



23 Mei 2022
23 May 2022
P.U. (A) 163

WARTA KERAJAAN PERSEKUTUAN

*FEDERAL GOVERNMENT
GAZETTE*

PERINTAH DUTI EKSAIS 2022

EXCISE DUTIES ORDER 2022

DISIARKAN OLEH/
PUBLISHED BY
JABATAN PEGUAM NEGARA/
ATTORNEY GENERAL'S CHAMBERS

AKTA EKSAIS 1976

PERINTAH DUTI EKSAIS 2022

PADA menjalankan kuasa yang diberikan oleh subseksyen 6(1) Akta Eksais 1976 [*Akta 176*], Menteri membuat perintah yang berikut:

Nama dan permulaan kuat kuasa

1. (1) Perintah ini bolehlah dinamakan **Perintah Duti Eksais 2022**.
- (2) Perintah ini mula berkuat kuasa pada 1 Jun 2022.

Duti eksais

2. Duti eksais hendaklah dilevi ke atas dan dibayar oleh pengilang atau pengimport berkenaan dengan barang-barang yang dikilangkan di Malaysia atau diimport ke dalam Malaysia yang disenaraikan dalam ruang (3) Jadual pada kadar penuh yang dinyatakan dalam ruang (5).

Pentafsiran kadar-kadar yang ditunjukkan dalam Jadual

3. Melainkan jika dinyatakan sebaliknya, kadar duti eksais yang dilevi di bawah perenggan 2 hendaklah—
 - (a) jika kadar duti eksais yang dilevi itu dinyatakan sebagai peratusan, dikira berdasarkan peratusan nilai barang-barang itu; dan
 - (b) jika kadar duti eksais yang dilevi itu dinyatakan sebagai sejumlah wang, dikira berdasarkan jumlah wang yang dinyatakan itu ke atas tiap-tiap unit yang dinyatakan dalam ruang (4) Jadual.

Rukun bagi pentafsiran Jadual

4. Pentafsiran Jadual hendaklah tertakluk kepada rukun bagi pentafsiran dalam Perintah Duti Kastam 2022 [*P.U. (A) 114/2022*].

Singkatan dan simbol

5. Singkatan dan simbol yang digunakan dalam Jadual hendaklah mempunyai erti sebagaimana yang ditunjukkan dalam Senarai Singkatan dan Simbol dalam Perintah Duti Kastam 2022.

Pembatalan

6. Perintah Duti Eksais 2017 [*P.U. (A) 92/2017*] dibatalkan.

EXCISE ACT 1976

EXCISE DUTIES ORDER 2022

IN exercise of the powers conferred by subsection 6(1) of the Excise Act 1976 [Act176], the Minister makes the following order:

Citation and commencement

1. (1) This order may be cited as the **Excise Duties Order 2022**.
- (2) This Order comes into operation on 1 June 2022.

Excise duties

2. Excise duties shall be levied on and paid by the manufacturer or importer in respect of goods manufactured in Malaysia or imported into Malaysia listed in column (3) of the Schedule at the full rates specified in column (5).

Interpretation of rates shown in Schedule

3. Unless otherwise specified, the rates of excise duties levied under paragraph 2 shall—
 - (a) where the rate of excise duty levied is specified as a percentage, be calculated according to the percentage of the value of the goods; and
 - (b) where the rate of excise duty levied is specified as a sum of money, be calculated according to the sum of money specified upon every unit specified in column (4) of the Schedule.

Rules for interpretation of Schedule

4. Interpretation of the Schedule shall be governed by the rules for interpretation in the Customs Duties Order 2022 [P.U. (A) 114/2022].

Abbreviations and symbols

5. The abbreviations and symbols used in the Schedule shall have the meaning as shown in the List of Abbreviations and Symbols in the Customs Duties Order 2022.

Revocation

6. The Excise Duties Order 2017 [*P.U. (A) 92/2017*] is revoked.

JADUAL/SCHEDULE

Chapter 20
Preparations of vegetables, fruit, nuts or other parts of plants

Heading (1)	Subheading (2)	Descriptions of goods (3)	Unit of Quantity (4)	Rate of Duty (5)
20.09		Fruit or nut juices (including grape must and coconut water) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter.		
		- Orange juice:		
	2009.11.00 00	- - Frozen	kg	RM0.40 per litre
	2009.12.00 00	- - Not frozen, of a Brix value not exceeding 20	kg	RM0.40 per litre
	2009.19.00 00	- - Other	kg	RM0.40 per litre
		- Grapefruit juice; pomelo juice:		
	2009.21.00 00	- - Of a Brix value not exceeding 20	kg	RM0.40 per litre
	2009.29.00 00	- - Other	kg	RM0.40 per litre
		- Juice of any other single citrus fruit:		
	2009.31.00 00	- - Of a Brix value not exceeding 20	kg	RM0.40 per litre
	2009.39.00 00	- - Other	kg	RM0.40 per litre
		- Pineapple juice:		
	2009.41.00 00	- - Of a Brix value not exceeding 20	kg	RM0.40 per litre
2009.49.00 00	- - Other	kg	RM0.40 per litre	
2009.50.00 00	- Tomato juice	kg	RM0.40 per litre	

Heading (1)	Subheading (2)	Descriptions of goods (3)	Unit of Quantity (4)	Rate of Duty (5)
		- Grape juice (including grape must):		
	2009.61.00 00	- - Of a Brix value not exceeding 30	kg	RM0.40 per litre
	2009.69.00 00	- - Other	kg	RM0.40 per litre
		- Apple juice:		
	2009.71.00 00	- - Of a Brix value not exceeding 20	kg	RM0.40 per litre
	2009.79.00 00	- - Other	kg	RM0.40 per litre
		- Juice of any other single fruit, nut or vegetable:		
	2009.81	- - Cranberry (<i>Vaccinium macrocarpon</i> , <i>Vaccinium oxycoccos</i>) juice; lingonberry (<i>Vaccinium vitis-idaea</i>) juice:		
	2009.81.10 00	- - - Suitable for infants or young children	kg	RM0.40 per litre
	2009.81.90 00	- - - Other	kg	RM0.40 per litre
	2009.89	- - Other:		
	2009.89.10 00	- - - Blackcurrant juice	kg	RM0.40 per litre
	2009.89.20 00	- - - Coconut water	kg	RM0.40 per litre
	2009.89.30 00	- - - Coconut water concentrate	kg	RM0.40 per litre
	2009.89.40 00	- - - Mango juice concentrate	kg	RM0.40 per litre
		- - - Other:		
	2009.89.91 00	- - - - Suitable for infants or young children	kg	RM0.40 per litre

Heading (1)	Subheading (2)	Descriptions of goods (3)	Unit of Quantity (4)	Rate of Duty (5)
	2009.89.99 00	- - - - Other	kg	RM0.40 per litre
	2009.90	- Mixtures of juices:		
	2009.90.10 00	- - Suitable for infants or young children	kg	RM0.40 per litre
		- - Other:		
	2009.90.91 00	- - - Ready for immediate consumption	kg	RM0.40 per litre
	2009.90.99 00	- - - Other	kg	RM0.40 per litre

Chapter 22
Beverages, spirits and vinegar

Heading (1)	Subheading (2)	Descriptions of goods (3)	Unit of Quantity (4)	Rate of Duty (5)
22.02		Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit, nut or vegetable juices of heading 20.09.		
	2202.10	- Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured:		
	2202.10.20 00	- - Energy drink whether or not aerated	<i>l</i>	RM0.40 per litre
	2202.10.30 00	- - Other sparkling mineral waters or aerated waters, flavoured	<i>l</i>	RM0.40 per litre
	2202.10.90 00	- - Other	<i>l</i>	RM0.40 per litre
		- Other:		

Heading (1)	Subheading (2)	Descriptions of goods (3)	Unit of Quantity (4)	Rate of Duty (5)
	2202.91.00 00	- - Non-alcoholic beer	<i>l</i>	RM0.40 per litre
	2202.99	- - Other:		
	2202.99.10 00	- - - Flavoured UHT milk based drinks	<i>l</i>	RM0.40 per litre
	2202.99.20 00	- - - Soya milk drinks	<i>l</i>	RM0.40 per litre
	2202.99.30 00	- - - Coconut water based drinks	<i>l</i>	RM0.40 per litre
	2202.99.40 00	- - - Coffee based drinks or coffee flavoured drinks	<i>l</i>	RM0.40 per litre
	2202.99.50 00	- - - Other non-aerated beverages ready for immediate consumption without dilution	<i>l</i>	RM0.40 per litre
	2202.99.90 00	- - - Other	<i>l</i>	RM0.40 per litre
22.03	2203.00	Beer made from malt.		
		- Stout and porter:		
	2203.00.11 00	- - Of an alcoholic strength by volume not exceeding 5.8% vol.	<i>l</i>	RM175.00 per 100% vol. per litre
	2203.00.19 00	- - Other	<i>l</i>	RM175.00 per 100% vol. per litre
		- Other, including ale:		
	2203.00.91 00	- - Of an alcoholic strength by volume not exceeding 5.8% vol.	<i>l</i>	RM175.00 per 100% vol. per litre
	2203.00.99 00	- - Other	<i>l</i>	RM175.00 per 100% vol. per litre
22.04		Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09.		

Heading (1)	Subheading (2)	Descriptions of goods (3)	Unit of Quantity (4)	Rate of Duty (5)
	2204.10 .00 00	- Sparkling wine	<i>l</i>	RM450.00 per 100% vol. per litre
		- Other wine; grape must with fermentation prevented or arrested by the addition of alcohol:		
	2204.21	- - In containers holding 2 <i>l</i> or less:		
		- - - Wine:		
	2204.21.11 00	- - - - Of an alcoholic strength by volume not exceeding 15% vol.	<i>l</i>	RM150.00 per 100% vol. per litre
	2204.21.13 00	- - - - Of an alcoholic strength by volume exceeding 15% vol. but not exceeding 23% vol.	<i>l</i>	RM150.00 per 100% vol. per litre
	2204.21.14 00	- - - - Of an alcoholic strength by volume exceeding 23% vol.	<i>l</i>	RM150.00 per 100% vol. per litre
		- - - Grape must with fermentation prevented or arrested by the addition of alcohol:		
	2204.21.21 00	- - - - Of an alcoholic strength by volume not exceeding 15% vol.	<i>l</i>	RM150.00 per 100% vol. per litre
	2204.21.22 00	- - - - Of an alcoholic strength by volume exceeding 15% vol.	<i>l</i>	RM150.00 per 100% vol. per litre
	2204.22	- - In containers holding more than 2 <i>l</i> but not more than 10 <i>l</i> :		
		- - - Wine:		
	2204.22.11 00	- - - - Of an alcoholic strength by volume not exceeding 15% vol.	<i>l</i>	RM150.00 per 100% vol. per litre
	2204.22.12 00	- - - - Of an alcoholic strength by volume exceeding 15% vol. but not exceeding 23% vol.	<i>l</i>	RM150.00 per 100% vol. per litre

Heading (1)	Subheading (2)	Descriptions of goods (3)	Unit of Quantity (4)	Rate of Duty (5)
	2204.22.13 00	- - - - Of an alcoholic strength by volume exceeding 23% vol.	<i>l</i>	RM150.00 per 100% vol. per litre
		- - - Grape must with fermentation prevented or arrested by the addition of alcohol:		
	2204.22.21 00	- - - - Of an alcoholic strength by volume not exceeding 15% vol.	<i>l</i>	RM150.00 per 100% vol. per litre
	2204.22.22 00	- - - - Of an alcoholic strength by volume exceeding 15% vol.	<i>l</i>	RM150.00 per 100% vol. per litre
	2204.29	- - Other:		
		- - - Wine:		
	2204.29.11 00	- - - - Of an alcoholic strength by volume not exceeding 15% vol.	<i>l</i>	RM150.00 per 100% vol. per litre
	2204.29.12 00	- - - - Of an alcoholic strength by volume exceeding 15% vol.	<i>l</i>	RM150.00 per 100% vol. per litre
		- - - Grape must with fermentation prevented or arrested by the addition of alcohol:		
	2204.29.21 00	- - - - Of an alcoholic strength by volume not exceeding 15% vol.	<i>l</i>	RM150.00 per 100% vol. per litre
	2204.29.22 00	- - - - Of an alcoholic strength by volume exceeding 15% vol.	<i>l</i>	RM150.00 per 100% vol. per litre
	2204.30	- Other grape must:		
	2204.30.10 00	- - Of an alcoholic strength by volume not exceeding 15% vol.	<i>l</i>	RM150.00 per 100% vol. per litre
	2204.30.20 00	- - Of an alcoholic strength by volume exceeding 15% vol.	<i>l</i>	RM150.00 per 100% vol. per litre

Heading (1)	Subheading (2)	Descriptions of goods (3)	Unit of Quantity (4)	Rate of Duty (5)
22.05		Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances.		
	2205.10	- In containers holding 2l or less:		
	2205.10.10 00	- - Of an alcoholic strength by volume not exceeding 15% vol.	l	RM150.00 per 100% vol. per litre
	2205.10.20 00	- - Of an alcoholic strength by volume exceeding 15% vol.	l	RM150.00 per 100% vol. per litre
	2205.90	- Other:		
	2205.90.10 00	- - Of an alcoholic strength by volume not exceeding 15% vol.	l	RM150.00 per 100% vol. per litre
	2205.90.20 00	- - Of an alcoholic strength by volume exceeding 15% vol.	l	RM150.00 per 100% vol. per litre
22.06		Other fermented beverages (for example, cider, perry, mead, saké); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included.		
	2206.00.10 00	- Cider and perry	l	RM60.00 per 100% vol. per litre
	2206.00.20 00	- Saké	l	RM60.00 per 100% vol. per litre
		- Coconut palm toddy:		
	2206.00.31 00	- - In container holding 2l or less	l	RM40.00 per 100% vol. per litre
	2206.00.39 00	- - Other	l	RM40.00 per 100% vol. per litre

Heading (1)	Subheading (2)	Descriptions of goods (3)	Unit of Quantity (4)	Rate of Duty (5)	
22.07	2206.00.41 00	- Shandy: - - Of an alcoholic strength by volume not exceeding 1.14% vol.	<i>l</i>	RM60.00 per 100% vol. per litre	
	2206.00.49 00	- - Other	<i>l</i>	RM60.00 per 100% vol. per litre	
	2206.00.50 00	- Mead	<i>l</i>	RM40.00 per 100% vol. per litre	
	2206.00.60 00	- Wines obtained by the fermentation of vegetables juices or of fruit juices, other than juice of fresh grapes - Other:	<i>l</i>	RM60.00 per 100% vol. per litre	
	2206.00.91 00	- - Other rice wine (including medicated rice wine)	<i>l</i>	RM60.00 per 100% vol. per litre	
	2206.00.99 00	- - Other	<i>l</i>	RM40.00 per 100% vol. per litre	
			Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol. or higher; ethyl alcohol and other spirits, denatured, of any strength.		
	2207.10.00 00	- Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol. or higher	<i>l</i>	RM22.50 per 100% vol. per litre and 15%	
	2207.20	- Ethyl alcohol and other spirits, denatured, of any strength: - - Denatured ethyl alcohol, including methylated spirits:			
	2207.20.11 00	- - - Ethyl alcohol of an alcoholic strength by volume of exceeding 99% vol.	<i>l</i>	RM1.10 and 15%	

Heading (1)	Subheading (2)	Descriptions of goods (3)	Unit of Quantity (4)	Rate of Duty (5)
22.08	2207.20.19 00	- - - Other	<i>l</i>	RM1.10 and 15%
	2207.20.90 00	- - Other	<i>l</i>	RM1.10 and 15%
		Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol.; spirits, liqueurs and other spirituous beverages.		
	2208.20	- Spirits obtained by distilling grape wine or grape marc:		
	2208.20.50 00	- - Brandy	<i>l</i>	RM150.00 per 100% vol. per litre
	2208.20.90 00	- - Other	<i>l</i>	RM150.00 per 100% vol. per litre
	2208.30	- Whiskies:		
	2208.30.10 00	- - In containers holding more than 5l	<i>l</i>	RM150.00 per 100% vol. per litre
	2208.30.90 00	- - Other	<i>l</i>	RM150.00 per 100% vol. per litre
	2208.40.00 00	- Rum and other spirits obtained by distilling fermented sugar-cane products	<i>l</i>	RM150.00 per 100% vol. per litre
	2208.50.00 00	- Gin and Geneva	<i>l</i>	RM150.00 per 100% vol. per litre
	2208.60.00 00	- Vodka	<i>l</i>	RM150.00 per 100% vol. per litre
	2208.70	- Liqueurs and cordials:		
	2208.70.10 00	- - Of an alcoholic strength by volume not exceeding 57% vol.	<i>l</i>	RM60.00 per 100% vol. per litre

Heading (1)	Subheading (2)	Descriptions of goods (3)	Unit of Quantity (4)	Rate of Duty (5)
	2208.70.90 00	- - Other	<i>l</i>	RM60.00 per 100% vol. per litre
	2208.90	- Other:		
	2208.90.10 00	- - Medicated samsu of an alcoholic strength by volume not exceeding 40% vol.	<i>l</i>	RM60.00 per 100% vol. per litre
	2208.90.20 00	- - Medicated samsu of an alcoholic strength by volume exceeding 40% vol.	<i>l</i>	RM60.00 per 100% vol. per litre
	2208.90.30 00	- - Other samsu of an alcoholic strength by volume not exceeding 40% vol.	<i>l</i>	RM60.00 per 100% vol. per litre
	2208.90.40 00	- - Other samsu of an alcoholic strength by volume exceeding 40% vol.	<i>l</i>	RM60.00 per 100% vol. per litre
	2208.90.50 00	- - Arrack or pineapple spirit of an alcoholic strength by volume not exceeding 40% vol.	<i>l</i>	RM60.00 per 100% vol. per litre
	2208.90.60 00	- - Arrack or pineapple spirit of an alcoholic strength by volume exceeding 40% vol.	<i>l</i>	RM60.00 per 100% vol. per litre
	2208.90.70 00	- - Bitters and similar beverages of an alcoholic strength not exceeding 57% vol.	<i>l</i>	RM40.00 per 100% vol. per litre
	2208.90.80 00	- - Bitters and similar beverages of an alcoholic strength exceeding 57% vol.	<i>l</i>	RM40.00 per 100% vol. per litre
		- - Other:		
	2208.90.91 00	- - - Of an alcoholic strength by volume not exceeding 1.14% vol.	<i>l</i>	RM60.00 per 100% vol. per litre
	2208.90.99 00	- - - Other	<i>l</i>	RM60.00 per 100% vol. per litre

Chapter 24
Tobacco and manufactured tobacco substitutes

Heading (1)	Subheading (2)	Descriptions of goods (3)	Unit of Quantity (4)	Rate of Duty (5)
24.02		Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes.		
	2402.10.00 00	- Cigars, cheroots and cigarillos, containing tobacco	kg	RM400.00
	2402.20	- Cigarettes containing tobacco:		
	2402.20.10 00	- - Beedies	kg	RM7.50 and 5%
	2402.20.20 00	- - Clove cigarettes	kg	RM0.40 per stk
	2402.20.90 00	- - Other	kg	RM0.40 per stk
	2402.90	- Other:		
	2402.90.10 00	- - Cigars, cheroots and cigarillos of tobacco substitutes	kg	RM400.00
	2402.90.20 00	- - Cigarettes of tobacco substitutes	kg	RM0.40 per stk
24.03		Other manufactured tobacco and manufactured tobacco substitutes; "homogenised" or "reconstituted" tobacco; tobacco extracts and essences.		
		- Smoking tobacco, whether or not containing tobacco substitutes in any proportion:		
	2403.11	- - Water pipe tobacco specified in Subheading Note 1 to this Chapter:		
	2403.11.10 00	- - - Packed for retail sale	kg	RM27.00 and 5%
	2403.11.90 00	- - - Other	kg	RM15.00 and 5%

Heading (1)	Subheading (2)	Descriptions of goods (3)	Unit of Quantity (4)	Rate of Duty (5)
24.04	2403.19	- - Other:		
		- - - Packed for retail sale:		
	2403.19.11 00	- - - - Ang Hoon	kg	RM27.00 and 5%
	2403.19.19 00	- - - - Other	kg	RM27.00 and 5%
	2403.19.20 00	- - - Other manufactured tobacco for the manufacture of cigarettes	kg	RM15.00 and 5%
		- - - Other:		
	2403.19.91 00	- - - - Ang Hoon	kg	RM15.00 and 5%
	2403.19.99 00	- - - - Other	kg	RM15.00 and 5%
		- Other:		
	2403.91	- - "Homogenised" or "reconstituted" tobacco:		
	2403.91.10 00	- - - Packed for retail sale	kg	RM27.00 and 5%
		- - Other:		
	2403.99.40 00	- - - Snuff, whether or not dry	kg	RM27.00 and 5%
	Products containing tobacco, reconstituted tobacco, nicotine, or tobacco or nicotine substitutes, intended for inhalation without combustion; other nicotine containing products intended for the intake of nicotine into the human body.			
	- Products intended for inhalation without combustion:			
	2404.11.00 00	- - Containing tobacco or reconstituted tobacco	kg	RM778.00 per kg of tobacco content

Chapter 38
Miscellaneous chemical products

Heading (1)	Subheading (2)	Descriptions of goods (3)	Unit of Quantity (4)	Rate of Duty (5)
38.24		Prepared binders for foundry moulds or cores; chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included.		
	3824.99	- Other:		
		- - Other:		
	3824.99.99	- - - Other:		
		- - - - Other:		
	3824.99.99 10	- - - - - Preparation of a kind used for smoking through electronic cigarette and electric vaporising device, in form of liquid or gel	kg	RM0.40 per litre

Chapter 85
Electrical machinery and equipment and parts thereof; sound recorders and reproducers, television image and sound recorders and reproducers, and parts and accessories of such articles

Heading (1)	Subheading (2)	Descriptions of goods (3)	Unit of Quantity (4)	Rate of Duty (5)
85.43		Electrical machines and apparatus, having individual functions, not specified or included elsewhere in this Chapter.		
	8543.40.00 00	- Electronic cigarettes and similar personal electric vaporising devices	u	10%

Chapter 87
Vehicles other than railway or tramway rolling-stock, and parts and accessories thereof

Heading (1)	Subheading (2)	Descriptions of goods (3)	Unit of Quantity (4)	Rate of Duty (5)
87.03		<p>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.</p> <p>- Other vehicles, with only spark-ignition internal combustion piston engine:</p>		
	8703.21	- - Of a cylinder capacity not exceeding 1,000cc:		
		- - - Other:		
	8703.21.42 00	- - - - All-Terrain Vehicles (ATV)	u	65%
	8703.21.45 00	- - - - Sedan	u	75%
		- - - - Other motor cars (including station wagons and sports cars, but not including vans):		
	8703.21.51 00	- - - - - Of four-wheel drive	u	75%
	8703.21.59 00	- - - - - Other	u	75%
		- - - - - Other:		
	8703.21.91 00	- - - - - Three-wheeled vehicles	u	60%
	8703.21.99 00	- - - - - Other	u	60%
	8703.22	- - Of a cylinder capacity exceeding 1,000cc but not exceeding 1,500cc:		
		- - - Other:		
	8703.22.42 00	- - - - All-Terrain Vehicles (ATV)	u	65%
	8703.22.44 00	- - - - Hearses	u	65%
	8703.22.45 00	- - - - Prison vans	u	65%

Heading (1)	Subheading (2)	Descriptions of goods (3)	Unit of Quantity (4)	Rate of Duty (5)
	8703.22.47 00	- - - - Sedan	u	75%
		- - - - Other motor cars (including station wagons and sports cars, but not including vans):		
	8703.22.51 00	- - - - - Of four-wheel drive	u	75%
	8703.22.59 00	- - - - - Other	u	75%
	8703.22.90 00	- - - - Other	u	60%
	8703.23	- - Of a cylinder capacity exceeding 1,500cc but not exceeding 3,000cc:		
		- - - Other :		
	8703.23.52 00	- - - - Hearses	u	90%
	8703.23.53 00	- - - - Prison vans	u	90%
		- - - - Sedan:		
	8703.23.55 00	- - - - - Of a cylinder capacity exceeding 1,500cc but not exceeding 1,800cc	u	75%
	8703.23.56 00	- - - - - Of a cylinder capacity exceeding 1,800cc but not exceeding 2,000cc	u	80%
	8703.23.57 00	- - - - - Of a cylinder capacity exceeding 2,000cc but not exceeding 2,500cc	u	90%
	8703.23.58 00	- - - - - Of a cylinder capacity exceeding 2,500cc	u	105%
		- - - - Other motor cars (including station wagons and sports cars, but not including vans), of four-wheel drive:		
	8703.23.61 00	- - - - - Of a cylinder capacity exceeding 1,500cc but not exceeding 1,800cc	u	75%

Heading (1)	Subheading (2)	Descriptions of goods (3)	Unit of Quantity (4)	Rate of Duty (5)
	8703.23.62 00	- - - - - Of a cylinder capacity exceeding 1,800cc but not exceeding 2,000cc	u	80%
	8703.23.63 00	- - - - - Of a cylinder capacity exceeding 2,000cc but not exceeding 2,500cc	u	90%
	8703.23.64 00	- - - - - Of a cylinder capacity exceeding 2,500cc	u	105%
		- - - - - Other motor cars (including station wagons and sports cars, but not including vans), not of four-wheel drive:		
	8703.23.65 00	- - - - - Of a cylinder capacity exceeding 1,500cc but not exceeding 1,800cc	u	75%
	8703.23.66 00	- - - - - Of a cylinder capacity exceeding 1,800cc but not exceeding 2,000cc	u	80%
	8703.23.67 00	- - - - - Of a cylinder capacity exceeding 2,000cc but not exceeding 2,500cc	u	90%
	8703.23.68 00	- - - - - Of a cylinder capacity exceeding 2,500cc	u	105%
		- - - - - Other:		
	8703.23.71 00	- - - - - Of a cylinder capacity exceeding 1,500cc but not exceeding 1,800cc	u	65%
	8703.23.72 00	- - - - - Of a cylinder capacity exceeding 1,800cc but not exceeding 2,000cc	u	75%
	8703.23.73 00	- - - - - Of a cylinder capacity exceeding 2,000cc but not exceeding 2,500cc	u	90%
	8703.23.74 00	- - - - - Of a cylinder capacity exceeding 2,500cc	u	105%

Heading (1)	Subheading (2)	Descriptions of goods (3)	Unit of Quantity (4)	Rate of Duty (5)
	8703.24	- - Of a cylinder capacity exceeding 3,000cc:		
		- - - Other:		
	8703.24.42 00	- - - - Hearses	u	105%
	8703.24.43 00	- - - - Prison vans	u	105%
		- - - - Sedan:		
	8703.24.45 00	- - - - - Of four-wheel drive	u	105%
	8703.24.49 00	- - - - - Other	u	105%
		- - - - Other motor cars (including station wagons and sports cars, but not including vans):		
	8703.24.51 00	- - - - - Of four-wheel drive	u	105%
	8703.24.59 00	- - - - - Other	u	105%
		- - - - Other:		
	8703.24.61 00	- - - - - Of four-wheel drive	u	105%
	8703.24.69 00	- - - - - Other	u	105%
		- Other vehicles, with only compression-ignition internal combustion piston engine (diesel or semi-diesel):		
	8703.31	- - Of a cylinder capacity not exceeding 1,500cc:		
		- - - Other:		
	8703.31.42 00	- - - - All-Terrain Vehicles (ATV)	u	65%
	8703.31.44 00	- - - - Hearses	u	65%
	8703.31.45 00	- - - - Prison vans	u	65%
	8703.31.47 00	- - - - Sedan	u	75%

Heading (1)	Subheading (2)	Descriptions of goods (3)	Unit of Quantity (4)	Rate of Duty (5)
		- - - - Other motor cars (including station wagons and sports cars, but not including vans):		
	8703.31.51 00	- - - - - Of four-wheel drive	u	75%
	8703.31.59 00	- - - - - Other	u	75%
		- - - - Other:		
	8703.31.91 00	- - - - - Three-wheeled vehicles	u	60%
	8703.31.99 00	- - - - - Other	u	60%
	8703.32	- - Of a cylinder capacity exceeding 1,500cc but not exceeding 2,500cc:		
		- - - Other:		
	8703.32.52 00	- - - - Hearses	u	90%
	8703.32.53 00	- - - - Prison vans	u	90%
		- - - - Sedan:		
	8703.32.61 00	- - - - - Of a cylinder capacity exceeding 1,500cc but not exceeding 1,800cc	u	75%
	8703.32.62 00	- - - - - Of a cylinder capacity exceeding 1,800cc but not exceeding 2,000cc	u	80%
	8703.32.63 00	- - - - - Of a cylinder capacity exceeding 2,000cc	u	90%
		- - - - Other motor cars (including station wagons and sports cars, but not including vans), of four-wheel drive:		
	8703.32.71 00	- - - - - Of a cylinder capacity exceeding 1,500cc but not exceeding 1,800cc	u	75%
	8703.32.72 00	- - - - - Of a cylinder capacity exceeding 1,800cc but not exceeding 2,000cc	u	80%

Heading (1)	Subheading (2)	Descriptions of goods (3)	Unit of Quantity (4)	Rate of Duty (5)
	8703.32.73 00	- - - - - Of a cylinder capacity exceeding 2,000cc	u	90%
		- - - - - Other motor cars (including station wagons and sports cars, but not including vans), not of four-wheel drive:		
	8703.32.74 00	- - - - - Of a cylinder capacity exceeding 1,500cc but not exceeding 1,800cc	u	75%
	8703.32.75 00	- - - - - Of a cylinder capacity exceeding 1,800cc but not exceeding 2,000cc	u	80%
	8703.32.76 00	- - - - - Of a cylinder capacity exceeding 2,000cc	u	90%
		- - - - - Other:		
	8703.32.81 00	- - - - - Of a cylinder capacity exceeding 1,500cc but not exceeding 1,800cc	u	65%
	8703.32.82 00	- - - - - Of a cylinder capacity exceeding 1,800cc but not exceeding 2,000cc	u	75%
	8703.32.83 00	- - - - - Of a cylinder capacity exceeding 2,000cc	u	90%
	8703.33	- - Of a cylinder capacity exceeding 2,500cc:		
		- - - Other:		
	8703.33.52 00	- - - - Hearses	u	105%
	8703.33.53 00	- - - - Prison vans	u	105%
		- - - - Sedan:		
	8703.33.61 00	- - - - - Of a cylinder capacity exceeding 2,500cc but not exceeding 3,000cc	u	105%
	8703.33.62 00	- - - - - Of a cylinder capacity exceeding 3,000cc	u	105%

Heading (1)	Subheading (2)	Descriptions of goods (3)	Unit of Quantity (4)	Rate of Duty (5)
		- - - - Other motor cars (including station wagons and sports cars, but not including vans), of four-wheel drive:		
	8703.33.71 00	- - - - - Of a cylinder capacity exceeding 2,500cc but not exceeding 3,000cc	u	105%
	8703.33.72 00	- - - - - Of a cylinder capacity exceeding 3,000cc	u	105%
	8703.33.80 00	- - - - Other motor cars (including station wagons and sports cars, but not including vans), not of four-wheel drive	u	105%
	8703.33.90 00	- - - - Other	u	105%
	8703.40	- 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:		
		- - Other:		
		- - - All-Terrain Vehicles (ATV):		
	8703.40.32 00	- - - - Of a cylinder capacity not exceeding 1,000cc	u	65%
	8703.40.33 00	- - - - Of a cylinder capacity exceeding 1,000cc	u	65%
		- - - Hearses:		
	8703.40.41 00	- - - - Of a cylinder capacity not exceeding 1,000cc	u	65%
	8703.40.42 00	- - - - Of a cylinder capacity exceeding 1,000cc but not exceeding 1,500cc	u	65%
	8703.40.43 00	- - - - Of a cylinder capacity exceeding 1,500cc but not exceeding 1,800cc	u	65%

Heading (1)	Subheading (2)	Descriptions of goods (3)	Unit of Quantity (4)	Rate of Duty (5)
	8703.40.44 00	- - - - Of a cylinder capacity exceeding 1,800cc but not exceeding 2,000cc	u	75%
	8703.40.45 00	- - - - Of a cylinder capacity exceeding 2,000cc but not exceeding 2,500cc	u	90%
	8703.40.46 00	- - - - Of a cylinder capacity exceeding 2,500cc but not exceeding 3,000cc	u	105%
	8703.40.47 00	- - - - Of a cylinder capacity exceeding 3,000cc	u	105%
		- - - Prison vans:		
	8703.40.51 00	- - - - Of a cylinder capacity not exceeding 1,000cc	u	65%
	8703.40.52 00	- - - - Of a cylinder capacity exceeding 1,000cc but not exceeding 1,500cc	u	65%
	8703.40.53 00	- - - - Of a cylinder capacity exceeding 1,500cc but not exceeding 1,800cc	u	65%
	8703.40.54 00	- - - - Of a cylinder capacity exceeding 1,800cc but not exceeding 3,000cc	u	90%
	8703.40.55 00	- - - - Of a cylinder capacity exceeding 3,000cc	u	105%
		- - - Sedan:		
	8703.40.61 00	- - - - Of a cylinder capacity not exceeding 1,000cc	u	75%
	8703.40.62 00	- - - - Of a cylinder capacity exceeding 1,000cc but not exceeding 1,500cc	u	75%
	8703.40.63 00	- - - - Of a cylinder capacity exceeding 1,500cc but not exceeding 1,800cc	u	75%

Heading (1)	Subheading (2)	Descriptions of goods (3)	Unit of Quantity (4)	Rate of Duty (5)
	8703.40.64 00	- - - - Of a cylinder capacity exceeding 1,800cc but not exceeding 2,000cc	u	80%
	8703.40.65 00	- - - - Of a cylinder capacity exceeding 2,000cc but not exceeding 2,500cc	u	90%
	8703.40.66 00	- - - - Of a cylinder capacity exceeding 2,500cc but not exceeding 3,000cc	u	105%
	8703.40.67 00	- - - - Of a cylinder capacity exceeding 3,000cc, of four-wheel drive	u	105%
	8703.40.68 00	- - - - Of a cylinder capacity exceeding 3,000cc, not of four-wheel drive	u	105%
		- - - Other motor cars (including station wagons and sports cars, but not including vans), of four wheel drive:		
	8703.40.71 00	- - - - Of a cylinder capacity not exceeding 1,000cc	u	75%
	8703.40.72 00	- - - - Of a cylinder capacity exceeding 1,000cc but not exceeding 1,500cc	u	75%
	8703.40.73 00	- - - - Of a cylinder capacity exceeding 1,500cc but not exceeding 1,800cc	u	75%
	8703.40.74 00	- - - - Of a cylinder capacity exceeding 1,800cc but not exceeding 2,000cc	u	80%
	8703.40.75 00	- - - - Of a cylinder capacity exceeding 2,000cc but not exceeding 2,500cc	u	90%
	8703.40.76 00	- - - - Of a cylinder capacity exceeding 2,500cc but not exceeding 3,000cc	u	105%
	8703.40.77 00	- - - - Of a cylinder capacity exceeding 3,000cc	u	105%

Heading (1)	Subheading (2)	Descriptions of goods (3)	Unit of Quantity (4)	Rate of Duty (5)
		- - - Other motor cars (including station wagons and sports cars, but not including vans), not of four-wheel drive:		
	8703.40.81 00	- - - - Of a cylinder capacity not exceeding 1,000cc	u	75%
	8703.40.82 00	- - - - Of a cylinder capacity exceeding 1,000cc but not exceeding 1,500cc	u	75%
	8703.40.83 00	- - - - Of a cylinder capacity exceeding 1,500cc but not exceeding 1,800cc	u	75%
	8703.40.84 00	- - - - Of a cylinder capacity exceeding 1,800cc but not exceeding 2,000cc	u	80%
	8703.40.85 00	- - - - Of a cylinder capacity exceeding 2,000cc but not exceeding 2,500cc	u	90%
	8703.40.86 00	- - - - Of a cylinder capacity exceeding 2,500cc but not exceeding 3,000cc	u	105%
	8703.40.87 00	- - - - Of a cylinder capacity exceeding 3,000cc	u	105%
		- - - Other:		
	8703.40.91 00	- - - - Of a cylinder capacity not exceeding 1,000cc	u	60%
	8703.40.92 00	- - - - Of a cylinder capacity exceeding 1,000cc but not exceeding 1,500cc	u	60%
	8703.40.93 00	- - - - Of a cylinder capacity exceeding 1,500cc but not exceeding 1,800cc	u	65%
	8703.40.94 00	- - - - Of a cylinder capacity exceeding 1,800cc but not exceeding 2,000cc	u	75%

Heading (1)	Subheading (2)	Descriptions of goods (3)	Unit of Quantity (4)	Rate of Duty (5)
	8703.40.95 00	- - - - Of a cylinder capacity exceeding 2,000cc but not exceeding 2,500cc	u	90%
	8703.40.96 00	- - - - Of a cylinder capacity exceeding 2,500cc but not exceeding 3,000cc	u	105%
	8703.40.97 00	- - - - Of a cylinder capacity exceeding 3,000cc, of four-wheel drive	u	105%
	8703.40.98 00	- - - - Of a cylinder capacity exceeding 3,000cc, not of four-wheel drive	u	105%
	8703.50	- Other vehicles, with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion, other than those capable of being charged by plugging to external source of electric power: - - Other: - - - All-Terrain Vehicles (ATV):		
	8703.50.32 00	- - - - Of a cylinder capacity not exceeding 1,000cc	u	65%
	8703.50.33 00	- - - - Of a cylinder capacity exceeding 1,000cc - - - Hearses:	u	65%
	8703.50.41 00	- - - - Of a cylinder capacity not exceeding 1,000cc	u	65%
	8703.50.42 00	- - - - Of a cylinder capacity exceeding 1,000cc but not exceeding 1,500cc	u	65%
	8703.50.43 00	- - - - Of a cylinder capacity exceeding 1,500cc but not exceeding 1,800cc	u	65%

Heading (1)	Subheading (2)	Descriptions of goods (3)	Unit of Quantity (4)	Rate of Duty (5)
	8703.50.44 00	- - - - Of a cylinder capacity exceeding 1,800cc but not exceeding 2,000cc	u	75%
	8703.50.45 00	- - - - Of a cylinder capacity exceeding 2,000cc but not exceeding 2,500cc	u	90%
	8703.50.46 00	- - - - Of a cylinder capacity exceeding 2,500cc but not exceeding 3,000cc	u	105%
	8703.50.47 00	- - - - Of a cylinder capacity exceeding 3,000cc	u	105%
		- - - Prison vans:		
	8703.50.51 00	- - - - Of a cylinder capacity not exceeding 1,000cc	u	65%
	8703.50.52 00	- - - - Of a cylinder capacity exceeding 1,000cc but not exceeding 1,500cc	u	65%
	8703.50.53 00	- - - - Of a cylinder capacity exceeding 1,500cc but not exceeding 1,800cc	u	65%
	8703.50.54 00	- - - - Of a cylinder capacity exceeding 1,800cc but not exceeding 2,500cc	u	90%
	8703.50.55 00	- - - - Of a cylinder capacity exceeding 2,500cc	u	105%
		- - - Sedan:		
	8703.50.61 00	- - - - Of a cylinder capacity not exceeding 1,000cc	u	75%
	8703.50.62 00	- - - - Of a cylinder capacity exceeding 1,000cc but not exceeding 1,500cc	u	75%
	8703.50.63 00	- - - - Of a cylinder capacity exceeding 1,500cc but not exceeding 1,800cc	u	75%

Heading (1)	Subheading (2)	Descriptions of goods (3)	Unit of Quantity (4)	Rate of Duty (5)
	8703.50.64 00	- - - - Of a cylinder capacity exceeding 1,800cc but not exceeding 2,000cc	u	80%
	8703.50.65 00	- - - - Of a cylinder capacity exceeding 2,000cc but not exceeding 2,500cc	u	90%
	8703.50.66 00	- - - - Of a cylinder capacity exceeding 2,500cc but not exceeding 3,000cc	u	105%
	8703.50.67 00	- - - - Of a cylinder capacity exceeding 3,000cc	u	105%
		- - - Other motor cars (including station wagons and sports cars, but not including vans), of four wheel drive:		
	8703.50.71 00	- - - - Of a cylinder capacity not exceeding 1,000cc	u	75%
	8703.50.72 00	- - - - Of a cylinder capacity exceeding 1,000cc but not exceeding 1,500cc	u	75%
	8703.50.73 00	- - - - Of a cylinder capacity exceeding 1,500cc but not exceeding 1,800cc	u	75%
	8703.50.74 00	- - - - Of a cylinder capacity exceeding 1,800cc but not exceeding 2,000cc	u	80%
	8703.50.75 00	- - - - Of a cylinder capacity exceeding 2,000cc but not exceeding 2,500cc	u	90%
	8703.50.76 00	- - - - Of a cylinder capacity exceeding 2,500cc but not exceeding 3,000cc	u	105%
	8703.50.77 00	- - - - Of a cylinder capacity exceeding 3,000cc	u	105%
		- - - Other motor cars (including station wagons and sports cars, but not including vans), not of four-wheel drive:		

Heading (1)	Subheading (2)	Descriptions of goods (3)	Unit of Quantity (4)	Rate of Duty (5)
	8703.50.81 00	- - - - Of a cylinder capacity not exceeding 1,000cc	u	75%
	8703.50.82 00	- - - - Of a cylinder capacity exceeding 1,000cc but not exceeding 1,500cc	u	75%
	8703.50.83 00	- - - - Of a cylinder capacity exceeding 1,500cc but not exceeding 1,800cc	u	75%
	8703.50.84 00	- - - - Of a cylinder capacity exceeding 1,800cc but not exceeding 2,000cc	u	80%
	8703.50.85 00	- - - - Of a cylinder capacity exceeding 2,000cc but not exceeding 2,500cc	u	90%
	8703.50.86 00	- - - - Of a cylinder capacity exceeding 2,500cc but not exceeding 3,000cc	u	105%
	8703.50.87 00	- - - - Of a cylinder capacity exceeding 3,000cc	u	105%
		- - - Other:		
	8703.50.91 00	- - - - Of a cylinder capacity not exceeding 1,000cc	u	60%
	8703.50.92 00	- - - - Of a cylinder capacity exceeding 1,000cc but not exceeding 1,500cc	u	60%
	8703.50.93 00	- - - - Of a cylinder capacity exceeding 1,500cc but not exceeding 1,800cc	u	65%
	8703.50.94 00	- - - - Of a cylinder capacity exceeding 1,800cc but not exceeding 2,000cc	u	75%
	8703.50.95 00	- - - - Of a cylinder capacity exceeding 2,000cc but not exceeding 2,500cc	u	90%
	8703.50.96 00	- - - - Of a cylinder capacity exceeding 2,500cc but not exceeding 3,000cc	u	105%

Heading (1)	Subheading (2)	Descriptions of goods (3)	Unit of Quantity (4)	Rate of Duty (5)
	8703.50.97 00	- - - - Of a cylinder capacity exceeding 3,000cc	u	105%
	8703.60	- Other vehicles, with both spark-ignition internal combustion piston engine and electric motor as motors for propulsion, capable of being charged by plugging to external source of electric power: - - Other: - - - All-Terrain Vehicles (ATV):		
	8703.60.32 00	- - - - Of a cylinder capacity not exceeding 1,000cc	u	65%
	8703.60.33 00	- - - - Of a cylinder capacity exceeding 1,000cc - - - Hearses:	u	65%
	8703.60.41 00	- - - - Of a cylinder capacity not exceeding 1,000cc	u	65%
	8703.60.42 00	- - - - Of a cylinder capacity exceeding 1,000cc but not exceeding 1,500cc	u	65%
	8703.60.43 00	- - - - Of a cylinder capacity exceeding 1,500cc but not exceeding 1,800cc	u	65%
	8703.60.44 00	- - - - Of a cylinder capacity exceeding 1,800cc but not exceeding 2,000cc	u	75%
	8703.60.45 00	- - - - Of a cylinder capacity exceeding 2,000cc but not exceeding 2,500cc	u	90%
	8703.60.46 00	- - - - Of a cylinder capacity exceeding 2,500cc but not exceeding 3,000cc	u	105%
	8703.60.47 00	- - - - Of a cylinder capacity exceeding 3,000cc	u	105%

Heading (1)	Subheading (2)	Descriptions of goods (3)	Unit of Quantity (4)	Rate of Duty (5)
		- - - Prison vans:		
	8703.60.51 00	- - - - Of a cylinder capacity not exceeding 1,000cc	u	65%
	8703.60.52 00	- - - - Of a cylinder capacity exceeding 1,000cc but not exceeding 1,500cc	u	65%
	8703.60.53 00	- - - - Of a cylinder capacity exceeding 1,500cc but not exceeding 1,800cc	u	65%
	8703.60.54 00	- - - - Of a cylinder capacity exceeding 1,800cc but not exceeding 3,000cc	u	90%
	8703.60.55 00	- - - - Of a cylinder capacity exceeding 3,000cc	u	105%
		- - - Sedan:		
	8703.60.61 00	- - - - Of a cylinder capacity not exceeding 1,000cc	u	75%
	8703.60.62 00	- - - - Of a cylinder capacity exceeding 1,000cc but not exceeding 1,500cc	u	75%
	8703.60.63 00	- - - - Of a cylinder capacity exceeding 1,500cc but not exceeding 1,800cc	u	75%
	8703.60.64 00	- - - - Of a cylinder capacity exceeding 1,800cc but not exceeding 2,000cc	u	80%
	8703.60.65 00	- - - - Of a cylinder capacity exceeding 2,000cc but not exceeding 2,500cc	u	90%
	8703.60.66 00	- - - - Of a cylinder capacity exceeding 2,500cc but not exceeding 3,000cc	u	105%
	8703.60.67 00	- - - - Of a cylinder capacity exceeding 3,000cc, of four-wheel drive	u	105%

Heading (1)	Subheading (2)	Descriptions of goods (3)	Unit of Quantity (4)	Rate of Duty (5)
	8703.60.68 00	- - - - Of a cylinder capacity exceeding 3,000cc, not of four-wheel drive	u	105%
		- - - Other motor cars (including station wagons and sports cars, but not including vans), of four-wheel drive:		
	8703.60.71 00	- - - - Of a cylinder capacity not exceeding 1,000cc	u	75%
	8703.60.72 00	- - - - Of a cylinder capacity exceeding 1,000cc but not exceeding 1,500cc	u	75%
	8703.60.73 00	- - - - Of a cylinder capacity exceeding 1,500cc but not exceeding 1,800cc	u	75%
	8703.60.74 00	- - - - Of a cylinder capacity exceeding 1,800cc but not exceeding 2,000cc	u	80%
	8703.60.75 00	- - - - Of a cylinder capacity exceeding 2,000cc but not exceeding 2,500cc	u	90%
	8703.60.76 00	- - - - Of a cylinder capacity exceeding 2,500cc but not exceeding 3,000cc	u	105%
	8703.60.77 00	- - - - Of a cylinder capacity exceeding 3,000cc	u	105%
		- - - Other motor cars (including station wagons and sports cars, but not including vans), not of four-wheel drive:		
	8703.60.81 00	- - - - Of a cylinder capacity not exceeding 1,000cc	u	75%
	8703.60.82 00	- - - - Of a cylinder capacity exceeding 1,000cc but not exceeding 1,500cc	u	75%
	8703.60.83 00	- - - - Of a cylinder capacity exceeding 1,500cc but not exceeding 1,800cc	u	75%

Heading (1)	Subheading (2)	Descriptions of goods (3)	Unit of Quantity (4)	Rate of Duty (5)
	8703.60.84 00	- - - - Of a cylinder capacity exceeding 1,800cc but not exceeding 2,000cc	u	80%
	8703.60.85 00	- - - - Of a cylinder capacity exceeding 2,000cc but not exceeding 2,500cc	u	90%
	8703.60.86 00	- - - - Of a cylinder capacity exceeding 2,500cc but not exceeding 3,000cc	u	105%
	8703.60.87 00	- - - - Of a cylinder capacity exceeding 3,000cc	u	105%
		- - - Other:		
	8703.60.91 00	- - - - Of a cylinder capacity not exceeding 1,000cc	u	60%
	8703.60.92 00	- - - - Of a cylinder capacity exceeding 1,000cc but not exceeding 1,500cc	u	60%
	8703.60.93 00	- - - - Of a cylinder capacity exceeding 1,500cc but not exceeding 1,800cc	u	65%
	8703.60.94 00	- - - - Of a cylinder capacity exceeding 1,800cc but not exceeding 2,000cc	u	75%
	8703.60.95 00	- - - - Of a cylinder capacity exceeding 2,000cc but not exceeding 2,500cc	u	90%
	8703.60.96 00	- - - - Of a cylinder capacity exceeding 2,500cc but not exceeding 3,000cc	u	105%
	8703.60.97 00	- - - - Of a cylinder capacity exceeding 3,000cc, of four-wheel drive	u	105%
	8703.60.98 00	- - - - Of a cylinder capacity exceeding 3,000cc, not of four-wheel drive	u	105%

Heading (1)	Subheading (2)	Descriptions of goods (3)	Unit of Quantity (4)	Rate of Duty (5)
	8703.70	- Other vehicles, 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: - - Other: - - - All-Terrain Vehicles (ATV):		
	8703.70.32 00	- - - - Of a cylinder capacity not exceeding 1,000cc	u	65%
	8703.70.33 00	- - - - Of a cylinder capacity exceeding 1,000cc	u	65%
		- - - Hearses:		
	8703.70.41 00	- - - - Of a cylinder capacity not exceeding 1,000cc	u	65%
	8703.70.42 00	- - - - Of a cylinder capacity exceeding 1,000cc but not exceeding 1,500cc	u	65%
	8703.70.43 00	- - - - Of a cylinder capacity exceeding 1,500cc but not exceeding 1,800cc	u	65%
	8703.70.44 00	- - - - Of a cylinder capacity exceeding 1,800cc but not exceeding 2,000cc	u	75%
	8703.70.45 00	- - - - Of a cylinder capacity exceeding 2,000cc but not exceeding 2,500cc	u	90%
	8703.70.46 00	- - - - Of a cylinder capacity exceeding 2,500cc but not exceeding 3,000cc	u	105%
	8703.70.47 00	- - - - Of a cylinder capacity exceeding 3,000cc	u	105%
		- - - Prison vans:		
	8703.70.51 00	- - - - Of a cylinder capacity not exceeding 1,000cc	u	65%

Heading (1)	Subheading (2)	Descriptions of goods (3)	Unit of Quantity (4)	Rate of Duty (5)
	8703.70.52 00	- - - - Of a cylinder capacity exceeding 1,000cc but not exceeding 1,500cc	u	65%
	8703.70.53 00	- - - - Of a cylinder capacity exceeding 1,500cc but not exceeding 1,800cc	u	65%
	8703.70.54 00	- - - - Of a cylinder capacity exceeding 1,800cc but not exceeding 2,500cc	u	90%
	8703.70.55 00	- - - - Of a cylinder capacity exceeding 2,500cc	u	105%
		- - - Sedan:		
	8703.70.61 00	- - - - Of a cylinder capacity not exceeding 1,000cc	u	75%
	8703.70.62 00	- - - - Of a cylinder capacity exceeding 1,000cc but not exceeding 1,500cc	u	75%
	8703.70.63 00	- - - - Of a cylinder capacity exceeding 1,500cc but not exceeding 1,800cc	u	75%
	8703.70.64 00	- - - - Of a cylinder capacity exceeding 1,800cc but not exceeding 2,000cc	u	80%
	8703.70.65 00	- - - - Of a cylinder capacity exceeding 2,000cc but not exceeding 2,500cc	u	90%
	8703.70.66 00	- - - - Of a cylinder capacity exceeding 2,500cc but not exceeding 3,000cc	u	105%
	8703.70.67 00	- - - - Of a cylinder capacity exceeding 3,000cc	u	105%
		- - - Other motor cars (including station wagons and sports cars, but not including vans), of four-wheel drive:		
	8703.70.71 00	- - - - Of a cylinder capacity not exceeding 1,000cc	u	75%

Heading (1)	Subheading (2)	Descriptions of goods (3)	Unit of Quantity (4)	Rate of Duty (5)
	8703.70.72 00	- - - - Of a cylinder capacity exceeding 1,000cc but not exceeding 1,500cc	u	75%
	8703.70.73 00	- - - - Of a cylinder capacity exceeding 1,500cc but not exceeding 1,800cc	u	75%
	8703.70.74 00	- - - - Of a cylinder capacity exceeding 1,800cc but not exceeding 2,000cc	u	80%
	8703.70.75 00	- - - - Of a cylinder capacity exceeding 2,000cc but not exceeding 2,500cc	u	90%
	8703.70.76 00	- - - - Of a cylinder capacity exceeding 2,500cc but not exceeding 3,000cc	u	105%
	8703.70.77 00	- - - - Of a cylinder capacity exceeding 3,000cc	u	105%
		- - - Other motor cars (including station wagons and sports cars, but not including vans), not of four-wheel drive:		
	8703.70.81 00	- - - - Of a cylinder capacity not exceeding 1,000cc	u	75%
	8703.70.82 00	- - - - Of a cylinder capacity exceeding 1,000cc but not exceeding 1,500cc	u	75%
	8703.70.83 00	- - - - Of a cylinder capacity exceeding 1,500cc but not exceeding 1,800cc	u	75%
	8703.70.84 00	- - - - Of a cylinder capacity exceeding 1,800cc but not exceeding 2,000cc	u	80%
	8703.70.85 00	- - - - Of a cylinder capacity exceeding 2,000cc but not exceeding 2,500cc	u	90%
	8703.70.86 00	- - - - Of a cylinder capacity exceeding 2,500cc but not exceeding 3,000cc	u	105%

Heading (1)	Subheading (2)	Descriptions of goods (3)	Unit of Quantity (4)	Rate of Duty (5)
	8703.70.87 00	- - - - Of a cylinder capacity exceeding 3,000cc	u	105%
		- - - Other:		
	8703.70.91 00	- - - - Of a cylinder capacity not exceeding 1,000cc	u	60%
	8703.70.92 00	- - - - Of a cylinder capacity exceeding 1,000cc but not exceeding 1,500cc	u	60%
	8703.70.93 00	- - - - Of a cylinder capacity exceeding 1,500cc but not exceeding 1,800cc	u	65%
	8703.70.94 00	- - - - Of a cylinder capacity exceeding 1,800cc but not exceeding 2,000cc	u	75%
	8703.70.95 00	- - - - Of a cylinder capacity exceeding 2,000cc but not exceeding 2,500cc	u	90%
	8703.70.96 00	- - - - Of a cylinder capacity exceeding 2,500cc but not exceeding 3,000cc	u	105%
	8703.70.97 00	- - - - Of a cylinder capacity exceeding 3,000cc	u	105%
	8703.80	- Other vehicles, with only electric motor for propulsion:		
		- - Other:		
	8703.80.92 00	- - - All-Terrain Vehicles (ATV)	u	10%
	8703.80.94 00	- - - Hearses	u	10%
	8703.80.95 00	- - - Prison vans	u	10%
	8703.80.97 00	- - - Sedan	u	10%
	8703.80.98 00	- - - Other motor cars (including station wagons and sports cars, but not including vans)	u	10%
	8703.80.99 00	- - - Other	u	10%

Heading (1)	Subheading (2)	Descriptions of goods (3)	Unit of Quantity (4)	Rate of Duty (5)
87.11	8703.90	- Other:		
		- - Other:		
	8703.90.92 00	- - - All-Terrain Vehicles (ATV)	u	65%
	8703.90.94 00	- - - Hearses	u	65%
	8703.90.95 00	- - - Prison vans	u	65%
	8703.90.97 00	- - - Sedan	u	60%
	8703.90.98 00	- - - Other motor cars (including station wagons and sports cars, but not including vans)	u	60%
	8703.90.99 00	- - - Other	u	65%
		Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars.		
	8711.10	- With internal combustion piston engine of a cylinder capacity not exceeding 50cc:		
		- - Other:		
	8711.10.92 00	- - - Mopeds or motorised bicycles	u	20%
	8711.10.94 00	- - - Powered kick scooters; pocket motorcycles	u	20%
	8711.10.95 00	- - - Other motorcycles and motor scooters	u	20%
	8711.10.99 00	- - - Other	u	20%
8711.20	- With internal combustion piston engine of a cylinder capacity exceeding 50cc but not exceeding 250cc:			
	- - Other:			
8711.20.92 00	- - - Mopeds or motorised bicycles	u	20%	
8711.20.93 00	- - - Pocket motorcycles	u	20%	

Heading (1)	Subheading (2)	Descriptions of goods (3)	Unit of Quantity (4)	Rate of Duty (5)
		- - - Other motorcycles (with or without side-cars), including motor scooters:		
	8711.20.94 00	- - - - Of a cylinder capacity exceeding 150cc but not exceeding 200cc	u	30%
	8711.20.95 00	- - - - Of a cylinder capacity exceeding 200cc but not exceeding 250cc	u	30%
	8711.20.96 00	- - - - Other	u	20%
	8711.20.99 00	- - - Other	u	20%
	8711.30	- With internal combustion piston engine of a cylinder capacity exceeding 250cc but not exceeding 500cc:		
	8711.30.90 00	- - Other	u	30%
	8711.40	- With internal combustion piston engine of a cylinder capacity exceeding 500cc but not exceeding 800cc:		
	8711.40.90 00	- - Other	u	30%
	8711.50	- With internal combustion piston engine of a cylinder capacity exceeding 800cc:		
	8711.50.90 00	- - Other	u	30%
	8711.60	- With electric motor for propulsion: - - Other:		
	8711.60.92 00	- - - Kick scooters; self-balancing cycle; pocket motorcycles	u	10%
	8711.60.93 00	- - - Other motorcycles	u	10%
	8711.60.94 00	- - - Bicycles, with an auxiliary electric motor not exceeding 250W and with the maximum speed not exceeding 25km/h	u	10%

Heading (1)	Subheading (2)	Descriptions of goods (3)	Unit of Quantity (4)	Rate of Duty (5)
	8711.60.95 00	- - - Other bicycles	u	10%
	8711.60.99 00	- - - Other	u	30%
	8711.90	- Other:		
	8711.90.90 00	- - Other	u	30%

Chapter 95
Toys, games and sports requisites; part and accessories thereof

Heading (1)	Subheading (2)	Descriptions of goods (3)	Unit of Quantity (4)	Rate of Duty (5)
95.04		Video game consoles and machines, table or parlour games, including pintables, billiards, special tables for casino games and automatic bowling equipment, amusement machines operated by coins, banknotes, bank cards, tokens or by any other means of payment.		
	9504.40.00 00	- Playing cards	u (pack)	10%
	9504.90	- Other:		
		- - Gambling equipment and paraphernalia:		
	9504.90.34 00	- - - Mahjong tiles, of wood or of paper or of plastics	u	10%
	9504.90.35 00	- - - Other Mahjong tiles	u	5%

Chapter 96
Miscellaneous manufactured articles

Heading (1)	Subheading (2)	Descriptions of goods (3)	Unit of Quantity (4)	Rate of Duty (5)
96.14		Smoking pipes (including pipe bowls) and cigar or cigarette holders, and parts thereof.		
	9614.00.90	- Other:		
	9614.00.90 10	- - Smoking pipes (including pipe bowls)	kg	10%

Dibuat 18 Mei 2022

Made 18 May 2022

[SULIT KE.HT(96)669/19-8 Klt.4 SK.4; MOF.TAX(S)700-2/1/55 JLD. 3; PN(PU2)337/JLD. 26]

TENGGU DATUK SERI UTAMA ZAFRUL BIN TENGGU ABDUL AZIZ
Menteri Kewangan/Minister of Finance