



## CUSTOMS NOTICE

### TAX EXEMPTIONS ON IMPORTED MOTOR VEHICLES

The Motor Vehicle and Road Traffic Act, Ch. 48:50 was amended by Act 30 of 2007, thereby appointing the Comptroller of Customs and Excise to be responsible for collecting Motor Vehicle Tax.

A claim for exemption, where applicable, from Customs Duty, Motor Vehicle Tax and Value Added Tax on imported Motor Vehicles, **would not apply to vehicles on which the full duties and taxes have already been paid.**

In order to benefit from exemptions to which a Public Officer is entitled, the utmost care should be taken to ensure that the agreement to purchase is in respect of a vehicle that has not yet been entered for domestic use.

**Comptroller of Customs and Excise**