

**S.I. 163 of 2020****EXCISE TAX ACT***(Cap 264)***Excise Tax (Amendment of Schedule 1) (No.3)  
Regulations, 2020**

In the exercise of the powers conferred by Section 22 of the Excise Tax Act, the Minister of finance, makes the following regulations —

1. These regulations may be cited as the Excise Tax (Amendment of Schedule 1) (No.3) Regulations, 2020.

Citation

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

Amendment of  
S.I. 106 of  
2009 as last  
amended by  
S.I. 80 of 2020

- (a) by repealing HS Codes “8703.2130”, “8703.2190”, “8703.2290”, “8703.2319”, “8703.2329”, “8703.2339”, “8703.2490”, “8703.3190”, “8703.3219”, “8703.3229”, “8703.3239”, “8703.3390”, “8703.4019”, “8703.4029”, “8703.4039”, “8703.4049”, “8703.5019”, “8703.5029”, “8703.5039”, “8703.5049”, “8703.6019”, “8703.6029”, “8703.6039”, “8703.6049”, “8703.7019”, “8703.7029”, “8703.7039”, “8703.7049”, “8703.9000”, “8704.2141”, “8704.2149”, “8704.2190”, “8704.2290”, “8704.2390”, “8704.3141”, “8704.3149”, “8704.3190”, “8704.3290”, “8704.9090”, “8711.1011”, “8711.1019”, “8711.1090”, “8711.2011”, “8711.2019”, “8711.2090”, “8711.3011”, “8711.3019”, “8711.3090”, “8711.4011”, “8711.4019”, “8711.4090”, “8711.5011”, “8711.5019”, “8711.5090”, “8711.9000” and entries relating thereto and substituting therefor the following HS Codes and entries which shall come into operation from the 1st January, 2021 to the 31<sup>st</sup> December, 2021—

Column 1	Column 2	Column 3	Column 4
Tariff Item HS Code	Description of Excisable Goods	Taxable Base	Excise Tax Rate
	<b>Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 87.02), including station wagons and racing cars.</b>		
8703.2130	Quad motorcycles	No.	100%

8703.2190	Other vehicles, with only spark-ignition internal combustion reciprocating piston engine not exc. 1000cc.	No.	75%
8703.2290	Other vehicles with only spark-ignition internal combustion reciprocating piston engine exc. 1000cc but not exceeding 1500cc	No.	75%
8703.2319	Other vehicles with only spark-ignition internal combustion reciprocating piston engine exc. 1500cc but not exceeding 1600cc	No.	75%
8703.2329	Other vehicles with only spark-ignition internal combustion reciprocating piston engine exc. 1600cc but not exc. 2000cc	No.	100%
8703.2339	Other vehicles with only spark-ignition internal combustion reciprocating piston engine exc. 2000cc but not exceeding 3000cc	No.	125%
8703.2490	Other vehicles with only spark-ignition internal combustion reciprocating piston engine exc. 3000cc	No.	125%
8703.3190	Other vehicles with only compression-ignition internal combustion piston engine (diesel or semi-diesel) not exc. 1500cc	No.	75%
8703.3219	Other with only compression-ignition internal combustion piston engine (diesel or semi-diesel) exceeding 1500cc but not exc. 1600cc	No.	75%
8703.3229	Other with only compression-ignition internal combustion piston engine (diesel or semi-diesel) exceeding 1600cc but not exc. 2000cc	No.	100%
8703.3239	Other vehicles with only compression-ignition internal combustion piston engine (diesel or semi-diesel) exc.2000cc but not exc. 2500cc	No.	125%
8703.3390	Other with only compression-ignition internal combustion piston engine (diesel or semi-diesel) exc. 2500cc	No.	125%
8703.4019	Other vehicles with both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion not exceeding 1600cc	No.	37.5%
8703.4029	Other with both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion exceeding 1600cc but not exceeding 2000cc	No.	100%
8703.4039	Other with both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion exceeding 2000cc but not exceeding 2500cc	No.	125%

8703.4049	Other with both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion exceeding 2500cc	No.	125%
8703.5019	Other with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion not exceeding 1600cc	No.	37.5%
8703.5029	Other with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion exceeding 1600cc but not exc. 2000cc	No.	100%
8703.5039	Other with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion exc. 2000cc but not exc. 2500cc	No.	125%
8703.5049	Other with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion exceeding 2500cc	No.	125%
8703.6019	Other vehicles with both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion, capable of being charged by plugging to external source of electric power not exc. 1600cc	No.	35%
8703.6029	Other with both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion, capable of being charged by plugging to external source of electric power exc. 1600cc but not exc. 2000cc	No.	40%
8703.6039	Other with both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion, capable of being charged by plugging to external source of electric power exc. 2000cc but not exc. 2500cc	No.	45%
8703.6049	Other with both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion, capable of being charged by plugging to external source of electric power exc. 2500cc	No.	50%
8703.7019	Other with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion, capable of being charged by plugging to external source of electric power not exc. 1600cc	No.	35%

8703.7029	Other with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion, capable of being charged by plugging to external source of electric power exc. 1600cc but not exc. 2000cc	No.	40%
8703.7039	Other with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion, capable of being charged by plugging to external source of electric power exc. 2000cc but not exc. 2500cc	No.	45%
8703.7049	Other with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion, capable of being charged by plugging to external source of electric power exc. 2500cc	No.	50%
8703.9000	Other motor vehicles	No.	50%
	<b>Motor vehicles for the transport for goods</b>		
8704.2141	Plug-in hybrid electric with compression-ignition internal combustion piston engine (diesel or semi-diesel) <5 tonnes	No.	35%
8704.2149	Other hybrid motor vehicle with compression-ignition internal combustion piston engine (diesel or semi-diesel) < 5 tonnes	No.	37.5%
8704.2190	Other with compression-ignition internal combustion piston engine (diesel or semi-diesel) <5 tonnes	No.	50%
8704.2290	Other with compression-ignition internal combustion piston engine (diesel or semi-diesel) g.v.v > 5 < 20 tonnes	No.	50%
8704.2390	Other with compression-ignition internal combustion piston engine (diesel or semi-diesel) g.v.w >20 tonnes	No.	50%
8704.3141	Plug-in hybrid electric with spark-ignition internal combustion piston engine <5 tonnes	No.	35%
8704.3149	Other hybrid motor vehicle with spark-ignition internal combustion piston engine g.v.w <5 tonnes	No.	37.5%
8704.3190	Other motor vehicles with spark-ignition internal combustion piston engine <5 tonnes	No.	50%
8704.3290	Other with spark-ignition internal combustion piston engine g.v.w >5 tonnes	No.	50%
8704.9090	Other motor vehicles for the transport of goods	No.	50%
	<b>Motorcycles including mopeds, and cycles fitted with an auxiliary motor, with or without side-cars: side cars</b>		
8711.1011	Hybrid Plug-in motorcycles With reciprocating internal combustion piston engine <50cc	No.	35%

8711.1019	other hybrid motorcycles With reciprocating internal combustion piston engine <50cc	No.	37.5%
8711.1090	Other motorcycles With reciprocating internal combustion piston engine <50cc	No.	50%
8711.2011	Hybrid Plug-in motorcycles With reciprocating internal combustion piston engine >50cc< 250cc	No.	35%
8711.2019	Other hybrid motorcycles With reciprocating internal combustion piston engine >50 cc <250cc	No.	37.5%
8711.2090	Other motorcycles With reciprocating internal combustion piston engine >50cc <250cc	No.	50%
8711.3011	Hybrid Plug-in With reciprocating internal combustion piston engine >250cc <500cc	No.	35%
8711.3019	Other hybrid motor cycles With reciprocating internal combustion piston engine >250cc <500cc	No.	37.5%
8711.3090	Other motorcycles With reciprocating internal combustion piston engine >250cc <500cc	No.	100%
8711.4011	Hybrid Plug-in motorcycles With reciprocating internal combustion piston engine >500cc <800cc	No.	35%
8711.4019	Other hybrid motorcycles With reciprocating internal combustion piston engine >500cc <800cc	No.	37.5%
8711.4090	Other motorcycles With reciprocating internal combustion piston engine >500cc <800cc	No.	100%
8711.5011	Hybrid Plug-in motorcycles With reciprocating internal combustion piston engine >800cc	No.	35%
8711.5019	Other hybrid motorcycles With reciprocating internal combustion piston engine >800cc	No.	37.5%
8711.5090	Other motorcycles With reciprocating internal combustion piston engine >800cc	No.	100%
8711.9000	Other motorcycles	No.	100%

(b) by repealing HS Codes “8703.2130”, “8703.2190”, “8703.2290”, “8703.2319”, “8703.2329”, “8703.2339”, “8703.2490”, “8703.3190”, “8703.3219”, “8703.3229”, “8703.3239”, “8703.3390”, “8703.4019”, “8703.4029”, “8703.4039”, “8703.4049”, “8703.5019”, “8703.5029”, “8703.5039”, “8703.5049”, “8703.6019”, “8703.6029”, “8703.6039”, “8703.6049”, “8703.7019”, “8703.7029”, “8703.7039”, “8703.7049”, “8703.9000”, “8704.2141”, “8704.2149”, “8704.2190”, “8704.2290”, “8704.2390”, “8704.3141”, “8704.3149”, “8704.3190”, “8704.3290”, “8704.9090”, “8711.1011”, “8711.1019”, “8711.1090”.

“8711.2011” “8711.2019”, “8711.2090”, “8711.3011”, “8711.3019”, “8711.3090”, “8711.4011”, “8711.4019”, “8711.4090”, “8711.5011”, “8711.5019”, “8711.5090”, “8711.9000” and entries relating thereto and substituting therefor with the following HS Codes and entries, which shall come into operation on the 1<sup>st</sup> January, 2022 —

Column 1	Column 2	Column 3	Column 4
Tariff Item HS Code	Description of Excisable Goods	Taxable Base	Excise Tax Rate
	<b>Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 87.02), including station wagons and racing cars.</b>		
8703.2130	Quad motorcycles	No.	75%
8703.2190	Other vehicles, with only spark-ignition internal combustion reciprocating piston engine not exc. 1000cc.	No.	50%
8703.2290	Other vehicles with only spark-ignition internal combustion reciprocating piston engine exc. 1000cc but not exceeding 1500cc	No.	50%
8703.2319	Other vehicles with only spark-ignition internal combustion reciprocating piston engine exc. 1500cc but not exceeding 1600cc	No.	50%
8703.2329	Other vehicles with only spark-ignition internal combustion reciprocating piston engine exc. 1600cc but not exc. 2000cc	No.	75%
8703.2339	Other vehicles with only spark-ignition internal combustion reciprocating piston engine exc. 2000cc but not exceeding 3000cc	No.	100%
8703.2490	Other vehicles with only spark-ignition internal combustion reciprocating piston engine exc. 3000cc	No.	100%
8703.3190	Other vehicles with only compression-ignition internal combustion piston engine (diesel or semi-diesel) not exc. 1500cc	No.	50%
8703.3219	Other with only compression-ignition internal combustion piston engine (diesel or semi-diesel) exceeding 1500cc but not exc. 1600cc	No.	50%
8703.3229	Other with only compression-ignition internal combustion piston engine (diesel or semi-diesel) exceeding 1600cc but not exc. 2000cc	No.	75%

8703.3239	Other vehicles with only compression-ignition internal combustion piston engine (diesel or semi-diesel) exc.2000cc but not exc. 2500cc	No.	100%
8703.3390	Other with only compression-ignition internal combustion piston engine (diesel or semi-diesel) exc. 2500cc	No.	100%
8703.4019	Other vehicles with both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion not exceeding 1600cc	No.	12.5%
8703.4029	Other with both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion exceeding 1600cc but not exceeding 2000cc	No.	75%
8703.4039	Other with both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion exceeding 2000cc but not exceeding 2500cc	No.	100%
8703.4049	Other with both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion exceeding 2500cc	No.	100%
8703.5019	Other with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion not exceeding 1600cc	No.	12.5%
8703.5029	Other with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion exceeding 1600cc but not exc. 2000cc	No.	75%
8703.5039	Other with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion exc. 2000cc but not exc. 2500cc	No.	100%
8703.5049	Other with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion exceeding 2500cc	No.	100%
8703.6019	Other vehicles with both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion, capable of being charged by plugging to external source of electric power not exc. 1600cc	No.	10%

8703.6029	Other with both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion, capable of being charged by plugging to external source of electric power exc. 1600cc but not exc. 2000cc	No.	15%
8703.6039	Other with both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion, capable of being charged by plugging to external source of electric power exc. 2000cc but not exc. 2500cc	No.	20%
8703.6049	Other with both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion, capable of being charged by plugging to external source of electric power exc. 2500cc	No.	25%
8703.7019	Other with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion, capable of being charged by plugging to external source of electric power not exc. 1600cc	No.	10%
8703.7029	Other with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion, capable of being charged by plugging to external source of electric power exc. 1600cc but not exc. 2000cc	No.	15%
8703.7039	Other with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion, capable of being charged by plugging to external source of electric power exc. 2000cc but not exc. 2500cc	No.	20%
8703.7049	Other with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion, capable of being charged by plugging to external source of electric power exc. 2500cc	No.	25%
8703.9000	Other motor vehicles	No.	25%



	<b>Motor vehicles for the transport for goods</b>		
8704.2141	Plug-in hybrid electric with compression-ignition internal combustion piston engine (diesel or semi-diesel) <5 tonnes	No.	10%
8704.2149	Other hybrid motor vehicle with compression-ignition internal combustion piston engine (diesel or semi-diesel)< 5 tonnes	No.	12.5%
8704.2190	Other with compression-ignition internal combustion piston engine (diesel or semi-diesel) <5 tonnes	No.	25%
8704.2290	Other with compression-ignition internal combustion piston engine (diesel or semi-diesel) g.w.v > 5 < 20 tonnes	No.	25%
8704.2390	Other with compression-ignition internal combustion piston engine (diesel or semi-diesel) g.v.w >20 tonnes	No.	25%
8704.3141	Plug-in hybrid electric with spark-ignition internal combustion piston engine <5 tonnes	No.	10%
8704.3149	Other hybrid motor vehicle with spark-ignition internal combustion piston engine g.v.w <5 tonnes	No.	12.5%
8704.3190	Other motor vehicles with spark-ignition internal combustion piston engine <5 tonnes	No.	25%
8704.3290	Other with spark-ignition internal combustion piston engine g.v.w >5 tonnes	No.	25%
8704.9090	Other motor vehicles for the transport of goods	No.	25%
	<b>Motorcycles including mopeds, and cycles fitted with an auxiliary motor, with or without side-cars: side cars</b>		
8711.1011	Hybrid Plug-in motorcycles With reciprocating internal combustion piston engine <50cc	No.	10%
8711.1019	other hybrid motorcycles With reciprocating internal combustion piston engine <50cc	No.	12.5%
8711.1090	Other motorcycles With reciprocating internal combustion piston engine <50cc	No.	25%
8711.2011	Hybrid Plug-in motorcycles With reciprocating internal combustion piston engine >50cc< 250cc	No.	10%
8711.2019	Other hybrid motorcycles With reciprocating internal combustion piston engine >50cc <250cc	No.	12.5%
8711.2090	Other motorcycles With reciprocating internal combustion piston engine >50cc <250cc	No.	25%

8711.3011	Hybrid Plug-in With reciprocating internal combustion piston engine >250cc <500cc	No.	10%
8711.3019	Other hybrid motor cycles With reciprocating internal combustion piston engine >250cc <500cc	No.	12.5%
8711.3090	Other motorcycles With reciprocating internal combustion piston engine >250cc <500cc	No.	75%
8711.4011	Hybrid Plug-in motorcycles With reciprocating internal combustion piston engine >500cc <800cc	No.	10%
8711.4019	Other hybrid motorcycles With reciprocating internal combustion piston engine >500cc <800cc	No.	12.5%
8711.4090	Other motorcycles With reciprocating internal combustion piston engine >500cc <800cc	No.	75%
8711.5011	Hybrid Plug-in motorcycles With reciprocating internal combustion piston engine >800cc	No.	10%
8711.5019	Other hybrid motorcycles With reciprocating internal combustion piston engine >800cc	No.	12.5%
8711.5090	Other motorcycles With reciprocating internal combustion piston engine >800cc	No.	75%
8711.9000	Other motorcycles	No.	75%

**MADE this 30th day of December, 2020.**

**NAADIR HASSAN  
MINISTER OF FINANCE, ECONOMIC  
PLANNING AND TRADE**

---