

REGULATIONS

Made Under

CUSTOMS ACT

(Cap. 82:01)

**IN THE EXERCISE OF THE POWERS CONFERRED UPON ME BY SECTION 275 OF
THE CUSTOMS ACT, I MAKE THE FOLLOWING REGULATIONS: -**

- | | |
|-----------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------|
| Citation. | 1. These Regulations which amend the Customs Regulations may be cited as the Customs (Amendment) Regulations 2018. |
| Amendment of regulation 209 of the Principal Regulations. | 2. Regulation 209 of the Principal Regulations is amended, in paragraphs (a) and (b), by substituting for the words “December 31” the words “January 1”. |

Dated this day of *29th* June, 2018.


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Hon. Winston Jordan M.P.
Minister of Finance

**EXPLANATORY NOTES TO CUSTOMS (AMENDMENT) REGULATIONS OF 2018
MADE UNDER THE CUSTOMS ACT CHAPTER 82:01**

These regulations amend section 209 of the Principal Regulation which provides the formula for the calculation of the age of motor vehicles. (eight- year or four-year-old vehicles)

The amendment seeks to correct an anomaly with the use of the cut of date of “December 31st in the calendar year of importation.” The change to January 1st ensures that the tax payer gets the entire eight or four years as the December 31st date in the current provision can cause a cut off prior to the full eight or four years in some instances.