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CUSTOMS MANAGEMENT (AMENDMENT) REGULATIONS, 2023

Arrangement of Regulations

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CUSTOMS MANAGEMENT ACT, 2011
(No. 30 of 2011)

CUSTOMS MANAGEMENT (AMENDMENT)
REGULATIONS, 2023

The Minister, in exercise of the powers conferred by section 354 of the Customs Management Act, 2011, makes the following Regulations —

1. Citation and commencement.

- (1) These Regulations, which amend the Customs Management Regulations (*S.I. No. 62 of 2013*), may be cited as the Customs Management (Amendment) Regulations, 2023.
- (2) These Regulations shall come into force on the 1st day of July, 2023.

2. Amendment of regulation 2 of the principal Regulations.

Regulation 2 of the principal Regulations is amended by the insertion of the following definition in the appropriate alphabetical position —

“**concession**” means any allowance for the exemption or reduction of import duty as specified in —

- (i) Chapter 98 of the Special Classification Provisions in Part D of the Schedule to the Tariff Act; and
- (ii) Chapter 98 of the Special Classification Provisions in the Second Schedule to the Excise Act;”.

3. Amendment of regulation 9 of the principal Regulations.

Regulation 9 of the principal Regulations is amended by the insertion, immediately after paragraph (2), of the following as a new paragraph (2A) —

“(2A) Notwithstanding paragraph (2), where a master of a vessel has not reported the arrival of the vessel, the master commits an offence and is liable on conviction to a fine not exceeding one hundred thousand dollars.”.

4. Amendment of regulation 10 of the principal Regulations.

Regulation 10 of the principal Regulations is amended —

- (a) in paragraph (1), by the insertion, immediately after the word “C7”, of the words “and C7B”;
- (b) in paragraph (3), by the insertion, immediately after the word “C7”, of the words “and C7B”.

5. Amendment of regulation 93 of the principal Regulations.

Regulation 93 of the principal Regulations is amended by the insertion, immediately after paragraph (2), of the following as a new paragraph (3) —

“(3) A person who fails to apply for an extension of a cruising permit for a vessel under paragraph (1) commits an offence and is liable on conviction to a fine not exceeding one hundred thousand dollars or confiscation of the vessel.”.

6. Amendment of regulation 147 of the principal Regulations.

Regulation 147 of the principal Regulations is amended by the insertion, immediately after paragraph (5), of the following as new paragraphs (5A) and (5B) —

“(5A) A processing fee of twenty-five dollars shall be payable on all concession declarations.

(5B) Notwithstanding paragraph (5A), a processing fee shall not be payable on the following concession declarations on goods and equipment imported —

- (i) by consular or diplomatic persons;
- (ii) by international organizations;
- (iii) by charitable organizations;
- (iv) by religious organizations;
- (v) for the handicapped, chronically ill, socially disadvantaged and elderly persons; and
- (vi) pursuant to exigency orders.”.

7. Revocation and replacement of regulation 149 of the principal Regulations.

Regulation 149 of the principal Regulations is revoked and replaced by the following as a new regulation 149 —

“149. Environmental levy.

- (1) In accordance with section 354 of the Act, an environmental levy is payable on the import of the goods specified in the second column of the Second Schedule at the rates specified in the third column of the Second Schedule.
- (2) The Minister may waive an environmental levy on goods imported under TARIFF CODE Headings/Subheadings 87.01, 87.02, 87.03, 87.04 and 87.05 of the First Schedule to the Excise Act.”.

8. Revocation and replacement of Second Schedule to the principal Regulations.

The Second Schedule to the principal Regulations is revoked and replaced by the following —

**“ENVIRONMENTAL LEVY
(regulation 149)**

TARIFF CODE Heading/ Subheading	DESCRIPTION	LEVY RATE \$	UNIT OF MEASURE- MENT
39.22	Baths, shower-baths, sinks, wash-basins, bidets, lavatory pans, seats and covers, flushing cisterns and similar sanitary ware, of plastics.		
3922.1000	Baths (Tubs), shower-baths, sinks and wash-basins	5.00	No.
3922.9090	Other sanitary wares	5.00	No.
40.11	New pneumatic tyres, of rubber.		
4011.1000	Motor Cars (Including station wagons and racing cars)	5.00	No.
4011.2000	New Bus/Lorries (including trucks)	5.00	No.
4011.3000	Aircrafts	25.00	No.
4011.4000	Motorcycles	5.00	No.
4011.5000	Bicycles	1.00	No.
4011.7000	Tyres - Of a kind used on agricultural or forestry vehicles and machines	10.00	No.
4011.8000	Tyres - Of a kind used on construction, mining or industrial handling vehicles and machines	15.00	No.
4011.9000	Other Tyres	2.00	No.
40.12	Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, tyre treads and tyre flaps, of rubber.		
4012.1100	Retreaded car tyres	5.00	No.
4012.1200	Retreaded Bus/Lorries tyres (including trucks)	5.00	No.
4012.1300	Retreaded Aircraft tyres	25.00	No.
4012.1900	Other retreaded tyres	5.00	No.
4012.2010	Used pneumatic tyres for motor cars	5.00	No.
4012.2020	Used pneumatic tyres for Buses, Lorries (including trucks)	5.00	No.
4012.2090	Other used, tyres (pneumatic)	25.00	No.
4012.9010	Used Car tyres	5.00	No.
4012.9020	Other used tyres for Buses, Lorries (including trucks)	5.00	No.
4012.9090	Other used tyres	5.00	No.

69.10	Ceramic sinks, wash basins, wash basin pedestals, baths, bidets, water closet pans, flushing cisterns, urinals and similar sanitary fixtures.		
6910.1090	Other, Sanitary wares	5.00	No.
6910.9090	Other, Sanitary wares	5.00	No.
73.21	Stoves, ranges, grates, cookers (including those with subsidiary boilers for central heating), barbecues, braziers, gas-rings, plate warmers and similar non-electric domestic appliances, and parts thereof, of iron or steel.		
7321.1110	Household stoves of 30 inches or less in width	5.00	No.
7321.1190	Other	5.00	No.
7321.1211	Household stoves of 30 inches or less in width	5.00	No.
7321.1219	Other	5.00	No.
7321.1291	Household stoves of 30 inches or less in width	5.00	No.
7321.1299	Other	5.00	No.
7321.1911	Household stoves of 30 inches or less in width	5.00	No.
7321.1991	Household stoves of 30 inches or less in width	5.00	No.
7321.1999	Other	5.00	No.
7321.8100	Other appliances - gas or fuel	5.00	No.
7321.8200	Appliances for liquid fuel	5.00	No.
7321.8900	Other appliances for solid fuel	5.00	No.
84.15	Air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated.		
8415.1010	Hybrid A/C D/C units (with solar connectivity)	10.00	No.
8415.1090	Other air condition	10.00	No.
8415.8110	Solar air condition incorporating a refrigerating unit and a valve for reversal of cooling/heat cycle (reversible heat pumps)	10.00	No.
8415.8190	Other air conditioning incorporates a refrigerating unit and a valve for reversal of cooling/heat cycle	10.00	No.
8415.8210	Solar air condition incorporating a refrigerating unit/ Hybrid A/C D/C unit (with solar connectivity)	10.00	No.
8415.8290	Other air conditioning incorporates a refrigerating unit	10.00	No.
8415.8310	Solar air conditioner not incorporating a refrigerating unit/ Hybrid A/C D/C unit (with solar connectivity)	10.00	No.

8415.8390	Other air conditioning does not incorporate a refrigerating unit	10.00	No.
84.18	Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of Heading 84.15.		
8418.1010	Household refrigerator of 30 cubic feet or less	15.00	No.
8418.1090	Other	15.00	No.
8418.2100	Compression-type	15.00	No.
8418.2900	Other refrigerators	15.00	No.
8418.3000	Freezers chest type, not exceeding 800 l capacity	15.00	No.
8418.4000	Freezers upright type, not exceeding 900 l capacity	15.00	No.
8418.5000	Other furniture (chests, cabinets, display counter, show-cases) for storage and display, incorporating refrigerating or freezing equipment	15.00	No.
84.19	Machinery, plant or laboratory equipment, whether or not electrically heated (excluding furnaces, ovens and other equipment of Heading 85.14), for the treatment of materials by a process involving a change of temperature such as heating, cooking, roasting, distilling, rectifying, sterilising, pasteurising, steaming, drying, evaporating, vaporising, condensing or cooling, other than machinery or plant of a kind used for domestic purposes; instantaneous or storage water heaters, non-electric.		
8419.1100	Instantaneous gas water heater	20.00	No.
8419.1200	Solar water heaters	20.00	No.
8419.1900	Other water heaters	20.00	No.
8419.8100	For making hot drinks or for cooking or heating food	20.00	No.
8419.8900	Other cookers etc	20.00	No.
84.22	Dish washing machines; machinery for cleaning or drying bottles or other containers; machinery for filling, closing, sealing or labelling bottles, cans, boxes, bags or other containers; machinery for capsuling bottles, jars, tubes and similar containers; other packing or wrapping machinery (including heat-shrink wrapping machinery); machinery for aerating beverages.		
8422.1110	Household type dishwashing machines with an efficient rating greater than 15.0	15.00	No.
8422.1190	---Other	15.00	No.
8422.1900	Other dishwashers	15.00	No.
84.27	Fork-lift trucks; other works trucks fitted with lifting or handling equipment.		

8427.1000	Fork-lift trucks: self-propelled trucks powered by an electric motor	200.00	No.
8427.2000	Other self-propelled trucks	200.00	No.
8427.9000	Other trucks	25.00	No.
84.29	Self-propelled bulldozers, angledozers, graders, levellers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and road rollers.		
8429.1100	Bulldozers and angle dozers: Track laying	300.00	No.
8429.1900	Other bulldozers	300.00	No.
8429.2000	Graders and levellers	300.00	No.
8429.3000	Scrapers	300.00	No.
8429.4000	Tamping machines and road rollers	300.00	No.
8429.5100	Mechanical shovels, excavators and shovel loaders: Front-end shovel loaders	300.00	No.
8429.5200	Machinery with a 360° revolving superstructure	300.00	No.
8429.5900	Other Mechanical shovels, excavators and shovel loaders	300.00	No.
84.43	Printing machinery used for printing by means of plates, cylinders and other printing components of Heading 84.42; other printers, copying machines and facsimile machines, whether or not combined; parts and accessories thereof.		
8443.3100	Machines which perform two or more functions of printing, copying, or facsimile transmission capable of connecting to an automatic data processing machine or to a network	5.00	No.
8443.3200	Other, capable of connecting to computer machine or to a network	5.00	No.
8443.3900	Other printers	5.00	No.
84.50	Household or laundry-type washing machines, including machines which both wash and dry.		
8450.1100	Fully automatic washers	15.00	No.
8450.1200	Other machines, with a built in centrifugal center	15.00	No.
8450.1900	Other washers	15.00	No.
8450.2000	Machines, each of a dry linen capacity exceeding 10kg	15.00	No.
84.51	Machinery (other than machines of Heading 84.50) for washing, cleaning, wringing, drying, ironing, pressing (including fusing presses), bleaching, dyeing, dressing, finishing, coating or impregnating textile yarns, fabrics or made up textile articles and machines for applying the paste to the base fabric or other support used in the manufacture of floor coverings such as linoleum;		

	machines for reeling, unreeling, folding, cutting or pinking textile fabrics.		
8451.1000	Dry cleaning machines	15.00	No.
8451.2100	Dryer - each of a dry linen capacity exceeding 10kg	15.00	No.
8451.2900	Other dryers	15.00	No.
8451.3000	Ironing machines and presses including fusing presses	15.00	No.
8451.4000	Washing, bleaching or dyeing machines	15.00	No.
8451.5000	Machines for reeling, unreeling, folding, cutting or pinking textile fabrics	15.00	No.
8451.8000	Other machinery	15.00	No.
84.70	Calculating machines and pocket-size data recording, reproducing and displaying machines with calculating functions; accounting machines, postage-franking machines, ticket-issuing machines and similar machines, incorporating a calculating device; cash registers.		
8470.5020	Point of sale system	5.00	No.
84.71	Automatic data processing machines and units thereof; magnetic or optical readers, machines for transcribing data onto data media in coded form and machines for processing such data, not elsewhere specified or included.		
8471.3000	Portable automatic data processing machines, weighing not more than 10 kg	5.00	No.
8471.4100	Comprising in the same housing at least a central processing unit and an input and output unit, whether or not combined	5.00	No.
8471.4900	Other, presented in the form of systems	5.00	No.
8471.5000	Processing units other than those of Subheading 8471.41 or 8471.49	5.00	No.
8471.6000	Input or output units	5.00	No.
8471.7000	Storage units	5.00	No.
8471.8000	Other units of automatic data processing machines	5.00	No.
8471.9000	Other machines	5.00	No.
84.76	Automatic goods-vending machines (for example: postage stamp, cigarette, food or beverage machines), including money-changing machines.		
8476.2100	Automatic beverage-vending machines: Incorporating heating or refrigerating devices	25.00	No.
8476.2900	Other Automatic beverage-vending machines	25.00	No.
8476.8100	Automatic beverage-vending machines: Incorporating heating or refrigerating devices	25.00	No.

8476.8900	Other Automatic beverage and vending machines	25.00	No.
85.02	Electric generating sets and rotary converters.		
8502.1100	Generator of an output not exceeding 75 kVA	20.00	No.
8502.1200	Generator of an output exceeding 75 kVA but not exceeding 375 kVA	20.00	No.
8502.1300	Generator of an output exceeding 375 kVA	20.00	No.
85.04	Electrical transformers, static converters (for example, rectifiers) and inductors.		
8504.2100	Transformers not exceeding 650 kVA	20.00	No.
8504.2200	Transformers exceeding 650 kVA but not exceeding 10,000 kVA	20.00	No.
8504.2300	Transformers exceeding 10,000 kVA	20.00	No.
8504.3100	Transformers having a power handling capacity not exceeding 1 kVA	2.00	No.
8504.3200	Transformers having a power handling capacity exceeding 1 kVA but not exceeding 16 kVA	2.00	No.
8504.3300	Transformers having a power handling capacity exceeding 16 kVA but not exceeding 500 kVA	2.00	No.
8504.3400	Transformers having a power handling capacity exceeding 500 kVA	2.00	No.
85.07	Electric accumulators, including separators therefor, whether or not rectangular (including square).		
8507.1000	Lead-acid of a kind used for starting piston engines	5.00	No.
8507.20	Other lead-acid accumulators		
8507.2010	With a capacity of 12V/135 amp or more	20.00	No.
8507.2090	Other	5.00	No.
8507.30	Nickel-cadmium		
8507.3010	With a capacity of 12V/135 amp or more	20.00	No.
8507.3090	Other	5.00	No.
8507.50	Nickel-metal hydride		
8507.5010	With a capacity of 12V/135 amp or more	20.00	No.
8507.5090	Other	5.00	No.
8507.60	Lithium ion		
8507.6010	Lithium ion & Phosphate with a capacity of 12V/135 amp or more	20.00	No.

8507.6090	Other	5.00	No.
8507.80	Other accumulators		
8507.8010	With a capacity of 12V/135 amp or more	20.00	No.
8507.8090	Other	5.00	No.
85.16	Electric instantaneous or storage water heaters and immersion heaters; electric space heating apparatus and soil heating apparatus; electro-thermic hair-dressing apparatus (for example, hair dryers, hair curlers, curling tong heaters) and hand dryers; electric smoothing irons; other electro-thermic appliances of a kind used for domestic purposes; electric heating resistors, other than those of Heading 85.45.		
8516.1090	Other (Electric water heaters)	20.00	No.
8516.5000	Microwave oven	5.00	No.
8516.6010	Household stoves not exceeding 30 inches in width	5.00	No.
8516.6090	Other	5.00	No.
85.17	Telephone sets, including smartphones and other for cellular networks or for other wireless network; other apparatus for the transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network), other than transmission or reception apparatus of Heading 84.43, 85.25, 85.27 or 85.28.		
8517.1200	Cell phones	5.00	No.
8517.1100	Land phones	5.00	No.
8517.1300	Smart Phones	5.00	No.
8517.1400	Other telephones for cell phone network or wireless networks	5.00	No.
8517.1800	Other phones	5.00	No.
85.28	Monitors and projectors, not incorporating television reception apparatus; reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus.		
8528.4200	Monitors of a kind designed solely or principally used in an automatic data processing system of Heading 84.71	5.00	No.
8528.4900	Other monitor cathode-ray tube	5.00	No.
8528.5200	Other monitors of a kind solely or principally used in an automatic data processing system of Heading 84.71	5.00	No.
8528.5990	Other monitors	5.00	No.
8528.6200	Projectors of a kind solely or principally used in an automatic data processing system of Heading 84.71	5.00	No.

8528.6900	Other monitors	5.00	No.
8528.7110	Multi-media streaming devices	5.00	No.
8528.7120	Other	5.00	No.
8528.7200	Colour television	5.00	No.
8528.7300	Television – black and white or other monochrome	5.00	No.
86.09	Containers (including containers for the transport of fluids) specially designed and equipped for carriage by one or more modes of transport.		
8609.0010	Shipping Containers (twenty equivalent unit)	500.00 Per TEU	No.
87.01	Tractors (other than tractors of Heading 87.09).		
8701.1000	Single axle tractors	500.00	No.
8701.2110	New vehicles with only compression-ignition internal combustion piston engine (diesel or semi-diesel)	500.00	No.
8701.2120	Used vehicles with only compression-ignition internal combustion piston engine (diesel or semi-diesel) not exceeding 10 years	500.00	No.
8701.2130	Used vehicles with only compression-ignition internal combustion piston engine (diesel or semi-diesel) exceeding 10 years	20% of the Landed Cost	No.
8701.2190	Other	500.00	No.
8701.22	Vehicles with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion:		
8701.2210	New vehicles with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion	500.00	No.
8701.2220	Used vehicles with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion not exceeding 10 years	500.00	No.
8701.2230	Used vehicles with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion exceeding 10 years	20% of the Landed Cost	No.
8701.2290	Other hybrid vehicles	500.00	No.
8701.23	With both spark-ignition internal combustion piston engine and electric motor as motors for propulsion:		
8701.2310	New vehicles with both spark-ignition internal combustion piston engine and electric motor as motors for propulsion	500.00	No.
8701.2320	Used vehicles with both spark-ignition internal combustion piston engine and electric motor as motors for propulsion not	500.00	No.

	exceeding 10 years		
8701.2330	Used vehicles with both spark-ignition internal combustion piston engine and electric motor as motors for propulsion exceeding 10 years	20% of the Landed Cost	No.
8701.2390	Other hybrid vehicles	500.00	No.
8701.24	With only electric motor for propulsion:		
8701.2410	New vehicles with only electric motor for propulsion	500.00	No.
8701.2420	Used vehicles with only electric motor for propulsion not exceeding 10 years	500.00	No.
8701.2430	Used vehicles with only electric motor for propulsion exceeding 10 years	20% of the Landed Cost	No.
8701.2490	Other electric vehicles	500.00	No.
8701.2900	Other	500.00	No.
8701.3000	Track laying tractors	300.00	No.
	Other of an engine power:		
8701.9100	Not exceeding 18 kW	300.00	No.
8701.9200	Exceeding 18 kW but not exceeding 37 kW	300.00	No.
8701.9300	Exceeding 37 kW but not exceeding 75 kW	300.00	No.
8701.9400	Exceeding 75 kW but not exceeding 130 kW	300.00	No.
8701.9500	Exceeding 130 kW	300.00	No.
87.02	Motor vehicles for the transport of ten or more persons, including the driver.		
8702.10	With compression ignition internal combustion piston engine (diesel or semi-diesel):		
8702.1010	New compression ignition internal combustion piston engine (diesel or semi-diesel)	250.00	No.
8702.1020	Used compression ignition internal combustion piston engine (diesel or semi-diesel) not exceeding 10 years	250.00	No.
8702.1030	Used, with compression-ignition internal combustion piston engine (diesel or semi-diesel), exceeding 10 years	20% of the Landed Cost	No.
8702.2010	New hybrid with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electrical motor as motors for propulsion	250.00	No.
8702.2020	Used hybrid both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electrical motor as motors for propulsion not exceeding 10 years	250.00	No.
8703.2030	Used hybrid both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electrical motor as	20% of the Landed Cost	No.

	motors for propulsion exceeding 10 years		
8702.3010	New hybrid both spark-ignition internal combustion reciprocating piston engine and electrical motor as motors for propulsion	250.00	No.
8702.3020	Used hybrid both spark-ignition internal combustion reciprocating piston engine and electrical motor as motors for propulsion not exceeding 10 years	250.00	No.
8702.3030	Used hybrid both spark-ignition internal combustion reciprocating piston engine and electrical motor as motors for propulsion exceeding 10 years	20% of the Landed Cost	No.
8702.4010	New with only electric motor for propulsion	250.00	No.
8702.4020	Used electric motor for propulsion not exceeding 10 years	250.00	No.
8702.4030	Used electric motor for propulsion exceeding 10 years	20% of the Landed Cost	No.
8702.9010	Other motor vehicle not exceeding 10 years	250.00	No.
8702.9020	Other motor vehicle exceeding 10 years	20% of the Landed Cost	No.
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.		
8703.10	Vehicles specially designed for travelling on snow; golf cars and similar vehicles:		
8703.1010	Golf cars	250.00	No.
8703.1020	Electric golf cars	250.00	No.
8703.1090	Other	250.00	No.
8703.21	Of a cylinder capacity not exceeding 1,000cc:		
8703.2110	New motor vehicles	250.00	No.
8703.2120	Used motor vehicles not exceeding 10 years	250.00	No.
8703.2130	Used motor vehicles exceeding 10 years with the exception of antique and vintage vehicles	20% of the Landed Cost	No.
8703.2140	Antique vehicles (vehicles between twenty-five and eighty-four years)	20% of the Landed Cost	No.
8703.2150	Vintage vehicles (vehicles eighty-five years and older)	20% of the Landed Cost	No.
8703.2160	Other	250.00	No.
8703.22	Of a cylinder exceeding 1,000cc but not exceeding 1,500 cc:		
8703.2210	New motor vehicles	250.00	No.
8703.2220	Used motor vehicles not exceeding 10 years	250.00	No.

8703.2230	Used motor vehicles exceeding 10 years with the exception of antique and vintage vehicles	20% of the Landed Cost	No.
8703.2240	Antique vehicles (vehicles between twenty-five and eighty-four years)	20% of the Landed Cost	No.
8703.2250	Vintage vehicles (vehicles eighty-five years and older)	20% of the Landed Cost	No.
8703.2260	Other	250.00	No.
8703.23	Of cylinder capacity exceeding 1,500cc but not exceeding 3,000cc.		
8703.2310	New motor vehicles	250.00	No.
8703.2320	Used motor vehicles not exceeding 10 years	250.00	No.
8703.2330	Used motor vehicles exceeding 10 years with the exception of antique and vintage vehicles	20% of the Landed Cost	No.
8703.2340	Antique vehicles (vehicles between twenty-five and eighty-four years)	20% of the Landed Cost	No.
8703.2350	Vintage vehicles (vehicles eighty-five years and older)	20% of the Landed Cost	No.
8703.2360	Other	250.00	No.
8703.24	Of a cylinder capacity exceeding 3,000cc:		
8703.2410	New motor vehicles	250.00	No.
8703.2420	Used motor vehicles not exceeding 10 years	250.00	No.
8703.2430	Used motor vehicles exceeding 10 years with the exception of antique and vintage vehicles	20% of the Landed Cost	No.
8703.2440	Antique vehicles (vehicles between twenty-five and eighty-four years)	20% of the Landed Cost	No.
8703.2450	Vintage vehicles (vehicles eighty-five years and older)	20% of the Landed Cost	No.
8703.2460	Other	250.00	No.
8703.31	Of a cylinder capacity not exceeding 1,500cc:		
8703.3110	New motor vehicles	250.00	No.
8703.3120	Used motor vehicles not exceeding 10 years	250.00	No.
8703.3130	Used motor vehicles exceeding 10 years with the exception of antique and vintage vehicles	20% of the Landed Cost	No.
8703.3140	Antique vehicles (vehicles between twenty-five and eighty-four years)	20% of the Landed Cost	No.
8703.3150	Vintage vehicles (vehicles eighty-five years and older)	20% of the Landed Cost	No.
8703.3160	Other	250.00	No.

8703.32	Of a cylinder capacity exceeding 1,500cc but not exceeding 2,500cc:		
8703.3210	New motor vehicles	250.00	No.
8703.3220	Used motor vehicles not exceeding 10 years	250.00	No.
8703.3230	Used motor vehicles exceeding 10 years with the exception of antique and vintage vehicles	20% of the Landed Cost	No.
8703.3240	Antique vehicles (vehicles between twenty-five and eighty-four years)	20% of the Landed Cost	No.
8703.3250	Vintage vehicles (vehicles eighty-five years and older)	20% of the Landed Cost	No.
8703.3260	Other	250.00	No.
8703.33	Of a cylinder capacity exceeding 2,500cc:		
8703.3310	New motor vehicles	250.00	No.
8703.3320	Used motor vehicles not exceeding 10 years	250.00	No.
8703.3330	Used motor vehicles exceeding 10 years with the exception of antique and vintage vehicles	20% of the Landed Cost	No.
8703.3340	Antique vehicles (vehicles between twenty-five and eighty-four years)	20% of the Landed Cost	No.
8703.3350	Vintage vehicles (vehicles eighty-five years and older)	20% of the Landed Cost	No.
8703.3360	Other	250.00	No.
8703.40	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 an external source of electric power.		
8703.4010	New hybrid motor vehicles, with both spark-ignition internal combustion reciprocating piston engine and electric motors for propulsion of a value exceeding \$70,000	250.00	No.
8703.4020	New hybrid motor vehicles, with both spark-ignition internal combustion reciprocating piston engine and electric motors for propulsion of value not exceeding \$70,000	250.00	No.
8703.4030	Used hybrid motor vehicles, with both spark-ignition internal combustion reciprocating piston engine and electric motors for propulsion of a value exceeding \$70,000 not exceeding 10 years	250.00	No.
8703.4040	Used hybrid motor vehicles, with both spark-ignition internal combustion reciprocating piston engine and electric motors for propulsion of a value not exceeding \$70,000 exceeding 10 years	20% of the Landed Cost	No.

8703.4050	Used hybrid motor vehicles, with both spark-ignition internal combustion reciprocating piston engine and electric motors for propulsion of a value not exceeding \$70,000 not exceeding 10 years	250.00	No.
8703.4060	Used hybrid motor vehicles, with both spark-ignition internal combustion reciprocating piston engine and electric motors for propulsion of a value exceeding \$70,000 exceeding 10 years	20% of the Landed Cost	No.
8703.4070	Other	250.00	No.
8703.50	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.		
8703.5010	New hybrid motor vehicles, with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motors for propulsion of a value exceeding \$70,000	250.00	No.
8703.5020	New hybrid with motor vehicles, both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motors for propulsion vehicles of a value not exceeding \$70,000	250.00	No.
8703.5030	Used hybrid motor vehicles, with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motors for propulsion of a value exceeding \$70,000, not exceeding 10 years	250.00	No.
8703.5040	Used hybrid motor vehicles, with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motors for propulsion of a value not exceeding \$70,000, exceeding 10 years	20% of the Landed Cost	No.
8703.5050	Used hybrid motor vehicles, with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motors for propulsion of a value not exceeding \$70,000 not exceeding 10 years	250.00	No.
8703.5060	Used hybrid motor vehicles, with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motors for propulsion of a value exceeding \$70,000 exceeding 10 years	20% of the Landed Cost	No.
8703.5070	Other	250.00	No.
8703.60	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:		
8703.6010	New hybrid motor vehicles, with both spark-ignition internal combustion reciprocating piston engine and electric motors for propulsion value exceeding \$70,000	250.00	No.
8703.6020	New hybrid motor vehicles, with both spark-ignition internal combustion reciprocating piston engine and electric motors	250.00	No.

	for propulsion of a value not exceeding \$70,000		
8703.6030	Used hybrid motor vehicles, both spark-ignition internal combustion reciprocating piston engine and electric motors for propulsion of a value exceeding \$70,000, not exceeding 10 years	250.00	No
8703.6040	Used hybrid motor vehicles, with both spark-ignition internal combustion reciprocating piston engine and electric motors for propulsion of a value not exceeding \$70,000, exceeding 10 years	20% of the Landed Cost	No.
8703.6050	Used hybrid motor vehicles, with both spark-ignition internal combustion reciprocating piston engine and electric motors for propulsion of a value not exceeding \$70,000 not exceeding 10 years	250.00	No.
8703.6060	Used hybrid motor vehicles, with both spark-ignition internal combustion reciprocating piston engine and electric motors for propulsion of a value exceeding \$70,000 exceeding 10 years	20% of the Landed Cost	No.
8703.6070	Other	250.00	No.
8703.70	Other vehicles, with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motor for propulsion, capable of being charged by plugging to an external source of electric power.		
8703.7010	New hybrid motor vehicles, with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor of a value exceeding \$70,000	250.00	No.
8703.7020	New hybrid motor vehicles, with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor of a value not exceeding \$70,000	250.00	No.
8703.7030	Used hybrid motor vehicles, with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motors for propulsion of a value exceeding \$70,000 not exceeding 10 years	250.00	No.
8703.7040	Used hybrid motor vehicles, with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motors for propulsion of a value not exceeding \$70,000 exceeding 10 years	20% of the Landed Cost	No.
8703.7050	Used hybrid motor vehicles, with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motors for propulsion of a value not exceeding \$70,000 not exceeding 10 years	250.00	No.
8703.7060	Used hybrid motor vehicles, with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motors for propulsion of a value exceeding \$70,000 exceeding 10 years	20% of the Landed Cost	No.

8703.7070	Other	250.00	No.
8703.80	Other vehicles, with only electric motors for propulsion.		
8703.8010	New electric motor vehicles of a value exceeding \$70,000	250.00	No.
8703.8020	New electric motor vehicles of a value not exceeding \$70,000	250.00	No.
8703.8030	Used electric motor vehicles of a value exceeding \$70,000 not exceeding 10 years	250.00	No.
8703.8040	Used electric motor vehicles of a value not exceeding \$70,000 exceeding 10 years	20% of the Landed Cost	No.
8703.8050	Used electric motor vehicles of a value not exceeding \$70,000 not exceeding 10 years	250.00	No.
8703.8060	Used electric motor vehicles of a value exceeding \$70,000 exceeding 10 years	20% of the Landed Cost	No.
8703.9000	Other	250.00	No.
87.04	Motor vehicles for the transport of goods.		
8704.10	Dumpers designed for off-highway use:		
8704.1010	New dumpers designed for off-highway use	250.00	No.
8704.1020	Used dumpers designed for off-highway use not exceeding 10 years	250.00	No.
8704.1030	Used dumpers designed for off-highway use exceeding 10 years	20% of the Landed Cost	No.
8704.1090	Other	250.00	No.
	Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel):		
8704.21	g.v.w. not exceeding 5 tonnes:		
8704.2110	New vehicles of g.v.w. not exceeding 5 tonnes	250.00	No.
8704.2120	Used vehicles of g.v.w. not exceeding 5 tonnes not exceeding 10 years	250.00	No.
8704.2130	Used vehicles of g.v.w. not exceeding 5 tonnes exceeding 10 years	20% of the Landed Cost	No.
8704.2190	Other	250.00	No.
8704.22	g.v.w. exceeding 5 tonnes but not exceeding 20 tonnes.		
8704.2210	New vehicles of g.v.w. exceeding 5 tonnes but not exceeding 20 tonnes	250.00	No.
8704.2220	Used vehicles of g.v.w. exceeding 5 tonnes but not exceeding 20 tonnes not exceeding 10 years	250.00	No.

8704.2230	Used vehicles of g.v.w. exceeding 5 tonnes but not exceeding 20 tonnes exceeding 10 years	20% of the Landed Cost	No.
8704.2290	Other	250.00	No.
8704.23	g.v.w. exceeding 20 tonnes:		
8704.2310	New vehicles of g.v.w. exceeding 20 tonnes	250.00	No.
8704.2320	Used vehicles of g.v.w. exceeding 20 tonnes not exceeding 10 years	250.00	No.
8704.2330	Used vehicles of g.v.w. exceeding 20 tonnes exceeding 10 years	20% of the Landed Cost	No.
8704.2390	Other	250.00	No.
	Other, with only spark-ignition internal combustion piston engine:		
8704.31	g.v.w. not exceeding 5 tonnes:		
8704.3110	New vehicles of g.v.w. not exceeding 5 tonnes	250.00	No.
8704.3120	Used vehicles of g.v.w. not exceeding 5 tonnes not exceeding 10 years	250.00	No.
8704.3130	Used vehicles of g.v.w. not exceeding 5 tonnes exceeding 10 years	20% of the Landed Cost	No.
8704.3190	Other	250.00	No.
8704.32	g.v.w. exceeding 5 tonnes:		
8704.3210	New vehicles of g.v.w. exceeding 5 tonnes	250.00	No.
8704.3220	Used vehicles of g.v.w. exceeding 5 tonnes not exceeding 10 years	250.00	No.
8704.3230	Used vehicles of g.v.w. exceeding 5 tonnes exceeding 10 years	20% of the Landed Cost	No.
8704.3290	Other	250.00	No.
	Other, with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion:		
8704.41	Vehicles of g.v.w. not exceeding 5 tonnes:		
8704.4110	New hybrid vehicle of g.v.w. not exceeding 5 tonnes of a value exceeding \$70,000	250.00	No.
8704.4120	New hybrid vehicle of g.v.w. not exceeding 5 tonnes of a value not exceeding \$70,000	250.00	No.
8704.4130	Used hybrid vehicles of g.v.w. not exceeding 5 tonnes not exceeding 10 years of a value exceeding \$70,000	250.00	No.

8704.4140	Used hybrid vehicles of g.v.w. not exceeding 5 tonnes not exceeding 10 years of a value not exceeding \$70,000	250.00	No.
8704.4150	Used hybrid vehicle of g.v.w. not exceeding 5 tonnes exceeding 10 years of a value exceeding \$70,000	20% of the Landed Cost	No.
8704.4160	Used hybrid vehicle of g.v.w. not exceeding 5 tonnes exceeding 10 years of a value not exceeding \$70,000	20% of the Landed Cost	No.
8704.42	Vehicles of g.v.w. exceeding 5 tonnes but not exceeding 20 tonnes:		
8704.4210	New hybrid vehicle of g.v.w. exceeding 5 tonnes but not exceeding 20 tonnes of a value exceeding \$70,000	250.00	No.
8704.4220	New hybrid vehicle of g.v.w. exceeding 5 tonnes but not exceeding 20 tonnes of a value not exceeding \$70,000	250.00	No.
8704.4230	Used hybrid vehicle of g.v.w. exceeding 5 tonnes but not exceeding 20 tonnes not exceeding 10 years of a value exceeding \$70,000	250.00	No.
8704.4240	Used hybrid vehicle of g.v.w. exceeding 5 tonnes but not exceeding 20 tonnes not exceeding 10 years of a value not exceeding \$70,000	250.00	No.
8704.4250	Used hybrid vehicle of g.v.w. exceeding 5 tonnes but not exceeding 20 tonnes exceeding 10 years of a value exceeding \$70,000	20% of the Landed Cost	No.
8704.4260	Used hybrid vehicle of g.v.w. exceeding 5 tonnes but not exceeding 20 tonnes exceeding 10 years of a value not exceeding \$70,000	20% of the Landed Cost	No.
8704.43	Vehicles of g.v.w. exceeding 20 tonnes:		
8704.4310	New hybrid vehicle of g.v.w. exceeding 20 tonnes of a value exceeding \$70,000	250.00	No.
8704.4320	New hybrid vehicle of g.v.w. exceeding 20 tonnes of a value not exceeding \$70,000	250.00	No.
8704.4330	Used hybrid vehicle of g.v.w. exceeding 20 tonnes not exceeding 10 years of a value exceeding \$70,000	250.00	No.
8704.4340	Used hybrid vehicle of g.v.w. exceeding 20 tonnes not exceeding 10 years of a value not exceeding \$70,000	250.00	No.
8704.4350	Used hybrid vehicle of g.v.w. exceeding 20 tonnes exceeding 10 years of a value exceeding \$70,000	20% of the Landed Cost	No.
8704.4360	Used hybrid vehicle of g.v.w. exceeding 20 tonnes exceeding 10 years of a value not exceeding \$70,000	20% of the Landed Cost	No.
	Other, with both spark-ignition internal combustion piston engine and electric motor as motors for propulsion:		
8704.51	Vehicle of g.v.w. not exceeding 5 tonnes:		

8704.5110	New hybrid vehicles of g.v.w. not exceeding 5 tonnes of a value exceeding \$70,000	250.00	No.
8704.5120	New hybrid vehicles of g.v.w. not exceeding 5 tonnes of a value not exceeding \$70,000	250.00	No.
8704.5130	Used hybrid vehicles of g.v.w. not exceeding 5 tonnes not exceeding 10 years of a value exceeding \$70,000	250.00	No.
8704.5140	Used hybrid vehicles of g.v.w. not exceeding 5 tonnes not exceeding 10 years of a value not exceeding \$70,000	250.00	No.
8704.5150	Used hybrid vehicle of g.v.w. not exceeding 5 tonnes of a value exceeding 10 years of a value exceeding \$70,000	20% of the Landed Cost	No.
8704.5160	Used hybrid vehicle of g.v.w. not exceeding 5 tonnes of a value exceeding 10 years of a value not exceeding \$70,000	20% of the Landed Cost	No.
8704.52	Vehicle of g.v.w. exceeding 5 tonnes:		.
8704.5210	New hybrid vehicles of g.v.w. exceeding 5 tonnes of a value exceeding \$70,000	250.00	No.
8704.5220	New hybrid vehicles of g.v.w. exceeding 5 tonnes of a value not exceeding \$70,000	250.00	No.
8704.5230	Used hybrid vehicles of g.v.w. exceeding 5 tonnes not exceeding 10 years of a value exceeding \$70,000	250.00	No.
8704.5240	Used hybrid vehicles of g.v.w. exceeding 5 tonnes not exceeding 10 years of a value not exceeding \$70,000	250.00	No.
8704.5250	Used hybrid vehicles of g.v.w. exceeding 5 tonnes exceeding 10 years of a value exceeding \$70,000	20% of the Landed Cost	No.
8704.5260	Used hybrid vehicles of g.v.w. exceeding 5 tonnes exceeding 10 years of a value not exceeding \$70,000	20% of the Landed Cost	No.
8704.60	Other with only electric motor for propulsion:		
8704.6010	New vehicles with only electric motor for propulsion of a value exceeding \$70,000	250.00	No.
8704.6020	New vehicles with only electric motor for propulsion of a value not exceeding \$70,000	250.00	No.
8704.6030	Used vehicles with only electric motor for propulsion not exceeding 10 years of a value exceeding \$70,000	250.00	No.
8704.6040	Used vehicles with only electric motor for propulsion not exceeding 10 years of a value not exceeding \$70,000	250.00	No.
8704.6050	Used vehicles with only electric motor for propulsion exceeding 10 years of a value exceeding \$70,000	20% of the Landed Cost	No.
8704.6060	Used vehicles with only electric motor for propulsion exceeding 10 years of a value not exceeding \$70,000	20% of the Landed Cost	No.

8704.9000	Other	250.00	No.
87.05	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).		
8705.1000	Crane-lorries	500.00	No.
8705.2000	Mobile drilling derricks Fire fighting vehicles	500.00	No.
8705.3000	Fire fighting vehicles	300.00	No.
8705.4000	Concrete-mixer lorries	500.00	No.
8705.9000	Other – vehicles	500.00	No.
87.09	Works trucks, self-propelled, not fitted with lifting or handling equipment, of the type used in factories, warehouses, dock areas or airports for short distance transport of goods; tractors of the type used on railway station platforms; parts of the foregoing vehicles.		
8709.1100	Work trucks, self-propelled - Electrical	300.00	No.
8709.1900	Other – work trucks	25.00	No.
87.10	Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles.		
8710.0000	Tanks and other armoured fighting vehicles, motorized, whether or not fitted with weapons, and parts of such vehicles	500.00	No.
87.11	Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars.		
8711.10	With internal combustion piston engine of a cylinder capacity not exceeding 50cc		
8711.1010	Not exceeding 10 years	50.00	No.
8711.1020	Exceeding 10 years	20% of the Landed Cost	No.
8711.20	With internal combustion piston engine of a cylinder capacity exceeding 50cc but not exceeding 250cc:		
8711.2010	Not exceeding 125cc, not exceeding 10 years	50.00	No.
8711.2020	Not exceeding 125cc, exceeding 10 years	20% of the Landed Cost	No.
8711.30	With internal combustion piston engine of a cylinder capacity exceeding 250cc but not exceeding 500cc		
8711.3010	Not exceeding 10 years	50.00	No.
8711.3020	Exceeding 10 years	20% of the Landed Cost	No.

8711.40	With internal combustion piston engine of a cylinder capacity exceeding 500cc but not exceeding 800cc		
8711.4010	Not exceeding 10 years	50.00	No
8711.4020	Exceeding 10 years	20% of the Landed Cost	No.
8711.50	With internal combustion piston engine of a cylinder capacity exceeding 800cc		
8711.5010	Not exceeding 10 years	50.00	No.
8711.5020	Exceeding 10 years	20% of the Landed Cost	No.
8711.6010	Electric motorcycle not exceeding 10 years	50.00	No.
8711.6020	Electric motorcycle exceeding 10 years	20% of the Landed Cost	No.
8711.9010	Not exceeding 10 years	50.00	No.
8711.9020	Exceeding 10 years	20% of the Landed Cost	No.
8711.9030	Electric Bicycles	25.00	No.
8711.9090	Other motorcycles	50.00	No.
87.16	Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof.		
8716.1000	Trailers and semi-trailers of the caravan type, for housing or camping	500.00	No.
8716.2000	Self-loading or self-unloading trailers and semi-trailers for agricultural purposes	500.00	No.
8716.3100	Tanker trailers and tanker semi-trailer	500.00	No.
8716.3900	Other Trailers	25.00	No.
8716.4000	Other trailers and semi-trailers	25.00	No.
89.03	Yachts and other vessels for pleasure or sports; rowing boats and canoes.		
	Sailboats, other than inflatable, with or without, auxillary motor:		
8903.1100	Fitted or designed to be fitted with a motor, unladen (net) weight (excluding the motor) not exceeding 100kg	250.00	No.
8903.1200	Not designed for use with a motor and unladen (net) weight not exceeding 100kg	250.00	No.
8903.1900	Other	250.00	No.
8903.2100	Of a length not exceeding 7.5m (24.6 feet)	500.00	No.
8903.2200	Of a length exceeding 7.5m but not exceeding 24m (78.7 feet)	500.00	No.

8903.2300	Of a length exceeding 24m	500.00	No.
	Motorboats, other than inflatable, not including outboard motorboats:		
8903.3110	Jet ski with inboard motors	250.00	No.
8903.3190	Other	250.00	No.
8903.3200	Of a length exceeding 7.5m but not exceeding 24m	500.00	No.
8903.3300	Of a length exceeding 24m	500.00	No.
8903.9310	Jet ski with outboard motors	250.00	No.
8903.9320	Other	250.00	No.
8903.9900	Other	500.00	No.
89.04	Tugs and pusher craft.		
8904.0010	Of 150 gross tons or more (Tugboat)	500.00	No.
8904.0090	Of 150 gross tons or less (Tugboat)	500.00	No.

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9. Amendment of the Third Schedule to the principal Regulations.

The Third Schedule to the principal Regulations is amended, in the second column headed “FEES/SURCHARGE”, by the deletion of the figure and word “1 cent” and the substitution therefor of the figure and word “2 cents”.

Made this 1st day of July, 2023.

Signed
PHILIP EDWARD DAVIS
Minister Responsible for Finance