

Customs and Excise (Suspension) (Amendment) Regulations, 2022
(No. 261)

IT is hereby notified that the Minister of Finance and Economic Development has, in terms of section 235 as read with section 120 of the Customs and Excise Act [*Chapter 23:02*], made the following regulations:—

1. These regulations may be cited as the Customs and Excise (Suspension) (Amendment) Regulations, 2022 (No. 261).

2. The Customs and Excise (Suspension) Regulations, 2003, published in Statutory Instrument 257 of 2003, are amended by the deletion of section 9HH and insertion of the following—

“9HH Suspension of duty on public service buses imported by approved importers

(1) In this section—

“approved importer” means a public bus operator duly registered in terms of Part III of the Road Motor Transportation Act [*Chapter 13:15*];

“public service bus” means new buses of commodity code 8702.10.11 and 8702.90.11 being imported or removed from bond by an approved importer.

(2) Customs duty shall be suspended on importation of public service buses imported by approved importers in terms of this section at a customs duty rate of zero *per centum*.

(3) An approved importer shall be allowed to import not more than twenty (20) public service buses in any twelve-month period beginning 1st July, 2022.

(4) The Secretary for Transport and Infrastructural Development shall, on a case-by-case basis, recommend to the Commissioner qualifying public service bus operators duly registered in terms of Part III of the Road Motor Transportation Act [*Chapter 13:15*].

(5) A public service bus shall be admitted under suspension of duty only if the approved importer has furnished to the satisfaction of the Commissioner—

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- (a) proof that the approved importer is duly registered in terms of Part III of the Road Motor Transportation Act [*Chapter 13:15*];
- (b) written authority from the Secretary for Transport and Infrastructural Development indicating the name of the approved importer, as well as the make, model, engine and chassis number of the public service bus to be imported; and
- (c) proof of satisfaction of the requirements of sections 37, 37A, 42 and 61 of the Income Tax Act [*Chapter 23:06*], a valid tax clearance certificate, and proof of payment of any income tax due and payable for the previous fiscal year, certified thereof by the Commissioner responsible for the administration of the Income Tax Act.

(6) An approved importer shall, when effecting entry on importation, or on removal from bond of a public service bus under suspension, submit with the relevant bill of entry a declaration signed by him or her, to the effect that the public service bus is to be used for transporting persons in line with the approved importer's public transportation business.

(7) The consignment of public service buses imported under this section shall be in the name of the approved importer.

(8) Subject to subsections (9) and (10) an approved importer shall not dispose of any public service bus cleared under suspension of duty in terms of this section within five years of importation, unless—

- (a) written authority of the Commissioner is obtained; and
- (b) payment of the duty suspended in accordance with this section has been made.

(9) The Commissioner may authorise the disposal of a public service bus on payment of such duty, not exceeding the amount of duty suspended, as he or she thinks fit, if, in his or her opinion, the public service bus cannot be economically used for the purpose for which it was entered under suspension.

(10) Duty suspended on a public service bus, which is accidentally destroyed before being used in the approved importer's business may be remitted if the Commissioner is satisfied that every reasonable effort was made and precaution taken to prevent its destruction.

(11) The Minister, in consultation with the Minister responsible for Transport and Infrastructural Development, shall cause any approved importer who, in his or her opinion, unjustifiably charges unreasonable fares or engages in any other activity other than the provision of services for which the suspension of duty would have been granted, to account for the duty suspended thereof and any applicable penalties.

(12) The Secretary for Transport and Infrastructural Development and the Commissioner shall, on or by the tenth day of every month, submit independent reports to the Secretary for Finance and Economic Development providing the following information under this suspension of duty:

- (i) details of the list of approved importers;
- (ii) the number of public service buses approved and/or imported by each approved importer;
- (iii) the make, chassis number and value of each of the public service buses referred to in (ii) above.”.

