



STATURORY INSTRUMENT NO. 101 OF 2021

These Regulations may be cited as the Customs and Excise (Motor Vehicles) (Suspension) Regulations, 2021.

These Regulations shall come into operation on 1st January, 2022, and shall stand revoked on 31st December, 2022.

(1) The customs duty on the motor vehicles listed in the Schedule is suspended to the extent shown in the Schedule when imported by an accommodation establishment or tourism enterprise for the purpose of the operation of the accommodation establishment or tourism enterprise.

(2) For the purpose of this regulation, unless the context otherwise requires—
“accommodation establishment” has the meaning assigned to the words in the Tourism and Hospitality Act, 2015; and
“tourism enterprise” has the meaning assigned to the words in the Tourism and Hospitality Act, 2015.

CONDITIONS TO ACESSING THE MOTOR VEHICLE INCENTIVE

1. Tourism Establishments must be in possession of a valid Tourism Enterprise License and have complied with payment of Retention fee for the duration of the existence of their License.
2. Tourism Establishments must submit up to date quarterly returns for their businesses.