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CUSTOMS ACT (CHAPTER 70)

CUSTOMS (MOTOR VEHICLES SPECIAL TAX) (AMENDMENT) REGULATIONS 2021

In exercise of the powers conferred by section 143 of the Customs Act, the Minister for Finance makes the following Regulations:

Citation and commencement

1. These Regulations are the Customs (Motor Vehicles Special Tax) (Amendment) Regulations 2021 and come into operation on 3 January 2022.

Amendment of regulation 1A

2. Regulation 1A of the Customs (Motor Vehicles Special Tax) Regulations (Rg 12) is amended —

(a) by inserting, immediately before the definition of “business service passenger vehicle”, the following definition:

““ambulance” means a motor vehicle that is specifically equipped for —

(a) the transport on roads of; and

(b) the provision, during such transport, of out-of-hospital clinical care to,

sick or injured individuals who require emergency medical treatment;”;

(b) by inserting, immediately after the definition of “JPN 2009 emissions standard”, the following definition: