

**S.I. 31 of 2024****EXCISE TAX ACT***(Act 27 of 2022)***Excise Tax (Rates) (Amendment) Regulations, 2024**

In exercise of the powers conferred by section 84 of the Excise Tax Act 2022, the Minister responsible for finance and trade makes the following regulations —

**Citation**

1. These Regulations may be cited as the Excise Tax (Rates) (Amendment) Regulations, 2024.

**Amendment of S.I 110 of 2023**

2. The Excise Tax (Rates) Regulations, 2023 is amended as follows —

- (a) by repealing after HS Code 2205.1029, the HS Code “2205.1021” and entries relating thereto; and
- (b) by repealing after HS Code “8703.4029”, the following entries —

|           |  |     |     |
|-----------|--|-----|-----|
|           | - - - 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% |

**MADE this 15<sup>th</sup> day of April, 2024.**

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

