

S.I. 2012 No. 85

Customs Act

CAP. 66

CUSTOMS TARIFF (AMENDMENT) (NO. 3) ORDER, 2012

The Minister, in exercise of the powers conferred on him by section 25 of the *Customs Act*, makes the following Order:

1. This Order may be cited as the *Customs Tariff (Amendment) (No.3) Order, 2012*.
2. ***Section B of Part II of the Customs Tariff is amended by inserting immediately after paragraph 41B the following:***

“Hearses

41C. A motor vehicle imported by or on behalf of a funeral director, who is registered in accordance with the *Professions, Trade and Business Registration Act, Cap. 373*, to be used solely as a replacement for a hearse operated by that funeral director, subject to the following conditions or to any other conditions as may be determined by the Minister responsible for Finance:

- (a) that the motor vehicle to be replaced is at least 8 years old and has been used exclusively as a hearse for a period of at least 8 years immediately preceding the date of importation of the replacement motor vehicle;
 - (b) that the replacement motor vehicle is not sold or disposed of until the expiration of a period of at least 8 years after the date of its importation;
- and

- (c) that the funeral director keeps and renders accounts in respect of the use and disposal of the motor vehicle imported under this item in such manner as the Comptroller of Customs requires.”.

Made by the Minister this 19th day of September, 2012.

CHRISTOPHER P. SINCKLER

Minister responsible for Finance