GAZETTE EXTRAORDINARY

The Malawi Gazette Supplement, dated 1st September, 2023, containing Regulations, Rules, etc. (No. 27A)

GOVERNMENT NOTICE NO. 48

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CUSTOMS AND EXCISE ACT

(CAP.42:01)

CUSTOMS AND EXCISE (TARIFFS) (AMENDMENT) (NO.5) ORDER, 2023

IN EXERCISE of the powers conferred by section 83(1) of the Customs and Excise Act, I, SOSTEN ALFRED GWENGWE, Minister of Finance and Economic Affairs, make the following Order—

1. This Order may be cited as the Customs and Excise (Tariffs) Citation (Amendment) (No.5) Order, 2023.

2. The Customs and Excise (Tariffs) Order (hereinafter referred to as the "principal Order") is amended, by deleting paragraph 8. Amendment sub. leg. p.

3. The principal Order is amended, in Part III of the *First Schedule*, by deleting tariff heading 8703 and the corresponding entries in *Columns* 2, 3, 4, 5, 6, 7, 7A, 8, 9, 10, 11 and 12 and substituting therefor, a new tariff heading 8703 and the corresponding entries in *Columns* 2, 3, 4, 5, 6, 7, 7A, 8, 9, 10, 11 and 12 and substituting therefor, a new tariff heading 8703 and the corresponding entries in *Columns* 2, 3, 4, 5, 6, 7, 7A, 8, 9, 10, 11 and 12 and substituting therefor, a new tariff heading 8703 and the corresponding entries in *Columns* 2, 3, 4, 5, 6, 7, 7A, 8, 9, 10, 11 and 12 and substituting therefor, a new tariff heading 8703 and the corresponding entries in *Columns* 2, 3, 4, 5, 6, 7, 7A, 8, 9, 10, 11 and 12 and 12, as shown hereunder—

| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 7A | 8 | 9 | 10 | 11 | 12 |
|-------|------------|--|---|-----|-------|-----------|-------|-------|-------|-------|--------|-----|
| 37.03 | 1 | 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. | | | | | | | | | | |
| | | Vehicles specially designed for traveling on snow; golf cars and similar vehicles | | | | | | | | | | |
| | 8703.10.10 | Vehicles manufactured within a period not exceeding eight years | U | 30% | 5 25% | o 1% | 5 15% | 5 Fre | e Fre | e | 16.5% | 10% |
| | 8703.10.20 | Vehicles manufactured in a period exceeding eight years but not exceeding twelve years | U | 30% | 6 25% | , 5 }% | 6 15% | 6 Fre | e Fre | e 30% | %16.5% | 10% |

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| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 7A | 8 | 9 | 10 | 11 | 12 |
| | 8703.10.90 | Vehicles with more than twelve years from the year of manufacture | | 30% | 25% | 1% | 15% | Free | Free | e 60% | 16.5% | 10% |
| | | Other vehicles, ignition internal combustion piston enginc: | | | | | | | | | | |
| | | Of a cylinder capacity not exceeding 1,000 cc | | | | | | | | | | |
| | 8703.21.10 |)Vehicles manufactured within a period not exceeding eight years | U | 30% | 25% | 1% | 15% | Free | Free | e | 16.5% | s 10% |
| | 8703.21.20 |)Vehicles manufactured in a period exceeding eight years but not exceeding twelve years | U | 30% | 5 25% | 1% | 15% | Free | Fre | c 30% | 6 16.5% | 6 10% |
| | 8703.21.90 | Vehicles with more than twelve years from the year of manufacture | | 30% | 5 25% | 1% | 15% | Free | e Fre | e 60% | ó 16.5% | 6 1 0% |
| | | Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc | | | | | | | | | | |
| | 8703.22.1 | 0 Vchicles manufactured within a period not exceeding eight years. | U | 30% | 6 25% | 1% | 30% | Free | e Frc | c | 16.5% | 6 10% |
| | 8703.22.2 | 0Vehicles manufactured in a period exceeding eight years but not exceeding twelve years | U | 30% | o 25% | 0 1% | 5 30% | 6 Free | e Fre | e 30% | % 16.5% | % 10% |
| | 8703.22.9 | 0Vehicles with more than twelve years from the year of | | | | | . 200 | (P | F | (0) | 1 1 6 60 | 1.007 |
| | | manufacture | L | 30% | % 25% | 61% | o 30% | o Free | e Fre | e 60% | % 16.5% | % 10% |

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| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 7A | 8 | 9 | 10 | 11 | 12 |
|---|------------|---|----------|-------|--------|------|-------|-------|--------|--------|---------|--------|
| | | Of a cylinder capacity exceeding 1,500cc but not exceeding 3,000 cc: | | | | | | | | | | |
| | | Of cylinder capacity not exceeding 1999 cc | | | | | | | | | | |
| | 8703.23.11 | Vehicles manufactured within a a period not exceeding eight years | U | 30%: | 25% | 1% | 30% | Free | Free | 15% | 16.5% | 10% |
| | 8703.23.12 | 2 Vehicles manufactured in a period not exceeding eight years but not exceeding years | | 30% | 25% | 1% | 15% | Free | e Free | e 45% | 16.5% | 10% |
| | 8703.23.1 | 9 Vehicles with more than twelve years from the year of manufacture | n | 30% | 25% | 1% | 15% | Fre | e Fre | e 75% | 16.5% | 6 10% |
| | | Of a cylinder capacity exceeding 1999 but not exceeding 2500 cc | | | | | | | | | | |
| | 8703.23.2 | 21 Vehicles manufactured within period not eight year | a s t | 1 30% | 525% | 6 19 | 6 30% | 6 Fre | eFre | e 35% | 6 16.5% | 6 10% |
| | 8703.23.2 | 22Vehicles manufactured in a period exceeding eight years but not exceeding twelve years | τ | J 30% | 6 25% | % 19 | % 15% | ∕₀ Fr | ce Fr | ee 60% | % 16.5% | % 10% |
| | 8703.23. | 29Vehicles with more than twelve years for the year of manufacture | om | J 30% | ∕₀ 25° | % 19 | % 15 | % Fr | ce Fr | ee 90° | % 16.5 | % 10% |
| | | Of a cylinder capacity exceeding 2500 but not exceeding 3000 cc | | | | | | | | | | |
| | 8703.23 | .31Vehicles manufactured within a period not exceeding eight yea | ars | U 30' | %25 | % 1 | % 30 | % F | reeF | rec 45 | % 16.5 | 5% 10% |

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| 1 2 3 4 5 6 7 7A 8 9 10 11 1 8703.23.32Vehicles manufactured in a period exceeding eight years but not exceeding twelve years 0 30% 25% 1% 30% Free Free 70% 16.5% 10% 8703.23.39Vehicles with more than twelve years from the year of manufacture U 30% 25% 1% 15% Free Free 100% 16.5% 10% |
|---|
| manufactured in a period exceeding eight years but not exceeding twelve years U 30% 25% 1% 30% FreeFree 70% 16.5% 109 than twelve years from the year of |
| period exceeding eight years but not exceeding twelve years U 30% 25% 1% 30% FreeFree 70% 16.5% 109 than twelve years from the year of |
| exceeding twelve years U 30% 25% 1% 30% FreeFree 70% 16.5% 109 than twelve years from the year of |
| exceeding twelve years U 30% 25% 1% 30% FreeFree 70% 16.5% 109 than twelve years from the year of |
| 8703.23.39 Vehicles with more than twelve years from the year of |
| 8703.23.39 Vehicles with more than twelve years from the year of |
| the year of |
| me year or |
| man C |
| Of a cylinder |
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| * Public V Propading |
| 5000 CC - |
| 8703.24.10 Vehicles |
| manufactured within |
| period not exceeding |
| eight years II 300: 2-61 |
| 8703.24.20 Vehicles Manufacture 4 : |
| |
| period exceeding eight |
| years but not |
| exceeding twelve |
| years U 30% 25% 1% 15% F |
| 8703.24.90 Vehicles with more than twolves were more |
| twerve veare from |
| the year of |
| |
| Other vehicles, with |
| only compression |
| ignition internal combustion piston |
| engine (diesel or semi- |
| diesel): |
| Of a cylinder |
| capacity not |
| exceeding 1 500 per |
| 3703.31.10 Vehicles |
| manufactured |
| Within a period |
| exceeding eight years 11 200/ and |
| exceeding eight years U 30% 25% 1% 15% Free Free — 16.5% 10% |
| manulaciuleo |
| within a period |
| exceeding eight years |
| out not exceeding |
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| U 30% 25% 1% 15% Free Free 30% 16.5% 10% |

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|---|------------|---|----|-------|-------|-----|-------|--------------|----------|----------|----------|------|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 7A | 8 | 9 | 10 | 11 | 12 |
| | 8703.31.90 | Vehicles with more than twelve years from the year of | | | | | | | | | | |
| | | manufacture. | U | 30% | 25% | 1% | 15% | Free | Free | 60% | 16.5% | 10% |
| | | Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,500 cc: | | | | | | | | | | |
| | | Of a cylinder capacity not exceeding 1999 cc | | | | | | | | | | |
| | 8703.32.11 | Vchicles manufactured within a period not | | • • • | | | | | | | | |
| | 0702 00 10 | exceeding eight years | U | 30% | 25% | 1% | 30% | Free | Free | 15% | 16.5% | 10% |
| | 8703.32.12 | Vehicles manufactured in a period exceeding eight years but not exceeding twelve years of a cylinder | | | | | | | | | | |
| | | capacity not exceeding 1,999cc | | 200/ | 250/ | 10/ | 150/ | F ace | F | 150/ | 16 504 | 100/ |
| | 8702 32 10 | Vehicles, with more | | 30% | 25% | 1% | 15% | Free | Free | 45% | 16.5% | 10% |
| | 6703.32.19 | than twelve years from the year of manufacture of cylinder capacity not | ı | 30% | 250% | 1% | 15% | Fraa | Fraa | 7504 | 16.5% | 10% |
| | 8703 32.91 | Vehicles | | 5070 | 2070 | 170 | 1.570 | 1100 | 1100 | 10/0 | 10.270 | 1070 |
| | | manufactured within a period not exceeding eight years of cylinder capacity exceeding 1,999cc but not exceeding 2500 cc | | 30% | 25% | 1% | 30% | Free | Free | 35% | 16.5% | 10% |
| | 8703.32.92 | 3 | | | | | | | | | | |
| | | manufactured in a period exceeding eight years but not exceeding twelve years of cylinder capacity exceeding 1,999 cc but not | | 2004 | 0.504 | 16/ | 1.507 | | | <i>c</i> | 1.4 5.44 | 1007 |
| | | exceeding 2500 cc | U | 30% | 20% | 1 % | 15% | Free | rree | 00% | 16.5% | 10% |

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| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 7A | 8 | 9 | 10 | 11 | 12 |
|---|------------|---|-----|-------|-------|------|-------|-------|-------|---------|--------------|------|
| | 8703.32. | 99 Vehicles with more than twelve years from the year of manufacture of cylinder capacity exceeding 1,999 cc but not exceeding 2,500 cc Of a cylinder | m | 30% | 25% | 1% | | č | | | 16.5% | |
| | | capacity exceeding 2,500 cc but not exceeding 3000 cc: | | | | | | | | | | |
| | 8703.33. | 11 Vehicles manufactured within period not exceeding eight years | | 30% | 25% | 1%3 | 30%] | Freel | ree | 45% | 16.5% | 10% |
| | | of a cylinder capacity exceeding 2,500 cc but not exceeding 3000 cc: | | | | | | | | 10 20 | 10.575 | 1070 |
| | 8703.33.1 | 2Vehicles manufactured in a period exceeding eigh years but not exceeding twelve years of a cylinder capacity exceeding 2,500 cc but not exceeding 3000 cc: | | 30% 2 | 25% 1 | %3 | 9% F | reeF | rea | 7/10/ 1 | 6.5% | 1007 |
| | 8703.33.1 | 9Vchicles with more than twelve years from the year of manufacture of a cylinder capacity exceeding 2500 cc but not exceeding 3000 cc | 1 | | | | | | | | 6.5% 5.5% | |
| | 8703.33.91 | e Vehicles manufactured within a period not exceeding eight years of a cylinder capacity | | | | | | | | | | |
| | 8703.33.92 | Vehicles manufactured in a period exceeding | 0 3 | 0%2 | ⊃% I° | % 30 | 1% Ft | ee Fr | ee 41 | 0% 1€ | 5.5% 1 | 0% |

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| 1 2 3 4 5 6 7 7A 8 9 10 11 12 eight years but not exceeding twelve years of cylinder capacity exceeding 3000 cc U 30% 25% 1% 30% Free Free 60% 16.5% 10' 8703.33.99 Vehicles with more than twelve years from the year of exceeding 3000 cc U 30% 25% 1% 30% Free Free 80% 16.5% 10' Other vehicles, with both spark-ignition internal combustion piston engine and electric motor as motors for propulsion, other than those capable of being charged by plugging to external source of electric power 8703.40.10 Vehicles 8703.40.10 Vehicles manufactured within a period not exceeding eight years U 30% 25% 1% 12.5% FreeFree 45% 16.5%10% | | | | | | 121 | 7 | 1940 | | 18 | 1000 | | <u> </u> |
|---|---|------------|------------------------|------|------|------|------|-------|------------|--------|------|--------|----------|
| eight years but not exceeding twelve years of cylinder capacity exceeding 3000 cc U 30% 25% 1% 30% FreeFree 60% 16.5% 10' 8703.33.99Vehicles with more than twelve years from the year of manufacture of cylinder capacity exceeding 3000 cc U 30% 25% 1% 30% FreeFree 80% 16.5% 10' Other vehicles, with both spark-ignition internal combustion piston engine and electric motor as motors for propulsion, other than those capable of being charged by plugging to external source of electric power 8703.40.10Vehicles manufactured within a period not exceeding eight years U 30% 25% 1% 12.5% FreeFree 45% 16.5% 10% | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 7A | 8 | 9 | 10 | 11 | 12 |
| of cylinder capacity exceeding 3000 cc U 30% 25% 1% 30% Free Free 60% 16.5% 10 8703.33.99Vehicles with more than twelve years from the year of manufacture of cylinder capacity exceeding 3000 cc U 30% 25% 1% 30% Free Free 80% 16.5% 100 Other vehicles, with both spark-ignition internal combustion piston engine and electric motor as motors for propulsion, other than those capable of being charged by plugging to external source of electric power 8703.40.10Vehicles manufactured within a period not exceeding eight years U 30% 25% 1% 12.5% FreeFree 45% 16.5% 109 | | | | | | | | | | 0 | | | |
| exceeding 3000 cc U 30% 25% 1% 30% Free Free 60% 16.5% 10 8703.33.99Vehicles with more than twelve years from the year of manufacture of cylinder capacity exceeding 3000 cc U 30% 25% 1% 30% Free Free 80% 16.5% 109 Other vehicles, with both spark-ignition internal combustion piston engine and electric motor as motors for propulsion, other than those capable of being charged by plugging to external source of electric power 8703.40.10Vehicles manufactured within a period not exceeding eight years U 30% 25% 1% 12.5% FreeFree 45% 16.5% 109 | | | | rs | | | | | | | | | |
| 8703.33.99Vehicles with more than twelve years from the year of manufacture of cylinder capacity exceeding 3000 cc U 30% 25% 1% 30% FreeFree 80% 16.5% 10⁶ Other vehicles, with both spark-ignition internal combustion piston engine and electric motor as motors for propulsion, other than those capable of being charged by plugging to external source of electric power 8703.40.10Vehicles manufactured within a period not exceeding eight years U 30% 25% 1% 12.5% FreeFree 45% 16.5% 10% | | | or cylinder capacity | | 2002 | 3501 | 107 | 3004 | - | - | 1001 | | 10020200 |
| than twelve years from the year of manufacture of cylinder capacity exceeding 3000 cc U 30% 25% 1% 30% Free Free 80% 16.5% 10% Other vehicles, with both spark-ignition internal combustion piston engine and electric motor as motors for propulsion, other than those capable of being charged by plugging to external source of electric power 8703.40.10Vehicles manufactured within a period not exceeding eight years U 30% 25% 1% 12.5% FreeFree 45% 16.5% 10% | | 9707 22 0 | | | 30% | 23% | 1% | 30% | Free | Free | 60% | 16.5% | 10% |
| the year of manufacture of cylinder capacity exceeding 3000 cc U 30% 25% 1% 30% Free Free 80% 16.5% 10% Other vehicles, with both spark-ignition internal combustion piston engine and electric motor as motors for propulsion, other than those capable of being charged by plugging to external source of electric power 8703.40.10Vehicles manufactured within a period not exceeding eight years U 30% 25% 1% 12.5% FreeFree 45% 16.5%10% | | 8/03.33.9 | | | | | | | | | | | |
| manufacture of cylinder capacity exceeding 3000 cc U 30% 25% 1% 30% FreeFree 80% 16.5% 10 ⁶ Other vehicles, with both spark-ignition internal combustion piston engine and electric motor as motors for propulsion, other than those capable of being charged by plugging to external source of electric power 8703.40.10Vehicles manufactured within a period not exceeding eight years U 30% 25% 1% 12.5% FreeFree 45% 16.5%10% | | | | n | | | | | | | | | |
| cylinder capacity exceeding 3000 cc U 30% 25% 1% 30% Free Free 80% 16.5% 10° Other vehicles, with both spark-ignition internal combustion piston engine and electric motor as motors for propulsion, other than those capable of being charged by plugging to external source of electric power 8703.40.10Vehicles manufactured within a period not exceeding eight years U 30% 25% 1% 12.5% FreeFree 45% 16.5%10% | | | | | | | | | | | | | |
| exceeding 3000 cc U 30% 25% 1% 30% Free Free 80% 16.5% 10% Other vehicles, with both spark-ignition internal combustion piston engine and electric motor as motors for propulsion, other than those capable of being charged by plugging to external source of electric power 8703.40.10Vehicles manufactured within a period not exceeding eight years U 30% 25% 1% 12.5% FreeFree 45% 16.5%10% | | | | | | | | | | | | | |
| Other vehicles, with both spark-ignition internal combustion piston engine and electric motor as motors for propulsion, other than those capable of being charged by plugging to external source of electric power 8703.40.10Vehicles manufactured within a period not exceeding eight years U 30% 25% 1% 12.5% FreeFree 45% 16.5%10% | | | | II | 30% | 350% | 1.07 | 2/09/ | Eroo | Erra | 000/ | 16 50/ | 100/ |
| both spark-ignition internal combustion piston engine and electric motor as motors for propulsion, other than those capable of being charged by plugging to external source of electric power 8703.40.10Vehicles manufactured within a period not exceeding eight years U 30% 25% 1% 12.5% FreeFree 45% 16.5%10% | | | | | 5070 | 2370 | 1 70 | 3070 | Flee | rree | 80% | 10.5% | 10% |
| internal combustion piston engine and electric motor as motors for propulsion, other than those capable of being charged by plugging to external source of electric power 8703.40.10Vehicles manufactured within a period not exceeding eight years U 30% 25% 1% 12.5% FreeFree 45% 16.5%10% | | | | | | | | | | | | | |
| piston engine and electric motor as motors for propulsion, other than those capable of being charged by plugging to external source of electric power 8703.40.10Vehicles manufactured within a period not exceeding eight years U 30% 25% 1% 12.5% FreeFree 45% 16.5%10% | | | | | | | | | | | | | |
| electric motor as motors for propulsion, other than those capable of being charged by plugging to external source of electric power 8703.40.10 Vehicles manufactured within a period not exceeding eight years U 30% 25% 1% 12.5% FreeFree 45% 16.5%10% | | | | | | | | | | | | | |
| other than those capable of being charged by plugging to external source of electric power 8703.40.10 Vehicles manufactured within a period not exceeding eight years U 30% 25% 1% 12.5% FreeFree 45% 16.5%10% | | | | | | | | | | | | | |
| other than those capable of being charged by plugging to external source of electric power 8703.40.10 Vehicles manufactured within a period not exceeding eight years U 30% 25% 1% 12.5% FreeFree 45% 16.5%10% | | | motors for propulsion. | | | | | | | | | | |
| charged by plugging to external source of electric power 8703.40.10 Vehicles manufactured within a period not exceeding eight years U 30% 25% 1% 12.5% FreeFree 45% 16.5%10% | | | | | | | | | | | | | |
| to external source of electric power 8703.40.10 Vehicles manufactured within a period not exceeding eight years U 30% 25% 1% 12.5% FreeFree 45% 16.5%10% | | | | | | | | | | | | | |
| electric power 8703.40.10 Vehicles manufactured within a period not exceeding eight years U 30% 25% 1% 12.5% FreeFree 45% 16.5%10% | | | | | | | | | | | | | |
| 8703.40.10 Vehicles manufactured within a period not exceeding eight years U 30% 25% 1% 12.5% FreeFree 45% 16.5% 10% | | | | | | | | | | | | | |
| manufactured within a period not exceeding eight years U 30% 25% 1% 12.5% FreeFree 45% 16.5% 10% | | | | | | | | | | | | | |
| period not exceeding eight years U 30% 25% 1% 12.5% FreeFree 45% 16.5% 10% | | 8703.40.10 | | | | | | | | | | | |
| eight years U 30% 25% 1% 12.5% FreeFree 45% 16.5% 109 | | | | Fi - | | | | | | | | | |
| | | | | TT | 200/ | 2507 | 1.07 | 10 50 | / T | 17 | | | |
| 8703.40.20 venicles | | 0703 40 30 | | U | 30% | 25% | 1% | 12.5% | % Fre | eFree | :45% | 16.5% | 10% |
| manufactured in a | | 0/03.40.20 | | | | | | | | | | | |
| period exceeding | | | | | | | | | | | | | |
| eight years but not | | | | | | | | | | | | | |
| exceeding twelve | | | | | | | | | | | | | |
| years U 30% 25% 1% [2.5% FreeFree 70% 16.5%]0% | | | - | U | 30% | 25% | 1% | 12.5% | Fre | eFree | 70% | 16.5% | 10% |
| 8703.40.90 Vehicles with more | | 8703 40 90 | | | | | | | U I I U | er ree | 10/0 | 10.570 | 1070 |
| than twelve years from | | | | ĩ | | | | | | | | | |
| the year of | | | | 18 | | | | | | | | | |
| manufacture U 30% 25% 1% 12.5% FreeFree 100% 16.5% 10% | | | - | U | 30% | Z5% | 1% | 12.5% | Free | Free | 100% | 616.5% | 10% |
| -Other vehicles, with | | | -Other vehicles, with | | | | | | | | | | |
| both compression- | | | | | | | | | | | | | |
| ignition internal | | | ignition internal | | | | | | | | | | |
| combustion piston | | | | | | | | | | | | | |
| engine (diesel or semi- | | | | 8 | | | | | | | | | |
| diesel) and clectric | | | | | | | | | | | | | |
| motor as motors for | | | | | | | | | | | | | |
| propulsion, other than | | | | | | | | | | | | | |
| those capable of being charged by plugging | | | | | | | | | | | | | |
| to external source of | | | | | | | | | | | | | |
| electric power. | | | | | | | | | | | | | |

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|---|-----------|--|---|-------------------------|-------|-------|--------|-------|------|-------|--------|--------|--------|
| 1 | 2 | | 3 | 2 | 1 5 | 6 | 7 | 7A | 0 | 0 | 10 | | |
| | 8703.50 | man wit | /ehicles nufactured hin a period n | ot | | 2014 | | | | 9 | 10 | 11 | 12 |
| | 8703.50 | mar in a eigh exce | ceding eight y Vehicles nufactured period excce it years but no eeding twelve | ding ot | | | | | | | | | |
| | | year | | U | 30% | 25% | 1% | 12.5% | Fre | eFre | e70% | 16.5% | 10% |
| | 8703.50 | than the y | ehicles with n twelve years /ear of ufacture | nore from | | | | | | | | | |
| | 8701 / 0 | both inter pisto elect moto capal charg to ex clectu | her vehicles, y spark-ignitio nal combustio n engine and ric motor as rs for propuls ble of being ged by pluggin ternal source ric power | with n on ion, | | | 70 12 | | ree. | rrce | 100% | 16.5% | 10% |
| | 8703.60.1 | manu perio | factured with d not exceeding | | | | | | | | | | |
| | | eight | | Ū. | 30% 2 | 5% 1 | % 12 | 2.5% | Free | Free | 45% 1 | 6.5%1 | 0% |
| | 8703.60.2 | manu perioc years | nicles factured in a l exceeding c but not ding twelve | | | | | | | | | 0.5701 | 070 |
| | | years | | U 3 | 0%2 | 5% 19 | % 12 | .5% F | recl | rce 7 | 0% I | 6.5%1 | 604 |
| 1 | 8703.60.9 | than to the year | | re | | | | | | | | 0.0701 | 070 |
| | | both conduction both combu combu engine | acture r vehicles, wi ompression- n internal stion piston (diesel or ser and electric | th | 0% 2: | 5% 19 | ∕₀ 12. | .5% F | reeF | ree] | 00%1 | 5.5% 1 | 0% |

motor as motors for propulsion, capable of

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1st September, 2023

| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 7A | 8 | 9 | 10 | 11 | 12 |
|---|------------|---|-----|--------|--------|-------|--------|-------|-------|--------|--------|-------|
| | | being charged by plugging to external source of electric power. | | | | | 1.010 | | | | | 12 |
| | 8703.70.1 | 0Vehicles manufactured within period not exceeding eight years | | 30% | 25% | 10% | 12 50 | - Fr | a-Fr. | - 159/ | 16 50 | %10% |
| | 8703.70.20 | 0 Vehicles manufactured in a period exceeding eight years but not exceeding twelve | | | | | | | | | | |
| | 8702 70 00 | years | U | 30% | 25% | 1% | 12.5% | 6 Fre | eFre | e70% | 16.5% | 610% |
| | 8703.70.90 |)Vehicles with more than twelve years fror the year of manufacture | n | 30% | 25% | 194 | 12 50/ | Eta | - Fra | -1000 | 616.5% | 1007 |
| | | -Other vehicles, with only electric motor for propulsion | | | 2070 | 170 | 12.07 | 3110 | eric | 6100% | 610,3% | o 10% |
| | 8703.80.10 | Vehicles | | | | | | | | | | |
| | | manufactured within a period not exceeding eight years | | Free | Free | 1%1 | 2.5% | Fre | eFree | E E | xempt | 109/ |
| | 8703.80.20 | Vehicles manufactured in a period exceeding eight years but not exceeding twelve years | t | | | | | | | | | |
| | 8703 80 90 | Vehicles with more | UI | rree | rree | 1%1 | 2.5% | Free | eFree | : E | xempt | 10% |
| | | than twelve years from | | | | | | | | | | |
| | | the year of manufacture | U I | Free l | Free | 1%1 | 2.5% | Free | Free | — E: | xempt | 10% |
| | | -Other: Ambulances, | | | | | | | | | | |
| | | hearses and prison vans | Uł | Free I | Free 1 | Free | Free | Free | Free | — E: | kempt | 10% |
| | 8703.90.91 | | | | | | | | | | | |
| | | manufactured within a period not exceeding | | | | nan e | 81 | | | | | |
| | | eight years | U 3 | 0% 2 | 15% | 1%1. | 5% Fi | ee F | rec . | 45% I | 6.5% | 10% |

3925

| | | | | | | | | _ | İst | Sept | ember | ; 202 |
|---|-----------------|--|---|-----|-----|----|-------|------|------|------|-------|-------|
| | 2 8703.90.9; | 3 2 Vehicles manufactured in a period exceeding eight years but not | 2 | 1 5 | 6 | 7 | 7A | 8 | 9 | 10 | 11 | 12 |
| 8 | | exceeding twelve years Vehicles with more than twelve years from the year of | U | 30% | 25% | 1% | 15%] | Free | Free | 70% | 16.5% | 6 10% |
| | | manufacture 8th day of August, 2023 | U | 30% | 25% | 1% | 15% I | ree | Free | 100% | 16.5% | 10% |

(FILE NO.: C/RPD/6/3/3/18)

S. A. GWENGWE Minister of Finance and Economic Affairs