

Customs and Excise (General) (Amendment) Regulations, 2023 (No. 115)

IT is hereby notified that the Minister of Finance and Economic Development has, in terms of section 235 of the Customs and Excise Act [*Chapter 23:02*], made the following regulations:—

1. These regulations may be cited as the Customs and Excise (General) (Amendment) Regulations, 2023 (No. 115).

2. The Customs and Excise (General) Regulations, 2001, published in Statutory Instrument 154 of 2001 (hereinafter called “the principal regulations”), are amended in Part XIII by the insertion of the following section after section 144W—

*“144X. Rebate of duty on motor vehicles imported by retired senior public servants*

(1) In this section—

“motor vehicle” means a vehicle aged less than ten years from date of manufacture at the time of importation, admissible under Commodity Codes 87:03 and 87:04;

“retired senior public servant” means a person who at the time of retirement was employed by the Public Service as a Chief Director or Permanent Secretary or those in their respective equivalent grades, and retired after 30th June, 2022.

(2) Subject to this section, a rebate of duty shall be granted in respect of one motor vehicle imported or taken out of bond by a retired senior public servant who was employed by the Public Service or the Independent Commissions at the time of their retirement.

(3) Only one motor vehicle may be imported by a retired senior public servant under rebate in terms of this section on a once-off basis.

(4) No rebate of duty shall be granted to a retired senior public servant more than five years after their date of retirement.

(5) The maximum import value in respect of which a rebate may be granted to the retired senior public servants in terms of this section for any motor vehicle shall be forty thousand United States dollars for Chief Directors or those in their equivalent grades, and sixty

thousand United States dollars for Permanent Secretaries or those in their equivalent grades.

(6) No rebate shall be granted in terms of this section unless the retired senior public servant furnishes the Commissioner with the following documents—

- (a) an application letter to be considered as a beneficiary in terms of this section;
- (b) a letter from the Ministry where the retired senior public servant was last employed confirming their date of retirement and position held;
- (c) a copy of the intended beneficiary retired senior public servant's driver's license.

(7) In consideration of an application for a rebate under this section, the Commissioner may revalue the motor vehicle in line with the existing customs valuation regulations in cases where he or she suspects undervaluation of the motor vehicle.”