S.I. 34 of 2017

EXCISE TAX ACT

(Cap 264)

Excise Tax (Amendment of Schedule 1) Regulations, 2017

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

1. These Regulations may be cited as the Excise Tax (Amendment of Schedule 1) Regulations, 2017.

Citation

2. The Excise Tax (Amendment of Schedule 1 and 2) Regulations, 2009, are hereby amended as follows—

Amendment of S.I. 106 of 2009 as last amended by S.I. 27 of 2017

(a) by repealing in Schedule 1, the following tariff items and entries relating thereto and substituting therefor the following tariff items and entries thereto—

"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
	Motor cars and motor vehicles principally designed for the transport of persons (other than those of heading 87.02), including station wagons and racing cars.			
	Of a cylinder capacity not exceeding 1000cc:			
	- Vehicles specially designed for travelling on snow; golf carts and similar vehicles			
8703.1020	Hybrid Motor Vehicles	kg/no	12.5%	Nil

Column 1	Column 2	Column 3	Column 4 Excise	Column 5 Excise
Tariff Item	Description of Excisable Goods	Taxable Base	Tax Rate	Levy
HS Code	Of a cylinder capacity not exceeding 1,000 cc	1-70-5	12.70/	Nil
8703.2120	Hybrid Motor Vehicles	kg/no	12.5%	NII
	1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1			7
	Of a cylinder capacity not exceeding 1,300cc	kg/no	12.5%	Nil
8703.2213	Hybrid Motor Vehicles	Kg/HO	1900年入本	1 35(3X
	Of a cylinder exceeding1,300 cc but not			arts of
8703.2223	exceeding 1,500 cc: Hybrid Motor Vehicles	kg/no	12.5%	Nil
0703.222	OLD CROOL DESCRIPTION OF A PROPERTY	and about	ura erietar	new measure
	Of a cylinder capacity exceeding 1,500cc but			
	not exceeding 1,600 cc: Hybrid Motor Vehicles	kg/no	12.5%	Nil
8703.2313	Hybrid Wotor Volletes	Talaba		A SERVICE
	Of cylinder capacity exceeding 1,600cc but not	-		
	exceeding 2,000 cc:	kg/no	37.5%	Nil
8703.2323	Hybrid Motor Vehicles	(100)	S CONTRACT	
0.5 (No. 1)	Of cylinder capacity exceeding 2,000cc but not			
100	exceeding 2,500 cc:	kg/no	75%	Nil
8703.2333	Hybrid Motor Vehicles			
	Of cylinder capacity exceeding 2,500cc but not exceeding 3,000 cc:	The State of the S	,	2111
2702 22 12	Hybrid Motor Vehicles	kg/no	100%	Nil
8703.2343			Y	
TE BROVES	Of a cylinder capacity exceeding 3,000cc	lea/an	100%	Nil
8703.2430	Hybrid Motor Vehicles	kg/no	10070	-144

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
	Of a cylinder capacity not exceeding 1,000cc:			C
8703.3112	Hybrid Motor Vehicles	kg/no	12.5%	Nil
	Of a cylinder capacity exceeding 1,000cc but not exceeding 1,300 cc:			
8703.3123	Hybrid Motor Vehicles	kg/no	12.5%	Nil
	Of a cylinder capacity exceeding 1,300cc but not exceeding 1,500 cc:		September 1	
8703.3133	Hybrid Motor Vehicles	kg/no	12.5%	Nil
	Of a cylinder capacity exceeding 1,500cc but not exceeding 1,600 cc:			** 5" 191
8703.3213	Hybrid Motor Vehicles	kg/no	12.5%	Nil
	Of a cylinder capacity exceeding 1,600cc but not exceeding 2,000 cc:	0 g = 2400 f	ACTOR S	
8703.3223	Hybrid Motor Vehicles	kg/no	37.5%	Nil
	Of a cylinder capacity exceeding 2,000cc but not exceeding 2,500 cc:			Service Coll
8703.3233	Hybrid Motor Vehicles	kg/no	75%	Nil
	Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	A such grant to a	dans becard	W.
8703.3313	Hybrid Motor Vehicles	kg/no	100%	Nil
	Of a cylinder capacity exceeding 3,000 cc:	eso misio	012960250	
8703.3323	Hybrid Motor Vehicles	kg/no	100%	Nil
in the section	Other			CVAR June

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
	Motor vehicles for the transport of goods.		A SHARE TO	
	g.v.w. not exceeding 5tonnes			
8704.2114	Hybrid Motor Vehicles	kg/no	12.5%	Nil .
	g.v.w exceeding 5 tonnes but not exceeding 8 tonnes			
8704.2214	Hybrid Motor Vehicles	kg/no	12.5%	Nil
	g.v.w exceeding 8 tonnes but not exceeding 20 tonnes			
8704.2224	Hybrid Motor Vehicles	kg/no	12.5%	Nil
	g.v.w not exceeding 15 tonnes	20000 500	Visit Comment	
8704.3114	Hybrid Motor Vehicles	kg/no	12.5%	Nil.
	g.v.w exceeding 1.5 tonnes but not exceeding 5 tonnes			
8704.3124	Hybrid Motor Vehicles	kg/no	12.5%	Nil
	g.v.w exceeding 5 tonnes but not exceeding 8 tonnes			
8704.3214	Hybrid Motor Vehicles	kg/no	12.5%	- Nil
	g.v.w exceeding 8 tonnes		10 XX	
8704.3224	Hybrid Motor Vehicles	kg/no	12.5%	Nil
	Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without sidecars, sidecars.			
	- With reciprocating internal combustion piston engine of a cylinder capacity not exceeding 50cc			10 W
8711.1010	Hybrid Motorcycle	kg/no	12.5%	Nil
	- With reciprocating internal combustion piston		W.	
	engine of a cylinder capacity exceeding 50cc but not exceeding 250cc			
8711.2010	Hybrid motorcycle	kg/no	12.5%	Nil
	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 250cc but not exceeding 500cc		1	7 1 3 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1
8711.3010	Hybrid motorcycle	k.g/no	12.5%	Nil

Column 1	Column 2	Column 3	G.1.	T - Way
Tariff Item	Description of Evolution C	Column 3	Column 4	Column 5
HS Code	Description of Excisable Goods	Taxable	Excise Tax	Excise
	- With reciprocating internal combustion piston	Base	Rate	Levy
	engine of a cylinder capacity exceeding 500cc but not exceeding 800cc			
8711.4010	Hybrid motorcycle			
		kg/no	12.5%	Nil
	- With reciprocating internal combustion piston			
	engine of a cylinder capacity exceeding 800cc		6	Karal J.
3711.5010	Hybrid motorcycle			
	- Januario de la constanta de	kg/no	12.5%	Nil":

(a) by repealing the following HS codes and all entries relating thereto—

"8703.2140, 8703.2214, 8703.2224, 8703.2314, 8703.2324, 8703.2334, 8703.2440, 8703.9043, 8704.3115, 8704.3125, 8704.3215, 8704.3225, 8704.9040, 8711.1020, 8711.2020, 8711.3020, 8711.4020, 8711.5020, 8711.9030."

MADE this 27th day of June, 2017.

PETER LAROSE MINISTER OF FINANCE, TRADE AND ECONOMIC PLANNING