ANGUILLA

REVISED STATUTES OF ANGUILLA

CHAPTER E67

EXCISE TAX ACT

Showing the Law as at 31 December 2022

This Edition was prepared under the authority of the Revised Statutes and Regulations Act, R.S.A. c. R55 by the Attorney General as Law Revision Commissioner.

This Edition revises Act 7/2022, in force 27 September 2022

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EXCISE TAX ACT

TABLE OF CONTENTS

SECTION

1. Interpretation
2. Imposition of excise tax
3. Value and quantity of excisable goods
4. Payment of excise tax by importers
5. Refund for overpayments
6. Refunds of excise tax paid on re-exports
7. Refund procedures
8. Concomitant reduction in excise tax
9. House of Assembly may reduce or exempt excise tax for specified person
10. Debt due to the Crown
11. Regulations
12. Citation

SCHEDULE 1: Excisable Goods
SCHEDULE 2: Non-Excisable Goods

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EXCISE TAX ACT

Interpretation

1. (1) In this Act—

"Comptroller" means the Comptroller of Customs in the Customs Act;

"excisable goods" means goods that are—

(a) specified in the second column of Schedule 1; and

(b) not exempt goods;

"exempt goods" means goods that are—

(a) specified in Schedule 2; or

(b) specified to be exempt goods under this Act.

(2) This Act shall be administered by the Comptroller and shall be read together with the Customs Act and where this Act is silent the provisions of the Customs Act apply.

Imposition of excise tax

2. (1) Excise tax is imposed at the rates specified in the third column of Schedule 1 on excisable goods imported into Anguilla.

(2) The excise tax imposed under subsection (1) must be paid by the person who enters the goods for home use to the Comptroller at the time and in the manner specified in section 4.

(3) This Act applies to excisable goods imported into Anguilla only if the goods—

(a) are imported on or after 27 September 2022; or

(b) were imported before 27 September 2022 but are entered for home use on or after that date.

Value and quantity of excisable goods

3. (1) Where—

(a) the third column of Schedule 1 specifies a rate of excise tax payable by reference to a quantity measured by volume or weight;

(b) goods are imported or removed from a warehouse in a container intended for sale with, or of a kind usually sold with, the goods in a retail sale; and

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(c) the container is marked, labelled, or commonly sold as containing, or commonly reputed to contain, a specific quantity of such goods;

the container is deemed to contain not less than that specific quantity for the purpose of determining the excise tax payable in respect of the goods.

(2) Where the third column of Schedule 1 specifies a rate of excise tax payable by reference to the value of excisable goods, the value of the goods is, if the goods are imported, the sum of—

(a) the value of the goods determined under the Customs Act for the purpose of assessing import duty on the goods at *ad valorem* rates, whether or not such import duty is payable on the goods; and

(b) to the extent that they are not included in paragraph (a), the amount of any import duties and customs service fees payable on the entry of the goods into Anguilla.

Payment of excise tax by importers

4. The excise tax payable under section 2 in relation to excisable goods imported into Anguilla must be paid to the Comptroller before the goods are entered for home use.

Refund for overpayments

5. Where a person paid excise tax in an amount that exceeds the amount that was payable, the person is entitled to a refund of the excess paid if the person applies for a refund within 12 months from the end of the month in which the goods were entered for home use.

Refunds of excise tax paid on re-exports

6. A person who imported excisable goods is entitled to a refund of the excise tax paid when the goods were entered for home use if—

(a) the person, within 6 months from the date of importation, exports those goods or puts them on board a ship or aircraft for use as stores;

(b) the goods are in compliance with the conditions for payment of a drawback of duties under the Customs Act; and

(c) the person applies to the Comptroller for the refund within 6 calendar months from the date on which the goods were exported or put on board the ship or aircraft.

Refund procedures

7. (1) An application for a refund of excise tax must be made to the Comptroller in the prescribed manner.

(2) Where an application made for a refund has been approved by the Comptroller, it must be paid within 6 months from the date on which the application was filed.

(3) Before paying any refund, the Comptroller must first deduct any excise tax, duties, penalties and any other taxes, including any repealed taxes, payable by the person.

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Concomitant reduction in excise tax

8. In relation to any memorandum of understanding or memorandum of agreement signed by the Government before 31 October 2019, where a reduction or exemption in "customs duties" is granted, it shall include a reduction in or exemption from excise tax on excisable goods.

House of Assembly may reduce or exempt excise tax for specified person

9. (1) The House of Assembly may by resolution reduce the excise tax on excisable goods or may exempt from excise tax any excisable goods imported into Anguilla by a specified person, and may make the reduction or exemption subject to such conditions, including conditions on the importation, use or disposal of the goods, as may be specified in the resolution.

(2) Unless otherwise provided, any resolution passed under this section shall take effect and come into operation on the day such resolution is passed.

(3) Notwithstanding subsection (1), no resolution under that subsection in relation to excisable goods imported into Anguilla by a person shall be introduced into the House unless the specified person has been issued a valid certificate of good standing pursuant to the Inland Revenue Department Act.

(4) A recital in a resolution to the effect that, before the resolution was introduced into the House, a certificate of good standing that had not expired or been cancelled was produced to the Minister of Finance in relation to the person who imported the specified goods is conclusive evidence for all purposes of the facts set out in the recital.

Debt due to the Crown

10. (1) Any excise tax imposed on any person under this Act—

(a) is, when it becomes payable, recoverable as a debt owing to the Crown; and

(b) may be sued for and recovered in a court of competent jurisdiction by the Crown with full costs of the suit payable by that person.

(2) In any suit under subsection (1), the production of a certificate signed by the Comptroller stating—

(a) the name and address of the person who is the defendant in the suit; and

(b) the amount of excise tax due and payable by the person;

shall be conclusive evidence that that amount is payable by and due from the person.

Regulations

11. (1) The Governor in Council may make regulations for any matter that—

(a) this Act requires or allows to be prescribed by regulations; or

(b) is necessary or convenient to be prescribed in order to better carry out or give effect to the purposes of the Act.

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(2) Without limiting the generality of subsection (1), such Regulations may provide for—

(a) transitional or saving provisions consequent on the coming into force of the Act or on any change in the rates of excise tax set out in Schedule 1;

(b) the remedy of any deficiency in this Act arising from the absence or insufficiency of provisions to deal with anything that is necessary to give effect to the Act;

(c) the temporary reduction or waiver of the payment of excise tax;

(d) the remission of the excise tax due but not collected; and

(e) penalties for the contravention of any provision in the Regulations.

(3) The Governor in Council may, by order published in the *Gazette* and approved by affirmative resolution of the Parliament, amend Schedules 1 and 2 to this Act.

Citation

12. This Act may be cited as the Excise Tax Act, Revised Statutes of Anguilla, Chapter E67.

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SCHEDULE 1

(Sections 1, 2, 3 and 11)

EXCISABLE GOODS

CHAPTER 17

SUGARS AND SUGAR CONFECTIONERY

H.S Code		**Description**	Excise Rates
17.04		**Sugar confectionery (including white chocolate), not containing cocoa**	
1704.10	00	- Chewing gum, whether or not sugar-coated	19%
		- Other	
1704.90	90	- - - Other	19%

CHAPTER 18

COCOA AND COCOA PRODUCTS

H.S Codes		**Description**	Excise Rates
18.06		**Chocolate and other food preparations containing cocoa**	
1806.10	00	- Cocoa powder, containing added sugar or other sweetening matter	9%
1806.20	00	- Other preparations in blocks, slabs or bars weighing more than 2 kg or in liquid, paste, powder, granular or other bulk form in containers or immediate packings, of a content exceeding 2 kg	19%
		- Other, in blocks, slabs or bars:	
1806.31	00	- - Filled	19%
1806.32	00	- - Not filled	19%
1806.90	00	- Other	19%

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CHAPTER 22

BEVERAGES, SPIRITS AND VINEGAR

H.S Codes		**Description**	Excise Rates
2203.00	**00**	**Beer made from malt.**	
2203.00	10	- - - Beer	19%
2203.00	20	- - - Stout	19%
2203.00	90	- - - Other	19%
22.04		**Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09.**	
2204.10	00	- Sparkling wine	8%
		- Other wine; grape must with fermentation prevented or arrested by the addition of alcohol:	
2204.21	00	- - In containers holding 2 litres or less	8%
2204.22	00	- - In containers holding more than 2 litres but not more than 10 litres	8%
2204.29	00	- - Other:	
2204.29	10	- - - Grape must with fermentation prevented or arrested by the addition of alcohol	8%
2204.29	90	- - - Other	8%
2204.30	00	- - Other grape must	8%
22.05		**Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances**	
2205.10	00	- In containers holding 2 litres or less	8%
2205.90	00	- Other	8%
2206.00	**00**	**Other fermented beverages (for example, cider, perry, mead, saké); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included**	
2206.00	10	- - - Shandy	8%
2206.00	90	- - - Other	8%
22.08		**Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol; spirits, liqueurs and other spirituous beverages**	
		- Spirits obtained by distilling grape wine or grape marc:	
2208.20	10	- - - Brandy, in bottles of a strength not exceeding 46% vol	$4.00
2208.20	90	- - - Other	$4.00
		- Whiskies:	
2208.30	10	- - - In bottles of a strength not exceeding 46% vol	$4.00
2208.30	90	- - - Other	$4.00

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H.S Codes		**Description**	Excise Rates
		- Rum and other spirits obtained by distilling fermented sugarcane products:	
2208.40	10	- - - In bottles of a strength not exceeding 46% vol	$4.00
2208.40	90	- - - Other	$4.00
		- Gin and Geneva:	
2208.50	10	- - - In bottles of a strength not exceeding 46% vol	$4.00
2208.50	90	- - - Other	$4.00
2208.60	00	- Vodka	$4.00
2208.70	00	- Liqueurs and cordials	$4.00
2208.90	00	- Other	$4.00

CHAPTER 24

TOBACCO AND MANUFACTURED TOBACCO PRODUCTS

H.S Code		**Description**	Excise Rates
24.01		**Unmanufactured tobacco; tobacco refuse**	
2401.10	00	Tobacco, not stemmed/stripped	19%
2401.20	00	Tobacco, partly or wholly stemmed/stripped	19%
2401.30	00	Tobacco refuse	19%
24.02		**Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes**	
2402.10	00	- Cigars, cheroots and cigarillos, containing tobacco	19%
2402.20	00	- Cigarettes containing tobacco	19%
2402.90	00	- Other	19%
24.03		**Other manufactured tobacco and manufactured tobacco substitutes; "homogenised" or "reconstituted" tobacco; tobacco extracts and essences**	
		- Smoking tobacco, whether or not containing tobacco substitutes in any proportion	
2403.11	00	- - Water pipe tobacco specified in Subheading Note 1 to this Chapter	19%
2403.19	00	- - Other	19%
		- Other:	
2403.91	00	- - "Homogenised" or "reconstituted" tobacco	19%
2403.99	00	- - Other:	
2403.99	10	- - - Snuff	19%

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2403.99	90	- - - Other	19%
24.04		**Products containing tobacco, reconstituted tobacco, nicotine, or tobacco or nicotine substitutes intended for inhalation without combustion; other nicotine containing products intended for the intake of nicotine into the human body**	
		- Products intended for inhalation without combustion:	
2404.11	00	- - Containing tobacco or reconstituted tobacco	19%
2404.12	00	- - Other containing nicotine	19%
2404.19		- - Other	19%
		- Other	
2404.91	00	- - For oral application	19%
2404.92	00	- - For transdermal application	19%
2404.99	00	- - Other	19%

CHAPTER 25

SALT, SULPHUR, EARTHS AND STONE, PLASTERING MATERIALS, LIME AND CEMENT

H.S Code		**Description**	Excise Rates
25.23		**Portland cement, aluminous cement, slag cement, supersulphate cement and similar hydraulic cements, whether or not coloured or in the form of clinkers**	
2523.10	00	- Cement clinkers	$0.05
		- Portland cement:	
2523.21	00	- - White cement, whether or not artificially coloured	$0.05
		- - Other:	
2523.29	10	- - - Building cement (grey)	$0.05
2523.29	20	- - - Oilwell cement	$0.05
2523.29	90	- - - Other	$0.05
2523.30	00	- Aluminous cement	$0.05
2523.90	00	- Other hydraulic cements	$0.05

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CHAPTER 27

MINERAL FUELS, MINERAL OILS AND PRODUCTS OF THEIR DISTILLATION; BITUMINOUS SUBSTANCES; MINERAL WAXES

H.S Code		**Description**	Excise Rates
27.10		**Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations; waste oils**	
		- Petroleum oils and oils obtained from bituminous minerals (other than crude) and preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations, other than those containing biodiesel and other than waste oils:	
		- - Light oils and preparations:	
		- Aviation Spirit:	
2710.12	11	- - - Aviation Spirit of 100 octane and over	1%
2710.12	12	- - - Aviation Spirit under 100 octane	1%
2710.12	20	- - - Motor Spirit (gasoline)	$0.35
2710.12	30	- - - Spirit type (gasoline type) jet fuel	1%
2710.12	90	- - Other:	1%
2710.19	00	- - Other	
2710.19	10	- - - Kerosene:	
2710.19	11	- - - - Kerosene type jet fuel	1%
2710.19	12	- - - - Illuminating kerosene	1%
2710.19	20	- - - - Vapourising oil or white spirit	5%
2710.19	30	- - - Diesel oil	$0.04
2710.19	40	- - - - Gas oils (other than diesel oil)	$0.04
2710.19	50	- - - - Bunker C fuel oil	$0.04
2710.19	60	- - - - Partly refined petroleum, including topped crudes	5%
		- - - Lubricating oil base stocks, lubricating oils greases	
2710.19	71	- - - Lubricating oil base stock (Paraffinic type)	5%
2710.19	72	- - - Other lubricating oil base stock	5%
2710.19	73	- - - Lubricating oils	5%
2710.19	74	- - - Lubricating greases	5%
2710.19	75	- - - Hydraulic brake fluids and other prepared liquids for hydraulic transmission	5%

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H.S Code		**Description**	Excise Rates
2710.19	76	- - - Transformer oil	5%
2710.19	77	- - - Circuit breaker oil	5%
2710.19	78	- - - Cleansing, cutting and mould release oils	5%
2710.19	79	Other	5%
2710.19	90	Other	5%
2710.20	00	- Petroleum oils and oils obtained from bituminous minerals (other than crude) and preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations, containing biodiesel, other than waste oils:	
2710.20	10	- - - Motor spirit (gasoline)	5%
2710.20	20	- - - Kerosene, including kerosene-type jet fuel	5%
2710.20	30	- - - Lubricating oils	5%
2710.20	40	- - - Fuel oils	5%
2710.20	50	- - - Diesel oils	5%
2710.20	90	- - - Other	5%
		- Waste oils:	
2710.91	00	- - Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)	5%
2710.99	00	- - Other	5%
27.11		**Petroleum gases and other gaseous hydrocarbons.**	
		- Liquefied:	
2711.11	00	- - Natural gas	6%
2711.12	00	- - Propane	6%
2711.13	00	- - Butanes	6%
2711.14	00	- - Ethylene, propylene, butylene and butadiene	6%
2711.19	00	- - Other	6%

CHAPTER 39

PLASTICS AND ARTICLES THEREOF

H.S Code		**Description**	Excise Rates
3925.30	00	- Shutters, blinds (including Venetian blinds) and similar articles and parts thereof	
Ex. 3925.30	00	- Hurricane shutters (plastic)	1%

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CHAPTER 40

RUBBER AND ARTICLES THEREOF

H.S Code		**Description**	Excise Rates
40.11		**New pneumatic tyres, of rubber**	
4011.10	00	- Of a kind used on motor cars (including station wagons and racing cars)	5%
4011.20	00	- Of a kind used on buses or lorries	5%
4011.30	00	- Of a kind used on aircraft	5%
4011.40	00	- Of a kind used on motorcycles	5%
4011.50	00	- Of a kind used on bicycles	5%
4011.70	00	- Of a kind used on agricultural or forestry vehicles and machines	5%
4011.80	00	- Of a kind used on construction, mining or industrial handling vehicles and machines	5%
4011.90	00	- Other	5%
40.12		**Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, tyre treads and tyre flaps, of rubber.**	
		- Retreaded tyres:	
4012.11	00	- - Of a kind used on motor cars (including station wagons and racing cars)	5%
4012.12	00	- - Of a kind used on buses or lorries	5%
4012.13	00	- - Of a kind used on aircraft	5%
4012.19	00	- - Other	5%
		- Used pneumatic tyres:	
4012.20	10	- - - For retreading and remoulding	5%
4012.20	90	- - - Other	5%
4012.90	00	- Other	5%

CHAPTER 44

WOOD AND ARTICLES OF WOOD; WOOD CHARCOAL

H.S Code		**Description**	Excise Rates
4418.40	00	- Shuttering for concrete constructional work	
Ex. 4418.40	00	[10] - Hurricane shutters (wooden)	1%

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CHAPTER 59

IMPREGNATED, COATED, COVERED OR LAMINATED TEXTILE FABRICS; TEXTILE ARTICLES OF A KIND SUITABLE FOR INDUSTRIAL USE

H.S Code		**Description**	Excise Rates
59.03		**Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading 59.02**	
5903.90	00	[10] – Other	
Ex. 5903.90	00	[20] – Hurricane shutters (textile)	1%

CHAPTER 68

ARTICLES OF STONE, PLASTER, CEMENT, ASBESTOS, MICA OR SIMILAR MATERIALS

H.S Code		**Description**	Excise Rates
68.10		**Articles of cement, of concrete or of artificial stone, whether or not reinforced**	
		- Tiles, flagstones, bricks and similar articles:	
6810.11	00	- - Building blocks and bricks	
Ex. 6810.11	00	[10] Concrete blocks 4”	$0.30 Per block
Ex. 6810.11	00	[20] Concrete blocks 6”	$0.35 Per block
Ex. 6810.11	00	[30] Concrete blocks 8”	$0.40 Per block
Ex. 6810.11	00	[40] Other concrete blocks; special designs	$0.40 Per block
Ex. 6810.11	00	[90] Other	$0.40 Per block

CHAPTER 73

ARTICLES OF IRON OR STEEL

H.S Code		**Description**	Excise Rates
7308.40	00	- Equipment for scaffolding, shuttering, propping or pit-propping	
Ex. 7308.40	00	[10] - - Hurricane shutters (Iron/Steel)	1%

CHAPTER 76

ALUMINIUM AND ARTICLES THEREOF

H.S Code		**Description**	Excise Rates
7610.90	90	- - - Other	
Ex. 7610.90	90	- - - Hurricane shutters (Aluminium)	1%

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CHAPTER 85

ELECTRICAL MACHINERY AND EQUIPMENT AND PARTS THEREOF; SOUND RECORDERS AND REPRODUCERS, TELEVISION IMAGE AND SOUND RECORDERS AND REPRODUCERS, AND PARTS AND ACCESSORIES OF SUCH ARTICLES

H.S Code		**Description**	Excise Rates
85.39		**Electrical filament or discharge lamps, including sealed beam lamp units and ultra-violet or infra-red lamps; arc-lamps; light-emitting diode (LED) lamps**	
8539.10	00	- Sealed beam lamp units	9%
		- Other filament lamps, excluding ultra-violet or infra-red lamps:	
8539.21	00	- - Tungsten halogen	9%
8539.22	00	- - Other, of a power not exceeding 200W and for a voltage exceeding 100V	9%
8539.29	00	- - Other	9%
		- Discharge lamps, other than ultra-violet lamps:	
8539.31	00	- - Fluorescent, hot cathode	9%
8539.32	00	- - Mercury or sodium vapour lamps; metal halide lamps	9%
8539.39	00	- - Other	9%
		- Ultra-violet or infra-red lamps; arc-lamps:	
8539.41	00	- - Arc-lamps	9%
8539.49	00	- - Other	9%
8539.90	00	- Parts	9%

CHAPTER 87

VEHICLES OTHER THAN RAILWAY OR TRAMWAY ROLLING-STOCK, AND PARTS AND ACCESSORIES THEREOF

H.S Code		**Description**	Excise Rates
87.02		**Motor vehicles for the transport of ten or more persons, including the driver**	
8702.10	00	- With only compression ignition internal combustion piston engine (diesel or semi-diesel):	
		- - Completely knocked down for assembly in plants approved for the purpose by the Competent Authority:	
8702.10	11	- - - Coaches, buses and mini-buses, of a seating capacity not exceeding 21 persons (including the driver)	9%
8702.10	12	- - - Coaches, buses and mini-buses, of a seating capacity exceeding 21 persons but not exceeding 29 persons (including the driver)	9%

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H.S Code		**Description**	Excise Rates
8702.10	13	- - - Coaches, buses and mini-buses, of a seating capacity exceeding 29 persons (including the driver)	9%
8702.10	19	- - - Other	9%
		- - Other:	
8702.10	21	- - - Coaches, buses and mini-buses, of a seating capacity not exceeding 21 persons (including the driver)	9%
8702.10	22	- - - Coaches, buses and mini-buses, of a seating capacity exceeding 21 persons but not exceeding 29 persons (including the driver)	9%
8702.10	23	- - - Coaches, buses and mini-buses, of a seating capacity exceeding 29 persons (including the driver)	9%
8702.10	29	- - - Other	9%
		- With both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion	
		- - Completely knocked down for assembly in plants approved for the purpose by the Competent Authority:	
8702.20	11	- - - Coaches, buses and mini-buses, of a seating capacity not exceeding 21 persons (including the driver)	9%
8702.20	12	- - - Coaches, buses and mini-buses, of a seating capacity exceeding 21 persons but not exceeding 29 persons (including the driver)	9%
8702.20	13	- - - Coaches, buses and mini-buses, of a seating capacity exceeding 29 persons (including the driver)	9%
8702.20	19	- - - Other	9%
		- - - Other:	
8702.20	21	- - - Coaches, buses and mini-buses, of a seating capacity not exceeding 21 persons (including the driver)	9%
8702.20	22	- - - Coaches, buses and mini-buses, of a seating capacity exceeding 21 persons but not exceeding 29 persons (including the driver)	9%
8702.20	23	- - - Coaches, buses and mini-buses, of a seating capacity exceeding 29 persons (including the driver)	9%
8702.20	29	- - - Other	9%
		- With both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion	
		- - Completely knocked down for assembly in plants approved for the purpose by the Competent Authority:	
8702.30	11	- - - Coaches, buses and mini-buses, of a seating capacity not exceeding 21 persons (including the driver)	9%
8702.30	12	- - - Coaches, buses and mini-buses, of a seating capacity exceeding 21 persons but not exceeding 29 persons (including the driver)	9%
8702.30	13	- - - Coaches, buses and mini-buses, of a seating capacity exceeding 29 persons (including the driver)	9%
8702.30	19	- - - Other	9%

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H.S Code		**Description**	Excise Rates
		- - Other:	
8702.30	21	- - - Coaches, buses and mini-buses, of a seating capacity not exceeding 21 persons (including the driver)	9%
8702.30	22	- - - Coaches, buses and mini-buses, of a seating capacity exceeding 21 persons but not exceeding 29 persons (including the driver)	9%
8702.30	23	- - - Coaches, buses and mini-buses, of a seating capacity exceeding 29 persons (including the driver)	9%
8702.30	29	- - - Other	9%
		- With only electric motor for propulsion	
		- - Completely knocked down for assembly in plants approved for the purpose by the Competent Authority:	
8702.40	11	- - - Coaches, buses and mini-buses, of a seating capacity not exceeding 21 persons (including the driver)	9%
8702.40	12	- - - Coaches, buses and mini-buses, of a seating capacity exceeding 21 persons but not exceeding 29 persons (including the driver)	9%
8702.40	13	- - - Coaches, buses and mini-buses, of a seating capacity exceeding 29 persons (including the driver)	9%
8702.40	19	- - - Other	9%
		- - Other:	
8702.40	21	- - - Coaches, buses and mini-buses, of a seating capacity not exceeding 21 persons (including the driver)	9%
8702.40	22	- - - Coaches, buses and mini-buses, of a seating capacity exceeding 21 persons but not exceeding 29 persons (including the driver)	9%
8702.40	23	- - - Coaches, buses and mini-buses, of a seating capacity exceeding 29 persons (including the driver)	9%
8702.40	29	- - - Other	9%
		- Other:	
		- - Completely knocked down for assembly in plants approved for the purpose by the Competent Authority:	
8702.90	11	- - - Coaches, buses and mini-buses, of a seating capacity not exceeding 21 persons (including the driver)	9%
8702.90	12	- - - Coaches, buses and mini-buses, of a seating capacity exceeding 21 persons but not exceeding 29 persons (including the driver)	9%
8702.90	13	- - - Coaches, buses and mini-buses, of a seating capacity exceeding 29 persons (including the driver)	9%
8702.90	19	- - - Other	9%
		- - Other:	
8702.90	21	- - - Coaches, buses and mini-buses, of a seating capacity not exceeding 21 persons (including the driver)	9%

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H.S Code		**Description**	Excise Rates
8702.90	22	- - - Coaches, buses and mini-buses, of a seating capacity exceeding 21 persons but not exceeding 29 persons (including the driver)	9%
8702.90	23	- - - Coaches, buses and mini-buses, of a seating capacity exceeding 29 persons (including the driver)	9%
8702.90	29	- - - Other	9%
87.03		**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**	
8703.10	00	- Vehicles specially designed for travelling on snow; golf cars and similar vehicles	9%
		- Other vehicles, with only spark-ignition internal combustion reciprocating piston engine:	
		- - Of a cylinder capacity not exceeding 1,000 cc :	
8703.21	10	- - - Completely knocked down for assembly in plants approved for the purpose by the Competent Authority	9%
8703.21	90	- - - Other	9%
		- - Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc :	
8703.22	10	- - - Completely knocked down for assembly in plants approved for the purpose by the Competent Authority	9%
8703.22	90	- - - Other	9%
		- - Of a cylinder capacity exceeding 1,500 cc but not exceeding 3,000 cc :	
8703.23	10	- - - Completely knocked down for assembly in plants approved for the purpose by the Competent Authority	9%
8703.23	20	- - - Other, of a cylinder capacity exceeding 1,500 cc but not exceeding 1,599 cc	9%
8703.23	30	- - - Other, of a cylinder capacity exceeding 1,599 cc but not exceeding 1,800 cc	9%
8703.23	40	- - - Other, of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc	9%
8703.23	50	- - - Other, of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc	9%
8703.23	60	- - - Other, of a cylinder capacity exceeding 2,500 cc	9%
		- - Of a cylinder capacity exceeding 3,000 cc :	
8703.24	10	- - - Completely knocked down for assembly in plants approved for the purpose by the Competent Authority	9%
8703.24	90	- - - Other	9%
		- Other vehicles, with only compression-ignition internal combustion piston engine (diesel or semi-diesel):	

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H.S Code		**Description**	Excise Rates
8703.31	00	- - Of a cylinder capacity not exceeding 1,500 cc :	
8703.31	10	- - - Completely knocked down for assembly in plants approved for the purpose by the Competent Authority	9%
8703.31	90	- - - Other	9%
		- - Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,500 cc :	
8703.32	10	- - - Completely knocked down for assembly in plants approved for the purpose by the Competent Authority	9%
		- - Other	
8703.32	21	- - - Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,599 cc	9%
8703.32	22	- - - Of a cylinder capacity exceeding 1,599 cc but not exceeding 1,800 cc	9%
8703.32	23	- - - Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc	9%
8703.32	24	- - - Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc	9%
		- - - Other, of a cylinder capacity exceeding 2,500 cc	
8703.33	10	- - - Completely knocked down for assembly in plants approved for the purpose by the Competent Authority	9%
8703.33	90	- - - Other	9%
8703.90	00	- Other	9%
87.04		**Motor vehicles for the transport of goods**	
8704.10	00	- Dumpers designed for off-highway use	9%
		- Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel):	
		- - g.v.w. not exceeding 5 tonnes:	
8704.21	10	- - - Completely knocked down for assembly in plants approved for the purpose by the Competent Authority	9%
8704.21	90	- - - Other	9%
		- - g.v.w. exceeding 5 tonnes but not exceeding 20 tonnes:	
8704.22	10	- - - Completely knocked down for assembly in plants approved for the purpose by the Competent Authority	9%
8704.22	90	- - - Other	9%
8704.23	00	- - g.v.w. exceeding 20 tonnes:	
8704.23	10	- - - Completely knocked down for assembly in plants approved for the purpose by the Competent Authority	9%
8704.23	90	- - - Other	9%
		- Other, with only spark-ignition internal combustion piston engine:	
8704.31	00	- - g.v.w. not exceeding 5 tonnes:	

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H.S Code		**Description**	Excise Rates
8704.31	10	- - - Completely knocked down for assembly in plants approved for the purpose by the Competent Authority	9%
8704.31	90	- - - Other	9%
		- - g.v.w. exceeding 5 tonnes:	
8704.32	10	- - - Completely knocked down for assembly in plants approved for the purpose by the Competent Authority	9%
8704.32	90	- - - Other	9%
		Other, with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion :	
		- - g.v.w. not exceeding 5 tonnes:	
8704.41	10	- - - Completely knocked down for assembly in plants approved for the purpose by the Competent Authority	9%
8704.41	90	- - - Other	9%
		- - g.v.w. exceeding 5 tonnes but not exceeding 20 tonnes:	
8704.42	10	- - - Completely knocked down for assembly in plants approved for the purpose by the Competent Authority	9%
8704.42	90	- - - Other	9%
		- - g.v.w. exceeding 20 tonnes:	
8704.43	10	- - - Completely knocked down for assembly in plants approved for the purpose by the Competent Authority	9%
8704.43	90	- - - Other	9%
		- Other, with both spark-ignition internal combustion piston engine and electric motor as motors for propulsion:	
		- - g.v.w. not exceeding 5 tonnes:	
8704.51	10	- - - Completely knocked down for assembly in plants approved for the purpose by the Competent Authority	9%
8704.51	90	- - - Other	9%
		- - g.v.w. exceeding 5 tonnes:	
8704.52	10	- - - Completely knocked down for assembly in plants approved for the purpose by the Competent Authority	9%
8704.52	90	- - - Other	9%
		- Other with only electric motor for propulsion:	
8704.60	10	- - - Completely knocked down for assembly in plants approved for the purpose by the Competent Authority	9%
8704.60	90	- - - Other	9%
8704.90	00	- Other	9%
87.05		**Special purpose motor vehicles, other than those principally designed for the transport of persons or goods (for example, breakdown lorries, crane lorries, fire fighting vehicles, concrete-mixer lorries, road sweeper lorries, spraying lorries, mobile workshops, mobile radiological units)**	

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H.S Code		**Description**	Excise Rates
8705.10	00	- Crane lorries	9%
8705.20	00	- Mobile drilling derricks	9%
8705.30	00	- Fire fighting vehicles	9%
8705.40	00	- Concrete-mixer lorries	9%
8705.90	00	- Other	9%
8706.00	**00**	**Chassis fitted with engines for the motor vehicles of headings 87.01 to 87.05**	
8706.00	10	- - - For the assembly of coaches and buses	9%
8706.00	20	- - - For the motor vehicles of heading 87.01, 87.04 or 87.05	9%
8706.00	90	- - - Other	9%
87.07		**Bodies (including cabs), for the motor vehicles of headings 87.01 to 87.05**	
8707.10	00	- For the vehicles of heading 87.03	9%
		- Other:	
8707.90	10	- - - For coaches and bus bodies	9%
8707.90	90	- - - Other	9%
87.08		**Parts and accessories of the motor vehicles of headings 87.01 to 87.05**	
8708.10	00	- Bumpers and parts thereof	9%
		- Other parts and accessories of bodies (including cabs):	
8708.21	00	- - Safety seat-belts	9%
		- - Front windscreens (windshields), rear windows and other windows specified in Subheading Note 1 to this Chapter	
8708.22	10	- - - For tractors	9%
8708.22	90	- - - Other	9%
8708.29	00	- - Other	9%
		- - Mounted brake linings	
8708.30	00	- - Brakes, servo-brakes and parts thereof	
8708.30	11	- - - For tractors (mounted brake linings)	9%
8708.30	19	- - - Other (mounted brake lining for other vehicles)	9%
8708.30	91	- - - For tractors	9%
8708.30	99	- - - Other vehicles	9%
8708.40	00	- Gear boxes and parts thereof:	
8708.40	10	- - - For tractors	9%
8708.40	90	- - - Other	9%

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H.S Code		**Description**	Excise Rates
8708.50	00	- Drive-axles with differential, whether or not provided with other transmission components, and non-driving axles; parts thereof:	
8708.50	10	- - - For tractors	9%
8708.50	90	- - - Other	9%
		- Road wheels and parts and accessories thereof:	
8708.70	10	- - - For tractors	9%
8708.70	90	- - - Other	9%
		- Suspension systems and parts thereof (including shock-absorbers):	
8708.80	10	- - - For tractors	9%
8708.80	90	- - - Other	9%
		- Other parts and accessories:	
		- - Radiators and parts thereof:	
8708.91	10	- - - For tractors	9%
8708.91	90	- - - Other	9%
		- - Silencers (mufflers) and exhaust pipes; parts thereof:	
8708.92	10	- - - For tractors	9%
8708.92	90	- - - Other	9%
		- - Clutches and parts thereof:	
8708.93	10	- - - For tractors	9%
8708.93	90	- - - Other	9%
		- - Steering wheels, steering columns and steering boxes; parts thereof:	
8708.94	10	- - - For tractors	9%
8708.94	90	- - - Other	9%
8708.95	00	- - Safety airbags with inflator system; parts thereof:	9%
		- - Other	
8708.99	30	- - - Compressed Natural Gas (CNG) systems	9%
8708.99	40	- - - Other, for tractors	9%
8708.99	90	- - - Other	9%
87.09		**Work trucks, self-propelled, not fitted with lifting or handling equipment, of the type used in factories, warehouses, dock areas or airports for short distance transport of goods; tractors of the type used on railway station platforms; parts of the foregoing vehicles**	
		- Vehicles:	
8709.11	00	- - Electrical	9%
8709.19	00	- - Other	9%

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H.S Code		**Description**	Excise Rates
8709.90	00	- Parts	9%
8710.00	**00**	**Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles**	9%
87.11		**Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars**	
		- With reciprocating internal combustion piston engine of a cylinder capacity not exceeding 50 cc:	
8711.10	10	- - - For the transport of goods	9%
8711.10	90	- - - Other	9%
		- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 50 cc but not exceeding 250 cc:	
8711.20	10	- - - For the transport of goods	9%
8711.20	90	- - - Other	9%
8711.30	00	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 250 cc but not exceeding 500 cc:	
8711.30	10	- - - For the transport of goods	9%
8711.30	90	- - - Other	9%
		- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 500 cc but not exceeding 800 cc:	
8711.40	10	- - - For the transport of goods	9%
8711.40	90	- - - Other	9%
		- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 800 cc:	
8711.50	10	- - - For the transport of goods	9%
8711.50	90	- - - Other	9%
		- With electric motor for propulsion	
8711.60	10	- - - For the transport of goods	9%
8711.60	90	- - - Other	9%
8711.60	90	[10]--- Hoverboards	9%
		- Other:	
8711.90	10	- - - For the transport of goods	9%
8711.90	90	- - - Other	9%

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CHAPTER 89

SHIPS, BOATS AND FLOATING STRUCTURES

H.S Code		**Description**	Excise Rates
89.01		**Cruise ships, excursion boats, ferry-boats, cargo ships, barges and similar vessels for the transport of persons or goods**	
8901.10	00	Cruise ships, excursion boats and similar vessels principally designed for the transport of persons; ferry-boats of all kinds:	
8901.10	10	Vessels exceeding 708 cubic metres	1%
8901.10	90	Other	1%
		- Tankers:	
8901.20	10	- - - - Vessels exceeding 708 cubic metres	1%
8901.20	90	- - - - Other	1%
		- Refrigerated vessels, other than those of subheading 8901.20:	
8901.30	10	- - - - Vessels exceeding 708 cubic metres	1%
8901.30	90	- - - Other	1%
		- Other vessels for the transport of goods and other vessels for the transport of both persons and goods:	
8901.90	10	- - - Vessels exceeding 708 cubic metres	1%
8901.90	90	- - - Other	1%
89.02		**Fishing vessels; factory ships and other vessels for processing or preserving fishery products**	
8902.00	40	- - - Trawlers of any size	1%
8902.00	50	- - - Vessels exceeding 708 cubic metres other than trawlers	1%
8902.00	80	- - - Other fishing vessels	1%
8902.00	90	- - - Other	1%
89.03		**Yachts and other vessels for pleasure or sports; rowing boats and canoes**	
		Inflatable (including rigid hull and inflatable) boats:	
8903.11	00	- - Fitted or designed to be fitted with a motor, unladen (net) weight (excluding the motor) not exceeding 100 kg	6%
8903.12	00	- - Not designed for use with a motor and unladen (net) weight not exceeding 100 kg	6%
8903.19	00	- - Other	6%
		- Sailboats, with or without auxiliary motor	
8903.21	00	- - Of a length not exceeding 7.5 m	6%
8903.22	00	- - Of a length exceeding 7.5 m but not exceeding 24 m	6%
8903.23	00	- - Of a length exceeding 24 m	6%
		- Motorboats, other than outboard motorboats	6%
8903.31	00	- - Of a length not exceeding 7.5 m	6%
8903.32	00	- - Of a length exceeding 7.5 m but not exceeding 24 m	6%

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H.S Code		**Description**	Excise Rates
8903.33	00	- - Of a length exceeding 24 m	6%
		- Other	6%
8903.93	00	- - Of a length not exceeding 7.5 m	6%
8903.99	00	- - Other	6%
89.04	**00**	**Tugs and pusher craft**	1%
89.05		**Light-vessels, fire-floats, dredgers, floating cranes and other vessels the navigability of which is subsidiary to their main function; floating docks; floating or submersible drilling or production platforms**	
8905.10	00	- Dredgers	1%
8905.20	00	- Floating or submersible drilling or production platforms	1%
		- Other:	
8905.90	10	- - -House-boats	6%
8905.90	90	- - -Other	1%
89.06		**Other vessels, including warships and lifeboats other than rowing boats**	
8906.10	00	- Warships	1%
8906.90	00	- Other	1%
89.07		**Other floating structures (for example, rafts, tanks, coffer-dams, landing-stages, buoys and beacons)**	
8907.10	00	- Inflatable rafts	1%
		Other:	
8907.90	10	- - - Buoys and beacons	1%
8907.90	90	- - -Other	1%
8908.00	**00**	**Vessels and other floating structures for breaking up**	1%

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SCHEDULE 2

(Sections 1 and 11)

NON-EXCISABLE GOODS

The following goods are not excisable goods and the import or removal of such goods is therefore exempt from excise tax—

(a) Non-alcoholic beverages, including those described under Customs Tariff Heading 22.01, 22.02, 22.09;

(b) Alcohol and spirits described under Customs Tariff Heading 22.07.

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