



CUSTOMS DEPARTMENT

NOTICE TO STAKEHOLDERS - CO₂ LEVY OR CO₂ REBATE ON MOTOR CARS

Stakeholders are hereby informed that the following CO₂ measures shall apply as from 9 November 2013 as per the Second Resolution and the Excise (CO₂ Levy or CO₂ Rebate) Regulations 2013 which are reproduced hereunder.

SECOND RESOLUTION

Mr Speaker, Sir, I move that this Assembly resolves that, with effect from 9 November 2013, the formula, appropriate rate of CO₂ levy and the appropriate rate of CO₂ rebate, on motor cars as specified in Sub-Part B, Sub-Part C and Sub-Part D, respectively, of Part III of the First Schedule to the Excise Act shall be levied in accordance with the Schedule to this Resolution, and not in accordance with the formula, appropriate rate of CO₂ levy and the appropriate rate of CO₂ rebate, on motor cars as specified in Sub-Part B, Sub-Part C and Sub-Part D, respectively, of Part III of the First Schedule to the Excise Act.

SECOND RESOLUTION

SCHEDULE

Sub-Part B – Formula

$$A = R \times (C - T)$$

where A – is the amount of the CO₂ levy or CO₂ rebate;

R – is the appropriate rate of the CO₂ levy, or the appropriate CO₂ rebate, per gramme per kilometre (km);

C – is the CO₂ gramme per km of the motor car, rounded to the nearest whole number;

T – is the CO₂ threshold of 150 gramme per km.

Sub-Part C – Appropriate Rate of CO₂ Levy

Column 1	Column 2
Value of C	Value of R
CO ₂ gramme per km	Rate
151 to 190	Rs 2,000 per gramme per km
191 to 225	Rs 3,000 per gramme per km
226 to 290	Rs 4,000 per gramme per km
Over 290	Rs 5,000 per gramme per km

Sub-Part D – Appropriate Rate of CO₂ Rebate

Column 3	Column 4	Column 5
Value of C	Value of R, where C is computed in conformity with Regulation No.101	Value of R, where C is not supported by a CO ₂ emission certificate issued in conformity with Regulation No.101
CO ₂ gramme per km	Rate	Rate
Up to 90	Rs 3,000 per gramme per km	Rs 1,000 per gramme per km
91 to 150	Rs 1,000 per gramme per km	Rs 350 per gramme per km

For the purposes of this Schedule –

(a) “Regulation No. 101” means the Regulation No. 101 of the Economic Commission for Europe of the United Nations (UN/ECE);

(b) where the value of C is computed in conformity with Regulation No. 101 and the CO₂ emission certificate is issued by –

(i) the manufacturer of the motor car; or

(ii) where such CO₂ emission certificate is not available or is not issued by the manufacturer, by such accredited laboratory as may be prescribed,

the rate applicable in accordance with the formula shall be the appropriate rate (value of R) specified in Column 2 or Column 4, as the case may be, for the computation of the amount of the CO₂ levy or CO₂ rebate (A);

(c) where the CO₂ emission certificate is not submitted to the Director-General in accordance with paragraph (b), the rate applicable in accordance with the formula shall be the appropriate rate (value of R) specified in Column 2 or Column 5, as the case may be, for the computation of the amount of the CO₂ levy or CO₂ rebate (A);

(d) Sub-Part B, Sub-Part C and Sub-Part D of Part III of the First Schedule to the Excise Act in force before 9 November 2013 shall continue to apply where the motor car –

(i) has been issued with an import permit before 9 November 2013; or

(ii) is shipped before 9 November 2013; or

(iii) is in a bonded warehouse before 9 November 2013,

provided that the motor car is cleared from Customs on or before 31 January 2014.

THE EXCISE ACT

Regulations made by the Minister under section 57 of the Excise Act

1. These regulations may be cited as the Excise (CO₂ Levy or CO₂ Rebate) Regulations 2013.
2. In these regulations –
“Act” means the Excise Act.
3. For the purposes of the Act, the accredited laboratories which may issue CO₂ emission certificates in respect of motor cars of a particular make and bearing a particular model code shall be the laboratories specified in the Schedule.
4. These regulations shall come into operation on 9 November 2013.

Made by the Minister on 8 November 2013.

SCHEDULE

[Regulation 3]

ACCREDITED LABORATORIES

ENGLAND

Department of the Environment Vehicles, Engineering Division, St Christopher House, Southwark Street, London SE 10 TE

Emission Laboratory (UK) Ltd, 25 European Way, Eastern Docks, Southampton, Hampshire, SO14 3XD

Millbrook Proving Ground Ltd, Millbrook, Near Ampthill, Bedford MK45 2JQ

Motor Industry Research Association, Watling Street, Nuneaton, Warwickshire CV 10 OUT

Tickford Engines, Tickford Limited, Tickford House, 8 Tanners Drive, Milton Keynes, Bucks MK 14 5BN

Vehicle Certification Agency (VCA), VCA Bristol, 1, The Eastgate Office Centre, Eastgate Road, Bristol BS5 6XX

FRANCE

Laboratoire de l'Union Technique de l'Automobile, du Motorcycle et du Cycle, Autodrome de Linas-Montlhéry, 91 - Linas-Montlhéry

GERMANY

Rheinisch – Westfälischer Technischer, Überwachungs – Verein e.v., Adlerstrasse 7, 4300 Essen 13 (Kray – Leithe)

Technischer Überwachungs – Verein Südwestdeutschland E.V., (TUV Südwest), Technische Abteilung Typprufzentrum, Fachgruppe Abgas - und Motorenprüfungen, Der Leiter, Otto-Lilienthal-Strasse, 16 7030 Boblingen-Hulb

Technische Universität Berlin, Franklinstr 5-7, 100 Berlin 10

TUV Bayern e.v., Abgasprüfstelle, Riedlerstrasse 57, 8000 München 2

TUV Hannover/Sachsen- Anhalt e.v., Am TUV 1, D-30519 Hannover

HONG KONG

Emission Test Cell Company Ltd, G/F, Flat B, Lok Shun Factory Building, 6-28 Chai Wan Kok Street, Tsuen Wan, N.T.

ETC HK Ltd, G/F, 92 Sung Wong Toi Road, Tokwawan, Kowloon

Hong Kong Exhaust Emission Laboratory Ltd, Unit 33, G/F., Blk D, Tsing Yi Ind Center Phase II, 1-33 Cheung Tat Rd., Tsing Yi

ITALY

Centre Superiore Recherche E Prove Autoveicoli, E Dispositivi De Ministero Dei Trasporti, Viale Delle Province 155, 001162 Roma

JAPAN

Automotive Inspection Center, Japan 482-0015, 32 Nisencho, Kawai-cho Iwakura, Aichi-ken

Japan Vehicle Inspection Association, 7-26-28 Toshima, Kita-Ku, Tokyo

Tokyo Vehicle Inspection Laboratory, 7-26-28, Oji, Toshima, 7-Chome Kita-Ku, Tokyo

Traffic Safety and Nuisance Research Institute, Ministry of Transport, 38-1 6-chome Shinkawa, Mitaka, Tokyo

SINGAPORE

Vicom Emission Test Laboratory, 511 Bukit Batok Street 23, Singapore 659545

SWEDEN

AB Svensk Bilprovning, Motortestcenter, Armaturvagen 1, 223 S136 23, Haninge

THE NETHERLANDS

RDW Centre for Vehicle Technology and Information Zoetermeer Head-Office, Europaweg 205, PO Box 777, 2700 AT Zoetermeer

MRA Customs Department

09 November 2013