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TO ALL MEMBERS

TECHNICAL

INDIRECT TAX

[Excise Duties \(Exemption\) Amendment Order 2012 \[P.U \(A\) 336/2012\]](#)

The Order, which comes into operation on 16 October 2012, amends Part I of the Schedule of the *Excise Duties (Exemption) Order 1977 [P.U.(A) 151/1977]* as follows:-

- (a) in column (2), by inserting after the words “cab licence” the words “airport taxi cab”;
- (b) in column (4) –
 - (i) by inserting after the words “taxi cab” wherever appearing the words “airport taxi cab”;
 - (ii) by substituting for the words “Commercial Vehicles Licensing Board” wherever appearing the words “Land Public Transport Commission”;
 - (iii) by substituting for the words “Commercial Vehicles Licensing Board Act 1987 [Act 334]” wherever appearing the words “Land Public Transport Act 2010 [Act 715]”;
 - and
 - (iv) by inserting after subitem (viii) the following subitem:
“(ix) that the motor vehicle is purchased from the excise duty unpaid stock.”

The Order facilitates exemption on the Excise Duty for “airport taxi cab” which previously was approved via ad hoc ministerial approval. It also introduces consequential amendments resulting from changes in other related legislation.

Members may click [here](#) to view the Regulations.

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