

Customs (Exemption from Motor Vehicles Special Tax) Order 1998

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No. S 397

CUSTOMS ACT (CHAPTER 70)

CUSTOMS (EXEMPTION FROM MOTOR VEHICLES SPECIAL TAX) ORDER 1998

In exercise of the powers conferred by section 13 of the Customs Act, the Minister for Finance hereby makes the following Order:

Citation and commencement

1. This Order may be cited as the Customs (Exemption from Motor Vehicles Special Tax) Order 1998 and shall come into operation on 24th July 1998.

Exemption

2.—(1) A registered owner of any of the following motor vehicles with vehicle licence commencing on or after 1st September 1998 is hereby exempted from payment of the special tax chargeable under section 17(1) of the Act and the Customs (Motor Vehicles Special Tax) Rules (R 1):

- (a) light goods vehicle;
- (b) heavy goods vehicle; and
- (c) mobile crane.

(2) For the purpose of sub-paragraph (1), "light goods vehicle" and "heavy goods