

Customs and Excise (General) (Amendment) Regulations, 2019
(No. 95)

IT is hereby notified that the Minister of Finance and Economic Development has, in terms of section 235 of the Customs and Excise Act [*Chapter 23:02*], made the following regulations:—

1. These regulations may be cited as the Customs and Excise (General) (Amendment) Regulations, 2019 (No. 95).

2. The Customs and Excise (General) Regulations, 2001, published in Statutory Instrument 154 of 2001 (hereinafter called “the principal regulations”), are amended in section 127 (Rebate on duty on goods imported for religious purposes) of Part XIII by the insertion after subsection (3) of the following—

“(4) Notwithstanding the provisions of subsection (1) the Commissioner may in his or her discretion grant a rebate on duty on religious reading, audio and video material donated to and imported by religious organisations solely for free distribution among persons in need.”.