

## Statutory Instrument 239A of 2023.

**[CAP. 23:02**

## Customs and Excise (Surcharge) Notice, 2023

IT is hereby notified that the Minister of Finance, Economic Development and Investment Promotion has, in terms of section 225, as read with section 235 of the Customs and Excise Act [*Chapter 23:02*], made the following notice:—

1. This notice may be cited as the Customs and Excise (Surcharge) Notice, 2023.
2. This notice shall be effective from 1st January, 2024.
3. A surcharge specified in the Schedule to this notice shall apply on motor vehicles with *Free On-Board* values specified therein.
4. The surcharge shall not apply to motor vehicles of a commercial nature and importations by Government.

## “SCHEDULE

FOB Value (US\$)	Surcharge Rate (%)
120 000 to 300 000	30
300 001 to 700 000	40
Above 700 000	50”.

5. Statutory Instrument 87 of 2023 shall cease to apply on 31st December, 2023.