

GOVERNMENT OF ZAMBIA

**ACT**  
**No. 24 of 2024**

Date of Assent: 20th December, 2024

**An Act to amend the Customs and Excise Act.**

[26th December, 2024

ENACTED by the Parliament of Zambia.

Enactment

1. (1) This Act may be cited as the Customs and Excise (Amendment) Act, 2024, 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, 2025.

2. Section 2 of the principal Act is amended by the—

Amendment  
of section 2

(a) deletion of the definition of “Tribunal” and the substitution therefor of the following:

“Tribunal” means the Tax Appeals Tribunal established under the Tax Appeals Tribunal Act, 2015; and

Act No. 1 of  
2015

(b) insertion of the following new definition in the appropriate place in alphabetical order:

“user account” means an electronic account of a person assigned a Taxpayer Identification Number to access the Customs Computer System;.

3. Section 32 of the principal Act is amended by the deletion of subsection (4) and the substitution therefor of the following:

Amendment  
of section 32

(4) Goods entered for in-bond carriage to a customs area at another customs port or inland place for further entry shall be entered for consumption or warehousing within the period of five days as

provided in section 33, except that goods entered for in-bond carriage by rail shall be entered for consumption or warehousing within fifteen days.

Amendment  
of section  
32B

**4.** Section 32B (1)(d) of the principal Act is amended by the deletion of the words “five days”.

Amendment  
of section 34

**5.** Section 34 (1)(d) of the principal Act is amended by the deletion of the word “five” and the substitution therefor of the word “three”.

Amendment  
of section 47

**6.** Section 47 (1)(a) of the principal Act is amended by the insertion of the following new paragraph immediately after paragraph (iii):

(iv) goods valued at not more than the kwacha equivalent of two thousand United States dollars are exported;

Amendment  
of section 62

**7.** Section 62 (2) of the principal Act is amended by the deletion of the word “fifteen” and the substitution therefor of the word “ten”.

Amendment  
of section 86

**8.** Section 86 of the principal Act is amended by the deletion of subsection (4) and the substitution therefor of the following:

(4) An importer who is dissatisfied with a decision of the Commissioner-General under this section may, within thirty days after the date on which notice of the decision is given, appeal to the Tax Appeals Tribunal against that decision.

Amendment  
of section 94

**9.** Section 94 (1) of the principal Act is amended by the insertion of the following new paragraph immediately after paragraph (b):

(c) electrical energy of up to 100kWh.

Amendment  
of section 99

**10.** Section 99 of the principal Act is amended by the deletion of the words “Revenue Appeals Tribunal” and the substitution therefor of the words “Tax Appeals Tribunal”.

Amendment  
of section 108

**11.** Section 108 (10) of the principal Act is amended by the deletion of the word “five” and the substitution therefor of the word “three”.

Amendment  
of section 155

**12.** Section 155 of the principal Act is amended by the—

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

(4) A licensed manufacturer of excisable goods who is guilty of an offence under this Act for which no special penalty is provided shall be liable in respect of each offence—

(a) to a fine not exceeding treble the excisable value plus the duty payable for the goods which may be the subject matter of the offence;

- (b) if treble the excisable value plus the duty payable for such goods is less than twenty thousand penalty units, or if there are no goods involved in the offence, to a fine not exceeding twenty thousand penalty units;
- (c) to imprisonment for a period not exceeding five years; or
- (d) to both imprisonment and other fine as is provided in paragraph (a) or (b).; and
- (b) renumbering of subsections (4) and (5) as subsections (5) and (6), respectively.

**13.** Section 162 of the principal Act is amended by the—

Amendment  
of section  
162

- (a) deletion of subsections (5), (6), (7), (8), (9), (10), (11) and (12) and the substitution thereof of the following:
  - (5) An officer who seizes goods under this section or section 158 shall, within ten days of such seizure—
    - (a) give to the person from whom the goods have been seized or the owner of the goods a notice, in writing, specifying the goods which have been seized and informing that person of the provisions of subsection (6) and section 190; and
    - (b) report the circumstances and grounds for seizure to the Commissioner-General.
  - (6) A person may, within fifteen days of receipt of the notice under subsection (5), appeal to the Commissioner-General.
  - (7) The Commissioner-General shall, within thirty days of receipt of the appeal under subsection (6) determine the appeal and may—
    - (a) order all or any of the goods to be released from seizure; or
    - (b) if the articles could not be found or recovered, declare that the person from whom the goods would have been seized shall pay to the Customs Services Division an amount equal to the duty-paid value of such goods.
  - (8) The declaration made by the Commissioner-General under subsection (7)(b) shall be made in writing and given in accordance with subsection (9).
  - (9) A notice referred to under subsection (5) shall be deemed to have been duly given to the person concerned—
    - (a) if delivered to that person personally or electronically;

(b) if addressed to that person and left at, or forwarded by post to that person's usual or last known place of abode or business; or

(c) by publication of notice of seizure in the *Gazette*, where the person is unknown or has no address within Zambia or has no known address.

(10) A person aggrieved with the decision of the Commissioner-General under this section, may appeal in accordance with section 190.

(11) Where an appeal is not made in accordance with section 190 in respect of any goods seized under this section, the goods shall be forfeited and may be sold or disposed of by the Commissioner-General in accordance with the provisions of sections 203, 204 and 205, except that the goods shall only be forfeited after the expiry of thirty days from the date of the publication in the *Gazette*, that the goods shall be forfeited.

(12) A sale or disposal undertaken in accordance with subsection (11) shall be undertaken without compensation to any person or party who may, either before or after such sale or disposal, claim a financial or other interest in such goods.

(13) The amount determined by the Commissioner-General under subsection 7(b) shall, where an appeal is not made in accordance with section 190 be deemed to be due and payable at that date and all provisions of this Act relevant to the recovery of unpaid duty shall apply to that sum as if it were unpaid duty.; and

(b) renumbering of subsection (13) as subsection (14).

Amendment  
of section  
171A

**14.** Section 171A of the principal Act is amended by the insertion of the following new subsection immediately after subsection (3):

(4) The Commissioner-General may, in addition to commencing the process referred to under this section suspend the user account for a person referred to under subsection (1) and that person's agent until the outstanding debt is settled.

Amendment  
of section  
184

**15.** Section 184 of the principal Act is amended by the—

(a) insertion of the figure "(1)" immediately after the figure "184"; and

(b) insertion of the following new subsection:

(2) Subject to subsection (1), the Commissioner-General may make Rules relating to the conditions applicable to a person authorised to transact business on behalf of another person.

- 16.** The First Schedule to the principal Act is amended as set out in Appendix I. Amendment of First Schedule
- 17.** The Second Schedule to the principal Act is amended as set out in Appendix II. Amendment of Second Schedule
- 18.** Part I of the Third Schedule to the principal Act is amended as set out in Appendix III. Amendment of Third Schedule
- 19.** The Fourth Schedule to the principal Act is amended as set out in Appendix IV. Amendment of Fourth Schedule
- 20.** The Sixth Schedule to the principal Act is amended in paragraph 1(4) by the deletion of the word “sixth” and substitution therefor of the word “tenth”. Amendment of Sixth Schedule

APPENDIX I  
(Section 16)FIRST SCHEDULE  
(Section 72)

The First Schedule to the principal Act is amended in—

(a) Chapter 23, by the deletion of heading 23.04 and the substitution thereof of the following:

<i>HS Codes</i>	<i>Description of Goods</i>	<i>Statistical Unit of Quantity</i>	<i>Customs Duty</i>
23.04	Oil-cake and other solid residues whether or not ground or in the form of pallets, resulting from the extraction of soya beans		
2304.00.10	--- Oil cake	Kg	5%
2304.00.20	--- Soya husks	Kg	5%
2304.00.90	--- Other solid residues	Kg	5%; and

(b) Chapter 29, by the deletion of—

(i) subheading 2903.89.00 and the substitution thereof of the following:

<i>HS Codes</i>	<i>Description of Goods</i>	<i>Statistical Unit of Quantity</i>	<i>Customs Duty</i>
	-- Other		
2903.89.10	--- hexabromocyclo dodecanes (HBCDs)	kg	free
2903.89.90	--- other	kg	free;

(ii) subheadings 2909.30.10 and 29.30.20 and the substitution thereof of the following:

<i>HS Codes</i>	<i>Description of Goods</i>	<i>Statistical Unit of Quantity</i>	<i>Customs Duty</i>
	- Aromatic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives:		
	--- Decabromodiphenyl ether:		
2909.30.11	---- in bulk	kg	free
2909.30.12	---- not in bulk	kg	15%
	--- Other:		
2909.30.91	---- in bulk	kg	free
2909.30.92	---- not in bulk	kg	15%;

(iii) subheading 2915.90.00 and the substitution therefor of the following:

<i>HS Codes</i>	<i>Description of Goods</i>	<i>Statistical Unit of Quantity</i>	<i>Customs Duty</i>
	- Other:		
2915.90.10	--- Perfluorooctanoic acids and their salts	kg	free
2915.90.90	--- Other	kg	free; and

(iv) subheadings 2930.90.10 and 2930.90.20 and the substitution therefor of the following:

<i>HS Codes</i>	<i>Description of Goods</i>	<i>Statistical Unit of Quantity</i>	<i>Customs Duty</i>
	- Other:		
	--- Phorate (ISO):		
2930.90.11	---- in bulk	kg	free
2930.90.12	---- not in bulk	kg	15%
	---Other:		
2930.90.91	----in bulk	kg	free
2930.90.92	----not in bulk	kg	15%.

## APPENDIX II

(Section 17)

## SECOND SCHEDULE

(Section 76)

The Second Schedule to the principal Act is amended in—

(a) heading 1, in the Duty Rate column opposite subheadings 2009.11.00, 2009.12.00, 2009.19.00, 2009.21.00, 2009.29.00, 2009.31.00, 2009.39.00, 2009.41.00, 2009.49.00, 2009.50.00, 2009.61.00, 2009.69.00, 2009.71.00, 2009.79.00, 2009.81.00, 2009.89.00 and 2009.90.00 by the deletion of the figure “K0.60” and the substitution therefor of the figure “K1.00”;

(b) heading 2, in the Duty Rate column opposite subheadings 2201.10.11 and 2201.10.20 by the deletion of the figure “K0.30” and the substitution therefor of the figure “K1.00”;

(c) heading 3, in the Duty Rate column opposite subheadings 2202.10.20, 2202.91.00 and 2202.99.00 by the deletion of the figure “K0.30” and the substitution therefor of the figure “K1.00”;

(d) heading 7, in the Duty Rate column opposite—

(i) headings 24.01 and 24.02, by the deletion of the figure “K400” and the substitution therefor of the figure “K452”; and

(ii) subheadings 2403.11.00, 2403.19.10, 2403.19.90, 2403.91.00 and 2403.99.00, by the deletion of the figure “K400” and the substitution therefor of the figure “K452”; and

(e) heading 9, by the deletion of subheading (3) and the substitution therefor of the following:

(3) 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:

(a) Petroleum spirit (Motor spirit)	2710.12.10	Decalitre	K2.34/ltr
(b) White spirit	2710.12.40	Decalitre	15%
(c) Kerosene type	2710.12.51	Decalitre	K0.54
(d) Other light oils	2710.12.90	Decalitre	15%
(e) Automotive gas- Oils diesel	2710.19.10	Decalitre	K0.75
(f) Other fuel oils	2710.19.20	Decalitre	K1.05
(g) Petroleum gases and other gaseous hydro-carbons	Ex.2711	kg	K0.54



APPENDIX III  
(Section 18)

THIRD SCHEDULE  
(Section 72 and 76)

PART I: MOTOR VEHICLES OF 2 YEARS TO 5 YEARS

<i>HS Code</i>	<i>Description of Goods</i>	<i>Statistical Unit</i>	<i>Customs Duty</i>	<i>Excise Duty</i>
<b>87.02</b>	- Bus with only compression-ignition internal combustion piston engine (diesel or semi-diesel)			
8702.10.10	--- of a sitting capacity of not exceeding 14	No.	20,089.66	25,112.08
8702.10.90	--- of a sitting capacity above 14 but not exceeding 32	No.	43,983.73	-
8702.10.90	--- of a sitting capacity exceeding 33 but not exceeding 44	No.	97,741.62	-
8702.10.90	--- of a sitting capacity exceeding 44	No.	122,177.02	-
	- Bus with other compression-ignition internal combustion piston engines		-	-
8702.90.10	--- of a sitting capacity of not exceeding 14	No.	20,089.66	25,112.08
8702.90.90	--- of a sitting capacity above 14 but not exceeding 32	No.	43,983.73	-
8702.90.90	--- of a sitting capacity exceeding 33 but not exceeding 44	No.	97,741.62	-
8702.90.90	--- of a sitting capacity exceeding 44	No.	122,177.02	-
<b>87.03</b>	- Other vehicles, with only spark-ignition internal combustion reciprocating piston engine:		-	-
	Sedans:			
8703.21.90	--- of engine capacity not exceeding 1000cc	No.	14,113.14	12,231.38
8703.22.90	--- of engine capacity of 1001cc but not exceeding 1500cc	No.	18,145.46	15,726.07
8703.23.90	--- of engine capacity of 1501 but not exceeding 2500cc	No.	18,695.48	24,304.12
8703.23.90	--- of engine capacity of 2501cc but not exceeding 3000cc	No.	20,395.06	26,513.58
8703.24.90	--- of engine capacity exceeding 3000cc	No.	25,493.83	33,141.98

**380 No. 24 of 2024]** *Customs and Excise (Amendment)*

	Hatchback:		-	-
8703.21.90	--- of engine capacity not exceeding 1000cc	No.	12,096.97	10,484.04
8703.22.90	--- of engine capacity of 1001cc but not exceeding 1500cc	No.	16,129.30	13,978.73
8703.23.90	--- of engine capacity of 1501 but not exceeding 2500cc	No.	16,995.89	22,094.65
8703.23.90	--- of engine capacity of 2501cc but not exceeding 3000cc	No.	18,695.48	24,304.12
8703.24.90	--- of engine capacity exceeding 3000cc	No.	22,094.65	28,723.05
			-	-
	Station Wagons:		-	-
8703.21.90	--- of engine capacity not exceeding 1000cc	No.	14,113.14	12,231.38
8703.22.90	--- of engine capacity exceeding 1000cc but not exceeding 1500cc	No.	18,144.44	15,725.18
8703.23.90	--- of engine capacity exceeding 1500cc but not exceeding 2500cc	No.	18,695.48	24,304.12
8703.23.90	--- of engine capacity exceeding 2500cc but not exceeding 3000cc	No.	20,395.06	26,513.58
8703.24.90	--- of engine capacity exceeding 3000cc	No.	25,493.83	33,141.98
			-	-
	SUVs:		-	-
8703.21.90	--- of engine capacity not exceeding 1000cc	No.	17,598.22	15,251.79
8703.22.90	--- of engine capacity exceeding 1000cc but not exceeding 1500cc	No.	20,463.05	17,734.64
8703.23.90	--- of engine capacity above 1500cc but not exceeding 2500cc	No.	23,794.24	30,932.51
8703.23.90	--- of engine capacity above 2500cc but not exceeding 3000cc	No.	27,193.42	35,351.45
8703.24.90	--- of engine capacity exceeding 3000cc	No.	32,292.19	41,979.84
			-	-
	- Other vehicles, with only compression-ignition internal combustion piston engine (diesel or semi-diesel);		-	-
			-	-
	Sedans:		-	-
8703.31.90	--- of engine capacity not exceeding 1000cc	No.	14,113.14	12,231.38
8703.31.90	--- of engine capacity of 1001cc but not exceeding 1500cc	No.	18,145.46	15,726.07
8703.32.90	--- of engine capacity of 1501 but not exceeding 2500cc	No.	18,695.48	24,304.12
8703.33.90	--- of engine capacity of 2501cc but not exceeding 3000cc	No.	20,395.06	26,513.58
8703.33.90	--- of engine capacity exceeding 3000cc	No.	25,493.83	33,141.98
			-	-
	Hatchback:		-	-
8703.31.90	--- of engine capacity not exceeding 1000cc	No.	12,096.97	10,484.04

8703.31.90	--- of engine capacity of 1001cc but not exceeding 1500cc	No.	16,129.30	13,978.73
8703.32.90	--- of engine capacity of 1501 but not exceeding 2500cc	No.	16,995.89	22,094.65
8703.33.90	--- of engine capacity of 2501cc but not exceeding 3000cc	No.	18,695.48	24,304.12
8703.33.90	--- of engine capacity exceeding 3000cc	No.	23,794.24	30,932.51
	Station Wagons:		-	-
8703.31.90	--- of engine capacity not exceeding 1000cc		14,113.14	12,231.38
8703.31.90	--- of engine capacity above 1000cc but not exceeding 1500cc	No.	18,144.44	15,725.18
8703.32.90	--- of engine capacity above 1500cc but not exceeding 2500cc	No.	18,695.48	24,304.12
8703.33.90	--- of engine capacity of 2501cc but not exceeding 3000cc	No.	20,395.06	26,513.58
8703.33.90	--- of engine capacity exceeding 3000cc	No.	25,493.83	33,141.98
	SUVs:		-	-
8703.31.90	--- of engine capacity not exceeding 1000cc	No.	17,598.22	15,251.79
8703.31.90	--- of engine capacity above 1000cc but not exceeding 1,500cc	No.	20,463.05	17,734.64
8703.32.90	--- of engine capacity above 1500cc but not exceeding 2,500cc	No.	23,794.24	30,932.51
8703.33.90	--- of engine capacity above 2500cc but not exceeding 3000cc	No.	27,193.42	35,351.45
8703.33.90	--- of engine capacity exceeding 3000cc	No.	32,292.19	41,979.84
			-	-
87.04	- Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel):		-	-
	Single cab:		-	-
8704.21.00	-- of g.v.w exceeding 1 tonne but not exceeding 1.5 tonnes	No.	24,776.64	10,736.54
8704.21.00	-- of g.v.w exceeding 1.5 tonnes but not exceeding 3 tonnes	No.	29,731.97	12,883.85
8704.21.00	-- of g.v.w exceeding 3 tonnes not exceeding 5 tonnes	No.	34,687.30	15,031.16
	Double cab:		-	-
8704.21.00	-- of g.v.w not exceeding 3 tonnes	No.	34,687.29	15,031.16
8704.21.00	-- of g.v.w exceeding 3 tonnes but not exceeding 5 tonnes	No.	38,156.02	16,534.28
	Panel vans:		-	-
8704.21.00	-- of a g.v.w not exceeding 1 tonne	No.	15,088.98	6,538.55
8704.21.00	-- of g.v.w exceeding 1 tonne but not exceeding 1.5 tonnes	No.	17,343.65	7,515.58

8704.21.00	-- of g.v.w above 1.5 tonnes but not exceeding 3 tonnes	No.	19,821.31	8,589.23
8704.21.00	-- of g.v.w exceeding 3 tonnes but not exceeding 5 tonnes	No.	24,776.64	10,736.54
			-	-
			-	-
	Truck:		-	-
8704.21.00	-- g.v.w up to 2 tonnes	No.	15,715.20	12,048.32
8704.21.00	-- g.v.w above 2 tonnes but not exceeding 5 tonnes	No.	17,461.33	13,387.02
8704.22.00	-- g.v.w above 5 tonnes but not exceeding 10 tonnes	No.	27,938.13	21,419.23
8704.22.00	-- g.v.w exceeding 10 tonnes but not exceeding 20 tonnes	No.	34,922.66	26,774.04
8704.23.00	-- g.v.w exceeding 20 tonnes	No.	58,644.97	-
			-	-
	- Other, with spark ignition internal combustion piston engine:		-	-
			-	-
	Single cab:		-	-
8704.31.00	-- of g.v.w exceeding 1 tonne but not exceeding 1.5 tonnes	No.	24,776.64	10,736.54
8704.31.00	-- of g.v.w exceeding 1.5 tonnes but not exceeding 3 tonnes	No.	29,731.97	12,883.85
8704.31.00	-- of g.v.w exceeding 3 tonnes but not exceeding 5 tonnes	No.	34,687.30	15,031.16
			-	-
	Double Cab:		-	-
8704.31.00	-- of g.v.w not exceeding 3 tonnes	No.	34,687.29	15,031.16
8704.31.00	-- of g.v.w exceeding 3 tonnes but not exceeding 5 tonnes	No.	38,156.02	16,534.28
			-	-
	Panel vans:		-	-
8704.31.00	-- of g.v.w not exceeding 1 tonne	No.	15,088.98	6,538.55
8704.31.00	-- of g.v.w exceeding 1 tonne but not exceeding 1.5 tonnes	No.	17,343.65	7,515.58
8704.31.00	-- of g.v.w above 1.5 tonnes but not exceeding 3 tonnes	No.	19,821.31	8,589.23
8704.31.00	-- of g.v.w exceeding 3 tonnes but not exceeding 5 tonnes	No.	24,776.64	10,736.54
			-	-
	Trucks:		-	-
8704.31.00	-- g.v.w up to 2 tonnes	No.	15,715.20	12,048.32
8704.31.00	-- g.v.w above 2 tonnes but not exceeding 5 tonnes	No.	17,461.33	13,387.02
8704.32.00	-- g.v.w above 5 tonnes but not exceeding 10 tonnes	No.	27,938.13	21,419.23
8704.32.00	-- g.v.w exceeding 10 tonnes but not exceeding 20 tonnes	No.	34,922.66	26,774.04
8704.32.00	-- g.v.w exceeding 20 tonnes	No.	58,644.97	-
			-	-

	- other, with compression-ignition internal combustion piston engine (diesel and semi-diesel):		-	-
			-	-
	Single cabs:		-	-
8704.41.00	-- of g.v.w exceeding 1 tonne but not exceeding 1.5 tonnes	No.	24,776.64	10,736.54
8704.41.00	-- of g.v.w above 1.5 tonnes but not exceeding 3 tonnes	No.	29,731.97	12,883.85
8704.41.00	-- of g.v.w exceeding 3 tonnes not exceeding 5 tonnes	No.	34,687.30	15,031.16
			-	-
	Double cabs:		-	-
8704.41.00	-- of g.v.w not exceeding 3 tonnes	No.	34,687.29	15,031.16
8704.41.00	-- of g.v.w exceeding 3 tonnes but not exceeding 5 tonnes	No.	38,156.02	16,534.28
			-	-
	Panel vans:		-	-
8704.41.00	-- of a g.v.w not exceeding 1 tonne	No.	15,088.98	6,538.55
8704.41.00	-- of g.v.w exceeding 1 tonne but not exceeding 1.5 tonnes	No.	17,343.65	7,515.58
8704.41.00	-- of g.v.w above 1.5 tonnes but not exceeding 3	No.	19,821.31	8,589.23
8704.41.00	-- of g.v.w exceeding 3 tonnes but not exceeding 5 tonnes	No.	24,776.64	10,736.54
			-	-
	Trucks:		-	-
8704.41.00	-- g.v.w up to 2 tonnes	No.	15,715.20	12,048.32
8704.41.00	-- g.v.w above 2 tonnes but not exceeding 5 tonnes	No.	17,461.33	13,387.02
8704.42.00	-- g.v.w above 5 tonnes but not exceeding 10 tonnes	No.	27,938.13	21,419.23
8704.42.00	-- g.v.w exceeding 10 tonnes but not exceeding 20 tonnes	No.	34,922.66	26,774.04
8704.43.00	-- g.v.w exceeding 20 tonnes	No.	58,644.97	-
			-	-
	- Other, with both spark-ignition internal combustion piston engine and electric motor as motors for propulsion:		-	-
			-	-
	Single cab:		-	-
8704.51.00	-- of g.v.w exceeding 1 tonne but not exceeding 1.5 tonnes	No.	24,776.64	10,736.54
8704.51.00	-- of g.v.w above 1.5 tonnes but not exceeding 3 tonnes	No.	29,731.97	12,883.85
8704.51.00	-- of g.v.w exceeding 3 tonnes not exceeding 5 tonnes	No.	34,687.30	15,031.16
			-	-
	Double cab:		-	-
8704.51.00	-- of g.v.w not exceeding 3 tonnes	No.	34,687.29	15,031.16
8704.51.00	-- of g.v.w exceeding 3 tonnes but not exceeding 5 tonnes	No.	38,156.02	16,534.28

	Panel vans:		-	-
8704.51.00	-- of a g.v.w not exceeding 1 tonne	No.	15,088.98	6,538.55
8704.51.00	-- of g.v.w exceeding 1 tonne but not exceeding 1.5 tonnes	No.	17,343.65	7,515.58
8704.51.00	-- of g.v.w above 1.5 tonnes but not exceeding 3 tonnes	No.	19,821.31	8,589.23
8704.51.00	-- of g.v.w exceeding 3 tonnes but not exceeding 5 tonnes	No.	24,776.64	10,736.54
			-	-
	Trucks:		-	-
8704.51.00	-- g.v.w up to 2 tonnes	No.	15,715.20	12,048.32
8704.51.00	-- g.v.w above 2 tonnes but not exceeding 5 tonnes	No.	17,461.33	13,387.02
8704.52.00	-- g.v.w above 5 tonnes but not exceeding 10 tonnes	No.	27,938.13	21,419.23
8704.52.00	-- g.v.w exceeding 10 tonnes but not exceeding 20 tonnes	No.	34,922.66	26,774.04
8704.52.00	-- g.v.w exceeding 20 tonnes	No.	58,644.97	-

PART II: MOTOR VEHICLES OF 5 YEARS AND OLDER				
<i>HS Code</i>	<i>Description of Goods</i>	<i>Statistical Unit</i>	<i>Customs Duty</i>	<i>Excise Duty</i>
87.02				
	- Bus with only compression-ignition internal combustion piston engine (diesel or semi-diesel)			
8702.10.10	--- of a sitting capacity not exceeding 14	No.	10,044.83	12,556.04
8702.10.90	--- of a sitting capacity above 14 but not exceeding 32	No.	15,638.66	-
8702.10.90	--- of a sitting capacity exceeding 33 but not exceeding 44	No.	21,991.86	-
8702.10.90	--- of a sitting capacity exceeding 44	No.	48,870.81	-
		-	-	
	- Bus with other compression-ignition internal combustion piston engine.			
8702.90.10	--- of a sitting capacity of not exceeding 14	No.	10,044.83	12,556.04
8702.90.90	--- of a sitting capacity above 14 but not exceeding 32	No.	15,638.66	-
8702.90.90	--- of a sitting capacity exceeding 33 but not exceeding 44	No.	21,991.86	-
8702.90.90	--- of a sitting capacity exceeding 44	No.	48,870.81	-
87.03				
	- Other vehicles, with only spark-ignition internal combustion reciprocating piston engine:			
	Sedans:			
8703.21.90	---of engine capacity not exceeding 1000cc	No.	8,064.65	6,989.36
8703.22.90	--- of engine capacity of 1001cc but not exceeding 1500cc	No.	9,677.58	8,387.24
8703.23.90	--- of engine capacity of 1501 but not exceeding 2500cc	No.	9,517.70	12,373.01
8703.23.90	--- of engine capacity of 2501cc but not exceeding 3000cc	No.	11,897.12	15,466.26
8703.24.90	--- of engine capacity exceeding 3000cc		13,596.71	17,675.72
			-	-
	Hatchback:	No.	-	-
8703.21.90	--- of engine capacity not exceeding 1000cc	No.	8,064.65	6,989.36
8703.22.90	--- of engine capacity of 1001cc but not exceeding 1500cc	No.	9,677.58	8,387.24
8703.23.90	-- of engine capacity of 1501 but not exceeding 2500cc	No.	9,517.70	12,373.01
8703.23.90	--- of engine capacity of 2501cc but not exceeding 3000cc	No.	11,897.12	15,466.26
8703.24.90	--- of engine capacity exceeding 3000cc		13,596.71	17,675.72
			-	-

	Station Wagons:		-	-
8703.21.90	--- of engine capacity not exceeding 1000cc	No.	8,064.65	6,989.36
8703.22.90	--- of engine capacity above 1000cc but not exceeding 1,500cc	No.	9,677.58	8,387.23
8703.23.90	--- of engine capacity above 1,500cc but not exceeding 2,500cc	No.	10,197.65	13,256.80
8703.23.90	--- of engine capacity exceeding 2500cc but not exceeding 3000cc	No.	11,897.12	15,466.26
8703.24.90	--- of engine capacity exceeding 3000cc	No.	13,596.71	17,675.72
			-	-
	SUVs:		-	-
8703.21.90	--- of engine capacity not exceeding 1000c	No.	10,558.93	9,151.07
8703.22.90	--- of engine capacity exceeding 1000cc but not exceeding 1500cc	No.	12,277.83	10,640.78
8703.23.90	--- of engine capacity above 1500c but not exceeding 2500cc	No.	14,276.54	18,559.51
8703.23.90	--- of engine capacity above 2500cc but not exceeding 3000cc	No.	17,539.75	22,801.68
8703.24.90	--- of engine capacity exceeding 3000cc	No.	20,395.06	26,513.58
87.03			-	-
	- Other vehicles, with only compression-ignition internal combustion piston engine (diesel or semi-diesel);		-	-
			-	-
	Sedans:		-	-
8703.31.90	--- of engine capacity not exceeding 1000cc	No.	8,064.65	6,989.36
8703.31.90	--- of engine capacity of 1001cc but not exceeding 1500cc	No.	9,677.58	8,387.24
8703.32.90	--- of engine capacity of 1500 but not exceeding 2500cc	No.	9,517.70	12,373.01
8703.33.90	--- of engine capacity of 2501cc but not exceeding 3000cc	No.	11,897.12	15,466.26
8703.33.90	--- of engine capacity exceeding 3000cc	No.	13,596.71	17,675.72
			-	-
	Hatchback:		-	-
8703.31.90	--- of engine capacity not exceeding 1000cc	No.	8,064.65	6,989.36
8703.31.90	--- of engine capacity of 1000cc but not exceeding 1500cc	No.	9,677.58	8,387.24
8703.32.90	--- of engine capacity of 1501 but not exceeding 2500cc	No.	9,517.70	12,373.01
8703.33.90	--- of engine capacity of 2501cc but not exceeding 3000cc	No.	11,897.12	15,466.26
8703.33.90	--- of engine capacity exceeding 3000cc	No.	13,596.71	17,675.72
			-	-
	Station Wagons:		-	-
8703.31.90	--- of engine capacity not exceeding 1000cc	No.	8,064.65	6,989.36
8703.31.90	--- of engine capacity above 1000cc but not exceeding 1500cc	No.	9,677.58	8,387.23
8703.32.90	--- of engine capacity above 1500cc but not exceeding 2500cc	No.	10,197.65	13,256.80
8703.33.90	--- of engine capacity exceeding 2500cc but not exceeding 3000cc	No.	11,897.12	15,466.26



*Customs and Excise (Amendment)***[No. 24 of 2024 387**

8703.33.90	--- of engine capacity exceeding 3000cc	No	13,596.71	17,675.72
			-	-
	SUVs:		-	-
8703.31.90	--- of engine capacity not exceeding 1000c	No.	10,558.93	9,151.07
8703.31.90	--- of engine capacity above 1000c but not exceeding 1500cc	No.	12,277.83	10,640.78
8703.32.90	--- of engine capacity above 1500c but not exceeding 2500cc	No.	14,276.54	18,559.51
8703.33.90	--- of engine capacity above 2500cc but not exceeding 3000cc	No.	17,539.75	22,801.68
8703.33.90	--- of engine capacity exceeding 3000cc	No.	20,395.06	26,513.58
			-	-
87.04			-	-
	- Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel):		-	-
			-	-
	Single Cab:		-	-
8704.21.00	-- of g.v.w exceeding 1 tonne but not exceeding 1.5 tonnes	No.	9,910.66	4,294.62
8704.21.00	-- of g.v.w above 1.5 tonnes but not exceeding 3	No.	17,343.65	7,515.58
8704.21.00	-- of g.v.w exceeding 3 tonnes but not exceeding 5 tonnes	No.	19,821.31	8,589.23
			-	-
	Double Cab		-	-
8704.21.00	-- of g.v.w not exceeding 3 tonnes	No.	27,254.30	11,810.20
8704.21.00	-- of g.v.w exceeding 3 tonnes but not exceeding 5 tonnes	No	29,979.73	12,991.22
			-	-
	Panel vans:		-	-
8704.21.00	-- of a g.v.w not exceeding 1 tonne	No.	8,622.27	3,736.32
8704.21.00	-- of g.v.w exceeding 1 tonne but not exceeding 1.5 tonnes	No.	9,910.66	4,294.62
8704.21.00	-- of g.v.w above 1.5 tonnes but not exceeding 3	No.	17,343.65	7,515.58
8704.21.00	-- of g.v.w exceeding 3 tonnes but not exceeding 5 tonnes	No.	19,821.31	8,589.23
			-	-
	Truck:		-	-
8704.21.00	-- g.v.w up to 2 tonnes	No.	7,246.45	5,555.61
8704.21.00	-- g.v.w above 2 tonnes but not exceeding 5 tonnes	No.	8,730.66	6,693.51
8704.22.00	-- g.v.w above 5 tonnes but not exceeding 10 tonnes	No.	10,476.80	8,032.21
8704.22.00	-- g.v.w exceeding 10 tonnes but not exceeding 20 tonnes	No.	13,270.61	10,174.14
8704.23.00	-- g.v.w exceeding 20 tonnes	No.	21,991.86	-
			-	-
	- Other, with spark ignition internal combustion piston engine:		-	-
			-	-
	Single cab:		-	-
8704.31.00	-- of g.v.w exceeding 1 tonne but not exceeding 1.5 tonnes	No.	9,910.66	4,294.62

8704.31.00	-- of g.v.w above 1.5 tonnes but not exceeding 3 tonnes	No.	17,343.65	7,515.58
8704.31.00	-- of g.v.w exceeding 3 tonnes not exceeding 5 tonnes	No.	19,821.31	8,589.23
	Double Cab:		-	-
8704.31.00	-- of g.v.w not exceeding 3 tonnes	No.	27,254.30	11,810.20
8704.31.00	-- of g.v.w exceeding 3 tonnes but not exceeding 5 tonnes	No.	29,979.73	12,991.22
	Panel vans:		-	-
8704.31.00	-- of a g.v.w not exceeding 1 tonne	No.	8,622.27	3,736.32
8704.31.00	-- of g.v.w exceeding 1 tonne but not exceeding 1.5 tonnes	No.	9,910.66	4,294.62
8704.31.00	-- of g.v.w above 1.5 tonnes but not exceeding 3	No.	17,343.65	7,515.58
8704.31.00	-- of g.v.w exceeding 3 tonnes but not exceeding 5 tonnes	No.	19,821.31	8,589.23
	Truck:		-	-
8704.31.00	-- g.v.w up to 2 tonnes	No.	7,246.45	5,555.61
8704.31.00	-- g.v.w above 2 tonnes but not exceeding 5 tonnes	No.	8,730.66	6,693.51
8704.32.00	-- g.v.w above 5 tonnes but not exceeding 10 tonnes	No.	10,476.80	8,032.21
8704.32.00	-- g.v.w exceeding 10 tonnes but not exceeding 20 tonnes	No.	13,270.61	10,174.14
8704.32.00	-- g.v.w exceeding 20 tonnes	No.	21,991.86	-
	- Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel):		-	-
	Single cabs:		-	-
8704.41.00	-- of g.v.w exceeding 1 tonne but not exceeding 1.5 tonnes	No.	9,910.66	4,294.62
8704.41.00	-- of g.v.w above 1.5 tonnes but not exceeding 3 tonnes	No.	17,343.65	7,515.58
8704.41.00	-- of g.v.w exceeding 3 tonnes not exceeding 5 tonnes	No.	19,821.31	8,589.23
	Double cab:		-	-
8704.41.00	- of g.v.w not exceeding 3 tonnes	No.	27,254.30	11,810.20
8704.41.00	- of g.v.w exceeding 3 tonnes but not exceeding 5 tonnes	No.	29,979.73	12,991.22
	Panel vans:		-	-
8704.41.00	-- of a g.v.w not exceeding 1 tonne	No.	8,622.27	3,736.32
8704.41.00	-- of g.v.w exceeding 1 tonne but not exceeding 1.5 tonnes	No.	9,910.66	4,294.62
8704.41.00	-- of g.v.w above 1.5 tonnes but not exceeding 3	No.	17,343.65	7,515.58
8704.41.00	-- Of g.v.w exceeding 3 tonnes but not exceeding 5 tonnes	No.	19,821.31	8,589.23
			-	-

	Trucks:		-	-
8704.41.00	-- g.v.w up to 2 tonnes	No.	7,246.45	5,555.61
8704.41.00	-- g.v.w above 2 tonnes but not exceeding 5 tonnes	No.	8,730.66	6,693.51
8704.42.00	-- g.v.w above 5 tonnes but not exceeding 10 tonnes	No.	10,476.80	8,032.21
8704.42.00	-- g.v.w exceeding 10 tonnes but not exceeding 20 tonnes	No.	13,270.61	10,174.14
8704.42.00	-- g.v.w exceeding 20 tonnes	No.	21,991.86	-
	- Other, with both spark-ignition internal combustion piston engine and electric motor as motors for propulsion:		-	-
	Single cabs:		-	-
8704.51.00	-- of g.v.w exceeding 1 tonne but not exceeding 1.5 tonnes	No.	9,910.66	4,294.62
8704.51.00	-- of g.v.w above 1.5 tonnes but not exceeding 3 tonnes	No.	17,343.65	7,515.58
8704.51.00	-- of g.v.w exceeding 3 tonnes not exceeding 5 tonnes	No.	19,821.31	8,589.23
	Double cabs:		-	-
8704.51.00	-- of g.v.w not exceeding 3 tonnes	No.	27,254.30	11,810.20
8704.51.00	-- of g.v.w exceeding 3 tonnes but not exceeding 5 tonnes	No.	29,979.73	12,991.22
	Panel vans:		-	-
8704.51.00	-- of g.v.w not exceeding 1 tonne	No.	8,622.27	3,736.32
8704.51.00	-- of g.v.w exceeding 1 tonne but not exceeding 1.5 tonnes	No.	9,910.66	4,294.62
8704.51.00	-- of g.v.w above 1.5 tonnes but not exceeding 3 tonnes	No.	17,343.65	7,515.58
8704.51.00	-- of g.v.w exceeding 3 tonnes but not exceeding 5 tonnes	No.	19,821.31	8,589.23
	Trucks:		-	-
8704.51.00	-- g.v.w up to 2 tonnes	No.	7,246.45	5,555.61
8704.51.00	-- g.v.w above 2 tonnes but not exceeding 5 tonnes	No.	8,730.66	6,693.51
8704.52.00	-- g.v.w above 5 tonnes but not exceeding 10 tonnes	No.	10,476.80	8,032.21
8704.52.00	-- Trucks g.v.w exceeding 10 tonnes but not exceeding 20 tonnes	No.	13,270.61	10,174.14
8704.52.00	-- exceeding 20 tonnes	No.	21,991.86	-

APPENDIX IV  
(Section 20)FOURTH SCHEDULE  
(Section 77)

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

- (a) in the Surtax column opposite subheading 3917.23.20, by the deletion of the figure “5%” and the substitution thereof of the figure “20%”;
- (b) by the insertion of the following subheadings in the appropriate places:

<i>HS Code</i>	<i>Description of goods</i>	<i>Surtax rate</i>
3917.21.20	--- Garden hose of an internal diameter not exceeding 30.00mm	20%
3917.21.90	--- Other	20%
3917.22.20	--- Rigid, of an internal diameter not exceeding 203.00mm	20%
3917.22.90	--- Other	20%
3917.23.90	--- Other	20%
4819.20.00	- Folding cartons, boxes and cases, of non corrugated paper or paperboard	5%;
7216.31.00	- U sections	30% and

- (c) in the Surtax column opposite subheadings 7211.14.00, 7214.20.90, 7216.40.00 and 7216.99.00 by the deletion of the figure “5%” and the substitution thereof of the figure “30%”.