

SECOND RESOLUTION

SCHEDULE

Sub-Part B – Formula

$$A = R \times (C - T)$$

where **A** – is the amount of the CO2 levy or CO2 rebate;

R – is the appropriate rate of the CO2 levy, or the appropriate CO2 rebate, per gramme per kilometer (km);

C – is the Co2 gramme per km of the motor car, rounded to the nearest whole number;

T – is the Co2 threshold of 150 gramme per km

Sub-Part C - Appropriate Rate of CO2 Levy

Column 1	Column 2
Value of C	Value of R
CO2 gramme per km	Rate
151 to 190	Rs 2,000 per gramme per km
191 to 225	Rs 3,000 per gramme per km
226 to 290	Rs 4,000 per gramme per km
Over 290	Rs 5,000 per gramme per km

Sub-Part D - Appropriate Rate of CO2 Rebate

Column 3	Column 4	Column 5
Value of C	Value of R, where C is computed in conformity with Regulation No. 101	Value of R, where C is not supported by a CO2 emission certificate issued in conformity with Regulation No. 101
CO2 gramme per km	Rate	Rate
Up to 90	Rs 3,000 per gramme per km	Rs 1,000 per gramme per km
91 to 150	Rs 1,000 per gramme per km	Rs 350 per gramme per km

For the purposes of this Schedule –

- (a) “Regulation No. 101” means the Regulation No. 101 of the Economic Commission for Europe of the United Nations (UN/ECE);
- (b) where the value of C is computed in conformity with Regulation No. 101 and the CO2 emission certificate is issued by-
 - (i) the manufacturer of the motor car; or

- (ii) where such CO2 emission certificate is not available or is not issued by the manufacturer, by such accredited laboratory as may be prescribed, the rate applicable in accordance with the formula shall be the appropriate rate (value of R) specified in Column 2 or Column 4, as the case may be, for the computation of the amount of the CO2 levy or CO2 rebate (A);
- (c) where the CO2 emission certificate is not submitted to the Director-General in accordance with paragraph (b), the rate applicable in accordance with the formula shall be the appropriate rate (value of R) specified in Column 2 or Column 5, as the case may be, for the computation of the amount of the CO2 levy or Co2 rebate (A);
- (d) Sub-Part B, Sub-Part C and Sub-Part D of Part III of the First Schedule to the Excise Act in force before 9 November 2013 shall continue to apply where the motor car –
 - (i) has been issued with an import permit before 09 November 2013;
 - (ii) is shipped before 09 November 2013; or
 - (iii) is in a bonded warehouse before 09 November 2013,provided that the motor car is cleared from Customs on or before 31 January 2014