

**S.I. 110 of 2023****EXCISE TAX ACT***(Act 27 of 2022)***Excise Tax (Rates) Regulations, 2023**

In the exercise of the powers conferred by Section 84 of the Excise Tax Act, 2022, the Minister of Finance, National Planning and Trade, hereby makes the following Regulations —

1. These Regulations may be cited as the Excise Tax (Rates) Regulations, 2023.

2. These Regulations shall come into effect on the 1<sup>st</sup> January 2024.

Column 1	Column 2	Column 3	Column 4
HS Code	Description of Excisable Goods	Taxable Base	Excise Tax Rate
	<b>Ice cream and other edible ice, whether or not containing cocoa.</b>		
2105.0010	- - - Popsicles having alcoholic strength of 0.5% but not exceeding 15% volume	1	SCR 46.45/1
	<b>Beer made from malt.</b>		
	- - - Beer having an alcoholic strength not exceeding 8% vol:		
2203.0031	---- In immediate bottle made of PET or Plastic	l/bot.	SCR 23.08/1
2203.0032	---- In immediate container made of metal	l/can	SCR 23.08/1
2203.0033	---- In immediate bottle made of glass	l/bot.	SCR 23.08/1
2203.0039	---- In immediate container made of other materials	1	SCR 23.08/1
	- - - Beer having an alcoholic strength exceeding 8% but not exceeding 16% vol:		
2203.0041	---- In immediate bottle made of PET or Plastic	l/bot.	SCR 48.40/1
2203.0042	---- In immediate container made of metal	l/can	SCR 48.40/1
2203.0043	---- In immediate bottle made of glass	l/bot.	SCR 48.40/1
2203.0049	---- In immediate container made of other materials	1	SCR 48.40/1
	- - - Beer having an alcoholic strength exceeding 16% vol:		

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2203.0051	---- In immediate bottle made of PET or Plastic	l/bot.	SCR 105.60/1
2203.0052	---- In immediate container made of metal	l/can	SCR 105.60/1
2203.0053	---- In immediate bottle made of glass	l/bot.	SCR 105.60/1
2203.0059	---- In immediate container made of other materials	1	SCR 105.60/1
	- - - Stout having an alcoholic strength not exceeding 8% vol:		
2203.0061	---- In immediate bottle made of PET or Plastic	l/bot.	SCR 16.67/1
2203.0062	---- In immediate container made of metal	l/can	SCR 16.67/1
2203.0063	---- In immediate bottle made of glass	l/bot.	SCR 16.67/1
2203.0069	---- In immediate container made of other materials	1	SCR 16.67/1
	- - - Stout having an alcoholic strength exceeding 8% but not exceeding 16% vol:		
2203.0071	---- In immediate bottle made of PET or Plastic	l/bot.	SCR 48.40/1
2203.0072	---- In immediate container made of metal	l/can	SCR 48.40/1
2203.0073	---- In immediate bottle made of glass	l/bot.	SCR 48.40/1
2203.0079	---- In immediate container made of other materials	1	SCR 48.40/1
	- - - Stout having an alcoholic strength exceeding 16% vol:		
2203.0081	---- In immediate bottle made of PET or Plastic	l/bot.	SCR 105.60/1
2203.0082	---- In immediate container made of metal	l/can	SCR 105.60/1
2203.0083	---- In immediate bottle made of glass	l/bot.	SCR 105.60/1
2203.0089	---- In immediate container made of other materials	1	SCR 105.60/1
	<b>Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09.</b>		
	- Sparkling wine:		
2204.1010	- - - In immediate bottles made of PET or plastics	l/bot.	SCR 48.40/1
2204.1030	- - - In immediate containers made of glass	l/bot.	SCR 48.40/1
2204.1040	---- In immediate container made of metal	l/can	SCR 48.40/1
2204.1090	- - - In immediate bottles made of other materials	1	SCR 48.40/1

Column 1	Column 2	Column 3	Column 4
HS Code	Description of Excisable Goods	Taxable Base	Excise Tax Rate
	- 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.	SCR 48.40/1
2204.2112	- - - - In immediate containers made of glass	l/bot.	SCR 48.40/1
2204.2113	- - - - In immediate container made of metal	l/can	SCR 48.40/1
2204.2119	- - - - In immediate bottles made of other materials	l	SCR 48.40/1
	- - - Having an alcoholic strength exceeding 16% vol.		
2204.2121	- - - - In immediate bottles made of PET or plastics	l/bot.	SCR 105.60/1
2204.2122	- - - - In immediate containers made of glass	l/bot.	SCR 105.60/1
2204.2123	- - - - In immediate container made of metal	l/can	SCR 105.60/1
2204.2129	- - - - In immediate bottles made of other materials	l	SCR 105.60/1
	- - 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.	SCR 48.40/1
2204.2212	- - - - In immediate containers made of glass	l/bot.	SCR 48.40/1
2204.2213	- - - - In immediate container made of metal	l/can	SCR 48.40/1
2204.2219	- - - - In immediate bottles made of other materials	l	SCR 48.40/1
	- - - Having an alcoholic strength exceeding 16% vol.		
2204.2221	- - - - In immediate bottles made of PET or plastics	l/bot.	SCR 105.60/1
2204.2222	- - - - In immediate containers made of glass	l/bot.	SCR 105.60/1
2204.2223	- - - - In immediate container made of metal	l/can	SCR 105.60/1
2204.2229	- - - - In immediate bottles made of other materials	l	SCR 105.60/1
	- - Other:		
	- - - Having an alcoholic strength exceeding 8% but not exceeding 16% vol.		
2204.2911	- - - - In immediate bottles made of PET or plastics	l/bot.	SCR 48.40/1
2204.2912	- - - - In immediate containers made of glass	l/bot.	SCR 48.40/1

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HS Code	Description of Excisable Goods	Taxable Base	Excise Tax Rate
2204.2913	---- In immediate container made of metal	l/can	SCR 48.40/1
2204.2919	---- In immediate bottles made of other materials	1	SCR 48.40/1
	--- Having an alcoholic strength exceeding 16% vol.		
2204.2921	---- In immediate bottles made of PET or plastics	l/bot.	SCR 105.60/1
2204.2922	---- In immediate containers made of glass	l/bot.	SCR 105.60/1
2204.2923	---- In immediate container made of metal	l/can	SCR 105.60/1
2204.2929	---- In immediate bottles made of other materials	1	SCR 105.60/1
	- 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.	SCR 48.40/1
2204.3012	---- In immediate containers made of glass	l/bot.	SCR 48.40/1
2204.3013	---- In immediate container made of metal	l/can	SCR 48.40/1
2204.3019	---- In immediate bottles made of other materials	1	SCR 48.40/1
	--- Having an alcoholic strength exceeding 16% vol.		
2204.3021	---- In immediate bottles made of PET or plastics	l/bot.	SCR 105.60/1
2204.3022	---- In immediate containers made of glass	l/bot.	SCR 105.60/1
2204.3023	---- In immediate container made of metal	l/can	SCR 105.60/1
2204.3029	---- In immediate bottles made of other materials	1	SCR 105.60/1
	<b>Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances.</b>		
	- In containers holding 2l 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.	SCR 48.40/1
2205.1012	---- In immediate containers made of glass	l/bot.	SCR 48.40/1
2205.1013	---- In immediate container made of metal	l/can	SCR 48.40/1
2205.1019	---- In immediate bottles made of other materials	1	SCR 48.40/1
	- - - Having an alcoholic strength exceeding 16% vol. but not exceeding 30% vol.		

Column 1	Column 2	Column 3	Column 4
HS Code	Description of Excisable Goods	Taxable Base	Excise Tax Rate
2205.1021	---- In immediate bottles made of PET or plastics	l/bot.	SCR 105.60/1
2205.1022	---- In immediate containers made of glass	l/bot.	SCR 105.60/1
2205.1023	---- In immediate container made of metal	l/can	SCR 105.60/1
2205.1029	---- In immediate bottles made of other materials	1	SCR 105.60/1
	- Other:		
	- - - Having an alcoholic strength exceeding 8% vol. but not exceeding 16% vol.		
2205.1021	---- In immediate bottles made of PET or plastics	l/bot.	SCR 105.60/1
2205.9011	---- In immediate bottles made of PET or plastics	l/bot.	SCR 48.40/1
2205.9012	---- In immediate containers made of glass	l/bot.	SCR 48.40/1
2205.9013	---- In immediate container made of metal	l/can	SCR 48.40/1
2205.9019	---- In immediate bottles made of other materials	1	SCR 48.40/1
	- - - Having an alcoholic strength exceeding 16% vol. but not exceeding 30% vol.		
2205.9021	---- In immediate bottles made of PET or plastics	l/bot.	SCR 105.60/1
2205.9022	---- In immediate containers made of glass	l/bot.	SCR 105.60/1
2205.9023	---- In immediate container made of metal	l/can	SCR 105.60/1
2205.9029	---- In immediate bottles made of other materials	1	SCR 105.60/1
	<b>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</b>		
2206.0010	- - - In immediate bottles made of PET or plastics	l/bot.	SCR 26.95/1
2206.0020	- - - In immediate containers made of metal	l/can	SCR 26.95/1
2206.0030	- - - In immediate containers made of glass	l/bot.	SCR 26.95/1
2206.0090	- - - In immediate bottles made of other materials	1	SCR 26.95/1
	<b>Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol. or higher; ethyl alcohol and other spirits, denatured, of any strength.</b>		

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2207.1000	- Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol. or higher	l	SCR 0
	<b>Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol.; spirits, liqueurs and other spirituous beverages.</b>		
	- Spirits obtained by distilling grape wine or grape marc:		
2208.2010	- - - In immediate bottles made of PET or plastics	l/bot.	SCR 224.40/l
2208.2020	- - - In immediate containers made of glass	l/bot.	SCR 224.40/l
2208.2030	- - - In immediate containers made of metal	l/can	SCR 224.40/l
2208.2090	- - - In immediate bottles made of other materials	l	SCR 224.40/l
	- Whiskies		
2208.3010	- - - In immediate bottles made of PET or plastics	l/bot.	SCR 268.40/l
2208.3020	- - - In immediate containers made of glass	l/bot.	SCR 268.40/l
2208.3030	- - - In immediate containers made of metal	l/can	SCR 268.40/l
2208.3090	- - - In immediate bottles made of other materials	l	SCR 268.40/l
	- Rum and other spirits obtained by distilling fermented sugar-cane products		
2208.4010	- - - In immediate bottles made of PET or plastics	l/bot.	SCR 158.40/l
2208.4020	- - - In immediate bottle made of glass	l/bot.	SCR 158.40/l
2208.4030	- - - In immediate containers made of metal	l/can	SCR 158.40/l
2208.4090	- - - In immediate bottles made of other materials	l	SCR 158.40/l
	- Gin and Geneva:		
2208.5010	- - - In immediate bottles made of PET or plastics	l/bot.	SCR 268.40/l
2208.5020	- - - In immediate containers made of glass	l/bot.	SCR 268.40/l
2208.5030	- - - In immediate containers made of metal	l/can	SCR 268.40/l
2208.5090	- - - In immediate bottles made of other materials	l	SCR 268.40/l
	- Vodka		
2208.6010	- - - In immediate bottles made of PET or plastics	l/bot.	SCR 158.40/l
2208.6020	- - - In immediate containers made of glass	l/bot.	SCR 158.40/l
2208.6030	- - - In immediate containers made of metal	l/can	SCR 158.40/l
2208.6090	- - - In immediate bottles made of other materials	l	SCR 158.40/l
	- Liqueur and cordials		

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	- - - Having an alcoholic strength by volume not exceeding 16% vol.		
2208.7011	---- In immediate bottles made of PET or plastics	l/bot.	SCR 66.00/1
2208.7012	---- In immediate containers made of glass	l/bot.	SCR 66.00/1
2208.7013	--- In immediate containers made of metal	l/can	SCR 66.00/1
2208.7019	---- In immediate bottles made of other materials	1	SCR 66.00/1
	--- Having an alcoholic strength exceeding 16% vol. but not exceeding 30% vol.		
2208.7021	---- In immediate bottle made of PET or plastic	l/bot.	SCR 79.20/1
2208.7022	---- In immediate containers made of glass	l/bot.	SCR 79.20/1
2208.7023	--- In immediate containers made of metal	l/can	SCR 79.20/1
2208.7029	---- In immediate bottles made of other materials	1	SCR 79.20/1
	--- Having an alcoholic strength exceeding 30% vol.		
2208.7031	---- In immediate bottles made of PET or plastics	l/bot.	SCR 158.40/1
2208.7032	---- In immediate containers made of glass	l/bot.	SCR 158.40/1
2208.7033	--- In immediate containers made of metal	l/can	SCR 158.40/1
2208.7039	---- In immediate bottles made of other materials	1	SCR 158.40/1
	- Other:		
	--- Alcopops having alcohol strength exceeding 0.5% but not exceeding 8% vol.		
2208.9011	---- In immediate bottles made of PET or plastics	l/bot.	SCR 26.95/1
2208.9012	---- In immediate containers made of metal	l/can	SCR 26.95/1
2208.9013	---- In immediate containers made of glass	l/bot.	SCR 26.95/1
2208.9019	---- In immediate bottles made of other materials	1	SCR 26.95/1
	--- Other:		
2208.9021	---- In immediate bottles made of PET or plastics	l/bot.	SCR 268.40/1
2208.9022	---- In immediate containers made of metal	l/can	SCR 268.40/1
2208.9023	---- In immediate bottle made of glass	l/bot.	SCR 268.40/1
2208.9029	---- In immediate bottles made of other materials	1	SCR 268.40/1

Column 1	Column 2	Column 3	Column 4
HS Code	Description of Excisable Goods	Taxable Base	Excise Tax Rate
<b>24.02</b>	<b>Cigars, cheroots, cigarillos and cigarettes, of tobacco or tobacco substitutes.</b>		
2402.1000	- Cigars, cheroots and cigarillos containing tobacco	No./kg	65%
2402.2000	- Cigarettes containing tobacco	No./kg	SCR 734 per 200 cigarettes
2402.9000	- Other	No./kg	65%
<b>24.03</b>	<b>Other manufactured tobacco and manufactured tobacco substitutes; “homogenised” or “reconstituted” tobacco; tobacco extracts and essences.</b>		
	- Smoking tobacco, whether or not containing tobacco substitutes in any proportion:		
2403.1100	-- Water pipe tobacco specified in Subheading Note 1 to this Chapter	kg	55%
2403.1900	-- Other	kg	55%
	- Other		
2403.9100	-- Homogenised or reconstituted tobacco	kg	55%
2403.9900	-- Other	kg	55%
<b>24.04</b>	<b>Products containing tobacco, reconstituted tobacco, nicotine, or tobacco or nicotine substitutes, intended for inhalation without combustion; other nicotine containing products intended for the intake of nicotine into the human body</b>		
	- Products intended for inhalation without combustion		
2404.1100	-- Containing tobacco or reconstituted tobacco	kg	55%
2404.1900	-- Other	kg	55%



Column 1	Column 2	Column 3	Column 4
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27.10	<b>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 preparations; waste oils.</b>		
	- 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 preparations, other than those containing biodiesel and other than waste oils:		
	-- Light oils and preparations :		
2710.1210	--- Aviation Gasoline (Avgas)	1	SCR 2/1
2710.1220	--- Motor Gasoline	1	SCR 8.5/1
2710.1290	--- Other	1	SCR 8.5/1
	-- Other		
	--- Medium oils and preparations :		
2710.1911	---- Kerosene, type Jet Fuel	1	SCR 8/1
2710.1919	---- Other	1	SCR 8.5/1
	--- Heavy Oils and preparations:		
2710.1921	---- Gasoil (Diesel)	kg/l	SCR 8.5/1
2710.1922	---- Fuel oils	kg/l	SCR 4/1
2710.1923	---- Lubricating oils	kg/l	5%
2710.1924	---- Greases	kg/l	5%
2710.1926	---- Lubricating oil specifically designed for marine and agricultural use	kg/l	5%
2710.1927	---- Lubricating greases other than greases of 2710.1924	kg/l	5%
2710.1929	---- Other	kg/l	5%

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HS Code	Description of Excisable Goods	Taxable Base	Excise Tax Rate
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	SCR8.5/1
<b>27.11</b>	<b>Petroleum gases and other gaseous hydrocarbons.</b>		
	- Liquefied:		
2711.1100	-- Natural gas	kg	SCR 0.5
2711.1900	-- Other	kg/No.	SCR 0.5
	- In gaseous state:		
2711.2100	-- Natural gas	kg/No.	SCR 0.5
2711.2900	-- Other	kg/No.	SCR 0.5
<b>85.29</b>	<b>Parts suitable for use solely or principally with the apparatus of headings 85.24 and 85.28</b>		
	- Aerial 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%
8529.1020	- - - Aerials & Aerial reflectors, parts suitable for use with satellite Dish (exceeding 1.5m not exceeding 2.5m)	No.	25%
8529.1030	- - - Aerials & Aerial reflectors, parts suitable for use with satellite Dish (exceeding 2.5m not exceeding 3.5m)	No.	25%
8529.1040	- - - Aerials & Aerial reflectors, parts suitable for use satellite dish (exceeding 3.5m)	No.	25%

Column 1	Column 2	Column 3	Column 4
HS Code	Description of Excisable Goods	Taxable Base	Excise Tax Rate
<b>87.02</b>	<b>Motor vehicles for the transport of ten or more persons, including the driver.</b>		
8702.1000	- With only compression-ignition internal combustion piston engine (diesel or semi-diesel)	No.	5%
8702.2000	- With both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion	No.	5%
8702.3000	- With both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion	No.	5%
8702.9000	- Other	No.	5%
<b>87.03</b>	<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>		
	- Vehicles specially designed for travelling on snow; golf cars and similar vehicles		
	- - - Golf carts and similar vehicles		
8703.1091	- - - - With both spark -ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion	No.	5%
8703.1099	- - - - Other	No.	5%
	- Other vehicles, with only spark-ignition internal combustion reciprocating piston engine:		
	- - Of a cylinder capacity not exceeding 1,000 cc		
8703.2130	- - - Quad motorcycles	No.	75%
8703.2140	- - - Twin Cab Trucks	No.	40%
8703.2190	- - - Other	No.	50%
	- - Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc		
8703.2220	- - - Twin Cab Trucks	No.	40%
8703.2290	- - - Other	No.	50%

<b>Column 1</b>	<b>Column 2</b>	<b>Column 3</b>	<b>Column 4</b>
<b>HS Code</b>	<b>Description of Excisable Goods</b>	<b>Taxable Base</b>	<b>Excise Tax Rate</b>
	- - 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 :		
8703.2312	----- Twin Cab Trucks	No.	40%
8703.2319	----- Other	No.	50%
	- - - Of a cylinder capacity exceeding 1,600 cc but not exceeding 2,000 cc :		
8703.2322	----- Twin Cab Trucks	No.	40%
8703.2329	----- Other	No.	75%
	- - - Of a cylinder capacity exceeding 2,000 cc but not exceeding 3,000 cc :		
8703.2332	----- Twin Cab Trucks	No.	40%
8703.2339	----- Other	No.	100%
	- - Of a cylinder capacity exceeding 3,000 cc :		
8703.2420	- - - Twin Cab Trucks	No.	40%
8703.2490	- - - Other	No.	100%
	- Other vehicles, with only compression -ignition internal combustion piston engine (diesel or semi-diesel) :		
	- - Of a cylinder capacity not exceeding 1,500 cc :		
8703.3120	- - - Twin Cab Trucks	No.	40%
8703.3190	- - - Other	No.	50%
	- - Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,500 cc		
	- - - Of a cylinder capacity not exceeding 1,600 cc :		
8703.3212	----- Twin Cab Trucks	No.	40%
8703.3219	----- Other	No.	50%
	- - - Of a cylinder capacity exceeding 1,600 cc but not exceeding 2,000 cc :		
8703.3222	----- Twin Cab Trucks	No.	40%
8703.3229	----- Other	No.	75%
	- - - Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc :		

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8703.3232	----- Twin Cab Trucks	No.	40%
8703.3239	----- Other	No.	100%
	... Of a cylinder capacity exceeding 2,500 cc :		
8703.3320	--- Twin Cab Trucks	No.	40%
8703.3390	--- Other	No.	100%
	- 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 :		
8703.4012	----- Twin Cab Trucks	No.	12.5%
8703.4013	----- Full Hybrid	No.	10%
8703.4019	----- Other	No.	12.5%
	--- Of a cylinder capacity exceeding 1,600 cc but not exceeding 2,000 cc		
8703.4022	----- Twin Cab Trucks	No.	40%
8703.4023	----- Full Hybrid	No.	50%
8703.4029	----- Other	No.	75%
	--- Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc		
8703.4022	----- Twin Cab Trucks	No.	40%
8703.4023	----- Full Hybrid	No.	50%
8703.4029	----- Other	No.	75%
	--- Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc		
8703.4032	----- Twin Cab Trucks	No.	40%
8703.4033	----- Full Hybrid	No.	75%
8703.4039	----- Other	No.	100%
	--- Of a cylinder capacity exceeding 2,500 cc:		
8703.4042	----- Twin Cab Trucks	No.	40%
8703.4043	----- Full Hybrid	No.	75%

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8703.4049	---- Other	No.	100%
	- 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 exceeding 1,500 cc but not exceeding 1,600 cc :		
8703.5012	---- Twin Cab Trucks	No.	12.5%
8703.5013	---- Full Hybrid	No.	10%
8703.5019	---- Other	No.	12.5%
	--- Of a cylinder capacity exceeding 1,600 cc but not exceeding 2,000 cc:		
8703.5022	---- Twin Cab Trucks	No.	40%
8703.5023	---- Full Hybrid	No.	50%
8703.5029	---- Other	No.	75%
	--- Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc:		
8703.5032	---- Twin Cab Trucks	No.	40%
8703.5033	---- Full Hybrid	No.	75%
8703.5039	---- Other	No.	100%
	--- Of a cylinder capacity exceeding 2,500 cc:		
8703.5042	---- Twin Cab Trucks	No.	40%
8703.5043	---- Full Hybrid	No.	75%
8703.5049	---- Other	No.	100%
	- Other vehicles, with both spark-ignition internal combustion piston engine and electric motor as motors for propulsion, capable of being charged by plugging to external source of electric power		
	--- Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,600 cc :		
8703.6012	---- Twin Cab Trucks	No.	5%

Column 1	Column 2	Column 3	Column 4
HS Code	Description of Excisable Goods	Taxable Base	Excise Tax Rate
8703.6019	----- Other	No.	5%
	--- Of a cylinder capacity exceeding 1,600 cc but not exceeding 2,000 cc :		
8703.6022	----- Twin Cab Trucks	No.	10%
8703.6029	----- Other	No.	10%
	--- Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc :		
8703.6032	----- Twin Cab Trucks	No.	15%
8703.6039	----- Other	No.	15%
	--- Of a cylinder capacity exceeding 2,500 cc:		
8703.6042	----- Twin Cab Trucks	No.	20%
8703.6049	----- Other	No.	20%
	- 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 exceeding 1,500 cc but not exceeding 1,600 cc :		
8703.7012	----- Twin Cab Trucks	No.	5%
8703.7019	----- Other	No.	5%
	--- Of a cylinder capacity exceeding 1,600 cc not exceeding 2,000 cc :		
8703.7022	----- Twin Cab Trucks	No.	10%
8703.7029	----- Other	No.	10%
	--- Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc :		
8703.7032	----- Twin Cab Trucks	No.	15%
8703.7039	----- Other	No.	15%
	--- Of a cylinder capacity exceeding 2,500 cc:		
8703.7042	----- Twin Cab Trucks	No.	20%
8703.7049	----- Other	No.	20%
8703.9000	- Other	No.	25%

Column 1	Column 2	Column 3	Column 4
HS Code	Description of Excisable Goods	Taxable Base	Excise Tax Rate
<b>87.04</b>	<b>Motor vehicles for the transport of goods.</b>		
	- Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel):		
	- - g.v.w. not exceeding 5 tonnes		
8704.2130	- - - Insulated Trucks	No.	25%
8704.2190	- - - Other	No.	25%
	- - g.v.w. exceeding 5 tonnes but not exceeding 20 tonnes		
8704.2230	- - - Insulated Trucks	No.	25%
8704.2290	- - - Other	No.	25%
	- - g.v.w. exceeding 20 tonnes		
8704.2330	- - - Insulated Trucks	No.	25%
8704.2390	- - - Other	No.	25%
	- Other, with only spark-ignition internal combustion piston engine:		
	- - g.v.w. not exceeding 5 tonnes		
8704.3130	- - - Insulated Trucks	No.	25%
8704.3190	- - - Other	No.	25%
	- - g.v.w. exceeding 5 tonnes		
8704.3230	- - - Insulated Trucks	No.	25%
8704.3290	- - - Other	No.	25%
	- Other, with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion:		
	- - g.v.w. not exceeding 5 tonnes		
8704.4110	- - - Plug in	No.	10%
8704.4190	- - - Other	No.	12.5%
8704.4200	- - g.v.w. exceeding 5 tonnes but not exceeding 20 tonnes	No.	25%
8704.4300	- - g.v.w. exceeding 20 tonnes	No.	25%
	- Other with both spark-ignition internal combustion piston engine and electric motor as motors for propulsion		



Column 1	Column 2	Column 3	Column 4
HS Code	Description of Excisable Goods	Taxable Base	Excise Tax Rate
	-- g.v.w. not exceeding 5 tonnes		
8704.5110	--- Plug in	No.	10%
8704.5190	--- Other	No.	12.5%
8704.5200	-- g.v.w. exceeding 5 tonnes	No.	25
8704.9000	- Other	No.	25%
<b>87.06</b>	<b>Chassis fitted with engines, for the motor vehicles of headings 87.01 to 87.05.</b>	No.	100%
<b>87.07</b>	<b>Bodies (including cabs), for the motor vehicles of headings 87.01 to 87.05.</b>		
	- Bodies for the vehicles of heading 87.03		
8707.1010	--- Bodies (including cabs) for trucks	No.	100%
8707.1090	--- Other	No.	100%
	- Other		
8707.9090	--- Other	No.	100%
<b>87.08</b>	<b>Parts and accessories of the motor vehicles of headings 87.01 to 87.05.</b>		
	- Road wheels and parts and accessories thereof		
8708.7010	- - - Wheel rims fitted with used retreaded or regrooved tyres	No.	175%
	- - Other		
	- - - Nose cuts, front cuts, rear cuts and quarter panels of vehicles of headings 87.02 to 87.04		
8708.9911	- - - - New quarter panels of vehicles of headings 87.02 to 87.04	No.	90%
8708.9919	- - - - Other	No.	190%
8708.9920	- - - Half cut for vehicles of headings 87.02 to 87.03	No.	175%

Column 1	Column 2	Column 3	Column 4
HS Code	Description of Excisable Goods	Taxable Base	Excise Tax Rate
<b>87.10</b>	<b>Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles.</b>	No.	25%
<b>87.11</b>	<b>Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars.</b>		
	- With internal combustion piston engine of a cylinder capacity not exceeding 50 cc :		
	--- Hybrid Motorcycle :		
8711.1011	---- With both spark-ignition internal combustion piston engine and electric motor as motors for propulsion, capable of being charged by plugging to external source of electric power	No.	10%
8711.1019	---- Other	No.	12.5%
8711.1090	--- Other	No.	25%
	- With internal combustion piston engine of a cylinder capacity exceeding 50 cc but not exceeding 250 cc :		
	--- Hybrid Motorcycle :		
8711.2011	---- With both spark-ignition internal combustion piston engine and electric motor as motors for propulsion, capable of being charged by plugging to external source of electric power	No.	10%
8711.2019	---- Other	No.	12.5%
8711.2090	--- Other	No.	25%
	- With internal combustion piston engine of a cylinder capacity exceeding 250 cc but not exceeding 500 cc :		
	--- Hybrid Motorcycle :		
8711.3011	---- With both spark-ignition internal combustion piston engine and electric motor as motors for propulsion, capable of being charged by plugging to external source of electric power	No.	10%

Column 1	Column 2	Column 3	Column 4
HS Code	Description of Excisable Goods	Taxable Base	Excise Tax Rate
8711.3019	---- Other	No.	12.5%
8711.3090	--- Other	No.	75%
	- With internal combustion piston engine of a cylinder capacity exceeding 500 cc but not exceeding 800 cc :		
	--- Hybrid Motorcycle :		
8711.4011	---- With both spark-ignition internal combustion piston engine and electric motor as motors for propulsion, capable of being charged by plugging to external source of electric power	No.	10%
8711.4019	---- Other	No.	12.5%
8711.4090	--- Other	No.	75%
	- With internal combustion piston engine of a cylinder capacity exceeding 800 cc :		
	--- Hybrid Motorcycle :		
8711.5011	---- With both spark-ignition internal combustion piston engine and electric motor as motors for propulsion, capable of being charged by plugging to external source of electric power	No.	10%
8711.5019	---- Other	No.	12.5%
8711.5090	--- Other	No.	75%
	- With electric motor for propulsion :		
8711.6010	--- Self balancing battery powered motor vehicle	No.	25%
8711.9000	- Other	No.	75%

**MADE this 21<sup>st</sup> day of December, 2023.**

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