-rolled, in irregular wound coils

hot-rolled products in irregular wound coils, which have a solid cross-section in the shape of circles, segments of circles, ovals, rectangles (including squares), triangles or other convex polygons (including “flattered circles” and “modified rectangles”, of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). These products may have indentation, ribs, grooves or other deformations produced during the rolling process (reinforcing bars and rods).

(m) Angle shapes and sections

Products having a uniform solid cross-section along their whole length, which do not conform to any of the definitions at (i), (j), (k) or (l) above or to the definition of wire.

Chapter 72 does not include products of heading No. 73.014 or 73.02.

(n) Wire

Cold-formed products in coils, of any uniform solid cross-section along their whole length, which do not conform to the definition of flat-rolled products.

(o) Hollow drill bars and rods

Hollow bars and rods of any cross-section, suitable for drills, of which the greatest external dimension of the cross-section exceeds 15mm but does not exceed 52mm, and of which the greatest internal dimension does not exceed one half of the greatest dimension. Hollow bars and rods of iron or steel not conforming to this definition are to be classified in heading No. 73.04.

2. Ferrous metals clad with another ferrous metal are to be classified as products of the ferrous metal predomination by weight.
3. Iron or steel products obtained by electrolytic deposition, by pressure casting are to be classified, according to their form, their composition and their appearance, in the headings of this Chapter appropriate to similar hot-rolled products.

Subheading Notes

1. In this Chapter the following expressions have the meanings hereby assigned to them:

(a) Alloy pig iron

Pig iron containing, by weight, one or more of the following elements in the specified proportions:

- more than 0.2% of chromium
- more than 0.3% of copper
- more than 0.3% of nickel;
- more than 0.1% of any of the following elements: aluminum, molybdenum, titanium, tungsten (wolfram), vanadium.

(b) Non-alloy free-cutting steel

Non-alloy steel containing, by weight, one or more of the following elements in the specified proportions:

- 0.08% or more of sulphur
- 0.1% or more of lead
- more than 0.05% of selenium
- more than 0.01% of tellurium
- more than 0.05% of bismuth

(c) **Silicon-electrical steel**

Alloy steels containing by weight at least 0.6% but not more than 6% of silicon and not more than 0.08% of carbon. They may also contain by weight not more than 1% of aluminium but no other element in a proportion that would give the steel the characteristics of another alloy steel.

(d) **High speed steel**

Alloy steels containing, with or without other elements, at least two of the three elements molybdenum, tungsten and vanadium with a combined content by weight of 7% or more, 0.6% or more of carbon and 3 to 6% of chromium.

(e) **Silico-manganese steel**

Allot steels containing by weight:

- not more than 0.7% of carbon,
- 0.5% or more but not more than 1.9% of manganese, and
- 0.6% or more but not more than 2.3% of silicon, but no other element in a proportion that would give the steel the characteristics of another alloy steel.

2. For the classifications of ferro-alloys in the subheadings of headings No. 72.02 the following rule should be observed:

Ferro-alloy is considered as binary and classified under the relevant subheading (if it exist) if only one of the alloy elements exceeds the minimum percentage laid down in Chapter Note 1(c); by analogy, it is considered respectively as ternary or quaternary if two or three alloy elements exceed the minimum percentage.

For the application of this rule the unspecified “**other elements**” referred to in Chapter Note 1 (c) must exceed 10% by weight.

LAWS OF GUYANA

Customs

Cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 3
	I. PRIMARY MATERIALS; PRODUCTS IN GRANULAR OR POWDER FORM.			
72.01	Pig iron and spiegeleisen in pigs, blocks or other primary forms.			
7201.10	Non-alloy pig iron containing by weight more than 0.5% or less of phosphorous	5%	Kg	671.21
7201.20	Non-alloy pig iron containing by weight more than 0.5% of phosphorous	5%	Kg	671.22
7201.50	Alloy pig iron, spiegeleisen:			
7201.501	Alloy pig iron	5%	Kg	671.231
7201.502	Speigleisen	5%	Kg	671.232
72.02	Ferro-alloys.			
7202.10	Ferro-manganese:			
7202.11	Containing by weight more than 2% of carbon	5%	Kg	671.41
7202.19	Other	5%	Kg	671.49
7202.20	Ferro-silicon:			
7202.21	Containing by weight more than 55% of silicon	5%	Kg	671.511
7202.29	Other	5%	Kg	671.519
7202.30	Ferro-silicon manganese	5%	Kg	671.52
7202.40	Ferro-chromium:			
7202.41	Containing by weight more than 4% of carbon	5%	Kg	671.531
7202.49	Other	5%	Kg	671.532
7202.50	Ferro-silico-chromium	5%	Kg	671.54
7202.60	Ferro-nickel	5%	Kg	671.55
7202.70	Ferro-molybdenum	5%	Kg	671.591
7202.80	Ferro-tungsten and ferro-silico-tungsten	5%	Kg	671.592
7202.90	Other:			

LAWS OF GUYANA

Customs

Cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 3
7202.91	Ferro-titanium and ferro-silico-titnium	5%	Kg	671.593
7202.92	Ferro-vanadium	5%	Kg	671.594
7202.93	Ferro-niobium	5%	Kg	671.595
7202.99	Other	5%	Kg	671.599
72.03	Ferrous products obtained by direct reduction of iron ore and other spongy ferrous products, in lumps, pellets or similar forms; iron having a minimum purity by weight of 99.94%, in lumps, pellets or similar forms.			
7203.10	Ferrous products obtained by direct reduction of iron ore	10%	Kg	671.331
7203.90	Other	5%	Kg	671.339
72.04	Ferrous waste and scrap; remelting scrap ingots of iron or steel.			
7204.10	Waste and scrap of cast iron	5%	Kg	282.1
7204.20	Waste and scrap of alloy steel:			
7204.21	Of stainless steel	5%	Kg	282.21
7204.29	Other	5%	Kg	282.29
7204.30	Waste and scrap of tinned iron or steel	5%	Kg	282.31
7204.40	Other waste and scrap:			
7204.41	Tarnings, shavings, chips, milling waste, sawdust, fillings, trimmings and stampings, whether or not in bundles	5%	Kg	282.32
7204.49	Other	5%	Kg	282.39
7204.50	Remelting scrap ingots	5%	Kg	282.33

LAW OF GUYANA

Customs

Cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 3
72.05	Granules and powders, of pig iron, spiegeleisen, iron or steel.			
7205.10	Granules	5%	Kg	671.31
7205.20	Powders:			
7205.21	Of alloy steel	5%	Kg	671.321
7205.29	Other	5%	Kg	671.329
	II-IRON AND NON-ALLOY STEEL			
72.06	Iron and non-alloy steel on ingots or other primary forms (excluding iron of heading No. 72.03)			
7206.10	Ingots			
7206.101	Of iron	5%	Kg	672.411
7206.102	Of non-alloy steel	5%	Kg	672.412
7206.90	Other:			
7206.901	Of iron	5%	Kg	672.451
7206.909	Of non-alloy steel	5%	Kg	672.459
72.07	Semi-finished products of iron or non-alloy steel.			
7207.10	Containing by weight less than 0.25% of carbon:			
7202.11	Of rectangular (including square) cross-section, the width measuring less than twice the thickness:			
7202.111	Blooms and billets, of non-alloy steel	10%	Kg	672.611
7202.119	Other	5%	Kg	672.619
7202.12	Other,, of rectangular (other than square) cross-section:			

LAWS OF GUYANA

Customs

Cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 3
7207.121	Blooms and billets, of a non-alloy steel	10%	Kg	672.621
7207.129	Other	5%	Kg	672.629
7207.19	Other:			
7207.191	Blooms and billets, of non-alloy steel	10%	Kg	672.691
7207.199	Other	5%	Kg	672.699
7207.20	Containing by weight 0.25% or more of carbon:			
7207.201	Blooms and billets, of non-alloy Steel	10%	Kg	672.71
7207.209	Other	5%	Kg	672.79
72.08	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, hot-rolled, not clad, plated or coated.			
7208.10				
7208.101	In coils, nor further worked than hot-rolled, with patterns in relief:			
7208.109	Of thickness of less than 3mm	5%	Kg	673.11
7208.20	Other	5%	Kg	673.21
7208.25	Other, in coils, not further worked than hot-rolled, pickled:			
7208.26	Of a thickness of 4.75 mm or more	5%	Kg	673.31
7208.27	Of a thickness of 3mm or more but less than 4.75 mm	5%	Kg	673.41
7208.30	Of thickness of less than 3mm	5%	Kg	673.51
7208.36	Other, in coils, not further worked than hot-rolled:			
7208.37	Of a thickness exceeding 10mm	5%	Kg	673.61
7208.38	Of a thickness of 4.75 mm or more but not exceeding 10 mm	5%	Kg	673.62
	Of a thickness of 3mm or more but less than 4.75mm	5%	Kg	673.63

LAWS OF GUYANA

Customs

Cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 3
7208.39	Of thickness of less than 3mm	5%	Kg	673.64
7208.40	Not in coils, not further worked than hot-rolled, with patterns in relief:			
	Of a thickness of less than 3mm	5%	Kg	673.65
7208.401	Other	5%	Kg	673.69
7208.409	Other, not in coils, not further worked than hot-rolled:			
7208.50	Of a thickness exceeding 10mm	5%	Kg	673.71
7208.51	Of a thickness of 4.75mm or more			
7208.52	but not exceeding 10mm	5%	Kg	673.72
	Of a thickness of 3mm or more but less than 4.75mm	5%	Kg	673.73
7208.53	Of a thickness of less than 3mm	5%	Kg	673.74
7208.54	Other:			
7208.90	Of a thickness of less than 3 mm	5%	Kg	673.511
7208.901	Other	5%	Kg	673.519
7208.909				
72.09	Flarrolled products of iron or non-alloy steel, of a width of 600mm or more, cold-rolled (cold-reduced), Not clad, plated or coated.			
7209.10	In coils, not further worked than cold-rolled (cold reduced):			
7209.15	Of a thickness of 3mm or more	5%	Kg	673.75
7209.16	Of a thickness exceeding 1mm but less than 3mm	5%	Kg	673.76
7209.17	Of a thickness of 0.5mm or more but not exceeding 1mm	5%	Kg	673.77
7209.18	Of a thickness of less than 0.5mm	5%	Kg	673.78
7209.20	Not in coils, not further worked than cold-rolled (cold-reduced):			
7209.25	Of a thickness of 3mm or more	5%	Kg	673.85

LAWS OF GUYANA

Customs

Cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 3
7209.26	Of a thickness exceeding 1mm but less than 3 mm	5%	Kg	673.86
7209.27	Of a thickness of 0.5 mm or more but not exceeding 1 mm	5%	Kg	673.87
7209.28	Of a thickness of less than 0.5 mm	5%	Kg	673.88
7209.90	Other:			
7209.901	Of a thickness of less than 3 mm	5%	Kg	673.521
7209.909	Other	5%	Kg	673.529
72.10	Flat-rolled products of iron or non-alloy steel, of width of 600 mm or more, clad, plated or coated.			
7210.10	Plated or coated with tin:			
7210.11	Of a thickness of 0.5 mm or more	5%	Kg	674.211
7210.12	Of a thickness of less than 0.5 mm	5%	Kg	674.212
7210.20	Plated or coated with lead, including terne-plate	5%	Kg	674.41
7210.30	Electrolytically plated or coated with zinc:			
7210.301	Of a thickness of less than 3 mm, corrugated	15%	Kg	674.111
7210.302	Of a thickness of less than 3 mm, other	5%	Kg	674.112
7201.309	Other	5%	Kg	674.119
7210.40	Otherwise plated or coated with zinc:			
7210.41	Corrugated:			
7210.411	Of a thickness of less than 3 mm	15%	Kg	674.131
7210.419	Other	5%	Kg	674.132
7210.49	Other			
7210.491	Of a thickness of less than 3 mm	5%	Kg	674.133
7210.499	Other	5%	Kg	674.139
7210.50	Plated or coated with chromium oxides or with chromium and chromium oxides	5%	Kg	674.42
7210.60	Plated or coated with aluminium			

LAWS OF GUYANA

Customs

Cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 3
7210.61	Plated or coated with aluminium-zinc alloys:			
7210.611	Of a thickness of less than 3 mm, corrugated	15%	Kg	674.431
7210.612	Of a thickness of less than 3 mm, Other	5%	Kg	674.432
7210.619	Other	5%	Kg	674.433
7210.69	Other	5%	Kg	674.439
7210.70	Painted, varnished or coated with plastics:			
7210.701	Of a thickness of less than 3 mm, corrugated	15%	Kg	674.311
7210.702	Of a thickness of less than 3 mm, other	5%	Kg	674.312
7210.709	Other	5%	Kg	674.319
7210.90	Other:			
7210.901	Of a thickness of less than 3 mm, corrugated	15%	Kg	674.441
7210.902	Of a thickness of less than 3 mm, other	5%	Kg	674.442
7210.909	Other	5%	Kg	674.449
72.11	Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, not clad, plated or coated.			
7211.10	Not further worked than hot-rolled:			
7211.13	Rolled on four faces or in a closed box pass, of a width exceeding 150 mm and a thickness of not less than 4 mm, not in coils and without patterns in relief	5%	Kg	673.91
7211.14	Other, of a thickness of 4.75 mm or more	5%	Kg	673.92
7211.19	Other:			

LAWS OF GUYANA

Customs

Cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 3
7211.191	Of a thickness of less than 3 mm	5%	Kg	673.93
7211.199	Other	5%	Kg	673.94
7211.20	Not further worked than cold-rolled (cold-reduced);			
7211.23	Containing by weight less than 0.25% of carbon:			
7211.231	Of a thickness of less than 3 mm	5%	Kg	673.95
7211.239	Other	5%	Kg	673.96
7211.29	Other:			
7211.291	Of a thickness of less than 3 mm	5%	Kg	673.97
7211.299	Other	5%	Kg	673.99
7211.90	Other:			
7211.901	Of a thickness of less than 3 mm	5%	Kg	673.531
7211.909	Other	5%	Kg	673.539
72.12	Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, clad, plated or coated.			
7212.10	Plated or coated with tin	5%	Kg	674.22
7212.20	Electronically plated or coated with zinc:			
7212.201	Of a thickness of less than 3 mm, corrugated	15%	Kg	674.121
7212.202	Of a thickness of less than 3 mm, other	5%	Kg	674.122
7212.209	Other	5%	Kg	674.129
7212.30	Otherwise plated or coated with zinc:			
7212.301	Of a thickness of less than 3 mm, corrugated	5%	Kg	674.141
7212.302	Of a thickness of less than 3 mm, other	5%	Kg	674.124
7212.309	Other	5%	Kg	674.149
7212.40	Painted, varnished or coated with plastics:			

LAWS OF GUYANA

Customs

Cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 3
7212.401	Of a thickness of less than 3mm, corrugated	15%	Kg	674.321
7212.402	Of a thickness of less than 3 mm, other	5%	Kg	674.322
7212.409	Other	5%	Kg	674.329
7212.50	Otherwise plated or coated:			
7212.501	Of a thickness of less than 3mm corrugated	15%	Kg	674.511
7212.502	Of a thickness of less than 3 mm, other	5%	Kg	674.512
7212.509	Other	5%	Kg	674.519
7212.60	Clad:			
7212.601	Of a thickness of less than 3 mm, corrugated	15%	Kg	674.521
7212.602	Of a thickness of less than 3 mm, other	5%	Kg	674.522
7212.609	Other	5%	Kg	674.529
72.13	Bars and rods, hot-rolled in irregularly wound coils, of iron or non-alloy steel.			
7213.10	Containing indentations, ribs, grooves or other deformations produced during the rolling process;			
7213.101	Of iron			
7213.109	Of non-alloy steel	5%	Kg	676.211
7213.20	Other, of free-cutting steel	10%	Kg	676.219
7213.91	Other:	10%	Kg	676.22
7213.911	Of circular cross-section measuring less than 14mm in diameter:			
7213.919	Of iron	5%	Kg	676.213
7213.99	Of non-alloy steel	10%	Kg	676.239
7213.991	Other:			
	Of iron	5%	Kg	676.24

LAWS OF GUYANA

Customs

Cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 3
7213.999	Of non-alloy steel	10%	Kg	676.25
72.14	Other bars and rods or non-alloy steel, not further worked than forged, hot-rolled, hot-drawn or hot-extruded, but including those twisted after rolling.			
7214.10	Forged:			
7214.101	Of iron	5%	Kg	676.26
7214.102	Of non-ally steel	5%	Kg	676.27
7214.20	Containing indentations, ribs, grooves or other deformations produced during the rolling process or twisted after rolling:			
7214.201	Of iron	5%	Kg	676.281
7214.209	Of non-alloy steel	10%	Kg	676.282
7214.30	Other, of free-cutting steel	10%	Kg	676.283
7214.90	Other			
7214.91	Of rectangular (other than square) Cross-section:			
7213.911	Of iron	5%	Kg	276.284
7213.919	Of non-alloy steel	10%	Kg	676.289
7214.99	Other:			
7214.991.	Of iron	5%	Kg	676.41
7214.999	Of non-alloy steel	10%	Kg	676.42
72.15	Other bars and rods of iron or non-alloy steel.			
7215.10	Of free-cutting steel, not further worked than cold-formed or cold-finished	5%	Kg	676.43
7215.50	Other, nor further worked than cold-formed or cold-finished	5%	Kg	676.33

LAWS OF GUYANA

Customs

Cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 3
7215.90	Other:			
7215.901	Of iron	5%	Kg	676.44
7215.909	Of non-alloy steel	5%	Kg	676.49
72.16	Angles, shapes and sections of irons or non-alloy steel.			
7216.10	U, I or H sections, not further worked than hot-rolled, hot drawn or extruded, of a height of less than 80 mm:	5%	Kg	676.811
7216.20	L or T sections, not further worked than hot-rolled, hot drawn or extruded of a height of 80mm or more:			
7216.21	L sections	5%	Kg	676.812
7216.22	I sections	5%	Kg	676.813
7216.30	U, I, H sections, not further worked than hot-rolled, hot drawn or extruded, of a height of 80 mm or more:			
7216.31	U sections	5%	Kg	676.821
7216.32	I sections	5%	Kg	676.822
7216.33	H sections	5%	Kg	676.823
7216.40	L or T sections, not further worked than hot-rolled, hot drawn or extruded, of a height of 80 mm or more	5%	Kg	676.824
7216.50	Other angles, shapes and sections, not further worked than hot-rolled, hot drawn or extruded:			
7216.501	Angles, of non-alloy steel	10%	Kg	676.831
7216.509	Other	5%	Kg	676.839

LAWS OF GUYANA

Customs

Cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 3
7216.60	Angles, shapes and sections, not further worked than cold-formed or cold-finished:			
7216.61	Obtained from flat-rolled products:			
7216.611	Angles, of non-alloy steel	10%	Kg	676.841
7216.619	Other	5%	Kg	676.842
7216.69	Other			
7216.691	Angles, of non-alloy steel;	10%	Kg	676.843
7216.699	Other	5%	Kg	676.849
7216.90	Other			
7216.91	Cold-formed or cold finished from flat-rolled products:			
7216.911	Angles, of non-alloy steel	10%	Kg	676.851
7216.919	Other	5%	Kg	676.852
7216.99	Other	5%	Kg	676.859
72.17	Wire of iron or non-alloy steel.			
7217.10	Not plated or coated, whether or not polished:			
7217.101	Of iron	5%	Kg	678.11
7217.109	Of non-alloy steel	10%	Kg	678.12
7217.20	Plated or coated with zinc	5%	Kg	678.13
7217.30	Plated or coated with other base metals	5%	Kg	678.14
7217.90	Other	5%	Kg	678.19
	III. STAINLESS STEEL			
72.18	Stainless steel in ingots or other primary forms; semi-finished products of stainless steel.			
7218.10	Ingots and other primary forms	5%	Kg	672.47
7218.90	Other:			

LAWS OF GUYANA

Customs

Cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 3
7218.91	Of rectangular (other than square) cross-section	5%	Kg	672.811
7218.99	Other	5%	Kg	672.819
72.19	Flat-rolled products of stainless steel, of a width of 600 mm or more.			
7219.10	Nor further worked than hot-rolled, in coils:			
7219.11	Of a thickness exceeding 10 mm	5%	Kg	675.311
7219.12	Of a thickness of 4.75 mm or more but not exceeding 10 mm	5%	Kg	675.312
7219.13	Of a thickness of 3mm or more but not less than 4.75 mm	5%	Kg	675.32
7219.14	Of a thickness of less than 3mm	5%	Kg	675.33
7219.20	Not further worked than hot-rolled, not in coils:			
7219.21	Of a thickness exceeding 10mm	5%	Kg	675.341
7219.22	Of a thickness of 4.75mm or more but not exceeding 10mm	5%	Kg	675.342
7219.23	Of a thickness of 3mm or more but less than 4.75 mm	5%	Kg	675.35
7219.24	Of a thickness of less than 3mm	5%	Kg	675.36
7219.30	Not further worked than cold-rolled (cold-reduced):			
7219.31	Of a thickness of 4.75 mm or more	5%	Kg	675.51
7219.32	Of a thickness of 1mm but not less than 3mm	5%	Kg	675.52
7219.33	Of a thickness exceeding 1 mm but less than 3 mm	5%	Kg	675.53
7219.34	Of a thickness of 0.5 mm or more but not exceeding 1 mm	5%	Kg	675.54
7219.35	Of a thickness of less than 0.5mm	5%	Kg	675.55
7219.90	Other	5%	Kg	675.71

LAWS OF GUYANA

Customs

Cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 3
72.20	Flat-rolled products of stainless steel, of a width, of less than 600mm.			
7220.10	Not further worked than hot-rolled:			
7220.11	Of a thickness of 4.75mm or more	5%	Kg	675.37
7220.12	Of a thickness of less than 4.75mm	5%	Kg	675.38
7220.20	Not further worked than cold-rolled (cold-reduced)	5%	Kg	675.56
7220.90	Other	5%	Kg	675.72
7221.00	Bars and rods, hot-rolled, in irregularly wound coils, of stainless steel.	5%	Kg	676.15
72.22	Other bars and rods of stainless steel, angles, shapes and sections of stainless steel.			
7222.10	Bars and rods, not further worked than hot-rolled, hot drawn or extruded:			
7222.11	Of circular cross-section	5%	Kg	676.251
7222.19	Other	5%	Kg	676.259
7222.20	Bars and rods, not further worked than cold-formed or cold-finished	5%	Kg	676.51
7222.30	Other bars and rods	5%	Kg	676.59
7222.40	Angles, shapes and sections:			
7222.401	Angles	5%	Kg	676.871
7222.402	Shapes and sections	5%	Kg	676.872
7223.00	Wire of stainless steel.	5%	Kg	678.21

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 3
	IV. OTHER ALLOY STEEL; HALLOW DRILL BARS AND RODS, OF ALLOY OR NON-ALLOY STEEL			
72.24	Other alloy steel in ingots or other primary forms; semi-finished products of other alloy steel.			
7224.10	Ingots and other primary forms	5%	Kg	672.49
7224.90	Other	5%	Kg	672.82
72.25	Flat-rolled products of other alloy steel, of a width of 600 mm or more.			
7225.10	Of silicon-electrical steel:			
7225.11	Grain-oriented	5%	Kg	675.111
7225.19	Other	5%	Kg	675.119
7225.20	Of high speed steel	5%	Kg	675.21
7225.30	Other, nor further worked than hot-rolled, in coils	5%	Kg	675.41
7225.40	Other not further worked than hot-rolled, not in coils	5%	Kg	675.42
7225.50	Other, not further worked than cold-rolled (cold reduced)	5%	Kg	675.61
7225.90	Other:			
7225.91	Electrolytically plated or coated with zinc	5%	Kg	675.731
7225.92	Otherwise plated or coated with zinc	5%	Kg	675.732
7225.99	Other	5%	Kg	675.733
72.26	Flat-rolled products of other alloy steel, of a width of less than 600 mm.			
7226.10	Of silicon-electrical steel:			
7226.11	Grain-oriented	5%	Kg	675.121

LAWS OF GUYANA

Customs

Cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 3
7226.19	Other	5%	Kg	675.129
7226.20	Of high speed steel	5%	Kg	675.22
7226.90	Other:			
7226.91	Not further worked than hot-rolled	5%	Kg	675.43
7226.92	Not further worked than cold-rolled (cold reduced)	5%	Kg	675.62
7226.93	Electronically plated or coated with zinc	5%	Kg	675.741
7226.94	Otherwise plated or coated with zinc	5%	Kg	675.742
7226.99	Other	5%	Kg	675.73
72.27	Bars and rods, hot-rolled, in irregularly wound coils, of other alloy steel.			
7227.10	Of high speed steel	5%	Kg	676.61
7227.20	Of silico-manganese steel	5%	Kg	676.62
7227.90	Other	5%	Kg	676.69
72.28	Other bars and rods of other alloy steel; angles, shapes and sections, of other alloy steel; hollow drill bars and rods, of alloy or non-alloy steel.			
7228.10				
7228.20	Bars and rods, of high speed steel	5%	Kg	676.71
7228.30	Bars and rods, of silico manganese steel	5%	Kg	676.72
7228.40	Other bars and rods, not further worked than hot-rolled, hot drawn or extruded	5%	Kg	676.29
	Other bars and rods, not further worked than forged	5%	Kg	676.46

LAWS OF GUYANA

Customs

Cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 3
7228.50	Other bars and rods, not further worked than cold-formed or cold-finished	5%	Kg	676.39
7228.60	Other bars and rods	5%	Kg	676.47
7228.70	Angles, shapes and sections;			
7228.701	Angles	5%	Kg	676.881
7228.702	Shapes and sections	5%	Kg	676.882
7228.80	Hollow drill bars and rods	5%	Kg	676.48
72.29	Wire of other alloy steel.			
7229.10	Of high speed steel	5%	Kg	678.291.
7229.20	Of silico-manganese steel	5%	Kg	678.292
7229.90	Other	5%	Kg	678.299

CHAPTER 73

ARTICLES OF IRON OR STEEL

Notes

1. In this Chapter the expression “**cast iron**” applies to products obtained by casting in which iron predominates by weight over each of the other elements and which do not comply with the chemical composition of steel as defined in Note 1 (d) to Chapter 72.
2. In this Chapter the word “**wire**” means hot or cold-formed products of any cross-sectional shape of which no cross-sectional dimension exceeds 16mm.

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 3
73.01	Sheet piling of iron or steel, whether or not drilled, punched or made from assembled element; welded angles, shapes and sections, of iron or steel.			
7301.10	Sheet piling	5%	Kg	676.861
7301.20	Angels, shapes and sections	5%	Kg	676.862
73.02	Railway or tramway track construction material of iron or steel, the following: rails, check-rails and rack rails, switch blades, crossing frogs, poiny rods and other crossing pieces, sleepers (cross-ties), fishy-plates, chairs wedges, sole plates (base plates), rail clips, bedplates, ties and other material specialized for jointing of fixing rails.			
7302.10	Rails	5%	Kg	677.01
7302.20	Sleeper (cross ties)	5%	Kg	677.091
7302.30	Switch blades, crossing frogs, point rods and other crossing pieces	5%	Kg	677.092
7302.40	Fish plates and sole plates and sole plates	5%	Kg	677.093
7302.90	Other	5%	Kg	677.99
7303.00	Tubes, pipes and hollow profiles, of cast iron.	5%	Kg	679.11
73.04	Tubes, pipes and hollow profiles, seamless, of iron (other than cast iron) or steel.			
7304.10	Line pipe of a kind used for oil or gas pipe lines	5%	Kg	679.12

LAWS OF GUYANA

Customs

Cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 3
7304.20	Casing, tubing and drill pipe, of a kind used in drilling for oil or gas:			
7304.21	Drill pipe	5%	Kg	679.131
7304.29	Other	5%	Kg	679.139
7304.30	Other, of circular cross-section, of iron or non-alloy steel:			
7304.31	Cold drawn or cold-rolled (cold-reduced)	5%	Kg	679.141
7304.39	Other	5%	Kg	679.149
7304.40	Other, of circular cross-section, of stainless steel:			
7304.41	Cold-drawn or cold-rolled (cold-reduced)	5%	Kg	679.151
7304.49	Other	5%	Kg	679.159
7304.50	Other, circular cross-section, of other alloy steel:			
7304.51	Cold-drawn or cold-rolled (cold-reduced)	5%	Kg	679.161
7304.59	Other	5%	Kg	679.169
7304.90	Other	5%	Kg	679.17
73.05	Other tubes and pipes (for example, welded, riveted or similarly closed), having circular cross-sections, the external diameter of which exceeds 406.4 mm, of iron or steel.			
7305.10	Line pipe of a kind used for oil or gas pipelines:			
7305.11	Longitudinally submerged arc welded	5%	Kg	679.311
7305.12	Other, longitudinally welded	5%	Kg	679.312
7305.19	Other	5%	Kg	679.319
7305.20	Casing of a kind used in drilling for oil or gas	5%	Kg	679.32
7305.30	Other, welded:			

LAWS OF GUYANA

Customs

Cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 3
7305.31	Longitudinally welded	5%	Kg	679.331
7305.39	Other	5%	Kg	679.339
7305.90	Other	5%	Kg	679.39
73.06	Other tubes, pipes and hollow profiles (for example, open seam or welded riveted or similarly colded) of iron or steel.			
7306.10	Line pipe of a kind for oil or gas pipelines	5%	Kg	679.41
7306.20	Casing and tubing of a kind used in drilling for oil or gas	5%	Kg	679.42
7306.30	Other, welded, of circular cross-section, of iron or non-alloy steel	5%	Kg	679.431
7306.40	Other, welded, of circular cross-section, of stainless steel	5%	Kg	679.432
7306.50	Other, welded of circular cross-section, of other alloy steel	5%	Kg	679.433
7306.60	Other, welded, of non-circular cross section	5%	Kg	679.44
7306.90	Other	5%	Kg	679.45
73.07	Tube or pipe fittings (for example, coupling, elbows, sleeves), of iron or steel.			
7307.10	Cast firings:			
7307.11	Of non-malleable cast iron	5%	Kg	679.51
7307.19	Other	5%	Kg	679.52
7307.20	Other, of stainless steel:			
7307.21	Flanges	5%	Kg	679.53
7307.22	Threaded elbows, bends and sleeves	5%	Kg	679.54
7307.23	Butt welding fittings	5%	Kg	679.55
7307.29	Other	5%	Kg	679.56

LAW OF GUYANA

Customs

Cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 3
7307.90	Other:			
7307.91	Flanges	5%	Kg	679.591
7307.92	Threaded elbows, bends and sleeves	5%	Kg	679.592
7307.93	Butt welding fittings	5%	Kg	679.593
7309.99	Other	5%	Kg	679.599
73.08	Structures (excluding prefabricated buildings of heading No. 94.06) and parts of structures (for example bridge-sections, lockgates, towers, lattice masts, roofs, roofing frame -works, doors and windows and their frames and threshold for doors, shutters, balustrades, pillars and columns), of iron or steel; plates, rods, angels, shapes, sections, tubes and the like, prepared for use in structures of iron or steel.			
7308.10	Bridges and bridge-sections	5%	Kg	691.11
7308.20	Towers and lattice masts	5%	Kg	691.12
7308.30	Doors, windows and their frames and threshold for doors	5%	Kg	691.13
7308.40	Equipment for scaffolding, shuttering, propping or pitpropping	5%	Kg	691.14
7308.90	Other	5%	Kg	691.19

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 3
73.09	Reservoirs, tanks, vats and similar containers for any material (other than compressed or liquefied gas), of iron steel, of a capacity exceeding 300 litres, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.			
7309.001	Petrol, oil and gas tanks	5%	Kg	692.111
7309.002	Water tanks	5%	Kg	692.112
7309.009	Other	5%	Kg	692.119
73.10	Tanks, casks, drums, cans, boxws and similar containers, for any material (other than compressed or liquefied gas), of iron steel, of a capacity exceeding 300 litres, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.			
7310.10	Of a capacity of 50 litres or more	5%	Kg	692.411
7310.20	Of a capacity of less than 50 litres:			
7310.21	Cans which are to be closed by soldering or crimping	15%	Kg	692.412
7310.29	Other	5%	Kg	692.419
7311.00	Containers for compressed or liquidified gas, of iron or steel.	5%	Kg	692.43
73.12	Standard wire, ropes, cables, plaited bands, slings and the like, of iron or steel, not electrically insulated.			

LAWS OF GUYANA

Customs

Cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 3
7312.10	Standard wire, ropes and cables:			
7312.101	Standard wire	15%	Kg	693.111
7312.102	Ropes and cables	15%	Kg	693.112
7312.90	Other	5%	Kg	693.119
73.13	Barbed wire of iron or steel; twisted hoop or single flat wire, barbed or not, and lissely twisted double wire, of a kind used for fencing, of iron or steel.			
7313.001	Barbed wire, of iron or steel	15%	Kg	693.21
7313.009	Other	15%	Kg	693.29
73.14	Cloth (including endless bands) grill, netting and fencing, of iron or steel wire; expanded metal of iron or steel.			
7314.10	Woven cloth			
7314.12	Endless bands for machinery, of stainless steel	15%	Kg	693.511
7314.13	Other endless bands for machinery	15%	Kg	693.512
7314.14	Other woven cloth, of stainless steel	15%	Kg	693.513
7314.19	Other			
7314.191	Guaze	15%	Kg	693.514
7314.199	Other	15%	Kg	693.515
7314.20	Grill, netting and fencing, welded at the intersection, of wire with a maximum cross-sectional dimension of 3mm or more and having a mesh size of 100 cm ² or more:			
7314.201	Grill	15%	Kg	693.516
7314.209	Other	15%	Kg	693.517

LAW OF GUYANA

Customs

Cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 3
7314.30	Other grill, netting and fencing, welded at the intersection:			
7314.31	Plated or coated with zinc:			
7314.311	Grill	15%	Kg	693.518
7314.319	Other	15%	Kg	693.5191
7314.39	Other	15%	Kg	693.5192
7314.40	Other cloth, grill, netting and fencing:			
7314.41	Plated or coated with zinc			
7314.411	Grill	15%	Kg	693.5193
7314.419	Other	15%	Kg	693.5194
7314.42	Coated with plastics:			
7314.421	Grill	15%	Kg	693.5195
7314.429	Other	15%	Kg	693.5196
7314.49	Other	15%	Kg	693.5197
7314.50	Expanded metal	5%	Kg	693.5199
73.15	Chain and parts thereof, of iron or steel.			
7315.10	Articulated link chain and parts thereof:			
7315.11	Roller chain	5%	Kg	748.31
7315.19	Other chain	5%	Kg	748.32
7315.20	Parts	5%	Kg	748.39
7315.80	Skid chain	5%	Kg	699.21
7315.81	Other chain:			
7315.82	Stud-link	5%	Kg	699.221
7315.89	Other, welded link	5%	Kg	699.222
7315.90	Other	5%	Kg	699.223
	Other parts	5%	Kg	699.229
7316.00	Anchors , grapnels and parts thereof, of iron or steel.	5%	Kg	699.61

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 3
73.17	Nails, tacks, drawing pins, corrugated nails, staples (other than those of heading No. 83.05) and similar articles, of iron or steel, whether or not with heads of other material, but excluding such articles with heads of copper.			
7317.001				
7317.002				
7317.003				
7317.004	Masonry and roofing nails	5%	Kg	694.11
7317.009	Other nails	15%	Kg	694.12
	Tacks	5%	Kg	694.13
73.18	Staples	15%	Kg	694.14
	Other	5%	Kg	694.19
	Screws. Bolts, nuts, coach-screws, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles, of iron or steel.			
7318.10				
7318.11				
7318.12				
7318.13				
7318.14	Threaded articles:			
7318.15	Coach screws	5%	Kg	694.211
	Other wood screws	5%	Kg	694.212
7318.16	Screw hooks and screw rings	5%	Kg	694.213
7318.19	Self-tapping screws	5%	Kg	694.214
7318.20	Other screws and bolts, whether or			
7318.21	not with their nuts or washers	5%	Kg	694.215
	Nuts	5%	Kg	694.216
7318.22	Other	5%	Kg	694.219
7318.23	Non-threaded articles:			
	Spring washers and other lock washers	5%	Kg	694.221
	Other washers	5%	Kg	694.222
	Rivets	5%	Kg	694.223

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 3
7318.24	Cotters and cotter-pins	5%	Kg	694.224
7318.29	Other	5%	Kg	694.229
73.19	Sewing needles, knitting needles, bodkins, crochet hooks, embroidery stiletos and similar articles, for use in the hand, of iron or steel; safety pins and other pins of iron or steel; not elsewhere specified or included.			
7319.10	Sewing, darning or embroidery needles	5%	Kg	699.311
7319.20	Safety pins	5%	Kg	699.321
7319.30	Other pins:			
7319.301	Ordinary pins	15%	Kg	699.322
7319.309	Other	5%	Kg	699.329
7319.90	Other	5%	Kg	699.319
73.20	Springs and leaves for springs, of iron or steel.			
7320.10	Leaf-springs and leaves thereof:			
7320.101	For road motor vehicles	10%	Kg	699.411
7320.109	Other	5%	Kg	699.412
7320.20	Helical springs:			
7320.201	For road or motor vehicles	10%	Kg	699.413
7320.209	Other	5%	Kg	699.414
7320.90	Other:			
7320.901	For road or motor vehicles	10%	Kg	699.415
7320.909	Other	5%	Kg	699.419

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 3
73.21	Stoves, ranges, grates, cookers (included those with subsidiary boilers for central heating), barbeques, braziers, gas-rings, plate warmers and similar non-electric domestic appliances, and parts thereof, of iron or steel.			
7321.10	Cooking appliances and plate warmers:			
7321.11	For gas fuel or for both gas and other fuels:			
7321.111	Stoves and ranges	20%	Kg and No	697.311
7321.112	Cookers	20%	Kg and No	697.312
7321.113	Barbeques	20%	Kg and No	697.313
7321.119	Other	20%	Kg and No	697.314
7321.12	For liquid fuel:			
7321.121	Stoves and ranges	20%	Kg and No	697.315
7321.122	Cookers	20%	Kg and No	697.316
7321.123	Barbeques	20%	Kg and No	697.317
7321.129	Other	20%	Kg and No	697.318
7321.13	For solid fuels			
7321.131	Stoves and ranges	20%	Kg and No	697.3191
7321.132	Cookers	20%	Kg and No	697.3192
7321.133	Barbeques	20%	Kg and No	697.3193
7321.139	Other	20%	Kg and No	697.3199
7321.80	Other appliances:			
7321.81	For gas fuel or for both gas and other fuels	20%	Kg and No	697.321
7321.82	For liquid fuel	20%	Kg and No	697.322
7321.83	For solid fuel	20%	Kg and No	697.323
7321.90	Parts	5%	Kg and No	697.33

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 3
73.22	Radiators for central heating, not electrically heated, and parts thereof, of iron or steel; air heaters and hot air distributors (including distributors which can also distribute fresh or conditioned air), not electrically heated, incorporating a motor-driven fan or blower, and parts thereof, of iron or steel.			
7322.10	Radiators and parts thereof:			
7322.11	Of cast iron	5%	Kg	812.111
7322.19	Other	5%	Kg	812.119
7322.90	Other	5%	Kg	812.15
72.23	Table, kitchen or other household articles and parts thereof, of iron or steel; iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like, of iron or steel.			
7323.10	Iron or steel wool. Pot scourers and scouring or polishing pads, gloves and the like:			
7323.101	Iron or steel wool	20%	Kg	697.441
7323.102	Pot scourers and scouring or polishing pads	20%	Kg	697.442
7323.109	Other	20%	Kg	697.449
7323.90	Other:			
7323.91	Of cast iron, not enameled	20%	Kg	697.441
7323.92	Of cast iron, enameled	20%	Kg	697.412
7323.93	Of stainless steel:			

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 3
7323.931	Baking pans	20%	Kg	697.413
7323.932	Buckets	20%	Kg	697.414
7323.933	Dust bins	20%	Kg	697.415
7323.934	Funnels	20%	Kg	697.416
7323.935	Watering-cans	20%	Kg	697.417
7323.936	Clothes hangers	20%	Kg	697.4181
7323.957	Letter boxes	20%	Kg	697.4182
7323.958	Parts	5%	Kg	697.4183
7323.939	Other	20%	Kg	697.4189
7323.94	Of iron (other than cast iron) or steel, enameled:			
7323.941	Baking pans	20%	Kg	697.4191
7323.942	Dust bins	20%	Kg	697.4192
7323.943	Buckets	20%	Kg	697.4193
7323.944	Funnels	20%	Kg	697.4194
7323.945	Watering-cans	20%	Kg	697.4195
7323.946	Clothes hangers	20%	Kg	697.4196
7323.947	Letter boxes	20%	Kg	697.4197
7323.948	Parts	5%	Kg	697.4198
7323.949	Other	20%	Kg	697.4199
7323.99	Other	20%	Kg	697.4199
73.24	Sanitary ware and parts thereof, of iron or steel.			
7324.10	Sinks and wash basins, of stainless steel	5%	Kg	697.511
7321.20	Baths			
7324.21	Of cast iron, whether or not enameled	5%	Kg	697.512
7324.29	Other	5%	Kg	697.513
7324.90	Other, including parts:			
7324.901	Parts of sinks and wash basins	5%	Kg	697.517
7324.902	Parts of other sanitary ware	5%	Kg	697.518
7324.909	Other	5%	Kg	697.519

LAW OF GUYANA

Customs

Cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 3
73.25	Other cast articles of iron or steel.			
7325.10	Of non-malleable cast iron	20%	Kg	699.62
7325.90	Other:			
7325.91	Grinding balls and similar articles for mills	5%	Kg	699.631
7325.99	Other	20%	Kg	699.639
73.26	Other articles of iron or steel.			
7326.10	Forged or stamped, but not further worked:			
7326.11	Grinding balls and similar articles for mills	5%	Kg	699.651
7326.19	Other	20%	Kg	699.659
7326.20	Articles of iron or steel wire	20%	Kg	699.67
7326.90	Other:			
7326.901	Handcuffs	20%	Kg	699.691
7326.909	Other	20%	Kg	699.699

CHAPTER 74

COPPER AND ARTICLES THEREOF

Notes

1. In this Chapter the following expressions have the following meanings hereby assigned to them:

(a) Refined copper

Metal containing at least 99.85% by weight of copper; or

Metal containing at least 97.5% by weight of copper, provided that the content of any other elements does not exceed the limit specified in the following table:

TABLE – Other elements

Element	Limiting content % by weight
Ag Silver	0.25
As Arsenic	0.5
Cd Cadmium	1.3
Cr Chromium	1.4
Mg Magnesium	0.8
Pb Lead	1.5
S Sulphur	0.7
Sn Tin	0.8
Te Tellurium	0.8
Zn Zinc	1
Zr Zirconium	0.3
Other elements*, each	0.3

* Other elements are, for example, Al, Be, Co, Fe, Mn, Ni, Si.

(b) Copper alloys

Metallic substances other than unrefined copper in which copper predominates by weight over each of the other elements, provided that:

- (i) the content by weight of at least one of the other elements is greater than the limit specified in the following table; or
- (ii) the total content by weight of such other elements exceeds 2.5%.

(c) Master alloys

alloys containing with other elements more than 10% by weight of copper, not usefully malleable and commonly used as an additive in the manufacture of other alloys or as de-oxidants, de-sulphurising agents or for similar uses in the metallurgy of non-ferrous metals. However, copper phosphide (phosphor copper) containing more than 15% by weight of phosphorous falls in heading No. 2848.00.

(d) Bars and rods

Rolled, extruded, drawn or forged products, not in coils, which have uniform solid cross-section along their whole length in shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including “**flattened circles**” and “**modified rectangles**”, of which two opposite sides are convex arcs, the other sides being straight, of equal length and parallel). Products with rectangular (include square), triangle, or polygon cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangle (including “**modified rectangular**”) cross-section exceeds one-tenth of the width. The expression also covers cast or sintered products, of the same forms and dimension, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

Wire-bars and billets with their ends tapered or otherwise worked simply to facilitate their entry into machines for converting them into, for example, drawing stock (wire-rod) or tubes, are however to be taken to be unwrought copper of heading No 74.03.

(e) **Profiles**

Rolled, extruded, drawn, forged or formed products, coiled or not, of a uniform cross-section along their whole length, which do not conform to any to any of the definition of bars, rods, wire, plates, sheets, strips, foil, tubes or pipes. The expression also covers cast or sintered products, of the same forms,. Which have been subsequently worked after production (otherwise than a simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

(f) **Wire**

Rolled, extruded or drawn products, in coils, which have been a uniform solid-cross along their whole length in the shape of circles, ovals, rectangles (including “**flattened circles**” and “**modified rectangles**”, of which the two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including “**modified rectangular**”) cross section exceeds one-tenth of the width..

In the case of heading No. 74.14, however, the term “**wire**” applies only to products, whether or not in coils, of any cross-sectional shape, of which no cross-sectional dimension exceeds 6mm.

(g) **Plates, sheets, strip and foil**

Flat-surfaced products (other than the unwrought products of heading No. 74.03), coiled or not, of solid rectangular (other than square) cross-section with or without rounded corners (including “modified rectangles” of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel) of a uniform thickness, which are:

- of rectangular (including square) shape with a thickness one-tenth of the width,
- of a shape other than rectangular or square, of any size provided that they do not assume the character of articles or products of other headings.

Heading Nos. 74.09 and 74.10 apply, *inter alia*, to plates, sheets, strip and foil with patterns (for example, grooves, ribs, chequers,

tears, buttons, lozenges) and to such products which have been perforated, corrugated, polished or coated, provided that they do not thereby assume the character of articles or products of other headings.

(h) Tubes and pipes

Hollow products, coiled or not, which have uniform cross-section with only one enclosed void along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons, and which have a uniform wall thickness.

Products with a rectangular (including squares), equilateral triangular or regular convex polygonal cross-section, which may have corners rounded along their whole length, are also to be taken to be tubes and pipes provided the inner and outer cross-sections are concentric and have the same form and orientation. Tubes and pipes of the foregoing cross-sections may be polished, coated, bent, threaded, drilled, waisted, expanded, cone-shaped or fitted with flanges, collars or rings.

Subheading Note

1. In this Chapter the following expressions have the meaning hereby assigned to them:

(a) Copper-zinc base alloys (brasses)

Alloys of copper and zinc, with or without other elements. When other elements present:

- zinc predominates by weight over each of such other elements;
- any nickel content by weight is less than 5% (see copper-nickel-zinc alloys (nickel silvers); and
- any tin content by weight is less than 3% (see copper-tin alloys (bronzes)).

(b) Copper-tin base alloys (bronzes)

Alloys of copper and tin, with or without other elements. When other elements are present, tin predominates by weight over each of such of such elements, except that when the tin content is 3% or more the zinc content by weight may exceed that of tin but must be less than 10%.

(c) Copper-nickel-zinc base alloys (nickel silvers)

Alloys of copper, nickel and zinc, with or without other elements. The nickel content is 5% or more by weight (see copper-zinc alloys (brasses)).

(d) Copper-nickel base alloys

Alloys of copper and nickel, with other elements but in any case containing by weight more than 1% of zinc. When other elements are present, nickel predominated by weight over each of such other elements.

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 3
74.01	Copper mattes; cement copper (precipitated copper).			
7401.10	Copper mattes	5%	Kg	283.21
7401.20	Cement copper (precipitated copper)	5%	Kg	283.22
7402.00	Unrefined copper; copper anodes for electrolytic refining.	5%	Kg	682.11
74.03	Refined copper and copper alloys, unwrought.			
7403.10	Refined copper:			
7403.11	Cathodes and sections of cathodes	5%	Kg	682.121
7403.12	Wire-bars	5%	Kg	682.122
7403.13	Billets	5%	Kg	682.123
7403.19	Other	5%	Kg	682.129
7403.20	Copper alloys:			
7403.21	Copper-zinc base alloys (brass)	5%	Kg	682.141
7403.22	Copper-tins base alloys (bronze)	5%	Kg	682.142
7403.23	Copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	5%	Kg	682.143
7403.29	Other copper alloys (other than master alloys of heading No. 7405.00)	5%	Kg	682.149
7404.00	Copper waste and scrap.	5%	Kg	688.21
7405.00	Master alloys of copper.	5%	Kg	682.13
74.06	Copper powders and flakes.			
7406.10	Powders of non-lamellar structure	5%	Kg	682.621
7406.20	Powders of lamellar structure; flake	5%	Kg	682.622

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 3
74.07	Copper bars, rods and profiles.			
7407.10	Of refined copper	5%	Kg	682.31
7407.20	Of copper alloys:			
7407.21	Of copper-zinc base alloys (brass)	5%	Kg	682.321
7407.22	Of copper-nickel base alloys (cupro nickel) or copper-nickel-zinc base alloys (nickel silver)	5%	Kg	682.323
7407.29	Other	5%	Kg	682.329
74.08	Copper wire.			
7408.10	Of refined copper:			
7408.11	Of which the maximum cross-sectional dimension exceeds 6mm	5%	Kg	682.411
7408.19	Other	5%	Kg	682.419
7408.20	Of copper alloys;			
7408.21	Of copper-zinc base alloys (brass)	5%	Kg	682.421
7408.22	Of copper-nickel base alloys (cupro nickel) or copper-nickel-zinc base alloys (nickel silver)	5%	Kg	682.422
7408.29	Other	5%	Kg	682.429
74.09	Copper plates, sheets and strip, of a thickness exceeding 0.15mm.			
7409.10	Of refined copper:			
7409.11	In coils	5%	Kg	682.511
7409.19	Other	5%	Kg	682.519
7409.20	Of copper-zinc base alloys (brass):			
7409.21	In coils	5%	Kg	682.521
7409.29	Other	5%	Kg	682.522
7409.30	Of copper-tin based alloys (bronze):			
7409.31	In coils	5%	Kg	682.523

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 3
7409.39	Other	5%	Kg	682.524
7409.40	Of copper-nickel base alloys (cupro-nickel) or copper-nickel-base alloys (nickel silver)	5%	Kg	682.525
7409.90	Of other copper alloys	5%	Kg	682.529
74.10	Copper foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials) of a thickness (excluding any backing) not exceeding 0.15mm.			
7410.10	Not backed:			
7411.11	Of refined copper	5%	Kg	682.611
7410.12	Of copper alloys	5%	Kg	682.612
7410.20	Backed:			
7410.21	Of refined copper	5%	Kg	682.613
7410.22	Of copper alloys	5%	Kg	682.614
74.11	Copper tubes and pipes.			
7411.10	Of refined copper	5%	Kg	682.711
7411.20	Of copper alloys:			
7411.21	Of copper-zinc base alloys (brass)	5%	Kg	682.712
7411.22	Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc based alloys (nickel silver)	5%	Kg	682.713
7411.29	Other	5%	Kg	682.714
74.12	Copper tube or pipe fittings (for example, couplings, elbows, sleeves)			
7412.10	Of refined copper	5%	Kg	682.725
7412.20	Of copper alloys	5%	Kg	682.726

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 3
7413.00	Standard wire, cables, plaited bands and the like, of copper, not electrically insulated.	5%	Kg	693.12
74.14	Cloth (including endless bands), grill and netting, of copper wire; expanded metal of copper.			
7414.20	Cloth	5%	Kg	693.521
7414.90	Other	5%	Kg	693.529
74.15	Nails, tacks, drawing pins, staples (other than those of heading No. 83.05) and similar articles, of copper or of iron or steel with heads of copper; screws, bolts, nuts, screw, hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles, of copper.			
7415.10	Nails and tacks, drawing pins, staples and similar articles	5%	Kg	694.31
7415.20	Other articles, not threaded:			
7415.21	Washers (including spring washers)	5%	Kg	694.321
7415.29	Other	5%	Kg	694.329
7415.30	Other threaded articles:			
7415.31	Screws for wood	5%	Kg	694.331
7415.32	Other screws, bolts and nuts	5%	Kg	694.332
7415.39	Other	5%	Kg	694.339
7416.00	Copper springs	5%	Kg	699.42

LAW OF GUYANA

Customs

Cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 3
7417.00	Cooking or heating apparatus of a kind used for domestic purposes, non-electric, and parts thereof, of copper.	20%	Kg	697.34
74.18	Table, kitchen or other household articles and parts thereof, of copper pot scourers and scouring or polishing pads, gloves and the like, of copper; sanitary ware and parts thereof, of copper.			
7418.10	Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like:			
7418.11	Pot scourers and scouring or polishing pads, gloves and the like	20%	Kg	697.421
7418.19	Other	20%	Kg	697.429
7418.20	Sanitary ware and parts thereof	20%	Kg	697.52
74.19	Other articles of copper.			
7419.10	Chain and parts thereof	5%	Kg	699.71
7419.90	Other:			
7419.91	Cast, moulded, stamped, or forged, but not further worked	5%	Kg	699.731
7419.99	Other	5%	Kg	699.739

CHAPTER 75

NICKEL AND ARTICLES THEREOF

Note

1. In this Chapter the following expressions have the meanings hereby assigned to them:

- (a) **Bars and rods**

Rolled, extruded, drawn or forged products, not in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including “**flattered circles**” and “**modified rectangles**”, of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products such products which have a rectangular (including “**modified rectangular**”) cross-section exceeds one-tenth of the width. The expression also covers cast or sintered products, of the same forms and dimensions, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles of products of other headings.

- (b) **Profiles**

Rolled, extruded, drawn, forged or formed products, coiled or not, of a uniform cross-section along their whole length, which do not conform to any of the definitions of bars, rods, wire, plates, sheets, strip, foil, tubes or pipes. The expression also covers cast or sintered products, of the same forms, which have been subsequently worked after production (otherwise than a simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

(c) **Wire**

Rolled, extruded or drawn products, in coils, which have a uniform solid – cross along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including “**flattered circles**” and “**modified rectangles**”, of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including “**modified rectangular**”) cross-section exceeds one-tenth of the width.

(d) **Plates, sheets, strip and foil**

Flat-surface products (other than the unwrought products of heading No. 75.02), coiled or not, of solid rectangular (other than square) cross-section with or without rounded corners (including “**modified rectangles**” of which two opposites are convex arcs, the other two sides being straight, of equal length and parallel) of a uniform thickness, which are:

- of rectangular (including square) shape with a thickness not exceeding one-tenth of the width,
- of a shape other than rectangular or square, of any size, provided that they do not assume the character or products of other headings.

Heading No. 75.06 applies, *inter alia*, to plates, sheets, strip and foil with patterns (for example, grooves, ribs, chequers, tears, buttons, lozenges) and to such products which have been perforated, corrugated, polished or coated, provided that they do not thereby assume the character of articles or products of other headings.

(e) **Tubes and pipes**

Hollow products, coiled or not, which have a uniform cross-section with only one enclosed void along their whole length in the shape of circles, ovals, rectangles (including squares) equilateral triangles or regular convex polygons, and which have a uniform wall thickness. Products with rectangular (including square), equilateral triangular, or regular convex polygonal cross-section, which may have corners rounded along their whole length, are also to be considered as tubes and pipes provided the inner and outer cross-section are concentric and have the same form and orientation. Tubes and pipes of the foregoing cross-sections may be

polished, coated, bent, threaded, drilled, waisted, expanded, cone-shaped or fitted with flanges, collars or rings.

Subheading Notes

1. In this Chapter the following expressions have meanings hereby to them:

(a) Nickel, not alloyed

Metal containing by weight at least 99% of nickel plus cobalt, provided that:

- (i) the cobalt content by weight does not exceed 1.5%, and
- (ii) the content by weight of any other element does not exceed the limit specified in the following table:

TABLE – Other elements

Element	Limiting content % by weight
Fe Iron	0.5
O Oxygen	0.5
Other element, each	0.3

(b) Nickel alloys

Metallis substances in which nickel predominates by weight over each of the other elements provided that:

- (i) the content by weight of cobalt exceeds 1.5%,
- (ii) the content by weight of at least one of the other elements is grater than the limit specified in the forgoing table, or
- (iii) the total content bt weight of elements other than nickel plus cobalt exceeds 1%.

2. Notwithstanding the provisions of Chapter Note 1 (c), for the purpose of subheading No. 7508.10 the term “**wire**” applies only to product, whether or not in coils, of any cross-sectional shape, of which no cross-sectional dimension exceeds 6mm.

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 3
75.01	Nickel mattes, nickel oxide sinters and other intermediate products of nickel metallurgy.			
7501.10	Nickel mattes	5%	Kg	284.211
7501.20	Nickel oxide sinters and other intermediate products of nickel metallurgy	5%	Kg	284.212
75.02	Unwrought nickel.			
7502.10	Nickel, not alloyed	5%	Kg	683.11
7502.20	Nickel alloys	5%	Kg	683.12
7503.00	Nickel waste and scrap.	5%	Kg	688.22
7504.00	Nickel powders and flakes.	5%	Kg	683.23
75.05	Nickel bars, rods, profiles and wire.			
7505.10	Bars, rods and profiles:			
7505.11	Of nickel, not alloyed	5%	Kg	683.211
7505.12	Of nickel alloys	5%	Kg	683.212
7505.20	Wire:			
7505.21	Of nickel, not alloyed	5%	Kg	683.213
7505.22	Of nickel alloys	5%	Kg	683.214
75.06	Nickel plates, sheets, trip and foil.			
7506.10	Of nickel, not alloyed	5%	Kg	683.241
7506.20	Of nickel alloys	5%	Kg	683.242
75.07	Nickel tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves).			

LAW OF GUYANA

Customs

Cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 3
7507.10	Tubes and pipes:			
7507.11	Of nickel, not alloyed	5%	Kg	683.221
7507.12	Of nickel alloys	5%	Kg	683.222
7507.20	Tubes or pipe fittings	5%	Kg	683.223
75.08	Other articles of nickel.			
7508.10	Cloth, grill and netting, of nickel wire	5%	Kg	699.751
7508.90	Other:			
7508.901	Electro-plating anodes, of nickel, unwrought, including those produced by electrolysis	5%	Kg	699.752
7508.909	Other	5%	Kg	699.759

CHAPTER 76**ALUMINIUM AND ARTICLES THEREOF****Note**

1. In this Chapter the following expressions have the meaning hereby assigned to them:

(a) **Bars and rods**

Rolled, extruded, drawn or forged products, not in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including “**flattened circles**” and “**modified rectangles**”, of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including “modified rectangular”) cross-section exceeds one –tenth of the width. The expression also covers cast or sintered products, of the same forms and dimension, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings

(b) **Profiles**

Rolled, extruded, drawn, forged or formed products, coiled or not, of a uniform cross-section along their whole length, which do not conform to any of the definitions of bars, rods, wire, plates, sheets, strip, foil, tubes or pipes. The expression also covers cast or sintered products, of the same forms, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

(c) **Wire**

Rolled, extruded or drawn products, in coils, which have a uniform solid cross-section along their whole length in the shape circles, ovals, rectangles (including squares) equilateral triangles or regular convex polygons (including “**flattened circles**” and “**modified rectangles**”, of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including “**modified rectangular**”) cross-section exceeds one-tenth of the width.

(d) **Plates, sheet, strip and foil**

Flat-surfaced products (other than the unwrought products of heading No.76.01), coiled or not, of solid rectangular (other than square) cross-section with or without rounded corners (including “**modified rectangular**” of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel) of a uniform thickness, which are:

- of rectangular (including square) shape with a thickness not exceeding one-tenth of the width,
- of a shape other than rectangular or square, of any size, provided that they do not assume the character of articles or products of other headings.

Headings Nos. 76.06 and 76.07 apply, *inter alia*, to plates, sheets, strip and foil with patterns (for example, grooves, ribs, chequers, tears, buttons, lozenges) and to such products which have been perforated, corrugated, polished or coated, provided that they do not thereby assume the character of articles or products of other headings.

(e) **Tubes and Pipes**

Hollow products, coiled or not, which have a uniform cross-section with only one enclosed void along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons, and which have a uniform wall thickness. Products with a rectangular (including square), equilateral triangular or regular convex polygonal cross-section, which may have corners rounded along their whole length, are also to be considered as tubes and pipes provided the inner and outer cross-sections are concentric and have the same form and orientation. Tubes and pipes of the foregoing cross-sections may be polished, coated, bent, threaded, drilled, waisted, expanded, cone-shape or fitted with flanges, collars or rings.

Subheading Note

1. In this Chapter the following expressions have the meanings hereby assigned to them:

(a) **Aluminum, not alloyed**

Metal containing by weight at least 99% of aluminum, provided that the content by weight of any other element does not exceed the limit specified in the following table:

TABLE-OTHER elements

Element	Limiting content %by weight
Fe + Si (iron plus silicon) Other elements ⁽¹⁾ , each	1 0.1 ⁽²⁾
<p>(1) Other elements are, for example, Cr, Cu, Mg, Mn, Ni, Zn</p> <p>(2) Copper is permitted in a proportion greater than 0.1% but not more than 0.2%, provided that neither the chromium nor manganese content exceeds 0.05%.</p>	

(b) **Aluminum alloys**

Metallic substance in which aluminum predominates by weight over each of the other elements, provided that:

- (i) The content by weight of at least one of the other elements or of iron plus silicon taken together is greater than the limit specified in the foregoing table: or
 - (ii) The total content by weight of such other elements exceeds 1%.
2. Notwithstanding the provisions of Chapter Note 1 (c), for the purpose of subheading No. 7616.91 the term “**wire**” applies only to products, whether or not in coils, of any cross-sectional shape, of which no cross dimension exceeds 6mm.

LAW OF GUYANA

Customs

Cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV 3
76.01	Unwrought aluminum			
7601.10	Aluminum, not alloyed	5%	kg	684.11
7601.20	Aluminum, alloys	5%	kg	684.12
7602.00	Aluminum waste and scrap	5%	kg	288.23
76.03	Aluminum powders and flakes			
7603.10	Powders of non-lamellar structure	5%	kg	684.251
7603.20	Powders of lamellar structure; flakes	5%	kg	684.252
76.04	Aluminum bars, rods and profiles			
7604.10	Of aluminum, not alloyed	15%	kg	684.211
7604.20	Of aluminum, alloys:			
7604.21	Hollow profiles	15%	kg	684.212
7604.29	Other	15%	kg	684.219
76.05	Aluminum wire			
7605.10	Of aluminum, not alloyed:			
7605.11	Of which the maximum cross-sectional dimension exceeds 7 mm	5%	kg	684.22
7605.19	Other	5%	kg	684.221
7605.20	Of aluminum alloys:			
7605.21	Of which the maximum cross-sectional dimension exceeds 7 mm	5%	kg	684.222
7605.29	Other	5%	kg	684.229

LAW OF GUYANA

Customs

Cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV3
76.06	Aluminum plates, sheets and strip, of a thickness exceeding 0.2 mm.			
7606.10	Rectangular (including square):			
7606.11	Of aluminum, not alloyed:			
7606.111	Flat sheets	5%	kg	684.231
7606.112	Corrugated sheets	5%	kg	684.232
7606.12	Of aluminum alloys			
7606.121	Flat sheets	5%	kg	684.233
7606.122	Corrugated sheets	5%	kg	684.234
7606.90	Other:			
7606.91	Of aluminum, not alloyed	5%	kg	684.235
7606.92	Of aluminum alloys	5%	kg	684.236
76.07	Aluminum foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials) of a thickness (excluding any backing) not exceeding 0.2 mm.			
7607.10	Not backed:			
7607.11	Rolled but not further worked	5%	kg	684.241
7607.19	Other	5%	kg	684.242
7607.20	Backed	5%	kg	684.243
76.08	Aluminum tubes and pipes			
7608.10	Of aluminum, not alloyed	15%	kg	684.261
7608.20	Of aluminum alloys	15%	kg	684.262
7609.00	Aluminum tube or pipe fittings (for example, couplings elbows, sleeves).	5%	kg	684.27

LAWY OF GUYANA

Customs

Cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV 3
76.10	Aluminum structures (excluding prefabricated building of heading No. 94.06) and parts of structures (for example, bridges and bridge-sections, towers, lattice masts, roofs, roofing frameworks, doors and windows and their frames and thresholds for doors, balustrades, pillars and columns); aluminum plates, rods, profiles, tubes and the like, prepared for use in structures.			
7610.10	Doors, windows and their frames and thresholds for doors	10%	kg	691.21
7610.90	Other:			
7610.901	Complete structures	10%	kg	691.291
7610.909	Other	5%	kg	691.299
76.11	Aluminum reservoirs, tanks, vats and similar containers, for any material (other than compressed or liquefied gas), of a capacity exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.			
7611.001	Water storage tanks	10%	kg	692.121
7611.009	Other	5%	kg	692.129

LAW OF GUYANA

Customs

Cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV3
76.12	Aluminum casks, drums, cans, boxes and similar containers (including rigid or collapsible tubular containers), for any material (other than compressed or liquefied gas), of a capacity not exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.			
7612.10	Collapsible tubular containers:			
7612.101	Cans	5%	kg	692.421
7612.109	Other	5%	kg	692.422
7612.90	Other:			
7612.901	Cans	5%	kg	692.423
7612.909	Other	5%	kg	692.429
7613.00	Aluminum containers for compressed or liquefied gas.	5%	kg	692.44
76.14	Stranded wire, cables, plaited bands and the like, of aluminum, not electrically insulated.			
7614.10	With steel core	5%	kg	693.131
7614.90	Other	5%	kg	693.139
76.15	Table, kitchen or other household articles and parts thereof, of aluminium; pot scourers and scouring or polishing pads, gloves and the like, of aluminium; sanitary ware and parts thereof, of aluminium.			

CHAPTER 77
(RESERVED FOR POSSIBLE FUTURE USE IN
THE HARMONISED SYSTEM)

CHAPTER 78
LEAD AND ARTICLES THEREOF

Note

1. In this Chapter the following expressions have the meaning hereby assigned to them:

(a) **Bars and rods**

Rolled, extrudes, drawn or forged products, not in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including “**flattened circles**” and “**modified rectangles**”, of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including “**modified rectangular**”) cross-section exceeds one-tenth of the width. The expression also covers cast or sintered products, of the same forms and dimension, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings

(b) **Profiles**

Rolled, extruded, drawn, forged or formed products, coiled or not, of a uniform cross-section along their whole length, which do not conform to any of the definitions of bars, rods, wire, plates, sheets, strip, foil, tubes or pipes. The expression also covers cast or sintered products, of the same forms, which have subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

(c) **Wire**

Rolled, extruded or drawn products, in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including “**flattened circles**” and “**modified rectangles**”, of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including “**modified rectangular**”) cross-section exceeds one-tenth of the width.

(d) **Plates, sheet, strip and foil**

Flat-surfaced products (other than the unwrought products of heading No.78.01), coiled or not, of solid rectangular (other than square) cross-section with or without rounded corners (including “**modified rectangles**” of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel) of a uniform thickness, which are:

- of rectangular (including square) shape with a thickness not exceeding one-tenth of the width,
- of a shape other than rectangular or square, of any size, provided that they do not assume the character of articles or products of other headings.

Heading No. 78.04 applies, *inter alia*, to plates, sheets, strip and foil with patterns (for example, grooves, ribs, chequers, tears, buttons, lozenges) and to such products which have been perforated, corrugated, polished or coated, provided that they do not thereby assume the character of articles or products of other headings

(e) Tubes and pipes

Hollow products, coiled or not, which have a uniform cross-section with only one enclosed void along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons, and which have a uniform wall thickness. Products with a rectangular (including square), equilateral triangular or regular convex polygonal cross-section, which may have corners rounded along their whole length, are also to be considered as tubes and pipes provided the inner and outer cross-sections are concentric and have the same form and orientation. Tubes and pipes of the foregoing cross-sections may be polished, coated, bent, threaded, drilled, waisted, expanded, cone-shape or fitted with flanges, collars or rings.

Subheading Note

- In this Chapter the expression “**refined lead**” means:
Metal containing by weight at least 99.9% of lead, provided that the content by weight of any other element does not exceed the limit specified in the following table:

TABLE-OTHER elements

Element	Limiting content % by weight
Ag Silver	0.02
As Arsenic	0.005
Bi Bismuth	0.05
Ca Calcium	0.002
Cd Cadmium	0.002
Cu Copper	0.08
Fe Iron	0.002
S Sulphur	0.002
Sb Antimony	0.005
Sn Tin	0.005
Zn Zinc	0.002
Other (for example Te) each	0.001

LAW OF GUYANA

Customs

Cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV3
78.01	Unwrought lead.			
7801.10	Refined lead	5%	kg	685.12
7801.90	Other:			
7801.91	Containing by weight antimony as the principal other element	5%	kg	685.111
7801.99	Other	5%	kg	685.119
7802.00	Lead waste and scrap	5%	kg	288.24
7803.00	Lead bars, rods, profiles and wire.	5%	kg	685.21
78.04	Lead plates, sheets, strip and foil; Lead powders and flakes			
7804.10	Plates, sheets, strip and foil:			
7804.11	Sheets strip and foil of a thickness (excluding any backing) not exceeding 0.2mm	5%	kg	685.221
		5%	kg	685.222
7804.19	Other	5%	kg	685.223
7804.20	Powders and flakes			
7805.00	Lead tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves).	5%	kg	685.24
7806.00	Other articles of lead.	5%	kg	699.76

CHAPTER 79**ZINC AND ARTICLES THEREOF****Note**

1. In this chapter the following expressions have the meaning hereby assigned to them:

- (a) **Bars and rods**

Rolled, extruded, drawn or forged products, not in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including “**flattened circles**” and “**modified rectangles**”, of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including “**modified rectangular**”) cross-section exceeds one-tenth of the width. The expression also covers cast or sintered products, of the same forms and dimension, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

- (b) **Profiles**

Rolled, extruded, drawn, forged or formed products, coiled or not, of a uniform cross-section along their whole length, which do not conform to any of the definitions of bars, rods, wire, plates, sheets, strip, foil, tubes or pipes. The expression also covers cast or sintered products, of the same forms, which have subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

(c) **Wire**

Rolled, extruded or drawn products, in coils, which have a uniform solid cross-section along their whole length in the shape circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including “**flattened circles**” and “**modified rectangles**” of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel. Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including “**modified rectangular**”) cross-section exceeds one-tenth of the width.

(d) **Plates, sheets, strip and foil**

Flat-surfaced products (other than the unwrought products of heading No.79.01), coiled or not, of solid rectangular (other than square) cross-section with or without rounded corners (including “**modified rectangles**” of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel) of a uniform thickness, which are:

- of rectangular (including square) shape with a thickness not exceeding one-tenth of the width,
- of a shape other than rectangular or square, of any size, provided that they do not assume the character of articles or products of other headings.

Heading Nos. 7905.00 applies, *inter alia*, to plates, sheets, strip and foil with patterns (for example, grooves, ribs, chequers, tears, buttons, lozenges) and to such products which have been perforated, corrugated, polished or coated, provided that they do not thereby assume the character of articles or products of other headings.

(e) **Tubes and Pipes**

Hollow products, coiled or not, which have a uniform cross-section with only one enclosed void along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons, and which have a uniform wall thickness. Products with a rectangular (including square), equilateral triangular or regular convex polygonal cross-section, which may have corners rounded along their whole length, are also to be considered as tubes and pipes provided the inner and outer cross-sections are concentric and have the same form and orientation. Tubes and pipes of the foregoing cross-sections may be polished, coated, bent, threaded, drilled, waisted, expanded, cone-shape or fitted with flanges, collars or rings

Subheading Note

1. In this Chapter the following expressions have the meanings hereby assigned to them:
 - (a) **Zinc, not alloyed**
Metal containing by weight at least 97.5% of zinc.
 - (b) **Zinc alloys**
Metallic substances in which zinc predominates by weight over each of the other elements, provided that the total content by weight of such other elements exceeds 2.5%.
 - (c) **Zinc dust**
Dust obtained by condensation of zinc vapour, consisting of spherical particles, which are finer than zinc powders. At least 80% by weight of the particles pass through a sieve with 63 micrometres (microns) mesh. It must contain at least 85% by weight of metallic zinc.

LAWS OF GUYANA

Customs

Cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV3
79.01	Unwrought zinc			
7901.10	Zinc, not alloyed:			
7901.11	Containing by weight 99.99% or more of zinc	5%	kg	686.111
7901.12	Containing by weight less than 99.99% of zinc	5%	kg	686.112
7901.20	Zinc alloys	5%	kg	686.12
7902.00	Zinc waste and scrap.	5%	kg	288.25
79.03	Zinc dust, powders and flakes.			
7903.10	Zinc dust	5%	kg	686.331
7903.90	Other	5%	kg	686.339
7904.00	Zinc bars, rods, profiles and wire.	5%	kg	686.31
7905.00	Zinc plates, sheets, strip and foil.	5%	kg	686.32
7906.00	Zinc tubes, pipes and tubes or pipe fittings (for example, couplings, elbows, sleeves).	5%	kg	686.34
79.07	Other articles of zinc.			
7907.001	Gutters, roof capping, skylight frames and other fabricated building components	5%	kg	699.771
7907.009	Other	5%	kg	699.779

CHAPTER 80**TIN AND ARTICLES THEREOF****Note**

1. In this chapter the following expressions have the meaning hereby assigned to them:
 - (a) **Bars and rods**

Rolled, extruded, drawn or forged products, not in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including “**flattened circles**” and “**modified rectangles**”, of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including “**modified rectangular**”) cross-section exceeds one-tenth of the width. The expression also covers cast or sintered products, of the same forms and dimension, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.
 - (b) **Profiles**

Rolled, extruded, drawn, forged or formed products, coiled or not, of a uniform cross-section along their whole length, which do not conform to any of the definitions of bars, rods, wire, plates, sheets, strip, foil, tubes or pipes. The expression also covers cast or sintered products, of the same forms, which have subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

(c) **Wire**

Rolled, extruded or drawn products, in coils, which have a uniform solid cross-section along their whole length in the shape circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including “**flattened circles**” and “**modified rectangles**”, of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel. Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including “**modified rectangular**”) cross-section exceeds one-tenth of the width.

(d) **Plates, sheets, strip and foil**

Flat-surfaced products (other than the unwrought products of heading No.80.01), coiled or not, of solid rectangular (other than square) cross-section with or without rounded corners (including “**modified rectangles**” of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel) of a uniform thickness, which are:

- of rectangular (including square) shape with a thickness not exceeding one-tenth of the width,
- of a shape other than rectangular or square, of any size, provided that they do not assume the character of articles or products of other headings.

Heading Nos. 8004.00 and 80.50 apply, *inter alia*, to plates, sheets, strip and foil with patterns (for example, grooves, ribs, chequers, tears, buttons, lozenges) and to such products which have been perforated, corrugated, polished or coated, provided that they do not thereby assume the character of articles or products of other headings.

- (e) **Tubes and Pipes**
 Hollow products, coiled or not, which have a uniform cross-section with only one enclosed void along their whole length in the shape of circles, ovals, rectangles (including squares) equilateral triangles or regular convex polygons, and which have a uniform wall thickness. Products with a rectangular (including square), equilateral triangular or regular convex polygonal cross-section, which may have corners rounded along their whole length, are also to be considered as tubes and pipes provided the inner and outer cross-sections are concentric and have the same form and orientation. Tubes and pipes of the foregoing cross-sections may be polished, coated, bent, threaded, drilled, waisted, expanded, cone-shape or fitted with flanges, collars or rings

Subheading Note

1. In this Chapter the following expressions have the meanings hereby assigned to them:

(a) **Tin, not alloyed**

Metal containing by weight at least 99% of tin, provided that the content by weight of any bismuth or copper is less than the limit specified in the following table:

TABLE- OTHER elements

ELEMENT		LIMITING CONTENT % BY WEIGHT
Bi	Bismuth	0.1
Cu	Copper	0.4

(b) **Tin alloys**

Metallic substances in which tin predominates by weight over each of the other elements, provided that:

- (i) the total content by weight of such other elements exceeds 1%; or
 (ii) the content by weight of either bismuth or copper is equal to or greater than the limit specified in the foregoing table.

LAW OF GUYANA

Customs

Cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV3
80.01	Unwrought tin.			
8001.10	Tin, not alloyed	5%	kg	687.11
8001.20	Tin alloys	5%	kg	687.12
8002.00	Tin waste and scrap.	5%	kg	288.26
8003.00	Tin bars, rods, profiles and wire.	5%	kg	687.21
8004.00	Tin plates, sheets and strip, of a thickness exceeding 0.2mm.	5%	kg	687.22
80.05	Tin foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials), of a thickness (excluding any backing) not exceeding 0.2mm; tin powders and flakes.			
8005.001	Foil	5%	kg	687.231
8005.009	Powders and flakes	5%	kg	687.232
8006.00	Tin tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves).	5%	kg	687.24
8007.00	Other articles of tin.	5%	kg	699.78

CHAPTER 81

OTHER BASE METALS; CERMENTS; ARTICLES THEREOF

Subheading Note

1. Note 1 to Chapter 74, defining “**bars and ods**”, “**profiles**”, “**wire**” and “**plates, sheets, strip and foil**” applies, *mutates mutandis*, to this Chapter.

LAW OF GUYANA

Customs

Cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV3
81.01	Tungsten (wolfram) and articles therefore, including waste and scrap.			
8101.10	Powders	5%	kg	689.111
8101.90	Other:			
8101.91	Unwrought tungsten, including bars and rods obtained simply by sintering; waste and scrap	5%	kg	689.112
8101.92	Bars and rods, other than those obtained simply by sintering, profiles, plates, sheets, strip and foil	5%	kg	689.911
8101.93	Wire	5%	kg	689.912
8101.99	Other	5%	kg	689.919
81.02	Molybdenum and articles thereof, including waste and scrap.			
8102.10	Powders	5%	kg	689.121
8102.90	Other			
8102.91	Unwrought molybdenum, including bars and rods obtained simply by sintering, waste and scrap	5%	kg	689.122
8102.92	Bars and rods other than those obtained simply by sintering profiles, plates, sheets, strip and foil	5%	kg	699.921
8102.93	Wire	5%	kg	699.922
8102.99	Other	5%	kg	699.929
81.03	Tantalum and articles thereof including waste and scrap.			

LAWS OF GUYANA

Customs

Cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV3
8103.10	Unwrought tantalum, including bars and rods obtained simply by sintering; waste and scrap; powders	5%	kg	689.13
8103.90	Other	5%	kg	699.93
81.04	Magnesium and articles thereof, including waste and scrap.			
8104.10	Unwrought magnesium:			
8104.11	Containing at least 99.8% by weight of magnesium	5%	kg	689.151
8104.19	Other	5%	kg	689.159
8104.20	Waste and scrap	5%	kg	689.14
8104.30	Raspings, turnings and granules, graded according to size; powders	5%	kg	699.941
8104.90	Other:			
8104.901	Wrought bars, rods, angles, shapes and sections of magnesium; magnesium wire; wrought plates sheets and strip, of magnesium; magnesium foil; raspings and shavings of uniform size, powders and flakes, of magnesium; tubes and pipes and blanks therefor of magnesium; hollow bars of magnesium	5%	kg	699.942
8104.909	Other	5%	kg	699.949
81.05	Cobalt mattes and other intermediate products of cobalt metallurgy; cobalt and articles thereof, including waste and scrap.			

LAW OF GUYANA

Customs

Cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV3
8105.10	Cobalt mattes and other intermediate products of cobalt metallurgy; unwrought cobalt; waste and scrap; powders	5%	kg	689.81
8105.90	Other	5%	kg	699.81
8106.00	Bismuth and articles thereof, including waste and scrap	5%	kg	689.92
81.07	Cadmium and articles thereof including waste and scrap.			
8107.10	Unwrought cadmium; waste and scrap; powders	5%	kg	689.82
8107.90	Other	5%	kg	699.83
81.08	Titanium and articles thereof including waste and scrap.			
8108.10	Unwrought zirconium; waste and scrap powders	5%	kg	689.83
8108.90	Other	5%	kg	699.85
81.09	Zirconium and articles thereof, including waste and scrap.			
8109.10	Unwrought zirconium; waste and scrap powders	5%	kg	689.84
8109.90	Other	5%	kg	699.87
8110.00	Antimony and articles thereof including waste and scrap.	5%	kg	689.93
8111.00	Manganese and articles thereof including waste and scrap.	5%	kg	689.94

LAW OF GUYANA

Customs

Cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV3
81.12	Beryllium, chromium, germanium, vanadium, gallium, hafnium, indium, niobium (columbium), rhenium and thallium, and articles of these metals, including waste and scrap.			
8112.10	Beryllium:			
8112.11	Unwrought; waste and scrap; powders	5%	kg	689.91
8112.19	Other	5%	kg	699.95
8112.20	Chromium	5%	kg	689.95
8112.30	Germanium	5%	kg	689.96
8112.40	Vanadium	5%	kg	689.97
8112.90	Other:			
8112.91	Unwrought; waste and scrap; powders	5%	kg	689.98
8112.99	Other	5%	kg	699.99
8113.00	Cermets and articles thereof, including waste and scrap.	5%	kg	689.99

CHAPTER 82**TOOLS, IMPLEMENTS, CUTTERY, SPOONS AND FORKS, OF
BASE METAL; PARTS THEREOF OF BASE METAL****Notes.**

1. Apart from blowlamps, portable forges, grinding wheels with frameworks, manicure or pedicure sets, and goods of heading No. 8209.00, this Chapter covers only articles with a blade, working edge, working surface or other working part of:
 - (a) Base metal;
 - (b) Metal carbides or cermets;
 - (c) Precious or semi-precious stones (natural, synthetic or reconstructed) on a support of base metal, metal carbide or cermet; or
 - (d) Abrasive materials on a support of base metal, provided that the articles have cutting teeth, flutes, grooves, or the like, of base metal, which retain their identity and function after the application of the abrasive.

2. Parts of base metal of the articles of this Chapter are to be classified with the articles of which they are parts, except parts separately specified as such and tool-holders for hand tools (heading No. 84.66). However, parts of general use as defined in Note 2 to Section XV are in all cases excluded from this Chapter.

Heads, blades and cutting plates for electric shavers or electric hair clippers are to be classified in heading No. 85.10

3. Sets consisting of one or more knives of heading No. 82.11 and at least an equal number of articles of heading No. 82.15 are to be classified in heading No.82.15.

LAW OF GUYANA

Customs

Cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV3
82.01	Hand tools, the following: spades, shovels, mattocks, picks, hoes, forks and rakes; axes, bill hooks and similar hewing tools; secateurs and pruners of any kind; scythes, sickles, hay knives, hedge shears, timber wedges and other tools of a kind used in agriculture, horticulture or forestry.			
8201.10	Spades and shovels	Free	kg and No	695.11
8201.20	Forks	Free	kg and No	695.12
8201.30	Mattocks, picks, hoes and rakes:			
8201.301	Mattocks	Free	kg and No	695.131
8201.302	Picks	Free	kg and No	695.132
8201.303	Hoes	Free	kg and No	695.133
8201.304	Rakes	Free	kg and No	695.134
8201.40	Axes, bill hooks and similar hewing tools:			
8201.401	Axes	Free	kg and No	695.141
8201.402	Machetes (cutlasses)	Free	kg and No	695.142
8201.409	Other	Free	kg and No	695.149
8201.50	Secateurs and similar one-handed pruners and shears (including poultry shears)	Free	kg and No	695.15
8201.60	Hedge shears, two-handed pruning shears and similar two-handed shears	Free	kg and No	695.16
8201.90	Other hand tools of a kind used in agriculture, horticulture or forestry	Free	kg and No	695.19
82.02	Hand saws; blades for saws of all kinds (including slitting, slotting or toothless saw blades).			
8202.10	Hand saws	5%	kg	695.21

LAW OF GUYANA

Customs

Cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV3
8202.20	Band saw blades	5%	kg	695.51
8202.30	Circular saw blades (including slitting or slotting saw blades):			
8202.31	With working part of steel	5%	kg	695.52
8202.39	Other, including parts	5%	kg	695.53
8202.40	Chain saw blades	5%	kg	695.54
8202.90	Other saw blades			
8202.91	Straight saw blades, for working metal	5%	kg	695.55
8202.99	Other	5%	kg	695.59
82.03	Files, rasps, pliers (including cutting pliers), pincers, tweezers, metal cutting shears, pipe-cutters, bolt croppers, perforating punches and similar hand tools.			
8203.10	Files, rasps and similar tools	5%	kg	695.22
8203.20	Pliers (including cutting pliers), pincers, tweezers and similar tools	5%	kg	695.231
8203.30	Metal cutting shears and similar tools	5%	kg	695.232
8203.40	Pipe-cutters, bolt croppers, perforating punches and similar tools	5%	kg	695.234
82.04	Hand- operated spanners and wrenches (including torque meter wrenches but not including tap wrenches); interchangeable spanner sockets, with or without handles.			
8204.10	Hand-operated spanners and wrenches:			
8204.11	Non-adjustable	5%	kg	695.31
8204.12	Adjustable	5%	kg	695.32

LAW OF GUYANA

Customs

Cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV3
8204.20	Interchangeable spanner socket, with or without handles	5%	kg	695.33
82.05	Hand tools (including glaziers' diamonds), not elsewhere specified or included; blow lamps; vices, clamps and like, other than accessories for and parts of, machine tools; anvils; portable forges; hand or pedal-operated grinding wheels with frameworks.			
8205.10	Drilling, threading or tapping tools	5%	kg	695.41
8205.20	Hammers and sledge hammers	5%	kg	695.42
8205.30	Planes, chisels, gouges and similar cutting tools for working wood	5%	kg	695.43
8205.40	Screwdrivers	5%	kg	695.44
8205.50	Other hand tools (including glazier's diamonds):	20%	kg	695.45
8205.51	Household tools	5%	kg	695.461
8204.59	Other	5%	kg	695.462
8205.60	Blow lamps	5%	kg	695.47
8205.70	Vices, clamps and the like			
8205.80	Anvils, portable forges; hand or pedal-operated grinding wheels with frameworks	5%	kg	695.48
8205.90	Sets of articles of two or more of the foregoing subheadings	5%	kg	695.49
82.06	Tools of two or more of the headings Nos. 82.02 to 82.05, put in sets for retail sale.			
8206.001	Household tools	20%	kg	695.71
8206.009	Other	5%	kg	695.79

LAWS OF GUYANA

Customs

Cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV3
82.07	Interchangeable tools for hand tools, whether or not power-operated, or for machine- tools (for example, for pressing, stamping, punching, tapping, threading, drilling, boring, broaching, milling, turning or screw driving), including dies for drawing or extruding metal, and rock drilling or earth boring tools.			
8207.10	Rock drilling or earth boring tools:			
8207.13	With working part of cermets	5%	kg	695.631
8207.19	Other, including parts	5%	kg	695.639
8207.20	Dies for drawing or extruding metal	5%	kg	695.641
8207.30	Tools for pressing, stamping or punching	5%	kg	695.642
8207.40	Tools for tapping or threading	5%	kg	695.643
8207.50	Tools for drilling, other than for rock drilling	5%	kg	695.644
8207.60	Tools for boring or broaching	5%	kg	695.645
8207.70	Tools for milling	5%	kg	695.646
8207.80	Tools for turning	5%	kg	695.647
8207.90	Other interchangeable tools	5%	kg	695.649
82.08	Knives and cutting blades, for machines or for mechanical appliances.			
8208.10	For metal working	5%	kg	695.611
8208.20	For wood working	5%	kg	695.612
8208.30	For kitchen appliances or for machines used by the food industry:			
8208.301	For kitchen appliances	5%	kg	695.613
8208.309	Other	5%	kg	695.614
8208.40	For agricultural, horticultural or forestry machines:			

LAW OF GUYANA

Customs

Cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV3
8208.401	For lawn mowers	5%	kg	695.615
8208.409	Other	5%	kg	695.616
8208.90	Other	5%	kg	695.619
8209.00	Plates, sticks, tips and the like for tools, unmounted, of cermets.	5%	kg	695.62
82.10	Hand-operated mechanical appliances, weighing 10 kg or less, used in the preparation, conditioning or serving of food or drink.			
8210.001	Coffee-mills	20%	kg	697.81
8210.002	Mincers	20%	kg	697.812
8210.003	Juice extractors	20%	kg	697.813
8210.004	Ice cream freezers	20%	kg	697.814
8210.009	Other	20%	kg	697.819
82.11	Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading No. 82.08, and blades therefor.			
8211.10	Sets of assorted articles	20%	kg	696.81
8211.90	Other			
8211.91	Table knives having fixed blades	20%	kg	696.82
8211.921	Other knives having fixed blades			
8211.929	Household	20%	kg	696.83
8211.93	Other	5%	kg	696.84
	Knives having other than fixed blades:			
8211.931	Table and other household	20%	kg	696.85
8211.939	Other	5%	kg	696.86
8211.94	Blades:			

LAW OF GUYANA

Customs

Cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV3
8211.941	For table and other household knives	20%	kg	696.87
8211.949	Other	5%	kg	696.88
8211.95	Handles of base metal:			
8211.951	For table and other household knives	20%	kg	696.89
8211.959	Other	20%	kg	696.899
82.12	Razors and razor blades (including razor blade blanks in strips)			
8212.10	Razors			
8212.20	Safety razor blades, including razor blade blanks in strips:	20%	kg	696.31
8212.201	Safety razor blades	20%	kg	696.351
8212.209	Other	5%	kg	696.359
8212.90	Other parts	20%	kg	696.38
82.13	Scissors, tailors' shears and similar shears, and blades therefor.			
8213.001	Tailors' and dressmakers' shears	5%	kg	696.41
8213.009	Other	5%	kg	696.49
82.14	Other articles of cutlery (for example, hair clippers, butchers' or kitchen cleavers, choppers and mincing knives, paper Knives); manicure or pedicure sets and instruments (including nail files)			
8214.10	Paper knives, letter openers, erasing knives, pencil sharpeners and blades therefor	20%	kg	696.51

LAWS OF GUYANA

Customs

Cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV3
8214.20	Manicure or pedicure sets and instruments (including nail files)	20%	kg	696.55
8214.90	Other	5%	kg	696.59
82.15	Spoons, forks, ladles, skimmers, cake-servers, fish knives, butter-knives, sugar tongs and similar kitchen or tableware.			
8215.10	Set of assorted articles containing at least one article plated with precious metal	20%	kg	696.61
		20%	kg	696.62
8215.20	Other sets of assorted articles			
8215.90	Other:	20%	kg	696.63
8215.91	Plated with precious metal	20%	kg	696.69
8215.99	Other			

CHAPTER 83**MISCELLANEOUS ARTICLES OF BASE METAL****Notes**

1. For the purposes of this Chapter, parts of base metal are to be classified with their parent articles. However, articles have iron or steel of heading No. 73.12,73.15,73.17,73.18 or 73.20, or similar articles of other base metal (Chapter 74 to 76 and 78 to 81) are not to be taken as parts of articles of this Chapter.
2. For the purpose of heading No. 83.02, the word “**castors**” means those having a diameter (including, where appropriate, tyers) not exceeding 75 mm, or those having a diameter (including, where appropriate, tyers) exceeding 75 mm provided that the width of the wheel or tyre fitted thereto is less than 30 mm.

LAW OF GUYANA

Customs

Cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV3
83.01	Padlocks and locks (key, combination or electrically operated), of base metal; clasps and frames with clasps, incorporating; locks, of base metal; keys for any of the foregoing articles, of base metal.			
8301.10	Padlocks	5%	kg	699.111
8301.20	Locks of a kind used for motor vehicles	5%	kg	699.112
8301.30	Locks of a kind used for furniture	5%	kg	699.113
8301.40	Other locks	5%	kg	
8301.50	Clasps and frames with clasps, incorporating locks	5%	kg	699.114 699.115
8301.60	Parts	5%	kg	699.116
8301.70	Keys presented separately	5%	kg	699.117
83.02	Base metal mountings, fittings and similar articles suitable for furniture, doors, staircases, windows, blinds, coachwork, saddlery, trunks, chests, caskets or the like; base metal hat-racks, hat-pegs, brackets and similar fixtures, castors with mountings of base metal; automatic door closers of base metal.			
8302.10	Hinges	5%	kg	699.13
8302.20	Castors	5%	kg	699.14
8302.30	Other mountings, fittings and similar articles suitable for motor vehicles	10%	kg	699.15
8302.40	Other mountings, fittings and similar articles:			
8302.41	Suitable for buildings	5%	kg	699.16
8302.42	Other, suitable for furniture	5%	kg	699.17

LAWS OF GUYANA

Customs

Cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV3
8302.49	Other	5%	kg	699.191
8302.50	Hat-racks, hat- pegs, brackets and similar fixtures	5%	kg	699.192
8302.60	Automatic door closers	5%	kg	699.193
8303.00	Armoured or reinforced safes, strongboxes and doors and safe deposit lockers for strong-rooms, cash or deed boxes and like, of base metal.	5%	kg	699.12
83.04	Filing cabinets, card-index cabinets, paper trays, paper rests, pen trays, office-stamp stands and similar office or desk equipment, of base metal, other than office furniture of heading No. 94.03.			
8304.001	Filing cabinets	10%	kg	895.111
8304.002	Card-index cabinets	10%	kg	895.112
8304.009	Other	5%	kg	895.119
83.05	Fittings for loose-leaf binders or files, letter clips, letter corners paper, clips, indexing tags and similar office articles, of base metal; staples in strips (for example, for offices, upholstery, packaging), of base metal.			
8305.10	Fittings for loose- leaf binders or files	5%	kg	895.121
8305.20	Staples in strips	5%	kg	895.122
8305.90	Other, including parts:			
8305.901	Paper clips	10%	kg	895.123
8305.909	Other	5%	kg	895.129

LAW OF GUYANA

Customs

Cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV3
83.06	Bells, gongs and the like, non-electric, of base metal; statuettes and other ornaments, of base metal; photograph, picture or similar frames, of base metal; mirrors of base metal.			
8306.10	Bells, gongs and the like	20%	kg	699.52
8306.20	Statuettes and other ornaments:			
8306.21	Platted with precious metal	20%	kg	697.821
8306.29	Other	20%	kg	697.822
8306.30	Photograph, picture or similar frames; mirrors	20%	kg	697.823
83.07	Flexible tubing of base metal, with or without fittings.			
8307.10	Of iron or steel	5%	kg	699.511
8307.90	Of other base metal	5%	kg	699.519
83.08	Clasps, frames with clasps, buckles, buckle-clasps, hooks, eyes, eyelets and the like, of base metal, of a kind used for clothing, footwear, awning, handbags, travel goods or other made up articles; tubular or bifurcated rivets, of base metal; beads and spangles, of base metal.			
8308.10	Hooks, eye and eyelets	5%	kg	699.331
8308.20	Tubular or bifurcates rivets	5%	kg	699.332
8308.90	Other, including parts	5%	kg	699.339

LAWS OF GUYANA

Customs

Cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV3
83.09	Stoppers, caps and lids (including crown corks, screw caps and pouring stoppers), capsules for bottles, threaded bungs, bund covers, seals and other packing accessories, of base metal.			
8309.10	Crown corks	15%	kg	699.531
8309.90	Other:			
8309.901	Bottle caps	15%	kg	699.532
8309.909	Other	5%	kg	699.539
8310.00	Sign-plates, nameplates, address-plates and similar plates, numbers letters and other symbols, of base metal, excluding those of heading No. 94.05.	20%	kg	699.54
83.11	Wire, rods, tubes, plates, electrodes and similar products, of base metal or of metal carbides, coated or cored with flux material, of a kind used for soldering, brazing, welding or deposition of metal or of metal carbides; wire and rods, of agglomerated base metal powder, used for metal spraying.			
8311.10	Coated electrodes of base metal, for electric arc-welding:	15%	kg	699.51
		5%	kg	699.552
8311.101	Of non-alloy steel			
8311.109	Of other base metal	15%	kg	699.553
8311.20	Cored wire of base metal, for electric arc-welding or disposition			
		15%	kg	699.554
8311.30	Coated rods and cored wire, of base metal, for soldering, brazing or welding by flame			
		5%	kg	699.559
8311.90	Other, including parts			

SECTION XVI**MACHINERY AND MECHANICAL APPLIANCES;
ELECTRICAL EQUIPMENT: PARTS THEREOF;
SOUND RECORDERS AND REPRODUCERS, TELEVISION IMAGE
AND SOUND RECORDERS AND REPRODUCER, AND PARTS
AND ACCESSORIES OF SUCH ARTICLES****Notes**

1. This section does not cover:
 - (a) Transmission or conveyor belts or belting, of plastics of Chapter 39, or of vulcanised rubber (heading No.40.10); or other articles of a kind used in machinery or mechanical or electrical appliances or for other technical uses, of vulcanised rubber other than hard rubber (heading No.40.16);
 - (b) Articles of leather or of composition leather (heading No.4204.00) or of furskin (heading No.43.03), of a kind used in machinery or mechanical appliances or for other technical uses;
 - (c) Bobbins, spools, cops, cones, cores, reels or similar supports, of any material (for example, Chapter 39,40,44 or 48 or Section XV);
 - (d) Perforated cards for Jacquard or similar machines (for example, Chapter 39 or 48 or section XV);
 - (e) Transmission or conveyor belts of textile material (heading No.5910.00) or other articles of textile material for technical uses (heading No.59.11);

-
- (f) Precious or semi-precious stones (natural, synthetic or reconstructed) of heading Nos.71.02 to 71.04, or articles wholly of such stones of heading No. 71.16, except unmounted worked sapphires and diamonds for styli (heading No.85.22)
 - (g) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
 - (h) Drill pipe (heading No.73.04);
 - (ij) Endless belts of metal wire or strip (Section XV);
 - (k) Articles of Chapter 82 or 83;
 - (l) Articles of Section XV11;
 - (m) Articles of Chapter 90;
 - (n) Clocks, watches or other articles of Chapter 91;
 - (o) Interchangeable tools of heading No. 82.07 or brushes of a kind used as parts of machines (heading No.96.03); similar interchangeable tools are to be classified according to the constituent material of their working part (for example, in Chapter 40,42,43,45 or 59 or heading No. 68.04 or 69.09); or
 - (q) Articles of Chapter 95.
2. Subject to Note 1 to this section, Note 1 to Chapter 84 and to Note 1 to Chapter 85, parts of machines (not being parts of the articles of heading No.84.84, 85.44, 85.46 or 85.47) are to be classified according to the following rules:
- (a) Parts that are goods included in any of the headings of Chapters 84 or 85 (other than headings Nos.84.09,84.31,84.48,84.66,84.73,84.85,8503.00,85.22,85.29,85.38, and 85.48) are in all cases to be classified in their respective headings;

-
- (b) Other parts, if suitable for use solely or principally with a particular kind of machine, or with a number of machines of the same heading (including a machine of heading No. 84.79 or 85.43) are to be classified with the machines of that kind or in heading No. 84.09, 84.31, 84.48, 84.66, 84.73, 8503.00, 85.22, 85.29 or 85.38 as appropriate. However, parts which are equally suitable for use principally with the goods of headings Nos. 85.17 and 85.25 to 85.28 are to be classified in heading No. 85.17;
- (c) All other parts are to be classified in heading No. 84.09, 84.31, 84.48, 84.66, 84.73, 8503.00, 85.22, 85.29, or 85.38 as appropriate or, failing that, in heading No. 84.85 or 85.48
3. Unless the context otherwise requires, composite machines consisting of two or more machines together to form a whole and other machines adapted for the purpose of performing two or more complementary or alternative functions are to be classified as if consisting only of that component or as being that machine which performs the principal function.
4. Where a machine (including a combination of machines) consists of individual components (whether separate or interconnected by piping, by transmission devices, by electric cables or by other devices) intended to contribute together to a clearly defined function covered by one of the headings in Chapter 84 or Chapter 85, then the whole falls to be classified in the heading appropriate to that function.
5. For the purpose of these Notes, the expression “machine” means any machine, machinery, plant, equipment, apparatus or appliance cited in the headings Chapter 84 or 85.

CHAPTER 84**NUCLEAR REACTORS, BOILERS, MACHINERY AND MECHANICAL APPLIANCES; PARTS THEREOF****Notes.**

1. This Chapter does not cover:
 - (a) Millstones, grindstones or other articles of Chapter 68;
 - (b) Machinery or appliances (for example, pumps) of ceramic material and ceramic parts of machinery or appliances of any material (Chapter 69);
 - (c) Laboratory glassware (heading No.70.17); machinery, appliances or other articles for technical uses or parts thereof, of glass (heading No.70.19 or 70.20);
 - (d) Articles of heading No.73.21 or 73.22 or similar articles of other base metals (Chapters 74 to 76 or 78 to 81);
 - (e) Electro-mechanical tools for working in the hand, of heading No.85.08 or electro-mechanical domestic appliances of heading No.85.09; or
 - (f) Hand-operated mechanical floor sweepers, not motorized (heading No.96.03).
2. Subject to the operation of Note 3 to Section XVI, a machine or appliance which answers to a description in one or more of the headings Nos. 84.01 to 84.24 and at the same time to a description in one or other of the headings Nos. 84.25 to 84.80 is to be classified under the appropriate heading of the former group and not the latter.

Heading No.84.19 does not, however, cover:

- (a) Germination plant, incubators or brooders (heading No.84.36);
- (b) Grain dampening machines (heading No.84.37);
- (c) Diffusing apparatus for sugar juice extraction (heading No.84.38);
- (d) Machinery for the heat-treatment of textile yarns, fabrics or made up textile articles (heading no. 84.51); or
- (e) Machinery or plant, designed for mechanical operation, in which a change of temperature, even if necessary, is subsidiary.

Heading No. 84.22 does not cover:

- (a) Sewing machines for closing bags or similar containers (heading No. 84.52); or
- (b) Office machinery of heading No. 84.72.

Heading No. 84.24 does not cover:

Ink-jet printing machines (heading No. 84.43 or 84.71)

3. A machine- tool for working and material which answers to a description in heading No.84.56 and at the same time to a description in heading No.84.57, 84.58,84.59,84.60,84.61,84.64,or 84.65 is to be classified in heading No. 84.56.

4. Heading No. 84.57 applies only to machine tools for working metal, other than lathes (including turning centers), which can carry out different types of machining operations either:
- (a) by automatic tool change from a magazine or the like in conformity with a machining programmed (machining centers),
 - (b) by the automatic use, simultaneously or sequentially, of different unit heads working on a fixed position workpiece (unit construction machines, single station), or
 - (c) by automatic transfer of the workpiece to different unit heads (multi-station transfer machines).
5. (A) For the purposes of heading No. 84.71, the expression “**automatic data processing machines**” means:
- (a) Digital machines, capable of (1) storing the processing program or programs and at least the data immediately necessary for the execution of the program; (2) being freely programmed in accordance with the requirements of the user; (3) performing arithmetical computations specified by the user; and, (4) executing, without human intervention, a processing program which requires them to modify their execution, by logical decision during the processing run;
 - (b) Analogue machines capable of simulating mathematical models and comprising at least: analogue elements, control elements and programming elements;
 - (c) Hybrid machines consisting of either a digital machine with analogue elements or an analogue machine with digital elements.
- (B) Automatic data processing machines may be in the form of systems consisting

of a variable number of separate units. Subject to paragraph (E) below, a unit is to be regarded as being a part of a complete system if it meets all of the following conditions:

- (a) It is of a kind solely or principally used in an automatic data processing system;
- (b) It is connectable to the central processing unit either directly or through one or more other units; and

-
- (c) It is able to accept or deliver data in a form (codes or signals) which can be used by the system.
- (C) Separately presented units of an automatic data processing machine are to be classified in heading No.84.71
- (D) Printers, keyboards, X-Y co-ordinate input devices and disk storage units which satisfy the conditions of paragraphs (B) (b) and (B) (c) above, are in all cases to be classified as units of heading No.84.71.
- (E) Machines performing a specific function other than data processing and incorporating or working in conjunction with an automatic data processing machine are to be classified in the headings appropriate to their respective functions or, failing that, in residual headings.
6. Heading No.84.82 applies, *inter alia*, to polished steel balls, the maximum and minimum diameters of which do not differ from the nominal diameter by more than 1% or by more than 0.05 mm, whichever is less.

Other steel balls are to be classified in heading No.73.26.

7. A machine, which is used for more than one purpose is, for the purposes of classification, to be treated as if its principal purpose were its sole purpose.

Subject to Note 2 to this Chapter and Note 3 to section XVI, a machine the principal purpose of which is not described in any heading or for which no one purpose is the principal purpose is, unless the context otherwise requires, to be classified in heading No. 84.79. Heading No.84.79 also covers machines for making rope or capable (for example, stranding, twisting or cabling machines) from metal wire, textile yarn or any other material or from a combination of such material.

8. For the purpose of heading No. 84.70, the term “pocket-size” applies only to machines the dimensions of which do not exceed 170 mm x 100 mm x 45 mm.

Subheading Notes

1. For the purpose of subheading No.8471.49, the term “**systems**” means automatic data processing machines whose units satisfy the conditions laid down in Note 5 (B) to Chapter 84 and which comprise at least a central processing unit, one input unit (for example, a keyboard or scanner), and one output unit (for example, a visual display unit or a printer)
2. Subheading No.8482.40 applies only to bearings with cylindrical rollers of a uniform diameter not exceeding 5mm and having a length which is at least three times the diameter. The ends of a roller may be rounded.

LAWS OF GUYANA

Customs

Cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV3
84.01	Nuclear reactors; fuel elements (cartridges), non-irradiated, for nuclear reactors; machinery and apparatus for isotopic separation.			
8401.10	Nuclear reactors	5%	kg and No	718.71
8401.20	Machinery and apparatus for isotopic separation, and parts thereof	5%	kg	728.47
8401.30	Fuel elements (cartridges), non-irradiated	5%	kg	718.77
8401.40	Parts of nuclear reactors	5%	kg	718.78
84.02	Steam or other vapor generating boilers (other than central heating hot water boilers capable also of producing low pressure steam); super-heated water boilers			
8401.10	Steam or other vapour generating boilers:			
8402.11	Water tube boilers with a steam production exceeding 45 tonnes per hour	5%	kg and No	711.11
8402.12	Water tube boilers with a steam production not exceeding 45 tonnes per hour	5%	kg and No	711.11
8402.19	Other vapour generating boilers, including hybrid boilers	5%	kg and No	711.11
8402.20	Super-heated water boilers	5%	kg and No	711.12
8402.90	Parts	5%	kg	711.91
84.03	Central heating boilers other than those of heading No. 84.02.			
8403.10	Boilers	5%	kg and No	812.17
8403.90	Parts	5%	kg	812.19

LAW OF GUYANA

Customs

Cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV3
84.04	Auxiliary plant for use with boilers of heading No. 84.02 or 84.03 (for example, economiser, super-heaters, soot removers, gas recoverers); condensers for steam or other vapour power units.			
8404.10	Auxiliary plant for use with boilers of heading No.84.02 or 84.03	5%	kg	711.21
8404.20	Condensers for steam or other vapour power units	5%	kg and No	711.22
8404.90	Parts	5%	kg	711.92
84.05	Producer gas or water gas generators, with or without their purifiers; acetylene gas generators and similar water process gas generators, with or without their purifiers			
8405.10	Producer gas or water gas generators, with or without their purifiers; acetylene gas generators and similar water process gas generators, with or without their purifiers			
8405.90	Parts	5%	kg	741.71
84.06	Steam turbines and other vapour turbines.	5%	kg	741.72
8406.10	Turbines for marine propulsion	5%	kg	712.11
8406.80	Other turbines:	5%	kg	712.191
8406.81	Of an output exceeding 40 MW	5%	kg	712.199
8406.82	Of an output not exceeding 40MW	5%	kg	712.8
8406.90	Parts			

LAWS OF GUYANA

Customs

Cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV3
84.07	Spark-ignition reciprocating or rotary internal combustion piston engines			
8407.10	Aircraft engines	5%	kg	713.11
8407.20	Marine propulsion engines:			
8407.21	Outboard motors	5%	kg	713.31
8407.29	Other	5%	kg	713.32
8407.30	Reciprocating piston engines of a kind used for the propulsion of vehicles of Chapter 87:			
8407.31	Of a cylinder capacity not exceeding 50 cc	5%	kg and No.	713.211
8407.32	Of a cylinder exceeding 50 cc but not exceeding 250 cc	5%	kg and No	713.212
8407.33	Of a cylinder exceeding not 250 cc but exceeding 1,000 cc	10%	kg and No	713.213
8407.34	Of a cylinder capacity exceeding 1,000 cc	10%	kg and No	713.22
8407.90	Other engines	5%	kg and No	713.81
84.08	Compression- ignition internal combustion piston engines (diesel or semi-diesel engines)			
8408.10	Marine propulsion engines	5%	kg and No	713.33
8408.20	Engines of a kind used for the propulsion of vehicle of Chapter 87	10%	kg and No	713.23
8408.90	Other engines	5%	kg and No	713.82
84.09	Parts suitable for use solely or principally with the engines of heading No. 84.07 or 84.08.			
8409.10	For aircraft engines	5%	kg	713.19
8409.90	Other:			

LAWS OF GUYANA

Customs

Cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV3
8409.91	Suitable for use solely or principally with spar-ignition internal combustion piston engine			
8409.911	For road motor vehicles	10%	Kg	713.911
8409.912	For marine craft	5%	Kg	713.912
8409.919	Other	5%	Kg	713.919
8409.99	Other:			
8409.991	For road motor vehicles	10%	Kg	713.921
8409.992	For marine craft	5%	Kg	713.922
8409.999	Other	5%	Kg	713.929
84.10	Hydraulic turbines, water wheel, and regulators therefore.			
8410.10	Hydraulic turbines and water wheels:			
8410.11	Of a power not exceeding 1,000 kw	5%	Kg and No	718.111
8410.12	Of a power exceeding 1,000 kw but not exceeding 10,000 kw.	5%	Kg and No	718.112
8410.13	Of a power exceeding 10,000 kw	5%	Kg and No	718.113
8410.90	Parts, including regulators	5%	Kg	718.19
84.11	Turbo-jets, turbo-propellers and other gas turbines			
8411.10	Turbo-jets:		Kg and No	714.411
8411.11	Of a thrust not exceeding 25 KN	5%	Kg and No	714.412
8411.12	Of a thrust exceeding 25 KN	5%		
8411.20	Turbo- propellers:			
8411.21	Of a power not exceeding 1,100 kw	5%	Kg and No	714.811
8411.22	Of a power exceeding 1,100 kw	5%	Kg and No	714.812
8411.80	Other gas turbines:			
8411.81	Of power not exceeding 5,000 kw	5%	Kg and No	714.891
8411.82	Of a power exceeding 5,000 kw	5%	Kg and No	714.892
8411.90	Parts:			
8411.91	Of turbo-jets or turbo-propellers	5%	Kg	714.91

LAWS OF GUYANA

Customs

Cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV3
8411.99	Other	5%	kg	714.99
84.12	Other engines and motors			
8412.10	Reaction engines than turbo-jets	5%	kg and No	714.49
8412.20	Hydraulic power engines and motors:			
8412.21	Liner acting (cylinders)	5%	kg and No	718.91
8412.29	Other	5%	kg and No	718.931
8412.30	Pneumatic power engines and motors:			
8412.31	Liner acting (cylinders)	5%	kg and No	718.92
8412.39	Other	5%	kg and No	718.932
8412.80	Other	5%	kg and No	718.939
8412.90	Parts	5%	kg and No	718.99
84.13	Pumps for liquids, whether or not fitted with a measuring device; liquid elevators.			
8413.10	Pumps fitted or designed to be fitted with a measuring devise			
8413.11	Pumps for dispensing fuel or lubricants, of the type used in filling stations or in garages	5%	kg and No	742.11
8413.19	Other	5%	kg and No	742.19
8413.20	Hand pumps, other than those of subheading No.8413.11 or 8413.19	5%	kg and No	742.711
8413.30	Fuel, lubricating or cooling medium pumps for internal combustion piston engines	10%	kg and No	742.2
8413.40	Concrete pumps	5%	kg and No	742.3
8413.50	Other reciprocating positive displacement pumps	5%	kg and No	742.4
8413.60	Other rotary positive displacement pumps	5%	kg and No	742.5

LAW OF GUYANA

Customs

Cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV3
8413.70	Other centrifugal pumps	5%	Kg and No	742.6
8413.80	Other pumps; liquid elevators:			
8413.81	Pumps	5%	Kg and No	742.712
8413.82	Liquid elevators	5%	Kg and No	742.75
8413.90	Parts:			
8413.91	Of pumps:			
8413.911	For the pumps of subheading No. 8413.30	5%	Kg	742.911
8413.919	Other	5%	Kg	742.919
8413.92	Of liquid elevators	5%	Kg	742.95
84.14	Air or vacuum pumps, air or other gas compressors and fans; ventilating or recycling hoods incorporating a fan, whether or not fitted with filters.			
8414.10	Vacuum pumps	5%	Kg and No	743.11
8414.20	Hand or foot-operated air pumps	5%	Kg and No	743.13
8414.30	Compressors of a kind used in refrigerating equipment	5%	Kg and No	743.15
8414.40	Air compressors mounted on a wheeled chassis for towing	5%	Kg and No	743.17
8414.50	Fans:			
8414.51	Table, floor, wall, window, ceiling or roof fans, with a self-contained electric motor of an output not exceeding 125W:			
8414.511	Table	20%	Kg and No	743.411
8414.512	Floor	20%	Kg and No	743.412
8414.513	Ceiling or roof	20%	Kg and No	743.413
8414.519	Other	20%	Kg and No	743.419
8414.59	Other	5%	Kg and No	743.43
8414.60	Hoods having a maximum horizontal side not exceeding 120 cm	5%	Kg and No	743.45
8414.80	Other	5%	Kg and No	743.19

LAWS OF GUYANA

Customs

Cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV3
8414.90	Parts	5%	kg	743.8
84.15	Air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated			
8415.10	Window or wall types, self-contained	20%	kg and No	741.51
8415.20	Of a kind used for persons, in motor vehicles	20%	kg and No	741.551
8415.80	Other:			
8415.81	Incorporating a refrigerating unit and a valve for reversal of the cooling/heat cycle	20%	kg and No	741.552
8415.82	Other, incorporating a refrigerating unit	20%	kg and No	741.553
8415.83	Not incorporating a refrigerating unit	20%	kg and No	741.554
8415.90	Parts	5%	kg	741.59
84.16	Furnace burners for liquid fuel, for pulverized solid fuel or for gas; mechanical stokers, including their mechanical grates, mechanical ash discharges and similar appliances			
8416.10	Furnace burners for liquid fuel	5%	kg	741.21
8416.20	Other furnace burners, including combination burners	5%	kg	741.23
8416.30	Mechanical stokers, including their mechanical grates, mechanical ash discharges and similar appliances	5%	kg	741.25
8416.90	Parts	5%	kg	741.28

LAW OF GUYANA

Customs

Cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV3
84.17	Industrial or laboratory furnaces and ovens, including incinerators, non-electric.			
8417.10	Furnaces and ovens for the roasting, melting or other heat-treatment of ores, pyrites or of metals	5%	kg	741.36
8417.20	Bakery ovens, including biscuit ovens	5%	kg	741.37
8417.80	Other	5%	kg	741.38
8417.90	Parts	5%	kg	741.39
84.18	Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading No84.15.			
8418.10	Combined refrigerator- freezers, fitted with separate external doors:			
8418.101	Frost free, electrical	20%	kg and No	775.211
8418.102	Other, electrical	20%	kg and No	775.212
8418.103	Non- electrical	20%	kg and No	775.213
8418.20	Refrigerators, household type:			
8418.21	Compression type:			
8418.211	Frost free, electrical	20%	kg and No	775.214
8418.212	Other electrical	20%	kg and No	775.215
8418.213	Non-electrical	20%	kg and No	775.216
8418.22	Absorption-type, electrical	20%	kg and No	775.217
8418.29	Other:			

LAWS OF GUYANA

Customs

Cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV3
8418.291	Electrical	20%	kg and No	775.218
8418.292	Non-electrical	20%	kg and No	775.219
8418.30	Freezers of the chest type, not exceeding 800 litre capacity	20%	kg and No	775.221
8418.40	Freezers of the upright type, not exceeding 900 litre capacity	20%	kg and No	775.222
8418.50	Other refrigerating or freezing chests, cabinets, display counters, show-cases and similar refrigerating or freezing furniture	20%	kg	741.43
8418.60	Other refrigerating or freezing equipment; heat pumps:			
8418.61	Compression-type units whose condensers are heat exchangers	20%	kg	741.451
84018.69	Other	20%	kg	741.459
8418.90	Parts:			
8418.91	Furniture designed to receive refrigerating or freezing equipment	5%	kg	741.491
8418.99	Other	5%	kg	741.499
84.19	Machinery, plant or laboratory equipment, whether or not electrically heated, of the treatment of materials by a process involving a change of temperature such as heating, cooking, roasting, distilling, rectifying, sterilizing, pasteurizing, steaming, drying, evaporating, vaporizing, condensing or cooling, other than machinery or plant of a kind used for domestic purposes; instantaneous or storage water heaters, non-electric.			
8419.10	Instantaneous or storage water heaters, non- electric:			

LAWS OF GUYANA

Customs

Cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV3
8419.11	Instantaneous gas water heaters:	20%	kg and No	741.811
8419.111	For domestic use	20%	kg and No	741.819
8419.119	Other			
8419.19	Other:			
8419.191	Solar water heaters, for domestic use	20%	kg and No	741.821
8419.192	Other solar water heaters	20%	kg and No	741.822
8419.193	Other water heaters, for domestic use	20%	kg and No	741.823
8419.199	Other	20%	kg and No	741.829
8419.20	Medical, surgical or laboratory sterilizers	5%	kg	741.83
8419.30	Dryers:			
8419.31	For agricultural products	Free	kg	741.84
8419.32	For wood, paper pulp, paper or paperboard	5%	kg	741.85
8419.39	Other	5%	kg	741.86
8419.40	Distilling or rectifying plant	5%	kg	741.73
8419.50	Heat exchange units	5%	kg	741.74
8419.60	Machinery for liquefying air or other gases	5%	kg	741.75
8419.80	Other machinery, plant and equipment:			
8419.81	For making hot drinks or for cooking or heating food	5%	kg	741.87
8419.89	Other	5%	kg	741.89
8419.90	Parts	5%	kg	741.9
84.20	Calendaring or other rolls machines, other than for metals or glass, and cylinders therefore.			
8420.10	Calendaring or other rolling machines	5%	kg	745.91
8420.90	Parts:			
8420.91	Cylinders			
8420.99	Other	5%	kg	745.931
		5%	kg	745.939

LAWS OF GUYANA

Customs

Cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV3
84.21	Centrifuges, including centrifugal dryers; filtering or purifying machinery and apparatus, for liquid or gases.			
8421.10	Centrifuges, including centrifugal dryers:			
8421.11	Cream separators	5%	kg	743.51
8421.12	Clothes-dryers:			
8421.121	For domestic use	20%	kg and No	743.551
8421.129	Other	5%	kg	743.559
8421.19	Other	5%	kg	743.59
8421.20	Filtering or purifying machinery and apparatus for liquids			
8421.21	For filtering or purifying water	5%	kg	743.61
8421.22	For filtering or purifying beverages other than water	5%	kg	743.62
8421.23	Oil or petrol-filters for internal combustion engines:			
8421.231	Oil filters	30%	kg	743.631
8421.232	Petrol filters	30%	kg	743.632
8421.29	Other	5%	kg	743.67
8421.30	Filtering or purifying machinery and apparatus for gases:			
8421.31	Intake air filters for internal combustion engines	30%	kg	743.64
8421.39	Other	5%	kg	743.69
8421.90	Parts:			
8421.91	Of centrifuges, including centrifugal dryers:			
8421.911	For the clothes-dryers of sub-heading No.8421.121	5%	kg	743.911
8421.919	Other	5%	kg	743.919
8421.99	Other	5%	kg	743.95

LAW OF GUYANA

Customs

Cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV3
84.22	Dish washing machine; machinery for cleaning or drying bottles or other containers; machinery for filling closing, sealing, or labelling bottles, cans, boxes, bags or other containers; machinery for capsuling bottles, jars, tubes and similar containers; other packing or wrapping machinery (including heat-shrink wrapping machinery); machinery for aerating beverages.			
8422.10	Dish washing machines:	20%	kg and No	775.3
8422.11	Of the household type	5%	kg and No	745.21
8422.19	Other			
8422.20	Machinery for cleaning or drying bottles or other containers	5%	kg	745.23
8422.30	Machinery for filling, closing, sealing or labelling bottles, cans, boxes, bags or other containers machinery for capsuling bottles, jars, tubes and similar containers; machinery for aerating beverages			
8422.40	Other packing or wrapping machinery (including heat-shrink wrapping machinery)	5%	kg	745.271
8422.90	Parts	5%	kg	745.272 745.29
84.23	Weighing machinery (excluding balances of a sensitivity of 5 cg or better), including weight operated counting or checking machines; weighing machine weights of all kinds.			

LAWS OF GUYANA

Customs

Cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV3
8423.10	Personal weighing machines, including baby scale; household scales	20%	kg	745.32
8423.20	Scales for continuous weighing of goods on conveyors	5%	kg	745.311
8423.30	Constant weight scales and scales for discharging a predetermined weight of material into a bag or container including hopper scales	5%	kg	745.312
8423.80	Other weighing machinery:			
8423.81	Having a maximum weighing capacity not exceeding 30 kg	5%	kg	745.313
8424.82	Having a maximum weighing capacity exceeding 30 kg but not exceeding 5,000 kg	5%	kg	745.314
8423.89	Other	5%	kg	745.319
8423.90	Weighing machine weights of all kinds; parts of weighing machinery	5%	kg	745.39
84.24	Mechanical appliances (whether or not hand-operated) for projecting dispersing or spraying liquids or powders; fire extinguishers, whether or not charged; spray guns and similar appliances; steam or sand blasting machines and similar jet projecting machines.			
8424.10	Fire extinguishers, whether or not charged	Free	kg	745.61
8424.20		5%	kg	745.62
8424.30	Spray guns and similar appliances	5%	kg	745.63
8424.80	Steam or sand blasting machines and similar jet projecting machines	5%	kg	745.63
8424.81	Other appliances:	Free	kg	745.64
8424.89	Agricultural or horticultural Other	5%	kg	745.65

LAW OF GUYANA

Customs

Cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV3
8424.90	Parts:	Free	kg	745.681
8424.901	Of agricultural sprayers	5%	kg	745.689
8424.909	Other			
84.25	Pulley tackle and hoists other than skip hoists; winches and capstans; jacks.			
8425.10	Pulley tackle and hoist other than skip hoist or hoist of a kind used for raising vehicles:			
8425.11	Powered by electric motor	5%	kg	744.211
8425.19	Other	5%	kg	744.219
8425.20	Pit-head winding gear; winches specially designed for use underground	5%	kg	744.23
8425.30	Other winches, capstans:			
8425.31	Powered by electric motor	5%	kg	744.251
8425.39	Other	5%	kg	744.259
8425.40	Jacks; hoists of a kind used for raising vehicles:			
8425.41	Built-in jacking system of a type used in garages	5%	kg	744.41
8425.42	Other jacks and hoists, hydraulic:			
8425.421	Portable jacks for road motor vehicles	5%	kg	744.431
7425.429	Other	5%	kg	744.439
8425.49	Other	5%	kg	744.49
84.26	Ships' derricks; cranes, including cable cranes; mobile lifting frames straddle carriers and works trucks fitted with a crane.			

LAWS OF GUYANA

Customs

Cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV3
8426.10	Overhead travelling cranes, transporter cranes, gantry cranes, bridge cranes, mobile lifting frames and straddle carriers:			
8426.11	Overhead travelling cranes on fixed support	5%	kg	744.31
8426.12	Mobile lifting frames on tyres and straddle carriers	5%	kg and No	744.32
8426.19	Other	5%	kg	744.33
8425.20	Tower cranes	5%	kg	744.34
8426.30	Portal or pedestal jib cranes	5%	kg	744.35
8426.40	Other machinery, self propelled:			
8426.41	On tyres:			
8426.411	Sugar cane loading machinery	5%	kg and No	744.371
8426.419	Other	5%	kg and No	744.372
8426.49	Other	5%	kg	744.379
8426.90	Other machinery:			
8426.91	Designed for mounting on road vehicles	5%	kg	744.391
8426.99	Other	5%	kg	744.399
84.27	Fork-lift trucks, other works trucks fitted with lifting or handling equipment.			
8427.10	Self-propelled trucks powered by an electric motor	5%	kg and No	744.11
8427.20	Other self-propelled trucks	5%	kg and No	744.12
8427.90	Other trucks	5%	kg and No	744.13
84.28	Other lifting, handling, loading or unloading machinery (for example lifts, escalators, conveyors, tele-ferics)			

LAWS OF GUYANA

Customs

Cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV3
8428.10	Lifts and skip hoists	5%	kg	744.81
8428.20	Pneumatic elevators and conveyors	5%	kg	744.71
8428.30	Other continuous-action elevators and conveyors, for goods or materials:			
8428.31	Specially designed for underground use	5%	kg	744.72
8428.32	Other, bucket type	5%	kg	744.73
8425.33	Other, belt type	5%	kg	744.74
8428.39	Other	5%	kg	744.79
8428.40	Escalators and moving walkways	5%	kg	744.85
8428.50	Mine wagon pushers, locomotive or wagon tracers, wagon tippers and similar railway wagon handling equipment	5%	kg	744.891
8428.60	Teleferics, chair-lifts, ski-draglines; traction mechanisms for funiculars	5%	kg	744.892
8428.90	Other machinery	5%	kg	744.899
84.29	Self-propelled bulldozers, angle-dozers, graders, levellers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and road rollers.			
8429.10	Bulldozers and angledozers:			
8429.11	Track laying	5%	kg	723.111
8429.19	Other	5%	kg	723.119
8429.20	Graders and levellers	5%	kg	723.12
8429.30	Scrapers	5%	kg	723.31
8429.40	Tamping machines and road rollers:			
8429.401	Tamping machines	5%	kg	723.331
8429.402	Road rollers	5%	kg	723.332
8429.50	Mechanical shovels, excavators and shovel loaders:			

LAW OF GUYANA

Customs

Cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV3
8429.51	Front- end shovel loaders	5%	kg	723.21
8429.52	Machinery with a 360 ⁰ revolving superstructure	5%	kg	723.22
8429.59	Other	5%	kg	723.29
84.30	Other moving, grading, leveling scraping excavating, tamping compacting, extracting or boring machinery, for earth, minerals or ores; pile-drivers and pile-extractors; snow-ploughs and snow-blowers			
8430.10	Pile-drivers and pile-extractors	5%	kg	723.41
8430.20	Snow-plough and snow-blowers	5%	kg	723.42
8430.30	Coal or rock cutters and tunnelling machinery			
8430.31	Self-propelled	5%	kg	723.35
8430.39	Other	5%	kg	723.43
8430.40	Other boring or sinking machinery:			
8430.41	Self-propelled	5%	kg	723.37
8430.49	Other	5%	kg	723.44
8430.50	Other machinery, self-propelled:	5%	kg	723.39
8430.60	Other machines, not self-propelled:			
8430.61	Tamping or compacting machinery	5%	kg	723.45
8430.62	Scrapers	5%	kg	723.46
8430.69	Other	5%	kg	723.47
84.31	Parts suitable for use solely or principally with the machinery or of heading Nos. 84.30 to 84.30.			
8431.10	Of machinery of heading No. 84.25	5%	kg	744.91
8431.20	Of machinery of heading No. 84.27	5%	kg	744.92
8431.30	Of machinery of heading No. 84.28:			

LAWS OF GUYANA

Customs

Cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV3
8431.31	Of lifts, skip hoist or escalators	5%	kg	744.93
8431.39	Other	5%	kg	744.94
8431.40	Of machinery of heading No. 84.26,84.29 or 84.30:			
8431.41	Buckets, shovels, grabs and grips	5%	kg	723.91
8431.42	Bulldozer or angledozer blades	5%	kg	723.92
8431.43	Parts of boring or sinking machinery			
	Of subheading No. 8430.41 or 8430.49	5%	kg	723.93
8431.49	Other:			
8431.491	Of machinery of heading No. 84.29 or 84.30	5%	kg	723.991
8431.499	Other	5%	kg	723.999
84.32	Agricultural, horticultural or forestry machinery for soil preparation or cultivation; lawn or sports ground rollers.			
8432.10	Ploughs	Free	kg and No	721.11
8432.20	Harrows, scarifiers, cultivators, weeders and hoes:			
8432.21	Disc harrows	Free	kg and No	721.131
8432.29	Other	Free	kg	721.139
8432.30	Seeders, planters and transplanters	Free	kg	721.121
8432.40	Manure spreaders and fertilizer distributors	Free	kg	721.122
8432.80	Other machinery:			
8432.801	Lawn or sports-ground rollers	5%	kg	721.181
8432.809	Other	Free	kg	721.189
8432.90	Parts:			
8432.901	Of lawn or sports-ground rollers of sub-heading No. 8432.801	5%	kg	721.191
8432.909	Other	Free	kg	721.199

LAWS OF GUYANA

Customs

Cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV3
84.33	Harvesting or threshing machinery, including straw or fodder balers; grass or hay mowers; machines for cleaning, sorting or grading eggs fruit or other agricultural produce other than machinery of heading No.84.37			
8433.10	Mowers for lawns, parks or sports grounds:			
8433.11	Powered, with the cutting device rotating in a horizontal plane	5%	kg and No	721.211
8433.19	Other	5%	kg and No	721.219
8433.20	Other mowers, including cutter bars for tractor mounting	Free	kg	721.231
8433.30	Other haymaking machinery	Free	kg	721.232
8433.40	Straw or fodder balers, including pick-up balers	Free	kg	721.233
8433.50	Other harvesting machinery; threshing machinery:			
8433.51	Combine harvester-threshers	Free	kg and No	721.22
8433.52	Other threshing machinery	Free	kg	721.234
8433.53	Root or tuber harvesting machines	Free	kg	721.235
8433.59	Other:			
8433.591	Sugar-cane harvesters	Free	kg and No	721.236
8433.599	Other	Free	kg and No	721.239
843.60	Machines for cleaning, sorting or grading eggs, fruit or other agricultural produce	Free	kg	721.26
8433.90	Parts:			
8433.901	Of mowers for lawns, parks or sports-grounds of sub-heading No. 8433.10	5%	kg	721.291
8433.909	Other	Free	kg	721.299

LAW OF GUYANA

Customs

Cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV3
84.34	Milking machines and dairy machinery.			
8434.10	Milking machines	Free	kg	721.31
8434.20	Dairy machines	Free	kg	721.38
8434.90	Parts	Free	kg	721.39
84.35	Presses, crushers and similar machinery used in the manufacture of wine, cider, fruit juices or similar beverages.			
8435.10	Machinery	5%	kg	721.91
8435.90	Parts	5%	kg	721.98
84.36	Other agricultural, horticultural, forestry, poultry-keeping or bee-keeping machinery, including germination plant fitted with mechanical or thermal equipment, poultry incubators and brooders.			
8436.10	Machinery for preparing animal feeding stuffs			
8436.20	Poultry-keeping machinery; poultry incubators and brooders:	Free	kg	721.961
8436.21	Poultry incubators and brooders			
8436.29	Other	Free	kg	721.951
8436.80	Other machinery	Free	kg	721.959
8436.801	Bee-keeping machinery			
8436.809	Other	Free	kg	721.962
8436.90	Parts	Free	kg	721.969
8436.91	Of poultry-keeping machinery or poultry incubators and brooders			
8436.99	Other	Free	kg	721.991
		Free	kg	721.999

LAWS OF GUYANA

Customs

Cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV3
84.37	Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables; machinery used in the milling industry or of the working of cereals or dried leguminous vegetables, other than farm-type machinery.			
8437.10	Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables	Free	kg	721.27
8437.80	Other machinery	5%	kg	721.11
8437.90	Parts:			
8437.901	Of the machines of sub-heading No.8437.10	Free	kg	721.191
8437.909	Other	5%	kg	721.199
84.38	Machinery not specified or included elsewhere in this Chapter, for the industrial preparation or manufacture of food or drink, other than machinery for the extraction or preparation of animal or fixed vegetable fats or oils.			
8438.10	Bakery machinery and machinery for the manufacture of macaroni, spaghetti or similar products	5%	kg	727.221
8438.20	Machinery for the manufacture of confectionery, cocoa or chocolate	5%	kg	727.222
8438.30	Machinery for sugar manufacture:			
8438.301	Grooved rollers, trash plates and scraper tips	10%	kg	727.223

LAWS OF GUYANA

Customs

Cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV3
8438.309	Other	5%	kg	727.224
8438.40	Brewery machinery	5%	kg	727.225
8438.50	Machinery for the preparation of meat or poultry	5%	kg	727.226
8438.60	Machinery for the preparation of fruits, nuts or vegetables	5%	kg	727.227
8438.80	Other machinery	5%	kg	727.229
8438.90	Parts:			
8438.901	Of the machines of sub-heading No.8438.301	10%	kg	727.291
8438.909	Other	5%	kg	727.299
84.39	Machinery for making pulp of fibrous cellulosic material or for making or finishing paper or paperboard.			
8439.10	Machinery for making pulp of fibrous cellulosic material	5%	kg	725.11
8439.20	Machinery for making paper or paperboard	5%	kg	725.121
8439.30	Machinery for finishing paper or paperboard	5%	kg	725.122
8439.90	Parts:			
8438.91	Of machinery for making pulp of fibrous cellulosic material	5%	kg	725.911
8439.99	Other	5%	kg	725.919
84.40	Book-binding machinery, including book-sewing machines			
8440.10	Machinery	5%	kg	726.81
8440.90	Parts	5%	kg	726.89

LAW OF GUYANA

Customs

Cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV3
84.41	Other machinery for making up paper pulp, paper or paperboard, including cutting machines of all kinds			
8441.10	Cutting machines	5%	kg	725.21
8441.20	Machines for making bags, sacks or envelopes	5%	kg	725.23
8441.30	Machines for making cartons, boxes, cases, tubes, drums or similar containers, other than by moulding	5%	kg	725.25
8441.40	Machines for moulding articles in paper pulp, paper or paperboard	5%	kg	725.27
8441.80	Other machinery	5%	kg	725.29
8441.90	Parts	5%	kg	725.99
84.42	Machinery, apparatus and equipment (other than the machine-tools of headings Nos. 84.56 to 84.65), for type-founding or type-setting, for preparing or making printing blocks, plates, cylinders or other printing components; blocks, plates, cylinders and lithographic stones, prepared for printing purposes (for example planned, grained or polished).			
8442.10	Photo type-setting and composing machines	5%	kg	726.311
8442.20	Machinery, apparatus and equipment for type-setting or composing by other processes, with or without founding device	5%	kg	726.312

LAW OF GUYANA

Customs

Cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV3
8442.30	Other machinery, apparatus and equipment	5%	kg	726.313
8442.40	Parts of the foregoing machinery, apparatus or equipment	5%	kg	726.91
8442.50	Printing type, blocks, plates, cylinders and other printing components; blocks, plates, cylinders and lithographic stones, prepared for printing purposes (for example planned, grained or polished)	5%	kg	726.35
84.43	Printing machinery, including ink-jet printing machines, other than those of heading No. 84.71; machines for uses ancillary to printing			
8443.10	Offset printing machinery:			
8443.11	Reel fed	5%	kg	726.51
8443.12	Sheet fed, office type (sheet size not exceeding 22 x 36 cm)	5%	kg	726.55
8443.19	Other	5%	kg	726.59
8443.20	Letterpress printing machinery, excluding flexographic printing:			
8443.21	Reel fed	5%	kg	726.611
8443.29	Other	5%	kg	726.619
8443.30	Flexographic printing machinery	5%	kg	726.63
8443.40	Gravure printing machinery	5%	kg	726.65
8443.50	Other printing machinery:			
8443.51	Ink-jet printing machines	5%	kg	745.65
8443.59	Other	5%	kg	726.67
8443.60	Machines for uses ancillary to printing	5%	kg	726.68
8443.90	Parts	5%	kg	726.99

LAWS OF GUYANA

Customs

Cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV3
8444.00	Machines for extruding, drawing, texturing or cutting man-made textile materials.	5%	kg	724.41
84.45	Machines for preparing textile fibers; spinning, doubling or twisting machines and other machinery for producing textile yarns; textile reeling or winding (including weft-winding) machines and machines for preparing textile yarns for use on the machines of heading No. 84.46 or 84.47.			
8445.10	Machines for preparing textile fibres:			
8445.11	Carding machines	5%	kg	724.421
8445.12	Combing machines	5%	kg	724.422
8445.13	Drawing or revoing machines	5%	kg	724.423
8445.19	Other	5%	kg	724.429
8445.20	Textile spinning machines	5%	kg	724.431
8445.30	Textile doubling or twisting machines	5%	kg	724.432
8445.40	Textile winding (including weft-winding) or reeling machines	5%	kg	724.434
8445.90	Other	5%	kg	724.54
84.46	Weaving machines (looms).			
8446.10	For weaving fabrics of a width not exceeding 30 cm	5%	kg	724.511
8446.20	For weaving fabrics of a width exceeding 30 cm, shuttle type:			
8446.21	Power looms	5%	kg	724.512
8446.29	Other	5%	kg	724.519
8446.30	For weaving fabrics of a width exceeding 30 cm, shuttleless type	5%	kg	724.513

LAWS OF GUYANA

Customs

Cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV3
84.47	Knitting machines, stitch-bonding machines for making gimped yarn, tulle, lace, embroidery, trimmings, braid or net and machines for tufting			
8447.10	Circular knitting machines:			
8447.11	With cylinder diameter not exceeding 165 mm	5%	kg	724.521
8447.12	With cylinder diameter exceeding 165 mm	5%	kg	724.522
8447.20	Flat knitting machines; stitch-bonding	5%	kg	724.523
8447.90	Other	5%	kg	724.53
84.48	Auxiliary machinery for use with machines of heading No. 8444.00, 84.45, 84.46 or 84.47 (for example, dobbies, Jacquards, authentic stop motions, shuttle changing mechanisms) parts and accessories suitable for use solely or principally with the machines of this heading or of heading No. 8444.00,84.45,84.46 or 84.47 (for example, spindles and spindle flyers, card clothing, combs, extruding nipples, shuttles, healds and heald-frames, hosiery needles).			
844.8.10	Auxiliary machinery for machines of heading No.8444.00, 84.45, 84.46 or 84.47:			

LAWS OF GUYANA

Customs

Cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV3
8448.11	Dobbies and Jacquards; card reducing, copying, punching or assembling machines for use there-with	5%	kg	724.611
8448.19	Other	5%	kg	724.619
8448.20	Parts and accessories of machines of heading No. 8444.00 or of their auxiliary machinery	5%	kg	724.491
8448.30	Parts and accessories of machines of heading No.84.45 or of their auxiliary machinery:			
8448.31	Card clothing	5%	kg	724.492
8448.32	Of machines for preparing textile fibres, other than card clothing	5%	kg	724.493
8448.33	Spindles, spindle flyers, spinning rings and ring travellers	5%	kg	724.494
8448.39	Other	5%	kg	724.499
8448.40	Parts and accessories of weaving machines (looms) or of their auxiliary machinery:			
8448.41	Shuttles	5%	kg	724.671
8448.42	Reeds for looms, healds and heald-frames	5%	kg	724.672
8448.49	Other	5%	kg	724.679
8448.50	Parts and accessories of machines of heading No. 84.47 or of their auxiliary machinery:			
8448.51	Sinkers, needles and other articles used in forming stitches	5%	kg	724.681
8448.59	Other	5%	kg	724.689

LAW OF GUYANA

Customs

Cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV3
8449.00	Machinery for the manufacture or finishing of felt or non-woven in the piece or in shapes, including machinery for making felt hats; blocks for making hats	5%	kg	725.55
84.50	Household or laundry-type washing machines, including machines which both wash and dry.			
8450.10	Machines, each of a dry linen capacity not exceeding 10 kg:			
8450.11	Fully –automatic machines:			
8450.111	For domestic use	30%	kg	775.111
8450.119	Other	5%	kg	75.112
8450.12	Other machines, with built –in centrifugal drier:			
8450.121	For domestic use	30%	kg	775.113
8450.129	Other	5%	kg	775.114
8450.19	Other:			
8450.191	For domestic use	30%	kg	775.115
8450.199	Other	5%	kg	775.119
8450.20	Machines, each of a dry linen capacity exceeding 10 kg:			
8450.201	For domestic use	20%	kg	724.711
8450.209	Other	5%	kg	724.719
8450.90	Parts	5%	kg	724.91

LAW OF GUYANA

Customs

Cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV3
84.51	Machinery (other than machines of heading No. 84.50) for washing, cleaning, wringing, drying, ironing, pressing (including fusing presses), bleaching, dyeing, dressing, finishing, coating or impregnating textile articles and machines for applying the paste to the base fabric or other support used in the manufacture of floor coverings such as linoleum; folding, cutting or pinking textile fabrics.			
8451.10	Dry-cleaning machines	5%	kg and No	724.72
8451.20	Drying machines			
8451.21	Each of a dry linen capacity not exceeding 10 kg	5%	kg and No	775.12
8451.29	Other	5%	kg and No	724.73
8451.30	Ironing machines and presses (including fusing presses)	5%	kg and No	724.741
8451.40	Washing, bleaching or dyeing machines	5%	kg and No	724.742
8451.50	Machines for reeling, unreeling folding, cutting or pinking textile fabrics	5%	kg and No	724.743
8451.80	Other machinery	5%	kg and No	724.749
8451.90	Parts	5%	kg	724.92
84.52	Sewing machines, other than book-sewing machines of heading No. 84.40; furniture, bases and covers specially designed for sewing machines; sewing machine needles.			

LAW OF GUYANA

Customs

Cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV3
8451.10	Sewing machines of the household type	5%	kg	724.33
8452.20	Other sewing machines:			
8452.21	Automatic units	5%	kg	724.351
8452.29	Other	5%	kg	724.359
8452.30	Sewing machine needles	5%	kg	724.391
8452.40	Furniture, bases and covers for sewing machines and parts thereof	5%	kg	724.392
8452.90	Other parts of sewing machines	5%	kg	724.399
84.53	Machinery for preparing, tanning or working hides, skins or leather or for making or repairing footwear or other articles of hides, skins or leather, other than sewing machines.			
8453.10	Machinery for preparing, fanning or working hides, skins or leather	5%	kg	724.81
8453.20	Machinery for making or repairing footwear	5%	kg	724.83
8452.80	Other machinery	5%	kg	724.85
8453.90	Parts	5%	kg	724.88
84.54	Converters, ladles, ingot moulds and casting machines, of a kind used in metallurgy or in metal foundries.			
8454.10	Converters	5%	kg	737.111
8454.20	Ingot moulds and ladles	5%	kg	737.112
8454.30	Casting machines	5%	kg	737.12
8454.90	Parts	5%	kg	737.19
84.55	Metal- rolling mills and rolls therefor.			
8455.10	Tube mills	5%	kg	737.211

LAWS OF GUYANA

Customs

Cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV3
8455.20	Other rolling mills:			
8455.21	Hot or combination hot and cold	5%	kg	737.212
8455.22	Cold	5%	kg	737.219
8455.30	Rolls for rolling mills	5%	kg	737.291
8455.90	Other parts	5%	kg	737.299
84.56	Machine-tools for working any material by removal of material, by laser or other light or photon beam, ultra-sonic, electro-discharge, electro-chemical, electron beam, ionic-beam or plasma, arc processes			
8456.10	Operated by laser or other light or photon beam processes	5%	kg	731.11
8456.20	Operated by ultrasonic processes	5%	kg	731.12
8456.30	Operated by electro-discharge processes	5%	kg	731.13
8456.90	Other:			
8456.91	Fro dry-etching patterns on semi conductor materials	5%	kg	731.141
8456.99	Other	5%	kg	731.149
84.57	Machining centers, unit construction machines (single station) and multi-station transfer machines, for working metal			
8457.10	Machining centers	5%	kg	731.21
8457.20	Unit construction machines (single station)	5%	kg	731.22
8457.30	Multi-station transfer machines	5%	kg	731.23
84.58	Lathes (including turning centers) for removing metal			

LAW OF GUYANA

Customs

Cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV3
8458.10	Horizontal lathes:	5%	kg	731.31
8458.11	Numerically controlled	5%	kg	731.37
8458.19	Other			
8458.90	Other lathes			
8458.91	Numerically controlled	5%	kg	731.35
8458.99	Other	5%	kg	731.39
84.59	Machine-tools (including way-type unit head machines) for drilling, boring, milling, threading or tapping by removing metal, other than lathes (including turning centers) of heading No. 84.58.			
8459.10	Way-type unit head machines	5%	kg	731.41
8459.20	Other drilling machines:			
8459.21	Numerically controlled	5%	kg	731.42
8459.29	Other	5%	kg	731.43
8459.30	Other boring machines milling machines:			
8459.31	Numerically controlled	5%	kg	731.44
8459.39	Other	5%	kg	731.45
8459.40	Other boring machines	5%	kg	731.46
8459.50	Milling machines, knee-type:			
8459.51	Numerically controlled	5%	kg	731.51
8459.59	Other	5%	kg	731.52
8459.60	Other milling machines			
8459.61	Numerically controlled	5%	kg	731.53
8459.69	Other	5%	kg	731.54
8459.70	Other threading or tapping machines	5%	kg	731.57

LAWS OF GUYANA

Customs

Cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV3
84.60	Machines-tools for deburring, sharpening, grinding, honing, lapping, polishing or otherwise finishing metal or cermets by means of grinding stone, abrasives or polishing products, other than gear cutting, gear grinding or gear finishing machines of heading No. 84.61.			
8460.10	Flat-surface grinding machine, in which the positioning in any one axis can be set up to an accuracy of at least 0.01 mm:			
8460.11	Numerically controlled	5%	kg	731.61
8460.19	Other	5%	kg	731.62
8460.20	Other grinding machines, in which the positioning in any one axis can be set up to an accuracy of at least 0.01 mm:			
8460.21	Numerically controlled	5%	kg	731.63
8460.29	Other	5%	kg	731.64
8460.30	Sharpening (tool or cutter grinding) machines:			
8460.31	Numerically controlled	5%	kg	731.65
8460.39	Other	5%	kg	731.66
8460.40	Honing or lapping machines	5%	kg	731.67
8460.90	Other	5%	kg	731.69
84.61	Machines- tools for planning, shaping, slotting, broaching, gear cutting, gear grinding or gear finishing, sawing, cutting-off and other machine-tools working by removing metal or cermets, not elsewhere specified or included.			

LAWS OF GUYANA

Customs

Cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV3
8461.10	Planing machines	5%	kg	731.78
8461.20	Shaping or slotting machines	5%	kg	731.71
8461.30	Broaching machines	5%	kg	731.73
8461.40	Gear cutting, gear grinding or gear finishing machines	5%	kg	731.75
8461.50	Sawing or cutting –off machines	5%	kg	731.77
8461.90	Other	5%	kg	731.79
84.62	Machines-tools (including presses) for working metal by forging, hammering or die-stamping; machine-tools (including presses) for working metal by bending, folding, straightening, flattening, shearing, punching or notching; presses for working metal or metal carbides, not specified above.			
8462.10	Forging or die-stamping machines (including presses) and hammers	5%	kg	733.11
8462.20	Bending, folding, straightening or flattening machines (including presses): Numerically controlled	5%	kg	733.12
8462.21	Other	5%	kg	733.13
8462.29	Shearing machines (including presses), other than combined punching and shearing machines:			
8462.30	Numerically controlled	5%	kg	733.14
8462.31	Other	5%	kg	733.15
8462.39	Punching or notching machines (including presses), including combined punching and shearing machines:			
8462.40	Numerically controlled	5%	kg	733.16
8462.41	Other	5%	kg	733.17
8462.49				

LAW OF GUYANA

Customs

Cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV3
8462.90	Other:	5%	kg	733.181
8462.91	Hydraulic presses	5%	kg	733.189
8462.99	Other			
84.63	Other machine-tools for working metal or cermets, without removing material.			
8463.10	Draw-benches for bars, tubes profiles, wire or the like	5%	kg	733.91
8463.20	Thread rolling machines	5%	kg	733.93
8463.30	Machines for working wire	5%	kg	733.95
8463.90	Other	5%	kg	733.99
84.64	Machine- tools for working stone, ceramics, concrete, asbestos-cement or like mineral materials or for cold working glass.			
8464.10	Sawing machines	5%	kg	728.111
8464.20	Grinding or polishing machines	5%	kg	728.112
8464.90	Other	5%	kg	728.119
84.65	Machines-tools (including machines for nailing, stapling, glueing or otherwise assembling) for working wood, cork, bone, hard materials.			
8465.10	Machines which can carry out different types of machining operations without tool change between such operations			
8465.90	Other:	5%	kg	728.121
8465.91	Sawing machines	5%	kg	728.122

LAWS OF GUYANA

Customs

Cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV3
8465.92	Planning, milling or moulding (by cutting) machines	5%	kg	728.123
8465.93	Grinding, sanding or polishing machines	5%	kg	728.124
8465.94	Bending or assembling machines	5%	kg	728.125
8465.95	Drilling or morticing machines	5%	kg	728.126
8465.96	Splitting, slicing or paring machines	5%	kg	728.127
8465.99	Other	5%	kg	728.129
84.66	Parts and accessories suitable for use solely or principally with the machines of heading Nos. 84.56 to 84.65, including work or tool holders, self-opening work or tool holders, self-opening dieheads, dividing heads and other special attachments for machine-tools; tool holders for any type of tool for working in the hand.			
8466.10	Tool holders and self-opening die-heads	5%	kg	735.11
8466.20	Work holders	5%	kg	735.13
8466.30	Dividing heads and other special attachments for machine-tools	5%	kg	735.15
8466.90	Other:			
8466.91	For machines of heading No.84.64	5%	kg	735.191
8466.92	For machines of heading No. 84.65	5%	kg	735.192
8466.93	For machines of heading Nos. 84.56 to 84.61	5%	kg	735.91
8466.94	For machines of heading No.84.62 or 84.63	5%	kg	735.95

LAWS OF GUYANA

Customs

Cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV3
84.67	Tools for working in the hand, pneumatic, hydraulic or with self-contained non-electric motor.			
8467.10	Pneumatic:			
8467.11	Rotary type (including combined rotary-percussion)	5%	kg	745.111
8467.19	Other	5%	kg	745.119
8467.80	Other tools:			
8467.81	Chain saws	5%	kg	745.121
8467.89	Other	5%	kg	745.129
8467.90	Parts:			
8467.91	Of chain saws	5%	kg	745.191
8467.92	Of pneumatic tools	5%	kg	745.192
8467.99	Other	5%	kg	745.199
84.68	Machinery and apparatus for soldering, brazing or welding, whether or not capable of cutting, other than those of heading No. 85.15; gas-operated surface tempering machines and appliances.			
8468.10	Hand-held blow pipes	5%	kg	737.41
8468.20	Other gas-operated machinery and apparatus	5%	kg	737.42
8468.80	Other machinery and apparatus	5%	kg	737.43
8468.90	Parts	5%	kg	737.49
84.69	Typewriters other than printers of heading No. 84.71; word-processing machines.			
8469.10	Automatic typewriters and word-processing machines			

LAW OF GUYANA

Customs

Cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV3
8469.11	Word-processing machines	5%	kg and No	751.131
8469.12	Automatic typewriters	5%	kg and No	751.132
8469.20	Other typewrites, electric	5%	kg and No	751.15
8469.30	Other typewrites, non-electric	5%	kg and No	751.18
84.70	Calculating machines and pocket-size data recording, reproducing and displaying machines with calculating functions; accounting machines postage-franking machines, ticket issuing machines and similar machines, incorporating a calculating device; cash registers.			
8470.10	Electronic calculators capable of operation without an external source of electric power and picket-size data recording, reproducing and displaying machines with calculating functions	5%	kg and No	751.21
8470.20	Other electronic calculating machines:			
8470.21	Incorporating a printing device	5%	kg and No	751.221
8470.29	Other	5%	kg and No	751.222
8470.30	Other calculating machines	5%	kg and No	751.229
8470.40	Accounting machines	5%	kg and No	751.23
8470.50	Cash registers	5%	kg and No	751.24
8470.90	Other	5%	kg and No	751.28
84.71	Automatic data processing machines and units thereof; magnetic or optical readers, machines for transcribing data onto data media in coded form and machines for processing such data, not elsewhere specified or included.			

LAWS OF GUYANA

Customs

Cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV3
8471.10	Analogue or hybrid automatic data processing machines	5%	kg and No	752.1
8471.30	Portable digital automatic data processing machines, weighing not more than 10 kg, consisting of at least a central processing of at least a central processing unit, keyboard and a display	5%	kg and No	752.31
8471.40	Other digital automatic data processing machines:			
8471.41	Comprising in the same housing at least a central processing unit and input and output unit whether or not combined	5%	kg and No	752.2
8471.49	Other, presented in the form of systems	5%	kg and No	752.39
8471.50	Digital processing units other than those of subheading 8471.41 and 8471.49, whether or not containing in the same housing one or two of the following types of unit: storage units, input units, output units	5%	kg and No	752.33
8471.60	Input or output units, whether or not containing storage units in the same housing:			
8471.601	Printers	5%	kg and No	752.61
8471.609	Other	5%	kg and No	752.69
8471.70	Storage units	5%	kg and No	752.7
8471.80	Other units of automatic data processing machines	5%	kg and No	752.91
8471.90	Other	5%	kg and No	752.99

LAW OF GUYANA

Customs

Cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV3
84.72	Other office machines (for example, hectograph or stencil duplicating machines, addressing machines, automatic banknote dispensers, coin-sorting machines, coin-counting or wrapping machines, pencil-sharpening machines, perforating or stapling machines).			
8472.10	Duplicating machines	5%	kg and No	751.91
8472.20	Addressing machines and address plate embossing machines	5%	kg and No	751.92
8472.30	Machines for sorting folding mail or for inserting mail in envelopes or bands, machines for opening, closing or sealing mail and machines for affixing or cancelling postage stamps	5%	kg and No	751.93
8472.90	Other	5%	kg and No	751.99
84.73	Parts and accessories (other than covers, carrying cases and the like suitable for use solely or principally with machines of headings Nos. 84.69 to 84.72.			
8473.10	Parts and accessories of the machines of heading No. 84.69	5%	kg	759.91
8473.20	Parts and accessories of the machines of heading No. 84.70:			
8473.21	Of the electronic calculating machines of subheading No. 8470.10, 8470.21 or 8470.29			
8473.29	Other	5%	kg	759.931
		5%	kg	759.932

LAW OF GUYANA

Customs

Cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV3
8473.30	Parts and accessories of the machines of heading No. 84.71	5%	kg	759.97
8473.40	Parts and accessories of the machines of heading No. 84.72	5%	kg	759.939
8473.50	Parts and accessories equally suitable for use with machines of two or more of the headings Nos. 84.69 to 84.72	5%	kg	759.94
84.74	Machinery for sorting, screening, separating, washing, crushing, grinding, mixing or kneading earth, stone, ores or other mineral substances, in solid (including power or paste) form; machinery for agglomerating, shaping or moulding solid mineral fuels, ceramic paste, unhardened cements, plastering materials or other mineral products in power or paste form; machines for forming foundry moulds of sand.			
8471.10	Sorting, screening, separating or washing machines	5%	kg	728.31
8474.20	Crushing or grinding machines	5%	kg	728.32
8474.30	Mixing or kneading machines:			
8474.31	Concrete or mortar mixers	5%	kg	728.331
8474.32	Machines for mixing mineral substance with bitumen	5%	kg	728.332
8474.39	Other	5%	kg	728.339
8474.80	Other machinery	5%	kg	728.34
8474.90	Parts	5%	kg	728.39

LAWS OF GUYANA

Customs

Cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV3
84.75	Machines for assembling electric or electronic lamps, tubes or valves or flashbulbs, in glass envelopes; machines for manufacturing or hot working glass or glassware.			
8475.10	Machines for assembling electric or electronic lamps, tubes or valves or flashbulbs, in glass envelopes	5%	kg	728.411
8475.20	Machines for manufacturing or hot working glass or glassware:			
8475.21	Machines for making optical fibres and performs thereof	5%	kg	728.412
8475.29	Other	5%	kg	728.419
8472.90	Parts	5%	kg	728.51
84.76	Automatic goods-vending machines (for example, postage stamps, cigarette, food or beverage machines), including money-changing machines.			
8476.20	Automatic beverage- vending machines:			
8476.21	Incorporating heating or refrigerating devices	20%	kg	745.951
8476.29	Other	20%	kg	745.952
8476.80	Other machines:			
8476.81	Incorporation heating or refrigerating devices	20%	kg	745.953
8476.89	Other	20%	kg	745.959
8476.90	Parts	20%	kg	745.97

LAW OF GUYANA

Customs

Cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV3
84.77	Machinery for working rubber or plastics or for the manufacture of products from these materials, not specified or included elsewhere in this Chapter.			
8477.10	Injection-moulding machines	5%	kg	728.421
8477.20	Extruders	5%	kg	728.422
8477.30	Blow moulding machines	5%	kg	728.423
8477.40	Vacuum moulding machines and other thermoforming machines	5%	kg	728.424
8477.50	Other machinery for moulding or other wise forming:			
8477.51	For moulding or retreading pneumatic tyres or for moulding or otherwise forming inner tubes	5%	kg	728.425
8477.59	Other	5%	kg	728.426
8477.80	Other Machinery	5%	kg	728.429
8477.90	Parts	5%	kg	728.52
84.78	Machinery for preparing or making up tobacco, not specified or included elsewhere in this Chapter			
8478.10	Machinery	5%	kg	728.43
8478.90	Parts	5%	kg	728.53
84.79	Machines and mechanical appliances having individual functions, not specified or included elsewhere in this chapter.			
8479.10	Machinery for public works, building or the like	5%	kg	723.48

LAWY OF GUYANA

Customs

Cap. 82:01

HEADINHG NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV3
8479.20	Machinery for the extraction or preparation of animal or fixed vegetable fats or oils	5%	kg	727.21
8479.30	Presses for the manufacture of particle board or fibre building board of wood or other ligneous materials and other machinery for treating wood or cork	5%	kg	728.44
8479.40	Rope or cable-making machines	5%	kg	728.491
8479.50	Industrial robots, not elsewhere specified or included	5%	kg	728.492
8479.60	Evaporative air coolers	5%	kg	728.493
8479.80	Other machines and mechanical appliances:			
8479.81	For treating metal, including electric wire coil-winders	5%	kg	728.46
8479.82	Mixing, kneading, crushing, grinding, screening, sifting, homogenizing, emulsifying or stirring machines	5%	kg	728.494
8479.89	Other	5%	kg	728.499
8479.90	Parts	5%	kg	728.55
84.80	Moulding boxes for metal foundry; mould bases; molding patterns; moulds for metal (other than ingot moulds), metal carbides, glass, mineral materials, rubber or plastics.			
8480.10	Moulding boxes for metal foundry	5%	kg	749.11
8480.20	Mould bases	5%	kg	749.12
8480.30	Moulding patterns:			
8480.301	Of wood	10%	kg	749.131
8480.309	Other	5%	kg	749.139
8480.40	Moulds for metal or metal carbides:			

LAW OF GUYANA

Customs

Cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 3
8480.41	Injection or compression types			
8480.49	Other	5%	kg	749.14
8480.50	Moulds for glass	5%	kg	749.15
8480.60	Moulds for mineral materials	5%	kg	749.16
8480.70	Moulds for rubber or plastics:	5%	kg	749.17
8480.71	Injection or compression types			
8480.79	Other	5%	kg	749.18
		5%	kg	749.19
84.81	Taps, cocks, valves and similar appliances for pipes, boiler shell, tanks, vats or the like, including pressure-reducing valves and thermo pressure-reducing valves and thermostatically controlled valves			
8481.10	Pressure-reducing valves			
8481.20	Valves for oleohydraulic or pneumatic transmissions	5%	kg	747.1
8481.30	Check valves	5%	kg	747.2
8481.40	Safety or relief valves	5%	kg	747.3
8481.80	Other appliances	5%	kg	747.4
8481.90	Parts	5%	kg	747.8
		5%	kg	747.9
84.82	Ball or roller bearings			
8482.10	Ball bearings:			
8482.20	Tapered roller bearing, including cone and tapered roller assemblies	5%	kg	746.1
8482.30	Spherical roller bearings	5%	kg	747.2
8482.40	Needle roller bearings	5%	kg	746.3
8482.50	Other cylindrical roller bearings	5%	kg	746.4
8482.80	Other, including combined ball/roller Bearings	5%	kg	746.5
8482.90	Parts:	5%	kg	746.8
8482.91	Balls, needles and rollers			
8482.99	Other	5%	kg	746.91
		5%	kg	746.99

LAWS OF GUYANA

Customs

Cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 3
84.83	Transmission shafts (including cam shafts and crank shafts) and cranks; bearing housings and plain shaft bearings; gears and gearing; ball or roller screws; gear boxes and other speed changers, including torque converters; flywheels and pulleys, including pulley blocks; clutches and shaft couplings (including universal joints).			
8483.10	Transmission shafts (including cam shafts and crank shafts) and cranks:			
8483.101	For road motor vehicles engines	10%	kg	748.11
8483.102	For marine engines	5%	kg	748.12
8483.103	For aircraft engines	5%	kg	748.13
8483.109	Other	5%	kg	748.19
8483.20	Bearing housings, incorporating ball or roller bearings:			
8483.201	For road motor vehicle engines	10%	kg	748.211
8483.202	For marine engines	5%	kg	748.212
8483.203	For aircraft engines	5%	kg	748.213
8483.209	Other	5%	kg	748.219
8483.30	Bearing housings, incorporating ball or roller bearings; plain shaft bearings:			
8483.301	For road motor vehicle engines	10%	kg	748.221
8483.302	For marine engines	5%	kg	748.222
8483.303	For aircraft engines	5%	kg	748.223
8483.309	Other	5%	kg	748.229

CHAPTER 85

**ELECTRICAL MACHINERY AND EQUIPMENT AND
PARTS THEREOF; SOUND RECORDERS AND
REPRODUCERS, TELEVISION IMAGE AND SOUND
RECORDERS AND REPRODUCERS, AND PARTS
AND ACCESSORIES OR SUCH ARTICLES**

Notes

1. This Chapter does not cover:
 - (a) Electrically warmed blankets, bed pads, foot-muffs or the like; electricity warmed clothing, footwear or ear pads or other electrically warmed articles worn on or about the person;
 - (b) Articles of glass of heading No. 70.11; or
 - (c) Electrically heated furniture of Chapter 94.
2. Heading Nos. 85.01 to 85.04 do not apply to goods described in heading No. 85.11, 85.04, 85.40, 85.41 or 85.42.
However, metal tank mercury arc rectifiers remain classified in heading No. 85.04.
3. Heading No. 85.09 covers only the following electro-mechanical machines of the kind commonly used for domestic purposes:
 - (a) Vacuum cleaners, floor polishers, food grinders and mixers, and the fruit or vegetable juice extractor, of any weight;

- (b) Other machines provided the weight of such machines does not exceed 20kg.

The heading does not, however, apply to fans or ventilating or recycling hoods incorporating a fan, whether or not fitted with filters (heading No. 84.14), centrifugal clothes-dryers (heading No. 84.21), dish washing machines (heading No. 84.22), household washing machines (heading No. 84.50), roller or other ironing machines (heading No. 84.20 or 84.51), sewing machines (heading No. 84.52), electric scissors (heading No. 85.08) or to electro-thermic appliances (heading No. 85.16).

4. For the purposes of heading No. 8534.00 “**printed circuits**” are circuits obtained by forming on an insulating base, by any printing process (for example, embossing, plating-up, etching) or by the “**film circuit**” technique, conductor elements, contacts or other printed components (for example, inductances, resistors, capacitors) alone or interconnected according to a pre-established pattern, other than elements which can produce, rectify, modulate or amplify an electrical signal (for example, semiconductor elements).

The expression “**printed circuits**” does not cover circuits combined with elements other than obtained during the printing process, nor does it cover individual, discrete resistors, capacitors or inductances. Printed circuits may, however, be fitted with non-printed connecting elements.

Thin-or thick-film circuits comprising passive and active elements obtained during the same technological process are to be classified in heading No. 85.42.

5. For the purposes of headings Nos. 85.41 and 85.42:
- (A) “**Diodes, transistors and similar semiconductor devices**” are semiconductor devices the operation of which depends on variations in resistivity on the application of an electric field;

(B) “**Electronic integrated circuits and microassemblies**” are:

- (a) Monolithic integrated circuits in which the circuit elements (diodes, transistors, resistors, capacitors, interconnections, etc.) are created in the mass (essentially) and on the surface of a semiconductor material (doped silicon, for example) and are inseparably associated;
- (b) Hybrid integrated circuits in which passive elements (resistors, capacitors, interconnections, etc.), obtained by thin- or thick-film technology, and active elements (diodes, transistors, monolithic integrated circuits, etc.), obtained by semiconductor technology, are combined to all intents and purposes indivisibly, on a single insulating substrate (glass, ceramic, etc.). These circuits may also include discrete components;
- (c) Microassemblies of the moulded module, micromodule or similar types, consisting of discrete, active or both active and passive, components which are combined and interconnected.

For the classification of the articles defined in this Note, headings Nos. 85.41 and 85.42 shall take precedence over any other heading in the Nomenclature which might cover them by reference to, in particular, their function.

- 6. Records, tapes and other media of heading No. 85.23 or 85.24 remain classified in those headings, whether or not they are presented with the apparatus for which they are intended.
- 7. For the purposes of heading no. 85.48, “**spent primary cells, spent primary batteries and spent electric accumulators**” are those which are neither usable as such because of breakage, cutting-up, wear or other reasons, nor capable of being recharged.

Subheading Note

Subheadings Nos. 8519.92 and 8527.12 cover only cassette players with built-in amplifier, without built-in loudspeaker, capable of operating without an external source of electric power and the dimensions of which do not exceed 170 mm x 100 mm x 45 mm.

LAWS OF GUYANA

Customs

Cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV 3
85.01	Electric motors and generators (excluding generating sets).			
8501.10	Motors of an output not exceeding 37.5W	5%	kg and No	716.1
8501.20	Universal AC/DC motors of an output exceeding 37.5W	5%	kg and No	716.311
8501.30	Other DC motors; DC generators:			
8501.31	Of an output not exceeding 750W	5%	kg and No	716.21
8501.32	Of an output exceeding 750W but not exceeding 75kW	5%	kg and No	716.22
8501.33	Of an output exceeding 750 kW but not exceeding 375 kW	5%	kg and No	716.23
8501.34	Of an output exceeding 375 kW	5%	kg and No	716.24
8501.40	Other AC motors, single-phase	5%	kg and No	716.312
8501.50	Other AC motors, multi-phase:			
8501.51	Of an output not exceeding 750W	5%	kg and No	716.313
8501.52	Of an output exceeding 750W but not exceeding 75kW	5%	kg and No	716.314
8501.53	Of an output exceeding 75 kW	5%	kg and No	716.319
8501.60	AC generators (alternators):			
8501.61	Of an output not exceeding 75 kVA	5%	kg and No	716.321
8501.62	Of an output exceeding 75 kVA but not exceeding 375 kVA	5%	kg and No	716.322
8501.64	Of an output exceeding 375 kVA but not exceeding 750 kVA	5%	kg and No	716.323
		5%	kg and No	716.324
85.02	Electric generating sets and rotary converters.			
	Generating sets with compression-ignition internal combustion piston engines (diesel or semi-diesel engines):			

LAWS OF GUYANA

Customs

Cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV 3
8502.11	Of an output not exceeding 75 kVA	5%	kg and No	716.511
8502.12	Of an output exceeding 75 kVA but not exceeding 375 kVA	5%	kg and No	716.512
8502.13	Of an output exceeding 375 kVA	5%	kg and No	716.513
8502.20	Generating sets with spark-ignition internal combustion piston engines	5%	kg and No	716.514
8502.30	Other generating sets:			
8502.31	Wind-powered	5%	kg and No	716.521
8502.39	Other	5%	kg and No	716.529
8502.40	Electric rotary converters	5%	kg and No	716.4
8503.00	Parts suitable for use solely or principally with the machines of heading No. 85.01 or 85.02.	5%	kg and No	716.9
85.04	Electrical transformers, static converter (for example, rectifiers) and inductors.			
8504.10	Ballasts for discharge lamps or tubes	5%	kg and No	771.23
8504.20	Liquid dielectric transformers:			
8504.21	Having a power handling capacity not exceeding 650 kVA	5%	kg and No	771.111
8504.22	Having a power handling capacity exceeding 650 kVA but not exceeding 10,000 kVA	5%	kg and No	771.112
8504.23	Having a power handling capacity exceeding 10,000 kVA	5%	kg and No	771.113
8504.30	Other transformers:			
8504.31	Having a power handling capacity not exceeding 1 kVA	5%	kg and No	771.191
8504.32	Having a power handling capacity exceeding 1 kVA but not exceeding 16 kVA	5%	kg and No	771.192

LAWS OF GUYANA

Customs

Cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV 3
8504.33	Having a power handling capacity exceeding 16 kVA but not exceeding 500 kVA	5%	kg and No	771.193
8504.34	Having a power handling capacity exceeding 500 kVA	5%	kg and No	771.194
8504.40	Static converters (including separately presented power supply units for automatic data processing machines)	5%	kg and No	771.21
8504.50	Other products	5%	kg and No	771.25
8504.90	Parts	5%	kg	771.29
85.05	Electro-magnets; permanent magnets and articles intended to become permanent magnets after magnetisation; electromagnetic or permanent magnet chucks; clamps and similar holding devices; electro-magnetic couplings, clutches and brakes; electro-magnetic lifting heads.			
8505.10	Permanent magnets and articles intended to become permanent magnets after magnetization:			
8505.11	Of metal	5%	kg	778.811
8505.19	Other	5%	kg	778.812
8505.20	Electro-magnetic couplings, clutches and brakes	5%	kg	778.813
8505.30	Electro-magnetic lifting heads	5%	kg	778.814
8505.90	Other, including parts	5%	kg	778.815
85.06	Primary cells and primary batteries.			
8506.10	Magnanese dioxide	20%	kg and No	778.116
8506.30	Mercuric oxide	20%	kg and No	778.117

LAWS OF GUYANA

Customs

Cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV 3
8506.40	Silver oxide	20%	kg and No	778.118
8506.50	Lithium	20%	kg and No	778.1191
8506.60	Air-zinc	20%	kg and No	778.1192
8506.80	Other	20%	kg and No	778.1199
8506.90	Parts	20%	kg	778.17
85.07	Electric accumulators, including separators therefor, whether or not rectangular (including square).			
8507.10	Lead-acid of a kind dused for started	20%	kg and No	778.121
8507.20	piston engines	20%	kg and No	778.122
8507.30	Other lead-acid accumulators	20%	kg and No	778.123
8507.40	Nickel-cadmium	20%	kg and No	778.124
8507.80	Nickel-iron	20%	kg and No	778.129
8507.90	Other accumulators			
8507.901	Parts:			
	Lead grids; plates coated with paste	20%	kg	778.191
8507.909	Other parts	20%	kg	778.199
85.08	Electro-mechanical tools for working in the hand, with self-contained electric motor.			
8508.10	Drills of all kinds	5%	kg	778.41
8508.20	Saws	5%	kg	778.43
8508.80	Other tools	5%	kg	778.45
8508.90	Parts	5%	kg	778.49
85.09	Electro-mechanical domestic appliances, with self-contained electric motor.			
8509.10	Vacuum cleaners	20%	kg and No	775.711

LAWS OF GUYANA

Customs

Cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV 3
8509.20	Floor polishers	20%	kg and No	775.712
8509.30	Kitchen waste disposers	20%	kg and No	775.731
8509.40	Food grinders and mixers; fruit or vegetable juice extractors:			
8509.401	Food grinders and mixers	20%	kg and No	775.721
8509.402	Fruit or vegetable juice extractors	20%	kg and No	775.722
8509.80	Other appliances:			
8509.801	Blenders	20%	kg and No	775.732
8509.809	Other	20%	kg and No	775.739
8509.90	Parts	5%	kg	775.79
85.10	Shavers, hair clippers, and hair-removing appliances, with self-contained electric motor.			
8510.10	Shavers	20%	kg and No	775.41
8510.20	Hair clippers	20%	kg and No	775.42
8510.30	Hair-removing appliances	20%	kg and No	775.733
8510.90	Parts	20%	kg	775.49
85.11	Electrical ignition or starting equipment of a kind used for spark-ignition or compression-ignition internal combustion engines (for example, ignition magnetos, magnet-dynamos, ignition coils, sparking plugs and glow plugs, starter motors); generators (for example, dynamos, alternators) and cut-outs of a kind used in conjunction with such engines.			
8511.10	Sparking plugs	10%	kg and No	778.311
8511.20	Ignition magnetos; magneto-dynamos; magnetic flywheels	10%	kg and No	778.312
8511.30	Distributors; ignition coils	10%	kg	778.313

LAWS OF GUYANA

Customs

Cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV 3
8511.40	Starter motors and dual purpose starter-generators	10%	kg	778.314
8511.50	Other generators	10%	kg	778.315
8511.80	Other equipment	10%	kg	778.316
8511.90	Parts	10%	kg	778.33
85.12	Electrical lighting or signalling equipment (excluding articles of heading No. 85.39), windscreen wipers, defrosters and demisters, of a kind used for cycles or motor vehicles.			
8512.10	Lighting or visual signalling equipment of a kind used on bicycles	5%	kg	778.341
8512.20	Other lighting or visual signalling equipment	25%	kg	778.342
8513.30	Sound signalling equipment	25%	kg	778.343
8512.40	Windscreen wipers, defrosters and demisters	25%	kg	778.344
8512.90	Parts	5%	kg	778.35
85.13	Portable electric lamps designed to function by their own sources of energy (for example, dry batteries, accumulators, magnetos), other than lighting equipment of heading No. 85.12.			
8513.10	Lamps	20%	kg	813.12
8513.90	Parts	5%	kg	813.8
85.14	Industrial or laboratory electric (including induction or dielectric) furnaces and oven; other industrial or laboratory induction or dielectric heating equipment.			

LAWS OF GUYANA

Customs

Cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV 3
8514.10	Resistance heated furnaces and ovens	5%	kg	741.31
8514.20	Induction or dielectric furnaces and ovens	5%	kg	741.32
8514.30	Other furnace and ovens	5%	kg	741.33
8514.40	Other induction or dielectric heating equipment	5%	kg	741.34
8514.90	Parts	5%	kg	741.35
85.15	Electric (including electrically heated gas), laser or other light or photon beam, ultrasonic, electron beam, magnetic pulse or plasma arc soldering, brazing or welding machines and apparatus, whether or not capable of cutting; electric machines and apparatus for hot spraying of metals or cermets.			
8515.10	Brazing or soldering machines and apparatus;			
8515.11	Soldering irons and guns	5%	kg	737.31
8515.19	Other	5%	kg	737.32
8515.20	Machines and apparatus for resistance welding of metal:			
8515.21	Fully or partly automatic	5%	kg	737.33
8515.29	Other	5%	kg	737.34
8515.30	Machines and apparatus for arc (including plasma arc) welding of metals:			
8515.31	Fully or partly automatic	5%	kg	737.35
8515.39	Other	5%	kg	737.36
8515.80	Other machines and apparatus	5%	kg	737.37
8515.90	Parts	5%	kg	737.39

LAWS OF GUYANA

Customs

Cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV 3
85.16	Electric instantaneous or storage water heaters and immersion heaters; electric space heating apparatus and soil heating apparatus; electro-thermic hair-dressing apparatus (for example, hair dryers, hair curlers, curling tong heaters) and hand dryers; electric smoothing irons; other electro-thermic appliances of a kind used for domestic purposes; electric heating resistors, other than those of heading No. 85.45.			
8516.10	Electric instantaneous or storage water heaters and immersion heaters:			
8516.101	Electric instantaneous or storage water heaters	20%	kg and No	775.811
8516.102	Immersion heaters	20%	kg and No	775.812
8516.20	Electric space heating apparatus and electric soil heating apparatus:			
8515.21	Storage heating radiators	20%	kg	775.821
8515.29	Other	20%	kg	775.829
8516.30	Electro-thermic hair-dressing or hand-drying apparatus:			
8516.31	Hair dryers	20%	kg and No	775.831
8516.32	Other hair-dressing apparatus	20%	kg and No	775.832
8516.33	Hand-drying apparatus	20%	kg and No	775.833
8516.40	Electric smoothing irons	20%	kg and No	775.84
8516.50	Microwave ovens	20%	kg and No	775.861
8516.60	Other ovens; cookers, cooking plates, boiling rings, grillers and roasters:			
8516.601	Stove and cookers	20%	kg and No	775.862
8516.609	Other	20%	kg and No	775.869
8516.70	Other electro-thermic appliances:			
8516.71	Coffee or tea makers	20%	kg and No	775.871

LAWS OF GUYANA

Customs

Cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV 3
8516.72	Toasters	20%	kg and No	775.872
8516.79	Other	20%	kg and No	775.879
8516.80	Electric heating resistors	20%	kg	775.88
8516.90	Parts	5%	kg	775.89
85.17	Electrical apparatus for line telephony or line telegraphy, including line telephone sets with cordless handsets and telecommunication apparatus for carrier-current line systems or for digital line systems; videophones.			
8517.10	Telephone sets; videophones:			
8517.11	Line telephone sets with cordless handsets	5%	kg and No	764.111
8517.19	Other	5%	kg and No	764.119
8517.20	Facsimile machines and teleprinters:			
8517.21	Facsimile machines	5%	kg and No	764.16
8517.22	Teleprinters	5%	kg and No	764.13
8517.30	Telephonic or telegraphic switching apparatus	5%	kg	764.15
8517.50	Other apparatus, for carrier-current line systems or for digital line systems	5%	kg and No	764.17
8517.80	Other apparatus	5%	kg and No	764.19
8517.90	Parts	5%	kg and No	764.91
85.18	Microphones and stands therefor; loud speakers, whether or not mounted in their enclosures; headphones, earphones and combined microphone/speaker sets; audio-frequency electric amplifiers; electric sound amplifier sets.			

LAWS OF GUYANA

Customs

Cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV 3
8518.10	Microphones and stands therefor	20%	kg	764.21
8518.20	Loudspeakers; whether or not mounted in their enclosures:			
8518.21	Single loudspeakers, mounted in their enclosures	20%	kg	764.221
8518.22	Multiple loudspeakers, mounted in the same enclosure	20%	kg	764.222
8518.29	Other	5%	kg	764.23
8518.30	Headphones, earphones and combined microphones/speaker sets	20%	kg	764.24
8518.40	Auto-frequency electric amplifiers	45%	kg	764.25
8518.50	Electric sound amplifier sets	20%	kg	764.26
8518.90	Parts	20%	kg	764.92
85.19	Turntables (record-decks), record-players, cassette-players and other sound reproducing apparatus, not incorporating a sound recording device.			
8519.10	Coin or disc-operated record players	45%	kg and No	763.31
8519.20	Other record-players:	20%	kg and No	763.331
8519.21	Without loudspeaker			
8519.29	Other	20%	kg and No	763.339
8519.30	Turntables (record-decks):			
8519.31	With automatic record changing mechanism	20%	kg and No	763.351
8519.39	Other	20%	kg and No	763.359
8519.40	Transcribing machines	20%	kg and No	763.82
8519.90	Other sound reproducing apparatus:			
8519.92	Pocket-size cassette-players	20%	kg and No	763.831
8519.93	Other, cassette-type	20%	kg and No	763.832
8519.99	Other	20%	kg and No	763.839

LAWS OF GUYANA

Customs

Cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV 3
85.20	Magnetic tape recorders and other sound recording apparatus, whether or not incorporating a sound reproducing device.			
8520.10	Dictating machines not capable of Operating without an external source Of power	5%	kg and No	763.841
8520.20	Telephone answering machines	20%	kg and No	763.842
8520.30	Other magnetic tape recorders incorporating sound reproducing apparatus :			
8520.32	Digital audio type	20%	kg and No	763.843
8520.33	Other, cassette type	20%	kg and No	763.844
8520.39	Other	20%	kg and No	763.845
8520.90	Other	20%	kg and No	763.849
85.21	Video recording or reproducing apparatus, whether or not incorporating a video turner.			
8521.10	Magnetic tape-type	30%	kg and No	763.811
8521.90	Other	30%	kg and No	763.819
85.22	Parts and accessories suitable for use solely or principally with the apparatus of headings Nos. 85.19 to 85.12.			
8522.10	Pick-up cartridges	5%	kg	764.991
8522.90	Other	5%	kg	764.999

LAWS OF GUYANA

Customs

Cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV 3
85.23	Prepared unrecorded media for sound recording or similar recording of other phenomena, other than products of Chapter 37.			
8523.10	Magnetic tapes:			
8523.11	Of a width not exceeding 4 mm:			
8523.111	Audio tapes	5%	kg and No	898.411
8523.112	Video tapes	5%	kg and No	898.412
8523.119	Other	5%	kg and No	898.419
8523.12	Of a width exceeding 4 mm but not exceeding 6.5 mm:			
8523.121	Audio tapes	5%	kg and No	898.431
8523.122	Video tapes	5%	kg and No	898.432
8523.129	Other	5%	kg and No	898.439
8523.13	Of a width not exceeding 6.5 mm:			
8523.131	Audio tapes	5%	kg and No	898.451
8523.132	Video tapes	5%	kg and No	898.452
8523.139	Other	5%	kg and No	898.459
8523.20	Magnetic tapes:			
8523.201	Diskettes	5%	kg and No	898.511
8523.209	Other	5%	kg and No	898.519
8523.30	Cards incorporating a magnetic stripe	5%	kg and No	898.591
8523.90	Other:			
8523.901	Record blanks	5%	kg and No	898.592
8523.909	Other	5%	kg and No	898.599
85.24	Records, tapes and other recorded media for sound or other similarly recorded phenomena, including matrices and masters for the production of records, but excluding products of Chapter 37.			

LAWS OF GUYANA

Customs

Cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV 3
8524.10	Gramophone records:			
8524.101	33 1/3 r.p.m.	20%	kg and No	898.711
8524.102	45 r.p.m	20%	kg and No	898.712
8524.109	Other	20%	kg and No	898.719
8524.30	Disc for laser reading systems:			
8524.31	For reproducing phenomena other than sound or image	20%	kg and No	898.791
8524.32	For reproducing sound only	20%	kg and No	898.792
8524.39	Other	20%	kg and No	898.793
8524.40	Magnetic tapes for reproducing phenomena other than sound or image	20%	kg and No	898.6
8524.50	Other magnetic tapes:			
8524.51	Of a width not exceeding 4 mm:			
8524.511	Audio tapes	20%	kg and No	898.611
8524.512	Video tapes	20%	kg and No	898.612
8524.519	Other	20%	kg and No	898.619
8524.52	Of a width exceeding 4 mm but not exceeding 6.5 mm:			
8524.521	Audio tapes	20%	kg and No	898.651
8524.522	Video tapes	20%	kg and No	898.652
8524.529	Other	20%	kg and No	898.659
8524.53	Of a width exceeding 6.5 mm:			
8524.531	Audio tapes	20%	kg and No	898.671
8524.532	Video tapes	20%	kg and No	898.672
8524.539	Other	20%	kg and No	898.679
8524.60	Cards incorporating a magnetic stripe	20%	kg and No	898.794
8524.90	Other:			
8524.91	For reproducing phenomena other than sound or image	20%	kg and No	898.795
8524.99	Other:			
8524.991	Audio compact discs	45%	kg and No	898.796
8524.992	Other compact discs	45%	kg and No	898.797
8524.993	Diskettes	5%	kg and No	898.798
8524.994	Matrices and masters for the production of records	5%	kg	898.7991

LAWS OF GUYANA

Customs

Cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV 3
8524.999	Other	20%	kg	898.7999
85.25	Transmission apparatus for radio-telephony, radio-telegraphy, radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras; still image video cameras and other video camera recorders.			
8525.10	Transmission apparatus	5%	kg	764.31
8525.20	Transmission apparatus incorporating reception apparatus:			
8525.201	Portable radio-telephones	20%	kg and No	764.321
8525.209	Other	5%	kg	764.329
8525.30	Television cameras	20%	kg and No	764.82
8525.40	Still image video cameras and other video camera recorders	20%	kg and No	763.81
85.26	Radar apparatus, radio navigational aid apparatus and radio remote control apparatus.			
8526.10	Radar apparatus	5%	kg	764.831
8526.90	Other:			
8526.91	Radio navigational aid apparatus	5%	kg	764.832
8526.92	Radio remote control apparatus	5%	kg	764.839
85.27	Reception apparatus for radio-telephony, radio-telegraphy or radio-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock.			

LAWS OF GUYANA

Customs

Cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV 3
8527.10	Radio-broadcast receivers capable of operating without an external source of power, including apparatus capable of receiving also radio-telephony or radio-telegraphy:			
8527.12	Pocket-size radio cassette-players	20%	kg and No	762.211
8527.13	Other apparatus combined with sound recording or reproducing apparatus	20%	kg and No	762.212
8527.19	Other	20%	kg and No	762.22
8527.20	Radio-broadcast receivers not capable of operating without an external source of power, of a kind used in motor vehicles, including apparatus capable of receiving also radio-telephony or radio-telegraphy:			
8527.21	Combined with sound recording or reproducing apparatus	20%	kg and No	762.11
8527.29	Other	20%	kg and No	762.12
8527.30	Other radio-broadcast receivers, including apparatus capable or receiving also radio-telephony or radio-telegraphy:			
8527.31	Combined with sound recording or reproducing apparatus	20%	kg and No	762.81
8527.32	Not combined with sound recording or reproducing apparatus but combined with a clock	20%	kg and No	762.82
8527.39	Other	20%	kg and No	762.89
8527.90	Other apparatus	20%	kg and No	764.81
85.28	Reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus; video monitors and video projectors.			

LAWS OF GUYANA

Customs

Cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV 3
8528.10	Reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus:			
8528.12	Colour	20%	kg and No	761.11
8528.13	Black and white or other monochrome	20%	kg and No	761.21
8528.20	Video monitors:			
8528.21	Colour	20%	kg and No	761.12
8528.22	Black and white or other monochrome	20%	kg and No	761.22
8528.30	Video projectors	20%	kg and No	761.13
85.29	Parts suitable for use solely or principally with the apparatus of headings Nos. 85.25 to 85.28.			
8529.10	Aerials and aerial reflectors of all kinds; parts suitable for use there-with	5%	kg	764.931
8529.90	Other	5%	kg	764.939
85.30	Electrical signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields (other than those of heading No. 8608.00).			
8530.10	Equipment for railways or tramways	Free	kg	778.821
8530.80	Other equipment	Free	kg	778.829
8530.90	Parts	Free	kg	778.83

LAWS OF GUYANA

Customs

Cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV 3
85.31	Electric sound or visual signalling apparatus (for example, bells, sirens, indicator panels, burglar or fire alarms), other than those of heading No. 85.12 or 85.30			
8531.10	Burglar or fire alarms and similar apparatus	5%	kg	778.841
8531.20	Indicator panels incorporating liquid crystal devices (LCD) or light emitting diodes (LED)	5%	kg	778.842
8531.80	Other apparatus:			
8531.801	Electrical sound or visual signalling apparatus	20%	kg	778.843
8531.809	Other	5%	kg	778.849
8531.90	Parts	5%	kg	778.85
85.32	Electrical capacitors, fixed, variable or adjustable (pre-set).			
8532.10	Fixed capacitors designed for use in 50/60 Hz circuits and having a reactive power handling capacity of not less than 0.5 kvar (power capacitors)	5%	kg	778.61
8532.20	Other fixed capacitors:			
8532.21	Tantalum	5%	kg	778.62
8532.22	Aluminium electrolytic	5%	kg	778.63
8532.23	Ceramic dielectric, single layer	5%	kg	778.64
8532.24	Ceramic dielectric, multiplayer	5%	kg	778.65
8532.25	Dielectric of paper or plastics	5%	kg	778.66
8533.29	Other	5%	kg	778.67
8532.30	Variable or adjustable (pre-set) capacitors	5%	kg	778.68
8532.90	Parts	5%	kg	778.69

LAWS OF GUYANA

Customs

Cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV 3
85.33	Electrical resistors (including rheostats and potentiometers), other than heating resistors.			
8533.10	Fixed carbon resistors, composition or film types	5%	kg	772.31
8533.20	Other fixed resistors:			
8533.21	For a power handling capacity not exceeding 20 W	5%	kg	772.321
8533.29	Other	5%	kg	772.329
8533.30	Wirewound variable resistors, including rheostats and potentiometers:			
8533.31	For a power handling capacity not exceeding 20 W	5%	kg	772.331
8533.39	Other	5%	kg	772.339
8533.40	Other variable resistors, including rheostats and potentiometers	5%	kg	772.35
8533.90	Parts	5%	kg	772.38
8534.00	Printed circuits.	5%	kg	772.2
85.35	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, fuses, lightning arresters, voltage limiters, surge suppressors, plugs, junction boxes), for a voltage exceeding 1,000 volts.			
8535.10	Fuses	5%	kg	772.41
8535.20	Automatic circuit breakers:			
8535.21	For a voltage of less than 72.5 kV	5%	kg	772.42
8535.29	Other	5%	kg	772.43

LAWS OF GUYANA

Customs

Cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV 3
8535.30	Isolating switches and make-and-break switches	5%	kg	772.44
8535.40	Lighting arresters, voltage limiters and surge suppressors	5%	kg	772.45
8535.90	Other	5%	kg	772.49
85.36	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, relays, fuses, surge suppressors, plugs, sockets, lamp-holders, junction boxes), for a voltage not exceeding 1,000 volts.			
8536.10	Fuses	5%	kg	772.51
8536.20	Automatic circuit breakers	5%	kg	772.52
8536.30	Other apparatus for protecting electrical circuits	5%	kg	772.53
8536.40	Relays:			
8536.41	For a voltage not exceeding 60 V	5%	kg	772.541
8536.49	Other	5%	kg	772.549
8536.50	Other switches	5%	kg	772.55
8536.60	Lamp-holders, plugs and sockets:			
8536.61	Lamp-holders	5%	kg	772.57
8536.69	Other	5%	kg	772.58
8536.90	Other apparatus	5%	kg	772.59

LAWS OF GUYANA

Customs

Cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV 3
85.37	Broads, panels, consoles, desks, cabinets and other bases, equipped with two or more apparatus of heading No. 85.35 or 85.36, for electric control or the distribution of electricity, including those incorporating instruments or apparatus of Chapter 90, and numerical control apparatus, other than switching apparatus of heading No. 85.17.			
8537.10	For a voltage not exceeding 1,000 V	10%	kg	772.61
8537.20	For a voltage exceeding 1,000 V	10%	kg	772.62
85.38	Parts suitable for use solely or principally with the apparatus of heading No. 85.35, 85.36 or 85.37.			
8538.10	Boards, panels, consoles, desks, cabinets and other bases for the goods of heading No. 85.37, not equipped with their apparatus	15%	kg	772.81
	Other	5%	kg	772.82
85.39	Electric filament or discharge lamps including sealed beam lamp units and ultra-violet or infra-red lamps; arc-lamps.			
8539.10	Sealed beam lamp units	45%	kg	778.23
8539.20	Other filament lamps, excluding ultra-violet or infra-red lamps:			
8539.21	Tungsten halogen	20%	kg	778.211

LAWS OF GUYANA

Customs

Cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV 3
8539.22	Other , of a power not exceeding 200 W and for a voltage exceeding 100 V	20%	kg	778.212
8539.29	Other	20%	kg	778.219
8539.30	Discharge lamps, other than ultra-violet lamps:			
8539.31	Fluorescent, hot cathode	20%	kg	778.221
8539.32	Mercury or sodium vapour lamps; metal halide lamps	20%	kg	778.222
8539.39	Other	20%	kg	778.229
8539.40	Ultra-violet or infer-red lamps; arc-lamps:			
8539.41	Arc-lamps	5%	kg	778.241
8539.49	Other	5%	kg	778.249
8539.90	Parts	5%	kg	778.29
85.40	Thremionic, cold cathode or photo-cathode valves and tubes (for example, vacuum or vapour or gas filled valves and tubes, mercury arc rectifying valves and tubes, cathode-ray tubes, television camera tubes)			
8540.10	Cathode-ray television picture tubes, including video monitor cathode-ray tubes:			
8540.11	Colour	5%	kg	776.11
8540.12	Black and white or other monochrome	5%	kg	776.12
8540.20	Television camera tubes; image converters and intensifiers; other photo-cathode tubes	5%	kg	776.21
8540.40	Data/graphic display tubes, colour, with a phosphor dot screen pitch smaller than 0.4 mm	5%	kg	776.231

LAWS OF GUYANA

Customs

Cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV 3
8540.50	Data/graphic display tubes, black and white or other monochrome	5%	kg	776.232
8540.60	Other cathode-ray tubes	5%	kg	776.239
8540.70	Microwave tubes (for example, magnetrons, klystrons, travelling wave tubes, carcinotrons), excluding grid controlled tubes:			
8540.71	Magnetrons	5%	kg	776.251
8540.72	Klystones	5%	kg	776.252
8540.79	Other	5%	kg	776.259
8540.80	Other valves and tubes:			
8540.81	Receiver or amplifier valves and tubes	5%	kg	776.271
8540.89	Other	5%	kg	776.279
8540.90	Parts:			
8540.91	Of cathode-ray tubes	5%	kg	776.291
8540.99	Other	5%	kg	776.299
85.41	Diodes, transistors and similar semiconductor devices; photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light emitting diodes; mounted piezo-electric crystals.			
8541.10	Diodes, other than photosensitive or light emitting diodes	5%	kg	776.31
8541.20	Transistors, other than photosensitive transistors:			
8541.21	With a dissipation rate of less than 1 W	5%	kg	776.32
8541.29	Other	5%	kg	776.33

LAWS OF GUYANA

Customs

Cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV 3
8541.30	Thyristors, diacs and triacs, other than photosensitive devices	5%	kg	776.35
8541.40	Photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light emitting diodes	5%	kg	776.37
8541.50	Other semiconductor devices	5%	kg	776.39
8541.60	Mounter piezo-electric crystals	5%	kg	776.81
8541.90	Parts	5%	kg	776.88
85.42	Electronic integrated circuits and microassemblies.			
8542.10	Monolithic digital integrated circuits:			
8542.12	Cards incorporating an electronic integrated circuit ("smart" cards)	5%	kg	776.411
8542.13	Metal oxide semiconductors (MOS technology)	5%	kg	776.412
8542.14	Circuits obtained by bipolar technology			
8542.19	Other, including circuits obtained by a combination of bipolar and MOS technologies (BIMOS technology)	5%	kg	776.413
8542.30	Other monolithic integrated circuits	5%	kg	776.431
8542.40	Hybrid integrated circuits	5%	kg	776.45
8542.50	Electronic microassemblies	5%	kg	776.49
8542.90	Parts	5%	kg	776.89
85.43	Electrical machines and apparatus, having individual functions, not specified or included elsewhere in this Chapter.			
8543.10	Particle accelerators:			

LAWS OF GUYANA

Customs

Cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV 3
8543.11	Ion implanters for doping semi-conductors materials	5%	kg	778.711
8543.19	Other	5%	kg	778.719
8543.20	Signal generators	5%	kg	778.781
8543.30	Machines and apparatus for electroplating, electrolysis or electrophoresis	5%	kg	778.782
8543.40	Electric fence energisers	5%	kg	778.783
8543.80	Other machines and apparatus:			
8543.81	Proximity cards and tags	5%	kg	778.784
8543.89	Other:			
8543.891	Sound mixing units (equalisers) for domestic use	30%	kg	778.785
8543.899	Other	5%	kg	778.789
8543.90	Parts	5%	kg	778.79
85.44	Insulated (including enamelled or anodised) wire, cable (including co-axial cable) and other insulated electric conductors, whether or not fitted with connectors; optical fibre cables, made up of individually sheathed fibres, whether or not assembled with electric conductors or fitted with connectors.			
8544.10	Winding wire:			
8544.11	Of copper:			
8544.111	Enamelled or plastic insulated	5%	kg	773.111
8544.119	Other	5%	kg	773.112
8544.19	Other	5%	kg	773.119
8544.20	Co-axial cable and other co-axial electric conductors	5%	kg	773.12

LAWS OF GUYANA

Customs

Cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV 3
8544.30	Ignition wiring sets and other wiring set of a kind used in vehicles, aircraft or ships	5%	kg	773.13
8544.40	Other electric conductors, for a voltage not exceeding 80 V:			
8544.41	Fitted with connectors	5%	kg	773.141
8544.49	Other	5%	kg	773.149
8544.50	Other electric conductors, for a voltage exceeding 80 V but not exceeding 1,000 V:			
8544.51	Fitted with connectors	5%	kg	773.151
8544.59	Other:			
8544.591	Plastic-insulated copper conductors exceeding 0.5 mm ²	15%	kg	773.152
8544.592	Telephone drop wire or station wire	15%	kg	773.153
8544.599	Other	5%	kg	773.159
8544.60	Other electric conductors, for a voltage exceeding 1,000 V:			
8544.601	Plastic-insulated copper conductors exceeding 0.5 mm ²	15%	kg	773.171
8544.609	Other	5%	kg	773.179
8544.70	Optical fibre cables	5%	kg	773.18
85.45	Carbon electrodes, carbon brushes, lamp carbons, battery carbons and other articles of graphite or other carbon, with or without metal, of a kind used for electrical purposes.			
8545.10	Electrodes:			
8545.11	Of a kind used for furnaces	5%	kg	778.861
8545.19	Other	5%	kg	778.862
8545.20	Brushes	5%	kg	778.863
8545.90	Other	5%	kg	778.869
85.46	Electrical insulators of any material.			

LAWS OF GUYANA

Customs

Cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV 3
8546.10	Of glass	5%	kg	773.22
8546.20	Of ceramics	5%	kg	773.23
8546.90	Other	5%	kg	773.24
85.47	Insulating fittings for electrical machines, appliance or equipment, being fittings wholly of insulating material apart from any minor components of metal (for example, threaded sockets) incorporated during moulding solely for purposes of assembly, other than insulators of heading No 85.46; electrical conduit tubing and joints therefore, of base metal lined with insulating material.			
8547.10	Insulating fittings of ceramics	5%	kg	773.26
8547.20	Insulating fittings of plastics	5%	kg	773.28
8547.90	Other	5%	kg	773.29
85.48	Waste and scrap of primary cells, primary batteries and electric accumulators, spent primary cells, spent primary batteries and spent electrical accumulators; electrical parts of machinery or apparatus, not specified or included elsewhere in this Chapter.			
8548.10	Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators	5%	kg	778.12
8548.90	Other	5%	kg	778.89

SECTION XVII

**VEHICLES, AIRCRAFT, VESSELS AND
ASSOCIATED TRANSPORT EQUIPMENT****Notes**

1. This Section does not cover articles of heading No. 9501.00, 95.03 or 9508.00, or bobsleighs, toboggans or the like of heading No. 95.06.
2. The expressions “**parts**” and “**parts and accessories**” do not apply to the following articles, whether or not they are identifiable as for the goods of this Section:
 - (a) Joints, washers or the like of any material classified according to their Constituent material or in heading No. 84.84 or other articles of vulcanised rubber other than hard rubber (heading No. 40.16);
 - (b) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
 - (c) Articles of Chapter 82 (tools);
 - (d) Articles of heading No. 83.06;
 - (e) Machines or apparatus of headings Nos. 84.01 to 84.79, or parts therefore; articles of heading No. 84.81 or 84.82 or, provided they constitute integral parts of engines or motors, articles of heading No. 84.83;
 - (f) Electrical machinery or equipment (Chapter 85);
 - (g) Articles of Chapter 90;

- (h) Articles of Chapter 91;
 - (ij) Arms (Chapter 93);
 - (k) Lamps or lighting fittings of heading No. 94.05; or
 - (l) Brushes of a kind used as parts of vehicles (heading No.96.03)
3. Reference in Chapters 86 to 88 to “**parts**” or “**accessories**” do not apply to parts or accessories which are not suitable for use solely or principally with the articles of those Chapters. A part of accessory which answers to a description in two or more of the headings of those Chapters is to be classified under that heading which corresponds to the principal use of that part or accessory.
4. For the purpose of this Section:
- (a) Vehicles specially constructed to travel on both road and rail are classified under the appropriate heading of Chapter 87;
 - (b) Amphibious motor vehicles are classified under the appropriate heading of Chapter 87;
 - (c) Aircraft specially constructed so that they can also be used as road vehicles are classified under the appropriate heading of Chapter 88.
5. Air-cushion vehicles are to be classified within this Section with the vehicles to which they are most akin as follows:
- (a) In Chapter 86 if designed to travel on a guide-track (hovertrains);
 - (b) In Chapter 87 if designed to travel over land or over both land and water;

- (c) In Chapter 89 if designed to travel over water, whether or not able to land on beaches or landing-stages or also able to travel over ice.

Parts and accessories of air-cushion vehicle are to be classified in the same way as those of vehicles of the heading in which the air-cushion vehicles are classified under the above provisions.

Hovertrain track fixtures and fittings are to be classified as railway track fixtures and fittings, and signalling, safety or traffic control equipment for hovertrain transport systems as signalling, safety or traffic control equipment for railways.

CHAPTER 86

**RAILWAY OR TRAMWAY LOCOMOTIVES, ROLLING-STOCK
AND PARTS THEREOF; RAILWAY OR TRAMWAY TRACK
FIXTURES AND FITTINGS AND PARTS THEREOF;
MECHANICAL (INCLUDING ELECTRO-MECHANICAL)
TRAFFIC SIGNALLING EQUIPMENT OF ALL KINDS**

Note

1. This Chapter does not cover:
 - (a) Railway or tramway sleepers of wood or of concrete, or concrete guide-track sections for hovertrains (heading No. 44.06 or 68.10);
 - (b) Railway or tramway track construction material of iron or steel of heading No. 73.02; or
 - (c) Electrical signalling, safety or traffic control equipment of heading No. 85.30.

2. Heading No. 86.07 applies, *inter alia*, to:
 - (a) Axles, wheels, wheel set (running gear), metal tyres, hoops and hubs and other parts of wheels;
 - (b) Frames, underframes, bogies and bissel-bogies;
 - (c) Axle boxes; brake gear;
 - (d) Buffers for rolling-stock; hooks and other coupling gear and corridor connections;

- (e) Coachwork.
3. Subject to the provisions of Note 1 above, heading No. 8608.00 applies, *inter alia*, to:
- (a) Assembled track, turntables, platform buffers, loading gauges;
 - (b) Semaphores, mechanical signal discs, level crossing control gear, signal and point control, and other mechanical (including electro-mechanical) signalling, safety or traffic control equipment, whether or not fitted for electric lighting, for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields.

LAWS OF GUYANA

Customs

Cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV 3
86.01	Rail locomotives powered from an external source of electricity or by electric accumulators.			
8601.10	Powered from an external source of electricity	5%	kg and No	791.11
8601.20	Powered by electric accumulators	5%	kg and No	791.15
86.02	Other rail locomotives; locomotive tenders.			
8602.10	Diesel-electric locomotives	5%	kg and No	791.21
8602.90	Other	5%	kg and No	791.29
86.03	Self-propelled railway or tramway coaches, van and trucks, other than those of heading No. 8604.00.			
8603.10	Powered from an external source of electricity	5%	kg and No	791.61
8603.90	Other	5%	kg and No	791.69
8604.00	Railway or tramway maintenance or service vehicles, whether or not self-propelled (for example, workshops, cranes, ballast tampers, trackliners, testing coaches and track inspection vehicles).	5%	kg and No	791.81
8605.00	Railway or tramway passenger coaches, not self-propelled; luggage vans, post office coaches and other special purpose railway or tramway coaches, not self-propelled (excluding those of heading No. 8604.00)	5%	kg and No	791.7

LAWS OF GUYANA

Customs

Cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV 3
86.06	Railway or tramway goods vans and wagons, not self-propelled.			
8606.10	Tank wagons and the like	5%	kg and No	791.821
8606.20	Insulated or refrigerated vans and wagons, other than those of sub-heading No. 8606.10	5%	kg and No	791.822
8606.30	Self-discharging vans and wagons, other than those of subheading No. 8606.10 or 8606.20	5%	kg and No	791.823
8606.90	Other:			
8606.91	Covered and closed	5%	kg and No	791.824
8606.92	Open, with non-removable sides of a height exceeding 60 cm	5%	kg and No	791.825
8606.99	Other	5%	kg and No	791.829
86.07	Parts of railway or tramway locomotives or rolling-stock.			
8607.10	Bogies, bissel-boogies, axles and wheels, and parts thereof:			
8607.11	Driving boogies and bissel-boogies	5%	kg	791.991
8607.12	Other boogies and bissel-boogies	5%	kg	791.992
8607.19	Other, including parts	5%	kg	791.993
8607.20	Brakes and parts thereof:			
8607.21	Air brakes and parts thereof	5%	kg	791.994
8607.29	Other	5%	kg	791.995
8607.30	Hooks and other coupling devices, buffers, and parts thereof	5%	kg	791.996
8607.90	Other:			
8607.91	Of locomotives	5%	kg	791.997
8607.99	Other	5%	kg	791.999

LAWS OF GUYANA

Customs

Cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV 3
8608.00	Railway or tramway track fixtures and fittings; mechanical (including electro-mechanical) signally, safety or traffic control equipment for railways, parking facilities, port installations or airfields; parts of the foregoing.	5%	kg	791.91
8609.00	Containers (including containers for the transport of fluids) specially designed and equipped for carriage by one or more modes of transport.	5%	kg and No	786.3

CHAPTER 87

VEHICLES OTHER THAN RAILWAY OR TRAMWAY
ROLLING-STOCK, AND PARTS AND
ACCESSORIES THEREOF**Notes**

1. This Chapter does not cover railway or tramway rolling-stock designed solely for running on rails.
2. For the purpose of this Chapter, “tractors” means vehicles constructed essentially for hauling or pushing another vehicle, appliance or load, whether or not they contain subsidiary provision for the transport, in connection with the main use of the tractor, of tools, seeds, fertilisers or other goods.

Machines and working tools designed for fitting to tractors of heading No. 87.01 as interchangeable equipment remain classified in their respective headings even if presented with the tractor, and whether or not mounted on it.

3. Motor chassis fitted with cabs fall in headings Nos. 87.02 to 87.04, and not in heading No. 87.06.
4. Heading No. 87.12 includes all children’s bicycles. Other children’s cycles fall in heading No. 9501.00.

LAWS OF GUYANA

Customs

Cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV 3
87.01	Tractors (other than tractors of heading No. 87.09).			
8701.10	Pedestrian controlled tractors:			
8701.101	For use in agriculture	Free	kg and No	722.411
8701.109	Other	5%	kg and No	722.419
8701.20	Road tractors for semi-trailers	5%	kg and No	783.2
8701.30	Track-laying tractors:			
8701.301	For use in agriculture	Free	kg and No	722.31
8701.309	Other	5%	kg and No	722.39
8701.90	Other:			
8701.901	For use in agriculture	Free	kg and No	722.491
8701.909	Other	5%	kg and No	722.499
87.02	Motor vehicles for the transport of ten or more persons, including the driver.			
8702.10	With compression – ignition internal combustion piston engine (diesel or semi-diesel):			
8702.101	Coaches, buses and mini-buses, of a seating capacity not exceeding 21 persons (including the driver), completely knocked down for assembly in plants approved for the purpose by the Competent Authority	5%	kg and No	783.111
8702.102	Other coaches, buses and mini-buses of a seating capacity not exceeding 21 persons (including the driver)	10%	kg and No	783.112

LAWS OF GUYANA

Customs

Cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV 3
8702.103	Coaches, buses and mini-buses, of a seating capacity exceeding 21 persons but not exceeding 29 persons (including the driver), completely knocked down for the purpose by the Competent Authority	5%	kg and No	783.113
872.104	Other coaches, buses and mini-buses, of a seating capacity exceeding 21 persons but not exceeding 29 persons (including the driver)	10%	kg and No	783.114
8702.105	Coaches, buses and mini-buses, of a seating capacity exceeding 29 persons (including the driver), completely knocked down for assembly in plants approved for the purpose by the Competent Authority	5%	kg and No	783.115
8702.106	Other coaches, buses and mini-buses, of a seating capacity exceeding 29 persons (including the driver)	10%	kg and No	783.116
8702.109	Other	10%	kg and No	783.119
8702.90	Other:			
8702.901	Coaches, buses and mini-buses, of a seating capacity not exceeding 21 persons (including the driver), completely knocked down for assembly in plants approved for the purpose by the Competent Authority	5%	kg and No	783.191
8702.902	Other coaches, buses and mini-buses, Of a seating capacity not exceeding 21 persons (including the driver)	10%	kg and No	783.192

LAWS OF GUYANA

Customs

Cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV 3
8702.903	Coaches, buses and mini-buses, of a seating capacity exceeding 21 persons but not exceeding 29 persons (including the driver), completely approved for the purpose by the Competent Authority	5%	kg and No	783.193
8702.904	Other coaches, buses and mini-buses, of a seating capacity exceeding 21 persons but not exceeding 29 persons (including the driver)	10%	kg and No	783.194
8702.905	Coaches, buses and mini-buses, of a seating capacity exceeding 29 persons (including the driver), completely knocked down for assembly in plants approved for the purpose by the Competent Authority	5%	kg and No	783.195
8702.906	Other coaches, buses and mini-buses of a seating capacity exceeding 29 persons (including the driver)	10%	kg and No	783.196
8702.909	Other	10%	kg and No	783.199
87.03	Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading No. 87.02), including station wagons and racing cars.			
8703.10	Vehicles specially designed for travelling on snow; golf cars and similar vehicles	20%	kg and No	781.1
8703.20	Other vehicles, with spark-ignition internal combustion reciprocating piston engine:			

LAWS OF GUYANA

Customs

Cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV 3
8702.21	Of a cylinder capacity not exceeding 1,000 cc: Completely knocked down for the purpose by the Competent Authority Authority	5%	kg and No	781.211
8702.219	Other	45%	kg and No	781.219
8702.22	Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc:			
8703.221	Completely knocked down for assembly in plants approved for the purpose by the Competent Authority	5%	kg and No	781.221
8703.229	Other	45%	kg and No	781.229
8703.23	Of a cylinder capacity exceeding 1,500 cc but not exceeding 3,000 cc:			
8703.231	Completely knock down for assembly in plants approved for the purpose by the Competent Authority	5%	kg and No	781.231
8703.232	Of a cylinder capacity exceeding 1500 cc but not exceeding 1800 cc	45%	kg and No	781.232
8703.233	Of a cylinder capacity exceeding 1800 cc but exceeding 2000 cc	45%	kg and No	781.233
8703.234	Of a cylinder capacity exceeding 2000 cc but not exceeding 3000 cc	45%	kg and No	781.234
8703.24	Of a cylinder capacity exceeding 3,000 cc:			
8703.241	Completely knocked down for assembly in plants approved for the purpose by the competent Authority	5%	kg and No	781.241
8703.249	Other	45%	kg and No	781.249
8703.30	Other vehicles, with compression-ignition internal combustion piston engine (diesel or semi-diesel):			

LAWS OF GUYANA

Customs

Cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV 3
8702.31	Of a cylinder capacity not exceeding 1,500 cc:			
8703.311	Completely knocked down for the Purpose by the Competent Authority Authority	5%	kg and No	781.251
8702.319	Other	45%	kg and No	781.259
8702.32	Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,500 cc:			
8703.321	Of a cylinder capacity exceeding 1500 cc but not exceeding 2000 cc, completely knocked down for assembly in plants approved for the purpose by the Competent Authority	5%	kg and No	781.261
8703.322	Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000 cc, other	45%	kg and No	781.262
8703.323	Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc, completely knocked down for assembly in plants approved for purpose by the Competent Authority	5%	kg and No	781.263
8703.324	Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc, other	45%	kg and No	781.264
8703.33	Of a cylinder capacity exceeding 2500 cc:			
8703.331	Completely knocked down for assembly in plants approved for the purpose by the Competent Authority	5%	kg and No	781.271
8703.339	Other	45%	kg and No	781.279
8703.90	Other	45%	kg and No	781.29

LAWS OF GUYANA

Customs

Cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV 3
87.04	Motor vehicles for the transport of goods.			
8704.10	Dumpers designed for off-highway use	10%	kg and No	782.11
8704.20	Other, with compression-ignition (diesel or semi-diesel):			
8704.21	g.v.w. not exceeding 5 tonnes:			
8704.211	Completely knock down for assembly in plants approved for the purpose by the Competent Authority	5%	kg and No	782.191
8704.219	Other	10%	kg and No	782.192
8704.22	g.v.w. exceeding 5 tonnes:			
8704.221	Completely knock down for assembly in plants approved for the purpose by the Competent Authority	5%	kg and No	782.193
8704.229	Other	10%	kg and No	782.194
8704.23	g.v.w. exceeding 20 tonnes:			
8704.231	Completely knock down for assembly in plants approved for the purpose by the Competent Authority	5%	kg and No	782.195
8704.239	Other	10%	kg and No	782.196
8704.30	Other, with spark-ignition internal combustion piston engines:			
8704.31	g.v.w. not exceeding 5 tonnes:			
8704.311	Completely knock down for assembly in plants approved for the purpose by the Competent Authority	5%	kg and No	782.197
8704.319	Other	10%	kg and No	782.198
8704.32	g.v.w. not exceeding 5 tonnes:			

LAWS OF GUYANA

Customs

Cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV 3
8704.321	Completely knocked down for assembly in plants approved for the purpose by the competent Authority	5%	kg and No	782.1991
8704.329	Other	10%	kg and No	782.1992
8704.90	Other	10%	kg and No	782.1999
87.05	Special purpose motor vehicles, other than those principally designed for the transport of persons or goods (for example, breakdown lorries, crane lorries, fire fighting vehicles, concrete-mixer lorries, road sweeper lorries, spraying lorries, mobile workshops, mobile radiological units).			
8705.10	Crane lorries	5%	kg and No	782.21
8705.20	Mobile drilling derricks	5%	kg and No	782.23
8705.30	Fire fighting vehicles	Free	kg and No	782.25
8705.40	Concrete-mixer lorries	5%	kg and No	782.27
8705.90	Other	5%	kg and No	782.29
87.06	Chassis fitted with engines, for the motor vehicles of headings Nos. 87.01 to 87.05.			
8706.001	For the assembly of coaches and buses	5%	kg and No	784.11
8706.002	For the motor vehicles of heading No. 87.01, 87.04 or 87.05	5%	kg and No	784.12
8706.009	Other	20%	kg and No	784.19
87.07	Bodies (including cabs), for the motor vehicles of headings Nos. 87.01 to 87.05.			

LAWS OF GUYANA

Customs

Cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV 3
8707.10	For the vehicles of heading No. 87.03	5%	kg	784.21
8707.90	Other:			
8707.901	Bus bodies	5%	kg	784.251
8707.909	Other	5%	kg	784.259
87.08	Parts and accessories of the motor vehicles of headings Nos. 87.01 to 87.05.			
8708.10	Bumpers and parts thereof	30%	kg	784.31
8708.20	Other parts and accessories of bodies (Including cabs):			
8708.21	Safety seat belts	30%	kg	784.321
8708.29	Other	30%	kg	784.329
8708.30	Brakes and servo brakes and parts thereof:			
8708.31	Mounted brake linings:			
8708.311	For tractors	5%	kg	784.331
8708.319	Other	30%	kg	784.332
8708.39	Other:			
8708.391	For tractors	5%	kg	784.333
8708.399	Other	30%	kg	784.339
8708.40	Gear boxes:			
8708.401	For tractors	5%	kg	784.341
8708.409	Other	30%	kg	784.349
8708.50	Drive-axles with differential, whether or not provided with other transmission components:			
8708.501	For tractors	5%	kg	784.351
8708.509	Other	30%	kg	784.359
8708.60	Non-driving axles and parts thereof:			
8708.601	For tractors	5%	kg	784.361
8708.609	Other	30%	kg	784.369
	Road wheels and parts and accessories thereof:			

LAWS OF GUYANA

Customs

Cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV 3
8708.701	For tractors	5%	kg	784.391
8708.709	Other	30%	kg	784.392
8708.80	Suspension shock-absorbers:			
8708.801	For tractors	5%	kg	784.393
8708.809	Other	30%	kg	784.394
8708.90	Other parts and accessories:			
8708.91	Radiators:			
8708.911	For tractors	5%	kg	784.395
8708.919	Other	30%	kg	784.396
8708.92	Silencers and exhaust pipes:			
8708.921	For tractors	5%	kg	784.397
8708.929	Other	30%	kg	784.398
8708.93	Clutches and parts thereof:			
8708.931	For tractors	5%	kg	784.3991
8708.939	Other	30%	kg	784.3992
8708.94	Steering wheels, steering columns and steering boxes:			
8708.941	For tractors	5%	kg	784.3993
8708.949	Other	30%	kg	784.3994
8708.99	Other:			
8708.991	For tractors	5%	kg	784.3995
8708.999	Other	30%	kg	784.3999
87.09	Works trucks, self-propelled, not fitted with lifting or handling equipment, of the type used in factories, warehouses, dock areas or airports for tractors of the type used on railway station platforms; parts of the foregoing vehicles.			
8709.10	Vehicles:			
8709.11	Electrical	5%	kg	74.14
8709.19	Other	5%	kg	74.15

LAWS OF GUYANA

Customs

Cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV 3
8709.90	Parts	5%	kg	744.19
8710.00	Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles.	5%	kg	891.11
87.11	Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without sides-cars; side-cars			
8711.10	With reciprocating internal combustion piston engine of a cylinder capacity not exceeding 50 cc:			
8711.101	For the transport of goods	5%	kg and No	785.111
8711.109	Other	20%	kg and No	785.119
8711.20	With reciprocating internal combustion piston engine of a cylinder capacity not exceeding 50 cc but not exceeding 250cc:			
8711.201	For the transport of goods	5%	kg and No	785.131
8711.209	Other	20%	kg and No	785.139
8711.30	With reciprocating internal combustion piston engine of a cylinder capacity exceeding 250 cc but not exceeding 500 cc:			
8711.301	For the transport of goods	5%	kg and No	785.151
8711.309	Other	20%	kg and No	785.159
8711.40	With reciprocating internal combustion piston engine of a cylinder capacity exceeding 500 cc but not exceeding 800 cc:			
8711.401	For the transport of goods	5%	kg and No	785.161
8711.409	Other	20%	kg and No	785.169

LAWS OF GUYANA

Customs

Cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV 3
8711.50	With reciprocating internal combustion piston engine of a cylinder capacity exceeding 800 cc:			
8711.501	For the transport of goods	5%	kg and No	785.171
8711.509	Other	20%	kg and No	785.179
8711.90	Other:			
8711.901	For the transport of goods	5%	kg and No	785.191
8711.909	Other	20%	kg and No	785.199
87.12	Bicycles and other cycles (including delivery tricycles), not motorised.			
8712.001	For the transport of goods	5%	kg and No	785.21
8712.009	Other	20%	kg and No	785.29
87.13	Invalid carriages, whether or not motorised or otherwise mechanically propelled.			
8713.10	Not mechanically propelled	Free	kg and No	785.311
8713.90	Other	Free	kg and No	785.319
87.14	Parts and accessories of vehicles of headings Nos. 87.11 to 87.13.			
8714.10	Of motorcycles (including mopeds):			
8714.11	Saddles	5%	kg and No	785.351
8714.19	Other	5%	kg and No	785.359
8714.20	Of invalid carriages	Free	kg and No	785.36
8714.90	Other:			
8714.91	Frames and forks, and parts thereof	5%	kg and No	785.371
8714.92	Wheel rims and spokes	5%	kg and No	785.372
8714.93	Hubs, other than coaster braking hubs and hub brakes, and free-wheel sprocket wheels	5%	kg and No	785.373

LAWS OF GUYANA

Customs

Cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV 3
8714.94	Brakes, including coaster braking hubs and hub brakes, and parts thereof	5%	kg	785.374
8714.95	Saddles	5%	kg	785.375
8714.96	Padals and crank-gear, and parts thereof	5%	kg	785.379
8714.99	Other			
8715.00	Baby carriages and parts thereof.	5%	kg	894.1
87.16	Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof.			
8716.10	Trailers and semi-trailers of the caravan type, for housing or camping	20%	kg and No	786.1
8716.20	Self-loading or self-unloading trailers and semi-trailers for agricultural purposes	5%	kg and No	786.21
8716.30	Other trailers and semi-trailers for the transport of goods:			
8716.31	Tanker trailers and tanker semi-trailers	5%	kg and No	786.22
8716.39	Other	5%	kg and No	786.29
8716.40	Other trailers and semi-trailers	5%	kg and No	786.83
8716.80	Other vehicles:			
8716.801	Wheelbarrows	10%	kg and No	786.851
8716.809	Other	5%	kg and No	786.859
8716.90	Parts:			
8716.901	Of wheelbarrows	10%	kg	786.891
8716.909	Other	5%	kg	786.899

CHAPTER 88

AIRCRAFT, SPACECRAFT, AND PARTS THEREOF

Subheading Note

1. For the purpose of subheadings Nos. 8802.11 to 8802.40, the expression “**unladen weight**” means the weight of the machine in normal flying order, excluding the weight of the crew and of fuel and equipment other than permanently fitted items of equipment.

LAWS OF GUYANA

Customs

Cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV 3
88.01	Balloons and dirigibles; gliders, hang Gliders and other non-powered aircraft.			
8801.10	Gliders and hang gliders	20%	kg and No	792.81
8801.90	Other	20%	kg and No	792.82
88.02	Other aircraft (for example, heli- copters, aeroplanes); spacecraft (including satellites) and suborbital and spacecraft launch vehicles.			
8802.10	Helicopters:			
8802.11	Of an unladen weight not exceeding 2,000 kg	5%	kg and No	792.11
8802.12	Of an unladen weight exceeding 2,000 kg	5%	kg and No	792.15
8802.20	Aeroplanes and other aircraft, of an unladen weight not exceeding 2,000 kg	5%	kg and No	792.2

LAWS OF GUYANA

Customs

Cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV 3
8802.30	Aeroplanes and other aircraft, of an unladen weight exceeding 2,000 kg but not exceeding 15,000 kg	5%	kg and No	792.3
8802.40	Aeroplanes and other aircraft, of an unladen weight exceeding 15,000 kg	5%	kg and No	792.4
8802.60	Spacecraft (including satellites) and suborbital and spacecraft launch vehicles	5%	kg and No	792.5
88.03	Parts of goods of heading No. 88.01 or 88.02.			
8803.10	Propellers and rotors and parts thereof	5%	kg	792.91
8803.20	Under-carriages and parts thereof	5%	kg	792.93
	Other parts of aeroplanes or helicopters	5%	kg	792.95
8803.90	Other	5%	kg	792.97
8804.00	Parachutes (including dirigible parachutes and paragliders) and rotochutes; parts thereof and accessories thereto.	5%	kg	899.96
88.05	Aircraft launching gear; deck-arrestor or similar gear; ground flying trainers; parts of the foregoing articles.			
8805.10	Aircraft launching gear and parts thereof; deck-arrestor or similar gear and parts thereof	5%	kg	792.831
8805.20	Ground flying trainers and parts thereof	5%	kg	792.832

CHAPTER 89

SHIPS, BOATS AND FLOATING STRUCTURES

Note

1. A hull, an unfinished or incomplete vessel, assembled, unassembled or disassemble, or a complete vessel unassembled or disassembled, is to be classified in heading No. 89.06 if it does not have the essential character of a vessel of a particular kind.

LAWS OF GUYANA

Customs

Cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV 3
89.01	Cruise ships, excursion boats, ferry-boats, cargo ships, barges and similar vessels for the transport of persons or goods.			
8901.10	Cruise ships, excursion boats and similar vessels principally designed for the transport of persons; ferry-boats of all kinds:			
8901.101	Vessels exceeding 708 cubic metres	5%	kg and No	793.281
8901.109	Other	5%	kg and No	793.289
8901.20	Tankers:			
8901.201	Vessels exceeding 708 cubic metres	5%	kg and No	793.221
8901.209	Other	5%	kg and No	793.229

LAWS OF GUYANA

Customs

Cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV 3
8901.30	Refrigerated vessels, other than those of subheading No. 8901.20:			
8901.301	Vessels exceeding 708 cubic metres	5%	kg and No	793.261
8901.309	Other	5%	kg and No	793.269
8901.90	Other vessels for the transport of goods and other vessels for the transport of both persons and goods:			
8901.901	Vessels exceeding 708 cubic metres	5%	kg and No	793.271
8901.909	Other	5%	kg and No	793.279
89.02	Fishing vessels; factory ships and other vessels for processing or preserving fishery products.			
8902.001	Vessels exceeding 708 cubic metres	Free	kg and No	793.241
8902.002	Trawlers	Free	kg and No	793.242
8902.003	Other fishing vessels	Free	kg and No	793.243
8902.009	Other	Free	kg and No	793.249
89.03	Yachts and other vessels for pleasure or sports; rowing boats and canoes.			
8903.10	Inflatable	20%	kg and No	793.11
8903.90	Other:			
8903.91	Sailboat, with or without auxiliary motor	20%	kg and No	793.12
8903.92	Motorboats, other than outboard motorboats	20%	kg and No	793.191
8903.99	Other	20%	kg and No	793.199
8904.00	Tugs and pushers craft.	5%	kg and No	793.7

LAWS OF GUYANA

Customs

Cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV 3
89.05	Light-vessels, fire-floats, dredgers, floating cranes, and other vessels the navigability of which is subsidiary to their main function or submersible drilling or production platforms.			
8905.10	Dredgers	Free	Kg and No	793.51
8905.20	Floating or submersible drilling or production platforms	Free	Kg and No	793.55
8905.90	Other:			
8905.901	House boats	5%	Kg and No	793.591
8905.909	Other	Free	Kg and No	793.599
89.06	Other vessels, including warships and lifeboats other than rowing boats.			
8906.001	Vessels exceeding 708 cubic metres	5%	Kg and No	793.291
8906.009	Other	5%	Kg and No	793.299
89.07	Other floating, structures (for example, rafts, tanks, coffer-dams, landing-stages, buoys and beacons).			
8907.10	Inflatable rafts	5%	Kg and No	793.91
8907.90	Other:			
8907.901	Buoys and beacons	Free	Kg and No	793.991
8907.909	Other	5%	Kg and No	793.999
8908.00	Vessels and other floating structures for breaking up.	Free	Kg and No	793.3

SECTION XVIII

**OPTICAL, PHOTOGRAPHIC, CINEMATOGRAPHIC, MEASURING,
CHECKING, PRECISION, MEDICAL OR SURGICAL INSTRUMENTS
AND APPARATUS; CLOCKS AND WATCHES; MUSICAL INSTRUMENTS
AND APPARATUS; PARTS AND ACCESSORIES THEREOF**

CHAPTER 90

**OPTICAL, PHOTOGRAPHIC, CINEMATOGRAPHIC, MEASURING, CHECKING,
PRECISION, MEDICAL OR SURGICAL INSTRUMENTS AND APPARATUS; PARTS
AND ACCESSORIES THEREOF**

Notes

1. This chapter does not cover
 - (a) Articles of a kind used in machines, appliances or for other technical uses, of vulcanized rubber other than hard rubber (heading No. 40.16), of leather or of composition leather (heading No. 4204.00) or of textile material (heading No. 59.11);
 - (b) Supporting belts or other supports articles of textile material, whose intended effect on the organ to be supported or held derives solely from their elasticity (for example, maternity belts, thoracic support bandages, abdominal support bandages, supports for joints or muscles) (Section XI);
 - (c) Refractory goods of heading No. 69.03; ceramic wares for laboratory, chemical or other technical uses, of heading No. 69.09
 - (d) Glass mirrors, not optically worked, of heading No. 70.09, or mirrors of base metal or of precious metal, not being optical elements (heading No. 83.06 or Chapter 71);
 - (e) Goods of heading No. 70.07, 70.08, 70.11, 70.14, 70.15 or 70.17;
 - (f) Parts of general use, as defined in Note 2 to section XV, of base metal (Section XV) or similar goods of plastics (Chapter 39);
 - (g) Pumps incorporating measuring devices, of heading No. 84.13; weight-operated counting or checking machinery, or separately presented weights for balances (heading No. 84.23); lifting or handling machinery (headings

of heading No. 84.66, including fittings with optical devices for reading the scale (for example, "optical" dividing heads) but not those which are in themselves essentially optical instruments (for example, alignment telescopes); calculating machines (heading No 84.70); valves or other appliances of heading No. 84.81;

- (h) Searchlights or spotlights of a kind used for cycles or motor vehicles (heading No. 85.12); portable electric lamps of heading No. 85.13; cinematographic sound recording, reproducing or re-recording apparatus (heading No 85.19 or 85.20); sound-heads (heading No 85.22); still image video cameras and other video cameras and other video camera records (heading No. 85.22); radar apparatus, radio navigational aid apparatus or radio remote control apparatus (heading No 85.26); sealed beam lamps units of heading No 85.39; optical fibre cables of heading No 85.44;
 - (i) Searchlights or spotlights of heading No 94.05;
 - (j) Articles of Chapter 95
 - (k) Capacity measures, which are to be classified according to their constituent material; or
 - (l) Spools, reels or similar supports, (which are to be classified according to their constituent material, for example, in heading No. 39.23 or Section XV).
2. Subject to Note 1 above, parts and accessories for machines, apparatus, instruments or articles of this Chapter are to be classified according to the following rules:
- (a) Parts and accessories which are goods included in any of the headings of this Chapter or of Chapter 84.85. or 91 (other than heading No 84.85, 85.48 or 9033.00) are in all cases to be classified in their respective headings;
 - (b) Other parts and accessories if suitable for use solely or principally with a particular kind of machine, instrument or apparatus, or with a number of machines, instrument or apparatus of the same heading (including a machine, instrument or apparatus of heading No. 90.10, 90.13 or 90.31) are to be classified with the machines, instruments or apparatus of that kind;

- (c) All other parts and accessories are to be classified in heading No. 9033.000
- 3. The provisions of Note 4 to Section XVI apply also to this Chapter.
- 4. Heading No. 90.05 does not apply to telescopic sights for fitting to arms, periscopic telescopes for fittings to submarines or tanks, or to telescopes for machines for machines, appliances, instruments or apparatus of this Chapter or Section XVI; such telescopic sights and telescopes are to be classified in heading No. 90.13.
- 5. Measuring or checking optical instruments, appliances or machines which, but for this Note, could be classified in heading No. 90.13 and in heading No. 90.31 are to be classified in heading No. 90.31
- 6. Heading No. 90.32 applies only to :
 - (a) Instruments and apparatus for automatically controlling the flow, level, pressure or other variables of liquids or gases, or for automatically controlling temperature, whether or not their operation depends on an electrical phenomenon which varies according to the factor to be automatically; and
 - (b) Automatic regulations of electrical quantities, and instruments or apparatus for automatically controlling non-electrical quantities the operation of which depends on an electrical phenomenon varying according to the factor to be controlled.

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV 3
90.01	Optical fibres and optical fibre bundles; optical fibre cables other than those of heading No . 85.44; sheets and plates of polarizing material; lenses (including contact lenses), prisms, mirrors and other such material, unmounted, other than such elements of glass not optically worked.			
9001.10	Optical fibres, optical fibre bundles and cables	5%	Kg	884.191
9001.20	Sheets and plates of polarising material	5%	Kg	884.192
9001.30	Contact lenses	Free	Kg	884.11
9001.40	Spectacle lenses of glass	Free	Kg	884.15
9001.50	Spectacle lenses of other materials	Free	Kg	884.17
9001.90	Other:	20%	Kg	884.193
9001.901	Colour filters for cameras	5%	Kg	884.199
9001.909	Other			
90.02	Lenses, prisms, mirrors and other optical elements, of any material, mounted, being parts of or fittings for instruments or apparatus, other than such elements of glass not optically worked.			
9002.10	Objective lenses:			
9002.11	For camera, projectors or photographic enlargers or reducers	20%	Kg	884.31
9002.19	Other	5%	Kg	884.32
9002.20	Filters:			
9002.201	For photographic or cinematographic apparatus including projectors	5%	Kg	884.331

LAW OF GUYANA

Customs

Cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV 3
9002.209 9002.90 9002.901	Other Other: For photographic or cinematographic apparatus including projectors	5%	Kg	884.339
9002.909	Other	5%	Kg	884.391
90.03	Frames and mountings for spectacles, goggles or the like, and parts thereof.	5%	Kg	884.399
9003.10 9003.11 9003.19 9003.90	Frames and mountings: Of plastics Of other materials Parts	5% 5% 5%	Kg Kg Kg	884.211 884.219 884.22
90.04	Spectacles, goggles and the like, corrective, protective or other.			
9004.10 9004.90	Sunglasses Other	20% 20%	Kg and No Kg and No	884.231 884.239
90.05	Binoculars, monoculars, other optical telescopes, and mountings therefor; other astronomical instruments and mountings therefor, but not including instruments for radio-astronomy.			
9005.10 9005.80 9005.801 9005.809 9005.90	Binoculars Other instruments: Refracting telescopes (monoculars) Other	5% 5% 5%	Kg and No Kg and No Kg and No	871.11 871.151 871.159
9005.901	Parts and accessories (including mountings): For refracting telescopes (binoculars and monoculars)	5%	Kg and No	871.191

LAWS OF GUYANA

Customs

Cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV 3
9005.909	Other	5%	Kg	871.199
90.06	Photographic (other than cinematographic flashlight apparatus and flashbulbs other than discharge lamps of heading No. 85.39			
9006.10	Cameras of a kind used for preparing printing plates or cylinders	20%	Kg and No	881.111
9006.20	Cameras of a kind used for recording documents on microfilm, microfiche or other microforms	20%	Kg and No	881.112
9006.30	Cameras specially designed for under water use, for aerial survey or for internal organs; comparison cameras for forensic or criminological purposes	20%	Kg and No	881.113
9006.40	Instant print cameras	52%	Kg and No	881.114
9006.50	Other cameras:			
9006.51	With a through-the-lens viewfinder (single lens reflex (SLR)), for roll film of a width not exceeding 35 mm	25%	Kg and No	881.115
9006.52	Other for roll film of a width less than 35mm	25%	Kg and No	881.116
9006.53	Other, for roll film of width of 35mm	25%	Kg and No	881.117
9006.59	Other	25%	Kg and No	881.119
9006.60	Photographic flashlight apparatus and plashbulbs:			
9006.61	Discharge lamp (“ electronic ”) flashlight apparatus	20%	Kg and No	881.131
9006.62	Flash bulbs, flashcubes and the like	20%	Kg and No	881.12
9006.69	Other	20%	Kg and No	881.139

LAWS OF GUYANA

Customs

Cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV 3
9006.90	Parts and accessories:			
9006.91	For cameras	20%	Kg and No	881.14
9006.99	Other	20%	Kg and No	881.15
90.07	Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus			
9007.10	Cameras:			
9007.11	For film of less than 16 mm width or for double-8 mm film	20%	Kg and No	881.211
9007.19	Other	20%	Kg and No	881.219
9007.20	Projectors:			
9007.201	For film of less than 16mm width	20%	Kg and No	881.221
9007.209	Other	20%	Kg and No	881.229
9007.90	Parts and accessories:			
9007.91	For cameras	20%	Kg and No	881.23
9007.92	For projectors	20%	Kg and No	881.24
90.08	Image projectors, other than cinematographic; photographic (other than cinematographic) enlargers and reducers.			
9008.10	Slide projectors	5%	Kg	881.321
9008.20	Microfilm, microfiche or other microform readers, whether or not capable of producing copies	5%	Kg	881.31
9008.30	Other image projectors	5%	Kg	881.329
9008.40	Photographic (other than cinematographic) enlargers and reducers	20%	Kg	881.33
9008.90	Parts and accessories:			
9008.901	Of photographic enlargers and reducers	20%	Kg	881.341

LAWS OF GUYANA

Customs

Cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV 3
9008.909	Other	5%	Kg	881.349
90.09	Photo-copying apparatus incorporating an optical system or of the contact type and thermo-copying apparatus.			
9009.10	Electrostatic photo-copying apparatus:			
9009.11	Operating by reproducing the original image directly onto the copy (direct process)	5%	Kg and No	751.31
9009.12	Operating by reproducing the original the original image via an intermediate onto the copy (indirect process)	5%	Kg and No	751.32
9009.20	Other photo-copying apparatus:			
9009.21	Incorporating an optical system	5%	Kg and No	751.33
9009.22	Of the contact type	5%	Kg and No	751.34
9009.30	Thermo-copying apparatus	5%	Kg and No	751.35
9009.90	Parts and accessories	5%	Kg	751.1
90.10	Apparatus and equipment for photographic (including cinematographic) laboratories (including apparatus for the projection of drawing of circuit patterns on sensitized semi-conductor materials) not specified or included elsewhere in this Chapter; negatoscopes; projection screens.			
9010.10	Apparatus and equipment for automatically developing photographic (including cinematographic) film or paper in rolls or for automatically exposing developed film to rolls of photographic paper	20%	Kg	881.39

LAWS OF GUYANA

Customs

Cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV 3
9010.40	Apparatus for the projection or drawing of circuit patterns on sensitised semiconductor materials:			
9010.41	Direct write-on-wafer apparatus	20%	Kg	881.352
9010.42	Step and repeat aligners	20%	Kg	881.353
9010.49	Other	20%	Kg	881.854
9010.50	Other apparatus and equipment for photographic (including cinematographic) laboratories; negatoscopes	20%	Kg	881.355
9010.60	Projection screens	20%	Kg	881.356
9010.90	Parts and accessories	20%	Kg	881.36
90.11	Compound optical microscopes, including those for photomicrography, cinemicrophotography or microprojection.			
9011.10	Stereoscopic microscopes	5%	Kg	871.41
9011.20	Other microscopes for micrography, cinemicrophotography or microprojection.	5%	Kg	871.43
9011.80	Other microscopes	5%	Kg	871.45
9011.90	Parts and accessories	5%	Kg	871.49
90.12	Microscopes other than optical microscopes; diffraction apparatus.			
9012.10	Microscopes other than optical microscopes and diffraction apparatus	5%	Kg	871.31
49012.90	Parts and accessories	5%	Kg	871.39

LAWS OF GUYANA

Customs

Cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV 3
90.13	Liquid crystal devices not constituting articles provided for more specifically in other headings; lasers, other than laser diodes; other optical appliances and instruments, not specified or included elsewhere in this Chapter.			
9013.10	Telescopic sights for fitting to arms; periscopes; telescopes designed to form parts of machines, appliances, instruments or apparatus of this Chapter or Section XVI.	5%	Kg	871.91
9013.20	Lasers, other than laser diodes	5%	Kg	871.92
9013.80	Other devices, appliances and instruments	5%	Kg	871.93
9013.90	Parts and accessories	5%	Kg	871.99
90.14	Direction finding compasses; other navigational instruments and appliances.			
9014.10	Direction finding compasses	5%	Kg	874.111
9014.20	Instruments and appliances for aeronautical or space navigation (other than compasses)	5%	Kg	874.112
9014.80	Other instruments and appliances	5%	Kg	874.119
9014.90	Parts and accessories	5%	Kg	874.12

LAW OF GUYANA

Customs

Cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV 3
90.15	Surveying (including photogrammetrical surveying), hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances, excluding compasses Rangefinders.			
9015.10	Rangefinders			
9015.20	Theodolites and tacheometers	5%	Kg	874.131
9015.30	Levels	5%	Kg	874.132
9015.40	Photogrammetrical surveying instruments and appliances	5%	Kg	874.133
9015.80	Other instruments and appliances	5%	Kg	874.134
9015.90	Parts and accessories	5%	Kg	874.139
		5%	Kg	874.14
9016.00	Balances of a sensitivity of 5 cg or better, with or without weights	5%	Kg	874.51
90.17	Drawing, marking-out or mathematical calculating instruments (for example, drafting machines, pantographs, protractors, drawing sets, slide rules, disc calculators); instruments for measuring lengths, for use in the hand (for example, measuring rods and tapes, micrometres, caliper) not specified or included elsewhere in this Chapter.			
9017.10	Drafting tables and machines, whether or not automatic	5%	Kg	874.221
9017.20	Other drawing, marking-out or mathematical calculating instruments	5%	Kg	874.229
9017.30	Micrometres, calipers and gauges	5%	Kg	874.231
9017.80	Other instruments	5%	Kg	874.239

LAW OF GUYANA

Customs

Cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV 3
90.19	Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus; ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus.			
9019.10	Mechano –therapy appliances; massage apparatus; psychological aptitude testing apparatus	10%	Kg	872.31
9019.20	Ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus	10%	Kg	872.33
9020.00	Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters.			
		10%	Kg	872.35
90.12	Orthopaedic appliances, including crutches, surgical belts and trusses; splints and other fracture appliances; artificial parts of the body; hearing aids and other appliances which are worn or carried, or implanted in the body, to compensate for a defect or disability.			
9021.10	Artificial joints and other orthopedics or fracture appliances:			
9012.11	Artificial joints	Free	Kg	899.631
9021.19	Other	Free	Kg	899.639

LAW OF GUYANA

Customs

Cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV 3
9021.20	Artificial teeth and dental fittings:			
9021.21	Artificial teeth	10%	Kg	899.651
9021.29	Other	10%	Kg	899.659
9021.30	Other artificial parts of the body	Free	Kg	899.66
9021.40	Hearing aids, excluding parts and accessories	Free	Kg	899.61
9021.50	Pacemakers for stimulating heart muscles, excluding parts and accessories	Free	Kg	899.67
9021.90	Other	Free	Kg	899.69
90.22	Apparatus based on the use of x-rays or of alpha, beta or gamma radiations, whether or not for medical uses, including radiotherapy or radiotherapy apparatus, X-ray tubes and other x-ray generators, high tension generators, control panels and desks, screens, examination or treatment tables, chairs and the like.			
9022.10	Apparatus based on the use of X-rays, whether or not medical, surgical, dental or veterinary uses, including radiotherapy or radiotherapy apparatus:			
9022.12	Computed tomography apparatus	10%	Kg	774.211
9022.13	Other, for dental uses	10%	Kg	774.212
9022.14	Other, for medical, surgical or veterinary uses	10%	Kg	774.213
9022.19	For other uses	10%	Kg	774.219

LAWS OF GUYANA

Customs

Cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV 3
9022.20	Apparatus based on the use of alpha, beta or gamma radiations, whether or not medical, surgical, dental or veterinary uses, including radio therapy apparatus:			
9022.21	For medical, surgical, dental or veterinary uses	10%	Kg	774.221
9022.29	For other uses	10%	Kg	774.229
9022.30	X-ray tubes	10%	Kg	774.23
9022.90	Other, including parts and accessories	10%	Kg	774.29
9023.00	Instruments, apparatus and models, designed for demonstrational purposes (for example, in education or exhibitions), unsuitable for other uses.	10%	Kg	874.52
90.24	Machines and appliances for testing the hardness, strength, compressibility, elasticity or other mechanical properties of materials (for example, metals, wood, textiles, paper, plastics).			
9024.10	Machines and appliances for testing metals	5%	Kg	874.531
9024.80	Other machines and appliances	5%	Kg	874.539
9024.90	Parts and accessories	5%	Kg	874.54
90.25	Hydrometers and similar floating instruments, thermometers, pyrometers, barometers, hydrometers and psychrometers, recording or not, and any combination of these instruments.			

LAWS OF GUYANA

Customs

Cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV 3
9025.10	Thermometers and pyrometers, not combined with other instruments:			
9025.11				
9025.19	Liquid-filled, for direct reading	5%	Kg	874.551
9025.80	Other	5%	Kg	874.552
9025.801	Other instruments:			
	Barometres, not combined with other instruments	5%	Kg	874.553
9025.809				
9025.90	Other	5%	Kg	874.559
90.26	Parts and accessories	5%	Kg	874.56
	Instruments and apparatus for measuring or checking the flow, level, pressure or other variables of liquids or gasses (for example, flow meters, level gauges, monometers, heat metres), excluding instruments and apparatus of heading No 90.14, 90.15, 90.28 or 90.32			
9026.10	For measuring or checking the flow of level of liquids	5%	Kg	874.31
9026.20	For measuring or checking pressure	5%	Kg	874.35
9026.80	Other instruments or apparatus	5%	Kg	874.37
9026.90	Parts and accessories	5%	Kg	874.39
90.27	Instruments and apparatus for physical or chemical analysis (for example, polarimetres, refractometres, spectrometers, gas or smoke analysis apparatus); instruments and apparatus for measuring or checking viscosity, porosity, expansion, surface tension or the like; instruments and apparatus for measuring or checking quantities of heat, sound or light (including exposure meters); microtomes.			

LAW OF GUYANA

Customs

Cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV 3
9027.10	Gas or smoke analysis apparatus			
9027.20	Chromatographs and electrophoresis instruments			
9027.30	Spectrometers, spectrophotometers and spectrographs using optical radiations (UV, visible, IR)	5%	Kg	874.41
		5%	Kg	874.42
		5%	Kg	874.43
9027.40	Exposure meters	5%	Kg	874.44
9027.50	Other instruments and apparatus using optical radiations (UV, visible, IR)	5%	Kg	874.45
9027.80	Other instruments and apparatus	5%	Kg	874.46
9027.90	Microtomes; parts and accessories	5%	Kg	874.49
90.28	Gas, liquid or electricity supply or production metres, including calibrating meters therefor.			
9028.10	Gas meters	5%	Kg	873.11
9028.20	Liquid meters	5%	Kg	873.13
9028.30	Electricity meters	5%	Kg	873.15
9028.90	Parts and accessories	5%	Kg	873.19
90.29	Revolution counters, production counters, taximeters, milometers, pedometers and the like, speed indicators and tachometers, other than those of heading No. 90.14 or 90.15; stroboscopes.			
9029.10	Revolution counters, production counters, taximeters, mileometers, pedometers and the like	5%	Kg	873.21
9029.20	Speed indicators and tachometers; stroboscopes	5%	Kg	873.25
9029.90	Parts and accessories	5%	Kg	873.29

LAWS OF GUYANA

Customs

Cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV 3
90.30	Oscilloscopes, spectrum analysers and other instruments and apparatus for measuring or checking electrical quantities, excluding meters of heading No. 90.28; instruments and apparatus for measuring or detecting alpha, beta, gamma, x-ray, cosmic or other ionising radiations.			
9030.10	Instruments and apparatus for measuring or detecting ionizing radiations	5%	Kg	874.71
9030.20	Cathode-ray oscilloscopes and oscillographs	5%	Kg	874.73
9030.30	Other instruments and apparatus for measuring or checking voltage, current or checking voltage, current, resistance or power, without a recording device			
9030.31	Multimeters	5%	Kg	874.751
9030.39	Other	5%	Kg	874.759
9030.40	Other instruments and apparatus, specially designed for telecommunications (for example, cross-talk meters, gain measuring Instruments distortion factor meters, psophometers	5%	Kg	874.77
9030.80	Other instruments and apparatus:			
9030.82	For measuring or checking semiconductor wafer or devices	5%	Kg	874.781
9030.83	Other, with a recording device	5%	Kg	874.782
9030.89	Other	5%	Kg	874.789
9030.90	Parts and accessories	5%	Kg	874.79

LAWS OF GUYANA

Customs

Cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV 3
90.31	Measuring or checking instruments, appliances and machines, not s[pecified or included elsewhere in this Chapter; profile projectors.			
9031.10	Machines for balancing mechanical parts	5%	Kg	874.251
9031.20	Test benches	5%	Kg	874.252
9031.30	Profile projectors	5%	Kg	874.253
9031.40	Other optical instruments and appliances			
9031.41	For inspecting semiconductor wafers or devices or for reticles used in manufacturing semiconductor devices	5%	Kg	874.254
9031.49	Other	5%	Kg	874.255
9031.80	Other instruments, appliances and machines	5%	Kg	874.259
9031.90	Parts and accessories	5%	Kg	874.26
90.32	Automatic regulating or controlling instruments and apparatus.			
9032.10	Thermostats	5%	Kg	874.61
9032.20	Monostats	5%	Kg	874.63
9032.80	Other instruments and apparatus:			
9032.81	Hydraulic or pneumatic	5%	Kg	874.651
9032.89	Other	5%	Kg	874.659
9032.90	Parts and accessories	5%	Kg	874.69
9033.00	Parts and accessories (not specified) or included elsewhere in this Chapter) for machines, appliances, instruments or apparatus of Chapter 90.	5%	Kg	874.9

CHAPTER 91

CLOCKS AND WATCHES AND PARTS THEREOF

Notes

1. This Chapter does not cover:
 - (a) Clock or watch glasses or weights (classified according to their constituent material);
 - (b) Watch chains (heading No. 71.13 or 71.17, as the case may be);
 - (c) Parts of general use defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39) or of precious metal or metal clad with precious metal (generally heading No. 71.15); clock or watch springs are, however, to be classified as clock or watch parts (heading No. 91.14);
 - (d) Bearing balls (heading No. 73.26 or 84.82, as the case may be);
 - (e) Articles of heading No. 84.12 constructed to work without an escapement;
 - (f) Ball bearings (heading No. 84.82); or
 - (g) Articles of Chapter 85, not yet assembled together or with other components into watch or clock movements or into articles suitable for use solely or principally as parts of such movements (Chapter 85).
2. Heading No. 91.01 covers only watches with case wholly of precious metal or metal clad with precious or semi-precious stones (natural, synthetic or reconstructed) of headings Nos. 71.01 to 71.04. watches with case of base metal inlaid with precious metal fall in heading No. 91.012.
3. For the purposes of this Chapter, the expression “**watch movements**” means devices regulated by a balance-wheel and hairspring, quartz crystal or any other system capable of determining intervals of time, with display or a system to which a mechanical display can be incorporated. Such watch movements shall not exceed 12mm in thickness and 50mm in width, length or diameter.

4. Except as provided in note 1, movements and other parts suitable for use both in clocks or watches and in other articles (for example, precision instruments) are to be classified in this Chapter.

LAWS OF GUYANA

Customs

Cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 3
<p>91.01</p> <p>9101.10</p> <p>9101.11</p> <p>9101.12</p> <p>9101.19</p> <p>9101.20</p> <p>9101.21</p> <p>9101.29</p> <p>9101.90</p> <p>9101.91</p> <p>9101.99</p>	<p>Wrists-watches, pocket-watches and other watches, including stop-watches, with case of precious metal or of metal clad with precious metal.</p> <p>Wrist-watches, electrically operated, whether or not incorporating a stop-watch facility:</p> <p>With mechanical display only</p> <p>With opto-electronic display only</p> <p>Other</p> <p>Other wrist-watches , whether or not incorporating a stop watch facility:</p> <p>With automatic winding</p> <p>Other</p> <p>Other</p> <p>Electrically operated</p> <p>Other</p>	<p></p> <p>50%</p> <p>50%</p> <p>50%</p> <p></p> <p>50%</p> <p>50%</p> <p></p> <p>50%</p> <p>50%</p>	<p></p> <p></p> <p>Kg and No</p> <p>Kg and No</p> <p>Kg and No</p> <p></p> <p>Kg and No</p> <p>Kg and No</p> <p></p> <p>Kg and No</p> <p>Kg and No</p>	<p></p> <p></p> <p>885.311</p> <p>885.312</p> <p>885.319</p> <p></p> <p>885.321</p> <p>885.329</p> <p></p> <p>885.391</p> <p>885.339</p>
<p>91.02</p> <p>9102.10</p> <p>9102.11</p> <p>9102.12</p> <p>9102.19</p> <p>9102.20</p>	<p>Wrist-watches, pocket watches and other watches, including stop-watches, other than those of heading No. 91.01.</p> <p>Wrists-watches, electrically operated, whether or not incorporating a stop-watch facility:</p> <p>With mechanical display only</p> <p>With opto-electronic display only</p> <p>Other</p> <p>Other wrist-watches, whether or not incorporating a stop-watch facility:</p>	<p></p> <p>50%</p> <p>50%</p> <p>50%</p> <p></p>	<p></p> <p></p> <p>Kg and No</p> <p>Kg and No</p> <p>Kg and No</p> <p></p>	<p></p> <p></p> <p>885.411</p> <p>885.412</p> <p>885.419</p> <p></p>

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 3
9102.91	Electrically operated	50%	Kg and No	885.491
9102.99	Other	50%	Kg and No	885.499
91.03	Clocks with watch movements, excluding clocks of heading No. 9104.00.			
9103.10	Electrically operated	50%	Kg and No	885.72
9103.90	Other	50%	Kg and No	885.73
9104.00	Instrument panel clocks and clocks of similar type for vehicles, aircraft, spacecraft or vessels.			
91.05	Other clocks.	50%	Kg and No	885.71
9105.10	Alarm clocks			
9105.11	Electrically operated	50%	Kg and No	885.74
9105.19	Other	50%	Kg and No	885.75
9105.20	Wall clocks:			
9105.21	Electrically operated	50%	Kg and No	885.76
9105.29	Other	50%	Kg and No	885.77
9105.90	Other:			
9105.91	Electrically operated			
9105.99	Other	50%	Kg and No	885.78
91.06	Time of day recording apparatus and apparatus for measuring, recording or otherwise indicating intervals of time, with clock or watch movement or with synchronous motor (for example, time-registers, time-recorders).	50%	Kg and No	885.79
9106.10	Time-registers; time-recorders	50%	Kg	885.941
9106.20	Parking meters	50%	Kg	885.942
9106.90	Other	50%	Kg	885.949

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 3
9107.00	Time switches with clock or watch movement or with synchronous motor.	5%	Kg	885.95
91.08	Watch movements, complete and assembled.			
9108.10	Electrically operated:			
9108.11	With mechanical display only with a device to which a mechanical display can be incorporated	50%	Kg	885.511
		50%	Kg	885.512
9108.12	With opto-electronic display only	50%	Kg	885.519
9108.19	Other	50%	Kg	885.521
9108.20	With automatic winding			
9108.90	Other:	50%	Kg	885.522
9108.91	Measuring 33.8 mm or less	50%	Kg	885.529
9108.99	Other			
91.09	Clock movements, complete and assembled.			
9109.10	Electrically operated:	5%	Kg	885.961
9109.11	Of alarm clocks	5%	Kg	885.962
9109.19	Other	5%	Kg	885.969
9109.90	Other			
91.10	Complete watch or clock movements, unassembled or partly assembled (movement sets); incomplete watch or clock movements, assembled; rough watch or clock movements.			
9110.10	Of watches:			
9110.11	Complete movements, unassembled or partly assembled (movement sets)	40%	Kg	885.981

LAWS OF GUYANA

Customs

Cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 3
9110.12	Incomplete movements, assembled	40%	Kg	885.982
9110.19	Rough movements	40%	Kg	885.983
9110.90	Other	5%	Kg	885.989
91.11	Watch cases and parts thereof			
9111.10	Cases of precious metal or of metal clad with precious metal	5%	Kg	885.911
9111.20	Cases of base metal, whether or not gold or silver-plated	5%	Kg	885.912
9111.80	Other cases	5%	Kg	885.913
9111.90	Parts			885.914
91.12	Clock cases and cases of a similar type for other goods of this Chapter, and parts thereof.			
9112.10	Cases of metal	5%	Kg	885.971
9112.80	Other cases	5%	Kg	885.972
9112.90	Parts	5%	Kg	885.973
91.13	Watch straps, watch bands and watch bracelets, and parts thereof.			
9113.10	Of precious metal or of metal clad with precious metal	50%	Kg	885.921
9113.20	Of base metal, whether or not gold-or silver-plated	20%	Kg	885.922
9113.90	Other	20%	Kg	885.93
91.14	Other clock or watch parts.			
9114.10	Springs, including hair-springs	5%	Kg	885.991
9114.20	Jewels	5%	Kg	885.992
9114.30	Dials	5%	Kg	885.993

LAWS OF GUYANA

Customs

Cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 3
9114.40	Plates and bridges	5%	Kg	885.994
9114.90	Other:			
9114.901	Clock parts	5%	Kg	885.995
9114.902	Watch parts	5%	Kg	885.996

**MUSICAL INSTRUMENTS; PARTS AND
ACCESSORIES OF SUCH ARTICLES****Notes**

1. This Chapter does not cover:
 - (a) Parts of general use, as defined in Note 2 of Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
 - (b) Microphones, amplifiers, loud-speakers, head-phones, switches, stroboscopes or other accessory instruments, apparatus or equipment of Chapter 85 or 90, for use with but not incorporated in or housed in the same cabinet as instruments of this Chapter;
 - (c) Toy instruments or apparatus (heading No. 95.03);
 - (d) Brushes for cleaning musical instruments (heading No. 96.03); or
 - (e) Collectors' pieces or antiques (heading no. 9705.00 or 9706.00)

2. Bows and sticks and similar devices used in playing the musical instruments of heading No. 92.02 or 92.06 resented with such instruments in numbers normal thereto and clearly intended for use therewith, are to be classified in the same heading as the relative instruments.

Cards, discs and rolls of heading No. 92.09 presented with an instruments are to be treated as separate articles and not as forming part of such instrument.

LAW OF GUYANA

Customs

Cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 3
92.01	Pianos, including automatic pianos; harpsichords and other keyboard stringed instruments.			
9201.10	Upright pianos	10%	Kg and No	898.131
9201.20	Grand pianos	10%	Kg and No	898.132
9201.90	Other	10%	Kg and No	898.139
92.02	Other string musical instruments (for example, guitars, violins, harps)			
9202.10	Played with a bow	10%	Kg and No	898.151
9202.90	Other	10%	Kg and No	898.159
9203.00	Keyboard pipe organs; harmoniums and similar keyboard instruments with free metal reeds.			
		10%	Kg and No	898.21
92.04	Accordions and similar instruments; mouth organs.			
9205.10	Accordions and similar instruments	10%	Kg and No	898.221
9205.91	Mouth organs	10%	Kg and No	898.222
92.05	Other wind musical instruments (for example, clarinets, trumpets, bagpipes).			
9205.10	Brass-wind instruments	10%	Kg and No	898.231
9205.90	Other	10%	Kg and No	898.239
92.06	Percussion musical instruments (for example, drums, xylophones, cymbals, castanets, maracas).			

LAW OF GUYANA

Customs

Cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 3
9206.001	Steel bands instruments	20%	Kg and No	898.241
9206.009	Other	10%	Kg and No	898.249
92.07	Musical instruments, the sound of which is produced, or must be amplified electrically (for example, organs, guitars, accordions).			
9207.10	Keyboard instruments, other than accordions	10%	Kg and No	898.25
9207.90	Other	10%	Kg and No	898.26
92.08	Musical boxes, fairground organs, mechanical street organs, mechanical singing birds, musical saws and other musical instruments not falling within any other heading of this Chapter; decoy calls of all kinds; whistles, call horns and other mouth-blown sound signaling instruments.			
9208.10	Musical boxes	10%	Kg and No	898.291
9208.90	Other	10%	Kg and No	898.299
92.09	Parts (for example, mechanisms for musical boxes) and accessories (for example cards, discs and rolls for mechanical instruments) of musical instruments; metromes, tuning forks and pipes of all kinds.			
9209.10	Metronomnes, tuning forks and pitch pipes	10%	Kg and No	898.91
9209.20	Mechanisms for musical boxes	10%	Kg and No	898.92
9209.30	Musical instrument strings	10%	Kg and No	898.93

LAWS OF GUYANA

Customs

Cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 3
9209.90	Other:			
9209.91	Parts and accessories for pianos	10%	Kg	898.94
9209.92	Parts and accessories for the			
	musical instruments of heading			
	No. 92.02	10%	Kg	898.95
9209.93	Parts and accessories for the			
	musical instruments of heading			
	No. 92.03	10%	Kg	898.96
9209.94	Parts and accessories for the			
	musical instruments of heading			
	No. 92.07	10%	Kg	898.97
9209.99	Other	10%	Kg	898.99

SECTION XIX**ARMS AND AMMUNITION; PARTS AND ACCESSORIES THEREOF****CHAPTER 93****ARMS AND AMMUNITION; PARTS AND ACCESSORIES THEREOF****Notes.**

1. This chapter does not cover:
 - (a) Goods of Chapter 36 (for example, percussion caps, detonators, signaling flares);
 - (b) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
 - (c) Armoured fighting vehicles (heading No. 8710.00);
 - (d) Telescopic sights or other optical devices suitable for use with arms, unless mounted on a firearm or presented with the firearm on which they are designed to be mounted (Chapter 90)
 - (e) Bows, arrows, fencing foils or toys (Chapter 95); or
 - (f) Collectors' pieces or antiques (heading No. 9705.00 or 9706.00).

2. In heading No. 93.06, the reference to "**parts thereof**" does not include radio or radar apparatus of heading No. 85.26.

LAWS OF GUYANA

Customs

Cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 3
9301.00	Military weapons, other than revolvers, pistols and the arms of heading No. 9307.00.	20%	Kg and No	891.12
9302.00	Revolvers and pistols, other than those of heading No. 93.03 or 9404.00.	70%	Kg and No	891.14
93.03	Other firearms and similar devices which operate by the firing of an explosive charge (for example, sporting shotguns and rifles, muzzle-loading firearms, Very pistols and other devices designed to project only signal flares, pistols and revolvers for firing blank ammunition, captive bolt humane killers, line-throwing guns).			
9303.10	Muzzle-loading firearms	70%	Kg and No	891.311
9303.20	Other sporting, hunting or targeting shooting shotguns, including combination shotgun-rifles	70%	Kg and No	891.312
9303.30	Other sporting, hunting or target shooting rifles	70%	Kg and No	891.313
9303.90	Other:			
9303.901	Very pistols and other devices designed to project only signal flares; line-throwing guns	Free	Kg and No	891.314
9303.909	Other	70%	Kg and No	891.319
9304.00	Other arms (for example, spring, air or gas guns for example, spring, air or gas guns and pistols, truncheons), excluding those of heading No. 9307.00.	70%	Kg and No	891.39

LAWS OF GUYANA

Customs

Cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 3
93.05	Parts and accessories of articles of heading Nos. 9301.00 to 9304.00.	70%	Kg	891.91
9305.10	Of revolvers or pistols			
9305.20	Of shotguns or rifles of heading No. 93.03:			
9305.21	Shotgun barrels	70%	Kg	891.93
9305.29	Other	70%	Kg	891.95
9305.90	Other	70%	Kg	891.99
93.06	Bombs, grenades, torpedoes, mines, missiles, and similar ammunitions of war and parts thereof; cartridges and other ammunition and projectiles and parts thereof, including shot and cartridge wads.			
9306.10	Cartridge for riveting or similar tools or for captive-bolt humane killers and parts thereof	5%	Kg	891.21
9306.20	Shotgun cartridges and parts thereof; air gun pellets:			
	Cartridges and parts thereof; air gun pellets:			
9306.21	Cartridges	20%	Kg	891.22
9306.29	Other:			
9306.291	Parts	5%	Kg	891.231
9306.299	Other	20%	Kg	891.239
9306.30	Other cartridges and parts thereof:			
9306.301	Parts	5%	Kg	891.241
9306.309	Other	20%	Kg	891.249
9306.90	Other	20%	Kg	891.29
9307.00	Swords, cutlasses, bayonets, lances and similar arms and parts thereof and scabbards and sheaths therefore.	20%	Kg	891.13

SECTION XX**MISCELLANEOUS MANUFACTURED ARTICLES****CHAPTER 94****FURNITURE; BEDDING, MATTRESSES, MATTRESS SUPPORTS,
CUSHIONS AND SIMILAR STUFFED FURNISHINGS; LAMPS AND
LIGHTING FITTINGS, NOT ELSEWHERE SPECIFIED
OR INCLUDED; ILLUMINATED SIGNS, ILLUMINATED
NAME-PLATES AND THE LIKE;
PREFABRICATED BUILDINGS****Notes**

1. This Chapter does not cover:
 - (a) Pneumatic or water mattresses, pillows or cushions, of Chapter 39, 40 or 63;
 - (b) Mirrors designed for placing on the floor or ground (for example, cheval-glasses (swing-mirrors) of heading No. 70.09;
 - (c) Articles of Chapter 71;
 - (d) Parts of general use as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39), of safes of heading No. 8303.00;
 - (e) Furniture specially designed as parts of refrigerating or freezing equipment of heading No. 84.18; furniture specially designed for sewing machines (heading No. 84.52);
 - (f) Lamps or lighting fittings of Chapter 85;
 - (g) Furniture specially designed as parts of apparatus of heading No. 85.18 (heading No. 85.18), of heading Nos. 85.19 to 85.21 (heading NO. 85.22) or of headings Nos. 85.25 to 85.28 (heading No. 85.29);
 - (h) Articles of heading No. 87.14;

-
- (i) Dentists' chairs incorporating dental appliances of Heading No. 90.18 or dentists' spittoons (heading No. 90.18);
 - (j) Articles of Chapter 91 (for example, clocks and clock cases); or
 - (k) Toy furniture or toy lamps or lighting fittings (heading No. 95.03), billiard tables or other furniture specially constructed for games (heading No. 95.04), furniture for conjuring tricks or decorations (other than electric garlands) such as Chinese lanterns (heading No. 95.05).
2. The articles (other than parts) referred to in headings Nos. 94.01 to 94.03 are to be classified in those headings only if they are designed for placing on the floor or ground.

The following are, however, to be classified in the above-mentioned headings even if they are designed to be hung, to be fixed to the wall or stand one on the other:

- (a) Cupboards, bookcases, other shelved furniture and unit furniture;
 - (b) Seats and beds
3. (a) In headings Nos. 94.01 to 94.03 references to parts of goods do not include references to sheets or slabs (whether or not cut to shape but not combined with other parts) of glass (including mirrors) marble or other stone or of any material referred to in Chapter 68 or 69.
- (b) Goods described in heading No. 94.04, presented separately, are not to be classified in heading No. 94.01, 94.02 or 94.03 as parts of goods.
- (c) For the purposes of heading NO. 94.06, the expression “**prefabricated buildings**” means buildings which are finished in the factory or put up as elements, presented together, to be assembled on site, such as housing or worksite accommodation, offices, schools, shops, sheds, garages or similar buildings.

LAWS OF GUYANA

Customs

Cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 3
94.01	Seats (other than those of heading No. 94.02), whether or not convertible into beds, and parts thereof.			
9401.10	Seats of a kind used for aircraft	20%	Kg and No	821.11
9401.20	Seats of a kind used for motor vehicles	20%	Kg and No	821.12
9401.30	Swivel seats with variable height adjustment	20%	Kg and No	821.14
9401.40	Seats other than garden seats or camping equipment, convertible into beds	20%	Kg and No	821.15
9401.50	Seats of cane, osier, bamboo or similar materials	20%	Kg and No	821.13
9401.60	Other seats, with wooden frames:			
9401.61	Upholstered	20%	Kg and No	821.161
9401.69	Other	20%	Kg and No	821.169
9401.70	Other seats, with metal frames:			
9401.71	Upholstered	20%	Kg and No	821.171
9401.79	Other	20%	Kg and No	821.179
9401.80	Other seats parts	20%	Kg and No	821.18
9401.90	Parts	20%	Kg	821.19
94.02	Medical, surgical, dental or veterinary furniture (for example, operating tables, examination tables, hospital beds with mechanical fittings, dentists' chairs, having rotating as well as both reclining and elevating movements; parts of the foregoing articles.			
9402.10	Dentists', barbers' or similar chairs and parts thereof	10%	Kg	872.41

LAWS OF GUYANA

Customs

Cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 3
9402.90	Other	10%	Kg	872.49
94.03	Other furniture and parts thereof.			
9403.10	Metal furniture of a kind used in offices	10%	Kg	821.31
9403.20	Other Metal furniture:			
9403.201	Of a kind used in schools, churches and laboratories	20%	Kg	821.391
9403.209	Other	20%	Kg	821.399
9403.30	Wooden furniture of a kind used in offices	10%	Kg	821.51
9403.40	Wooden furniture of a kind used in the kitchen	20%	Kg	821.53
9403.50	Wooden furniture of a kind used in the bedroom	20%	Kg	821.55
9403.60	Other wooden furniture:			
9403.601	Of a kind used in of schools churches, and laboratories	20%	Kg	821.591
9403.609	Other	20%	Kg	821.599
9403.70	Furniture and plastics:			
9403.701	Of a kind used in offices	10%	Kg	821.711
9403.702	Of a kind used in schools, churches and laboratories	20%	Kg	821.712
9403.709	Other	20%	Kg	821.719
9403.80	Furniture of other materials, including cane, osier, bamboo or similar materials:			
9403.801	Of a kind used in offices	10%	Kg	821.791
9403.802	Of a king used in schools, churches and laboratories	20%	Kg	821.792
9403.809	Other	20%	Kg	821.799
9403.90	Parts	20%	Kg	821.8

LAWS OF GUYANA

Customs

Cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 3
94.04	Mattress supports; articles of bedding and similar furnishing (for example mattresses, quilts, eiderdowns, cushions, pouffes and pillows) fitted with springs or stuffed or internally fitted with any material or of cellular rubber or plastics, whether or not covered.			
9404.10	Mattress supports	20%	Kg and No	821.21
9404.20	Mattresses:			
9404.21	Of cellular rubber or plastics, whether or not covered	20%	Kg and No	821.23
9404.29	Of other materials	20%	Kg and No	821.25
9404.30	Sleeping bags	20%	Kg and No	821.27
9404.90	Other	20%	Kg and No	821.29
94.05	Lamps and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included.			
9405.10	Chandeliers and other electric ceiling or wall lighting fittings, excluding those of a kind used for lighting public open spaces or thoroughfares	20%	Kg	813.11
9405.20	Electric table, desk, bedside or floor-standing lamps	20%	Kg and No	813.13
9405.30	Lighting sets of a kind used for Christmas trees	20%	Kg and No	894.41

LAWS OF GUYANA

Customs

Cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 3
9405.40	Other electric lamps and lighting fittings	20%	Kg	813.15
9405.50	Non-electrical lamps and lighting fittings	20%	Kg	813.17
9405.60	Illuminated signs, illuminated nameplates and the like	20%	Kg and No	813.2
9405.90	Parts:			
9405.91	Of glass	20%	Kg	813.91
9405.92	Of plastics	20%	Kg	813.92
9405.99	Other	20%	Kg	813.99
94.06	Prefabricated buildings.			
9406.001	Of wood	10%	Kg	811.01
9406.002	Of aluminum	5%	Kg	811.02
9406.003	Of steel	5%	Kg	811.03
9406.009	Other	5%	Kg	811.09

CHAPTER 95**TOYS, GAMES AND SPORTS REQUISITES;
PARTS AND ACCESSORIES THEREOF****Notes**

1. This Chapter does not cover:
 - (a) Christmas tree candles (heading No. 34.06);
 - (b) Fireworks or other pyrotechnic articles of heading No. 36.04;
 - (c) Yarns, monofilament, cords or gut or the like for fishing, cut to length but not made up into fishing lines, of Chapter 39, heading No. 42.06 or Section XI;
 - (d) Sports bags or other containers of heading No. 42.02, 43.03 or 43.04;
 - (e) Sports clothing or fancy dress, of textiles, of Chapter 61 or 62;
 - (f) Textiles flags or bunting, or sails for boats, sailboats or land craft, of Chapter 63;
 - (g) Sports footwear (other than skating boots, sailboats or land craft, of Chapter 64, Or sports headgear of Chapter 65);
 - (h) Walking-sticks, whips, riding-crops or the like (heading No. 6602.00), or parts thereof (heading No. 66.03);
 - (i) Unmounted glass eyes for dolls or other toys, of heading No. 70.18;
 - (j) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (chapter 39);
 - (k) Bells, gongs or the like of heading No.,. 83.06;
 - (l) Pumps for liquids (heading No. 84.13) filtering or purifying machinery and apparatus for liquids of gases (heading No. 84.210, electric motors (heading No. 85.01), electric transformers (heading No. 85.04) or radio remote control apparatus (heading No. 85.26);

- (m) Sports vehicles (other than bobsleighs, toboggans and the like) of Section XVII;
 - (n) Children's bicycle (heading No. 87.12);
 - (o) Sports craft such as canoes and skiffs (Chapter 89), or their means of propulsion (Chapter 44 for such articles made of wood);
 - (p) Spectacles, goggles or the like, for sports or outdoors games (heading No. 90.04);
 - (q) Decoy calls or whistles (heading No. 92.08);
 - (r) Arms or other articles of Chapter 93;
 - (s) Electric garlands of all kinds (heading No. 94.05); or
 - (t) Racket strings, tents or other camping goods, or gloves (classified according to their constituent material).
2. This Chapter includes articles in which natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed), precious metal or metal clad with precious metal constitute only minor constituents.
3. Subject to Note 1 above, parts and accessories which are suitable for use solely or principally with articles of this Chapter are to be classified with those articles.

LAWS OF GUYANA

Customs

Cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 3
9501.00	Wheeled toys designed to be ridden by children (for example, tricycles, scooters, pedal cars); dolls' carriages.	20%	Kg	894.21
95.02	Dolls representing only human beings.			
9502.10	Dolls, whether or not dressed	20%	Kg	894.22
9502.90	Parts and accessories:			
9502.91	Garments and accessories therefore, footwear and headgear	20%	Kg	894.31
9502.99	Other	20%	Kg	894.39
95.03	Other toys; reduced size ("scale") models and similar recreational models, working or not; puzzles of all kinds.			
9503.10	Electric trains, including tracks, signals and other accessories therefore	20%	Kg	894.241
9503.20	Reduced-size ("scale") model assembly excluding those of subheading No. 9503.10	20%	Kg	894.242
9503.30	Other construction sets and constructional toys	20%	Kg	894.249
9503.40	Toys representing animals or non-human creatures:			
9503.41	Stuffed	20%	Kg	894.251
9503.49	Other	20%	Kg	894.259
9503.50	Toy musical instruments and apparatus	20%	Kg	894.26
9503.60	Puzzles	20%	Kg	894.27
9503.70	Other toys, put up in sets or outfits	20%	Kg	894.291

LAWS OF GUYANA

Customs

Cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 3
9503.80	Other toys and models, incorporating a motor	20%	Kg	894.292
9503.90	Other	20%	Kg	894.299
95.04	Articles for funfair, table or parlour games, including pintables, billards, special tables for casino games and automatic bowling alley aequipment.			
9504.10	Video games of a kind; used with a television receiver	20%	Kg	894.31
9504.20	Articles and accessories for billards	20%	Kg	894.33
9504.30	Other games, coin or disc-operated, other than bowling alley equipment	20%	Kg	894.35
9504.40	Playing cards	20%	Kg	894.37
9504.90	Other:			
9504.901	Draught and chess boards	20%	Kg	894.391
9504.909	Other	20%	Kg	894.399
95.05	Festive, carnival or other entertainment articles, including conjuring tricks and novelty jokes.			
9505.10	Articles for Christmas festivities:			
9505.101	Article Christmas trees	20%	Kg	894.451
9505.109	Other	20%	Kg	894.459
9505.90	Other	20%	Kg	894.49

LAWS OF GUYANA

Customs

Cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV 3
95.06	Articles and equipment for general physical exercise, gymnastic, athletics, other sports (including table-tennis) or out door games not specified or included elsewhere in this Chapter; swimming pools and paddle pools.			
9506.10	Snow-skis and other snow-ski equipment:			
9506.11	Skis			
9506.12	Ski-fastenings (ski-bindings)	10%	Kg	894.731
9506.19	Other	10%	Kg	894.732
9506.20	Water-skis, surf-boards, sailboards and other water sports equipment:	10%	Kg	984.739
9506.21	Sailboards	10%	Kg	894.741
9506.29	Other	10%	Kg	894.749
9506.30	Golf clubs and other golf equipment:			
9506.31	Clubs, complete	10%	Kg	894.751
9506.32	Balls	10%	Kg	894.752
9506.39	Other	10%	Kg	894.759
9506.40	Articles and equipment for table-tennis	10%	Kg	894.79
9506.50	Tennis, badminton or similar rackets, whether or not strung:			
9506.51	Lawn-tennis rackets, whether or not strung:	10%	Kg	894.761
9506.59	Other	10%	Kg	894.769
9506.60	Balls, other than golf balls and table-tennis balls:			
9506.61	Lawn-tennis balls	10%	Kg	894.791
9506.62	Inflatable:			
9506.621	For soccer	10%	Kg	894.792
9506.629	Other	10%	Kg	894.793
9506.69	Other	10%	Kg	894.799

LAWS OF GUYANA

Customs

Cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV 3
9506.70	Ice skates and roller skates, including skating boots with skates attached			
9506.90	Other	10%	Kg	894.72
9506.91	Articles and equipment for general physical exercise, gymnastics or athletics:			
9506.911	For gymnastic	10%	Kg	894.781
9506.912	For athletes	10%	Kg	894.782
9506.919	Other	10%	Kg	894.789
9506.99	For cricket			
9506.991	For soccer, other than soccer balls	10%	Kg	894.791
9506.992	Fro lawn tennis, other than soccer balls	10%	Kg	894.792
9506.993	For lawn tennis, other than lawn tennis rackets	10%	Kg	894.793
9506.994	Swimming pools and paddling pools	20%	Kg	894.794
9506.999	For outdoor games	10%	Kg	894.799
95.07	Fishing rods, fish-hooks and other line fishing tackle; fish landing nets, butterfly nets and similar nets; decoy "birds" (other than those of heading No. 92.08 or 9705.00) and similar hunting or shooting requisites.			
9507.10	Fishing rods	Free	Kg	894.711
9507.20	Fish-hooks, whether or not snelled	Free	Kg	894.712
9507.30	Fishing reels	Free	Kg	894.713
9507.90	Other:			
9507.901	Other fishing tackle	Free	Kg	894.714
9507.909	Other	20%	Kg	894.719

LAWS OF GUYANA

Customs

Cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV 3
9508.00	Roundabouts, swings, shooting galleries and other fairground amusements; traveling menageries and traveling theatres.	20%	Kg	894.6

Notes

1. This Chapter does not:
 - (a) Pencils for cosmetic or toilet uses (Chapter 33);
 - (b) Articles of Chapter 66 (for example, parts of umbrellas or walking-sticks);
 - (c) Imitation jewellery (heading No. 71.17);
 - (d) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section VX), or similar goods of Plastics (Chapter 39);
 - (e) Cutlery or other articles of Chapter 82 with handles or other parts of carving or moulding materials; heading No. 96.01 or 96.02 applies, however, to separately presented handles or other parts of such articles;
 - (f) Articles of Chapter 90 (for example, spectacle frames (heading No. 90.03), mathematical drawing pens (heading No. 90.17), brushes of a kind specialized for using in dentistry or for medical, surgical or veterinary purposes (heading No. 90.18);
 - (g) Articles of Chapter 91 (for example, clock or watch cases);
 - (h) Musical instruments or parts or accessories thereof (Chapter 92);
 - (i) Articles of Chapter 93 (arms and parts thereof);
 - (j) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings);
 - (k) Articles of Chapter 95 (toys, games, sports requisites); or
 - (l) Works of art, collectors' pieces or antiques (Chapter 97)

2. In heading No. 96.02 the expression **“vegetable or mineral carving material”** means:
 - (a) Hard seeds, pips, hulls and nuts and similar vegetable materials of a kind used for carvings (for example, corozo and dom);
 - (b) Amber, meerschaum, agglomerated amber and agglomerated meerschaum, jet and mineral substitutes for jet.

3. In heading No. 96.03 the expression “**prepared knots and tufts for broom or brush making**” applies only to unmounted knots and tufts of animal hair, vegetable fibre or other material, which are ready for incorporation without division in brooms or brushes, or which require only such further minor processes as trimming to shape at the top, to render them ready for such incorporation.
4. Articles of this Chapter, other than those of headings Nos. 96.01 to 96.06 or 96.15, remain classified in the Chapter whether or not composed wholly or partly of precious metal or metal clad with precious metal, of natural or cultured pearls, or precious or semi-precious stones (natural, synthetic or reconstructed). However, headings Nos. 96.01 to 96.06 and 96.15 include articles in which natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed), precious metal or metal clad with precious metal constitute only minor constituents.

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV 3
96.01 9601.10 9601.90 9601.901 9601.909	Worked ivory, bone, tortoise-shell horn, antlers, coral, mother-of-pearl and other animal carving materials (including articles obtained by moulding) Worked ivory and articles of ivory Other Articles Other	 20% 20% 20%	 Kg Kg Kg	 899.111 899.112 899.119
96.02 9602.001 9602.009	Worked vegetable or mineral carving material and article of these materials; moulded or carved articles of wax, of stearin, of natural gums or natural resins or of modeling pastes, not elsewhere specified or included; worked, unhardened gelatin (except gelatin of heading No. 3503.00) and articles of unhardened gelatin. Articles Other	 20% 20%	 Kg Kg	 899.191 899.199
96.03	Brooms, brushes (including brushes constituting parts of machines, appliances or vehicles), hand-operated mechanical floor sweepers, not motorized, mops and feather dusters; prepared knots and tufts for broom or brush making; paint pads and rollers; squeegees).			

LAWS OF GUYANA

Customs

Cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV 3
9603.10	Brooms and brushes, consisting of twigs or other vegetable materials bound together, with or without handles	20%	Kg and No	899.721
9603.20	Tooth brushes, a having brushes, eyelash brushes, nail brushes, hair brushes and other toilet brushes for use on the person, including such brushes constituting parts of appliances:			
9603.21	Tooth brushes, including dental-plate brushes	20%	Kg and No	899.722
9603.29	Other	20%	Kg and No	899.723
9603.30	Artists' brushes, writing brushes and similar brushes for the application of cosmetics:			
9603.301	Artists' brushes			
9603.302	Writing brushes	5%	Kg and No	899.724
9603.309	Other	5%	Kg and No	899.725
9603.40	Paint distemper, varnish or similar brushes (other than brushes of subheading No. 9603.30); paint pads and rollers:	20%	Kg and No	899.726
9603.401	Paint brushes	15%	Kg and No	899.7271
9603.409	Other	15%	Kg and No	899.7279
9603.50	Other business constituting parts of machines, appliances or vehicles	5%	Kg and No	899.728
9603.90	Other:			
9603.901	Feather dusters	20%	Kg and No	899.7291
9603.902	Scrubbing brushes	20%	Kg and No	899.7292
9603.903	Brooms and mops for sweeping roads and floors	20%	Kg and No	899.7293
9603.904	Other brushes for household use	20%	Kg and No	899.7294
9603.905	Prepared knots and tufts for broom or brush making	15%	Kg and No	899.7295

LAWS OF GUYANA

Customs

Cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV 3
9603.909	Other	5%	Kg and No	899.7299
96.04	Hand sieves and hand riddles.			
9604.001	Hand sieves	5%	Kg	899.811
9604.002	Hand riddles	5%	Kg	899.812
9605.00	Travel sets for personal toile, sewing or shoe or clothes cleaning			
		20%	Kg and No	899.3
96.06	Bottoms, press-fasteners, snap-fasteners and press-studs, button moulds and other parts of these articles; button blanks.			
9606.10	Press-fasteners, snap fasteners and press-studs and parts thereof	5%	Kg	899.831
9606.20	Bottoms:			
9606.21	Of plastics not covered with textile material	5%	Kg	899.832
9606.22	Of base metal, not covered with textile material	5%	Kg	899.833
9606.29	Other	5%	Kg	899.839
9609.30	Buttons moulds and other parts of buttons; button blanks	5%	Kg	899.84
96.07	Slide fasteners and parts thereof			
9607.10	Slide fasteners:			
9607.11	Fitted with chain scoops of base metal	15%	Kg	899.851
9607.19	Other	15%	Kg	899.859
9607.20	Parts:			
9607.201	Continuous chain	5%	Kg	899.861
9607.209	Other	5%	Kg	899.869

LAW OF GUYANA

Customs

Cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV 3
96.08	Ball point pens, felt tipped and other porous-tipped pens and markers; fountain pens, stylograph pens and other pens; duplicating stylos; propelling or sliding pencils, pen-holders, pencil-holders and similar holders; parts (including caps and clips) of the foregoing articles, other than those of heading No. 96.09			
9608.10	Ball point pens	20%	Kg and No	895.211
9608.20	Felt tipped and other porous-tipped pens and markers			
9608.30	Fountain pens, stylographs pens and other pens:	20%	Kg and No	895.212
9608.31	Indian ink drawing pens	20%	Kg and No	895.213
9608.39	Other	20%	Kg and No	895.214
9608.40	Propelling or sliding pencils	20%	Kg and No	895.215
9608.50	Sets of articles from two or more of the foregoing subheadings	20%	Kg	895.216
9608.60	Refills for ball point and ink reservoir	20%	Kg	895.217
9608.90	Other:			
9608.91	Pen nibs and nib points	5%	Kg	895.22
9608.99	Other:			
9608.991	Pen-holders, pencil-holders and similar holders	20%	Kg	895.218
9608.992	Barrels and covers for ball point pens	20%	Kg	985.2191
9608.999	Other	5%	Kg	895.2199

LAW OF GUYANA

Customs

Cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV 3
96.09	Pencils (other than pencils of heading No. 96.08), crayons, pencil leads' pastels' drawing chalks and tailors' chalks.			
9609.10	Pencils and crayons, with leads encased in a rigid sheath:			
9609.101	Writing or drawing pencils	10%	Kg	895.231
9609.101	Crayons	10%	Kg	895.232
9609.20	Pencil leads, black or coloured	10%	Kg	895.233
9609.90	Other:			
9609.901	Writing or drawing chalks	10%	Kg	895.234
9609.909	Other	10%	Kg	895.239
96.01	Slates and boards, with writing or drawing surfaces, whether or not framed.			
9610.001	Writing or drawing boards	10%	Kg	895.921
9610.009	Other	5%	Kg	895.929
96.11	Date, sealing or numbering stamps, and the like (including devices for printing or embossing labels), designed for operating in the hand; hand-operated composing sticks and hand printing sets incorporating such composing sticks.			
9611.001	Rubber stamps	20%	Kg	895.931
9611.009	Other	20%	Kg	895.939

LAWS OF GUYANA

Customs

Cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV 3
96.12	Typewrite or similar ribbons, inked or otherwise prepared for giving impression, whether or not on spools or in a cartridges; ink-pads, whether or not inked with or without boxes.			
9612.10	Ribbons:			
9612.101	Typewriter ribbons on open spools	5%	Kg	895.941
9612.109	Other	5%	Kg	895.942
9612.20	Ink-pads	5%	Kg	985.943
96.13	Cigarette lighters and other lighters, whether or not mechanical or electrical, and parts thereof other than flints and wicks.			
9613.10	Pocket lighters, gas fuelled, non-refillable	20%	Kg	899.331
9613.20	Pocket lighters, gas fuelled, refillable	20%	Kg	899.332
9613.30	Table lighters	20%	Kg	899.333
9613.80	Other lighters	20%	Kg	899.339
9613.90	Other	20%	Kg	899.35
96.14	Smoking pipes) including pipe bowls) and cigar or cigarette holders, and parts thereof.			
9614.20	Pipes and pipe bowls	20%	Kg	899.371
9614.90	Other	20%	Kg	899.379

LAWS OF GUYANA

Customs

Cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV 3
96.15	Combs, hair-slides and \the like; hair-pins, curling pins, curling grips, hair-curlers and the like, other than those of headinf No. 85.16, and parts thereof.			
9615.10	Combs, hair-slides and the like:			
9615.11	Of hard rubber or plastics:			
9615.111	Combs	20%	Kg	899.891
9615.112	Hair slides and the like	20%	Kg	899.892
9615.19	Other:			
9615.191	Combs	20%	Kg	899.893
9615.192	Hair slides and the like	20%	Kg	899.894
9615.90	Other:			
9615.901	Hairpins	20%	Kg	899.895
9615.909	Other	20%	Kg	899.899
96.16	Scent sprays and similar toilet sprays, and mouth and heads therefore; powder-puffs and pads for the application of cosmetics or toilet preparations.			
9616.10	Scent sprays and similar toilet sprays, and mount and heads therefore	20%	Kg	899.87
9616.20	Powder-puffs and pads for the application of cosmetics or toilet preparations	20%	Kg	899.82
9617.00	Vacuum flasks and other vacuum vessels, complete with cases; parts thereof other than glass inners.	20%	Kg	899.97
9618.00	Tailors' dummies and other lay figures; automa and other animated displays used for shop window dressing.	5%	Kg	899.88

SECTION XXI**WORKS OF ART, COLLECTORS' PIECES AND ANTIQUES****CHAPTER 97****WORKS OF ART, COLLECTORS' PIECES AND ANTIQUES****Notes**

1. This Chapter does not cover;
 - (a) Unused postage or revenue stamps, postal stationery (stamped paper) or the like, of current or new issue in the country to which they are destined (Chapter 49);
 - (b) Theatrical scenery, studio back-cloths or the like, of painted canvas (heading No. 5907.00) except if they may be classified in heading No. 9706.00)
 - (c) Pearls, natural or cultured, or precious or semi-precious stones (heading Nos. 71.01 to 71.03).
2. For the purposes of heading No. 9702.00, the expression “**original engravings, prints and lithographs**” means impressions produced directly, in black and white or in colour, of one or of several plates wholly executed by hand by the artist, irrespective of the process or of the process or of the material employed by him, but not including any mechanical or photomechanical process.
3. Heading No. 9703.00 does not apply to mass-produced reproductions or works of conventional craftsmanship of a commercial character, even if these articles are designed or created by artists.

4. (a) Subject to Notes 1 to 3 above, articles of this Chapter are to be classified in this Chapter and not in any other Chapter of the Nomenclature.
- (b) Heading No. 9706.00 does not apply to articles of the preceding heading of this Chapter.

5. Frames around paintings, drawings, pastels, collages or similar decorative plaques, engravings, prints or lithographs are to be classified with those articles, provided they are of a kind and of a value normal to those articles. Frames which are not a kind or of a value normal to the articles referred to in this Notes are to be classified separately.

LAW OF GUYANA

Customs

Cap. 82:01

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV 3
97.01	Paintings, drawings and pastels, executed entirely by hand, other than drawings of heading No. 4906.00 and other than hand-painted or hand-decorated manufactured articles; collages and similar decorative plaques			
9701.10	Paintings, drawings and pastels:			
9701.101	Paintings	20%	Kg	896.111
9701.102	Drawings and pastels	20%	Kg	896.112
9701.90	Other	20%	Kg	896.12
9702.00	Original engravings, prints and lithographs.	20%	Kg	896.2
9703.00	Original sculptures and statuary, in any material.	20%	Kg	896.3
9704.00	Postal or revenue stamps, stamp-postmarks, first-day covers, postal stationary (stamp paper), and the like, used, or if unused not of current or new issue in the country to which they are destined.	20%	Kg	896.4
9705.00	Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological, palaeontological, ethnographic or numismatic interest.	20%	Kg	896.5
9706.00	Antiques of an age exceeding one hundred years.	20%	Kg	896.6

EXPORT DUTIES

ITEMS				RATE	
1.	Precious stones other than cut and polished precious stones	..	..	per metric carat	\$3.00
2.	Bauxite, calcined	..	..	per tonne	\$0.45
3.	Bauxite, other	..	..	per tonne	\$0.45
4.	Unrefined cane sugar (as classified in tariff heading No. 17.01)	..	..	per tonne	\$1.00
5.	Greenheart, round piling and hewn	..	..	per m3	\$0.29
6.	Greenheart, sawn	..	..	per m3	\$5.09
7.	Aquarian fish	..	..		5%
8.	Scrimp	..	..		10%
9.	Molasses	..	..	per 100 litre	\$1.00
10.	manufactured articles n.e.s.o.i.	..	..	.. ..	Free
11.	All other articles n.e.s.o.i.	..	..	.. ..	1.5%

ANNEX I
Community RATES OF DUTY
Import Duties

Note: The Rules for the interpretation of the Schedule and the section and Chapter Notes apply in like manner to goods mentioned hereafter as they do to those in the main Schedule.

TARIFF HEADING NUMBER	Description of Goods	Rate of Duty	Unit (S)
09.10	Ginger, Saffron, Turmeric (curcuma) Thyme, bay leaves, curry and other Spices.	30%	Kg
0910.50	Curry	30%	Kg and litre
22.03	Beer made from malt	30%	Kg and litre
2203.001	Beer	30%	Kg and litre
2203.002	Stout	30%	Kg and litre
2203.009	Other	30%	Kg and litre
22.04	Wine of fresh grapes, including fortified wines, grape must other Than that of heading No.20.09	5%	Kg and litre
2204.20	Other wine; grape must with fermentation prevented or arrested by the addition of alcohol:		

LAWS OF GUYANA

Customs

cap. 82:01

2204.29	Other	5%	Kg and litre
22.06	Other fermented beverages (for example, Cider perry, mead)	5%	Kg and litre
22.07	Undenatured ethyl alcohol of an alcoholic strength of volume of 80% vol. or higher; ethyl alcohol and other spirits denatured of any strength.		
2207.10	Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol. or higher.	5%	Kg and litre
2207.20	Ethyl alcohol and other spirits, denatured Of any strength	5%	Kg and litre
22.08	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol. spirits, liqueurs and other spirituous beverages; compound alcoholic preparations of a kind used for the manufacture of beverages.		
2208.20	Spirits obtained by distilling grape-wine or grape marc;		
2208.201	Brandy, in bottles of a strength not exceeding 46% Vol,	25%	Kg and litre
2208.209	Other	25%	Kg and litre
2208.30	Whiskies:		
2208.301	In bottles of a strength not exceeding 46% vol.	20%	Kg and litre
2208.309	Other	25%	Kg and litre
2208.40	Rum and Tafia:		
2208.41	In bottles of strength not exceeding 46% vol.	20%	Kg and litre
2208.409	Other rum	20%	Kg and litre
2208.50	Gin and Geneva:		

LAWS OF GUYANA

Customs

cap. 82:01

2208.501	In bottles of a strength not exceeding 46% vol	20%	Kg and litre
2208.509	Other	20%	Kg and litre
2208.60	Vodka	20%	Kg and litre
2208.70	Liqueurs and Cordials:		
	A-Crème de Menthe liqueur	20%	Kg and litre
	B-Cherry Brandy liqueur	10%	Kg and litre
	C-Crème de Cacao liqueur	30%	Kg and litre
	D-Pimm's No, 1 Cup	30%	Kg and litre
	E-Other cordials and liqueurs	20%	Kg and litre
2208.90	Other		
2208.901	Aromatic bitters used as a flavouring agent for food and beverages.	20%	Kg and litre
2208.902	Other aromatic bitters	20%	Kg and litre
2208.909	Other	20%	Kg and litre
2209.00	Vinegar and substitutes for vinegar obtained from acetic acid	5%	Kg and litre
30.03	Medicaments (excluding goods of Heading No. 30.02,30.05 or 30.06) consisting of two or more constituents, which have been mixed together for therapeutic or prophylactic uses not put up to in measured doses or in the forms or packing for retail sale.		
3003.90	Other:		
3003.909	Other:		
	-Spirituos Medicinal Compounds	5%	Kg and litre
30.04	Medicaments/excluding goods of Heading No. 30.02, 30.05 or 30.06) consisting of mixed unmixed products for therapeutic or prophylactic uses, put up in measured doses or in forms or packing for retail sale.		

LAWS OF GUYANA

Customs

Cap. 82:01

3004.90 3004.909	Other: Other -Spirituos Medicinal compounds	5%	Kg and litre
33.02	Mixtures of odoriferous substances and mixtures (including alcoholic solutions) with a basis of one Or more of these substances, of a kind used as raw materials in industry. A-Containing alcohol (essence etc) B-Other	20% Free	Kg and litre Kg and litre
33.03	Perfumes and Toilet waters		
3303.001	Bay Rum (Not exceeding 105 degrees)	5%	Kg and litre
3303.09	Other: A- Lime Rum and similar preparations (not exceeding 105 degrees) B- Other Perfumed spirits	5% 10%	Kg and litre Kg and litre
36.05	Matches, other than Pyrotechnic articles of Heading No. 36.04.	5%	Kg and litre

ANNEX II**FLAT RATE OF DUTY**

Goods classified under different headings in the Tariff which are imported for non-commercial purposes and are contained in passengers' baggage or imported in gift parcels sent by air or sea or by parcel post and which are normally liable to duty and do not exceed in value in Guyana dollars equivalent of One Hundred United States Dollars.... 45%

Provided that:

- (a) Such important are only occasional;
- (b) The goods are not imported across land, borders or by any member of the crew of any ship of air craft, (except where such member is severing connection with any ship of air craft);
- (c) Wines and Vermouths (tariff heading numbers 22:04 and 2205:00) spirits and spirituous beverages (tariff heading No.22:08)Tobacco products (tariff heading numbers 24:01, 24.02 and 24:03). Jewellery (tariff heading No. 71:13) and imitation jewellery (tariff heading No.71: 17) shall be excluded and shall be liable to duty at normal rates;
- (d) Several consignments arriving at the same time from the same consignor to the same consignee shall be treated as a single consignment, and that the total value of the consignments does not exceed in value in Guyana Dollars the equivalent of one hundred United States Dollars;
- (e) The flat rate shall be applied only if there are at least three different items of goods which are classified in different tariff headings;
- (f) Goods, which an officer is satisfied, are of Caribbean Community origin and are of a value not exceeding in Guyana Dollars the equivalent of one hundred United States dollars, and which are imported without documentary evidence of origin shall be exempted from the application of the flat rate of duty.

PART II

MEMBERS OF THE CARIBBEAN COMMUNITY

**ANTIGUA
BAHAMAS
BARBADOS
BELIZE
DOMINICA
GRENADA**

**GUYANA
JAMAICA
MONSTERRAT
St.KITTS/NEVIS
ANGUILLA**

**ST. LUCIA
ST. VINCENT
TRINIDAD AND TOBAGO
SURINAME**

**FIRST SCHEDULE PART III
EXEMPTION FROM IMPORT DUTIES ODF CUSTOMS
A- PARTIAL EXEMPTION**

ITEMS	DESCRIPTION	RATE OF DUTY
1.	Gold bullion, diamonds, and logs of crab-wood or cedar whether squared or un-squared in transit from Venezuela or Brazil shall be subject to a duty equivalent to the amount of any royalty for time being imposed severly upon any of those goods produced in Guyana.	Royalty
2.	Pipes and fittings (other than of iron and steel) for the main distribution lines to be use exclusively for artesian wells or conveyance of water from artesian wells and the disposal of sewage.	11%
3.	Consumable metallurgical chemicals and reagents, chemicals for assaying, testing, milling, smelting, and refining, welding supplies and other articles of a similar nature admitted as such by the comptroller when imported by or on behalf of a registered mining company for use in the exploration and extraction of minerals.	8%

PART III**EXEMPTION FROM IMPORT DUTIES OF CUSTOMS
A-PARTIAL EXEMPTIONS (cont'd)**

- | | | |
|-----------|--|------------|
| 4. | Explosives, when imported by a registered by a registered mining company with written permission of the Commissioner of Police for use in the exploration and extraction of minerals | 5% |
| 5. | Protective clothing and protective equipment imported by or on behalf of industrial concerns, which the Comptroller is satisfied will be used solely by industrial workers for personal protection from occupational hazards. | 13% |
| 6. | Wire cables and ropes of iron and steel uninsulated, for industrial use. | 11% |
| 7. | Saccharin and other artificial sweetening substances in tablets not exceeding 1 grain when approved by the Chief Medical Officer. | 15% |

**LIST OF CONDITIONAL DUTY EXEMPTIONS
B-FULL EXEMPTION**

(1)- FOR APPROVED INDUSTRY AND AGRICULTURE

1. (a) Materials used in the manufacture of spirituous compounds manufactured in bonded premises;
 - (b) Materials imported for use in the manufacture of beer or malta manufactured in a licensed brewery;
 - (c) Materials which are not obtainable in Guyana being not manufactured or produced therein, and which the Comptroller considers to be ingredients for use in the manufacture of Guyanese wines in bonded premises;
 - (d) Materials which are not obtainable in Guyana being not manufactured or produced therein, and which the Comptroller considers to be ingredients for use in the manufacture of cider in bonded premises:
Provided that these exemption shall not apply to materials classified as alcoholic beverages in Chapter 22 in the Import Schedule set out Part 1 of the First Schedule, notwithstanding anything to the contrary contained in this item-
 - (i) prune wine and blending sherry when imported for use in the manufacture of rum in bonded premises;
 - (ii) malt whisky imported for use in the manufacture in Guyana of whisky;
 - (iii) brandy concentrates imported for use in manufacture in Guyana of Brandy;
 - (iv) liqueur concentrates imported for use in manufacture in Guyana of Crème de Menthe, Cherry Brandy and Crème de Cacao liqueurs;
 - (v) spirituous concentrates imported for use in the manufacture in Guyana of spirituous compound known as Pimm's No.1 Cup; shall be exempt from import duty.
2. Advertising material of no commercial or marketable value and articles which to the satisfaction of the Comptroller are imported for the manufacture of calendars.
 3. Morocut; also any other fish, crustacea and molluscs caught by fishing boats operating from bases in Guyana.

4. The following –

- (1) Chemicals for use in the preparation of rubber.
- (2) Ingredients for use in the manufacture of edible oils, lard, lard substitute and margarine and ingredients other than salt or milk powder for use in the manufacture of butter.
- (3) Sulphur, tin crystals, muriatic acid, alum, phosphoric acid, stannine, bloomer, and such other substances and preparations as may from time to time be approved by the Chief Agricultural Officer when imported for use in the manufacture of white and yellow sugar.
- (4) Chemicals and other materials which the Comptroller is satisfied are solely for use in the curing and packing of meat.
- (5) Chemicals for use in the tanning of hides.
- (6) Chemicals and other materials for use in the manufacture of cheese.
- (7) Chemicals and other materials (excluding logs for making splints and splints) for use in the manufacture of matches.
- (8) Diamond dust for use in a diamond polishing establishment.
- (9) Glue, glue hardeners, resins and insecticides for use in the manufacture of particle board and plywood.
- (10) Ingredients for use in the proceeding of fish.

- (11) Cream of tartar substitute, acid sodium pyrophosphate, sodium bicarbonate and calcium imported by or on behalf of a manufacturer of baking powder for use in the manufacture of baking powder.
- (12) All aluminum and aluminum alloys classified under heading 76.01 to 76.07 in the Import Schedule set out Part 1 of this Schedule, plate glass and sheet glass imported by or on behalf of a manufacturer of aluminum goods for use in the manufacture of such goods.
- (13) Raw materials, containers and parts of containers which the Comptroller is satisfied are imported solely for use in the manufacture of putty, paints, varnishes, pigments and painting products or for the packing of such articles.
- (14) Caustic Soda for use in the manufacture of glass and glass products.
- (15) Decorated tin plate, cork disc, plastic lining and agglutiment for use in the manufacture of crown corks.
- (16) Chemicals when imported for use in the printing colour film by a printer of colour film provided the Comptroller are satisfied that such chemicals will be used solely for that purpose. For the purpose of this item "printing" includes processing and the expression "printer" shall be concerned accordingly.
- (17) Glass, which the Comptroller is satisfied, is solely for use in the manufacture of louvre blades.
- (18) Materials which are not obtainable in Guyana, being not manufactured or produced therein, and which the Comptroller considers to be raw materials for use in the manufacture of sanitary napkins and toilet paper.

- (19) Materials which are not obtainable in Guyana, being not manufactured or produced therein, and which the Comptroller considers to be raw materials for use in the manufacture of mosquito coils.
- (20) Materials which are not obtainable in Guyana, being not manufactured or produced therein, and which the Comptroller considers to be raw materials for use in the manufacture of hats.
- (21) Materials which are not obtainable in Guyana, being not manufactured or produced therein, and which the Comptroller considers to be raw materials for use in the manufacture of confectionery.
- (22) Materials which are not obtainable in Guyana, being not manufactured or produced therein, and which the Comptroller considers to be raw materials for use in the manufacture of wax crayons, chalks, floor and shoe polish
- (23) Materials which are not obtainable in Guyana, being not manufactured or produced therein, and which the Comptroller considers to be raw materials for use in the manufacture of polyurethane foam.
- (24) Materials which are not obtainable in Guyana, being not manufactured or produced therein, and which the Comptroller considers to be raw materials for use in the manufacture of drinking straws.
- (25) Materials which are not obtainable in Guyana, being not manufactured or produced therein, and which the Comptroller considers to be raw materials for use in the manufacture of cosmetics.

- (26) Materials which are not obtainable in Guyana, being not manufactured or produced therein, and which the Comptroller considers to be raw materials for use in the manufacture of bed sheets garments, handkerchiefs and pillow cases.
- (27) Materials which are not obtainable in Guyana, being not manufactured or produced therein, and which the Comptroller considers to be raw materials for use in the manufacture of arc welding electrodes..
- (28) Materials which are not obtainable in Guyana, being not manufactured or produced therein, and which the Comptroller considers to be raw materials for use in the manufacture of remoulding or relugging of tires for motor vehicles.
- (29) Materials which are not obtainable in Guyana, being not manufactured or produced therein, and which the Comptroller considers to be raw materials for use in the manufacture of radiators for motor vehicles.
- (30) Materials which are not obtainable in Guyana, being not manufactured or produced therein, and which the Comptroller considers to be raw materials for use in the manufacture of louvers windows.
- (31) Materials which are not obtainable in Guyana, being not manufactured or produced therein, and which the Comptroller considers to be materials for use in the manufacture of imitation of silver jewellery.
- (32) Materials which are not obtainable in Guyana, being not manufactured or produced therein, and which the Comptroller considers to be raw materials for use in the manufacture of handbags and travel goods.

- (33) Materials which are not obtainable in Guyana, being not manufactured or produced therein, and which the Comptroller considers to be raw materials for use in the manufacture of furniture.
- (34) Materials which are not obtainable in Guyana, being not manufactured or produced therein, and which the Comptroller considers to be raw materials for use in the manufacture of mattresses.
- (35) Materials which are not obtainable in Guyana, being not manufactured or produced therein, and which the Comptroller considers to be raw materials for use in the manufacture of surface active preparations.
- (36) Materials which are not obtainable in Guyana, being not manufactured or produced therein, and which the Comptroller considers to be raw materials for use in the manufacture of bleach.
- (37) Materials which are not obtainable in Guyana, being not manufactured or produced therein, and which the Comptroller considers to be raw materials for use in the manufacture of footwear.
- (38) Mild steel and galvanised mild steel wire, bars and rods that the Comptroller is satisfied are solely for use in the manufacture of welded reinforcement mesh, welded galvanised netting, chain link fencing and chains.
- (39) Galvanised wire which the Comptroller is satisfied is solely for use in the manufacture of barbed wire
- (40) Sodium Saccharin, which the Comptroller is satisfied, is solely for the use in the manufacture of dentifrices.

- (41) Steel wire, which the Comptroller is satisfied, is solely for the use in the manufacture of nails.
- (42) Galvanised steel coil sheet for use in the manufacture of corrugated galvanised sheets.
- (43) Ingredients for the use in the manufacture of candles and soap.
- (44) Polystyrene or other plastic raw materials for use in the manufacture of plastic goods.
- (45) Fuel oil, caustic soda, soda ash, lime, limestone and filter cloth, when imported for use in the manufacture of “alumina”.
- (46) Ingredients for use in the manufacture of stockfeed when imported by or on behalf of a manufacture of stockfeed; Provided the Comptroller is satisfied that it must be used solely for that purpose.
- (47) Coriander seeds, unground black pepper, turmeric and white cumin seeds for use in the manufacture of curry powder and ground black pepper.
- (48) Materials which are not obtainable in Guyana, being not manufactured or produced therein in which the Comptroller considers to be stampers, record jackets and raw materials for use in the manufacture of phonograph records.
- (49) Sal, cobalt, nickel, iodine and sulphur, which the Comptroller is satisfied, are imported for use in the production of bone meal.
- (50) Chemicals when imported by a producer of timber approved by the Minister charged with the responsibility for the Customs & Excise Department for the

impregnation of woods provided the Comptroller is satisfied such chemicals will be use solely for that purpose.

- (51) Materials for the manufacture including finishing and printing of textile fabrics when imported for use in a textile factory.
- (52) Parts and raw materials imported solely for use in the manufacture of electric accumulators provided that the Comptroller is satisfied that they will be used solely for that purpose.
- (53) Marine engines and parts, parts and accessories of boats, and other marine crafts, and materials which are not obtainable in Guyana, being not manufactured or produced therein, which the Comptroller considers to be raw materials when imported by persons approved by the Minister for use in the construction of boats and other marine crafts.
- (54) Materials which are not obtainable in Guyana, being not manufactured or produced therein, and which the Comptroller considers to be raw materials for use in the manufacture of pot scourers of iron or steel.
- (55) Materials, which the Comptroller is satisfied, are solely for use in the manufacture of refrigerators.
- (56) Materials which are not obtainable in Guyana, being not manufactured or produced therein, and which the Comptroller considers to be raw materials for use in the manufacture of jams, marmalades and jellies.

- (57) Materials which are not obtainable in Guyana, being not manufactured or produced therein, and which the Comptroller considers to be raw materials for use in the manufacture of roasted or salted peanuts and peanuts.
- (58) Materials which are not obtainable in Guyana, being not manufactured or produced therein, and which the Comptroller considers to be raw materials for use in the manufacture of tomato ketchup.
- (59) Materials which are not obtainable in Guyana, being not manufactured or produced therein, and which the Comptroller considers to be raw materials for use in the manufacture of wigs or similar hair pieces.
- (60) Materials which are not obtainable in Guyana, being not manufactured or produced therein, and which the Comptroller considers to be raw materials for use in the manufacture of medicaments.
- (61) Materials which are not obtainable in Guyana for use in the manufacture of ice-cream.
- (62) Materials for use in the manufacture of batteries.
- (63) Materials which are not obtainable in Guyana for use in the manufacture of washbasins, tiles, bathtubs and other such similar articles of ceramics.
- (64) Materials for use in the manufacture of spectacles and spectacles frames
- (65) Materials for use in the manufacture of bolts and nuts.
- (66) Materials which are not obtainable in Guyana for use in the manufacture of bacon and sausages.
- (67) Materials for the use in the manufacture of wheel barrows.

- (68) Materials for the use in the manufacture of fish nets.
- (69) Materials which are not obtainable in Guyana for use in the manufacture of biscuits.
- (70) Materials for the use in the manufacture of pipes (steel, pvc, copper).
- (71) Materials, which are not obtainable in Guyana for use in the manufacture of cutlasses.

- (72) Materials which are not obtainable in Guyana for use in the manufacture of paste.
- (73) Materials for the manufacture of rubber bands.
- (74) Materials which are not obtainable in Guyana for the manufacture of soft drinks.
- (75) Materials for the manufacture of snack foods.
- (76) Materials which the Comptroller is satisfied will be solely used for the manufacture of processed milk in liquid form.
- (77) Materials that the Comptroller is satisfied will be solely used for the manufacture of fruit juices.
- (78) Materials which the Comptroller is satisfied will be solely used for the manufacture of ceramic paste.

B-FULL EXEMPTIONS**(1)- FOR ADOORVED INDUSTRY AND AGRICULTURE (Cont'd)**

5. Fishing boats, spare parts and equipment for fishing boats and equipment for fishing which the Comptroller is satisfied are imported for use in the fishing industry.
6. Reagents for the treatment of wet emulsified crude oils.
7. Eggs for hatching with a view to the improvement of local poultry stocks passed as such by the Chief Agricultural Officer
8. (1) Lithographic cameras, lithographic films, leather, paper including newsprint, paper board, canvas, cloth, glue and gold leaf for printing, bookbinding and the manufacture of containers and packing materials admitted as such by the Comptroller when imported by the printing or lithographic establishment, or by a manufacture of containers.

(2) Films, chemicals, ink, silk fabric, polyvinyl chloride in sheets, paper and paperboard, for silk screen process printing admitted as such by the Comptroller when imported by, or on behalf of, a silk screen process printing establishment.
9. Equipment and material, which the Comptroller is satisfied, are for use in beekeeping.

(2)- FOR OTHER APPROVED PURPOSES

Scientific Apparatus

1. Instruments and apparatus (scientific) and educational supplies-

1.(a). Optical, chemical, and other scientific instruments and apparatus, which in the opinion of the Chief Agricultural Officer, the Chief Medical Officer, Government Analyst or the Commissioner of Lands and Mines, are imported exclusively for the purpose of scientific, medical or technical research, or for topographical, geological or other technical surveys, and not for sale or exchange.

1(b). Typewriting machines specially designed for the purpose of recording data obtained by the use of instruments employed in topographical, geological, or other technical survey.

Apparatus for
broadcasting

2. Instruments, apparatus, equipment and materials including records and tapes for radio and television broadcasting, imported by or on behalf of any broadcasting company nominated by the Minister for the benefit of this exemption.

Aircraft

3. (1) Aircraft and their component parts, accessories and instruments necessary for the navigation of aircraft, and tools, machinery and equipment necessary for the repair and maintenance of the aircraft, admitted as such by the Comptroller, for agricultural and industrial purposes or for use by such air services and air clubs as may be approved by the Minister.

(2) Fuel and lubricants imported or taken out of bond solely for use in aircraft.

Baggage And
household
effects

5. 1. The accompanied baggage of a passenger, tourist, or settler passed as such by the proper officer and consisting of-

- (a) A reasonable quantity of wearing apparel, articles of personal adornment and toilet requisites, whether new or used;
- (b) Such portable article in his baggage or on his person, which he might reasonably be expected to carry with

him for his regular and private use provided they have been in his possession and bona fide use for a reasonable time, except that this exemption, shall not be and gramophone records, and shall, in the case of a tourist, include only one sporting firearm with not more than fifty cartridges, and ten gramophone records;

- (c) in the case of a passenger or settler only, instruments and tools to be used by him for the purpose of his profession, trade, occupation or employment provided that they have been in his possession and bona fide use for a reasonable period;
 - (d) in the case of a tourist only, travel souvenirs to a value not exceeding two thousand dollars imported in transit by him, provided that such souvenirs are carried on his person or in his baggage and are not intended for commercial purposes.
- (2) Personal effects, not being merchandise, of natives of Guyana or persons ordinarily domiciled in Guyana who have died abroad.
 - (3) In this item "tourist" means any person other than a person normally resident in Guyana who enters Guyana and remains for not less than twenty-four hours and not more

than six months in the course of any twelve- month period for legitimate no- immigration purposes, such as touring, recreation, sport, health, study, religious pilgrimage or business.

6. Goods for the use of any Mission or Consulate or the members thereof, shall, to the extent provided by the Vienna Convention on Diplomatic Relations, 1961 or the Vienna Convention on Consular Relations, 1963, respectively, be exempt from import duties provided that the foregoing provision of this item shall not be deemed to confer any privileges more than those that are accorded Guyana on her representatives in the sending state.

Cultural
Articles

7. Articles of an educational, scientific or cultural nature of the following description, being products of any State which is a party to the agreement on the importation of educational, scientific and cultural materials approved by the General Conference of the United Nations Educational, Scientific and Cultural Organisation during its Fifth Session at Florence in June, 1950, to the satisfaction of the Comptroller of Customs as to their

description and use.

- (i) Books, documents (printed or produced by duplicating processes, but excluding stationery), periodicals, newspaper, manuscripts (including typescripts), musical composition, maps, charts;
- (ii) Painting and drawing (excluding manufactured wares), hand painted impression signed and numbered by the artist, original work of art of statuary or sculpture; collectors pieces and objects of art consigned to approved public galleries, museums and other public institutions and not intended for resale; antiques more than one hundred years old;
- (iii) Films, slide and sound recordings:

Provided that articles in sub-section (iii) may only be imported by a cultural society or body approved as such by the Minister.

Diseases, articles
for treatment and
prevention of

8. Chemicals, drugs, medicines, medical appliances and other approved materials of the following description to the satisfaction of the Comptroller as to their description and use, namely-

- (1) Animal Charcoal;
- (2) Thymol, Carbon Tetrachloride, quinine and its salts, salvarsan, and any other drugs or preparation prevention approved by the Chief Medical Officer for use exclusively in the diagnosis treatment of ankylostomiasis, malaria, filariasis, tuberculosis and venereal diseases; vaccine, lymph, medicinal serums and cultural media.
- (3) Oil and oil mixture suitable for larvicidal purposes and approved by the chief medical officer for use exclusively in connection with the prevention of mosquito borne diseases;
- (4) Drugs, medicines, appliances and other materials imported by or for the use of Guyana Chest Society or for the infant welfare and maternity league;
- (5) Medicines and cattle dips approved by the Chief Agricultural Officer, for use exclusively in the treatment of diseases of livestock;
- (6) Cardiozal, and such other substances and preparation as may be from time to time approved by the Chief Medical Officer for the treatment of mental diseases;
- (7) Chlordane prepared as insecticide

-
- | | |
|--|---|
| Emblems | 9. Artificial flowers, miniature flags, buttons, brooches and other similar small emblems of no commercial values imported for sale for the purpose of providing funds in aid of any institutions or charitable purpose approved by the Minister. |
| Red Cross, St. John's Ambulance and Guyana Society for the Blind | 10. Articles imported by and for the use of, the Guyana Red Cross Society, the St.Johns Ambulance Association and the Guyana Society for the blind respectively. |
| Fire fighting apparatus | 11. Fire fighting apparatus, including fire engines, fire hose and couplings, fire extinguishers and parts and refill therefor, admitted as such by the Comptroller. |
| Government | 12. Goods imported or taken out of Bond by the Government for its own use. |
| Town Council etc. | 13. Goods imported by or for the Georgetown Town Council, New Amsterdam Town Council, Georgetown Sewage and Water Commissions, the Committee of the National Library or any Local |

-
- Authority certified by the appropriate authority to be for the purposes of administration.
- Armed the
forces
14. (1) Goods officially imported or officially taken out of bonds for uses in Guyana of the Armed Forces of any Commonwealth Country.
- Cadet Force
Rifle
Association
- (2) Arms, ammunition, uniforms, accoutrements and equipment imported by and for the use Rifle of any Cadet Force or Rifle association, approved by the Minister on the signed declaration of the Association Officer for the time being in command of any such force or of the President or Chairman of such as the case may be.
- Guyana
Defence
Force
- (3) Arms, accoutrements, equipment, uniforms the property of officer of the Guyana Defence imported by such officers for their personal use as required by the regulations of their Force and admitted as such by the Comptroller.
- Hearing aids,
crutches, etc
15. Hearing aids, crutches, invalid chairs, trusses and similar appliances and identifiable spare parts for the relief of permanent bodily disablement, including reading matter and articles specially designed for the blind.
- Hospitals
16. (1) Equipment and medical and surgical supplies imported by any hospital or veterinary hospital established in Guyana, provided the

Comptroller is satisfied that such equipment and supplies are necessary for the proper functioning of such hospital or veterinary hospital and that such hospital or veterinary hospital has been approved by the Minister for the purpose of this concession.

(2) Materials imported for the construction, replacement or extension of hospital approved by the Minister for the purpose of this concession.

**Lamps and
Lanterns**

17. Lamps and lanterns (other than electric lamps and lanterns) for illumination including their parts and accessories.

**Meteorological
for offices, or
scientific research
institutions**

18. Goods which the Comptroller is satisfied are imported by or the use of any office or bureau for meteorological observation any research institution, approved by the Scientific or Minister.

Miners' Lamps

19. Miners' lamps together with any head gear to which such lamps may be attached.

Mosquito nets, etc.

20. Mosquito nets, mosquito netting, and mosquito proof gauze, admitted as such by the Comptroller.

-
- | | |
|-----------------------------|--|
| Ships | 21. Ships use exclusively for foreign trade. |
| Navigation Aids | 22. Navigation aids for use exclusively for rivers in Guyana. |
| Parcels for Forces | 23. Unsolicited gifts imported by post by or for members of the Armed Forces of any Commonwealth Country stationed in Guyana but not domiciled therein. |
| Patterns and samples | 24. Patterns and samples, cut, mutilated or otherwise spoil to the satisfaction of the Comptroller so as to render them unmerchantable |

B-FULL EXEMPTIONS**(1)-FOR APPROVED INDUSTRY AND AGRICULTURE (Cont'd)****Photographs.**

25. Unframed photographs not imported for sale.

Places of worship; Altar wine and altar

26. (1) Altar bread and altar wine, imported for the purposes of administering the sacrament, on the signed declaration of the head denomination for which they are intended.

School

27. (1) School apparatus and equipment, including apparatus and equipment for games and physical training, shown to the satisfaction of the Comptroller to be imported solely for use in schools which have been approved for use by Chief Education Officer and Certified by the Head of the school to be and remain the property of such school.

(2) Goods which the Comptroller is satisfied are solely for use in the construction or repair of schools approved by the Chief Education Officer.

Tombstone memorials

28. Tombstones and memorials engraved with an inscription in and commemoration of a deceased person.

-
- Trophies**
29. Cups, medals, shields and other similar trophies, not being articles of general utility, proved to the satisfaction of the Comptroller to be specially imported for bestowal as honorary distinctions or prizes or when won abroad or sent by donor resident abroad provided that the articles do not bear any advertisement and that this exemption shall not apply or extend to the importation or stocking of the articles for the purposes of trade.
- Uniforms and robes**
30. (1) Uniforms imported by the members of the Public Service for their own use as required by the regulations and the rule of the Public and Judicial Service.
- (2) Robes, gowns and other academic dress of any university, educational institution or professional body, approved by the Chief Education Officer, imported by a graduate or member of such university, institution or body for his personal use.
- Water purification**
31. Chemicals and other substances, which the Comptroller is satisfied, are to be used in connection with any scheme approved by the Minister for the purification of water.
- Youth Association**
32. Uniforms and equipment imported by and for the use of Boy Scouts, Boys Brigade and Girls Guides Association and such other Youth Associations as may be approved by the Minister on the signed declaration of the person for the time being in charge of such association.

**Equipment for
International
Aeradio Ltd.**

33. Equipment imported by or for International Aeradio Ltd., for their use as aeronautical International aids to navigation.

**Foreign
Operation
Administration**

34. Supplies, equipment and materials introduced into Guyana by the Foreign Operations Administration of the Government of the United States of America, either directly or through contract with any public or private organization for purposes of effectuating the agreements for technical co-operation reached between the Government of Guyana and the Government of the United States on the 12th day of July, 1954

(2) Personal and household goods of all kinds for the personal use of themselves and members of their families imported by personnel of ten Government of United States of America whether employed directly by the said government or under contract with a public or private organization in Guyana in Connection with the technical co-operation programmed to be carried out pursuant to the agreement referred to in (1) above.

**Government
contracts**

35. Material and equipment imported by any person for the purpose of carrying out works in pursuance of any contract between such persons and the Government of Guyana where the Comptroller is satisfied that such materials and equipment shall be exempt from import duties from customs:

Provided that on completion of such works the importer shall be liable to pay existing rates of duties on all materials not used up, and on all equipment unless such material or equipment is re-exported.

B- FULL EXEMPTIONS**(1)- FOR APPROVED INDUSTRY AND AGRICULTURE (Cont'd)****Postage stamps.**

36. Postage stamps, used.

Museums and zoos, articles for.

37. Articles, equipment and other items that the Comptroller is satisfied are solely for the purpose of maintaining museums and zoos approved by the Minister.

Technical assistance

38. Goods imported for his personal use of the personal use of his family by a member of any organization or agency engaged on a technical assistance mission in Guyana where and to the extent that the agreement relating to such technical assistance so provides.

Importation by approved tourist agencies39. The following articles, when imported by an accredited representative or correspondent of any official national agency of a state which is a party to the United Nations Convention concerning National Customs Facilities for Touring and Additional Protocol relating to the importation of Tourist Publicity tourist Documents and material agreed to at New York on the 4th June 1954, chiefly for the purpose of encouraging the public to visit that state to attend cultural,

touristic, sporting, religious or professional meetings or demonstrations held in that state, to the satisfaction of the Comptroller as to their description and use-

- (a) Pictures and drawings, photographs and photographic enlargements, art books, painting, engraving, lithographs, sculptures, tapestries, and other similar works of art, when imported for any exhibition as the Comptroller may approve;
- (b) Showcases, stands and other similar articles used for the purpose of display and including any electrical and mechanical equipment required for operating such displays;
- (c) Documentary films, records, tape recordings and other sound recordings intended for use in performances at which no charge is made but excluding those whose subjects lend themselves to commercial advertising and those which are on general sale in Guyana;
- (d) A reasonable number of flags
- (e) Diagrams, scales models, lanterns slides, painting blocks, photographic negatives;
- (f) Specimens, in reasonable numbers of articles of national handicrafts, local costumes and similar articles of folklore:

B- FULL EXEMPTIONS**(1)- FOR APPROVED INDUSTRY AND AGRICULTURE (Cont'd)**

Provided that on the expiration of twelve months after the entry of goods under this item or such further period as the Comptroller may allow the importer shall be liable to pay duty at existing rate on a value to be fixed by the Comptroller on all goods not re-exported or destroyed to his satisfaction.

**Apparatus,
energy
Production
Utilisation,
Conservation.**

40. (i) Apparatus and machinery designed to produce motive power, heat, light or electricity through the utilization of renewable sources of energy as approved by the Minister.

(ii) Apparatus designed to conserve on the use of electricity and other sources of energy, as approved by the Minister.

**Archaeological
sites and
artifacts**

41. Supplies, equipment, instrument and apparatus for the recovery and restoration of archaeological sites and artifacts imported by bodies approved by the Minister of Education and admitted as such by the Comptroller.

**Clothing for
Indigent
And children**

42. Clothing donated for the use of indigent school children to schools and institutions as approved by the Minister of Education admitted as such by the Comptroller.

**Economic
Development**

43. Goods which are made available free of charge by a country or an international institution, or by an individual or a group of individuals with a view of assisting the economic development of Guyana as approved by the Minister.

**Head of State
Prime Minister.**

44. (i) Goods imported by or for the use of the Head of state.
(ii) Goods imported for use by the Prime Minister.

RULES GOVERNING THE APPLICATION OF THE LIST OF CONDITIONAL DUTY EXEMPTIONS

1. A Member State may refuse to grant full duty exemption for any good eligible therefore under the List and may choose instead to apply a level of import tariff on such good not higher than that provided in the Schedule of Tariff Rates.
2. In a number of cases (for example, in connection with shipping and aircraft, for health, governmental, social and cultural purposes), while the scope of the duty exemption has been specified, each Member State is free to approve the beneficiaries (whether the individual, the institution or the organization) of the exemption.
3. The reference in the List to goods for the use of international organisations or their personnel is understood to include inter-governmental organisations operating within the Common Market pursuant to an agreement in force between such organisations and the Government of one or more Member States.
4. (a) Where the goods produced by an enterprise do not meet the qualifying conditions set down with respect to those goods in Schedule II to the Common Market Annex to the Treaty, that the enterprise will not qualify for exemption from duty with regard to the materials utilised in the production of those goods.
(b) This rule will not apply to goods which are produced for export to third countries.
(c) The Rule will have effect only with regard to concessions approved following entry into force.
(d) This Rule will enter into force concurrently with the entry into force of the amended Common Market Origin rules established by the council in July 1990, and the agreement by the Council with respect to the amendment of the Harmonised Scheme for Fiscal Incentives to take account of the provisions of this rule.
5. (a) The items set down in Part I of the list on Ineligibles appended to this list of Conditional Duty Exemptions shall not be eligible for exemption or reduction of duty where they are imported for use in Industry, Agriculture, Forestry, Fisheries and Mining, except:
 - when the item is imported for use in new investment or substantial expansion;
or
 - when the items is provided by a country or an international institution in the context of development finance with a view to assisting the economic development of the importing Member State, and when the agreement between the importing Member State and the donor country or international institution requires sourcing from a particular extra- regional source on a concessional duty basis.

(b) The items set down in Part I and Part II of the List of Ineligibles appended to this list of conditional Duty Exemptions shall not be eligible for exemption or reduction of duty where they are imported for use in the circumstances contemplated in Section XII - For Other Approved Purposes (excluding 23- Goods [including foodstuff] imported for used in rehabilitation or relief following natural disaster, as approved by the Competent Authority), except that this ineligibility will not apply where the Competent Authority is satisfied that the items are gifts or have been provided on a concessional basis.

PART 1

LIST OF COMMODITIES INELIGIBLE FOR CONDITIONAL DUTY EXEMPTIONS

HEADING NO	DESCRIPTION OF GOODS
0702.00	Tomatoes, fresh or chilled
0703.102	Shallots (eschallots)
0704.101	Cauliflowers
0704.901	Cabbages
0705.10	Lettuce
0706.101	Carrots
0707.001	Cucumbers
0708.101	Pigeon peas
0708.102	Blackeye peas
0708.201	String beans
0708.202	Bora (bodi) beans (Vigna spp.)
0709.30	Aubergines (egg-plants)
0709.609	Other fruits of the genus Capsicum or of the genus Pimenta

HEADING NO	DESCRIPTION OF GOODS
0709.901	Zucchini
0709.902	Ochroes
0709.903	Pumpkins
0710.229	String beans, other frozen
0710.30	Spinach, New Zealand spinach and orache spinish (garden spinach), frozen
0713.331	Red Kidney beans
0714.10	Manioc (cassava)
0714.20	Sweet potatoes
0714.901	Arrowroot
0714.902	Dasheens
0714.903	Eddoes
0714.904	Tannias
0714.905	Yams
0801,10	Coconut
0803.001	Bananas, fresh
0803.002	Plantains, fresh
0804.30	Pineapples, fresh

HEADING NO	DESCRIPTION OF GOODS
0804.40	Avocados, fresh
0804.50	Guavas, mangoes and mangosteens, fresh
0805.10	Oranges, Fresh
0805.201	Ugli fruit
0805.202	Ortaniques
0805.30	Lemons and limes
0805.40	Grapefruit
0807.101	Cantaloupes
0807.11	Watermelons
0807.192	Muskemelons
0807.20	Papaws (papayas)
0810.901	Sapodillas
0810.902	Golden Apples
0810.903	Passion fruit
0810.904	Soursop
0810.905	Breadfruit
0810.906	Carambolas
0904.202	Pimento (allspice)

HEADING NO	DESCRIPTION OF GOODS
09.06	Cinnamon and cinnamon –tree flowers
0907.00	Cloves (whole fruit, cloves and stems
0908.10	Nutmeg
0908.20	Mace
0910.10	Ginger
0910.30	Tumeric (curcuma)
0910.401	Thyme
0910.402	Bay leaves
1006.20	Husked (brown rice)
1006.30	Semi-milled or wholly-milled rice, whether or not polished or glazed
1006.40	Broken rice
1101.009	Other wheat or meslin flour
1106.202	Arrowroot flour
1108.191	Arrowroot starch
1203.00	Copra
1208.10	Flours and meals of Soya beans

HEADING NO	DESCRIPTION OF GOODS
1208.902	Flours and meals of copra
1212.92	Sugar cane
15.07	Soya-bean oil and its fractions, whether or not refined, but not chemically modified
15.08	Ground- nut oil and its fractions, whether or not refined, but not chemically
15.09	modified
15.10	Olive oil and its fractions, whether or not refined, but not chemically modified
EX 15.11	Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, including blends of these oils or fractions with oils or fractions of heading No. 15.09
15.12	Palm oil and its fractions, refined, but not chemically modified (excluding palm stearin)
15.13	Sunflower –seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified
15.14	Coconut (copra), palm kernel or babassuu oil and fractions thereof, whether or not refined, but not chemically modified
EX 15.15	Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified
1516.101	Other fixed vegetable fats and oils (excluding jojoba oil) and their fractions, whether or not refined, but not chemically modified
1516.20	Fish fats and oils and their fractions

1701.11	Vegetable fats and oils and their fractions
1701.12	Cane sugar
2009.111	Beet sugar
	Orange juice, frozen, concentrated

HEADING NO	DESCRIPTION OF GOODS
2009.191	Orange juice, other, concentrated
2009.201	Grapefruit juice, concentrated
2102.30	Prepared baking powders
2306.50	Oils cake of coconut or copra
2309.903	Prepared complete pig feed
2309.904	Prepared complete cattle feed
2309.906	Other prepared complete animal feeds
2520.101	Gypsum
2521.00	Limestone flux; limestone and other calcareous stone, of a kind used for the manufacture of lime or cement
2522.10	Quicklime
2522.20	Slaked lime
2522.30	Hydraulic lime
2523.291	Building cement (grey)
2606.00	Aluminum ores and concentrates
2707.991	Gasoline blending preparations
2708.10	Pitch

HEADING NO	DESCRIPTION OF GOODS
2710.911	Lubricating oil base stock (paraffinic type) within the range
2710.94	H.V.I.55 and H.V.I.160, including straight run and blended base oils
2804.10	Hydraulic brake fluids and other prepared liquids for hydraulic
2804.30	transmission
2804.40	Hydrogen
2807.002	Nitrogen
2811.21	Oxygen
2814.10	Sulphuric acid, other
2818.20	Carbon dioxide
2833.22	Anhydrous ammonia
2901.101.	Aluminum oxide (alumina), other than artificial corundum
ex 32.08	Sulphate of aluminum
ex 32.08	Sulphonic acid [Tridecylbenzene (TDBSA) and Linear Alkyl
ex 32.08	benzene (LABSA)
ex 32.08	Automotive paints
ex 32.08	Marine paints
ex 32.08	Enamels
ex 32.08	Other paints
ex 32.08	Marine varnishes (including lacquers)

HEADING NO	DESCRIPTION OF GOODS
ex 32.08	Other varnishes (including lacquers)
ex 32.08	Other solutions as defined in Note 4 of Chapter 32
ex 32.09	Paints
ex32.09	Enamels
ex32.09	Varnishes (including lacquers)
3210.001	Water-thinned paints (emulsion paints or dispersion paints)
3210.002	Distempers, dry
3210.003	Enamels
3210.004	Other paints
3210.005	Marine varnishes (including lacquers)
3210.006	Other varnishes (including lacquers)
3214.102	Painters' fillings
3214.103	Glaziers linseed oil putty
3214.104	Other glaziers' putty
3301.12	Orange oil
3301.14	Lime oil
3301.191	Grapefruit oil
3301.291	Bay oil

HEADING NO	DESCRIPTION OF GOODS
3301.292	Clove oil
3301.294	Nutmeg oil
3301.295	Patchouli oil
3302.101	Mixture of two or more of bay, clove, ginger, grapefruit, lemon, lime, nutmeg, orange, patchouli and pimento oils
3501.901	Casein glues
3814.001	Thinners
3819.00	Hydraulic brake fluids and other prepared liquids for hydraulic transmission, not containing or containing less than 70 per cent by weight of petroleum oils or oils obtained from bituminous minerals
3820.001	Anti-freezing preparations
ex 3917.20	PVC pipes
ex 3917.321	Electrical conduits and other piping, of PVC
ex 3917.329	Electrical conduits and other piping, other
3917.40	Fittings
3925.902	Gutters of plastics
3926.907	Motor vehicle licence plates of plastics
4006.10	“Camel –back” strips for retreading rubber tyres

HEADING NO	DESCRIPTION OF GOODS
4008.00	Plates, sheets, strip, rods and profile shapes of vulcanised rubber other than hard rubber
4011.10	New pneumatic tyres, of rubber of a kind used on motor cars (including station wagons and racing cars)
4012.101	Retreaded tyres of a kind used on motor cars (including station wagons and racing cars)
4012.102	Retreaded tyres of a kind used on buses or lorries
4401.10	Fuel wood, in logs, in twigs, in faggots or in similar forms
4401.30	Sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms
4402.00	Wood charcoal (including shell or nut charcoal), whether or not
403.109	agglomerated
	Wood in the rough, of other non-coniferous species, treated with paint, stains, creosote and other preservatives
4403.40	Other wood in the rough, of tropical species
4403.90	Other wood in the rough, of other non-coniferous species
4404.101	Split poles, piles, pickets, stakes and sticks, of wood
4406.00	Railway or tramway sleepers (cross-ties) of wood
4407.292	Greenheart
4407.293	Mora

HEADING NO	DESCRIPTION OF GOODS
4409.202	Greenheart
4409.204	Mora
4417.001	Handles for axes, brooms, flies, hammers, hoes, picks, rakes and
4819.10	shovels
6810.11	Cartons, boxes and cases, of corrugated paper or paperboard
6904.10	Building blocks and bricks of cement, of concrete or of artificial stone, whether or not reinforced
ex72.10	Ceramic building bricks
ex7210.30	Flat- rolled products of iron or non-alloy steel, for a width of 600 mm or more, clad, plated or coated;
7210.301	Electrolytically plated or coated with zinc:
ex7210.40	Of thickness of less than 3 mm, corrugated
7210.41	Otherwise plated or coated with zinc:
7210.411	Corrugated:
ex7210.60	Of a thickness of less than 3 mm
ex7210.61	Plated or coated with aluminum:
7210.611	Plated or coated with aluminum-zinc:
ex7210.70	Of thickness of less than 3 mm, corrugated

7210.701	Painted, varnished or coated with plastics:
	Of a thickness of less than 3 mm, corrugated
ex7210.90	Other:
7210.901	Of a thickness of less than 3 mm, corrugated

HEADING NO	DESCRIPTION OF GOODS
ex72.12	Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, clad, plated or coated:
ex7212.20	Electrolytically plated or coated with zinc:
7212.201	Of a thickness of less than 3mm, corrugated
ex7212.30	Otherwise plated or coated with zinc:
7212.301	Of a thickness of less than 3 mm, corrugated
ex7212.40	Painted, varnished or coated with plastics:
7212.401	Of a thickness of less than 3mm, corrugated
ex7212.50	Otherwise plated or coated:
7212.501	Of a thickness of less than 3mm, corrugated
ex7212.60	Clad:
7212.601	Of a thickness of less than 3mm, corrugated
7313.001	Barbed wire, of iron or steel
7314.201	Grill, welded at the intersection, of wire with a maximum cross-sectional dimension of 3 mm or more and having a mesh size of 100 cm ² or more
7314.419	Chain link fencing
8311.101	Coated electrodes of base metal, for electric arc-welding, of non-alloy steel
8311.20	Cored wire of base metal, for electric arc-welding
8311.30	Coated rods and cores wire, of base metal, for soldering, brazing or welding by flame

8421.231	Oil filters for internal combustion engines
8421.232	Petrol filters for internal combustion engines
9021.21	Artificial teeth
ex9603.40	Paint brushes
9607.10	Slide fasteners

PART II

**LIST OF COMMODITIES INELIGIBLE FOR CONDITIONAL
DUTY EXEMPTIONS**

HEADING NO	DESCRIPTION
02.10	Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal
0210.10	Meat of swine:
0210.11	Hams, shoulders and cuts thereof with bone in
0210.12	Bellies (streakly) and cuts thereof
0210.99	Other (excluding salted or in brine)
0210.20	Meat of bovine animals:
0210.202	Dried
0210.203	Smoked
0210.901	Meat (other than swine or bovine animals)
0210.902	Edible meat offal
0210.903	Edible flours and meals of meat or meat offal

HEADING NO	DESCRIPTION
Ex 0305.10	Fish meat fit for human consumption
0305.20	Livers and roes, dried, smoked, salted or in brine
0305.30	Fish fillets, dried, salted or in brine, but not smoked
0305.40	Smoked fish, including fillets:
0305.41	Salmon
0305.49	Other smoked fish, including fillets
0305.599	Other dried fish, whether or not salted but not smoked (other than cod, mackerel, herrings, alewives, saithe, pollock, haddock and hake)
0305.699	Other fish, salted but not dried or smoked and fish in brine (other than herring, cod mackerel. Alewives, saithe, Pollock, haddock and hake)
0402.999	Other milk and cream
0403.10	Yogurt
15.17	Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats or oils or their fractions of heading No. 15.16
16.01	Sausages and similar products, of meat, meat offal or blood; food preparations based on these products.
16.02	Other prepared or preserved meat, meat offal or blood:
1602.20	Of liver of any animal

HEADING NO	DESCRIPTION OF GOODS
1602.31	Of turkeys:
1602.311	Cured or smoked
1602.319	Other prepared or preserved meat of turkeys
1602.40	Of swine:
1602.41	Hams and cuts thereof
1602.42	Shoulders and cuts thereof
1602.491	Luncheon meat
1602.499	Other prepared or preserved meat of swine
1602.509	Other prepared or preserved meat of bovine animals
1602.909	Other prepared or preserved meat, meat offal or blood
16.04	Prepared or preserved fish, caviar substitutes prepared from fish eggs
1604.11	Salmon
1604.132	Sardinella and brisling or sprats
1604.142	Skipjack and bonito
1604.19	Other fish, whole or in pieces, but not minced
1604.20	Other prepared or preserved fish

HEADING NO	DESCRIPTION OF GOODS
1604.30	Caviar and caviar substitutes
16.05	Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved
17.04	Sugar confectionery (including white chocolate), not containing cocoa
1805.001	Cocoa powder, put up for retail sale in packages of not more than 2 kg
180.06	Chocolate and other food preparations containing cocoa
1901.902	Preparations of malt extract
19.04	Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals, other than maize (corn), in grain form or in the form of flakes or other worked grains (except flour and meal), pre-cooked or otherwise prepared, not elsewhere specified or included
ex1905.301	Biscuits, sweetened
1905.901	Biscuits, unsweetened
1905.902	Ice cream cones
1905.909	Other bakers' wares
20.01	Vegetables, fruits, nuts and other edible parts of plants, prepared or
2001.109	preserved by vinegar or acetic acid: Other cucumbers and gherkins

HEADING NO	DESCRIPTION OF GOODS
2001.209	Other onions
2001.909	Other vegetables, fruits, nuts and other edible parts of plants
20.02	Tomatoes prepared or preserved otherwise than by vinegar or acetic acid:
2002.109	Tomatoes, whole or in pieces
202.902	Other tomatoes
20.03	Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid:
2003.109	Other mushrooms
2003.209	Other truffles
20.04	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen:
204.109	Other potatoes
2004.909	Other vegetables and mixtures of vegetables
20.05	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading No.20.06:
2005.109	Other homogenized vegetables
2005.209	Other potatoes

HEADING NO	DESCRIPTION OF GOODS
2005.409	Other peas
2005.519	Other beans
2005.60	Asparagus
2005.709	Other olives
2005.809	Other sweet corn
2005.902	Other sauerkraut
2005.909	Other vegetables and mixtures of vegetables
20.06	Vegetables, fruits, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glace or crystallised)
2006.002	Maraschino and glace cherries
20.07	Jams, fruits jellies, marmalades, fruit or nut puree and fruit or nut pastes, being cooked preparations, whether or not containing added sugar or other sweetening matter.
2007.109	Other homogenized preparations
2007919	Other citrus fruit
2007.992	Pineapple based preparations
2007.993	Guava jams and jellies
2007.994	Guava cheese

HEADING NO	DESCRIPTION OF GOODS
2007.995	Nutmeg jams and jellies
2007.999	Other
20.08	Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included
20.09	Fruit juices (including grape must) and vegetables juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter
2009.409	other pineapple juice
2009.509	Other tomato juice
2009.609	Other grape juice (including grape must)
2009.709	Other apple juice
2009.803	Passion fruit juice, other
2009.806	Tamarind juice, other
2009.809	Other juice of any other single fruit or vegetable
2009.904	Other pineapple –based juices
2009.909	Other mixtures of juices

HEADING NO	DESCRIPTION OF GOODS
21.01	Extracts, essences and concentrates, of coffee, tea or mate and preparations with a basis of these products or with a basis of coffee, tea or mate, roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof
ex21.03	Sauces and preparations therefor; mixed condiments and mixed seasonings; prepared mustard
ex21.04	Soups and broths and preparations therefor, homogenized composite food preparations (excluding preparations for infant use, put up for retail sale)
21.05	Ice cream and other edible ice, whether or not containing cocoa
2106.901	Mauby syrup
2016.902	Other flavoured or coloured sugar syrups
2106.905	Ice cream powders
2016.906	Preparations consisting of saccharin and a foodstuff, used for sweetening
2106.909	Other food preparations not elsewhere specified or included
2201.101	Mineral waters
2201.102	Aerated waters
2202.101	Aerated beverages

HEADING NO	DESCRIPTION OF GOODS
2209.00	Vinegar and substitutes for vinegar obtained from acetic acid

HEADING NO	DESCRIPTION OF GOODS
2309.10	Dog or cat food, put up for retail sale
2309.901	Mixed bird seed
2309.902	Other foods for pets
2501.001	Table salt in retail packages of not more than 2.5 kg
2712.10	Perfumes jelly
33.03	Perfumes and toilet waters
33.04	Beauty or make-up preparations and preparations for the care of the skin (other than medicaments), including sunscreen or sun tan preparations; manicure or pedicure preparations.
33.05	Preparations for use on the hair
3306.101	Toothpastes
ex33.07	Pre-shave, shaving or after –shave preparations, personal deodorants, bath preparations, depilatories and other perfumery, cosmetic or toilet preparations, not elsewhere specified or included; prepared room deodorisers, whether or not perfumed or having disinfectant properties (excluding perfumed bath-salts and other bath preparations)
ex34.01	Soap; organic surface-active products and preparations for use as soap,

HEADING NO	DESCRIPTION OF GOODS
Ex34.02	in form of bars, cakes, moulded pieces or shapes, whether or not containing soap; paper, wadding; felt and nonwovens, impregnated, coated or covered with soap or detergent (excluding industrial soaps) Organic surface-active agents (other than soap); surface –active preparations washing preparations (including auxiliary washing preparations) and cleaning preparations, whether or not containing soap, other than those of heading No.34.01 (excluding organic surface-active agents, not put up for retail sale)
34.05	Polishes and creams, for footwear, furniture, floors, coachwork, glass or metal, souring pastes and powders and similar preparations (whether or not in the form of paper, wadding, felt, nonwovens, cellular plastics or cellular plastics or cellular rubber, impregnated, coated or covered with such
34.06	preparations), excluding waxes of heading No.34.04
36.05	Candles, tapers and the like
3808.10	Matches, other than pyrotechnic articles of heading No. 36.04
3808.102	Insecticides:
3808.103	Mosquito coil
3808.401	Other insecticides, put in forms or packing for retail sale or as preparations or articles
3808.901	Disinfectants, put up in forms or packing for retail sale or as preparations or articles
	Rodenticides, put up in forms or packing for retail sale or as preparations or articles

HEADING NO	DESCRIPTION OF GOODS
3808.903	Other products, put up in forms or packing for retail sale or as preparations or articles
3917.322	Garden hose, of plastics, without fittings
3917.331	Garden hose, of plastics, with fittings
3924.101	Cups, forks, knives, plates, spoons and tumblers, of plastics
3924.901	Ashtrays, buckets, coat-hangers and dustbins, of plastics
3924.902	Flower pots, of plastics
4016.991	Rubber bands
4202.111	Suit-cases, travelling-bags and brief-cases, with surface of leather, of composition leather or of patent leather
4202.121	Suit-cases, with outer surface of plastics or of other textile materials
4202.122	Travelling-bags and brief-cases, with outer surface of plastics or of textile materials
4202.20	Handbags, whether or not with shoulder strap, including those with handles:
4202.21	With outer surface of leather, of composition leather or patent leather
4202.22	With outer surface of plastic sheeting or of textile materials
4202.311	Purses, spectacle cases and wallets, with outer surface of leather, of composition leather or of patent leather.

HEADING NO	DESCRIPTION OF GOODS
4202.321	Purses, spectacle cases and wallets, with surface of plastic sheeting or of textile materials
4415.20	Pallets, box pallets and other load boards; pallet collars of wood
4419.00	Tableware and kitchenware, of wood
ex44.20	Caskets and cases for jewellery or cutlery, and similar articles, of wood; statuettes and other ornaments, of wood; wooden articles of furniture not falling in Chapter 94
4421.10	Clothes hangers
4421.909	Other articles of wood
4601.20	Mats, matting and screens of vegetable materials
4601.911	Straw envelopes for bottles
46.02	Basketwork, wickerwork and other articles, made directly to shape from plaiting materials or made up from goods of heading No. 46.01; articles of loofah.
48.17	Envelopes, letter cards, plain post-cards and correspondence cards, of paper or paperboard; boxes, pouches, wallets and writing, compendiums, of paper or paper board, containing an assortment of paper stationery

HEADING NO	DESCRIPTION
48.18	Toilet paper and similar paper, cellulose wadding or webs of cellulose fibres, of a kind used for household or sanitary purposes, in rolls of a width not exceeding 36 cm, or cut to size or shape; handkerchiefs, cleansing tissues, towels, tablecloths, serviettes, napkins for babies, tampons, bed sheets and similar household, sanitary or hospital articles, articles or apparel and clothing accessories of paper pulp, paper, cellulose wadding or webs of cellulose fibres:
4818.10	Toilet paper
4818.20	Handkerchiefs, cleansing or facial tissue and towels
4818.302	Serviettes
4818.50	Articles of apparel and clothing accessories
4818.90	Other articles
4819.60	Box files, letter trays, storage boxes and similar articles, of a kind used in offices, shops or the like
ex48.20	Registers, account books, note books, order books, receipt books, letter pads memorandum pads, diaries and similar articles, blotting-pads, binders (loose-leaf or other), folders, file covers, manifold business forms, interleaved carbon sets and other articles of stationery, of paper or paperboard; albums for samples or for collections and book covers, of paper or paperboard

HEADING NO	DESCRIPTION OF GOODS
4823.50	Other paperboard, of a kind used for writing, printing or other graphic
4823.60	purposes
4907.003	Trays, dishes, plates, cups and the like, of paper or paperboard
4907.009	Cheque forms
49.09	Other stamp-impressed paper; stock, share or bond certificates and similar documents of title
4910.00	Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings
4911.999	Calendars of any kind, printed, including calendar blocks
5608.191	Other printed matter
5608.902	Net shopping bags of man-made textile materials
57.01	Net shopping bags of other textile materials
57.02	Carpets and other textile floor coverings, knotted, whether or not made up
57.03	Carpets and other textile floor covering, woven, not tufted or flopped, whether or not made up, including “ Kelem ”, Schumacks ”, Karamanie ” and similar hand –woven rugs
	Carpets and other textile floor covering, tufted, whether or not made up

HEADING NO	DESCRIPTION OF GOODS
57.04	Carpets and other textile floor coverings, of felt, not tufted or flocked, whether or not made up
5705.00	Other carpets and other textile floor coverings, whether or not made up
61.01	Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind- jackets and similar articles, knitted or crocheted, other than those of heading No. 61.03
61.02	Women's or girls, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind- jackets and similar articles, knitted or crocheted, other than those of heading No. 61.04
61.03	Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or
61.04	crocheted
61.05	Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted
61.06	Men's or boys' shirts, knitted or crocheted
61.07	Women's or girls' blouses, shirts and shirt-blouses, knitted or crocheted Men's or boys' underpants, briefs, nightshirts, pyjamas, bathrobe, dressing gowns and similar articles, knitted or crocheted

HEADING NO	DESCRIPTION OF GOODS
61.08	Women's or girls' slips, petticoats, briefs, panties, nightdresses, pyjamas, negliges, bathrobes, dressing gowns and similar articles, knitted or crocheted
61.09	T-shirts, singlets and other vests, knitted or crocheted
61.10	Jerseys, pullovers, cardigans, waist-coats and similar articles, knitted or crocheted
61.11	Babies garments and clothing accessories, knitted or crocheted
61.12	Track suits, ski suits and swimwear, knitted or crocheted
6113.00	Garments, made up of knitted or crocheted fabrics of heading No.59.03, 59.06 or 5907.00
61.14	Other garments, knitted or crocheted
61.15	Panty hoes, tights, stockings, socks and other hosiery, including stockings for varicose veins and footwear without applied soles, knitted or crocheted
61.16	Gloves, mittens and mitts, knitted or crocheted
ex61.17	Other made up clothing accessories, knitted or crocheted; knitted or crocheted parts of clothing accessories

HEADING NO	DESCRIPTION OF GOODS
61.11	Babies garments and clothing accessories, knitted or crocheted
62.01	Men's or boys' overcoats, car-coats capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading No. 62.03
62.02	Women's or girls' overcoats, car-coats capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading No. 62.04
62.03	Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear)
62.04	Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted
62.05	Men's and boys' shirts
62.06	Women's or girls blouses, shirts and shirt-blouses
62.07	Men's or boys' singlets and other vest, underpants, briefs, night-shirts, pyjamas, bathrobes, dressing gowns and similar articles
62.08	Women's or girls' singlets, and other vests, slips, petticoats, briefs, panties nightdresses, pyjamas, negliges, bathrobes, dressing gowns and similar articles

62.09	Babies garments and clothing accessories
62.10	Garments, made up of fabrics of heading No. 56.02,56.03.59.03,59.06 or 5907.00
62.11	Track suits, ski suits and swimwear; other garments

HEADING NO	DESCRIPTION OF GOODS
61.11	Babies garments and clothing accessories, knitted or crocheted
6212.10	Brassieres
6212.20	Girdles and panty-gridles
62.13	Handkerchiefs
62.14	Shawls, scarves, mufflers, mantillas, veils and the like
62.15	Ties, bow ties and cravats
ex62.16	Gloves, mittens and mitts (excluding industrial gloves)
6217.10	Other made up clothing accessories
63.02	Bed linen, table linen, toilet linen and kitchen linen
63.03	Curtains (including drapes) and interior blinds; curtain or bed
63.04	valances
6307.10	Other furnishing articles, excluding those of heading No.94.04
6307.902	Floor-cloths, dish-cloths, dusters and similar cleaning cloths
	Dress patterns, of other textile materials

HEADING NO	DESCRIPTION OF GOODS
61.11	Babies garments and clothing accessories, knitted or crocheted
6307.903	Flags, pennants and banners
6307.904	Pin cushions
6307.909	Other made up textiles articles
6309.00	Worn clothing and other worn articles.
6401.10	Footwear, incorporating a protective metal toe-cap
6401.921	Waterproof boots (Wellingtons)
6403.40	Felt hats and other felt headgear, made from the hat bodies, hoods
6503.00	or plateaux of heading No. 6501.00, whether or not lined or
	trimmed
6504.00	Hats and other headgear, plaited or made by assembling strips of
	any material, whether or not lined or trimmed.
ex65.05	Hats and other, headgear, knitted or crocheted, or made up from
	lace, felt or other textile fabric, in the piece (but not in strips),
	whether or not lined or trimmed
ex65.06	Other headgear, whether or not lined or trimmed (excluding safety
	headgear)
66.01	Umbrellas and sun umbrellas (including walking –stick umbrellas,
	garden umbrellas and similar umbrellas)
6602.00	Walking –sticks, seat-sticks, whips, riding –crops and the like.

HEADING NO	DESCRIPTION OF GOODS
61.11	Babies garments and clothing accessories, knitted or crocheted
6701.001	Fans
6702.101	Artificial flowers, foliage and fruit; articles made of artificial flowers, foliage or fruit
ex68.02	Articles of worked monumental or building stone (except slate)
6803.001	Troughs, reservoirs, basins and sinks, of slate or of agglomerated slate
6809.909	Other articles of plaster or of compositions based on plaster
6810.991	Statues, statuettes, animal figures; vases, flower- pots, architectural and garden ornaments; bird-baths, fountain basins, tomb-stones; reservoirs and troughs
69.13	Statuettes and other ornamental ceramic articles.
69.14	Other ceramic articles
7016.109	Other glass cubes and other glass smallwares
7018.909	Other statuettes and other ornaments of lamp-worked glass and articles of glass beads, imitation pearls, imitation precious or semi-precious or semi-precious stones and similar glass small wares
7321.111	Stoves and ranges
7321.112	Cookers
7321.113	Barbecues

HEADING NO	DESCRIPTION OF GOODS
61.11	Babies garments and clothing accessories, knitted or crocheted
7323.102	Pot scourers and scouring or polishing pads
7323.93	Household articles of stainless steel:
7323.931	Baking pans
7323.932	Buckets
7323.933	Dust bins
7323.934	Funnels
7323.935	Watering –cans
7323.936	Clothes hangers
7323.937	Letter boxes
7323.94	Households articles of iron (other than cast iron) or steel, enameled:
7323.941	Backing pans
7323.942	Buckets
7323.943	Dust bins
7323.944	Funnels
7323.945	Watering –cans
7323.946	Clothes hangers
7323.947	Letter boxes

HEADING NO	DESCRIPTION OF GOODS
61.11	Babies garments and clothing accessories, knitted or crocheted
7615.191	Saucepans
7615.192	Baking, stew and frying pans
8212.201	Safety razor blades
8310.00	Sign-plates, name-plates, address-plates and similar plates, numbers, letters and other symbols, of base metals, excluding those of heading No. 94.05
ex 8414.51	Table, floor, wall or window fans, with a self-contained electric motor of an output not exceeding 125W
ex 84.15	Air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated (excluding parts)
ex 84.18	Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading No.84.15 (excluding other refrigerating or freezing chests, cabinets, display counters, show-cases and similar refrigerating or freezing furniture and parts)
8419.191	Solar water heaters, for domestic use
8419.192	Other solar water heaters,
8419.193	Other water heaters, for domestic use
8419.199	Other water heaters, non-electric

HEADING NO	DESCRIPTION OF GOODS
8421.121	Clothes dryers for domestic use
61.11	Babies garments and clothing accessories, knitted or crocheted
85.06	Primary cells and primary batteries
85.07	Electric accumulators, including separators therefor, whether or not rectangular (including square)
8509.801	Blenders
8516.01	Electric instantaneous or storage water heaters
8516.601	Stoves and cookers
8519.20	Other record-players
8519.30	Turntables (record decks)
8519.92	Pocket- size cassette-players
8519.93	Other, cassette-type
8519.99	Other sound reproducing apparatus
8520.33	Other cassette-type magnetic tape recorders
8520.39	Other magnetic tape recorders incorporating sound reproducing apparatus
8524.10	Gramophone records
8524.40	Magnetic tapes for reproducing phenomena other than sound or image
8524.50	Other magnetic tapes

HEADING NO	DESCRIPTION OF GOODS
61.11	Babies garments and clothing accessories, knitted or crocheted
85.27	Reception or not combined, in the same housing, with sound recording or reproducing apparatus or a clock
85.28	Reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus; video monitors and video projectors
8539.20	Other filament lamps, excluding ultra-violet or infra- red lamps
8539.39	Other discharge lamps
9206.001	Steel band instruments
9401.30	Swivel seats with variable height adjustment
9401.50	Seats of cane, osier, bamboo or similar materials
9401.60	Other seats, with wooden frames
9401.70	Other seats with metal frames
9401.80	Other seats
9401.90	Parts of seats
9403.40	Other metal furniture
9403.50	Wooden furniture of a kind used in the kitchen
	Wooden furniture of a kind used in the bedroom

HEADING NO	DESCRIPTION OF GOODS
61.11	Babies garments and clothing accessories, knitted or crocheted
9403.609	Other wooden furniture
9403.709	Other furniture of plastics
9403.809	Other furniture of other materials
9403.90	Parts of other furniture
9404.10	Mattress supports
9404.20	Mattresses
9404.90	Other articles of bedding and similar furnishings
9504.40	Playing cards
9504.901	Draughts and chess boards
9505.101	Artificial Christmas trees
96.01	Worked ivory, bone, tortoise- shell, horn, antlers, coral, mother-of –pearl and other animal carving material, and articles of these materials (including articles obtained by moulding)
96.02	Worked vegetable or mineral carving material and article of these materials; moulded or carved articles of wax, of stearin, of natural gums or natural resins or of modeling pasted, and other moulded or carved articles, not elsewhere specified or included; worked unhardened gelatin, (except gelatin of heading No. 3503.00) and articles of unhardened gelatin.

HEADING NO	DESCRIPTION OF GOODS
61.11	Babies garments and clothing accessories, knitted or crocheted
9603.10	Brooms and brushes, consisting of twigs or other vegetable materials bound together, with or without handles
ex9603.20	Tooth brush
9603.901	Feather dusters
9603.902	Scrubbing brushes
9603.903	Other brooms and mops for sweeping roads and floors
9608.10	Ball point pens
9611.001	Rubber stamps
9613.10	Pocket lighters, gas fuelled, non-refillable
9615.10	Combs, hair-slides and the like
9615.901	Hairpins

**FIRST SCHEDULE PART IV
EXEMPTION FROM EXPORT DUTIES OF CUSTOMS**

1. Raw gold within the meaning of the Mining Act.
2. Cut uncut polished precious stones.
3. Agricultural products and their by-products, excluding unrefined cane sugar and molasses.
4. Forest products including timber and lumber (other than greenheart timber and lumber) wood pulp, fire wood, charcoal, bark and extracts of bark, and there following when derived from wild growing trees or plants; fruit, oils balata, rubber and other latex, gums, resins, spices, tan-stuffs, dye stuffs, leaves, fibers, flosses, thatching materials and orchard.
5. Goods entered for re-exportation or exported on draw back, when exported.
6. Bona fide samples of produce or manufacture of Guyana.
7. Goods ordinary liable to export duty not exceeding two thousand dollar, and intended for exhibition purposes.
8. Articles of household furniture bona fide in use, and not intended for sale or exchange.
9. Alumina
10. Manganese
11. Goods being nether bauxite nor sugar, consign from Guyana to any community state mentioned in Part II of this Schedule.

Note: In this part of the Schedule “timber and lumber” includes trees when they have fallen or have been felled, and all wood, whether cut up or fashioned or hallowed out for any purpose or not.

SECOND SCHEDULE IMPORTS

PROHIBITED AND RESTRICTED IMPORTS

LISTS OF PROHIBITED IMPORTS

PART I

- | | |
|-----------------------------|---|
| Coin counterfeit | 1. Base or Counterfeit of any country. |
| Coin, substandard | 2. Coin legally current in Guyana of any money purporting to be such, not being of the establish standard in weight and fineness. |
| Food, unfit for Consumption | 3. Articles of food intended for human consumption declared by the competent sanitary authority to be unfit for such purposes. |
| Indecent articles | 4. Indecent of obscene prints, printings photographs, books, cards, lithographic or other engraving or any other indecent or obscene articles. |
| Infected cattle's | 5. Infected cattle, sheep or other animals, or carcasses thereof, and hides, skins, horns, hoofs or any other part of cattle or other animals which may be prohibited in order to prevent the introduction or spread of any communicable disease. |

Matches 6. Matches containing white (yellow) phosphorus.

PART II

- Arms and ammunition 1. Arms and Ammunition except with the written permission of the Commissioner of Police
- Cocaine heroin
cannabis sativa
etc 2. Cocaine, heroin, cannabis sativa (known as Indian hemp or bhang), cannabis indica, choras, or any preparations or mixture thereof, except under license of the Chief Medical officer.
- Imitation notes etc. 3. Goods which bear a design in imitation of any currency or bank notes or coin in common use in Guyana or elsewhere unless with the approval of the Comptroller.
- Spirits, etc. 4. Spirits (not being liqueurs, cordials, perfume spirits or medical spirits) and wine unless specifically reported as such, and unless in aircraft, or in ships of twenty seven decimal three tones burden at least, and in casks and other vessels capable of containing liquids, each of such casks or other vessels being of the size or content of forty-one litres at least or unless in glass or stone bottles properly packed in cases, or in demijohns, each case or demijohn containing not less than forty-one litres.
- Tobacco,
cigars etc. 5. Tobacco, cigars, cigarillos or cigarettes, unless specifically reported such and unless as in aircraft, or in ships of ninety decimal one tonne burden at least and unless in whole and complete packages each containing not less than nine

decimal one kilogram net weight of tobacco, cigars, cigarillos or cigarettes except that the manufacturer of tobacco, cigars, cigarillos and cigarettes may be imported through the parcel post in quantities of less than decimal one kilogram net weight.

Goods
without
necessary
indication

7. (a) Goods which, if sold, would be liable to forfeiture under the Merchandise Marks Act.

(b) Goods manufactured outside Guyana which whether or not bearing a name or a trademark, do not carry in relation to themselves a definite indication of the country in which they were made or produced unless the Comptroller having regard to the nature of such goods and the requirements of any regulations applicable thereto, deems otherwise.

Opium
prepared

8. Prepared opium and pipes or other utensils for use in the connection with smoking of the preparation of opium for smoking.

Shaving

9. Shaving brushes manufactured in or exported from Japan.

Stamps

10. Fictitious stamps and any die, plate, instrument or materials capable of making any such stamps.

General

11. Goods the importation of which is prohibited by any other law of Guyana.

Tobacco
extract. etc.

6. Tobacco extracts, essence or other concentrations of tobacco, or any admixture thereof, tobacco stalks and tobacco stalk flour except under such

conditions as the Comptroller with the approval of the Minister, may either generally or in any particular case allow

7. Goods the importation of which is regulated by any other Law in Guyana except in accordance of such law.

Exotic Fish

8. Exotic species of fish except in accordance with the terms of the license granted by the Chief Agricultural Officer

Cinematographic films

9 Cinematographic films (within the meaning of Section 2 of the Cinematographic Act) to the exhibition of which the exemption provided in Section 15 (1) (a) or (c) of the said Act applies unless-

- (a) At the time of the importation of such film into Guyana, the importer thereof deposits it with an officer who shall issue a receipt therefor;
- (b) The importer furnishes the Minister responsible for public safety and public order with a true statement of the general nature of the subject matter of any such film;
- (c) The Minister on satisfying himself by such means as he may think fit (including one taking of custody of the film for the purpose of viewing it) that the film is in no manner prejudicial to public safety, public order, public morality, public health or the defence of Guyana, issues to the importer a certificate to that effect; and
- (d) The importer presents the certificate and the receipt to the officer and pay such duty as may be payable on the film.

- Printed matter
10. Any printed matter which in the opinion of the Minister for the time being assigned responsibility for public safety and order is prejudicial to the defence of Guyana, public safety or public order.

THIRD SCHEDULE

PROHIBITED AND RESTRICTED EXPORTS

PART I

LIST OF PROHIBITED EXPORTS (Cont'd)

- 1. Goods the exportation of which is prohibited by any other law of Guyana.**
- 2. Any article other than-**

-
- (a) a ring worn by a passenger and shown to the satisfaction of the Comptroller to be significant of the marriage or engagement of that passenger; or
- (b) one watch worn by a passenger, consisting wholly or partly of precious or semi-precious stone or of precious metal or of rolled metal or pearl, and which –
- (i) if in the possession of a female passenger of or over twelve years of age, exceeds twelve thousand dollars in value either alone or in the aggregate with any other such articles;
 - (ii) if, in the possession of a male passenger of or over twelve years of age exceeds nine thousand dollars in value either alone or in the aggregate with any other such articles;
 - (iii) if in the possession of a passenger of a passenger under twelve years of age exceeds three thousand dollars in value either alone or in the aggregate with any other such articles; or
 - (iv) in any cases not mentioned in sub- paragraph (i), (ii) and (iii), is in excess of fifteen hundred dollars either alone or in the aggregate with any other such articles with which it is sought to be exported, and in respect of the exportation of which neither an export nor written approval of the Minister has been first obtained.

THIRD SCHEDULE

PART II- LIST OF RESTRICTED EXPORTS

1. Goods the exportation of which is regulated by any other law of Guyana except in accordance with such law.

FOURTH SCHEDULE

COMMON MARKET ORIGIN

1. Subject to the provisions of this Article, in this Annex goods that are consigned from a Member State to a consignee in another Member State and that comply with either of the following conditions shall be treated as being of Common Market origin, that is to say, the goods must:
 - (a) have been wholly produced within the common Market; or
 - (c) have been produced within the Common Market wholly or partly from materials imported from outside the Common Market of undetermined origin by a process which effects a substantial transformation characterised

- (i) by the goods being classified in a tariff different from that in which any of those materials is classified; or
- (ii) in the case of the goods listed in Part A of the List in Schedules II (hereinafter referred to as “the List”) only by satisfying the conditions therefore specified in that Part.

2. In the case of goods specified in Part B of the List, the conditions to be complied with shall be as set out in that Part of the List with effect from the dates appearing the respective goods *in lieu* of the conditions applicable prior to those dates in respect of each of those goods.

3. Goods which undergo a process of repair, renovation or improvement within Common market having been consigned for that purpose from a Member State to a consignee in another Member State shall, on their return to the Member State whence they were exported, be treated for the purpose of re-importation only in like manner as goods which are of Common Market origin, provided that the goods are reconsigned directly to the Member State whence they were exported and the value of materials imported from outside the Common Market or of undetermined origin which have been used in the process of repair, renovation or improvement does not exceed:

- (a) in the case where the goods have undergone the process of repair, renovation or improvement in More Developed Country, 65 percent of the cost of repair, renovation or improvement;
- (b) in the case where the goods have undergone the process of repair, renovation or improvement in a Less Developed Country, 80 per cent of the cost of repair, renovation or improvement.

4. Where there is an interruption or inadequacy of supplies of regional materials and the manufacture of goods, for which the qualifying condition for Common Market origin is that of “wholly produced’ or produced from regional materials” is unable by reason of circumstances beyond his control to obtain supplies of the regional materials, he shall so inform the Competent Authority.

5. (a) The Competent Authority shall, after the receipt of the information from the manufacture., cause investigations to be made into the matter, and, if he is satisfied that the representation from the manufacturer is justified, shall inform the Secretary –General as well as the Competent Authorities of the other Member States of the inability of the manufacturer to obtain supplies of the regional materials from within the Common Market, the quantities and precise specifications of the regional materials and the period during which those materials are required.

(b) The Secretary- general shall, on receipt of the information from the Competent Authority, forthwith make the relevant enquires by the quickest possible means from the Competent Authorities in the other Member States as to their ability to supply the materials required by the manufacturer and replies to

such an enquiry shall be communicated to the Secretary –General within seven calendar days of the dispatch of his enquiry.

6. If the Secretary- General, on the basis of his investigations, is satisfied that the representation from the manufacturer is justified, he shall, notwithstanding that he may not have received a reply to his enquiry from one or more Member States, within fourteen days after the receipt of the information from the Competent Authority, issue, on behalf of the Council, a certificate to the Competent Authority authorising the use of like materials from outside the Common Market, subject to such conditions as he may think fit to impose; the Secretary-General shall inform Member States of the issue of his certification, including any conditions attaching thereto, and that, notwithstanding anything to the contrary in the foregoing provisions of this Article, goods manufactured from like materials imported from outside the Common Market shall be deemed to satisfy the qualifying condition for Common Market origin treatment.

7. In this Article, “Competent Authority”, means the Minister so designated in the country of the manufacturer.

8. A Member State may treat as of Common Market origin any imports consigned from another Member State, provided that the like imports consigned from any other Member State are accorded the same treatment. Member States concerned shall promptly inform the Council of any trading arrangements concluded pursuant to this paragraph and the council may, as it deems fit, recommended to the Member States concerned the adoption of alternative trading arrangements.

9. The provision of Schedule II shall apply to and have effect for the purposes of this Article. The Council shall keep that Schedule and, in particular, the List under continuous review and may amend the Schedule in order to ensure the achievement of the objectives of the Common Market

SCHEDULE II

LIST OF CONDITIONS TO BE COMPLIED WITH AS PROVIDED UNDER
ARTICLE 14 OF THE ANNEX TO THE TREATY AND THE RULES REGARDING
COMMON MARKET ORIGIN

This Schedule consists of-

- (a) The List comprising-
 - Part A - goods referred to in sub- paragraph (b) (ii) of paragraph 1 of Article 14 of the Annex to the Treaty;
 - Part B- goods referred to in paragraph 2 of Article 14 of the Annex to the Treaty
- (b) The Rules regarding Common Market origin.

(a) THE LIST

The application of the List is governed by the following general notes:

- (i) In this List, where a tariff heading number is preceded by the word “ex”, only those products of that heading specified in the column headed “Product” are referred to. Descriptions of finished products and of materials are to be interpreted according to the relative Section and Chapter Notes of the Harmonised Commodity Description and Coding System (HS) and the General for the Interpretation of the Harmonised System.
- (ii) Four figure reference of type “04.02”, “17.04”, etc. are references to the headings of the Harmonised Commodity Description and Coding System (HS).
- (iii) Where the condition to be complied with for any product does not prescribe the use of regional materials, it shall always be understood that materials imported from outside the Common Market or of undermined origin may be used. If such materials are used in a more advanced state of processing than that specified in that the List, the finished product shall be ineligible for Common Market treatment

PART A

TARIFF HEADING NUMBER	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
02.01	Meat of bovine animals, fresh or chilled	Produced from bovine animals of 01.02 imported outside the Common Market, provided that the weight of each animal did not exceed 270 Kg on first importation into the Common Market	Produced from bovine animals of 01.02 imported outside the Common Market, provided that the weight of each animal did not exceed 270 Kg on first importation into the Common Market
02.02	Meat of bovine animals, frozen	Produced from bovine animals of 01.02 imported outside the Common Market, provided that the weight of each animal did not exceed 270 Kg on first importation into the Common Market	Produced from bovine animals of 01.02 imported outside the Common Market, provided that the weight of each animal did not exceed 270 Kg on first importation into the Common Market
02.03	Meat of swine, fresh, chilled or frozen	Wholly produced	Wholly produced
02.04	Meat of sheep or goats, fresh, chilled or frozen	Wholly produced	Wholly produced
02.05	Meat of horses, asses, mules or hinnies, fresh, chilled or frozen	Wholly produced	Wholly produced
02.06	Edible offal of bovine animals, swine, sheep, goats, horses asses, mules or hinnies, fresh, chilled or frozen	Wholly produced	Wholly produced

TARIFF HEADING NUMBER	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
02.07	Meat and edible offal, of the poultry of heading No. 01.05, fresh, chilled or frozen	Wholly produced	Wholly produced
02.08	Other meat and edible meat offal, fresh, chilled or frozen	Wholly produced	Wholly produced
02.09	Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, fresh, chilled, frozen, salted, in brine, dried or smoked	Wholly produced	Wholly produced
02.10	Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal	Wholly produced	Wholly produced
Chap. 3	Fish and crustaceans, molluscs and other aquatic invertebrates	Wholly produced	Wholly produced
Ex. 04.01	UHT milk; pasteurized milk	Produced from regional materials of 04.01 or from materials of 04.02 provided that the value of extra-regional materials used does not exceed 65 per cent of the export price of the finished product	Produced from regional materials of 04.01 or from materials of 04.02 provided that the value of extra-regional materials used does not exceed 65 per cent of the export price of the finished product

LAWS OF GUYANA

Customs

Cap. 82:01

TARIFF HEADING NUMBER	PRODUCT	CONDITIONS TO BE COMPLIED	
		MDCs	LDCs
04.02	Milk and cream, concentrated or containing added sugar or other sweetening matter	Produced from regional materials of 04.01 or from materials of 04.02 provided that the value of extra- regional materials used does not exceed 65 per cent of the export price of the finished product	Produced from regional materials of 04.01 or from materials of 04.02 provided that the value of extra- regional materials used does not exceed 70per cent of the export price of the finished product
Ex.04.06	Cheese	Production in which the value of extra- regional materials used does not exceed 65 per cent of the export price of the finished product	Production in which the value of extra- regional materials used does not exceed 70 per cent of the export price of the finished product
05.02	Pigs' hogs' or boars' bristles and hair; badger hair and other brush making hair; waste of such bristles or hair	Wholly produced	Wholly produced
05.03	Horsehair and horsehair waste, whether or not put up as a layer with or without supporting material	Wholly produced	Wholly produced
05.04	Guts, bladders and stomachs of animals (other than fish) whole and pieces thereof fresh, chilled, frozen, salted, in brine, dried or smoked	Wholly produced	Wholly produced

TARIFF HEADING NUMBER	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
Ex.06.04	Bouquets, floral baskets, wreaths and similar articles	Produced from regional materials of Chapter 6	Produced from regional materials of Chapter 6
07.10	Vegetables (uncooked or cooked by steaming or boiling in water), frozen		
07.11	Vegetables provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption	Wholly produced	Wholly produced
07.12	Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared	Wholly produced	Wholly produced
07.13	Dried leguminous vegetables, shelled, whether or not skinned or split	Wholly produced	Wholly produced
ex.08.11	Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, not containing added sugar or other sweetening matter	Wholly produced	Wholly produced
ex.08.11	Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, containing added sugar or other sweetening matter	Produced from regional materials of Chapter 8 and 17.01	Produced from regional materials of Chapter 8 and 17.01

TARIFF HEADING NUMBER	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
08.12	Fruit and nuts, provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption	Wholly produced	Wholly produced
08.13	Fruit, dried, other than that of heading Nos.08.01 to 08.06; mixtures of nuts or dried fruits of this Chapter	Wholly produced	Wholly produced
08.14	Peel of citrus fruit or melons (including watermelons), fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions	Wholly produced	Wholly produced
Ex 09.02	Herbal tea	Production in which the value of extra-regional materials used does not exceed 40 per cent of all materials used	Production in which the value of extra-regional materials used does not exceed 40 per cent of all materials used
Ex.09.10	Cumin powder and ground rosemary	Wholly produced	Wholly produced
Ex09.10	Mixed spices (including curry)	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product
Ex 11.02	Cereal flours other than of wheat	Wholly produced	Wholly produced

TARIFF HEADING NUMBER	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
Ex 11.03	Cereal groats, meal and pellets (other than cornmeal)	Wholly produced	Wholly produced
11.04	Cereal grains otherwise worked (for example, hulled, rolled flaked, pearled, sliced or kibbled), except rice of heading No. 10.06; germ or cereals whole, rolled, flaked or ground	Wholly produced	Wholly produced
11.05	Flour, meal, powder flakes, granules and pellets, of potatoes	Wholly produced	Wholly produced
11.06	Flour, meal and powder of the dried leguminous vegetables of heading No. 07.13, of sago or No. 07.14; flour, meal and powder of the products of Chapter 8	Wholly produced	Wholly produced
11.07	Malt, whether or not roasted	Wholly produced	Wholly produced
11.08	Starches; inulin	Wholly produced	Wholly produced
11.09	Wheat gluten, whether or not dried	Wholly produced	Wholly produced
12.01	Soya beans, whether or not broken	Wholly produced	Wholly produced
12.02	Ground- nuts, not roasted or otherwise cooked, whether or not	Wholly produced	Wholly produced

	shelled or broken		
12.03	Copra	Wholly produced	Wholly produced
12.04	Linseed, whether or not broken	Wholly produced	Wholly produced

ARIFF HEADING NUMBER	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
12.05	Rape or colza seeds, whether or not broken	Wholly produced	Wholly produced
12.06	Sunflower seeds, whether or not broken	Wholly produced	Wholly produced
12.07	Other oil seeds and oleaginous fruits, whether or not broken	Wholly produced	Wholly produced
Ex 12.08	Flours and meals of oil seeds or oleaginous fruits, other than those of mustard or of Soya beans	Wholly produced	Wholly produced
12.12	Locust beans, seaweeds and other algae, sugar beet and sugar cane, fresh, chilled, frozen or dried, whether or not ground; fruit stones and not ground; fruit stones and kernels and other vegetable products (including unroasted chicory roots of the variety Cichorium-intybus sativum) of a kind used primarily for human consumption, not elsewhere specified or included		
12.13	Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets	Wholly produced	Wholly produced
12.14	Sweeds, mangolds, fodder roots, hay, lucerne (alfalfa), clover, sainfoin, forage kale, lupines vetches and similar forage products, whether of not in the form, whether of not in the form of pellets	Wholly produced	Wholly produced

TARIFF HEADING NUMBER	PRODUCTION	CONDITONS TO BE COMPLIED WITH	
		MDCs	LDCs
Chap. 13	Lacs; gums, resins and other vegetable saps and extracts	Wholly produced	Wholly produced
14.01	Vegetable materials of a kind used primarily for plaiting (for example, bamboos, rattans, reeds, rushes, osier, raffia, cleaned, bleached or dyed cereal straw, and lime bark)	Wholly produced	Wholly produced
14.02	Vegetable materials of a kind used primarily as stuffing as padding (for example, kapok, vegetable hair and eel-grass) whether or not put up as a layer with or without supporting material	Wholly produced	Wholly produced
Ex.14.03	Vegetable materials of a kind used primarily in brooms or in brushes (for example, broom-corn, piassava, couch-grass and istle), whether or not in hanks or bundles	Wholly produced	Wholly produced
Ex.14.04	Vegetable products not elsewhere specified or included (excluding cotton linters)	Wholly produced	Wholly produced
Ex15.01	Pig fat (including lard) and poultry fat, other than that of heading No. 02.09 or 15.03. (excluding bone fat and fats obtained from waste)	Produced from regional materials of 02.09	Produced from regional materials of 02.09
15.02	Fats of bovine animals, sheep or goats, other than those of heading No. 15.03	Produced from regional materials of 02.09	Produced from regional materials of 02.09

TARIFF HEADING NUMBER	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
15.08	Ground-nut oil and its fractions, whether or not refined, but not chemically modified	Produced from regional materials of 12.02	Produced from regional materials of 12.02
15.09	Olive oil and its fractions whether or not refined, but not chemically modified	Produced from regional materials of Chapters 7 and 12.	Produced from regional materials of Chapters 7 and 12
15.10	Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, including blends of these oils or fractions of heading No. 15.09	Produced from regional materials of Chapters 7 and 12	Produced from regional materials of Chapters 7 and 12
Ex.15.11	Palm oil and its fractions not refined, but not chemically modified	Produced from regional materials of 12.07	Produced from regional materials of 12.07
Ex.15.11	Palm oil and its fractions not refined, but not chemically modified	Produced from regional materials of 12.07	Produced from regional materials of 15.11
15.12	Sunflower –seed, safflower or cotton –seed oil and fractions thereof, whether or not refined, but not chemically modified	Produced from regional materials of 12.06 and 12.07	Produced from regional materials of 12.06 and 12.07
15.13	Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified	Produced from regional materials of Chapter 8, 12.03 and 12.07	Produced from regional materials of Chapter 8, 12.03 and 12.07

TARIFF HEADING NUMBER	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
15.14	Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified	Produced from regional materials 12.05 and 12.07	Produced from regional materials 12.05 and 12.07
15.15	Other fixed vegetable fats and oils (including jojoba oil) and refined, but not chemically modified	Produced from regional materials of Chapter 7,8,and 12	Produced from regional materials of Chapter 7,8,and 12
15.16	Animal or vegetable fats and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined but further prepared	Produced from regional materials of Chapter 7, and 12	Produced from regional materials of Chapter 7, and 12
Ex 16.01	Sausages and similar products, of pork	Produced from regional materials of 02.03 or 02.06	Produced from regional materials of 02.03 or 02.06
Ex 16.02	Hams and shoulders	Produced from regional materials of 02.03	Produced from regional materials of 02.03
Ex 17.01	Cane or beet sugar, not containing added flavouring or colouring matter, in solid form	Wholly produced	Wholly produced
Ex 17.02	Maltose and fructose, in solid form	Produced by chemical transformation	Produced by chemical transformation
Ex 17.03	Molasses resulting from the extraction or refining of sugar, (excluding flavoured or coloured molasses)	Wholly produced	Wholly produced

TARIFF HEADING NUMBER	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
17.04	Sugar confectionery (including white chocolate) not containing cocoa	Produced from regional materials of 17.01	Produced from regional materials of 17.01
18.01	Cocoa beans, whole or broken, raw or roasted	Wholly produced	Wholly produced
18.02	Cocoa shells, husks. Skins and other cocoa waste	Wholly produced	Wholly produced
18.03	Cocoa paste, whether or not defatted	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product
18.04	Cocoa butter, fat and oil	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product
18.05	Cocoa powder, not containing added sugar or other sweetening matter	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product

TARIFF HEADING NUMBER	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
Ex 18.06	Chocolate confectionery	Produced from regional materials of 17.01, and where extra-regional materials are used the value of these materials does not exceed 50 per cent of the export price of the finished product	Produced from regional materials of 17.01, and where extra-regional materials are used the value of these materials does not exceed 60 per cent of the export price of the finished product
Ex19.01	Food preparation of malt extract	Produced from malt extract	Produced from malt extract
20.01	Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid	Produced from regional materials of Chapter 7 and 8 and 17.01	Produced from regional materials of Chapter 7 and 8 and 17.01
20.02	Tomatoes prepared or preserved otherwise than by vinegar or acetic acid	Production in which the value of extra-regional materials used does not exceed 50 per cent of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the finished product
20.03	Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acid	Production in which the value of extra-regional materials used does not exceed 50 per cent of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the finished product

TARIFF HEADING NUMBER	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
ex.20.04	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen (excluding sweet corn and homogenized vegetables)	Production in which the value of extra-regional materials used does not exceed 50 per cent of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the finished product
20.05	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading No. 20.06	Production in which the value of extra-regional materials used does not exceed 50 per cent of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the finished product
ex20.06	Vegetables preserved by sugar, (drained, glace or crystallized)	Production in which the value of extra-regional materials used does not exceed 50 per cent of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the finished product
Ex20.06	Maraschino and glace cherries	Production in which the value of extra-regional materials used does not exceed 40 per cent of the finished product	Production in which the value of extra-regional materials used does not exceed 50 per cent of the finished product

TARIFF HEADING NUMBER	PRODUCTION	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
Ex.20.06	Other fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glace or crystallized) (excluding maraschino and glace cherries)	Production from regional materials of Chapter 8 and 17.01	Production from regional materials of Chapter 8 and 17.01
20.07	Jams, fruit jellies, marmalades, fruit or nut puree and fruit or nut pastes, being cooked preparations, whether or not containing added sugar or other sweetening matter	Production from regional materials of Chapter 8 and 17.01	Production from regional materials of Chapter 8 and 17.01
ex28.08	Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included (excluding peanut butter, ground-nuts and cashew nuts)	Produced from regional materials of Chapters 7 and 8 12.01, 12.03, 12.05 to 12.07 and 17.01	Produced from regional materials of Chapters 7 and 8 12.01, 12.03, 12.05 to 12.07 and 17.01
20.09	Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter	Produced from regional materials of Chapters 7,8 and 17.01	Produced from regional materials of Chapters 7,8 and 17.01
ex21.01	Extracts, essence and concentrates, of coffee, and preparations with a basis of coffee	Produced from regional materials of 09.01	Produced from regional materials of 09.01
ex21.02	Dried yeast	Produced from seed yeast	Produced from seed yeast

TARIFF HEADING NUMBER	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
Ex 21.02	Dead unicellular algae	Wholly produced	Wholly produced
Ex 21.06	Frozen mousse	Produced from materials of 21.06 he value of which does not exceed 3 per cent of the export price of the finished product	Produced from materials of 21.06 he value of which does not exceed 3 per cent of the export price of the finished product
Ex 22.02	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured and other non-alcoholic beverages, not including fruit or vegetable juices of heading No. 20.09 (excluding milk based beverages)	Produced from regional materials Chapters 7, 8 and 17.01	Produced form regional Chapters 7,8, and 17.01
22.07	Under natured ethyl alcohol of an alcoholic strength by volume of 80% vol. or higher; ethyl alcohol and other spirits, denatured, of any strength	Produced from materials not included in 22.07 or 22.08	Produced from materials not included in 22.07 or 22.08
Ex 22.08	Spirits	Produced from materials not included in 22.07	Produced from materials not included in 22.07
Ex22.08	Liqueurs and other spirituous beverages	Produced from regional materials of 22.07	Produced from regional materials of 22.07
Ex22.09	Spirit vinegar	Produced from regional materials of Chapter 17	Produced from regional materials of Chapter 17

TARIFF HEADING NUMBER	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
Ex23.09	Prepared complete animal feeds	Produced from materials of 23.09 the value of which does not exceed 5 per cent of the export price of the finished product	Produced from materials of 23.09 the value of which does not exceed 5 per cent of the export price of the finished product
Ex25.01	Refined salt	Produced from rock salt or sea salt	Produced from rock salt or sea salt
25.15	Marble, travertine, ecaussine and other calcareous monumental or building stone of an apparent specific gravity of 2.5 or more, and alabaster whether or not roughly trimmed or merely cut, by sawing or slabs of a rectangular (including square) shape	Produced by sawing	Produced by sawing
Ex27.10	Lubricating oils	Production in which the value of extra- regional materials used does not exceed 65 per cent of the export price of the finished product	Production in which the value of extra- regional materials used does not exceed 70 per cent of the export price of the finished product
28.10	Oxides of boron; boric acids	Produced by chemical transformation	Produced by chemical transformation
ex28.11	Other inorganic acids and other inorganic oxygen compounds of non-metals, (excluding water and sulphur dioxide)	Produced by chemical transformation	Produced by chemical transformation

TARIFF HEADING NUMBER	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
28.12	Halides and halide oxides of non-metals	Produced by chemical transformation	Produced by chemical transformation
28.13	Sulphides of non-metals; commercial phosphorus trisulphide	Produced by chemical transformation	Produced by chemical transformation
28.18	Artificial corundum whether or not chemically defined; aluminum oxide; aluminum hydroxide	Produced by chemical transformation	Produced by chemical transformation
Ex 28.27	Bromides and bromide oxides; iodides and iodide oxides	Produced by chemical transformation	Produced by chemical transformation
Ex 28.28	Hypobromites	Produced by chemical transformation	Produced by chemical transformation
28.29	Chlorates and perchlorates; bromates and perbromates iodates and periodates	Produced by chemical transformation	Produced by chemical transformation
28.30	Sulphides; polysulphides	Produced by chemical transformation	Produced by chemical transformation
28.32	Sulphites; thisulphates	Produced by chemical transformation	Produced by chemical transformation
ex 28.33	Peroxosulphates (persulphates)	Produced by chemical transformation	Produced by chemical transformation

TARIFF HEADING NUMBER	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
28.34	Nitrites; nitrates	Produced by chemical transformation from materials of 28.43	Produced by chemical transformation from materials of 28.43
28.35	Phosphinates (hypophosphites), phosphonates (phosphates), phosphates and polyphosphates	Produced by chemical transformation	Produced by chemical transformation
28.36	Carbonates; peroxocarbonates (percarbonates); commercial ammonium carbonate containing ammonium carbamate	Produced by chemical transformation	Produced by chemical transformation
28.37	Cyanides, cyanide oxides and complex cyanides	Produced by chemical transformation	Produced by chemical transformation
28.39	Silicates; commercial alkali metal silicates	Produced by chemical transformation	Produced by chemical transformation
28.40	Borates; peroxoborates (perborates)	Produced by chemical transformation	Produced by chemical transformation
28.41	Salts of oxometallic or peroxometallic acids	Produced by chemical transformation	Produced by chemical transformation
28.42	Other salts of inorganic acids or peroxyacids, excluding azides	Produced by chemical transformation	Produced by chemical transformation
28.43	Colloidal precious metals; inorganic or organic compounds of precious metals, whether or not chemically defined; amalgams of precious metals	Produced from materials not included in 28.43 or by chemical transformation from materials of 28.43	Produced from materials not included in 28.43 or by chemical transformation from materials of 28.43

TARIFF HEADING NUMBER	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
28.50	Hydrides, nitrides, azides silicides and borides, whether or not chemically defined, other than compounds which are also carbides of heading No. 28.49	Produced by chemical transformation	Produced by chemical transformation
Ex 28.51	Other inorganic compounds (including distilled or conductivity water and water of similar purity); amalgams other than amalgams of precious metals	Produced by chemical transformation	Produced by chemical transformation
29.01	Acyclic hydrocarbons	Produced by chemical transformation	Produced by chemical transformation
29.02	Cyclic hydrocarbons	Produced by chemical transformation	Produced by chemical transformation
29.03	Halogenated derivatives of hydrocarbons	Produced by chemical transformation	Produced by chemical transformation
29.05	Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives	Produced by chemical transformation	Produced by chemical transformation
29.06	Cyclic alcohols and their halogenated, sulphonated nitrated or nitrosated derivatives	Produced by chemical transformation	Produced by chemical transformation
29.07	Phenols; phenol-alcohols	Produced by chemical transformation	Produced by chemical transformation

TARIFF HEADING NUMBER	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
29.09	Ethers, ether-alcohols, etherphenols, ether-alcohol-phenols, alcohol peroxides, ether peroxides, ketone peroxides (whether or not chemically defined), and their halogenated, sulphonated, nitrated or nitrosated derivatives	Produced by chemical transformation	Produced by chemical transformation
29.10	Epoxides, epoxyalcohols, epoxyphenols and epoxyethers with a three-membered ring, and their halogenated, sulphonated, nitrated or nitrosated derivatives	Produced by chemical transformation	Produced by chemical transformation
29.11	Acetals and hemiacetals, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives	Produced by chemical transformation	Produced by chemical transformation
29.12	Aldehydes, whether or not with other oxygen function; cyclic polymers of aldehydes; paraformaldehyde	Produced by chemical transformation	Produced by chemical transformation
29.15	Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, nitrosated derivatives	Produced by chemical transformation	Produced by chemical transformation
29.16	Unsaturated acyclic monocarboxylic acids, cyclic monocarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives		Produced by chemical transformation

TARIFF HEADING NUMBER	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
29.17	Polycarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives	Produced by chemical transformation	Produced by chemical transformation
29.18	Carboxylic acids with additional oxygen function and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated nitrated or nitrosated derivatives	Produced by chemical transformation	Produced by chemical transformation
29.19	Phosphoric esters and their salts, including latophosphates, their halogenated sulphonated, nitrated or nitrosated derivatives	Produced by chemical transformation	Produced by chemical transformation
29.20	Esters of other inorganic acids (excluding esters of hydrogenhalides) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives	Produced by chemical transformation	Produced by chemical transformation
29.23	Quaternary ammonium salts and hydroxides; lecithins and other Phosphoaminolipids	Produced by chemical transformation	Produced by chemical transformation
29.25	Carboxyimide-function compounds (including saccharin and its salts) and imine-function compounds	Produced by chemical transformation	Produced by chemical transformation
29.26	Nitrile-function compounds	Produced by chemical transformation	Produced by chemical transformation
29.27	Diazo-, azo- or azoxy-compounds	Produced by chemical transformation	Produced by chemical transformation

TARIFF HEADING NUMBER	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
29.28	Organic derivatives of hydrazine or of hydroxylamine	Produced by chemical transformation	Produced by chemical transformation
29.30	Organo- sulphur compounds	Produced by chemical transformation	Produced by chemical transformation
29.31	Other organo-inorganic compounds	Produced by chemical transformation	Produced by chemical transformation
29.32	Heterocyclic compounds with oxygen hetero-atom(s) only	Produced by chemical transformation	Produced by chemical transformation
29.33	Heterocyclic compounds with nitrogen hetero-atom (s) only	Produced by chemical transformation	Produced by chemical transformation
29.34	Nucleic acids and their salts; other heterocyclic compounds	Produced by chemical transformation	Produced by chemical transformation
29.35	Sulphonamides	Produced by chemical transformation	Produced by chemical transformation
29.36	Provitamins and vitamins, natural or reproduced by synthesis (including natural concentrates), derivatives thereof used primarily as vitamins, and intermixtures of the foregoing, whether or not in any solvent	Produced by chemical transformation	Produced by chemical transformation
29.37	Hormones, natural or reproduced by synthesis; derivatives thereof, used primarily as hormones, other steroids used primarily as hormones	Produced by chemical transformation	Produced by chemical transformation

TARIFF HEADING NUMBER	PRODUCT	CONDITONS TO BE COMPLIED WITH	
		MDCS	LDCs
29.38	Glycoside, natural or re-produced by synthesis, and their salts, ethers, esters and other derivatives	Produced by chemical transformation	Produced by chemical transformation
29.39	Vegetable alkaloids, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives	Produced by chemical transformation	Produced by chemical transformation
29.40	Sugars, chemically pure, other than sucrose, lactose, maltose, glucose and fructose; sugar ethers and sugar esters and their salts, other than products of heading No. 29.37 29.38 or 29.39	Produced by chemical transformation	Produced by chemical transformation
29.41	Antibiotics	Produced by chemical transformation	Produced by chemical transformation
30.02	Human blood; animal blood prepared for therapeutic, prophlactic or diagnostic uses antisera and other blood fractions and modified immunological products, whether or not obtained by means of vaccines, toxins, cultures of micro-organisms (excluding yeasts) and similar products	Produced from seed for microbial cultures or from similar products of 30.02 or produced from materials not included in 30.02	Produced from seed for microbial cultures or from similar products of 30.02 or produced from materials not included in 30.02
Ex31.02	Ammonium nitrate or sodium nitrate, pure	Produced by chemical transformation	Produced by chemical transformation

TARIFF HEADING NUMBER	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
Ex 35.01	Casein derivatives; casein glues	Produced from casein of 35.01 or from materials not included in 35.01	Produced from casein of 35.01 or from materials not included in 35.01
Ex 35.02	Albuminates and other albumin derivatives	Produced from albumins of 35.02 or from materials not included in 35.02	Produced from albumins of 35.02 or from materials not included in 35.02
Ex 35.03	Gelatin derivatives	Produced from gelatin of 35.03 or from materials not included in 35.03	Produced from albumins of 35.02 or from materials not included in 35.03
Ex 35.05	Glues based on starches or on dextrin's	Produced from dextrin's or other modified starches of 35.05 or from materials not included in 35.05	Produced from dextrin's or other modified starches of 35.05 or from materials not included in 35.05
Ex 36.05	Matches, other than pyrotechnic articles of 36.04, with wooden splints	Produced from regional materials of Chapter 44	Produced from regional materials of Chapter 44
37.01	Photographic plates and film in the flat, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in the flat, sensitized, unexposed, whether or not in packs.	Produced from materials not included in 37.02	Produced from materials not included in 37.02

TARIFF HEADING NUMBER	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
37.02	Photographic film in rolls sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in rolls, sensitised unexposed	Produced from materials not included in 37.01	Produced from materials not included in 37.01
38.05	Gum, wood or sulphate turpentine and other terpenic oils produced by the distillation or other treatment of coniferous woods; crude dipentene; sulphite turpentine and other crude para-cymene; pine oil containing alpha-terpineol as the main constituent	Produced from gum, wood or sulphate turpentine and other terpenic oils of 38.05 or from materials not included in 38.05	Produced from gum, wood or sulphate turpentine and other terpenic oils of 38.05 or from materials not included in 38.05
Ex 38.06	Derivatives of rosin and resin acids	Produced by chemical transformation or emulsification	Produced by chemical transformation or emulsification
Ex 38.06	Rosin spirit and rosin oils	Produced from rosin or resin acids of 38.06 or from materials not included in 38.06	Produced from rosin or resin acids of 38.06 or from materials not included in 38.06
Ex 38.23	Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols (excluding industrial fatty alcohols which have a waxy character)	Produced from regional materials of Chapter 15	Produced from regional materials of Chapter 15
39.01	Polymers of ethylene, in primary forms	Produced by chemical transformation	Produced by chemical transformation
39.02	Polymers of propylene or of other olefins, in primary forms	Produced by chemical transformation	

TARIFF HEADING NUMBER	PRODUCT	CONDITION TO BE COMPLIED WITH	
		MDCs	LDCs
39.03	Polymers of styrene, in primary forms	Produced by chemical transformation	Produced by chemical transformation
39.04	Polymers of vinyl chloride or of other halogenated olefins, in primary forms	Produced by chemical transformation	Produced by chemical transformation
39.05	Polymers of vinyl acetate or of other vinyl esters, in primary forms; other vinyl polymers in primary forms	Produced by chemical transformation	Produced by chemical transformation
39.06	Acrylic polymers in primary forms	Produced by chemical transformation	Produced by chemical transformation
39.07	Polyacetals, other polyethers and epoxide resins, in primary forms; polycarbonates, alkyd resins, polyallyl esters and other polyesters, in primary forms	Produced by chemical transformation	Produced by chemical transformation
39.08	Polyamides in primary forms	Produced by chemical transformation	Produced by chemical transformation
39.09	Amini-resin, phenolic resins and polyurethanes, in primary forms	Produced by chemical transformation	Produced by chemical transformation
39.10	Silicones in primary forms	Produced by chemical transformation	Produced by chemical transformation
39.11	Petroleum resins, coumarone indene resins, polyterpenes, polysulphides, polysulphones and other products specified in Note 3 to this Chapter, not elsewhere specified or included, in primary forms	Produced by chemical transformation	Produced by chemical transformation

TARIFF HEADING NUMBER	PRODUCT	CONDITION TO BE COMPLIED WITH	
		MDCs	LDCs
39.15	Waste, parings and scrap, of plastics	Produced from blocks, lumps, powders, flakes granules, pastes liquids, putties and similar bulk forms of plastics, provided that extra-regional parts and fittings may be used if the value of such parts and fittings does not exceed 10 per cent of the export price of the finished product	Produced from blocks, lumps, powders, flakes granules, pastes liquids, putties and similar bulk forms of plastics, provided that extra-regional parts and fittings may be used if the value of such parts and fittings does not exceed 10 per cent of the export price of the finished product
39.16	Monofilament of which any cross-sectional dimension exceeds 1 mm, rods, sticks and profile shapes, whether or not surface-worked but not otherwise worked, of plastics	Produced from blocks, lumps, powders, flakes granules, pastes liquids, putties and similar bulk forms of plastics, provided that extra-regional parts and fittings may be used if the value of such parts and fittings does not exceed 10 per cent of the export price of the finished product	Produced from blocks, lumps, powders, flakes granules, pastes liquids, putties and similar bulk forms of plastics, provided that extra-regional parts and fittings may be used if the value of such parts and fittings does not exceed 10 per cent of the export price of the finished product

LAWS OF GUYANA

Customs

Cap. 82:01

TARIFF HEADING NUMBER	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
39.10	Silicones in primary forms	Produced by chemical transformation	Produced by chemical transformation
39.11	Petroleum resins, coumaroneindene resins, polyterpenes, polysulphides, polysulphones and other products specified in Note 3 to this Chapter, not elsewhere specified or included, primary forms of the finished	Produced by chemical transformation port of the finished product	Produced by chemical transformation not exceed 10 per cent of the export price product

LAWS OF GUYANA

Customs

Cap.82:01

TARIFF HEADING NUMBER	PRODUCT	CONDITIONS TO BE COMPLETED WITH	
		MDCs	LDCs
39.17	Tubes, pipes and hoses, and fittings therefore (for examples, joints, elbows, flanges), of plastics	Produced from blocks, lumps, powders, flakes, granules, pastes, liquids, putties and similar bulk forms of plastics, provided that extra-regional parts and fittings may be used if the value of such parts and fittings does not exceed 10 percent of the export price of the finished product	Produced from blocks, lumps, powders, flakes, granules, pastes, liquids, putties and similar bulk forms of plastics, provided that extra-regional parts and fittings may be used if the value of such parts and fittings does not exceed 10 percent of the export price of the finished product
39.18	Floor coverings of plastics, whether or not self-adhesive, in rolls or in the form of tiles, wall or ceiling cover-ings of plastics, as defined in Note 9 to this Chapter	Produced from blocks, lumps, powders, flakes, granules, pastes, liquids, putties and similar bulk forms of plastics, provided that extra-regional parts and fittings may be used if the value of such parts and fittings does not exceed 10 percent of the export price of the finished product	Produced from blocks, lumps, powders, flakes, granules, pastes, liquids, putties and similar bulk forms of plastics, provided that extra-regional parts and fittings may be used if the value of such parts and fittings does not exceed 10 percent of the export price of the finished product

LAWS OF GUYANA

Customs

Cap.82:01

TARIFF HEADING NUMBER	PRODUCT	CONDITIONS TO BE COMPLETED WITH	
		MDCs	LDCs
39.19	Self-adhesive, plates, sheets, films, foil, tape, strip and other flat shapes, of plastics, whether or not in rolls	Produced from blocks, lumps, powders, flakes, granules, pastes, liquids, putties and similar bulk forms of plastics, provided that extra-regional parts and fittings may be used if the value of such parts and fittings does not exceed 10 percent of the export price of the finished product	Produced from blocks, lumps, powders, flakes, granules, pastes, liquids, putties and similar bulk forms of plastics, provided that extra-regional parts and fittings may be used if the value of such parts and fittings does not exceed 10 percent of the export price of the finished product
39.20	Other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials	Produced from blocks, lumps, powders, flakes, granules, pastes, liquids, putties and similar bulk forms of plastics, provided that extra-regional parts and fittings may be used if the value of such parts and fittings does not exceed 10 percent of the export price of the finished product	Produced from blocks, lumps, powders, flakes, granules, pastes, liquids, putties and similar bulk forms of plastics, provided that extra-regional parts and fittings may be used if the value of such parts and fittings does not exceed 10 percent of the export price of the finished product

LAWS OF GUYANA

Customs

Cap.82:01

TARIFF HEADING NUMBER	PRODUCT	CONDITIONS TO BE COMPLETED WITH	
		MDCs	LDCs
39.21	Other plates, sheets, film, foil and strip, of plastics	Produced from blocks, lumps, powders, flakes, granules, pastes, liquids, putties and similar bulk forms of plastics, provided that extra-regional parts and fittings may be used if the value of such parts and fittings does not exceed 10 percent of the export price of the finished product	Produced from blocks, lumps, powders, flakes granules, pastes, liquids, putties and similar bulk forms of plastics, provided that extra-regional parts and fittings may be used if the value of such parts and fittings does not exceed 10 percent of the export price of the finished product
39.22	Baths, shower-baths, washbasins, bidets, lavatory pans, seats and covers, flushing cisterns and similar sanitary ware, of plastics	Produced from blocks, lumps, powders, flakes, granules, pastes, liquids, putties and similar bulk forms of plastics, provided that extra-regional parts and fittings may be used if the value of such parts and fittings does not exceed 10 percent of the export price of the finished product	Produced from blocks, lumps, powders, flakes, granules, pastes, liquids, putties and similar bulk forms of plastics, provided that extra-regional parts and fittings may be used if the value of such parts and fittings does not exceed 10 percent of the export price of the finished product

LAWS OF GUYANA

Customs

Cap.82:01

TARIFF HEADING NUMBER	PRODUCT	CONDITIONS TO BE COMPLETED WITH	
		MDCs	LDCs
39.23	Articles for the conveyance of packing of goods, of plastics; stoppers, lids, caps and other closures, of plastics	Produced from blocks, lumps, powders, flakes, granules, pastes, liquids, putties and similar bulk forms of plastics, provided that extra-regional parts and fittings may be used if the value of such parts and fittings does not exceed 10 percent of the export price of the finished product	Produced from blocks, lumps, powders, flakes, granules, pastes, liquids, putties and similar bulk forms of plastics, provided that extra-regional parts and fittings may be used if the value of such parts and fittings does not exceed 10 percent of the export price of the finished product
39.24	Tableware, kitchenware, other household articles and toilet articles, of plastics	Produced from blocks, lumps, powders, flakes, granules, pastes, liquids, putties and similar bulk forms of plastics, provided that extra-regional parts and fittings may be used if the value of such parts and fittings does not exceed 10 percent of the export price of the finished product	Produced from blocks, lumps, powders, flakes, granules, pastes, liquids, putties and similar bulk forms of plastics, provided that extra-regional parts and fittings may be used if the value of such parts and fittings does not exceed 10 percent of the export price of the finished product

LAWS OF GUYANA

Customs

Cap.82:01

TARIFF HEADING NUMBER	PRODUCT	CONDITIONS TO BE COMPLETED WITH	
		MDCs	LDCs
Ex 39.25	Builders' ware of plastics, not elsewhere specified or included (excluding doors, windows and their frames, bath tub enclosures, fencing and paneling)	Produced from blocks, lumps, powders, flakes, granules, pastes, liquids, putties and similar bulk forms of plastics, provided that extra-regional parts and fittings may be used if the value of such parts and fittings does not exceed 10 percent of the export price of the finished product	Produced from blocks, lumps, powders, flakes, granules, pastes, liquids, putties and similar bulk forms of plastics, provided that extra-regional parts and fittings may be used if the value of such parts and fittings does not exceed 10 percent of the export price of the finished product
Ex 39.26	Other articles of plastics and articles of other materials of headings Nos. 39.01 to 39.14 (excluding motor vehicle licence plates, signs, letter-in, name-plates, badges and anti-static vinyl computer covers)	Produced from blocks, lumps, powders, flakes, granules, pastes, liquids, putties and similar bulk forms of plastics, provided that extra-regional parts and fittings may be used if the value of such parts and fittings does not exceed 10 percent of the export price of the finished product	Produced from blocks, lumps, powders, flakes, granules, pastes, liquids, putties and similar bulk forms of plastics, provided that extra-regional parts and fittings may be used if the value of such parts and fittings does not exceed 10 percent of the export price of the finished product
Ex 39.26	Anti-static vinyl computer covers	Produced from material of 39.21	Produced from material of 39.21

LAWS OF GUYANA

Customs

Cap.82:01

TARIFF HEADING NUMBER	PRODUCT	CONDITIONS TO BE COMPLETED WITH	
		MDCs	LDCs
Ex 40.06	Articles of unvulcanised rubber	Produced from unvulcanised rubber	Produced from unvulcanised rubber
Ex 40.12	Rethreaded or remolded tyres	Produced by rethreading or remolding	Produced by rethreading or remolding
43.03	Articles of apparel, clothing accessories and other articles of furskin	Produced from materials not included in 43.03 and not being furskins assembled in plates, crosses or similar forms	Produced from materials not included in 43.03 and not being furskins assembled in plates, crosses or similar forms
44.01	Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms; wood in chips or particles, sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms	Produced from regional materials of Chapter 44	Produced from regional materials of Chapter 44
44.02	Wood charcoal (including shell or nut charcoal), whether or not agglomerated	Produced from regional materials of Chapter 44	Produced from regional materials of Chapter 44
44.03	Wood in the rough, whether or not stripped of bark or sapwood, or roughly squared	Produced from regional materials of Chapter 44	Produced from regional materials of Chapter 44

LAWS OF GUYANA

Customs

Cap.82:01

TARIFF HEADING NUMBER	PRODUCT	CONDITIONS TO BE COMPLETED WITH	
		MDCs	LDCs
44.04	Hoopwood; split poles; piles, pickets and stakes of wood, pointed but not sawn lengthwise; wooden sticks, roughly trimmed but not turned, bent or otherwise worked, suitable for the manufacture of walking sticks, umbrellas, tool handles or the like; chipwood and the like	Produced from regional materials of Chapter 44	Produced from regional materials of Chapter 44
44.05	Wood wool; wood flour	Produced from regional materials of Chapter 44	Produced from regional materials of Chapter 44
44.06	Railway or tramway sleeper (cross-ties) of wood	Produced from regional materials of Chapter 44	Produced from regional materials of Chapter 44
44.07	Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or finger-jointed, of a thickness exceeding 6 mm	Produced from regional materials of Chapter 44	Produced from regional materials of Chapter 44
44.08	Veneer sheets and sheets for plywood (whether or not spliced) and other wood sawn lengthwise, sliced or peeled, whether or not planed, sanded or finger-jointed, of a thickness not exceeding 6 mm	Produced from regional materials of Chapter 44	Produced from regional materials of Chapter 44
44.09	Wood (including strips and friezes for parquet flooring, not assembled) continuously shaped (tongued, grooved, rebated, chamfered, V-jointed, beaded, molded, rounded or the like) along any of its edges or faces, whether or not planed sanded or finger jointed	Produced from regional materials of Chapter 44	Produced from regional materials of Chapter 44

LAWS OF GUYANA

Customs

Cap.82:01

TARIFF HEADING NUMBER	PRODUCT	CONDITIONS TO BE COMPLETED WITH	
		MDCs	LDCs
44.10	Particle board and similar board of wood or other ligneous materials, whether or not agglomerated with resins or other organic binding substances	Produced from regional materials of Chapter 44	Produced from regional materials of Chapter 44
44.11	Fiberboard of wood or other ligneous materials, whether or not bonded with resins or other organic substances	Produced from regional materials of Chapter 44	Produced from regional materials of Chapter 44
44.12	Plywood, veneered panels and similar laminated wood	Produced from regional materials of Chapter 44	Produced from regional materials of Chapter 44
44.13	Densified wood, in blocks, plates, strips or profile shapes	Produced from regional materials of Chapter 44	Produced from regional materials of Chapter 44
44.14	Wooden frames for paintings, photographs, mirrors or similar objects	Produced from regional materials of Chapter 44	Produced from regional materials of Chapter 44
44.15	Packing cases, boxes, crates, drums and similar packings, of wood; cable-drums of wood; pallets, box pallets and other load boards, of wood; pallet collars of wood	Produced from regional materials of Chapter 44	Produced from regional materials of Chapter 44
44.17	Tools, tool boodies, tool handles, broom or brush bodies and handles, of wood; boot or shoe lasts and trees, of wood	Produced from regional materials of Chapter 44	Produced from regional materials of Chapter 44

LAWS OF GUYANA

Customs

Cap.82:01

TARIFF HEADING NUMBER	PRODUCT	CONDITIONS TO BE COMPLETED WITH	
		MDCs	LDCs
ex 44.18	Wooden doors of non-coniferous species (excluding mahogany)	Produced from regional non-coniferous species (excluding mahogany) of Chapter 44	Produced from regional non-coniferous species (excluding mahogany) of Chapter 44
44.11	Other builders' joinery and carpentry of wood, including cellular wood panels, shingles and shakes	Produced from regional materials of Chapter 44	Produced from regional materials of Chapter 44
44.19	Tableware and kitchenware, of wood	Produced from regional materials of Chapter 44	Produced from regional materials of Chapter 44
44.20	Wood marquetry and inlaid wood; caskets and cases for jewellery or cutlery, and similar articles, of wood; statuettes and other ornaments, of wood; wooden articles of furniture no falling in Chapter 94	Produced from regional materials of Chapter 44	Produced from regional materials of Chapter 44
ex44..21	Funeral caskets, of non-coniferous species (excluding mahogany)	Produced from regional non-coniferous species (excluding mahogany) of Chapter 44	Produced from regional non-coniferous species (excluding mahogany) of Chapter 44
ex44.21	Other articles of wood	Produced from regional materials of Chapter 44	Produced from regional materials of Chapter 44

LAWS OF GUYANA

Customs

Cap.82:01

TARIFF HEADING NUMBER	PRODUCT	CONDITIONS TO BE COMPLETED WITH	
		MDCs	LDCs
ex 46.01	Plaiting materials bound together in parallel strands of woven, in sheet form, whether or not being finished articles (for example, mats, matting, screens)	Produced from regional material of 14.01	Produced from regional material of 14.01
46.02	Basketwork, wickerwork and other articles, made directly to shape from plaiting materials or made up from goods of heading No.46.01; articles of loofah	Produced from regional materials of 14.01	Produced from regional materials of 14.01
ex 48.10	Paper and paperboard, ruled, lined, squared or otherwise printed, in rolls or sheets	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
ex 48.11	Paper and paperboard, ruled, lined, squared or otherwise printed, in rolls or sheets	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
ex50.07	Dyed or printed fabrics	Production in which the value of extra-regional materials used does not exceed 30 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 40 percent of the export price of the finished product

LAWS OF GUYANA

Customs

Cap.82:01

TARIFF HEADING NUMBER	PRODUCT	CONDITIONS TO BE COMPLETED WITH	
		MDCs	LDCs
51.09	Yarn of wool or of fine animal hair, put up for retail sale	Produced from materials not included in 51.06 to 51.08	Produced from materials not included in 51.06 to 51.08
ex 51.10	Yarn of coarse animal hair or of horsehair (including gimped horsehair yarn), put up for retail	Produced from materials not included in 51.10	Produced from materials not included in 51.10
ex 51.11	Dyed or printed fabrics	Production in which the value of extra-regional materials used does not exceed 30 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 40 percent of the export price of the finished product
ex 51.12	Dyed or printed fabrics	Production in which the value of extra-regional materials used does not exceed 30 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 40 percent of the export price of the finished product
Ex 51.13	Dyed or printed fabrics	Production in which the value of extra-regional materials used does not exceed 30 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 40 percent of the export price of the finished product

LAWS OF GUYANA

Customs

Cap.82:01

TARIFF HEADING NUMBER	PRODUCT	CONDITIONS TO BE COMPLETED WITH	
		MDCs	LDCs
ex 52.04	Cotton sewing thread, put up for retail sale	Produced from materials not included in 52.04 to 52.06	Produced from materials not included in 52.04 to 52.06
52.07	Cotton yarn (other than sewing thread) put up for retail sale	Produced from materials not included in 52.04 to 52.06	Produced from materials not included in 52.04 to 52.06
ex 52.08	Dyed or printed fabrics	Production in which the value of extra-regional materials used does not exceed 30 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 40 percent of the export price of the finished product
ex 52.09	Dyed or printed fabrics	Production in which the value of extra-regional materials used does not exceed 30 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 40 percent of the export price of the finished product
Ex 52.10	Dyed or printed fabrics	Production in which the value of extra-regional materials used does not exceed 30 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 40 percent of the export price of the finished product

LAWS OF GUYANA

Customs

Cap.82:01

TARIFF HEADING NUMBER	PRODUCT	CONDITIONS TO BE COMPLETED WITH	
		MDCs	LDCs
ex 52.11	Dyed or printed fabrics	Production in which the value of extra-regional materials used does not exceed 30 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 40 percent of the export price of the finished product
ex 52.12	Dyed or printed fabrics	Production in which the value of extra-regional materials used does not exceed 30 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 40 percent of the export price of the finished product
ex 53.06	Flax yarn, put up for retail sale	Produced from materials not included in 53.06	Produced from materials not included in 53.06
ex 53.08	Ramie yarn, put up for retail sale	Produced from materials not included in 53.08	Produced from materials not included in 53.08
ex 53.09	Dyed or printed fabrics	Production in which the value of extra-regional materials used does not exceed 30 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 40 percent of the export price of the finished product

LAWS OF GUYANA

Customs

Cap.82:01

TARIFF HEADING NUMBER	PRODUCT	CONDITIONS TO BE COMPLETED WITH	
		MDCs	LDCs
ex 53.10	Dyed or printed fabrics	Production in which the value of extra-regional materials used does not exceed 30 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 40 percent of the export price of the finished product
ex 53.11	Dyed or printed fabrics	Production in which the value of extra-regional materials used does not exceed 30 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 40 percent of the export price of the finished product
ex 54.01	Sewing thread of man-made filaments, put up for retail sale	Produced from materials not included in 54.01	Produced from materials not included in 54.01
ex 54.04	Synthetic monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1 mm, put up for retail sale	Produced from materials not included in 54.04	Produced from materials not included in 54.04
ex 54.05	Artificial monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1 mm, put up for retail sale	Produced from materials not included in 54.05	Produced from materials not included in 54.05

LAWS OF GUYANA

Customs

Cap.82:01

TARIFF HEADING NUMBER	PRODUCT	CONDITIONS TO BE COMPLETED WITH	
		MDCs	LDCs
54.06	Man-made filament yarn (other than sewing thread), put up for retail sale	Produced from materials not included in 54.01 to 54.06	Produced from materials not included in 54.01 to 54.06
ex 54.07	Dyed or printed fabrics	Production in which the value of extra-regional materials used does not exceed 30 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 40 percent of the export price of the finished product
ex 54.08	Dyed or printed fabrics	Production in which the value of extra-regional materials used does not exceed 30 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 40 percent of the export price of the finished product
ex 55.05	Waste (including noils, yarn waste and garneted stock) of man-made fibres, put up for retail sale	Produced from materials not included in 55.05	Produced from materials not included in 55.05
ex 55.08	Sewing thread of polyester staple fibres	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 65 percent of the export price of the finished product

LAWS OF GUYANA

Customs

Cap.82:01

TARIFF HEADING NUMBER	PRODUCT	CONDITIONS TO BE COMPLETED WITH	
		MDCs	LDCs
ex 55.08	Other sewing thread of man-made staple fibres, put up for retail sale	Produced from materials not included in 55.08 to 55.10	Produced from materials not included in 54.01 to 54.06
ex 55.11	Yarn (other than sewing thread) of man-made staple fibres, put up for retail sale	Produced from materials not included in 55.09 to 55.10	Produced from materials not included in 55.09 to 55.10
ex 55.12	Dyed or printed fabrics	Production in which the value of extra-regional materials used does not exceed 30 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 40 percent of the export price of the finished product
ex 54.13	Dyed or printed fabrics	Production in which the value of extra-regional materials used does not exceed 30 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 40 percent of the export price of the finished product
ex 55.14	Dyed or printed fabrics	Production in which the value of extra-regional materials used does not exceed 30 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 40 percent of the export price of the finished product

LAWS OF GUYANA

Customs

Cap.82:01

TARIFF HEADING NUMBER	PRODUCT	CONDITIONS TO BE COMPLETED WITH	
		MDCs	LDCs
ex 55.15	Dyed or printed fabrics	Production in which the value of extra-regional materials used does not exceed 30 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 40 percent of the export price of the finished product
ex 55.16	Dyed or printed fabrics	Production in which the value of extra-regional materials used does not exceed 30 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 40 percent of the export price of the finished product
ex 56.04	Rubber thread and cord, textile covered	Produced from rubber thread or cord	Produced from rubber thread or cord
ex 62.12	Articles obtained from parts of this heading	Production in which the value of extra-regional materials used does not exceed 30 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 40 percent of the export price of the finished product
63.01	Blankets and traveling rugs	Produced from materials of 51.06 to 51.08, 51.10, 52.05,52.06, 54.02,54.03, 55.09 or 55.10	Produced from materials of 51.06 to 51.08, 51.10, 52.05,52.06, 54.02,54.03, 55.09 or 55.10

LAWS OF GUYANA

Customs

Cap.82:01

TARIFF HEADING NUMBER	PRODUCT	CONDITIONS TO BE COMPLETED WITH	
		MDCs	LDCs
ex 63.02	Towels of terry toweling or similar terry fabrics, of cotton	Produced from materials of 52.05 or 52.06	Produced from materials of 52.05 or 52.06
64.01	Waterproof footwear with outer soles and uppers of rubber or of plastics, the uppers of which are neither fixed to the sole nor assembled by stitching, riveting, nailing, screwing, plugging or similar processes	Produced from regional uppers and parts of upper of 64.06	Produced from regional uppers and parts of upper of regional soles of 64.06
64.02	Other footwear with outer soles and uppers of rubber or plastics	Produced from regional uppers and parts of upper of 64.06	Produced from regional uppers and parts of upper of regional soles of 64.06
64.03	Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of leather	Produced from regional uppers and parts of upper of 64.06	Produced from regional uppers and parts of upper of regional soles of 64.06
64.04	Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of leather	Produced from regional uppers and parts of upper of 64.06	Produced from regional uppers and parts of upper of regional soles of 64.06
64.05	Other footwear	Produced from regional uppers and parts of uppers of 64.06	Produced from regional uppers and parts of upper of regional soles of 64.06

LAWS OF GUYANA

Customs

Cap.82:01

TARIFF HEADING NUMBER	PRODUCT	CONDITIONS TO BE COMPLETED WITH	
		MDCs	LDCs
ex 66.02	Walking-sticks, of wood or cane	Produced from regional materials of 14.01 or Chapter 44	Produced from regional materials of 14.01 or Chapter 44
68.07	Articles of asphalt or of similar material (for example, petroleum bitumen or coal tarpitch)	Produced from regional materials of 27.08, 27.13, 27.14 or 27.15	Produced from regional materials of 27.08, 27.13, 27.14 or 27.15
68.08	Panels, boards, tiles, blocks and similar articles of vegetable fibre, of straw or of shavings, chips, particles, sawdust or other waste, of wood, agglomerated with cement, plaster or other mineral binders	Produced from regional materials of Chapter 14 and 44	Produced from regional materials of Chapter 14 and 44
68.09	Articles of plaster or of compositions based on plaster	Produced from regional materials of 25.20	Produced from regional materials of 25.20
68.10	Articles of cement, of concrete or of artificial stone, whether or not reinforced	Produced from regional materials of 25.23	Produced from regional materials of 25.23
69.04	Ceramic building bricks, flooring blocks, support of filler tiles and the like	Produced from regional materials of 25.05,25.07, and 25.29	Produced from regional materials of 25.05,25.07, and 25.29
69.05	Roofing tiles, chimney-pots, cowls, chimney liners, architectural ornaments and other ceramic constructional goods	Produced from regional materials of 25.05,25.07, and 25.29	Produced from regional materials of 25.05,25.07, and 25.29

LAWS OF GUYANA

Customs

Cap.82:01

TARIFF HEADING NUMBER	PRODUCT	CONDITIONS TO BE COMPLETED WITH	
		MDCs	LDCs
ex 69.06	Ceramic pipes, conduits, guttering and pipe fittings	Produced from regional materials of 25.05,25.07, and 25.29	Produced from regional materials of 25.05,25.07, and 25.29
69.07	Unglazed ceramic flags and paving, hearth or wall tiles; unglazed ceramic mosaic cubes and the like, whether or not on a backing	Produced from regional materials of 25.05,25.07, and 25.29	Produced from regional materials of 25.05,25.07, and 25.29
69.09	Ceramic wares for laboratory, chemical or other technical uses; ceramic troughs, tubs and similar receptacles of a kind used in agriculture; ceramic pots, jars and similar articles of a kind used for the conveyance or packing of good	Produced from regional materials of 25.05,25.07, and 25.29	Produced from regional materials of 25.05,25.07, and 25.29
69.10	Ceramic sinks, wash basins, wash basin pedestals, baths, bidets, water closet pans, flushing cisterns, urinals and similar sanitary fixtures	Produced from regional materials of 25.05 and 25.07	Produced from regional materials of 25.05 and 25.07
69.12	Ceramic tableware, kitchenware, other household articles and toilet articles, other than of porcelain or china	Produced from regional materials of 25.05,25.07, and 25.29	Produced from regional materials of 25.05,25.07, and 25.29
ex 70.09	Glass mirrors, whether or not framed, excluding rear-view mirrors	Produced from materials of 70.09	Produced from materials of 70.09
ex 70.19	Articles of glass fibres (including glass wool), (for example, yarn, woven fabrics)	Produced from materials of 70.19	Produced from materials of 70.19

LAWS OF GUYANA

Customs

Cap.82:01

TARIFF HEADING NUMBER	PRODUCT	CONDITIONS TO BE COMPLETED WITH	
		MDCs	LDCs
ex 71.06	Silver and silver alloys, in semi-manufactured forms	Produced from unwrought materials of 71.06	Produced from unwrought materials of 71.06
ex 71.08	Gold (including gold plated with platinum in semi-manufactured forms)	Produced from unwrought materials of 71.08	Produced from unwrought materials of 71.08
ex 71.13	Articles of jewellery, of precious metal or of metal clad with precious metal	Produced from materials not included in 71.13, or from materials of 71.13 the value of which does not exceed 20 percent of the value of all materials used	Produced from materials not included in 71.13, or from materials of 71.13 the value of which does not exceed 20 percent of the value of all materials used
71.17	Imitation jewellery	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
ex 72.07	Billets of steel	Produced from regional materials of 72.03 or materials of 72.04	Produced from regional materials of 72.03 or materials of 72.04
ex 72.10	Steel sheets, clad, plated or coated	Produced from materials of 72.10	Produced from materials of 72.10

LAWS OF GUYANA

Customs

Cap.82:01

TARIFF HEADING NUMBER	PRODUCT	CONDITIONS TO BE COMPLETED WITH	
		MDCs	LDCs
ex 72.12	Steel sheets, clad, plated or coated	Produced from materials of 72.12	Produced from materials of 72.12
ex 72.13	Bars and rods (including wire rods), of non-alloy steel	Produced from regional materials of 72.03 or materials of 72.04	Produced from regional materials of 72.03 or materials of 72.04
ex 72.14	Other bars and rods of non-alloy steel, not further worked than forged, hot-rolled, hot-drawn or hot-extruded, but including those twisted after rolling	Produced from regional materials of 72.03 or materials of 72.04	Produced from regional materials of 72.03 or materials of 72.04
ex 72.15	Other bars and rods of non-alloy steel	Produced from regional materials of 72.03 or materials of 72.04	Produced from regional materials of 72.03 or materials of 72.04
ex 72.16	Angles, shapes and sections of non-alloy steel	Produced from regional materials of 72.03 or materials of 72.04	Produced from regional materials of 72.03 or materials of 72.04
ex 72.17	Wire, whether or not coated but not insulated, of non-alloy steel	Produced from regional materials of 72.03 or materials of 72.04	Produced from regional materials of 72.03 or materials of 72.04
ex 73.04	Tubes, pipes and hollow profiles, seamless, of non-alloy steel	Produced from regional materials of 72.03 or materials of 72.04	Produced from regional materials of 72.03 or materials of 72.04

LAWS OF GUYANA

Customs

Cap.82:01

TARIFF HEADING NUMBER	PRODUCT	CONDITIONS TO BE COMPLETED WITH	
		MDCs	LDCs
ex 73.06	Other tubes, pipes and hollow profiles (for example, open seam or welded, riveted or similarly closed), of non-alloy steel	Produced from regional materials of 72.03 or materials of 72.04	Produced from regional materials of 72.03 or materials of 72.04
ex 72.12	Stranded wire, ropes, cables, plaited bands, slings and the like, of non-alloy steel, not electrically insulated	Produced from regional materials of 72.03 or materials of 72.04	Produced from regional materials of 72.03 or materials of 72.04
ex 73.14	Cloth (including endless bands), grill, netting and fencing, of non-alloy steel wire (excluding PVC-coated galvanized wire mesh	Produced from regional materials of 72.03 or materials of 72.04	Produced from regional materials of 72.03 or materials of 72.04
ex 73.17	Nails, tacks and staples, of non-alloy steel, whether or not with heads of other material, but excluding such articles with heads of copper	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
ex73.21	Gas stone, ranges and cookers	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product

LAWS OF GUYANA

Customs

Cap.82:01

TARIFF HEADING NUMBER	PRODUCT	CONDITIONS TO BE COMPLETED WITH	
		MDCs	LDCs
ex 74.18	Table, kitchen or other household articles, of copper; pot scourers and scouring or polishing pads, gloves and the like, of copper	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
ex 82.01	Hand tools with wooden handles	Produced from materials not included in 82.01 and from regional materials of Chapter 44	Produced from materials not included in 82.01 and from regional materials of Chapter 44
ex 83.01	Padlocks and locks	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
ex 83.05	Letter clips, paper clips and staples, of non-alloy steel	Produced from regional materials of 72.03 or materials of 72.04	Produced from regional materials of 72.03 or materials of 72.04
ex 83.11	Welding rods and welding electrodes, of steel	Produced from regional materials of 72.03 or materials of 72.04 and Chapters 28 and 29	Produced from regional materials of 72.03 or materials of 72.04 and Chapters 28 and 29

LAWS OF GUYANA

Customs

Cap.82:01

TARIFF HEADING NUMBER	PRODUCT	CONDITIONS TO BE COMPLETED WITH	
		MDCs	LDCs
84.01	Nuclear reactors; fuel elements (cartridges), non-irradiated, for nuclear reactors; machinery and apparatus for isotopic separation	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
84.02	Steam or other vapour generating boilers (other than central heating hot water boilers capable also of producing low pressure steam); superheated water boilers	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
84.03	Central heating boilers other than those of heading No. 84.02	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
84.04	Auxiliary plant for use with boilers of heading No. 84.02 or 84.03 (for example, economizers, superheaters, soot removers, gas recoverers); condensers for steam or other vapour power units	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product

LAWS OF GUYANA

Customs

Cap.82:01

TARIFF HEADING NUMBER	PRODUCT	CONDITIONS TO BE COMPLETED WITH	
		MDCs	LDCs
84.05	Producer gas or water gas generators, with or without their purifiers; acetylene gas generators and similar water process gas generators, with process gas generators, with or without their purifiers	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
84.06	Steam turbines and other vapour turbines	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
84.07	Spark-ignition reciprocating or rotary internal combustion piston engines	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
84.08	Compression-ignition internal combustion piston engines (diesel or semi-diesel engines)	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product

LAWS OF GUYANA

Customs

Cap.82:01

TARIFF HEADING NUMBER	PRODUCT	CONDITIONS TO BE COMPLETED WITH	
		MDCs	LDCs
84.09	Parts suitable for use solely or principally with the engines of heading No.84.07 or 84.08	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
84.10	Hydraulic turbines, water wheels, and regulators therefore	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
84.11	Turbo-jets, turbo-propellers and other gas turbines	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
84.12	Other engines and motors	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product

LAWS OF GUYANA

Customs

Cap.82:01

TARIFF HEADING NUMBER	PRODUCT	CONDITIONS TO BE COMPLETED WITH	
		MDCs	LDCs
84.13	Pumps for liquids, whether or not fitted with a measuring device; liquid elevators	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
84.14	Air or vacuum pumps, air or other gas compressors and fans; ventilating or recycling hoods incorporating a fan, whether or not fitted with filters	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
84.15	Air conditioning machines, comprising a motor-driven fan and elements for changing and temperature and humidity, including those machines in which humidity cannot be separately regulated	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product

LAWS OF GUYANA

Customs

Cap.82:01

TARIFF HEADING NUMBER	PRODUCT	CONDITIONS TO BE COMPLETED WITH	
		MDCs	LDCs
84.16	Furnace burners for liquid fuel, for pulverized solid fuel or for gas; mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliance	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
84.17	Industrial or laboratory furnaces and ovens, including incinerators, non-electric	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
84.18	Refrigerators, freezers and refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading No.84.15	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
ex 84.19	Instantaneous or storage water heaters, non-electric	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 65 percent of the export price of the finished product

LAWS OF GUYANA

Customs

Cap.82:01

TARIFF HEADING NUMBER	PRODUCT	CONDITIONS TO BE COMPLETED WITH	
		MDCs	LDCs
ex 84.19	Machinery, plant or laboratory equipment, whether or not electrically heated, for the treatment of materials by a process involving a change of temperature such as heating, cooking, roasting, distilling, rectifying, sterilizing, pasteurizing, steaming, drying, evaporating, vaporizing, condensing or cooling, other than machinery or plant of a kind used for domestic purposes	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
84.20	Calendering or other rolling machines, other than for metals or glass, and cylinders therefore	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
84.21	Centrifuges, including centrifugal dryers; filtering or purifying machinery and apparatus, for liquids or gases	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product

LAWS OF GUYANA

Customs

Cap.82:01

TARIFF HEADING NUMBER	PRODUCT	CONDITIONS TO BE COMPLETED WITH	
		MDCs	LDCs
ex 63.02	Towels of terry toweling or similar terry fabrics, of cotton	Produced from materials of 52.05 or 52.06	Produced from materials of 52.05 or 52.06
64.01	Waterproof footwear with outer soles and uppers of rubber or of plastics, the uppers of which are neither fixed to the sole nor assembled by stitching, riveting, nailing, screwing, plugging or similar processes	Produced from regional uppers and parts of uppers of 64.06	Produced from regional uppers and parts of uppers or regional soles of 64.06
64.02	Other footwear with outer soles and uppers of rubber or plastics	Produced from regional uppers and parts of uppers of 64.06	Produced from regional uppers and parts of uppers or regional soles of 64.06
64.03	Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of leather	Produced from regional uppers and parts of uppers of 64.06	Produced from regional uppers and parts of uppers or regional soles of 64.06
64.04	Footwear outer soles of rubber, plastics, leather or composition leather and uppers of textile materials	Produced from regional uppers and parts of uppers of 64.06	Produced from regional uppers and parts of uppers or regional soles of 64.06
64.05	Other footwear	Produced from regional uppers and parts of uppers of 64.06	Produced from regional uppers and parts of uppers or regional soles of 64.06

LAWS OF GUYANA

Customs

Cap.82:01

TARIFF HEADING NUMBER	PRODUCT	CONDITIONS TO BE COMPLETED WITH	
		MDCs	LDCs
ex 66.02	Walking-sticks, of wood or cane	Produced from regional materials of 14.01 or Chapter 44	Produced from regional materials of 14.01 or Chapter 44
68.07	Articles of asphalt or of similar material (for example, petroleum bitumen or coal tarpitch)	Produced from regional materials of 27.08, 27.13, 27.14 or 27.15	Produced from regional materials of 27.08, 27.13, 27.14 or 27.15
68.08	Panels, boards, tiles, blocks and similar articles of vegetable fibre, of straw or of shavings, chips, particles, sawdust or other waste, of wood, agglomerated with cement, plaster or other mineral binders	Produced from regional materials of Chapter 14 and 44	Produced from regional materials of Chapter 14 and 44
68.09	Articles of plaster or of compositions based on plaster	Produced from regional materials of 25.20	Produced from regional materials of 25.20
68.10	Articles of cement, of concrete or of artificial stone, whether or not reinforced	Produced from regional materials of 25.23	Produced from regional materials of 25.23
69.04	Ceramic building bricks, flooring blocks, support of filler tiles and the like	Produced from regional materials of 25.05,25.07, and 25.29	Produced from regional materials of 25.05,25.07, and 25.29
69.05	Roofing tiles, chimney-pots, cowls, chimney liners, architectural ornaments and other ceramic constructional goods	Produced from regional materials of 25.05,25.07, and 25.29	Produced from regional materials of 25.05,25.07, and 25.29

LAWS OF GUYANA

Customs

Cap.82:01

TARIFF HEADING NUMBER	PRODUCT	CONDITIONS TO BE COMPLETED WITH	
		MDCs	LDCs
ex 69.06	Ceramic pipes, conduits, guttering and pipe fittings	Produced from regional materials of 25.05,25.07, and 25.29	Produced from regional materials of 25.05,25.07, and 25.29
69.07	Unglazed ceramic flags and paving, hearth or wall tiles; unglazed ceramic mosaic cubes and the like, whether or not on a backing	Produced from regional materials of 25.05,25.07, and 25.29	Produced from regional materials of 25.05,25.07, and 25.29
69.09	Ceramic wares for laboratory, chemical or other technical uses; ceramic troughs, tubs and similar receptacles of a kind used in agriculture; ceramic pots, jars and similar articles of a kind used for the conveyance or packing of good	Produced from regional materials of 25.05,25.07, and 25.29	Produced from regional materials of 25.05,25.07, and 25.29
69.10	Ceramic sinks, wash basins, wash basin pedestals, baths, bidets, water closet pans, flushing cisterns, urinals and similar sanitary fixtures	Produced from regional materials of 25.05 and 25.07	Produced from regional materials of 25.05 and 25.07
69.12	Ceramic tableware, kitchenware, other household articles and toilet articles, other than of porcelain or china	Produced from regional materials of 25.05,25.07, and 25.29	Produced from regional materials of 25.05,25.07, and 25.29
ex 70.09	Glass mirrors, whether or not framed, excluding rear-view mirrors	Produced from materials of 70.09	Produced from materials of 70.09
ex 70.19	Articles of glass fibres (including glass wool), (for example, yarn, woven fabrics)	Produced from materials of 70.19	Produced from materials of 70.19

LAWS OF GUYANA

Customs

Cap.82:01

TARIFF HEADING NUMBER	PRODUCT	CONDITIONS TO BE COMPLETED WITH	
		MDCs	LDCs
ex 71.06	Silver and silver alloys, in semi-manufactured forms	Produced from unwrought materials of 71.06	Produced from unwrought materials of 71.06
ex 71.08	Gold (including gold plated with platinum in semi-manufactured forms)	Produced from unwrought materials of 71.08	Produced from unwrought materials of 71.08
ex 71.13	Articles of jewellery, of precious metal or of metal clad with precious metal	Produced from materials not included in 71.13, or from materials of 71.13 the value of which does not exceed 20 percent of the value of all materials used	Produced from materials not included in 71.13, or from materials of 71.13 the value of which does not exceed 20 percent of the value of all materials used
71.17	Imitation jewellery	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
ex 72.07	Billets of steel	Produced from regional materials of 72.03 or materials of 72.04	Produced from regional materials of 72.03 or materials of 72.04
ex 72.10	Steel sheets, clad, plated or coated	Produced from materials of 72.10	Produced from materials of 72.10

LAWS OF GUYANA

Customs

Cap.82:01

TARIFF HEADING NUMBER	PRODUCT	CONDITIONS TO BE COMPLETED WITH	
		MDCs	LDCs
84.37	Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables; machinery used in the milling industry or for the working of cereals or dried leguminous vegetables, other than farm-type machinery	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
84.38	Machinery, not specified or included elsewhere in this Chapter, for the industrial preparation or manufacture of food or drink, other than machinery for the extraction or preparation of animal or fixed vegetable fats or oils	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
84.39	Machinery for making pulp of fibrous cellulosic material or for making or finishing paper or paperboard	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
84.40	Book-binding machinery, including book-sewing machines	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product

LAWS OF GUYANA

Customs

Cap.82:01

TARIFF HEADING NUMBER	PRODUCT	CONDITIONS TO BE COMPLETED WITH	
		MDCs	LDCs
84.41	Other machinery for making up paper pulp, paper or paperboard, including cutting machines of all kinds	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
84.42	Machinery, apparatus and equipment (other than the machine tools of headings Nos. 84.56 to 84.65), for type-founding or type-setting, for preparing or making printing blocks, plates, components; printing type, blocks, plates, cylinders and lithographic stones, prepared for printing purpose (for example, planed, grained or polished)	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
84.43	Printing machinery, including ink-jet printing machines, other than those of heading No.84.71; machines for uses ancillary to printing	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
84.44	Machines for extruding drawing, texturing or cutting manmade textile materials	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product

LAWS OF GUYANA

Customs

Cap.82:01

TARIFF HEADING NUMBER	PRODUCT	CONDITIONS TO BE COMPLETED WITH	
		MDCs	LDCs
84.45	Machines for preparing textile fibres; spinning, doubling or twisting machines and other machinery for producing textile yarns; textile reeling or winding (including weft-winding) machines and machines for preparing textile yarns for use on the machines of heading No. 84.46 or 84.47	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
84.46	Weaving machines (looms)	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
84.47	Knitting machines, stitch-bonding machines and machines for making gimped yarn, tulle, lace, embroidery, trimmings, braid or net and machines for tufting	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product

LAWS OF GUYANA

Customs

Cap.82:01

TARIFF HEADING NUMBER	PRODUCT	CONDITIONS TO BE COMPLETED WITH	
		MDCs	LDCs
84.48	Auxiliary machinery for use with machines of heading No. 84.44, 84.45, 84.46 or 84.47 (for example, dobbies, Jacquards, automatic stop motions, shuttle changing mechanisms); parts and accessories suitable for use solely or principally with the machines of this heading or of heading No.84.44, 84.45, 84.46 or 84.47 (for example, spindles and spindle flyers, card clothing, combs, extruding nipples, shuttles, healds and heald-frames, hosiery needles)	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
84.49	Machinery for the manufacture or finishing of felt or non-wovens in the piece or in shapes, including machinery for making felt hats; blocks for making hats	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
84.50	Household or laundry-type washing machines, including machines which both wash and dry	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product

LAWS OF GUYANA

Customs

Cap.82:01

TARIFF HEADING NUMBER	PRODUCT	CONDITIONS TO BE COMPLETED WITH	
		MDCs	LDCs
84.51	Machines (other than machines or heading No. 84.50) for washing, cleaning, wringing, drying, ironing, pressing (including fusing presses), bleaching, dyeing, dressing, finishing, coating or impregnating textile yarns, fabrics or made up textile articles and machines for applying the paste to the base fabric or other support used in the manufacture of floor coverings such as linoleum; machines for reeling, unreeling, folding, cutting or pinking textile fabrics	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
84.52	Sewing machines, other than book-sewing machines of heading No. 84.40; furniture, bases and covers specially designed for sewing machines; sewing machine needles	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
84.53	Machinery for preparing, tanning or working hides, skins or leather or for making or repairing footwear or other articles of hides, skins or leather, other than sewing machines	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product

LAWS OF GUYANA

Customs

Cap.82:01

TARIFF HEADING NUMBER	PRODUCT	CONDITIONS TO BE COMPLETED WITH	
		MDCs	LDCs
84.54	Converters, ladles, ingot moulds and casting machines, of a kind uses in metallurgy or in metal foundries	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
84.55	Metal-rolling mills and rolls therefore	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
84.56	Machine-tools for working any material by removal or material, by laser or other light or photon beam, ultrasonic, electro-discharge, electro-chemical, electron beam, ionic-beam or plasma arc processes	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
84.57	Machining centers, unit construction machines (single station) and multi-station transfer machines, for working metal	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product

LAWS OF GUYANA

Customs

Cap.82:01

TARIFF HEADING NUMBER	PRODUCT	CONDITIONS TO BE COMPLETED WITH	
		MDCs	LDCs
84.58	Latch (including turning centers) for removing metal	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
84.59	Machine-tools (including way-type unit head machines) for drilling, boring, milling, threading or tapping by removing metal, other than lathes (including turning centers) of heading No 84.58	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
84.60	Machine tools for deburring sharpening, grinding, honing, lapping, polishing or otherwise finishing metal, or cermets by means of grinding stones, abrasives or polishing products other than gear cutting, gear grinding or gear finishing machines of heading No.84.61	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
84.61	Machine-tools for planning, shaping, slotting, broaching, gear cutting, gear grinding or gear finishing, sawing, cutting-off and other machine-tools working by removing metal or cermets, not elsewhere specified or included	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product

LAWS OF GUYANA

Customs

Cap.82:01

TARIFF HEADING NUMBER	PRODUCT	CONDITIONS TO BE COMPLETED WITH	
		MDCs	LDCs
84.62	Machine-tools (including presses) for working metal by forging, hammering or die-stamping; machine-tools (including presses) for working metal by bending, folding, straightening, flattening, shearing, punching or notching; presses for working metal or metal carbides, not specified above	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
84.63	Other machine-tools for working metal or cermets, without removing material	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
84.64	Machine-tools for working stone, ceramics, concrete, asbestos-cement or like mineral materials or for cold working glass	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
84.65	Machine-tools (including machines for nailing, stapling, gluing or otherwise assembling) for working wood, cork, bone, hard rubber, hard plastics or similar hard materials	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product

LAWS OF GUYANA

Customs

Cap.82:01

TARIFF HEADING NUMBER	PRODUCT	CONDITIONS TO BE COMPLETED WITH	
		MDCs	LDCs
84.66	Parts and accessories suitable for use solely or principally with the machines of headings Nos. 84.56 to 84.65, including work or tool holders, self-opening dieheads, dividing heads and other special attachments for machine-tools; tool holders for any type of tool for working in the hand	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
84.67	Tools for working in the hand pneumatic, hydraulic or with self-contained non-electric motor	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
84.68	Machinery and apparatus for soldering, brazing or welding, whether or not capable of cutting, other than those of heading No. 85.15; gas-operated surface tempering machines and appliances	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
84.69	Typewriters other than printers of heading No. 84.71; and word processing machines	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product

LAWS OF GUYANA

Customs

Cap.82:01

TARIFF HEADING NUMBER	PRODUCT	CONDITIONS TO BE COMPLETED WITH	
		MDCs	LDCs
84.70	Calculating machines and pocket-size data recording, reproducing and displaying machines with calculating machines functions; accounting machines, postage-franking machines, ticket-issuing machines and similar machines, incorporating a calculating device; cash registers	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
ex84.71	Digital automatic data processing machines, comprising in the same housing at least a central processing unit and an input and output unit, whether or not combined	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
ex84.71	Automatic data processing machines and units thereof; magnetic or optical readers, machines for transcribing data onto data media in coded form and machines for processing such data, not elsewhere specified or included (excluding digital automatic data processing machines, comprising in the same housing at least a central processing unit and an input and output unit, whether or not combined)	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
84.72	Other office machines (for example, hectograph or stencil duplicating machines, addressing machines, automatic bank-note dispensers, coin-sorting machines, coin counting or wrapping machines, pencil-sharpening machines, perforating or stapling machines)	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product

LAWS OF GUYANA

Customs

Cap.82:01

TARIFF HEADING NUMBER	PRODUCT	CONDITIONS TO BE COMPLETED WITH	
		MDCs	LDCs
84.73	Part and accessories (other than covers, carrying cases and the like) suitable for use solely or principally with machines of headings Nos. 84.69 to 84.72	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
84.74	Machinery for sorting, screening, separating, washing, crushing, grinding, mixing or kneading earth, stone, ores or other mineral substances, in solid (including powder or paste) form; machinery for agglomerating, shaping or moulding solid mineral fuels, ceramic paste, plastering materials or other mineral products in powder or paste form; machines for forming foundry moulds of sand	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
84.75	Machines for assembling electric or electronic lamps, tubes or valves or flashbulbs, in glass envelopes; machines for manufacturing or hot working glass or glassware	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product

LAWS OF GUYANA

Customs

Cap.82:01

TARIFF HEADING NUMBER	PRODUCT	CONDITIONS TO BE COMPLETED WITH	
		MDCs	LDCs
84.76	Automatic goods-vending machines (for example, postage stamp, cigarette, food or beverage machines), including money-changing machines	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
84.77	Machinery for working rubber or plastic or for the manufacture of products from these materials, not specified or included elsewhere in this Chapter	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
84.78	Machinery for preparing or making up tobacco, not specified or included elsewhere in this Chapter	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
84.79	Machines and mechanical appliances having individual functions, not specified or included elsewhere in this Chapter	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product

LAWS OF GUYANA

Customs

Cap.82:01

TARIFF HEADING NUMBER	PRODUCT	CONDITIONS TO BE COMPLETED WITH	
		MDCs	LDCs
ex84.80	Moulding boxes for metal foundry; mould bases; moulding patterns; moulds for metal (other than ingot moulds), metal carbides, glass, mineral materials or rubber	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
84.81	Taps, cocks, valves and similar appliances for pipes, boiler shells, tanks, vats or the like, including pressure-reducing valves thermostatically controlled valves	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
84.82	Ball or roller bearings	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
84.83	Transmission shafts (including cam shafts and crank shafts) and cranks; bearing housings and plain shaft bearings; gears and gearing; ball or roller screws; gear boxes and other speed changers, including torque converters; flywheels and pulleys, including pulley blocks; clutches and shaft couplings (including universal joints)	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product

LAWS OF GUYANA

Customs

Cap.82:01

TARIFF HEADING NUMBER	PRODUCT	CONDITIONS TO BE COMPLETED WITH	
		MDCs	LDCs
84.84	Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal; sets or assortments of gaskets and similar joints, dissimilar in composition, put up in pouches, envelopes or similar packings; mechanical seals	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
84.85	Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features, not specified or included elsewhere in this Chapter	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
85.01	Electric motors and generators (excluding generating sets)	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
85.02	Electric generating sets and rotary converters	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product

LAWS OF GUYANA

Customs

Cap.82:01

TARIFF HEADING NUMBER	PRODUCT	CONDITIONS TO BE COMPLETED WITH	
		MDCs	LDCs
85.03	Parts suitable for use solely or principally with the machines of heading No. 85.01 or 85.02	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
85.04	Electrical transformers static converters (for example, rectifiers) and inductors	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
85.05	Electro-magnets; permanent magnets and articles intended to become permanent magnets after magnetization; electromagnetic or permanent magnet chucks, clamps and similar holding devices; electromagnetic couplings, clutches and brakes; electro-magnetic lifting heads	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
85.06	Primary cells and primary batteries	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product

LAWS OF GUYANA

Customs

Cap.82:01

TARIFF HEADING NUMBER	PRODUCT	CONDITIONS TO BE COMPLETED WITH	
		MDCs	LDCs
85.07	Electric accumulators, including separators therefore, whether or not rectangular (including square)	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
85.08	Electro-mechanical tools for working in the hand, with self-contained electric motor	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
85.09	Electro-mechanical domestic appliances, with self-contained electric motor	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product

LAWS OF GUYANA

Customs

Cap.82:01

TARIFF HEADING NUMBER	PRODUCT	CONDITIONS TO BE COMPLETED WITH	
		MDCs	LDCs
85.10	Shavers, hair chippers and hair-removing appliances, with self-contained electric motor	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
85.11	Electrical ignition or starting equipment of a kind used for spark-ignition or compression-ignition internal combustion engines (for example, ignition magnetos, magneto-dynamos, ignition coils, sparking plugs and glow plugs, starter motors); generators (for example, dynamos, alternators) and cut-outs of a kind used in conjunction with such engines	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
85.12	Electrical lighting or signaling equipment (excluding articles of heading No. 85.39), windscreen wipers, defrosters and demisters, of a kind used for cycles or motor vehicles	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
85.13	Portable electric lamps designed to function by their own source of energy (for example, dry batteries, accumulators, magnetos), other than lighting equipment of heading No. 85.12	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product

LAWS OF GUYANA

Customs

Cap.82:01

TARIFF HEADING NUMBER	PRODUCT	CONDITIONS TO BE COMPLETED WITH	
		MDCs	LDCs
85.14	Industrial or laboratory electric (including induction or dielectric) furnaces and oven; other industrial or laboratory induction or dielectric heating equipment	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
85.15	Electric (including electrically heated gas), laser or other light or photon beam, ultrasonic, electron beam, magnetic pulse or plasma arc soldering, brazing or welding machines and apparatus, whether or not capable of cutting; electric machines and apparatus for hot spraying of metals or cermets	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
85.16	Immersion heaters; electric space heating apparatus and soil heating apparatus; electro-thermic hair-dressing apparatus (for example, hair dryers, hair curlers, curling tong heaters) and hand dryers; electric smoothing irons; other electro-thermic appliances of a kind used for domestic purposes; electric heating resistors, other than those of heading No. 85.45	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
ex 85.16	Electric instantaneous or storage water heaters	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 65 percent of the export price of the finished product

LAWS OF GUYANA

Customs

Cap.82:01

TARIFF HEADING NUMBER	PRODUCT	CONDITIONS TO BE COMPLETED WITH	
		MDCs	LDCs
85.17	Electrical apparatus for line telephony or line telegraphy, including line telegraphy, including line telephone sets with cordless handsets and telecommunication apparatus for carriers-current line systems or for digital line systems; videophones	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
85.18	Microphones and stands therefore; loudspeakers, whether or not mounted in their enclosures; headphones, earphones/speaker sets; audio-frequency electric amplifier sets	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
85.19	Turntables (record-decks), record-players, cassette players and other sounds reproducing apparatus, not incorporating a sound recording device	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
ex 85.20	Other magnetic tape recorders and other sound recording apparatus, whether or not incorporating a sound reproducing device (excluding cassette-type magnetic tape recorders)	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product

LAWS OF GUYANA

Customs

Cap.82:01

TARIFF HEADING NUMBER	PRODUCT	CONDITIONS TO BE COMPLETED WITH	
		MDCs	LDCs
ex 85.20	Cassette-type magnetic tape recorders, whether or not incorporating a sound reproducing device	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
85.21	Video recording or reproducing apparatus, whether or not incorporating a video turner	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
85.22	Parts and accessories suitable for use solely or principally with the apparatus of headings Nos. 85.19 to 85.21	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
ex 85.23	Prepared unrecorded media for sound recording or similar recording of other phenomena, other than products of Chapter 37	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product

LAWS OF GUYANA

Customs

Cap.82:01

TARIFF HEADING NUMBER	PRODUCT	CONDITIONS TO BE COMPLETED WITH	
		MDCs	LDCs
ex 85.24	Recorded media for sound or other similarly recorded phenomena, including matrices and masters for the production of records, but excluding products of Chapter 37 (excluding records and tapes)	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
85.25	Transmission apparatus for radio-telephony, radio-telegraphy, radio-broadcasting or television, whether or not incorporation reception apparatus or sound recording or reproducing apparatus; television cameras and other video camera recorders	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
85.26	Radar apparatus, radio navigational aid apparatus and radio remote control apparatus	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
ex 85.27	Other reception apparatus for radio-telephony or radio-telegraphy, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock (excluding radio-broadcast receivers, car stereos and music centers)	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product

LAWS OF GUYANA

Customs

Cap.82:01

TARIFF HEADING NUMBER	PRODUCT	CONDITIONS TO BE COMPLETED WITH	
		MDCs	LDCs
ex 85.27	Radio-broadcast receivers, car stereos and music centers	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
ex 85.28	Video monitors and video projectors; reception apparatus for television, incorporating sound or video recording or reproducing apparatus	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
ex 85.28	Reception apparatus for television (excluding video monitors and video projectors), whether or not incorporating radio-broadcasting receivers	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 65 percent of the export price of the finished product
85.29	Parts suitable for use solely or principally with the apparatus of headings Nos. 85.25 to 85.28	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product

LAWS OF GUYANA

Customs

Cap.82:01

TARIFF HEADING NUMBER	PRODUCT	CONDITIONS TO BE COMPLETED WITH	
		MDCs	LDCs
85.30	Electrical signaling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields (other than those of heading No. 86.08)	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
85.31	Electric sound or visual signaling apparatus (for example, bells, sirens, indicator panels, burglar or fire alarms), other than those of heading No. 85.12 or 85.30	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
85.32	Electrical capacitors, fixed, variable or adjustable (preset)	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
85.33	Electrical resistors (including rheostats and potentiometers), other than heating resistors	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product

LAWS OF GUYANA

Customs

Cap.82:01

TARIFF HEADING NUMBER	PRODUCT	CONDITIONS TO BE COMPLETED WITH	
		MDCs	LDCs
85.34	Printed circuits	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
85.35	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, fuses, lightning arrestors, voltage limiters, surge suppressors, plugs, junction boxes), for a voltage exceeding 1,000 volts	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
85.36	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, relays, fuses, surge suppressors, plugs, sockets, lamp holders, junction boxes), for a voltage not exceeding 1,000 volts	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product

LAWS OF GUYANA

Customs

Cap.82:01

TARIFF HEADING NUMBER	PRODUCT	CONDITIONS TO BE COMPLETED WITH	
		MDCs	LDCs
ex 85.37	Other boards, panels consoles, desk, cabinets and other bases, equipped with two or more apparatus of heading No. 85.35 or 85.36, for electric control or the distribution of electricity including those incorporating instruments or apparatus of Chapter 90, and numerical control apparatus, other than switching apparatus of heading No. 85.17 (excluding load centers, panel boards, meter sockets, meter control centers, switchboards, unit substations, and protective devices)	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
ex 85.37	Load centers, panel boards, meter, sockets, meter control centers, switchboards, unit sub-stations and protective devices	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
85.38	Parts suitable for use solely or principally with the apparatus of heading No. 85.35, 85.36 or 85.37	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
ex 85.39	Incandescent light bulbs	Produced from regional material of 85.39	Produced from regional material of 85.39

LAWS OF GUYANA

Customs

Cap.82:01

TARIFF HEADING NUMBER	PRODUCT	CONDITIONS TO BE COMPLETED WITH	
		MDCs	LDCs
85.40	Thermionic, cold cathode or photocathode valves and tubes (for example, vacuum or vapour or gas filled valves and tubes, mercury arc rectifying valves and tubes, cathode-ray tubes, television camera tubes)	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
85.41	Diodes, transistors and similar semiconductor devices; photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light emitting diodes; mounted piezoelectric crystals	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
85.42	Electronic integrated circuits and micro assemblies	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
85.43	Electrical machines and apparatus, having individual functions, not specified or included elsewhere in this Chapter	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product

LAWS OF GUYANA

Customs

Cap.82:01

TARIFF HEADING NUMBER	PRODUCT	CONDITIONS TO BE COMPLETED WITH	
		MDCs	LDCs
ex 85.44	Cable (including co-axial cable) and other insulated electric conductors, whether or not fitted with connectors; optical fibre cables, made up of individually sheathed fibres, whether or not assembled with electric conductors or fitted with connectors	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
85.45	Carbon electrodes, carbon brushes, lamp carbons, battery carbons and other articles of graphite or other carbon, with or without metal, of a kind uses for electrical purposes	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
85.46	Electrical insulators of any material	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product

LAWS OF GUYANA

Customs

Cap.82:01

TARIFF HEADING NUMBER	PRODUCT	CONDITIONS TO BE COMPLETED WITH	
		MDCs	LDCs
85.47	Insulating fittings for electrical machines, appliances or equipment, being fittings wholly of insulating material apart from any minor components of metal (for example, threaded sockets) incorporated during moulding solely for purposes of assembly, other than insulators of heading No. 85.46; electrical conduit tubing and joints therefore, of base metal lined with insulating material	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
ex 85.48	Electrical parts of machinery or apparatus, not specified or included elsewhere in this Chapter	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
86.01	Rail locomotives powered from an external source of electricity or by electric accumulators	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
86.02	Other rail locomotives; locomotive tenders	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product

LAWS OF GUYANA

Customs

Cap.82:01

TARIFF HEADING NUMBER	PRODUCT	CONDITIONS TO BE COMPLETED WITH	
		MDCs	LDCs
86.03	Self-propelled railway or tramway coaches, vans and trucks, other than those of heading No. 86.04	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
86.04	Railway or tramway maintenance or service vehicles, whether or not self-propelled (for example, workshops, cranes, ballast tampers, trackliners, testing coaches and track inspection vehicles)	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
86.05	Railway or tramway passenger coaches, not self-propelled; luggage vans, post office coaches and other special purpose railway or tramway coaches, not self-propelled (excluding those of heading No. 86.04)	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
86.06	Railway or tramway goods vans and wagons, not self-propelled	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product

LAWS OF GUYANA

Customs

Cap.82:01

TARIFF HEADING NUMBER	PRODUCT	CONDITIONS TO BE COMPLETED WITH	
		MDCs	LDCs
86.07	Parts of railway or tramway locomotives or rolling-stock	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
86.08	Railway or tramway track fixtures and fittings; mechanical (including electro-mechanical) signaling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields; parts of the foregoing	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
86.09	Containers (including containers for the transport of fluids) specially designed and equipped for carriage by one or more modes of transport	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
87.01	Tractors (other than tractors of heading No. 87.09)	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product

LAWS OF GUYANA

Customs

Cap.82:01

TARIFF HEADING NUMBER	PRODUCT	CONDITIONS TO BE COMPLETED WITH	
		MDCs	LDCs
87.02	Motor vehicles for the transport of ten or more persons, including the driver	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
ex 87.03	Other Motor vehicles principally designed for the transport of persons (other than those of heading No. 87.02), including racing car (excluding motor cars, station wagons and four wheel drive vehicles)	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
ex 87.03	Motor cars, station wagons and four-wheel drive vehicles	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 70 percent of the export price of the finished product
ex 87.04	Motor vehicles for the transport of goods (excluding lorries and trucks)	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product

LAWS OF GUYANA

Customs

Cap.82:01

TARIFF HEADING NUMBER	PRODUCT	CONDITIONS TO BE COMPLETED WITH	
		MDCs	LDCs
ex 87.04	Lorries and trucks	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
87.05	Special purpose motor vehicles, other than those principally designed for the transport of persons or goods (for example, breakdown lorries, crane lorries, fire fighting vehicles, concrete-mixer lorries, road sweeper lorries, spraying lorries, mobile workshops, mobile radiological units)	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
87.06	Chassis fitted with engines, for the motor vehicles of headings Nos. 87.01 or 87.05	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
87.07	Bodies (including cabs), for the motor vehicles of headings Nos. 87.01 to 87.05	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product

LAWS OF GUYANA

Customs

Cap.82:01

TARIFF HEADING NUMBER	PRODUCT	CONDITIONS TO BE COMPLETED WITH	
		MDCs	LDCs
87.08	Parts and accessories of the motor vehicles of headings Nos. 87.01 to 87.05	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
87.09	Work trucks, self-propelled, not fitted with lifting or handling equipment, of the type used in factories, warehouses, dock areas or airports for short distance transport of goods; tractors of the type used on railway station platforms; parts of the foregoing vehicles	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
87.10	Tanks and other armoured fighting vehicles, motorized, whether or not fitted with weapons, and parts of such vehicles	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
87.11	Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product

LAWS OF GUYANA

Customs

Cap.82:01

TARIFF HEADING NUMBER	PRODUCT	CONDITIONS TO BE COMPLETED WITH	
		MDCs	LDCs
87.12	Bicycles and other cycles (including delivery tricycles), not motorized	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
87.13	Invalid carriages, whether or not motorized or otherwise mechanically propelled	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
87.14	Parts and accessories of vehicles of headings Nos. 87.11 to 87.13	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
87.15	Baby carriages and parts thereof	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product

LAWS OF GUYANA

Customs

Cap.82:01

TARIFF HEADING NUMBER	PRODUCT	CONDITIONS TO BE COMPLETED WITH	
		MDCs	LDCs
87.16	Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
88.01	Balloons and dirigibles; gliders, hang gliders and other non-powered aircraft	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
88.02	Other aircraft (for example, helicopters, aeroplanes); spacecraft (including satellites) and suborbital and spacecraft launch vehicles	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
88.03	Parts of goods of heading No. 88.01 or 88.02	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product

LAWS OF GUYANA

Customs

Cap.82:01

TARIFF HEADING NUMBER	PRODUCT	CONDITIONS TO BE COMPLETED WITH	
		MDCs	LDCs
88.04	Parachutes (including dirigible parachutes and paragliders) and rotochutes; parts thereof and accessories thereto	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
88.05	Aircraft launching gear; deck-arrestor or similar gear; ground flying trainers; parts of the foregoing articles	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
89.01	Cruise ships, excursion boats, ferry-boats and cargo ships, barges and similar vessels for the transport of persons or goods	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product

LAWS OF GUYANA

Customs

Cap.82:01

TARIFF HEADING NUMBER	PRODUCT	CONDITIONS TO BE COMPLETED WITH	
		MDCs	LDCs
89.02	Fishing vessels; factory ships and other vessels for processing or preserving fishery products	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
89.03	Yachts and other vessels for pleasure or sports; rowing boats and canoes	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
89.04	Tugs and pusher craft	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
89.05	Light-vessels, fire-floats, dredgers, floating cranes, and other vessels the navigability of which is subsidiary to their main function; floating docks; floating or submersible drilling or production platforms	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product

LAWS OF GUYANA

Customs

Cap.82:01

TARIFF HEADING NUMBER	PRODUCT	CONDITIONS TO BE COMPLETED WITH	
		MDCs	LDCs
89.06	Other vessels, including warships and lifeboats other than rowing boats	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
89.07	Other floating structures (for example, rafts, tanks, cofferdams, landing-stages, buoys and beacons)	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
89.08	Vessels and other floating structures for breaking up	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
90.01	Optical fibres and optical fibre bundles; optical fibre cables other than those of heading No 85.44; sheets and plates of polarizing material; lenses (including contact lenses), prisms, mirrors and other optical elements, of any material, unmounted, other than such elements of glass not optically worked	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product

LAWS OF GUYANA

Customs

Cap.82:01

TARIFF HEADING NUMBER	PRODUCT	CONDITIONS TO BE COMPLETED WITH	
		MDCs	LDCs
90.02	Lenses, prisms, mirrors and other optical elements, of any material, mounted, being parts or of fittings for instruments or apparatus, other than such elements of glass not optically worked	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
90.03	Frames and mountings for spectacles, goggles or the like, and parts thereof	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
90.04	Spectacles, goggles and the like, corrective, protective or other	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
90.05	Binoculars, monoculars, other optical telescopes, and mountings therefore; other astronomical instruments and mountings therefore, but not including instruments for radio astronomy	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product

LAWS OF GUYANA

Customs

Cap.82:01

TARIFF HEADING NUMBER	PRODUCT	CONDITIONS TO BE COMPLETED WITH	
		MDCs	LDCs
90.06	Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flashbulbs other than discharge lamps of heading No. 85.39	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
90.07	Cinematographic cameras and projectors, whether or not incorporating sound recording or apparatus	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
90.08	Image projectors, other than cinematographic; photographic (other than cinematographic) enlargers and reducers	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
90.09	Photo-copying apparatus incorporating an optical system or of then contact type and thermo-copying apparatus	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product

LAWS OF GUYANA

Customs

Cap.82:01

TARIFF HEADING NUMBER	PRODUCT	CONDITIONS TO BE COMPLETED WITH	
		MDCs	LDCs
90.10	Apparatus and equipment for photographic (including cinematographic) laboratories (including apparatus for the projection or drawing of circuit patterns on sensitized semiconductor materials), not specified or included elsewhere in this Chapter; negatoscopes; projection screens	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
90.11	Compound optical microscopes, including those for photomicrography, cinephotomicrography or microprojection	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
90.12	Microscopes other than optical microscopes; diffraction apparatus	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
90.13	Liquid crystal devices not constituting articles provided for more specifically in other headings; lasers, other than laser diodes; other optical appliances and instruments, not specified or included elsewhere in this Chapter	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product

LAWS OF GUYANA

Customs

Cap.82:01

TARIFF HEADING NUMBER	PRODUCT	CONDITIONS TO BE COMPLETED WITH	
		MDCs	LDCs
90.14	Direction finding compasses; other navigational instruments and appliances	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
90.15	Surveying (including photogrammetrical surveying), hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances, excluding compasses; rangefinders	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
90.16	Balances of a sensitivity of 5 cg or better, with or without weights	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
90.17	Drawing, marking-out or mathematical calculating instruments (for example, drafting machines, pantographs, protractors, drawing sets, slide rules, disc calculators); instruments for measuring length, for use in the hand (for example, measuring rods and tapes, micrometers, calipers), not specified or included elsewhere in this Chapter	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product

LAWS OF GUYANA

Customs

Cap.82:01

TARIFF HEADING NUMBER	PRODUCT	CONDITIONS TO BE COMPLETED WITH	
		MDCs	LDCs
90.18	Instruments and appliances used in medical, surgical, dental or veterinary sciences, including scintigraphic apparatus, other electro-medical apparatus and sight-testing instruments	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
90.19	Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus; ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
90.20	Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
90.21	Orthopaedic appliances, including crutches, surgical belts and trusses; splints and other fracture appliances; artificial parts of the body; hearing aids and other appliances which are worn or carried, or implanted in the body, to compensate for a defect or disability	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product

LAWS OF GUYANA

Customs

Cap.82:01

TARIFF HEADING NUMBER	PRODUCT	CONDITIONS TO BE COMPLETED WITH	
		MDCs	LDCs
90.22	Apparatus based on the use of X-rays or of alpha, beta or gamma radiations, whether or not for medical, surgical, dental or veterinary uses, including radiography or radio therapy apparatus, X-ray tubes and other X-ray generators, high tension generators, control panels and desks, screens, examination or treatment tables, chairs and the like	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
90.23	Instruments, apparatus and models, designed for demonstrational purposes (for example, in education or exhibitions), unsuitable for other uses	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
90.24	Machines and appliances for testing the hardness, strength, compressibility, elasticity or other mechanical properties of materials (for example, metals, wood, textiles, paper, plastics)	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
90.25	Hydrometers and similar floating instruments, thermometers, pyrometers, barometers, hygrometers and psychrometers, recording or not, and any combination of these instruments	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product

LAWS OF GUYANA

Customs

Cap.82:01

TARIFF HEADING NUMBER	PRODUCT	CONDITIONS TO BE COMPLETED WITH	
		MDCs	LDCs
90.26	Instruments and apparatus for measuring or checking the flow, level, pressure or other variables of liquids or gases (for example, flow meters, level gauges, manometers, heat meters), excluding instruments and apparatus of heading No. 90.14, 90.15, 90.28 or 90.32	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
90.27	Instruments and apparatus for physical or chemical analysis (for example, polarimeters, refractometers, spectrometers, gas or smoke analysis apparatus), instruments and apparatus for measuring or checking viscosity, porosity, expansion, surface tension or the like; instruments and apparatus for measuring or checking quantities of heat, sound or light (including exposure meters); microtomes	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
90.28	Gas, liquid or electricity supply or production meters, including calibrating meters therefore	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
90.29	Revolution counters, production counters, taximeters, mileometers, pedometers and the like; speed indicators and tachometers, other than those of heading No. 90.14 or 90.15; stroboscopes	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product

LAWS OF GUYANA

Customs

Cap.82:01

TARIFF HEADING NUMBER	PRODUCT	CONDITIONS TO BE COMPLETED WITH	
		MDCs	LDCs
90.30	Oscilloscopes, spectrum analysers and other instruments and apparatus for measuring or checking electrical quantities, excluding meters of heading No. 90.28; instruments and apparatus for measuring or detecting alpha, beta, gamma, X-ray, cosmic or other ionizing radiations	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
90.31	Measuring or checking instruments, appliances and machines, not specified or included elsewhere in this Chapter; profile projectors	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
90.32	Auto regulating or controlling instruments and apparatus	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
90.33	Parts and accessories (not specified or included elsewhere in this Chapter) for machines, appliances, instruments or apparatus of Chapter 90	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product

LAWS OF GUYANA

Customs

Cap.82:01

TARIFF HEADING NUMBER	PRODUCT	CONDITIONS TO BE COMPLETED WITH	
		MDCs	LDCs
91.01	Wrist-watches, pocket-watches and other watches, including stop-watches, with case of precious metal or of metal clad with precious metal	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
91.02	Wrist-watches, pocket-watches and other watches, including stop-watches, other than those of heading No. 91.01	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
91.03	Clocks with watch movements, excluding clocks of heading No. 91.04	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
91.04	Instrument panel clocks and clocks of a similar type for vehicles, aircraft, spacecraft or vessels	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product

LAWS OF GUYANA

Customs

Cap.82:01

TARIFF HEADING NUMBER	PRODUCT	CONDITIONS TO BE COMPLETED WITH	
		MDCs	LDCs
91.05	Other Clocks	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
91.06	Time of day recording apparatus and apparatus for measuring, recording or otherwise indicating intervals of time, with clock or watch movement or with synchronous motor (for example, time-registers, time recorders)	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
91.07	Time switches with clock or watch movement or with synchronous motor	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
91.08	Watch movements, complete and assembled	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product

LAWS OF GUYANA

Customs

Cap.82:01

TARIFF HEADING NUMBER	PRODUCT	CONDITIONS TO BE COMPLETED WITH	
		MDCs	LDCs
91.09	Clock movements, complete and assembled	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
91.10	Complete watch or clock movements, unassembled or partly assembled (movement sets); in complete watch or clock movements, assembled; rough watch or clock movements	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
91.11	Watch cases and parts thereof	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
91.12	Clock cases and cases of a similar type for other goods of their Chapter, and parts thereof	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product

LAWS OF GUYANA

Customs

Cap.82:01

TARIFF HEADING NUMBER	PRODUCT	CONDITIONS TO BE COMPLETED WITH	
		MDCs	LDCs
91.13	Watch straps, watch banks and watch bracelets, and parts thereof	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
91.14	Other clock or watch parts	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
92.01	Pianos, including automatic pianos; harpsichords and other keyboard stringed instruments	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
ex 92.02	Other string musical instruments (excluding guitars)	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product

LAWS OF GUYANA

Customs

Cap.82:01

TARIFF HEADING NUMBER	PRODUCT	CONDITIONS TO BE COMPLETED WITH	
		MDCs	LDCs
92.03	Keyboard pipe organs; harmoniums and similar keyboard instruments with free metal reeds	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
92.04	Accordions and similar instruments; mouth organs	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
92.05	Other wind musical instruments; (for example, clarinets, trumpets, bagpipes)	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
ex 92.06	Percussion musical instruments (for example, drums, xylophones, cymbals, castanets, maraccas) (excluding steelband instruments)	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product

LAWS OF GUYANA

Customs

Cap.82:01

TARIFF HEADING NUMBER	PRODUCT	CONDITIONS TO BE COMPLETED WITH	
		MDCs	LDCs
92.07	Musical instruments, the sound of which is produced, or must be amplified, electrically (for example, organs, guitars, accordions)	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
92.08	Musical boxes, fairground organs, mechanical street organs, mechanical singing birds, musical saws and other musical instruments not falling within any other heading of this Chapter; decoy calls of all kinds; whistles, call horns and other mouth-blown sound signaling instruments	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
92.09	Parts (for example, mechanisms for musical boxes) and accessories (for example, cards, discs and rolls for mechanical instruments) of musical instruments; metronomes, tuning forks and pitch pipes of all kinds	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
93.01	Military weapons, other than revolvers, pistols and arms of heading No. 93.07	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product

LAWS OF GUYANA

Customs

Cap.82:01

TARIFF HEADING NUMBER	PRODUCT	CONDITIONS TO BE COMPLETED WITH	
		MDCs	LDCs
93.02	Revolvers and pistols, other than those of heading No. 93.03 or 93.04	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
93.03	Other firearms and similar devices which operate by the firing of an explosive charge (for example, sporting shotguns and rifles, muzzle loading firearms, every pistols and other devices designed to project only signal flares, pistols and revolvers for firing blank ammunition, captive-bolt humane killers, line-throwing guns)	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
93.04	Other arms (for example, spring, air or gas guns and pistols, truncheons), excluding those of heading No. 93.07	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
93.05	Parts and accessories of articles of headings Nos. 93.01 to 93.04	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product

LAWS OF GUYANA

Customs

Cap.82:01

TARIFF HEADING NUMBER	PRODUCT	CONDITIONS TO BE COMPLETED WITH	
		MDCs	LDCs
93.06	Bombs, grenades, torpedoes, mines, missiles, and similar munitions of war and parts thereof; cartridges and other ammunition and projectiles and parts thereof, including shot and cartridge wads	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
93.07	Swords, cutlasses, bayonets, lances and similar arms and parts thereof and scabbards and sheaths therefore	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
ex 94.01	Office chairs with tilting mechanisms and/or metal support bases	Produced from tilting mechanisms and/or metal support bases of 94.01 or from materials not included in 94.01	Produced from tilting mechanisms and/or metal support bases of 94.01 or from materials not included in 94.01
ex 94.01	Other metal chairs of a kind used in offices	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product

LAWS OF GUYANA

Customs

Cap.82:01

TARIFF HEADING NUMBER	PRODUCT	CONDITIONS TO BE COMPLETED WITH	
		MDCs	LDCs
94.02	Medical, surgical, dental or veterinary furniture (for example, operating tables, examination tables, hospital beds with mechanical fittings, dentists' chairs); barbers' chairs and similar chairs having rotating as well as both reclining and elevating movements; parts of the foregoing articles	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
ex 94.03	Other metal furniture of a kind used in offices	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
ex 94.04	Articles of bedding and similar furnishing (excluding mattresses, cushions, pouffes and pillows; mattress supports)	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
ex 94.06	Prefabricated buildings, of wood	Produced from regional materials of Chapter 44	Produced from regional materials of Chapter 44
95.01	Wheeled toys designed to be ridden by children (for example, tricycles, scooters, pedal cars); dolls' carriages	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product

LAWS OF GUYANA

Customs

Cap.82:01

TARIFF HEADING NUMBER	PRODUCT	CONDITIONS TO BE COMPLETED WITH	
		MDCs	LDCs
ex 95.04	Articles for funfair, table or parlour games, including pintables, billiards, special tables for casino games and automatic bowling alley equipment (excluding draught and chess boards)	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
ex 95.05	Festive or other entertainment articles, including conjuring tricks and novelty jokes (excluding carnival articles)	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
ex 95.06	Articles and equipment for gymnastics, athletics, other sports (including table-tennis or outdoor games, not specified or included elsewhere in this Chapter; swimming pools and paddling pools (excluding table-tennis boards)	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
95.07	Fishing rods, fish-hooks and other line fishing tackle; fish landing nets, butterfly nets and similar nets; decoy "bird" (other than those of heading No. 92.08 or 97.05) and similar hunting or shooting requisites	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product

LAWS OF GUYANA

Customs

Cap.82:01

TARIFF HEADING NUMBER	PRODUCT	CONDITIONS TO BE COMPLETED WITH	
		MDCs	LDCs
ex 95.08	Shooting galleries and other fairground amusements (excluding roundabouts and swings); traveling circuses, traveling menageries and traveling theatres	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
ex 96.01	Worked ivory, bone, tortoiseshell, horn, antlers, coral, mother-of-pearl and other animal carving material	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
ex 96.02	Worked vegetable or mineral carving material; worked, unhardened gelatin (except gelatin of heading No. 35.03)	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product

LAWS OF GUYANA

Customs

Cap.82:01

TARIFF HEADING NUMBER	PRODUCT	CONDITIONS TO BE COMPLETED WITH	
		MDCs	LDCs
ex 96.03	Brooms, mops and paint rollers, with handles of wood	Produced from materials not included in 96.03 and from regional handles of Chapter 44	Produced from materials not included in 96.03 and from regional handles of Chapter 44
96.04	Hand sieves and hand riddles	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
96.05	Travel sets for personal toilet, sewing or shoe or clothes cleaning	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
ex 96.06	Press-fasteners, snap-fasteners and press-studs, button moulds and other parts of these articles; button blanks	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product

LAWS OF GUYANA

Customs

Cap.82:01

TARIFF HEADING NUMBER	PRODUCT	CONDITIONS TO BE COMPLETED WITH	
		MDCs	LDCs
ex 96.07	Parts of slide fasteners	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
ex 96.07	Slide fasteners	Production in which the value of extra-regional materials used does not exceed 40 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product
96.08	Ball point pens; felt tipped and other porous-tipped pens and markers; fountain pens, stylograph pens and other pens; duplicating stylos; propelling or sliding pencils; pen-holders, pencil- holder and similar holders; parts (including caps and clips) of the foregoing articles, other than those of heading No. 96.09	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
ex 96.09	Pencil leads, pastels, drawing charcoals and tailors' chalks	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product

LAWS OF GUYANA

Customs

Cap.82:01

TARIFF HEADING NUMBER	PRODUCT	CONDITIONS TO BE COMPLETED WITH	
		MDCs	LDCs
96.10	Slates and boards, with writing or drawing surfaces, whether or not framed	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
ex 96.11	Embossing stamps, designed for operating in the hand; hand operated composing sticks and hand printing sets incorporating such composing sticks	Production in which the value of extra-regional materials used does not exceed 40 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product
96.12	Typewriter or similar ribbons, inked or otherwise prepared for giving impressions, whether or not on spools or in cartridges; ink-pads, whether or not inked, with or without boxes	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
96.13	Cigarette lighters and other lighters, whether or not mechanical or electrical, and parts thereof other than flints and wicks	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product

LAWS OF GUYANA

Customs

Cap.82:01

TARIFF HEADING NUMBER	PRODUCT	CONDITIONS TO BE COMPLETED WITH	
		MDCs	LDCs
96.14	Smoking pipes (including pipe bowls) and cigar and cigarette holders, and parts thereof	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
96.15	Combs, hair-slides and the like; hairpins, curling pins, curling grips, hair-curlers and the like, other than those of heading No. 85.16, and parts thereof	Production in which the value of extra-regional materials used does not exceed 40 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product
96.16	Scent sprays and similar toilet sprays, and mounts and heads therefore; powder-puffs and pads for the application of cosmetics or toilet preparations	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
96.17	Vacuum flasks and other vacuum vessels, complete with cases; parts thereof other than glass inners	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product

LAWS OF GUYANA

Customs

Cap.82:01

TARIFF HEADING NUMBER	PRODUCT	CONDITIONS TO BE COMPLETED WITH	
		MDCs	LDCs
96.18	Tailors' dummies and other lay figures; automata and other animated displays used for shop window dressing	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product

LAWS OF GUYANA

Customs

Cap.82:01

TARIFF HEADING NUMBER	PRODUCT	CONDITIONS TO BE COMPLETED WITH			
		MDCs	EFFECTIVE DATE	LDCs	EFFECTIVE DATE
ex 20.08	Peanuts (ground nuts), prepared or preserved	Produced from regional materials of Chapter 8, 12.02 and 17.01	1 May 1995	Produced from regional materials of Chapter 8, 12.02 and 17.01	1 May1995
69.13	Statuettes and other ornamental ceramic articles	Produced from regional materials of 25.05 and 25.07	1 May 1995	Produced from regional materials of 25.05 and 25.07	1 May1995

(b) RULES REGARDING COMMON MARKET ORIGIN

For the purpose of determining the origin of goods under Article 14 of the Annex to the Treaty and for the application of that Article and the List, the following Rules shall be applied.

RULE 1 - Interpretative Provisions

1. In determining the place of production of marine products and goods produced therefrom, a vessel of a Member State shall be regarded as part of that State. In the sea or goods produced therefrom at sea shall be regarded as having been consigned from a Member State if they were taken by or produced in a vessel of a Member State and have been brought direct to the Common Market.

2. For the purpose of these Rules a vessel shall be treated as a vessel of a Member State only if –

- (a) it is registered in a Member State;
- (b) it carries a complement (inclusive of the Master thereof) of which not less than three-fourths are nationals of Member States; and
- (c) it is majority owned and operated by –
 - (i) nationals of Member States, or
 - (ii) a Government of a Member State, or
 - (iii) a statutory Corporation of a Member State

LAWS OF GUYANA

Customs

Cap.82:01

In this paragraph nationals of Member States shall have the same meaning as in paragraph 6 of Article 35 of the Annex to the Treaty.

3. Materials' includes raw materials, intermediate products, parts and components used in the process of production, repair, renovation or improvement of the goods.
4. Energy, fuel, plant, machinery and tools used in the production, repair, renovation or improvement of goods within the Common Market and materials used in the maintenance of such plant, machinery and tools, shall be regarded as wholly produced within the Common Market when determining the origin of these goods.
5. Goods other than those to which paragraph 1 of Rule 2 of these Rules applies shall not be treated as being of Common Market origin if they are produced by any operation or process which consists only of one or more of the following, whether or not there is a change of tariff heading -
 - (a) operations of ensure the preservation of goods during transport and storage (ventilation, spreading out, drying, chilling, placing in salt, sulphur dioxide or other aqueous solution, removal of damaged parts, and like operations);
 - (b) simple operations consisting of removal of dust, sifting or screening, sorting, grading, classifying, matching (including the making up of sets of articles), washing, painting and cutting up resulting in the mere reduction in size;

LAWS OF GUYANA

Customs

Cap.82:01

- (c) (i) changes of packing;
- (ii) simple placing in bottles, flasks, bags, cases, boxes, fixing on cards or boards and other simple packing operations;
- (d) affixing marks, labels or other like distinguishing signs on goods or their packaging;
- (e) simple mixing of materials imported from outside the Common Market or of undetermined origin if the characteristics of the goods as a whole are not essentially different from the characteristics of the materials which have been mixed;
- (f) operations which consist solely of welding, soldering, fastening, riveting, bolting and like operations, or other wise putting together of all finished parts or components to constitute a finished product.

6. "Chapter" and "tariff heading" in article 14 or in this Schedule shall mean the Chapters and headings of the Harmonised Commodity Description and Coding System.

7. For the purpose of sub-paragraph (f) of paragraph 5, the expression "finished parts or components" refers to those articles which are imported into the Common Market in a form or condition which does not require any further fabrication, change in shape or form, resulting in a change in identity or use or the application of permanent protective/decorative coating for the purposes of incorporation in the finished product.

8. Paragraph 5 (f) and 7 in this Rule shall take effect one year after the entry into force of the amendment of this Schedule, pursuant to the decision of the Council and its Special Meeting in July 1990.

RULE 2- Goods wholly produced within the Common Market

1. The expression "wholly produced" when used with reference to goods means:
- (a) mineral products extracted from the ground within the Common Market;
 - (b) vegetable products harvested within the Common Market;
 - (c) live animals born and raised within the Common Market;
 - (d) products obtained within the Common Market for live animals;
 - (e) products obtained by hunting or fishing conducted within the Common Market;
 - (f) marine products taken from the sea by a vessel of a Member State;

LAWS OF GUYANA

Customs

Cap.82:01

- (g) goods produced within the Common Market exclusively from one or both of the following –
- (i) goods referred to in sub-paragraphs (a) to (f) and (h) and (i) of this paragraph;
 - (ii) goods containing no materials imported from outside the Common market or of undetermined origin, or containing those materials but which would not be regarded as such under paragraph 1 of Rule 3;

and shall be taken to include –

- (h) used articles fit only for the recovery of materials provided that they have been collected from users within the Common Market;
- (i) scrap and waste resulting from manufacturing operations within the Common Market.

2. Wherever in paragraph 1 of Article 14 of the Annex to the Treaty goods are required to be wholly produced, the use of small quantities of preservatives, vitamins, colouring and similar materials imported from outside the Common Market or of undetermined origin shall not affect their eligibility for Common Market treatment as wholly produced.

RULE 3 – Application of the criterion of substantial transformation

1. Where materials containing any element imported from outside the Common Market meet the conditions specified in Article 14, those materials shall be regarded as containing no such element.

LAWS OF GUYANA

Customs

Cap.82:01

2. For the purpose of Article 14 -
- (a) the value of any materials imported from outside the Common Market shall be the customs value determined for them by the Customs Authority in the Member State where they were used in process of production, less the amount of any transport costs incurred in transit through other Member States;
 - (b) if the origin of any materials cannot be determined, such materials shall be deemed to have been imported from outside the Common Market;
 - (c) the export price of the goods shall be the value accepted for this purpose by the Customs Authority in the Member State in which they were produced. It shall be based, *mutates mutandis*, on the provision set out in sub-paragraph (a), but shall not include the amounts of transport and insurance costs incurred after the exportation of the goods.

3. In the application of the List the conditions to be complied with other than a percentage value-added condition applicable to any goods shall be fulfilled in respect of the whole of the goods, excluding any packing.

4. The expressions appearing in the columns headed “conditions to be complied with” in Parts A and B of the List and set out below shall be applied in the following manner:

- (a) “produced from regional materials of “ – the materials falling within the tariff headings or Chapters named may be used only if they qualify to be treated as of Common Market origin within the meaning of Article 14.

This does not preclude the use of regional materials in an earlier stage of production;

- (b) “produced from materials of” and “produced from” – the materials named or designated as the case may be must be used in the condition in which they are described. This does not preclude the use of the materials in an earlier stage of production;
- (c) “produced from materials not included in” – the materials which fall in the tariff headings named may not be used is they are imported from outside the Common Market or are of undetermined origin;
- (d) “extraregional materials” shall mean the forming of the molecule of the molecule of the finished product by –
- (e) “chemical transformation” shall mean the forming of the molecule of the finished product by –
 - (i) the combination of two or more elements; or

- (ii) any modification of the structure of the molecule of a compound with the exception of ionization and the addition or removal of water of crystallization.

RULE 4 – Unit of Qualification

1. Each article in a consignment shall be considered separately.
2. For the purposes of paragraph 1 of this Rule –
 - (a) where the Harmonised Commodity Description and Coding System specifies that a group, set or assembly of articles is to be Classified within a single heading, such a group, set or assembly Shall be treated as one article;
 - (b) tools, parts and accessories which are imported with an article, and the price of which is included in that of the article or for which no separate charge is made, shall be considered as forming a whole with the article, provided that they constitute the standard equipment customarily included on the sale of articles of that kind;
 - (c) in cases not within sub-paragraphs (a) and (b), goods shall be treated as a single article if they are so treated for purposes of assessing Customs duties by the importing Member State.
3. An unassembled or disassembled article which is imported in more Than one consignment because it is not feasible for transport or production reasons to import it in a single consignment shall, if the importer so requests, be treated as one article.

RULE 5 – Segregation of materials

1. For those products or industries where it would be impracticable for the producer physically to segregate materials of similar character but different origin used in the production of goods, such segregation may be replaced by an appropriate accounting system, which ensures that no more goods received Common Market tariff treatment, than would have been the case, if the producer had been able physically to segregate the materials.
2. Any such accounting system shall conform to such conditions as may be agreed upon by Member States concerned in order to ensure that adequate control measures will be applied.

RULE 6 – Treatment of repaired goods

1. For the purposes of paragraph 4 of Article 14, goods shall be treated as having undergone a process of repair, renovation or improvement if the performance of such process within the Common Market does not result in a change of the form or character of the goods.
2. The cost of repair, renovation or improvement shall refer to the cost of all materials which are used plus the costs involved in effecting the repair, renovation or improvement, excluding freight, other transport charges, insurance and other shipping costs.

RULE 7 – Treatment of Packing

1. Where for purpose of assessing Customs duties a Member State treats goods separately from their packing, it may also, in respect of its imports consigned from another Member State, determine separately the origin or such packing.
2. Where paragraph 1 of this Rule is not applied, packing of any sort shall be considered as forming a whole with the goods for the purposes only of the application of the percentage value-added conditions. No part of any packing required for the transport or storage of goods shall be considered as having been imported from outside the Common Market when determining the origin of the goods as a whole.

RULE 8 – Documentary Evidence

1. A Claim that goods shall be accepted as eligible for Common Market tariff treatment shall be supported by appropriate documentary evidence of origin and consignment. The evidence of origin shall consist of a certificate given by a Governmental authority or authorized body nominated by the exporting Member State and notified to the other Member States together with a declaration completed by the exporter of the goods.
2. The governmental authority or the authorised body shall obtain a declaration as to the origin of the goods given by the last producer of the goods within the Common Market. The authority or body shall satisfy themselves as to the accuracy of the evidence provided; where necessary they shall require the production of additional information, and shall carry out any suitable check. If the authorities of the importing Member State so require, a confidential indication of the producer of the goods shall be given.
3. Nominations of authorised bodies for the purpose of this Rule may be withdrawn by the exporting Member State if the need arises. Each Member State shall retain, in regard to its imports, the right of refusing to accept certificates from any authorised body which is shown to have repeatedly issued certificates in an improper manner, but such action shall not be taken without adequate prior notification to the exporting Member State of the grounds for dissatisfaction.

4. In cases where the Member State concerned recongise that it is impracticable for the producer to make the declaration of origin specified in paragraph 2 of this Rule, the exporter may make the declaration in such form as those Member States may for the purpose specify.
5. The certificate and declaration provided for in this Rule shall be in the form prescribed by the Council from time to time.
6. The Council may decide that further or different provisions concerning evidence of origin or of consignment shall apply to particular categories of goods or classes or transactions.

RULE 9 – Verification of Evidence of Origin

1. The importing Member State may as necessary require further evidence to support any declaration or certificate of origin furnished under Rule 8.
2. The importing Member State shall not prevent the importer from taking delivery of the goods solely on the grounds that it requires such further evidence, but may require security for any duty or other charge which may be payable; provided that where goods are subject to any import restrictions or prohibitions, the stipulation for delivery under security shall not apply.
3. Where, under paragraph 1 of this Rule, a Member State has required further evidence to be furnished, those concerned in another Member State shall be free to produce it to a governmental authority or an authorised body of the latter State, who shall, after thorough verification of the evidence, furnish an appropriate report to the importing Member State.
4. Where it is necessary to do so by reason of its legislation, a Member State may prescribe that requests by the authorities of importing Member States for further evidence from those concerned in the Member State shall be addressed to a specified governmental authority, who shall after thorough verification of the evidence furnish an appropriate report to the importing Member State.
5. If the importing Member State wishes an investigation to be made into the accuracy of the evidence which it has received it may make a request to that effect to the other Member State or States concerned.

6. Information obtained under the provisions of this Rule by the importing Member State shall be treated as confidential.

RULE 10 – Application of the Safeguard Mechanism

1. The information required pursuant to paragraph 4 of Article 14 shall be rendered in writing and shall be such as the Competent Authority may require.
2. For the purposes of carrying out his investigations, the Secretary-General may seek such additional information as he considers to be relevant. Replies to the enquiries by the Secretary-General should be sent by telex, telefax or other similar means of communication.
3. The Competent Authority shall ensure that no more extraregional materials are used in production for purposes of Common Market treatment than are authorised by the Secretary-General. The Competent Authority shall make available to the Governmental authority or authorised body nominated for his State under paragraph 1 of Rule 8 such information as may be necessary for this purposes.
4. The Member States agree to cooperate fully with the Secretary-General in the foregoing provisions of this Rule

RULE 11 – Sanctions

1. Member States undertake to introduce legislation, making such provision as may be necessary for penalties against persons who, in their State, furnish or cause to be furnished a document which is untrue in a material particular in support of a claim in another Member State that goods should be accepted as eligible for Common Market tariff treatment. The penalties applicable shall be similar to those applicable in case of untrue declarations in regard to payment of duty on imports.
2. A Member State may deal with the offence out of court, if it can be more appropriately dealt with by a compromise penalty or similar administrative procedure.
3. A Member State shall be under no obligation to institute or continue court proceedings, or action under paragraph 2 of this Rule:
- (a) if it has not been requested to do so by the importing Member State to which the untrue claim was made; or
 - (b) if, on the evidence available, the proceedings would not be justified;