

## S.I. 68 of 2013

## EXCISE TAX ACT

(Act 25 of 2009)

**Excise Tax (Amendment of Schedule 1) (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) (Amendment) Regulations, 2013.

Citation

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

Amendment of  
S.I. 106 of 2009  
as last  
amended by  
S.I. 30 of 2013

(a) by inserting between HS Code 8703.2120 and 8703.2190 the following —

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
8703.2130	--- Quad Motorcycles	kg/no	50%	Nil

(b) by inserting between HS Code 8703.9021 and 8703.9029 the following —

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
8703.9022	---- Quad Motorcycles	kg/no	0%	Nil

- (c) by inserting between HS Code 8703.9041 and 8703.9049 the following —

Column 1 Tariff Item HS Code	Column 2 Description of Excisable Goods	Column 3 Taxable Base	Column 4 Excise Tax Rate	Column 5 Excise Levy
8703.9042	---- Quad Motorcycles	kg/no	0%	Nil

- (d) by inserting between HS Code 8704.2111 and 8704.2119 the following —

Column 1 Tariff Item HS Code	Column 2 Description of Excisable Goods	Column 3 Taxable Base	Column 4 Excise Tax Rate	Column 5 Excise Levy
8704.2112	---- Refrigerated vehicle	kg/no	0%	Nil
8704.2113	---- Insulated Truck	kg/no	15%	Nil
8704.2114	---- Hybrid	kg/no	0%	Nil

- (e) by repealing in HS Code 8704.2211 the excise tax rate in column 4 and substituting the specified rates as follows —

Column 1 Tariff Item HS Code	Column 2 Description of Excisable Goods	Column 3 Taxable Base	Column 4 Excise Tax Rate	Column 5 Excise Levy
8704.2211	---- Single cab	kg/no	15%	Nil

- (f) by inserting between HS Code 8704.2211 and 8704.2219 the following —

Column 1 Tariff Item HS Code	Column 2 Description of Excisable Goods	Column 3 Taxable Base	Column 4 Excise Tax Rate	Column 5 Excise Levy
8704.2212	---- Refrigerated vehicle	kg/no	0%	Nil
8704.2213	---- Insulated Truck	kg/no	15%	Nil
8704.2214	---- Hybrid	kg/no	0%	Nil

- (g) by repealing in HS Code 8704.2221 and 8704.2229 the excise tax rate in column 4 and substituting the specified rate in the appropriate column —

Column 1 Tariff Item HS Code	Column 2 Description of Excisable Goods	Column 3 Taxable Base	Column 4 Excise Tax Rate	Column 5 Excise Levy
8704.2221	---- Single cab	kg/no	15%	Nil
8704.2229	---- Other	kg/no	15%	Nil

- (h) by inserting between HS Code 8704.2221 and 8704.2229 the following —

Column 1 Tariff Item HS Code	Column 2 Description of Excisable Goods	Column 3 Taxable Base	Column 4 Excise Tax Rate	Column 5 Excise Levy
8704.2222	---- Refrigerated vehicle	kg/no	0%	Nil
8704.2223	---- Insulated Truck	kg/no	15%	Nil
8704.2224	---- Hybrid	kg/no	0%	Nil

- (i) by repealing in HS Code 8704.2300 the excise tax rate in column 4 and substituting the specified rate in the appropriate column —

Column 1 Tariff Item HS Code	Column 2 Description of Excisable Goods	Column 3 Taxable Base	Column 4 Excise Tax Rate	Column 5 Excise Levy
8704.2300	-- g.w.v. not exceeding 20 tonnes	kg/no	5%	Nil

- (j) by inserting between HS Code 8704.3111 and 8704.3119 the following —

Column 1 Tariff Item HS Code	Column 2 Description of Excisable Goods	Column 3 Taxable Base	Column 4 Excise Tax Rate	Column 5 Excise Levy
8704.3112	---- Refrigerated vehicle	kg/no	0%	Nil
8704.3113	---- Insulated Truck	kg/no	15%	Nil
8704.3114	---- Hybrid	kg/no	0%	Nil

- (k) by inserting between HS Code 8704.3121 and 8704.3129 the following —

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
8704.3122	---- Refrigerated vehicle	kg/no	0%	Nil
8704.3123	---- Insulated Truck	kg/no	15%	Nil
8704.3124	---- Hybrid	kg/no	0%	Nil

- (l) by repealing in HS Code 8704.3211 and 8704.3219 the excise tax rate in column 4 and substituting the specified rate in the appropriate column —

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
8704.3211	---- Single cab	kg/no	25%	Nil
8704.3219	---- Other	kg/no	25%	Nil

- (m) by inserting in between HS Code 8704.3211 and 8704.3219 the following —

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
8704.3212	---- Refrigerated Vehicle	Kg/no	0%	Nil
8704.3213	---- Insulated Truck	Kg/no	15%	Nil
8704.3214	---- Hybrid	Kg/no	0%	Nil

- (n) by inserting repealing in HS Code 8704.3221 and 8704.3229 the excise tax rate in column 4 and substituting the specified rate in the appropriate column —

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
8704.3221	---- Single cabs	kg/no	15%	Nil
8704.3229	---- Other	kg/no	15%	Nil



- (o) by inserting between HS Code 8704.3221 and 8704.3229 the following —

Column 1 Tariff Item HS Code	Column 2 Description of Excisable Goods	Column 3 Taxable Base	Column 4 Excise Tax Rate	Column 5 Excise Levy
8704.3222	---- Refrigerated vehicle	kg/no	0%	Nil
8704.3223	---- Insulated Truck	kg/no	15%	Nil
8704.3224	---- Hybrid	kg/no	0%	Nil

- (p) by repealing in HS Code 8704.9020 and 8704.9090 the excise tax rate in column 4 and substituting the specified rate in the appropriate column —

Column 1 Tariff Item HS Code	Column 2 Description of Excisable Goods	Column 3 Taxable Base	Column 4 Excise Tax Rate	Column 5 Excise Levy
8704.9020	--- Insulated Trucks	kg/no	15%	Nil
8704.9090	--- Other	kg/no	15%	Nil

- (q) by inserting between HS Code 8704.9020 and 8704.9090 the following —

Column 1 Tariff Item HS Code	Column 2 Description of Excisable Goods	Column 3 Taxable Base	Column 4 Excise Tax Rate	Column 5 Excise Levy
8704.9030	--- Electrically operated vehicle	kg/no	0%	Nil

- (r) by repealing HS Code 8711.1000 and substituting therefor the following —

Column 1 Tariff Item HS Code	Column 2 Description of Excisable Goods	Column 3 Taxable Base	Column 4 Excise Tax Rate	Column 5 Excise Levy
8711.1010	--- Hybrids	kg/no	0%	Nil
8711.1090	--- Other	kg/no	0%	Nil

- (s) by repealing HS Code 8711.2000 and substituting therefor the following —

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
8711.2010	--- Hybrid	kg/no	0%	Nil
8711.2090	--- Other	kg/no	0%	Nil

- (t) by repealing HS Code 8711.3000 and substituting therefor the following —

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
8711.3010	--- Hybrids	kg/no	0%	Nil
8711.3090	--- Other	kg/no	25%	Nil

- (u) by repealing HS Code 8711.4000 and substituting therefor the following —

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
8711.4010	--- Hybrid	kg/no	0%	Nil
8711.4090	--- Other	kg/no	25%	Nil

- (v) by repealing HS Code 8711.5000 and substituting therefor the following —

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
8711.5010	--- Hybrids	kg/no	0%	Nil
8711.5090	--- Other	kg/no	25%	Nil

(w) by repealing HS Code 8711.9000 and substituting therefor the following —

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
8711.9010	---- Electrically Operated Motorcycles	kg/no	0%	Nil
8711.9020	---- Segways	kg/no	0%	Nil
8711.9090	---- Other	kg/no	25%	Nil

**MADE this 4th day of October, 2013.**

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

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