

Customs and Excise (Suspension) (Amendment) Regulations,
2024 (No. 274)

IT is hereby notified that the Minister of Finance, Economic Development and Investment Promotion has, in terms of section 235 as read with section 120 of the Customs and Excise Act [*Chapter 23:02*], made the following regulations:—

1. These regulations may be cited as the Customs and Excise (Suspension) (Amendment) Regulations, 2024 (No. 274).

2. The Customs and Excise (Suspension) Regulations, 2003, published in Statutory Instrument 257 of 2003, are amended in section 9EE (“*Suspension of duty on commercial tyres imported by approved importers*”) by substitution of the following—

“*Suspension of duty on commercial tyres imported by approved importers*”

9EE. For a period of two years with effect from date of publication, customs duty is suspended on commercial tyres imported by approved importers—

(a) in terms of this section—

“approved tyre importer” means an importer authorised and licensed by the Minister responsible for Industry and Commerce to import commercial tyres in terms of this section;

“commercial tyres” means goods specified in the Schedule of commodity code 4011.20.90 not exceeding 1,500,000 being imported in terms of this section for use on buses and lorries;

(b) the Commissioner may refuse to grant a suspension of duty to an approved tyre importer on the basis of non-compliance with section 34C of the Revenue Authority Act [*Chapter 23:11*];

(c) the Commissioner shall not grant a suspension of duty to an approved tyre importer where the tyre

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importer does not have a licence issued by the Minister responsible for Industry and Commerce;

- (d) an approved tyre importer shall, when effecting entry on importation, submit with the relevant bill of entry a declaration signed by him or her, to the effect that the commercial tyres are to be used on commercial buses and lorries;
- (e) subject to this section the approved tyre importer shall import the commercial tyres at a rate of duty of fifteen *per centum* (15%).

SCHEDULE

QUANTITY OF COMMERCIAL TYRES ELIGIBLE FOR
SUSPENSION OF DUTY

Description of Goods	Commodity Code	Number of ring-fenced commercial tyres for twenty four months	Rate of duty
Other (New pneumatic kind used on buses or lorries)	4011.20.90	1 500, 000	15%.”.