

New item 8 of Sub-Part A of Part IA of the First Schedule to the Excise Act and its corresponding entries -

8.	Any person holding a 'B' carrier's licence issued by the National Land Transport Authority	<p>Motor vehicle (other than motor car, "Jeep-type" motor vehicle or station wagon derived from motor car) equipped with anchor points but with no rear seats behind the front seats, when proved to the satisfaction of the Director-General, to be used exclusively for the transport of goods, with –</p> <p>(i) an internal combustion engine of a cylinder capacity exceeding 550 c.c.;</p> <p>(ii) both internal combustion engine (of a cylinder capacity exceeding 550 c.c.) and electric motor as motors for propulsion, whether or not capable of being charged by plugging to</p>	<p>10%</p> <p>5%</p>
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		<p>external source of electric power;</p> <p>(iii) only electric motor for propulsion of a power rating exceeding 180 kW</p>	<p>5%</p>
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