

Customs (Exemption from Motor Vehicles Special Tax) Order

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CUSTOMS ACT (CHAPTER 70, SECTION 13)

CUSTOMS (EXEMPTION FROM MOTOR VEHICLES SPECIAL TAX) ORDER

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G.N. No. S 397/1998

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(1st July 1999)

[24th July 1998]

Citation

1. This Order may be cited as the Customs (Exemption from Motor Vehicles Special Tax) Order.

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