

*Government Notice No. 210 of 2021*

**THE CUSTOMS TARIFF ACT**

**Regulations made by the Minister under section 11 of  
the Customs Tariff Act**

1. These regulations may be cited as the Customs Tariff (Purchase of Another Duty Exempted Motor Vehicle Before Expiry of 3 or 4 Years From Date of Exemption) Regulations 2021.
2. In these regulations –  
“Act” means the Customs Tariff Act.
3. For the purpose of section 6 of the Act, any person, body or organisation may be granted full or partial exemption of duty, excise duty and taxes on another motor vehicle before the expiry of 3 years, in the case where the exemption is once every 3 years or, in any other case, before the expiry of 4 years from the date of the exemption, provided that –
  - (a) he submits an application for exemption;
  - (b) (i) the exemption is under the same exemption regime as that which was previously granted to him; and  
(ii) the beneficiary is still eligible to benefit from that exemption; and
  - (c) the motor vehicle is cleared within 6 months from the date of payment of the full duty, excise duty and taxes in accordance with section 6(b) of the Act.

Made by the Minister on 25 August 2021.