

**PART XI**  
**RELIEF FOR SECONDHAND GOODS**

**Interpretation**

75. In this Part—

“approved person” means any taxable person who has been approved by the Director General to secure a reduction of any tax chargeable on any supply of prescribed goods under section 59 of the Act;

“motor vehicle” means any vehicle intended or adapted for use on public roads and registered under the Road Transport Act 1987 [*Act 333*].