

**S.I. 30 of 2013****EXCISE TAX ACT***(Act 25 of 2009)***Excise Tax (Amendment of Schedule 1 and 2)  
(Amendment) Regulations, 2013**

In exercise of the powers conferred by section 22 of the Excise Tax Act, the Minister of Finance, Trade and Investment hereby makes the following Regulations —

1. These Regulations may be cited as the Excise Tax (Amendment of Schedule 1 and 2) (Amendment) Regulations, 2013.

Citation

2. The Excise Tax Act (Amendment of Schedule 1 and 2) Regulations, 2009 are hereby amended by repealing Schedule I and substituting therefor the following —

Amendment of  
S.I. 106 of 2009**“SCHEDULE 1****EXCISABLE GOODS AND RATES OF EXCISE TAX**

Column 1	Column 2	Column 3	Column 4	Column 5
HS Code	Description of Excisable Goods	Unit of Quantity	Excise Tax Rate	Excise Levy
<b>22.03</b>	<b>Beer made from malt</b>			
2203.0010	--- In immediate bottles made of PET or plastics	lt	SCR19.07/lt	Nil
2203.0020	--- In immediate containers made of other materials	lt	SCR19.07/lt	Nil
2203.0030	--- In immediate containers made of metal	lt	SCR19.07/lt	Nil
	<b>Stout made from malt</b>			
2203.0041	---- In immediate bottles made of PET or plastics	lt	SCR13.77/lt	Nil

Column 1 HS Code	Column 2 Description of Excisable Goods	Column 3 Unit of Quantity	Column 4 Excise Tax Rate	Column 5 Excise Levy
2203.0042	---- In immediate containers made of other materials	lt	SCR13.77/lt	Nil
2203.0043	---- In immediate containers made of metal	lt	SCR13.77/lt	Nil
<b>22.04</b>	<b>Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09</b>			
	- Sparkling wine			
2204.1010	--- In immediate bottles made of PET or plastics	lt	SCR40/lt	Nil
2204.1020	--- In immediate containers made of other materials	lt	SCR40/lt	Nil
	- Other wine; grape must with fermentation prevented or arrested by the addition of alcohol :			
	-- In containers holding 2 L or less			
	--- Having an alcoholic strength exceeding 8% but not exceeding 15% vol.			
2204.2111	---- In immediate bottles made of PET or plastics	lt	SCR40/lt	Nil
2204.2119	---- In immediate containers made of other materials	lt	SCR40/lt	Nil
	--- Having an alcoholic strength exceeding 15% but not exceeding 30% vol.	lt		
2204.2121	---- In immediate bottles made of PET or plastics	lt	SCR80/lt	Nil
2204.2129	---- In immediate containers made of other materials	lt	SCR80/lt	Nil
	-- Other			

Column 1	Column 2	Column 3	Column 4	Column 5
HS Code	Description of Excisable Goods	Unit of Quantity	Excise Tax Rate	Excise Levy
	--- Having an alcoholic strength exceeding 8% but not exceeding 15% vol.			
2204.2911	---- In immediate bottles made of PET or plastics	lt	SCR40/lt	Nil
2204.2919	---- In immediate containers made of other materials	lt	SCR40/lt	Nil
	--- Having an alcoholic strength exceeding 15% but not exceeding 30% vol.			
2204.2921	---- In immediate bottles made of PET or plastics	lt	SCR80/lt	Nil
2204.2929	---- In immediate containers made of other materials	lt	SCR80/lt	Nil
	- Other grape must			
	--- Having an alcoholic strength exceeding 8% but not exceeding 15% vol.			
2204.3011	---- In immediate bottles made of PET or plastics	lt	SCR40/lt	Nil
2204.3019	---- In immediate containers made of other materials	lt	SCR40/lt	Nil
	--- Having an alcoholic strength exceeding 15% but not exceeding 30% vol.			
2204.3021	---- In immediate bottles made of PET or plastics	lt	SCR80/lt	Nil
2204.3029	---- In immediate containers made of other materials	lt	SCR80/lt	Nil

Column 1	Column 2	Column 3	Column 4	Column 5
HS Code	Description of Excisable Goods	Unit of Quantity	Excise Tax Rate	Excise Levy
<b>22.05</b>	<b>Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances.</b>			
	- In containers holding 2 L or less			
	--- Having an alcoholic strength by volume not exceeding 15% vol.			
2205.1011	---- In immediate bottles made of PET or plastics	lt	SCR40/lt	Nil
2205.1019	---- In immediate containers made of other materials	lt	SCR40/lt	Nil
	--- Having an alcoholic strength by volume exceeding 15% vol. but not exceeding 30% vol.			
2205.1021	---- In immediate bottles made of PET or plastics	lt	SCR80/lt	Nil
2205.1029	---- In immediate containers made of other materials	lt	SCR80/lt	Nil
	- Other			
	--- Having an alcoholic strength by volume not exceeding 15% vol.			
2205.9011	---- In immediate bottles made of PET or plastics	lt	SCR40/lt	Nil
2205.9019	---- In immediate containers made of other materials	lt	SCR40/lt	Nil
	--- Having an alcoholic strength by volume exceeding 15% vol. but not exceeding 30% vol.			
2205.9021	---- In immediate bottles made of PET or plastics	lt	SCR80/lt	Nil
2205.9029	---- In immediate containers made of other materials	lt	SCR80/lt	Nil

Column 1	Column 2	Column 3	Column 4	Column 5
HS Code	Description of Excisable Goods	Unit of Quantity	Excise Tax Rate	Excise Levy
22.06	<b>Other fermented beverages (for example, cider, perry, mead); mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included.</b>			
2206.0010	--- In immediate bottles made of PET or plastics	lt	SCR22.27/lt	Nil
2206.0020	--- In immediate containers made of metal	lt	SCR22.27/lt	Nil
2206.0090	--- In immediate containers made of other materials	lt	SCR22.27/lt	Nil
22.07	<b>Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol or higher; ethyl alcohol and other spirits, denatured, of any strength.</b>			
	- Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol or higher			
2207.1010	--- In immediate bottles made of PET or plastics	kg/lt	SCR 0/lt	Nil
2207.1090	--- In immediate containers made of other materials	kg/lt	SCR 0/lt	Nil
	- Ethyl alcohol and other spirits, denatured, of any strength			
2207.2010	--- In immediate bottles made of PET or plastics	kg/lt	SCR 0/lt	Nil
2207.2090	--- In immediate containers made of other materials	kg/lt	SCR 0/lt	Nil

Column 1	Column 2	Column 3	Column 4	Column 5
HS Code	Description of Excisable Goods	Unit of Quantity	Excise Tax Rate	Excise Levy
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			
2208.2010	--- In immediate bottles made of PET or plastics	lt	SCR 120/lt	Nil
2208.2090	--- In immediate containers made of other materials	lt	SCR 120/lt	Nil
	- Whiskies			
2208.3010	--- In immediate bottles made of PET or plastics	lt	SCR 120/lt	Nil
2208.3090	--- In immediate containers made of other materials	lt	SCR 120/lt	Nil
	- Rum and other spirits obtained by distilling fermented sugar- cane products			
2208.4010	--- In immediate bottles made of PET or plastics	lt	SCR 120/lt	Nil
2208.4090	--- In immediate containers made of other materials	lt	SCR 120/lt	Nil
	- Gin and Geneva			
2208.5010	--- In immediate bottles made of PET or plastics	lt	SCR 120/lt	Nil
2208.5090	--- In immediate containers made of other materials	lt	SCR 120/lt	Nil
	- Vodka			
2208.6010	--- In immediate bottles made of PET or plastics	lt	SCR 120/lt	Nil
2208.6090	--- In immediate containers made of other materials	lt	SCR 120/lt	Nil

Column 1	Column 2	Column 3	Column 4	Column 5
HS Code	Description of Excisable Goods	Unit of Quantity	Excise Tax Rate	Excise Levy
	- Liqueurs and cordials			
	--- Having an alcoholic strength by volume not exceeding 30%vol.			
2208.7011	---- In immediate bottles of PET or plastics	lt	SCR 60/lt	Nil
2208.7019	---- In immediate containers made of other materials	lt	SCR 60/lt	Nil
	--- Having an alcoholic strength by volume exceeding 30%vol.			
2208.7021	---- In immediate bottles made of PET or plastics	lt	SCR 120/lt	Nil
2208.7029	---- In immediate containers made of other materials	lt	SCR 120/lt	Nil
	- Alcopops having alcohol strength exceeding 0.5% but not exceeding 15% volume			
2208.9011	--- In immediate bottles made of PET or plastics	lt	SCR 22.27/lt	Nil
2208.9012	--- In immediate containers made of metals	lt	SCR 22.27/lt	Nil
2208.9019	--- Other	lt	SCR 22.27/lt	Nil
	--- Other			
2208.9021	---- In immediate bottles made of PET or plastics	lt	SCR 120/lt	Nil
2208.9022	---- In immediate containers made of metals	lt	SCR 120/lt	Nil
2208.9029	---- Other	lt	SCR 120/lt	Nil
<b>24.02</b>	<b>Cigars, cheroots, cigarillos, cigarettes, of tobacco or of tobacco substitutes</b>			
2402.2000	- Cigarettes containing tobacco	Per 200 Cigarettes	SCR 404	Nil

Column 1	Column 2	Column 3	Column 4	Column 5
HS Code	Description of Excisable Goods	Unit of Quantity	Excise Tax Rate	Excise Levy
<b>27.10</b>	<b>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 obtained from bituminous minerals, these oils being the basic constituents of the preparations; waste oils.</b>			
	-- Light oils and preparations :			
2710.1110	--- Aviation spirit (Avgas)	lt	SCR 2/lt	Nil
2710.1120	--- Motor spirit (gasoline, Mogas MSP)	lt	SCR 4/lt	Nil
	-- Other :			
	--- Medium oils and preparations :			
2710.1911	---- Kerosene, type jet fuel	lt	SCR 4/lt	Nil
2710.1912	---- Illuminating kerosene (IK)	lt	SCR 4/lt	Nil
	--- Heavy oils and preparations :			
2710.1921	---- Gas oil (Diesel oil)	lt	SCR 4/lt	Nil
2710.1922	---- Fuel oils (furnace oil)	lt	SCR 0.5/lt	Nil
<b>27.11</b>	<b>Petroleum gases and other gaseous hydrocarbons</b>			
	- Liquefied :			
2711.1100	-- Natural gas	lt	SCR 0.5/lt	Nil
2711.1900	-- Other	lt	SCR 0.5/lt	Nil
	- In gaseous state :			
2711.2100	-- Natural gas	lt	SCR 0.5/lt	Nil
2711.2900	-- Other	lt	SCR 0.5/lt	Nil



<b>87.02</b>	<b>Motor Vehicles for the transport of ten or more persons, including the driver</b>			
8702.1000	- With compression ignition internal combustion piston engine ( diesel or semi diesel)	kg/no	0%	Nil
8702.9000	- Other	kg/no	0%	Nil
<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>Of a cylinder capacity not exceeding 1,000cc:</b>				
8703.1000	- Vehicles specially designed for travelling on snow; golf cars and similar vehicles	kg/no	0%	Nil
<b>- Other vehicles, with spark-ignition internal combustion reciprocating piston engine:</b>				
<b>-- Of a cylinder capacity not exceeding 1,000 cc:</b>				
8703.2110	--- Ambulances	kg/no	0%	Nil
8703.2120	--- Hybrid motor vehicles	kg/no	0%	Nil
8703.2190	--- Other	kg/no	25%	Nil
<b>-- Of a cylinder capacity exceeding 1 000 cc but not exceeding 1500 cc :</b>				
<b>--- Of a cylinder capacity not exceeding 1,300 cc :</b>				
8703.2211	---- Ambulances	kg/no	0%	Nil
8703.2212	---- Twin Cab/Double Cab	kg/no	25%	Nil
8703.2213	---- Hybrid Motor Vehicles	kg/no	0%	Nil
8703.2219	---- Other	kg/no	25%	Nil
<b>--- Of a cylinder capacity exceeding 1,300 cc but not exceeding 1,500 cc:</b>				
8703.2221	---- Ambulances	kg/no	0%	Nil
8703.2222	---- Twin Cab/Double Cab	kg/no	25%	Nil
8703.2223	---- Hybrid Motor Vehicles	kg/no	0%	Nil
8703.2229	---- Other	kg/no	25%	Nil

Column 1	Column 2	Column 3	Column 4	Column 5
HS Code	Description of Excisable Goods	Unit of Quantity	Excise Tax Rate	Excise Levy
	-- Of a cylinder capacity exceeding 1 500 cc but not exceeding 3000 cc:			
	--- Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,600 cc:			
8703.2311	---- Ambulances	kg/no	0%	Nil
8703.2312	---- Twin Cab/Double Cab	kg/no	25%	Nil
8703.2313	---- Hybrid Motor Vehicles	kg/no	0%	Nil
8703.2319	---- Other	kg/no	25%	Nil
<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>Of a cylinder capacity not exceeding 1,000cc:</b>			
8703.1000	- Vehicles specially designed for travelling on snow; golf cars and similar vehicles	kg/no	0%	Nil
	<b>- Other vehicles, with spark-ignition internal combustion reciprocating piston engine :</b>			
	-- Of a cylinder capacity not exceeding 1,000 cc :			
8703.2110	--- Ambulances	kg/no	0%	Nil
8703.2120	--- Hybrid motor vehicles	kg/no	0%	Nil
8703.2190	--- Other	kg/no	25%	Nil
	-- Of a cylinder capacity exceeding 1 000 cc but not exceeding 1500 cc :			
	--- Of a cylinder capacity not exceeding 1,300 cc :			
8703.2211	---- Ambulances	kg/no	0%	Nil
8703.2212	---- Twin Cab/Double Cab	kg/no	25%	Nil
8703.2213	---- Hybrid Motor Vehicles	kg/no	0%	Nil
8703.2219	---- Other	kg/no	25%	Nil

Column 1	Column 2	Column 3	Column 4	Column 5
HS Code	Description of Excisable Goods	Unit of Quantity	Excise Tax Rate	Excise Levy
	--- Of a cylinder capacity exceeding 1,300 cc but not exceeding 1,500 cc :			
8703.2221	---- Ambulances	kg/no	0%	Nil
8703.2222	---- Twin Cab/Double Cab	kg/no	25%	Nil
8703.2223	---- Hybrid Motor Vehicles	kg/no	0%	Nil
8703.2229	---- Other	kg/no	25%	Nil
	-- Of a cylinder capacity exceeding 1 500 cc but not exceeding 3000 cc :			
	--- Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,600 cc :			
8703.2311	---- Ambulances	kg/no	0%	Nil
8703.2312	---- Twin Cab/Double Cab	kg/no	25%	Nil
8703.2313	---- Hybrid Motor Vehicles	kg/no	0%	Nil
8703.2319	---- Other	kg/no	25%	Nil
	--- Of a cylinder capacity exceeding 1 600 cc but not exceeding 2 000 cc :			
8703.2321	---- Ambulances	kg/no	0%	Nil
8703.2322	---- Twin Cab/Double Cab	kg/no	50%	Nil
8703.2323	---- Hybrid Motor Vehicles	kg/no	0%	Nil
8703.2329	---- Other	kg/no	50%	Nil
	--- Of a cylinder capacity exceeding 2,000 cc but not exceeding 3,000 cc :			
8703.2331	---- Ambulances	kg/no	0%	Nil
8703.2332	---- Twin Cab/Double Cab	kg/no	75%	Nil
8703.2333	---- Hybrid Motor Vehicles	kg/no	0%	Nil
8703.2339	---- Other	kg/no	75%	Nil

Column 1	Column 2	Column 3	Column 4	Column 5
HS Code	Description of Excisable Goods	Unit of Quantity	Excise Tax Rate	Excise Levy
	<b>-- Of a cylinder capacity exceeding 3,000 cc :</b>			
8703.2410	--- Ambulances	kg/no	0%	Nil
8703.2420	--- Twin Cab/Double Cab	kg/no	75%	Nil
8703.2430	--- Hybrid Motor Vehicles	kg/no	0%	Nil
8703.2490	--- Other	kg/no	75%	Nil
	<b>- Other vehicles, with compression-ignition internal combustion piston engine (diesel or semi-diesel) :</b>			
	<b>-- Of a cylinder capacity not exceeding 1,500 cc :</b>			
	<b>--- Of a cylinder capacity not exceeding 1,000 cc :</b>			
8703.3111	---- Ambulances	kg/no	0%	Nil
8703.3112	---- Hybrid Motor Vehicles	kg/no	0%	Nil
8703.3119	---- Other	kg/no	25%	Nil
<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>--- Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,300 cc :</b>			
8703.3121	---- Ambulances	kg/no	0%	Nil
8703.3122	---- Twin Cab/Double Cab	kg/no	25%	Nil
8703.3123	---- Hybrid Motor Vehicles	kg/no	0%	Nil
8703.3129	---- Other	kg/no	25%	Nil

Column 1	Column 2	Column 3	Column 4	Column 5
HS Code	Description of Excisable Goods	Unit of Quantity	Excise Tax Rate	Excise Levy
	--- Of a cylinder capacity exceeding 1,300 cc but not exceeding 1,500 cc :			
8703.3131	---- Ambulances	kg/no	0%	Nil
8703.3132	---- Twin Cab/Double Cab	kg/no	25%	Nil
8703.3133	---- Hybrid Motor Vehicles	kg/no	0%	Nil
8703.3139	---- Other	kg/no	25%	Nil
	-- Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,500 cc:			
	--- Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,600 cc :			
8703.3211	---- Ambulances	kg/no	0%	Nil
8703.3212	---- Twin Cab/Double Cab	kg/no	25%	Nil
8703.3213	---- Hybrid Motor Vehicles	kg/no	0%	Nil
8703.3219	---- Other	kg/no	25%	Nil
	--- Of a cylinder capacity exceeding 1 600 cc but not exceeding 2 000 cc :			
8703.3221	---- Ambulances	kg/no	0%	Nil
8703.3222	---- Twin Cab/Double Cab	kg/no	50%	Nil
8703.3223	---- Hybrid Motor Vehicles	kg/no	0%	Nil
8703.3229	---- Other	kg/no	50%	Nil
<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>			
	--- Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc: -			
8703.3231	---- Ambulances	kg/no	0%	Nil
8703.3232	---- Twin Cab/Double Cab	kg/no	75%	Nil
8703.3233	---- Hybrid Motor Vehicles	kg/no	0%	Nil
8703.3239	---- Other	kg/no	75%	Nil

Column 1	Column 2	Column 3	Column 4	Column 5
HS Code	Description of Excisable Goods	Unit of Quantity	Excise Tax Rate	Excise Levy
	<b>-- Of a cylinder capacity exceeding 2,500 cc :</b>			
	--- Of a cylinder capacity exceeding 2,500 cc but not exceeding 3000cc :			
8703.3311	---- Ambulances	kg/no	0%	Nil
8703.3312	---- Twin Cab/Double Cab	kg/no	75%	Nil
8703.3313	---- Hybrid Motor Vehicles	kg/no	0%	Nil
8703.3319	---- Other	kg/no	75%	Nil
	--- Of a cylinder capacity exceeding 3,000 cc :			
8703.3321	---- Ambulances	kg/no	0%	Nil
8703.3322	---- Twin Cab/Double Cab	kg/no	75%	Nil
8703.3323	---- Hybrid Motor Vehicles	kg/no	0%	Nil
8703.3329	---- Other	kg/no	75%	Nil
	<b>- Other :</b>			
	--- Battery Powered Electric Vehicles			
8703.9011	---- Ambulances	kg/no	0%	Nil
8703.9021	---- Twin Cab/Double Cab	kg/no	0%	Nil
8703.9029	---- Other	kg/no	0%	Nil
	--- Other			
8703.9031	---- Ambulances	kg/no	0%	Nil
8703.9041	---- Twin Cab/Double Cab	kg/no	0%	Nil
8703.9049	---- Other	kg/no	0%	Nil

Column 1	Column 2	Column 3	Column 4	Column 5
HS Code	Description of Excisable Goods	Unit of Quantity	Excise Tax Rate	Excise Levy
	<b>Motor vehicles for the transport of goods.</b>			
8704.1000	- Dumpers designed for off-highway use	kg/no	0%	Nil
	Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel):			
	-- g.v.w. not exceeding 5 tonnes			
8704.2111	--- Single -cabs	kg/no	0%	Nil
8704.2119	--- Other	kg/no	0%	Nil
	-- g.v.w. exceeding 5 tonnes but not exceeding 20 tonnes			
	--- g.v.w. exceeding 5 tonnes but not exceeding 8 tonnes			
8704.2211	---- Single-cabs	kg/no	0%	Nil
8704.2219	---- Other	kg/no	0%	Nil
	--- g.v.w. exceeding 8 tonnes but not exceeding 20 tonnes			
8704.2221	---- Single-cabs	kg/no	0%	Nil
8704.2229	---- Other	kg/no	0%	Nil
8704.2300	-- g.v.w exceeding 20 tonnes	kg/no	0%	Nil
	<b>- Other, with spark-ignition internal combustion piston engine:</b>			
	-- g.w.v. not exceeding 5 tonnes:			
	--- g.v.w. not exceeding 1.5 tonnes :			
8704.3111	---- Single cabs	kg/no	0%	Nil
8704.3119	---- Other	kg/no	0%	Nil

Column 1	Column 2	Column 3	Column 4	Column 5
HS Code	Description of Excisable Goods	Unit of Quantity	Excise Tax Rate	Excise Levy
8704.3121	---- Single-cabs	kg/no	0%	Nil
8704.3129	---- Other	kg/no	0%	Nil
	-- g.v.w. exceeding 5 tonnes			
	--- g.v.w. exceeding 5 tonnes but not exceeding 8 tonnes			
8704.3211	---- Single-cabs	kg/no	0%	Nil
8704.3219	---- Other	kg/no	0%	Nil
	--- g.v.w. exceeding 8 tonnes			
8704.3221	---- Single-cabs	kg/no	0%	Nil
8704.3229	---- Other	kg/no	0%	Nil
	<b>- Other</b>			
8704.9010	--- Refrigerated vehicle	kg/no	0%	Nil
8704.9020	--- Insulated trucks	kg/no	0%	Nil
8704.9090	--- Other	kg/no	0%	Nil
	<b>Special purpose motor vehicles, other than those principally designed for the transport of persons or goods (for example, breakdown lorries, crane lorries, fire fighting vehicles, concrete-mixer lorries, road sweeper lorries, spraying lorries, mobile workshops, mobile radiological units).</b>			
8705.1000	- Crane lorries	kg/no	0%	Nil
8705.2000	- Mobile drilling derricks	kg/no	0%	Nil
8705.3000	- Fire fighting vehicles	kg/no	0%	Nil
8705.4000	- Concrete-mixer lorries	kg/no	0%	Nil
8705.9000	- Other	kg/no	0%	Nil



Column 1	Column 2	Column 3	Column 4	Column 5
HS Code	Description of Excisable Goods	Unit of Quantity	Excise Tax Rate	Excise Levy
87.11	<b>Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars</b>			
8711.1000	- With reciprocating internal combustion piston engine of a cylinder capacity not exceeding 50 cc	kg/no	0%	Nil
8711.2000	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 50 cc but not exceeding 250 cc	kg/no	0%	Nil
8711.3000	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 250 cc but not exceeding 500 cc	kg/no	25%	Nil
8711.4000	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 500 cc but not exceeding 800 cc	kg/no	25%	Nil
8711.5000	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 800 cc	kg/no	25%	Nil
8711.9000	- Other	kg/no	25%	Nil

**MADE this 11th day of April, 2013.**

**PIERRE LAPORTE  
MINISTER OF FINANCE, TRADE  
AND INVESTMENT**