S.I. 30 of 2013

EXCISE TAX ACT

(Act 25 of 2009) .

Excise Tax (Amendment of Schedule 1 and 2) (Amendment) Regulations, 2013

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 Schedule 1 and 2) (Amendment) Regulations, 2013.

Citation

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

Amendment of S.I. 106 of 2009

"SCHEDULE 1 EXCISABLE GOODS AND RATES OF EXCISE TAX

Column 1	Column 2	Column 3	Column 4	Column 5
HS Code	Description of Excisable Goods	Unit of Quantity	Excise Tax Rate	Excise Levy
22.03	Beer made from malt			*
2203.0010	In immediate bottles made of PET or plastics	lt S	SCR19.07/lt	Nil
2203.0020	In immediate containers made of other materials	1t	SCR19.07/lt	Nil
2203,0030	In immediate containers made of metal	lt s	SCR19.07/lt	Nil
	Stout made from malt		DOINTS.OTH	1411
2203.0041	In immediate bottles made of PET or plastics	lt	SCR13.77/lt	Nil

	Column 2	Column 3	Column 4	Column 5
Column 1 HS Code	Description of Excisable Goods	Unit of Quantity	Excise Tax Rate	Excise Levy
2203.0042	In immediate containers made of	lt	SCR13.77/lt	Nil
2203.0043	other materials In immediate containers made of metal	lt	SCR13.77/lt-	Nil
22.04	Wine of fresh grapes, including fortified win heading 20.09	es; grape mu	st other than th	at of
	- Sparkling wine			2711
2204.1010	In immediate bottles made of PET or plastics	1t	SCR40/lt	Nil
2204.1020	In immediate containers made of other materials	1t	SCR40/lt	Nil
	- Other wine; grape must with fermentation prevented or arrested by the addition of alcohol:		21,00	HALL
	In containers holding 2 L or less			
	8% but not exceeding 15% vol.	AL STATE		
2204.2111	In immediate bottles made of PET or	lt	SCR40/lt	Nil
2204.2119	In immediate containers made of other materials	1t	SCR40/lt	Nil
F 3	Having an alcoholic strength exceeding 15% but not exceeding 30% vol.	lt	1 1 1 2 1 2 1 2 1 2 1 2 1 2 1 2 1 2 1 2	
2204.2121	In immediate bottles made of PET or plastics	lt	SCR80/lt	Nil
2204.2129	In immediate containers made of other materials	lt	SCR80/lt	Nil
	Other			

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HS Cod	Column 2	Column	3 Column 4	Colum
11.5 Coq	Description of Excisable Goods	Unit of Quantity		Excis Levy
	Having an alcoholic strength exceeding 8% but not exceeding 15% vol.			2019
2204.291	plastics In immediate bottles made of PET or	lt	SCR40/lt	Nil
2204.2919	other materials	lt	SCR40/lt	Nil
	Having an alcoholic strength exceeding 15% but not exceeding 30% vol.			INII
2204.2921	In immediate bottles made of PET or plastics	1t	SCR80/lt	Nil
2204.2929	other materials	lt	SCR80/lt	Nil
14	- Other grape must			
	8% but not exceeding 15% vol.			
204.3011	In immediate bottles made of PET or plastics	lt	SCR40/lt	Nil
204.3019	In immediate containers 1			INII
	The control of the co	lt	SCR40/lt	Nil
104 2021	Having an alcoholic strength exceeding 15% but not exceeding 30% vol.			
204.3021	In immediate bottles made of PET or plastics	lt	SCR80/lt	Nil
04.3029	other materials	It	SCR80/lt	Nil

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Column 1	Column 2	Column 3	Column 4	Column 5			
HS Code	Description of Excisable Goods U		Excise Tax Rate	Excise Levy			
22.05	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances.						
	- 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	lt	SCR40/lt	Nil			
2205.1019	In immediate containers made of other materials	1t	SCR40/lt	Nil			
To the T	Having an alcoholic strength by volume exceeding 15% vol. but not exceeding 30% vol.						
2205.1021	In immediate bottles made of PET or plastics	lt	SCR80/lt	Nil			
2205.1029	In immediate containers made of other materials	lt	SCR80/lt	Nil			
	- Other						
	Having an alcoholic strength by volume not exceeding 15% vol.	Ing III		TOTAL SEC			
2205.9011	In immediate bottles made of PET or plastics	lt	SCR40/lt	Nil			
2205.9019	In immediate containers made of other materials	lt	SCR40/lt	Nil			
	Having an alcoholic strength by volume exceeding 15% vol. but not exceeding 30% vol.		14	2.77			
2205.9021	In immediate bottles made of PET or plastics	1t	SCR80/lt	Nil			
2205.9029	In immediate containers made of other materials	lt	SCR80/lt	Nil			

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Column 1	Column 2	Column 3	Column 4	Column 5
HS Code	Description of Excisable Goods Unit Ouan		Excise Tax Rate	Excise Levy
22.06	Other fermented beverages (for example, cider, perry, mead); mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included.			=
2206:0010	In immediate bottles made of PET or plastics	lt	SCR22.27/lt	Nil
2206.0020	In immediate containers made of metal	1t	SCR22.27/lt	Nil
	In immediate containers made of other	lt .	SCR22.27/lt	Nil
2206.0090	materials			
2206.0090 22.07		ength by volum	ne of 80 % vol	or higher;
	Undenatured ethyl alcohol of an alcoholic streethyl alcohol and other spirits, denatured, of a	ength by volum	ne of 80 % vol	or higher;
22.07	undenatured ethyl alcohol of an alcoholic streethyl alcohol and other spirits, denatured, of a - Undenatured ethyl alcohol of an alcoholic streethyl alcoh	ngth by volumny strength.	ne of 80 % vol	or higher;
22.07 2207.1010	materials Undenatured ethyl alcohol of an alcoholic streethyl alcohol and other spirits, denatured, of a - Undenatured ethyl alcohol of an alcoholic streethyl al	ngth by volumny strength. rength by volumny kg/lt	ne of 80 % vol	or higher; or higher Nil
22.07 2207.1010	materials Undenatured ethyl alcohol of an alcoholic streethyl alcohol and other spirits, denatured, of a - Undenatured ethyl alcohol of an alcoholic streethyl alcohol of an alcoholic streethyl alcohol of an alcoholic streethyl alcohol and other spirits, denatured, of Ethyl alcohol and other spirits, denatured, of	ngth by volumny strength. rength by volumny kg/lt	ne of 80 % vol	or higher; or higher Nil

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Column 1	Column 2			Column 5			
HS Code	Description of Excisable Goods			Excise Levy			
22.08	, Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol; spirits, liqueurs and other spirituous beverages.						
	- Spirits obtained by distilling grape wine or grape marc		mer a rest				
2208.2010	In immediate bottles made of PET or plastics	lt	SCR 120/lt	Nil			
2208.2090	In immediate containers made of other materials	1t	SCR 120/lt	Nil			
	- Whiskies						
2208.3010	In immediate bottles made of PET or plastics	1t	SCR 120/lt	Nil			
2208.3090	In immediate containers made of other materials	lt	SCR 120/lt	Nil			
	- Rum and other spirits obtained by distilling fermented sugar- cane products						
2208.4010	In immediate bottles made of PET or plastics	1t:	SCR 120/lt	Nil			
2208.4090	In immediate containers made of other materials	111	SCR 120/lt	Nil			
	- Gin and Geneva						
2208.5010	In immediate bottles made of PET or plastics	llt	SCR 120/lt	Nil			
2208.5090	In immediate containers made of other materials	lt	SCR 120/lt	Nil			
777	- Vodka			ILST ET			
2208.6010	In immediate bottles made of PET or plastics	lt	SCR 120/lt	Nil			
2208.6090	In immediate containers made of other materials	lt	SCR 120/lt	Nil			

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	870¢ 870¢ 870¢	29	22
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	870		240

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Column	Column 2			
HS Code		Column	Column 4	Column
113 Code	Description of Excisable Goods	Unit of Quantity	Excise Tax Rate	Excise
	- Liqueurs and cordials	- Quantity	Rate	Levy
	Having an alcoholic strength by volume not exceeding 30%vol.	and the		
2208.7011	In immediate bottles of PET or plastics	lt .	SCR 60/lt	Nil
2208.7019	In immediate containers made of other materials		SCR 60/lt	Nil
	Having an alcoholic strength by volume exceeding	30%vol.		- 13
2208.7021 2208.7029	In immediate bottles made of PET or plastics	lt	SCR 120/lt	Nil
2208.7029	In immediate containers made of other materials	lt .	SCR 120/It	Nil
200 0051	- Alcopops having alcohol strength exceeding 0.5% but no	d avandin - ti	104	
2208.9011	In immediate bottles made of PET or plastics	lt lt	SCR 22.27/lt	Nil
208.9012	In immediate containers made of metals	It		
208.9019	Other		SCR 22.27/It	Nil
	Other	lt	SCR 22.27/lt	Nil
208,9021	In immediate bottles made of PET or plastics			
208.9022		lt	SCR 120/lt	Nil
	In immediate containers made of metals	It	SCR 120/lt	Nil
	Other	It	SCR 120/lt	3.111
.02	Cigars, cheroots, cigarillos, cigarettes, of toba	cco or of tobe	con substitutes	Nil
02.2000 -	Cigarettes containing tobacco			
		Cigarettes	SCR 404	Nil

100		Column 3	Column 4	Column 5
olumn 1 IS Code	Column 2	Unit of	Excise Tax Rate	Excise Levy
7.10	Petroleum oils and oils obtained from bituminous not elsewhere specified or included, containing by of oils obtained from bituminous minerals, these opreparations; waste oils.	minerals, other t weight 70 % or t oils being the basi	nore of petrole ic constituents	um oils or of the
	Light oils and preparations :	lt.	SCR 2/lt	Nil
2710.1110	Aviation spirit (Avgas) Motor spirit (gasoline, Mogas MSP)	lt.	SCR 4/lt	Nil
2710.1120			termella s	
	Other: Medium oils and preparations:			I Nil
		lt lt	SCR 4/lt	1000
2710,1911	Kerosene, type jet fuel Illuminating kerosene (IK)	lt	SCR 4/II	Nil
2710.1912			(Company)	117/55
	Heavy oils and preparations :	lt	SCR4/lt	Nil
2710.1921	Gas oil (Diesel oil)	lt	SCR 0.5/1	Nil
2710.192	2 Fuel oils (furnace oil)			
27.11	Petroleum gases and other gaseous hydrocarbo	ins		
115	- Liquefied :	lt .	SCR 0.5/	lt Nil
2711.110		lt	SCR 0.5/	lt cNil
2711.190				
	- In gaseous state:	lt	SCR 0.5	/lt Nil
2711.21	00 Natural gas	lt	SCR 0.5	/lt Nil
2711.29	yoo Other		- total	

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87.02	Motor Vehicles for the transport of ten or more persons, including the driver						
8702:1000							
,	- With compression ignition internal combustion piston engine (diesel or semi diesel)	kg/no	0%	Nil			
8702.9000	- Other	kg/no	0%	Nil			
87.03	Motor cars and other motor vehicles principally design than those of heading 87.02), including stati	ed for the tra	nsport of per	sons (oth			
	Of a cylinder capacity not exceeding 1,000cc:	31 - 3					
8703.1000	- Vehicles specially designed for travelling on snow; golf cars and similar vehicles	kg/no	0%	Nil			
	- Other vehicles, with spark-ignition internal combustion reciprocating piston engine:						
	Of a cylinder capacity not exceeding 1,000 cc:						
8703.2110	Ambulances	kg/no	0%	Nil			
8703.2120	Hybrid motor vehicles	kg/no	0%	Nil			
8703.2190	Other	kg/no	25%	Nil			
	Of a cylinder capacity exceeding 1 000 cc but not exceeding 1500 cc						
	Of a cylinder capacity not exceeding 1,300 cc:						
8703.2211	Ambulances	kg/no	0%	Nil			
8703.2212	Twin Cab/Double Cab	kg/no	25%	Nil			
8703.2213	Hybrid Motor Vehicles	kg/no	0%	Nil			
3703.2219	Other	kg/no	25%	Nil			
10	Of a cylinder capacity exceeding 1,300 cc but not exceeding 1,500 cc:						
3703.2221	Ambulances	kg/no	0%	Nil			
3703.2222	Twin Cab/Double Cab	kg/no	25%	Nil			
703.2223	Hybrid Motor Vehicles	kg/no	0%	Nil			
703.2229	Other	kg/no	25%	Nil			

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	Column 1	Column 2	Column 3	Column 4	Column
Colui HS C	HS Code	Description of Excisable Goods	Unit of Quantity	Excise Tax Rate	Excise Levy
27.10		Of a cylinder capacity exceeding 1 500 cc but not exceed	ding 3000 cc:		
27.10		Of a cylinder capacity exceeding 1,500 cc but not exce	eeding 1,600 cc:		
	8703.2311	Ambulances	kg/no	0%	Nil
	8703.2312	Twin Cab/Double Cab	kg/no	25%	Nil
2710.	8703.2313	Hybrid Motor Vehicles	kg/no	0%	Nil
2/10.	8703.2319.	Other	kg/no	25%	Nil
2710	87.03	Motor cars and other motor vehicles principally design than those of heading 87.02), including stati	ed for the tran	sport of perse racing cars.	ons (other
		Of a cylinder capacity not exceeding 1,000cc:			F-A
2710	8703.1000	- Vehicles specially designed for travelling on snow; golf cars and similar vehicles	kg/no	0%	Nil
2710		- Other vehicles, with spark-ignition internal combustio	n reciprocating	piston engin	e :
2710		Of a cylinder capacity not exceeding 1,000 cc:		10 25	
	8703.2110	Ambulances	kg/no	0%	Nil
27.11	8703,2120	Hybrid motor vehicles	kg/no	0%	Nil
	8703.2190	Other	kg/no	25%	Nil
2711		Of a cylinder capacity exceeding 1 000 cc but not exceed	eding 1500 cc:		
		Of a cylinder capacity not exceeding 1,300 cc:		-	N.W.
2711	8703.2211	Ambulances	kg/no	0%	Nil
2711	8703.2212	Twin Cab/Double Cab	kg/no	25%	Nil
	8703.2213	Hybrid Motor Vehicles	kg/no	0%	Nil
2711	8703.2219	Other	kg/no	25%	Nil

on t	Column 1	Column 2			
	HS Code		Column 3	Column	n 4 Colu
		Description of Excisable Goods	Unit of	Excise	5 Excis
		Of a cylinder capacity exceeding 1 200	Quantity	Tax Ra	te Lev
	8703,2221	Of a cylinder capacity exceeding 1,300 cc b	at not exceeding 1,500	oe :	-
	8703,2222	Twin Cab/Double Cab	kg/no	0%	Nil
	8703.2223	Hybrid Motor Vehicles	kg/no	25%	Nil
	8703.2229	Other	kg/no	0%	Nil
		Of a cylinder capacity exceeding 1 500 cc but no	kg/no	25%	Nil
		Of a cylinder capacity exceeding 1,500 cc but	ot exceeding 3000 cc :		
	8703.2311	Ambulances		1	
	8703.2312	Twin Cab/Double Cab	kg/no	0%	Nil
	8703.2313	Hybrid Motor Vehicles	kg/no	25%	Nil
	8703.2319	Other	kg/no	0%	Nil
		Of a cylinder capacity exceeding I	kg/no	25%	Nil
1		Ambulances		ing 2 000 cc	:
87	703.2322	Twin Cab/Double Cab	kg/no	0%	Nil
87	03.2323	Hybrid Motor Ve hicles	kg/no	50%	Nil
87	03.2329	Other	kg/no	0%	Nil
	-	- Of a cylinder capacity exceeding 2,000 cc but	kg/no	50%	Nil
870	03.2331	Ambulances	not exceeding 3,000 cc	:	
	3.2332	Twin Cab/Double Cab	kg/no	0%	Nil
	3.2333		kg/no	75% 1	Vil
8703	3.2339		kg/no	0% N	Vil
			kg/no	75% N	lil l

12.5	· ·	Column 3	Column 4	Column 5
Column 1	Column 2 Description of Excisable Goods	Unit of	Excise Tax	Excise Levy
HS Code	Description of Excisable Co-	Quantity	Rate	Levy
	,			2771
	Of a cylinder capacity exceeding 3,000 cc :	kg/no	0%	Nil
3703.2410	Ambulances	kg/no	75%	Nil
3703.2420	Twin Cab/Double Cab	kg/no	0%	Nil
8703.2430	Hybrid Motor Vehicles	kg/no	75%	Nil
8703.2490	Other		ongine (diesel	or semi-
	- Other vehicles, with compression-ignition internal codiesel): - Of a cylinder capacity not exceeding 1,500 cc:			
	Of a cylinder capacity not exceeding 1,000 cc:			
THE STATE OF		kg/no	0%	Nil
8703.3111	Ambulances	kg/no	0%	Nil
8703.3112	Hybrid Motor Vehicles	kg/no	25%	Nil
8703.3119	Other			
87.03	Motor cars and other motor vehicles principally des those of heading 87.02), including s			
	Of a cylinder capacity exceeding 1	.000 cc but not ex	ceeding 1,300	ec:
		kg/no	0%	Nil
8703.3121	Ambulances	kg/no	25%	Nil
8703.3122	Twin Cab/Double Cab	kg/no	0%	Nil
8703.3123	Hybrid Motor Vehicles	kg/no	25%	Nil
8703.3129	Other			

HS Co	de Description of Excisable Goods	Column 3	Column 4	Colum
	Of a cylinder capacity exceeding 1 200	Unit of Quantity	Excise Tax Rate	Excise Levy
8703.313	1 Ambulances	out not exceeding 1,5	00 cc:	Zery
8703.3132	Twin Cab/Double Cab	kg/no	0%	Nil
8703.3133	Hybrid Motor Valia	kg/no	25%	Nil
8703.3139	Other	kg/no	0%	Nil
-117	Of a cylinder capacity exceeding 1,500 cc bn	kg/no	25%	Nil
9702 224	Of a cylinder capacity exceeding 1,500 cc bu	not exceeding 2,500	ce:	N 1-1
8703.3211	Ambulances	t not exceeding 1,600	cc:	
8703.3212 8703.3213	Twin Cab/Double Cab	kg/no	0%	Nil
The state of the s	Hybrid Motor Vehicles	kg/no	25%	Nil
8703.3219	Other	kg/no	0%	Nil
0702	Of a cylinder capacity exceeding 1 600 cc but	kg/no	25%	Nil
8703.3221 8703.3222			cc:	
	Twin Cab/Double Cab	kg/no	0%	Nil
8703.3223 8703.3229	Hybrid Motor Vehicles	kg/no	50%	Nil
1703.3229	Other	kg/no	0%	Nil
1				Nil
87.03	Motor cars and other motor vehicles principally of other than those of heading 87.02), including			
IN	(other than those of heading 87.02), including Of a cylinder capacity exceeding 2,000 cc but no	station wagons and	sport of pers	ons
703.3231	Ambulances .		ang cars.	Div
03.3232	Win Cab/Double Cab	III CAON DOGGE	14041	lil
03.3233	Hybrid Motor Vehicles	1911/0	.5049	
03.3239	Other		% N	
		kg/no 75	5% N	1

	Column 2	Column 3	Column 4	Column 5
Column 1		Unit of	Excise	Excise
HS Code	Description of Excisable Goods	Quantity	Tax Rate	Levy
	Of a cylinder capacity exceeding 2,500 cc :		000ae :	11111111
	Of a cylinder capacity exceeding 2,500 cc b	but not exceeding 3	0%	Nil
8703.3311	Ambulances	kg/no	75%	Nil
8703.3312	Twin Cab/Double Cab	kg/no	0%	Nil
8703.3313	Hybrid Motor Vehicles	kg/no	75%	Nil
8703.3319	Other			
	Of a cylinder capacity exceeding 3,000 cc	kg/no	0%	Nil
8703.3321	Ambulances	kg/no	75%	Nil
8703.3322	Twin Cab/Double Cab	kg/no	0%	Nil
8703.3323	Hybrid Motor Vehicles	kg/no	75%	Nil
8703.3329	Other			
	- Other :			
	Battery Powered Electric Vehicles	kg/no	0%	Nil
8703.9011	Ambulances	kg/no	0%	Nil
8703.9021	Twin Cab/Double Cab	kg/no	0%	Nil
8703.9029	Other			
	Other	kg/no	0%	Nil
8703.9031		kg/no	00/	Ni
8703.9041		kg/nc	0%	Ni
8703.9049	9 Other			

HS Coo	Column 2		Column 4	Column
	Motor vehicles for the transport of goods.	Unit of Quantity	Excise Tax Rate	Excise Levy
8704.100	O - Dumpers designed for off-highway use			Levy
	Other, with compression-ignition internal combustion g.v.w. not exceeding 5 tonnes	kg/no	0%	Nil
1000	g.v.w. not exceeding 5 tonnes	n piston engine (diesel or semi	-diesel):
8704.211				
8704.2119	Other	kg/no	0%	Nil
	g.v.w. exceeding 5 tonnes but not exceeding 20 tonnes	kg/no	0%	Nil
0701	tonnes but not exceeding 8			
8704.2211	Single-cabs			
8704.2219	Other	kg/no	0%	Nil
	g.v.w. exceeding 8 tonnes but not exceeding 20 tonnes	kg/no	0%	Nil
8704.2221	Single-cabs			
8704.2229	Other	kg/no	0%	Nil
8704.2300	g.v.w exceeding 20 tonnes	kg/no	0%	Nil
	- Other, with spark-ignition internal combustion pist	kg/no	0%	Nil
	g.w.v. not exceeding 5 tonnes;	on engine:		T Ru
	g.v.w. not exceeding 1.5 tonnes:			
704.3111	Single cabs			
704.3119	Other	kg/no	0%	Nil
		kg/no	0%	Nil

Column 1	Column 2	Column 3	Column 4	Column 5
HS Code	Description of Excisable Goods	Unit of Quantity	Excise Tax Rate	Excise Levy
	, I all the last and all public			
8704.3121	Single-cabs	kg/no	0%	Nil
8704.3129	Other	kg/no	0%	Nil
	g.v.w. exceeding 5 tonn es			
	g.v.w. exceeding 5 tonnes but not exceeding 8 tonnes			
8704.3211	Single-cabs	kg/no	0%	Nil
8704.3219	Other	kg/no	0%	Nil
	g.v.w. exceeding 8 tonnes			
8704.3221	Single-cabs	kg/no	0%	Nil
8704.3229	Other	kg/no	0%	Nil
	- Other			
8704.9010	Refrigerated vehicle	kg/no	0%	Nil
8704.9020	Insulated trucks	kg/no	0%	Nil
8704.9090	Other	kg/no	0%	Nil
	Special purpose motor vehicles, other than those pripersons or goods (for example, breakdown lorries, concrete-mixer lorries, road sweeper lorries, spraying radiological unit	, crane lorries, ng lorries, mob	fire fighting v	vehicles
8705.1000	- Crane lorries	kg/no	0%	Nil
8705.2000	- Mobile drilling derricks	kg/no	0%	Nil
8705.3000	- Fire fighting vehicles	kg/no	0%	Nil
8705.4000	- Concrete-mixer lorries	kg/no	0%	Nil
8705.9000	- Other			

Column 1	Column 2	Column 3	Column 4	Column 5
HS Code	Description of Excisable Goods	Unit of Quantity	Excise Tax Rate	Excise Levy
87.11	Motorcycles (including mopeds) and cycles fitted with a cars; side-cars	n auxiliary m	otor, with or	without side -
8711.1000	- With reciprocating internal combustion piston engine of a cylinder capacity not exceeding 50 cc	kg/no	0%	Nil
8711.2000	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 50 cc but not exceeding 250 cc	kg/no	0%	Nil
8711.3000	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 250 cc but not exceeding 500 cc	kg/no	25%	Nil
8711.4000	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 500 cc but not exceeding 800 cc	kg/no	25%	Nil
8711.5000	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 800 cc	kg/no	25%	Nil
8711.9000	- Other	kg/no	25%	Nil

MADE this 11th day of April, 2013.

PIERRE LAPORTE MINISTER OF FINANCE, TRADE AND INVESTMENT