

## PART D

### PART IV - LEVY ON ENERGY CONSUMPTION

Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	
Heading No.	H.S. Code	Excisable goods	Statistical Unit	Taxable base	Rate of excise duty	Date payable
84.18		Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading 84.15.				
		- Combined refrigerator-freezers, fitted with separate external doors:				
	8418.101	--- Of an Energy Efficiency Index of 110 or more (standard MS 201:2012)	U	Ad valorem or value at importation	25%	(a) At the time the entry for the goods is validated in accordance with the Customs Act in case of import
						(b) As specified in paragraph (6) in case of local manufacture
	8418.109	--- Other	"	"	0%	"
		- Refrigerators, household type:				

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Heading No.	H.S. Code	Excisable goods	Statistical Unit	Taxable base	Rate of excise duty
		-- Compression-type:			
	8418.211	--- Of an Energy Efficiency Index of 110 or more (standard MS 201:2012)	U	Ad valorem or value at importation	25%
					(a) At the time the entry for the goods is validated in accordance with the Customs Act in case of import
					(b) As specified in paragraph (6) in case of local manufacture
	8418.219	--- Other	"	"	0%
		-- Other:			
	8418.291	--- Of an Energy Efficiency Index of 110 or more (standard MS 201:2012)	U	Ad valorem or value at importation	25%
					"
	8418.299	--- Other	"	"	0%
					"
84.22		Dish washing machines; machinery for cleaning or drying bottles or other containers; machinery for filling, closing, sealing or labelling bottles, cans, boxes, bags or other containers; machinery for capsuling bottles, jars, tubes and similar containers; other packing or wrapping machinery (including heat-shrink wrapping machinery); machinery for aerating beverages.			

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		- Dish washing machines:			
		-- Of the household type:			
	8422.111	--- Of an Energy Efficiency Index of 90 or more (standard MS 205:2011)	U	Ad valorem or value at importation	25%
					(a) At the time the entry for the goods is validated in accordance with the Customs Act in case of import
					(b) As specified in paragraph (6) in case of local manufacture
	8422.119	--- Other	"	"	0%
85.16		Electric instantaneous or storage water heaters and immersion heaters; electric space heating apparatus and soil heating apparatus; electro-thermic hair-dressing apparatus (for example, hair dryers, hair curlers, curling tong heaters) and hand dryers; electric smoothing irons; other electro-thermic appliances of a kind used for domestic purposes; electric heating resistors, other than those of heading 85.45.			
		- Other ovens; cookers, cooking plates, boiling rings, grillers and			

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Heading No.	H.S. Code	Excisable goods	Statistical Unit	Taxable base	Rate of excise duty
		roasters:			
		- Other ovens; cookers, cooking plates, boiling rings, grillers and roasters:			
		--- Other ovens using only electricity as a source of energy, other than a portable oven of a mass of less than 18 kgs:			
8516.6011	----	Of a volume less than 35 litres and of an energy consumption based, on standards load, of 1,60 KWh or more (standard MS 204:2011)	U	Ad valorem or value at importation	25%
					(a) At the time the entry for the goods is validated in accordance with the Customs Act in case of import
					(b) As specified in paragraph (6) in case of local manufacture
8516.6012	----	Of a volume of 35 litres or more but less than 65 litres and of an energy consumption, based on standards load, of 1,80 KWh or more (standard MS 204:2011)	"	"	25%
					"



Column 1	Column 2	Column 3	Column 4	Column 5	Column 6
Heading No.	H.S. Code	Excisable goods	Statistical Unit	Taxable base	Rate of excise duty
	8516.6013	---- Of a volume of 65 litres or more and of an energy consumption, based on standards load, of 2,00 KWh or more (standard MS 204:2011)	U	Ad valorem or value at importation	25%
					(a) At the time the entry for the goods is validated in accordance with the Customs Act in case of import
					(b) As specified in paragraph (6) in case of local manufacture
	8516.602	---- Other ovens	"	"	0%