

THE EXCISE (AMENDMENT) BILL
(No. XVIII of 2011)

Explanatory Memorandum

The main object of this Bill is to amend the Excise Act to provide, in addition to the excise duty chargeable on motor cars, for a CO₂ levy on motor cars or for the granting of a CO₂ rebate from the excise duty payable on motor cars, as the case may be, and for related matters.

P. K. JUGNAUTH
*Vice-Prime Minister, Minister of Finance
and Economic Development*

8 July 2011

THE EXCISE (AMENDMENT) BILL
(No. XVIII of 2011)

ARRANGEMENT OF CLAUSES

Clause

1. Short title
2. Interpretation
3. Section 2 of principal Act amended
4. Part II of principal Act amended
5. New sections 3C and 3D inserted in principal Act
6. First Schedule to principal Act amended
7. Consequential amendment
8. Commencement

A BILL

To amend the Excise Act

ENACTED by the Parliament of Mauritius, as follows –

1. Short title

This Act may be cited as the Excise (Amendment) Act 2011.

2. Interpretation

In this Act –

“principal Act” means the Excise Act.

3. Section 2 of principal Act amended

Section 2 of the principal Act is amended by inserting, in the appropriate alphabetical order, the following new definitions –

“CO₂” means carbon dioxide;

“CO₂ levy” means the CO₂ levy referred to in section 3C;

“CO₂ rebate” means the CO₂ rebate referred to in section 3C;

“CO₂ threshold” means such CO₂ threshold as may be specified in Sub-Part B of Part III of the First Schedule;

“formula” means the formula specified in Sub-Part B of Part III of the First Schedule;

4. Part II of principal Act amended

Part II of the principal Act is amended in the heading, by adding, after the words “**EXCISE DUTY**”, the words “, **MID LEVY AND CO₂ LEVY OR GRANTING OF CO₂ REBATE**”.

5. New sections 3C and 3D inserted in principal Act

The principal Act is amended by inserting, after section 3B, the following new sections –

3C. CO₂ levy or CO₂ rebate on motor cars

(1) A CO₂ levy shall be chargeable, or a CO₂ rebate shall be granted, as the case may be, on the motor cars specified in Sub-Part A of Part III of the First Schedule when removed for home consumption.

(2) (a) Where the CO₂ gramme per kilometre of a motor car exceeds the CO₂ threshold, a CO₂ levy shall be computed in accordance with the formula.

(b) The rate applicable in the formula shall correspond to the CO₂ gramme per kilometre of the motor car as specified in Sub-Part C of Part III of the First Schedule.

(3) The CO₂ levy computed under subsection (2) shall, in addition to the excise duty chargeable on the motor car, be chargeable on the motor car and shall be payable to the Director-General at the time specified in column 3 of Sub-Part A of Part III of the First Schedule.

(4) (a) Where the CO₂ gramme per kilometre of a motor car does not exceed the CO₂ threshold, a CO₂ rebate shall be computed in accordance with the formula.

(b) The rate applicable in the formula shall correspond to the CO₂ gramme per kilometre of the motor car as specified in Sub-Part D of Part III of the First Schedule.

(5) (a) The CO₂ rebate computed under subsection (4) shall, subject to paragraph (b), be granted from excise duty payable on that motor car.

(b) Any rebate granted under paragraph (a) shall not exceed the excise duty payable on the motor car.

(6) (a) Every importer or manufacturer of a motor car specified in Sub-Part A of Part III of the First Schedule shall submit to the Director-General –

(i) in respect of every motor car shipped or manufactured on or after the commencement of this section, a CO₂ emission certificate issued by the manufacturer of the motor car; or

(ii) in the case of a second-hand motor car, an inspection certificate specified in the Sixth Schedule to the Consumer Protection (Control of Imports) Regulations 1999.

(b) The measurement of the CO₂ emission shall be certified to have been done in compliance with Regulation No. 101 of the Economic Commission for Europe of the United Nations (UN/ECE).

(7) (a) The Director-General and an officer designated by the supervising officer of the Ministry responsible for the subject of finance shall, every January as from 2013, compute the CO₂ threshold by determining the average of the CO₂ emission for new motor cars imported or manufactured during the previous year.

(b) The CO₂ threshold as computed under paragraph (a) shall be submitted by the Director-General to the Technical Certification Committee referred to in section 3D not later than 31 January in every year.

(8) This section shall not apply to –

(a) a new motor car which has been shipped, or any other motor car in respect of which an import permit has been granted, before the commencement of this section; or

- (b) any motor car which is in a bonded warehouse on or before the commencement of this section.

3D. Technical Certification Committee

(1) There is set up for the purposes of section 3C a Committee to be known as the Technical Certification Committee which shall consist of –

- (a) the Director of Statistics or his representative, who shall be the Chairperson;
- (b) the Director-General or his representative;
- (c) a representative of the Ministry responsible for the subject of finance;
- (d) a representative of the Ministry responsible for the subject of environment and sustainable development;
- (e) a representative of the Ministry responsible for the subject of commerce; and
- (f) a representative of the National Transport Authority.

(2) On receipt of a determination under section 3C(7)(b), the Technical Certification Committee shall verify and certify the correctness of the determination and advise the Minister accordingly.

6. First Schedule to principal Act amended

The First Schedule to the principal Act is amended –

- (a) by deleting the items specified in Sub-Part A of the Second Schedule to this Act and replacing them by the items set out in Sub-Part B of the Second Schedule to this Act;
- (b) by adding a new Part III set out in the Second Schedule to this Act.

7. Consequential amendment

The Value Added Tax Act is amended –

- (a) in section 2, by inserting, in the appropriate alphabetical order, the following new definition –

“CO₂ levy” has the same meaning as in the Excise Act;
- (b) in section 9(5), by deleting the words “or MID levy” and replacing them by the words “, MID levy or CO₂ levy”;

- (c) in section 13 –
 - (i) by deleting the word “and” at the end of paragraph (b);
 - (ii) by adding the following new paragraph, the full stop at the end of paragraph (c) being deleted and replaced by the words “; and”–
 - (d) the CO₂ levy.

8. Commencement

This Act shall come into operation on 13 July 2011.

FIRST SCHEDULE

[Sections 3 and 5]

FIRST SCHEDULE

[Section 3C]

PART III – CO₂ LEVY OR CO₂ REBATE

Sub-Part A – Motor Cars

Column 1 Heading No.	Column 2 H.S. Code	Column 2 Excisable goods	Column 3 Date payable
87.03		Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading No. 87.02), including station wagons and racing cars. - Other vehicles, with spark-ignition internal combustion reciprocating piston engine, excluding vehicles specially designed for travelling on snow, golf cars and similar vehicles, ambulances and hearses. -- Of a cylinder capacity not exceeding 1,000 cc. --- New.	(a) At the time the entry for the goods is validated in accordance with the Customs Act in case of import (b) As specified in paragraph (6) in case of local manufacture
	8703.2111	---- Ambulances and hearses	"
	8703.2113	---- Of a cylinder capacity not exceeding 550 cc	"

Column 1 Heading No.	Column 1 H.S. Code	Column 2 Excisable goods	Column 3 Date payable (a) At the time the entry for the goods is validated in accordance with the Customs Act in case of import (b) As specified in paragraph (6) in case of local manufacture "
	8703.2114	---- Of a cylinder capacity not exceeding 550 cc in completely knock down condition	
	8703.2115	---- Motor cars and motor vehicles principally designed for the transport of persons which are propelled by a system combining an internal combustion engine and an electric motor and are equipped with a regenerative braking system	
	8703.2119	---- Other --- Used.	"
	8703.2191	---- Ambulances and hearses	"
	8703.2193	---- Of a cylinder capacity not exceeding 550 cc	"
	8703.2194	---- Motor cars and motor vehicles principally designed for the transport of persons which are propelled by a system combining an internal combustion engine and an electric motor and are equipped with a regenerative braking system	"
	8703.2199	---- Other	"

Column 1 Heading No.	H.S. Code	Column 2 Excisable goods	Column 3 Date payable
		-- Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc. --- New.	
	8703.2211	---- Ambulances and hearses	(a) At the time the entry for the goods is validated in accordance with the Customs Act in case of import
			(b) As specified in paragraph (6) in case of local manufacture
	8703.2212	---- Of a cylinder capacity not exceeding 1,250 cc	"
	8703.2213	---- Motor cars and motor vehicles principally designed for the transport of persons which are propelled by a system combining an internal combustion engine and an electric motor and are equipped with a regenerative braking system	"
	8703.2219	---- Other	"
		--- Used.	
	8703.2291	---- Ambulances and hearses	
	8703.2292	---- Of a cylinder capacity not exceeding 1,250 cc	"

Column 1 Heading No.	Column 1 H.S. Code	Column 2 Excisable goods	Column 3 Date payable
	8703.2293	---- Motor cars and motor vehicles principally designed for the transport of persons which are propelled by a system combining an internal combustion engine and an electric motor and are equipped with a regenerative braking system	(a) At the time the entry for the goods is validated in accordance with the Customs Act in case of import (b) As specified in paragraph (6) in case of local manufacture
	8703.2299	---- Other -- Of a cylinder capacity exceeding 1,500 cc but not exceeding 3,000 cc. --- New.	"
	8703.2311	---- Ambulances and hearses	"
	8703.2312	---- Of a cylinder capacity not exceeding 1,600 cc	"
	8703.2313	---- Of a cylinder capacity exceeding 1,600 cc but not exceeding 2,000 cc	"
	8703.2314	---- Motor cars and motor vehicles principally designed for the transport of persons which are propelled by a system combining an internal combustion engine and an electric motor and are equipped with a regenerative braking system, of a cylinder capacity not exceeding 1,600 cc	"

Column 1 Heading No.	Column 1 H.S. Code	Column 2 Excisable goods	Column 3 Date payable
	8703.2315	---- Motor cars and motor vehicles principally designed for the transport of persons which are propelled by a system combining an internal combustion engine and an electric motor and are equipped with a regenerative braking system, of a cylinder capacity exceeding 1,600 cc but not exceeding 2,000 cc	(a) At the time the entry for the goods is validated in accordance with the Customs Act in case of import (b) As specified in paragraph (6) in case of local manufacture
	8703.2316	---- Motor cars and motor vehicles principally designed for the transport of persons which are propelled by a system combining an internal combustion engine and an electric motor and are equipped with a regenerative braking system, of a cylinder capacity exceeding 2,000 cc	"
	8703.2319	---- Other --- Used.	"
	8703.2391	---- Ambulances and hearses	"
	8703.2392	---- Of a cylinder capacity not exceeding 1,600 cc	"
	8703.2393	---- Of a cylinder capacity exceeding 1,600 cc but not exceeding 2,000 cc	"

Column 1 Heading No.	Column 1 H.S. Code	Column 2 Excisable goods	Column 3 Date payable
	8703.2394	---- Motor cars and motor vehicles principally designed for the transport of persons which are propelled by a system combining an internal combustion engine and an electric motor and are equipped with a regenerative braking system, of a cylinder capacity not exceeding 1,600 cc.	(a) At the time the entry for the goods is validated in accordance with the Customs Act in case of import (b) As specified in paragraph (6) in case of local manufacture
	8703.2395	---- Motor cars and motor vehicles principally designed for the transport of persons which are propelled by a system combining an internal combustion engine and an electric motor and are equipped with a regenerative braking system, of a cylinder capacity exceeding 1,600 cc but not exceeding 2,000 cc	"
	8703.2396	---- Motor cars and motor vehicles principally designed for the transport of persons which are propelled by a system combining an internal combustion engine and an electric motor and are equipped with a regenerative braking system, of a cylinder capacity exceeding 2,000 cc	"
	8703.2399	---- Other -- Of a cylinder capacity exceeding 3,000 cc.	"

Column 1 Heading No.	Column 1 H.S. Code	Column 2 Excisable goods	Column 3 Date payable
	8703.2411	<p>--- New.</p> <p>---- Ambulances and hearses</p>	<p>(a) At the time the entry for the goods is validated in accordance with the Customs Act in case of import</p> <p>(b) As specified in paragraph (6) in case of local manufacture</p>
	8703.2412	<p>---- Motor cars and motor vehicles principally designed for the transport of persons which are propelled by a system combining an internal combustion engine and an electric motor and are equipped with a regenerative braking system</p>	"
	8703.2419	<p>--- Other</p> <p>--- Used.</p>	"
	8703.2491	<p>---- Ambulances and hearses</p>	"
	8703.2492	<p>---- Motor cars and motor vehicles principally designed for the transport of persons which are propelled by a system combining an internal combustion engine and an electric motor and are equipped with a regenerative braking system</p>	"
	8703.2499	<p>--- Other</p>	"

Column 1 Heading No.	Column 1 H.S. Code	Column 2 Excisable goods	Column 3 Date payable
		<p>- Other vehicles, with compression-ignition internal combustion piston engine (diesel or semi-diesel), excluding vehicles specially designed for travelling on snow, golf cars and similar vehicles, ambulances and hearses.</p>	<p>(a) At the time the entry for the goods is validated in accordance with the Customs Act in case of import</p> <p>(b) As specified in paragraph (6) in case of local manufacture</p>
		<p>-- Of a cylinder capacity not exceeding 1,500 cc.</p>	
		<p>--- New.</p>	
	8703.3111	<p>---- Ambulances and hearses</p>	"
	8703.3112	<p>---- Of a cylinder capacity not exceeding 550 cc</p>	"
	8703.3113	<p>---- Of a cylinder capacity not exceeding 550 cc in completely knock down condition</p>	"
	8703.3114	<p>---- Of a cylinder capacity exceeding 550 cc but not exceeding 1250 cc</p>	"

Column 1 Heading No.	Column 1 H.S. Code	Column 2 Excisable goods	Column 3 Date payable
	8703.3115	---- Motor cars and motor vehicles principally designed for the transport of persons which are propelled by a system combining an internal combustion engine and an electric motor and are equipped with a regenerative braking system	(a) At the time the entry for the goods is validated in accordance with the Customs Act in case of import (b) As specified in paragraph (6) in case of local manufacture
	8703.3119	---- Other --- Used.	"
	8703.3191	---- Ambulances and hearses	"
	8703.3192	---- Of a cylinder capacity not exceeding 550 cc	"
	8703.3193	---- Of a cylinder capacity exceeding 550 cc but not exceeding 1250 cc	"
	8703.3194	---- Motor cars and motor vehicles principally designed for the transport of persons which are propelled by a system combining an internal combustion engine and an electric motor and are equipped with a regenerative braking system	"
	8703.3199	---- Other -- Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,500 cc.	"

Column 1 Heading No.	Column 1 H.S. Code	Column 2 Excisable goods	Column 3 Date payable
		--- New.	
	8703.3211	---- Ambulances and hearses	(a) At the time the entry for the goods is validated in accordance with the Customs Act in case of import
			(b) As specified in paragraph (6) in case of local manufacture
	8703.3212	---- Of a cylinder capacity not exceeding 1,600 cc	"
	8703.3213	---- Of a cylinder capacity exceeding 1,600 cc but not exceeding 2,000 cc	"
	8703.3214	---- Motor cars and motor vehicles principally designed for the transport of persons which are propelled by a system combining an internal combustion engine and an electric motor and are equipped with a regenerative braking system, of a cylinder capacity not exceeding 1,600 cc	"

Column 1 Heading No.	Column 1 H.S. Code	Column 2 Excisable goods	Column 3 Date payable
	8703.3215	---- Motor cars and motor vehicles principally designed for the transport of persons which are propelled by a system combining an internal combustion engine and an electric motor and are equipped with a regenerative braking system, of a cylinder capacity exceeding 1,600 cc but not exceeding 2,000 cc	
	8703.3216	---- Motor cars and motor vehicles principally designed for the transport of persons which are propelled by a system combining an internal combustion engine and an electric motor and are equipped with a regenerative braking system, of a cylinder capacity exceeding 2,000 cc	"
	8703.3219	---- Other --- Used.	"
	8703.3291	---- Ambulances and hearses	
	8703.3292	---- Of a cylinder capacity not exceeding 1,600 cc	"
	8703.3293	---- Of a cylinder capacity exceeding 1,600 cc but not exceeding 2,000 cc	"

Column 1 Heading No.	Column 1 H.S. Code	Column 2 Excisable goods	Column 3 Date payable
	8703.3294	---- Motor cars and motor vehicles principally designed for the transport of persons which are propelled by a system combining an internal combustion engine and an electric motor and are equipped with a regenerative braking system, of a cylinder capacity not exceeding 1,600 cc	(a) At the time the entry for the goods is validated in accordance with the Customs Act in case of import (b) As specified in paragraph (6) in case of local manufacture
	8703.3295	---- Motor cars and motor vehicles principally designed for the transport of persons which are propelled by a system combining an internal combustion engine and an electric motor and are equipped with a regenerative braking system, of a cylinder capacity exceeding 1,600 cc but not exceeding 2,000 cc	"
	8703.3296	---- Motor cars and motor vehicles principally designed for the transport of persons which are propelled by a system combining an internal combustion engine and an electric motor and are equipped with a regenerative braking system, of a cylinder capacity exceeding 2,000 cc	"
	8703.3299	---- Other	"

Column 1 Heading No.	Column 1 H.S. Code	Column 2 Excisable goods	Column 3 Date payable
		-- Of a cylinder capacity exceeding 2,500 cc.	
	8703.3311	--- New. ---- Ambulances and hearses	(a) At the time the entry for the goods is validated in accordance with the Customs Act in case of import
	8703.3312	---- Motor cars and motor vehicles principally designed for the transport of persons which are propelled by a system combining an internal combustion engine and an electric motor and are equipped with a regenerative braking system	(b) As specified in paragraph (6) in case of local manufacture "
	8703.3319	---- Other	"
		--- Used.	
	8703.3391	---- Ambulances and hearses	"
	8703.3392	---- Motor cars and motor vehicles principally designed for the transport of persons which are propelled by a system combining an internal combustion engine and an electric motor and are equipped with a regenerative braking system	"

Column 1 Heading No.	Column 1 H.S. Code	Column 2 Excisable goods	Column 3 Date payable
	8703.3399	---- Other	"
		--- Other.	
	8703.9091	---- New, of a cylinder capacity not exceeding 1,600 cc	(a) At the time the entry for the goods is validated in accordance with the Customs Act in case of import
	8703.9092	---- New, of a cylinder capacity exceeding 1,600 cc but not exceeding 2,000 cc	(b) As specified in paragraph (6) in case of local manufacture "
	8703.9093	---- New, of a cylinder capacity exceeding 2,000 cc	"
	8703.9094	---- Used, of a cylinder capacity not exceeding 1,600 cc	"
	8703.9095	---- Used, of a cylinder capacity exceeding 1,600 cc but not exceeding 2,000 cc	"
	8703.9096	---- Used, of a cylinder capacity exceeding 2,000 cc	"

Sub-Part b – Formula

$$A = R \times (C - T)$$

where A – is the amount of the CO₂ levy or CO₂ rebate;

R – is the appropriate rate of the CO₂ levy, or the appropriate CO₂ rebate per gramme per kilometre (km);

C – is the CO₂ gramme per km of the motor car, rounded to the nearest whole number;

T – is the CO₂ threshold of 158 gramme per km.

Sub-Part C – Appropriate Rate of CO₂ Levy

Value of C	Value of R
CO ₂ gramme per km	Rate
159 to 190	Rs 2,000 per gramme per km
191 to 225	Rs 3,000 per gramme per km
226 to 290	Rs 4,000 per gramme per km
Over 290	Rs 5,000 per gramme per km

Sub-Part D – Appropriate Rate of CO₂ Rebate

Value of C	Value of R
CO ₂ gramme per km	Rate
Up to 90	Rs 3,000 per gramme per km
91 to 158	Rs 1,000 per gramme per km

SECOND SCHEDULE

[Section 6(a)]

Sub-Part A

87.03, 8703.2115, 8703.2194, 8703.2213, 8703.2293, 8703.2313, 8703.2314, 8703.2315, 8703.2316, 8703.2393, 8703.2394, 8703.2395, 8703.2412, 8703.2492, 8703.3115, 8703.3194, 8703.3213, 8703.3214, 8703.3215, 8703.3216, 8703.3293, 8703.3294, 8703.3295, 8703.3312, 8703.3392, 8703.9092, 8703.9093, 8703.9094, 87.04, 8704.2112, 8704.2114, 8704.2117, 8704.2118, 8704.2134, 8704.2135, 8704.2137, 8704.2138, 8704.2144, 8704.2145, 8704.2147, 8704.2148, 8704.2151, 8704.2152, 8704.2153, 8704.2154, 8704.3112, 8704.3114, 8704.3117, 8704.3118, 8704.3134, 8704.3135, 8704.3137, 8704.3138, 8704.3144, 8704.3145, 8704.3147, 8704.3148, 8704.3151, 8704.3152, 8704.3153, 8704.3154

Sub-Part B

Column 1 Heading No.	Column 2 H.S. Code	Column 3 Excisable goods	Column 4 Statistical Unit	Column 5 Taxable base	Column 6 Rate of excise duty	Column 7 Date payable
87.03		Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading No. 87.02), including station wagons and racing cars. - Other vehicles, with spark-ignition internal combustion reciprocating piston engine, excluding vehicles specially designed for travelling on snow, golf cars and similar vehicles, ambulances and hearses: -- Of a cylinder capacity not exceeding 1,000 cc:				

Column 1 Heading No.	Column 2 H.S. Code	Column 3 Excisable goods	Column 3 Statistical Unit	Column 4 Taxable base	Column 5 Rate of excise duty	Column 6 Date payable
		--- New:				
	8703.2111	---- Ambulances and hearses	U	Ad valorem or value at importation	0%	(a) At the time the entry for the goods is validated in accordance with the Customs Act in case of import (b) As specified in paragraph (6) in case of local manufacture
	8703.2115	---- Motor cars and motor vehicles principally designed for the transport of persons which are propelled by a system combining an internal combustion engine and an electric motor and are equipped with a regenerative braking system	U	"	55%	"
		--- Used:				
	8703.2191	---- Ambulances and hearses	U	"	0%	"
	8703.2194	---- Motor cars and motor vehicles principally designed for the transport of persons which are propelled by a system combining an internal combustion engine and an electric motor and are equipped with a regenerative braking system	U	"	55%	"
		-- Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc.				

Column 1 Heading No.	Column 2 H.S. Code	Column 3 Excisable goods	Column 3 Statistical Unit	Column 4 Taxable base	Column 5 Rate of excise duty	Column 6 Date payable
		--- New:				
	8703.2211	---- Ambulances and hearses	U	Ad valorem or value at importation	0%	(a) At the time the entry for the goods is validated in accordance with the Customs Act in case of import (b) As specified in paragraph (6) in case of local manufacture
	8703.2213	---- Motor cars and motor vehicles principally designed for the transport of persons which are propelled by a system combining an internal combustion engine and an electric motor and are equipped with a regenerative braking system	U	"	55%	"
		--- Used:				
	8703.2291	---- Ambulances and hearses	U	"	0%	"
	8703.2293	---- Motor cars and motor vehicles principally designed for the transport of persons which are propelled by a system combining an internal combustion engine and an electric motor and are equipped with a regenerative braking system	U	"	55%	"

Column 1 Heading No.	H.S. Code	Column 2 Excisable goods	Column 3 Statistical Unit	Column 4 Taxable base	Column 5 Rate of excise duty	Column 6 Date payable
		<p>– Of a cylinder capacity exceeding 1,500 cc but not exceeding 3,000 cc.</p> <p>--- New:</p>				
	8703.2311	---- Ambulances and hearses	U	Ad valorem or value at importation	0%	<p>(a) At the time the entry for the goods is validated in accordance with the Customs Act in case of import</p> <p>(b) As specified in paragraph (6) in case of local manufacture</p>
	8703.2313	---- Of a cylinder capacity exceeding 1,600 cc but not exceeding 2,000 cc	U	"	75%	"
	8703.2314	---- Motor cars and motor vehicles principally designed for the transport of persons which are propelled by a system combining an internal combustion engine and an electric motor and are equipped with a regenerative braking system, of a cylinder capacity not exceeding 1,600 cc	U	"	55%	"

Column 1 Heading No.	Column 2 H.S. Code	Column 3 Excisable goods	Column 3 Statistical Unit	Column 4 Taxable base	Column 5 Rate of excise duty	Column 6 Date payable
	8703.2315	---- Motor cars and motor vehicles principally designed for the transport of persons which are propelled by a system combining an internal combustion engine and an electric motor and are equipped with a regenerative braking system, of a cylinder capacity exceeding 1,600 cc but not exceeding 2,000 cc	U	Ad valorem or value at importation	75%	(a) At the time the entry for the goods is validated in accordance with the Customs Act in case of import (b) As specified in paragraph (6) in case of local manufacture
	8703.2316	---- Motor cars and motor vehicles principally designed for the transport of persons which are propelled by a system combining an internal combustion engine and an electric motor and are equipped with a regenerative braking system, of a cylinder capacity exceeding 2,000 cc --- Used.	U	"	100%	"
	8703.2391	---- Ambulances and hearses	U	"	0%	"
	8703.2393	---- Of a cylinder capacity exceeding 1,600 cc but not exceeding 2,000 cc	U	"	75%	"

Column 1 Heading No.	Column 2 H.S. Code	Column 3 Excisable goods	Column 3 Statistical Unit	Column 4 Taxable base	Column 5 Rate of excise duty	Column 6 Date payable
	8703.2394	---- Motor cars and motor vehicles principally designed for the transport of persons which are propelled by a system combining an internal combustion engine and an electric motor and are equipped with a regenerative braking system, of a cylinder capacity not exceeding 1,600 cc.	U	Ad valorem or value at importation	55%	(a) At the time the entry for the goods is validated in accordance with the Customs Act in case of import (b) As specified in paragraph (6) in case of local manufacture
	8703.2395	---- Motor cars and motor vehicles principally designed for the transport of persons which are propelled by a system combining an internal combustion engine and an electric motor and are equipped with a regenerative braking system, of a cylinder capacity exceeding 1,600 cc but not exceeding 2,000 cc	U	"	75%	"
	8703.2396	---- Motor cars and motor vehicles principally designed for the transport of persons which are propelled by a system combining an internal combustion engine and an electric motor and are equipped with a regenerative braking system, of a cylinder capacity exceeding 2,000 cc.	U	"	100%	"

Column 1 Heading No.	Column 2 H.S. Code	Column 3 Excisable goods	Column 4 Statistical Unit	Column 5 Taxable base	Column 6 Rate of excise duty	Column 7 Date payable
		-- Of a cylinder capacity exceeding 3,000 cc:				
		--- New.				
	8703.2411	---- Ambulances and hearses	U	Ad valorem or value at importation	0%	(a) At the time the entry for the goods is validated in accordance with the Customs Act in case of import (b) As specified in paragraph (6) in case of local manufacture
	8703.2412	---- Motor cars and motor vehicles principally designed for the transport of persons which are propelled by a system combining an internal combustion engine and an electric motor and are equipped with a regenerative braking system	U	"	100%	"
		--- Used:				
	8703.2491	---- Ambulances and hearses	U	"	0%	"
	8703.2492	---- Motor cars and motor vehicles principally designed for the transport of persons which are propelled by a system combining an internal combustion engine and an electric motor and are equipped with a regenerative braking system	U	"	100%	"

Column 1 Heading No.	Column 2 H.S. Code	Column 3 Excisable goods	Column 4 Statistical Unit	Column 5 Taxable base	Column 6 Rate of excise duty	Column 7 Date payable
		<p>- Other vehicles, with compression-ignition internal combustion piston engine (diesel or semi-diesel), excluding vehicles specially designed for travelling on snow, golf cars and similar vehicles, ambulances and hearses:</p> <p>-- Of a cylinder capacity not exceeding 1,500 cc.</p> <p>--- New:</p>				
	8703.3111	---- Ambulances and hearses	U	Ad valorem or value at importation	0%	<p>(a) At the time the entry for the goods is validated in accordance with the Customs Act in case of import</p> <p>(b) As specified in paragraph (6) in case of local manufacture</p>
	8703.3115	---- Motor cars and motor vehicles principally designed for the transport of persons which are propelled by a system combining an internal combustion engine and an electric motor and are equipped with a regenerative braking system	U	"	55%	"

Column 1 Heading No.	Column 2 Excisable goods	Column 3 Statistical Unit	Column 4 Taxable base	Column 5 Rate of excise duty	Column 6 Date payable
	--- Used:				
8703.3191	---- Ambulances and hearses	U	Ad valorem or value at importation	0%	(a) At the time the entry for the goods is validated in accordance with the Customs Act in case of import (b) As specified in paragraph (6) in case of local manufacture
8703.3194	---- Motor cars and motor vehicles principally designed for the transport of persons which are propelled by a system combining an internal combustion engine and an electric motor and are equipped with a regenerative braking system -- Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,500 cc: --- New:	U	"	55%	"
8703.3211	---- Ambulances and hearses	U	"	0%	"
8703.3213	---- Of a cylinder capacity exceeding 1,600 cc but not exceeding 2,000 cc	U	"	75%	"

Column 1 Heading No.	Column 2 H.S. Code	Column 3 Excisable goods	Column 4 Statistical Unit	Column 5 Taxable base	Column 6 Rate of excise duty	Column 7 Date payable
	8703.3214	---- Motor cars and motor vehicles principally designed for the transport of persons which are propelled by a system combining an internal combustion engine and an electric motor and are equipped with a regenerative braking system, of a cylinder capacity not exceeding 1,600 cc	U	Ad valorem or value at importation	55%	(a) At the time the entry for the goods is validated in accordance with the Customs Act in case of import (b) As specified in paragraph (6) in case of local manufacture
	8703.3215	---- Motor cars and motor vehicles principally designed for the transport of persons which are propelled by a system combining an internal combustion engine and an electric motor and are equipped with a regenerative braking system, of a cylinder capacity exceeding 1,600 cc but not exceeding 2,000 cc	U	"	75%	"
	8703.3216	---- Motor cars and motor vehicles principally designed for the transport of persons which are propelled by a system combining an internal combustion engine and an electric motor and are equipped with a regenerative braking system, of a cylinder capacity exceeding 2,000 cc --- Used:	U	"	100%	"
	8703.3291	---- Ambulances and hearses	U	"	0%	"

Column 1 Heading No.	Column 2 H.S. Code	Column 3 Excisable goods	Column 3 Statistical Unit	Column 4 Taxable base	Column 5 Rate of excise duty	Column 6 Date payable
	8703.3293	---- Of a cylinder capacity exceeding 1,600 cc but not exceeding 2,000 cc	U	Ad valorem or value at importation	75%	(a) At the time the entry for the goods is validated in accordance with the Customs Act in case of import (b) As specified in paragraph (6) in case of local manufacture
	8703.3294	---- Motor cars and motor vehicles principally designed for the transport of persons which are propelled by a system combining an internal combustion engine and an electric motor and are equipped with a regenerative braking system, of a cylinder capacity not exceeding 1,600 cc	U	"	55%	"
	8703.3295	---- Motor cars and motor vehicles principally designed for the transport of persons which are propelled by a system combining an internal combustion engine and an electric motor and are equipped with a regenerative braking system, of a cylinder capacity exceeding 1,600 cc but not exceeding 2,000 cc	U	"	75%	"

Column 1 Heading No.	Column 2 H.S. Code	Column 3 Excisable goods	Column 3 Statistical Unit	Column 4 Taxable base	Column 5 Rate of excise duty	Column 6 Date payable
	8703.3296	<p>---- Motor cars and motor vehicles principally designed for the transport of persons which are propelled by a system combining an internal combustion engine and an electric motor and are equipped with a regenerative braking system, of a cylinder capacity exceeding 2,000 cc</p> <p>-- Of a cylinder capacity exceeding 2,500 cc.</p> <p>--- New.</p>	U	Ad valorem or value at importation	100%	<p>(a) At the time the entry for the goods is validated in accordance with the Customs Act in case of import</p> <p>(b) As specified in paragraph (6) in case of local manufacture</p>
	8703.3311	---- Ambulances and hearses	U	"	0%	"
	8703.3312	<p>---- Motor cars and motor vehicles principally designed for the transport of persons which are propelled by a system combining an internal combustion engine and an electric motor and are equipped with a regenerative braking system</p> <p>--- Used:</p>	U	"	100%	"
	8703.3391	---- Ambulances and hearses	U	"	0%	"
	8703.3392	<p>---- Motor cars and motor vehicles principally designed for the transport of persons which are propelled by a system combining an internal combustion engine and an electric motor and are equipped with a regenerative braking system</p>	U	"	100%	"

Column 1 Heading No.	Column 2 H.S. Code	Column 3 Excisable goods	Column 4 Statistical Unit	Column 5 Taxable base	Column 6 Rate of excise duty	Column 7 Date payable
		--- Other:				
	8703.9092	---- New, of a cylinder capacity exceeding 1,600 cc but not exceeding 2,000 cc	U	Ad valorem or value at importation	75%	(a) At the time the entry for the goods is validated in accordance with the Customs Act in case of import (b) As specified in paragraph (6) in case of local manufacture
	8703.9093	---- New, of a cylinder capacity exceeding 2,000 cc	U	"	100%	"
	8703.9094	---- Used, of a cylinder capacity not exceeding 1,600 cc	U	"	55%	"
	8703.9095	---- Used, of a cylinder capacity exceeding 1,600 cc but not exceeding 2,000 cc	U	"	75%	"
	8703.9096	---- Used, of a cylinder capacity exceeding 2,000 cc	U	"	100%	"
87.04		Motor vehicles for the transport of goods.				
		--- Trucks of the pick-up type with single or double space cabin:	U	"		"
	8704.2112	---- New, with double space cabin	U	"	20%	"
	8704.2114	---- Used, with double space cabin	U	"	20%	"

Column 1 Heading No.	Column 2 H.S. Code	Column 3 Excisable goods	Column 3 Statistical Unit	Column 4 Taxable base	Column 5 Rate of excise duty	Column 6 Date payable
	8704.2117	---- New, trucks of the pick-up type with double space cabin which are propelled by a system combining an internal combustion engine and an electric motor and are equipped with a regenerative braking system	U	Ad valorem or value at importation	10%	(a) At the time the entry for the goods is validated in accordance with the Customs Act in case of import (b) As specified in paragraph (6) in case of local manufacture
	8704.2118	---- Used, trucks of the pick-up type with double space cabin which are propelled by a system combining an internal combustion engine and an electric motor and are equipped with a regenerative braking system	U	"	10%	"
		--- Motor vans, new:				
	8704.2134	---- Other, of a cylinder capacity exceeding 1,600 cc but not exceeding 2,000 cc	U	"	75%	"
	8704.2135	---- Other, of a cylinder capacity exceeding 2,000 cc	U	"	100%	"
	8704.2137	---- Other motor vans, which are propelled by a system combining an internal combustion engine and an electric motor and are equipped with a regenerative braking system, of a cylinder capacity not exceeding 1,600 cc	U	"	55%	"

Column 1 Heading No.	Column 2 H.S. Code	Column 3 Excisable goods	Column 3 Statistical Unit	Column 4 Taxable base	Column 5 Rate of excise duty	Column 6 Date payable
	8704.2138	---- Other motor vans, which are propelled by a system combining an internal combustion engine and an electric motor and are equipped with a regenerative braking system, of a cylinder capacity exceeding 1,600 cc but not exceeding 2,000 cc	U	Ad valorem or value at importation	75%	(a) At the time the entry for the goods is validated in accordance with the Customs Act in case of import (b) As specified in paragraph (6) in case of local manufacture
	8704.2139	---- Other motor vans, which are propelled by a system combining an internal combustion engine and an electric motor and are equipped with a regenerative braking system, of a cylinder capacity exceeding 2,000 cc	U	"	100%	"
	8704.2144	--- Motor vans, used: ---- Other, of a cylinder capacity exceeding 1,600 cc but not exceeding 2,000 cc	U	"	75%	"
	8704.2145	---- Other, of a cylinder capacity exceeding 2,000 cc	U	"	100%	"
	8704.2147	---- Other motor vans, which are propelled by a system combining an internal combustion engine and an electric motor and are equipped with a regenerative braking system, of a cylinder capacity not exceeding 1,600 cc	U	"	55%	"

Column 1 Heading No.	Column 2 H.S. Code	Column 2 Excisable goods	Column 3 Statistical Unit	Column 4 Taxable base	Column 5 Rate of excise duty	Column 6 Date payable
	8704.2148	---- Other motor vans, which are propelled by a system combining an internal combustion engine and an electric motor and are equipped with a regenerative braking system, of a cylinder capacity exceeding 1,600 cc but not exceeding 2,000 cc	U	Ad valorem or value at importation	75%	(a) At the time the entry for the goods is validated in accordance with the Customs Act in case of import (b) As specified in paragraph (6) in case of local manufacture
	8704.2149	---- Other motor vans, which are propelled by a system combining an internal combustion engine and an electric motor and are equipped with a regenerative braking system, of a cylinder capacity exceeding 2,000 cc --- Chassis, fitted with engine and cabin only:	U	"	100%	"
	8704.2151	---- For motor vehicles of H. S. Code 8704.2111, 8704.2121 and 8704.2131	U	"	10%	"
	8704.2152	---- For motor vehicles of H. S. Code 8704.2115, 8704.2123 and 8704.2136	U	"	5%	"
	8704.2153	---- For motor vehicles of H. S. Code 8704.2113, 8704.2129 and 8704.2141	U	"	10%	"
	8704.2154	---- For motor vehicles of H. S. Code 8704.2116, 8704.2124 and 8704.2146	U	"	5%	"
	8704.2155	---- For motor vehicles of H. S. Code 8704.2112	U	"	20%	"
	8704.2156	---- For motor vehicles of H. S. Code 8704.2117	U	"	10%	"

Column 1 Heading No.	Column 2 H.S. Code	Column 3 Excisable goods	Column 3 Statistical Unit	Column 4 Taxable base	Column 5 Rate of excise duty	Column 6 Date payable
	8704.2157	---- For motor vehicles of H. S. Code 8704.2114	U	Ad valorem or value at importation	20%	(a) At the time the entry for the goods is validated in accordance with the Customs Act in case of import (b) As specified in paragraph (6) in case of local manufacture
	8704.2158	---- For motor vehicles of H. S. Code 8704.2118 - Other, with spark-ignition internal combustion piston engine: -- g.v.w. not exceeding 5 tonnes: --- Trucks of the pick-up type with single or double space cabin:	U	"	10%	"
	8704.3112	---- New, with double space cabin	U	"	20%	"
	8704.3114	---- Used, with double space cabin	U	"	20%	"
	8704.3117	---- New, trucks of the pick- up type with double space cabin which are propelled by a system combining an internal combustion engine and an electric motor and are equipped with a regenerative braking system	U	"	10%	"

Column 1 Heading No.	Column 2 H.S. Code	Column 3 Excisable goods	Column 3 Statistical Unit	Column 4 Taxable base	Column 5 Rate of excise duty	Column 6 Date payable
	8704.3118	---- Used, trucks of the pick-up type with double space cabin which are propelled by a system combining an internal combustion engine and an electric motor and are equipped with a regenerative braking system	U	Ad valorem or value at importation	10%	(a) At the time the entry for the goods is validated in accordance with the Customs Act in case of import (b) As specified in paragraph (6) in case of local manufacture
	8704.3134	--- Motor vans, new: ---- Other, of a cylinder capacity exceeding 1,600 cc but not exceeding 2,000 cc	U	"	75%	"
	8704.3135	---- Other, of a cylinder capacity exceeding 2,000 cc	U	"	100%	"
	8704.3137	---- Other motor vans, which are propelled by a system combining an internal combustion engine and an electric motor and are equipped with a regenerative braking system, of an engine capacity not exceeding 1,600 cc.	U	"	55%	"
	8704.3138	---- Other motor vans, which are propelled by a system combining an internal combustion engine and an electric motor and are equipped with a regenerative braking system, of an engine capacity exceeding 1,600 cc but not exceeding 2,000 cc	U	"	75%	"

Column 1 Heading No.	Column 2 H.S. Code	Column 3 Excisable goods	Column 4 Statistical Unit	Column 5 Taxable base	Column 6 Rate of excise duty	Column 7 Date payable
	8704.3139	---- Other motor vans, which are propelled by a system combining an internal combustion engine and an electric motor and are equipped with a regenerative braking system, of an engine capacity exceeding 2,000 cc	U	Ad valorem or value at importation	100%	(a) At the time the entry for the goods is validated in accordance with the Customs Act in case of import (b) As specified in paragraph (6) in case of local manufacture
	8704.3144	--- Motor vans, used: ---- Other, of a cylinder capacity exceeding 1,600 cc but not exceeding 2,000 cc	U	"	75%	"
	8704.3145	---- Other, of a cylinder capacity exceeding 2,000 cc	U	"	100%	"
	8704.3147	---- Other motor vans, which are propelled by a system combining an internal combustion engine and an electric motor and are equipped with a regenerative braking system, of an engine capacity not exceeding 1,600 cc	U	"	55%	"
	8704.3148	---- Other motor vans, which are propelled by a system combining an internal combustion engine and an electric motor and are equipped with a regenerative braking system, of an engine capacity exceeding 1,600 cc but not exceeding 2,000 cc	U	"	75%	"

Column 1 Heading No.	Column 2 H.S. Code	Column 3 Excisable goods	Column 3 Statistical Unit	Column 4 Taxable base	Column 5 Rate of excise duty	Column 6 Date payable
8704.3149		---- Other motor vans, which are propelled by a system combining an internal combustion engine and an electric motor and are equipped with a regenerative braking system, of an engine capacity exceeding 2,000 cc	U	Ad valorem or value at importation	100%	(a) At the time the entry for the goods is validated in accordance with the Customs Act in case of import (b) As specified in paragraph (6) in case of local manufacture
		--- Chassis, fitted with engine and cabin only:				
8704.3151		---- For motor vehicles of H. S. Code 8704.3111, 8704.3121 and 8704.3131	U	"	10%	"
8704.3152		---- For motor vehicles of H. S. Code 8704.3115, 8704.3123 and 8704.3136	U	"	5%	"
8704.3153		---- For motor vehicles of H. S. Code 8704.3113, 8704.3129 and 8704.3141	U	"	10%	"
8704.3154		---- For motor vehicles of H. S. Code 8704.3116, 8704.3124 and 8704.3146	U	"	5%	"
8704.3155		---- For motor vehicles of H. S. Code 8704.3112	U	"	20%	"
8704.3156		---- For motor vehicles of H. S. Code 8704.3114	U	"	20%	"
8704.3157		---- For motor vehicles of H. S. Code 8704.3117	U	"	10%	"
8704.3158		---- For motor vehicles of H. S. Code 8704.3118	U	"	10%	"