

SPECIFIC DUTY RATES ON USED MOTOR VEHICLES

2020

MOTOR VEHICLES FROM AGED ABOVE 5 YEARS

HS Code	Unique Tariff Code	Description of Goods	Statistical Unit	Grand Total
8702	Motor vehicles for the transport of ten or more persons, including the driver			
	- Bus with only compression-ignition internal combustion piston engine (diesel or semi-diesel)			
87021010	020	--of a sitting capacity of not exceeding 14	No.	31,873.10
87021090	020	--of a sitting capacity above 14 but not exceeding 32	No.	33,799.10
87021090	040	--of a sitting capacity exceeding 33 but not exceeding 44	No.	46,318.10
87021090	060	--of a sitting capacity exceeding 44	No.	99,283.10
	- Bus with other compression-ignition internal combustion piston engine.			
87029010	020	--of a sitting capacity of not exceeding 14	No.	31,873.10
87029090	020	--of a sitting capacity above 14 but not exceeding 32	No.	33,799.10
87029090	040	--of a sitting capacity exceeding 33 but not exceeding 44	No.	46,318.10
87029090	060	--of a sitting capacity exceeding 44	No.	99,283.10
8703	Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 87.02), including station wagons and racing cars.			
	- Other vehicles, with only spark-ignition internal combustion reciprocating piston engine:			
	Sedans:			
87032190	020	--- of engine capacity not exceeding 1000cc	No.	22,243.10
87032290	020	--- of engine capacity of 1001cc but not exceeding 1500cc	No.	26,095.10
87032390	020	--- of engine capacity of 1501 but not exceeding 2500cc	No.	29,947.10
87032390	100	--- of engine capacity of 2501cc but not exceeding 3000cc	No.	36,688.10
87032490	020	--- of engine capacity exceeding 3001cc.	No.	41,503.10
	Hatchback:			
87032190	040	--of engine capacity not exceeding 1000cc	No.	22,243.10
87032290	040	--of engine capacity of 1001cc but not exceeding 1500cc	No.	26,095.10
87032390	040	--of engine capacity of 1501 but not exceeding 2500cc	No.	29,947.10
87032390	120	--of engine capacity of 2501cc but not exceeding 3000cc	No.	36,688.10
87032490	040	--of engine capacity exceeding 3001cc	No.	41,503.10
	Station Wagons:			
87032190	060	--of engine capacity not exceeding 1000cc	No.	22,243.10
87032290	060	--of engine capacity above 1000cc but not exceeding 1,500cc	No.	26,095.10
87032390	060	--of engine capacity above 1,500cc but not exceeding 2,500cc	No.	31,872.96
87032390	140	--Of engine capacity exceeding 2500cc but not exceeding 3000cc	No.	36,688.10
87032490	060	--of engine capacity exceeding 3001cc	No.	41,503.10
	SUVs:			
87032190	100	of engine capacity not exceeding 1000cc	No.	28,199.95
87032290	100	of engine capacity above 1000cc but not exceeding 1500cc	No.	32,305.02
87032390	080	of engine capacity above 1500cc but not exceeding 2500cc	No.	43,429.10
87032390	160	--Of engine capacity above 2500cc but not exceeding 3000cc	No.	52,673.90
87032490	080	--of engine capacity exceeding 3001cc	No.	60,763.10
	- Other vehicles, with only compression-ignition internal combustion piston engine (diesel or semi-diesel);			
	Sedans:			
87033190	020	--- of engine capacity not exceeding 1000cc	No.	22,243.10
87033190	060	--- of engine capacity of 1001cc but not exceeding 1500cc	No.	26,095.10
87033290	020	--- of engine capacity of 1501 but not exceeding 2500cc	No.	29,947.10
87033390	020	--- of engine capacity of 2501cc but not exceeding 3000cc	No.	36,688.10
87033390	100	--- Of engine capacity exceeding 3001cc.	No.	41,503.10
	Hatchback:			
87033190	040	--of engine capacity not exceeding 1000cc	No.	22,243.10
87033190	080	--of engine capacity of 1001cc but not exceeding 1500cc	No.	26,095.10
87033290	040	--of engine capacity of 1501 but not exceeding 2500cc	No.	29,947.10
87033390	040	--of engine capacity of 2501cc but not exceeding 3000cc	No.	36,688.10
87033390	120	--of engine capacity exceeding 3001cc	No.	41,503.10
	Station Wagons:			
87033190	120	--of engine capacity not exceeding 1000cc	No.	22,243.10
87033190	140	--of engine capacity above 1000cc but not exceeding 1,500cc	No.	26,095.10
87033290	060	--of engine capacity above 1,500cc but not exceeding 2,500cc	No.	31,872.96
87033390	060	--Of engine capacity exceeding 2500cc but not exceeding 3000cc	No.	36,688.10
87033390	140	--of engine capacity exceeding 3001cc	No.	41,503.10
	SUVs:			
87033190	160	of engine capacity not exceeding 1000cc	No.	28,199.95
87033190	180	of engine capacity above 1000cc but not exceeding 1500cc	No.	32,305.02
87033290	080	of engine capacity above 1500cc but not exceeding 2500cc	No.	43,429.10
87033390	080	--Of engine capacity above 2500cc but not exceeding 3000cc	No.	52,673.90
87033390	160	--of engine capacity exceeding 3001cc	No.	60,763.10
8704	Motor vehicles for the transport of goods.			
	- Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel):			
	Single cabs:			
87042100	020	--of g.v.w exceeding 1 tonne but not exceeding 1.5 tonnes	No.	22,243.10
87042100	060	--of g.v.w above 1.5 tonnes but not exceeding 3	No.	36,688.10
87042100	120	--Of g.v.w exceeding 3 tonnes not exceeding 5 tonnes	No.	41,503.10
	Double cabs:			
87042100	200	--Double cabs of g.v.w not exceeding 3 tonnes	No.	55,948.10
87042100	160	--Double cabs of g.v.w exceeding 3 tonnes but not exceeding 5 tonnes	No.	61,244.60
	Panel vans:			
87042100	240	of a g.v.w not exceeding 1 tonne	No.	19,739.31
87042100	040	--of g.v.w exceeding 1 tonne but not exceeding 1.5 tonnes	No.	22,243.10
87042100	080	--of g.v.w above 1.5 tonnes but not exceeding 3	No.	36,688.10
87042100	140	--of g.v.w exceeding 3 tonnes but not exceeding 5 tonnes	No.	41,503.10
	Trucks:			
87042100	100	--g.v.w up to 2 tonnes	No.	22,965.35
87042100	180	--g.v.w above 2 tonnes but not exceeding 5	No.	27,058.10
87042200	020	--g.v.w above 5 tonnes but not exceeding 10 tonnes	No.	31,873.10
87042200	040	--Trucks g.v.w exceeding 10 tonnes but not exceeding 20 tonnes	No.	39,577.10
87042300	020	--Trucks exceeding 20 tonnes	No.	46,318.10
	- Other, with spark ignition internal combustion piston engine:			
	Single cabs:			
87043100	020	--of g.v.w exceeding 1 tonne but not exceeding 1.5 tonnes	No.	22,243.10
87043100	060	--of g.v.w above 1.5 tonnes but not exceeding 3	No.	36,688.10
87043100	120	--Of g.v.w exceeding 3 tonnes not exceeding 5 tonnes	No.	41,503.10
	Double cabs:			
87043100	200	--Double Cabs of g.v.w not exceeding 3 tonnes	No.	55,948.10
87043100	140	-- Double cab of g.v.w exceeding 3 tonnes but not exceeding 5 tonnes	No.	61,244.60
	Panel vans:			
87043100	240	of a g.v.w not exceeding 1 tonne	No.	19,739.31
87043100	040	--of g.v.w exceeding 1 tonne but not exceeding 1.5 tonnes	No.	22,243.10
87043100	080	--of g.v.w above 1.5 tonnes but not exceeding 3	No.	36,688.10
87043100	160	--of g.v.w exceeding 3 tonnes but not exceeding 5 tonnes	No.	41,503.10
	Trucks:			
87043100	100	--g.v.w up to 2 tonnes	No.	22,965.35
87043100	180	--g.v.w above 2 tonnes but not exceeding 5	No.	27,058.10
87043200	020	--g.v.w above 5 tonnes but not exceeding 10 tonnes	No.	31,873.10
87043200	040	--Trucks g.v.w exceeding 10 tonnes but not exceeding 20 tonnes	No.	39,577.10
87043200	060	--Trucks exceeding 20 tonnes	No.	46,318.10

NOTES:

1. THE ABOVE VALUES INCLUDE THE FOLLOWING: CUSTOMS DUTY, EXCISE DUTY, VALUE ADDED TAX (VAT), MOTOR VEHICLE FEE, ASYCUDA PROCESSING FEE AND MOTOR VEHICLE SURTAX
2. THE ABOVE VALUES DO NOT INCLUDE CARBON EMISSION SURTAX; IN ORDER TO FIND THE AMOUNT PAYABLE, IMPORTERS ARE REQUIRED TO ADD TO THE ABOVE GRAND TOTALS THE CARBON EMISSION SURTAX DEPENDING ON THE ENGINE CAPACITY AS TABULATED BELOW:

ENGINE CAPACITY	AMOUNT IN KWACHA
0 - 1,500cc	84.00
1,501 - 2,000cc	168.00
2,001cc - 3000cc	240.00
Above 3,001cc+	330.00

NOTE: PLEASE BE ADVISED THAT OTHER GOVERNMENT AGENCIES MAY IMPOSE FEES IN ACCORDANCE WITH THEIR ACT.

MOTOR VEHICLES FROM 2 YEARS UPTO 5 YEARS

HS Code	Unique Tariff Code	Description of Goods	Statistical Unit	Grand Total
8702	Motor vehicles for the transport of ten or more persons, including the driver			
	- Bus with only compression-ignition internal combustion piston engine (diesel or semi-diesel)			
87021010	010	---of a sitting capacity of not exceeding 14	No.	58,763.10
87021090	010	---of a sitting capacity above 14 but not exceeding 32	No.	87,653.10
87021090	030	---of a sitting capacity exceeding 33 but not exceeding 44	No.	193,583.10
87021090	050	---of a sitting capacity exceeding 44	No.	241,733.10
	- Bus with other compression-ignition internal combustion piston engines			
87029010	010	---of a sitting capacity of not exceeding 14	No.	58,763.10
87029090	010	---of a sitting capacity above 14 but not exceeding 32	No.	87,653.10
87029090	030	---of a sitting capacity exceeding 33 but not exceeding 44	No.	193,583.10
87029090	050	---of a sitting capacity exceeding 44	No.	241,733.10
8703	Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 87.02), including station wagons and racing cars.			
	- Other vehicles, with only spark-ignition internal combustion reciprocating piston engine:			
	Sedans:			
87032190	010	--- of engine capacity not exceeding 1000cc	No.	34,688.10
87032290	010	--- of engine capacity of 1001cc but not exceeding 1500cc	No.	44,318.10
87032390	010	--- of engine capacity of 1501 but not exceeding 2500cc	No.	53,948.10
87032390	090	--- of engine capacity of 2501cc but not exceeding 3000cc	No.	58,763.10
87032490	010	--- of engine capacity exceeding 3001cc.	No.	73,208.10
	Hatchbacks:			
87032190	030	---of engine capacity not exceeding 1000cc	No.	29,873.10
87032290	030	--- of engine capacity of 1001cc but not exceeding 1500cc	No.	39,503.10
87032390	030	---of engine capacity of 1501 but not exceeding 2500cc	No.	49,133.10
87032390	110	---of engine capacity of 2501cc but not exceeding 3000cc	No.	53,948.10
87032490	030	---of engine capacity exceeding 3001cc	No.	63,578.10
	Station Wagons:			
87032190	050	---of engine capacity not exceeding 1000cc	No.	34,688.10
87032290	050	of engine capacity 1000cc but exceeding 1500cc	No.	44,315.67
87032390	050	---of engine capacity above 1,500cc but not exceeding 2,500cc	No.	53,948.10
87032390	050	---Of engine capacity exceeding 2500cc but not exceeding 3000cc	No.	58,763.10
87032490	050	---of engine capacity exceeding 3001cc	No.	73,208.10
	SUVs:			
87032190	090	---of engine capacity not exceeding 1000cc	No.	43,011.18
87032290	090	of engine capacity 1000cc but exceeding 1500cc	No.	49,852.96
87032390	070	---of engine capacity above 1,500cc but not exceeding 2,500cc	No.	68,393.10
87032390	150	---Of engine capacity above 2500cc but not exceeding 3000cc	No.	78,023.10
87032490	070	---of engine capacity exceeding 3001cc	No.	92,468.10
	- Other vehicles, with only compression-ignition internal combustion piston engine (diesel or semi-diesel);			
	Sedans:			
87033190	010	--- of engine capacity not exceeding 1000cc	No.	34,688.10
87033190	050	--- of engine capacity of 1001cc but not exceeding 1500cc	No.	44,318.10
87033290	010	--- of engine capacity of 1501 but not exceeding 2500cc	No.	53,948.10
87033390	010	--- of engine capacity of 2501cc but not exceeding 3000cc	No.	58,763.10
87033390	090	--- Of engine capacity exceeding 3001cc.	No.	73,208.10
	Hatchback:			
87033190	030	---of engine capacity not exceeding 1000cc	No.	29,873.10
87033190	070	--- of engine capacity of 1001cc but not exceeding 1500cc	No.	39,503.10
87033290	030	---of engine capacity of 1501 but not exceeding 2500cc	No.	49,133.10
87033390	030	---of engine capacity of 2501cc but not exceeding 3000cc	No.	53,948.10
87033390	120	---of engine capacity exceeding 3001cc	No.	68,393.10
	Station Wagons:			
87033190	110	---of engine capacity not exceeding 1000cc	No.	34,688.10
87033190	110	---of engine capacity not exceeding 1000cc	No.	34,688.10
87033190	130	---of engine capacity above 1000cc but not exceeding 1,500cc	No.	44,315.67
87033290	050	---of engine capacity above 1,500cc but not exceeding 2,500cc	No.	53,948.10
87033290	140	---Of engine capacity exceeding 2500cc but not exceeding 3000cc	No.	58,763.10
87033290	080	---of engine capacity exceeding 3001cc	No.	73,208.10
	SUVs:			
87033190	150	---of engine capacity not exceeding 1000cc	No.	43,011.18
87033190	170	---of engine capacity above 1000cc but not exceeding 1,500cc	No.	49,852.96
87033290	070	---of engine capacity above 1,500cc but not exceeding 2,500cc	No.	68,393.10
87033390	070	---Of engine capacity above 2500cc but not exceeding 3000cc	No.	78,023.10
87033390	160	---of engine capacity exceeding 3001cc	No.	92,468.10
8704	Motor vehicles for the transport of goods.			
	- Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel):			
	Single cabs:			
87042100	010	--of g.v.w exceeding 1 tonne but not exceeding 1.5 tonnes	No.	49,133.10
87042100	050	--of g.v.w above 1.5 tonnes but not exceeding 3	No.	58,763.10
87042100	110	--Of g.v.w exceeding 3 tonnes not exceeding 5 tonnes	No.	68,393.10
	Double cabs:			
87042100	190	- Double Cab of g.v.w not exceeding 3 tonnes	No.	68,393.10
87042100	150	- Double cab of g.v.w exceeding 3 tonnes but not exceeding 5 tonnes	No.	75,134.10
	Panel vans:			
87042100	230	of a g.v.w not exceeding 1 tonne	No.	30,306.46
87042100	030	--of g.v.w exceeding 1 tonne but not exceeding 1.5 tonnes	No.	34,688.10
87042100	070	--of g.v.w above 1.5 tonnes but not exceeding 3	No.	39,503.10
87042100	130	-- of g.v.w exceeding 3 tonnes but not exceeding 5 tonnes	No.	49,133.10
	Trucks:			
87042100	090	--g.v.w up to 2 tonnes	No.	44,318.10
87042100	170	--g.v.w above 2 tonnes but not exceeding 5	No.	49,133.10
87042200	010	--g.v.w above 5 tonnes but not exceeding 10 tonnes	No.	78,023.10
87042200	030	--Trucks g.v.w exceeding 10 tonnes but not exceeding 20 tonnes	No.	97,283.10