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No. S 387

**CUSTOMS ACT
(CHAPTER 70)**

**CUSTOMS
(DUTIES) (EXEMPTION) (AMENDMENT)
ORDER 2011**

In exercise of the powers conferred by section 13(1) of the Customs Act, the Minister for Finance hereby makes the following Order:

Citation and commencement

1. This Order may be cited as the Customs (Duties) (Exemption) (Amendment) Order 2011 and shall come into operation on 11th July 2011.

Amendment of Schedule

2. Part I of the Schedule to the Customs (Duties) (Exemption) Order (O 5) is amended by inserting, immediately after item 46, the following item:

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| <p>“47. Importer.</p> | <p>Half-cuts of a motor car, each of which is cut off at points between 2 vertical planes which are both perpendicular to the longitudinal axis of the motor car, where —</p> | <p>(a) That both half-cuts of the motor car are imported together;</p> |
| | <p>(a) one vertical plane contains the rear-most point of each front wheel arch of the motor car; and</p> | <p>(b) that the excise duty is payable if both half-cuts of the motor car are re-joined together; and</p> |
| | <p>(b) the other vertical plane contains the front-most point of each rear wheel arch of the motor car.</p> | <p>(c) subject to the production of a certificate in such form as the Director-General shall direct.”.</p> |

[G.N. Nos. S 685/2002; S 195/2008; S 237/2008; S 140/2009; S 182/2010; S 228/2010; S 306/2010; S 788/2010]