

*Government Notice No. 73 of 2021***THE EXCISE ACT****Regulations made by the Minister under section 57
of the Excise Act**

1. These regulations may be cited as the Excise (Amendment of Schedule) (No. 3) Regulations 2021.
2. In these regulations –

“Act” means the Excise Act.
3. The First Schedule to the Act is amended, in Part IA, in Sub-part B, by deleting items 3 and 4 and replacing them by the following items –

3.	Any person	<p>A motor car, including one having both internal combustion engine and electric motor, with an engine capacity not exceeding 1,000 c.c., provided that it is cleared during the period starting on 5 April 2021 and ending on 30 June 2021.</p> <p>This concession shall not apply to a motor car in respect of which another concession is granted under Part IA of the First Schedule to the Act or any other enactment.</p>	40% of the excise duty payable on the motor car.
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4.	Any person	<p>(a) A motor car, including one having both internal combustion engine and electric motor, with an engine capacity exceeding 1,000 c.c.;</p> <p>(b) a double space cabin vehicle;</p> <p>(c) a single space cabin vehicle;</p> <p>(d) an electric vehicle; or</p> <p>(e) a van,</p> <p>provided that it is cleared during the period starting on 5 April 2021 and ending on 30 June 2021.</p> <p>This concession shall not apply on a vehicle in respect of which another concession is granted under Part IA of the First Schedule to the Act or any other enactment.</p>	30% of the excise duty payable on the vehicle.
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4. These regulations shall come into operation on 5 April 2021.

Made by the Minister on 2 April 2021.