

Customs (Motor Vehicles Special Tax) (Amendment) Rules 2002

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No. S 302

CUSTOMS ACT (CHAPTER 70)

CUSTOMS (MOTOR VEHICLES SPECIAL TAX) (AMENDMENT) RULES 2002

In exercise of the powers conferred by section 17(2) and (3) of the Customs Act, the Minister for Finance hereby makes the following Rules:

Citation and commencement

1. These Rules may be cited as the Customs (Motor Vehicles Special Tax) (Amendment) Rules 2002 and shall come into operation on 1st July 2002.

Amendment of rule 6

2. The Customs (Motor Vehicles Special Tax) Rules (R 1) are amended by renumbering rule 6 as paragraph (1) of that rule, and by inserting immediately thereafter the following paragraph:

“(2) No special tax shall be chargeable in respect of any motor vehicle falling within any class or description referred to in Part II of the Schedule if the Registrar is satisfied that such motor vehicle —

(a) is constructed so as to be propelled by —

(i) any fuel occurring in gaseous form under room temperature