

No. 14 of 2012.

Excise Tariff (2013 Budget) (Amendment) Act 2012.

Certified on : 31/01/2013



No. of 2012.

Excise Tariff (2013 Budget) (Amendment) Act 2012.

ARRANGEMENT OF SECTION.

Excise Tariff (Amendment of Schedule 1 – Duties On Excise).



No. of 2012.

An Act

entitled

Excise Tariff (2013 Budget) (Amendment) Act 2012,

Being an Act to amend the *Excise Tariff Act* (Chapter 107),

MADE by the National Parliament and shall be deemed to have come into operation -

(a) in respect of Schedule A – on 30 November 2012; and

(b) in respect of Schedule B – on 1 January 2013.

EXCISE TARIFF (AMENDMENT OF SCHEDULE 1 – DUTIES ON EXCISE).

Schedule 1 of the Principal Act is amended by repealing the tariff item, description of goods and the rates of excise duty and remarks shown in the following and replacing them with the tariff item, description of goods and rates of excise duty and remarks shown below:

SCHEDULE A - TOBACCO.

| TARIFF ITEM | DESCRIPTION | Duty rate from 30/11/12 | Remarks |
|--------------------|--|------------------------------------|--|
| 2402.10.00 | Cigars, cheroots and cigarillos, containing tobacco | K232.51 Per Kg | The duty rate for tobacco (and alcohol) products is adjusted at 6 monthly intervals, on 31 st of May and 30 th November each year. The adjustment is calculated by multiplying the duty rate then applicable, by the lesser of the Consumer Price Index (CPI) movement in the previous 6 month period, or 2.5%. |
| 2402.20.10 | Cigarettes of dark fired tobacco without filter (spear and the like) | K232.51 Per 1000 | |
| 2402.20.20 | Cigarettes of dark fired tobacco with filter (spear and the like) | K116.26 Per 1000 | |

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|------------|---|------------------|--|
| 2402.20.30 | Cigarettes of tobacco substitutes with filter containing dark fired tobacco (spear or equivalent) | K145.06 Per 1000 | The adjustment as calculated is added to the duty rate then applicable, to give the new duty rate. The new duty rate after each adjustment will replace the previous duty rate and will apply from the first day of the next month ie. from 1 st June and 1 st December. |
| 2403.11.10 | Smoking tobacco | K77.53 Per Kg | The duty rate for tobacco (and alcohol) products is adjusted at 6 monthly intervals, on 31 st of May and 30 th November each year. The adjustment is calculated by multiplying the duty rate then applicable, by the lesser of the Consumer Price Index (CPI) movement in the previous 6 month period, or 2.5%. The adjustment as calculated is added to the duty rate then applicable, to give the new duty rate. The new duty rate after each adjustment will replace the previous duty rate and will apply from the first day of the next month ie. from 1 st June and 1 st December. |
| 2403.11.30 | Chewing tobacco | K77.53 Per Kg | |
| 2403.11.40 | Snuff | K77.53 Per Kg | |
| 2403.11.50 | Twist or trade tobacco | K77.53 Per Kg | |
| 2403.11.60 | Stick tobacco | K77.53 Per Kg | |
| 2403.11.70 | Coarse shredded Tobacco for roll your own | K37.48 Per Kg | |
| 2403.91.00 | “Homogenised” or “reconstituted” tobacco | K107.68 Per Kg | |
| 2403.99.00 | Other | K77.53 Per Kg | |

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SCHEDULE B - PRE-USED VEHICLES.

| TARIFF ITEM | DESCRIPTION | DUTY RATE FROM 1/01/2013 |
|--------------------|---|-------------------------------------|
| 8703.21.00 | --Of a cylinder capacity not exceeding 1,000cc | |
| 8703.21.10 | ---Brand new | 60% |
| 8703.21.19 | ----Used/Recondition with the f.o.b value at US\$ 3,000 | 80% |
| 8703.22.00 | --Of a cylinder capacity exceeding 1,000cc but not exceeding 1,500cc | |
| 8703.22.10 | ---Brand new | 60% |
| 8703.22.19 | ----Used/Recondition with the f.o.b value at US\$ 3,000 | 80% |
| 8703.23.00 | --Of a cylinder capacity exceeding 1,500cc but not exceeding 3,000cc | |
| 8703.23.10 | --Brand new | 60% |
| 8703.23.19 | ----Used/Recondition with the f.o.b value at US\$ 3,000 | 80% |
| 8703.24.00 | --Of a cylinder capacity exceeding 3,000cc | |
| 8703.24.10 | ---Brand new | 60% |
| 8703.24.19 | ----Used/Recondition with the f.o.b value at US\$ 10,000 | 80% |
| 8703.24.30 | --Three-wheeled light weight vehicles | |
| 8703.24.31 | ----Brand new | 60% |
| 8703.24.39 | ----Used/Recondition with the f.o.b value at US\$ 3,000 | 80% |
| 8703.24.50 | --Sports and racing cars | |
| 8703.24.51 | ----Brand new | 110% |
| 8703.24.59 | ----Used/Recondition with the f.o.b value at US\$ 10,000 | 120% |

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| | | |
|-------------------|---|------|
| 8703.24.60 | --Security Van | |
| 8703.24.61 | ----Brand new | 15% |
| 8703.24.69 | ----Used/Recondition with the f.o.b value at US\$ 5,000 | 20% |
| 8703.31.00 | --Of a cylinder capacity not exceeding 1,500cc | |
| 8703.31.10 | ---Brand new | 60% |
| 8703.31.19 | ----Used/Recondition with the f.o.b value at US\$ 5,000 | 80% |
| 8703.32.00 | --Of a cylinder capacity exceeding 1,500cc but not exceeding 2,500cc | |
| 8703.32.10. | ---Brand new | 60% |
| 8703.32.19 | ----Used/Recondition with the f.o.b value at US\$ 3,000. | 80% |
| 8703.33.10 | --Of a cylinder capacity exceeding 2,500cc but not exceeding 2,700cc | |
| 8703.33.11 | ----Brand new | 60% |
| 8703.33.19 | ----Used/Recondition with the f.o.b value at US\$ 3,000 | 80% |
| 8703.33.90 | --Of a cylinder capacity exceeding 2,700cc | |
| 8703.33.91 | ----Brand new | 110% |
| 8703.33.99 | ----Used/Recondition with the f.o.b value at US\$ 10,000 | 120% |
| 8703.90.30 | --Three-wheeled light weight vehicles | |
| 8703.90.31 | ----Brand new | 60% |
| 8703.90.39 | ----Used/Recondition with the f.o.b value at US\$ 3,000 | 80% |
| 8703.90.50 | --Sports and racing cars | |
| 8703.90.51 | ----Brand new | 110% |
| 8703.90.59 | ----Used/Recondition with the f.o.b value at US\$ 10,000 | 120% |

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| TARIFF ITEM | DESCRIPTION | DUTY RATE FROM 1/01/2013 |
|-------------------|---|-----------------------------|
| 8703.90.60 | --Security van | |
| 8703.90.61 | ----Brand new | 15% |
| 8703.90.69 | ----Used/Recondition with the f.o.b value at US\$ 5,000 | 20% |
| 8704.10.00 | --Dumpers designed for off-highway use | |
| 8704.10.10 | ---Brand new | 15% |
| 8704.10.19 | ----Used/Recondition with the f.o.b value at US\$ 5,000 | 20% |
| 8704.21.10 | --Utility trucks (double cab vehicles with a separate open back), G.V.W not exceeding 3.5 tonnes | |
| 8703.21.11 | ---Brand new | 40% |
| 8703.21.19 | ----Used/Recondition with the f.o.b value at US\$ 2,500 | 60% |
| 8704.21.90 | --G.V.W not exceeding 5 tonnes (other than subheading 8704.21.10) | |
| 8704.21.91 | ----Brand new | 15% |
| 8704.21.99 | ----Used/Recondition with the f.o.b value at US\$ 2,500 | 20% |
| 8704.22.00 | --G.V.W exceeding 5 tonnes but not exceeding 20 tonnes | |
| 8704.22.10 | ---Brand new | 15% |
| 8704.22.19 | ----Used/Recondition with the f.o.b value at US\$ 2,500 | 20% |
| 8704.23.10 | --Delivery trucks and vans of all kinds | |
| 8704.23.11 | ----Brand new | 15% |
| 8704.23.19 | ----Used/Recondition with the f.o.b value at US\$ 2,500 | 20% |
| 8704.23.20 | --Refrigerated or insulated lorries | |
| 8704.23.21 | ---Brand new | 15% |
| 8704.23.29 | ----Used/Recondition with the f.o.b value at US\$ 2,500 | 20% |

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| TARIFF ITEM | DESCRIPTION | DUTY RATE FROM 1/01/2013 |
|--------------------|---|-------------------------------------|
| 8704.23.30 | --Refuse Collectors | |
| 8704.23.31 | ----Brand new | 15% |
| 8704.23.39 | ----Used/Recondition with the f.o.b value at US\$ 2,500 | 20% |
| 8704.23.90 | --G.V.W exceeding 20 tonnes | |
| 8704.23.91 | ----Brand new | 15% |
| 8704.23.99 | ----Used/Recondition with the f.o.b value at US\$ 2,500 | 20% |
| 8704.31.10 | --Utility trucks (double cab vehicles with a separate open back), G.V.W not exceeding 3.5 tonnes | |
| 8704.31.11 | ----Brand new | 40% |
| 8704.31.19 | ----Used/Recondition with the f.o.b value at US\$ 2,500 | 60% |
| 8704.31.90 | --G.V.W not exceeding 5 tonnes (other than subheading 8704.21.10) | |
| 8704.31.91 | ----Brand new | 15% |
| 8704.31.99 | ----Used/Recondition with the f.o.b value at US\$ 2,500 | 20% |
| 8704.32.00 | --G.V.W exceeding 5 tonnes | |
| 8704.32.10 | ----Brand new | 15% |
| 8704.32.19 | ----Used/Recondition with the f.o.b value at US\$ 2,500 | 20% |
| 8704.90.10 | --Delivery trucks and vans of all kinds | |
| 8704.90.11 | ----Brand new | 15% |
| 8704.90.19 | ----Used/Recondition with the f.o.b value at US\$ 2,500 | 20% |

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| TARIFF ITEM | DESCRIPTION | DUTY RATE FROM 1/01/2013 |
|--------------------|--|-------------------------------------|
| 8704.90.20 | --Refrigerated or insulated lorries | |
| 8704.90.21 | ----Brand new | 15% |
| 8704.90.29 | ----Used/Recondition with the f.o.b value at US\$ 2,500 | 20% |
| 8704.90.30 | --Refuse Collectors | |
| 8704.90.31 | ---Brand new | 15% |
| 8704.90.39 | ----Used/Recondition with the f.o.b value at US\$ 2,500 | 20% |

I hereby certify that the above is a fair print of the *Excise Tariff (2013 Budget) (Amendment) Act 2012*, which has been made by the National Parliament.

Acting Clerk of the National Parliament.

I hereby certify that the *Excise Tariff (2013 Budget) (Amendment) Act 2012* was made by the National Parliament on 27 November 2012.

Speaker of the National Parliament.