**L.N. 191 of 1994**

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

### Motor Vehicles Registration Tax Act (Substitution of First Schedule) Rules, 1994

IN exercise of the powers conferred by subsection (1) of section 20 of the Motor Vehicles Registration Tax Act, 1994, the Minister for Transport, Communications and Technology, with the concurrence of the Minister of Finance, has made the following rules:—

Citation and commencement.

**1.** (1) These rules may be cited as the Motor Vehicles Registration Tax Act (Substitution of First Schedule) Rules, 1994.

(2) These rules shall come into force on the 1st January, 1995.

Substitution of First Schedule to the Act.

**2.** For the First Schedule to the Motor Vehicles Registration Tax Act, 1994, there shall be substituted the following:—

"FIRST SCHEDULE

(Section 6(1) )

| *H.S. Code Number* | *Goods* | *Rate of Tax* |
|---|---|---|
| **87.02** | **Motor vehicles for the transport of ten or more persons, including the driver:** | |
| 8702.0000A | (a) Scheduled Buses ..... | 6% |
| 8702.0000B | (b) Unscheduled buses and coaches ..... | 24% |
| 8702.0000C | (c) Mini buses for the conveyance of passengers against payment ..... | 21% |
| | (d) Midi buses and private mini buses with engine: | |
| 8702.0000D1 | (i) of a cylinder capacity not exceeding 1500cc ..... | 48.5% |
| 8702.0000D2 | (ii) of a cylinder capacity exceeding 1500cc ..... | 53% |
| 8702.0000D3 | (iii) other ..... | 53% |
| 8702.0000E | (e) Other ..... | 53% |
| **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 | (A) Vehicles specially designed for travelling on snow; golf cars and similar vehicles | 48.5% |
| | (B) Other vehicles, with spark-ignition internal combustion reciprocating piston engine: | |
| | (i) of a cylinder capacity not exceeding 1000cc: | |
| 8703.2110 | – Chassis fitted with engine and cab | 48.5% |
| 8703.2120 | – Vehicles of unitary (monocoque) structure fitted with engine and a body consisting only of the driver's cab and the bare rear platform ..... | 48.5% |

| *H.S. Code Number* | *Goods* | *Rate of Tax* |
|---|---|---|
| 8703.2191 | – Other vehicles, new: | |
| 8703.2191A-F | (a) For use as hire or self-drive motor vehicles, ambulances, prison vans, hearses, and light weight three-wheeled vehicles having the characteristic of a motor vehicle of this sub-heading ..... | 48.5% |
| 8703.2191G | (b) Taxi-cars ..... | 20% |
| 8703.2191H | (c) For other use ..... | 48.5% |
| 8703.2199 | – Other vehicles, used: | |
| 8703.2199A-F | (a) For use as hire or self-drive motor vehicles, 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 |
| 8703.2199G | (b) Taxi-cars ..... | 20% |
| 8703.2199H | (c) For other use ..... | 48.5% but not less than Lm770 per vehicle |
| | (ii) of a cylinder capacity exceeding 1000cc but not exceeding 1500cc: | |
| 8703.2210 | – Chassis fitted with engine and cab | 48.5% |
| 8703.2220 | – Vehicles of unitary (monocoque) structure fitted with engine and a body consisting only of the driver's cab and the bare rear platform ..... | 48.5% |
| 8703.2291 | – Other vehicles, new: | |
| 8703.2291A-F | (a) For use as hire or self-drive motor vehicles, ambulances, prison vans, hearses, and light weight three-wheeled vehicles having the charac- | |

| *H.S. Code Number* | *Goods* | *Rate of Tax* |
|---|---|---|
| | teristic of a motor vehicle of this sub-heading ..... | 48.5% |
| 8703.2291G | (b) Taxi-cars ..... | 20% |
| 8703.2291H | (c) For other use ..... | 48.5% |
| 8703.2299 | – Other vehicles, used: | |
| 8703.2299A-F | (a) For use as hire or self-drive motor vehicles, 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 |
| 8703.2299G | (b) Taxi-cars ..... | 20% |
| 8703.2299H | (c) For other use ..... | 48.5% but not less than Lm1200 per vehicle |
| | (iii) of a cylinder capacity exceeding 1500cc but not exceeding 2000cc: | |
| 8703.2311 | – Chassis fitted with engine and cab | 53% |
| 8703.2312 | – Vehicles of unitary (monocoque) structure fitted with engine and a body consisting only of the driver's cab and the bare rear platform ..... | 53% |
| 8703.2318 | – Other vehicles, new: | |
| 8703.2318A-F | (a) For use as hire or self-drive motor vehicles, ambulances, prison vans, hearses, and light weight three-wheeled vehicles having the characteristic of a motor vehicle of this sub-heading ..... | 48.5% |
| 8703.2318G | (b) Taxi-cars ..... | 20% |
| 8703.2318H | (c) For other use ..... | 53% |

| *H.S. Code Number* | *Goods* | *Rate of Tax* |
|---|---|---|
| 8703.2319 | – Other vehicles, used: | |
| 8703.2319A-F | (a) For use as hire or self-drive motor vehicles, 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 |
| 8703.2319G | (b) Taxi-cars ..... | 20% |
| 8703.2319H | (c) For other use ..... | 53% but not less than Lm2380 per vehicle |
| | (iv) of a cylinder capacity exceeding 2000cc but not exceeding 3000cc: | |
| 8703.2391 | – Chassis fitted with engine and cab | 53% |
| 8703.2392 | – Vehicles of unitary (monocoque) structure fitted with engine and a body consisting only of the driver's cab and the bare rear platform ..... | 53% |
| 8703.2398 | – Other vehicles, new: | |
| 8703.2398A-F | (a) For use as hire or self-drive motor vehicles, ambulances, prison vans, hearses, and light weight three-wheeled vehicles having the characteristic of a motor vehicle of this sub-heading ..... | 48.5% |
| 8703.2398G | (b) Taxi-cars ..... | 20% |
| 8703.2398H | (c) For other use ..... | 53% |
| 8703.2399 | – Other vehicles, used: | |
| 8703.2399A-F | (a) For use as hire or self-drive motor vehicles, ambulances, prison vans, hearses, and light weight three-wheeled vehicles having the charac- | |

| *H.S. Code Number* | *Goods* | *Rate of Tax* |
|---|---|---|
| | teristic of a motor vehicle of this sub-heading ..... | 48.5% but not less than Lm3850 per vehicle |
| 8703.2399G | (b) Taxi-cars ..... | 20% |
| 8703.2399H | (c) For other use ..... | 53% but not less than Lm3850 per vehicle |
| | (v) of a cylinder capacity exceeding 3000cc: | |
| 8703.2410 | – Chassis fitted with engine and cab | 53% |
| 8703.2420 | – Vehicles of unitary (monocoque) structure fitted with engine and a body consisting only of the driver's cab and the bare rear platform ..... | 53% |
| 8703.2491 | – Other vehicles, new: | |
| 8703.2491A-F | (a) For use as hire or self-drive motor vehicles, ambulances, prison vans, hearses, and light weight three-wheeled vehicles having the characteristic of a motor vehicle of this sub-heading ..... | 48.5% |
| 8703.2491G | (b) Taxi-cars ..... | 20% |
| 8703.2491H | (c) For other use ..... | 53% |
| 8703.2499 | – Other vehicles, used: | |
| 8703.2499A-F | (a) For use as hire or self-drive motor vehicles, 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 Lm5800 per vehicle |
| 8703.2499G | (b) Taxi-cars ..... | 20% |

| *H.S. Code Number* | *Goods* | *Rate of Tax* |
|---|---|---|
| 8703.2499H | (c) For other use ..... | 53% but not less than Lm5800 per vehicle |
| | (C) Other vehicles with compression-ignition internal combustion engine (diesel or semi-diesel): | |
| | (i) of a cylinder capacity not exceeding 1500cc: | |
| 8703.3110 | – Chassis fitted with engine and cab | 48.5% |
| 8703.3120 | – Vehicles of unitary (monocoque) structure fitted with engine and a body consisting only of the driver's cab and the bare rear platform ..... | 48.5% |
| 8703.3191 | – Other vehicles, new: | |
| 8703.3191A-F | (a) For use as hire or self-drive motor vehicles, ambulances, prison vans, hearses, and light weight three-wheeled vehicles having the characteristic of a motor vehicle of this sub-heading ..... | 48.5% |
| 8703.3191G | (b) Taxi-cars ..... | 20% |
| 8703.3191H | (c) For other use ..... | 48.5% |
| 8703.3199 | – Other vehicles, used: | |
| 8703.3199A-F | (a) For use as hire or self-drive motor vehicles, 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 |
| 8703.3199G | (b) Taxi-cars ..... | 20% |
| 8703.3199H | (c) For other use ..... | 48.5% but not less than Lm1200 per vehicle |

| *H.S. Code Number* | *Goods* | *Rate of Tax* |
|---|---|---|
| | (ii) of a cylinder capacity exceeding 1500cc but not exceeding 2000: | |
| 8703.3211 | – Chassis fitted with engine and cab | 53% |
| 8703.3212 | – Vehicles of unitary (monocoque) structure fitted with engine and a body consisting only of the driver's cab and the bare rear platform ..... | 53% |
| 8703.3218 | – Other vehicles, new: | |
| 8703.3218A-F | (a) For use as hire or self-drive motor vehicles, ambulances, prison vans, hearses, and light weight three-wheeled vehicles having the characteristic of a motor vehicle of this sub-heading ..... | 48.5% |
| 8703.3218G | (b) Taxi-cars ..... | 20% |
| 8703.3218H | (c) For other use ..... | 53% |
| 8703.3219 | – Other vehicles, used: | |
| 8703.3219A-F | (a) For use as hire or self-drive motor vehicles, 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 |
| 8703.3219G | (b) Taxi-cars ..... | 20% |
| 8703.3219H | (c) For other use ..... | 53% but not less than Lm2380 per vehicle |
| | (iii) of a cylinder capacity exceeding 2000cc but not exceeding 2500cc: | |
| 8703.3291 | – Chassis fitted with engine and cab | 53% |

| *H.S. Code Number* | *Goods* | *Rate of Tax* |
|---|---|---|
| 8703.3292 | – Vehicles of unitary (monocoque) structure fitted with engine and a body consisting only of the driver's cab and the bare rear platform | 53% |
| 8703.3298 | – Other vehicles, new: | |
| 8703.3298A-F | (a) For use as hire or self-drive motor vehicles, ambulances, prison vans, hearses, and light weight three-wheeled vehicles having the characteristic of a motor vehicle of this subheading ..... | 48.5% |
| 8703.3298G | (b) Taxi-cars ..... | 20% |
| 8703.3298H | (c) For other use ..... | 53% |
| 8703.3299 | – Other vehicles, used: | |
| 8703.3299A-F | (a) For use as hire or self-drive motor vehicles, ambulances, prison vans, hearses, and light weight three-wheeled vehicles having the characteristic of a motor vehicle of this subheading ..... | 48.5% but not less than Lm3850 per vehicle |
| 8703.3299G | (b) Taxi-cars ..... | 20% |
| 8703.3299H | (c) For other use ..... | 53% but not less than Lm3850 per vehicle |
| | (iv) Of a cylinder capacity exceeding 2500cc: | |
| 8703.3310 | – Chassis fitted with engine and cab | 53% |
| 8703.3320 | – Vehicles of unitary (monocoque) structure fitted with engine and a body consisting only of the driver's cab and the bare rear platform ..... | 53% |
| 8703.3391 | – Other vehicles, new: | |

| *H.S. Code Number* | *Goods* | *Rate of Tax* |
|---|---|---|
| 8703.3391A-F | (a) For use as hire or self-drive motor vehicles, ambulances, prison vans, hearses, and light weight three-wheeled vehicles having the characteristic of a motor vehicle of this subheading ..... | 48.5% |
| 8703.3391G | (b) Taxi-cars ..... | 20% |
| 8703.3391H | (c) For other use ..... | 53% |
| 8703.3399 | – Other vehicles, used: | |
| 8703.3399A-F | (a) For use as hire or self-drive motor vehicles, ambulances, prison vans, hearses, and light weight three-wheeled vehicles having the characteristic of a motor vehicle of this subheading ..... | 48.5% but not less than Lm5800 per vehicle |
| 8703.3399G | (b) Taxi-cars ..... | 20% |
| 8703.3399H | (c) For other use ..... | 53% but not less than Lm5800 per vehicle |
| | (D) Other: | |
| 8703.9010 | – Chassis fitted with engine and cab | 53% |
| 8703.9020 | – Vehicles of unitary (monocoque) structure fitted with engine and a body consisting only of the driver's cab and the bare rear platform ..... | 53% |
| | – Other: | |
| 8703.9091 | – – – New ..... | 53% |
| 8703.9099 | – – – Other ..... | 53% |
| **87.04** | **Motor vehicles for the transport of goods:** | |
| | (A) Dumpers designed for off-highway use: | |
| 8704.1010 | – Light Dumpers ..... | 6% |

| *H.S. Code Number* | *Goods* | *Rate of Tax* |
|---|---|---|
| | – Other: | |
| 8704.1091 | – – – Chassis fitted with engine and cab ..... | 20% but not less than Lm410 per vehicle |
| 8704.1099 | – – – Other ..... | 20% but not less than Lm450 per vehicle |
| | (B) Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel): | |
| | (i) g.v.w. not exceeding 5 tonnes: | |
| 8704.2110 | – Chassis fitted with engine and cab | 20% but not less than Lm410 per vehicle |
| 8704.2120 | – Vehicles of unitary (monocoque) structure fitted with engine and a body consisting only of the driver's cab and the bare rear platform ..... | 20% but not less than Lm410 per vehicle |
| | – Other: | |
| 8704.2191 | – – – New ..... | 20% |
| 8704.2199 | – – – Other ..... | 20% but not less than Lm410 per vehicle |
| | (ii) g.v.w. exceeding 5 tonnes but not exceeding 20 tonnes: | |
| 8704.2210 | – Chassis fitted with engine and cab: | |
| 8704.2210A | (a) New ..... | 9% |
| 8704.2210B | (b) Other ..... | 20% but not less than Lm410 per vehicle |

| *H.S. Code Number* | *Goods* | *Rate of Tax* |
|---|---|---|
| | – Other: | |
| 8704.2291 | – – – New ..... | 20% |
| 8704.2299 | – – – Other ..... | 20% but not less than Lm830 per vehicle |
| | (iii) g.v.w. exceeding 20 tonnes: | |
| 8704.2310 | – *Chassis* fitted with engine and cab: | |
| 8704.2310A | (a) New ..... | 9% |
| 8704.2310B | (b) Other ..... | 20% but not less than Lm530 per vehicle |
| | – Other: | |
| 8704.2391 | – – – New ..... | 20% |
| 8704.2399 | – – – Other ..... | 20% but not less than Lm900 per vehicle |
| | (C) Other, with spark-ignition internal combustion piston engine: | |
| | (i) g.v.w. not exceeding 5 tonnes: | |
| 8704.3110 | – Chassis fitted with engine and cab | 20% but not less than Lm410 per vehicle |
| 8704.3120 | – Vehicles of unitary (monocoque) structure fitted with engine and a body consisting only of the driver's cab and the bare rear platform ..... ..... | 20% but not less than Lm410 per vehicle |
| | – Other: | |
| 8704.3191 | – – – New ..... | 20% |
| 8704.3199 | – – – Other ..... | 20% but not less than Lm410 per vehicle |

| *H.S. Code Number* | *Goods* | *Rate of Tax* |
|---|---|---|
| | (ii) g.v.w. exceeding 5 tonnes: | |
| 8704.3210 | – Chassis fitted with engine and cab: | |
| 8704.3210A | (a) New ..... | 9% |
| 8704.3210B | (b) Other ..... | 20% but not less than Lm410 per vehicle |
| | – Other: | |
| 8704.3291 | – – – New ..... | 20% |
| 8704.3299 | – – – Other ..... | 20% but not less than Lm830 per vehicle |
| | (D) Other: | |
| 8704.9010 | – Chassis fitted with engine and cab | 20% |
| 8704.9020 | – Vehicles of unitary (monocoque) structure fitted with engine and a body consisting only of the driver's cab and the bare rear platform ..... | 20% |
| | – Other: | |
| 8704.9091 | – – – New ..... | 20% |
| 8704.9099 | – – – Other ..... | 20% but not less than Lm900 per vehicle |

| *H.S. Code Number* | *Goods* | *Rate of Tax* |
|---|---|---|
| **87.06** | **Chassis fitted with engine, for the motor vehicles of H.S. headings Nos. 87.01 to 87.05:** | |
| | (a) For buses, trucks and vans: | |
| 8706.0011A-C | (i) Used ..... | 20% |
| 8706.0019A-C | (ii) New ..... | 20% |
| 8706.0090 | (b) Other ..... | 20% |
| **87.11** | **Motor cycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars:** | |
| | (A) With reciprocating internal combustion piston engine of a cylinder capacity not exceeding 50cc: | |
| 8711.1010 | (i) Cycles fitted with an auxiliary motor | 28.5% |
| 8711.1090 | (ii) Other ..... | 28.5% but not less than Lm45 per vehicle |
| | (B) With reciprocating internal combustion piston engine of a cylinder capacity exceeding 50cc but not exceeding 250cc: | |
| 8711.2010 | (i) Cycles fitted with an auxiliary motor .... | 28.5% |
| | (ii) Other: | |
| 8711.2091 | – With cylinder capacity exceeding 50cc but not exceeding 125cc | 28.5% but not less than Lm80 per vehicle |
| 8711.2092 | – With cylinder capacity exceeding 125cc but not exceeding 250cc | 42% but not less than Lm190 per vehicle |
| 8711.3000 | (C) With reciprocating internal combustion piston engine of a cylinder capacity exceeding 250cc but not exceeding 500cc ..... | 42% but not less than Lm230 per vehicle |

| *H.S. Code Number* | *Goods* | *Rate of Tax* |
|---|---|---|
| 8711.4000 | (D) With reciprocating internal combustion piston engine of a cylinder capacity exceeding 500cc but not exceeding 800cc ..... | 42% but not less than Lm300 per vehicle |
| 8711.5000 | (E) With reciprocating internal combustion piston engine of a cylinder capacity exceeding 800cc ..... | 42% but not less than Lm625 per vehicle |
| 8711.9000 | (F) Other ..... | 42%". |

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