

GOVERNMENT OF ZAMBIA

ACT

No. 18 of 2025

Date of Assent: 23rd December, 2025

An Act to amend the Customs and Excise Act.

[30th December, 2025

ENACTED by the Parliament of Zambia.

Enactment

PART I

PRELIMINARY PROVISIONS

1. (1) This Act may be cited as the Customs and Excise (Amendment) (No. 2) Act, 2025, and shall be read as one with the Customs and Excise Act, in this Act referred to as the principal Act.

Short title and commencement
Cap. 322

(2) This Act shall come into operation on 1st January, 2026.

2. Section 2 of the principal Act is amended by the insertion of the following new definitions in the appropriate places in alphabetical order:

Amendment of section 2

“Minerals Regulation Commission” means the Minerals Regulation Commission established under the Minerals Regulation Commission Act, 2024;

Act. No.14 of 2024

“State institution” has the meaning assigned to the words in the Constitution;

Cap. 1

“tax clearance certificate” has the meaning assigned to the words in the Income Tax Act; and

Cap. 323

“used high performance motor cycle” means a motor cycle which has been previously registered before importation and has an engine capacity of at least 1000cc and horsepower of at least two hundred;.

Amendment
of section 12

3. Section 12 (1) of the principal Act is amended by the deletion of paragraph (c) and the substitution therefor of the following:

(c) is not satisfied with the explanation given by a person in relation to goods that are, or have been, in that person's possession or under that person's control and the officer has reasonable cause to suspect that the person has committed, is committing, or is about to commit, an offence under this Act, the officer may—

- (i) report that person to a police officer or police station; or
- (ii) if there is no police officer or police station available in the vicinity, take the person before a magistrate with a view of obtaining a warrant for that person's arrest.

Amendment
of section 43

4. Section 43 of the principal Act is amended by the—

(a) deletion of subsection (3) and the substitution therefor of the following:

(3) Without limiting the authority conferred on the Commissioner-General by subsection (1), the Commissioner-General may make the issue, continuation or reissue of any customs carriers licence conditional on the provision of a bond, guarantee or similar undertaking as may, in the opinion of the Commissioner-General, ensure that the duty, levy, charge or any other fee payable to a State institution that is due on any goods, that might from time to time be carried by the customs carrier shall be secured to the Republic.;

(b) insertion of the following new subsection immediately after subsection (3):

(4) A bond, guarantee or similar undertaking referred to under subsection (3) shall remain in force until such duty, levy, charge or any other fee payable to a State institution is fully paid to the satisfaction of the Commissioner-General.; and

(c) renumbering of subsections (4), (5), (6) and (7) as subsections (5), (6), (7) and (8), respectively.

5. Section 56 of the principal Act is amended by the—

Amendment
of section 56

(a) deletion of subsection (1) and the substitution therefor of the following:

(1) Without limiting the authority conferred on the Commissioner-General by section 55, the Commissioner-General may make the issue, continuation or reissue of any bonded warehouse licence conditional on the provision of such security by bond, guarantee or similar undertaking as may, in the opinion of the Commissioner-General, ensure that the duty, levy, charge or any other fee payable to a State institution that is due on any goods, that might from time to time be warehoused in the bonded warehouse shall be secured to the Republic.; and

(b) insertion of the following new subsection immediately after subsection (2):

(3) A bond, guarantee or similar undertaking referred to under subsection (1) shall remain in force until such duty, levy, charge or any other fee payable to a State institution is fully paid to the satisfaction of the Commissioner-General.

6. The principal Act is amended by the repeal of section 88C and the substitution therefor of the following:

Repeal and
replacement
of section
88C

88C. (1) The value for customs purposes of goods exported from the Republic shall be the Free On Board value at the place of dispatch or customs port of shipment.

Valuation of
exports

(2) Despite subsection (1), the Free On Board value for a mineral exported from the Republic, shall be the amount certified in a mineral analysis and valuation certificate issued by the Minerals Regulation Commission in accordance with the Minerals Regulation Commission Act, 2024.

Act No. 14
of 2024

Insertion of sections 88E and 88F

7. The principal Act is amended by the insertion of the following new sections immediately after section 88D:

Appeal against assessment

88E. (1) Subject to this Act, a person who is dissatisfied with an assessment made by an officer under this Act, may lodge an appeal to the Commissioner-General within thirty days of being notified of the assessment.

(2) An appeal made under subsection (1) shall be in writing and clearly state the grounds on which the appeal is being made.

(3) Despite subsection (1), a person may, before the expiry of the period specified under that subsection, make a request to the Commissioner-General for an extension of time within which to lodge the appeal.

(4) The Commissioner-General shall, where the Commissioner-General is satisfied that there are reasonable grounds for the extension, extend the time for lodging the appeal and notify the applicant in writing.

(5) The Commissioner-General shall, where the Commissioner-General does not extend the time for lodging the appeal under subsection (4), notify the applicant in writing stating the reasons for the decision.

(6) The Commissioner-General shall, within sixty days of receiving an appeal under subsection (1), hear and determine the appeal.

(7) A person who is dissatisfied with the decision of the Commissioner-General under this section may appeal to the Tax Appeals Tribunal in accordance with section 190.

Effect of appeal on assessment

88F. Despite an appeal against an assessment made under this Act, the assessment shall be due and payable.

Amendment of section 89

8. Section 89 of the principal Act is amended by the insertion of the following new subsection immediately after subsection (3):

(4) Despite the provisions of this section, a person shall not qualify for, or continue to benefit from, a suspension of duty, drawback, refund, rebate or remission granted under this Act, unless the person produces a valid tax clearance certificate issued in accordance with the Income Tax Act.

- 9.** Section 92 of the principal Act is amended by the insertion of the following new subsections immediately after subsection (4): Amendment of section 92
- (5) Despite the provisions of this section, the Commissioner-General may, by notice, suspend or withhold any tax refund that is due to an applicant who is under investigation under this Act or any other Act for which the Commissioner-General is responsible for until the investigation is concluded.
- (6) The notice referred to under subsection (5) shall specify the period of suspension or withholding and that period shall not exceed nine months.
- (7) Despite subsection (5), the Commissioner-General may, on the expiry of the period referred to under subsection (6) and on reasonable grounds, extend the period of the suspension or withholding.
- 10.** Section 162 of the principal Act is amended by the insertion of the following new subsections immediately after subsection (14): Amendment of section 162
- (15) Despite the provisions of this section, the Commissioner-General may, where the goods seized under this section are perishable, dangerous or goods unsuitable for storage, dispose of the goods in accordance with section 203 before the determination of an appeal made under subsection (6) or (10).
- (16) Subject to section 205, a person whose goods have been sold in accordance with subsection (15) shall, where an appeal is determined in favour of that person, be entitled to be paid a refund of the value of the goods seized.
- 11.** The First Schedule to the principal Act is amended as set out in Appendix I. Amendment of First Schedule
- 12.** The Second Schedule to the principal Act is amended as set out in Appendix II. Amendment of Second Schedule
- 13.** The Third Schedule to the principal Act is amended as set out in Appendix III. Amendment of Third Schedule
- 14.** The Fourth Schedule to the principal Act is amended as set out in Appendix IV. Amendment of Fourth Schedule

APPENDIX I

(Section 11)

FIRST SCHEDULE

(Section 72)

The First Schedule to the principal Act is amended in—

(a) Chapter 2, in the Customs Duty Rate column opposite subheadings—

0204.10.00,	0204.21.00,	0204.22.00,	0204.23.00,
0204.30.00,	0204.41.00,	0204.43.00,	0204.50.00,
0205.00.00,	0206.80.10,	0206.80.90,	0206.90.10,
0206.90.90,	0207.24.00,	0207.25.00,	0207.26.00,
0207.27.00,	0207.41.00,	0207.42.00,	0207.43.00,
0207.44.00,	0207.45.00,	0207.51.00,	0207.52.00,
0207.53.00,	0207.54.00,	0207.55.00,	0207.60.00,
0208.10.00,	0208.30.00,	0208.40.00,	0208.50.00,
0208.60.00,	0208.90.00,	0209.10.00,	0209.90.00,
0210.91.00,	0210.92.00,	0210.93.00 and	0210.99.00 by

the deletion of the figure “25%” and the substitution therefor of the figure “40%”;

(b) Chapter 4, in the Customs Duty Rate column opposite subheadings —

- (i) 0401.10.11, 0401.10.12, 0401.10.20,
0401.20.11, 0401.20.12, 0401.20.20,
0401.40.11, 0401.40.12, 0401.40.20,
0401.50.11, 0401.50.12, 0401.50.20,
0403.20.00, 0406.10.00, 0406.20.00,
0406.30.00, 0406.40.00 and 0406.90.00 by the deletion of
the figure “25%” and the substitution therefor of the figure “40%”;
- (ii) 0402.10.90, 0402.21.20, 0402.21.90,
0402.29.10, 0402.29.30, 0402.29.40,
0402.91.20, 0402.91.90, and 0402.99.00 by the deletion of
the figure “15%” and the substitution therefor of the figure “40%”;

(c) Chapter 39, by the deletion of subheading 3923.30.90 and the substitution therefor of the following:

<i>HS Code</i>	<i>Description of Goods</i>	<i>Statistical Unit of Qty</i>	<i>Customs Duty Rate</i>
	---Other		
3923.30.91	---Other	kg	25%
3923.30.99	---Bottles	kg	25%;

(d) Chapter 55, in the Customs Duty Rate column opposite subheading 5503.20.00, by the deletion of the figure “5%” and the substitution therefor of the figure “25%”;

(e) Chapter 70, in the Customs Duty Rate column opposite subheadings—

(i) 7005.10.00 by the deletion of the figure “5%” and the substitution therefor of the figure “25%”; and

(ii) 7005.21.00, 7005.29.00 and 7005.30.00, by the deletion of the figure “15%” and the substitution therefor of the figure “25%”;

(f) Chapter 72, in the Customs Duty Rate column opposite subheadings —

(i) 7214.10.00, 7214.20.10, 7214.20.90 and 7214.30.00 by the deletion of the figure “15%” and the substitution therefor of the figure “25%”; and

(ii) 7214.91.00, 7214.99.00, 7215.10.00, 7215.50.00 and 7215.90.00 by the deletion of the word “free” and the substitution therefor of the figure “25%”;

(g) Chapter 84, in the Customs Duty Rate column opposite subheading 8419.89.00, by the deletion of the figure “10%” and the substitution therefor of the word “free”;

(h) Chapter 87 by—

(i) the deletion of subheadings 8703.40.10, 8703.40.20, 8703.40.30 and 8703.40.90 and the substitution therefor of the following:

<i>HS Code</i>	<i>Description of Goods</i>	<i>Statistical Unit of Qty</i>	<i>Customs Duty Rate</i>
	- Other vehicles with both spark ignition internal combustion piston engine and electric motor as motors for propulsion, other than those capable of being charged of by plugging to external source electric power --Of a cylinder capacity not exceeding 1500cc:		
8703.40.11	----Ambulances	No.	free
8703.40.12	---- Prison vans	No.	15%
8703.40.13	---- Hearses	No.	15%
8703.40.19	----Other ----Of a cylinder capacity of 1501 cc but not exceeding 2500cc	No.	***
8703.40.21	----Ambulances	No.	free
8703.40.22	---- Prison vans	No.	15%

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<i>HS Code</i>	<i>Description of Goods</i>	<i>Statistical Unit of Qty</i>	<i>Customs Duty Rate</i>
8703.40.23	----Hearses	No.	***
8703.40.29	----Other	No.	***
	----Of a cylinder capacity exceeding 2500cc:		
8703.40.31	----Ambulances	No.	free
8703.40.32	----Prison vans	No.	15%
8703.40.33	----Hearses	No.	15%
8703.40.39	----Other	No.	***

***30% or KR6,000 per vehicle, whichever is the greater;

- (ii) the deletion of subheading 8703.50.10, 8703.50.20, 8703.50.30 and 8703.50.90 and the substitution thereof of the following:

<i>HS Code</i>	<i>Description of Goods</i>	<i>Statistical Unit of Qty</i>	<i>Customs Duty Rate</i>
	-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		
	---Of a cylinder capacity not exceeding 1500cc:		
8703.50.11	---Ambulances	No.	free
8703.50.12	---Prison vans	No.	15%
8703.50.13	---Hearses	No.	15%
8703.50.19	---Other	No.	***
	---Of a cylinder capacity of 1501cc but not exceeding 2500cc		
8703.50.21	---Ambulances	No.	free
8703.50.22	---Prison vans	No.	15%
8703.50.23	---Hearses	No.	15%
8703.50.29	---Other	No.	***
	Of a cylinder capacity exceeding 2500cc:		
8703.50.31	---Ambulances	No.	free
8703.50.32	---Prison vans	No.	15%
8703.50.33	---Hearses	No.	15%
8703.50.39	---Other	No.	***

***30% or KR6,000 per vehicle, whichever is the greater;

- (iii) the deletion of subheadings 8703.60.10, 8703.60.20, 8703.60.30 and 8703.60.90 and the substitution thereof of the following:

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<i>HS Code</i>	<i>Description of Goods</i>	<i>Statistical Unit of Qty</i>	<i>Customs Duty Rate</i>
	- Other vehicles, with both spark-ignition combustion piston engine and electric motor as motors for propulsion, capable of being charged by plugging to external source of electric power		
	---Of a cylinder capacity not exceeding 1500cc:		
8703.60.11	---Ambulances	No.	free
8703.60.12	---Prison vans	No.	15%
8703.60.13	---Hearses	No.	15%
8703.60.19	---Other	No.	***
	---Of a cylinder capacity of 1501cc but not exceeding 2500cc		
8703.60.21	---Ambulances	No.	free
8703.60.22	---Prison vans	No.	15%
8703.60.23	---Hearses	No.	15%
8703.60.29	---Other	No.	***
	---Of a cylinder capacity exceeding 2500cc:		
8703.60.31	---Ambulances	No.	free
8703.60.32	---Prison vans	No.	15%
8703.60.33	---Hearses	No.	15%
8703.60.39	---Other	No.	***

***30% or KR6,000 per vehicle, whichever is the greater; and

- (iv) the deletion of subheadings 8703.70.10, 8703.70.20, 8703.70.30 and 8703.70.90 and the substitution therefor of the following:

<i>HS Code</i>	<i>Description of Goods</i>	<i>Statistical Unit of Qty</i>	<i>Customs Duty Rate</i>
	-Other vehicles, with both park- ignition combustion piston engine and electric motor as motors for propulsion, capable of being charged by plugging to external source of electric power		

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<i>HS Code</i>	<i>Description of Goods</i>	<i>Statistical Unit of Qty</i>	<i>Customs Duty Rate</i>
	---Of a cylinder capacity not exceeding 1500cc:		
8703.70.11	---Ambulances	No.	free
8703.70.12	---Prison vans	No.	15%
8703.70.13	---Hearses	No.	15%
8703.70.19	---Other	No.	***
	---Of a cylinder capacity of 1501cc but not exceeding 2500cc		
8703.70.21	---Ambulances	No.	free
8703.70.22	---Prison vans	No.	15%
8703.70.23	---Hearses	No.	15%
8703.70.29	---Other	No.	***
	---Of a cylinder capacity exceeding 2500cc:		
8703.70.31	---Ambulances	No.	free
8703.70.32	---Prison vans	No.	15%
8703.70.33	---Hearses	No.	15%
8703.70.39	---Other	No.	***

***30% or KR6,000 per vehicle, whichever is the greater; and

- (i) Chapter 93, in the Customs Duty Rate column opposite subheadings 9303.10.00, 9303.20.00, 9303.30.00, 9303.90.10, 9303.90.20, 9303.90.90 and 9304.00.00, by the deletion of the figure “15%” and the substitution therefor of the figure “25%”.

APPENDIX II

(Section 12)

SECOND SCHEDULE

(Section 76)

The Second Schedule to the principal Act is amended—

- (a) in heading 4, in the Duty Rate Column opposite subheading 2203.00.90, by the deletion of the figure “50%” and the substitution therefor of the figure “40%”;
- (b) in heading 12, in the Duty Rate Column opposite subheadings 3923.21.91 and 3923.29.91, by the deletion of the figure “30%” and the substitution therefor of the figure “100%”;
- (c) in heading 14—
- (i) by the deletion of subheadings 8703.40.90, 8703.50.90, 8703.60.90 and 8703.70.90; and
- (ii) by the insertion of the following new subheadings immediately after subheading 8703.33.90:

<i>Heading</i>	<i>Description of Goods</i>	<i>Harmonised Commodity Description and Coding System Heading</i>	<i>Statistical Unit Duty Rate</i>	<i>Duty Rate</i>
14.	(2) Motor Cars and other motor vehicles principally designed for the transport of persons (Other than those of heading 87.02) including station wagon and racing cars.	8703.40.19	No.	15%
		8703.40.29	No.	15%
		8703.40.39	No.	15%
		8703.50.19	No.	15%
		8703.50.29	No.	15%
		8703.50.39	No.	15%
		8703.60.19	No.	15%
		8703.60.29	No.	15%
		8703.60.39	No.	15%
		8703.70.19	No.	15%
		8703.70.29	No.	15%
		8703.70.39	No.	15%; and

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(d) by the insertion of the following new headings immediately after heading 15:

<i>Heading</i>	<i>Description of Goods</i>	<i>Harmonised Commodity Description and Coding System Heading</i>	<i>Statistical Unit Duty Rate</i>	<i>Duty Rate</i>
16.	(1) Revolvers and pistols, other than those of heading 93.03 or 93.04.	9302.00.00	No.	30%
	(2) Muzzle loading firearms	9303.10.00	No.	30%
	(3) Other sporting, hunting or targetshooting shotguns, including combination shotgun rifles	9303.20.00	No.	30%
	(4) Other sporting, hunting or target shooting rifles	9303.30.00	No.	30%
	(5) Captive-bolt humane killers	9303.90.10	No.	30%
	(6) Very pistols	9303.90.20	No.	30%
	(7) Other	9303.90.90	No.	30%
	(8) Other arms (for example, spring, air or gas guns and pistols, truncheons), excluding those of heading 93.07	9304.00.00	No.	30%
17.	(1) Cartridges	9306.21.00	No.	30%
	(2) Other	9306.29.00	No.	30%
	(3) Other cartridges and parts thereof	9306.30.00	No.	30%

APPENDIX III

(Section 13)

THIRD SCHEDULE

(Sections 72 and 76)

The Third Schedule is amended in Part I—

(a) in respect of motor vehicles of 2 years to 5 years—

- (i) by the insertion of the following new subheadings immediately after subheading 8702.10.90 relating to the description of goods for a bus of a sitting capacity exceeding 44:

<i>HS Code</i>	<i>Description of Goods</i>	<i>Statistical Unit</i>	<i>Customs Duty</i>	<i>Excise Duty</i>
	- Bus with only compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion			
8702.20.10	---Of a sitting capacity not exceeding 14	No.	20,089.66	25,112.08
8702.20.90	---Of a sitting capacity above 14 but not exceeding 32	No.	43,983.73	
8702.20.90	---Of a sitting capacity above 32 but not exceeding 44	No.	97,741.62	
8702.20.90	---Of a sitting capacity exceeding 44	No.	122,177.02	
	Bus with both spark-ignition internal combustion piston engine and electric motor as motors for propulsion			
8702.30.10	---Of a sitting capacity not exceeding 14	No.	20,089.66	25,112.08
8702.30.90	---Of a sitting capacity above 14 but not exceeding 32	No.	43,983.73	
8702.30.90	---Of a sitting capacity above 32 but not exceeding 44	No.	97,741.62	
8702.30.90	---Of a sitting capacity exceeding 44	No.	122,177.02; and	

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- (ii) by the insertion of the following new subheadings immediately after subheading 8703.33.90 relating to the description of goods for an SUV of engine capacity exceeding 3000cc:

<i>HS Code</i>	<i>Description of Goods</i>	<i>Statistical Unit</i>	<i>Customs Duty</i>	<i>Excise Duty</i>
	-Other vehicles with both spark-ignition internal combustion piston engine and electric motor as motors for propulsion, other than those capable of being charged by plugging to external source of electric power			
	Sedans:			
8703.40.19	---Of engine capacity not exceeding 1000cc	No.	14,113.14	12,231.38
8703.40.19	---Of engine capacity of 1001cc but not exceeding 1500cc	No.	18,145.46	15,726.07
8703.40.29	---Of engine capacity of 1501cc but not exceeding 2500cc	No.	18,695.48	24,304.12
8703.40.39	---Of engine capacity of 2501cc but not exceeding 3000cc	No.	20,395.06	26,513.58
8703.40.39	---Of engine capacity exceeding 3000cc	No.	25,493.83	33,141.98
	Hatchback:			
8703.40.19	---Of engine capacity not exceeding 1000cc	No.	12,096.97	10,484.04
8703.40.19	---Of engine capacity of 1001cc but not exceeding 1500cc	No.	16,129.30	13,978.73
8703.40.29	---Of engine capacity of 1501cc but not exceeding 2500cc	No.	16,995.89	22,094.65
8703.40.39	---Of engine capacity of 2501cc but not exceeding 3000cc	No.	18,695.48	24,304.12
8703.40.39	---Of engine capacity exceeding 3000cc		22,094.65	28,723.05
	Station Wagons:			
8703.40.19	---Of engine capacity not exceeding 1000cc	No.	14,113.14	12,231.38
8703.40.19	---Of engine capacity of 1001cc but not exceeding 1500cc	No.	18,144.44	15,725.18

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<i>HS Code</i>	<i>Description of Goods</i>	<i>Statistical Unit</i>	<i>Customs Duty</i>	<i>Excise Duty</i>
8703.40.19	---Of engine capacity of 1501cc but not exceeding 2500cc	No.	18,695.48	24,304.12
8703.40.39	---Of engine capacity of 2501cc but not exceeding 3000cc	No.	20,395.06	26,513.58
8703.40.39	---Of engine capacity exceeding 3000cc SUVs:	No.	25,493.83	33,141.98
8703.40.19	---Of engine capacity not exceeding 1000cc	No.	17,598.22	15,251.79
8703.40.19	---Of engine capacity of 1001cc but not exceeding 1500cc	No.	20,463.05	17,734.64
8703.40.29	---Of engine capacity of 1501cc but not exceeding 2500cc	No.	23,794.24	30,932.51
8703.40.39	---Of engine capacity of 2501cc but not exceeding 3000cc	No.	27,193.42	35,351.45
8703.40.39	---Of engine capacity exceeding 3000cc -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 Sedans:	No.	32,292.19	41,979.84
8703.50.19	---Of engine capacity not exceeding 1000cc	No.	14,113.14	12,231.38
8703.50.19	---Of engine capacity of 1001cc but not exceeding 1500cc	No.	18,145.46	15,726.07
8703.50.29	---Of engine capacity of 1501cc but not exceeding 2500cc	No.	18,695.48	24,304.12
8703.50.39	---Of engine capacity of 2501cc but not exceeding 3000cc	No.	20,395.06	26,513.58

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<i>HS Code</i>	<i>Description of Goods</i>	<i>Statistical Unit</i>	<i>Customs Duty</i>	<i>Excise Duty</i>
8703.50.39	---Of engine capacity exceeding 3000cc	No.	25,493.83	33,141.98
	Hatchback:			
8703.50.19	---Of engine capacity not exceeding 1000cc	No.	12,096.97	10,484.04
8703.50.19	---Of engine capacity of 1001cc but not exceeding 1500cc	No.	6,129.30	13,978.73
8703.50.29	---Of engine capacity of 1501cc but not exceeding 2500cc	No.	16,995.89	22,094.65
8703.50.39	---Of engine capacity of 2501cc but not exceeding 3000cc	No.	18,695.48	24,304.12
8703.50.39	---Of engine capacity exceeding 3000cc	No.	22,094.65	28,723.05
	Station Wagons:			
8703.50.19	---Of engine capacity not exceeding 1000cc	No.	14,113.14	12,231.38
8703.50.19	---Of engine capacity of 1001cc but not exceeding 1500cc	No.	18,144.44	15,725.18
8703.50.29	---Of engine capacity of 1501cc but not exceeding 2500cc	No.	18,695.48	24,304.12
8703.50.39	---Of engine capacity of 2501cc but not exceeding 3000cc	No.	20,395.06	26,513.58
8703.50.39	---Of engine capacity exceeding 3000cc	No.	25,493.83	33,141.98
	SUVs:			
8703.50.19	---Of engine capacity not exceeding 1000cc	No.	17,598.22	15,251.79
8703.50.19	---Of engine capacity of 1001cc but not exceeding 1500cc	No.	20,463.05	17,734.64
8703.50.29	---Of engine capacity of 1501cc but not exceeding 2500cc	No.	23,794.24	30,932.51
8703.50.39	---Of engine capacity of 2501cc but not exceeding 3000cc	No.	27,193.42	35,351.45

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<i>HS Code</i>	<i>Description of Goods</i>	<i>Statistical Unit</i>	<i>Customs Duty</i>	<i>Excise Duty</i>
8703.50.39	---Of engine capacity exceeding 3000cc	No.	32,292.19	41,979.84
	---Other vehicles, with both spark-ignition combustion piston engine and electric motor as motors for propulsion, capable of being charged by plugging to external source of electric power			
	Sedans:			
8703.60.19	---Of engine capacity not exceeding 1000cc	No.	14,113.14	12,231.38
8703.60.19	---Of engine capacity of 1001cc but not exceeding 1500cc	No.	18,145.46	15,726.07
8703.60.29	---Of engine capacity of 1501cc but not exceeding 2500cc	No.	18,695.48	24,304.12
8703.60.39	---Of engine capacity of 2501cc but not exceeding 3000cc	No.	20,395.06	26,513.58
8703.60.39	---Of engine capacity exceeding 3000cc	No.	25,493.83	33,141.98
	Hatchback:			
8703.60.19	---Of engine capacity not exceeding 1000cc	No.	12,096.97	10,484.04
8703.60.19	---Of engine capacity of 1001cc but not exceeding 1500cc	No.	16,129.30	13,978.73
8703.60.29	---Of engine capacity of 1501cc but not exceeding 2500cc	No.	16,995.89	22,094.65
8703.60.39	---Of engine capacity of 2501cc but not exceeding 3000cc	No.	18,695.48	24,304.12
8703.60.39	---Of engine capacity exceeding 3000cc	No.	22,094.65	28,723.05
	Station Wagons:			
8703.60.19	---Of engine capacity not exceeding 1000cc	No.	14,113.14	12,231.38
8703.60.19	---Of engine capacity of 1001cc but not exceeding 1500cc	No.	18,144.44	15,725.18

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<i>HS Code</i>	<i>Description of Goods</i>	<i>Statistical Unit</i>	<i>Customs Duty</i>	<i>Excise Duty</i>
8703.60.29	---Of engine capacity of 1501cc but not exceeding 2500cc	No.	18,695.48	24,304.12
8703.60.39	---Of engine capacity of 2501cc but not exceeding 3000cc	No.	20,395.06	26,513.58
8703.60.39	---Of engine capacity exceeding 3000cc SUVs:	No.	25,493.83	33,141.98
8703.60.19	---Of engine capacity not exceeding 1000cc	No.	17,598.22	15,251.79
8703.60.19	---Of engine capacity of 1001cc but not exceeding 1500cc	No.	20,463.05	17,734.64
8703.60.29	---Of engine capacity of 1501cc but not exceeding 2500cc	No.	23,794.24	30,932.51
8703.60.39	---Of engine capacity of 2501cc but not exceeding 3000cc	No.	27,193.42	35,351.45
8703.60.39	---Of engine capacity exceeding 3000cc -Other vehicles with both spark-ignition internal combustion piston engine and electric motor as motors for propulsion, other than those capable of being charged by plugging to external source of electric power Sedans:	No.	32,292.19	41,979.84
8703.70.19	---Of engine capacity not exceeding 1000cc	No.	14,113.14	12,231.38
8703.70.19	---Of engine capacity of 1001cc but not exceeding 1500cc	No.	18,145.46	15,726.07
8703.70.29	8703.70.29	No.	18,695.48	24,304.12
8703.70.39	---Of engine capacity of 2501cc but not exceeding 3000cc	No.	20,395.06	26,513.58
8703.70.39	---Of engine capacity exceeding 3000cc	No.	25,493.83	33,141.98

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<i>HS Code</i>	<i>Description of Goods</i>	<i>Statistical Unit</i>	<i>Customs Duty</i>	<i>Excise Duty</i>
	Hatchback:			
8703.70.19	---Of engine capacity not exceeding 1000cc	No.	12,096.97	10,484.04
8703.70.19	---Of engine capacity of 1001cc but not exceeding 1500cc	No.	16,129.30	13,978.73
8703.70.29	---Of engine capacity of 1501cc but not exceeding 2500cc	No.	16,995.89	22,094.65
8703.70.39	---Of engine capacity of 2501cc but not exceeding 3000cc	No.	18,695.48	24,304.12
8703.70.39	---Of engine capacity exceeding 3000cc	No.	22,094.65	28,723.05
	Station Wagons:			
8703.70.19	---Of engine capacity not exceeding 1000cc	No.	14,113.14	12,231.38
8703.70.19	---Of engine capacity of 1001cc but not exceeding 1500cc	No.	18,144.44	15,725.18
8703.70.29	---Of engine capacity of 1501cc but not exceeding 2500cc	No.	18,695.48	24,304.12
8703.70.39	---Of engine capacity of 2501cc but not exceeding 3000cc	No.	20,395.06	26,513.58
8703.70.39	---Of engine capacity exceeding 3000cc	No.	25,493.83	33,141.98
	SUVs:			
8703.70.19	---Of engine capacity not exceeding 1000cc	No.	17,598.22	15,251.79
8703.70.19	---Of engine capacity of 1001cc but not exceeding 1500cc	No.	20,463.05	17,734.64
8703.70.29	---Of engine capacity of 1501cc but not exceeding 2500cc	No.	23,794.24	30,932.51
8703.70.39	---Of engine capacity of 2501cc but not exceeding 3000cc	No.	27,193.42	35,351.45
8703.70.39	---Of engine capacity exceeding 3000cc	No.	32,292.19	41,979.84; and

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(b) in respect of motor vehicles of 5 years and older—

- (i) by the insertion of the following new subheadings immediately after subheading 8702.10.90 relating to the description of goods for a bus with a sitting capacity exceeding 44:

<i>HS Code</i>	<i>Description of Goods</i>	<i>Statistical Unit</i>	<i>Customs Duty</i>	<i>Excise Duty</i>
	-Bus with only compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion			
8702.20.10	---Of a sitting capacity not exceeding 14	No.	10,044.83	12,556.04
8702.20.90	---Of a sitting capacity above 14 but not exceeding 32	No.	15,638.66	
8702.20.90	---Of a sitting capacity above 32 but not exceeding 44	No.	21,991.86	
8702.20.90	---Of a sitting capacity exceeding 44	No.	48,870.81	
	-Bus with both spark-ignition internal combustion piston engine and electric motor as motors for propulsion			
8702.30.10	---Of a sitting capacity not exceeding 14	No.	10,044.83	12,556.04
8702.30.90	---Of a sitting capacity above 14 but not exceeding 32	No.	15,638.66	
8702.30.90	---Of a sitting capacity above 32 but not exceeding 44	No.	21,991.86	
8702.30.90	---Of a sitting capacity exceeding 44	No.	48,870.81; and	

- (ii) by the insertion of the following new subheadings immediately after subheading 8703.33.90 relating to the description of goods for an SUV of engine capacity exceeding 3000cc:

<i>HS Code</i>	<i>Description of Goods</i>	<i>Statistical Unit</i>	<i>Customs Duty</i>	<i>Excise Duty</i>
	-Other vehicles with both spark-ignition internal combustion piston engine and electric motor as motors for propulsion, other than those capable of being charged by plugging to external source of electric power			

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<i>HS Code</i>	<i>Description of Goods</i>	<i>Statistical Unit</i>	<i>Customs Duty</i>	<i>Excise Duty</i>
	Sedans:			
8703.40.19	---Of engine capacity not exceeding 1000cc	No.	8,064.65	6,989.36
8703.40.19	---Of engine capacity of 1001cc but not exceeding 1500cc	No.	9,677.58	8,387.24
8703.40.29	---Of engine capacity of 1501cc but not exceeding 2500cc	No.	9,517.70	12,373.01
8703.40.39	---Of engine capacity of 2501cc but not exceeding 3000cc	No.	11,897.12	15,466.26
8703.40.39	---Of engine capacity exceeding 3000cc	No.	13,596.71	17,675.72
	Hatchback:			
8703.40.19	---Of engine capacity not exceeding 1000cc	No.	8,064.65	6,989.36
8703.40.19	---Of engine capacity of 1001cc but not exceeding 1500cc	No.	9,677.58	8,387.24
8703.40.29	---Of engine capacity of 1501cc but not exceeding 2500cc	No.	9,517.70	12,373.01
8703.40.39	---Of engine capacity of 2501cc but not exceeding 3000cc	No.	11,897.12	15,466.26
8703.40.39	---Of engine capacity exceeding 3000cc	No.	13,596.71	17,675.72
	Station Wagons:			
8703.40.19	---Of engine capacity not exceeding 1000cc	No.	8,064.65	6,989.36
8703.40.19	---Of engine capacity of 1001cc but not exceeding 1500cc	No.	9,677.58	8,387.23
8703.40.29	---Of engine capacity of 1501cc but not exceeding 2500cc	No.	10,197.65	13,256.80
8703.40.39	---Of engine capacity of 2501cc but not exceeding 3000cc	No.	11,897.12	15,466.26
8703.40.39	---Of engine capacity exceeding 3000cc	No.	13,596.71	17,675.72

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<i>HS Code</i>	<i>Description of Goods</i>	<i>Statistical Unit</i>	<i>Customs Duty</i>	<i>Excise Duty</i>
	SUVs:			
8703.40.19	---Of engine capacity not exceeding 1000cc	No.	10,558.93	9,151.07
8703.40.19	---Of engine capacity of 1001cc but not exceeding 1500cc	No.	12,277.83	10,640.78
8703.40.29	---Of engine capacity of 1501cc but not exceeding 2500cc	No.	14,276.54	18,559.51
8703.40.39	---Of engine capacity of 2501cc but not exceeding 3000cc	No.	17,539.75	22,801.68
8703.40.39	---Of engine capacity exceeding 3000cc	No.	20,395.06	26,513.58
	-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			
	Sedans:			
8703.50.19	---Of engine capacity not exceeding 1000cc	No.	8,064.65	6,989.36
8703.50.19	---Of engine capacity of 1001cc but not exceeding 1500cc	No.	9,677.58	8,387.24
8703.50.29	---Of engine capacity of 1501cc but not exceeding 2500cc	No.	9,517.70	12,373.01
8703.50.39	---Of engine capacity of 2501cc but not exceeding 3000cc	No.	11,897.12	15,466.26
8703.50.39	---Of engine capacity exceeding 3000cc	No.	13,596.71	17,675.72
	Hatchback:			
8703.50.19	---Of engine capacity not exceeding 1000cc	No.	8,064.65	6,989.36
8703.50.19	---Of engine capacity of 1001cc but not exceeding 1500cc	No.	9,677.58	8,387.24
8703.50.29	---Of engine capacity of 1501cc but not exceeding 2500cc	No.	9,517.70	12,373.01

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<i>HS Code</i>	<i>Description of Goods</i>	<i>Statistical Unit</i>	<i>Customs Duty</i>	<i>Excise Duty</i>
8703.50.39	---Of engine capacity of 2501cc but not exceeding 3000cc	No.	11,897.12	15,466.26
8703.50.39	---Of engine capacity exceeding 3000cc	No.	13,596.71	17,675.72
	Station Wagons:			
8703.50.19	---Of engine capacity not exceeding 1000cc	No.	8,064.65	6,989.36
8703.50.19	---Of engine capacity of 1001cc but not exceeding 1500cc	No.	9,677.58	8,387.23
8703.50.29	---Of engine capacity of 1501cc but not exceeding 2500cc	No.	10,197.65	13,256.80
8703.50.39	---Of engine capacity of 2501cc but not exceeding 3000cc	No.	11,897.12	15,466.26
8703.50.39	---Of engine capacity exceeding 3000cc	No.	13,596.71	17,675.78
	SUVs:			
8703.50.19	---Of engine capacity not exceeding 1000cc	No.	10,558.93	9,151.07
8703.50.19	---Of engine capacity of 1001cc but not exceeding 1500cc	No.	12,277.83	10,640.78
8703.50.29	---Of engine capacity of 1501cc but not exceeding 2500cc	No.	14,276.54	18,559.51
8703.50.39	---Of engine capacity of 2501cc but not exceeding 3000cc	No.	17,539.75	22,801.68
8703.50.39	---Of engine capacity exceeding 3000cc	No.	20,395.06	26,513.58
	-Other vehicles, with both spark-ignition combustion piston engine and electric motor as motors for propulsion, capable of being charged by plugging to external source of electric power			

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<i>HS Code</i>	<i>Description of Goods</i>	<i>Statistical Unit</i>	<i>Customs Duty</i>	<i>Excise Duty</i>
	Sedans:			
8703.60.19	---Of engine capacity not exceeding 1000cc	No.	8,064.65	6,989.36
8703.60.19	---Of engine capacity of 1001cc but not exceeding 1500cc	No.	9,677.58	8,387.24
8703.60.29	---Of engine capacity of 1501cc but not exceeding 2500cc	No.	9,517.70	12,373.01
8703.60.39	---Of engine capacity of 2501cc but not exceeding 3000cc	No.	11,897.12	15,466.26
8703.60.39	---Of engine capacity exceeding 3000cc	No.	13,596.71	17,675.72
	Hatchback:			
8703.60.19	---Of engine capacity not exceeding 1000cc	No.	8,064.65	6,989.36
8703.60.19	---Of engine capacity of 1001cc but not exceeding 1500cc	No.	9,677.58	8,387.24
8703.60.29	---Of engine capacity of 1501cc but not exceeding 2500cc	No.	9,517.70	12,373.01
8703.60.39	---Of engine capacity of 2501cc but not exceeding 3000cc	No.	11,897.12	15,466.26
8703.60.39	---Of engine capacity exceeding 3000cc	No.	13,596.71	17,675.72
	Station Wagons:			
8703.60.19	---Of engine capacity not exceeding 1000cc	No.	8,064.65	6,989.36
8703.60.19	---Of engine capacity of 1001cc but not exceeding 1500cc	No.	9,677.58	8,387.23
8703.60.29	---Of engine capacity of 1501cc but not exceeding 2500cc	No.	10,197.65	13,256.80
8703.60.39	---Of engine capacity of 2501cc but not exceeding 3000cc	No.	11,897.12	15,466.26
8703.60.39	---Of engine capacity exceeding 3000cc	No.	13,596.71	17,675.72

Customs and Excise (Amendment)(No. 2) [No. 18 of 2025 301

<i>HS Code</i>	<i>Description of Goods</i>	<i>Statistical Unit</i>	<i>Customs Duty</i>	<i>Excise Duty</i>
	SUVs:			
8703.60.19	---Of engine capacity not exceeding 1000cc	No.	10,558.93	9,151.07
8703.60.19	---Of engine capacity of 1001cc but not exceeding 1500cc	No.	12,277.83	10,640.78
8703.60.29	---Of engine capacity of 1501cc but not exceeding 2500cc	No.	14,276.54	18,559.51
8703.60.39	---Of engine capacity of 2501cc but not exceeding 3000cc	No.	17,539.75	22,801.68
8703.60.39	---Of engine capacity exceeding 3000cc	No.	20,395.06	26,513.58
	-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			
	Sedans:			
8703.70.19	---Of engine capacity not exceeding 1000cc	No.	8,064.65	6,989.36
8703.70.19	---Of engine capacity of 1001cc but not exceeding 1500cc	No.	9,677.58	8,387.24
8703.70.29	---Of engine capacity of 1501cc but not exceeding 2500cc	No.	9,517.70	12,373.01
8703.70.39	---Of engine capacity of 2501cc but not exceeding 3000cc	No.	11,897.12	15,466.26
8703.70.39	---Of engine capacity exceeding 3000cc	No.	13,596.71	17,675.72
	Hatchback:			
8703.70.19	---Of engine capacity not exceeding 1000cc	No.	8,064.65	6,989.36
8703.70.19	---Of engine capacity of 1001cc but not exceeding 1500cc	No.	9,677.58	8,387.24

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<i>HS Code</i>	<i>Description of Goods</i>	<i>Statistical Unit</i>	<i>Customs Duty</i>	<i>Excise Duty</i>
8703.70.29	---Of engine capacity of 1501cc but not exceeding 2500cc	No.	9,517.70	12,373.01
8703.70.39	---Of engine capacity of 2501cc but not exceeding 3000cc	No.	11,897.12	15,466.26
8703.70.39	---Of engine capacity exceeding 3000cc Station Wagons:	No.	13,596.71	17,675.72
8703.70.19	---Of engine capacity not exceeding 1000cc	No.	8,064.65	6,989.36
8703.70.19	---Of engine capacity of 1001cc but not exceeding 1500cc	No.	9,677.58	8,387.23
8703.70.29	---Of engine capacity of 1501cc but not exceeding 2500cc	No.	10,197.65	13,256.80
8703.70.39	---Of engine capacity of 2501cc but not exceeding 3000cc	No.	11,897.12	15,466.26
8703.70.39	---Of engine capacity exceeding 3000cc SUVs:	No.	13,596.71	17,675.72
8703.70.19	---Of engine capacity not exceeding 1000cc	No.	10,558.93	9,151.07
8703.70.19	---Of engine capacity of 1001cc but not exceeding 1500cc	No.	12,277.83	10,640.78
8703.70.29	---Of engine capacity of 1501cc but not exceeding 2500cc	No.	14,276.54	18,559.51
8703.70.39	---Of engine capacity of 2501cc but not exceeding 3000cc	No.	17,539.75	22,801.68
8703.70.39	---Of engine capacity exceeding 3000cc	No.	20,395.06	26,513.58

APPENDIX IV

(Section 14)

FOURTH SCHEDULE

(Section 77)

Part I of the Fourth Schedule to the principal Act is amended—

(a) in the surtax column opposite subheadings —

(i) 0202.10.00, 0202.20.00, 0204.10.00, 0204.21.00,
 0204.22.00, 0204.30.00, 0204.41.00, 0204.50.00,
 0205.00.00, 0206.10.00, 0206.21.00, 0206.22.00,
 0206.29.00, 0206.30.00, 0206.41.00, 0206.49.00,
 0206.80.10, 0206.80.90, 0206.90.10, 0206.90.90,
 0208.10.00, 0208.30.00, 0208.90.00, 0209.10.00,
 0209.90.00, 0210.11.00, 0210.12.00, 0210.19.00,
 0210.20.00, 0210.91.00, 0210.93.00, 0210.99.00,
 0401.10.11, 0401.10.12, 0401.10.20, 0401.20.11,
 0401.20.12, 0401.20.20, 0401.40.11, 0401.40.12,
 0401.40.20, 0401.50.11, 0401.50.12, 0401.50.20,
 0402.10.90, 0402.21.20, 0402.21.90, 0402.29.10,
 0402.29.30, 0402.29.90, 0402.91.20, 0402.91.90 and
 0402.99.00 by the deletion of the figure “5%” and the substitution therefor of the
 figure “10%”;

(ii) 0207.11.00, 0207.24.00, 0207.25.00, 0207.26.00,
 0207.41.00, 0207.42.00, 0207.43.00, 0207.44.00,
 0207.45.00, 0207.51.00, 0207.52.00, 0207.53.00,
 0207.54.00, 0207.55.00, 0207.60.00, 3917.21.10,
 3917.22.10, 3917.23.10, 3917.29.10, 3917.31.10,
 3917.32.10, 7212.10.00, 7212.20.00, 7212.30.00,
 7212.40.00, 7212.50.00, 7212.60.00, 7213.20.00,
 7213.91.00, 7213.99.00, 7214.10.00, 7214.20.10,
 7214.30.00, 7214.91.00, 7214.99.00, 7215.10.00 and
 7215.50.00 by the deletion of the figure “5%” and the substitution therefor of the
 figure “20%”;

(iii) 0207.12.00, 0207.13.00, 0207.14.00, 0207.27.00 and
 7215.90.00 by the deletion of the figure “10%” and the substitution therefor of the
 figure “20%”;

(b) by the deletion of subheadings 7005.10.00 and 7005.29.00; and

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(c) by the insertion of the following subheadings in the appropriate places:

<i>HS Code</i>	<i>Description</i>	<i>Surtax Rate</i>
0402.21.30	Powdered milk, when imported in bulk for further processing	10%
0402.29.40	Other	10%
1902.11.00	Uncooked pasta, not stuffed or otherwise prepared Containing eggs	20%
1902.19.00	Other uncooked pasta, not stuffed or otherwise prepared	20%
1902.20.00	Stuffed pasta, whether or not cooked or otherwise prepared	20%
1902.30.00	Other pasta	20%
1902.40.00	Couscous	20%
2811.21.10	Carbon dioxide Contained in "Sparlet bulbs"	10%
2811.21.90	Carbon dioxide Other	10%
3917.10.90	Other artificial guts (sausage casings) of hardened protein or of cellulosic materials	20%
5503.20.00	Of polyesters	10%
7213.10.00	Bars and rods, hot-rolled-Containing indentations, ribs, grooves or other deformations produced during the rolling process.	20%
