

Regulation 4 of the Excise (Amendment of Schedule) (No. 4) Regulations 2021
- (G.N. No. 135 of 2021)

4. Notwithstanding the rate of excise duty specified in Part I of the First Schedule to the Act for motor cars classified under H.S. Codes 8703.90.51, 8703.90.52, 8703.90.53, 8703.90.54, 8703.90.55 and 8703.90.56, the rate of excise duty on a motor car which has been –

(a) imported under H.S. Codes –

(i) 8703.80.91 and 8703.80.92 prior to 31 March 2021 and is being classified under H.S. Codes 8703.90.51, 8703.90.52, 8703.90.53, 8703.90.54, 8703.90.55 and 8703.90.56 as from 31 March 2021; or

(ii) 8703.90.51, 8703.90.52, 8703.90.53, 8703.90.54, 8703.90.55 and 8703.90.56 as from 31 March 2021; and

(b) issued with an import permit under the Consumer Protection (Control of Imports) Regulations 2017 prior to 19 March 2021,

shall be the excise duty leviable under H.S. Codes 8703.80.91 and 8703.80.92, as the case may be.

Regulation 4 shall be deemed to have come into operation on 31 March 2021.