

**THE CUSTOMS AND EXCISE (AMENDMENT)**  
**BILL 2024**

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MEMORANDUM

The object of this Bill is to amend the Customs and Excise Act so as to—

- (a) revise the rates of customs and excise duty payable on certain goods;
- (b) revise the list of goods subject to surtax at importation;
- (c) introduce ten percent excise duty on betting; and
- (d) provide for matters connected with, or incidental to, the foregoing.

M. MUCHENDE,  
*Solicitor-General*



# A BILL

ENTITLED

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

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. 323

(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:

10 “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:

15 “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

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- (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 139A      **12.** Section 139A of the principal Act is amended by the—
- (a) deletion of the definitions of “rendering a service” and “service provider” and the substitution therefor of the following:
- “rendering a service” means providing an electronic communications service or betting service;

5 “service provider” means an electronic  
communications service provider licensed in  
accordance with the Information and  
Communication Technologies Act, 2009, or a  
provider of betting services; and

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

10 “betting” means wagering or staking any money or  
valuable thing by or on behalf of a person, or  
expressly, promising or agreeing to wager or  
stake by or on behalf of a person, any money  
or valuable thing on a game, sport, lottery  
exercise or other event or contingency and  
15 includes online casino live games, online casino  
machine games, casino games brick and mortar,  
online lottery, lottery brick and mortar, online  
betting, betting brick and mortar and gaming  
machines; and “bet” and “to bet” shall be  
construed accordingly;

20 **13.** Section 139D of the principal Act is amended—

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

Amendment  
of section  
139D

(1) A service provider shall—

25 (a) maintain in a manner and form as may  
be required by, or under, this Act, a  
record of, where applicable—

- (i) airtime sold;
- (ii) air time consumed, lost or  
30 otherwise disposed of, during any  
process of rendering the service;
- (iii) bets, including free bets,  
received and payouts made; and
- (iv) excise duty paid or payable; and

35 (b) submit in a manner and form that the  
Commissioner-General may determine,  
where applicable, a return of airtime  
consumed, lost or otherwise disposed  
of, or of bets, including free bets, made  
40 in the preceding month and duly  
completed entry in the prescribed form

- accounting for airtime disposed of or bets, including free bets, received and payouts made during that month .;
- (b) in subsection (3), by the deletion of the words “service provider” and the substitution therefor of the words “electronic communication service provider”; and
- (c) in subsection (6) by the deletion of the word “five” and the substitution therefor of the word “three”.
- Amendment of section 139I **14.** Section 139I (1) of the principal Act is amended in—
- (a) paragraph (a), by the insertion of the words “or bets, including free bets received” immediately after the word “airtime”; and
- (b) paragraph (b) by the insertion of the words “or bets, including free bets received” immediately after the word “airtime”.
- Amendment of section 155 **15.** 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.
- Amendment of section 162 **16.** Section 162 of the principal Act is amended by the—
- (a) deletion of subsections (5), (6), (7), (8), (9), (10), (11) and (12) and the substitution therefor of the following:
- (5) An officer who seizes goods under this section or section 158 shall, within ten days of such seizure—

- 5 (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.
- 10 (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—
- 15 (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.
- 20 (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—
- 25 (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
- 30 (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.
- 35 (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
- 40 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). 10

Amendment of section 171A

17. 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. 15

Amendment of section 184

18. Section 184 of the principal Act is amended by the—

(a) insertion of the figure “(1)” immediately after the figure “184”; and 20

(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. 25

Amendment of First Schedule

19. The First Schedule to the principal Act is amended as set out in Appendix I.

Amendment of Second Schedule

20. The Second Schedule to the principal Act is amended as set out in Appendix II.

Amendment of Third Schedule

21. Part I of the Third Schedule to the principal Act is amended as set out in Appendix III. 30

Amendment of Fourth Schedule

22. The Fourth Schedule to the principal Act is amended as set out in Appendix IV.

Amendment of Sixth Schedule

23. 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”. 35

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	<b>24.</b> The Seventh Schedule to the principal Act is amended by the insertion of the following new paragraph immediately after paragraph 2:	Amendment of Seventh Schedule
5	<b>3.</b> (1) The value of a bet for the purposes of section 76B shall be— (a) exclusive of excise duty; and (b) the amount wagered or staked.	Valuation of betting amount for excise duty
10	(2) For the purposes of subparagraph (1), the “amount wagered or staked” shall be the amount of money, or value of a free bet, or value of a thing placed by a person for an outcome in a betting transaction.	
	<b>25.</b> The Eighth Schedule to the principal Act is amended as set out in Appendix V.	Amendment of Eighth Schedule

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APPENDIX I  
(Section 19)

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 therefor of the following:

<i>HS Codes</i>	<i>Description of Goods</i>	<i>Statistical Unit of Quantity</i>	<i>Customs Duty</i>
<b>23.04</b>	<b>Oil-cake and other solid residues whether or not ground or in the form of pallets, resulting from the extraction of soya beans</b>		
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 therefor 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 therefor 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%;

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(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 20)

## 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 AK0.30 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 AK400 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 21)

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

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	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		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

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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

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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	-
			-	-

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	- 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

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	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				
HS Code	Description of Goods	Statistical Unit	Customs Duty	Excise Duty
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
			-	-

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	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

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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

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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
			-	-

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	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	-

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## APPENDIX IV

(Section 22)

## 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 therefor 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 therefor of the figure “30%”.

APPENDIX V  
(Section 25)

EIGHTH SCHEDULE  
(Section 76B)

1. The Eight Schedule to the principal Act is amended by the insertion of the following heading immediately after heading 1:

<i>Heading No.</i>	<i>Description of Goods</i>	<i>Commodity Description and Coding System</i>	<i>Statistical Unit of Quantity</i>	<i>Duty Rate</i>
	Betting	0000.20.00	-	10%

