

Customs and Excise (Suspension) (Amendment) Regulations, 2019
(No. 218)

IT is hereby notified that the Minister of Finance and Economic Development has, in terms of section 235 as read with section 120 of the Customs and Excise Act [*Chapter 23:02*], made the following regulations:—

1. These regulations may be cited as the Customs and Excise (Suspension) (Amendment) Regulations, 2019 (No. 218).

2. The Customs and Excise (Suspension) Regulations, 2003, published in Statutory Instrument 257 of 2003, (hereinafter called “the principal regulations”) are amended as follows—

(1) In section 4 (*Suspension of duty on motor vehicles and other goods imported for use by physically handicapped persons*) by the insertion of the following proviso in subsection 3—

“Provided that with effect from the 5th August, 2019, the duty suspended in terms of this section shall not be due and payable in the event of a disposal occasioned by the death of the importer within five years of the importation of the motor vehicle.”

(2) In section 9EE (*Suspension of duty on commercial tyres imported by approved importers*) by —

- (a) the deletion of the words “...with effect from the date on which this instrument is published in the *Gazette* ...” and substitution of “... with effect from 1st September, 2019 ...”;
- (b) by the deletion of “200 000” in paragraph (a) and substitution with “100 000”; and
- (c) by the deletion of “200 000” in the Schedule and substitution with “100 000”.