

S.I. 34 of 2018

EXCISE TAX ACT

(Cap 264)

Excise Tax (Amendment of Schedule 1) Regulations, 2018

In the exercise of the powers conferred by Section 22 of the Excise Tax Act, 2009, the Minister of Finance, Trade, Investment and Economic Planning, hereby makes the following Regulations —

1. These Regulations may be cited as the Excise Tax (Amendment of Schedule 1) Regulations, 2018. Citation

2. The Excise Tax (Amendment of Schedule 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. 34 of 2017

“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
04.01	Milk and cream, not concentrated nor containing added sugar or other sweetening matter.			
	- Of a fat content, by weight, not exceeding 1%			
0401.1010	--- In immediate bottles made of PET or plastics	l/bot.	Nil	SCR1.00/ bottle
	- Of a fat content, by weight, exceeding 1 % but not exceeding 6%			
	--- Reconstituted (e.g. UHT)			
0401.2011	---- In immediate bottles made of PET or plastics	l/bot.	Nil	SCR1.00/ 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
	--- Other			
0401.2091	---- In immediate bottles made of PET or plastics	l/bot.	Nil	SCR1.00/ bottle
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/bot.	Nil	SCR1.00/ bottle
2009.1292	---- In immediate containers made of metal	l/can	Nil	SCR1.00/ can
	-- Other			
2009.1910	--- In immediate bottle made of PET or plastics	l/bot.	Nil	SCR1.00/ bottle
2009.1920	--- In immediate containers made of metal	l/can	Nil	SCR1.00/ can
	- Grapefruit (including pomelo) juice:			
	-- Of a Brix value not exceeding 20			
	--- Other:			
2009.2191	---- In immediate bottle made of PET or plastics	l/bot.	Nil	SCR1.00/ 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
2009.2192	---- In immediate containers made of metal	l/can	Nil	SCR1.00/can
	-- Other			
2009.2910	--- In immediate bottle made of PET or plastics	l/bot.	Nil	SCR1.00/bottle
2009.2920	--- In immediate containers made of metal	l/can	Nil	SCR1.00/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/bot.	Nil	SCR1.00/bottle
2009.3192	---- In immediate containers made of metal	l/can	Nil	SCR 1.00/can
	-- Other			
2009.3910	--- In immediate bottle made of PET or plastics	l/bot.	Nil	SCR1.00/bottle
2009.3920	--- In immediate containers made of metal	l/can	Nil	SCR1.00/can
	- Pineapple juice:			
	-- Of a Brix value not exceeding 20			
	--- Other			
2009.4191	---- In immediate bottle made of PET or plastics	l/bot.	Nil	SCR1.00/bottle
2009.4192	---- In immediate containers made of metal	l/can	Nil	SCR1.00/can
	-- 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
2009.4910	--- In immediate bottle made of PET or plastics	l/bot.	Nil	SCR1.00/bottle
2009.4920	--- In immediate containers made of metal	l/can	Nil	SCR1.00/can
	- Tomato juice			
	--- Other			
2009.5091	---- In immediate bottle made of PET or plastics	l/bot.	Nil	SCR1.00/bottle
2009.5092	---- In immediate containers made of metal	l/can	Nil	SCR1.00/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/bot.	Nil	SCR1.00/bottle
2009.6192	---- In immediate containers made of metal	l/can	Nil	SCR1.00/can
	-- Other			
2009.6910	--- In immediate bottle made of PET or plastics	l/bot.	Nil	SCR1.00/bottle
2009.6920	--- In immediate containers made of metal	l/can	Nil	SCR1.00/can
	- Apple juice:			
	-- Of a Brix value not exceeding 20			
	--- Other			
2009.7191	---- In immediate bottle made of PET or plastics	l/bot.	Nil	SCR1.00/bottle
2009.7192	---- In immediate containers made of metal	l/can	Nil	SCR1.00/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
	-- Other			
2009.7910	--- In immediate bottle made of PET or plastics	l/bot.	Nil	SCR1.00/bottle
2009.7920	--- In immediate containers made of metal	l/can	Nil	SCR1.00/can
	- Juice of any other single fruit or vegetable :			
	-- Cranberry (Vacciniummacrocarpon, Vacciniumoxycoccus, Vacciniumvitis- idaea) juice			
	--- Other with no sugar added			
2009.8111	---- In immediate bottle made of PET or plastics	l/bot.	Nil	SCR1.00/bottle
2009.8112	---- In immediate containers made of metal	l/can	Nil	SCR1.00/can
	--- Other with sugar added			
2009.8121	---- In immediate bottle made of PET or plastics	l/bot.	Nil	SCR1.00/bottle
2009.8122	---- In immediate containers made of metal	l/can	Nil	SCR1.00/can
	-- Other			
	--- Other with no sugar added			
2009.8911	---- in immediate bottle made of PET or plastics	l/bot.	Nil	SCR1.00/bottle
2009.8912	---- in immediate containers made of metal	l/can	Nil	SCR1.00/can
	--- Other with sugar added			

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
2009.8921	---- In immediate bottle made of PET or plastics	l/bot.	Nil	SCR1.00/bottle
2009.8922	---- In immediate containers made of metal - Mixtures of juices --- Other with no sugar added	l/can	Nil	SCR1.00/can
2009.9011	---- In immediate bottle made of PET or plastics	l/bot.	Nil	SCR1.00/bottle
2009.9012	---- In immediate containers made of metal --- Other with sugar added.	l/can	Nil	SCR1.00/can
2009.9021	---- In immediate bottle made of PET or plastics	l/bot.	Nil	SCR1.00/bottle
2009.9022	---- In immediate containers made of metal	l/can	Nil	SCR1.00/can
	Ice cream and other edible ice, whether or not containing cocoa.			
2105.0010	--- Popsicles having alcoholic strength exceeding 0.5% but not exceeding 15% volume	1	SCR42.23/1	Nil
	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/bot.	Nil	SCR 1.00/bottle
2201.1040	--- In immediate containers made of metal	l/can	Nil	SCR 1.00/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
	- Other			
2201.9010	--- In immediate bottles made of PET or plastics	l/bot.	Nil	SCR 1.00/bottle
2201.9020	--- In immediate containers made of metal	l/can	Nil	SCR 1.00/can
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 mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured			
2202.1010	--- In immediate bottles made of PET or plastics	l/bot.	Nil	SCR 1.00/bottle
2202.1020	--- In immediate containers made of metal	l/can	Nil	SCR 1.00/can
	- Other:			
	-- Non-alcoholic beer			
2202.9110	--- In immediate bottles made of PET or plastics	l/bot.	Nil	SCR 1.00/bottle
2202.9120	--- In immediate containers made of metal	l/can	Nil	SCR 1.00/can
	--- Dietetic or low-calorie beverages (or carbonated soft drinks)			
2202.9911	---- In immediate bottles made of PET or plastics	l/bot.	Nil	SCR 1.00/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
2202.9912	---- In immediate containers made of metal	l/can	Nil	SCR 1.00/can
	--- Milk - based drinks not including fruit or vegetable juices of heading 20.09.			
2202.9921	---- In immediate bottles made of PET or plastics	l/bot.	Nil	SCR 1.00/bottle
2202.9922	---- In immediate containers made of metal	l/can	Nil	SCR 1.00/can
	--- low calorie milk-based drinks not including fruit or vegetable juices of heading 20.09.			
2202.9931	---- In immediate bottles made of PET or plastics	l/bot.	Nil	SCR 1.00/bottle
2202.9932	---- In immediate containers made of metal	l/can	Nil	SCR 1.00/can
	--- Other			
2202.9941	---- In immediate bottles made of PET or plastics	l/bot.	Nil	SCR 1.00/bottle
2202.9942	---- In immediate containers made of metal	l/can	Nil	SCR 1.00/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
22.03	Beer made from malt.			
	--- Beer			
2203.0011	---- In immediate bottles made of PET or plastics	l/bot.	SCR20.98/l	SCR 1.00/bottle
2203.0012	---- In immediate containers made of metal	l/can	SCR20.98/l	SCR 1.00/can
2203.0013	---- In immediate containers made of glass	l/bot.	SCR20.98/l	Nil
2203.0019	---- In immediate containers made of other materials	l	SCR20.98/l	Nil
	--- Stout			
2203.0021	---- In immediate bottles made of PET or plastics	l/bot.	SCR15.15/l	SCR 1.00/bottle
2203.0022	---- In immediate containers made of metal	l/can	SCR15.15/l	SCR 1.00/can
2203.0023	---- In immediate containers made of glass	l/bot.	SCR15.15/l	Nil
2203.0029	---- In immediate containers made of other materials	l	SCR15.15/l	Nil
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/bot.	SCR44/l	SCR 1.00/bottle
2204.1030	---- In immediate containers made of glass	l/bot.	SCR44/l	Nil
2204.1090	--- In immediate bottles made of other materials	l	SCR44/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
	- 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 16% vol.			
2204.2111.	---- In immediate bottles made of PET or plastics	l/bot.	SCR44/1	SCR 1.00/bottle
2204.2112	---- In immediate containers made of glass	l/bot.	SCR44/1	Nil
2204.2119	---- In immediate bottles made of other materials	1	SCR44/1	Nil
	--- Having an alcoholic strength exceeding 16% vol.			
2204.2121	---- In immediate bottles made of PET or plastics	l/bot.	SCR96/1	SCR 1.00/bottle
2204.2122	---- In immediate containers made of glass	l/bot.	SCR96/1	Nil
2204.2129	---- In immediate bottles made of other materials	1	SCR96/1	Nil
	-- In containers holding more than 2 l but not more than 10 l			
	--- Having an alcoholic strength exceeding 8% but not exceeding 16% vol.			
2204.2211	---- In immediate bottles made of PET or plastics	l/bot.	SCR44/1	SCR 1.00/bottle
2204.2212	---- In immediate containers made of glass	l/bot.	SCR44/1	Nil
2204.2219	---- In immediate bottles made of other materials	1	SCR44/1	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
	--- Having an alcoholic strength exceeding 16% vol.			
2204.2221	---- In immediate bottles made of PET or plastics	l/bot.	SCR96/1	SCR 1.00/bottle
2204.2222	---- In immediate containers made of glass	l/bot.	SCR96/1	Nil
2204.2229	---- In immediate bottles made of other materials	1	SCR96/1	Nil
	-- Other			
	--- Having an alcoholic strength exceeding 8% but not exceeding 16% vol.			
2204.2911	---- In immediate bottles made of PET or plastics	l/bot.	SCR44/1	SCR 1.00/bottle
2204.2912	---- In immediate containers made of glass	l/bot.	SCR44/1	Nil
2204.2919	---- In immediate bottles made of other materials	1	SCR44/1	Nil
	--- Having an alcoholic strength exceeding 16% vol.			
2204.2921	---- In immediate bottles made of PET or plastics	l/bot.	SCR96/1	SCR 1.00/bottle
2204.2922	---- In immediate containers made of glass	l/bot.	SCR96/1	Nil
2204.2929	---- In immediate bottles made of other materials	1	SCR96/1	Nil
	- Other grape must			
	--- Having an alcoholic strength exceeding 8% but not exceeding 16% vol.			
2204.3011	---- In immediate bottles made of PET or plastics	l/bot.	SCR44/1	SCR 1.00/bottle
2204.3012	---- In immediate containers made of glass	l/bot.	SCR44/1	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
2204.3019	---- In immediate bottles made of other materials	1	SCR44/1	Nil
	--- Having an alcoholic strength exceeding 16% vol.			
2204.3021	---- In immediate bottles made of PET or plastics	l/bot.	SCR96/1	SCR 1.00/bottle
2204.3022	---- In immediate containers made of glass	l/bot.	SCR96/1	Nil
2204.3029	---- In immediate bottles made of other container	1	SCR96/1	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 exceeding 8% vol. but not exceeding 16% vol.			
2205.1011	---- In immediate bottles made of PET or plastics	l/bot.	SCR44/1	SCR 1.00/bottle
2205.1012	---- In immediate containers made of glass	l/bot.	SCR44/1	Nil
2205.1019	---- In immediate bottles made of other materials	1	SCR44/1	Nil
	--- Having an alcoholic strength exceeding 16% vol. but not exceeding 30% vol.			
2205.1021	---- In immediate bottles made of PET or plastics	l/bot.	SCR96/1	SCR 1.00/bottle
2205.1022	---- In immediate containers made of glass	l/bot.	SCR96/1	Nil
2205.1029	---- In immediate bottles made of other materials	1	SCR96/1	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
	--- Having an alcoholic strength exceeding 8% vol. but not exceeding 16% vol.			
2205.9011	---- In immediate bottles made of PET or plastics	l/bot.	SCR44/1	SCR 1.00/bottle
2205.9012	---- In immediate containers made of glass	l/bot.	SCR44/1	Nil
2205.9019	---- In immediate bottles made of other materials	1	SCR44/1	Nil
	--- Having an alcoholic strength exceeding 16% vol. but not exceeding 30% vol.			
2205.9021	---- In immediate bottles made of PET or plastics	l/bot.	SCR96/1	SCR 1.00/bottle
2205.9022	---- In immediate containers made of glass	l/bot.	SCR96/1	Nil
2205.9029	---- In immediate bottles made of other materials	1	SCR96/1	Nil
22.06	Other fermented beverages (for example, cider, perry, mead, saké); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included.			
2206.0010	--- In immediate bottles made of PET or plastics	l/bot.	SCR24.50/1	SCR 1.00/bottle
2206.0020	--- In immediate containers made of metal	l/can	SCR24.50/1	SCR 1.00/can
2206.0030	---- In immediate containers made of glass	l/bot.	SCR24.50/1	Nil
2206.0090	--- In immediate containers made of other materials	1	SCR24.50/1	Nil
22.07	- Ethyl alcohol and other spirits, denatured, of any strength:			
2207.2010	--- In immediate bottles made of PET or plastics	l/bot.	Nil	SCR 1.00/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
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/bot.	SCR 204/1	SCR 1.00/bottle
2208.2020	---- In immediate containers made of glass	l/bot.	SCR 204/1	Nil
2208.2090	--- In immediate bottles made of other materials	1	SCR 204/1	Nil
	- Whiskies			
2208.3010	--- In immediate bottles made of PET or plastics	l/bot.	SCR 244/1	SCR 1.00/bottle
2208.3020	---- In immediate containers made of glass	l/bot.	SCR 244/1	Nil
2208.3090	--- In immediate bottles made of other materials	1	SCR 244/1	Nil
	- Rum and other spirits obtained by distilling fermented sugar-cane products			
2208.4010	--- In immediate bottles made of PET or plastics	l/bot.	SCR 144/1	SCR 1.00/bottle
2208.4020	---- In immediate containers made of glass	l/bot.	SCR 144/1	Nil
2208.4090	--- In immediate bottles made of other materials	1	SCR 144/1	Nil
	- Gin and Geneva			
2208.5010	--- In immediate bottles made of PET or plastics	l/bot.	SCR 244/1	SCR 1.00/bottle
2208.5020	---- In immediate containers made of glass	l/bot.	SCR 244/1	Nil
2208.5090	--- In immediate bottles made of other materials	1	SCR 244/1	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
	- Vodka			
2208.6010	--- In immediate bottles made of PET or plastics	l/bot.	SCR 144/1	SCR 1.00/bottle
2208.6020	---- In immediate containers made of glass	l/bot.	SCR 144/1	Nil
2208.6090	--- In immediate bottles made of other materials	1	SCR 144/1	Nil
	- Liqueurs and cordials			
	--- Having an alcoholic strength by volume not exceeding 16%vol.			
2208.7011	---- In immediate bottles made of PET or plastics	l/bot.	SCR 60/1	SCR 1.00/bottle
2208.7012	---- In immediate containers made of glass	l/bot.	SCR 60/1	Nil
2208.7019	---- In immediate bottles made of other materials	1	SCR 60/1	Nil
	--- Having an alcoholic strength exceeding 16% vol. but not exceeding 30%vol.			
2208.7021	---- In immediate bottles made of PET or plastics	l/bot.	SCR 72/1	SCR 1.00/bottle
2208.7022	---- In immediate containers made of glass	l/bot.	SCR 72/1	Nil
2208.7029	---- In immediate bottles made of other materials	1	SCR 72/1	Nil
	--- Having an alcoholic strength exceeding 30%vol.			
2208.7031	---- In immediate bottles made of PET or plastics	l/bot.	SCR 144/1	SCR 1.00/bottle
2208.7032	---- In immediate containers made of glass	l/bot.	SCR 144/1	Nil
2208.7039	---- In immediate bottles made of other materials	1	SCR 144/1	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
	--- Alcopops having alcohol strength exceeding 0.5% but not exceeding 16% volume.			
208.9011	---- In immediate bottles made of PET or plastics	l/bot.	SCR24.50/l	SCR 1.00/bottle
208.9012	---- In immediate containers made of metals	l/can	SCR24.50/l	SCR 1.00/can
208.9013	---- In immediate containers made of glass	l/bot.	SCR24.50/l	Nil
208.9019	---- In immediate bottles made of other materials	l	SCR24.50/l	Nil
	--- Other			
208.9021	---- In immediate bottles made of PET or plastics	l/bot.	SCR 244/l	SCR 1.00/bottle
208.9022	---- In immediate containers made of metals	l/can	SCR 244/l	SCR 1.00/can
208.9023	---- In immediate containers made of glass	l/bot.	SCR 244/l	Nil
208.9029	---- In immediate bottles made of other materials	l	SCR 244/l	Nil
24.02	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes.			
402.1000	- Cigars, cheroots and cigarillos, containing tobacco	kg	55%	Nil
402.2000	- Cigarettes containing tobacco	kg	SCR667per 200 cigarettes	Nil
402.9000	- Other	kg	55%	Nil
24.03	Other manufactured tobacco and manufactured tobacco substitutes; "homogenised" or "reconstituted" tobacco; tobacco extracts and essences.			
	- Smoking tobacco, whether or not containing tobacco substitutes in any proportion:			
403.1100	-- Water pipe tobacco specified in Subheading Note 1 to this Chapter	kg	55%	Nil
403.1900	-- Other	kg	55%	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
	- Other:			
2403.9100	-- "Homogenised" or "reconstituted" tobacco	kg	55%	Nil
2403.9900	-- Other	kg	55%	Nil
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 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, other than those containing biodiesel and other than waste oils :			
	-- Light oils and preparations			
2710.1210	--- Aviation Gasoline (Avgas)	kg/l	SCR2/1	Nil
2710.1220	--- Motor Gasoline	kg/l	SCR8.5/1	Nil
2710.1290	--- Other	kg/l	SCR8.5/1	Nil
	-- Other			
	--- Medium oils and preparations:			
2710.1911	---- Kerosene, type Jet Fuel	kg/l	SCR8/1	Nil
2710.1919	---- Other	kg/l	SCR8.5/1	Nil
	--- Heavy Oils and preparations:			
2710.1921	---- Gasoil (Diesel)	kg/l	SCR8.5/1	Nil
2710.1922	---- Fuel oils	kg/l	SCR4/1	Nil
2710.1923	---- Lubricating oils	kg/l	5%	Nil
2710.1924	---- Greases	kg/l	5%	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
2710.1926	---- Lubricating oil specifically designed for marine and agricultural 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
2710.2000	- Petroleum oils and oils obtained from bituminous minerals (other than crude) and 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, containing biodiesel, other than waste oils	kg/l	SCR8.5/l	Nil
27.11	Petroleum gases and other gaseous hydrocarbons.			
	- Liquefied:			
2711.1100	-- Natural gas	kg/l	SCR0.5/l	Nil
2711.1900	-- Other	kg/l	SCR0.5/l	Nil
	- In gaseous state:			
2711.2100	-- Natural gas	kg/l	SCR0.5/l	Nil
2711.2900	-- Other	kg/l	SCR0.5/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
85.29	Parts suitable for use solely or principally with the apparatus of headings 85.25 to 85.28.			
	- Aerials and aerial reflectors of all kinds; parts suitable for use therewith			
8529.1010	--- Aerials & aerial reflectors, parts suitable for use with satellite Dish (0 to 1.5m)	No.	25%	Nil
8529.1020	--- Aerials & Aerial reflectors, parts suitable for use with satellite Dish (1.6m to 2.5m)	No.	25%	Nil
8529.1030	--- Aerials & Aerial reflectors, parts suitable for use with satellite Dish (2.6m to 3.5m)	No.	25%	Nil
8529.1040	--- Aerials & Aerial reflectors, parts suitable for use satellite dish (3.6m and above)	No.	25%	Nil
87.02	Motor vehicles for the transport of ten or more persons, including the driver.			
8702.1000	- With only compression-ignition internal combustion piston engine (diesel or semi-diesel)	No.	5%	Nil
8702.2000	- With both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion	No.	5%	Nil
8702.3000	- With both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion	No.	5%	Nil
8702.9000	- Other	No.	5%	Nil
87.03	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.			

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
	- Vehicles specially designed for travelling on snow; golf cars and similar vehicles			
	--- Golf carts and similar vehicles			
8703.1091	---- Hybrid Electric	No.	5%	Nil
8703.1099	--- Other	No.	5%	Nil
	- Other vehicles, with only spark-ignition internal combustion reciprocating piston engine:			
	-- Of a cylinder capacity not exceeding 1,000cc			
8703.2130	--- Quad motorcycles	No.	75%	Nil
8703.2190	--- Other	No.	50%	Nil
	-- Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc			
8703.2290	--- Other	No.	50%	Nil
	-- Of a cylinder capacity exceeding 1,500 cc but not exceeding 3,000 cc :			
	--- Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,600 cc :			
8703.2319	---- Other	No.	50%	Nil
	--- Of a cylinder capacity exceeding 1,600 cc but not exceeding 2,000 cc :			
8703.2329	---- Other	No.	75%	Nil
	--- Of a cylinder capacity exceeding 2,000 cc but not exceeding 3,000 cc :			
8703.2339	---- Other	No.	100%	Nil
	-- Of a cylinder capacity exceeding 3,000 cc :			
8703.2490	--- Other	No.	100%	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
	- Vehicles specially designed for travelling on snow; golf cars and similar vehicles			
	--- Golf carts and similar vehicles			
8703.1091	---- Hybrid Electric	No.	5%	Nil
8703.1099	--- Other	No.	5%	Nil
	- Other vehicles, with only spark-ignition internal combustion reciprocating piston engine:			
	-- Of a cylinder capacity not exceeding 1,000cc			
8703.2130	--- Quad motorcycles	No.	75%	Nil
8703.2190	--- Other	No.	50%	Nil
	-- Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc			
8703.2290	--- Other	No.	50%	Nil
	-- Of a cylinder capacity exceeding 1,500 cc but not exceeding 3,000 cc :			
	--- Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,600 cc :			
8703.2319	---- Other	No.	50%	Nil
	--- Of a cylinder capacity exceeding 1,600 cc but not exceeding 2,000 cc :			
8703.2329	---- Other	No.	75%	Nil
	--- Of a cylinder capacity exceeding 2,000 cc but not exceeding 3,000 cc :			
8703.2339	---- Other	No.	100%	Nil
	-- Of a cylinder capacity exceeding 3,000 cc :			
8703.2490	--- Other	No.	100%	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
	- Other vehicles, with only compression-ignition internal combustion piston engine (diesel or semi-diesel):			
	-- Of a cylinder capacity not exceeding 1,500 cc			
8703.3190	--- Other	No.	50%	Nil
	-- Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,500 cc			
	--- Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,600 cc			
8703.3219	---- Other	No.	50%	Nil
	--- Of a cylinder capacity exceeding 1,600 cc but not exceeding 2,000 cc			
8703.3229	---- Other	No.	75%	Nil
	--- Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc			
8703.3239	---- Other	No.	100%	Nil
	-- Of a cylinder capacity exceeding 2,500 cc			
8703.3390	--- Other	No.	100%	Nil
	- Other vehicles, with both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion, other than those capable of being charged by plugging to external source of electric power:			
	--- Of a cylinder capacity not exceeding 1,600 cc :			
8703.4019	---- Other	No.	12.5%	Nil
	--- Of a cylinder capacity exceeding 1,600 cc but not exceeding 2,000 cc			

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
8703.4029	----- Other	No.	37.5%	Nil
	--- Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc			
8703.4039	----- Other	No.	75%	Nil
	--- Of a cylinder capacity exceeding 2,500 cc:			
8703.4049	----- Other	No.	100%	Nil
	- Other vehicles, with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion, other than those capable of being charged by plugging to external source of electric power:			
	--- Of a cylinder capacity not exceeding 1,600 cc:			
8703.5019	----- Other	No.	12.5%	Nil
	--- Of a cylinder capacity exceeding 1,600 cc but not exceeding 2,000 cc:			
8703.5029	----- Other	No.	37.5%	Nil
	--- Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc:			
8703.5039	----- Other	No.	75%	Nil
	--- Of a cylinder capacity exceeding 2,500 cc:			
8703.5049	----- Other	No.	100%	Nil
	- 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:			

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
	--- Of a cylinder capacity not exceeding 1,600cc			
8703.6019	---- Other	No.	10%	Nil
	--- Of a cylinder capacity exceeding 1,600 cc but not exceeding 2,000 cc:			
8703.6029	---- Other	No.	15%	Nil
	--- Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc			
8703.6039	---- Other	No.	20%	Nil
	--- Of a cylinder capacity exceeding 2,500 cc:			
8703.6049	---- Other	No.	25%	Nil
	- Other vehicles, 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:			
	--- Of a cylinder capacity not exceeding 1,600 cc			
8703.7019	---- Other	No.	10%	Nil
	--- Of a cylinder capacity exceeding 1,600 cc not exceeding 2,000 cc:			
8703.7029	---- Other	No.	15%	Nil
	--- Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc			
8703.7039	---- Other	No.	20%	Nil
	--- Of a cylinder capacity exceeding 2,500 cc:			
8703.7049	---- Other	No.	25%	Nil
8703.9000	- Other	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
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 5 tonnes			
8704.2130	--- Insulated Truck	No.	25%	Nil
	--- Hybrid Electric Vehicle			
8704.2141	---- Plug-in	No.	10%	Nil
8704.2149	---- Other	No.	12.5%	Nil
8704.2190	--- Other	No.	25%	Nil
	-- g.v.w. exceeding 5 tonnes but not exceeding 20 tonnes			
8704.2230	--- Insulated Truck	No.	25%	Nil
8704.2290	--- Other	No.	25%	Nil
	-- g.v.w. exceeding 20 tonnes			
8704.2330	--- Insulated Truck	No.	25%	Nil
8704.2390	--- Other	No.	25%	Nil
	- Other, with spark-ignition internal combustion piston engine:			
	-- g.v.w. not exceeding 5 tonnes			
8704.3130	--- Insulated Truck	No.	25%	Nil
	Hybrid Electric Vehicle			
8704.3141	---- Plug-in	No.	10%	Nil
8704.3149	---- Other	No.	12.5%	Nil
8704.3190	--- Other	No.	25%	Nil
	-- g.v.w. exceeding 5 tonnes			
8704.3230	--- Insulated Truck	No.	25%	Nil
8704.3290	--- Other	No.	25%	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
8704.9020	--- Insulated Truck	No.	25%	Nil
8704.9090	--- Other	No.	25%	Nil
8706.0000	Chassis fitted with engines, for the motor vehicles of headings 87.01 to 87.05.	No.	100%	Nil
87.07	Bodies (including cabs), for the motor vehicles of headings 87.01 to 87.05.			
8707.1000	- For the vehicles of heading 87.03	No.	100%	Nil
	- Other			
8707.9090	--- Other	No.	100%	Nil
87.08	Parts and accessories of the motor vehicles of headings 87.01 to 87.05.			
8708.7010	--- Wheel rims fitted with used retreaded or regrooved tyres	No.	175%	Nil
8708.9910	--- Nose cuts, front cuts, rear cuts and quarter panels of vehicles of headings 87.02 to 87.04	No.	190%	Nil
8708.9920	--- Half cut for vehicles of headings 87.02 to 87.03	No.	175%	Nil
8710.0000	Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles.	No.	25%	Nil
87.11	Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars.			

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
	- With reciprocating internal combustion piston engine of a cylinder capacity not exceeding 50 cc			
	--- Hybrid Electric Motorcycles			
8711.1011	---- Plug-in	No.	10%	Nil
8711.1019	---- Other	No.	12.5%	Nil
8711.1090	--- Other	No.	25%	Nil
	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 50 cc but not exceeding 250 cc:			
	--- Hybrid Electric Motorcycles			
8711.2011	---- Plug-in	No.	10%	Nil
8711.2019	---- Other	No.	12.5%	Nil
8711.2090	--- Other	No.	25%	Nil
	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 250 cc but not exceeding 500 cc:			
	--- Hybrid Electric Motorcycles			
8711.3011	---- Plug-in	No.	10%	Nil
8711.3019	---- Other	No.	12.5%	Nil
8711.3090	--- Other	No.	75%	Nil
	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 500 cc but not exceeding 800 cc:			
	--- Hybrid Electric Motorcycles			
8711.4011	---- Plug-in	No.	10%	Nil
8711.4019	---- Other	No.	12.5%	Nil
8711.4090	--- Other	No.	75%	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
	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 800 cc: --- Hybrid Electric Motorcycles			
8711.5011	---- Plug-in	No.	10%	Nil
8711.5019	---- Other	No.	12.5%	Nil
8711.5090	--- Other	No.	75%	Nil
8711.6010	--- Self balancing battery powered motor vehicle	No.	25%	Nil
8711.9000	- Other	No.	75%	Nil

MADE this 15th day of May, 2018.

**MAURICE LOUSTAU-LALANNE
MINISTER OF FINANCE, TRADE,
INVESTMENT AND ECONOMIC PLANNING**