L.N. 18 of 1998

MOTOR VEHICLES REGISTRATION TAX ACT, 1994 (ACT NO. X OF 1994)

Motor Vehicles Registration Tax Act (Schedules) (Amendment) Regulations, 1998

IN exercise of the powers conferrred by section 20 of the Motor Vehicles Registration Tax Act, 1994, the Minister for Transport and Ports, with the concurrence of the Minster of Finance and Commerce,has made the following regulations:–

Citation and commencement.

1. (1) These regulations may be cited as the Motor Vehicles Registration Tax Act (Schedules) (Amendment) Regulations, 1998, and shall be read and construed as one with the Schedules to the Motor Vehicles Registration Tax Act, hereinafter referred to as "the Schedule".

(2) These regulations shall come into force on the 1st February, 1998.

Amendment of the First Schedule of the Schedules.

2. In the First Schedule of the Schedules, for the H.S. Code numbers, the goods and the rates of tax applicable to H.S. Code Number 87.03 there shall be substituted the following:–

H.S. Code Number	*Goods*	*Rate of Tax*
"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:**	
8703.1000.01	(A) Vehicles specially designed for travelling on snow; golf cars and similar vehicles	55%
	(B) Other vehicles, with spark/compression-ignition internal combustion engine:	
	(i) of a cylinder capacity not exceeding 1300cc:	
8703.0110.01	– Chassis fitted with engine and cab	55%
8703.0120.01	– Vehicles of unitary (monocoque) structure fitted with engine and a body consisting only of the driver's cab and the bare rear platform.....	55%
8703.0191.01	– Other vehicles, new:	
8703.0191.02 A-B	(a) For use as hire or self-drive motor vehicles.....	30%
8703.0191.01 C-F	(b) Ambulances, prison vans, hearses, and light weight three-wheeled vehicles having the characteristic of a motor vehicle of this sub-heading.....	48.5%
8703.0191.01 G	(c) Taxi-cars.....	20%
8703.0191.01 H	(d) For other use.....	55%
8703.0199.01	– Other vehicles, used:	
8703.0199.02 A-B	(a) For use as hire or self-drive motor vehicles.....	30% but not less than Lm650 per vehicle
8703.0199.01 C-F	(b) Ambulances, prison vans, hearses and light weight three-wheeled vehicles having the characteristic of a motor vehicle of this sub-heading.....	48.5% but not less than Lm770 per vehicle
8703.0199.01 G	(c) Taxi-cars.....	20%

H.S. Code Number	*Goods*	*Rate of Tax*
8703.0199.01 H	(d) For other use.....	55% but not less than Lm890 per vehicle
	(ii) of a cylinder capacity exceeding 1300cc but not exceeding 1500cc:	
8703.0210.01	– Chassis fitted with engine and cab...	58%
8703.0220.01	– Vehicles of unitary (monocoque) structure fitted with engine and a body consisting only of the driver's cab and the bare rear platform.....	58%
8703.0291.01	– Other vehicles, new:	
8703.0291.02 A-B	(a) For use as hire or self-drive motor vehicles.....	30%
8703.0291.01 C-F	(b) Ambulances, prison vans, hearses, and light weight three-wheeled vehicles having the characteristic of a motor vehicle of this sub-heading.....	48.5%
8703.0291.01 G	(c) Taxi-cars.....	20%
8703.0291.01 H	(d) For other use.....	58%
8703.0299.01	– Other vehicles, used:	
8703.0299.02 A-B	(a) For use as hire or self-drive motor vehicles.....	30% but not less than Lm1000 per vehicle
8703.0299.01 C-F	(b) Ambulances, prison vans, hearses, and light weight three-wheeled vehicles having the characteristic of a motor vehicle of this sub-heading...	48.5% but not less than Lm1200 per vehicle
8703.0299.01 G	(c) Taxi-cars.....	20%
8703.0299.01 H	(d) For other use.....	58% but not less than Lm1460 per vehicle
	(iii) of a cylinder capacity exceeding 1500cc but not exceeding 1800cc:	

H.S. Code Number	*Goods*	*Rate of Tax*
8703.0311.01	– Chassis fitted with engine and cab.....	65.5%
8703.0312.01	– Vehicles of unitary (monocoque) structure fitted with engine and a body consisting only of the driver's cab and the bare rear platform.....	65.5%
8703.0318.01	– Other vehicles, new:	
8703.0318.02 A-B	(a) For use as hire or self-drive motor vehicles.....	30%
8703.0318.01 C-F	(b) Ambulances, prison vans, hearses, and light weight three-wheeled vehicles having the characteristic of a motor vehicle of this sub-heading.....	48.5%
8703.0318.01 G	(c) Taxi-cars.....	20%
8703.0318.01 H	(d) For other use.....	65.5%
8703.0319.01	– Other vehicles, used:	
8703.0319.02 A-B	(a) For use as hire or self-drive motor vehicles.....	30% but not less than Lm2000 per vehicle
8703.0319.01 C-F	(b) Ambulances, prison vans, hearses, and light weight three-wheeled vehicles having the characteristic of a motor vehicle of this sub-heading.....	48.5% but not less than Lm2380 per vehicle
8703.0319.01 G	(c) Taxi-cars.....	20%
8703.0319.01 H	(d) For other use.....	65.5% but not less than Lm2970 per vehicle
	(iv) of a cylinder capacity exceeding 1800cc but not exceeding 2000cc:	
8703.0391.01	– Chassis fitted with engine and cab.....	71%
8703.0392.01	– Vehicles of unitary (monocoque) structure fitted with engine and a body consisting only of the driver's cab and the bare rear platform.....	71%

H.S. Code Number	*Goods*	*Rate of Tax*
8703.0398.01	– Other vehicles, new:	
8703.0398.02 A-B	(a) For use as hire or self-drive motor vehicles.....	30%
8703.0398.01 C-F	(b) Ambulances, prison vans, hearses, and light weight three-wheeled vehicles having the characteristic of a motor vehicle of this sub-heading.....	48.5%
8703.0398.01 G	(c) Taxi-cars.....	20%
8703.0398.01 H	(d) For other use.....	71%
8703.0399.01	– Other vehicles, used:	
8703.0399.02 A-B	(a) For use as hire or self-drive motor vehicles.....	30% but not less than Lm2000 per vehicle
8703.0399.01 C-F	(b) Ambulances, prison vans, hearses, and light weight three-wheeled vehicles having the characteristic of a motor vehicle of this sub-heading.....	48.5% but not less than Lm2380 per vehicle
8703.0399.01 G	(c) Taxi-cars.....	20%
8703.0399.01 H	(d) For other use.....	71% but not less than Lm3220 per vehicle
	(v) of a cylinder capacity exceeding 2000cc:	
8703.0410.01	– Chassis fitted with engine and cab.....	82%
8703.0420.01	– Vehicles of unitary (monocoque) structure fitted with engine and a body consisting only of the driver's cab and the bare rear platform.....	82%
8703.0491.01	– Other vehicles, new:	
8703.0491.02 A-B	(a) For use as hire or self-drive motor vehicles.....	30%

H.S. Code Number	*Goods*	*Rate of Tax*
8703.0491.01 C-F	(b) Ambulances, prison vans, hearses, and light weight three-wheeled vehicles having the characteristic of a motor vehicle of this sub-heading.....	48.5%
8703.0491.01 G	(c) Taxi-cars.....	20%
8703.0491.01 H	(d) For other use.....	82%
8703.0499.01	– Other vehicles, used:	
8703.0499.02 A-B	(a) For use as hire or self-drive motor vehicles.....	30%but not less than Lm4000 per vehicle
8703.0499.01 C-F	(b) Ambulances, prison vans, hearses, and light weight three-wheeled vehicles having the characteristic of a motor vehicle of this sub-heading.....	48.5% but not less than Lm4825 per vehicle
8703.0499.01 G	(c) Taxi-cars.....	20%
8703.0499.01 H	(d) For other use.....	82% but not less than Lm7530 per vehicle
	(C) Other:	
8703.9010.01	– Chassis fitted with engine and cab.....	65.5%
8703.9020.01	– Vehicles of unitary (Monocoque) structure fitted with engine and a body consisting only of the driver's cab and the bare rear platform..... ..	65.5%
	– Other:	
8703.9091.01	– – – New.....	65.5%
8703.9099.01	– – – Other.....	65.5%".