

*Government Notice No. 61 of 2021***THE EXCISE ACT****Regulations made by the Minister under section 57  
of the Excise Act**

1. These regulations may be cited as the Excise (Amendment of Schedule) (No. 2) Regulations 2021.
2. In these regulations –  
“Act” means the Excise Act.
3. The First Schedule to the Act is amended –
  - (a) in Part I –
    - (i) by deleting H.S Codes 3923.29.10 and 3923.29.20 and their corresponding entries;
    - (ii) by deleting H.S. Codes 39.23, 3923.21.10, 3923.21.20, 3923.29.11, 3923.29.12, 3923.29.21, 3923.29.22, 3923.29.91 and 3923.29.92 and their corresponding entries;
    - (iii) by inserting, in the appropriate numerical order, the H.S Codes and their corresponding entries specified in the First Schedule to these regulations;
    - (iv) by deleting the H.S. Codes and their corresponding entries specified in Part I of the Second Schedule to these regulations;
    - (v) by inserting, in the appropriate numerical order, the H.S. Codes and their corresponding entries specified in Part II of the Second Schedule to these regulations;
  - (b) in Part IA –
    - (i) in Sub-part A, by deleting item 51 and its corresponding entries;

(ii) in Sub-part B, by deleting items 3 and 4 and replacing them by the following items –

3.	Any person	<p>A motor car with an engine capacity not exceeding 1,000 c.c., provided that it is cleared during the period starting on 1 April 2021 and ending on 30 June 2021.</p> <p>This concession shall not apply to a motor car in respect of which another concession is granted under Part IA of the First Schedule to the Act or any other enactment.</p>	<p>40% of the excise duty payable on the motor car or Rs 100,000, whichever is lesser.</p>
4.	Any person	<p>(a) A motor car with an engine capacity exceeding 1,000 c.c. but not exceeding 1,600 c.c.;</p> <p>(b) A motor car, with both internal combustion engine and electric motor, with an engine capacity exceeding 1,600 c.c. but not exceeding 2,000 c.c.;</p> <p>(c) a double space cabin vehicle;</p> <p>(d) a single space cabin vehicle;</p> <p>(e) an electric vehicle; or</p> <p>(f) a van,</p> <p>provided that it is cleared during the period starting on 1 April 2021 and ending on 30 June 2021</p> <p>This concession shall not apply on a vehicle in respect of which another concession is granted under Part IA of the First Schedule to the Act or any other enactment.</p>	<p>30% of the excise duty payable on the vehicle or Rs 125,000, whichever is lesser.</p>

4. The Second Schedule to the Act is amended, in Part I, by deleting the item “Manufacturer of carrier bags” and its corresponding entries.

5. (1) Regulation 3(a)(i) and (iii) shall be deemed to have come into operation on 1 March 2021.

(2) Regulations 3(a)(ii), (b)(i) and (ii) and 4 shall come into operation on 1 April 2021.

Made by the Minister on 24 March 2021.

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**FIRST SCHEDULE**

[Regulation 3(a)(iii)]

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
		-- Of other plastics:			
		--- Of biodegradable plastics:			
	3923.29.11	---- Carrier bags with handles, and with or without gussets, (including vest type carrier bags)	kg	Specific duty per unit	0%
	3923.29.12	---- Carrier bags without handles, and with or without gussets	kg	Specific duty per unit	0%
		--- Of compostable plastics:			
	3923.29.21	---- Carrier bags with handles, and with or without gussets, (including vest type carrier bags)	kg	Specific duty per unit	0%
	3923.29.22	---- Carrier bags without handles, and with or without gussets	kg	Specific duty per unit	0%

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
		--- Other:			
	3923.29.91	---- Carrier bags with handles, and with or without gussets, (including vest type carrier bags)	kg	Specific duty per unit	Rs 2/ unit
	3923.29.92	---- Carrier bags without handles, and with or without gussets	kg	Specific duty per unit	Rs 2/ unit

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**SECOND SCHEDULE**  
[Regulation 3(a)(iv) and (v)]

**PART I**

8703.90.21, 8703.90.22, 8703.90.23, 8703.90.24, 8703.90.25,  
8703.90.26, 8703.90.31, 8703.90.32, 8703.90.33, 8703.90.34,  
8703.90.35, 8703.90.36, 8703.90.41, 8703.90.42, 8703.90.43,  
8703.90.44, 8703.90.45, 8703.90.46, 8703.90.47, 8703.90.48,  
8703.90.51, 8703.90.52, 8703.90.53, 8703.90.54, 8703.90.55,  
8703.90.56, 8703.90.57, 8703.90.58

**PART II**

Column 1	Column 2	Column 3	Column 4	Column 5
H.S. Code	Description	Statistical Unit	Taxable Base	Rate of Excise Duty
	--- New, vehicles with both internal combustion engine and electric motor, with only electric motor for propulsion, capable of being charged by plugging to external source of electric power:			
8703.90.21	---- Of a cylinder capacity not exceeding 550 cc	U	Ad Valorem or value at importation	0%
8703.90.22	---- Of a cylinder capacity exceeding 550 cc but not exceeding 1,000 cc	U	Ad Valorem or value at importation	10%
8703.90.23	---- Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,600 cc	U	Ad Valorem or value at importation	15%
8703.90.24	---- Of a cylinder capacity exceeding 1,600 cc but not exceeding 2,000 cc	U	Ad Valorem or value at importation	30%

Column 1	Column 2	Column 3	Column 4	Column 5
H.S. Code	Description	Statistical Unit	Taxable Base	Rate of Excise Duty
8703.90.25	---- Of a cylinder capacity exceeding 2,000 cc but not exceeding 3,000 cc	U	Ad Valorem or value at importation	55%
8703.90.26	---- Of a cylinder capacity exceeding 3,000 cc	U	Ad Valorem or value at importation	65%
	--- Second-hand, vehicles with both internal combustion engine and electric motor, with only electric motor for propulsion, capable of being charged by plugging to external source of electric power:			
8703.90.31	---- Of a cylinder capacity not exceeding 550 cc	U	Ad Valorem or value at importation	0%
8703.90.32	---- Of a cylinder capacity exceeding 550 cc but not exceeding 1,000 cc	U	Ad Valorem or value at importation	10%
8703.90.33	---- Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,600 cc	U	Ad Valorem or value at importation	15%
8703.90.34	---- Of a cylinder capacity exceeding 1,600 cc but not exceeding 2,000 cc	U	Ad Valorem or value at importation	30%
8703.90.35	---- Of a cylinder capacity exceeding 2,000 cc but not exceeding 3,000 cc	U	Ad Valorem or value at importation	55%
8703.90.36	---- Of a cylinder capacity exceeding 3,000 cc	U	Ad Valorem or value at importation	65%

Column 1	Column 2	Column 3	Column 4	Column 5
H.S. Code	Description	Statistical Unit	Taxable Base	Rate of Excise Duty
	--- New, vehicles with both internal combustion engine and electric motor, with only electric motor for propulsion, other than those capable of being charged by plugging to external source of electric power:			
8703.90.41	---- Of a cylinder capacity not exceeding 550 cc	U	Ad Valorem or value at importation	0%
8703.90.42	---- Of a cylinder capacity exceeding 550 cc but not exceeding 1,000 cc	U	Ad Valorem or value at importation	25%
8703.90.43	---- Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,600 cc	U	Ad Valorem or value at importation	25%
8703.90.44	---- Of a cylinder capacity exceeding 1,600 cc but not exceeding 2,000 cc	U	Ad Valorem or value at importation	45%
8703.90.45	---- Of a cylinder capacity exceeding 2,000 cc but not exceeding 3,000 cc	U	Ad Valorem or value at importation	70%
8703.90.46	---- Of a cylinder capacity exceeding 3,000 cc	U	Ad Valorem or value at importation	70%
	--- Second-hand, vehicles with both internal combustion engine and electric motor, with only electric motor for propulsion, other than those capable of being charged by plugging to external source of electric power:			



<b>Column 1</b>	<b>Column 2</b>	<b>Column 3</b>	<b>Column 4</b>	<b>Column 5</b>
<b>H.S. Code</b>	<b>Description</b>	<b>Statistical Unit</b>	<b>Taxable Base</b>	<b>Rate of Excise Duty</b>
8703.90.51	---- Of a cylinder capacity not exceeding 550 cc	U	Ad Valorem or value at importation	0%
8703.90.52	---- Of a cylinder capacity exceeding 550 cc but not exceeding 1,000 cc	U	Ad Valorem or value at importation	25%
8703.90.53	---- Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,600 cc	U	Ad Valorem or value at importation	25%
8703.90.54	---- Of a cylinder capacity exceeding 1,600 cc but not exceeding 2,000 cc	U	Ad Valorem or value at importation	45%
8703.90.55	---- Of a cylinder capacity exceeding 2,000 cc but not exceeding 3,000 cc	U	Ad Valorem or value at importation	70%
8703.90.56	---- Of a cylinder capacity exceeding 3,000 cc	U	Ad Valorem or value at importation	70%