

RESOLUTION

Mr Speaker, Sir, I move that this Assembly resolves that, with effect from 10 June 2006, excise duty shall, in respect of the excisable goods falling under their respective H.S. Codes as specified in the Schedule to this Resolution, be levied at the rate corresponding to those H.S. Codes and excisable goods, as specified in that Schedule, and not at the rate corresponding to those H.S. Codes and excisable goods as specified in the First Schedule to the Excise Act.

9 June 2006

RESOLUTION**SCHEDULE**

For the purposes of this Schedule -

- (1) Any goods specified in column 2 shall mean the goods which fall under the corresponding heading number and H.S. code specified in column 1.
- (2) The heading numbers and the H.S. codes specified in column 1 refer to the heading numbers and, where applicable, to the H.S. codes of Part I of the First Schedule to the Customs Tariff Act.
- (3) The value at importation referred to in column 4 of Part I shall mean the value of the goods as determined in accordance with the Customs Act 1988.
- (4) "Absolute alcohol" means 100 per cent alcohol by volume.
- (5)
 - (a) Where it is specified in Part I that the taxable base is "ad valorem", the taxable base shall be the price at which the goods are sold or offered for sale by a manufacturer at the time the entry for the removal of the goods is approved under section 4(2) of the Act exclusive of -
 - (i) the excise duty payable on those goods; and
 - (ii) any customs duty and excise duty paid or payable on the raw materials used as input in their manufacture.
 - (b) For the purposes of determining the price referred to in paragraph (a), it shall be assumed -
 - (i) that the transaction is at arm's length;
 - (ii) that the price is the sole consideration for the sale of the goods; and
 - (iii) that no discount, rebate or allowance is granted on the goods.
 - (c) Where excisable goods are imported in bulk for bottling purposes, excise duty shall be payable after bottling at the time they are removed from the factory for home consumption at the rate applicable to the goods imported in bulk.
- (6) Where it is specified in column 6 of Part I that the date payable is "As specified in paragraph (6)", the date payable shall be -
 - (a) in respect of removals for each of the months July to May, not later than 7 days after the end of the month; and
 - (b) in respect of removals for the month of June, not later than the last day of that month.

PART I - EXCISABLE GOODS IMPORTED INTO OR MANUFACTURED IN MAURITIUS

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
22.03	2203.00	Beer made from malt	L	Specific duty per litre	Rs 19 per litre	(a) At the time the entry for the goods is validated in accordance with the Customs Act 1988 in case of import (b) As specified in paragraph (6) in case of local manufacture
22.04		Wine of fresh grapes, including fortified wines; grape must other than that of heading No. 20.09. - Sparkling wine:				
	2204.101	--- Champagne	L	"	Rs 360 per litre	"
	2204.109	--- Other	L	"	Rs 75 per litre	"

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 wine; grape must with fermentation prevented or arrested by the addition of alcohol: -- In containers holding 2 litres or less:				
	2204.211	--- Fortified wine	L	Specific duty per litre	Rs 75 per litre	(a) At the time the entry for the goods is validated in accordance with the Customs Act 1988 in case of import (b) As specified in paragraph (6) in case of local manufacture
	2204.219	--- Other	L	"	Rs 75 per litre	"
		-- Other:				
	2204.291	--- In bulk for bottling purposes	L	"	Rs 50 per litre	"
	2204.292	--- Fortified wine	L	"	Rs 75 per litre	"
	2204.299	--- Other	L	"	Rs 75 per litre	"
22.05		Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances. - In containers holding 2 litres or less:				
	2205.109	--- Other	L	"	Rs 75 per litre	"

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:				
	2205.901	--- In bulk for bottling purposes	L	Specific duty per litre	Rs 50 per litre	(a) At the time the entry for the goods is validated in accordance with the Customs Act 1988 in case of import (b) As specified in paragraph (6) in case of local manufacture
	2205.909	--- Other	L	"	Rs 75 per litre	"
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:				
	2206.001	--- Country liquor	L	"	Rs 7 per litre	"
	2206.002	--- Fortified country liquor	L	"	Rs 7 per litre	"
	2206.003	--- Shandy	L	"	Rs 5 per litre	"
	2206.004	--- Beer	L	"	Rs 19 per litre	"
	2206.005	--- Cider, perry and mead	L	"	Rs 20 per litre	"
	2206.009	--- Other	L	"	Rs 75 per litre	"

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
22.07		Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher; ethyl alcohol and other spirits, denatured, of any strength. - Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher:				
	2207.101	--- Alcohol for use as input in the manufacture of medicinal tinctures and drugs	Litre	Ad valorem	0%	(a) At the time the entry for the goods is validated in accordance with the Customs Act 1988 in case of import (b) As specified in paragraph (6) in case of local manufacture
	2207.102	--- Alcohol for use as input in the manufacture of perfumed spirits or cosmetics	Litre	"	0%	"
	2207.103	--- Alcohol for use as input in the manufacture of spirit vinegar	Litre	"	0%	"
	2207.104	--- Alcohol for use as input in the manufacture of denatured alcohol (heating and lighting) or power alcohol (power white)	Litre	"	0%	"

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
	2207.105	--- Alcohol for use as input in the manufacture of alcoholic beverages and spirits	Litre	Ad valorem or value at importation	0%	(a) At the time the entry for the goods is validated in accordance with the Customs Act 1988 in case of import (b) As specified in paragraph (6) in case of local manufacture
	2207.109	--- Other - Ethyl alcohol and other spirits, denatured, of any strength:	Litre	"	0%	"
	2207.202	--- Denatured alcohol (heating and lighting)	Litre	"	0%	"
	2207.203	--- Denatured alcohol (power alcohol)	Litre	"	0%	"
	2207.209	--- Other	Litre	"	0%	"
22.08		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: --- Cognac:				
	2208.2011	---- In bulk for bottling purposes	L	Specific duty per litre	Rs 600 per litre absolute alcohol	"

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
	2208.2019	---- Other	L	Specific duty per litre	Rs 900 per litre absolute alcohol	(a) At the time the entry for the goods is validated in accordance with the Customs Act 1988 in case of import (b) As specified in paragraph (6) in case of local manufacture
		--- Brandy:				
	2208.2021	---- In bulk for bottling purposes	L	"	Rs 600 per litre absolute alcohol	"
	2208.2029	---- Other	L	"	Rs 900 per litre absolute alcohol	"
	2208.209	--- Other	L	"	Rs 900 per litre absolute alcohol	"
		- Whiskies:				
	2208.301	--- In bulk for bottling purposes		"	Rs 600 per litre absolute alcohol	"
	2208.309	--- Other	L	"	Rs 900 per litre absolute alcohol	"

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
		- Rum and tafia:				
	2208.401	--- Agricultural rum	L	Specific duty per litre	Rs 200 per litre absolute alcohol	(a) At the time the entry for the goods is validated in accordance with the Customs Act 1988 in case of import (b) As specified in paragraph (6) in case of local manufacture
	2208.402	--- Island recipe rum	L	"	Rs 200 per litre absolute alcohol	"
	2208.409	--- Other	L	"	Rs 200 per litre absolute alcohol	"
	2208.50	- Gin and Geneva	L	"	Rs 900 per litre absolute alcohol	"
	2208.60	- Vodka	L	"	Rs 900 per litre absolute alcohol	"
	2208.70	- Liqueurs and cordials	L	"	Rs 200 per litre absolute alcohol	"
		- Other:				
		--- Eau de vie:				
	2208.9011	---- In bulk for bottling purposes	L	"	Rs 600 per litre absolute alcohol	"

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
	2208.9019	---- Other	L	Specific duty per litre	Rs 900 per litre absolute alcohol	(a) At the time the entry for the goods is validated in accordance with the Customs Act 1988 in case of import (b) As specified in paragraph (6) in case of local manufacture
	2208.902	--- Spirit cooler Tequilla:	L	"	Rs 19 per litre	"
	2208.9031	---- In bulk for bottling purposes	L	"	Rs 600 per litre absolute alcohol	"
	2208.9039	---- Other	L	"	Rs 900 per litre absolute alcohol	"
	2208.904	--- Spirits obtained by redistilling alcohol obtained from molasses, sugar cane or its derivatives and by flavouring, sweetening, or further treating the redistilled alcohol	L	"	Rs 200 per litre absolute alcohol	"
	2208.905	--- Spirits obtained by compounding or flavouring alcohol obtained from molasses, sugar cane or its derivatives	L	"	Rs 200 per litre absolute alcohol	"

Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	
Heading No.	H.S. Code	Excisable goods	Statistic al Unit	Taxable base	Rate of excise duty	Date payable
	2208.906	--- Admixed spirits	L	Specific duty per litre	At the rate applicable to the spirits calculated in proportion to the volume of spirits used in the production	(a) At the time the entry for the goods is validated in accordance with the Customs Act 1988 in case of import (b) As specified in paragraph (6) in case of local manufacture
	2208.909	--- Other	L	"	Rs 900 per litre absolute alcohol	"
24.01		Unmanufactured tobacco; tobacco refuse.				
	2401.10	- Tobacco, not stemmed/stripped	Kg	"	0%	"
	2401.20	- Tobacco, partly or wholly stemmed/stripped:	Kg	"	0%	"
24.02		Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes.				
	2402.10	- Cigars, cheroots, cigarillos, containing tobacco	Kg	Specific per kg	Rs 7500 per kg	"
		Cigarettes containing tobacco:				
	2402.201	--- Cigarettes classified under Category A referred to in Part VI of the Schedule to the Tobacco Production and Marketing Regulations 1945	Kg	Specific per thousand	Rs 2370 per thousand cigarettes	"

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
	2402.202	--- Cigarettes classified under Category B referred to in Part VI of the Schedule to the Tobacco Production and Marketing Regulations 1945	Kg	Specific per thousand	Rs 1770 per thousand cigarettes	(a) At the time the entry for the goods is validated in accordance with the Customs Act 1988 in case of import (b) As specified in paragraph (6) in case of local manufacture
	2402.203	--- Cigarettes classified under Category C referred to in Part VI of the Schedule to the Tobacco Production and Marketing Regulations 1945	Kg	"	Rs 2010 per thousand cigarettes	"
	2402.204	--- Cigarettes classified under Category D referred to in Part VI of the Schedule to the Tobacco Production and Marketing Regulations 1945	Kg	"	Rs 2130 per thousand cigarettes	"
		- Other:				
	2402.901	--- Cigarettes classified under Category A referred to in Part VI of the Schedule to the Tobacco Production and Marketing Regulations 1945	Kg	"	Rs 2370 per thousand cigarettes	"
	2402.902	--- Cigarettes classified under Category B referred to in Part VI of the Schedule to the Tobacco Production and Marketing Regulations 1945	Kg	"	Rs 1770 per thousand cigarettes	"

Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	
Heading No.	H.S. Code	Excisable goods	Statistic al Unit	Taxable base	Rate of excise duty	Date payable
	2402.903	--- Cigarettes classified under Category C referred to in Part VI of the Schedule to the Tobacco Production and Marketing Regulations 1945	Kg	Specific per thousand	Rs 2010 per thousand cigarettes	(a) At the time the entry for the goods is validated in accordance with the Customs Act 1988 in case of import (b) As specified in paragraph (6) in case of local manufacture
	2402.904	--- Cigarettes classified under Category D referred to in Part VI of the Schedule to the Tobacco Production and Marketing Regulations 1945	Kg	"	Rs 2130 per thousand cigarettes	"
		- Other:				
	2402.909	--- Other	Kg	"	Rs 2370 per thousand cigarettes	"
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:				
	2403.109	--- Other	Kg	Ad valorem or value at importation	230%	"
		- Other:				
	2403.91	-- "Homogenised" or "reconstituted" tobacco	Kg	"	230%	"

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
	2403.99	-- Other	Kg	Ad valorem or value at importation	230%	(a) At the time the entry for the goods is validated in accordance with the Customs Act 1988 in case of import (b) As specified in paragraph (6) in case of local manufacture
27.10		<p>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 being the basic constituents of the preparations; waste oils.</p> <p>- Petroleum oils and oils 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, other than waste oils:</p> <p>--- Motor spirit, including aviation spirit:</p>				
	2710.1919	---- Other	L	Specific duty per litre	Rs 9.80 per litre	"

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
	2710.195	--- Gas oils	L	Specific duty per litre	Rs 3 per litre	(a) At the time the entry for the goods is validated in accordance with the Customs Act 1988 in case of import (b) As specified in paragraph (6) in case of local manufacture
87.03		Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading No. 87.02), including station wagons and racing cars. - Other vehicles, with spark-ignition internal combustion reciprocating piston engine, excluding vehicles specially designed for travelling on snow, golf cars and similar vehicles, ambulances and hearses: -- Of a cylinder capacity not exceeding 1,000 cc: --- New:				
	8703.2113	---- Of a cylinder capacity not exceeding 550 cc	U	Ad valorem or value at importation	15%	"
	8703.2114	---- Of a cylinder capacity not exceeding 550 cc in completely knock down condition	U	"	0%	"
	8703.2119	---- Other	U	"	55%	"

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:				
	8703.2193	---- Of a cylinder capacity not exceeding 550 cc	U	Ad valorem or value at importation	15%	(a) At the time the entry for the goods is validated in accordance with the Customs Act 1988 in case of import (b) As specified in paragraph (6) in case of local manufacture
	8703.2199	---- Other	U	"	55%	"
		-- Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc:				
		--- New:				
	8703.2212	---- Of a cylinder capacity not exceeding 1,250 cc	U	"	55%	"
	8703.2219	---- Other	U	"	55%	"
		--- Used:				
	8703.2292	---- Of a cylinder capacity not exceeding 1,250 cc	U	"	55%	"
	8703.2299	---- Other	U	"	55%	"
		-- Of a cylinder capacity exceeding 1,500 cc but not exceeding 3,000 cc:				
		--- New:				
	8703.2312	---- Of a cylinder capacity not exceeding 1,600 cc	U	"	55%	"

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
	8703.2313	---- Of a cylinder capacity exceeding 1,600 cc but not exceeding 2,250 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 1988 in case of import (b) As specified in paragraph (6) in case of local manufacture
	8703.2319	---- Other --- Used:	U	"	100%	"
	8703.2392	---- Of a cylinder capacity not exceeding 1,600 cc	U	"	55%	"
	8703.2393	---- Of a cylinder capacity exceeding 1,600 cc but not exceeding 2,250 cc	U	"	100%	"
	8703.2399	---- Other -- Of a cylinder capacity exceeding 3,000 cc: --- New:	U	"	100%	"
	8703.2419	--- Other --- Used:	U	"	100%	"
	8703.2499	--- Other	U	"	100%	"

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 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:				
8703.3112	----	Of a cylinder capacity not exceeding 550 cc	U	Ad valorem or value at importation	15%	(a) At the time the entry for the goods is validated in accordance with the Customs Act 1988 in case of import (b) As specified in paragraph (6) in case of local manufacture
8703.3113	----	Of a cylinder capacity not exceeding 550 cc in completely knock down condition	U	"	0%	"
8703.3114	----	Of a cylinder capacity exceeding 550 cc but not exceeding 1250 cc	U	"	55%	"
8703.3119	----	Other	U	"	55%	"
		--- Used:				
8703.3192	----	Of a cylinder capacity not exceeding 550 cc	U	"	15%	"
8703.3193	----	Of a cylinder capacity exceeding 550 cc but not exceeding 1250 cc	U	"	55%	"
8703.3199	----	Other	U	"	55%	"

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 2,500 cc: --- New:				
	8703.3212	---- 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 1988 in case of import (b) As specified in paragraph (6) in case of local manufacture
	8703.3213	---- Of a cylinder capacity exceeding 1,600 cc but not exceeding 2,250 cc	U	"	100%	"
	8703.3219	---- Other	U	"	100%	"
		--- Used:				
	8703.3292	---- Of a cylinder capacity not exceeding 1,600 cc	U	"	55%	"
	8703.3293	---- Of a cylinder capacity exceeding 1,600 cc but not exceeding 2,250 cc	U	"	100%	"
	8703.3299	---- Other	U	"	100%	"
		-- Of a cylinder capacity exceeding 2,500 cc: --- New:				
	8703.3319	---- Other	U	"	100%	"
		--- Used:				
	8703.3399	---- Other	U	"	100%	"

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:				
	8703.9091	---- New, of a cylinder capacity not exceeding 1600 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 1988 in case of import (b) As specified in paragraph (6) in case of local manufacture
	8703.9092	---- New, of a cylinder capacity exceeding 1600 cc	U	"	100%	"
	8703.9093	---- Used, of a cylinder capacity not exceeding 1600 cc	U	"	55%	"
	8703.9094	---- Used, of a cylinder capacity exceeding 1600 cc	U	"	100%	"
87.04		Motor vehicles for the transport of goods. - Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel), excluding dumpers, trucks of pick up type, lorries and vans, and their chassis fitted with engines and cabins only: -- g.v.w. not exceeding 5 tonnes --- Trucks of pick-up type with single or double space cabin:				
	8704.2112	---- New, with double space cabin	U	"	40%	"
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
	8704.2114	---- Used, with double space cabin	U	Ad valorem or value at importation	40%	(a) At the time the entry for the goods is validated in accordance with the Customs Act 1988 in case of import (b) As specified in paragraph (6) in case of local manufacture
		--- Motor vans, new:				
	8704.2132	---- Other, of a cylinder capacity not exceeding 1,250 cc	U	"	55%	"
	8704.2133	---- Other, of a cylinder capacity exceeding 1,250 cc but not exceeding 1600 cc	U	"	55%	"
	8704.2134	---- Other, of a cylinder capacity exceeding 1600 cc but not exceeding 2,250 cc	U	"	100%	"
	8704.2135	---- Other, of a cylinder capacity exceeding 2,250 cc	U	"	100%	"
		--- Motor vans, used:				
	8704.2142	---- Other, of a cylinder capacity not exceeding 1,250 cc	U	"	55%	"
	8704.2143	---- Other, of a cylinder capacity exceeding 1,250 cc but not exceeding 1600 cc	U	"	55%	"
	8704.2144	---- Other, of a cylinder capacity exceeding 1600 cc but not exceeding 2,250 cc	U	"	100%	"
	8704.2145	---- Other, of a cylinder capacity exceeding 2,250 cc	U	"	100%	"

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, with spark-ignition internal combustion piston engine, excluding dumpers, trucks of pick up type, lorries and vans, and their chassis fitted with engines and cabins only: -- g.v.w. not exceeding 5 tonnes: --- Trucks of pick-up type with single or double space cabin				
8704.3112		---- New, with double space cabin	U	Ad valorem or value at importation	40%	(a) At the time the entry for the goods is validated in accordance with the Customs Act 1988 in case of import (b) As specified in paragraph (6) in case of local manufacture
8704.3114		---- Used, with double space cabin --- Motor vans, new:	U	"	40%	"
8704.3132		---- Other, of a cylinder capacity not exceeding 1,250 cc	U	"	55%	"
8704.3133		---- Other, of a cylinder capacity exceeding 1,250 cc but not exceeding 1600 cc	U	"	55%	"
8704.3134		---- Other, of a cylinder capacity exceeding 1600 cc but not exceeding 2,250 cc	U	"	100%	"

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
	8704.3135	---- Other, of a cylinder capacity exceeding 2,250 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 1988 in case of import (b) As specified in paragraph (6) in case of local manufacture
		--- Motor vans, used:				
	8704.3142	---- Other, of a cylinder capacity not exceeding 1,250 cc	U	"	55%	"
	8704.3143	---- Other, of a cylinder capacity exceeding 1,250 cc but not exceeding 1600 cc	U	"	55%	"
	8704.3144	---- Other, of a cylinder capacity exceeding 1600 cc but not exceeding 2,250 cc	U	"	100%	"
	8704.3145	---- Other, of a cylinder capacity exceeding 2,250 cc	U	"	100%	"

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
87.11		Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars. - With reciprocating internal combustion piston engine of a cylinder capacity exceeding 50 cc but not exceeding 250 cc: --- Of a cylinder capacity exceeding 125cc:				
	8711.2091	--- New	U	Ad valorem or value at importation	45%	(a) At the time the entry for the goods is validated in accordance with the Customs Act 1988 in case of import (b) As specified in paragraph (6) in case of local manufacture
	8711.2099	--- Used - With reciprocating internal combustion piston engine of a cylinder capacity exceeding 250 cc but not exceeding 500 cc:	U	"	45%	"
	8711.301	--- New	U	"	45%	"
	8711.309	--- Used	U	"	45%	"

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
		- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 500 cc but not exceeding 800 cc:				
	8711.401	--- New	U	Ad valorem or value at importation	45%	(a) At the time the entry for the goods is validated in accordance with the Customs Act 1988 in case of import (b) As specified in paragraph (6) in case of local manufacture
	8711.409	--- Used	U	"	45%	"
		- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 800 cc:				
	8711.501	--- New	U	"	45%	"
	8711.509	--- Used	U	"	45%	"