



SAINT VINCENT AND THE GRENADINES

ACT NO. 20 OF 2022

I ASSENT

[L.S.]

SUSAN DOUGAN  
Governor-General  
28th November, 2022.

AN ACT to amend the Excise Tax Act, Chapter 430.

[ 29th November, 2022 ]

**BE IT ENACTED** by the King's Most Excellent Majesty, by and with the advice and consent of the House of Assembly of Saint Vincent and the Grenadines and by the authority of the same, as follows:

- |   |  |
|---|--|
| <p>1. (1) This Act may be cited as the Excise Tax (Amendment) Act, 2022.</p> <p>(2) Items 2 and 3 of the Schedule comes into force on the 1st day of January, 2023.</p>   | <p>Short title and commencement</p>          |
| <p>2. The amendment made by item 1 of the Schedule to this Act applies also to the goods listed in that item imported on or after the 15th day of November 2022 but before the commencement of item 1 where the tax is being paid on or after the commencement of item 1.</p> | <p>Application</p>                           |
| <p>3. The First and Second Schedules of the Excise Tax Act are amended in the manner set out in the Schedule.</p>   | <p>Amendment of Excise Tax Act, Cap. 430</p> |

**SCHEDULE****(section 3)****AMENDMENTS TO EXCISE TAX ACT, CHAPTER 430**

## 1. (1) In the First Schedule –

Delete from column headed “Rates”, the rates appearing opposite the listed goods and headings mentioned below and inserting in each case the rates appearing below under the column headed “Rates” –

<b>Headings</b>	<b>Description of Goods</b>	<b>Rates</b>
87.01	Tractors (other than tractors of heading 87.09).	
	Road tractors for semi-trailers:	
	With only compression-ignition internal combustion piston engine (diesel or semi-diesel)	35%
	With both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion	35%
	With both spark-ignition internal combustion piston engine and electric motor as motors for propulsion	35%
	With only electric motor for propulsion	35%
	Other	35%
87.02	Motor vehicles for the transport of ten or more persons, including the driver.	
	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:	

Headings	Description of Goods	Rates
	Coaches, buses and mini-buses, of a seating capacity not exceeding 21 persons (including the driver)	45%
	Coaches, buses and mini-buses, of a seating capacity exceeding 21 persons but not exceeding 29 persons (including the driver)	45%
	Coaches, buses and mini-buses, of a seating capacity exceeding 29 persons (including the driver)	45%
	Other	45%
	Other:	
	Coaches, buses and mini-buses, of a seating capacity not exceeding 21 persons (including the driver)	45%
	Coaches, buses and mini-buses, of a seating capacity exceeding 21 persons but not exceeding 29 persons (including the driver)	45%
	Coaches, buses and mini-buses, of a seating capacity exceeding 29 persons (including the driver)	45%
	Other	45%
	With both compression-ignition internal combustion piston engine (diesel or semidiesel) and electric motor as motors for propulsion:	
	Completely knocked down for assembly in plants approved for the purpose by the Competent Authority:	
	Coaches, buses and mini-buses, of a seating capacity not exceeding 21 persons (including the driver)	35%

Headings	Description of Goods	Rates
	Coaches, buses and mini-buses, of a seating capacity exceeding 21 persons but not exceeding 29 persons (including the driver)	35%
	Coaches, buses and mini-buses, of a seating capacity exceeding 29 persons (including the driver)	35%
	Other	35%
	Other:	
	Coaches, buses and mini-buses, of a seating capacity not exceeding 21 persons (including the driver)	35%
	Coaches, buses and mini-buses, of a seating capacity exceeding 21 persons but not exceeding 29 persons (including the driver)	35%
	Coaches, buses and mini-buses, of a seating capacity exceeding 29 persons (including the driver)	35%
	Other	35%
	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:	
	Coaches, buses and mini-buses, of a seating capacity not exceeding 21 persons (including the driver)	35%
	Coaches, buses and mini-buses, of a seating capacity exceeding 21 persons but not exceeding 29 persons (including the driver)	35%

Headings	Description of Goods	Rates
	Coaches, buses and mini-buses, of a seating capacity exceeding 29 persons (including the driver)	35%
	Other	35%
	Other:	
	Coaches, buses and mini-buses, of a seating capacity not exceeding 21 persons (including the driver)	35%
	Coaches, buses and mini-buses, of a seating capacity exceeding 21 persons but not exceeding 29 persons (including the driver)	35%
	Coaches, buses and mini-buses, of a seating capacity exceeding 29 persons (including the driver)	35%
	Other	35%
	With only electric motor for propulsion:	
	Completely knocked down for assembly in plants approved for the purpose by the Competent Authority:	
	Coaches, buses and mini-buses, of a seating capacity not exceeding 21 persons (including the driver)	35%
	Coaches, buses and mini-buses, of a seating capacity exceeding 21 persons but not exceeding 29 persons (including the driver)	35%
	Coaches, buses and mini-buses, of a seating capacity exceeding 29 persons (including the driver)	35%

<b>Headings</b>	<b>Description of Goods</b>	<b>Rates</b>
	Other	35%
	Other:	35%
	Coaches, buses and mini-buses, of a seating capacity not exceeding 21 persons (including the driver)	35%
	Coaches, buses and mini-buses, of a seating capacity exceeding 21 persons but not exceeding 29 persons (including the driver)	35%
	Coaches, buses and mini-buses, of a seating capacity exceeding 29 persons (including the driver)	35%
	Other	35%
	Other:	45%
	Completely knocked down for assembly in plants approved for the purpose by the Competent Authority:	
	Coaches, buses and mini-buses, of a seating capacity not exceeding 21 persons (including the driver)	45%
	Coaches, buses and mini-buses, of a seating capacity exceeding 21 persons but not exceeding 29 persons (including the driver)	45%
	Coaches, buses and mini-buses, of a seating capacity exceeding 29 persons (including the driver)	45%
	Other	45%

Headings	Description of Goods	Rates
	Other:	
	Coaches, buses and mini-buses, of a seating capacity not exceeding 21 persons (including the driver)	45%
	Coaches, buses and mini-buses, of a seating capacity exceeding 21 persons but not exceeding 29 persons (including the driver)	45%
	Coaches, buses and mini-buses, of a seating capacity exceeding 29 persons (including the driver)	45%
	Other	45%
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	45%
8703.20.00	Other vehicles, with only spark ignition internal combustion reciprocating piston engine:	
8703.21.00	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	25%
8703.21.90	Other	25%
8703.22.00	Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc:	

<b>Headings</b>	<b>Description of Goods</b>	<b>Rates</b>
8703.22.10	Completely knocked down for assembly in plants approved for the purpose by the Competent Authority	25%
8703.22.90	Other	25%
8703.23	Of a cylinder capacity exceeding 1,500 cc but not exceeding 3,000 cc:	
	Completely knocked down for assembly in plants approved for the purpose by the Competent Authority	25%
	of a cylinder capacity exceeding 1,500 cc but not exceeding 1,599 cc	25%
	of a cylinder capacity exceeding 1,599 cc but not exceeding 1,800 cc	30%
	of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc	30%
	of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc	30%
	of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	30%
	Other, of a cylinder capacity exceeding 1,500 cc but not exceeding 1,599 cc	25%
	Other, of a cylinder capacity exceeding 1,599 cc but not exceeding 1,800 cc	30%
	Other, of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc	30%



<b>Headings</b>	<b>Description of Goods</b>	<b>Rates</b>
	Other, of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc	30%
	Other, of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	30%
8703.24	Of a cylinder capacity exceeding 3,000 cc:	
	Completely knocked down for assembly in plants approved for the purpose by the Competent Authority	30%
	Other	30%
	Other vehicles, with only compression ignition internal combustion piston engine (diesel or semi diesel):	
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	25%
8703.31.90	Other	25%
8703.32	Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,500 cc:	
	Completely knocked down for assembly in plants approved for the purpose by the Competent Authority	25%
	Of a cylinder capacity exceeding 1,500cc but not exceeding 1,599cc	25%

Headings	Description of Goods	Rates
	Of a cylinder capacity exceeding 1,599cc but not exceeding 1,800cc	30%
	Of a cylinder capacity exceeding 1,800cc but not exceeding 2,000cc	30%
	Of a cylinder capacity exceeding 2,000cc but not exceeding 2,500cc	30%
	Other:	
	Of a cylinder capacity exceeding 1,500cc but not exceeding 1,599cc	25%
	Of a cylinder capacity exceeding 1,599cc but not exceeding 1,800cc	30%
	Of a cylinder capacity exceeding 1,800cc but not exceeding 2,000cc	30%
	Of a cylinder capacity exceeding 2,000cc but not exceeding 2,500cc	30%
8703.33	Other, of a cylinder capacity exceeding 2,500cc:	
	Completely knocked down for assembly in plants approved for the purpose by the Competent Authority	30%
	Other	30%
8703.	Other vehicles, with both spark ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion, other than those capable of being charged by plugging to external source of electric power	20%

Headings	Description of Goods	Rates
8703.	Other vehicles, with both compression ignition internal combustion piston engine (diesel or semi diesel) and electric motor as motors for propulsion, other than those capable of being charged by plugging to external source of electric power	20%
8703.	Other vehicles, with both spark ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion, capable of being charged by plugging to external source of electric power	20%
8703.	Other vehicles, with both compression ignition internal combustion piston engine (diesel or semi diesel) and electric motor as motors for propulsion, capable of being charged by plugging to external source of electric power	20%
8703.	Other vehicles, with only electric motor for propulsion	20%
8703.	Other	30%
87.04	Motor vehicles for the transport of goods.	
8704.10.00	Dumpers designed for off highway use of g.v.w not exceeding 3.5 tonnes	60%
	Dumpers designed for off highway use of g.v.w exceeding 3.5 tonnes but not exceeding 5 tonnes	30%
	Dumpers designed for off highway use of g.v.w exceeding 5 tonnes	30%
8704.	Other, with compression ignition internal combustion piston engine (diesel or semi diesel):	
8704.21	g.v.w not exceeding 5 tonnes:	
	Completely knocked down for assembly in plants approved for the purpose by the Competent Authority	60%
	g.v.w not exceeding 3.5 tonnes	60%
	g.v.w exceeding 3.5 tonnes but not exceeding 5 tonnes	30%

<b>Headings</b>	<b>Description of Goods</b>	<b>Rates</b>
8704.21.	g.v.w not exceeding 5 tonnes:	
	Completely knocked down for assembly in plants approved for the purpose by the Competent Authority	60%
	g.v.w not exceeding 3.5 tonnes	60%
	g.v.w exceeding 3.5 tonnes but not exceeding 5 tonnes	30%
	Other	60%
	g.v.w not exceeding 3.5 tonnes	60%
	g.v.w exceeding 3.5 tonnes but not exceeding 5 tonnes	30%
8704.22	g.v.w exceeding 5 tonnes but not exceeding 20 tonnes:	
	Completely knocked down for assembly in plants approved for the purpose by the Competent Authority	30%
	Other	30%
8704.23	g.v.w exceeding 20 tonnes:	
	Completely knocked down for assembly in plants approved for the purpose by the Competent Authority	30%
	Other	30%
	Other, with spark ignition internal combustion piston engine:	
8704.31	g.v.w not exceeding 5 tonnes:	
	Completely knocked down for assembly in plants approved for the purpose by the Competent Authority	60%
	g.v.w not exceeding 3.5 tonnes	60%

<b>Headings</b>	<b>Description of Goods</b>	<b>Rates</b>
	g.v.w exceeding 3.5 tonnes but not exceeding 5 tonnes	30%
	Other	60%
	g.v.w not exceeding 3.5 tonnes	60%
	g.v.w exceeding 3.5 tonnes but not exceeding 5 tonnes	30%
8704.32	g.v.w exceeding 5 tonnes:	
	Completely knocked down for assembly in plants approved for the purpose by the Competent Authority	30%
	Other	30%
8704	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:	
	Completely knocked down for assembly in plants approved for the purpose by the Competent Authority	60%
	g.v.w. not exceeding 3.5 tonnes	60%
	g.v.w. exceeding 3.5 tonnes but not exceeding 5 tonnes	30%
	Other	60%

<b>Headings</b>	<b>Description of Goods</b>	<b>Rates</b>
	g.v.w. not exceeding 3.5 tonnes	60%
	g.v.w. exceeding 3.5 tonnes but not exceeding 5 tonnes	30%
	g.v.w. exceeding 5 tonnes but not exceeding 20 Tonnes:	
	Completely knocked down for assembly in plants approved for the purpose by the Competent Authority	30%
	Other	30%
8704	g.v.w. exceeding 20 tonnes:	
	Completely knocked down for assembly in plants approved for the purpose by the Competent Authority	30%
	Other	30%
	Other, with both spark-ignition internal combustion piston engine and electric motor as motors for propulsion:	
	g.v.w. not exceeding 5 tonnes:	
	Completely knocked down for assembly in plants approved for the purpose by the Competent Authority	60%
	g.v.w. not exceeding 3.5 tonnes	60%
	g.v.w. exceeding 3.5 tonnes but not exceeding 5 tonnes	30%

<b>Headings</b>	<b>Description of Goods</b>	<b>Rates</b>
	Other	
	g.v.w. not exceeding 3.5 tonnes	60%
	g.v.w. exceeding 3.5 tonnes but not exceeding 5 tonnes	30%
	g.v.w. exceeding 5 tonnes	
	Completely knocked down for assembly in plants approved for the purpose by the Competent Authority	30%
	Other	30%
	Other with only electric motor for propulsion:	
	Completely knocked down for assembly in plants approved for the purpose by the Competent Authority	30%
8704	Other	30%
8704.90.00	Other	60%
<b>8706.00.00</b>	<b>Chassis fitted with engines for the motor vehicles of headings 87.01 to 87.05.</b>	
8706.00.10	For the assembly of coaches and buses	35%
8706.00.20	For the motor vehicles of heading 87.01, 87.04 or 87.05	50%
8706.00.90	Other	50%
<b>87.07</b>	<b>Bodies (including cabs), for the motor vehicles of headings 87.01 to 87.05.</b>	

<b>Headings</b>	<b>Description of Goods</b>	<b>Rates</b>
8707.10.00	For the vehicles of heading 87.03	40%
8707.90.00	Other:	
8707.90.10	For coaches and bus bodies	40%
8707.90.90	Other	40%

(2) In the Second Schedule delete paragraph (f) and insert the following—

(f) Tractors described under Customs tariff subheadings 8701.10, 8701.30, 8701.91, 8701.92, 8701.93, 8701.94 and 8701.95.

2. In the First Schedule –

Delete the particulars appearing in the columns headed “Heading No.,” “Description of Goods” and “Rates” and insert the following particulars in the appropriate columns –

<b>Heading No</b>	<b>Description of Goods</b>	<b>Rates</b>
22.02	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit, nut or vegetable juices of heading 20.09.	
2202.10.00	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured:	
2202.10.10	Aerated waters	20%
2202.10.90	Other Waters	20%



2202.99.00	Other:	
2202.91.00	Non-Alcoholic Beer	20%
2202.99.10	Beverages containing cocoa	20%
2202.99.00	Other:	
2202.99.30	Coconut Water (Flavored)	20%
2202.99.90	Other	20%
<b>2203</b>	<b>Beer made from malt.</b>	
2203.00.10	Beer	\$0.83
2203.00.20	Stout	\$0.83
2203.00.90	Other	\$0.83
<b>22.04</b>	<b>Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09.</b>	
2204.10.00	Sparkling wine	\$7.20 per litre
	Other wine; grape must with fermentation prevented or arrested by the addition of alcohol:	
2204.21.00	In containers holding 2 litres or less	\$7.20 per litre
2204.22.00	In containers holding more than 2 litres but not more than 10 items	
2204.29.00	Other:	
2204.29.10	Grape must with fermentation prevented or arrested by the addition of alcohol	\$7.20 per litre
2204.29.90	Other	\$7.20 per litre
2204.30.00	Other grape must	\$7.20 per litre
<b>22.05</b>	<b>Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances.</b>	
2205.10.00	In containers holding 2 litres or less	\$7.20 per litre
2205.90.00	Other	\$7.20 per litre

22.06	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	\$1.20 per litre
2206.00.90	Other	\$1.20 per litre
<b>22.07</b>	<b>Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher; ethyl alcohol and other spirits, denatured, of any strength.</b>	
2207.10.00	Undenatured ethyl alcohol of an alcoholic strength by volume of 80% or higher:	
2207.10.10	Bio-ethanol	\$15.50 per proof gal
2207.10.90	Other	\$15.50 per proof gal
<b>22.08</b>	<b>Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol; spirits, liqueurs and other spirituous beverages.</b>	
2208.20.00	Spirits obtained by distilling grape wine or grape marc:	
2208.20.10	Brandy, in bottles of a strength not exceeding 46% vol	\$7.20 per litre
2208.20.90	Other	\$7.20 per litre
<b>2208.30.00</b>	<b>Whiskies:</b>	
2208.30.10	In bottles of a strength not exceeding 46% vol	\$7.20 per litre
2208.30.90	Other	\$7.20 per litre
<b>2208.40.00</b>	<b>Rum and other spirits obtained by distilling fermented sugarcane products:</b>	

2208.40.10	In bottles of a strength not exceeding 46% vol	\$7.20 per litre
2208.40.90	Other	\$7.20 per litre
<b>2208.50.00</b>	<b>Gin and Geneva:</b>	
2208.50.10	In bottles of a strength not exceeding 46% vol	\$7.20 per litre
2208.50.90	Other	\$7.20 per litre
2208.60.00	Vodka	\$7.20 per litre
2208.70.00	Liqueurs and cordials	\$7.20 per litre
2208.90.00	Other	\$7.20 per litre
<b>24.01</b>	<b>Unmanufactured tobacco; tobacco refuse</b>	
2401.10.00	Tobacco, not stemmed/stripped	10%
2401.20.00	Tobacco, partly or wholly stemmed/stripped	10%
2401.30.00	Tobacco refuse	10%
<b>24.02</b>	<b>Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes.</b>	
2402.10.00	Cigars, cheroots and cigarillos, containing tobacco	20%
2402.20.00	Cigars, cheroots and cigarillos, containing tobacco	\$2.75 per 100 sticks
2402.90.00	Other	18%
<b>24.03</b>	<b>Other manufactured tobacco and manufactured tobacco substitutes; "homogenized" or "reconstituted" tobacco; tobacco extracts and essences</b>	
	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	10%

2403.19.00	Other	10%
	Other:	
2403.91.00	"Homogenised" or "reconstituted" tobacco	10%
2403.99.00	Other:	
2403.99.10	Snuff	10%
2403.99.90	Other	10%
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.	2403.91
	Products intended for inhalation without combustion:	
2404.11.00	Containing tobacco or reconstituted tobacco	10%
2404.12.00	Other, containing nicotine	10%
2404.19.00	Other	10%
	Other:	
2404.91.00	For oral application	10%
2404.92.00	For transdermal application	10%
2404.99.00	Other	10%
<b>27.10</b>	<b>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.</b>	

	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:	
2710.12.00	Light oils and preparations:	
<b>2710.12.10</b>	<b>Aviation Spirit:</b>	
2710.12.11	Aviation Spirit of 100 octane and over	\$1.40 per gal
2710.12.12	Aviation Spirit under 100 octane	\$1.40 per gal
2710.12.20	Motor Spirit (gasoline)	\$3.00 per gal
2710.12.30	Spirit type (gasoline type) jet fuel	\$1.40 per gal
2710.12.90	Other	\$1.40 per gal
2710.19.00	Other:	
2710.19.10	Kerosene type jet fuel	\$0.50 per gal
2710.19.20	Illuminating kerosene	\$0.50 per gal
2710.19.30	Vapourising oil or white spirit	\$0.50 per gal
2710.19.40	Diesel oil	\$1.50 per gal
2710.19.50	Gas oils (other than diesel oil)	\$2.10 per gal
2710.19.60	Bunker C fuel oil	\$1.50 per gal
2710.19.70	Partly refined petroleum, including topped crude	\$1.50 per gal
2710.19.90	Other	\$1.50 per gal
<b>2710.20.00</b>	<b>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:</b>	

2710.20.10	Motor spirit (gasoline)	\$ 3.00 per gal
2710.20.20	Kerosene, including kerosene-type jet fuel	\$0.50 per gal
2710.20.40	Fuel oils	\$1.50 per gal
2710.20.50	Diesel oils	\$1.50 per gal
2710.20.90	Other	\$1.50 per gal
27.11	Petroleum gases and other gaseous hydrocarbons.	
	<b>Liquefied:</b>	
2711.11.00	Natural gas	\$3 per 100lb
2711.12.00	Propane	\$3 per 100lb
2711.13.00	Butanes	\$3 per 100lb
	In gaseous state:	
2711.21.00	Natural gas	\$3 per 100lb
2711.29.00	Other	\$3 per 100lb
<b>40.12</b>	<b>Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, tyre treads and tyre flaps, of rubber.</b>	
	Retreaded tyres:	
4012.11.00	Of a kind used on motor cars (including station wagons and racing cars)	10%
4012.12.00	Of a kind used on buses or lorries	10%
4012.13.00	Of a kind used on aircraft	10%
4012.19.00	Other	10%
4012.20.00	Used pneumatic tyres:	
4012.20.10	For retreading and remoulding	10%
4012.20.90	Other	10%
4012.90.00	Other	10%

Ex 85.39	Incandescent bulbs	100%
<b>87.01</b>	<b>Tractors (other than tractors of heading 87.09).</b>	
8701.20.00	Road tractors for semi-trailers:	
8701.21.00	With only compression-ignition internal combustion piston engine (diesel or semi-diesel)	35%
8701.22.00	With both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion	35%
8701.23.00	With both spark-ignition internal combustion piston engine and electric motor as motors for propulsion	35%
8701.24.00	With only electric motor for propulsion	35%
8701.29.00	Other	35%
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)	45%
8702.10.12	Coaches, buses and mini-buses, of a seating capacity exceeding 21 persons but not exceeding 29 persons (including the driver)	45%
8702.10.13	Coaches, buses and mini-buses, of a seating capacity exceeding 29 persons (including the driver)	45%
8702.10.19	Other	45%
8702.10.00	Other:	

8702.10.21	Coaches, buses and mini-buses, of a seating capacity not exceeding 21 persons (including the driver)	45%
8702.10.22	Coaches, buses and mini-buses, of a seating capacity exceeding 21 persons but not exceeding 29 persons (including the driver)	45%
8702.10.23	Coaches, buses and mini-buses, of a seating capacity exceeding 29 persons (including the driver)	45%
8702.10.29	Other	45%
8702.20.00	With both compression-ignition internal combustion piston engine (diesel or semidiesel) 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)	35%
8702.20.12	Coaches, buses and mini-buses, of a seating capacity exceeding 21 persons but not exceeding 29 persons (including the driver)	35%
8702.20.13	Coaches, buses and mini-buses, of a seating capacity exceeding 29 persons (including the driver)	35%
8702.20.19	Other	35%
	Other:	
8702.20.21	Coaches, buses and mini-buses, of a seating capacity not exceeding 21 persons (including the driver)	35%



8702.20.22	Coaches, buses and mini-buses, of a seating capacity exceeding 21 persons but not exceeding 29 persons (including the driver)	35%
8702.20.23	Coaches, buses and mini-buses, of a seating capacity exceeding 29 persons (including the driver)	35%
8702.20.29	Other	35%
<b>8702.30.00</b>	<b>With both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion:</b>	
	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)	35%
8702.30.12	Coaches, buses and mini-buses, of a seating capacity exceeding 21 persons but not exceeding 29 persons (including the driver)	35%
8702.30.13	Coaches, buses and mini-buses, of a seating capacity exceeding 29 persons (including the driver)	35%
8702.30.19	Other	35%
	Other:	
8702.30.21	Coaches, buses and mini-buses, of a seating capacity not exceeding 21 persons (including the driver)	35%
8702.30.22	Coaches, buses and mini-buses, of a seating capacity exceeding 21 persons but not exceeding 29 persons (including the driver)	35%
8702.30.23	Coaches, buses and mini-buses, of a seating capacity exceeding 29 persons (including the driver)	35%
8702.30.29	Other	35%

8702.40.00	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)	35%
8702.40.12	Coaches, buses and mini-buses, of a seating capacity exceeding 21 persons but not exceeding 29 persons (including the driver)	35%
8702.40.13	Coaches, buses and mini-buses, of a seating capacity exceeding 29 persons (including the driver)	35%
8702.40.19	Other	35%
	Other:	
8702.40.21	Coaches, buses and mini-buses, of a seating capacity not exceeding 21 persons (including the driver)	35%
8702.40.22	Coaches, buses and mini-buses, of a seating capacity exceeding 21 persons but not exceeding 29 persons (including the driver)	35%
8702.40.23	Coaches, buses and mini-buses, of a seating capacity exceeding 29 persons (including the driver)	35%
8702.40.29	Other	35%
8702.90.00	Other:	45%
	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)	45%

8702.90.12	Coaches, buses and mini-buses, of a seating capacity exceeding 21 persons but not exceeding 29 persons (including the driver)	45%
8702.90.13	Coaches, buses and mini-buses, of a seating capacity exceeding 29 persons (including the driver)	45%
8702.90.19	Other	45%
	Other:	
8702.90.21	Coaches, buses and mini-buses, of a seating capacity not exceeding 21 persons (including the driver)	45%
8702.90.22	Coaches, buses and mini-buses, of a seating capacity exceeding 21 persons but not exceeding 29 persons (including the driver)	45%
8702.90.23	Coaches, buses and mini-buses, of a seating capacity exceeding 29 persons (including the driver)	45%
8702.90.29	Other	45%
<b>87.03</b>	<b>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.</b>	
8703.10.00	Vehicles specially designed for travelling on snow; golf cars and similar vehicles	45%
8703.20.00	Other vehicles, with only spark ignition internal combustion reciprocating piston engine:	
8703.21.00	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	25%

8703.21.90	Other	25%
8703.22.00	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	25%
8703.22.90	Other	25%
8703.23.00	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	
	of a cylinder capacity exceeding 1,500 cc but not exceeding 1,599 cc	25%
	of a cylinder capacity exceeding 1,599 cc but not exceeding 1,800 cc	30%
	of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc	30%
	of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc	30%
	of a cylinder capacity exceeding 2,500cc but not exceeding 3,000 cc	30%
8703.23.20	Other, of a cylinder capacity exceeding 1,500 cc but not exceeding 1,599 cc	25%
8703.23.30	Other, of a cylinder capacity exceeding 1,599 cc but not exceeding 1,800 cc	30%
8703.23.40	Other, of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc	30%
8703.23.50	Other, of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc	30%
8703.23.60	Other, of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	30%

8703.24.00	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	30%
8703.24.90	Other	30%
8703.30.00	Other vehicles, with only compression ignition internal combustion piston engine (diesel or semi diesel):	
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	25%
8703.31.90	Other	25%
8703.32.00	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	
	of a cylinder capacity exceeding 1,500 cc but not exceeding 1,599 cc	25%
	of a cylinder capacity exceeding 1,599 cc but not exceeding 1,800 cc	30%
	of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc	30%
	of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc	30%
8703.32.20	Other:	
8703.32.21	Of a cylinder capacity exceeding 1,500cc but not exceeding 1,599cc	25%

8703.32.22	Of a cylinder capacity exceeding 1,599cc but not exceeding 1,800cc	30%
8703.32.23	Of a cylinder capacity exceeding 1,800cc but not exceeding 2,000cc	30%
8703.32.24	Of a cylinder capacity exceeding 2,000cc but not exceeding 2,500cc	30%
8703.33.00	Other, of a cylinder capacity exceeding 2,500cc:	
8703.33.10	Completely knocked down for assembly in plants approved for the purpose by the Competent Authority	30%
8703.33.90	Other	30%
8703.40.00	Other vehicles, with both spark ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion, other than those capable of being charged by plugging to external source of electric power	20%
8703.50.00	Other vehicles, with both compression ignition internal combustion piston engine (diesel or semi diesel) and electric motor as motors for propulsion, other than those capable of being charged by plugging to external source of electric power	20%
8703.60.00	Other vehicles, with both spark ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion, capable of being charged by plugging to external source of electric power	20%
8703.70.00	Other vehicles, with both compression ignition internal combustion piston engine (diesel or semi diesel) and electric motor as motors for propulsion, capable of being charged by plugging to external source of electric power	20%
8703.80.00	Other vehicles, with only electric motor for propulsion	20%
8703.90.00	Other	30%

<b>87.04</b>	<b>Motor vehicles for the transport of goods.</b>	
8704.10.00	Dumpers designed for off highway use	
	g.v.w not exceeding 3.5 tonnes	60%
	g.v.w exceeding 3.5 tonnes but not exceeding 5 tonnes	30%
	g.v.w exceeding 5 tonnes	30%
	Other, with compression ignition internal combustion piston engine (diesel or semi diesel):	
8704.21.00	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	
	g.v.w not exceeding 3.5 tonnes	60%
	g.v.w exceeding 3.5 tonnes but not exceeding 5 tonnes	30%
8704.21.90	Other:	
	g.v.w not exceeding 3.5 tonnes	60%
	g.v.w exceeding 3.5 tonnes but not exceeding 5 tonnes	30%
8704.22.00	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	30%
8704.22.90	Other	30%
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	30%
8704.23.90	Other	30%
	Other, with spark ignition internal combustion piston engine:	

8704.31.00	g.v.w not exceeding 5 tonnes:	
8704.31.10	Completely knocked down for assembly in plants approved for the purpose by the Competent Authority	
	g.v.w not exceeding 3.5 tonnes	60%
	g.v.w exceeding 3.5 tonnes but not exceeding 5 tonnes	30%
8704.31.90	Other	
	g.v.w not exceeding 3.5 tonnes	60%
	g.v.w exceeding 3.5 tonnes but not exceeding 5 tonnes	30%
8704.32.00	g.v.w exceeding 5 tonnes:	
8704.32.10	Completely knocked down for assembly in plants approved for the purpose by the Competent Authority	30%
8704.32.90	Other	30%
	Other, with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion:	
8704.41.00	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	
	g.v.w not exceeding 3.5 tonnes	60%
	g.v.w exceeding 3.5 tonnes but not exceeding 5 tonnes	30%
8704.41.90	Other:	
	g.v.w not exceeding 3.5 tonnes	60%



	g.v.w exceeding 3.5 tonnes but not exceeding 5 tonnes	30%
8704.42.00	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	30%
8704.42.90	Other	30%
8704.43.00	g.v.w. exceeding 20 tonnes:	
8704.43.10	Completely knocked down for assembly in plants approved for the purpose by the Competent Authority	30%
8704.43.90	Other	30%
	Other, with both spark-ignition internal combustion piston engine and electric motor as motors for propulsion:	
8704.51.00	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	
	g.v.w not exceeding 3.5 tonnes	60%
	g.v.w exceeding 3.5 tonnes but not exceeding 5 tonnes	30%
8704.51.90	Other	
	g.v.w not exceeding 3.5 tonnes	60%
	g.v.w exceeding 3.5 tonnes but not exceeding 5 tonnes	30%
8704.52.00	g.v.w exceeding 5 tonnes	

8704.52.10	Completely knocked down for assembly in plants approved for the purpose by the Competent Authority	30%
8704.52.90	Other	30%
8704.60.00	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	30%
8704.60.90	Other	30%
8704.90.00	Other	60%
<b>8706.00.00</b>	<b>Chassis fitted with engines for the motor vehicles of headings 87.01 to 87.05.</b>	
8706.00.10	For the assembly of coaches and buses	35%
8706.00.20	For the motor vehicles of heading 87.01, 87.04 or 87.05	50%
8706.00.90	Other	50%
<b>87.07</b>	<b>Bodies (including cabs), for the motor vehicles of headings 87.01 to 87.05.</b>	
8707.10.00	For the vehicles of heading 87.03	40%
8707.90.00	Other :	
8707.90.10	For coaches and bus bodies	40%
8707.90.90	Other	40%

## 3. In the Second Schedule –

(a) delete paragraph (a) and insert –

“(a) non-alcoholic beverages including malt described under customs tariff headings 22.01 and 22.09 and sub-heading 2202.99.20.”

(b) delete paragraph (c) and insert –

“(c) aromatic bitters described under customs tariff sub-heading 2103.90.50 .”

(c) delete paragraph (d) and insert –

“(d) lubricating oils and greases described under customs tariff sub-headings 2710.19.80 and 2710.20.30.”

(d) Delete paragraph (f) and insert –

“(f) tractors described under customs tariff sub-headings 8701.10, 8701.30, 8701.91, 8701.92, 8701.93, 8701.94 and 8701.95.”

Passed in the House of Assembly this 21st day of November, 2022.

**NICOLE HERBERT**

Clerk of the House of Assembly.

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