¹ PART III - CO₂ LEVY OR CO₂ REBATE

Sub-Part A - Motor Cars

C	olumn 1	Column 2	Column 3
Heading No.	H.S. Code	Excisable goods	Date payable
87.03		Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading No. 87.02), including station wagons and racing cars.	(a) At the time the entry for the goods is validated in accordance with the Customs Act in case of import (b) As specified in paragraph (6) in case of local manufacture
		- Other vehicles, with	

- Other vehicles, with spark-ignition internal combustion reciprocating piston engine, excluding vehicles specially designed for travelling on snow, golf cars and similar vehicles, ambulances and hearses:

-- Of a cylinder capacity

¹ w.e.f. 13-July-2011, **Act 19 of 2011**, **Excise (Amendment) Act 2011**, section 6 (b), amended the First Schedule to the principal Act, by repealing Part III which is: "

PART III			
Item No	Bodies, organisations or persons	Description of goods	Rate of MID Levy *
1	<u>Airlines</u>	(a) Aviation spirit falling under H.S. Code 2710.1911	0 cent per litre
		(b) Spirit type jet fuel falling under H.S. Code 2710.192	0 cent per litre
		(c) Jet fuel falling under H.S. Code 2710.1931	0 cent per litre
		(Added by GN10-2009 w.e.f 01.01.09 to 31.12.2010)	

^{*} This rate shall be applicable from 1 January 2009 to 31 December 2010"

not exceeding 1,000 cc:

--- New:

8703.2111	Ambulances and	n
0502 2112	hearses	"
8703.2113	Of a cylinder capacity not exceeding 550 cc	"
8703.2114	not exceeding 550 cc Of a cylinder capacity not exceeding 550 cc in completely knock down condition	(a) At the time the entry for the goods is validated in accordance with the Customs Act in case of import
		(b) As specified in paragraph (6) in case of local manufacture "
8703.2115	Motor cars and motor	
	vehicles principally designed for the transport of persons which are propelled by a system combining an internal combustion engine and an electric motor and are equipped with a regenerative braking system	
8703.2119	Other	п
	Used:	
8703.2191	Ambulances and hearses	ч
8703.2193	Of a cylinder capacity not exceeding 550 cc	n
8703.2194	not exceeding 550 cc Motor cars and motor vehicles principally designed for the transport of persons which are propelled by a system combining an internal combustion engine and an electric motor and are equipped with a regenerative braking system	•
8703.2199	Other	"

	Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc: New:	
8703.2211	Ambulances and hearses	(a) At the time the entry for the goods is validated in accordance with the Customs Act in case of import
		(b) As specified in paragraph (6) in case of local manufacture
8703.2212	Of a cylinder capacity not exceeding 1,250 cc	"
8703.2213	Motor cars and motor vehicles principally designed for the transport of persons which are propelled by a system combining an internal combustion engine and an electric motor and are equipped with a regenerative braking system	**
8703.2219	Other	n
	Used:	
8703.2291	Ambulances and hearses	
8703.2292	Of a cylinder capacity not exceeding 1,250 cc	"
8703.2293	Motor cars and motor vehicles principally designed for the transport of persons which are	(a) At the time the entry for the goods is validated in

propelled by a system

combining an internal

accordance

with the

8703.2299	combustion engine and an electric motor and are equipped with a regenerative braking system Other Of a cylinder capacity exceeding 1,500 cc but not exceeding 3,000 cc:	Customs Act in case of import (b) As specified in paragraph (6) in case of local manufacture
8703.2311		
	Ambulances and hearses	
8703.2312	Of a cylinder capacity not exceeding 1,600 cc	"
8703.2313	Of a cylinder capacity	"
	exceeding 1,600 cc but not exceeding 2,000 cc	
8703.2314	Motor cars and motor vehicles principally	"
	designed for the transport of persons which are	
	propelled by a system combining an internal	
	combustion engine and an	
	electric motor and are equipped with a	
	regenerative braking system, of a cylinder	
	capacity not exceeding 1,600 cc	
8703.2315	Motor cars and motor	(a) At the time
	vehicles principally designed for the transport	the entry for the goods is
	of persons which are	validated in accordance
	propelled by a system	accordance

combining an internal

electric motor and are

regenerative braking system, of a cylinder

cc but not exceeding

2,000 cc

capacity exceeding 1,600

equipped with a

combustion engine and an

in case of import

(b) As specified in paragraph (6)

Customs Act

with the

in case of 59

8703.2316	Motor cars and motor vehicles principally designed for the transport of persons which are propelled by a system combining an internal combustion engine and an electric motor and are equipped with a regenerative braking system, of a cylinder capacity exceeding 2,000	local manufacture "
8703.2319	cc Other Used:	11
8703.2391	Ambulances and hearses	
8703.2392	Of a cylinder capacity not exceeding 1,600 cc	11
8703.2393	Of a cylinder capacity exceeding 1,600 cc but not exceeding 2,000 cc	"
8703.2394	Motor cars and motor vehicles principally designed for the transport of persons which are propelled by a system combining an internal combustion engine and an electric motor and are equipped with a regenerative braking system, of a cylinder capacity not exceeding 1,600 cc.	(a) At the time the entry for the goods is validated in accordance with the Customs Act in case of import (b) As specified in paragraph (6) in case of local manufacture
8703.2395	Motor cars and motor vehicles principally designed for the transport of persons which are propelled by a system combining an internal combustion engine and an electric motor and are equipped with a regenerative braking system, of a cylinder	

8703.2396	capacity exceeding 1,600 cc but not exceeding 2,000 cc Motor cars and motor vehicles principally designed for the transport of persons which are propelled by a system combining an internal combustion engine and an electric motor and are equipped with a regenerative braking system, of a cylinder capacity exceeding 2,000 cc	"
8703.2399	Other Of a cylinder capacity exceeding 3,000 cc:	n .
8703.2411	New: Ambulances and hearses	(a) At the time the entry for the goods is validated in accordance with the Customs Act in case of import (b) As
		specified in paragraph (6) in case of local manufacture
8703.2412	Motor cars and motor vehicles principally designed for the transport of persons which are propelled by a system combining an internal combustion engine and an electric motor and are equipped with a regenerative braking system	
8703.2419	Other Used:	n
8703.2491	Ambulances and hearses	п
8703.2492	Motor cars and motor vehicles principally	n
		· 4

designed for the transport of persons which are propelled by a system combining an internal combustion engine and an electric motor and are equipped with a regenerative braking system

8703.2499 ---- Other

- Other vehicles, with compression-ignition internal combustion piston engine (diesel or semi-diesel), excluding vehicles specially designed for travelling on snow, golf cars and similar vehicles, ambulances and hearses:

-- Of a cylinder capacity not exceeding 1,500 cc:

---- Ambulances and

--- New:

8703.3111

hearses 8703.3112 ---- Of a cylinder capacity not exceeding 550 cc 8703.3113 ---- Of a cylinder capacity not exceeding 550 cc in completely knock down condition 8703.3114 ---- Of a cylinder capacity exceeding 550 cc but not exceeding 1250 cc 8703.3115 ---- Motor cars and motor vehicles principally designed for the transport of persons which are propelled by a system

(a) At the time the entry for the goods is validated in accordance with the Customs Act in case of import

(b) As specified in paragraph (6) in case of local manufacture

"

"

"

(a) At the time the entry for the goods is validated in accordance

	combustion engine and an electric motor and are equipped with a regenerative braking	Customs Act in case of import
	system	(b) As specified in paragraph (6) in case of local manufacture
8703.3119	Other	п
	Used:	
8703.3191	Ambulances and hearses	
8703.3192	Of a cylinder capacity not exceeding 550 cc	"
8703.3193	Of a cylinder capacity exceeding 550 cc but not exceeding 1250 cc	"
8703.3194	Motor cars and motor vehicles principally designed for the transport of persons which are propelled by a system combining an internal combustion engine and an electric motor and are equipped with a regenerative braking system	"
8703.3199	Other Of a cylinder capacity exceeding 1,500 cc but	"
	not exceeding 2,500 cc: New:	
8703.3211	Ambulances and hearses	(a) At the time the entry for the goods is validated in accordance with the Customs Act in case of import

combining an internal

specified in 63

(b) As

with the

in case of local manufacture 8703.3212 ---- Of a cylinder capacity not exceeding 1,600 cc 8703.3213 ---- Of a cylinder capacity exceeding 1,600 cc but not exceeding 2,000 cc 8703.3214 ---- Motor cars and motor vehicles principally designed for the transport of persons which are propelled by a system combining an internal combustion engine and an electric motor and are equipped with a regenerative braking system, of a cylinder capacity not exceeding 1,600 cc 8703.3215 ---- Motor cars and motor vehicles principally designed for the transport of persons which are propelled by a system combining an internal combustion engine and an electric motor and are equipped with a regenerative braking system, of a cylinder capacity exceeding 1,600 cc but not exceeding 2.000 cc 8703.3216 ---- Motor cars and motor vehicles principally designed for the transport of persons which are propelled by a system combining an internal combustion engine and an electric motor and are equipped with a regenerative braking system, of a cylinder capacity exceeding 2,000 8703.3219 ---- Other --- Used:

paragraph (6)

8703.3291	Ambulances and hearses	
8703.3292	Of a cylinder capacity not exceeding 1,600 cc	u u
8703.3293	exceeding 1,000 cc Of a cylinder capacity exceeding 1,600 cc but not exceeding 2,000 cc	n
8703.3294	Motor cars and motor vehicles principally designed for the transport of persons which are propelled by a system combining an internal combustion engine and an electric motor and are equipped with a regenerative braking system, of a cylinder capacity not exceeding 1,600 cc	(a) At the time the entry for the goods is validated in accordance with the Customs Act in case of import (b) As specified in paragraph (6) in case of local manufacture
8703.3295	Motor cars and motor vehicles principally designed for the transport of persons which are propelled by a system combining an internal combustion engine and an electric motor and are equipped with a regenerative braking system, of a cylinder capacity exceeding 1,600 cc but not exceeding	manufacture "
8703.3296	2,000 cc Motor cars and motor vehicles principally designed for the transport of persons which are propelled by a system combining an internal combustion engine and an electric motor and are equipped with a regenerative braking system, of a cylinder capacity exceeding 2,000 cc	"
8703.3299	Other	п
	Of a cylinder capacity	~~

exceeding 2,500 cc:

	•	
	New:	
8703.3311	Ambulances and	(a) At the time
	hearses	the entry for
		the goods is
		validated in
		accordance
		with the
		Customs Act
		in case of
		import
		mport
		(b) As
		specified in
		paragraph (6)
		in case of
		local
		manufacture
8703.3312	Motor cars and motor	manuracture "
0703.3312	vehicles principally	
	designed for the transport	
	of persons which are	
	propelled by a system	
	combining an internal	
	combustion engine and an	
	electric motor and are	
	equipped with a	
	regenerative braking	
	system	
8703.3319	Other	"
0703.3317	oner	
	Used:	
8703.3391	Ambulances and	"
	hearses	
8703.3392	Motor cars and motor	"
	vehicles principally	
	designed for the transport	
	of persons which are	
	propelled by a system	
	combining an internal	
	combustion engine and an	
	electric motor and are	
	equipped with a	
	regenerative braking	
	system	
8703.3399	Other	"
	Other:	
8703.9091	New, of a cylinder	(a) At the time
	capacity not exceeding	the entry for
	1,600 cc	the goods is
		validated in
		accordance

with the
Customs Act
in case of
import

(b) As specified in paragraph (6) in case of local manufacture

8703.9092	New, of a cylinder capacity exceeding 1,600	"
	cc but not exceeding	
	2,000 cc	
8703.9093	New, of a cylinder	"
	capacity exceeding 2,000	
	cc	
8703.9094	Used, of a cylinder	"
	capacity not exceeding	
	1,600 cc	
8703.9095	Used, of a cylinder	"
	capacity exceeding 1,600	
	cc but not exceeding	
	2,000 cc	
8703.9096	Used, of a cylinder	"
	capacity exceeding 2,000	
	cc	