

CHAPTER 83:01

SUGAR LEVY ACT

ARRANGEMENT OF SECTIONS

SECTION

1. Short title.
2. Interpretation.
3. Imposition of sugar levy.
4. Amount of sugar levy.
5. Payment of sugar levy.
6. Collection of sugar levy.
7. Regulations.
8. Offences.

An Act to impose a levy on sugar manufactured in Guyana and exported therefrom and to provide for other matters incidental thereto.

22 of 1974

[1ST JANUARY, 1974]

1. This Act may be cited as the Sugar Levy Act.

Short title.

2. In this Act—

Interpretation.

“Comptroller” means the Comptroller of Customs and Excise and includes any officer of the Department of Customs and Excise;

“price” means such sum as would be payable to an exporter for every ton, or part thereof, of sugar exported by him pursuant to a sale on an f.o.b. basis; or if the sugar is not sold f.o.b., such sum as the Comptroller is satisfied would be payable had it been sold f.o.b., after deductions have been made for payments by the exporter under the Sugar Industry Special Funds Act, and such selling expenses incurred by him as are not in excess of 2.4 per cent of the f.o.b. sum.

c. 69:03

LAWS OF GUYANA

4

Cap. 83:01

Sugar Levy

Imposition of
sugar levy.

3. There shall be levied on every ton, or part thereof, of sugar manufactured in Guyana and exported therefrom after the coming into operation of this Act a levy (hereinafter referred to as the “sugar levy”) of such an amount as is specified in section 4.

Amount of
sugar levy.

4. (1) The sugar levy shall be the aggregate of the following—

- (a) fifty-five per cent of every dollar, or part thereof, of the price which is in excess of \$365 but does not exceed \$521;
- (b) seventy per cent of every dollar, or part thereof, of the price which is in excess of \$521 but does not exceed \$625;
- (c) eighty-five per cent of every dollar, or part thereof, of the price which is in excess of \$625.

(2) The Minister may, by order, vary any of the provisions of subsection (1) and the order may contain such provisions as the Minister may consider necessary or expedient for giving effect to the order including such qualifications, exceptions and conditions as he may think fit.

c. 80:02

(3) Section 5 of the Consumption Tax Act, as it applies to an order made under section 4 of that Act, applies *mutatis mutandis* to any order made under this section.

Payment of
sugar levy.

5. (1) Every exporter of sugar shall within twenty-one days after the date on which any exportation was made by him after the enactment of this Act submit to the Comptroller in the prescribed form a provisional return estimating the amount of sugar levy payable in respect of that exportation pursuant to section 3 together with the sum in payment of the sugar levy so estimated.

(2) An exporter who has made a provisional return in accordance with subsection (1) shall not later than three months after the date of the exportation to which that return relates submit to the Comptroller in the prescribed form a final return showing, subject to any regulations made under this Act, the amount of sugar levy determined by the exporter as being payable in respect of that

exportation together with any sum that may be required by reason of that determination to be paid in addition to the amount tendered pursuant to subsection (1).

(3) In respect of sugar exported before the enactment of this Act and to which section 3 applies, the exporter shall within seven days of the date of such enactment submit to the Comptroller like provisional and final returns as are required by subsections (1) and (2) in respect of sugar exported as mentioned in those subsections and, subject to the foregoing provisions of this subsection, subsections (1) and (2) *mutatis mutandis* apply to such exporter except that the Minister may, for good cause shown to him, grant an extension of time within which any submission shall be made but not exceeding one month in the case of a provisional return or three months in the case of a final return.

6. (1) Where it appears to the Comptroller that the amount paid by an exporter is less than that which ought to have been paid in respect of an exportation of sugar, the Comptroller may, within seven years after the date of that exportation, assess the amount which in his judgment ought to have been paid and by notice in writing demand from the exporter the balance of any such amount then due and payable.

Collection of
sugar levy.

(2) An exporter who disputes the amount assessed under subsection (1) may, within thirty days after the receipt of the demand, apply to the Comptroller by notice of objection in writing to review and revise that assessment and the notice shall state precisely the grounds of objection to the assessment.

(3) On the receipt of a notice of objection the Comptroller may require the exporter by whom the notice of objection is given to furnish such particulars as the Comptroller thinks necessary and to produce all books and other documents in his custody or under his control relating to the objection, and may by notice in writing summon any person whom he thinks is able to give evidence in respect thereof to attend before him, and may examine such person on oath or otherwise.

(4) Where any exporter who has given a notice of objection subsequently agrees with the Comptroller as to the amount payable by such exporter, the amount demanded under subsection (1) shall, if

necessary, be amended accordingly but, in the absence of such agreement, the Comptroller shall give notice in writing to the exporter of his decision in respect of the objection.

(5) In default of payment when due of any amount payable as sugar levy, interest at the rate of twelve per cent *per annum* from the date the payment became due shall be payable thereon until payment is effected, and after demand for payment has been made by the Comptroller and, without prejudice to any other method of recovery, the amount together with interest may be recovered by the Comptroller from the exporter by parate execution.

(6) For the purpose of any proceedings by the Comptroller in a court to recover any sum claimed as sugar levy under this Act, any document under his hand stating the quantity of sugar exported on any date and the amount due in respect thereof as the sugar levy shall be *prima facie* evidence of the facts so stated.

Regulations.

7. The Minister may make regulations, which shall be subject to negative resolution of the National Assembly, providing for any matter for which provision appears to him necessary for the purpose of giving effect to the provisions of this Act and of enabling the Comptroller to discharge his functions thereunder and in particular, but without prejudice to the generality of the foregoing—

- (a) for the payment and collection of the sugar levy;
- (b) for requiring security to be given by exporters for the payment of the sugar levy;
- (c) for requiring exporters or any person concerned in the manufacture or exportation of sugar to keep records and to furnish to the Comptroller within such time and in such form as he may require such information relating to the manufacture or exportation of sugar, or any dealings therewith, as he may specify, and to produce for inspection any books or accounts, or other documents of whatever nature relating thereto.

8. (1) If any person is knowingly concerned in, or in the taking of steps with a view to, the fraudulent evasion by him or any other person of the payment of the sugar levy in respect of sugar exported, he is liable on summary conviction to a fine of two thousand five hundred dollars or treble the amount of the sugar levy, whichever is the greater, and to imprisonment for a term of two years. Offences.

(2) If any person—

(a) with intent to deceive, for the purposes of this Act produces, furnishes, sends or otherwise makes use of, any book, account, estimate, return or other document, which is false in a material particular;

(b) in furnishing any information for the purposes of this Act makes any statement which he knows to be false in a material particular, or recklessly makes any statement which is false in a material particular; or

(c) fails to comply with any requirement imposed upon him by or under section 5 or 6(3),

such person is liable on summary conviction to a fine of two thousand five hundred dollars and to imprisonment for a term of two years.

(3) Proceedings in respect of an offence under this Act may be commenced at any time within seven years after the date of the offence.