**Guidelines on Duty Free Scheme for NGOs**

Non-Governmental Organisations (NGOs) registered with the National Social Inclusion Foundation (NSIF) are eligible for customs and excise duty exemption on the purchase of a vehicle.

**Eligibility Criteria**

The organisation should be:

* Duly registered with the NSIF.
* A regular service provider warranting the use of a vehicle.
* Fully compliant with the statutory obligations of its regulatory body (e.g. Registrar of Associations, Registrar of Companies).

The NSIF reserves the right to carry out further due diligence and/or seek additional information prior to the approval of the application.

**Types of Vehicles**

NGOs may avail of customs and excise duty exemption on the purchase of the following types of vehicles.

* One motor vehicle for the transport of ten or more persons, including the driver, e.g. a bus;
* One motor car of an engine capacity not exceeding 1,600 c.c.;
* One double space cabin vehicle;
* One single space cabin vehicle; or
* One van.

**Conditions**

* NGOs shall benefit from duty exemption on the purchase of **one** motor vehicle subject to approval by the NSIF.
* This exemption shall be granted not more than once in every 7 years.
* Exemption for a replacement motor vehicle may be granted before the 7 years where the motor vehicle is damaged in an accident and is duly certified a total loss.
* The use of the vehicle should be for the sole purpose of conveyance of beneficiaries, staff, volunteers and/or equipment/materials on a regular basis in furtherance of the objects of the organisation.

**Documents to be Produced**

* Completed Application Form.
* Certified/audited financial statements for the last two years.
* A list of current members of its governing body.
* Where the organisation is not funded by the NSIF, a report on activities for the last two years.
* Quotation of the vehicle to be purchased.



**APPLICATION FORM FOR CUSTOMS AND EXCISE DUTY EXEMPTION ON PURCHASE OF A MOTOR VEHICLE**

|  |  |
| --- | --- |
| **Part A: Details of Organisation** | |
| Name of Organisation |  |
| Address |  |
| Email |  |
| Telephone |  |
| NSIF Registration No. |  |
| Objects of Organisation |  |
| Core Services |  |
| Profile of Beneficiaries |  |
| Number of Beneficiaries |  |
| Locality where Services are Delivered |  |

|  |  |
| --- | --- |
| **Part B: Details of Applicant** | |
| Name of Applicant |  |
| Designation |  |
| Address |  |
| Email |  |
| Telephone |  |
| **Part C: Type of Vehicle** | |
| One motor vehicle for the transport of ten or more persons, including the driver, e.g. a bus; |  |
| One motor car of an engine capacity not exceeding 1,600 c.c. |  |
| One double space cabin vehicle |  |
| One single space cabin vehicle |  |
| One van |  |
| **Part D: Other Information** | |
| Purpose for which vehicle is to be used |  |
| Sources of funds for financing purchase of vehicle |  |
| Date when returns were last filed to the Regulatory Body |  |

|  |  |  |
| --- | --- | --- |
| **Part D: Declaration** | | |
| I, ………………………………………………………………………... (*Full Name in BLOCK LETTERS*), do hereby declare that:   * The application for customs and excise duty exemption on purchase of a motor vehicle has been approved by the Managing Committee/Board of the organisation, and * The information in this Form is true and correct.   Signature:  Date: | | |
| **Part E: For Office Use Only** *(****Not*** *to be filled by applicant)* | | |
| The organisation: | Yes | No |
| * Meets the eligibility criteria |  |  |
| * Has submitted all relevant documents |  |  |
| The application for duty exemption is approved/not approved.  Name:  Position:  Date: | | |