L.N. 94 of 2003

MOTOR VEHCILES REGISTRATION TAX ACT (CAP. 368)

Motor Vehicles (Registration Tax) Regulations, 2003

IN exercise of the powers conferred by article 20 of the Motor Vehicles Registration Tax Act, the Minister for Transport and Communications in concurrence with the Minister of Finance, has made the following regulations:-

Title and commence ment Cap. 368

1. (1) The title of these regulations is the Motor Vehicles (Registration Tax) Regulations, 2003 and they shall be read and construed as one with the Motor Vehicles Registration Tax Act, hereinafter referred to as "the Act".

(2) These regulations shall be deemed to have come into force on 1st January, 2003.

Amendment of the First Schedule of the Act

2. The First Schedule of the Act shall be amended as follows:-

(a) in H.S. Code No. 87.02 for the words and figures in the second and third columns

"

H.S. Code No.	VERA Code No.	Goods	Rate of Tax
	1.025.000	5. Other:	

"

there shall be substituted the words and figures in the second and third columns as follows:

"

H.S. Code No.	VERA Code No.	Goods	Rate of Tax
	1.025.000	5. Other (excluding electric vehicles):	

";

(b) In H.S. Code No. 87.02 immediately after the words and figures in the second, third and fourth columns

"

H.S. Code No.	VERA Code No.	Goods	Rate of Tax
	1.025.050	5.2 Other	60%

"

there shall be inserted the following:

"

H.S. Code No.	VERA Code No.	Goods	Rate of Tax
	1.026.100	6. Electric vehicles:	
	1.026.110	6.1. battery driven electric vehicles	0%
	1.026.120	6.2. petrol (or diesel) electric hybrid vehicles:	
	1.026.121	6.2.1. scheduled buses	2%
	1.026.131	6.2.2. other	16.5%

";

(c) In H.S. Code No. 87.04 for the words and figures in the third column

"

H.S. Code No.	VERA Code No.	Goods	Rate of Tax
		4. Other:	

"

there shall be substituted the words and figures as follows:

"

H.S. Code No.	VERA Code No.	Goods	Rate of Tax
		4. Other (excluding electric vehicles):	

";

(d) in H.S. Code No. 87.04 immediately after the words and figures in the second, third and fourth columns

"

H.S. Code No.	VERA Code No.	Goods	Rate of Tax
	1.048.050	4.3.2. Other	57.5% but not less than Lm3190 per vehicle

"

there shall be inserted the following:

"

H.S. Code No.	VERA Code No.	Goods	Rate of Tax
	1.049.000	5. Electric vehicles:	
	1.049.010	5.1. battery driven electric vehicles	0%
	1.049.020	5.2. petrol (or diesel) electric hybrid vehicles	16.5%

";

(e) H.S. Code No. 87.07 shall be deleted and substituted with the following:-

"

H.S. Code No.	VERA Code No.	Goods	Rate of Tax
87.07	1.070.000	Bodies (including cabs), for the motor vehicles of H.S. heading Nos. 87.01 to 87.05	0%

".