

S.I. 5 of 2014**EXCISE TAX ACT***(Act 25 of 2009)***Excise Tax (Amendment of Schedules 1 and 2)
(Amendment) Regulations, 2014**

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 Schedules 1 and 2) (Amendment) Regulations, 2014.

Citation

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

Amendment of
S.I. 106 of 2009
as last amended
by S.I. 68 of 2013

“SCHEDULE 1**EXCISABLE GOODS AND RATES OF EXCISE TAX**

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
	Milk and cream, not concentrated or containing added sugar or other sweetening matter.			
	- Of a fat content , by weight , not exceeding 1%			
0401.1011	- - - In immediate bottles made of PET or plastics	l/bottle	SCR0/1	SCR0.7/Bottle
0401.1091	- - - In immediate bottles made of PET or plastics	l/bottle	SCR0/1	SCR0.7/Bottle
	- Of a fat content, weight , exceeding 1% but not exceeding 6%			
	- - - Reconstituted (e.g. UHT)			
0401.2011	- - - In immediate bottles made of PET or plastics	l/bottle	SCR0/1	SCR0.7/Bottle
0401.2091	- - - In immediate bottles made of PET or plastics	l/bottle	SCR0/1	SCR0.7/Bottle

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
20.09	Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter.			
	- Orange juice :			
	-- Not frozen, of a Brix value not exceeding 20			
	--- Other :			
2009.1291	---- In immediate bottle made of PET or plastics	l/bottle	SCR0/1	SCR0.7/Bottle
2009.1292	---- In immediate containers made of metal	l/can	SCR0/1	SCR1/can
	-- Other			
2009.1910	--- In immediate bottle made of PET or plastics	l/bottle	SCR0/1	SCR0.7/Bottle
2009.1920	--- In immediate containers made of metal	l/can	SCR0/1	SCR1/can
	- Grapefruit (including pomelo) juice :			
	-- Of a brix value not exceeding 20			
	--- Other :			
2009.2191	---- In immediate bottle made of PET or plastics	l/bottle	SCR0/1	SCR0.7/Bottle
2009.2192	---- In immediate containers made of metal	l/can	SCR0/1	SCR1/can
	-- Other			
2009.2910	--- In immediate bottle made of PET or plastics	l/bottle	SCR0/1	SCR0.7/Bottle
2009.2920	--- In immediate containers made of metal	l/can	SCR0/1	SCR1/can
	- Juice of any other single citrus fruit:			
	-- Of a Brix value not exceeding 20			
	--- Other			
2009.3191	---- In immediate bottle made of PET or plastics	l/bottle	SCR0/1	SCR0.7/Bottle
2009.3192	---- In immediate containers made of metal	l/can	SCR0/1	SCR1/can
	-- Other			
2009.3910	--- In immediate bottle made of PET or plastics	l/bottle	SCR0/1	SCR0.7/Bottle
2009.3920	--- In immediate containers made of metal	l/can	SCR0/1	SCR1/can

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
	- Pineapple juice:			
	- - Of a Brix value not exceeding 20			
	- - - Other			
2009.4191	- - - - In immediate bottle made of PET or plastics	l/bottle	SCR0/1	SCR0.7/Bottle
2009.4192	- - - - In immediate containers made of metal	l/can	SCR0/1	SCR1/can
	- - Other			
2009.4910	- - - In immediate bottle made of PET or plastics	l/bottle	SCR0/1	SCR0.7/Bottle
2009.4920	- - - In immediate containers made of metal	l/can	SCR0/1	SCR1/can
	- Tomato juice			
	- - - Other			
2009.5091	- - - - In immediate bottle made of PET or plastics	l/bottle	SCR0/1	SCR0.7/Bottle
2009.5092	- - - - In immediate containers made of metals	l/can	SCR0/1	SCR1/can
	- Grape juice (including grape must) :			
	- - Of a Brix value not exceeding 30			
	- - - Other			
2009.6191	- - - - In immediate bottle made of PET or plastics	l/bottle	SCR0/1	SCR0.7/Bottle
2009.6192	- - - - In immediate containers made of metal	l/can	SCR0/1	SCR1/can
	- - Other			
2009.6910	- - - In immediate bottle made of PET or plastics	l/bottle	SCR0/1	SCR0.7/Bottle
2009.6920	- - - In immediate containers made of metal	l/can	SCR0/1	SCR1/can
	- Apple juice:			
	- - Of a Brix value not exceeding 20			
	- - - Other			
2009.7191	- - - - In immediate bottle made of PET or plastics	l/bottle	SCR0/1	SCR0.7/Bottle
2009.7192	- - - - In immediate containers made of metal	l/can	SCR0/1	SCR1/can
	- - Other			
2009.7910	- - - In immediate bottle made of PET or plastics	l/bottle	SCR0/1	SCR0.7/Bottle
2009.7920	- - - In immediate containers made of metal	l/can	SCR0/1	SCR1/can

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
	- Juice of any other single fruit or vegetable			
	- - - Other single juices with no sugar added			
2009.8011	- - - - In immediate bottle made of PET or plastics	l/bottle	SCR0/1	SCR0.7/Bottle
2009.8012	- - - - In immediate containers made of metal	l/can	SCR0/1	SCR1/can
	- - - Other single juices with sugar added			
2009.8091	- - - - In immediate bottle made of PET or plastics	l/bottle	SCR0/1	SCR0.7/Bottle
2009.8092	- - - - In immediate containers made of metal	l/can	SCR0/1	SCR1/can
	- - - Mixtures of juices with no sugar added:			
2009.9011	- - - - In immediate bottle made of PET or plastics	l/bottle	SCR0/1	SCR0.7/Bottle
2009.9012	- - - - In immediate containers made of metal	l/can	SCR0/1	SCR1/can
	- - - Mixtures of juices with sugar added			
2009.9021	- - - - In immediate bottle made of PET or plastics	l/bottle	SCR0/1	SCR0.7/Bottle
2009.9022	- - - - In immediate containers made of metal	l/can	SCR0/1	SCR1/can
22.01	Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice and snow			
	- Mineral waters and aerated waters			
2201.1010	- - - In immediate bottles made of PET or plastics	l/bottle	SCR0/1	SCR0.7/Bottle
2201.1090	- - - In immediate containers made metal	l/can	SCR0/1	SCR1/can
	- Other			
2201.9010	- - - In immediate bottles made of PET or plastics	l/bottle	SCR0/1	SCR0.7/Bottle
2201.9020	- - - In immediate containers made of metal	l/can	SCR0/1	SCR1/can

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
22.02	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading 20.09.			
	- Waters, including minerals waters and aerated waters, containing added sugar or other sweetening matter or flavoured			
2202.1010	--- In immediate bottles made of PET or plastics	l/bottle	SCR0/1	SCR0.7/Bottle
2202.1020	--- In immediate containers made of metal	l/can	SCR0/1	SCR1/can
	- Other :			
	--- dietetic or low calorie beverages such as lemonade, orangeade, cola			
2202.9011	---- In immediate bottles made of PET or plastics	l/bottle	SCR0/1	SCR0.7/Bottle
2202.9012	---- In immediate containers made of metal	l/can	SCR0/1	SCR1/can
	--- Other non - alcoholic beverages, such as those containing milk and cocoa, not including fruit or vegetable juices of heading 20.09.			
2202.9021	---- In immediate bottles made of PET or plastics	l/bottle	SCR0/1	SCR0.7/Bottle
2202.9022	---- In immediate containers made of metals	l/can	SCR0/1	SCR1/can
22.03	Beer made from malt.			
2203.0010	--- In immediate bottles made of PET or plastics	l/bottle	SCR19.07/1	SCR0.7/Bottle
2203.0020	--- In immediate containers made of other materials	l	SCR 19.07/1	Nil
2203.0030	--- In immediate containers made of metal	l/can	SCR19.07/1	SCR1/can
	--- Stout			
2203.0041	---- Stout made from malt in immediate bottles made of PET or plastics	l/bottle	SCR13.77/1	SCR0.7/Bottle
2203.0042	---- Stout made from malt in immediate containers made of other materials	l	SCR13.77/1	Nil
2203.0043	---- Stout made from malt in immediate containers made of metal	l/can	SCR13.77/1	SCR1/can

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
22.04	Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09			
	- Sparkling wine			
2204.1010	--- In immediate bottles made of PET or plastics	l/bottle	SCR40/l	SCR0.7/Bottle
2204.1020	--- In immediate containers made of other materials	l	SCR40/l	Nil
	- Other wine; grape must with fermentation prevented or arrested by the addition of alcohol :			
	-- In containers holding 2 L or less			
	--- Having an alcoholic strength exceeding 8% but not exceeding 15% vol.			
2204.2111	---- In immediate bottles made of PET or plastics	l/bottle	SCR40/l	SCR0.7/Bottle
2204.2119	---- In immediate containers made of other materials	l	SCR40/l	Nil
	--- Having an alcoholic strength exceeding 15% but not exceeding 30% vol.			
2204.2121	---- In immediate bottles made of PET or plastics	l/bottle	SCR80/l	SCR0.7/Bottle
2204.2129	---- In immediate containers made of other materials	l	SCR80/l	Nil
	-- Other			
	--- Having an alcoholic strength exceeding 8% but not exceeding 15% vol.			
2204.2911	---- In immediate bottles made of PET or plastics	l/bottle	SCR40/l	SCR0.7/Bottle
2204.2919	---- In immediate containers made of other materials	l	SCR40/l	Nil
	--- Having an alcoholic strength exceeding 15% but not exceeding 30% vol.			
2204.2921	---- In immediate bottles made of PET or plastics	l/bottle	SCR80/l	SCR0.7/Bottle
2204.2929	---- In immediate containers made of other materials	l	SCR80/l	Nil
	- Other grape must			
	--- Having an alcoholic strength exceeding 8% but not exceeding 15% vol.			

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
2204.3011	---- In immediate bottles made of PET or plastics	l/bottle	SCR40/1	SCR0.7/Bottle
2204.3019	---- In immediate containers made of other materials	1	SCR40/1	Nil
	--- Having an alcoholic strength exceeding 15% but not exceeding 30% vol.			
2204.3021	---- In immediate bottles made of PET or plastics	l/bottle	SCR80/1	SCR0.7/Bottle
2204.3029	---- In immediate containers made of other materials	1	SCR80/1	Nil
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	l/bottle	SCR40/1	SCR0.7/Bottle
2205.1019	---- In immediate containers made of other materials	1	SCR40/1	Nil
	--- Having an alcoholic strength by volume exceeding 15% vol. but not exceeding 30% vol.			
2205.1021	---- In immediate bottles made of PET or plastics	l/bottle	SCR80/1	SCR0.7/Bottle
2205.1029	---- In immediate containers made of other materials	1	SCR80/1	Nil
	- Other			
	--- Having an alcoholic strength by volume not exceeding 15% vol.			
2205.9011	---- In immediate bottles made of PET or plastics	l/bottle	SCR40/1	SCR0.7/Bottle
2205.9019	---- In immediate containers made of other materials	1	SCR40/1	Nil
	--- Having an alcoholic strength by volume exceeding 15% vol. but not exceeding 30% vol.			
2205.9021	---- In immediate bottles made of PET or plastics	l/bottle	SCR80/1	SCR0.7/Bottle
2205.9029	---- In immediate containers made of other materials	1	SCR80/1	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
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	l/bottle	SCR22.27/l	SCR0.7/Bottle
2206.0020	- - - In immediate containers made of metal	l/can	SCR22.27/l	SCR1/can
2206.0090	- - - In immediate containers made of other materials	l	SCR22.27/l	Nil
22.07	Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol or higher; ethyl alcohol and other spirits, denatured, of any strength.			
	- Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol or higher			
2207.1010	- - - In immediate bottles made of PET or plastics	l/bottle	SCR0/l	SCR0.7/Bottle
	- Ethyl alcohol and other spirits, denatured, of any strength			
2207.2010	- - - In immediate bottles made of PET or plastics	l/bottle	SCR0/l	SCR0.7/Bottle
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			
2208.2010	- - - In immediate bottles made of PET or plastics	l/bottle	SCR120/l	SCR0.7/Bottle
2208.2090	- - - In immediate containers made of other materials	l	SCR120/l	Nil
	- Whiskies			
2208.3010	- - - In immediate bottles made of PET or plastics	l/bottle	SCR120/l	SCR0.7/Bottle
2208.3090	- - - In immediate containers made of other materials	l	SCR120/l	Nil
	- Rum and other spirits obtained by distilling fermented sugar- cane products			
2208.4010	- - - In immediate bottles made of PET or plastics	l/bottle	SCR120/l	SCR0.7/Bottle
2208.4090	- - - In immediate containers made of other materials	l	SCR120/l	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
	- Gin and Geneva			
2208.5010	--- In immediate bottles made of PET or plastics	l/bottle	SCR120/l	SCR0.7/Bottle
2208.5090	--- In immediate containers made of other materials	l	SCR120/l	Nil
	- Vodka			
2208.6010	--- In immediate bottles made of PET or plastics	l/bottle	SCR120/l	SCR0.7/Bottle
2208.6090	--- In immediate containers made of other materials	l	SCR120/l	Nil
	- Liqueurs and cordials			
	--- Having an alcoholic strength by volume not exceeding 30%vol.			
2208.7011	---- In immediate bottles of PET or plastics	l/bottle	SCR60/l	SCR0.7/Bottle
2208.7019	---- In immediate containers made of other materials	l	SCR60/l	Nil
	--- Having an alcoholic strength by volume exceeding 30%vol.			
2208.7021	---- In immediate bottles made of PET or plastics	l/bottle	SCR120 /l	SCR0.7/Bottle
2208.7029	---- In immediate containers made of other materials	l	SCR120/l	Nil
	- Other			
	--- Alcopops having alcohol strength exceeding 0.5% but not exceeding 15% volume.			
2208.9011	---- In immediate bottles made of PET or plastics	l/bottle	SCR 22.27/l	SCR0.7/Bottle
2208.9012	---- In immediate containers made of metals	l/can	SCR 22.27/l	SCR1/can
2208.9019	---- In immediate containers made of other materials	l	SCR 22.27/l	Nil
	--- Other			
2208.9021	---- In immediate bottles made of PET or plastics	l/bottle	SCR 120/l	SCR0.7/Bottle
2208.9022	---- In immediate containers made of metals	l/can	SCR 120/l	SCR1/can
2208.9029	---- In immediate containers made of other materials	l	SCR120/l	Nil
2402.2000	- Cigarettes containing tobacco	Per200 cigarettes	SCR404	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
27.10	Petroleum oils and oils obtained from bituminous minerals, other than crude ; preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals , these oils being the basic constituents of the preparations; waste oils .			
	- Petroleum oils and oils obtained from bituminous minerals (Other than crude) and preparations not elsewhere specified or include, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations, other than waste oils:			
	-- Light Oils and preparations			
2710.1110	--- Aviation spirit (Avgas)	kg/l	SCR2/1	Nil
2710.1120	--- Motor spirit (gasoline, Mogas MSP)	kg/l	SCR8/1	Nil
	-- Other			
	--- Medium Oils and preparations			
2710.1911	---- Kerosene, type jet fuel	kg/l	SCR8/1	Nil
2710.1912	---- Illuminating kerosene (IK)	kg/l	SCR8/1	Nil
	--- Heavy oils and preparations			
2710.1921	---- Gas oil (Diesel Oil)	kg/l	SCR8/1	Nil
2710.1922	---- Fuel oils (furnace oil)	kg/l	SCR3.5/1	Nil
2710.1923	---- Lubricating oils	kg/l	5%	Nil
2710.1924	---- Greases	kg/l	5%	Nil
2710.1925	---- Transformer oil	kg/l	5%	Nil
2710.1926	---- Lubricating oil specifically designed for marine and agriculture use	kg/l	5%	Nil
2710.1927	---- Lubricating greases other than greases of 2710.1924	kg/l	5%	Nil
2710.1929	---- Other	kg/l	5%	Nil
27.11	Petroleum gases and other gaseous hydrocarbons			
	- Liquefied :			
2711.1100	-- Natural Gas	kg	SCR0.50/1	Nil
2711.1900	-- Other	kg	SCR0.50/1	Nil
	- In gaseous state :			
2711.2100	-- Natural gas	kg	SCR0.50/1	Nil
2711.2900	-- Other	kg	SCR0.50/1	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
	Articles for the conveyance or packing of goods, plastics; stoppers , lids , caps and other closures, of plastics			
	- Carboys , bottles , flasks and similar articles			
3923.3010	- - - PET bottles	kg/bottle	0%	SCR0.7/Bottle l
	- Other			
3923.9010	- - - Bottle preforms of plastics	kg/bottle	0%	SCR0.7/Bottle
85.29	Parts suitable for use solely or principally with the apparatus of headings 85.25 to 85.28			
	- Aerial and aerial reflectors of all kinds; parts suitable for use therewith			
8529.1010	- - - Satelite Dish (0 to 1.5 m)	kg	25%	Nil
8529.1020	- - - Satelite Dish (1.6m to 2.5m)	kg	25%	Nil
8529.1030	- - - Satelite Dish (2.6m to 3.5m)	kg	25%	Nil
8529.1040	- - - Satelite Dish(3.6m and above)	kg	25%	Nil
87.03	Motor cars and other motor vehicles principally designed for the transport of persons (o ther than those of heading 87.02), including station wagons and racing cars.			
	- - Of Capacity not exceeding 1,000cc:			
	- Other vehicles with, spark ignition internal combustion reciprocating piston engine :			
	- - Of Capacity not exceeding 1,000cc:			
8703.2130	- - - Quad Motorcycles	kg/no	50%	Nil
8703.2190	- - - Other	kg/no	25%	Nil
	- - - Of Capacity not exceeding 1,300cc:			
8703.2212	- - - - Twin Cab / Double Cab	kg/no	25%	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
8703.2219	---- Other	kg/no	25%	Nil
	--- Of Capacity exceeding 1300cc but not exceeding 1,500cc:			
8703.2222	---- Twin Cab / Double Cab	kg/no	25%	Nil
8703.2229	---- Other	kg/no	25%	Nil
	--- Of Capacity exceeding 1500cc but not exceeding 1,600cc:			
8703.2312	---- Twin Cab / Double Cab	kg/no	25%	Nil
8703.2319	---- Other	kg/no	25%	Nil
	--- Of Capacity exceeding 1600cc but not exceeding 2,000cc:			
8703.2322	---- Twin Cab / Double Cab	kg/no	50%	Nil
8703.2329	---- Other	kg/no	50%	Nil
	--- Of Capacity exceeding 2000cc but not exceeding 3000cc:			
8703.2332	---- Twin Cab / Double Cab	kg/no	75%	Nil
8703.2339	---- Other	kg/no	75%	Nil
	--- Of Capacity exceeding 3000cc			
8703.2420	---- Twin Cab / Double Cab	kg/no	75%	Nil
8703.2490	---- Other	kg/no	75%	Nil
	- Other vehicles, with compression - ignition internal combustion piston engine (diesel or semi-diesel) :			
	--- Of Capacity exceeding 1000cc			
8703.3119	---- Other	kg/no	25%	Nil
	--- Of Capacity exceeding 1000cc but not exceeding 1,300cc:			
8703.3122	---- Twin Cab / Double Cab	kg/no	25%	Nil
8703.3129	---- Other	kg/no	25%	Nil
	--- Of Capacity exceeding 1300cc but not exceeding 1,500cc:			
8703.3132	---- Twin Cab / Double Cab	kg/no	25%	Nil
8703.3139	---- Other	kg/no	25%	Nil
	--- Of Capacity exceeding 1500cc but not exceeding 1600cc:			
8703.3212	---- Twin Cab / Double Cab	kg/no	25%	Nil
8703.3219	---- Other	kg/no	25%	Nil
	--- Of Capacity exceeding 1600cc but not exceeding 2000cc:			
8703.3222	---- Twin Cab / Double Cab	kg/no	50%	Nil
8703.3229	---- Other	kg/no	50%	Nil
	--- Of Capacity exceeding 2000cc but not exceeding 2,500cc:			
8703.3232	---- Twin Cab / Double Cab	kg/no	75%	Nil
8703.3239	---- Other	kg/no	75%	Nil
	--- Of Capacity exceeding 2500cc but not exceeding 3000cc:			

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8703.3312	---- Twin Cab / Double Cab	kg/no	75%	Nil
8703.3319	---- Other	kg/no	75%	Nil
	--- Of Capacity exceeding 3000cc			
8703.3322	---- Twin Cab / Double Cab	kg/no	75%	Nil
8703.3329	---- Other	kg/no	75%	Nil
87.04	Motor vehicles for the transport of goods			
	Other, with compression- ignition internal combustion piston engine (diesel or semi-diesel):			
	-- g.v.w. not exceeding 5tonnes			
8704.2113	---- Insulated Truck	kg/no	15%	Nil
	--- g.v.w. exceeding 5 tonnes but not exceeding 8 tonnes			
8704.2211	---- Single cab	kg/no	15%	Nil
8704.2213	---- Insulated Truck	kg/no	15%	Nil
8704.2219	---- Other	kg/no	15%	Nil
	--- g.v.w. exceeding 8 tonnes but not exceeding 20 tonnes			
8704.2221	---- Single cab	kg/no	15%	Nil
8704.2223	---- Insulated Truck	kg/no	15%	Nil
8704.2229	---- Other	kg/no	15%	Nil

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8704.2300	-- g.w.v. not exceeding 20 tonnes	kg/no	0%	Nil
	- Other, with spark-ignition internal combustion piston engine			
	-- g.w.v. not exceeding 5 tonnes:			
	-- g.v.w. not exceeding 1.5 tonnes :			
8704.3113	---- Insulated Truck	kg/no	15%	Nil
8704.3119	---- Other	kg/no	15%	Nil
	--- g.w.v. exceeding 1.5 tonnes but not exceeding 5 tonnes:			
8704.3123	---- Insulated Truck	kg/no	15%	Nil
8704.3129	---- Other	kg/no	15%	Nil
	--- g.w.v. exceeding 5 tonnes but not exceeding 8 tonnes:			
8704.3211	---- Single cab	kg/no	25%	Nil
8704.3213	---- Insulated Truck	kg/no	15%	Nil
8704.3219	---- Other	kg/no	25%	Nil
	--- g.w.v. exceeding 8 tonnes			
8704.3221	---- Single cabs	kg/no	15%	Nil
8704.3223	---- Insulated Truck	kg/no	15%	Nil
8704.3229	---- Other	kg/no	15%	Nil
	- Other			
8704.9020	--- Insulated Trucks	kg/no	15%	Nil
8704.9090	--- Other	kg/no	15%	Nil
	Special purpose motor vehicles, other than to use principally designed for the transport of persons or goods (for example , breakdown lorries, cranes lorries, fire fighting vehicles, concrete mixer lorries, road sweeper lorries, spraying lorries, mobile workshops, mobile radiological units)			
8706.0000	Chassis fitted with engines , for the motor vehicles of heading 87.01 to 87.05	kg	100%	Nil
	Bodies (including cabs), for the motor vehicles of heading 87.01 to 87.05.			
8707.1000	- For the vehicles of heading 87.03	kg	100%	Nil
	- Other			

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
8707.9090	- - - Other	kg	100%	Nil
	Parts and accessories of the mptor vehicles of headings 87.01 to 87.05.			
	- Road wheels and parts and accessories thereof			
8708.7010	- - - Wheel rims fitted with used retreaded or re-grooved tyres	kg	175%	Nil
	- Other parts and accessories :			
	- - Other			
8708.9910	- - - Nose cuts, front cuts, rear cuts and quarter panels of vehicles of headings 87.02 to 87.04	kg/no	190%	Nil
8708.9920	- - - Halfcut for vehicles of headings 87.02 to 87.03	kg	175%	Nil
87.11	Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side - cars; side- cars			
	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 250cc but not exceeding 500cc			
8711.3090	- - - Other	kg/no	50%	Nil
	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 500cc but not exceeding 800cc			
8711.4090	- - - Other	kg/no	50%	Nil
	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 800cc			
8711.5090	- - - Other	kg/no	50%	Nil
	- Other			
8711.9090	- - - - Other	kg/no	50%	Nil.

MADE this 15th day of January, 2014.

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