

**S.I. 70 of 2021****EXCISE TAX ACT***(Cap 264)***Excise Tax (Exemptions for persons with Disabilities) Regulations, 2021**

In exercise of the powers conferred by section 22(3A) (b) of the Excise Tax Act, 2010, the Minister responsible for Finance makes the following Regulations —

**Citation**

1. These Regulations may be cited as the Excise Tax (Exemptions for persons with Disabilities) Regulations, 2021.

**Interpretation**

2. In these Regulations —

“persons with disabilities” means persons certified by the Ministry responsible for Health as having a disability.

**Exemption from excise tax**

3.(1) Imports of goods that are specifically modified or designed for use by persons with disabilities shall be exempted from excise tax on application to the Ministry of Finance.

(2) An application for an exemption under subregulation (1) shall be made prior to the importation of the goods.

(3) The importer shall proceed to import the goods on approval of the application for exemption under subregulation (1) and shall thereafter submit relevant import documents to the Ministry of Finance for endorsement by an authorised officer.

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**MADE this 3rd day of August, 2021.**

**NAADIR HASSAN  
MINISTER OF FINANCE,  
ECONOMIC PLANNING AND TRADE**

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