

ACT 598
CUSTOMS AND EXCISE (CONCESSION ON OVER-AGE VEHICLES)
ACT, 2001

ARRANGEMENT OF SECTIONS

1. Grant of concession.
2. Conditions for clearance.
3. Period of concession.
4. Disposal of vehicles after expiry period.

ACT 598
CUSTOMS AND EXCISE (CONCESSION ON OVER-AGE VEHICLES) ACT, 2001(1)

AN ACT to grant concession for the clearance from customs of over-age vehicles.

1. Grant of concession

Despite the provisions of section 89 of the Customs, Excise and Preventive Service (Management) Act, 1993(2) as amended by the Customs, Excise and Preventive Service (Management) (Amendment) Act, 1998 (Act 552), a motor-car or commercial vehicle of more than ten years old which has been imported into the country and remains uncleared from the custody of the Customs, Excise and Preventive Service as at the commencement of this Act, may be cleared from the port or harbour subject to the conditions specified in this Act.

2. Conditions for clearance

The conditions for the clearance are the payment of relevant duties and taxes and

- (a) in respect of a vehicle of 1900CC or below, payment of a penalty of ¢1 million;
- (b) in respect of a vehicle of over 1900CC, payment of a penalty of ¢3 million; or
- (c) in respect of a commercial vehicle, payment of a penalty of ¢3 million.

3. Period of concession

The concession granted under section 1 expires on the 31st of May, 2001.

4. Disposal of vehicles after expiry period

Where on the expiration of the period specified in section 3, a vehicle to which section 1 applies remains uncleared, the Commissioner shall dispose of the vehicle in accordance with the Regulations of the Customs, Excise and Preventive Service on the disposal of confiscated vehicles.

Endnotes

1 (Popup - Footnote)

1. This Act was assented to on 4th April, 2001 and notified in the *Gazette* on 6th April, 2001.

2 (Popup - Footnote)

2. [P.N.D.C.L. 330](#).