

MINISTRY OF FINANCE
CUSTOMS AND EXCISE DIVISION
NOTICE TO IMPORTERS

No. 4 of 2011

All importers are hereby informed that Section 19 of the Finance Act, 2010 published as Act No 13 of 2010 amends the Value Added Tax, Chap. 75.06 and is provided in pertinent part hereunder:

Chap. 75:06 19. (1) The Value Added Tax Act is amended—
amended

(d) in Schedule 2, by inserting after item 38, the following items:

39. (1) New private or commercial motor vehicles manufactured to use Compressed Natural Gas (CNG).
(2) Used private or commercial motor vehicles, manufactured to use Compressed Natural Gas (CNG) and not older than two years from the year of manufacture.
(3) **This item expires on the 31st December, 2015.**

40. The items contained in the First Schedule to the Customs Act, being solar water heaters for domestic use and other solar water heaters of tariff heading numbers 8419.19.10 and 8419.19.20, respectively.

41. The items contained in the First Schedule to the Customs Act, being photovoltaic cells whether or not assembled in modules or made up into panels; light emitting diodes under tariff head number 8541.40.00.

42. The items contained in the First Schedule to the Customs Act, being wind turbines of tariff heading number 8502.31.00 and parts suitable for use solely or principally with the machines of heading 8502.31.00.”

Consequently and in accordance with Section 26(1) of the said Finance Act, the effect of this measure is that Value Added Tax (VAT) will not be payable on the imported goods which qualify under the said ‘item 39’, **for the period 1st January 2011 to 31st December 2015** and with respect to imported goods which qualify under the said ‘item 40 and 41’ **with effect from 1st January, 2011.**

Comptroller of Customs & Excise

10.02.11