

S.I. 120 of 2014

CUSTOMS MANAGEMENT ACT

(Act 22 of 2011)

Customs Management (Tariff and Classification of Goods) (Amendment) Regulations, 2014

In the exercise of the powers conferred by section 270 of the Customs Management Act, 2011, the Minister of Finance, Trade and Investment hereby makes the following Regulations—

1. These Regulations may be cited as the Customs Management (Tariff and Classification of Goods) (Amendment) Regulations, 2014 and shall come into operation on 1st January 2015.

Citation and commencement

2. The Customs Management (Tariff and Classification of Goods) Regulations, 2014 are hereby amended, as follows—

Amendment of S.I. 6 of 2014

- (i) in Chapter 3 by repealing the HS Code “0301.1000” and the entries relating thereto and substituting therefor the following—

Heading	HS Code	Description of goods	Unit of Qty.	Rate of Duty				
				General	COMESA FTA	EU		
						2015	2016	2017
	0301.1000	- Ornamental fish	kg	25%	0%	25%	25%	25%

- (ii) in Chapter 8 by repealing the HS Code “0804.5090” and the entries relating thereto and substituting therefor the following—

	0804.5090	--- Other	kg	15%	0%	0%	0%	0%
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(iii) in Chapter 19—

- (a) by repealing the HS Code “1905.9010” and the entries relating thereto and substituting therefor the following—

“1905.9010	--- Bread	kg	50%	0%	20%	17.5%	15%”;
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- (b) by repealing the HS Code “1905.9040” and the entries relating thereto and substituting therefor the following—

“1905.9040	--- Mixture snacks	kg	50%	0%	20%	17.5%	15%”;
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(iv) in Chapter 22—

- (a) by repealing the HS Codes “2201.1010” to “2201.9090” and the entries relating thereto and substituting therefor the following—

“2201.1010	--- In immediate bottles made of PET or plastics	l	SCR7.5/l	SCR7.5/l	SCR7.5/l	SCR7.5/l	SCR7.5/l
2201.1020	--- In immediate containers made of other materials	l	SCR7.5/l	SCR7.5/l	SCR7.5/l	SCR7.5/l	SCR7.5/l
2201.1090	--- In immediate containers made of metal	l	SCR7.5/l	SCR7.5/l	SCR7.5/l	SCR7.5/l	SCR7.5/l
	- Other						
2201.9010	--- In immediate bottles made of PET or plastics	l	SCR7.5/l	SCR7.5/l	SCR7.5/l	SCR7.5/l	SCR7.5/l
2201.9020	--- In immediate containers made of metal	l	SCR7.5/l	SCR7.5/l	SCR7.5/l	SCR7.5/l	SCR7.5/l
2201.9090	--- Other	l	SCR7.5/l	SCR7.5/l	SCR7.5/l	SCR7.5/l	SCR7.5/l”;

- (b) by repealing the HS Codes “2208.2010” to “2208.3090” and the entries relating thereto and substituting therefor the following—

2208.2010	--- In immediate bottles made of PET or plastics	l	SCR60/l	SCR60/l	SCR60/l	SCR60/l	SCR60/l
2208.2090	--- In immediate containers made of other materials	l	SCR60/l	SCR60/l	SCR60/l	SCR60/l	SCR60/l
	--- In immediate bottles made of PET or plastics	l	SCR20/l	SCR20/l	SCR20/l	SCR20/l	SCR20/l
2208.3010	--- In immediate containers made of other materials	l	SCR20/l	SCR20/l	SCR20/l	SCR20/l	SCR20/l
2208.3090	--- In immediate containers made of other materials	l	SCR20/l	SCR20/l	SCR20/l	SCR20/l	SCR20/l

- (c) by repealing the HS Codes “2208.5010” and “2208.5090” and the entries relating thereto and substituting therefor the following—

2208.5010	--- In immediate bottles made of PET or plastics	1	SCR20/1	SCR20/1	SCR20/1	SCR20/1	SCR20/1
2208.5090	--- In immediate containers made of other materials	1	SCR20/1	SCR20/1	SCR20/1	SCR20/1	SCR20/1

- (d) by repealing the HS Codes “2208.7011” and “2208.7019” and the subheading thereto and the entries relating thereto and substituting therefor the following subheading, HS Codes and entries thereto—

	--- Having an alcoholic strength by volume not exceeding 15% vol.						
2208.7011	---- In immediate bottles made of PET or plastics	1	SCR60/1	SCR60/1	SCR60/1	SCR60/1	SCR60/1
2208.7012	---- In immediate containers made of other materials	1	SCR60/1	SCR60/1	SCR60/1	SCR60/1	SCR60/1
	--- Having an alcoholic strength by volume exceeding 15% but not exceeding 30% vol.						
2208.7013	---- In immediate bottles made of PET or plastics	1	SCR60/1	SCR60/1	SCR60/1	SCR60/1	SCR60/1
2208.7019	---- In immediate containers made of other materials	1	SCR60/1	SCR60/1	SCR60/1	SCR60/1	SCR60/1

- (e) by repealing the HS Codes “2208.9021” to “2208.9029” and the entries relating thereto and substituting therefor the following—

2208.9021	--- In immediate bottles made of PET or plastics	1	SCR20/1	SCR20/1	SCR20/1	SCR20/1	SCR20/1
2208.9022	--- In immediate containers made of metal	1	SCR20/1	SCR20/1	SCR20/1	SCR20/1	SCR20/1
2208.9029	--- In immediate containers made of other materials	1	SCR20/1	SCR20/1	SCR20/1	SCR20/1	SCR20/1

(v) in Chapter 43—

(a) by repealing the HS Code “4301.1000” and the entries relating thereto and substituting therefor the following—

“4301.1000	- Of mink, whole, with or without head, tail or paws	kg	25%	0%	25%	25%	25%”;
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(b) by repealing the HS Codes “4301.6000” to “4301.9000” and the entries relating thereto and substituting therefor the following—

“4301.6000	- Of fox, whole, with or without head, tail or paws	kg	25%	0%	25%	25%	25%
4301.8000	- Other fur skins, whole, with or without head, tail or paws	kg	25%	0%	25%	25%	25%
4301.9000	- Heads, tails, paws and other pieces or cuttings, suitable for furriers' use	kg	25%	0%	25%	25%	25%”;

(c) by repealing the HS Codes “4302.1100” to “4302.3000” and the entries relating thereto and substituting therefor the following—

“4302.1100	-- Of mink	kg	25%	0%	25%	25%	25%
4302.1900	-- Other	kg	25%	0%	25%	25%	25%
4302.2000	- Heads, tails, paws and other pieces and cuttings not assembled	kg	25%	0%	25%	25%	25%
4302.3000	- Whole skins and pieces or cuttings thereof, assembled	kg	25%	0%	25%	25%	25%”;

(d) by repealing the HS Codes “4303.1000” and “4303.9000” and the entries relating thereto and substituting therefor the following—

“4303.1000	- Articles of apparel and clothing accessories	kg	25%	0%	25%	25%	25%
4303.9000	- Other	kg	25%	0%	25%	25%	25%”;

- (e) by repealing the HS Code "4304.0000" and the entries relating thereto and substituting therefor the following—

"43.04	4304.0000	Artificial fur and articles thereof.	kg	25%	0%	20%	17.5%	15%";
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- (vi) in Chapter 44 by repealing the HS Codes "4420.1000" and "4420.9000" and the entries relating thereto and substituting therefor the following—

"4420.1000	- Statuettes and other ornaments, of wood	kg	25%	20%	20%	17.5%	15%
4420.9000	- Other	kg	25%	20%	20%	17.5%	15%";

- (vii) in Chapter 57—

- (a) repealing the HS Codes "5701.1000" and "5701.9000" and the entries relating thereto substituting therefor the following—

"5701.1000	- Of wool or fine animal hair	kg	10%	0%	10%	10%	10%
5701.9000	- Of other textile materials	kg	10%	0%	10%	10%	10%";

- (b) by repealing the HS Codes "5702.2000" to "5702.9900" and the entries relating thereto and substituting therefor the following—

"5702.2000	- Floor coverings of coconut fibres (coir)	kg, m ²	10%	0%	10%	10%	10%
	- Other, of pile construction, not made up:						
5702.3100	-- Of wool or fine animal hair	kg, m ²	10%	0%	10%	10%	10%
5702.3200	-- Of man-made textile materials	kg, m ²	10%	0%	10%	10%	10%
5702.3900	-- of other textile materials	kg, m ²	10%	0%	10%	10%	10%
	- Other, of pile construction, made up:						
5702.4100	-- Of wool or fine animal hair	kg, m ²	10%	0%	10%	10%	10%
5702.4200	-- Of wool or fine animal hair	kg, m ²	10%	0%	10%	10%	10%
5702.4900	-- Of man-made textile materials	kg, m ²	10%	0%	10%	10%	10%
5702.5000	- Other, not of pile construction, not made up	kg, m ²	10%	0%	10%	10%	10%
	- Other, not of pile construction, made up:						
5702.9100	--- Of wool or fine animal hair	kg, m ²	10%	0%	10%	10%	10%
5702.9200	-- Of wool or fine animal hair	kg, m ²	10%	0%	10%	10%	10%
5702.9900	-- Of man-made textile materials	kg, m ²	10%	0%	10%	10%	10%";

- (c) by repealing the HS Codes “5703.1000” to “5703.9000” and the entries relating thereto and substituting therefor the following —

“5703.1000	- Of wool or fine animal hair	kg, m ²	10%	0%	10%	10%	10%
5703.2000	- Of nylon or other polyamides	kg, m ²	10%	0%	10%	10%	10%
5703.3000	- Of wool or fine animal hair	kg, m ²	10%	0%	10%	10%	10%
5703.9000	- Of man-made textile materials	kg, m ²	10%	0%	10%	10%	10%”;

- (d) by repealing the HS Codes “5704.1000” and “5704.9000” and the entries relating thereto and substituting therefor the following —

“5704.1000	- Tiles, having a maximum surface area of 0.3 m ²	kg, m ²	10%	0%	10%	10%	10%
5704.9000	- Other	kg, m ²	10%	0%	10%	10%	10%”;

- (viii) in Chapter 61 by inserting before the HS Code “6101.2000” the following HS Code and entries thereto —

“6101.1000	- Of wool or fine animal hair	kg;	25%	0%	20%	17.5%	15%”;
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- (ix) in Chapter 62 by repealing HS Code “6211.3990” and the entries relating thereto and substituting therefor the following —

“6211.3990	- - - Other	kg	25%	0%	20%	17.5%	15%”;
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- (x) in Chapter 63 —

- (a) by repealing the HS Codes “6302.2100” to “6302.9900” and the entries relating thereto and substituting therefor the following —

“6302.2100	-- Of cotton	kg, no	10%	0%	10%	10%	10%
6302.2200	-- Of man-made fibres	kg, no	10%	0%	10%	10%	10%
6302.2900	-- Of other textile materials	kg, no	10%	0%	10%	10%	10%
	- Other bed linen:						

6302.3100	-- Of cotton	kg, no	10%	0%	10%	10%	10%
6302.3200	-- Of other man-made fibres	kg, no	10%	0%	10%	10%	10%
6302.3900	-- Of other textile materials	kg, no	10%	0%	10%	10%	10%
6302.4000	- Table linen, knitted or crocheted	kg, no	10%	0%	10%	10%	10%
	- Other table linen :						
6302.5100	-- Of cotton	kg, no	10%	0%	10%	10%	10%
6302.5300	-- Of other man-made fibres	kg, no	10%	0%	10%	10%	10%
6302.5900	-- Of other textile materials	kg, no	10%	0%	10%	10%	10%
6302.6000	- Toilet linen and kitchen linen, of terry towelling or similar terry fashion fabrics, of cotton	kg, no	10%	0%	10%	10%	10%
	- Other:						
6302.9100	-- Of cotton	kg, no	10%	0%	10%	10%	10%
6302.9300	-- Of other man-made fibres	kg, no	10%	0%	10%	10%	10%
6302.9900	-- Of other textile materials	kg, no	10%	0%	10%	10%	10%

(b) by repealing the HS Codes "6303.1200" to "6303.9900" and the entries relating thereto and substituting therefor the following —

*6303.1200	-- Of synthetic fibres	kg, no	10%	0%	10%	10%	10%
6303.1900	-- Of other textile materials	kg, no	10%	0%	10%	10%	10%
	- Other :						
6303.9100	-- Of cotton	kg, no	10%	0%	10%	10%	10%
6303.9200	-- Of synthetic fibres	kg, no	10%	0%	10%	10%	10%
6303.9900	-- Of other textile materials	kg, no	10%	0%	10%	10%	10%

(c) by repealing the HS Codes "6304.1100" to "6304.9900" and the entries relating thereto and substituting therefor the following —

*6304.1100	-- Knitted or crocheted	kg, no	10%	0%	10%	10%	10%
6304.1900	-- Other	kg, no	10%	0%	10%	10%	10%
	- Other :						
6304.9100	-- Knitted or crocheted	kg, no	10%	0%	10%	10%	10%
6304.9200	-- Not knitted or crocheted, of cotton	kg, no	10%	0%	10%	10%	10%
6304.9300	-- Not knitted or crocheted, of synthetic fibres	kg, no	10%	0%	10%	10%	10%
6304.9900	-- Not knitted or crocheted, of other textile materials	kg, no	10%	0%	10%	10%	10%

(d) by repealing the HS Codes "6309.0010" to "6309.0090" and the entries relating thereto and substituting therefor the following —

*6309.0010	--- Footwear	kg	25%	0%	20%	17.5%	15%
6309.0020	--- Worn clothing	kg	25%	0%	20%	17.5%	15%
6309.0090	--- Other	kg	25%	0%	20%	17.5%	15%

- (xi) in Chapter 65 by repealing in the HS Code “6505.1000” and the entries relating thereto and substituting therefor the following —

“6505.1000	- Hair nets	kg	10%	0%	10%	10%	10%”;
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- (xii) in Chapter 69 —

- (a) by repealing the HS Codes “6913.1000” and “6913.9000” and the entries relating thereto and substituting therefor the following —

“6913.1000	- Of porcelain or china	kg	25%	0%	25%	25%	25%
6913.9000	- Other	kg	25%	0%	25%	25%	25%”;

- (b) by repealing the HS Codes “6914.1000” and “6914.9000” and the entries relating thereto and substituting therefor the following —

“6914.1000	- Of porcelain or china	kg	25%	0%	25%	25%	25%
6914.9000	- Other	kg	25%	0%	25%	25%	25%”;

- (xiii) in Chapter 70 by repealing the HS Codes “7013.9110” to “7013.9990 and the entries relating thereto and substituting therefor the following —

“7013.9110	--- Vases, statuettes and ornamental glassware	kg	25%	0%	25%	25%	25%
7013.9190	--- Other	kg	25%	0%	25%	25%	25%
	-- Other						
7013.9910	--- Vases, statuettes and ornamental glassware	kg	25%	0%	25%	25%	25%
7013.9990	--- Other	kg	25%	0%	25%	25%	25%”;

- (xiv) in Chapter 83 by repealing the HS Codes “8306.2100” and “8306.2990 and the entries relating thereto and substituting therefor the following —

“8306.2100	-- Plated with precious metal	kg	25%	0%	25%	25%	25%
8306.2990	--- Other	kg	25%	0%	25%	25%	25%”;

(xv) in Chapter 87—

- (a) by repealing the HS Codes “8703.1010” and “8703.1090” and the entries relating thereto and substituting therefor the following—

“8703.1010	--- LPG powered	kg/no	5%	5%	5%	5%	5%
8703.1090	--- Other	kg/no	5%	5%	5%	5%	5%”;

- (b) by repealing the HS Codes “8703.9021” to “8703.9029” and the entries relating thereto and substituting therefor the following—

“8703.9021	---- Twin cab/Double cab	kg/no	5%	5%	5%	5%	5%
8703.9022	---- Quad motor cycles	kg/no	5%	5%	5%	5%	5%
8703.9029	---- Other	kg/no	5%	5%	5%	5%	5%”;

- (c) by repealing the HS Codes “8704.3219” and the entries relating thereto and substituting therefor the following—

“8704.3219	---- Other	kg/no	0%	0%	0%	0%	0%”;
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- (d) by repealing the HS Codes “8704.9030” and the entries relating thereto and substituting therefor the following—

“8704.9030	--- Electrically operated vehicle	kg/no	5%	5%	5%	5%	5%”;
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- (e) by repealing the HS Codes “8711.9010” and the entries relating thereto and substituting therefor the following—

“8711.9010	--- Electric Motorcycle	kg/no	5%	5%	5%	5%	5%”;
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- (f) by repealing the HS Codes “8712.0000” and the entries relating thereto and substituting therefor the following—

“87.12	8712.0000	Bicycles and other cycles (including delivery tricycles), not motorised.”;	kg/no	15%	0%	15%	15%	15%
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- (xvi) by repealing Schedule II and substituting therefor the following Schedule —

“SCHEDULE II

For the purpose of this Schedule —

“**commercial vehicle**” means a vehicle used or intended to be used for the conveyance of goods, either for hire or in connection with the trade or business of the owner of the vehicle;

“**private vehicle**” means any vehicle not being a public or commercial vehicle; and

“**public vehicle**” means a taxi, a self-drive hire vehicle, a public omnibus and a private omnibus;

Levies on Private Vehicles

HS Code	Description of goods	Unit of measurement	Levy (SCR)
	Motor vehicles for the transport of ten or more persons, including the driver.		
8702.1000	- With compression ignition internal combustion piston engine (diesel or semi diesel)	Vehicle	7,500
8702.9000	- Other	Vehicle	7,500
	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.		
	Of a cylinder capacity not exceeding 1000cc:		
	- Other vehicles, with spark ignition internal combustion reciprocating piston engine :		
	-- Of a cylinder capacity not exceeding 1,000 cc :		
8703.2130	--- Quad motor cycle	Vehicle	45,000
8703.2190	--- Other	Vehicle	45,000
	--- Of a cylinder capacity not exceeding 1,300 cc:		
8703.2212	---- Twin Cab/Double Cab	Vehicle	45,000
8703.2219	---- Other	Vehicle	45,000

HS Code	Description of goods	Unit of measurement	Levy (SCR)
	--- Of a cylinder capacity exceeding 1,300 cc but not exceeding 1,500 cc:		
8703.2222	---- Twin Cab/Double Cab	Vehicle	45,000
8703.2229	---- Other	Vehicle	45,000
	-- 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:		
8703.2312	---- Twin Cab/Double Cab	Vehicle	45,000
8703.2319	---- Other	Vehicle	45,000
	--- Of a cylinder capacity exceeding 1 600 cc but not exceeding 2 000 cc:		
8703.2322	---- Twin Cab/Double Cab	Vehicle	75,000
8703.2329	---- Other	Vehicle	75,000
	--- Of a cylinder capacity exceeding 2,000 cc but not exceeding 3,000 cc:		
8703.2332	---- Twin Cab/Double Cab	Vehicle	150,000
8703.2339	---- Other	Vehicle	150,000
	-- Of a cylinder capacity exceeding 3,000 cc:		
8703.2420	--- Twin Cab/Double Cab	Vehicle	150,000
8703.2490	--- Other	Vehicle	150,000
	- Other vehicles, with compression -ignition internal combustion piston engine (diesel or semi-diesel):		
	-- Of a cylinder capacity not exceeding 1,500 cc:		

HS Code	Description of goods	Unit of measurement	Levy (SCR)
	- - - Of a cylinder capacity not exceeding 1,000 cc:		
8703.3119	- - - - Other	Vehicle	45,000
	- - - Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,300 cc:		
8703.3122	- - - - Twin Cab/Double Cab	Vehicle	45,000
8703.3129	- - - - Other	Vehicle	45,000
	- - - Of a cylinder capacity exceeding 1,300 cc but not exceeding 1,500 cc:		
8703.3132	- - - - Twin Cab/Double Cab	Vehicle	45,000
8703.3139	- - - - Other	Vehicle	45,000
	- - Of a cylinder capacity not exceeding 1,500 cc but not exceeding 2,500 cc:		
	- - - Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,600 cc:		
8703.3212	- - - - Twin Cab/Double Cab	Vehicle	45,000
8703.3219	- - - - Other	Vehicle	45,000
	- - - Of a cylinder capacity exceeding 1 600 cc but not exceeding 2 000 cc:		
8703.3222	- - - - Twin Cab/Double Cab	Vehicle	75,000
8703.3229	- - - - Other	Vehicle	75,000
	- - - Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc:		
8703.3232	- - - - Twin Cab/Double Cab	Vehicle	150,000
8703.3239	- - - - Other	Vehicle	150,000

HS Code	Description of goods	Unit of measurement	Levy (SCR)
	-- Of a cylinder capacity exceeding 2,500 cc:		
	--- Of a cylinder capacity exceeding 2,500 cc but not exceeding 3000cc :		
8703.3312	---- Twin Cab/Double Cab	Vehicle	150,000
8703.3319	---- Other	Vehicle	150,000
	--- Of a cylinder capacity exceeding 3,000 cc:		
8703.3322	---- Twin Cab/Double Cab	Vehicle	150,000
8703.3329	---- Other	Vehicle	150,000
	Motor vehicles for the transport of goods.		
8704.1000	- Dumpers designed for off-highway use	Vehicle	15,000
	Other, with compression -ignition internal combustion piston engine (diesel or semi diesel):		
	-- g.v.w. not exceeding 5 tonnes		
8704.2111	---- Single -cabs	Vehicle	15,000
8704.2112	---- Refrigerated vehicle	Vehicle	15,000
8704.2113	---- Insulated Trucks	Vehicle	15,000
8704.2119	---- Other	Vehicle	15,000
	-- g.v.w. exceeding 5 tonnes but not exceeding 20 tonnes		

HS Code	Description of goods	Unit of measurement	Levy (SCR)
	- - - g.v.w. exceeding 5 tonnes but not exceeding 8 tonnes		
8704.2211	---- Single-cabs	Vehicle	15,000
8704.2212	---- Refrigerated vehicle	Vehicle	15,000
8704.2213	---- Insulated Trucks	Vehicle	15,000
8704.2219	---- Other	Vehicle	15,000
	- - - g.v.w. exceeding 8 tonnes but not exceeding 20 tonnes		
8704.2221	---- Single-cabs	Vehicle	15,000
8704.2222	---- Refrigerated vehicle	Vehicle	15,000
8704.2223	---- Insulated Trucks	Vehicle	15,000
8704.2229	---- Other	Vehicle	15,000
8704.2300	-- g.v.w exceeding 20 tonnes	Vehicle	15,000
	- Other, with spark -ignition internal combustion piston engine:		
	-- g.v.w. not exceeding 5 tonnes:		
	--- g.v.w. not exceeding 1.5 tonnes:		
8704.3111	---- Single cabs	Vehicle	15,000
8704.3112	---- Refrigerated vehicle	Vehicle	15,000
8704.3113	---- Insulated Trucks	Vehicle	15,000
8704.3119	---- Other	Vehicle	15,000

HS Code	Description of goods	Unit of measurement	Levy (SCR)
	- - - g.v.w. exceeding 1.5 tonnes but not exceeding 5 tonnes :		
8704.3121	---- Single-cabs	Vehicle	15,000
8704.3122	---- Refrigerated vehicle	Vehicle	15,000
8704.3123	---- Insulated Trucks	Vehicle	15,000
8704.3129	---- Other	Vehicle	15,000
	- - g.v.w. exceeding 5 tonnes		
	- - - g.v.w. exceeding 5 tonnes but not exceeding 8 tonnes		
8704.3211	---- Single-cabs	Vehicle	15,000
8704.3212	---- Refrigerated vehicle	Vehicle	15,000
8704.3213	---- Insulated Trucks	Vehicle	15,000
8704.3219	---- Other	Vehicle	15,000
	- - - g.v.w. exceeding 8 tonnes		
8704.3221	---- Single-cabs	Vehicle	15,000
8704.3222	---- Refrigerated vehicle	Vehicle	15,000
8704.3223	---- Insulated Trucks	Vehicle	15,000
8704.3229	---- Other	Vehicle	15,000
	- Other		
8704.9010	--- Refrigerated vehicle	Vehicle	15,000
8704.9020	--- Insulated trucks	Vehicle	15,000
8704.9090	--- Other	Vehicle	15,000

HS Code	Description of goods	Unit of measurement	Levy (SCR)
	Special purpose motor vehicles, other than those principally designed for the transport of persons or goods		
8705.1000	- Crane lorries	Vehicle	7,500
8705.2000	- Mobile drilling derricks	Vehicle	7,500
8705.3000	- Fire fighting vehicles	Vehicle	7,500
8705.4000	- Concrete-mixer lorries	Vehicle	7,500
8705.9000	- Other	Vehicle	7,500
	Motocycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars.		
8711.1090	- With reciprocating internal combustion piston engine of a cylinder capacity not exceeding 50 cc	Vehicle	7,500
8711.2090	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 50 cc but not exceeding 250 cc	Vehicle	7,500
8711.3090	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 250 cc but not exceeding 500 cc	Vehicle	7,500
8711.4090	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 500 cc but not exceeding 800 cc	Vehicle	7,500
8711.5090	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 800 cc	Vehicle	7,500
8711.9090	- Other	Vehicle	7,500

Levies on Commercial and Public Vehicles

HS Code	Description of goods	Unit of measurement	Levy (SCR)
	Motor vehicles for the transport of ten or more persons, including the driver.		
8702.1000	- With compression ignition internal combustion piston engine (diesel or semi diesel)	Vehicle	5,000
8702.9000	- Other	Vehicle	5,000
	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.		
	Of a cylinder capacity not exceeding 1000cc:		
	- Other vehicles, with spark -ignition internal combustion reciprocating piston engine :		
	-- Of a cylinder capacity not exceeding 1,000 cc :		
8703.2130	--- Quad motor cycle	Vehicle	30,000
8703.2190	--- Other	Vehicle	30,000
	--- Of a cylinder capacity not exceeding 1,300 cc:		
8703.2212	---- Twin Cab/Double Cab	Vehicle	30,000
8703.2219	---- Other	Vehicle	30,000
	--- Of a cylinder capacity exceeding 1,300 cc but not exceeding 1,500 cc:		
8703.2222	---- Twin Cab/Double Cab	Vehicle	30,000
8703.2229	---- Other	Vehicle	30,000

HS Code	Description of goods	Unit of measurement	Levy (SCR)
	-- 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:		
8703.2312	---- Twin Cab/Double Cab	Vehicle	30,000
8703.2319	---- Other	Vehicle	30,000
	--- Of a cylinder capacity exceeding 1 600 cc but not exceeding 2 000 cc:		
8703.2322	---- Twin Cab/Double Cab	Vehicle	50,000
8703.2329	---- Other	Vehicle	50,000
	--- Of a cylinder capacity exceeding 2,000 cc but not exceeding 3,000 cc:		
8703.2332	---- Twin Cab/Double Cab	Vehicle	100,000
8703.2339	---- Other	Vehicle	100,000
	-- Of a cylinder capacity exceeding 3,000 cc:		
8703.2420	--- Twin Cab/Double Cab	Vehicle	100,000
8703.2490	--- Other	Vehicle	100,000
	- Other vehicles, with compression-ignition internal combustion piston engine (diesel or semi-diesel):		
	-- Of a cylinder capacity not exceeding 1,500 cc:		
	--- Of a cylinder capacity not exceeding 1,000 cc:		
8703.3119	---- Other	Vehicle	30,000

HS Code	Description of goods	Unit of measurement	Levy (SCR)
	--- Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,300 cc:		
8703.3122	---- Twin Cab/Double Cab	Vehicle	30,000
8703.3129	---- Other	Vehicle	30,000
	--- Of a cylinder capacity exceeding 1,300 cc but not exceeding 1,500 cc :		
8703.3132	---- Twin Cab/Double Cab	Vehicle	30,000
8703.3139	---- Other	Vehicle	30,000
	-- Of a cylinder capacity not exceeding 1,500 cc but not exceeding 2,500 cc:		
	--- Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,600 cc:		
8703.3212	---- Twin Cab/Double Cab	Vehicle	30,000
8703.3219	---- Other	Vehicle	30,000
	--- Of a cylinder capacity exceeding 1 600 cc but not exceeding 2 000 cc:		
8703.3222	---- Twin Cab/Double Cab	Vehicle	50,000
8703.3229	---- Other	Vehicle	50,000
	--- Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc:		
8703.3232	---- Twin Cab/Double Cab	Vehicle	100,000
8703.3239	---- Other	Vehicle	100,000
	-- Of a cylinder capacity exceeding 2,500 cc:		

HS Code	Description of goods	Unit of measurement	Levy (SCR)
	--- Of a cylinder capacity exceeding 2,500 cc but not exceeding 3000cc :		
8703.3312	---- Twin Cab/Double Cab	Vehicle	100,000
8703.3319	---- Other	Vehicle	100,000
	--- Of a cylinder capacity exceeding 3,000 cc:		
8703.3322	---- Twin Cab/Double Cab	Vehicle	100,000
8703.3329	---- Other	Vehicle	100,000
	Motor vehicles for the transport of goods.		
8704.1000	- Dumpers designed for off-highway use	Vehicle	10,000
	Other, with compression -ignition internal combustion piston engine (diesel or semi diesel):		
	-- g.v.w. not exceeding 5 tonnes		
8704.2111	---- Single -cabs	Vehicle	10,000
8704.2112	---- Refrigerated vehicle	Vehicle	10,000
8704.2113	---- Insulated Trucks	Vehicle	10,000
8704.2119	---- Other	Vehicle	10,000
	-- 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	Vehicle	10,000

HS Code	Description of goods	Unit of measurement	Levy (SCR)
8704.2212	---- Refrigerated vehicle	Vehicle	10,000
8704.2213	---- Insulated Trucks	Vehicle	10,000
8704.2219	---- Other	Vehicle	10,000
	- - - g.v.w. exceeding 8 tonnes but not exceeding 20 tonnes		
8704.2221	---- Single-cabs	Vehicle	10,000
8704.2222	---- Refrigerated vehicle	Vehicle	10,000
8704.2223	---- Insulated Trucks	Vehicle	10,000
8704.2229	---- Other	Vehicle	10,000
8704.2300	-- g.v.w exceeding 20 tonnes	Vehicle	10,000
	- Other, with spark -ignition internal combustion piston engine:		
	-- g.w.v. not exceeding 5 tonnes:		
	--- g.v.w. not exceeding 1.5 tonnes:		
8704.3111	---- Single cabs	Vehicle	10,000
8704.3112	---- Refrigerated vehicle	Vehicle	10,000
8704.3113	---- Insulated Trucks	Vehicle	10,000
8704.3119	---- Other	Vehicle	10,000

HS Code	Description of goods	Unit of measurement	Levy (SCR)
	- - - g.v.w. exceeding 1.5 tonnes but not exceeding 5 tonnes :		
8704.3121	---- Single-cabs	Vehicle	10,000
8704.3122	---- Refrigerated vehicle	Vehicle	10,000
8704.3123	---- Insulated Trucks	Vehicle	10,000
8704.3129	---- Other	Vehicle	10,000
	-- g.v.w. exceeding 5 tonnes		
	- - - g.v.w. exceeding 5 tonnes but not exceeding 8 tonnes		
8704.3211	---- Single-cabs	Vehicle	10,000
8704.3212	---- Refrigerated vehicle	Vehicle	10,000
8704.3213	---- Insulated Trucks	Vehicle	10,000
8704.3219	---- Other	Vehicle	10,000
	- - - g.v.w. exceeding 8 tonnes		
8704.3221	---- Single-cabs	Vehicle	10,000
8704.3222	---- Refrigerated vehicle	Vehicle	10,000
8704.3223	---- Insulated Trucks	Vehicle	10,000
8704.3229	---- Other	Vehicle	10,000
	- Other		
8704.9010	- - - Refrigerated vehicle	Vehicle	10,000
8704.9020	- - - Insulated trucks	Vehicle	10,000
8704.9090	- - - Other	Vehicle	10,000

HS Code	Description of goods	Unit of measurement	Levy (SCR)
	Special purpose motor vehicles, other than those principally designed for the transport of persons or goods		
8705.1000	- Crane lorries	Vehicle	5,000
8705.2000	- Mobile drilling derricks	Vehicle	5,000
8705.3000	- Fire fighting vehicles	Vehicle	5,000
8705.4000	- Concrete-mixer lorries	Vehicle	5,000
8705.9000	- Other	Vehicle	5,000
	Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars.		
8711.1090	- With reciprocating internal combustion piston engine of a cylinder capacity not exceeding 50 cc	Vehicle	5,000
8711.2090	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 50 cc but not exceeding 250 cc	Vehicle	5,000
8711.3090	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 250 cc but not exceeding 500 cc	Vehicle	5,000
8711.4090	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 500 cc but not exceeding 800 cc	Vehicle	5,000
8711.5090	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 800 cc	Vehicle	5,000
8711.9090	- Other	Vehicle	5,000

Other Levies

HS Code	Description of goods	Unit of measurement	Levy (SCR)
	Parts suitable for use solely or principally with the apparatus of headings 85.25 to 85.28.		
	- Aerials and aerial reflectors of all kinds; parts suitable for use therewith		
8529.1010	--- Satellite Dish (0m to 1.5 m)	No.	Nil
8529.1020	--- Satellite Dish (1.6 m to 2.5m)	No.	2,500
8529.1030	--- Satellite Dish (2.5m to 3.5m)	No.	5,000
8529.1040	--- Satellite Dish (3.6m and above)	No.	15,000"

MADE this 31st day of December, 2014.

PIERRE LAPORTE
MINISTER OF FINANCE, TRADE
AND INVESTMENT