

**S.I. 55 of 2024**

## CUSTOMS MANAGEMENT ACT, 2011

*(Act 22 of 2011)***Customs Management (Tariff and Classification of Goods)  
(Amendment) (No.2) Regulations, 2024**

In exercise of the powers conferred by section 270 of the Customs Management Act, 2011, the Minister responsible for Finance and trade makes the following regulations —

**Citation**

1. These Regulations may be cited as the Customs Management (Tariff and Classification of Goods) (Amendment) (No.2) Regulations, 2024.

**Amendment of S.I 113 of 2022**

2. The Customs Management (Tariff and Classification of Goods) Regulations, 2022, is amended in Schedule 1 as follows —

(a) in Part II, by inserting after paragraph (p) the following paragraph —

“(q) For the purpose of subheading 8706.0010, the chassis shall be for Electric Vehicles (EVs) as described in Part II (k) (iv) of these Regulations.”

(b) in Part III, chapter 87, by repealing HS Code 8706.0000 and its corresponding entries, and substituting it with the following HS Codes and corresponding entries —

<b>87.06</b>		<b>Chassis fitted with engines for motor vehicles of headings 87.01 to 87.05.</b>															
	8706.0010	- - - Chassis fitted with electric motors	No.	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	8706.0090	--- Other	No.	25%	25%	25%	25%	25%	25%	25%	25%	25%	25%	25%	25%	25%	25%

**MADE this 9<sup>th</sup> day of August, 2024.**

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

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