

Appendix III

SECOND RESOLUTION

SCHEDULE

Part A

Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	
Heading No.	H.S. Code	Excisable goods	Statistical Unit	Taxable base	Rate of excise duty	Date payable
22.03		Beer made from malt: --- Of an alcoholic strength not exceeding 9 degrees:				
	2203.0011	---- In can	L	Specific duty per litre	Rs 37.70 per litre plus Rs 2 per can	a) At the time the entry for the goods is validated in accordance with the Customs Act in case of import (b) As specified in paragraph (6) in case of local
	2203.0019	---- Other	"	"	Rs 37.70 per litre	"
		--- Other:				
	2203.0091	---- In can	"	"	Rs 52.50 per litre plus Rs 2 per can	"
	2203.0099	---- Other	"	"	Rs 52.50 per litre	"
22.04		Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09.				

Column 1 Heading No.	Column 2 H.S. Code	Column 3 Excisable goods	Column 4 Statistical Unit	Column 5 Taxable base	Column 6 Rate of excise duty	Column 6 Date payable
- Sparkling wine:						
2204.101	---	Champagne	L	Specific duty per litre	Rs 880 per litre	(a) At the time the entry for the goods is validated in accordance with the Customs Act in case of import (b) As specified in paragraph (6) in case of local manufacture
- Other wine; grape must with fermentation prevented or arrested by the addition of alcohol:						
2204.109	---	Other	"	"	Rs 184.80 per litre	"
-- In containers holding 2 L or less:						
2204.211	---	Fortified wine	"	"	Rs 219.45 per litre	"
2204.212	---	In cans not exceeding 330 ml	"	"	Rs 37.70 per litre plus Rs 2 per can	"
2204.219	---	Other	"	"	Rs 184.80 per litre	"
-- Other:						
2204.291	---	In bulk for bottling purposes	"	"	Rs 105.30 per litre	"
2204.292	---	Fortified wine	"	"	Rs 219.45 per litre	"

Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	
Heading No.	H.S. Code	Excisable goods	Statistical Unit	Taxable base	Rate of excise duty	Date payable
	2204.293	--- Grape must with fermentation prevented or arrested by the addition of alcohol	L	Specific duty per litre	Rs 131.70 per litre	(a) At the time the entry for the goods is validated in accordance with the Customs Act in case of import (b) As specified in paragraph (6) in case of local manufacture
	2204.299	--- Other	"	"	Rs 184.80 per litre	"
22.05		Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances. - In containers holding 2 L or less:				
	2205.109	--- Other	"	"	Rs 184.80 per litre	"
		- Other:				
	2205.901	--- In bulk for bottling purposes	"	"	Rs 105.30 per litre	"
	2205.909	--- Other	"	"	Rs 184.80 per litre	"
22.06		Other fermented beverages (for example, cider, perry, mead); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included:				

Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	
Heading No.	H.S. Code	Excisable goods	Statistical Unit	Taxable base	Rate of excise duty	Date payable
	2206.001	--- Fruit wine	L	Specific duty per litre	Rs 30.60 per litre	(a) At the time the entry for the goods is validated in accordance with the Customs Act in case of import (b) As specified in paragraph (6) in case of local manufacture
	2206.002	--- Fortified fruit wine	"	"	Rs 65.50 per litre	"
	2206.003	--- Shandy	"	"	Rs 30.60 per litre	"
		--- Beer:				
	2206.0041	---- Of an alcoholic strength not exceeding 9 degrees, in can	"	"	Rs 37.70 per litre plus Rs 2 per can	"
	2206.0042	---- Other, of an alcoholic strength not exceeding 9 degrees	"	"	Rs 37.70 per litre	"
	2206.0043	---- Of an alcoholic strength exceeding 9 degrees, in can	"	"	Rs 52.50 per litre plus Rs 2 per can	"
	2206.0049	---- Other	"	"	Rs 52.50 per litre	"
		--- Cider, perry and mead:				
	2206.0051	---- In can	"	"	Rs 41.60 per litre plus Rs 2 per can	"

Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	
Heading No.	H.S. Code	Excisable goods	Statistical Unit	Taxable base	Rate of excise duty	Date payable
	2206.0059	---- Other	L	Specific duty per litre	Rs 41.60 per litre	(a) At the time the entry for the goods is validated in accordance with the Customs Act in case of import (b) As specified in paragraph (6) in case of local manufacture
		--- Made wine and fortified made wine:				
	2206.0061	---- Made wine	"	"	Rs 65.50 per litre	"
	2206.0062	---- Fortified made wine	"	"	Rs 101.90 per litre	"
		--- Island wine and fortified Island wine:				
	2206.0071	---- Island wine	"	"	Rs 30.60 per litre	"
	2206.0072	---- Fortified Island wine	"	"	Rs 65.50 per litre	"
		--- Admixed wine and fortified admixed wine:				
	2206.0081	---- Admixed wine	"	"	Rs 79.70 per litre	"
	2206.0082	---- Fortified admixed wine	"	"	Rs 119.60 per litre	"
		--- Other:				
	2206.0091	---- In can	"	"	Rs 131.70 per litre plus Rs 2 per can	"

Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	
Heading No.	H.S. Code	Excisable goods	Statistical Unit	Taxable base	Rate of excise duty	Date payable
	2206.0099	---- Other	L	Specific duty per litre	Rs 131.70 per litre	(a) At the time the entry for the goods is validated in accordance with the Customs Act in case of import (b) As specified in paragraph (6) in case of local manufacture
22.08		Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol; spirits, liqueurs and other spirituous beverages. - Spirits obtained by distilling grape wine or grape marc: --- Cognac:				
	2208.2011	---- In bulk for bottling purposes	"	"	Rs 1,001 per litre absolute alcohol	"
	2208.2019	---- Other	"	"	Rs 1,600.50 per litre absolute alcohol	"
		--- Brandy:				
	2208.2021	---- In bulk for bottling purposes	"	"	Rs 1,001 per litre absolute alcohol	"
	2208.2029	---- Other	"	"	Rs 1,600.50 per litre absolute alcohol	"

Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	
Heading No.	H.S. Code	Excisable goods	Statistical Unit	Taxable base	Rate of excise duty	Date payable
2208.209	--- Other	L	Specific duty per litre	Rs 1,600.50 per litre absolute alcohol	(a) At the time the entry for the goods is validated in accordance with the Customs Act in case of import (b) As specified in paragraph (6) in case of local manufacture	
	- Whiskies:					
2208.301	--- In bulk for bottling purposes	"	"	Rs 1,001 per litre absolute alcohol	"	
2208.309	--- Other	"	"	Rs 1,600.50 per litre absolute alcohol	"	
	- Rum and other spirits obtained by distilling fermented sugar-cane products:					
2208.401	--- Agricultural rum	"	"	Rs 518.10 per litre absolute alcohol	"	
2208.402	--- Island recipe rum	"	"	Rs 518.10 per litre absolute alcohol	"	
2208.409	--- Other	"	"	Rs 518.10 per litre absolute alcohol	"	
	- Gin and Geneva:					

Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	
Heading No.	H.S. Code	Excisable goods	Statistical Unit	Taxable base	Rate of excise duty	Date payable
	2208.501	--- Distilled gin	L	Specific duty per litre	Rs 518.10 per litre absolute alcohol	(a) At the time the entry for the goods is validated in accordance with the Customs Act in case of import (b) As specified in paragraph (6) in case of local manufacture
	2208.502	--- London gin	"	"	Rs 518.10 per litre absolute alcohol	"
	2208.509	--- Other	"	"	Rs 1,600.50 per litre absolute alcohol	"
		- Vodka:				
	2208.601	--- Vodka produced from alcohol obtained by treating fermented mash of cereals or potato	"	"	Rs 1,600.50 per litre absolute alcohol	"
	2208.609	--- Other	"	"	Rs 518.10 per litre absolute alcohol	"
	2208.70	- Liqueurs and cordials	"	"	Rs 352 per litre absolute alcohol	"
		- Other:				
		--- Eau de vie:				

Column 1 Heading No.	Column 2 H.S. Code Excisable goods	Column 3 Statistical Unit	Column 4 Taxable base	Column 5 Rate of excise duty	Column 6 Date payable
2208.9011	---- In bulk for bottling purposes	L	Specific duty per litre	Rs 1,001 per litre absolute alcohol	(a) At the time the entry for the goods is validated in accordance with the Customs Act in case of import (b) As specified in paragraph (6) in case of local manufacture
2208.9019	---- Other	"	"	Rs 1,600.50 per litre absolute alcohol	"
	--- Spirit cooler:				
2208.9021	---- In can	"	"	Rs 49.20 per litre plus Rs 2 per can	"
2208.9029	---- Other	"	"	Rs 49.20 per litre	"
	--- Tequila:				
2208.9031	---- In bulk for bottling purposes	"	"	Rs 1,001 per litre absolute alcohol	"
2208.9039	---- Other	"	"	Rs 1,600.50 per litre absolute alcohol	"
2208.904	--- Spirits obtained by redistilling alcohol obtained from molasses, sugar cane or its derivatives and by flavouring, sweetening, or further treating the redistilled alcohol	"	"	Rs 518.10 per litre absolute alcohol	"

Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	
Heading No.	H.S. Code	Excisable goods	Statistical Unit	Taxable base	Rate of excise duty	Date payable
	2208.905	--- Spirits obtained by compounding or flavouring alcohol obtained from molasses, sugar cane or its derivatives	L	Specific duty per litre	Rs 518.10 per litre absolute alcohol	(a) At the time the entry for the goods is validated in accordance with the Customs Act in case of import (b) As specified in paragraph (6) in case of local manufacture
	2208.906	--- Admixed spirits	"	"	At the rate applicable to the spirits calculated in proportion to the volume of spirits used in the production	"
	2208.909	--- Other	"	"	Rs 1,600.50 per litre absolute alcohol	"
24.02		Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes. - Cigars, cheroots, cigarillos containing tobacco:				
	2402.101	--- Cigarillos	Kg	Specific duty per thousand	Rs 9,375 per thousand	"
	2402.109	--- Other	"	Specific duty per kg	Rs 16,056 per kg	"
	2402.20	- Cigarettes containing tobacco	"	Specific duty per thousand	Rs 4,646 per thousand	"

Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	
Heading No.	H.S. Code	Excisable goods	Statistical Unit	Taxable base	Rate of excise duty	Date payable
- Other:						
	2402.901	--- Cigarillos	Kg	Specific duty per thousand	Rs 9,375 per thousand	(a) At the time the entry for the goods is validated in accordance with the Customs Act in case of import (b) As specified in paragraph (6) in case of local manufacture
	2402.909	--- Other	"	"	Rs 4,646 per thousand	"
28.49		Carbides, whether or not chemically defined.				
		- Of calcium:				
	2849.101	--- For fruit ripening	"	Ad valorem or value at importation	15%	"
38.08		Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up in forms or packings for retail sale or as preparations or articles (for example, sulphur-treated bands, wicks and candles, and fly-papers).				
	3808.50	- Goods specified in Subheading Note 1 to this Chapter				

Column 1		Column 2		Column 3		Column 6
Heading No.	H.S. Code	Excisable goods	Statistical Unit	Taxable base	Rate of excise duty	Date payable
-- Insecticides						
	3808.913	--- For agricultural purposes, other than bio-insecticides	Kg	Ad valorem or value at importation	15%	(a) At the time the entry for the goods is validated in accordance with the Customs Act in case of import (b) As specified in paragraph (6) in case of local manufacture
-- Herbicides, anti-sprouting products and plant growth regulators						
	3808.931	--- Herbicides, other than bio-herbicides	"	"	15%	"
	3808.932	--- Fruit ripening regulators	"	"	15%	"
38.24		Prepared binders for foundry moulds or cores; chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included.				
		--- Other mixed preparations:				
	3824.905	--- Fruit ripening preparations	"	"	15%	"

Column 1 Heading No.	Column 2 H.S. Code	Column 3 Excisable goods	Column 4 Statistical Unit	Column 5 Taxable base	Column 6 Rate of excise duty	Column 6 Date payable
87.03		Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading No. 87.02), including station wagons and racing cars. - Vehicles specially designed for travelling on snow; golf cars and similar vehicles: --- New:				
	8703.1011	---- Electrically operated	U	Ad valorem or value at importation	0%	(a) At the time the entry for the goods is validated in accordance with the Customs Act in case of import (b) As specified in paragraph (6) in case of local manufacture
		--- Second-hand:				
	8703.1091	---- Electrically operated	"	"	0%	"
		- Other vehicles, with spark-ignition internal combustion reciprocating piston engine, excluding vehicles specially designed for travelling on snow, golf cars and similar vehicles, ambulances and hearses: -- Of a cylinder capacity not exceeding 1,000 cc: --- New:				

Column 1 Heading No.	Column 2 H.S. Code Excisable goods	Column 3 Statistical Unit	Column 4 Taxable base	Column 5 Rate of excise duty	Column 6 Date payable
8703.2113	---- Of a cylinder capacity not exceeding 550 cc	U	Ad valorem or value at importation	0%	(a) At the time the entry for the goods is validated in accordance with the Customs Act in case of import (b) As specified in paragraph (6) in case of local manufacture
8703.2115	---- Motor cars and motor vehicles principally designed for the transport of persons which are propelled by a system combining an internal combustion engine and an electric motor and are equipped with a regenerative braking system	"	"	25%	"
8703.2119	---- Other --- Second-hand:	"	"	45%	"
8703.2193	---- Of a cylinder capacity not exceeding 550 cc	"	"	0%	"
8703.2194	---- Motor cars and motor vehicles principally designed for the transport of persons which are propelled by a system combining an internal combustion engine and an electric motor and are equipped with a regenerative braking system	"	"	25%	"
8703.2199	---- Other	"	"	45%	"

Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	
Heading No.	H.S. Code	Excisable goods	Statistical Unit	Taxable base	Rate of excise duty	Date payable
-- Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc:						
--- New:						
8703.2212	---- Of a cylinder capacity not exceeding 1,250 cc	U	Ad valorem or value at importation	50%	(a) At the time the entry for the goods is validated in accordance with the Customs Act in case of import (b) As specified in paragraph (6) in case of local manufacture	
8703.2213	---- Motor cars and motor vehicles principally designed for the transport of persons which are propelled by a system combining an internal combustion engine and an electric motor and are equipped with a regenerative braking system	"	"	25%	"	"
8703.2219	---- Other	"	"	50%	"	"
--- Second-hand:						
8703.2292	---- Of a cylinder capacity not exceeding 1,250 cc	"	"	50%	"	"

Column 1 Heading No.	Column 2 H.S. Code Excisable goods	Column 3 Statistical Unit	Column 4 Taxable base	Column 5 Rate of excise duty	Column 6 Date payable
8703.2293	---- Motor cars and motor vehicles principally designed for the transport of persons which are propelled by a system combining an internal combustion engine and an electric motor and are equipped with a regenerative braking system	U	Ad valorem or value at importation	25%	(a) At the time the entry for the goods is validated in accordance with the Customs Act in case of import (b) As specified in paragraph (6) in case of local manufacture
8703.2299	---- Other -- Of a cylinder capacity exceeding 1,500 cc but not exceeding 3,000 cc: --- New:	"	"	50%	"
8703.2312	---- Of a cylinder capacity not exceeding 1,600 cc	"	"	50%	"
8703.2314	---- Motor cars and motor vehicles principally designed for the transport of persons which are propelled by a system combining an internal combustion engine and an electric motor and are equipped with a regenerative braking system, of a cylinder capacity not exceeding 1,600 cc	"	"	25%	"

Column 1 Heading No.	Column 2 Excisable goods	Column 3 Statistical Unit	Column 4 Taxable base	Column 5 Rate of excise duty	Column 6 Date payable
8703.2315	---- Motor cars and motor vehicles principally designed for the transport of persons which are propelled by a system combining an internal combustion engine and an electric motor and are equipped with a regenerative braking system, of a cylinder capacity exceeding 1,600 cc but not exceeding 2,000 cc	U	Ad valorem or value at importation	45%	(a) At the time the entry for the goods is validated in accordance with the Customs Act in case of import (b) As specified in paragraph (6) in case of local manufacture
8703.2316	---- Motor cars and motor vehicles principally designed for the transport of persons which are propelled by a system combining an internal combustion engine and an electric motor and are equipped with a regenerative braking system, of a cylinder capacity exceeding 2,000 cc --- Second-hand:	"	"	70%	"
8703.2392	---- Of a cylinder capacity not exceeding 1,600 cc	"	"	50%	"
8703.2394	---- Motor cars and motor vehicles principally designed for the transport of persons which are propelled by a system combining an internal combustion engine and an electric motor and are equipped with a regenerative braking system, of a cylinder capacity not exceeding 1,600 cc.	"	"	25%	"

Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	
Heading No.	H.S. Code	Excisable goods	Statistical Unit	Taxable base	Rate of excise duty	Date payable
	8703.2395	---- Motor cars and motor vehicles principally designed for the transport of persons which are propelled by a system combining an internal combustion engine and an electric motor and are equipped with a regenerative braking system, of a cylinder capacity exceeding 1,600 cc but not exceeding 2,000 cc	U	Ad valorem or value at importation	45%	(a) At the time the entry for the goods is validated in accordance with the Customs Act in case of import (b) As specified in paragraph (6) in case of local manufacture
	8703.2396	---- Motor cars and motor vehicles principally designed for the transport of persons which are propelled by a system combining an internal combustion engine and an electric motor and are equipped with a regenerative braking system, of a cylinder capacity exceeding 2,000 cc. -- Of a cylinder capacity exceeding 3,000 cc: --- New:	"	"	70%	"
	8703.2412	---- Motor cars and motor vehicles principally designed for the transport of persons which are propelled by a system combining an internal combustion engine and an electric motor and are equipped with a regenerative braking system --- Second-hand:	"	"	70%	"

Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	
Heading No.	H.S. Code	Excisable goods	Statistical Unit	Taxable base	Rate of excise duty	Date payable
8703.2492	---- Motor cars and motor vehicles principally designed for the transport of persons which are propelled by a system combining an internal combustion engine and an electric motor and are equipped with a regenerative braking system	U	Ad valorem or value at importation	70%	(a) At the time the entry for the goods is validated in accordance with the Customs Act in case of import (b) As specified in paragraph (6) in case of local manufacture	
	- Other vehicles, with compression-ignition internal combustion piston engine (diesel or semi-diesel):					
	-- Of a cylinder capacity not exceeding 1,500 cc:					
	--- New:					
8703.3112	---- Of a cylinder capacity not exceeding 550cc	"	"	0%	"	
8703.3113	---- Of a cylinder capacity exceeding 550 cc but not exceeding 1,000 cc	"	"	45%	"	
8703.3114	---- Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,250 cc	"	"	50%	"	
8703.3115	---- Motor cars and motor vehicles principally designed for the transport of persons which are propelled by a system combining an internal combustion engine and an electric motor and are equipped with a regenerative braking system	"	"	25%	"	

Column 1	Column 2	Column 3	Column 4	Column 5	Column 6
Heading No.	H.S. Code	Excisable goods	Statistical Unit	Taxable base	Rate of excise duty
	8703.3119	---- Other	"	"	50%
		--- Second-hand:			
	8703.3192	---- Of a cylinder capacity not exceeding 550 cc	U	Ad valorem or value at importation	0%
					(a) At the time the entry for the goods is validated in accordance with the Customs Act in case of import
					(b) As specified in paragraph (6) in case of local manufacture
	8703.3193	---- Of a cylinder capacity exceeding 550 cc but not exceeding 1,000 cc	"	"	45%
	8703.3194	---- Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,250 cc	"	"	50%
	8703.3195	---- Motor cars and motor vehicles principally designed for the transport of persons which are propelled by a system combining an internal combustion engine and an electric motor and are equipped with a regenerative braking system	"		25%
	8703.3199	---- Other	"	"	50%
		-- Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,500 cc:			
		--- New:			
	8703.3212	---- Of a cylinder capacity not exceeding 1,600 cc	"	"	50%

Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	
Heading No.	H.S. Code	Excisable goods	Statistical Unit	Taxable base	Rate of excise duty	Date payable
	8703.3214	---- Motor cars and motor vehicles principally designed for the transport of persons which are propelled by a system combining an internal combustion engine and an electric motor and are equipped with a regenerative braking system, of a cylinder capacity not exceeding 1,600 cc	U	Ad valorem or value at importation	25%	(a) At the time the entry for the goods is validated in accordance with the Customs Act in case of import (b) As specified in paragraph (6) in case of local manufacture
	8703.3215	---- Motor cars and motor vehicles principally designed for the transport of persons which are propelled by a system combining an internal combustion engine and an electric motor and are equipped with a regenerative braking system, of a cylinder capacity exceeding 1,600 cc but not exceeding 2,000 cc	"		45%	"
	8703.3216	---- Motor cars and motor vehicles principally designed for the transport of persons which are propelled by a system combining an internal combustion engine and an electric motor and are equipped with a regenerative braking system, of a cylinder capacity exceeding 2,000 cc --- Second-hand:	"	"	70%	"
	8703.3292	---- Of a cylinder capacity not exceeding 1,600 cc	"	"	50%	"

Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	
Heading No.	H.S. Code	Excisable goods	Statistical Unit	Taxable base	Rate of excise duty	Date payable
	8703.3294	---- Motor cars and motor vehicles principally designed for the transport of persons which are propelled by a system combining an internal combustion engine and an electric motor and are equipped with a regenerative braking system, of a cylinder capacity not exceeding 1,600 cc	U	Ad valorem or value at importation	25%	(a) At the time the entry for the goods is validated in accordance with the Customs Act in case of import (b) As specified in paragraph (6) in case of local manufacture
	8703.3295	---- Motor cars and motor vehicles principally designed for the transport of persons which are propelled by a system combining an internal combustion engine and an electric motor and are equipped with a regenerative braking system, of a cylinder capacity exceeding 1,600 cc but not exceeding 2,000 cc	"	"	45%	"
	8703.3296	---- Motor cars and motor vehicles principally designed for the transport of persons which are propelled by a system combining an internal combustion engine and an electric motor and are equipped with a regenerative braking system, of a cylinder capacity exceeding 2,000 cc -- Of a cylinder capacity exceeding 2,500 cc: --- New:	"	"	70%	"

Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	
Heading No.	H.S. Code	Excisable goods	Statistical Unit	Taxable base	Rate of excise duty	Date payable
	8703.3312	---- Motor cars and motor vehicles principally designed for the transport of persons which are propelled by a system combining an internal combustion engine and an electric motor and are equipped with a regenerative braking system	U	Ad valorem or value at importation	70%	(a) At the time the entry for the goods is validated in accordance with the Customs Act in case of import (b) As specified in paragraph (6) in case of local manufacture
		--- Second-hand:				
	8703.3392	---- Motor cars and motor vehicles principally designed for the transport of persons which are propelled by a system combining an internal combustion engine and an electric motor and are equipped with a regenerative braking system	"	"	70%	"
		--- Electrically operated:				
	8703.9021	---- New, with a power rating not exceeding 180 kW	"	"	0%	"
	8703.9022	---- Second-hand, with a power rating not exceeding 180 kW	"	"	0%	"
	8703.9023	---- New, with a power rating exceeding 180 kW	"	"	25%	"
	8703.9024	---- Second-hand, with a power rating exceeding 180 kW	"	"	25%	"
		--- Other:				

Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	
Heading No.	H.S. Code	Excisable goods	Statistical Unit	Taxable base	Rate of excise duty	Date payable
	8703.9091	---- New, of a cylinder capacity not exceeding 550 cc	U	Ad valorem or value at importation	0%	(a) At the time the entry for the goods is validated in accordance with the Customs Act in case of import (b) As specified in paragraph (6) in case of local manufacture
	8703.9092	---- New, of a cylinder capacity exceeding 550 cc but not exceeding 1,000 cc	"	"	45%	"
	8703.9093	---- New, of a cylinder capacity exceeding 1,000 cc but not exceeding 1,600 cc	"	"	50%	"
	8703.9094	---- New, of a cylinder capacity exceeding 1,600 cc but not exceeding 2,000 cc	"	"	75%	"
	8703.9095	---- New, of a cylinder capacity exceeding 2,000 cc	"	"	100%	"
	8703.9096	---- Second-hand, of a cylinder capacity not exceeding 550 cc	"	"	0%	"
	8703.9097	---- Second-hand, of a cylinder capacity exceeding 550 cc but not exceeding 1,000 cc	"	"	45%	"
	8703.9098	---- Second-hand, of a cylinder capacity exceeding 1,000 cc but not exceeding 1,600 cc	"	"	50%	"

Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	
Heading No.	H.S. Code	Excisable goods	Statistical Unit	Taxable base	Rate of excise duty	Date payable
8703.9099	---- Second-hand, of a cylinder capacity exceeding 1,600 cc but not exceeding 2,000 cc	U		Ad valorem or value at importation	75%	(a) At the time the entry for the goods is validated in accordance with the Customs Act in case of import (b) As specified in paragraph (6) in case of local manufacture
8703.9100	---- Second-hand, of a cylinder capacity exceeding 2,000 cc		"	"	100%	"

Part B**Transitional provision**

Section 3C of the Excise Act and the rates specified in Part I of the First Schedule to the Excise Act in force before 30 July 2016 shall continue to apply to a motor car –

- (a) in respect of which an application for an import permit has been made before 30 July 2016;
- (b) has been issued with an import permit before 30 July 2016;
- (c) is shipped before 30 July 2016; or
- (d) is placed in a bonded warehouse before 30 July 2016,

provided that the motor car is cleared from Customs on or before 31 October 2016.