

In terms of section 48 of the Customs and Excise Act, 1964, Part 2B of Schedule No. 1 to the said Act is hereby amended, with retrospective effect from 1 April 2012, to the extent set out in the Schedule hereto.

N NENE  
DEPUTY MINISTER OF FINANCE

SCHEDULE

By the substitution of Notes in Section B to Part 2 of Schedule No. 1 of the following:

SECTION B

AD VALOREM EXCISE DUTIES ON LOCALLY MANUFACTURED GOODS OR IMPORTED GOODS OF THE SAME CLASS OR KIND

NOTES:

1. Any rate of ad valorem excise duty specified in this Section in respect of any goods shall apply to any such goods which are manufactured in the Republic or shall apply to imported goods of the same class or kind.
2. For the purposes of items 126.02 to 126.05 the rate of excise duty on:
  - (a) vehicles manufactured in the Republic shall be -
    - (i)  $((0,00003 \times A) - 0,75)\%$  with a maximum of 25%; and
    - (ii) "A" means the recommended retail price, exclusive of value-added tax, less 20%.
  - (b) Vehicles imported into the Republic shall be -
    - (i)  $((0,00003 \times B) - 0,75)\%$  with a maximum of 25%; and
    - (ii) "B" means the value for the ad valorem excise duty on imported goods as prescribed in section 65(8)(a) of the Act.
  - (c) The result of the calculations  $0,00003 \times A$  and  $0,00003 \times B$  shall be rounded-off to the third decimal comma.
3. For the purposes of items 126.02 to 126.05 the following motor vehicles are deemed not to be excisable:
  - (i) motor vehicles manufactured by enthusiasts solely from second hand parts or from second hand and new parts for own use, as the Commissioner may decide; and
  - (ii) motor vehicles which are manufactured by the conversion of excisable or non-excisable motor vehicles.
4. For the purposes of items 126.02, 126.04 and 126.05 the expression "vehicle mass" shall not include the mass of any fuel or water, but shall include the mass of any lubricants, spare wheel and tools which are supplied as standard equipment.

By the substitution of tariff items in Section B to Part 2 of Schedule No. 1 of the following:

Tariff Item	Tariff Subheading	Article Description	Rate of Excise Duty
118.15	33.03	Perfumes and toilet waters:	
118.15.01	3303.00.90	Other	7%
118.20	33.04	Beauty or make-up preparations and preparations for the care of the skin (excluding medicaments), including sunscreen or sun tan preparations; manicure or pedicure preparations:	
118.20	3304.10	Lip make-up preparations:	
118.20.01	3304.10.90	Other	5%
118.20	3304.20	Eye make-up preparations:	

By the substitution of tariff items in Section B to Part 2 of Schedule No. 1 of the following: (continued)

Tariff Item	Tariff Subheading	Article Description	Rate of Excise Duty
118.20.03	3304.20.90	Other	5%
<b>118.20</b>	<b>3304.30</b>	<b>Manicure or pedicure preparations:</b>	
118.20.05	3304.30.90	Other	5%
<b>118.20</b>	<b>3304.91</b>	<b>Powders, whether or not compressed:</b>	
118.20.07	3304.91.90	Other	5%
<b>118.20</b>	<b>3304.99</b>	<b>Other:</b>	
118.20.09	3304.99.90	Other	5%
<b>118.33</b>	<b>36.04</b>	<b>Fireworks, signalling flares, rain rockets, fog signals and other pyrotechnic articles:</b>	
118.33.01	3604.10	Fireworks	7%
<b>120.10</b>	<b>43.03</b>	<b>Articles of apparel, clothing accessories and other articles of fur skin:</b>	
120.10.01	4303.10	Articles of apparel and clothing accessories	7%
<b>120.15</b>	<b>43.04</b>	<b>Artificial fur and articles thereof:</b>	
120.15.01	4304.00.10	Articles of apparel and clothing accessories	7%
<b>124.05</b>	<b>84.15</b>	<b>Air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated:</b>	
<b>124.05</b>	<b>8415.10</b>	<b>Window or wall types, self-contained or "split-system":</b>	
124.05.01	8415.10.10	Of a kind used for buildings, compressor operated, having a rated cooling capacity not exceeding 8,8kW	7%
124.05.03	8415.10.20	Of a kind used for buildings, not compressor operated, having a rated cooling capacity not exceeding 8,8kW	7%
<b>124.05</b>	<b>8415.81</b>	<b>Incorporating a refrigerating unit and a valve for reversal of the cooling/heat cycle (reversible heat pumps):</b>	
124.05.05	8415.81.10	Of a kind used for buildings, having a rated cooling capacity not exceeding 8,8kW	7%
<b>124.05</b>	<b>8415.82</b>	<b>Other, incorporating a refrigerating unit:</b>	
124.05.07	8415.82.10	Of a kind used for buildings, having a rated cooling capacity not exceeding 8,8kW	7%
<b>124.05</b>	<b>8415.83</b>	<b>Not incorporating a refrigerating unit:</b>	
124.05.09	8415.83.10	Of a kind used for buildings, having a rated cooling capacity not exceeding 8,8kW	7%
<b>124.05</b>	<b>8415.90</b>	<b>Parts:</b>	
124.05.11	8415.90.05	Indoor units and outdoor units for machines of subheadings 8415.10.10 and 8415.10.20	7%
<b>124.37</b>	<b>85.17</b>	<b>Telephone sets, including telephones for cellular networks or for other wireless networks; other apparatus for the transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network) (excluding transmission or reception apparatus of heading 84.43, 85.25, 85.27 or 85.28):</b>	
124.37.01	8517.11	Line telephone sets with cordless handsets	7%
<b>124.37</b>	<b>8517.12</b>	<b>Telephones for cellular networks or for other wireless networks:</b>	

By the substitution of tariff items in Section B to Part 2 of Schedule No. 1 of the following: (continued)

Tariff Item	Tariff Subheading	Article Description	Rate of Excise Duty
124.37.03	8517.12.10	Designed for use when carried in the hand or on the person	7%
<b>124.40</b>	<b>85.18</b>	<b>Microphones and stands therefore; loudspeakers, whether or not mounted in their enclosures; headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers; audio-frequency electric amplifiers; electric sound amplifier sets:</b>	
124.40.01	8518.21	Single loudspeakers, mounted in their enclosures	7%
124.40.03	8518.22	Multiple loudspeakers, mounted in the same enclosure	7%
124.40.05	8518.29	Other	7%
124.40.07	8518.40	Audio-frequency electric amplifiers	7%
124.40.09	8518.50	Electric sound amplifiers sets	7%
<b>124.45</b>	<b>85.19</b>	<b>Sound recording or reproducing apparatus:</b>	
<b>124.45</b>	<b>8519.81</b>	<b>Using magnetic, optical or semiconductor media:</b>	
124.45.01	8519.81.90	Other	7%
<b>124.45</b>	<b>8519.89</b>	<b>Other:</b>	
124.45.03	8519.89.90	Other	7%
<b>124.55</b>	<b>85.21</b>	<b>Video recording or reproducing apparatus, whether or not incorporating a video tuner:</b>	
124.55.01	8521.90	Other	7%
<b>124.66</b>	<b>85.25</b>	<b>Transmission apparatus for radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras, digital cameras and video camera recorders:</b>	
<b>124.66</b>	<b>8525.80</b>	<b>Television cameras, digital cameras and video camera recorders:</b>	
124.66.01	8525.80.90	Other	7%
<b>124.70</b>	<b>85.27</b>	<b>Reception apparatus for radio-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock:</b>	
<b>124.70</b>	<b>8527.13</b>	<b>Other apparatus combined with sound recording or reproducing apparatus:</b>	
124.70.01	8527.13.10	Domestic apparatus	7%
<b>124.70</b>	<b>8527.19</b>	<b>Other:</b>	
124.70.03	8527.19.10	Domestic apparatus	7%
<b>124.70</b>	<b>8527.2</b>	<b>Radio-broadcast receivers not capable of operating without an external source of power, of a kind used in motor vehicles:</b>	
124.70.05	8527.21	Combined with sound recording or reproducing apparatus	7%
124.70.07	8527.29	Other	7%
<b>124.70</b>	<b>8527.91</b>	<b>Combined with sound recording or reproducing apparatus:</b>	
124.70.09	8527.91.10	Domestic apparatus	7%
<b>124.70</b>	<b>8527.92</b>	<b>Not combined with sound recording or reproducing apparatus but combined with a clock:</b>	
124.70.11	8527.92.10	Domestic apparatus	7%

By the substitution of tariff items in Section B to Part 2 of Schedule No. 1 of the following: (continued)

Tariff Item	Tariff Subheading	Article Description	Rate of Excise Duty
<b>124.70</b>	<b>8527.99</b>	<b>Other:</b>	
124.70.13	8527.99.10	Domestic apparatus	7%
<b>124.75</b>	<b>85.28</b>	<b>Monitors and projectors, not incorporating television reception apparatus; reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus:</b>	
<b>124.75</b>	<b>8528.4</b>	<b>Cathode-ray tube monitors:</b>	
<b>124.75</b>	<b>8528.49</b>	<b>Other:</b>	
124.75.25	8528.49.10	Colour, with a screen size not exceeding 3 m x 4 m	7%
124.75.27	8528.49.90	Other	7%
<b>124.75</b>	<b>8528.5</b>	<b>Other monitors:</b>	
124.75.29	8528.51.20	Colour, with a screen size exceeding 3 m x 4 m	7%
124.75.31	8528.51.90	Other	7%
<b>124.75</b>	<b>8528.59</b>	<b>Other:</b>	
124.75.33	8528.59.15	Colour, with a screen size exceeding 3 m x 4 m	7%
124.75.35	8528.59.90	Other	7%
<b>124.75</b>	<b>8528.6</b>	<b>Projectors:</b>	
124.75.37	8528.69	Other	7%
<b>124.75</b>	<b>8528.7</b>	<b>Reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus:</b>	
124.75.39	8528.71	Not designed to incorporate a video display or screen	7%
<b>124.75</b>	<b>8528.72</b>	<b>Other, colour:</b>	
124.75.41	8528.72.20	Incorporating a cathode-ray tube (CRT)	7%
124.75.43	8528.72.50	Other, with a screen size exceeding 3 m x 4 m	7%
124.75.45	8528.72.90	Other	7%
<b>124.75</b>	<b>8528.73</b>	<b>Other, black and white or other monochrome:</b>	
124.75.47	8528.73.20	Incorporating a cathode-ray tube (CRT)	7%
124.75.49	8528.73.50	Other, with a screen size exceeding 3 m x 4 m	7%
124.75.51	8528.73.90	Other	7%
<b>126.02</b>	<b>87.02</b>	<b>Motor vehicles for the transport of ten or more persons, including the driver:</b>	
<b>126.02</b>	<b>8702.10</b>	<b>With compression-ignition internal combustion piston engines (diesel or semi-diesel):</b>	
126.02.01	8702.10.85	Other, of a vehicle mass not exceeding 2 000 kg	(See Note 2 to this Part)
126.02.03	8702.10.90	Other	(See Note 2 to this Part)

By the substitution of tariff items in Section B to Part 2 of Schedule No. 1 of the following: (continued)

Tariff Item	Tariff Subheading	Article Description	Rate of Excise Duty
<b>126.02</b>	<b>8702.90</b>	<b>Other:</b>	
126.02.05	8702.90.85	Other, of a vehicle mass not exceeding 2 000 kg	(See Note 2 to this Part)
126.02.07	8702.90.90	Other	(See Note 2 to this Part)
<b>126.03</b>	<b>87.03</b>	<b>Motor cars and other motor vehicles principally designed for the transport of persons (excluding those of heading 87.02), including station wagons and racing cars:</b>	
126.03.01	8703.10	Vehicles specially designed for travelling on snow; golf cars and similar vehicles	(See Note 2 to this Part)
<b>126.03</b>	<b>8703.2</b>	<b>Other vehicles, with spark-ignition internal combustion reciprocating piston engine:</b>	
<b>126.03</b>	<b>8703.21</b>	<b>Of a cylinder capacity not exceeding 1 000 cm<sup>3</sup>:</b>	
126.03.03	8703.21.23	Vehicles of the open body tubular frame type, with an engine capacity not exceeding 250 cm <sup>3</sup> and a vehicle mass not exceeding 250 kg	(See Note 2 to this Part)
126.03.05	8703.21.60	Vehicles with motorcycle-type handlebars and hand-operated controls	(See Note 2 to this Part)
126.03.07	8703.21.70	Six or eight-wheeled vehicles, chain-driven and hand operated through an integral gearbox and differential unit	(See Note 2 to this Part)
126.03.09	8703.21.90	Other	(See Note 2 to this Part)
<b>126.03</b>	<b>8703.22</b>	<b>Of a cylinder capacity exceeding 1 000 cm<sup>3</sup> but not exceeding 1 500 cm<sup>3</sup>:</b>	
126.03.11	8703.22.90	Other	(See Note 2 to this Part)
<b>126.03</b>	<b>8703.23</b>	<b>Of a cylinder capacity exceeding 1 500 cm<sup>3</sup> but not exceeding 3 000 cm<sup>3</sup>:</b>	
126.03.13	8703.23.90	Other	(See Note 2 to this Part)
<b>126.03</b>	<b>8703.24</b>	<b>Of a cylinder capacity exceeding 3 000 cm<sup>3</sup>:</b>	
126.03.15	8703.24.90	Other	(See Note 2 to this Part)
<b>126.03</b>	<b>8703.3</b>	<b>Other vehicles, with compression-ignition internal combustion piston engine (diesel or semi-diesel):</b>	
<b>126.03</b>	<b>8703.31</b>	<b>Of a cylinder capacity not exceeding 1 500 cm<sup>3</sup>:</b>	
126.03.17	8703.31.70	Of a vehicle mass not exceeding 600 kg (excluding hearses)	(See Note 2 to this Part)
126.03.19	8703.31.80	Six or eight-wheeled vehicles with skid steering systems, chain-driven and operated through an integral gearbox and differential unit, of a vehicle mass exceeding 600 kg and of a cylinder capacity not exceeding 1000 cm <sup>3</sup>	(See Note 2 to this Part)
126.03.21	8703.31.90	Other	(See Note 2 to this Part)
<b>126.03</b>	<b>8703.32</b>	<b>Of a cylinder capacity exceeding 1 500 cm<sup>3</sup> but not exceeding 2 500 cm<sup>3</sup>:</b>	
126.03.23	8703.32.90	Other	(See Note 2 to this Part)
<b>126.03</b>	<b>8703.33</b>	<b>Of a cylinder capacity exceeding 2 500 cm<sup>3</sup>:</b>	
126.03.25	8703.33.90	Other	(See Note 2 to this Part)
<b>126.03</b>	<b>8703.90</b>	<b>Other:</b>	
126.03.26	8703.90.29	Electric vehicles	(See Note 2 to this Part)
126.03.27	8703.90.90	Other	(See Note 2 to this Part)

By the substitution of tariff items in Section B to Part 2 of Schedule No. 1 of the following: (continued)

Tariff Item	Tariff Subheading	Article Description	Rate of Excise Duty
<b>126.04</b>	<b>87.04</b>	<b>Motor vehicles for the transport of goods:</b>	
<b>126.04</b>	<b>8704.2</b>	<b>Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel):</b>	
<b>126.04</b>	<b>8704.21</b>	<b>G.V.M. not exceeding 5 t:</b>	
126.04.01	8704.21.70	Other, of a vehicle mass not exceeding 600 kg	(See Note 2 to this Part)
126.04.03	8704.21.81	Other, double-cab, of a vehicle mass not exceeding 2 000 kg or a G.V.M. not exceeding 3 500 kg, or of a mass not exceeding 1 600 kg or a G.V.M. not exceeding 3 500 kg per chassis fitted with a cab	(See Note 2 to this Part)
126.04.05	8704.21.83	Other (excluding double-cab), of a vehicle mass not exceeding 2 000 kg or a G.V.M. not exceeding 3 500 kg, or of a mass not exceeding 1 600 kg or a G.V.M. not exceeding 3 500 kg per chassis fitted with a cab	(See Note 2 to this Part)
<b>126.04</b>	<b>8704.3</b>	<b>Other, with spark-ignition internal combustion piston engine:</b>	
<b>126.04</b>	<b>8704.31</b>	<b>G.V.M. not exceeding 5 t:</b>	
126.04.07	8704.31.50	Three-wheeled vehicles with motorcycle type steering systems and engines of a cylinder capacity not exceeding 550 cm <sup>3</sup> , and equipped with motor vehicle type differentials and reverse gears	(See Note 2 to this Part)
126.04.09	8704.31.70	Other (excluding off-the-road logging trucks and three-wheeled vehicles) of a vehicle mass not exceeding 600 kg	(See Note 2 to this Part)
126.04.11	8704.31.81	Other, double-cab, of a vehicle mass not exceeding 2 000 kg or a G.V.M. not exceeding 3 500 kg, or of a mass not exceeding 1 600 kg or a G.V.M. not exceeding 3 500 kg per chassis fitted with a cab	(See Note 2 to this Part)
126.04.13	8704.31.83	Other (excluding double-cab), of a vehicle mass not exceeding 2 000 kg or a G.V.M. not exceeding 3 500 kg, or of a mass not exceeding 1 600 kg or a G.V.M. not exceeding 3 500 kg per chassis fitted with a cab	(See Note 2 to this Part)
<b>126.04</b>	<b>8704.90</b>	<b>Other:</b>	
126.04.15	8704.90.05	Golf carts, pedestrian type	(See Note 2 to this Part)
126.04.16	8704.90.40	Electric vehicles, of a mass not exceeding 2 000 kg or a G.V.M. not exceeding 3 500 kg, or of a mass not exceeding 1 600 kg or a G.V.M. not exceeding 3 500 kg per chassis fitted with a cab	(See Note 2 to this Part)
126.04.17	8704.90.81	Other, double-cab, of a vehicle mass not exceeding 2 000 kg or a G.V.M. not exceeding 3 500 kg, or of a mass not exceeding 1 600 kg or a G.V.M. not exceeding 3 500 kg per chassis fitted with a cab	(See Note 2 to this Part)
126.04.19	8704.90.83	Other (excluding double-cab), of a vehicle mass not exceeding 2 000 kg or a G.V.M. not exceeding 3 500 kg, or of a mass not exceeding 1 600 kg or a G.V.M. not exceeding 3 500 kg per chassis fitted with a cab	(See Note 2 to this Part)
<b>126.05</b>	<b>87.06</b>	<b>Chassis fitted with engines, for the motor vehicles of headings 87.01 to 87.05:</b>	
126.05.01	8706.00.15	Other, of a vehicle mass not exceeding 1 600 kg or of a G.V.M. not exceeding 3 500 kg	(See Note 2 to this Part)
<b>126.10</b>	<b>87.11</b>	<b>Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without sidecars; sidecars:</b>	
<b>126.10</b>	<b>8711.20</b>	<b>With reciprocating internal combustion piston engine of a cylinder capacity exceeding 50 cm<sup>3</sup> but not exceeding 250 cm<sup>3</sup>:</b>	
126.10.01	8711.20.90	Other	5%
126.10.03	8711.30	With reciprocating internal combustion piston engine of a cylinder capacity exceeding 250 cm <sup>3</sup> but not exceeding 500 cm <sup>3</sup>	5%
126.10.05	8711.40	With reciprocating internal combustion piston engine of a cylinder capacity exceeding 500 cm <sup>3</sup> but not exceeding 800 cm <sup>3</sup>	5%
126.10.07	8711.50	With reciprocating internal combustion piston engine of a cylinder capacity exceeding 800 cm <sup>3</sup>	7%

By the substitution of tariff items in Section B to Part 2 of Schedule No. 1 of the following: (continued)

Tariff Item	Tariff Subheading	Article Description	Rate of Excise Duty
<b>126.10</b>	<b>87.11.90</b>	<b>Other:</b>	
126.10.09	8711.90.20	Other, of a cylinder capacity of 200 cm <sup>3</sup> or more but not exceeding 800 cm <sup>3</sup>	5%
126.10.11	8711.90.30	Other, of a cylinder capacity exceeding 800 cm <sup>3</sup>	7%
<b>126.20</b>	<b>89.03</b>	<b>Yachts and other vessels for pleasure or sports; rowing boats and canoes:</b>	
<b>126.20</b>	<b>8903.99</b>	<b>Other:</b>	
126.20.01	8903.99.10	Water scooters and the like	7%
<b>129.10</b>	<b>93.02</b>	<b>Revolvers and pistols (excluding those of heading 93.03 or 93.04):</b>	
129.10.01	9302.00.10	Revolvers	7%
<b>129.10</b>	<b>9302.00.2</b>	<b>Pistols, single barrel:</b>	
129.10.03	9302.00.25	Other, semi-automatic	7%
129.10.05	9302.00.29	Other	7%
<b>129.10</b>	<b>9302.00.3</b>	<b>Pistols, multiple barrel:</b>	
129.10.07	9302.00.39	Other	7%
<b>129.15</b>	<b>93.03</b>	<b>Other firearms and similar devices which operate by the firing of an explosive charge (for example, sporting shotguns and rifles, muzzle-loading firearms, very pistols and other devices designed to project only signal flares, pistols and revolvers for firing blank ammunition, captive-bolt humane killers, line-throwing guns):</b>	
129.15.01	9303.10	Muzzle-loading firearms	7%
<b>129.15</b>	<b>9303.20</b>	<b>Other sporting, hunting or target-shooting shotguns, including combination shotgun-rifles:</b>	
<b>129.15</b>	<b>9303.20.1</b>	<b>Shotguns, single barrel:</b>	
129.15.03	9303.20.11	Pump-action	7%
129.15.05	9303.20.12	Semi-automatic	7%
129.15.07	9303.20.13	Other	7%
129.15.09	9303.20.20	Shotguns, multiple barrel, including combination guns	7%
<b>129.15</b>	<b>9303.30</b>	<b>Other sporting, hunting or target-shooting rifles:</b>	
129.15.11	9303.30.10	Single-shot	7%
129.15.13	9303.30.20	Semi-automatic	7%
129.15.15	9303.30.90	Other	7%
<b>129.20</b>	<b>93.04</b>	<b>Other arms (for example, spring, air or gas guns and pistols, truncheons) (excluding those of heading 93.07):</b>	
129.20.01	9304.00.20	Other spring, air or gas guns or pistols	7%
<b>130.10</b>	<b>95.04</b>	<b>Articles for funfair, table or parlour games, including pintables, billiards, special tables for casino games and automatic bowling alley equipment:</b>	
<b>130.10</b>	<b>9504.30</b>	<b>Other games, operated by coins, banknotes, bank cards, tokens or by other means of payment (excluding bowling alley equipment):</b>	

By the substitution of tariff items in Section B to Part 2 of Schedule No. 1 of the following: (continued)

Tariff Item	Tariff Subheading	Article Description	Rate of Excise Duty
130.10.03	9504.30.10	Games of skill or chance	7%
<b>130.10</b>	<b>9504.50</b>	<b>Video game consoles and machines, other than those of subheading 9504.30:</b>	
130.10.05	9504.50.10	Of a kind used with television receivers	7%
<b>130.15</b>	<b>95.06</b>	<b>Articles and equipment for general physical exercise, gymnastics, athletics, other sports (including table-tennis) or outdoor games, not specified or included elsewhere in this Chapter; swimming pools and paddling pools:</b>	
<b>130.15</b>	<b>9506.3</b>	<b>Golf clubs and other golf equipment:</b>	
130.15.01	9506.32	Balls	7%