

**S.I. 5 of 2014****EXCISE TAX ACT***(Act 25 of 2009)***Excise Tax (Amendment of Schedules 1 and 2)  
(Amendment) Regulations, 2014**

In exercise of the powers conferred by section 22 of the Excise Tax Act, the Minister of Finance, Trade and Investment hereby makes the following Regulations—

1. These Regulations may be cited as the Excise Tax (Amendment of Schedules 1 and 2) (Amendment) Regulations, 2014.

Citation

2. The Excise Tax Act (Amendment of Schedules 1 and 2) Regulations, 2009 are hereby amended by repealing Schedule 1 and substituting therefor the following—

Amendment of S.I. 106 of 2009 as last amended by S.I. 68 of 2013

**“SCHEDULE 1****EXCISABLE GOODS AND RATES OF EXCISE TAX**

| Column 1               | Column 2  | Column 3        | Column 4           | Column 5      |
|------------------------|---|-----------------|--------------------|---------------|
| Tariff Item<br>HS Code | Description of Excisable Goods  | Taxable<br>Base | Excise Tax<br>Rate | Excise Levy   |
|                        | <b>Milk and cream, not concentrated or containing added sugar or other sweetening matter.</b> |                 |                    |               |
|                        | - Of a fat content , by weight , not exceeding 1%   |                 |                    |               |
| 0401.1011              | ---- In immediate bottles made of PET or plastics   | l/bottle        | SCR0/1             | SCR0.7/Bottle |
| 0401.1091              | ---- In immediate bottles made of PET or plastics   | l/bottle        | SCR0/1             | SCR0.7/Bottle |
|                        | - Of a fat content, weight , exceeding 1% but not exceeding 6%                                |                 |                    |               |
|                        | --- Reconstituted (e.g. UHT)  |                 |                    |               |
| 0401.2011              | ---- In immediate bottles made of PET or plastics   | l/bottle        | SCR0/1             | SCR0.7/Bottle |
| 0401.2091              | ---- In immediate bottles made of PET or plastics   | l/bottle        | SCR0/1             | SCR0.7/Bottle |

| Column 1               | Column 2  | Column 3        | Column 4           | Column 5      |
|------------------------|---|-----------------|--------------------|---------------|
| Tariff Item<br>HS Code | Description of Excisable Goods  | Taxable<br>Base | Excise Tax<br>Rate | Excise Levy   |
| <b>20.09</b>           | <b>Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter.</b> |                 |                    |               |
|                        | - Orange juice :  |                 |                    |               |
|                        | -- Not frozen, of a Brix value not exceeding 20   |                 |                    |               |
|                        | --- Other :   |                 |                    |               |
| 2009.1291              | ---- In immediate bottle made of PET or plastics  | l/bottle        | SCR0/1             | SCR0.7/Bottle |
| 2009.1292              | ---- In immediate containers made of metal  | l/can           | SCR0/1             | SCR1/can      |
|                        | -- Other  |                 |                    |               |
| 2009.1910              | --- In immediate bottle made of PET or plastics   | l/bottle        | SCR0/1             | SCR0.7/Bottle |
| 2009.1920              | --- In immediate containers made of metal   | l/can           | SCR0/1             | SCR1/can      |
|                        | - Grapefruit (including pomelo) juice :   |                 |                    |               |
|                        | -- Of a brix value not exceeding 20   |                 |                    |               |
|                        | --- Other :   |                 |                    |               |
| 2009.2191              | ---- In immediate bottle made of PET or plastics  | l/bottle        | SCR0/1             | SCR0.7/Bottle |
| 2009.2192              | ---- In immediate containers made of metal  | l/can           | SCR0/1             | SCR1/can      |
|                        | -- Other  |                 |                    |               |
| 2009.2910              | --- In immediate bottle made of PET or plastics   | l/bottle        | SCR0/1             | SCR0.7/Bottle |
| 2009.2920              | --- In immediate containers made of metal   | l/can           | SCR0/1             | SCR1/can      |
|                        | - Juice of any other single citrus fruit:   |                 |                    |               |
|                        | -- Of a Brix value not exceeding 20   |                 |                    |               |
|                        | --- Other   |                 |                    |               |
| 2009.3191              | ---- In immediate bottle made of PET or plastics  | l/bottle        | SCR0/1             | SCR0.7/Bottle |
| 2009.3192              | ---- In immediate containers made of metal  | l/can           | SCR0/1             | SCR1/can      |
|                        | -- Other  |                 |                    |               |
| 2009.3910              | --- In immediate bottle made of PET or plastics   | l/bottle        | SCR0/1             | SCR0.7/Bottle |
| 2009.3920              | --- In immediate containers made of metal   | l/can           | SCR0/1             | SCR1/can      |

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| Tariff Item<br>HS Code | Description of Excisable Goods                   | Taxable<br>Base | Excise Tax<br>Rate | Excise Levy   |
|                        | - Pineapple juice:                               |                 |                    |               |
|                        | -- Of a Brix value not exceeding 20              |                 |                    |               |
|                        | --- Other  |                 |                    |               |
| 2009.4191              | ---- In immediate bottle made of PET or plastics | l/bottle        | SCR0/1             | SCR0.7/Bottle |
| 2009.4192              | ---- In immediate containers made of metal       | l/can           | SCR0/1             | SCR1/can      |
|                        | -- Other   |                 |                    |               |
| 2009.4910              | --- In immediate bottle made of PET or plastics  | l/bottle        | SCR0/1             | SCR0.7/Bottle |
| 2009.4920              | --- In immediate containers made of metal        | l/can           | SCR0/1             | SCR1/can      |
|                        | - Tomato juice                                   |                 |                    |               |
|                        | --- Other  |                 |                    |               |
| 2009.5091              | ---- In immediate bottle made of PET or plastics | l/bottle        | SCR0/1             | SCR0.7/Bottle |
| 2009.5092              | ---- In immediate containers made of metals      | l/can           | SCR0/1             | SCR1/can      |
|                        | - Grape juice (including grape must) :           |                 |                    |               |
|                        | -- Of a Brix value not exceeding 30              |                 |                    |               |
|                        | --- Other  |                 |                    |               |
| 2009.6191              | ---- In immediate bottle made of PET or plastics | l/bottle        | SCR0/1             | SCR0.7/Bottle |
| 2009.6192              | ---- In immediate containers made of metal       | l/can           | SCR0/1             | SCR1/can      |
|                        | -- Other   |                 |                    |               |
| 2009.6910              | --- In immediate bottle made of PET or plastics  | l/bottle        | SCR0/1             | SCR0.7/Bottle |
| 2009.6920              | --- In immediate containers made of metal        | l/can           | SCR0/1             | SCR1/can      |
|                        | - Apple juice:                                   |                 |                    |               |
|                        | -- Of a Brix value not exceeding 20              |                 |                    |               |
|                        | --- Other  |                 |                    |               |
| 2009.7191              | ---- In immediate bottle made of PET or plastics | l/bottle        | SCR0/1             | SCR0.7/Bottle |
| 2009.7192              | ---- In immediate containers made of metal       | l/can           | SCR0/1             | SCR1/can      |
|                        | -- Other   |                 |                    |               |
| 2009.7910              | --- In immediate bottle made of PET or plastics  | l/bottle        | SCR0/1             | SCR0.7/Bottle |
| 2009.7920              | --- In immediate containers made of metal        | l/can           | SCR0/1             | SCR1/can      |

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| Tariff Item<br>HS Code | Description of Excisable Goods  | Taxable<br>Base | Excise Tax<br>Rate | Excise Levy   |
|                        | - Juice of any other single fruit or vegetable  |                 |                    |               |
|                        | --- Other single juices with no sugar added   |                 |                    |               |
| 2009.8011              | ---- In immediate bottle made of PET or plastics  | l/bottle        | SCR0/1             | SCR0.7/Bottle |
| 2009.8012              | ---- In immediate containers made of metal  | l/can           | SCR0/1             | SCR1/can      |
|                        | --- Other single juices with sugar added  |                 |                    |               |
| 2009.8091              | ---- In immediate bottle made of PET or plastics  | l/bottle        | SCR0/1             | SCR0.7/Bottle |
| 2009.8092              | ---- In immediate containers made of metal  | l/can           | SCR0/1             | SCR1/can      |
|                        | --- Mixtures of juices with no sugar added:   |                 |                    |               |
| 2009.9011              | ---- In immediate bottle made of PET or plastics  | l/bottle        | SCR0/1             | SCR0.7/Bottle |
| 2009.9012              | ---- In immediate containers made of metal  | l/can           | SCR0/1             | SCR1/can      |
|                        | --- Mixtures of juices with sugar added   |                 |                    |               |
| 2009.9021              | ---- In immediate bottle made of PET or plastics  | l/bottle        | SCR0/1             | SCR0.7/Bottle |
| 2009.9022              | ---- In immediate containers made of metal  | l/can           | SCR0/1             | SCR1/can      |
|                        |   |                 |                    |               |
| <b>22.01</b>           | <b>Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice and snow</b> |                 |                    |               |
|                        | - Mineral waters and aerated waters   |                 |                    |               |
| 2201.1010              | --- In immediate bottles made of PET or plastics  | l/bottle        | SCR0/1             | SCR0.7/Bottle |
| 2201.1090              | --- In immediate containers made metal  | l/can           | SCR0/1             | SCR1/can      |
|                        | - Other   |                 |                    |               |
| 2201.9010              | --- In immediate bottles made of PET or plastics  | l/bottle        | SCR0/1             | SCR0.7/Bottle |
| 2201.9020              | --- In immediate containers made of metal   | l/can           | SCR0/1             | SCR1/can      |
|                        |   |                 |                    |               |

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|------------------------|--|-----------------|--------------------|---------------|
| Tariff Item<br>HS Code | Description of Excisable Goods   | Taxable<br>Base | Excise Tax<br>Rate | Excise Levy   |
| <b>22.02</b>           | <b>Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading 20.09.</b> |                 |                    |               |
|                        | - Waters, including minerals waters and aerated waters, containing added sugar or other sweetening matter or flavoured   |                 |                    |               |
| 2202.1010              | --- In immediate bottles made of PET or plastics   | l/bottle        | SCR0/1             | SCR0.7/Bottle |
| 2202.1020              | --- In immediate containers made of metal  | l/can           | SCR0/1             | SCR1/can      |
|                        | - Other :  |                 |                    |               |
|                        | --- dietetic or low calorie beverages such as lemonade, orangeade, cola  |                 |                    |               |
| 2202.9011              | ---- In immediate bottles made of PET or plastics  | l/bottle        | SCR0/1             | SCR0.7/Bottle |
| 2202.9012              | ---- In immediate containers made of metal   | l/can           | SCR0/1             | SCR1/can      |
|                        | --- Other non - alcoholic beverages, such as those containing milk and cocoa, not including fruit or vegetable juices of heading 20.09.  |                 |                    |               |
| 2202.9021              | ---- In immediate bottles made of PET or plastics  | l/bottle        | SCR0/1             | SCR0.7/Bottle |
| 2202.9022              | ---- In immediate containers made of metals  | l/can           | SCR0/1             | SCR1/can      |
| <b>22.03</b>           | <b>Beer made from malt.</b>  |                 |                    |               |
| 2203.0010              | --- In immediate bottles made of PET or plastics   | l/bottle        | SCR19.07/1         | SCR0.7/Bottle |
| 2203.0020              | --- In immediate containers made of other materials  | l               | SCR 19.07/1        | Nil           |
| 2203.0030              | --- In immediate containers made of metal  | l/can           | SCR19.07/1         | SCR1/can      |
|                        | --- Stout  |                 |                    |               |
| 2203.0041              | ---- Stout made from malt in immediate bottles made of PET or plastics   | l/bottle        | SCR13.77/1         | SCR0.7/Bottle |
| 2203.0042              | ---- Stout made from malt in immediate containers made of other materials  | l               | SCR13.77/1         | Nil           |
| 2203.0043              | ---- Stout made from malt in immediate containers made of metal  | l/can           | SCR13.77/1         | SCR1/can      |

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| Tariff Item<br>HS Code | Description of Excisable Goods  | Taxable<br>Base | Excise Tax<br>Rate | Excise Levy   |
| <b>22.04</b>           | <b>Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09</b> |                 |                    |               |
|                        | - Sparkling wine  |                 |                    |               |
| 2204.1010              | --- In immediate bottles made of PET or plastics  | l/bottle        | SCR40/l            | SCR0.7/Bottle |
| 2204.1020              | --- In immediate containers made of other materials   | l               | SCR40/l            | Nil           |
|                        | - Other wine; grape must with fermentation prevented or arrested by the addition of alcohol :       |                 |                    |               |
|                        | -- In containers holding 2 L or less  |                 |                    |               |
|                        | --- Having an alcoholic strength exceeding 8% but not exceeding 15% vol.                            |                 |                    |               |
| 2204.2111              | ---- In immediate bottles made of PET or plastics   | l/bottle        | SCR40/l            | SCR0.7/Bottle |
| 2204.2119              | ---- In immediate containers made of other materials  | l               | SCR40/l            | Nil           |
|                        | --- Having an alcoholic strength exceeding 15% but not exceeding 30% vol.                           |                 |                    |               |
| 2204.2121              | ---- In immediate bottles made of PET or plastics   | l/bottle        | SCR80/l            | SCR0.7/Bottle |
| 2204.2129              | ---- In immediate containers made of other materials  | l               | SCR80/l            | Nil           |
|                        | -- Other  |                 |                    |               |
|                        | --- Having an alcoholic strength exceeding 8% but not exceeding 15% vol.                            |                 |                    |               |
| 2204.2911              | ---- In immediate bottles made of PET or plastics   | l/bottle        | SCR40/l            | SCR0.7/Bottle |
| 2204.2919              | ---- In immediate containers made of other materials  | l               | SCR40/l            | Nil           |
|                        | --- Having an alcoholic strength exceeding 15% but not exceeding 30% vol.                           |                 |                    |               |
| 2204.2921              | ---- In immediate bottles made of PET or plastics   | l/bottle        | SCR80/l            | SCR0.7/Bottle |
| 2204.2929              | ---- In immediate containers made of other materials  | l               | SCR80/l            | Nil           |
|                        | - Other grape must  |                 |                    |               |
|                        | --- Having an alcoholic strength exceeding 8% but not exceeding 15% vol.                            |                 |                    |               |

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|------------------------|--|-----------------|--------------------|---------------|
| Tariff Item<br>HS Code | Description of Excisable Goods   | Taxable<br>Base | Excise Tax<br>Rate | Excise Levy   |
| 2204.3011              | ---- In immediate bottles made of PET or plastics  | l/bottle        | SCR40/l            | SCR0.7/Bottle |
| 2204.3019              | ---- In immediate containers made of other materials   | l               | SCR40/l            | Nil           |
|                        | --- Having an alcoholic strength exceeding 15% but not exceeding 30% vol.                    |                 |                    |               |
| 2204.3021              | ---- In immediate bottles made of PET or plastics  | l/bottle        | SCR80/l            | SCR0.7/Bottle |
| 2204.3029              | ---- In immediate containers made of other materials   | l               | SCR80/l            | Nil           |
|                        |  |                 |                    |               |
| <b>22.05</b>           | <b>Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances.</b> |                 |                    |               |
|                        | - In containers holding 2 L or less  |                 |                    |               |
|                        | --- Having an alcoholic strength by volume not exceeding 15% vol.                            |                 |                    |               |
| 2205.1011              | ---- In immediate bottles made of PET or plastics  | l/bottle        | SCR40/l            | SCR0.7/Bottle |
| 2205.1019              | ---- In immediate containers made of other materials   | l               | SCR40/l            | Nil           |
|                        | --- Having an alcoholic strength by volume exceeding 15% vol. but not exceeding 30% vol.     |                 |                    |               |
| 2205.1021              | ---- In immediate bottles made of PET or plastics  | l/bottle        | SCR80/l            | SCR0.7/Bottle |
| 2205.1029              | ---- In immediate containers made of other materials   | l               | SCR80/l            | Nil           |
|                        | - Other  |                 |                    |               |
|                        | --- Having an alcoholic strength by volume not exceeding 15% vol.                            |                 |                    |               |
| 2205.9011              | ---- In immediate bottles made of PET or plastics  | l/bottle        | SCR40/l            | SCR0.7/Bottle |
| 2205.9019              | ---- In immediate containers made of other materials   | l               | SCR40/l            | Nil           |
|                        | --- Having an alcoholic strength by volume exceeding 15% vol. but not exceeding 30% vol.     |                 |                    |               |
| 2205.9021              | ---- In immediate bottles made of PET or plastics  | l/bottle        | SCR80/l            | SCR0.7/Bottle |
| 2205.9029              | ---- In immediate containers made of other materials   | l               | SCR80/l            | Nil           |

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| Tariff Item<br>HS Code | Description of Excisable Goods  | Taxable<br>Base | Excise Tax<br>Rate | Excise Levy   |
| <b>22.06</b>           | <b>Other fermented beverages (for example, cider, perry, mead); mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included.</b> |                 |                    |               |
| 2206.0010              | --- In immediate bottles made of PET or plastics  | l/bottle        | SCR22.27/l         | SCR0.7/Bottle |
| 2206.0020              | --- In immediate containers made of metal   | l/can           | SCR22.27/l         | SCR1/can      |
| 2206.0090              | --- In immediate containers made of other materials   | l               | SCR22.27/l         | Nil           |
| <b>22.07</b>           | <b>Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol or higher; ethyl alcohol and other spirits, denatured, of any strength.</b>               |                 |                    |               |
|                        | - Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol or higher  |                 |                    |               |
| 2207.1010              | --- In immediate bottles made of PET or plastics  | l/bottle        | SCR0/l             | SCR0.7/Bottle |
|                        | - Ethyl alcohol and other spirits, denatured, of any strength   |                 |                    |               |
| 2207.2010              | --- In immediate bottles made of PET or plastics  | l/bottle        | SCR0/l             | SCR0.7/Bottle |
| <b>22.08</b>           | <b>Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol; spirits, liqueurs and other spirituous beverages.</b>                          |                 |                    |               |
|                        | - Spirits obtained by distilling grape wine or grape marc   |                 |                    |               |
| 2208.2010              | --- In immediate bottles made of PET or plastics  | l/bottle        | SCR120/l           | SCR0.7/Bottle |
| 2208.2090              | --- In immediate containers made of other materials   | l               | SCR120/l           | Nil           |
|                        | - Whiskies  |                 |                    |               |
| 2208.3010              | --- In immediate bottles made of PET or plastics  | l/bottle        | SCR120/l           | SCR0.7/Bottle |
| 2208.3090              | --- In immediate containers made of other materials   | l               | SCR120/l           | Nil           |
|                        | - Rum and other spirits obtained by distilling fermented sugar- cane products   |                 |                    |               |
| 2208.4010              | --- In immediate bottles made of PET or plastics  | l/bottle        | SCR120/l           | SCR0.7/Bottle |
| 2208.4090              | --- In immediate containers made of other materials   | l               | SCR120/l           | Nil           |



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| Tariff Item<br>HS Code | Description of Excisable Goods  | Taxable<br>Base      | Excise Tax<br>Rate | Excise Levy   |
|                        | - Gin and Geneva  |                      |                    |               |
| 2208.5010              | --- In immediate bottles made of PET or plastics                                  | l/bottle             | SCR120/1           | SCR0.7/Bottle |
| 2208.5090              | --- In immediate containers made of other materials                               | 1                    | SCR120/1           | Nil           |
|                        | - Vodka   |                      |                    |               |
| 2208.6010              | --- In immediate bottles made of PET or plastics                                  | l/bottle             | SCR120/1           | SCR0.7/Bottle |
| 2208.6090              | --- In immediate containers made of other materials                               | 1                    | SCR120/1           | Nil           |
|                        | - Liqueurs and cordials   |                      |                    |               |
|                        | --- Having an alcoholic strength by volume not exceeding 30%vol.                  |                      |                    |               |
| 2208.7011              | ---- In immediate bottles of PET or plastics                                      | l/bottle             | SCR60/1            | SCR0.7/Bottle |
| 2208.7019              | ---- In immediate containers made of other materials                              | 1                    | SCR60/1            | Nil           |
|                        | --- Having an alcoholic strength by volume exceeding 30%vol.                      |                      |                    |               |
| 2208.7021              | ---- In immediate bottles made of PET or plastics                                 | l/bottle             | SCR120 /1          | SCR0.7/Bottle |
| 2208.7029              | ---- In immediate containers made of other materials                              | 1                    | SCR120/1           | Nil           |
|                        | - Other   |                      |                    |               |
|                        | --- Alcopops having alcohol strength exceeding 0.5% but not exceeding 15% volume. |                      |                    |               |
| 2208.9011              | ---- In immediate bottles made of PET or plastics                                 | l/bottle             | SCR 22.27/1        | SCR0.7/Bottle |
| 2208.9012              | ---- In immediate containers made of metals                                       | l/can                | SCR 22.27/1        | SCR1/can      |
| 2208.9019              | ---- In immediate containers made of other materials                              | 1                    | SCR 22.27/1        | Nil           |
|                        | --- Other   |                      |                    |               |
| 2208.9021              | ---- In immediate bottles made of PET or plastics                                 | l/bottle             | SCR 120/1          | SCR0.7/Bottle |
| 2208.9022              | ---- In immediate containers made of metals                                       | l/can                | SCR 120/1          | SCR1/can      |
| 2208.9029              | ---- In immediate containers made of other materials                              | 1                    | SCR120/1           | Nil           |
| 2402.2000              | - Cigarettes containing tobacco   | Per200<br>cigarettes | SCR404             | Nil           |

| Column 1               | Column 2  | Column 3        | Column 4           | Column 5    |
|------------------------|---|-----------------|--------------------|-------------|
| Tariff Item<br>HS Code | Description of Excisable Goods  | Taxable<br>Base | Excise Tax<br>Rate | Excise Levy |
| 27.10                  | <b>Petroleum oils and oils obtained from bituminous minerals, other than crude ; preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals , these oils being the basic constituents of the preparations; waste oils .</b>        |                 |                    |             |
|                        | - Petroleum oils and oils obtained from bituminous minerals ( Other than crude) and preparations not elsewhere specified or include, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations, other than waste oils: |                 |                    |             |
|                        | -- Light Oils and preparations  |                 |                    |             |
| 2710.1110              | --- Aviation spirit (Avgas)   | kg/l            | SCR2/1             | Nil         |
| 2710.1120              | --- Motor spirit ( gasoline, Mogas MSP)   | kg/l            | SCR8/1             | Nil         |
|                        | -- Other  |                 |                    |             |
|                        | --- Medium Oils and preparations  |                 |                    |             |
| 2710.1911              | ---- Kerosene, type jet fuel  | kg/l            | SCR8/1             | Nil         |
| 2710.1912              | ---- Illuminating kerosene (IK)   | kg/l            | SCR8/1             | Nil         |
|                        | --- Heavy oils and preparations   |                 |                    |             |
| 2710.1921              | ---- Gas oil ( Diesel Oil)  | kg/l            | SCR8/1             | Nil         |
| 2710.1922              | ---- Fuel oils ( furnace oil)   | kg/l            | SCR3.5/1           | Nil         |
| 2710.1923              | ---- Lubricating oils   | kg/l            | 5%                 | Nil         |
| 2710.1924              | ---- Greases  | kg/l            | 5%                 | Nil         |
| 2710.1925              | ---- Transformer oil  | kg/l            | 5%                 | Nil         |
| 2710.1926              | ---- Lubricating oil specifically designed for marine and agriculture use   | kg/l            | 5%                 | Nil         |
| 2710.1927              | ---- Lubricating greases other than greases of 2710.1924  | kg/l            | 5%                 | Nil         |
| 2710.1929              | ---- Other  | kg/l            | 5%                 | Nil         |
| <b>27.11</b>           | <b>Petroleum gases and other gaseous hydrocarbons</b>   |                 |                    |             |
|                        | - Liquefied :   |                 |                    |             |
| 2711.1100              | -- Natural Gas  | kg              | SCR0.50/1          | Nil         |
| 2711.1900              | -- Other  | kg              | SCR0.50/1          | Nil         |
|                        | - In gaseous state :  |                 |                    |             |
| 2711.2100              | -- Natural gas  | kg              | SCR0.50/1          | Nil         |
| 2711.2900              | -- Other  | kg              | SCR0.50/1          | Nil         |

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|------------------------|--|-----------------|--------------------|-----------------|
| Tariff Item<br>HS Code | Description of Excisable Goods   | Taxable<br>Base | Excise<br>Tax Rate | Excise Levy     |
|                        | <b>Articles for the conveyance or packing of goods, plastics; stoppers , lids , caps and other closures, of plastics</b>   |                 |                    |                 |
|                        | - Carboys , bottles , flasks and similar articles  |                 |                    |                 |
| 3923.3010              | - - - PET bottles  | kg/bottle       | 0%                 | SCR0.7/Bottle l |
|                        | - Other  |                 |                    |                 |
| 3923.9010              | - - - Bottle preforms of plastics  | kg/bottle       | 0%                 | SCR0.7/Bottle   |
| <b>85.29</b>           | <b>Parts suitable for use solely or principally with the apparatus of headings 85.25 to 85.28</b>  |                 |                    |                 |
|                        | - Aerial and aerial reflectors of all kinds; parts suitable for use therewith  |                 |                    |                 |
| 8529.1010              | - - - Satelite Dish (0 to 1.5 m)   | kg              | 25%                | Nil             |
| 8529.1020              | - - - Satelite Dish ( 1.6m to 2.5m)  | kg              | 25%                | Nil             |
| 8529.1030              | - - - Satelite Dish (2.6m to 3.5m)   | kg              | 25%                | Nil             |
| 8529.1040              | - - - Satelite Dish( 3.6m and above)   | kg              | 25%                | Nil             |
| <b>87.03</b>           | <b>Motor cars and other motor vehicles principally designed for the transport of persons (o ther than those of heading 87.02), including station wagons and racing cars.</b> |                 |                    |                 |
|                        | -- Of Capacity not exceeding 1,000cc:  |                 |                    |                 |
|                        | - Other vehicles with, spark ignition internal combustion reciprocating piston engine :  |                 |                    |                 |
|                        | -- Of Capacity not exceeding 1,000cc:  |                 |                    |                 |
| 8703.2130              | - - - Quad Motorcycles   | kg/no           | 50%                | Nil             |
| 8703.2190              | - - - Other  | kg/no           | 25%                | Nil             |
|                        | - - - Of Capacity not exceeding 1,300cc:   |                 |                    |                 |
| 8703.2212              | - - - - Twin Cab / Double Cab  | kg/no           | 25%                | Nil             |

| Column 1               | Column 2   | Column 3        | Column 4           | Column 5       |
|------------------------|--|-----------------|--------------------|----------------|
| Tariff Item<br>HS Code | Description of Excisable Goods   | Taxable<br>Base | Excise<br>Tax Rate | Excise<br>Levy |
| 8703.2219              | ---- Other   | kg/no           | 25%                | Nil            |
|                        | --- Of Capacity exceeding 1300cc but not exceeding 1,500cc:  |                 |                    |                |
| 8703.2222              | ---- Twin Cab / Double Cab   | kg/no           | 25%                | Nil            |
| 8703.2229              | ---- Other   | kg/no           | 25%                | Nil            |
|                        | --- Of Capacity exceeding 1500cc but not exceeding 1,600cc:  |                 |                    |                |
| 8703.2312              | ---- Twin Cab / Double Cab   | kg/no           | 25%                | Nil            |
| 8703.2319              | ---- Other   | kg/no           | 25%                | Nil            |
|                        | --- Of Capacity exceeding 1600cc but not exceeding 2,000cc:  |                 |                    |                |
| 8703.2322              | ---- Twin Cab / Double Cab   | kg/no           | 50%                | Nil            |
| 8703.2329              | ---- Other   | kg/no           | 50%                | Nil            |
|                        | --- Of Capacity exceeding 2000cc but not exceeding 3000cc:   |                 |                    |                |
| 8703.2332              | ---- Twin Cab / Double Cab   | kg/no           | 75%                | Nil            |
| 8703.2339              | ---- Other   | kg/no           | 75%                | Nil            |
|                        | --- Of Capacity exceeding 3000cc:  |                 |                    |                |
| 8703.2420              | ---- Twin Cab / Double Cab   | kg/no           | 75%                | Nil            |
| 8703.2490              | ---- Other   | kg/no           | 75%                | Nil            |
|                        | - Other vehicles, with compression - ignition internal<br>combustion piston engine (diesel or semi-diesel) : |                 |                    |                |
|                        | --- Of Capacity exceeding 1000cc   |                 |                    |                |
| 8703.3119              | ---- Other   | kg/no           | 25%                | Nil            |
|                        | --- Of Capacity exceeding 1000cc but not exceeding 1,300cc:  |                 |                    |                |
| 8703.3122              | ---- Twin Cab / Double Cab   | kg/no           | 25%                | Nil            |
| 8703.3129              | ---- Other   | kg/no           | 25%                | Nil            |
|                        | --- Of Capacity exceeding 1300cc but not exceeding 1,500cc:  |                 |                    |                |
| 8703.3132              | ---- Twin Cab / Double Cab   | kg/no           | 25%                | Nil            |
| 8703.3139              | ---- Other   | kg/no           | 25%                | Nil            |
|                        | --- Of Capacity exceeding 1500cc but not exceeding 1600cc:   |                 |                    |                |
| 8703.3212              | ---- Twin Cab / Double Cab   | kg/no           | 25%                | Nil            |
| 8703.3219              | ---- Other   | kg/no           | 25%                | Nil            |
|                        | --- Of Capacity exceeding 1600cc but not exceeding 2000cc:   |                 |                    |                |
| 8703.3222              | ---- Twin Cab / Double Cab   | kg/no           | 50%                | Nil            |
| 8703.3229              | ---- Other   | kg/no           | 50%                | Nil            |
|                        | --- Of Capacity exceeding 2000cc but not exceeding 2,500cc:  |                 |                    |                |
| 8703.3232              | ---- Twin Cab / Double Cab   | kg/no           | 75%                | Nil            |
| 8703.3239              | ---- Other   | kg/no           | 75%                | Nil            |
|                        | --- Of Capacity exceeding 2500cc but not exceeding 3000cc:   |                 |                    |                |

| Column 1<br>Tariff Item<br>HS Code | Column 2<br>Description of Excisable Goods  | Column 3<br>Taxable<br>Base | Column 4<br>Excise Tax<br>Rate | Column 5<br>Excise Levy |
|------------------------------------|---|-----------------------------|--------------------------------|-------------------------|
| 8703.3312                          | ---- Twin Cab / Double Cab  | kg/no                       | 75%                            | Nil                     |
| 8703.3319                          | ---- Other  | kg/no                       | 75%                            | Nil                     |
|                                    | --- Of Capacity exceeding 3000cc  |                             |                                |                         |
| 8703.3322                          | ---- Twin Cab / Double Cab  | kg/no                       | 75%                            | Nil                     |
| 8703.3329                          | ---- Other  | kg/no                       | 75%                            | Nil                     |
|                                    |   |                             |                                |                         |
| <b>87.04</b>                       | <b>Motor vehicles for the transport of goods</b>  |                             |                                |                         |
|                                    | Other, with compression- ignition internal combustion piston engine ( diesel or semi-diesel): |                             |                                |                         |
|                                    | -- g.v.w. not exceeding 5tonnes   |                             |                                |                         |
| 8704.2113                          | ---- Insulated Truck  | kg/no                       | 15%                            | Nil                     |
|                                    | --- g.v.w. exceeding 5 tonnes but not exceeding 8 tonnes                                      |                             |                                |                         |
| 8704.2211                          | ---- Single cab   | kg/no                       | 15%                            | Nil                     |
| 8704.2213                          | ---- Insulated Truck  | kg/no                       | 15%                            | Nil                     |
| 8704.2219                          | ---- Other  | kg/no                       | 15%                            | Nil                     |
|                                    | --- g.v.w. exceeding 8 tonnes but not exceeding 20 tonnes                                     |                             |                                |                         |
| 8704.2221                          | ---- Single cab   | kg/no                       | 15%                            | Nil                     |
| 8704.2223                          | ---- Insulated Truck  | kg/no                       | 15%                            | Nil                     |
| 8704.2229                          | ---- Other  | kg/no                       | 15%                            | Nil                     |

| Column 1               | Column 2  | Column 3        | Column 4           | Column 5    |
|------------------------|---|-----------------|--------------------|-------------|
| Tariff Item<br>HS Code | Description of Excisable Goods  | Taxable<br>Base | Excise Tax<br>Rate | Excise Levy |
| 8704.2300              | -- g.w.v. not exceeding 20 tonnes   | kg/no           | 0%                 | Nil         |
|                        | - Other, with spark-ignition internal combustion piston engine  |                 |                    |             |
|                        | -- g.w.v. not exceeding 5 tonnes:   |                 |                    |             |
|                        | -- g.w.v. not exceeding 1.5 tonnes :  |                 |                    |             |
|                        |   |                 |                    |             |
| 8704.3113              | ---- Insulated Truck  | kg/no           | 15%                | Nil         |
| 8704.3119              | ---- Other  | kg/no           | 15%                | Nil         |
|                        | --- g.w.v. exceeding 1.5 tonnes but not exceeding 5 tonnes:   |                 |                    |             |
| 8704.3123              | ---- Insulated Truck  | kg/no           | 15%                | Nil         |
| 8704.3129              | ---- Other  | kg/no           | 15%                | Nil         |
|                        | --- g.w.v. exceedi ng 5 tonnes but not exceeding 8tonnes:   |                 |                    |             |
| 8704.3211              | ---- Single cab   | kg/no           | 25%                | Nil         |
| 8704.3213              | ---- Insulated Truck  | kg/no           | 15%                | Nil         |
| 8704.3219              | ---- Other  | kg/no           | 25%                | Nil         |
|                        | --- g.w.v. exceeding 8 tonnes   |                 |                    |             |
| 8704.3221              | ---- Single cabs  | kg/no           | 15%                | Nil         |
| 8704.3223              | ---- Insulated Truck  | kg/no           | 15%                | Nil         |
| 8704.3229              | ---- Other  | kg/no           | 15%                | Nil         |
|                        | - Other   |                 |                    |             |
| 8704.9020              | --- Insulated Trucks  | kg/no           | 15%                | Nil         |
| 8704.9090              | --- Other   | kg/no           | 15%                | Nil         |
|                        | <b>Special purpose motor vehicles, other than to use principally designed for the transport of persons or goods ( for example , breakdown lorries, cranes lorries, fire fighting vehicles, concrete mixer lorries, road sweeper lorries, spraying lorries, mobile workshops, mobile radiological units)</b> |                 |                    |             |
| 8706.0000              | <b>Chassis fitted with engines , for the motor vehicles of heading 87.01 to 87.05</b>   | kg              | 100%               | Nil         |
|                        | <b>Bodies (including cabs), for the motor vehicles of heading 87.01 to 87.05.</b>   |                 |                    |             |
| 8707.1000              | - For the vehicles of heading 87.03   | kg              | 100%               | Nil         |
|                        | - Other   |                 |                    |             |

| Column 1               | Column 2   | Column 3        | Column 4           | Column 5       |
|------------------------|--|-----------------|--------------------|----------------|
| Tariff Item<br>HS Code | Description of Excisable Goods   | Taxable<br>Base | Excise Tax<br>Rate | Excise<br>Levy |
| 8707.9090              | --- Other  | kg              | 100%               | Nil            |
|                        | <b>Parts and accessories of the mptor vehicles of headings 87.01 to 87.05.</b>   |                 |                    |                |
|                        | - Road wheels and parts and accessories thereof  |                 |                    |                |
| 8708.7010              | --- Wheel rims fitted with used retreaded or re-grooved tyres  | kg              | 175%               | Nil            |
|                        | - Other parts and accessories :  |                 |                    |                |
|                        | -- Other   |                 |                    |                |
| 8708.9910              | --- Nose cuts, front cuts, rear cuts and quarter panels of vehicles of headings 87.02 to 87.04                           | kg/no           | 190%               | Nil            |
| 8708.9920              | --- Halfcut for vehicles of headings 87.02 to 87.03  | kg              | 175%               | Nil            |
| <b>87.11</b>           | <b>Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side - cars; side- cars</b> |                 |                    |                |
|                        | - With reciprocating internal combustion piston engine of a cylinder capacity exceeding 250cc but not exceeding 500cc    |                 |                    |                |
| 8711.3090              | --- Other  | kg/no           | 50%                | Nil            |
|                        | - With reciprocating internal combustion piston engine of a cylinder capacity exceeding 500cc but not exceeding 800cc    |                 |                    |                |
| 8711.4090              | --- Other  | kg/no           | 50%                | Nil            |
|                        | - With reciprocating internal combustion piston engine of a cylinder capacity exceeding 800cc                            |                 |                    |                |
| 8711.5090              | --- Other  | kg/no           | 50%                | Nil            |
|                        | - Other  |                 |                    |                |
| 8711.9090              | ---- Other   | kg/no           | 50%                | Nil.           |

**MADE this 15th day of January, 2014.**

**PIERRE LAPORTE  
MINISTER OF FINANCE, TRADE  
AND INVESTMENT**

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