

## Annex I

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

B2	Any person	A bus, provided that it is cleared during the period starting on 1 July 2022 and ending on 30 June 2023.	45% of the customs duty payable on the bus.
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2. *The First Schedule to the Excise Act is being 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 with an engine capacity not exceeding 1,000 c.c., provided that it is cleared during the period starting on 1 July 2022 and ending on 30 June 2023.</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>	55% of the excise duty payable on the motor car.
4.	Any person	<p>(a) A motor car with an engine capacity exceeding 1,000 c.c.;</p> <p>(b) a double space cabin vehicle;</p> <p>(c) a single space cabin vehicle; or</p> <p>(d) a van,</p> <p>provided that it is cleared during the period starting on 1 July 2022 and ending on 30 June 2023.</p>	45% of the excise duty payable on the vehicle.

		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.	
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