

5. The Customs and Excise (Tariff) (Amendment) Notice, 2020 (No. 21), published in Statutory Instrument 203 of 2020, is hereby repealed.

The Minister of Finance and Economic Development, in terms of section 225 of the Customs and Excise Act [*Chapter 23:02*], hereby makes the following notice:—

1. This notice may be cited as the Customs and Excise (Tariff) (Amendment) Notice, 2021 (No. 29).

2. This notice shall be deemed to have come into effect on 1st August, 2020.

3. The First Schedule to the Customs and Excise (Tariff) Notice, 2017, published in Statutory Instrument 53 of 2017 (hereinafter referred to as the notice) is amended in Part III by the deletion of Note 1 and substitution with the following—

“1. Clearance under this Part is restricted to goods appearing in column (1) below excluding motor vehicles of commodity code 8702.10.11; 8702.90.11; 8704.21.20; 8704.21.40; 8704.31.20; and 8704.31.40. The duties payable are shown in column (4):

Provided that the above exclusion will not apply to donated operational motor vehicles including single and double cab trucks, donated by Development Partners, as may be approved by the Secretary responsible for the Government Ministry for use in that Ministry.”

4. The notice is amended in Part III by the insertion of the following new item after the last item on donated educational requisites for tertiary institutions—

“3. Donated motor vehicles for government ministries

| <i>Description of goods</i> | <i>Commodity code</i> | <i>Quantity data</i> | <i>Rate of duty</i> |
|---|-----------------------|----------------------|---------------------|
| Donated operational motor vehicles including single and double cab trucks, donated by Development Partners, as may be approved by the Secretary responsible for the Government for use in that Ministry, on condition that such vehicle will not be disposed of so as to come into the possession of, or into consumption by, any person who is not entitled to import it free of duty, except with the consent of the Commissioner and on payment of the duties at the rate leviable in accordance with Part II at the date of disposal. | As per Part II | As per Part II | Free |

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[CAP. 23:02

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