

## AMENDMENTS MADE TO THE CUSTOMS TARIFF ACT AND EXCISE ACT

### A. CUSTOMS TARIFF ACT

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

B2	Any person	A bus, provided that it is cleared during the period starting on 5 April 2021 and ending on 30 June 2021.	30% of the customs duty payable on the bus.
----	------------	---	---

### B. EXCISE ACT

*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 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 5 April 2021 and ending on 30 June 2021.</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	<p>(a) A motor car, including one having both internal combustion engine and electric motor, 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;</p> <p>(d) an electric vehicle; or</p> <p>(e) a van,</p> <p>provided that it is cleared during the period starting on 5 April 2021 and ending on 30 June 2021.</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>	30% of the excise duty payable on the vehicle.
----	------------	--	--