

**REGULATIONS**

**Made Under  
THE EXCISE TAX ACT 2005  
Chapter 32:03**

**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  
and 2008

**ARRANGEMENT OF REGULATIONS**

(Reg. 14/2006  
Reg. 14/2008  
Reg. 5/2010  
Reg. 5/2015  
Reg. 1/2016  
Reg. 4/2016  
Reg. 10/2016  
Reg. 2/2017  
Reg. 8/2018  
Reg. 4/2022  
Reg. 3/2023)

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

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- |                                      |   |
|--------------------------------------|---|
| <b>Short title and commencement.</b> | 1. <b>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.</b>  |
| <b>Taxable goods. Schedule.</b>      | 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.  |
| <b>Refunds.</b>                      | 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— <ul style="list-style-type: none"><li>(a) the legal name of the person making the claim, and the person’s trade name, if different from the legal name;</li><li>(b) the registration number of the person;</li><li>(c) the amount of the refund claimed and the period or periods in which the overpayment arose.</li></ul> |

## SCHEDULE – TAXABLE GOODS

| PRODUCT   | EXCISE TAX  |
|---|---|
| <b>Alcoholic Beverages</b>                                |   |
| Malt Beverages  | \$135.00 per litre and so in proportion for any difference in quantity. |
| Beer  | \$135.00 per litre and so in proportion for any difference in quantity. |
| Stout   | \$135.00 per litre and so in proportion for any difference in quantity. |
| Porter and Ale  | \$135.00 per litre and so in proportion for any difference in quantity. |
| Rum   | \$220.00 per litre and so in proportion for any part of a litre.        |
| Rum Punch   | \$220.00 per litre and so in proportion for any part of a litre.        |
| Gin   | \$220.00 per litre and so in proportion for any part of a litre.        |
| Shandy  | \$65.00 per litre and so in proportion for any part of a litre.         |
| Whisky and Blended Whisky                                 | \$220.00 per litre and so in proportion for any part of a litre.        |
| Vodka   | \$220.00 per litre and so in proportion for any part of a litre.        |
| Cordials and Liqueurs                                     | \$220.00 per litre and so in proportion for any part of a litre.        |
| Other Potable Spirits                                     | \$220.00 per litre and so in proportion for any part of a litre.        |
| Brandy and Blended Brandy                                 | \$220.00 per litre and so in proportion for any part of a litre.        |
| Vermouths and other Wines                                 | \$150.00 per litre and so in proportion for any part of a litre.        |
| Sparkling Wines (including Champayne)                     | \$150.00 per litre and so in proportion for any part of a litre.        |
| Other Wines (of the juices of grapes)                     | \$150.00 per litre and so in proportion for any part of a litre.        |
| Other Fermented Beverages (e.g. cider, perry, mead, etc.) | \$65.00 per litre and so in proportion for any part of a litre.         |
| Other Alcohol (not put up for retail sale)                | \$220.00 per litre and so in proportion for any part of a litre.        |
|   |   |

| <b>TARIFF<br/>HEADING NO.</b> | <b>DESCRIPTION OF GOODS</b>  | <b>RATE OF<br/>EXCISE TAX</b>       |
|-------------------------------|--|-------------------------------------|
| <b>Tobacco Products</b>       |  |                                     |
| 24.02                         | Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes  | \$2,500 per thousand (1,000) sticks |
| 24.03                         | Other manufactured tobacco and manufactured tobacco substitutes: "homogenized" or "reconstituted" tobacco; tobacco extracts and essences | \$2,500 per thousand (1,000) sticks |
| <b>Petroleum Products</b>     |  |                                     |
| 2710.11.30                    | Motor Spirit (gasoline)  | 50%                                 |
| 2710.19.40                    | Diesel oil   | 50%                                 |
| 2710.19.50                    | Gas oil (other than diesel oil)  | 3%                                  |

| <b>TARIFF<br/>HEADING<br/>NO.</b> | <b>DESCRIPTION OF GOODS</b>  | <b>RATE OF<br/>EXCISE<br/>TAX</b> |
|-----------------------------------|--|-----------------------------------|
| <b>Motor Vehicles</b>             |  |                                   |
| <b>87.02</b>                      | <b>Motor vehicles for the transport of ten or more persons, including the driver</b>   |                                   |
| 8702.10.00                        | <b>With compression-ignition internal combustion piston engine (diesel or semi-diesel)</b>   |                                   |
| 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                        | <b>Other:</b>  |                                   |
| 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%                               |
| <b>87.02</b>                      | <b>Motor vehicles for Private Use</b>  |                                   |

|                   |  |      |
|-------------------|--|------|
|                   | (a) Of a cylinder capacity exceeding 945 cc but not exceeding 1,500 cc   | 30%  |
|                   | (b) Of a cylinder capacity exceeding 1,498 cc but not exceeding 2,000 cc   | 50%  |
|                   | (c) Of a cylinder capacity exceeding 1,998 cc but not exceeding 3,000 cc   | 100% |
|                   | (d) Of a cylinder capacity exceeding 3,000 cc  | 145% |
|                   |  |      |
| <b>87.03</b>      | <b>Motor cars and other vehicles (less than 4 years old) principally designed for the transport of persons (other than those of heading 87.02), including station wagons and racing cars</b> |      |
| <b>8703.10.00</b> | <b>Vehicle specially designed for traveling on snow; golf cars and similar vehicles. Other vehicles, with spark-ignition internal combustion reciprocating piston engine</b>                 | 10%  |
| <b>8703.21.00</b> | <b>Of a cylinder capacity not exceeding 1,000 cc:</b>  |      |
| 8703.21.10        | Completely knocked down for assembly in plants approved for the purpose by the Competent Authority.  | 10%  |
| 8703.21.90        | <b>--- Other</b>   |      |
|                   | Double cab pickup not exceeding 1,000cc  | 0%   |
|                   | Other  | 0%   |
| 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        | <b>--- Other</b>   |      |
|                   | Double cab pickup exceeding 1,000 cc but not exceeding 1,500 cc:   | 0%   |
|                   | Other  | 0%   |
| <b>8703.23.00</b> | <b>Of a cylinder capacity exceeding 1,500 cc but not exceeding 3000cc</b>  |      |
| 8703.23.10        | Completely knocked down for assembly in plants approved for the purpose by the Competent Authority   | 10%  |
| 8703.23.20        | <b>--- Other, of a cylinder capacity exceeding 1,500 cc not exceeding 1,599 cc</b>   |      |
|                   | Double cab pickup exceeding 1,500cc but not exceeding 1,599 cc:  | 0%   |
|                   | Other  | 10%  |
| 8703.23.30        | <b>--- Other, of a cylinder capacity exceeding 1,599cc not exceeding 1,800 cc</b>  |      |
|                   | Double cab pickup exceeding 1,599 cc but not exceeding 1,800 cc:   | 0%   |
|                   | Other  | 10%  |

| TARIFF<br>HEADING<br>NO.   | DESCRIPTION OF GOODS   | RATE OF<br>EXCISE TAX |
|--|--|-----------------------|
| <b>Motor Vehicles (Continued)</b>  |  |                       |
| 8703.23.40   | --- <b>Other, of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc</b>   |                       |
|  | Double cab pickup exceeding 1,800 cc but not exceeding 2,000 cc:   | 0%                    |
|  | Other  | 10%                   |
| 8703.23.50   | --- <b>Other, of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc</b>   |                       |
|  | Double cab pickup exceeding 2,000 cc but not exceeding 2,500 cc:   | 75%                   |
|  | Other  | 110%                  |
| 8703.23.60   | --- <b>Other, of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc</b>   |                       |
|  | Double cab pickup exceeding 2,500 cc but not exceeding 3,000 cc:   | 75%                   |
|  | Other  | 110%                  |
| <b>8703.24.00</b>  | <b>Of a cylinder capacity exceeding 3,000 cc:</b>  |                       |
| 8703.24.10   | Completely knocked down for assembly in plants approved for the purpose by the Competent Authority   | 130%                  |
| 8703.24.90   | Other  | 140%                  |
| <b>Other vehicles, with compression-ignition internal combustion piston engine (diesel or semi-diesel)</b> |  |                       |
| 8703.31.00   | <b>Of a cylinder capacity not exceeding 1,500 cc:</b>  |                       |
| 8703.31.10   | Completely knocked down for assembly in plants approved for the purpose by the Competent Authority   | 10%                   |
| 8703.31.90   | Other vehicles of a cylinder capacity not exceeding 1,500cc  | 0%                    |
| <b>8703.32.00</b>  | <b>Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,500 cc:</b>   |                       |
| 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   | Other vehicles of a cylinder capacity exceeding 1,500cc but not  | 10%                   |

|   |  |      |
|---|--|------|
|   | exceeding 2,000cc  |      |
| 8703.32.21  | <b>---Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,599 cc</b>   |      |
|   | Double cab pickup exceeding 1,500 cc but not exceeding 1,599 cc:   | 0%   |
|   | Other  | 10%  |
| 8703.32.22  | <b>---Other, of a cylinder capacity exceeding 1,599 cc but not exceeding 1,800 cc</b>  |      |
|   | Double cab pickup exceeding 1,599 cc but not exceeding 1,800 cc:   | 0%   |
|   | Other  | 10%  |
| 8703.32.23  | <b>---Other, of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc</b>  |      |
|   | Double cab pickup exceeding 1,800 cc but not exceeding 2,000 cc:   | 0%   |
|   | Other  | 10%  |
| 8703.32.24  | <b>---Other, of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc</b>  |      |
|   | Double cab pickup exceeding 2,000 cc but not exceeding 2,500 cc:   | 75%  |
|   | Other  | 110% |
| 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  | <b>Of a cylinder capacity exceeding 2,500 cc:</b>  |      |
| 8703.33.10  | Completely knocked down for assembly in plants approved for the purpose by the Competent Authority   | 80%  |
| 8703.33.90  | <b>---Other</b>  |      |
|   | Double cab pickup exceeding 2,500 cc but not exceeding 3,000 cc  | 75%  |
|   | Other  | 110% |
| <p><b>(1) Importation of a motor vehicle four years old and over classified under Tariff Heading Numbers 8703.20.00 to 8703.31.90 for use as a yellow cab for a period no less than five years from the date of registration shall pay a tax equal to 75% of the applicable excise tax set out in the Schedule.</b></p> <p><b>“yellow cab” means a motor vehicle that is painted in corporate yellow as specified by the Minister of Home Affairs, registered and used mainly for the purpose of carrying persons for hire or reward.</b></p> |  |      |
| 8703.90.00  | <b>-Other</b>  |      |
|   | Double cab pickup not exceeding 2,000 cc   | 0%   |
|   | Double cab pickup exceeding 2,000 cc but not exceeding 3,000 cc  | 75%  |

|                   |  |      |
|-------------------|--|------|
|                   | Other  | 110% |
| <b>87.04</b>      | <b>Motor vehicles (less than 4 years old) for the transport of goods</b>                           |      |
|                   | <b>Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel):</b> |      |
| <b>8704.21.00</b> | <b>- - g.v.w not exceeding 5 tonnes:</b>   |      |
| 8704.21.90        | <b>- - - Other</b>   |      |
|                   | Single cab pickup not exceeding 3000 cc  | 0%   |
|                   | Single cab pickup exceeding 3000 cc  | 10%  |
|                   | Other  | 0%   |
| <b>8704.22.00</b> | <b>- - g.v.w. exceeding 5 tonnes but not exceeding 20 tonnes:</b>                                  |      |
| 8704.22.90        | <b>- - Other</b>   |      |
|                   | Single cab pickup not exceeding 3000 cc  | 0%   |
|                   | Single cab pickup exceeding 3000 cc  | 10%  |
|                   | Other  | 0%   |
| <b>8704.23.00</b> | <b>- - g.v.w. exceeding 20 tonnes:</b>   |      |
| 8704.23.90        | <b>- - -Other</b>  | 0%   |
|                   | <b>- Other, with spark-ignition internal combustion piston engine:</b>                             |      |
| <b>8704.31.00</b> | <b>- - g.v.w. not exceeding 5 tonnes:</b>  |      |
| 8704.31.90        | <b>- - -Other</b>  | 0%   |
| <b>8704.32.00</b> | <b>- - g.v.w not exceeding 5 tonnes:</b>   |      |
| 8704.32.90        | <b>- - - Other</b>   | 0%   |
| 8704.90.00        | Other  | 0%   |
| <b>87.06</b>      | <b>Chassis fitted with engines, for the motor vehicles of headings 87.01 to 87.05</b>              |      |
| 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%  |
| <b>87.07</b>      | <b>Bodies (including cabs) for the motor vehicles of headings 87.01 to 87.05</b>                   |      |
| 8707.10.00        | For the vehicles of heading 87.03  | 10%  |
| <b>8707.90.00</b> | <b>Other</b>   |      |
| 8707.90.10        | Bus bodies   | 10%  |
| 8707.90.90        | Other  | 10%  |

|                   |   |     |
|-------------------|---|-----|
| <b>87.11</b>      | <b>Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars.</b>        |     |
| <b>8711.30.00</b> | <b>With reciprocating internal combustion piston engine of a cylinder capacity exceeding 175 cc but not exceeding 500 cc:</b> |     |
| 8711.30.10        | For the transport of goods  | 10% |
| 8711.30.90        | Other   | 10% |
| <b>8711.40.00</b> | <b>With reciprocating internal combustion piston engine of a cylinder capacity exceeding 500 cc but not exceeding 800 cc:</b> |     |
| 8711.40.10        | For the transport of goods  | 10% |
| 8711.40.90        | Other   | 10% |

| <b>TARIFF<br/>HEADING<br/>NO.</b>                                    | <b>DESCRIPTION OF GOODS</b>   | <b>RATE OF<br/>EXCISE TAX</b> |
|--|---|-------------------------------|
| <b>Motor Vehicles (Continued)</b>                                    |   |                               |
| <b>8711.50.00</b>  | <b>With reciprocating internal combustion piston engine of a cylinder capacity exceeding 800 cc:</b>                                |                               |
| 8711.50.10   | For the transport of goods  | 10%                           |
| 8711.50.90   | Other   | 10%                           |
| <b>8711.90.00</b>  | <b>Other:</b>   |                               |
| 8711.90.10   | For the transport of goods  | 10%                           |
| 8711.90.90   | Other   | 10%                           |
| <b>Vehicles subject to a Flat Rate of Tax (4 years old and over)</b> |   |                               |
| <b>87.02</b>   | <b>Public transport type passenger motor vehicles</b>   |                               |
| <b>8702.10.00</b>  | <b>With compression-ignition internal combustion piston engine (diesel or semi-diesel):</b>   |                               |
| 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) | \$0<br>(See Table A20)        |
| 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)   | \$0<br>(See Table A20)  |
| <b>87.03</b>      | <b>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.</b> |   |
| <b>8703.20.00</b> | <b>Other vehicles, with spark-ignition internal combustion reciprocating piston engine:</b>   |   |
| <b>8703.21.00</b> | <b>Of a cylinder capacity not exceeding 1,000 cc:</b>   |   |
| 8703.21.90        | Other   | $((1.5 * \text{CIF}) + \text{US\$}4,200) * 10\% + \text{US\$}4,200$ |
| <b>8703.22.00</b> | <b>Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc:</b>  |   |
| 8703.22.90        | Other   | $((1.5 * \text{CIF}) + \text{US\$}4,300) * 10\% + \text{US\$}4,300$ |

| <b>TARIFF<br/>HEADING<br/>NO.</b>                                    | <b>DESCRIPTION OF GOODS</b>   | <b>RATE OF<br/>EXCISE TAX</b>  |
|--|---|--|
| <b>Motor Vehicles (Continued)</b>                                    |   |  |
| <b>Vehicles subject to a Flat Rate of Tax (4 years old and over)</b> |   |  |
| <b>8703.23.00</b>  | <b>Of a cylinder capacity exceeding 1,500 cc but not exceeding 3000 cc:</b>                                 |  |
| 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  | $((1.5 * \text{CIF}) + \text{US\$}13,500) * 70\% + \text{US\$}13,500$  |
| <b>8703.24.00</b>  | <b>Of a cylinder capacity exceeding 3,000 cc:</b>   |  |
| 8703.24.90   | Other   | $((1.5 * \text{CIF}) + \text{US\$}14,500) * 100\% + \text{US\$}14,500$ |
| <b>8703.30</b>   | <b>Other vehicles, with compression-ignition internal combustion piston engine (diesel or semi-diesel):</b> |  |
| <b>8703.31.00</b>  | <b>Of a cylinder capacity not exceeding 1,500 cc</b>  |  |

|   |   |  |
|---|---|--|
| 8703.31.90  | Other   | $((1.5 * \text{CIF}) + \text{US\$}6,200) * 10\% + \text{US\$}6,200$    |
| <b>8703.32.00</b>   | <b>Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,500 cc:</b>  |  |
| 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  | $((1.5 * \text{CIF}) + \text{US\$}15,400) * 70\% + \text{US\$}15,400$  |
| <b>8703.33.00</b>   | <b>Of a cylinder capacity exceeding 2,500 cc:</b>   |  |
| 8703.33.90  | (a) Other (exceeding 2500cc but not exceeding 3000 cc)  | $((1.5 * \text{CIF}) + \text{US\$}15,500) * 70\% + \text{US\$}15,500$  |
|   | (b) Other (exceeding 3000 cc)   | $((1.5 * \text{CIF}) + \text{US\$}17,200) * 100\% + \text{US\$}17,200$ |
| <b>TARIFF HEADING NO.</b>   | <b>DESCRIPTION OF GOODS</b>   | <b>RATE OF EXCISE TAX</b>  |
| <b>Motor Vehicles (Continued)</b>   |   |  |
| <b>Vehicles Subject to a Flat Rate of Tax (4 years old and over) – For Individual Importation</b> |   |  |
| <b>87.03</b>  | <b>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.</b> |  |
| <b>8703.20.00</b>   | <b>Other vehicles, with spark-ignition internal combustion reciprocating piston engine:</b>   |  |
| <b>8703.21.00</b>   | <b>Of a cylinder capacity not exceeding 1,000 cc:</b>   |  |
| 8703.21.90  | Other   | \$800,000  |
| <b>8703.22.00</b>   | <b>Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc:</b>  |  |
| 8703.22.90  | Other   | \$800,000  |
| <b>8703.23.00</b>   | <b>Of a cylinder capacity exceeding 1,500 cc but not exceeding 3000 cc:</b>   |  |
| 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  | $((\text{CIF} + \text{US\$}6,500) * 30\%) +$                           |

|                   |   |  |
|-------------------|---|--|
|                   |   | US\$6,500                              |
|                   | Mini bus - imported for public transportation, and has the capacity to be modified to accommodate 10 persons or more including the driver subject to conditions and restrictions as may be specified by the Commissioner. | \$2,600                                |
| 8703.23.40        | Of a cylinder capacity exceeding 2,000 cc but not exceeding 3,000 cc  | ((CIF + US\$13,500)*70%) + US\$13,500  |
|                   | Mini bus - imported for public transportation, and has the capacity to be modified to accommodate 10 persons or more including the driver subject to conditions and restrictions as may be specified by the Commissioner. | \$2,600                                |
| <b>8703.24.00</b> | <b>Of a cylinder capacity exceeding 3,000 cc:</b>   |  |
| 8703.24.90        | Other   | ((CIF + US\$14,500)*100%) + US\$14,500 |
| <b>8703.30</b>    | <b>Other vehicles, with compression- ignition internal combustion piston engine (diesel or semi-diesel):</b>  |  |
| <b>8703.31.00</b> | <b>Of a cylinder capacity not exceeding 1,500 cc</b>  |  |
| 8703.31.90        | Other   | \$800,000                              |

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

|                           |  |  |
|---------------------------|--|--|
|                           | (b) Other (exceeding 3000cc)   | ((CIF + US\$17,200)*100%) + US\$17,200 |
| <b>TARIFF HEADING NO.</b> | <b>DESCRIPTION OF GOODS</b>  | <b>RATE OF EXCISE TAX</b>              |
| <b>87.04</b>              | <b>Motor Vehicles (4 years and older) for the transport of goods</b>                               |  |
|                           | <b>Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel):</b> |  |
| <b>87.04.21.00.00</b>     | <b>--g.v.w not exceeding 5 tonnes:</b>   |  |
| 87.04.21.90               | ---Other   | <b>US\$2,000</b>                       |
| <b>8704.22.00.00</b>      | <b>--g.v.w. exceeding 5 tonnes but not exceeding 20 tonnes</b>                                     |  |
| 8704.22.90.00             | --g.v.w. exceeding 5 tonnes but not exceeding 7 tonnes   | <b>US\$2,000</b>                       |
| 8704.22.90.00             | --g.v.w. exceeding 7 tonnes but not exceeding 10 tonnes  | <b>US\$2,500</b>                       |
| 8704.22.90.00             | --g.v.w. exceeding 10 tonnes but not exceeding 15 tonnes   | <b>US\$3,000</b>                       |
| 8704.22.90.00             | --g.v.w. exceeding 15 tonnes but not exceeding 16 tonnes   | <b>US\$3,000</b>                       |
| 8704.22.90.00             | --g.v.w. exceeding 16 tonnes but not exceeding 20 tonnes   | <b>US\$3,000</b>                       |
| <b>8704.23.00.00</b>      | <b>--g.v.w. exceeding 20 tonnes</b>  |  |
| 8704.23.90.00             | ---Other   | <b>US\$5,000</b>                       |
|                           | <b>Other, with spark-ignition internal combustion piston engine:</b>                               |  |
| <b>8704.31.00</b>         | <b>- - g.v.w. not exceeding 5 tonnes:</b>  |  |
| 8704.32.90.00             | ---Other   | <b>US\$2,000</b>                       |
| <b>8704.32.00.00</b>      | <b>- - g.v.w exceeding 5 tonnes:</b>   |  |
| 8704.32.90.00             | --- Other  | <b>US\$2,000</b>                       |

|  |                                  |                           |
|--|----------------------------------|---------------------------|
| <b>TARIFF HEADING NO.</b>  | <b>DESCRIPTION OF GOODS</b>      | <b>RATE OF EXCISE TAX</b> |
| <b>Motor Vehicles (Continued)</b>                                    |                                  |                           |
| <b>Vehicles Subject to a Flat Rate of Tax (4 years old and over)</b> |                                  |                           |
| <b>8704.32.00</b>  | <b>g.v.w. exceeding 5 tonnes</b> |                           |

|            |   |           |
|------------|---|-----------|
| 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\$2,500 |
|            | (c) Other (exceeding 10 tonnes but not exceeding 15 tonnes) | US\$3,000 |
|            | (d) Other (exceeding 15 tonnes but not exceeding 16 tonnes) | US\$3,000 |
|            | (e) Other (exceeding 16 tonnes but not exceeding 20 tonnes) | US\$3,000 |
|            | (f) Other (exceeding 20 tonnes)                             | US\$5,000 |

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

|   |                       |           |
|---|-----------------------|-----------|
| <b>Public Officers/Other Public Officials</b> |                       |           |
|   | <b>Cubic Capacity</b> |           |
|   | 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)**

|   |                       |        |
|---|-----------------------|--------|
| <b>Public Officers and Other Public Officials</b> |                       |        |
|   | <b>Cubic Capacity</b> |        |
|   | Less than 1500cc      | 0%     |
|   | 1500-1800             | 10.00% |
|   | 1801-2000             | 10.00% |
|   | 2001-3000             | 30.00% |
|   | Above 3000            | 30.00% |

**TABLE A-2-2**

**Reduced Excise Rates on Motor Vehicles**

|  |  |  |
|--|--|--|
| <b>Remigrants and settlers and returning students.</b> | <b>Total exemptions shall be in accordance with the provisions of section 23 of the Customs Act, Cap. 82:01.</b> |  |
|  | <b>Cubic Capacity</b>  |  |

|  |                  |        |
|--|------------------|--------|
|  | 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**

|                    |   |  |
|--------------------|---|--|
| <b>Judges</b>      | 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. |  |
| <b>Magistrates</b> | 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**

|                                |   |  |
|--------------------------------|---|--|
| <b>Diplomats<br/>Cap 18:01</b> | Persons specified under the Diplomatic Immunities and Privileges Act shall be exempt from excise tax on motor vehicles and goods. |  |
|--------------------------------|---|--|

**TABLE A-5**

|                                 |  |  |
|---------------------------------|--|--|
| <b>Sports<br/>Personalities</b> | 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. |  |
|---------------------------------|--|--|

**TABLE A-6**

|                                 |   |  |
|---------------------------------|---|--|
| <b>Investment<br/>Agreement</b> | 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. |  |
|---------------------------------|---|--|

**TABLE A-7**

|                        |  |  |
|------------------------|--|--|
| <b>Budget Agencies</b> | A budget agency named in the schedule to the Fiscal Management and Accountability Act 2003 shall be exempt from excise tax on motor vehicles and goods imported by that budget agency solely for use in conducting its business. |  |
|------------------------|--|--|

**TABLE A-8**

|                       |   |  |
|-----------------------|---|--|
| <b>Municipalities</b> | A municipality shall be exempt from excise tax on motor vehicles imported by that municipality solely for use in conducting its business. |  |
|-----------------------|---|--|

(1) Where a vehicle less than four years old is imported by a dealer in motor vehicles, the rate of excise tax specified in the regulations shall be calculated on a value which is the sum of one and a half times the CIF

value and the Customs duty thereon; except where a new vehicle is imported by a trader in new vehicles who is recognised as such by the Commissioner-General, in which case the rate of excise tax specified in the regulations shall be calculated on a value which, to the satisfaction of the Commissioner-General, is the sum of the ordinary retail selling price at which the motor vehicle would normally be sold without having regard to any discounts, commissions, monetary deductions, or other allowances given or made by the seller thereof and the Customs duty thereon.

**TABLE A – 9**

|   |  |
|---|--|
| <b>Eligible members of the Joint Services</b> | Eligible members of the Joint Services qualifying under Section 23 of the Customs Act are exempt from the payment of excise tax for motor vehicles |
|---|--|

**TABLE A - 10**

|  |  |
|--|--|
| <b>Toshaos from Amerindian Communities</b> | Toshaos in approved Amerindian Communities are exempt from the payment of excise tax on motor vehicles and All-Terrain Vehicles. |
|--|--|

**TABLE A - 11**

|                             |   |
|-----------------------------|---|
| <b>Government contracts</b> | A supply of motor vehicles under a Government contract entered into on behalf of the Government with taxable persons is exempt from the payment of excise tax in accordance with that contract. |
|-----------------------------|---|

**TABLE A - 12**

|   |   |
|---|---|
| <b>Returning Foreign Service Officers</b> | A supply of motor vehicles when imported by returning Foreign Service Officers who have completed official duties overseas. |
|---|---|

**TABLE A - 13**

|   |   |
|---|---|
| <b>Apply the provisions of sections 23 and 36 to the Customs Act Cap. 82:01</b> | The provisions of sections 23 and 36 of the Customs Act shall apply for exemptions of excise tax for vehicles imported by eligible public officers, members of parliament, qualifying re-migrants and settlers. |
|---|---|

**TABLE A - 14**

|                                 |   |
|---------------------------------|---|
| <b>Relief for raw materials</b> | Taxable goods which are used as raw materials for the manufacture of non-taxable goods are exempt from the payment of excise tax. |
|---------------------------------|---|

**TABLE A - 15**

|  |   |
|--|---|
| <b>Relief for hybrid and electric vehicles</b> | <p>Hybrid and electric motor vehicles and electric motor cycles are exempt from the payment of excise tax.</p> <p>This exemption does not apply to hybrid vehicles –</p> <ul style="list-style-type: none"> <li>(a) exceeding four years old from the date of manufacture to the date of importation; and</li> <li>(b) with an engine capacity exceeding 2000cc.</li> </ul> |
|--|---|

**TABLE A - 16**

|                                  |   |
|----------------------------------|---|
| <b>Relief for garbage trucks</b> | Vehicles principally designed for the collection and transportation of garbage are exempt from the payment of excise tax. |
|----------------------------------|---|

**TABLE A - 17**

|                            |   |
|----------------------------|---|
| <b>Relief for bio-fuel</b> | Bio-fuel including bio-gas and bio-diesel is exempt from the payment of excise tax. |
|----------------------------|---|

**TABLE A - 18**

| <b>Relief for Tourism Industry</b> | <p>(1) Motor vehicles that are shown to the satisfaction of the Commissioner-General to be used exclusively overland in the Tourism Industry in Regions 1, 7, 8, 9 and 10 for the transport of persons for incorporated entities that have been in operation for at least five years –</p> <p>(a) in the case of vehicles less than four years old of a cylinder capacity corresponding to tariff headings 8703.23.40.00, 8703.32.40.00, 8703.33.90.00, 8703.90.00.00 and 8703.24.90.00 shall be exempt from the payment of excise tax;</p> <p>(b) for vehicles four years old and over the following formula shall apply –</p> <table border="1" style="margin-left: 40px;"> <thead> <tr> <th style="text-align: center;">Engine Capacity</th> <th style="text-align: center;">Duty</th> <th style="text-align: center;">Excise</th> </tr> </thead> <tbody> <tr> <td style="vertical-align: top;">&gt;2000cc but<br/>≤ 3000cc</td> <td style="vertical-align: top;">0%</td> <td style="vertical-align: top;">                     For Tariff Headings: 8703.23.40.00<br/>                     8703.32.40.00<br/>                     8703.33.90.00<br/>                     8703.90.00.00<br/><br/> <math>((\text{CIF} + \text{US\\$}13,500) \times 35\%) + \text{US\\$}13,500</math> </td> </tr> <tr> <td style="vertical-align: top;">&gt;3000cc</td> <td style="vertical-align: top;">0%</td> <td style="vertical-align: top;">                     For Tariff Headings: 8703.24.90.00<br/><br/> <math>((\text{CIF} + \text{US\\$}14,500) \times 35\%) + \text{US } \\$14,500</math> </td> </tr> </tbody> </table> <p>(2) motor buses with twelve or more seats, not exceeding four years old, used exclusively for the transportation of tourists anywhere in Guyana, and registered and licensed as a tourism operator by the Guyana Tourism Authority (GTA), shall be exempt from the payment of excise tax:</p> <p style="margin-left: 40px;">Provided that, the GTA will verify that the said operators satisfy the registration and licensing conditions for five years subsequent to receiving any exemptions, and all such vehicles will have painted stripes similar to the zoning for minibuses.</p> | Engine Capacity   | Duty | Excise | >2000cc but<br>≤ 3000cc | 0% | For Tariff Headings: 8703.23.40.00<br>8703.32.40.00<br>8703.33.90.00<br>8703.90.00.00<br><br>$((\text{CIF} + \text{US\$}13,500) \times 35\%) + \text{US\$}13,500$ | >3000cc | 0% | For Tariff Headings: 8703.24.90.00<br><br>$((\text{CIF} + \text{US\$}14,500) \times 35\%) + \text{US } \$14,500$ |
|------------------------------------|--|---|------|--------|-------------------------|----|---|---------|----|--|
| Engine Capacity                    | Duty   | Excise  |      |        |                         |    |   |         |    |  |
| >2000cc but<br>≤ 3000cc            | 0%   | For Tariff Headings: 8703.23.40.00<br>8703.32.40.00<br>8703.33.90.00<br>8703.90.00.00<br><br>$((\text{CIF} + \text{US\$}13,500) \times 35\%) + \text{US\$}13,500$ |      |        |                         |    |   |         |    |  |
| >3000cc                            | 0%   | For Tariff Headings: 8703.24.90.00<br><br>$((\text{CIF} + \text{US\$}14,500) \times 35\%) + \text{US } \$14,500$  |      |        |                         |    |   |         |    |  |

**TABLE A - 19**

|                           |  |
|---------------------------|--|
| <b>Relief for LPG Gas</b> | Vehicles principally designed to accommodate Liquefied Petroleum Gas (LPG) with an engine capacity not exceeding 2000 cc, and not exceeding four years from the date of manufacture to the date of importation, are exempt from the payment of excise tax. |
|---------------------------|--|

**TABLE A - 20**

|                                       |   |
|---------------------------------------|---|
| <b>Relief for Mass Transportation</b> | Excise Tax shall be removed from coaches, buses and mini-buses, 4 years old and over, of a seating capacity exceeding 21 persons but not exceeding 29 persons corresponding to tariff headings 8702.90.40.00 and 8702.10.40.00. |
|---------------------------------------|---|

**TABLE A - 21**

|                                   |  |
|-----------------------------------|--|
| <b>Differently-abled persons.</b> | <p>Motor vehicles designed for use by differently-abled persons, or that will be converted for use by such persons, subject to the satisfaction of the Commissioner-General, shall be exempt from excise tax on the condition that –</p> <ul style="list-style-type: none"> <li>(a) the authority representing differently-abled persons certifies that the person and motor vehicle are eligible; and</li> <li>(b) The motor vehicle cannot be transferred, leased or sold for a period of five years from the date of registration.</li> </ul> |
|-----------------------------------|--|