

S.I. 69 of 2021**CUSTOMS MANAGEMENT ACT***(Act 22 of 2011)***Customs Management (Exemptions for persons with Disabilities)
Regulations, 2021**

In exercise of the powers conferred by section 245 and 270 of the Customs Management Act, 2011, the Minister responsible for Finance and Trade makes the following Regulations —

Citation

1. These Regulations may be cited as the Customs Management (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 custom duty

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

(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 a Bill of Entry to the Ministry of Finance and Trade for endorsement by an authorised officer.

MADE this 3rd day of August, 2021.

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