

Customs and Excise (Suspension) (Amendment) Regulations, 2026
(No. 285)

IT is hereby notified that the Minister of Finance, Economic Development and Investment Promotion 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, 2026 (No. 285).

2. The Customs and Excise (Suspension) Regulations, 2003, published in Statutory Instrument 257 of 2003, are amended in section 9NO (*Suspension of duty on motor vehicles imported by immigrants*) as follows—

(a) in subsection (3) by the deletion of paragraph (a) and substitution of the following—

“(a) are shown to the satisfaction of the Commissioner to have been owned by such immigrant at least six months before the time of his or her arrival and at the time of their importation:

Provided that this requirement may be waived for an immigrant returning from residing in a country that drives on the right-hand side of the road, subject to the immigrant providing at the time of their importation—

(i) proof of ownership and disposal of the motor vehicle that he or she was using in the country, which drives on the right-hand side of the road; and

(ii) proof that the immigrant had owned such disposed motor vehicle at least six months before disposal.”;

(b) in subsection 12 by the deletion of paragraph (c) and the substitution of the following—

“(c) a certificate stating that such motor vehicle was owned by him or her at least six months before

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the time of his or her arrival and at the time of its importation:

Provided that this requirement may be waived for an immigrant returning from residing in a country that drives on the right-hand side of the road, subject to the immigrant providing at the time of their importation —

- (i) proof of ownership and disposal of the motor vehicle that he or she was using in the country, which drives on the right-hand side of the road; and
- (ii) proof that the immigrant had owned such disposed motor vehicle at least six months before disposal.”.