MINISTRY OF FINANCE CUSTOMS AND EXCISE DIVISION

NOTICE TO IMPORTERS

NO. 22 OF 2016

SUBJECT: ERRATA TO NOTICE TO IMPORTERS NO. 21 OF 2016

The attention of all importers is drawn to the **Table of Implementation Dates** set out in **Notice to Importers No. 21 of 2016** by which amendments were made to:

- 1. The Fourth Schedule to the Motor Vehicles and Road Traffic Act Chap.48:50;
- 2. The Value Added Tax Act Chap.75:06; and
- 3. The Customs Act Chap.78:01

Pursuant to Act No.7 of 2016, Finance (No.2) Act, 2016.

The contents of Row No.4 is deleted and substituted by following:

ITEM DESCRIPTIION	MOTOR VEHICLES TAX (MVT)	VALUE ADDED TAX (VAT)	CUSTOMS DUTY
CNG Systems	Not Applicable	Zero-Rated February 1 st , 2016 (LN 17/2016)	Free with effect from July 20 th , 2016
Component parts of CNG Systems as specified in paragraph 3.i. of Circular No. 24 of 2016	Not Applicable	Vat Payable 12.5%	Free with effect from July 20 th , 2016

Importers are to be guided accordingly.

Comptroller of Customs and Excise (Ag.)

Dated: 2/9/16