

S.I. 110 of 2023**EXCISE TAX ACT***(Act 27 of 2022)***Excise Tax (Rates) Regulations, 2023**

In the exercise of the powers conferred by Section 84 of the Excise Tax Act, 2022, the Minister of Finance, National Planning and Trade, hereby makes the following Regulations —

1. These Regulations may be cited as the Excise Tax (Rates) Regulations, 2023.

2. These Regulations shall come into effect on the 1st January 2024.

Column 1	Column 2	Column 3	Column 4
HS Code	Description of Excisable Goods	Taxable Base	Excise Tax Rate
	Ice cream and other edible ice, whether or not containing cocoa.		
2105.0010	- - - Popsicles having alcoholic strength of 0.5% but not exceeding 15% volume	1	SCR 46.45/1
	Beer made from malt.		
	- - - Beer having an alcoholic strength not exceeding 8% vol:		
2203.0031	---- In immediate bottle made of PET or Plastic	l/bot.	SCR 23.08/1
2203.0032	---- In immediate container made of metal	l/can	SCR 23.08/1
2203.0033	---- In immediate bottle made of glass	l/bot.	SCR 23.08/1
2203.0039	---- In immediate container made of other materials	1	SCR 23.08/1
	- - - Beer having an alcoholic strength exceeding 8% but not exceeding 16% vol:		
2203.0041	---- In immediate bottle made of PET or Plastic	l/bot.	SCR 48.40/1
2203.0042	---- In immediate container made of metal	l/can	SCR 48.40/1
2203.0043	---- In immediate bottle made of glass	l/bot.	SCR 48.40/1
2203.0049	---- In immediate container made of other materials	1	SCR 48.40/1
	- - - Beer having an alcoholic strength exceeding 16% vol:		

Column 1	Column 2	Column 3	Column 4
HS Code	Description of Excisable Goods	Taxable Base	Excise Tax Rate
2203.0051	---- In immediate bottle made of PET or Plastic	l/bot.	SCR 105.60/1
2203.0052	---- In immediate container made of metal	l/can	SCR 105.60/1
2203.0053	---- In immediate bottle made of glass	l/bot.	SCR 105.60/1
2203.0059	---- In immediate container made of other materials	1	SCR 105.60/1
	--- Stout having an alcoholic strength not exceeding 8% vol:		
2203.0061	---- In immediate bottle made of PET or Plastic	l/bot.	SCR 16.67/1
2203.0062	---- In immediate container made of metal	l/can	SCR 16.67/1
2203.0063	---- In immediate bottle made of glass	l/bot.	SCR 16.67/1
2203.0069	---- In immediate container made of other materials	1	SCR 16.67/1
	--- Stout having an alcoholic strength exceeding 8% but not exceeding 16% vol:		
2203.0071	---- In immediate bottle made of PET or Plastic	l/bot.	SCR 48.40/1
2203.0072	---- In immediate container made of metal	l/can	SCR 48.40/1
2203.0073	---- In immediate bottle made of glass	l/bot.	SCR 48.40/1
2203.0079	---- In immediate container made of other materials	1	SCR 48.40/1
	--- Stout having an alcoholic strength exceeding 16% vol:		
2203.0081	---- In immediate bottle made of PET or Plastic	l/bot.	SCR 105.60/1
2203.0082	---- In immediate container made of metal	l/can	SCR 105.60/1
2203.0083	---- In immediate bottle made of glass	l/bot.	SCR 105.60/1
2203.0089	---- In immediate container made of other materials	1	SCR 105.60/1
	Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09.		
	- Sparkling wine:		
2204.1010	--- In immediate bottles made of PET or plastics	l/bot.	SCR 48.40/1
2204.1030	--- In immediate containers made of glass	l/bot.	SCR 48.40/1
2204.1040	---- In immediate container made of metal	l/can	SCR 48.40/1
2204.1090	--- In immediate bottles made of other materials	1	SCR 48.40/1

Column 1	Column 2	Column 3	Column 4
HS Code	Description of Excisable Goods	Taxable Base	Excise Tax Rate
	- Other wine; grape must with fermentation prevented or arrested by the addition of alcohol:		
	- - In containers holding 2 l or less		
	- - - Having an alcoholic strength exceeding 8% but not exceeding 16% vol.		
2204.2111	- - - - In immediate bottles made of PET or plastics	l/bot.	SCR 48.40/l
2204.2112	- - - - In immediate containers made of glass	l/bot.	SCR 48.40/l
2204.2113	- - - - In immediate container made of metal	l/can	SCR 48.40/l
2204.2119	- - - - In immediate bottles made of other materials	l	SCR 48.40/l
	- - - Having an alcoholic strength exceeding 16% vol.		
2204.2121	- - - - In immediate bottles made of PET or plastics	l/bot.	SCR 105.60/l
2204.2122	- - - - In immediate containers made of glass	l/bot.	SCR 105.60/l
2204.2123	- - - - In immediate container made of metal	l/can	SCR 105.60/l
2204.2129	- - - - In immediate bottles made of other materials	l	SCR 105.60/l
	- - In containers holding more than 2 l but not more than 10 l		
	- - - Having an alcoholic strength exceeding 8% but not exceeding 16% vol.		
2204.2211	- - - - In immediate bottles made of PET or plastics	l/bot.	SCR 48.40/l
2204.2212	- - - - In immediate containers made of glass	l/bot.	SCR 48.40/l
2204.2213	- - - - In immediate container made of metal	l/can	SCR 48.40/l
2204.2219	- - - - In immediate bottles made of other materials	l	SCR 48.40/l
	- - - Having an alcoholic strength exceeding 16% vol.		
2204.2221	- - - - In immediate bottles made of PET or plastics	l/bot.	SCR 105.60/l
2204.2222	- - - - In immediate containers made of glass	l/bot.	SCR 105.60/l
2204.2223	- - - - In immediate container made of metal	l/can	SCR 105.60/l
2204.2229	- - - - In immediate bottles made of other materials	l	SCR 105.60/l
	- - Other:		
	- - - Having an alcoholic strength exceeding 8% but not exceeding 16% vol.		
2204.2911	- - - - In immediate bottles made of PET or plastics	l/bot.	SCR 48.40/l
2204.2912	- - - - In immediate containers made of glass	l/bot.	SCR 48.40/l

Column 1	Column 2	Column 3	Column 4
HS Code	Description of Excisable Goods	Taxable Base	Excise Tax Rate
2204.2913	---- In immediate container made of metal	l/can	SCR 48.40/1
2204.2919	---- In immediate bottles made of other materials	1	SCR 48.40/1
	--- Having an alcoholic strength exceeding 16% vol.		
2204.2921	---- In immediate bottles made of PET or plastics	l/bot.	SCR 105.60/1
2204.2922	---- In immediate containers made of glass	l/bot.	SCR 105.60/1
2204.2923	---- In immediate container made of metal	l/can	SCR 105.60/1
2204.2929	---- In immediate bottles made of other materials	1	SCR 105.60/1
	- Other grape must		
	- - - Having an alcoholic strength exceeding 8% but not exceeding 16% vol.		
2204.3011	---- In immediate bottles made of PET or plastics	l/bot.	SCR 48.40/1
2204.3012	---- In immediate containers made of glass	l/bot.	SCR 48.40/1
2204.3013	---- In immediate container made of metal	l/can	SCR 48.40/1
2204.3019	---- In immediate bottles made of other materials	1	SCR 48.40/1
	--- Having an alcoholic strength exceeding 16% vol.		
2204.3021	---- In immediate bottles made of PET or plastics	l/bot.	SCR 105.60/1
2204.3022	---- In immediate containers made of glass	l/bot.	SCR 105.60/1
2204.3023	---- In immediate container made of metal	l/can	SCR 105.60/1
2204.3029	---- In immediate bottles made of other materials	1	SCR 105.60/1
	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances.		
	- In containers holding 2l or less:		
	- - - Having an alcoholic strength exceeding 8% vol. but not exceeding 16% vol.		
2205.1011	---- In immediate bottles made of PET or plastics	l/bot.	SCR 48.40/1
2205.1012	---- In immediate containers made of glass	l/bot.	SCR 48.40/1
2205.1013	---- In immediate container made of metal	l/can	SCR 48.40/1
2205.1019	---- In immediate bottles made of other materials	1	SCR 48.40/1
	- - - Having an alcoholic strength exceeding 16% vol. but not exceeding 30% vol.		

Column 1	Column 2	Column 3	Column 4
HS Code	Description of Excisable Goods	Taxable Base	Excise Tax Rate
2205.1021	---- In immediate bottles made of PET or plastics	l/bot.	SCR 105.60/1
2205.1022	---- In immediate containers made of glass	l/bot.	SCR 105.60/1
2205.1023	---- In immediate container made of metal	l/can	SCR 105.60/1
2205.1029	---- In immediate bottles made of other materials	1	SCR 105.60/1
	- Other:		
	- - - Having an alcoholic strength exceeding 8% vol. but not exceeding 16% vol.		
2205.1021	---- In immediate bottles made of PET or plastics	l/bot.	SCR 105.60/1
2205.9011	---- In immediate bottles made of PET or plastics	l/bot.	SCR 48.40/1
2205.9012	---- In immediate containers made of glass	l/bot.	SCR 48.40/1
2205.9013	---- In immediate container made of metal	l/can	SCR 48.40/1
2205.9019	---- In immediate bottles made of other materials	1	SCR 48.40/1
	- - - Having an alcoholic strength exceeding 16% vol. but not exceeding 30% vol.		
2205.9021	---- In immediate bottles made of PET or plastics	l/bot.	SCR 105.60/1
2205.9022	---- In immediate containers made of glass	l/bot.	SCR 105.60/1
2205.9023	---- In immediate container made of metal	l/can	SCR 105.60/1
2205.9029	---- In immediate bottles made of other materials	1	SCR 105.60/1
	Other fermented beverages (for example, cider, perry, mead, saké); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included		
2206.0010	- - - In immediate bottles made of PET or plastics	l/bot.	SCR 26.95/1
2206.0020	- - - In immediate containers made of metal	l/can	SCR 26.95/1
2206.0030	- - - In immediate containers made of glass	l/bot.	SCR 26.95/1
2206.0090	- - - In immediate bottles made of other materials	1	SCR 26.95/1
	Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol. or higher; ethyl alcohol and other spirits, denatured, of any strength.		

Column 1	Column 2	Column 3	Column 4
HS Code	Description of Excisable Goods	Taxable Base	Excise Tax Rate
2207.1000	- Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol. or higher	1	SCR 0
	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol.; spirits, liqueurs and other spirituous beverages.		
	- Spirits obtained by distilling grape wine or grape marc:		
2208.2010	- - - In immediate bottles made of PET or plastics	l/bot.	SCR 224.40/1
2208.2020	- - - In immediate containers made of glass	l/bot.	SCR 224.40/1
2208.2030	- - - In immediate containers made of metal	l/can	SCR 224.40/1
2208.2090	- - - In immediate bottles made of other materials	1	SCR 224.40/1
	- Whiskies		
2208.3010	- - - In immediate bottles made of PET or plastics	l/bot.	SCR 268.40/1
2208.3020	- - - In immediate containers made of glass	l/bot.	SCR 268.40/1
2208.3030	- - - In immediate containers made of metal	l/can	SCR 268.40/1
2208.3090	- - - In immediate bottles made of other materials	1	SCR 268.40/1
	- Rum and other spirits obtained by distilling fermented sugar-cane products		
2208.4010	- - - In immediate bottles made of PET or plastics	l/bot.	SCR 158.40/1
2208.4020	- - - In immediate bottle made of glass	l/bot.	SCR 158.40/1
2208.4030	- - - In immediate containers made of metal	l/can	SCR 158.40/1
2208.4090	- - - In immediate bottles made of other materials	1	SCR 158.40/1
	- Gin and Geneva:		
2208.5010	- - - In immediate bottles made of PET or plastics	l/bot.	SCR 268.40/1
2208.5020	- - - In immediate containers made of glass	l/bot.	SCR 268.40/1
2208.5030	- - - In immediate containers made of metal	l/can	SCR 268.40/1
2208.5090	- - - In immediate bottles made of other materials	1	SCR 268.40/1
	- Vodka		
2208.6010	- - - In immediate bottles made of PET or plastics	l/bot.	SCR 158.40/1
2208.6020	- - - In immediate containers made of glass	l/bot.	SCR 158.40/1
2208.6030	- - - In immediate containers made of metal	l/can	SCR 158.40/1
2208.6090	- - - In immediate bottles made of other materials	1	SCR 158.40/1
	- Liqueur and cordials		

Column 1	Column 2	Column 3	Column 4
HS Code	Description of Excisable Goods	Taxable Base	Excise Tax Rate
	- - - Having an alcoholic strength by volume not exceeding 16% vol.		
2208.7011	---- In immediate bottles made of PET or plastics	l/bot.	SCR 66.00/1
2208.7012	---- In immediate containers made of glass	l/bot.	SCR 66.00/1
2208.7013	--- In immediate containers made of metal	l/can	SCR 66.00/1
2208.7019	---- In immediate bottles made of other materials	1	SCR 66.00/1
	--- Having an alcoholic strength exceeding 16% vol. but not exceeding 30% vol.		
2208.7021	---- In immediate bottle made of PET or plastic	l/bot.	SCR 79.20/1
2208.7022	---- In immediate containers made of glass	l/bot.	SCR 79.20/1
2208.7023	--- In immediate containers made of metal	l/can	SCR 79.20/1
2208.7029	---- In immediate bottles made of other materials	1	SCR 79.20/1
	--- Having an alcoholic strength exceeding 30% vol.		
2208.7031	---- In immediate bottles made of PET or plastics	l/bot.	SCR 158.40/1
2208.7032	---- In immediate containers made of glass	l/bot.	SCR 158.40/1
2208.7033	--- In immediate containers made of metal	l/can	SCR 158.40/1
2208.7039	---- In immediate bottles made of other materials	1	SCR 158.40/1
	- Other:		
	--- Alcopops having alcohol strength exceeding 0.5% but not exceeding 8% vol.		
2208.9011	---- In immediate bottles made of PET or plastics	l/bot.	SCR 26.95/1
2208.9012	---- In immediate containers made of metal	l/can	SCR 26.95/1
2208.9013	---- In immediate containers made of glass	l/bot.	SCR 26.95/1
2208.9019	---- In immediate bottles made of other materials	1	SCR 26.95/1
	--- Other:		
2208.9021	---- In immediate bottles made of PET or plastics	l/bot.	SCR 268.40/1
2208.9022	---- In immediate containers made of metal	l/can	SCR 268.40/1
2208.9023	---- In immediate bottle made of glass	l/bot.	SCR 268.40/1
2208.9029	---- In immediate bottles made of other materials	1	SCR 268.40/1

Column 1	Column 2	Column 3	Column 4
HS Code	Description of Excisable Goods	Taxable Base	Excise Tax Rate
24.02	Cigars, cheroots, cigarillos and cigarettes, of tobacco or tobacco substitutes.		
2402.1000	- Cigars, cheroots and cigarillos containing tobacco	No./kg	65%
2402.2000	- Cigarettes containing tobacco	No./kg	SCR 734 per 200 cigarettes
2402.9000	- Other	No./kg	65%
24.03	Other manufactured tobacco and manufactured tobacco substitutes; “homogenised” or “reconstituted” tobacco; tobacco extracts and essences.		
	- Smoking tobacco, whether or not containing tobacco substitutes in any proportion:		
2403.1100	-- Water pipe tobacco specified in Subheading Note 1 to this Chapter	kg	55%
2403.1900	-- Other	kg	55%
	- Other		
2403.9100	-- Homogenised or reconstituted tobacco	kg	55%
2403.9900	-- Other	kg	55%
24.04	Products containing tobacco, reconstituted tobacco, nicotine, or tobacco or nicotine substitutes, intended for inhalation without combustion; other nicotine containing products intended for the intake of nicotine into the human body		
	- Products intended for inhalation without combustion		
2404.1100	-- Containing tobacco or reconstituted tobacco	kg	55%
2404.1900	-- Other	kg	55%

Column 1	Column 2	Column 3	Column 4
HS Code	Description of Excisable Goods	Taxable Base	Excise Tax Rate
27.10	Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of preparations; waste oils.		
	- Petroleum oils and oils obtained from bituminous minerals (other than crude) and preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of preparations, other than those containing biodiesel and other than waste oils:		
	-- Light oils and preparations :		
2710.1210	--- Aviation Gasoline (Avgas)	1	SCR 2/1
2710.1220	--- Motor Gasoline	1	SCR 8.5/1
2710.1290	--- Other	1	SCR 8.5/1
	-- Other		
	--- Medium oils and preparations :		
2710.1911	---- Kerosene, type Jet Fuel	1	SCR 8/1
2710.1919	---- Other	1	SCR 8.5/1
	--- Heavy Oils and preparations:		
2710.1921	---- Gasoil (Diesel)	kg/l	SCR 8.5/1
2710.1922	---- Fuel oils	kg/l	SCR 4/1
2710.1923	---- Lubricating oils	kg/l	5%
2710.1924	---- Greases	kg/l	5%
2710.1926	---- Lubricating oil specifically designed for marine and agricultural use	kg/l	5%
2710.1927	---- Lubricating greases other than greases of 2710.1924	kg/l	5%
2710.1929	---- Other	kg/l	5%

Column 1	Column 2	Column 3	Column 4
HS Code	Description of Excisable Goods	Taxable Base	Excise Tax Rate
2710.2000	- Petroleum oils and oils obtained from bituminous minerals (other than crude) and preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations, containing biodiesel, other than waste oils	kg/l	SCR8.5/1
27.11	Petroleum gases and other gaseous hydrocarbons.		
	- Liquefied:		
2711.1100	-- Natural gas	kg	SCR 0.5
2711.1900	-- Other	kg/No.	SCR 0.5
	- In gaseous state:		
2711.2100	-- Natural gas	kg/No.	SCR 0.5
2711.2900	-- Other	kg/No.	SCR 0.5
85.29	Parts suitable for use solely or principally with the apparatus of headings 85.24 and 85.28		
	- Aerial and aerial reflectors of all kinds; parts suitable for use therewith		
8529.1010	- - - Aerials & aerial reflectors, parts suitable for use with satellite Dish (0 to 1.5m)	No.	25%
8529.1020	- - - Aerials & Aerial reflectors, parts suitable for use with satellite Dish (exceeding 1.5m not exceeding 2.5m)	No.	25%
8529.1030	- - - Aerials & Aerial reflectors, parts suitable for use with satellite Dish (exceeding 2.5m not exceeding 3.5m)	No.	25%
8529.1040	- - - Aerials & Aerial reflectors, parts suitable for use satellite dish (exceeding 3.5m)	No.	25%

Column 1	Column 2	Column 3	Column 4
HS Code	Description of Excisable Goods	Taxable Base	Excise Tax Rate
87.02	Motor vehicles for the transport of ten or more persons, including the driver.		
8702.1000	- With only compression-ignition internal combustion piston engine (diesel or semi-diesel)	No.	5%
8702.2000	- With both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion	No.	5%
8702.3000	- With both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion	No.	5%
8702.9000	- Other	No.	5%
87.03	Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 87.02), including station wagons and racing cars.		
	- Vehicles specially designed for travelling on snow; golf cars and similar vehicles		
	- - - Golf carts and similar vehicles		
8703.1091	- - - - With both spark -ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion	No.	5%
8703.1099	- - - - Other	No.	5%
	- Other vehicles, with only spark-ignition internal combustion reciprocating piston engine:		
	- - Of a cylinder capacity not exceeding 1,000 cc		
8703.2130	- - - Quad motorcycles	No.	75%
8703.2140	- - - Twin Cab Trucks	No.	40%
8703.2190	- - - Other	No.	50%
	- - Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc		
8703.2220	- - - Twin Cab Trucks	No.	40%
8703.2290	- - - Other	No.	50%

Column 1 HS Code	Column 2 Description of Excisable Goods	Column 3 Taxable Base	Column 4 Excise Tax Rate
	- - Of a cylinder capacity exceeding 1,500 cc but not exceeding 3,000 cc :		
	- - - Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,600 cc :		
8703.2312	----- Twin Cab Trucks	No.	40%
8703.2319	----- Other	No.	50%
	- - - Of a cylinder capacity exceeding 1,600 cc but not exceeding 2,000 cc :		
8703.2322	----- Twin Cab Trucks	No.	40%
8703.2329	----- Other	No.	75%
	- - - Of a cylinder capacity exceeding 2,000 cc but not exceeding 3,000 cc :		
8703.2332	----- Twin Cab Trucks	No.	40%
8703.2339	----- Other	No.	100%
	- - Of a cylinder capacity exceeding 3,000 cc :		
8703.2420	- - - Twin Cab Trucks	No.	40%
8703.2490	- - - Other	No.	100%
	- Other vehicles, with only compression -ignition internal combustion piston engine (diesel or semi-diesel) :		
	- - Of a cylinder capacity not exceeding 1,500 cc :		
8703.3120	- - - Twin Cab Trucks	No.	40%
8703.3190	- - - Other	No.	50%
	- - Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,500 cc		
	- - - Of a cylinder capacity not exceeding 1,600 cc :		
8703.3212	----- Twin Cab Trucks	No.	40%
8703.3219	----- Other	No.	50%
	- - - Of a cylinder capacity exceeding 1,600 cc but not exceeding 2,000 cc :		
8703.3222	----- Twin Cab Trucks	No.	40%
8703.3229	----- Other	No.	75%
	- - - Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc :		

Column 1	Column 2	Column 3	Column 4
HS Code	Description of Excisable Goods	Taxable Base	Excise Tax Rate
8703.3232	----- Twin Cab Trucks	No.	40%
8703.3239	----- Other	No.	100%
	... Of a cylinder capacity exceeding 2,500 cc :		
8703.3320	--- Twin Cab Trucks	No.	40%
8703.3390	--- Other	No.	100%
	- Other vehicles, with both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion, other than those capable of being charged by plugging to external source of electric power		
	--- Of a cylinder capacity not exceeding 1,600 cc :		
8703.4012	----- Twin Cab Trucks	No.	12.5%
8703.4013	----- Full Hybrid	No.	10%
8703.4019	----- Other	No.	12.5%
	--- Of a cylinder capacity exceeding 1,600 cc but not exceeding 2,000 cc		
8703.4022	----- Twin Cab Trucks	No.	40%
8703.4023	----- Full Hybrid	No.	50%
8703.4029	----- Other	No.	75%
	--- Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc		
8703.4022	----- Twin Cab Trucks	No.	40%
8703.4023	----- Full Hybrid	No.	50%
8703.4029	----- Other	No.	75%
	--- Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc		
8703.4032	----- Twin Cab Trucks	No.	40%
8703.4033	----- Full Hybrid	No.	75%
8703.4039	----- Other	No.	100%
	--- Of a cylinder capacity exceeding 2,500 cc:		
8703.4042	----- Twin Cab Trucks	No.	40%
8703.4043	----- Full Hybrid	No.	75%

Column 1	Column 2	Column 3	Column 4
HS Code	Description of Excisable Goods	Taxable Base	Excise Tax Rate
8703.4049	---- Other	No.	100%
	- Other vehicles, with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion, other than those capable of being charged by plugging to external source of electric power		
	--- Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,600 cc :		
8703.5012	---- Twin Cab Trucks	No.	12.5%
8703.5013	---- Full Hybrid	No.	10%
8703.5019	---- Other	No.	12.5%
	--- Of a cylinder capacity exceeding 1,600 cc but not exceeding 2,000 cc:		
8703.5022	---- Twin Cab Trucks	No.	40%
8703.5023	---- Full Hybrid	No.	50%
8703.5029	---- Other	No.	75%
	--- Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc:		
8703.5032	---- Twin Cab Trucks	No.	40%
8703.5033	---- Full Hybrid	No.	75%
8703.5039	---- Other	No.	100%
	--- Of a cylinder capacity exceeding 2,500 cc:		
8703.5042	---- Twin Cab Trucks	No.	40%
8703.5043	---- Full Hybrid	No.	75%
8703.5049	---- Other	No.	100%
	- Other vehicles, with both spark-ignition internal combustion piston engine and electric motor as motors for propulsion, capable of being charged by plugging to external source of electric power		
	--- Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,600 cc :		
8703.6012	---- Twin Cab Trucks	No.	5%

Column 1	Column 2	Column 3	Column 4
HS Code	Description of Excisable Goods	Taxable Base	Excise Tax Rate
8703.6019	---- Other	No.	5%
	- - - Of a cylinder capacity exceeding 1,600 cc but not exceeding 2,000 cc :		
8703.6022	---- Twin Cab Trucks	No.	10%
8703.6029	---- Other	No.	10%
	- - - Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc :		
8703.6032	---- Twin Cab Trucks	No.	15%
8703.6039	---- Other	No.	15%
	- - - Of a cylinder capacity exceeding 2,500 cc:		
8703.6042	---- Twin Cab Trucks	No.	20%
8703.6049	---- Other	No.	20%
	- Other vehicles, with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion, capable of being charged by plugging to external source of electric power		
	- - - Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,600 cc :		
8703.7012	---- Twin Cab Trucks	No.	5%
8703.7019	---- Other	No.	5%
	- - - Of a cylinder capacity exceeding 1,600 cc not exceeding 2,000 cc :		
8703.7022	---- Twin Cab Trucks	No.	10%
8703.7029	---- Other	No.	10%
	- - - Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc :		
8703.7032	---- Twin Cab Trucks	No.	15%
8703.7039	---- Other	No.	15%
	- - - Of a cylinder capacity exceeding 2,500 cc:		
8703.7042	---- Twin Cab Trucks	No.	20%
8703.7049	---- Other	No.	20%
8703.9000	- Other	No.	25%

Column 1	Column 2	Column 3	Column 4
HS Code	Description of Excisable Goods	Taxable Base	Excise Tax Rate
87.04	Motor vehicles for the transport of goods.		
	- Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel):		
	-- g.v.w. not exceeding 5 tonnes		
8704.2130	--- Insulated Trucks	No.	25%
8704.2190	--- Other	No.	25%
	- - g.v.w. exceeding 5 tonnes but not exceeding 20 tonnes		
8704.2230	--- Insulated Trucks	No.	25%
8704.2290	--- Other	No.	25%
	-- g.v.w. exceeding 20 tonnes		
8704.2330	--- Insulated Trucks	No.	25%
8704.2390	--- Other	No.	25%
	- Other, with only spark-ignition internal combustion piston engine:		
	-- g.v.w. not exceeding 5 tonnes		
8704.3130	--- Insulated Trucks	No.	25%
8704.3190	--- Other	No.	25%
	-- g.v.w. exceeding 5 tonnes		
8704.3230	--- Insulated Trucks	No.	25%
8704.3290	--- Other	No.	25%
	- Other, with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion:		
	-- g.v.w. not exceeding 5 tonnes		
8704.4110	--- Plug in	No.	10%
8704.4190	--- Other	No.	12.5%
8704.4200	-- g.v.w. exceeding 5 tonnes but not exceeding 20 tonnes	No.	25%
8704.4300	-- g.v.w. exceeding 20 tonnes	No.	25%
	- Other with both spark-ignition internal combustion piston engine and electric motor as motors for propulsion		

Column 1	Column 2	Column 3	Column 4
HS Code	Description of Excisable Goods	Taxable Base	Excise Tax Rate
	-- g.v.w. not exceeding 5 tonnes		
8704.5110	--- Plug in	No.	10%
8704.5190	--- Other	No.	12.5%
8704.5200	-- g.v.w. exceeding 5 tonnes	No.	25
8704.9000	- Other	No.	25%
87.06	Chassis fitted with engines, for the motor vehicles of headings 87.01 to 87.05.	No.	100%
87.07	Bodies (including cabs), for the motor vehicles of headings 87.01 to 87.05.		
	- Bodies for the vehicles of heading 87.03		
8707.1010	--- Bodies (including cabs) for trucks	No.	100%
8707.1090	--- Other	No.	100%
	- Other		
8707.9090	--- Other	No.	100%
87.08	Parts and accessories of the motor vehicles of headings 87.01 to 87.05.		
	- Road wheels and parts and accessories thereof		
8708.7010	- - - Wheel rims fitted with used retreaded or regrooved tyres	No.	175%
	- - Other		
	- - - Nose cuts, front cuts, rear cuts and quarter panels of vehicles of headings 87.02 to 87.04		
8708.9911	- - - - New quarter panels of vehicles of headings 87.02 to 87.04	No.	90%
8708.9919	- - - - Other	No.	190%
8708.9920	- - - Half cut for vehicles of headings 87.02 to 87.03	No.	175%

Column 1	Column 2	Column 3	Column 4
HS Code	Description of Excisable Goods	Taxable Base	Excise Tax Rate
87.10	Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles.	No.	25%
87.11	Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars.		
	- With internal combustion piston engine of a cylinder capacity not exceeding 50 cc :		
	--- Hybrid Motorcycle :		
8711.1011	---- With both spark-ignition internal combustion piston engine and electric motor as motors for propulsion, capable of being charged by plugging to external source of electric power	No.	10%
8711.1019	---- Other	No.	12.5%
8711.1090	--- Other	No.	25%
	- With internal combustion piston engine of a cylinder capacity exceeding 50 cc but not exceeding 250 cc :		
	--- Hybrid Motorcycle :		
8711.2011	---- With both spark-ignition internal combustion piston engine and electric motor as motors for propulsion, capable of being charged by plugging to external source of electric power	No.	10%
8711.2019	---- Other	No.	12.5%
8711.2090	--- Other	No.	25%
	- With internal combustion piston engine of a cylinder capacity exceeding 250 cc but not exceeding 500 cc :		
	--- Hybrid Motorcycle :		
8711.3011	---- With both spark-ignition internal combustion piston engine and electric motor as motors for propulsion, capable of being charged by plugging to external source of electric power	No.	10%

Column 1	Column 2	Column 3	Column 4
HS Code	Description of Excisable Goods	Taxable Base	Excise Tax Rate
8711.3019	---- Other	No.	12.5%
8711.3090	--- Other	No.	75%
	- With internal combustion piston engine of a cylinder capacity exceeding 500 cc but not exceeding 800 cc :		
	--- Hybrid Motorcycle :		
8711.4011	---- With both spark-ignition internal combustion piston engine and electric motor as motors for propulsion, capable of being charged by plugging to external source of electric power	No.	10%
8711.4019	---- Other	No.	12.5%
8711.4090	--- Other	No.	75%
	- With internal combustion piston engine of a cylinder capacity exceeding 800 cc :		
	--- Hybrid Motorcycle :		
8711.5011	---- With both spark-ignition internal combustion piston engine and electric motor as motors for propulsion, capable of being charged by plugging to external source of electric power	No.	10%
8711.5019	---- Other	No.	12.5%
8711.5090	--- Other	No.	75%
	- With electric motor for propulsion :		
8711.6010	--- Self balancing battery powered motor vehicle	No.	25%
8711.9000	- Other	No.	75%

MADE this 21st day of December, 2023.

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