

**MINISTRY OF FINANCE & THE ECONOMY
CUSTOMS AND EXCISE DIVISION**

NOTICE TO IMPORTERS

NO. 3 of 2013

**THE PROVISIONAL COLLECTION OF TAXES
(AMENDMENT) ORDER, 2012**

The attention of all Importers is drawn to **Legal Notice No. 360 dated 16th October, 2012**, entitled the Provisional Collection of Taxes (Amendment) Order, 2012.

The intent of this Legal Notice is to revoke subclause (1) in clause 3 of Legal Notice No. 353 dated October 1st, 2012 and substitute a new subclause (1) which in effect **amends the Motor Vehicles and Road Traffic Act, Chapter 48:50**.

Customs and Excise Officers are hereby informed that the Motor Vehicle and Road Traffic Act is amended inter-alia in Part I of Appendix A in the Fourth Schedule, by inserting after clause (6), the following clauses:

“(7) Motor Cycles

- (a) Engine size not exceeding 250 cc ... 1.50 per cc
- (b) Engine size exceeding 250 cc ... 2.00 per cc

(8) Private School Buses

- (a) Engine size not exceeding 2499 cc ... 6.00 per cc
- (b) Engine size exceeding 2499 cc ... 8.00 per cc

(9) Motor Omnibuses

- (a) Engine size not exceeding 2499 cc ... 6.00 per cc
- (b) Engine size exceeding 2499 cc
but not exceeding 3499 cc ... 8.00 per cc
- (c) Engine size exceeding 3499 cc ... 12.00 per cc

The effect of this measure is that **effective 2nd October, 2012**; the vehicles named at clauses (7), (8) and (9) **attract Motor Vehicle Tax** at the rates prescribed above.

Importers/Exporters are to be guided accordingly.

Comptroller of Customs & Excise
10.01.2013