



# Official Gazette

**No. 110**

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## GOVERNMENT NOTICES

The following Government Notice is published by Order of the President.

No. 1088 of 2020

## GAZETTE SUPPLEMENTS

The following Notice and Regulations are published as Legal Supplements to this number of the Official Gazette.

<b>Gazette</b>	<b>Description</b>	<b>Price</b>
110	Digitization and Publication of Gazette Act (Commencement) Notice, 2020. (S.I. 162 of 2020)	1.15
	Excise Tax (Amendment of Schedule 1) (No.3) Regulations, 2020. (S.I. 163 of 2020)	8.00
	Gazette Regulations, 2020. (S.I. 164 of 2020)	1.60
	Customs Management (Prohibited and Restricted Goods) (Amendment) (No.3) Regulations, 2020. (S.I. 165 of 2020)	1.15
	Customs Management (Tariff and Classification of Goods) (Amendment) (No.5) Regulations, 2020. (S.I. 166 of 2020)	2.75

No. 1089 of 2020

## **PUBLIC HEALTH ACT, 2015**

*(Act 13 of 2015)*

## **PUBLIC HEALTH (INFECTIOUS DISEASES) REGULATIONS**

### **ORDERS**

**Infectious Disease (Prohibition of Public Assemblies) (No. 5) Order, 2020**

**Infectious Disease (Prohibition of Public Assemblies) (Restriction on operation of activities and opening and closing hours of establishments, trade premises and shops) (No. 4) Order, 2020**

**RECOGNISING** that the Coronavirus Disease 2019 (COVID-19) has spread and continue to spread rapidly across the world;

**RECALLING** that the Public Health Commissioner published a Notice in the Gazette on 20<sup>th</sup> March, 2020 declaring a Public Health Emergency in Seychelles under section 25(5) of the Public Health Act, 2015, and directed all persons to comply with the directions and orders therein, and cooperate with the Public Health Commissioner, the Public Health Authority and other relevant authorities in preventing, controlling and suppressing the spread of COVID-19 in Seychelles;

**FURTHER RECALLING** that the Public Health Commissioner made several Orders to, amongst other things, in order to prevent, control and suppress the spread of COVID-19 in Seychelles —

- (a) prohibit public assemblies and indoor public assemblies;
- (b) restrict the opening and closing hours of retail outlets and retail food outlets;
- (c) restrict the opening and closing hours of offices, establishments, trade premises and shops;
- (d) restrict movement of persons by vehicles and vessels;
- (e) prohibit non-Seychellois from entering Seychelles;
- (f) confine persons to their place of residence, inclusive of their yard space, for a period of 28 days; and restrict entry to, exit from and return to Seychelles.

**AND FURTHER RECALLING** that by the enactment of the Public Health (Infectious Disease)(Mandatory Wearing of Face Masks) regulations, 2020 (S.I. 132 of 2020) the wearing of face masks is mandatory for all persons in Seychelles on public transportation, indoor places , outdoor places, places of work and other circumstances where one metre physical distancing cannot be maintained subject to conditions and exemptions thereunder.

**ACKNOWLEDGING** that up to the present time, the health care providers and public health officers last recorded and reported several cases of persons infected by COVID-19 on 29<sup>th</sup> December, 2020, and the incidence of community transmission of the virus;

**FURTHER ACKNOWLEDGING** that the current circumstances in relation to the recorded cases of persons infected by COVID-19 require making further prohibition or restriction orders and varying some prohibitions, restrictions and orders so as to effectively prevent, control and suppress the spread of COVID-19 subject to such exceptions and exemptions set out in the said Order and at the same time to enable persons to participate actively and fully in the sustainable development of Seychelles;

**BEING CONSCIOUS** of the seriousness of problems and threats that COVID-19 poses to the safety, health and posterity of Seychelles and its people, if suitable precautionary and protective health measures are not in place;

**NOW, THEREFORE**, in exercise of the powers conferred by regulation 6 (restriction of attendance of schools), **regulations 9** (*Effect of Prohibition Orders*), **11** (*Outdoor assemblies*) and **12** (*Restriction on games and the activities on the beach*) of the Public Health (Infectious Diseases) Regulations (S.I. 8 of 1960), the Public Health Commissioner hereby makes the following orders until further notice published on any official Government website or official means of communication and, as soon as possible thereafter, in the Gazette —

**A. Restriction on attendance of Schools**

(*Regulation 6*)

In accordance with regulation 6 of the **Public Health (Infectious Disease) Regulations, 1960**, the Public Health Commissioner hereby prohibits any pupil or student from attending any school for a period of 14 days starting from 30<sup>th</sup> December, 2020, and ending at 12 AM on 13<sup>th</sup> January, 2020.

Nothing in this Order prevents a pupil or student from attending any school through any electronic medium.

In furtherance of this Order, the Principal Secretary of the Ministry of Education or Chief Education Officer, as the case may be, shall issue a written notice to the head or management of any school concerned to immediately comply with this Order and any further directions given to the head or management of the school by the Public Health commissioner.

In this Order “school” means any public or private institution for preschool, primary, secondary or higher education in Seychelles.

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**B. Infectious Disease (Prohibition of Public Assemblies) (No. 5), Order, 2020**

*(Regulation 8 read with 9, 11, 12 & 20)*

In accordance with regulation 8 read with regulations 9, 11, 12 and 20 of the **Public Health (Infectious Disease) Regulations, 1960**, the Public Health Commissioner hereby orders the prohibition of public assemblies and indoor public assemblies in Seychelles from 10.00 A.M. of 30<sup>th</sup> December, 2020, until further notice.

In furtherance of the Order and in accordance with regulation 9, 11 and 12 of the **Public Health (Infectious Disease) Regulations, 1960** —

1. Every person shall refrain from engaging in or taking part in public assemblies, whether outdoor or indoor.
2. (1) Subject to this Order, no assembly of more than 4 persons shall be held for any purpose in any area or place, including but not limited to buildings, beaches, roads.  
 (2) A person may make an application to the Public Health Commissioner to hold an assembly of more than 4 persons on a specified date and time, and if the application is approved, every person in the assembly shall comply with the Public Health (Infectious Disease) (Mandatory Wearing of Face Masks) regulations, 2020, and the existing guidelines issued by the Public Health Commissioner and the Public Health Commissioner may impose such conditions as he deems necessary.
3. For the purposes of preventing, controlling and suppressing the spread of COVID-19:-
  - 3.1 no person shall host any private entertainment event such as a house party which includes any person from outside of the immediate household of the house;
  - 3.2 no person shall attend any sporting event as spectator.
4. A person who encourages, coerces, entices or persuades any person to engage in or take part in an assembly of more than 4 persons commits an offence.
5. No group of four or more persons (unless they are part of the same household or at school, where the school closing order has been lifted, or at the workplace) shall assemble spontaneously including when making use or accessing any service. Any such spontaneous assembly shall disperse and any member of such group who fails to depart the assembly when instructed by a police officer to do so commits an offence and may be arrested without warrant.
6. This prohibition order shall not have the effect of prohibiting assembly exclusively for the following purposes —
  - 6.1 work at the workplace;
  - 6.2 attendance of school or school activities (where the school closing order has been lifted);
  - 6.3 shopping;

- 6.4 access to healthcare facilities;
- 6.5 travel at bus stops, bus station, ports or airports;
- 6.6 consumption at restaurant or other appropriate trade premises;
- 6.7 funeral service;
- 6.8 celebration of marriage in church at the Civil Status office or other approved venues comprising of the parties, the celebrant, witnesses and a limited number of invitees as per guidelines issued by the Public Health Commissioner;
- 6.9 any sporting event without any spectator; or
- 6.10 making use of any other service that is permitted to operate,

provided that the employer, worker, owner, manager, consumer or any person in control of the premises or providing the service or organising the event shall comply with any direction of the Public Health Commissioner in respect of social or physical distancing and hygiene and ensure compliance with the Public Health (Infectious Disease) (Mandatory Wearing of Face Masks) regulations, 2020.

- 7. All establishments, institutions, businesses, organisations authorised to conduct any activity shall ensure that all persons on its premises comply with the Public Health (Infectious Disease) (Mandatory Wearing of Face Masks) regulations, 2020 and observe and practice good and consistent hand hygiene and social or physical distancing, as the case may be, according to directions issued by the Public Health Commissioner in respect of the workers, customers, students, attendees or invitees and should employ adequate number of staff to ensure practice and observance thereof so as to remove the risk of infection or spread of COVID-19.
- 8. Appropriate action shall be taken against any person who fails to comply with this order under the Public Health (Infectious Diseases) Regulations.

**C. Infectious Disease (Prohibition of Public Assemblies) (Restriction on operation of activities and opening and closing hours of establishments, trade premises and shops) (No. 4) Order, 2020**

*(Regulation 8 read with 9(2))*

In accordance with regulation 8 read with regulation 9(2) of the Public Health (Infectious Disease) Regulations, 1960, the Public Health Commissioner hereby orders that —

- 1. All shops or retail or wholesale outlets shall close from 8:00 PM to 6:00 AM.
- 2. The following business, trade, activity, trade premises or premises, as the case may be, shall remain closed to the public or shall not operate —
  - 2.1 religious service and ceremonies;
  - 2.2 public bar unless the bar is an attendant facility of a restaurant or a hotel;
  - 2.3 cinema;
  - 2.4 casino;
  - 2.5 gymnasium and fitness centres;
  - 2.6 night clubs, dance halls or and discotheques;
  - 2.7 spa treatments establishments;
  - 2.8 stadiums for sporting events;
  - 2.9 fairs, fun fairs, fancy fairs, parish fetes;
  - 2.10 amusement parks;
  - 2.11 festivals;
  - 2.12 cultural and musical shows, concerts or performances;
  - 2.13 trade fairs consisting of exhibition, advertisement or sale of the products of industries or of other materials.

3. All establishments, institutions, businesses, organisations authorised to conduct any activity or to be open to the public shall at all times ensure compliance with the Public Health (Infectious Disease) (Mandatory Wearing of Face Masks) regulations, 2020 and observe and practice good and consistent hand hygiene and social or physical distancing according to directions issued by the Public Health Commissioner in respect of their workers and customers and should employ persons to ensure practice and observance thereof so as to remove the risk of infection or spread of an infectious disease.

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**D. Miscellaneous Orders**

1. The following orders shall apply to Orders A, B and C above:-
  - 1.1 The owner, manager or operator of a trade premises or public place providing a service to the public shall ensure that persons inside the trade premises wear face masks and shall restrict the number of customers or persons inside the trade premises or public place at any one time so that each customer or person is able to physically and optimally distance himself or herself from any other person;
  - 1.2. Each person in a public place shall at all times wear face masks and maintain optimal physical distance from another person as part of the observance and promotion of social or physical distancing;
  - 1.3. Necessary action may be taken against any person who fails to comply with any of these orders;
  - 1.4. Any person who contravenes an order without reasonable excuse commits an offence and is liable on conviction to a fine not exceeding SCR20,000 or imprisonment for a period not exceeding two years or to both.

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**E. Repeal**

1. The following Orders are hereby repealed:-
  - 1.1 The Infectious Disease (Prohibition of Public Assemblies) (No. 4) Order, 2020.
  - 1.2 The Infectious Disease (Prohibition of Public Assemblies) (Restriction on operation of activities and opening and closing hours of establishments, trade premises and shops) (No. 3) Order, 2020.

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**F. Valid Orders**

1. Save for the Orders repealed, all Orders made including the following remain in full force and effect:-
  - 1.1 The Infectious Disease (Restriction on entry to, exit from and return to Seychelles) (No. 3) Order, 2020.
  - 1.2 The Infectious Disease (Restriction on travel) (No. 3) Order, 2020.

**DATED ON THIS WEDNESDAY 30<sup>TH</sup> DECEMBER, 2020**

**DR. JUDE GEDEON  
PUBLIC HEALTH COMMISSIONER**

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**S.I. 162 of 2020**

**DIGITIZATION AND PUBLICATION OF GAZETTE ACT**

*(Act 23 of 2020)*

**Digitization and Publication of Gazette Act  
(Commencement) Notice, 2020**

In exercise of the powers conferred by section 1 of the Digitization and Publication of Gazette Act, the Minister responsible for legal affairs makes the following notice —

**1.** This notice may be cited as the Digitization and Publication of Gazette Act (Commencement) Notice, 2020.

Citation

**2.** The Digitization and Publication of Gazette Act, 2020, shall come into operation on 1st January, 2021.

Commencement of  
Act 23 of 2020

**MADE this 28th day of December, 2020.**

**WAVEL RAMKALAWAN  
PRESIDENT**

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**S.I. 163 of 2020****EXCISE TAX ACT***(Cap 264)***Excise Tax (Amendment of Schedule 1) (No.3)  
Regulations, 2020**

In the exercise of the powers conferred by Section 22 of the Excise Tax Act, the Minister of finance, makes the following regulations —

1. These regulations may be cited as the Excise Tax (Amendment of Schedule 1) (No.3) Regulations, 2020.

Citation

2. The Excise Tax (Amendment of Schedule 1 and 2) Regulations, 2009, are hereby amended in Schedule 1 as follows —

Amendment of  
S.I. 106 of  
2009 as last  
amended by  
S.I. 80 of 2020

- (a) by repealing HS Codes “8703.2130”, “8703.2190”, “8703.2290”, “8703.2319”, “8703.2329”, “8703.2339”, “8703.2490”, “8703.3190”, “8703.3219”, “8703.3229”, “8703.3239”, “8703.3390”, “8703.4019”, “8703.4029”, “8703.4039”, “8703.4049”, “8703.5019”, “8703.5029”, “8703.5039”, “8703.5049”, “8703.6019”, “8703.6029”, “8703.6039”, “8703.6049”, “8703.7019”, “8703.7029”, “8703.7039”, “8703.7049”, “8703.9000”, “8704.2141”, “8704.2149”, “8704.2190”, “8704.2290”, “8704.2390”, “8704.3141”, “8704.3149”, “8704.3190”, “8704.3290”, “8704.9090”, “8711.1011”, “8711.1019”, “8711.1090”, “8711.2011”, “8711.2019”, “8711.2090”, “8711.3011”, “8711.3019”, “8711.3090”, “8711.4011”, “8711.4019”, “8711.4090”, “8711.5011”, “8711.5019”, “8711.5090”, “8711.9000” and entries relating thereto and substituting therefor the following HS Codes and entries which shall come into operation from the 1st January, 2021 to the 31<sup>st</sup> December, 2021—

Column 1	Column 2	Column 3	Column 4
Tariff Item HS Code	Description of Excisable Goods	Taxable Base	Excise Tax Rate
	<b>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.</b>		
8703.2130	Quad motorcycles	No.	100%

8703.2190	Other vehicles, with only spark-ignition internal combustion reciprocating piston engine not exc. 1000cc.	No.	75%
8703.2290	Other vehicles with only spark-ignition internal combustion reciprocating piston engine exc. 1000cc but not exceeding 1500cc	No.	75%
8703.2319	Other vehicles with only spark-ignition internal combustion reciprocating piston engine exc. 1500cc but not exceeding 1600cc	No.	75%
8703.2329	Other vehicles with only spark-ignition internal combustion reciprocating piston engine exc. 1600cc but not exc. 2000cc	No.	100%
8703.2339	Other vehicles with only spark-ignition internal combustion reciprocating piston engine exc. 2000cc but not exceeding 3000cc	No.	125%
8703.2490	Other vehicles with only spark-ignition internal combustion reciprocating piston engine exc. 3000cc	No.	125%
8703.3190	Other vehicles with only compression-ignition internal combustion piston engine (diesel or semi-diesel) not exc. 1500cc	No.	75%
8703.3219	Other with only compression-ignition internal combustion piston engine (diesel or semi-diesel) exceeding 1500cc but not exc. 1600cc	No.	75%
8703.3229	Other with only compression-ignition internal combustion piston engine (diesel or semi-diesel) exceeding 1600cc but not exc. 2000cc	No.	100%
8703.3239	Other vehicles with only compression-ignition internal combustion piston engine (diesel or semi-diesel) exc.2000cc but not exc. 2500cc	No.	125%
8703.3390	Other with only compression-ignition internal combustion piston engine (diesel or semi-diesel) exc. 2500cc	No.	125%
8703.4019	Other vehicles with both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion not exceeding 1600cc	No.	37.5%
8703.4029	Other with both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion exceeding 1600cc but not exceeding 2000cc	No.	100%
8703.4039	Other with both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion exceeding 2000cc but not exceeding 2500cc	No.	125%



8703.4049	Other with both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion exceeding 2500cc	No.	125%
8703.5019	Other with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion not exceeding 1600cc	No.	37.5%
8703.5029	Other with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion exceeding 1600cc but not exc. 2000cc	No.	100%
8703.5039	Other with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion exc. 2000cc but not exc. 2500cc	No.	125%
8703.5049	Other with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion exceeding 2500cc	No.	125%
8703.6019	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 not exc. 1600cc	No.	35%
8703.6029	Other 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 exc. 1600cc but not exc. 2000cc	No.	40%
8703.6039	Other 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 exc. 2000cc but not exc. 2500cc	No.	45%
8703.6049	Other 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 exc. 2500cc	No.	50%
8703.7019	Other 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 not exc. 1600cc	No.	35%

8703.7029	Other 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 exc. 1600cc but not exc. 2000cc	No.	40%
8703.7039	Other 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 exc. 2000cc but not exc. 2500cc	No.	45%
8703.7049	Other 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 exc. 2500cc	No.	50%
8703.9000	Other motor vehicles	No.	50%
	<b>Motor vehicles for the transport for goods</b>		
8704.2141	Plug-in hybrid electric with compression-ignition internal combustion piston engine (diesel or semi-diesel) <5 tonnes	No.	35%
8704.2149	Other hybrid motor vehicle with compression-ignition internal combustion piston engine (diesel or semi-diesel) < 5 tonnes	No.	37.5%
8704.2190	Other with compression-ignition internal combustion piston engine (diesel or semi-diesel) <5 tonnes	No.	50%
8704.2290	Other with compression-ignition internal combustion piston engine (diesel or semi-diesel) g.v.v > 5 < 20 tonnes	No.	50%
8704.2390	Other with compression-ignition internal combustion piston engine (diesel or semi-diesel) g.v.w >20 tonnes	No.	50%
8704.3141	Plug-in hybrid electric with spark-ignition internal combustion piston engine <5 tonnes	No.	35%
8704.3149	Other hybrid motor vehicle with spark-ignition internal combustion piston engine g.v.w <5 tonnes	No.	37.5%
8704.3190	Other motor vehicles with spark-ignition internal combustion piston engine <5 tonnes	No.	50%
8704.3290	Other with spark-ignition internal combustion piston engine g.v.w >5 tonnes	No.	50%
8704.9090	Other motor vehicles for the transport of goods	No.	50%
	<b>Motorcycles including mopeds, and cycles fitted with an auxiliary motor, with or without side-cars: side cars</b>		
8711.1011	Hybrid Plug-in motorcycles With reciprocating internal combustion piston engine <50cc	No.	35%

8711.1019	other hybrid motorcycles With reciprocating internal combustion piston engine <50cc	No.	37.5%
8711.1090	Other motorcycles With reciprocating internal combustion piston engine <50cc	No.	50%
8711.2011	Hybrid Plug-in motorcycles With reciprocating internal combustion piston engine >50cc< 250cc	No.	35%
8711.2019	Other hybrid motorcycles With reciprocating internal combustion piston engine >50 cc <250cc	No.	37.5%
8711.2090	Other motorcycles With reciprocating internal combustion piston engine >50cc <250cc	No.	50%
8711.3011	Hybrid Plug-in With reciprocating internal combustion piston engine >250cc <500cc	No.	35%
8711.3019	Other hybrid motor cycles With reciprocating internal combustion piston engine >250cc <500cc	No.	37.5%
8711.3090	Other motorcycles With reciprocating internal combustion piston engine >250cc <500cc	No.	100%
8711.4011	Hybrid Plug-in motorcycles With reciprocating internal combustion piston engine >500cc <800cc	No.	35%
8711.4019	Other hybrid motorcycles With reciprocating internal combustion piston engine >500cc <800cc	No.	37.5%
8711.4090	Other motorcycles With reciprocating internal combustion piston engine >500cc <800cc	No.	100%
8711.5011	Hybrid Plug-in motorcycles With reciprocating internal combustion piston engine >800cc	No.	35%
8711.5019	Other hybrid motorcycles With reciprocating internal combustion piston engine >800cc	No.	37.5%
8711.5090	Other motorcycles With reciprocating internal combustion piston engine >800cc	No.	100%
8711.9000	Other motorcycles	No.	100%

(b) by repealing HS Codes “8703.2130”, “8703.2190”, “8703.2290”, “8703.2319”, “8703.2329”, “8703.2339”, “8703.2490”, “8703.3190”, “8703.3219”, “8703.3229”, “8703.3239”, “8703.3390”, “8703.4019”, “8703.4029”, “8703.4039”, “8703.4049”, “8703.5019”, “8703.5029”, “8703.5039”, “8703.5049”, “8703.6019”, “8703.6029”, “8703.6039”, “8703.6049”, “8703.7019”, “8703.7029”, “8703.7039”, “8703.7049”, “8703.9000”, “8704.2141”, “8704.2149”, “8704.2190”, “8704.2290”, “8704.2390”, “8704.3141”, “8704.3149”, “8704.3190”, “8704.3290”, “8704.9090”, “8711.1011”, “8711.1019”, “8711.1090”.

“8711.2011” “8711.2019”, “8711.2090”, “8711.3011”, “8711.3019”, “8711.3090”, “8711.4011”, “8711.4019”, “8711.4090”, “8711.5011”, “8711.5019”, “8711.5090”, “8711.9000” and entries relating thereto and substituting therefor with the following HS Codes and entries, which shall come into operation on the 1<sup>st</sup> January, 2022 —

Column 1	Column 2	Column 3	Column 4
Tariff Item HS Code	Description of Excisable Goods	Taxable Base	Excise Tax Rate
	<b>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.</b>		
8703.2130	Quad motorcycles	No.	75%
8703.2190	Other vehicles, with only spark-ignition internal combustion reciprocating piston engine not exc. 1000cc.	No.	50%
8703.2290	Other vehicles with only spark-ignition internal combustion reciprocating piston engine exc. 1000cc but not exceeding 1500cc	No.	50%
8703.2319	Other vehicles with only spark-ignition internal combustion reciprocating piston engine exc. 1500cc but not exceeding 1600cc	No.	50%
8703.2329	Other vehicles with only spark-ignition internal combustion reciprocating piston engine exc. 1600cc but not exc. 2000cc	No.	75%
8703.2339	Other vehicles with only spark-ignition internal combustion reciprocating piston engine exc. 2000cc but not exceeding 3000cc	No.	100%
8703.2490	Other vehicles with only spark-ignition internal combustion reciprocating piston engine exc. 3000cc	No.	100%
8703.3190	Other vehicles with only compression-ignition internal combustion piston engine (diesel or semi-diesel) not exc. 1500cc	No.	50%
8703.3219	Other with only compression-ignition internal combustion piston engine (diesel or semi-diesel) exceeding 1500cc but not exc. 1600cc	No.	50%
8703.3229	Other with only compression-ignition internal combustion piston engine (diesel or semi-diesel) exceeding 1600cc but not exc. 2000cc	No.	75%

8703.3239	Other vehicles with only compression-ignition internal combustion piston engine (diesel or semi-diesel) exc.2000cc but not exc. 2500cc	No.	100%
8703.3390	Other with only compression-ignition internal combustion piston engine (diesel or semi-diesel) exc. 2500cc	No.	100%
8703.4019	Other vehicles with both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion not exceeding 1600cc	No.	12.5%
8703.4029	Other with both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion exceeding 1600cc but not exceeding 2000cc	No.	75%
8703.4039	Other with both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion exceeding 2000cc but not exceeding 2500cc	No.	100%
8703.4049	Other with both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion exceeding 2500cc	No.	100%
8703.5019	Other with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion not exceeding 1600cc	No.	12.5%
8703.5029	Other with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion exceeding 1600cc but not exc. 2000cc	No.	75%
8703.5039	Other with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion exc. 2000cc but not exc. 2500cc	No.	100%
8703.5049	Other with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion exceeding 2500cc	No.	100%
8703.6019	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 not exc. 1600cc	No.	10%

8703.6029	Other 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 exc. 1600cc but not exc. 2000cc	No.	15%
8703.6039	Other 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 exc. 2000cc but not exc. 2500cc	No.	20%
8703.6049	Other 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 exc. 2500cc	No.	25%
8703.7019	Other 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 not exc. 1600cc	No.	10%
8703.7029	Other 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 exc. 1600cc but not exc. 2000cc	No.	15%
8703.7039	Other 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 exc. 2000cc but not exc. 2500cc	No.	20%
8703.7049	Other 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 exc. 2500cc	No.	25%
8703.9000	Other motor vehicles	No.	25%

	<b>Motor vehicles for the transport for goods</b>		
8704.2141	Plug-in hybrid electric with compression-ignition internal combustion piston engine (diesel or semi-diesel) <5 tonnes	No.	10%
8704.2149	Other hybrid motor vehicle with compression-ignition internal combustion piston engine (diesel or semi-diesel)< 5 tonnes	No.	12.5%
8704.2190	Other with compression-ignition internal combustion piston engine (diesel or semi-diesel) <5 tonnes	No.	25%
8704.2290	Other with compression-ignition internal combustion piston engine (diesel or semi-diesel) g.w.v > 5 < 20 tonnes	No.	25%
8704.2390	Other with compression-ignition internal combustion piston engine (diesel or semi-diesel) g.v.w >20 tonnes	No.	25%
8704.3141	Plug-in hybrid electric with spark-ignition internal combustion piston engine <5 tonnes	No.	10%
8704.3149	Other hybrid motor vehicle with spark-ignition internal combustion piston engine g.v.w <5 tonnes	No.	12.5%
8704.3190	Other motor vehicles with spark-ignition internal combustion piston engine <5 tonnes	No.	25%
8704.3290	Other with spark-ignition internal combustion piston engine g.v.w >5 tonnes	No.	25%
8704.9090	Other motor vehicles for the transport of goods	No.	25%
	<b>Motorcycles including mopeds, and cycles fitted with an auxiliary motor, with or without side-cars: side cars</b>		
8711.1011	Hybrid Plug-in motorcycles With reciprocating internal combustion piston engine <50cc	No.	10%
8711.1019	other hybrid motorcycles With reciprocating internal combustion piston engine <50cc	No.	12.5%
8711.1090	Other motorcycles With reciprocating internal combustion piston engine <50cc	No.	25%
8711.2011	Hybrid Plug-in motorcycles With reciprocating internal combustion piston engine >50cc< 250cc	No.	10%
8711.2019	Other hybrid motorcycles With reciprocating internal combustion piston engine >50cc <250cc	No.	12.5%
8711.2090	Other motorcycles With reciprocating internal combustion piston engine >50cc <250cc	No.	25%

8711.3011	Hybrid Plug-in With reciprocating internal combustion piston engine >250cc <500cc	No.	10%
8711.3019	Other hybrid motor cycles With reciprocating internal combustion piston engine >250cc <500cc	No.	12.5%
8711.3090	Other motorcycles With reciprocating internal combustion piston engine >250cc <500cc	No.	75%
8711.4011	Hybrid Plug-in motorcycles With reciprocating internal combustion piston engine >500cc <800cc	No.	10%
8711.4019	Other hybrid motorcycles With reciprocating internal combustion piston engine >500cc <800cc	No.	12.5%
8711.4090	Other motorcycles With reciprocating internal combustion piston engine >500cc <800cc	No.	75%
8711.5011	Hybrid Plug-in motorcycles With reciprocating internal combustion piston engine >800cc	No.	10%
8711.5019	Other hybrid motorcycles With reciprocating internal combustion piston engine >800cc	No.	12.5%
8711.5090	Other motorcycles With reciprocating internal combustion piston engine >800cc	No.	75%
8711.9000	Other motorcycles	No.	75%

**MADE this 30th day of December, 2020.**

**NAADIR HASSAN  
MINISTER OF FINANCE, ECONOMIC  
PLANNING AND TRADE**

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**S.I. 164 of 2020****DIGITIZATION AND PUBLICATION OF GAZETTE ACT***(Act 23 of 2020)***Gazette Regulations, 2020**

In exercise of the powers conferred by section 13 of the Digitization and Publication of Gazette Act, the Minister responsible for legal affairs makes the following regulations —

1.(1) These regulations may be cited as the Gazette Regulations, 2020.

Citation and commencement

(2) These regulations come into operation on 1 January, 2021.

2. The Gazette shall be published on the website identified as [www.gazette.sc](http://www.gazette.sc).

Gazette Website

3. The Gazette may be published on Mondays or as Extraordinary Gazette on any such other day that the Attorney General may direct.

Publication of Gazette

4. The Attorney General may, by notice published in the Gazette, specify the method of payment of any fees or charges under these regulations.

Payment and collection of fees under these regulations

5. The Attorney General shall determine —

Fees and charges

(a) the charges that a person shall pay for the publication of any statutory document, notice or advertisement in the Gazette;

(b) the fees or charges for the subscription to the Gazette in printed form or a supplement to the Gazette in printed form;

- (c) the fees or charges that a person shall pay to the Attorney General for a copy of the Gazette or the supplement of a Gazette in printed form;
- (d) the fees or charges that a person, organization or a body corporate shall pay to the Attorney General to subscribe for instant notification to a designated email address every time a Gazette is published on the website;
- (e) the fees that a person shall pay for the certification of a copy of Gazette by the Attorney General or the Editor as a Gazette published under the authority of the Government.

**MADE this 30th day of December, 2020.**

**WAVEL RAMKALAWAN  
PRESIDENT**

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**S.I. 165 of 2020****CUSTOMS MANAGEMENT ACT, 2011***(Act 22 of 2011)***Customs Management (Prohibited and Restricted Goods) (Amendment) (No.3) Regulations, 2020**

In exercise of the powers conferred by section 270 read with section 63 of the Customs Management Act, 2011, the Minister responsible for Finance and Trade makes the following regulations —

1. These regulations may be cited as the Customs Management (Prohibited and Restricted Goods) (Amendment) (No.3) Regulations, 2020, and shall come into operation on 1<sup>st</sup> April, 2021.

Citation and commencement

2. The First Schedule of the Customs Management (Prohibited and Restricted Goods) Regulations, 2019, is amended by inserting after “Plastic Straws” the following —

Amendment of S.I. 41 of 2019 as last amended by S.I. 152 of 2020

<b>GOODS (1)</b>	<b>HS CODE (2)</b>	<b>DESCRIPTION OF GOODS (3)</b>
Balloons	3926.9040	Balloons of plastics
	4016.9510	Balloons of vulcanised rubber
	9505.9010	Balloons
	9503.0010	Toys containing balloons

**MADE this 31st day of December, 2020.**

**NAADIR HASSAN  
MINISTER OF FINANCE, ECONOMIC  
PLANNING AND TRADE**

**S.I. 166 of 2020****CUSTOMS MANAGEMENT ACT***(Act 22 of 2011)***Customs Management (Tariff and Classification of Goods) (Amendment) (No.5) Regulations, 2020**

In exercise of the powers conferred by section 270 of the Customs Management Act, 2011, the Minister of Finance and Trade makes the following regulations —

1. These regulations may be cited as the Customs Management (Tariff and Classification of Goods) (Amendment) (No.5) Regulations, 2020 and shall come into operation on 1<sup>st</sup> January, 2021.

Citation and commencement

2. The Customs Management (Tariff and Classification of Goods) Regulations, 2018, are amended as follows —

Amendment of S.I. 23 of 2018 as last amended by S.I. 153 of 2020

(a) in Schedule I, Part II —

(i) by repealing the words “(h)” appearing for the second time and substituting therefor the words “(m)”;

(ii) by inserting after paragraph (m) the following paragraph —

“(n) For the purpose of HS Codes 3926.9040, 4016.9510, 9503.0010 and 9505.9010, “balloons” means a nonporous bag of light material that can be inflated with air or gas, used as a child's toy or a decoration.”

(b) in Schedule I, in Part III —



- (v) by repealing HS Code 9505.9000 and the entries relating thereto and substituting therefor the following —

	Description of Goods	Unit Of Qty.	Rate of Duty											
			MFN	COMESA FTA	SADC FTA			European Union						
					2018	2019	2020	2021	2022	2018	2019	2020	2021	2022
9505.9010	--- Balloons	Kg/ no.	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9505.9090	--- Other	Kg/ no.	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%

- (a) in Schedule III, by inserting after the item “14. Republic of Zimbabwe” the following item —
- “15. Republic of Tunisia”;
- (b) in Schedule V, by repealing under the heading “I. List of European Union, Member States and European Community”, the following item —
- “23. The United Kingdom of Great Britain and Northern Ireland”;

3. The rate of Customs Duty as applicable to the countries listed in Schedule V, shall apply to the goods listed in Schedule I, Part III, when they are imported from the United Kingdom of Great Britain and Northern Ireland.

Tariff and  
Classification  
of Goods

**MADE this 31st day of December, 2020.**

**NAADIR HASSAN**  
**MINISTER OF FINANCE, ECONOMIC**  
**PLANNING AND TRADE**

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**S.I. 164 of 2020****DIGITIZATION AND PUBLICATION OF GAZETTE ACT***(Act 23 of 2020)***Gazette Regulations, 2020**

In exercise of the powers conferred by section 13 of the Digitization and Publication of Gazette Act, the Minister responsible for legal affairs makes the following regulations —

1.(1) These regulations may be cited as the Gazette Regulations, 2020.

Citation and commencement

(2) These regulations come into operation on 1 January, 2021.

2. The Gazette shall be published on the website identified as [www.gazette.sc](http://www.gazette.sc).

Gazette Website

3. The Gazette may be published on Mondays or as Extraordinary Gazette on any such other day that the Attorney General may direct.

Publication of Gazette

4. The Attorney General may, by notice published in the Gazette, specify the method of payment of any fees or charges under these regulations.

Payment and collection of fees under these regulations

5. The Attorney General shall determine —

Fees and charges

(a) the charges that a person shall pay for the publication of any statutory document, notice or advertisement in the Gazette;

(b) the fees or charges for the subscription to the Gazette in printed form or a supplement to the Gazette in printed form;

- (c) the fees or charges that a person shall pay to the Attorney General for a copy of the Gazette or the supplement of a Gazette in printed form;
- (d) the fees or charges that a person, organization or a body corporate shall pay to the Attorney General to subscribe for instant notification to a designated email address every time a Gazette is published on the website;
- (e) the fees that a person shall pay for the certification of a copy of Gazette by the Attorney General or the Editor as a Gazette published under the authority of the Government.

**MADE this 30th day of December, 2020.**

**WAVEL RAMKALAWAN  
PRESIDENT**

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**S.I. 162 of 2020**

**DIGITIZATION AND PUBLICATION OF GAZETTE ACT**

*(Act 23 of 2020)*

**Digitization and Publication of Gazette Act  
(Commencement) Notice, 2020**

In exercise of the powers conferred by section 1 of the Digitization and Publication of Gazette Act, the Minister responsible for legal affairs makes the following notice —

**1.** This notice may be cited as the Digitization and Publication of Gazette Act (Commencement) Notice, 2020.

Citation

**2.** The Digitization and Publication of Gazette Act, 2020, shall come into operation on 1st January, 2021.

Commencement of  
Act 23 of 2020

**MADE this 28th day of December, 2020.**

**WAVEL RAMKALAWAN  
PRESIDENT**

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**S.I. 166 of 2020****CUSTOMS MANAGEMENT ACT***(Act 22 of 2011)***Customs Management (Tariff and Classification of Goods) (Amendment) (No.5) Regulations, 2020**

In exercise of the powers conferred by section 270 of the Customs Management Act, 2011, the Minister of Finance and Trade makes the following regulations —

1. These regulations may be cited as the Customs Management (Tariff and Classification of Goods) (Amendment) (No.5) Regulations, 2020 and shall come into operation on 1<sup>st</sup> January, 2021.

Citation and commencement

2. The Customs Management (Tariff and Classification of Goods) Regulations, 2018, are amended as follows —

Amendment of S.I. 23 of 2018 as last amended by S.I. 153 of 2020

(a) in Schedule I, Part II —

(i) by repealing the words “(h)” appearing for the second time and substituting therefor the words “(m)”;

(ii) by inserting after paragraph (m) the following paragraph —

“(n) For the purpose of HS Codes 3926.9040, 4016.9510, 9503.0010 and 9505.9010, “balloons” means a nonporous bag of light material that can be inflated with air or gas, used as a child's toy or a decoration.”

(b) in Schedule I, in Part III —



- (v) by repealing HS Code 9505.9000 and the entries relating thereto and substituting therefor the following —

	Description of Goods	Unit Of Qty.	Rate of Duty											
			MFN	COMESA FTA	SADC FTA			European Union						
					2018	2019	2020	2021	2022	2018	2019	2020	2021	2022
9505.9010	--- Balloons	Kg/ no.	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9505.9090	--- Other	Kg/ no.	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%

- (a) in Schedule III, by inserting after the item “14. Republic of Zimbabwe” the following item —
- “15. Republic of Tunisia”;
- (b) in Schedule V, by repealing under the heading “I. List of European Union, Member States and European Community”, the following item —
- “23. The United Kingdom of Great Britain and Northern Ireland”;

3. The rate of Customs Duty as applicable to the countries listed in Schedule V, shall apply to the goods listed in Schedule I, Part III, when they are imported from the United Kingdom of Great Britain and Northern Ireland.

Tariff and  
Classification  
of Goods

**MADE this 31st day of December, 2020.**

**NAADIR HASSAN**  
**MINISTER OF FINANCE, ECONOMIC**  
**PLANNING AND TRADE**

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**S.I. 163 of 2020****EXCISE TAX ACT***(Cap 264)***Excise Tax (Amendment of Schedule 1) (No.3)  
Regulations, 2020**

In the exercise of the powers conferred by Section 22 of the Excise Tax Act, the Minister of finance, makes the following regulations —

1. These regulations may be cited as the Excise Tax (Amendment of Schedule 1) (No.3) Regulations, 2020.

Citation

2. The Excise Tax (Amendment of Schedule 1 and 2) Regulations, 2009, are hereby amended in Schedule 1 as follows —

Amendment of  
S.I. 106 of  
2009 as last  
amended by  
S.I. 80 of 2020

- (a) by repealing HS Codes “8703.2130”, “8703.2190”, “8703.2290”, “8703.2319”, “8703.2329”, “8703.2339”, “8703.2490”, “8703.3190”, “8703.3219”, “8703.3229”, “8703.3239”, “8703.3390”, “8703.4019”, “8703.4029”, “8703.4039”, “8703.4049”, “8703.5019”, “8703.5029”, “8703.5039”, “8703.5049”, “8703.6019”, “8703.6029”, “8703.6039”, “8703.6049”, “8703.7019”, “8703.7029”, “8703.7039”, “8703.7049”, “8703.9000”, “8704.2141”, “8704.2149”, “8704.2190”, “8704.2290”, “8704.2390”, “8704.3141”, “8704.3149”, “8704.3190”, “8704.3290”, “8704.9090”, “8711.1011”, “8711.1019”, “8711.1090”, “8711.2011”, “8711.2019”, “8711.2090”, “8711.3011”, “8711.3019”, “8711.3090”, “8711.4011”, “8711.4019”, “8711.4090”, “8711.5011”, “8711.5019”, “8711.5090”, “8711.9000” and entries relating thereto and substituting therefor the following HS Codes and entries which shall come into operation from the 1st January, 2021 to the 31<sup>st</sup> December, 2021—

Column 1	Column 2	Column 3	Column 4
Tariff Item HS Code	Description of Excisable Goods	Taxable Base	Excise Tax Rate
	<b>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.</b>		
8703.2130	Quad motorcycles	No.	100%

8703.2190	Other vehicles, with only spark-ignition internal combustion reciprocating piston engine not exc. 1000cc.	No.	75%
8703.2290	Other vehicles with only spark-ignition internal combustion reciprocating piston engine exc. 1000cc but not exceeding 1500cc	No.	75%
8703.2319	Other vehicles with only spark-ignition internal combustion reciprocating piston engine exc. 1500cc but not exceeding 1600cc	No.	75%
8703.2329	Other vehicles with only spark-ignition internal combustion reciprocating piston engine exc. 1600cc but not exc. 2000cc	No.	100%
8703.2339	Other vehicles with only spark-ignition internal combustion reciprocating piston engine exc. 2000cc but not exceeding 3000cc	No.	125%
8703.2490	Other vehicles with only spark-ignition internal combustion reciprocating piston engine exc. 3000cc	No.	125%
8703.3190	Other vehicles with only compression-ignition internal combustion piston engine (diesel or semi-diesel) not exc. 1500cc	No.	75%
8703.3219	Other with only compression-ignition internal combustion piston engine (diesel or semi-diesel) exceeding 1500cc but not exc. 1600cc	No.	75%
8703.3229	Other with only compression-ignition internal combustion piston engine (diesel or semi-diesel) exceeding 1600cc but not exc. 2000cc	No.	100%
8703.3239	Other vehicles with only compression-ignition internal combustion piston engine (diesel or semi-diesel) exc.2000cc but not exc. 2500cc	No.	125%
8703.3390	Other with only compression-ignition internal combustion piston engine (diesel or semi-diesel) exc. 2500cc	No.	125%
8703.4019	Other vehicles with both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion not exceeding 1600cc	No.	37.5%
8703.4029	Other with both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion exceeding 1600cc but not exceeding 2000cc	No.	100%
8703.4039	Other with both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion exceeding 2000cc but not exceeding 2500cc	No.	125%

8703.4049	Other with both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion exceeding 2500cc	No.	125%
8703.5019	Other with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion not exceeding 1600cc	No.	37.5%
8703.5029	Other with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion exceeding 1600cc but not exc. 2000cc	No.	100%
8703.5039	Other with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion exc. 2000cc but not exc. 2500cc	No.	125%
8703.5049	Other with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion exceeding 2500cc	No.	125%
8703.6019	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 not exc. 1600cc	No.	35%
8703.6029	Other 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 exc. 1600cc but not exc. 2000cc	No.	40%
8703.6039	Other 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 exc. 2000cc but not exc. 2500cc	No.	45%
8703.6049	Other 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 exc. 2500cc	No.	50%
8703.7019	Other 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 not exc. 1600cc	No.	35%

8703.7029	Other 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 exc. 1600cc but not exc. 2000cc	No.	40%
8703.7039	Other 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 exc. 2000cc but not exc. 2500cc	No.	45%
8703.7049	Other 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 exc. 2500cc	No.	50%
8703.9000	Other motor vehicles	No.	50%
	<b>Motor vehicles for the transport for goods</b>		
8704.2141	Plug-in hybrid electric with compression-ignition internal combustion piston engine (diesel or semi-diesel) <5 tonnes	No.	35%
8704.2149	Other hybrid motor vehicle with compression-ignition internal combustion piston engine (diesel or semi-diesel) < 5 tonnes	No.	37.5%
8704.2190	Other with compression-ignition internal combustion piston engine (diesel or semi-diesel) <5 tonnes	No.	50%
8704.2290	Other with compression-ignition internal combustion piston engine (diesel or semi-diesel) g.v.v > 5 < 20 tonnes	No.	50%
8704.2390	Other with compression-ignition internal combustion piston engine (diesel or semi-diesel) g.v.w >20 tonnes	No.	50%
8704.3141	Plug-in hybrid electric with spark-ignition internal combustion piston engine <5 tonnes	No.	35%
8704.3149	Other hybrid motor vehicle with spark-ignition internal combustion piston engine g.v.w <5 tonnes	No.	37.5%
8704.3190	Other motor vehicles with spark-ignition internal combustion piston engine <5 tonnes	No.	50%
8704.3290	Other with spark-ignition internal combustion piston engine g.v.w >5 tonnes	No.	50%
8704.9090	Other motor vehicles for the transport of goods	No.	50%
	<b>Motorcycles including mopeds, and cycles fitted with an auxiliary motor, with or without side-cars: side cars</b>		
8711.1011	Hybrid Plug-in motorcycles With reciprocating internal combustion piston engine <50cc	No.	35%



8711.1019	other hybrid motorcycles With reciprocating internal combustion piston engine <50cc	No.	37.5%
8711.1090	Other motorcycles With reciprocating internal combustion piston engine <50cc	No.	50%
8711.2011	Hybrid Plug-in motorcycles With reciprocating internal combustion piston engine >50cc< 250cc	No.	35%
8711.2019	Other hybrid motorcycles With reciprocating internal combustion piston engine >50 cc <250cc	No.	37.5%
8711.2090	Other motorcycles With reciprocating internal combustion piston engine >50cc <250cc	No.	50%
8711.3011	Hybrid Plug-in With reciprocating internal combustion piston engine >250cc <500cc	No.	35%
8711.3019	Other hybrid motor cycles With reciprocating internal combustion piston engine >250cc <500cc	No.	37.5%
8711.3090	Other motorcycles With reciprocating internal combustion piston engine >250cc <500cc	No.	100%
8711.4011	Hybrid Plug-in motorcycles With reciprocating internal combustion piston engine >500cc <800cc	No.	35%
8711.4019	Other hybrid motorcycles With reciprocating internal combustion piston engine >500cc <800cc	No.	37.5%
8711.4090	Other motorcycles With reciprocating internal combustion piston engine >500cc <800cc	No.	100%
8711.5011	Hybrid Plug-in motorcycles With reciprocating internal combustion piston engine >800cc	No.	35%
8711.5019	Other hybrid motorcycles With reciprocating internal combustion piston engine >800cc	No.	37.5%
8711.5090	Other motorcycles With reciprocating internal combustion piston engine >800cc	No.	100%
8711.9000	Other motorcycles	No.	100%

(b) by repealing HS Codes “8703.2130”, “8703.2190”, “8703.2290”, “8703.2319”, “8703.2329”, “8703.2339”, “8703.2490”, “8703.3190”, “8703.3219”, “8703.3229”, “8703.3239”, “8703.3390”, “8703.4019”, “8703.4029”, “8703.4039”, “8703.4049”, “8703.5019”, “8703.5029”, “8703.5039”, “8703.5049”, “8703.6019”, “8703.6029”, “8703.6039”, “8703.6049”, “8703.7019”, “8703.7029”, “8703.7039”, “8703.7049”, “8703.9000”, “8704.2141”, “8704.2149”, “8704.2190”, “8704.2290”, “8704.2390”, “8704.3141”, “8704.3149”, “8704.3190”, “8704.3290”, “8704.9090”, “8711.1011”, “8711.1019”, “8711.1090”.

“8711.2011” “8711.2019”, “8711.2090”, “8711.3011”, “8711.3019”, “8711.3090”, “8711.4011”, “8711.4019”, “8711.4090”, “8711.5011”, “8711.5019”, “8711.5090”, “8711.9000” and entries relating thereto and substituting therefor with the following HS Codes and entries, which shall come into operation on the 1<sup>st</sup> January, 2022 —

Column 1	Column 2	Column 3	Column 4
Tariff Item HS Code	Description of Excisable Goods	Taxable Base	Excise Tax Rate
	<b>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.</b>		
8703.2130	Quad motorcycles	No.	75%
8703.2190	Other vehicles, with only spark-ignition internal combustion reciprocating piston engine not exc. 1000cc.	No.	50%
8703.2290	Other vehicles with only spark-ignition internal combustion reciprocating piston engine exc. 1000cc but not exceeding 1500cc	No.	50%
8703.2319	Other vehicles with only spark-ignition internal combustion reciprocating piston engine exc. 1500cc but not exceeding 1600cc	No.	50%
8703.2329	Other vehicles with only spark-ignition internal combustion reciprocating piston engine exc. 1600cc but not exc. 2000cc	No.	75%
8703.2339	Other vehicles with only spark-ignition internal combustion reciprocating piston engine exc. 2000cc but not exceeding 3000cc	No.	100%
8703.2490	Other vehicles with only spark-ignition internal combustion reciprocating piston engine exc. 3000cc	No.	100%
8703.3190	Other vehicles with only compression-ignition internal combustion piston engine (diesel or semi-diesel) not exc. 1500cc	No.	50%
8703.3219	Other with only compression-ignition internal combustion piston engine (diesel or semi-diesel) exceeding 1500cc but not exc. 1600cc	No.	50%
8703.3229	Other with only compression-ignition internal combustion piston engine (diesel or semi-diesel) exceeding 1600cc but not exc. 2000cc	No.	75%

8703.3239	Other vehicles with only compression-ignition internal combustion piston engine (diesel or semi-diesel) exc.2000cc but not exc. 2500cc	No.	100%
8703.3390	Other with only compression-ignition internal combustion piston engine (diesel or semi-diesel) exc. 2500cc	No.	100%
8703.4019	Other vehicles with both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion not exceeding 1600cc	No.	12.5%
8703.4029	Other with both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion exceeding 1600cc but not exceeding 2000cc	No.	75%
8703.4039	Other with both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion exceeding 2000cc but not exceeding 2500cc	No.	100%
8703.4049	Other with both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion exceeding 2500cc	No.	100%
8703.5019	Other with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion not exceeding 1600cc	No.	12.5%
8703.5029	Other with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion exceeding 1600cc but not exc. 2000cc	No.	75%
8703.5039	Other with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion exc. 2000cc but not exc. 2500cc	No.	100%
8703.5049	Other with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion exceeding 2500cc	No.	100%
8703.6019	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 not exc. 1600cc	No.	10%

8703.6029	Other 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 exc. 1600cc but not exc. 2000cc	No.	15%
8703.6039	Other 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 exc. 2000cc but not exc. 2500cc	No.	20%
8703.6049	Other 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 exc. 2500cc	No.	25%
8703.7019	Other 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 not exc. 1600cc	No.	10%
8703.7029	Other 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 exc. 1600cc but not exc. 2000cc	No.	15%
8703.7039	Other 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 exc. 2000cc but not exc. 2500cc	No.	20%
8703.7049	Other 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 exc. 2500cc	No.	25%
8703.9000	Other motor vehicles	No.	25%

	<b>Motor vehicles for the transport for goods</b>		
8704.2141	Plug-in hybrid electric with compression-ignition internal combustion piston engine (diesel or semi-diesel) <5 tonnes	No.	10%
8704.2149	Other hybrid motor vehicle with compression-ignition internal combustion piston engine (diesel or semi-diesel)< 5 tonnes	No.	12.5%
8704.2190	Other with compression-ignition internal combustion piston engine (diesel or semi-diesel) <5 tonnes	No.	25%
8704.2290	Other with compression-ignition internal combustion piston engine (diesel or semi-diesel) g.w.v > 5 < 20 tonnes	No.	25%
8704.2390	Other with compression-ignition internal combustion piston engine (diesel or semi-diesel) g.v.w >20 tonnes	No.	25%
8704.3141	Plug-in hybrid electric with spark-ignition internal combustion piston engine <5 tonnes	No.	10%
8704.3149	Other hybrid motor vehicle with spark-ignition internal combustion piston engine g.v.w <5 tonnes	No.	12.5%
8704.3190	Other motor vehicles with spark-ignition internal combustion piston engine <5 tonnes	No.	25%
8704.3290	Other with spark-ignition internal combustion piston engine g.v.w >5 tonnes	No.	25%
8704.9090	Other motor vehicles for the transport of goods	No.	25%
	<b>Motorcycles including mopeds, and cycles fitted with an auxiliary motor, with or without side-cars: side cars</b>		
8711.1011	Hybrid Plug-in motorcycles With reciprocating internal combustion piston engine <50cc	No.	10%
8711.1019	other hybrid motorcycles With reciprocating internal combustion piston engine <50cc	No.	12.5%
8711.1090	Other motorcycles With reciprocating internal combustion piston engine <50cc	No.	25%
8711.2011	Hybrid Plug-in motorcycles With reciprocating internal combustion piston engine >50cc< 250cc	No.	10%
8711.2019	Other hybrid motorcycles With reciprocating internal combustion piston engine >50cc <250cc	No.	12.5%
8711.2090	Other motorcycles With reciprocating internal combustion piston engine >50cc <250cc	No.	25%

8711.3011	Hybrid Plug-in With reciprocating internal combustion piston engine >250cc <500cc	No.	10%
8711.3019	Other hybrid motor cycles With reciprocating internal combustion piston engine >250cc <500cc	No.	12.5%
8711.3090	Other motorcycles With reciprocating internal combustion piston engine >250cc <500cc	No.	75%
8711.4011	Hybrid Plug-in motorcycles With reciprocating internal combustion piston engine >500cc <800cc	No.	10%
8711.4019	Other hybrid motorcycles With reciprocating internal combustion piston engine >500cc <800cc	No.	12.5%
8711.4090	Other motorcycles With reciprocating internal combustion piston engine >500cc <800cc	No.	75%
8711.5011	Hybrid Plug-in motorcycles With reciprocating internal combustion piston engine >800cc	No.	10%
8711.5019	Other hybrid motorcycles With reciprocating internal combustion piston engine >800cc	No.	12.5%
8711.5090	Other motorcycles With reciprocating internal combustion piston engine >800cc	No.	75%
8711.9000	Other motorcycles	No.	75%

**MADE this 30th day of December, 2020.**

**NAADIR HASSAN  
MINISTER OF FINANCE, ECONOMIC  
PLANNING AND TRADE**

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**S.I. 165 of 2020****CUSTOMS MANAGEMENT ACT, 2011***(Act 22 of 2011)***Customs Management (Prohibited and Restricted Goods) (Amendment) (No.3) Regulations, 2020**

In exercise of the powers conferred by section 270 read with section 63 of the Customs Management Act, 2011, the Minister responsible for Finance and Trade makes the following regulations —

1. These regulations may be cited as the Customs Management (Prohibited and Restricted Goods) (Amendment) (No.3) Regulations, 2020, and shall come into operation on 1<sup>st</sup> April, 2021.

Citation and commencement

2. The First Schedule of the Customs Management (Prohibited and Restricted Goods) Regulations, 2019, is amended by inserting after “Plastic Straws” the following —

Amendment of S.I. 41 of 2019 as last amended by S.I. 152 of 2020

<b>GOODS (1)</b>	<b>HS CODE (2)</b>	<b>DESCRIPTION OF GOODS (3)</b>
Balloons	3926.9040	Balloons of plastics
	4016.9510	Balloons of vulcanised rubber
	9505.9010	Balloons
	9503.0010	Toys containing balloons

**MADE this 31st day of December, 2020.**

**NAADIR HASSAN  
MINISTER OF FINANCE, ECONOMIC  
PLANNING AND TRADE**

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