

**S.I. 32 of 2021****EXCISE TAX ACT***(Cap 264)***Excise Tax (Amendment of Schedule 1) Regulations, 2021**

In exercise of the powers conferred by section 22 of the Excise Tax Act, the Minister of Finance, makes the following regulations —

**Citation**

1. These regulations may be cited as the Excise Tax (Amendment of Schedule 1) Regulations, 2021.

**Amendment of S.I. 106 of 2009 as last amended by S.I. 163 of 2020**

2. The Excise Tax (Amendment of Schedule 1 and 2) Regulations, 2009, are hereby amended by repealing in Schedule 1, HS Codes “8704.2141”, “8704.2149”, “8704.2190”, “8704.2290”, “8704.2390”, “8704.3141”, “8704.3149”, “8704.3190”, “8704.3290”, “8704.9090” and entries relating thereto and substituting therefor the following HS Codes and entries, respectively —

Column 1	Column 2	Column 3	Column 4
Tariff Item HS Code	Description of Excisable Goods	Taxable Base	Excise Tax Rate
	<b>Motor vehicles for the transport for goods</b>		
8704.2141	Plug-in hybrid electric with compression-ignition internal combustion piston engine (diesel or semi-diesel) <5 tonnes	No.	10%
8704.2149	Other hybrid motor vehicle with compression-ignition internal combustion piston engine (diesel or semi-diesel) <5 tonnes	No.	12.5%
8704.2190	Other with compression-ignition internal combustion piston engine (diesel or semi-diesel) <5 tonnes	No.	25%

8704.2290	Other with compression-ignition internal combustion piston engine (diesel or semi-diesel) g.w.v > 5 < 20 tonnes	No.	25%
8704.2390	Other with compression-ignition internal combustion piston engine (diesel or semi-diesel) g.v.w >20 tonnes	No.	25%
8704.3141	Plug-in hybrid electric with spark-ignition internal combustion piston engine <5 tonnes	No.	10%
8704.3149	Other hybrid motor vehicle with spark-ignition internal combustion piston engine g.v.w <5 tonnes	No.	12.5%
8704.3190	Other motor vehicles with spark-ignition internal combustion piston engine <5 tonnes	No.	25%
8704.3290	Other with spark-ignition internal combustion piston engine g.v.w >5 tonnes	No.	25%
8704.9090	Other motor vehicles for the transport of goods	No.	25%

**MADE this 20th day of April, 2021.**

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

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