

## 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<br>HS Code | Description of Excisable Goods  | Taxable<br>Base | Excise Tax<br>Rate | Excise Levy |
|                        | <b>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.</b> |                 |                    |             |
|                        | 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<br>Tariff Item<br>HS Code | Column 2<br>Description of Excisable Goods                               | Column 3<br>Taxable<br>Base | Column 4<br>Excise<br>Tax Rate | Column 5<br>Excise<br>Levy |
|------------------------------------|--|-----------------------------|--------------------------------|----------------------------|
|                                    | -- Of a cylinder capacity not exceeding 1,000 cc                         |                             |                                |                            |
| 8703.2120                          | --- Hybrid Motor Vehicles  | kg/no                       | 12.5%                          | Nil                        |
|                                    | --- Of a cylinder capacity not exceeding 1,300cc                         |                             |                                |                            |
| 8703.2213                          | ---- Hybrid Motor Vehicles   | kg/no                       | 12.5%                          | Nil                        |
|                                    | --- Of a cylinder exceeding 1,300 cc but not exceeding 1,500 cc:         |                             |                                |                            |
| 8703.2223                          | ---- Hybrid Motor Vehicles   | kg/no                       | 12.5%                          | Nil                        |
|                                    | --- Of a cylinder capacity exceeding 1,500cc but not exceeding 1,600 cc: |                             |                                |                            |
| 8703.2313                          | ---- Hybrid Motor Vehicles   | kg/no                       | 12.5%                          | Nil                        |
|                                    | --- Of cylinder capacity exceeding 1,600cc but not exceeding 2,000 cc:   |                             |                                |                            |
| 8703.2323                          | ---- Hybrid Motor Vehicles   | kg/no                       | 37.5%                          | Nil                        |
|                                    | --- Of cylinder capacity exceeding 2,000cc but not exceeding 2,500 cc:   |                             |                                |                            |
| 8703.2333                          | ---- Hybrid Motor Vehicles   | kg/no                       | 75%                            | Nil                        |
|                                    | --- Of cylinder capacity exceeding 2,500cc but not exceeding 3,000 cc:   |                             |                                |                            |
| 8703.2343                          | ---- Hybrid Motor Vehicles   | kg/no                       | 100%                           | Nil                        |
|                                    | -- Of a cylinder capacity exceeding 3,000cc                              |                             |                                |                            |
| 8703.2430                          | --- Hybrid Motor Vehicles  | kg/no                       | 100%                           | 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<br>Levy |
|                        | --- Of a cylinder capacity not exceeding 1,000cc:                         |                 |                    |                |
| 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:  |                 |                    |                |
| 8703.3133              | ---- Hybrid Motor Vehicles  | kg/no           | 12.5%              | Nil            |
|                        | --- Of a cylinder capacity exceeding 1,500cc but not exceeding 1,600 cc:  |                 |                    |                |
| 8703.3213              | ---- Hybrid Motor Vehicles  | kg/no           | 12.5%              | Nil            |
|                        | --- Of a cylinder capacity exceeding 1,600cc but not exceeding 2,000 cc:  |                 |                    |                |
| 8703.3223              | ---- Hybrid Motor Vehicles  | kg/no           | 37.5%              | Nil            |
|                        | --- Of a cylinder capacity exceeding 2,000cc but not exceeding 2,500 cc:  |                 |                    |                |
| 8703.3233              | ---- Hybrid Motor Vehicles  | kg/no           | 75%                | Nil            |
|                        | --- Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc: |                 |                    |                |
| 8703.3313              | ---- Hybrid Motor Vehicles  | kg/no           | 100%               | Nil            |
|                        | --- Of a cylinder capacity exceeding 3,000 cc:                            |                 |                    |                |
| 8703.3323              | ---- Hybrid Motor Vehicles  | kg/no           | 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<br>Tax Rate | Excise<br>Levy |
|                        | <b>Motor vehicles for the transport of goods.</b>   |                 |                    |                |
|                        | -- 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   |                 |                    |                |
| 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  |                 |                    |                |
| 8704.3224              | ---- Hybrid Motor Vehicles  | kg/no           | 12.5%              | Nil            |
|                        | <b>Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without sidecars, sidecars.</b>  |                 |                    |                |
|                        | - With reciprocating internal combustion piston engine of a cylinder capacity not exceeding 50cc                      |                 |                    |                |
| 8711.1010              | --- Hybrid Motorcycle   | kg/no           | 12.5%              | Nil            |
|                        | - With reciprocating internal combustion piston 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 |                 |                    |                |
| 8711.3010              | --- Hybrid motorcycle   | kg/no           | 12.5%              | Nil            |



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| 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 |
|                        | - With reciprocating internal combustion piston 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                         |                 |                    |                |
| 8711.5010              | --- Hybrid motorcycle   | 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**