

<sup>1</sup> **PART III - CO<sub>2</sub> LEVY OR CO<sub>2</sub> REBATE**

**Sub-Part A – Motor Cars**

Column 1 Heading No.	Column 2 Excisable goods	Column 3 Date payable
87.03	<p>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.</p> <p>- 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:</p> <p>-- Of a cylinder capacity</p>	<p>(a) At the time the entry for the goods is validated in accordance with the Customs Act in case of import</p> <p>(b) As specified in paragraph (6) in case of local manufacture</p>

<sup>1</sup> 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: “

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

\* This rate shall be applicable from 1 January 2009 to 31 December 2010”

And replacing it by the new “Part III – CO<sub>2</sub> LEVY OR CO<sub>2</sub> REBATE”

	not exceeding 1,000 cc:	
	--- New:	
8703.2111	---- Ambulances and hearses	"
8703.2113	---- Of a cylinder capacity not exceeding 550 cc	"
8703.2114	---- 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	"
	--- Used:	
8703.2191	---- Ambulances and hearses	"
8703.2193	---- Of a cylinder capacity not exceeding 550 cc	"
8703.2194	---- 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	"
	--- 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 propelled by a system combining an internal	(a) At the time the entry for the goods is validated in accordance with the

	combustion engine and an electric motor and are equipped with a regenerative braking system	Customs Act in case of import  (b) As specified in paragraph (6) in case of local manufacture "
8703.2299	---- Other  -- Of a cylinder capacity exceeding 1,500 cc but not exceeding 3,000 cc:  --- New:	
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 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	(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 "
8703.2316	---- 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 cc	"
8703.2319	---- Other  --- Used:	"
8703.2391	---- Ambulances and hearses	"
8703.2392	---- Of a cylinder capacity not exceeding 1,600 cc	"
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	"

	capacity exceeding 1,600 cc but not exceeding 2,000 cc	
8703.2396	---- 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:	"
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:	"
8703.2491	---- Ambulances and hearses	"
8703.2492	---- 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	
8703.2499	<p>---- Other</p> <p>- 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:</p> <p>-- Of a cylinder capacity not exceeding 1,500 cc:</p> <p>--- New:</p>	<p>"</p> <p>(a) At the time the entry for the goods is validated in accordance with the Customs Act in case of import</p> <p>(b) As specified in paragraph (6) in case of local manufacture</p>
8703.3111	---- Ambulances and 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

	combining an internal combustion engine and an electric motor and are equipped with a regenerative braking system	with the Customs Act in case of import  (b) As specified in paragraph (6) in case of local manufacture
8703.3119	---- Other	"
	--- 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  (b) As specified in



		paragraph (6) 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 cc	"
8703.3219	---- Other	"
	--- Used:	

8703.3291	---- Ambulances and hearses	
8703.3292	---- Of a cylinder capacity not exceeding 1,600 cc	"
8703.3293	---- Of a cylinder capacity exceeding 1,600 cc but not exceeding 2,000 cc	"
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 2,000 cc	"
8703.3296	---- 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	"
	-- Of a cylinder capacity	

	exceeding 2,500 cc:	
	--- New:	
8703.3311	---- 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
8703.3312	---- 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	"
8703.3319	---- Other	"
	--- 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 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
8703.9092	---- 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	"