

S.I. 112 of 2023**ENVIRONMENT PROTECTION ACT***(Act 18 of 2016)***Environment Protection (Environmental Levies) (Amendment) Regulations, 2023**

In exercise of the powers conferred by section 80(1) (b) of the Environment Protection Act, 2016, the Minister responsible for environment makes the following regulations —

Citation and commencement

1. These regulations may be cited as the Environment Protection (Environmental Levies) (Amendment) Regulations, 2023 and shall come into force on 1st January 2024.

Amendment of S.I. 24 of 2018

2. The Environment Protection (Environmental Levies) Regulations, 2018, are amended by repealing part 1 of the Schedule and substituting therefor the following Part —

“Part 1- Levies on Motor Vehicles

Description of Goods	Unit of Measurement	Levy (SCR)
Motor vehicles for the transport of ten or more persons, including the driver		
- With only compression-ignition internal combustion piston engine (diesel/semi-diesel)	Vehicle	7,500
- With both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion	Vehicle	7,500
- With both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion	Vehicle	7,500
- Other	Vehicle	7,500

”

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		
- Other vehicles, with only spark-ignition internal combustion reciprocating piston engine:		
- - Of a cylinder capacity not exceeding 1,000cc:		
- - - twin cab trucks	Vehicle	40,000
- - - Quad motorcycle	Vehicle	70,000
- - - Other	Vehicle	70,000
- - Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc:		
- - - twin cab trucks	Vehicle	40,000
- - - Other	Vehicle	70,000
- - 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:		
- - - - twin cab trucks	Vehicle	40,000
- - - - Other	Vehicle	70,000
- - - Of a cylinder capacity exceeding 1,600 cc but not exceeding 2,000 cc:		
- - - - twin cab trucks	Vehicle	40,000
- - - - Other	Vehicle	100,000
- - - Of a cylinder capacity exceeding 2,000 cc but not exceeding 3,000 cc:		
- - - - twin cab trucks	Vehicle	40,000
- - - - Other	Vehicle	175,000
- - Of a cylinder capacity exceeding 3,000 cc:		
- - - twin cab trucks	Vehicle	40,000
- - - Other	Vehicle	175,000

- Other vehicles, with only compression-ignition internal combustion piston engine (diesel or semi-diesel):		
- - Of a cylinder capacity not exceeding 1,500 cc:		
- - - twin cab trucks	Vehicle	40,000
- - - Other	Vehicle	70,000
- - 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:		
- - - - twin cab trucks	Vehicle	40,000
- - - - Other	Vehicle	70,000
- - - Of a cylinder capacity exceeding 1,600 cc but not exceeding 2,000 cc:		
- - - - twin cab trucks	Vehicle	40,000
- - - - Other	Vehicle	100,000
- - - Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc:		
- - - - twin cab trucks	Vehicle	40,000
- - - - Other	Vehicle	175,000
- - Of a cylinder capacity exceeding 2,500 cc:		
- - - twin cab trucks	Vehicle	40,000
- - - Other	Vehicle	175,000
- Other vehicles, with both sparking-ignition internal combustion reciprocating piston engine and electric motors as motors for propulsion, other than those capable of being charged by plugging to external source of electric power:		
- - - Of a cylinder capacity exceeding 1,600 cc but not exceeding 2,000 cc:		
- - - - twin cab trucks	Vehicle	40,000
- - - - full hybrid	Vehicle	50,000
- - - - Other	Vehicle	100,000

- - - Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc:		
---- twin cab trucks	Vehicle	40,000
---- full hybrid	Vehicle	75,000
---- Other	Vehicle	175,000
- - - Of a cylinder capacity exceeding 2,500 cc:		
---- twin cab trucks	Vehicle	40,000
---- full hybrid	Vehicle	100,000
---- Other	Vehicle	175,000
- Other vehicles, with both compression ignition internal combustion piston engine (diesel or semidiesel) 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 1,600 cc but not exceeding 2,000 cc:		
---- twin cab trucks	Vehicle	40,000
---- full hybrid	Vehicle	50,000
---- Other	Vehicle	100,000
- - - Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc:		
---- twin cab trucks	Vehicle	40,000
---- full hybrid	Vehicle	75,000
---- Other	Vehicle	175,000
- - - Of a cylinder capacity exceeding 2,500 cc:		
---- twin cab trucks	Vehicle	40,000
---- full hybrid	Vehicle	100,000
---- Other	Vehicle	175,000
Motor vehicles for the transport of goods.		
- Dumpers designed for off- highway use	Vehicle	10,000

- Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel):		
-- g.v.w. not exceeding 5 tonnes:		
--- Refrigerated vehicle	Vehicle	10,000
--- Insulated Truck	Vehicle	10,000
--- Other	Vehicle	40,000
-- g.v.w. exceeding 5 tonnes but not exceeding 20 tonnes:		
--- Refrigerated vehicle	Vehicle	10,000
--- Insulated Truck	Vehicle	10,000
--- Other	Vehicle	40,000
-- g.v.w. exceeding 20 tonnes:		
--- Refrigerated vehicle	Vehicle	10,000
--- Insulated Truck	Vehicle	10,000
--- Other	Vehicle	40,000
- Other, with spark-ignition internal combustion piston engine:		
-- g.v.w. not exceeding 5 tonnes:		
--- Refrigerated vehicle	Vehicle	10,000
--- Insulated Truck	Vehicle	10,000
--- Other	Vehicle	40,000
-- g.v.w. exceeding 5 tonnes:		
--- Refrigerated vehicle	Vehicle	10,000
--- Insulated Truck	Vehicle	10,000
--- Other	Vehicle	40,000
- Other:		
--- Refrigerated vehicle	Vehicle	10,000
--- Insulated Truck	Vehicle	10,000
--- Other	Vehicle	40,000

Special purpose motor vehicles, other than those principally designed for the transport of persons or goods (for example, breakdown lorries, crane lorries, fire fighting vehicles, concrete mixer lorries, road sweeper lorries, spraying lorries, mobile workshops, mobile radiological units)		
- Crane lorries	Vehicle	5,000
- Mobile drilling derricks	Vehicle	5,000
- Fire fighting vehicles	Vehicle	5,000
- Concrete-mixer lorries	Vehicle	5,000
- Other	Vehicle	5,000
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 not exceeding 50cc:		
- - - Other	Vehicle	7,500
- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 50cc but not exceeding 250cc:		
- - - Other	Vehicle	7,500
- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 250cc but not exceeding 500cc:		
- - - Other	Vehicle	7,500
- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 500cc but not exceeding 800cc:		

- - - Other	Vehicle	7,500
- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 800cc:		
- - - Other	Vehicle	7,500
- Other	Vehicle	7,500

MADE this 27th day of December, 2023.

**FLAVIEN JOUBERT
MINISTER OF AGRICULTURE,
CLIMATE CHANGE AND ENVIRONMENT**
