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GEORGETOWN, TUESDAY 2ND AUGUST, 2016

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C. BILLS — NIL

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TUESDAY 2ND AUGUST, 2016
REGULATIONS

Made Under

THE EXCISE TAX ACT

(Cap. 82:03)

IN THE EXERCISE OF THE POWERS CONFERRED UPON ME BY SECTION 15 OF THE EXCISE TAX ACT, I MAKE THE FOLLOWING REGULATIONS:-

1. These Regulations, which amend the Excise Tax Regulations, may be cited as the Excise Tax (Amendment) Regulations 2016.

2. The Schedule to the Principal Regulations is amended as follows-

   (a) by the substitution for particulars 8703.21.90.00, 8703.22.90.00, 8703.23.20.00, 8703.23.30.00, 8703.31.90.00, 8703.32.20.00, in relation to motor cars and other vehicles, less than four years old from the date of manufacture to the date of importation, principally designed for the transport of person other than those of heading 8702, including station wagons and racing cars, of the following particulars-

<table>
<thead>
<tr>
<th>Tariff Heading No.</th>
<th>Description of Goods</th>
<th>Rate Of Excise Tax</th>
</tr>
</thead>
<tbody>
<tr>
<td>8703.21.90.00</td>
<td>Motor Vehicles, Other vehicles of a cylinder capacity not exceeding 1000cc</td>
<td>0%</td>
</tr>
<tr>
<td>8703.22.90.00</td>
<td>Other vehicles of a cylinder capacity exceeding 1000cc but not exceeding 1500cc</td>
<td>0%</td>
</tr>
<tr>
<td>8703.23.20.00</td>
<td>Other vehicles of a cylinder capacity exceeding 1,500 cc but not exceeding 1,800cc</td>
<td>10%</td>
</tr>
<tr>
<td>8703.23.30.00</td>
<td>Other vehicles of a cylinder capacity exceeding 1,800cc but not exceeding 2,000cc</td>
<td>10%</td>
</tr>
</tbody>
</table>
8703.31.90.00 Other vehicles of a cylinder capacity not exceeding 1,500cc
8703.32.20.00 Other vehicles of a cylinder capacity exceeding 1,500cc but not exceeding 2,000cc

(b) by the insertion immediately after Table 12 of the following Table as Table A-13 and A14 -

<table>
<thead>
<tr>
<th>Table A-13</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Apply the provisions of sections 23 and 36 of the Customs Act</strong></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Table A-14</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Relief for raw materials.</strong></td>
</tr>
</tbody>
</table>

Made this 28th day of July, 2016.

[Signature]
Hon. Winston Jordan M.P.
Minister of Finance.