

No. **20** of 2014

Excise Tariff (Amendment) Act 2014.

Certified on: **12 SEP 2014**



No. 20 of 2014.

Excise Tariff (Amendment) Act 2014.

ARRANGEMENT OF SECTION.

Repeal and replacement of Schedule B.

SCHEDULE.



No. **20** of 2014

AN ACT

entitled

Excise Tariff (Amendment) Act 2014,

Being an Act to amend the *Excise Tariff Act 1956* (Chapter 107),

MADE by the National Parliament and deemed to come into operation on 1st June 2014.

REPEAL AND REPLACEMENT OF SCHEDULE B.

The Principal Act is amended by repealing the following items, description, duty rate and remarks in Schedule B and replacing it with the following schedule:

SCHEDULE B – PRE – USED VEHICLES.

TARIFF ITEM	DESCRIPTION	DUTY RATE
8703.21.00	- Of a cylinder capacity not exceeding 1,000cc	
8703.21.10	- Brand new	60%
8703.21.19	- Used/Recondition	80%
8703.22.00	- Of a cylinder capacity exceeding 1,000cc but not exceeding 1,500cc	
8703.22.10	- Brand new	60%
8703.22.19	- Used/Recondition	80%
8703.23.00	- Of a cylinder capacity exceeding 1,500cc but not exceeding 3,000cc	
8703.23.10	- Brand new	60%
8703.23.19	- Used/Recondition	80%

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TARIFF	DESCRIPTION	DUTY RATE
8703.24.00	- Of a cylinder capacity exceeding 3,000cc	
8703.24.10	- Brand new	60%
8703.24.19	- Used/Recondition	80%
8703.24.30	- Three-wheeled light weight vehicles	
8703.24.31	- Brand new	60%
8703.24.39	- Used/Recondition	80%
8703.24.50	- Sports and racing cars	
8703.24.51	- Brand new	110%
8703.24.59	- Used/Recondition	120%
8703.90.60	- Security van	
8703.90.61	- Brand new	15%
8703.90.69	- Used/Recondition	20%
8703.31.00	- Of a cylinder capacity not exceeding 1,500cc	
8703.31.10	- Brand new	60%
8703.31.19	- Used/Recondition	80%
8703.32.00	- Of cylinder capacity exceeding 1,500cc but not exceeding 2,500cc	
8703.32.10	- Brand new	60%
8703.32.19	- Used/Recondition	80%
8703.33.10	- Of a cylinder capacity exceeding 2,700cc	
8703.33.11	- Brand new	60%
8703.33.19	- Used/Recondition	80%

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TARIFF ITEM	DESCRIPTION	DUTY RATE
8703.33.90	- Of a cylinder capacity exceeding 2,700cc	
8703.33.91	- Brand new	110%
8703.33.99	- Used/Recondition	120%
8703.90.30	- Three-wheeled light weight vehicles	
8703.90.31	- Brand new	60%
8703.90.39	- Used/Recondition	80%
8703.90.50	- Sports and racing cars	
8703.90.51	- Brand new	110%
8703.90.59	- Used/Recondition	120%
8703.90.60	- Security Van	
8703.90.61	- Brand new	15%
8703.90.69	- Used/Recondition	20%
8704.10.00	- Dumpers designed for off-highway use	
8704.10.10	- Brand new	15%
8704.10.19	- Used/Recondition	20%
8704.21.10	- Utility trucks (double cab vehicles with a separate open back), G.V.W not exceeding 3.5 tonnes	
8703.21.11	- Brand new	40%
8703.21.19	- Used/Recondition	60%
8704.21.90	- G.V.W not exceeding 5 tonnes (other than subheading 8704.21.10)	
8704.21.91	- Brand new	15%
87.04.21.99	- Used/Recondition	20%

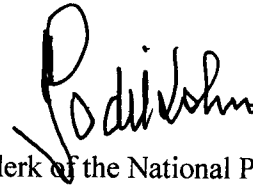
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TARIFF	DESCRIPTION	DUTY RATE
8704.22.00	- G.V.W exceeding 5 tonnes but not exceeding 20 tonnes	15%
8704.22.10	- Brand new	20%
8704.22.19	- Used/Recondition	
8704.23.10	- Delivery trucks and vans of all kinds	
8704.23.11	- Brand new	15%
8704.23.19	- Used/Recondition	20%
8704.23.20	- Refrigerated or insulated lorries	
8704.23.21	- Brand new	15%
8704.23.29	- Used/Recondition	120%
8704.23.30	- Refuse Collectors	
8704.23.31	- Brand new	15%
8704.23.39	- Used/Recondition	20%
8704.23.90	- G.V.W exceeding 20 tonnes	
8704.23.91	- Brand new	15%
8704.23.99	- Used/Recondition	20%
8704.31.10	- Utility trucks (double cab vehicles with a separate open back), G.V.W not exceeding 3.5 tonnes	
8704.31.11	- Brand new	40%
8704.31.19	- Used/Recondition	60%
8704.31.90	- G.V.W not exceeding 5 tonnes (other than subheading 8704.21.10)	
8704.31.91	- Brand new	15%
8704.31.99	- Used/Recondition	20%

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TARIFF	DESCRIPTION	DUTY RATE
8704.32.00	- G.V.W exceeding 5 tonnes	
8704.32.10	- Brand new	15%
8704.32.19	- Used/Recondition	20%
8704.90.10	- Delivery trucks and vans of all kinds	
8704.90.11	- Brand new	15%
8704.90.19	- Used/Recondition	20%
8704.90.20	- Refrigerated or insulated lorries	
8704.90.21	- Brand new	15%
8704.90.29	- Used/Recondition	20%
8704.90.30	- Refuse Collectors	
8704.90.31	- Brand new	15%
8704.90.39	- Used/Recondition	20%

I hereby certify that the above is a fair print of the *Excise Tariff (Amendment) Act 2014*, which has been made by the National Parliament.



Acting Clerk of the National Parliament.

12 SEP 2014

I hereby certify that the *Excise Tariff (Amendment) Act 2014* was made by the National Parliament on 28 August, 2014.



Speaker of the National Parliament.

12 SEP 2014