

Statutory Instrument No. 32 of 2021

EXCISE DUTY ACT
(No. 34 of 2018)

EXCISE DUTY AMENDMENT OF SCHEDULE (No. 9) NOTICE, 2021
(Published on 26th March, 2021)

IN EXERCISE of the power conferred on the Minister of Finance and Economic Development by sections 53 and 54 of the Excise Duty Act, the schedules to the Act are proposed to be amended to the extent set out in the Schedule below:

By the substitution of the following:

HEADING	SUB-HEADING	ARTICLE DESCRIPTION	STATISTICAL UNIT	RATES OF DUTY				
				General	EU	SADC	EFTA	MERCOSUR
87.02		Motor vehicles for the transport of ten or more persons, including the driver:						
	8702.10	- With only compression-ignition internal combustion piston engine (diesel or semi-diesel):						
	870210.10	- New, right hand drive, fitted with interior parcel racks, foot-rests, magazine nets, coat hooks, reclining seats, microphone and radio or cassette equipment, air conditioning with individual controls, pneumatic plug doors, individual reading lights, chemical toilet, wash basin and refrigerator						
	87021010.10	---- New	u	20%	15%	free	15%	20%
	87021010.9	---- Used:						
	.91	---- Of 5 years and below	u	20%	15%	free	15%	20%
	.92	----- Of more than 5 years to 10 years	u	20%	15%	free	15%	20%
	.99	----- Other, of more than 10 years	u	20%	15%	free	15%	20%
	870210.81	- - Other, of a vehicle mass not exceeding 2 000 kg; with a value for ad valorem customs duty purposes not exceeding UA 130 000; or vehicles for the transport of 14 persons or more, including the driver:						
	87021081.10	---- New	u	25%	20%	free	20%	25%
	87021081.9	---- Used:						
	.91	----- Of 5 years and below	u	25%	20%	free	20%	25%
	.92	----- Of more than 5 years to 10 years	u	25%	20%	free	20%	25%

	.99	----- Other, of more than 10 years	u	25%	20%	free	20%	25%
	870210.85	-- Other, of a vehicle mass not exceeding 2 000 kg :						
87.02	87021085.10	---- New	u	25%	20%	free	20%	25%
	87021085.9	---- Used:						
	.91	----- Of 5 years and below	u	25%	20%	free	20%	25%
	.92	----- Of more than 5 years to 10 years	u	25%	20%	free	20%	25%
	.99	----- Other, of more than 10 years	u	25%	20%	free	20%	25%
	870210.87	-- Other, of a vehicle mass exceeding 2 000 kg: with a value for ad valorem customs duty purposes or ad valorem excise duty purposes of less than UA130 000; or vehicles for the transport of 14 persons or more, including the driver:						
	87021087.10	---- New	u	20%	15%	free	15%	20%
	87021087.9	---- Used:						
	.91	----- Of 5 years and below	u	20%	15%	free	15%	20%
	.92	----- Of more than 5 years to 10 years	u	20%	15%	free	15%	20%
	.99	----- Other, of more than 10 years	u	20%	15%	free	15%	20%
87.02	870210.90	-- Other						
	87021090.10	- New	u	20%	15%	free	15%	20%
	87021090.9	---- Used:						
	.91	----- Of 5 years and below	u	20%	15%	free	15%	20%
	.92	----- Of more than 5 years to 10 years	u	20%	15%	free	15%	20%
	.99	----- Other, of more than 10 years	u	20%	15%	free	15%	20%
	8702.20	- With both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion:						
	87021090.10	--- New	u	20%	15%	free	15%	20%

	87021090.9	--- Used:						
	.91	---- Of 5 years and below	u	20%	15%	free	15%	20%
	.92	---- Of more than 5 years to 10 years	u	20%	15%	free	15%	20%
	.99	---- Other, of more than 10 years	u	20%	15%	free	15%	20%
	870220.10	-- New, right hand drive, fitted with interior parcel racks, foot-rests, magazine nets, coat hooks, reclining seats, arm rests, microphone and radio or cassette equipment, air conditioning with individual controls, pneumatic plug doors, individual reading lights, chemical toilet, wash basin and refrigerator						
87.02	87022010.10	--- New	u	20%	15%	free	15%	20%
	87022010.9	--- Used:						
	.91	---- Of 5 years and below	u	20%	15%	free	15%	20%
	.92	---- Of more than 5 years to 10 years	u	20%	15%	free	15%	20%
	.99	---- Other, of more than 10 years	u	20%	15%	free	15%	20%
	870220.81	-- Other, of a vehicle mass not exceeding 2 000 kg; with a value for ad valorem customs duty purposes not exceeding UA130 000; or vehicles for the transport of 14 persons or more, including the driver						
	87022081.10	--- New	u	25%	20%	free	25%	25%
	87022081.9	--- Used:						
	.91	---- Of 5 years and below	u	25%	20%	free	20%	25%
	.92	---- Of more than 5 years to 10 years	u	25%	20%	free	20%	25%
	.99	---- Other, of more than 10 years	u	25%	20%	free	20%	25%
	870220.85	-- Other, of a vehicle mass not exceeding 2 000 kg						
	87022085.10	--- New	u	25%	20%	free	20%	25%
	87022085.9	--- Used:						
	.91	---- Of 5 years and below	u	25%	20%	free	20%	25%
	.92	---- Of more than 5 years to 10 years	u	25%	20%	free	20%	25%
	.99	---- Other, of more than 10 years	u	25%	20%	free	20%	25%

	870220.87	- - Other, of a vehicle mass exceeding 2 000 kg; with a value for ad valorem customs duty purposes or ad valorem excise duty purposes of less than UA130 000; or vehicles for the transport of 14 persons or more, including the driver						
	87022087.10	--- New	u	20%	15%	free	15%	20%
	87022087.9	--- Used:						
	.91	---- Of 5 years and below	u	20%	15%	free	15%	20%
	.92	---- Of more than 5 years to 10 years	u	20%	25%	free	15%	20%
	.99	---- Other, of more than 10 years	u	20%	25%	free	15%	20%
	870220.90	-- Other	u	20%	15%	free	15%	20%
87.02	87022090.10	New	u	20%	15%	free	15%	20%
	87022090.9	--- Used:						
	.91	---- Of 5 years and below	u	20%	15%	free	15%	20%
	.92	---- Of more than 5 years to 10 years	u	20%	15%	free	15%	20%
	.99	---- Other, of more than 10 years	u	20%	15%	free	15%	20%
	8702.30	- With both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion:						
	870230.81	- - Other, of a vehicle mass not exceeding 2 000 kg; with a value for ad valorem customs duty purposes not exceeding UA130 000, or vehicles for the transport of 14 persons or more, including the driver						
	87023081.10	--- New	u	25%	20%	free	20%	25%
	87023081.9	--- Used:						
	.91	---- Of 5 years and below	u	25%	20%	free	20%	25%
	.92	---- Of more than 5 years to 10 years	u	25%	20%	free	20%	25%
	.99	---- Other, of more than 10 years	u	25%	20%	free	20%	25%
	870230.85	-- Other, of a vehicle mass not exceeding 2 000 kg						
	87023085.10	--- New	u	25%	20%	free	20%	25%
	87023085.9	--- Used:						

	.91	---- Of 5 years and below	u	25%	20%	free	20%	25%
	.92	---- Of more than 5 years to 10 years	u	25%	20%	free	20%	25%
	.99	---- Other, of more than 10 years	u	25%	20%	free	20%	25%
	870230.87	... Other, of a vehicle mass exceeding 2 000 kg; with a value for ad valorem customs duty purposes or ad valorem excise duty purposes of less than UA130 000; or vehicles for the transport of 14 persons or more, including the driver						
	87023087.10	--- New	u	20%	15%	free	15%	20%
	87023087.9	--- Used:						
	.91	---- Of 5 years and below	u	20%	15%	free	15%	20%
	.92	... Of more than 5 years to 10 years	u	20%	15%	free	15%	20%
	.99	---- Other, of more than 10 years	u	20%	15%	free	15%	20%
	870230.90	... Other	u	20%	15%	free	15%	20%
87.02	87023090.10	--- New	u	20%	15%	free	15%	20%
	87023090.9	--- Used:						
	.91	---- Of 5 years and below	u	20%	15%	free	15%	20%
	.92	---- Of more than 5 years to 10 years	u	20%	15%	free	15%	20%
	.99	---- Other, of more than 10 years	u	20%	15%	free	15%	20%
	8702.40	- With only electric motor for propulsion:						
	870240.81	... Other, of a vehicle mass not exceeding 2 000 kg; with a value for ad valorem customs duty purposes not exceeding UA130 000; or vehicles for the transport of 14 persons or more, including the driver						
	87024081.10	--- New	u	25%	20%	free	20%	25%
	87024081.9	--- Used:						
	.91	---- Of 5 years and below	u	25%	20%	free	20%	25%
	.92	---- Of more than 5 years to 10 years	u	25%	20%	free	20%	25%
	.99	---- Other, of more than 10 years	u	25%	20%	free	20%	25%
	870240.85	... Other, of a vehicle mass not exceeding 2 000 kg						

	87024085.10	--- New	u	25%	20%	free	20%	25%
	87024085.9	--- Used:						
	.91	---- Of 5 years and below	u	25%	20%	free	20%	25%
	.92	---- Of more than 5 years to 10 years	u	25%	20%	free	20%	25%
	.99	---- Other, of more than 10 years	u	25%	20%	free	20%	25%
87.02	870240.87	-- Other, of a vehicle mass exceeding 2 000 kg; with a value for ad valorem customs duty purposes or ad valorem excise duty purposes of less than UA130 000; or vehicles for the transport of 14 persons or more, including the driver						
	87024087.10	--- New	u	20%	15%	free	15%	20%
	87024087.9	--- Used:						
	.91	---- Of 5 years and below	u	20%	15%	free	15%	20%
	.92	---- Of more than 5 years to 10 years	u	20%	15%	free	15%	20%
	.99	---- Other, of more than 10 years	u	20%	15%	free	15%	20%
	870240.90	-- Other						
87.02	87024090.10	--- New	u	20%	15%	free	15%	20%
	87024090.9	--- Used:						
	.91	---- Of 5 years and below	u	20%	15%	free	15%	20%
	.92	---- Of more than 5 years to 10 years	u	20%	15%	free	15%	20%
	.99	---- Other, of more than 10 years	u	20%	15%	free	15%	20%
	8702.90	- Other:						
	870290.81	-- Other, of a vehicle mass not exceeding 2 000 kg; with a value for ad valorem customs duty purposes or ad valorem excise duty purposes not exceeding UA130 000; or vehicles for the transport of 14 persons or more, including the driver.						
	87029081.10	--- New	u	25%	20%	free	20%	25%
	87029081.9	--- Used:						
	.91	---- Of 5 years and below	u	25%	20%	free	20%	25%
	.92	---- Of more than 5 years to 10 years	u	25%	20%	free	20%	25%

	.99	---- Other, of more than 10 years	u	25%	20%	free	20%	25%
	870290.85	-- Other, of a vehicle mass not exceeding 2 000 kg						
87.02	87029085.10	--- New	u	25%	20%	free	20%	25%
	87029085.9	--- Used:						
	.91	---- Of 5 years and below	u	25%	20%	free	20%	25%
	.92	---- Of more than 5 years to 10 years	u	25%	20%	free	20%	25%
	.99	---- Other, of more than 10 years	u	25%	20%	free	20%	25%
	870290.87	-- Other, of a vehicle mass exceeding 2 000 kg; with a value for ad valorem customs duty purposes or ad valorem excise duty purposes of less than UA130 000; or vehicles for the transport of 14 persons or more including the driver	u	20%	15%	free	15%	20%
87.02	87029087.10	--- New	u	20%	15%	free	15%	20%
	87029087.9	--- Used:						
	.91	---- Of 5 years and below	u	20%	15%	free	15%	20%
	.92	---- Of more than 5 years to 10 years	u	20%	15%	free	15%	20%
	.99	---- Other, of more than 10 years	u	20%	15%	free	15%	20%
	870290.90	-- Other						
	87029090.10	-- New	u	20%	15%	free	15%	20%
	87029090.9	--- Used:						
	.91	---- Of 5 years and below	u	20%	15%	free	15%	20%
	.92	---- Of more than 5 years to 10 years	u	20%	15%	free	15%	20%
	.99	---- Other, of more than 10 years	u	20%	15%	free	15%	20%
87.03		Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 87.02) including station wagons and racing cars:						
	8703.10	- Vehicles specially designed for travelling on snow; golf cars and similar vehicles	u	free	free	free	free	free
	8703.2	- Other vehicles, with only spark-ignition internal combustion reciprocating piston engine:						
	8703.21	- - Of a cylinder capacity not exceeding 1 000 cc:						

	870322.27	--- Ambulances:						
	87032227.10	---- New	u	25%	18%	free	25%	25%
	87032227.9	---- Used:						
	.91	----- Of 5 years and below	u	25%	18%	free	25%	25%
	.92	----- Of more than 5 years to 10 years	u	25%	18%	free	25%	25%
	.99	----- Other, of more than 10 years	u	25%	18%	free	25%	25%
	870322.90	--- Other						
	87032290.10	---- New	u	25%	18%	free	25%	25%
	87032290.9	---- Used:						
	.91	----- Of 5 years and below	u	25%	18%	free	25%	25%
	.92	----- Of more than 5 years to 10 years	u	25%	18%	free	25%	25%
	.99	----- Other, of more than 10 years	u	25%	18%	free	25%	25%
	8703.23	-- Of a cylinder capacity exceeding 1500 cc but not exceeding 3 000 cc:						
	8703.23.25	--- Hearses:						
	87032325.10	---- New	u	20%	free	free	free	20%
	87032325.9	---- Used:						
	.91	----- Of 5 years and below	u	20%	free	free	free	20%
	.92	----- Of more than 5 years to 10 years	u	20%	free	free	free	20%
	.99	----- Other, of more than 10 years	u	20%	free	free	free	20%
	8703.23.27	--- Ambulances:						
	87032327.10	---- New	u	25%	18%	free	25%	20%
	87032327.9	---- Used:						
	.91	----- Of 5 years and below	u	25%	18%	free	25%	20%
	.92	----- Of more than 5 years to 10 years	u	25%	18%	free	25%	20%
	.99	----- Other, of more than 10 years	u	25%	18%	free	25%	20%
	87032390	--- Other						

	87032390.10	---- New	u	25%	18%	free	25%	25%
	87032390.9	---- Used:						
	.91	----- Of 5 years and below	u	25%	18%	free	25%	25%
	.92	----- Of more than 5 years to 10 years	u	25%	18%	free	25%	25%
	.99	----- Other, of more than 10 years	u	25%	18%	free	25%	25%
	8703.24	-- Of a cylinder capacity exceeding 3 000 cc:						
	8703.24.25	--- Hearses:						
	87032425.10	---- New	u	20%	free	free	free	20%
	87032425.9	---- Used:						
	.91	----- Of 5 years and below	u	20%	free	free	free	20%
	.92	----- Of more than 5 years to 10 years	u	20%	free	free	free	20%
	.99	----- Other, of more than 10 years	u	20%	free	free	free	20%
	8703.24.27	--- Ambulances:						
	87032427.10	---- New	u	25%	18%	free	25%	25%
	87032427.9	---- Used:						
	.91	----- Of 5 years and below	u	25%	18%	free	25%	25%
	.92	----- Of more than 5 years to 10 years	u	25%	18%	free	25%	25%
	.99	----- Other, of more than 10 years	u	25%	18%	free	25%	25%
	87032490	--- Other						
	87032490.10	---- New	u	25%	18%	free	25%	25%
	87032490.9	---- Used:						
	.91	----- Of 5 years and below	u	25%	18%	free	25%	25%
	.92	----- Of more than 5 years to 10 years	u	25%	18%	free	25%	25%
	.99	----- Other, of more than 10 years	u	25%	18%	free	25%	25%
	8703.3	- Other vehicles, with only compression-ignition internal combustion piston engine (diesel or semi-diesel):						
	8703.31	-- Of a cylinder capacity not exceeding 1 500 cc :						

	8703.31.25	--- Hearses:						
	87033125.10	---- New	u	20%	free	free	free	20%
	87033125.9	Used:						
	.91	----- Of 5 years and below	u	20%	free	free	free	20%
	.92	----- Of more than 5 years to 10 years	u	20%	free	free	free	20%
	.99	----- Other, of more than 10 years	u	20%	free	free	free	20%
	8703.31.27	--- Ambulances:						
	87033127.10	---- New	u	20%	18%	free	25%	25%
	8703127.9	---- Used:						
	.91	----- Of 5 years and below	u	20%	18%	free	25%	25%
	.92	----- Of more than 5 years to 10 years	u	20%	18%	free	25%	25%
	.99	----- Other, of more than 10 years	u	20%	18%	free	25%	25%
	870331.70	--- Of a vehicle mass not exceeding 600 kg (excluding hearses)	u	free	free	free	free	free
	870331.80	--- Six or eight-wheeled vehicles with skid steering systems, chain-driven and operated through an integral gearbox and differential unit, of a vehicle mass exceeding 600 kg and of a cylinder capacity not exceeding 1000cm ³	u	free	free	free	free	free
	8703.31.85	--- Other, with a vehicle mass exceeding 600 kg but not exceeding 800 kg	u	free	18%	free	free	free
	87033190	--- Other						
	87033190.10	---- New	u	25%	18%	free	25%	25%
	87033190.9	---- Used:						
	.91	----- Of 5 years and below	u	25%	18%	free	25%	25%
	.92	----- Of more than 5 years to 10 years	u	25%	18%	free	25%	25%
	.99	----- Other, of more than 10 years	u	25%	18%	free	25%	25%
	8703.32	-- Of a cylinder capacity exceeding 1 500 cc but not exceeding 2 500 cc:						
	870332.25	--- Hearses						
	87033225.10	---- New	u	20%	free	free	free	20%
	87033225.9	---- Used:						
	.91	----- Of 5 years and below	u	20%	free	free	free	20%

	.92	----- Of more than 5 years to 10 years	u	20%	free	free	free	20%
	.99	----- Other, of more than 10 years	u	20%	free	free	free	20%
	870332.27	--- Ambulances						
	87033227.10	---- New	u	25%	18%	free	25%	25%
	87033227.9	---- Used:						
	.91	----- Of 5 years and below	u	25%	18%	free	25%	25%
	.92	----- Of more than 5 years to 10 years	u	25%	18%	free	25%	25%
	.99	----- Other, of more than 10 years	u	25%	18%	free	25%	25%
	87033290	--- Other						
	87033290.10	---- New	u	25%	18%	free	25%	25%
	87033290.9	---- Used:						
	.91	----- Of 5 years and below	u	25%	18%	free	25%	25%
	.92	----- Of more than 5 years to 10 years	u	25%	18%	free	25%	25%
	.99	----- Other, of more than 10 years	u	25%	18%	free	25%	25%
	8703.33	-- Of a cylinder capacity exceeding 2 500 cc:						
	870333.25	--- Hearses						
	87033325.10	---- New	u	20%	free	free	free	20%
	87033325.9	---- Used:						
	.91	----- Of 5 years and below	u	20%	free	free	free	20%
	.92	----- Of more than 5 years to 10 years	u	20%	free	free	free	20%
	.99	----- Other, of more than 10 years	u	20%	free	free	free	20%
	870333.27	--- Ambulances						
	87033327.10	---- New	u	25%	18%	free	25%	25%
	87033327.9	---- Used:						
	.91	----- Of 5 years and below	u	25%	18%	free	25%	25%
	.92	----- Of more than 5 years to 10 years	u	25%	18%	free	25%	25%
	.99	----- Other, of more than 10 years	u	25%	18%	free	25%	25%

	87033390	--- Other						
	87033390.10	---- New	u	25%	18%	free	25%	25%
	87033390.9	---- Used:						
	.91	----- Of 5 years and below	u	25%	18%	free	25%	25%
	.92	----- Of more than 5 years to 10 years	u	25%	18%	free	25%	25%
	.99	----- Other, of more than 10 years	u	25%	18%	free	25%	25%
	8703.40	- Other vehicles, with both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion, other than those capable of being charged by plugging to external source of electric power:						
	8703.40.25	-- Hearses						
	87034025.10	--- New	u	20%	free	free	free	20%
	87034025.9	--- Used:						
	.91	---- Of 5 years and below	u	20%	free	free	free	20%
	.92	---- Of more than 5 years to 10 years	u	20%	free	free	free	20%
	.99	---- Other, of more than 10 years	u	20%	free	free	free	20%
	870340.27	-- Ambulances with a cylinder capacity not exceeding 1 000 cm ³						
	87034027.10	--- New	u	25%	free	free	free	25%
	87034027.9	--- Used:						
	.91	---- Of 5 years and below	u	25%	free	free	free	25%
	.92	---- Of more than 5 years to 10 years	u	25%	free	free	free	25%
	.99	---- Other, of more than 10 years	u	25%	free	free	free	25%
	870340.29	-- Other ambulances						
	87034029.10	--- New	u	25%	18%	free	25%	25%
	87034029.9	--- Used:						
	.91	---- Of 5 years and below	u	25%	18%	free	25%	25%
	.92	---- Of more than 5 years to 10 years	u	25%	18%	free	25%	25%
	.99	---- Other, of more than 10 years	u	25%	18%	free	25%	25%
	870340.31	-- Other with a cylinder capacity not exceeding 1 000cm ³						

	87034031.10	--- New	u	25%	free	free	free	25%
	87034031.9	--- Used:						
	.91	---- Of 5 years and below	u	25%	free	free	free	25%
	.92	---- Of more than 5 years to 10 years	u	25%	free	free	free	25%
	.99	---- Other, of more than 10 years	u	25%	free	free	free	25%
	870340.75	-- Other, with a vehicle mass exceeding 250 kg but not exceeding 800 kg						
	87034075.10	--- New	u	free	free	free	free	free
	87034075.9	--- Used:						
	.91	---- Of 5 years and below	u	free	free	free	free	free
	.92	---- Of more than 5 years to 10 years	u	free	free	free	free	free
	.99	---- Other, of more than 10 years	u	free	free	free	free	free
	87034090	--- Other						
	87034090.10	---- New	u	25%	18%	free	25%	25%
	87034090.9	---- Used:						
	.91	----- Of 5 years and below	u	25%	18%	free	25%	25%
	.92	----- Of more than 5 years to 10 years	u	25%	18%	free	25%	25%
	.99	----- Other, of more than 10 years	u	25%	18%	free	25%	25%
	8703.50	- Other vehicles, with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion, other than those capable of being charged by plugging to external source of electric power:						
	870350.25	-- Hearses						
	87035025.10	--- New	u	20%	free	free	free	20%
	87035025.9	--- Used:						
	.91	---- Of 5 years and below	u	20%	free	free	free	20%
	.92	---- Of more than 5 years to 10 years	u	20%	free	free	free	20%
	.99	---- Other, of more than 10 years	u	20%	free	free	free	20%
	870350.27	-- Ambulances						
	87035027.10	--- New	u	25%	18%	free	25%	25%

	87035027.9	--- Used:						
	.91	---- Of 5 years and below	u	25%	18%	free	25%	25%
	.92	---- Of more than 5 years to 10 years	u	25%	18%	free	25%	25%
	.99	---- Other, of more than 10 years	u	25%	18%	free	25%	25%
	870350.85	-- Other, with a vehicle mass exceeding 600 kg but not exceeding 800 kg						
	87035085.10	--- New	u	free	free	free	free	free
	87035085.9	--- Used:						
	.91	---- Of 5 years and below	u	free	free	free	free	free
	.92	---- Of more than 5 years to 10 years	u	free	free	free	free	free
	.99	---- Other, of more than 10 years	u	free	free	free	free	free
	87035090	--- Other						
	87035090.10	---- New	u	25%	18%	free	25%	25%
	87035090.9	---- Used:						
	.91	----- Of 5 years and below	u	25%	18%	free	25%	25%
	.92	----- Of more than 5 years to 10 years	u	25%	18%	free	25%	25%
	.99	----- Other, of more than 10 years	u	25%	18%	free	25%	25%
87.03	8703.60	- Other vehicles, with both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion, capable of being charged by plugging to external source of electric power:						
	870360.25	-- Hearses						
	87036025.10	--- New	u	20%	free	free	free	20%
	87036025.9	--- Used:						
	.91	---- Of 5 years and below	u	20%	free	free	free	20%
	.92	---- Of more than 5 years to 10 years	u	20%	free	free	free	20%
	.99	---- Other, of more than 10 years	u	20%	free	free	free	20%
	870360.27	-- Ambulances with a cylinder capacity not exceeding 1 000 cm ³						
	87036027.10	--- New	u	25%	free	free	free	25%
	87036027.9	--- Used:						
	.91	---- Of 5 years and below	u	25%	free	free	free	25%
	.92	---- Of more than 5 years to 10 years	u	25%	free	free	free	25%

	.99	---- Other, of more than 10 years	u	25%	free	free	free	25%
	870360.29	-- Other ambulances						
	87036029.10	--- New	u	25%	18%	free	25%	25%
	87036029.9	--- Used:						
	.91	---- Of 5 years and below	u	25%	18%	free	25%	25%
	.92	-- Of more than 5 years to 10 years	u	25%	18%	free	25%	25%
	.99	---- Other, of more than 10 years	u	25%	18%	free	25%	25%
	870360.31	-- Other with a cylinder capacity not exceeding 1 000cm ³						
	87036031.10	--- New	u	25%	free	free	free	25%
	87036031.9	--- Used:						25%
	.91	---- Of 5 years and below	u	25%	free	free	free	25%
	.92	---- Of more than 5 years to 10 years	u	25%	free	free	free	25%
	.99	---- Other, of more than 10 years	u	25%	free	free	free	25%
	870350.75	-- Other, with a vehicle mass exceeding 250 kg but not exceeding 800 kg						
	87035075.10	--- New	u	free	free	free	free	free
	87035075.9	--- Used:						
	.91	---- Of 5 years and below	u	free	free	free	free	free
	.92	---- Of more than 5 years to 10 years	u	free	free	free	free	free
	.99	---- Other, of more than 10 years	u	free	free	free	free	free
	87036090	--- Other						
	87036090.10	---- New	u	25%	18%	free	25%	25%
	87036090.9	---- Used:						
	.91	----- Of less than 5 years	u	25%	18%	free	25%	25%
	.92	----- Of from 5 years but not exceeding 10 years	u	25%	18%	free	25%	25%
	.99	----- Other	u	25%	18%	free	25%	25%
	8703.70	Other vehicles, with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion, capable of being charged by plugging to external source of electric power:						
	870370.25	-- Hearses						
	87037025.10	--- New	u	20%	free	free	free	20%
	87037025.9	--- Used:						

	.91	---- Of 5 years and below	u	20%	free	free	free	20%
	.92	---- Of more than 5 years to 10 years	u	20%	free	free	free	20%
	.99	---- Other, of more than 10 years	u	20%	free	free	free	20%
	870370.27	-- Ambulances						
	87037027.10	--- New	u	25%	18%	free	25%	25%
	87037027.9	--- Used:						
	.91	---- Of 5 years and below	u	25%	18%	free	25%	25%
	.92	---- Of more than 5 years to 10 years	u	25%	18%	free	25%	25%
	.99	---- Other, of more than 10 years	u	25%	18%	free	25%	25%
	870370.85	-- Other, with a vehicle mass exceeding 600 kg but not exceeding 800 kg						
	87037085.10	--- New	u	free	free	free	free	free
	87037085.9	--- Used:						
	.91	---- Of 5 years and below	u	free	free	free	free	free
	.92	---- Of more than 5 years to 10 years	u	free	free	free	free	free
	.99	---- Other, of more than 10 years	u	free	free	free	free	free
	87037090	--- Other						
	87037090.10	---- New	u	25%	18%	free	25%	25%
	87037090.9	---- Used:						
	.91	----- Of 5 years and below	u	25%	18%	free	25%	25%
	.92	----- Of more than 5 years to 10 years	u	25%	18%	free	25%	25%
	.99	----- Other, of more than 10 years	u	25%	18%	free	25%	25%
	8703.80	- Other vehicles, with only electric motor for propulsion:						
	870380.25	-- Hearse						
	87038025.10	---- New	u	20%	free	free	free	20%
	87038025.9	---- Used:						
	.91	----- Of 5 years and below	u	20%	free	free	free	20%
	.92	----- Of more than 5 years to 10 years	u	20%	free	free	free	20%
	.99	----- Other, of more than 10 years	u	20%	free	free	free	20%
	.27	-- Ambulances						

	87038027.10	--- New	u	25%	25%	free	25%	25%
	87038027.9	--- Used:						
	.91	---- Of 5 years and below	u	25%	25%	free	25%	25%
	.92	---- Of more than 5 years to 10 years	u	25%	25%	free	25%	25%
	.99	---- Other, of more than 10 years	u	25%	25%	free	25%	25%
	870380.30	-- With a vehicle mass not exceeding 800 kg						
	87038030.10	--- New	u	free	free	free	free	free
	87038030.9	--- Used:						
	.91	---- Of 5 years and below	u	free	free	free	free	free
	.92	---- Of more than 5 years to 10 years	u	free	free	free	free	free
	.99	---- Other, of more than 10 years	u	free	free	free	free	free
	87038090	--- Other						
	87038090.10	---- New	u	25%	25%	free	25%	25%
	87038090.9	---- Used:						
	.91	----- Of 5 years and below	u	25%	25%	free	25%	25%
	.92	----- Of more than 5 years to 10 years	u	25%	25%	free	25%	25%
	.99	----- Other, of more than 10 years	u	25%	25%	free	25%	25%
	8703.90	- Other:						
	870390.25	-- Hearses						
	87039025.10	--- New	u	20%	free	free	free	20%
	87039025.9	--- Used:						
	.91	---- Of 5 years and below	u	20%	free	free	free	20%
	.92	---- Of more than 5 years to 10 years	u	20%	free	free	free	20%
	.99	---- Other, of more than 10 years	u	20%	free	free	free	20%
	870390.27	-- Ambulances						
	87039027.10	--- New	u	25%	25%	free	25%	25%
	87039027.9	--- Used:						
	.91	---- Of 5 years and below	u	25%	25%	free	25%	25%
	.92	---- Of more than 5 years to 10 years	u	25%	25%	free	25%	25%
	.99	---- Other, of more than 10 years	u	25%	25%	free	25%	25%

	87039090	--- Other						
	87039090.10	---- New	u	25%	25%	free	25%	25%
	87039090.9	---- Used:						
	.91	----- Of 5 years and below	u	25%	25%	free	25%	25%
	.92	----- Of more than 5 years to 10 years	u	25%	25%	free	25%	25%
	.99	----- Other, of more than 10 years	u	25%	25%	free	free	25%
87.04		Motor vehicles for the transport of goods :						
	8704.10	- Dumpers designed for off-highway use:						
	870410.25	-- G.V.M. not exceeding 50 t:						
	87041025.10	--- New	u	10%	5%	free	10%	10%
	87041025.9	--- Used:						
	.91	---- Of less than 5 years	u	10%	5%	free	10%	10%
	.92	---- Of from 5 years but not exceeding 10 years	u	10%	5%	free	10%	10%
	.99	---- Other	u	10%	5%	free	10%	10%
	87041090	-- Other						
	87041090.10	--- New	u	free	free	free	free	free
	87041090.9	--- Used:						
	.91	---- Of less than 5 years	u	free	free	free	free	free
	.92	---- Of from 5 years but not exceeding 10 years	u	free	free	free	free	free
	.99	---- Other	u	free	free	free	free	free
	8704.2	- Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel) :						
	8704.21	-- G.V.M. not exceeding 5 tonnes:						
	870421.10	--- Shuttle cars for use in underground mines; low construction flame-proof vehicles, equipped with control mechanisms both in the front and at the rear, for use in underground mines						
	87042110.10	---- New	u	free	free	free	free	free
	87042110.9	---- Used:						
	.91	----- Of 5 years and below	u	free	free	free	free	free
	.92	----- Of more than 5 years to 10 years	u	free	free	free	free	free
	.99	----- Other, of more than 10 years	u	free	free	free	free	free

	8704.21.40	--- Off-the-road logging trucks						
	87042140.10	--- New	u	free	free	free	free	free
	87042140.9	--- Used:						
	.91	---- Of less than 5 years	u	free	free	free	free	free
	.92	---- Of from 5 years but not exceeding 10 years	u	free	free	free	free	free
	.99	---- Other	u	free	free	free	free	free
	8704.21.70	--- Other, of a vehicle mass not exceeding 600 kg						
	87042170.10	---- New	u	free	free	free	free	free
	87042170.9	---- Used:						
	.91	----- Of 5 years and below	u	free	free	free	free	free
	.92	----- Of more than 5 years to 10 years	u	free	free	free	free	free
	.99	----- Other, of more than 10 years	u	free	free	free	free	free
	870421.75	--- Other, with an engine capacity not exceeding 1 000 cm ³ (excluding the vehicles of subheading 8704.21.77)						
	87042175.10	---- New	u	25%	18%	free	20%	25%
	87042175.9	---- Used:						
	.91	----- Of 5 years and below	u	25%	18%	free	20%	25%
	.92	----- Of more than 5 years to 10 years	u	25%	18%	free	20%	25%
	.99	----- Other, of more than 10 years	u	25%	18%	free	20%	25%
	870421.77	--- Other, with a vehicle mass exceeding 600 kg but not exceeding 1 100 kg						
	87042177.10	---- New	u	free	free	free	free	free
	87042177.9	---- Used:						
	.91	----- Of 5 years and below	u	free	free	free	free	free
	.92	----- Of more than 5 years to 10 years	u	free	free	free	free	free
	.99	----- Other, of more than 10 years	u	free	free	free	free	free
	870421.81	--- Other, double-cab, of a vehicle mass not exceeding 2 000 kg or a G.V.M. not exceeding 3 500 kg, or of a mass not exceeding 1 600 kg or a G.V.M. not exceeding 3 500 kg per chassis fitted with a cab.						
	87042181.10	---- New	u	25%	18%	free	20%	25%
	87042181.9	---- Used:						
	.91	----- Of 5 years and below	u	25%	18%	free	20%	25%

	.92	----- Of more than 5 years to 10 years	u	25%	18%	free	20%	25%
	.99	----- Other, of more than 10 years	u	25%	18%	free	20%	25%
	870421.83	--- Other (excluding double-cab), of a vehicle mass not exceeding 2 000 kg or a G.V.M. not exceeding 3 500 kg, or of a mass not exceeding 1 600 kg or a G.V.M. not exceeding 3 500 kg per chassis fitted with a cab						
	87042183.10	---- New	u	25%	18%	free	20%	25%
	87042183.9	---- Used:						
	.91	----- Of 5 years and below	u	25%	18%	free	20%	25%
	.92	----- Of more than 5 years to 10 years	u	25%	18%	free	20%	25%
	.99	----- Other, of more than 10 years	u	25%	18%	free	20%	25%
	870421.90	--- Other						
	87042190.10	---- New	u	20%	12%	free	15%	20%
	87042190.9	---- Used:						
	.91	----- Of 5 years and below	u	20%	12%	free	15%	20%
	.92	----- Of more than 5 years to 10 years	u	20%	12%	free	15%	20%
	.99	----- Other, of more than 10 years	u	20%	12%	free	15%	20%
	8704.22	-- G.V.M. exceeding 5 tonnes but not exceeding 20 tonnes:						
	870422.10	--- Shuttle cars for use in underground mines; low construction flame-proof vehicles, equipped with control mechanisms both in the front and at the rear, for use in underground mines						
	87042210.10	---- New	u	free	free	free	free	free
	87042210.9	---- Used:						
	.91	--- Of 5 years and below	u	free	free	free	free	free
	.92	----- Of more than 5 years to 10 years	u	free	free	free	free	free
	.99	----- Other, of more than 10 years	u	free	free	free	free	free
	870422.20	--- Off-the-road logging trucks						
	87042220.10	---- New	u	10%	5%	free	5%	10%
	87042220.9	---- Used:						
	.91	----- Of 5 years and below	u	10%	5%	free	5%	10%
	.92	----- Of more than 5 years to 10 years	u	10%	5%	free	5%	10%
	.99	----- Other, of more than 10 years	u	10%	5%	free	5%	10%
	870422.90	--- Other						

	87042290.10	---- New	u	20%	12%	free	15%	20%
	87042290.9	---- Used:						
	.91	----- Of 5 years and below	u	20%	12%	free	15%	20%
	.92	----- Of more than 5 years to 10 years	u	20%	12%	free	15%	20%
	.99	----- Other, of more than 10 years	u	20%	12%	free	15%	20%
	8704.23	-- G.V.M. exceeding 20 tonnes:						
	870423.10	--- Shuttle cars for use in underground mines; low construction flame-proof vehicles, equipped with control mechanisms both in the front and at the rear, for use in underground mines						
	87042310.10	---- New	u	10%	free	free	free	10%
	87042310.9	---- Used:						
	.91	----- Of 5 years and below	u	10%	free	free	free	10%
	.92	----- Of more than 5 years to 10 years	u	10%	free	free	free	10%
	.99	----- Other, of more than 10 years	u	10%	free	free	free	10%
	870423.20	--- Off-the-road logging trucks						
	87042320.10	---- New	u	10%	5%	free	5%	10%
	87042320.9	---- Used:						
	.91	----- Of 5 years and below	u	10%	5%	free	5%	10%
	.92	----- Of more than 5 years to 10 years	u	10%	5%	free	5%	10%
	.99	----- Other, of more than 10 years	u	10%	5%	free	5%	10%
	870423.90	--- Other:						
	87042390.10	---- New	u	20%	12%	free	15%	20%
	87042390.9	---- Used:						
	.91	----- Of 5 years and below	u	20%	12%	free	15%	20%
	.92	----- Of more than 5 years to 10 years	u	20%	12%	free	15%	20%
	.99	----- Other, of more than 10 years	u	20%	12%	free	15%	20%
	8704.3	- Other, with spark-ignition internal combustion piston engine:						
	8704.31	-- G.V.M. not exceeding 5 tonnes:						
	870431.30	--- Off-the-road logging trucks						
	87043130.10	---- New	u	10%	5%	free	5%	10%
	87043130.9	---- Used:						
	.91	----- Of 5 years and below	u	10%	5%	free	5%	10%

	.92	----- Of more than 5 years to 10 years	u	10%	5%	free	5%	10%
	.99	----- Other, of more than 10 years	u	10%	5%	free	5%	10%
870431.50		--- Three-wheeled vehicles with motor cycle type steering systems and engines of a cylinder capacity not exceeding 550 cm ³ , and equipped with motor vehicle type differentials and reverse gears						
87043150.10		---- New	u	free	free	free	free	free
87043150.9		---- Used:						
	.91	----- Of 5 years and below	u	free	free	free	free	free
	.92	----- Of more than 5 years to 10 years	u	free	free	free	free	free
	.99	----- Other, of more than 10 years	u	free	free	free	free	free
870431.70		--- Other (excluding off-the-road logging trucks and three-wheeled vehicles) of a vehicle mass not exceeding 600 kg:						
87043170.10		---- New	u	free	free	free	free	free
87043170.9		---- Used:						
	.91	----- Of 5 years and below	u	free	free	free	free	free
	.92	----- Of more than 5 years to 10 years	u	free	free	free	free	free
	.99	----- Other, of more than 10 years	u	free	free	free	free	free
870431.75		--- Other, with an engine capacity not exceeding 1 000 cm ³ (excluding the vehicles of subheading 8704.31.77):						
87043175.10		---- New	u	25%	18%	free	20%	25%
87043175.9		---- Used:						
	.91	--- Of 5 years and below	u	25%	18%	free	20%	25%
	.92	----- Of more than 5 years to 10 years	u	25%	18%	free	20%	25%
	.99	----- Other, of more than 10 years	u	25%	18%	free	20%	25%
870431.77		--- Other, with a vehicle mass exceeding 600 kg but not exceeding 800 kg:						
87043177.10		---- New	u	free	free	free	free	free
87043177.9		---- Used:						
	.91	--- Of 5 years and below	u	free	free	free	free	free
	.92	----- Of more than 5 years to 10 years	u	free	free	free	free	free
	.99	----- Other, of more than 10 years	u	free	free	free	free	free

	870431.81	--- Other, double-cab. of a vehicle mass not exceeding 2 000 kg or a G.V.M. not exceeding 3 500 kg, or mass not exceeding 1 600 kg or a G.V.M. not exceeding 3 500 kg per chassis fitted with a cab:						
	87043181.10	---- New	u	25%	18%	free	20%	25%
	87043181.9	---- Used:						
	.91	----- Of 5 years and below	u	25%	18%	free	20%	25%
	.92	----- Of more than 5 years to 10 years	u	25%	18%	free	20%	25%
	.99	----- Other, of more than 10 years	u	25%	18%	free	20%	25%
	870431.83	--- Other (excluding double cab), of a vehicle mass not exceeding 2 000 kg or a G.V.M. not exceeding 3 500 kg, or of a mass not exceeding 1 600 kg or a G.V.M. not exceeding 3 500 kg per chassis fitted with a cab:						
	87043183.10	---- New	u	25%	18%	free	20%	25%
	87043183.9	---- Used:						
	.91	----- Of 5 years and below	u	25%	18%	free	20%	25%
	.92	----- Of more than 5 years to 10 years	u	25%	18%	free	20%	25%
	.99	----- Other, of more than 10 years	u	25%	18%	free	20%	25%
	870431.90	--- Other:						
	87043190.10	---- New	u	20%	12%	free	15%	20%
	87043190.9	---- Used:						
	.91	----- Of 5 years and below	u	20%	12%	free	15%	20%
	.92	----- Of more than 5 years to 10 years	u	20%	12%	free	15%	20%
	.99	----- Other, of more than 10 years	u	20%	12%	free	15%	20%
	8704.32	-- G.V.M. exceeding 5 tonnes:						
	870432.10	--- Off-the-road logging trucks						
	87043210.10	---- New	u	10%	5%	free	5%	10%
	87043210.9	---- Used:						
	.91	----- Of 5 years and below	u	10%	5%	free	5%	10%
	.92	----- Of more than 5 years to 10 years	u	10%	5%	free	5%	10%
	.99	----- Other, of more than 10 years	u	10%	5%	free	5%	10%
	870432.90	--- Other						
	87043290.10	---- New	u	20%	12%	free	15%	20%
	87043290.9	---- Used:						

	.91	----- Of 5 years and below	u	20%	12%	free	15%	20%
	.92	----- Of more than 5 years to 10 years	u	20%	12%	free	15%	20%
	.99	----- Other, of more than 10 years	u	20%	12%	free	15%	20%
	8704.90	- Other:						
	.05	-- Golf carts, pedestrian type	u	free	free	free	free	free
	8704.90.30	-- Off-the-road logging trucks						
	87049030.10	----- New	u	10%	5%	free	5%	10%
	87049030.9	----- Used:						
	.91	----- Of 5 years and below	u	10%	5%	free	5%	10%
	.92	----- Of more than 5 years to 10 years	u	10%	5%	free	5%	10%
	.99	----- Other, of more than 10 years	u	10%	5%	free	5%	10%
	870490.35	-- Electric vehicles with a vehicle mass not exceeding 800 kg:						
	87049035.10	----- New	u	free	free	free	free	free
	87049035.9	----- Used:						
	.91	----- Of 5 years and below	u	free	free	free	free	free
	.92	----- Of more than 5 years to 10 years	u	free	free	free	free	free
	.99	----- Other, of more than 10 years	u	free	free	free	free	free
	870490.40	-- Other electric vehicles, of a mass not exceeding 2 000 kg or a G.V.M. not exceeding 3 500 kg, or of a mass not exceeding 1 600 kg or a G.V.M. not exceeding 3 500 kg per chassis fitted with a cab						
	87049040.10	----- New	u	25%	18%	free	20%	25%
	87049040.9	----- Used:						
	.91	----- Of 5 years and below	u	25%	18%	free	20%	25%
	.92	----- Of more than 5 years to 10 years	u	25%	18%	free	20%	25%
	.99	----- Other, of more than 10 years	u	25%	18%	free	20%	25%
	870490.81	-- Other, double-cab, of a vehicle mass not exceeding 2 000 kg or a G.V.M. not exceeding 3 500kg, or of mass not exceeding 1 600 kg or a G.V.M. not exceeding 3 500 kg per chassis fitted with a cab						
	87049081.10	----- New	u	25%	18%	free	20%	25%
	87049081.9	----- Used:						
	.91	----- Of 5 years and below	u	25%	18%	free	20%	25%

	.92	----- Of more than 5 years to 10 years	u	25%	18%	free	20%	25%
	.99	----- Other, of more than 10 years	u	25%	18%	free	20%	25%
	870490.83	-- Other (excluding double-cab), of a vehicle mass not exceeding 2 000 kg or a G.V.M. not exceeding 3 500 kg, or of a mass not exceeding 1 600 kg or a G.V.M. not exceeding 3 500 kg per chassis fitted with a cab						
	87049083.10	----- New	u	25%	18%	free	20%	25%
	87049083.9	----- Used:						
	.91	----- Of 5 years and below	u	25%	18%	free	20%	25%
	.92	----- Of more than 5 years to 10 years	u	25%	18%	free	20%	25%
	.99	----- Other, of more than 10 years	u	25%	18%	free	20%	25%
	870490.90	-- Other:						
	87049090.10	----- New	u	20%	12%	free	15%	20%
	87049090.9	----- Used:						
	.91	----- Of 5 years and below	u	20%	12%	free	15%	20%
	.92	----- Of more than 5 years to 10 years	u	20%	12%	free	15%	20%
	.99	----- Other, of more than 10 years	u	20%	12%	free	15%	20%

MADE this 5th day of March, 2021.

DR. THAPELO MATSHEKA,
Minister of Finance and Economic Development.