

# PUBLIC NOTICE

## Introduction of Specific Duty Rates on Used Motor Vehicles

ZRA has introduced specific import and excise duty on used vehicles for an increased transparent and predictable way of determining the taxes due on imported used motor vehicles.

The benefits include the following:

- Uniformity
- Transparency
- Predictability and
- Simplicity

The new method has placed the used vehicles in two categories: aged 2-5 years and above 5 years. This implies that vehicles with the same body type, fuel type, cylinder capacity, sitting capacity and tonnage and manufactured in the same year will attract the same amount of import and excise duty regardless the manufacturer and the port of entry.

Importers are urged to ensure that the motor vehicles they intend to import are properly classified according to the categories as contained in the Amendment Act.



### Vehicles for 5 years and more

Sedans/ Hatchback:	TOTAL TAXES
--- of engine capacity not exceeding 1000cc	<b>19,260.00</b>
--- of engine capacity of 1001cc but not exceeding 1500cc	<b>23,112.00</b>
--- of engine capacity of 1501 but not exceeding 2500cc	<b>26,964.00</b>
--- of engine capacity of 2501cc but not exceeding 3000cc	<b>33,705.00</b>
--- of engine capacity exceeding 3001cc.	<b>38,520.00</b>

Station Wagons/ SUVs:	TOTAL TAXES
---Of engine capacity not exceeding 2500cc	<b>28,890.00</b>
---Of engine capacity exceeding 2500cc but not exceeding 3000cc	<b>43,335.00</b>
---of engine capacity exceeding 3001cc	<b>57,780.00</b>

### Vehicles for 2- 5 years

Sedans:	TOTAL TAXES	Hatchback:	TOTAL TAXES
--- of engine capacity not exceeding 1000cc	<b>33,705.00</b>	---of engine capacity not exceeding 1000cc	<b>28,890.00</b>
--- of engine capacity of 1001cc but not exceeding 1500cc	<b>43,335.00</b>	--- of engine capacity of 1001cc but not exceeding 1500cc	<b>38,520.00</b>
--- of engine capacity of 1501 but not exceeding 2500cc	<b>52,965.00</b>	---of engine capacity of 1501 but not exceeding 2500cc	<b>48,150.00</b>
--- of engine capacity of 2501cc but not exceeding 3000cc	<b>57,780.00</b>	---of engine capacity of 2501cc but not exceeding 3000cc	<b>52,965.00</b>
--- of engine capacity exceeding 3001cc.	<b>72,225.00</b>	---of engine capacity exceeding 3001cc	<b>62,595.00</b>

Station Wagons:	TOTAL TAXES	SUVs:	TOTAL TAXES
---Of engine capacity not exceeding 2500cc	<b>52,965.00</b>	---Of engine capacity not exceeding 2500cc	<b>67,410.00</b>
---Of engine capacity exceeding 2500cc but not exceeding 3000cc	<b>57,780.00</b>	---Of engine capacity above 2500cc but not exceeding 3000cc	<b>77,040.00</b>
---of engine capacity exceeding 3001cc	<b>72,225.00</b>	---of engine capacity exceeding 3001cc	<b>91,485.00</b>



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