

REGULATIONS

**Made Under
THE EXCISE TAX ACT 2005
No. 11 of 2005**

**IN EXERCISE OF THE POWERS CONFERRED
UPON ME BY SECTION 15 OF THE EXCISE
TAX ACT 2005 I HEREBY MAKE THE
FOLLOWING REGULATIONS:-**

Amended by
Excise Tax
(Amendment)
Regulations 2006
Regulation

ARRANGEMENT OF REGULATIONS

1. Short title and commencement.
2. Taxable goods.
3. Refunds.
Schedule.

**Short title and
commencement.**

1. These Regulations may be cited as the Excise Tax Regulations 2005 and shall come into operation on such date as the Minister may by order appoint.

**Taxable goods.
Schedule.**

2. Goods within the definition of “taxable goods” of section 2 of the Act and subject to excise tax under section 3 of the Act are taxable at the rates specified in the Schedule.

Refunds.

3. If a taxpayer is entitled to claim a refund under section 10, the claim must be submitted within three years of the date of overpayment, in the form and with the documentation prescribed by the Commissioner, including the following information—

(a) the legal name of the person making the claim, and

the person's trade name, if different from the legal name;

(b) the registration number of the person;

(c) the amount of the refund claimed and the period or periods in which the overpayment arose.

SCHEDULE – TAXABLE GOODS

TARIFF HEADING NO.	DESCRIPTION OF GOODS	RATE OF EXCISE TAX
Alcoholic Beverages		
22.03	Beer made from malt	40%
22.04	Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09	40%
22.05	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances	40%
22.06	Other fermented beverages (for example, cider, perry, mead); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included	40%
22.07	Undenatured ethyl alcohol of an alcoholic strength by volume of 90% vol. or higher: ethyl alcohol and other spirits, denatured, of any strength.	40%
22.08	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol.; spirits, liqueurs, and other spirituous beverages	40%
Tobacco Products		
24.02	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes	100%
24.03	Other manufactured tobacco and manufactured tobacco substitutes: "homogenized" or "reconstituted" tobacco; tobacco extracts and essences	100%
Petroleum Products		
2710.11.30	Motor Spirit (gasoline)	50%
2710.19.40	Diesel oil	50%

2710.19.50	Gas oil (other than diesel oil)	3%
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TARIFF HEADING NO.	DESCRIPTION OF GOODS	RATE OF EXCISE TAX
Motor Vehicles		
87.02	Motor vehicles for the transport of ten or more persons, including the driver	
8702.10.00	With compression-ignition internal combustion piston engine (diesel or semi-diesel)	
8702.10.20	Other Coaches, buses and mini-buses, of a seating capacity not exceeding 21 persons (including the driver)	10%
8702.10.40	Other Coaches, buses and mini-buses, of a seating capacity exceeding 21 persons but not exceeding 29 persons (including the driver).	10%
8702.10.90	Other	10%
8702.90.00	Other:	
8702.90.20	Other Coaches, buses and mini-buses, of a seating capacity not exceeding 21 persons (including the driver)	10%
8702.90.40	Other Coaches, buses and mini-buses, of a seating capacity exceeding 21 persons but not exceeding 29 persons (including the driver)	10%
8702.90.90	Other	10%
	Motor vehicles for Private Use	
87.02	(a) Of a cylinder capacity exceeding 945 cc but not exceeding 1,498 cc	30%
	(b) Of a cylinder capacity exceeding 1,498 cc but not exceeding 1,998 cc	50%
	(c) Of a cylinder capacity exceeding 1,998 cc but not exceeding 2,998 cc	100%
	(d) Of a cylinder capacity exceeding 2,998 cc	145%
87.03	Motor cars and other vehicles principally designed for the transport of persons (other than those of heading 87.02), including station wagons and racing cars	
8703.10.00	Vehicle specially designed for traveling on snow; golf cars and similar vehicles. Other vehicles, with spark-ignition internal combustion reciprocating piston engine	10%

8703.21.00	Of a cylinder capacity not exceeding 1,000 cc:	
8703.21.10	Completely knocked down for assembly in plants approved for the purpose by the Competent Authority.	10%
8703.21.90	Other	30%
8703.22.00	Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc:	
8703.22.10	Completely knocked down for assembly in plants approved for the purpose by the Competent Authority	10%
8703.22.90	Other	30%
8703.23.00	Of a cylinder capacity exceeding 1,500 cc but not exceeding 3000cc	
8703.23.10	Completely knocked down for assembly in plants approved for the purpose by the Competent Authority	10%
8703.23.20	Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,800 cc	50%
8703.23.30	Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc	50%

TARIFF HEADING NO.	DESCRIPTION OF GOODS	RATE OF EXCISE TAX
Motor Vehicles (Continued)		
8703.23.40	Of a cylinder capacity exceeding 2,000 cc but not exceeding 3,000 cc	110%
8703.24.00	Of a cylinder capacity exceeding 3,000 cc:	
8703.24.10	Completely knocked down for assembly in plants approved for the purpose by the Competent Authority	130%
8703.24.90	Other	140%
	Other vehicles, with compression-ignition internal combustion piston engine (diesel or semi-diesel)	
8703.31.00	Of a cylinder capacity not exceeding 1,500 cc:	
8703.31.10	Completely knocked down for assembly in plants approved for the purpose by the Competent Authority	10%
8703.31.90	Other	30%
8703.32.00	Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,500 cc:	
8703.32.10	(a) Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000 cc, completely knocked down for assembly in plants approved for the purpose by the Competent Authority	30%
	(b) Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc, completely knocked down for assembly in plants approved for the purpose by the Competent Authority	80%

8703.32.20	Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000 cc, other	50%
8703.32.30	Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc, completely knocked down for assembly in plants approved for the purpose by the Competent Authority	80%
8703.32.40	Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc	110%
8703.33.00	Of a cylinder capacity exceeding 2,500 cc:	
8703.33.10	Completely knocked down for assembly in plants approved for the purpose by the Competent Authority	80%
8703.33.90	Other	110%
8703.90.00	Other	110%
87.04	Motor vehicles for the transport of goods.	
	Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel):	
8704.21.00	g.v.w not exceeding 5 tonnes:	
8704.21.90	Other	10%
8704.22.00	g.v.w. exceeding 5 tonnes but not exceeding 20 tonnes:	
8704.22.90	Other	10%
TARIFF HEADING NO.	DESCRIPTION OF GOODS	RATE OF EXCISE TAX
Motor Vehicles (Continued)		
8704.23.00	g.v.w. exceeding 20 tonnes:	
8704.23.90	Other	10%
	Other, with spark-ignition internal combustion piston engine:	
8704.31.00	g.v.w not exceeding 5 tonnes:	
8704.31.90	Other	10%
8704.32.00	g.v.w exceeding 5 tonnes:	
8704.32.90	Other	10%
8704.90.00	Other	10%
87.06	Chassis fitted with engines, for the motor vehicles of headings 87.01 to 87.05	
8706.00.10	Chassis fitted with engines, for the assembly of coaches and buses	10%
8706.00.20	Chassis fitted with engines, for the motor vehicles of headings 87.01, 87.04 or 87.05	10%
8706.00.90	Other	10%

87.07	Bodies (including cabs) for the motor vehicles of headings 87.01 to 87.05	
8707.10.00	For the vehicles of heading 87.03	10%
8707.90.00	Other	
8707.90.10	Bus bodies	10%
8707.90.90	Other	10%
87.11	Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars.	
8711.30.00	With reciprocating internal combustion piston engine of a cylinder capacity exceeding 175 cc but not exceeding 500 cc:	
8711.30.10	For the transport of goods	10%
8711.30.90	Other	10%
8711.40.00	With reciprocating internal combustion piston engine of a cylinder capacity exceeding 500 cc but not exceeding 800 cc:	
8711.40.10	For the transport of goods	10%
8711.40.90	Other	10%

TARIFF HEADING NO.	DESCRIPTION OF GOODS	RATE OF EXCISE TAX
Motor Vehicles (Continued)		
8711.50.00	With reciprocating internal combustion piston engine of a cylinder capacity exceeding 800 cc:	
8711.50.10	For the transport of goods	10%
8711.50.90	Other	10%
8711.90.00	Other:	
8711.90.10	For the transport of goods	10%
8711.90.90	Other	10%
Vehicles subject to a Flat Rate of Tax (4 years old and over)		
87.02	Public transport type passenger motor vehicles	
8702.10.00	With compression-ignition internal combustion piston engine (diesel or semi-diesel):	
8702.10.20	Other coaches, buses and mini-buses, of a seating capacity not exceeding 21 persons (including the driver)	US\$2,600

8702.10.40	Other coaches, buses and mini-buses, of a seating capacity exceeding 21 persons but not exceeding 29 persons (including the driver)	US\$6,900
8702.90.00	Other	
8702.90.20	Other coaches, buses and mini-buses, of a seating capacity not exceeding 21 persons (including the driver)	US\$2,600
8702.90.40	Other coaches, buses and mini-buses, of a seating capacity exceeding 21 persons but not exceeding 29 persons (including the driver)	US\$6,900
87.03	Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 87.02), including station wagons and racing cars.	
8703.20.00	Other vehicles, with spark-ignition internal combustion reciprocating piston engine:	
8703.21.00	Of a cylinder capacity not exceeding 1,000 cc:	
8703.21.90	Other	$((1.5 * \text{CIF}) + \text{US\$4,200}) * 10\% + \text{US\$4,200}$
8703.22.00	Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc:	
8703.22.90	Other	$((1.5 * \text{CIF}) + \text{US\$4,300}) * 10\% + \text{US\$4,300}$

TARIFF HEADING NO.	DESCRIPTION OF GOODS	RATE OF EXCISE TAX
Motor Vehicles (Continued)		
Vehicles subject to a Flat Rate of Tax (4 years old and over)		
8703.23.00	Of a cylinder capacity exceeding 1,500 cc but not exceeding 3000 cc:	
8703.23.20	Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,800 cc	$((1.5 * \text{CIF}) + \text{US\$6,000}) * 30\% + \text{US\$6,000}$
8703.23.30	Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc	$((1.5 * \text{CIF}) + \text{US\$6,500}) * 30\% + \text{US\$6,500}$
8703.23.40	Of a cylinder capacity exceeding 2,000 cc but not exceeding 3,000 cc	$((1.5 * \text{CIF}) + \text{US\$13,500}) * 70\% + \text{US\$13,500}$
8703.24.00	Of a cylinder capacity exceeding 3,000 cc:	
8703.24.90	Other	$((1.5 * \text{CIF}) + \text{US\$14,500}) * 100\% + \text{US\$14,500}$

8703.30	Other vehicles, with compression- ignition internal combustion piston engine (diesel or semi-diesel):	
8703.31.00	Of a cylinder capacity not exceeding 1,500 cc	
8703.31.90	Other	$((1.5 * \text{CIF}) + \text{US\$}6,200) * 10\% + \text{US\$}6,200$
8703.32.00	Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,500 cc:	
8703.32.20	Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000 cc, other	$((1.5 * \text{CIF}) + \text{US\$}8,200) * 30\% + \text{US\$}8,200$
8703.32.40	Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc	$((1.5 * \text{CIF}) + \text{US\$}15,400) * 70\% + \text{US\$}15,400$
8703.33.00	Of a cylinder capacity exceeding 2,500 cc:	
8703.33.90	(a) Other (exceeding 2500cc but not exceeding 3000cc)	$((1.5 * \text{CIF}) + \text{US\$}15,500) * 70\% + \text{US\$}15,500$
	(b) Other (exceeding 3000cc)	$((1.5 * \text{CIF}) + \text{US\$}17,200) * 100\% + \text{US\$}17,200$

TARIFF HEADING NO.	DESCRIPTION OF GOODS	RATE OF EXCISE TAX
Motor Vehicles (Continued)		
Vehicles Subject to a Flat Rate of Tax (4 years old and over) – For Individual Importation		
87.03	Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 87.02), including station wagons and racing cars.	
8703.20.00	Other vehicles, with spark-ignition internal combustion reciprocating piston engine:	
8703.21.00	Of a cylinder capacity not exceeding 1,000 cc:	
8703.21.90	Other	$((\text{CIF} + \text{US\$}4,200) * 10\%) + \text{US\$}4,200$
8703.22.00	Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc:	
8703.22.90	Other	$((\text{CIF} + \text{US\$}4,300) * 10\%) + \text{US\$}4,300$
8703.23.00	Of a cylinder capacity exceeding 1,500 cc but not exceeding 3000 cc:	

8703.23.20	Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,800 cc	$((\text{CIF} + \text{US\$6,000}) * 30\%) + \text{US\$6,000}$
8703.23.30	Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc	$((\text{CIF} + \text{US\$6,500}) * 30\%) + \text{US\$6,500}$
8703.23.40	Of a cylinder capacity exceeding 2,000 cc but not exceeding 3,000 cc	$((\text{CIF} + \text{US\$13,500}) * 70\%) + \text{US\$13,500}$
8703.24.00	Of a cylinder capacity exceeding 3,000 cc:	
8703.24.90	Other	$((\text{CIF} + \text{US\$14,500}) * 100\%) + \text{US\$14,500}$
8703.30	Other vehicles, with compression- ignition internal combustion piston engine (diesel or semi-diesel):	
8703.31.00	Of a cylinder capacity not exceeding 1,500 cc	
8703.31.90	Other	$((\text{CIF} + \text{US\$6,200}) * 10\%) + \text{US\$6,200}$

TARIFF HEADING NO.	DESCRIPTION OF GOODS	RATE OF EXCISE TAX
Motor Vehicles (Continued)		
Vehicles Subject to a Flat Rate of Tax (4 years old and over)		
8703.32.00	Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,500 cc:	
8703.32.20	Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000 cc, other	$((\text{CIF} + \text{US\$8,200}) * 30\%) + \text{US\$8,200}$
8703.32.40	Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc	$((\text{CIF} + \text{US\$15,400}) * 70\%) + \text{US\$15,400}$
8703.33.00	Of a cylinder capacity exceeding 2,500 cc:	
8703.33.90	(a) Other (exceeding 2500cc but not exceeding 3000cc)	$((\text{CIF} + \text{US\$15,500}) * 70\%) + \text{US\$15,500}$
	(b) Other (exceeding 3000cc)	$((\text{CIF} + \text{US\$17,200}) * 100\%) + \text{US\$17,200}$

87.04	Motor vehicles for the transport of goods.	
8704.21.00	g.v.w. not exceeding 5 tonnes:	
8704.21.90	Other	US\$2,000
8704.22.00	g.v.w. exceeding 5 tonnes but not exceeding 20 tonnes	
8704.22.90	(a) Other (exceeding 5 tonnes but not exceeding 7 tonnes)	US\$2,000
	(b) Other (exceeding 7 tonnes but not exceeding 10 tonnes)	US\$3,000
	(c) Other (exceeding 10 tonnes but not exceeding 15 tonnes)	US\$4,500
	(d) Other (exceeding 15 tonnes but not exceeding 16 tonnes)	US\$4,500
	(e) Other (exceeding 16 tonnes but not exceeding 20 tonnes)	US\$4,500
8704.23.00	g.v.w. exceeding 20 tonnes	
8704.23.90	Other	US\$5,000
8704.30.00	Other, with spark ignition internal combustion piston engine	
8704.31.00	g.v.w. not exceeding 5 tonnes	
8704.31.90	Other	US\$2,000

TARIFF HEADING NO.	DESCRIPTION OF GOODS	RATE OF EXCISE TAX
Motor Vehicles (Continued)		
Vehicles Subject to a Flat Rate of Tax (4 years old and over)		
8704.32.00	g.v.w. exceeding 5 tonnes	
8704.32.90	(a) Other (exceeding 5 tonnes but not exceeding 7 tonnes)	US\$2,000
	(b) Other (exceeding 7 tonnes but not exceeding 10 tonnes)	US\$3,000
	(c) Other (exceeding 10 tonnes but not exceeding 15 tonnes)	US\$4,500
	(d) Other (exceeding 15 tonnes but not exceeding 16 tonnes)	US\$4,500
	(e) Other (exceeding 16 tonnes but not exceeding 20 tonnes)	US\$4,500
	(f) Other (exceeding 20 tonnes)	US\$5,000

TABLE A-2-1. Reduced Excise Rates on Motor Vehicles (4 years old and over)

Public Officers/Other Public Officials		
	Cubic Capacity	
	Less than 1500cc	US\$430
	1500-1800	US\$1,800
	1801-2000	US\$1,950
	2001-3000	US\$8,950
	Above 3000	US\$9,950

TABLE A-2. Reduced Excise Rates on Motor Vehicles (Under 4 years old)

Public Officers and Other Public Officials		
	Cubic Capacity	
	Less than 1500cc	10.00%
	1500-1800	30.00%
	1801-2000	30.00%
	2001-3000	30.00%
	Above 3000	30.00%

TABLE A-2. Reduced Excise Rates on Motor Vehicles

Remigrants		
	Cubic Capacity	
	Less than 1500cc	5.00%
	1500-1800	5.00%
	1801-2000	10.00%
	2001-3000	10.00%
	Above 3000	10.00%

TABLE A-3

Rates on Motor Vehicles for Judges and Magistrates

Judges	Judges and members of parliament qualifying under section 23 (5A) of the Customs Act (Cap. 82:01) are exempt from the payment of excise tax for motor vehicles.
Magistrates	Magistrates qualifying under section 23 (5) (a) of the Customs Act (Cap. 82:01) shall pay excise tax similar to public officers and other public officials.

TABLE A-4

Diplomats Cap 18:01	Persons specified under the Diplomatic Immunities and Privileges Act shall be exempt from excise tax on motor vehicles.
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TABLE A-5

Sports Personalities	A passenger vehicle as defined in section 25 of the Value-Added Tax Act, No. 10 of 2005, that is shown to the satisfaction of the Commissioner to have been won abroad, bestowed as an honorary prize, or acquired for personal use by a sports personality shall be exempt from excise tax.
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TABLE A-6

Investment Agreement	A supply of items under an investment agreement entered into on behalf of the Government with taxable persons shall be exempt from the payment of excise tax in accordance with that agreement.
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Where vehicles less than 4 years old are imported by dealers, the rate of excise tax specified in the regulations is calculated on a value which is the sum of one and half times the CIF value plus the Customs duty.

Made this 31st day of October 2005

And amended by the National Assembly this 19th day of January, 2006

Minister of Finance