

**S.I. 2017 No. 107**

Excise Tax Act

(Act 2015–32)

**EXCISE TAX (AMENDMENT)  
(NO. 4) REGULATIONS, 2017**

The Minister, in exercise of the powers conferred on him by section 34 of the *Excise Tax Act*, makes the following Regulations:

1. These Regulations may be cited as the *Excise Tax (Amendment) (No. 4) Regulations, 2017*.
2. *The Second Schedule to the Excise Tax Regulations, 2016 (S.I. 2016 No. 23) is amended by*
  - (a) *deleting the tariff heading numbers 87.03 and 87.04 and all the words appearing opposite thereto under the headings “Description of Goods” and “Rate of Tax” respectively; and*
  - (b) *inserting in the appropriate numerical order, the tariff heading numbers and the description of goods and rates of tax opposite thereto set out in the Schedule to these Regulations.*

## SCHEDULE

*(Regulation 2)*

Tariff Heading No.	Description of Goods	Rate of Tax
87.03	<p>Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading No. 87.02) including station wagons and racing cars</p> <p>(a) in the case of a vehicle that is powered by gasoline</p> <p>(i) where the engine capacity is not more than 1600cc and the chargeable value does not exceed \$60,000</p> <p>(ii) where the engine capacity is not more than 1600cc and the chargeable value exceeds \$60,000</p> <p>(iii) where the engine capacity is more than 1600cc and the chargeable value does not exceed \$60,000</p> <p>(iv) where the engine capacity is more than 1600cc but less than 1800cc and the chargeable value exceeds \$60,000</p>	<p>46.95%</p> <p>64.35%</p> <p>76.34%</p> <p>93.73%</p>

*Second Schedule (Cont'd)*

Tariff Heading No.	Description of Goods	Rate of Tax
	(v) where the engine capacity is 1800cc or more and the chargeable value exceeds \$60,000	120%
	(b) in the case of a vehicle that is powered by diesel	
	(i) where the engine capacity is not more than 2000cc and the chargeable value does not exceed \$60,000	46.95%
	(ii) where the engine capacity is not more than 2000cc and the chargeable value exceeds \$60,000	64.35%
	(iii) where the engine capacity is more than 2000cc and the chargeable value does not exceed \$60,000	76.34%
	(iv) where the engine capacity is more than 2000cc but less than 2500cc and the chargeable value exceeds \$60,000	93.73%
	(v) where the engine capacity is 2500cc or more and the chargeable value exceeds \$60,000	120%

*Second Schedule (Cont'd)*

Tariff Heading No.	Description of Goods	Rate of Tax
	<p>(c) in the case of a hybrid vehicle, that is, a vehicle which is powered by either electricity and gasoline or by electricity and diesel</p> <p>(i) where the engine capacity does not exceed 1600cc</p> <p>(ii) where the engine capacity is more than 1600cc's but less than 1800cc</p> <p>(iii) where the engine capacity is 1800cc or more but less than 2000cc</p> <p>(iv) where the engine capacity is 2000cc or more</p> <p>(d) in the case of a vehicle that is powered by solar, liquefied petroleum gas or compressed natural gas</p> <p>(e) in the case of any motor vehicle that is manufactured in Barbados</p>	<p>20%</p> <p>35%</p> <p>46.95%</p> <p>120%</p> <p>20%</p> <p>9.31%</p>

*Second Schedule (Concl'd)*

Tariff Heading No.	Description of Goods	Rate of Tax
87.04	Motor vehicles for the transport of goods:  (i) where the gross vehicle weight does not exceed 5 tonnes and the chargeable value does not exceed \$60,000  (ii) where the gross vehicle weight does not exceed 5 tonnes and the chargeable value exceeds \$60,000  (iii) where the gross vehicle weight exceeds 5 tonnes	62.77%  80.16%  10%

Made by the Minister this 14th day of December, 2017.

CHRISTOPHER SINCKLER  
Minister responsible for Finance