REPUBLIC OF KIRIBATI



EXCISE TAX ACT, 2013 (Section 6)

EXCISE TAX RATES ORDER 2014

In exercise of the powers conferred upon me by section 6 of the Excise Tax Act, 2013 and acting in accordance with the advice of the Cabinet, I hereby make the following order:

Citation.

1. This Order may be cited as the Excise Tax Rates Order 2014.

Commencement

2. This Order shall come into operation on the 1st April 2014.

Commodities with rates of excise tax

- 3. All goods that are removed from Customs control on or after the 1st April, 2014 shall be subject to the rates as detailed hereunder.
- 4. The excise rate for all commodities is zero, except where specified in the following list:

Tariff Item	Description (TAMPEN 30 COLOR	Unit Qty	Excise Rate	SITC Code
Prepara	ations of meat, of fish or of crustaceans, mo	olluses or o	ther aqua	tic invertibates
16.02	Other prepared or preserved meat, meat	offal or bl	ood.	
	Of swine (For example, tinned ham)	kg		
1602.41.00	Hams and cuts thereof	kg	15%	017.5
1602.42.00	Shoulders and cuts thereof	kg	15%	017.5
1602.49.00	Other, including mixtures	kg	15%	017.5
1602.50.00	Of bovine animals (for example, tinned corn beef)	kg	15%	017.6
	red or preserved fish, caviar and caviar sub	ostitutes pi	epared fr	om fish eggs
1604.15.00	Mackerel	kg	50%	037.14
	Sugars and sugar confe	ctionery		- 120 CHT C
	ane or beet sugar and chemically pure icrose, in solid form.			
	Raw sugar not containing added flavouring or colouring matter:	•		
1701.12.00	Beet sugar	kg	20%	061.12

	Sugars and sugar confectionery						
17.01	Cane or beet sugar and chemically pure sucrose, in solid form.						
	- Raw sugar not containing added flavouring or colouring matter:						
1701.12.	00 Beet sugar	kg	20%	061.12			
1701.13.	00 Cane sugar specified in Subheading Note 2 to Chapter 17 of the Customs Tariff Schedule	kg	20%	061.11			
1701.14.	00 Other cane sugar	kg	20%	061.11			
	- Other:						
1701.91.	00 Containing added flavouring or colouring matter	kg	30%	061.21			
1701.99.	00 Other	kg	30%	061.29			
		*					

Tariff Item	Description	Unit Qty	Excise Rate	SITC Code
17.04	Sugar confectionery (including white chocolate) not containing cocoa.	out our		
1704.10.00	- Chewing gum, whether or not sugar-coated	kg	55%	062.21
1704.90.00	- Other	kg	55%	062.29
	Cocoa and cocoa preparat	ions	Mang tonin	rediO -
18.06	Chocolate and other food preparations containing cocoa.		eed or energi day	1247.19 2003. 2204.21 - 20.10 10.400
1806.10.00	- Cocoa powder, containing added sugar or other sweetening matter	kg	50%	073.1
1806.20.00	- Other preparations in blocks, slabs or bars weighing more than 2 kg or in slabs	kg	50%	073.2
	An analysis and the state of the states			2204 30.00 - Other
	Beverages, spirits and vine	gar		
22.02	aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including			
2202.10.00	fruit or vegetable juices of heading 20.09. Waters, including mineral waters and aerated			
	waters, containing added sugar or other sweetening matter or flavoured	1	40%	111.02
2202.90.00	examine and mental ex-		on of for and	
22.03	Beer made from malt			
2203.00.10	Packed in glass containers	1	\$3.00 per litre	112.2
2203.00.90	Other	1	\$1.80 per litre	112.2
		5.5		

Tariff Item	Description	Unit Qty	Excise Rate	SITC Code	fariff item .
22.04	Wine of fresh grapes, including fortified wines; grape must other than that of heading				
	20.09.				
2204.10	.00 - Sparkling wine	1	\$6.00 per litre	112.15	
	- Other wine; grape must with fermentation prevented or arrested by the addition of alcohol:				
2204.21				112.17	
2204.21	.00 In containers holding 2 l or less	l managa	\$6.00 per litre		
2204.29	.00 Other	1	\$6.00	112.17	
	Sec. ships or Bars. Log 2000 COTS.2				
2204.30	.00 - Other grape must	1	\$1.80 per litre	111.01	
22.05	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances				
2205.10		alsinis		botases	
2205.10	.00 In containers holding 2 l or less	1 1 1 1 1 1 1	\$6.00 per litre	112.13	
2205 90	.00 Other	1	\$6.00	112.13	
2203.70	Pourves bus violan	Lotari	per litre		
2206.00	.00 Other fermented beverages (for example,	1	\$6.00	112.2	
	cider, perry, mead, but excluding kaokioki); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic		per litre		
	beverages, not elsewhere specified or included.				

Tariff Item	Description	Unit Qty	Excise Rate	SITC Code
22.07	Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher; ethyl alcohol and other spirits, denatured, of any strength.			tem - Cin ar 208.50.10 — Mixe
2207.10.00	- Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher	i spike	\$1.80 per vol. of alcohol	512.15
2207.20.00	- Ethyl alcohol and other spirits, denatured, of ar strength	ny 1	\$0.30 per litre	512.16
22.08	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol; spirits, liqueurs and other spirituous beverages			
	- Spirits obtained by distilling grape wine or grape marc:			
2208.20.10	Mixed drinks in 375 ml cans, alcoholic content not exceeding 11.5% by volume	n 1	\$0.90 per can	112.42 ov. 800
2208.20.90	Other	1	\$15.60 per litre	112.42
	- Whiskies:			
2208.30.10	Mixed drinks in 375 ml cans, alcoholic content not exceeding 11.5% by volume	a len		112.41
2208.30.90	Other	1	\$15.60 per litre	112.41
	Rum and other spirits obtained by distilling fermented sugar cane products:			
2208.40.10 -	Mixed drinks in 375 ml cans, alcoholic content not exceeding 11.5% by volume	1	\$0.90 per can	112.44
2208.40.90	Other	1	\$15.60 per litre	112.44

Tariff Description Item	Unit Qty	Excise Rate	SITC Code
- Gin and Geneva:			
2208.50.10 Mixed drinks in 375 ml cans, alcoholic content not exceeding 11.5% by volume	1 desla		
2208.50.90 Other	1	\$15.60 per litre	112.45
- Vodka:			
2208.60.10 Mixed drinks in 375 ml cans, alcoholic content not exceeding 11.5% by volume		\$0.90 per can	
2208.60.90 Other	1	\$15.60 per litre	112.49
- Liqueurs and cordials:			
2208.70.10 Mixed drinks in 375 ml cans, alcoholic content not exceeding 11.5% by volume	1	\$0.90 per can	112.49
2208.70.90 Other	1	\$15.60 per litre	112.49
- Other:		· nob	
2208.90.10 Mixed drinks in 375 ml cans, alcoholic content not exceeding 11.5% by volume	10	\$0.90 per can	112.49
2208.90.90 Other	1	\$15.60 per litre	112.49

Tariff Description Item	Unit Qty	Excise Rate	SITC Code	
Tobacco and manufactured tobacco		itutes	Section of the second of the s	THAS I
Topacco and manufactured tobacco	, subst	er series of the state	er endiff	20.25
24.01 Unmanufactured tobacco; tobacco refuse.				
2401.10.00 - Tobacco, not stemmed/stripped	kg	30%	121.1	
2401.20.00 - Tobacco, partly or wholly stemmed/stripped	kg	30%	121.2	
2401.20.00 - Tobacco refuse	kg	30%	121.3	
24.02 Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes.				
2402.10.00- Cigars, cheroots and cigarillos, containing tobacc	o kg	\$12.00 per kg	122.1	
2402.20.00 - Cigarettes containing tobacco	'000	\$0.105	122.2	
		per stick		
2402.90.00 - Other	'000	\$0.05	122.31	
		per stick		

Tariff Item	Description	Unit Qty	Excise Rate	SITC Code	
24.03	Other manufactured tobacco and manufactured substitutes; "homogenized" or "reconstituted" tobacco;	tobaco			
	tobacco extracts and essences.				
	- Smoking tobacco, whether or not containing tobac substitutes in any proportion	cco			
2403 11 0	0 – Water pipe tobacco specified in Subheading Note	e 1			
2405.11.0	to Chapter 24 of the Customs Tariff Schedule	kg	\$6.00	122.32	
			per kg		
2403.11.1	0 Twist or stick tobacco (for example, "Irish Cake"	')kg	\$4.00	122.32	
	equality	day or	per kg		
2403.11.9	00 Other	kg	\$12.00	122.32	
			per kg		
	- Other:				
2403.91.0	00 "Homogenised" or "reconstituted" tobacco	kg	\$6.00	122.39	
			per kg		
	18 ts. 1 1-20.03 900		1 8		
2403 99 (00 Other	kg	\$12.00	122.39	
2103.77.0			per kg		
			per kg		

Tariff	Description			Unit	Excise	SITC	mon
Item		100 ap 106	. Contractors	Qty	Rate	Code	

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

Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators; electrical parts of machinery or apparatus, not specified or included elsewhere in Chapter 85 of the Customs Tariff Schedule.

8548.10.00 - Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cell, spent primary batteries and spent electric accumulators

kg 60% 778.13

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

87.03	Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 87.02 – for the transport of ten or more persons including the driver), including station wagons and racing cars.		obedys a 10 nascana bad -	
	- Other vehicles, with spark-ignition internal combustion reciprocating piston engine :			
	Of a cylinder capacity not exceeding 1,000 cc			
8703.21.10	Used	u	\$400 or 30% which ever the higher	781.2
8703.21.20	New		28%	781.2
	Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc			
8703.22.10	Used	u	\$400 or 30% which ever the higher	781.2
8703.22.20	New	u	28%	781.2

Tariff	Description	Unit	Excise	SITC	
Item	CONTRACTOR OF THE CONTRACTOR O	Qty	Rate	Code	mal.
The state of the s	Of a cylinder capacity exceeding 1,500 cc but not exceeding 3,000 cc				
8703.23.10	Used wit stand themstand bear resolitions in the standard bas to a		\$400 or 40% which ever the higher	781.2	
8703.23.20	New	u	38%	781.2	
0,00120120	Of a cylinder capacity exceeding 3,000 cc				
8703.24.10	Used Loss entrained years And the second of the second seco	u	\$400 or	781.2	
8703.24.20	New	u	38%	781.2	
0703.21.20	- Other vehicles, with compression-ignition internal combustion piston engine (diesel or semi-diesel):				
	Of a cylinder capacity not exceeding 1,500 cc		# 400	701.0	
8703.31.10	Used	ine u oo	\$400 or 30% which ever the higher	781.2	
8703.31.20	New	u	28%	781.2	
6705.51.20	Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,500 cc				
8703.32.10	Used	di u	\$400 or 40% which ever the higher	781.2	
8703.32.20	New	u	38%		
	Of a cylinder capacity exceeding 2,500 cc				
8703.33.10	Used	u	\$400 or 40% which ever the	781.2	
			higher		703.21
8703.33.20	New	u	38%	781.2	
	- Other:		tusel I		
8703.90.10	Used	u	\$400 or 40% which	781.2	
		** ,	ever the higher		
8703.90.20	New	u	38%	781.2	

Rem	Tariff	Description	Unit	Excise	SITC
vehicles of headings 87.03. Parts and accessories of the motor vehicles of headings 87.03. 8708.10.00 Bumpers and parts thereof Other parts and accessories of bodies (including cabs): 8708.21.00 Brakes and servo-brakes and parts thereof kg 25% 784.32 8708.30.00 Brakes and servo-brakes and parts thereof kg 25% 784.33 8708.40.00 Gear boxes Orive-axles with differential, whether or not provided with other transmission components 8708.70.00 Road wheels and parts and accessories thereof kg 25% 784.39 8708.80.00 Cher parts and accessories: 8708.91.00 Radiators 8708.92.00 Steering wheels, steering columns and steering boxes 8708.95.00 Steering wheels, steering columns and steering boxes 8708.95.00 Steering wheels, steering columns and steering boxes 8708.99.00 Cher Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars. With reciprocating internal combustion piston engine of a cylinder capacity exceeding 100 cc 8711.20.21 u \$75 or 785.13 40% which ever the higher			Qty	Rate	Code
Neadings 87.03. Street S	8706.00.00	Chassis fitted with engines, for the motor vehicles of headings 87.03.	u	30%	784.1
- Other parts and accessories of bodies (including cabs): 8708.21.00 Safety seat belts	87.08				
cabs): 8708.21.00 Safety seat belts	8708.10.00	- Bumpers and parts thereof	kg	25%	784.31
8708.29.00 Other kg 25% 784.32 8708.30.00 - Brakes and servo-brakes and parts thereof kg 25% 784.33 8708.40.00 - Gear boxes kg 25% 784.34 8708.50.00 - Drive-axles with differential, whether or not provided with other transmission components kg 25% 784.35 8708.70.00 - Road wheels and parts and accessories thereof kg 25% 784.39 8708.80.00 - Suspension shock-absorbers kg 25% 784.39 Other parts and accessories: kg 25% 784.39 8708.91.00 Radiators kg 25% 784.39 8708.92.00 Silencers and exhaust pipes kg 25% 784.39 8708.93.00 Clutches and parts thereof kg 25% 784.39 8708.95.00 Safety Air Bags with inflator parts thereof kg 25% 784.39 8708.99.00 Other kg 25% 784.39 87.11 Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or with		- Other parts and accessories of bodies (including cabs):			
8708.30.00 - Brakes and servo-brakes and parts thereof kg 25% 784.33 8708.40.00 - Gear boxes kg 25% 784.34 8708.50.00 - Drive-axles with differential, whether or not provided with other transmission components kg 25% 784.35 8708.70.00 - Road wheels and parts and accessories thereof kg 25% 784.39 8708.80.00 - Suspension shock-absorbers kg 25% 784.39 - Other parts and accessories: - Radiators kg 25% 784.39 8708.91.00 Radiators kg 25% 784.39 8708.92.00 Silencers and exhaust pipes kg 25% 784.39 8708.93.00 Clutches and parts thereof kg 25% 784.39 8708.94.00 Steering wheels, steering columns and steering boxes kg 25% 784.39 8708.99.00 Safety Air Bags with inflator parts thereof kg 25% 784.39 87.11 Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars.	8708.21.00	Safety seat belts	kg	25%	784.32
8708.30.00 - Brakes and servo-brakes and parts thereof kg 25% 784.33 8708.40.00 - Gear boxes kg 25% 784.34 8708.50.00 - Drive-axles with differential, whether or not provided with other transmission components kg 25% 784.35 8708.70.00 - Road wheels and parts and accessories thereof kg 25% 784.39 8708.80.00 - Suspension shock-absorbers kg 25% 784.39 - Other parts and accessories: kg 25% 784.39 8708.91.00 Radiators kg 25% 784.39 8708.92.00 Silencers and exhaust pipes kg 25% 784.39 8708.93.00 Clutches and parts thereof kg 25% 784.39 8708.94.00 Steering wheels, steering columns and steering boxes kg 25% 784.39 8708.99.00 Other kg 25% 784.39 8708.99.00 Other kg 25% 784.39 87.11 Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars. With reciprocating internal combustion piston engine of a c	8708.29.00	Other	kg	25%	784.32
8708.40.00 - Gear boxes kg 25% 784.34 8708.50.00 - Drive-axles with differential, whether or not provided with other transmission components kg 25% 784.35 8708.70.00 - Road wheels and parts and accessories thereof kg 25% 784.39 8708.80.00 - Suspension shock-absorbers kg 25% 784.39 - Other parts and accessories: kg 25% 784.39 8708.91.00 Radiators kg 25% 784.39 8708.92.00 Silencers and exhaust pipes kg 25% 784.39 8708.93.00 Clutches and parts thereof kg 25% 784.39 8708.94.00 Steering wheels, steering columns and steering boxes kg 25% 784.39 8708.95.00 Safety Air Bags with inflator parts thereof kg 25% 784.39 8708.99.00 Other kg 25% 784.39 87.11 Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars.	8708.30.00	- Brakes and servo-brakes and parts thereof		25%	
8708.50.00 - Drive-axles with differential, whether or not provided with other transmission components 8708.70.00 - Road wheels and parts and accessories thereof kg 25% 784.39 8708.80.00 - Suspension shock-absorbers kg 25% 784.39 Other parts and accessories: 8708.91.00Radiators kg 25% 784.39 8708.92.00Silencers and exhaust pipes kg 25% 784.39 8708.93.00Clutches and parts thereof kg 25% 784.39 8708.94.00 Steering wheels, steering columns and steering boxes 8708.95.00 Safety Air Bags with inflator parts thereof kg 25% 784.39 8708.99.00 Other kg 25% 784.39 8708.99.00 Other kg 25% 784.39 8711 Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars. With reciprocating internal combustion piston engine of a cylinder capacity exceeding 100 cc 8711.20.21 Used u \$75 or 785.13 40% which ever the higher	8708.40.00	the state of the s	THE CALLED	25%	784.34
provided with other transmission components 8708.70.00 - Road wheels and parts and accessories thereof kg 25% 784.39 8708.80.00 - Suspension shock-absorbers kg 25% 784.39 Other parts and accessories: 8708.91.00Radiators kg 25% 784.39 8708.92.00Silencers and exhaust pipes kg 25% 784.39 8708.93.00Clutches and parts thereof kg 25% 784.39 8708.94.00 Steering wheels, steering columns and steering boxes 8708.95.00 Safety Air Bags with inflator parts thereof kg 25% 784.39 8708.99.00 Other kg 25% 784.39 8711 Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars. With reciprocating internal combustion piston engine of a cylinder capacity exceeding 100 cc 8711.20.21 Used u \$75 or 785.13	8708.50.00	- Drive-axles with differential, whether or not	A Address of the	25%	784.35
8708.80.00 - Suspension shock-absorbers kg 25% 784.39 Other parts and accessories: 8708.91.00Radiators kg 25% 784.39 8708.92.00Silencers and exhaust pipes kg 25% 784.39 8708.93.00Clutches and parts thereof kg 25% 784.39 8708.94.00 Steering wheels, steering columns and steering boxes 8708.95.00 Safety Air Bags with inflator parts thereof kg 25% 784.39 8708.99.00 Other kg 25% 784.39 87.11 Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars. With reciprocating internal combustion piston engine of a cylinder capacity exceeding 100 cc 8711.20.21 Used u \$75 or 785.13 40% which ever the higher		provided with other transmission components		2570	•
Other parts and accessories: 8708.91.00Radiators	8708.70.00	- Road wheels and parts and accessories thereof	kg	25%	784.39
8708.91.00Radiators	8708.80.00	- Suspension shock-absorbers	kg	25%	784.39
8708.91.00Radiators		Other parts and accessories:			
8708.92.00Silencers and exhaust pipes	8708.91.00		kg	25%	784.39
8708.93.00Clutches and parts thereof 8708.94.00 Steering wheels, steering columns and steering boxes 8708.95.00 Safety Air Bags with inflator parts thereof 8708.99.00 Other 8708.99.0		Silencers and exhaust pipes			
8708.94.00 Steering wheels, steering columns and steering boxes 8708.95.00 Safety Air Bags with inflator parts thereof kg 25% 784.39 8708.99.00 Other kg 25% 784.39 87.11 Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars. With reciprocating internal combustion piston engine of a cylinder capacity exceeding 100 cc 8711.20.21 Used u \$75 or 785.13 40% which ever the higher	8708.93.00				
8708.99.00 Other kg 25% 784.39 87.11 Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars. With reciprocating internal combustion piston engine of a cylinder capacity exceeding 100 cc 8711.20.21 Used u \$75 or 785.13 40% which ever the higher	8708.94.00		kg	25%	784.39
87.11 Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars. With reciprocating internal combustion piston engine of a cylinder capacity exceeding 100 cc 8711.20.21 Used u \$75 or 785.13 40% which ever the higher	8708.95.00	Safety Air Bags with inflator parts thereof	kg	25%	784.39
fitted with an auxiliary motor, with or without side-cars; side-cars. With reciprocating internal combustion piston engine of a cylinder capacity exceeding 100 cc 8711.20.21 Used u \$75 or 785.13 40% which ever the higher	8708.99.00	Other	kg	25%	784.39
fitted with an auxiliary motor, with or without side-cars; side-cars. With reciprocating internal combustion piston engine of a cylinder capacity exceeding 100 cc 8711.20.21 Used u \$75 or 785.13 40% which ever the higher	07 11	Matanavalas (in aludina manada) and analas			
side-cars; side-cars. With reciprocating internal combustion piston engine of a cylinder capacity exceeding 100 cc 8711.20.21 Used u \$75 or 785.13 40% which ever the higher	87.11	and the second s			
engine of a cylinder capacity exceeding 100 cc 8711.20.21 Used u \$75 or 785.13 40% which ever the higher					
40% which ever the higher		With reciprocating internal combustion piston engine of a cylinder capacity exceeding 100 cc			
그런 그렇게 그렇게 되는 이 없는 것이 얼마나 되었다면 하다면 하는 것이 되었다면 하다 하는 것이 되었다면 하는 것이 되었다면 하는데 그렇게 되었다면 하는데 없다면 하는데 없다면 하는데 없다면 하는데	8711.20.21	Used	u	40% which ever the	785.13
	8711.20.22	New	u	40%	785.13

## 1.30.20 New	Tariff	Description	Unit	Excise	SITC
engine of a cylinder capacity exceeding 250 cc but not exceeding 500 cc: 8711.30.10 Used	Item		Qty	Rate	Code
40% which ever the higher		engine of a cylinder capacity exceeding 250 cc			
higher With reciprocating internal combustion piston engine of a cylinder capacity exceeding 500 cc but not exceeding 800 cc: 3711.40.10 Used With reciprocating internal combustion piston engine of a cylinder capacity exceeding 500 cc but not exceeding 800 cc: 3711.40.20 New With reciprocating internal combustion piston engine of a cylinder capacity exceeding 800 cc: 3711.50.10 Used With reciprocating internal combustion piston engine of a cylinder capacity exceeding 800 cc: 3711.50.10 Used U \$75 or 785.16 Which ever the higher A0% Which ever the higher Cother: 3711.90.10 Side cars Other: 3711.90.20 Other U 40% Which ever the higher Which ever the higher U 40% Which ever the higher Which ever the higher U 40% Which ever the higher Which ever the higher U 40% Which ever the higher Which ever the higher Which ever the higher U 40% Which ever the higher Which ever the higher Which ever the higher Which ever the higher U 40% Which ever the higher Which ever the higher U 40% Which ever the higher Which ever the higher U 40% Which ever	3711.30.10		u	40% which	785.15
With reciprocating internal combustion piston engine of a cylinder capacity exceeding 500 cc but not exceeding 800 cc: 3711.40.10 Used					
engine of a cylinder capacity exceeding 500 cc but not exceeding 800 cc: 3711.40.10 Used	3711.30.20	New	u	40%	785.15
40% which ever the higher 8711.40.20 New With reciprocating internal combustion piston engine of a cylinder capacity exceeding 800 cc: 8711.50.10 Used u \$75 or 785.17 40% which ever the higher 8711.50.20 New Other: 8711.90.10 Side cars 0 u 30% 785.19 8711.90.20 Other u 40% 785.19 87.14 Parts and accessories of vehicles of headings 87.11 - Of motorcycles (including mopeds): For motorcycles with reciprocating internal combustion piston engine of a cylinder capacity not exceeding 100cc		engine of a cylinder capacity exceeding 500 cc			
higher With reciprocating internal combustion piston engine of a cylinder capacity exceeding 800 cc: 3711.50.10 Used U \$75 or 785.17 40% which ever the higher Other: 3711.90.10 Side cars 3711.90.20 Other U 40% T85.17 Of motorcycles (including mopeds): 3714.10.10 For motorcycles with reciprocating internal combustion piston engine of a cylinder capacity not exceeding 100cc	8711.40.10	Used	u	40% which	785.16
With reciprocating internal combustion piston engine of a cylinder capacity exceeding 800 cc: 3711.50.10 Used					
engine of a cylinder capacity exceeding 800 cc: 8711.50.10 Used u \$75 or 40% which ever the higher 8711.50.20 New u 40% 785.17 - Other: 8711.90.10 Side cars u 30% 785.19 8711.90.20 Other u 40% 785.19 87.14 Parts and accessories of vehicles of headings 87.11 - Of motorcycles (including mopeds): 8714.10.10 For motorcycles with reciprocating internal combustion piston engine of a cylinder capacity not exceeding 100cc	8711.40.20	New	u	40%	785.16
40% which ever the higher 3711.50.20 New u 40% 785.17 - Other: 3711.90.10 Side cars u 30% 785.19 3711.90.20 Other u 40% 785.19 37.14 Parts and accessories of vehicles of headings 87.11 - Of motorcycles (including mopeds): For motorcycles with reciprocating internal combustion piston engine of a cylinder capacity not exceeding 100cc		With reciprocating internal combustion piston engine of a cylinder capacity exceeding 800 cc:			
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- Other: 8711.90.10 Side cars u 30% 785.19 8711.90.20 Other u 40% 785.19 87.14 Parts and accessories of vehicles of headings 87.11 - Of motorcycles (including mopeds): For motorcycles with reciprocating internal combustion piston engine of a cylinder capacity not exceeding 100cc				ever the	
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Dated this day 17 March, 2014

Hon. Tom Murdoch
Minister of Finance and Economic Development

Published by exhibition at the Office of Te Beretitenti this......day of......2014

Teea Tiira Secretary to the Cabinet