

S.I. 19 of 2016**EXCISE TAX ACT***(Act 25 of 2009)***Excise Tax (Amendment of Schedule 1) Regulations, 2016**

In the exercise of the powers conferred by Section 22 of the Excise Tax Act, 2009, the Minister of Finance, Trade and The Blue Economy, hereby makes the following Regulations

1. These Regulations may be cited as the Excise Tax (Amendment of Schedule 1) Regulations, 2016. Citation

2. The Excise Tax (Amendment of Schedule 1 and 2) Regulations, 2009, are hereby amended, as follows by replacing in Schedule 1 the tariff items and entries relating thereto and substituting therefore in the appropriate column — Amendment of S.I. 106 of 2009 as last amended by S.I. 2 of 2015

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff Item HS Code	Description of Excisable Goods	Taxable Base	Excise Tax Rate	Excise Levy
8702.1000	- With compression-ignition internal combustion piston engine (diesel or semi diesel)	kg/no	5%	Nil
8702.9010	--- Hybrid Motor Vehicles	kg/no	5%	Nil
8702.9090	--- Other	kg/no	5%	Nil
	- Vehicles specially designed for travelling on snow; golf carts and similar vehicles			
8703.1010	--- LPG Powered Motor Vehicles	kg/no	5%	Nil
8703.1020	--- Hybrid Motor Vehicles	kg/no	5%	Nil
8703.1090	--- Other	kg/no	5%	Nil
	-- Of a cylinder capacity not exceeding 1,000 cc			
8703.2120	--- Hybrid Motor Vehicles	kg/no	5%	Nil
8703.2130	--- Quad Motorcycles	kg/no	75%	Nil
8703.2140	--- LPG Powered Motor Vehicles	kg/no	15%	Nil
8703.2190	--- Other	kg/no	50%	Nil
	--- Of a cylinder capacity not exceeding 1,300cc			
8703.2212	---- Twin Cab/ Double	kg/no	50%	Nil
8703.2213	---- Hybrid Motor Vehicles	kg/no	5%	Nil

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff Item HS Code	Description of Excisable Goods	Taxable Base	Excise Tax Rate	Excise Levy
8703.2214	---- LPG Powered Motor Vehicles	kg/no	15%	Nil
8703.2219	---- Other	kg/no	50%	Nil
	--- Of a cylinder exceeding 1,300 cc but not exceeding 1,500 cc:			
8703.2222	---- Twin Cab/Double Cab	kg/no	50%	Nil
8703.2223	---- Hybrid Motor Vehicles	kg/no	5%	Nil
8703.2224	---- LPG Powered Motor vehicles	kg/no	15%	Nil
8703.2229	---- Other	kg/no	50%	Nil
	--- Of a cylinder capacity exceeding 1,500cc but not exceeding 1,600 cc:			
8703.2312	---- Twin Cab/Double Cab	kg/no	50%	Nil
8703.2313	---- Hybrid Motor Vehicles	kg/no	5%	Nil
8703.2314	---- LPG Powered Motor vehicles	kg/no	15%	Nil
8703.2319	---- Other	kg/no	50%	Nil
	--- Of cylinder capacity exceeding 1,600cc but not exceeding 2,000 cc:			
8703.2322	---- Twin Cab/Double Cab	kg/no	75%	Nil
8703.2323	---- Hybrid Motor Vehicles	kg/no	5%	Nil
8703.2324	---- LPG Powered Motor vehicles	kg/no	15%	Nil
8703.2329	---- Other	kg/no	75%	Nil
	--- Of cylinder capacity exceeding 2,000cc but not exceeding 3,000 cc:			
8703.2332	---- Twin Cab/Double Cab	kg/no	100%	Nil
8703.2333	---- Hybrid Motor Vehicles	kg/no	5%	Nil
8703.2334	---- LPG Powered Motor vehicles	kg/no	15%	Nil
8703.2339	---- Other	kg/no	100%	Nil
	-- Of a cylinder capacity exceeding 3,000cc			
8703.2420	--- Twin Cab/Double Cab	kg/no	100%	Nil
8703.2430	--- Hybrid Motor Vehicles	kg/no	5%	Nil
8703.2440	--- LPG Powered Motor vehicles	kg/no	15%	Nil
8703.2490	--- Other	kg/no	100%	Nil
	--- Of a cylinder capacity not exceeding 1,000cc:			
8703.3112	---- Hybrid Motor Vehicles	kg/no	5%	Nil
8703.3119	---- Other	kg/no	50%	Nil
	--- Of a cylinder capacity exceeding 1,000cc but not exceeding 1,300 cc:			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff Item HS Code	Description of Excisable Goods	Taxable Base	Excise Tax Rate	Excise Levy
8703.3122	---- Twin Cab/Double Cab	kg/no	50%	Nil
8703.3123	---- Hybrid Motor Vehicles	kg/no	5%	Nil
8703.3129	---- Other	kg/no	50%	Nil
	--- Of a cylinder capacity exceeding 1,300cc but not exceeding 1,500 cc:			
8703.3132	---- Twin Cab/Double Cab	kg/no	50%	Nil
8703.3133	---- Hybrid Motor Vehicles	kg/no	5%	Nil
8703.3139	---- Other	kg/no	50%	Nil
	--- Of a cylinder capacity exceeding 1,500cc but not exceeding 1,600 cc:			
8703.3212	---- Twin Cab/Double Cab	kg/no	50%	Nil
8703.3213	---- Hybrid Motor Vehicles	kg/no	5%	Nil
8703.3219	---- Other	kg/no	50%	Nil
	--- Of a cylinder capacity exceeding 1,600cc but not exceeding 2,000 cc:			
8703.3222	---- Twin Cab/Double Cab	kg/no	75%	Nil
8703.3223	---- Hybrid Motor Vehicles	kg/no	5%	Nil
8703.3229	---- Other	kg/no	75%	Nil
	--- Of a cylinder capacity exceeding 2,000cc but not exceeding 2,500 cc:			
8703.3232	---- Twin Cab/Double Cab	kg/no	100%	Nil
8703.3233	---- Hybrid Motor Vehicles	kg/no	5%	Nil
8703.3239	---- Other	kg/no	100%	Nil
	--- Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc:			
8703.3312	---- Twin Cab/Double Cab	kg/no	100%	Nil
8703.3313	---- Hybrid Motor Vehicles	kg/no	5%	Nil
8703.3319	---- Other	kg/no	100%	Nil
	--- Of a cylinder capacity exceeding 3,000 cc:			
8703.3322	---- Twin Cab/Double Cab	kg/no	100%	Nil
8703.3323	---- Hybrid Motor Vehicles	kg/no	5%	Nil
8703.3329	---- Other	kg/no	100%	Nil

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff Item HS Code	Description of Excisable Goods	Taxable Base	Excise Tax Rate	Excise Levy
	--- Other			
8703.9041	---- Twin Cab/Double Cab	kg/no	25%	Nil
8703.9042	---- Quad motorcycles	kg/no	25%	Nil
8703.9043	---- LPG powered Motor Vehicles	kg/no	15%	Nil
8703.9049	---- Other	kg/no	25%	Nil
	-- g.v.w. not exceeding 5 tonnes			
8704.2111	---- Single-cab	kg/no	25%	Nil
8704.2113	---- Insulated Truck	kg/no	25%	Nil
8704.2114	---- Hybrid Motor Vehicles	kg/no	5%	Nil
8704.2119	---- Other	kg/no	25%	Nil
	--- g.v.w exceeding 5 tonnes but not exceeding 8 tonnes			
8704.2211	---- Single-cabs	kg/no	25%	Nil
8704.2213	---- Insulated Truck	kg/no	25%	Nil
8704.2214	---- Hybrid Motor Vehicles	kg/no	5%	Nil
8704.2219	---- Other	kg/no	25%	Nil
	--- g.v.w exceeding 8 tonnes but not exceeding 20 tonnes			
8704.2221	---- Single-cabs	kg/no	25%	Nil
8704.2223	---- Insulated Truck	kg/no	25%	Nil
8704.2224	---- Hybrid Motor Vehicles	kg/no	5%	Nil
8704.2229	---- Other	kg/no	25%	Nil
8704.2300	-- g.v.w exceeding 20 tonnes	kg/no	15%	Nil
	--- g.v.w not exceeding 15 tonnes			
8704.3111	---- Single cabs	kg/no	25%	Nil
8704.3113	---- Insulated truck	kg/no	25%	Nil
8704.3114	---- Hybrid Motor Vehicles	kg/no	5%	Nil
8704.3115	---- LGP powered motor vehicles	kg/no	15%	Nil
8704.3119	---- Other	kg/no	25%	Nil
	--- g.v.w exceeding 1.5 tonnes but not exceeding 5 tonnes			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff Item HS Code	Description of Excisable Goods	Taxable Base	Excise Tax Rate	Excise Levy
8704.3121	---- Single-cabs	kg/no	25%	Nil
8704.3123	---- Insulated Truck	kg/no	25%	Nil
8704.3124	---- Hybrid Motor Vehicles	kg/no	5%	Nil
8704.3125	---- LPG powered motor vehicles	kg/no	15%	Nil
8704.3129	---- Other	kg/no	25%	Nil
	--- g.v.w exceeding 5 tonnes but not exceeding 8 tonnes			
8704.3213	---- Insulated truck	kg/no	25%	Nil
8704.3214	---- Hybrid Motor Vehicles	kg/no	5%	Nil
8704.3215	---- LGP powered motor vehicles	kg/no	15%	Nil
	--- g.v.w exceeding 8 tonnes			
8704.3221	---- Single-cabs	kg/no	25%	Nil
8704.3223	---- Insulated Truck	kg/no	25%	Nil
8704.3224	---- Hybrid Motor Vehicles	kg/no	5%	Nil
8704.3225	---- LGP powered motor vehicles	kg/no	15%	Nil
8704.3229	---- Other	kg/no	25%	Nil
	- Other			
8704.9020	---- Insulated Truck	kg/no	25%	Nil
8704.9040	---- LGP powered motor vehicles	kg/no	15%	Nil
8704.9090	---- Other	kg/no	25%	Nil
8710.0000	Tanks and other armored fighting vehicles, motorised, whether or not fitted with weapons, and parts thereof of such vehicles	kg/no	25%	Nil
	- With reciprocating internal combustion piston engine of a cylinder capacity not exceeding 50cc			
8711.1010	--- Hybrid Motorcycle	kg/no	5%	Nil
8711.1020	--- LPG powered motorcycle	kg/no	15%	Nil
8711.1090	--- Other	kg/no	25%	Nil
	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 50cc but not exceeding 250cc:			