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 –

<table>
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<th>Any person</th>
<th>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. 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.</th>
<th>40% of the excise duty payable on the motor car.</th>
</tr>
</thead>
</table>
4. Any person may claim a concession of 30% of the excise duty payable on the vehicle if they meet the following conditions:

- (a) A motor car, including one having both internal combustion engine and electric motor, with an engine capacity exceeding 1,000 c.c.;
- (b) a double space cabin vehicle;
- (c) a single space cabin vehicle;
- (d) an electric vehicle; or
- (e) a van,

provided that it is cleared during the period starting on 5 April 2021 and ending on 30 June 2021. 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.

4. These regulations shall come into operation on 5 April 2021.

Made by the Minister on 2 April 2021.