

Annex I

- (a) The First Schedule to the Act is being amended in Part IIA, in Sub-part B, by inserting by the following item –

B3	Any person	A bus, in a bonded warehouse on or before 18 July 2022 provided that it is cleared during the period starting on 18 July 2022 and ending on 30 June 2023.	45 % of the customs duty payable on the bus.
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- (b) The First Schedule to the Excise Act is being amended, in Part IA, in Sub-Part B, by inserting following new items, in the appropriate numerical order –

25.	Any person	<p>A motor car with an engine capacity not exceeding 1,000 c.c., in a bonded warehouse on or before 18 July 2022 provided that it is cleared during the period starting on 18 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.
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26.	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>in a bonded warehouse on or before 18 July 2022, provided that it is cleared during the period starting on 18 July 2022 and ending on 30 June 2023.</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>	45 % of the excise duty payable on the vehicle.
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