

THE EXCISE (AMENDMENT) ACT 2011

Act No. 19 of 2011

I assent

SIR ANEROOD JUGNAUTH

President of the Republic

13 July 2011

ARRANGEMENT OF SECTIONS

Section

1. Short title
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-

An Act

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 the CO₂ threshold referred to 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 the 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 and Parts I and III of the First Schedule shall not apply to –

- (a) a new motor car in respect of which a confirmed order for an individual has been placed or 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 before the commencement of this section.

(9) Notwithstanding subsection (8), where an importer or manufacturer produces a CO₂ emission certificate to the Director-General in respect of a motor car referred to in that subsection at the time of importation or when removed from a bonded warehouse, this section and Parts I and III of the First Schedule shall apply to the motor car, provided that in the case of a motor car in respect of which a confirmed order for an individual has been placed, the motor car shall be shipped on or before 31 December 2011.

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) in Part I, by deleting the items specified in Sub-part A of the First Schedule to this Act and replacing them by the items set out in Sub-part B of the First Schedule to this Act;
- (b) by repealing Part III and replacing it by 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.

Passed by the National Assembly on the twelfth day of July two thousand and eleven.

Ram Ranjit Dowlutta
Clerk of the National Assembly

FIRST 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 | | Column 2 | Column 3 | Column 4 | Column 5 | Column 6 |
|-------------|-----------|--|------------------|--------------|---------------------|--------------|
| Heading No. | H.S. Code | Excisable goods | Statistical Unit | Taxable base | Rate of excise duty | Date payable |
| 87.03 | | <p>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.</p> <p>- 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:</p> <p>-- Of a cylinder capacity not exceeding 1,000 cc:</p> | | | | |

FIRST SCHEDULE - *continued*

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 | Column 6 | |
|-------------|-----------|--|------------------|------------------------------------|---------------------|---|
| Heading No. | H.S. Code | Excisable goods | Statistical Unit | Taxable base | Rate of excise duty | 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: | | | | |

FIRST SCHEDULE – *continued*

| Column 1 | | Column 2 | Column 3 | Column 4 | Column 5 | Column 6 |
|-------------|-----------|--|------------------|------------------------------------|---------------------|---|
| Heading No. | H.S. Code | Excisable goods | Statistical Unit | Taxable base | Rate of excise duty | 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% | “ |

FIRST SCHEDULE - *continued*

| Column 1 | | Column 2 | Column 3 | Column 4 | Column 5 | Column 6 |
|-------------|-----------|---|------------------|------------------------------------|---------------------|---|
| Heading No. | H.S. Code | Excisable goods | Statistical Unit | Taxable base | Rate of excise duty | Date payable |
| | | -- Of a cylinder capacity exceeding 1,500 cc but not exceeding 3,000 cc: | | | | |
| | | --- New: | | | | |
| | 8703.2311 | ---- 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 |
| | 8703.2313 | ---- 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% | " |

FIRST SCHEDULE - *continued*

| Column 1 | | Column 2 | Column 3 | Column 4 | Column 5 | Column 6 |
|-------------|-----------|--|------------------|------------------------------------|---------------------|---|
| Heading No. | H.S. Code | Excisable goods | Statistical Unit | Taxable base | Rate of excise duty | 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% | “ |

FIRST SCHEDULE - *continued*

| Column 1 | | Column 2 | Column 3 | Column 4 | Column 5 | Column 6 |
|-------------|-----------|--|------------------|------------------------------------|---------------------|---|
| Heading No. | H.S. Code | Excisable goods | Statistical Unit | Taxable base | Rate of excise duty | 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% | " |

FIRST SCHEDULE - *continued*

| 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: ---- 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 |
| | 8703.2411 | | | | | |
| | 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% | " |
| | 8703.2491 | --- Used: ---- 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% | " |

FIRST SCHEDULE - *continued*

| 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 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: -- Of a cylinder capacity not exceeding 1,500 cc: --- New: | | | | |
| | 8703.3111 | ---- 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 |
| | 8703.3115 | ---- 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% | " |

FIRST SCHEDULE - *continued*

| Column 1 | | Column 2 | Column 3 | Column 4 | Column 5 | Column 6 |
|-------------|-----------|--|------------------|------------------------------------|---------------------|---|
| Heading No. | H.S. Code | Excisable goods | Statistical Unit | Taxable base | Rate of excise duty | 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% | “ |

FIRST SCHEDULE - *continued*

| Column 1 Heading No. | Column 1 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 |
|----------------------------|-----------------------|--|---------------------------------|------------------------------------|---------------------------------------|---|
| | 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 | U | " | 100% | " |
| | 8703.3291 | --- Used: ---- Ambulances and hearses | U | " | 0% | " |

FIRST SCHEDULE - *continued*

| 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% | " |

FIRST SCHEDULE - *continued*

| 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 |
|----------------------------|-----------------------|--|---------------------------------|------------------------------------|---------------------------------------|---|
| | 8703.3296 | ---- 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 -- Of a cylinder capacity exceeding 2,500 cc: --- New: | 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 |
| | 8703.3311 | ---- Ambulances and hearses | U | " | 0% | " |
| | 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 --- Used: | U | " | 100% | " |
| | 8703.3391 | ---- Ambulances and hearses | U | " | 0% | " |
| | 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 | U | " | 100% | " |

FIRST SCHEDULE - *continued*

| Column 1 | | Column 2 | Column 3 | Column 4 | Column 5 | Column 6 |
|-------------|-----------|---|------------------|------------------------------------|---------------------|---|
| Heading No. | H.S. Code | Excisable goods | Statistical Unit | Taxable base | Rate of excise duty | 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% | " |

FIRST SCHEDULE - *continued*

| 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 |
|----------------------------|-----------------------|---|---------------------------------|------------------------------------|---------------------------------------|---|
| | 8704.2117 | ---- 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% | " |
| | 8704.2134 | --- Motor vans, new: ---- 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% | " |

FIRST SCHEDULE - *continued*

| 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 |
|----------------------------|-----------------------|--|---------------------------------|------------------------------------|---------------------------------------|---|
| | 8704.2138 | ---- 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% | " |

FIRST SCHEDULE - *continued*

| 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 |
|----------------------------|-----------------------|--|---------------------------------|------------------------------------|---------------------------------------|---|
| | 8704.2148 | ---- 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% | " |

FIRST SCHEDULE - *continued*

| Column 1 Heading No. | Column 2 H.S. Code 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% | " |

FIRST SCHEDULE - *continued*

| 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 |
| | | --- Motor vans, new: | | | | |
| | 8704.3134 | ---- 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% | " |

FIRST SCHEDULE - *continued*

| Column 1 Heading No. | Column 1 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 |
|----------------------------|-----------------------|---|---------------------------------|------------------------------------|---------------------------------------|---|
| | 8704.3139 | --- 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% | " |

FIRST SCHEDULE - *continued*

| Column 1 Heading No. | Column 2 H.S. Code 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% | " |

SECOND SCHEDULE

[Sections 6(b)]

PART III – CO₂ LEVY OR CO₂ REBATE

Sub-Part A – Motor Cars

| Column 1 | | Column 2 | Column 3 |
|-------------|-----------|--|--|
| Heading No. | H.S. Code | Excisable goods | Date payable |
| 87.03 | | <p>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.</p> <p>- Other vehicles, with spark-ignition internal combustion reciprocating piston engine, excluding vehicles specially designed for raveling on snow, golf cars and similar vehicles, ambulances and hearses:</p> <p>-- Of a cylinder capacity not exceeding 1,000 cc:</p> <p>--- New:</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> |
| | 8703.2111 | ---- Ambulances and hearses | " |
| | 8703.2113 | ---- Of a cylinder capacity not exceeding 550 cc | " |

SECOND SCHEDULE - *continued*

| Column 1 | | Column 2 | Column 3 |
|-------------|-----------|--|---|
| Heading No. | H.S. Code | Excisable goods | Date payable |
| | 8703.2114 | ---- Of a cylinder capacity not exceeding 550 cc in completely knock down condition | (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 | “ |
| | 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 | “ |

SECOND SCHEDULE - *continued*

| Column 1 | | Column 2 | Column 3 |
|-------------|-----------|--|---|
| Heading No. | H.S. Code | Excisable goods | 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 | “ |

SECOND SCHEDULE - *continued*

| Column 1 | | Column 2 | Column 3 |
|-------------|-----------|---|---|
| Heading No. | H.S. Code | Excisable goods | 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 | “ |

SECOND SCHEDULE - *continued*

| Column 1 Heading No. | Column 2 H.S. Code | Column 3 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 | “ |

SECOND SCHEDULE - *continued*

| Column 1 | | Column 2 | Column 3 |
|----------|-----------|--|---|
| Heading | H.S. Code | Excisable goods | Date payable |
| No. | 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: | " |

SECOND SCHEDULE - *continued*

| Column 1 | | Column 2 | Column 3 |
|-------------|-----------|--|---|
| Heading No. | H.S. Code | Excisable goods | Date payable |
| | 8703.2411 | --- 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 |
| | 8703.2412 | ---- 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 | (b) As specified in paragraph (6) in case of local manufacture " |
| | 8703.2419 | ---- Other ---- Used: | " |
| | 8703.2491 | ---- Ambulances and hearses | " |
| | 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 | " |
| | 8703.2499 | ---- Other | " |

SECOND SCHEDULE - *continued*

| Column 1 | | Column 2 | Column 3 |
|----------|-----------|--|---|
| Heading | H.S. Code | Excisable goods | Date payable |
| | | - Other vehicles, with compression-ignition internal combustion piston engine (diesel or semi-diesel), excluding vehicles specially designed for traveling on snow, golf cars and similar vehicles, ambulances and hearses: -- Of a cylinder capacity not exceeding 1,500 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 |
| | 8703.3111 | ---- Ambulances and hearses | “ |
| | 8703.3112 | ---- Of a cylinder capacity not exceeding 550 cc | “ |
| | 8703.3113 | ---- Of a cylinder capacity not exceeding 550 cc in completely knock down condition | “ |
| | 8703.3114 | ---- Of a cylinder capacity exceeding 550 cc but not exceeding 1250 cc | “ |

SECOND SCHEDULE - *continued*

| Column 1 | | Column 2 | Column 3 |
|-------------|-----------|--|---|
| Heading No. | H.S. Code | Excisable goods | 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: | " |

SECOND SCHEDULE - *continued*

| Column 1 | | Column 2 | Column 3 |
|-------------|-----------|---|---|
| Heading No. | H.S. Code | Excisable goods | 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 | “ |

SECOND SCHEDULE - *continued*

| Column 1 | | Column 2 | Column 3 |
|-------------|-----------|--|--------------|
| Heading No. | H.S. Code | Excisable goods | 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 | " |

SECOND SCHEDULE - *continued*

| Column 1 | | Column 2 | Column 3 |
|----------|-----------|--|---|
| Heading | H.S. Code | Excisable goods | 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 | “ |

SECOND SCHEDULE - *continued*

| Column 1 | | Column 2 | Column 3 |
|-------------|-----------|--|---|
| Heading No. | H.S. Code | Excisable goods | Date payable |
| | | -- Of a cylinder capacity exceeding 2,500 cc: | |
| | | --- New: | |
| | 8703.3311 | ---- 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 | " |

SECOND SCHEDULE - *continued*

| Column 1 | | Column 2 | Column 3 |
|-------------|-----------|---|---|
| Heading No. | H.S. Code | Excisable goods | 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 (b) As specified in paragraph (6) in case of local manufacture |
| | 8703.9092 | ---- New, of a cylinder capacity exceeding 1,600 cc but not exceeding 2,000 cc | " |
| | 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 | " |

SECOND SCHEDULE - *continued***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 |