

1. Extract of regulation 3(b) of the Customs Tariff (Amendment of Schedule) (No. 4) Regulations 2021(G.N no. 134 of 2021)

The First Schedule to the Customs Tariff Act is amended, in Part IIA, in Sub-Part B, by deleting item B2 and replacing them by the following new item –

B2	Any person	A bus, provided that it is cleared during the period starting on 1 July 2021 and ending on 30 June 2022.	30% of the customs duty payable on the bus.
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2. Extract of regulation 3(b) of the Excise (Amendment of Schedule) (No.4) Regulations 2021 (G.N. no. 135 of 2021)

The First Schedule to the Excise Act is amended, in Part IA, in Sub-Part B, by deleting items 3 and 4 and replacing them by the following new items –

3.	Any person	<p>A motor car, including one having both internal combustion engine and electric motor, with an engine capacity not exceeding 1,000 c.c., provided that it is cleared during the period starting on 1 July 2021 and ending on 30 June 2022.</p> <p>This concession shall not apply to a motor car in respect of which another concession is granted under Part IA of the First Schedule to the Act or any other enactment.</p>	40% of the excise duty payable on the motor car.
4.	Any person	(a) A motor car, including one having both internal combustion engine and electric motor, with an engine	30% of the excise duty payable on the vehicle.

		<p>capacity exceeding 1,000 c.c.;</p> <p>(b) a double space cabin vehicle;</p> <p>(c) a single space cabin vehicle;</p> <p>(d) an electric vehicle; or</p> <p>(e) a van,</p> <p>provided that it is cleared during the period starting on 1 July 2021 and ending on 30 June 2022.</p> <p>This concession shall not apply on a vehicle in respect of which another concession is granted under Part IA of the First Schedule to the Act or any other enactment.</p>	
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