

**MINISTRY OF FINANCE
CUSTOMS AND EXCISE DIVISION**

NOTICE TO IMPORTERS NO. 1 OF 2021

SUBJECT: Finance Act No. 30 of 2020

The attention of all Importers is drawn to Finance Act No. 30 of 2020 which amends:

- The Fourth Schedule of the Motor Vehicles and Road Traffic Act Chap 48:50
- The Value Added Tax Act Chapter 75:06
- The Customs Act Chapter 78:01
- The Miscellaneous Taxes Act

The effects of the amendments are as follows:

- 1) **Motor Vehicles Tax (MVT)** shall not be charged, levied, imposed and collected in respect of:
 - (a) **New and used** motor vehicles, imported for **commercial use**, which are **manufactured** to use **Compressed Natural Gas (CNG)**.

- 2) **Motor Vehicles Tax (MVT)** shall not be charged, levied, imposed and collected in respect of:
 - (a) **New and used electric vehicles not exceeding 179kilowatts** imported for **commercial use**; and
 - (b) **New and used hybrid vehicles not exceeding 1999cc** imported for **commercial use**.

- 3) Motor vehicles imported for **private use**, the following **MVT** applies:
 - (a) **New** motor vehicles manufactured to use CNG with an engine size not exceeding 1599 cc - **\$4.00 per cc**
 - (b) **Used** motor vehicles manufactured to use CNG with an engine size not exceeding 1599 cc - **\$3.00 per cc**
 - (c) **New** motor vehicles manufactured as hybrid vehicles with an engine size not exceeding 1599 cc - **\$4.00 per cc**
 - (d) **Used** motor vehicles manufactured as hybrid vehicles with an engine size not exceeding 1599 cc - **\$3.00 per cc**
 - (e) **New** motor vehicles manufactured as electric vehicles with an engine size not exceeding 159 kilowatts - **\$4.00 per kilowatt**
 - (f) **Used** motor vehicles manufactured as electric vehicles with an engine size not exceeding 159 kilowatts - **\$3.00 per kilowatt**


*N.B. - Importers should also note that **used** electric vehicles, **used** hybrid vehicles and **used** CNG vehicles, as outlined in No. 2 and 3 above, **must not be older than three years from the year of manufacture** for this exemption to apply.*

- 4) **Reduction** in the rates of duty of the vehicles of the following Tariff Heading Numbers:
- (a) **8703.21.90** - Other, of a cylinder capacity not exceeding 1,000 cc – **reduced to 20%**
 - (b) **8703.22.90** – Other, of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc – **reduced to 20%**
 - (c) **8703.23.20** – Other, of a cylinder capacity exceeding 1,500 cc but not exceeding 1,599 cc – **reduced to 20%**
 - (d) **8703.90.00** – Other – **reduced to 20%**
- 5) **Online Purchase Tax and Vat** shall not be charged, levied, imposed and collected in respect of :
- (a) Laptop computers, notebook computers and tablet computers under Tariff Heading Number 8471.30.00
- 6) **Online Purchase Tax, Vat and Import Duties** shall not be charged, levied, imposed and collected in respect of:
- (a) Mobile and digital equipment, cell phones, software, accessories and peripherals classified under Tariff Heading Number 8517.12.10 (**This Tariff Heading Number refers to Portable Radio Telephones(cellular phones) ONLY in accordance with the First Schedule of the Customs Act**).

For ease of reference the Finance Act No. 30 of 2020 is attached and a table showing Tax Concessions on Motor Vehicles is provided as a guide.

This Act is effective from the 1st day of January 2021.

Importers are to be guided accordingly.


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Comptroller of Customs & Excise
Custom House, Port of Spain
Ref. No: C&E 11/1/1
Date: 06/01/2021



First Session Twelfth Parliament Republic of
Trinidad and Tobago



REPUBLIC OF TRINIDAD AND TOBAGO

Act No. 30 of 2020

[L.S.]

AN ACT TO provide for the variation of certain duties and
taxes and to introduce provisions of a fiscal nature
and for related matters

[Assented to 24th December, 2020]

ENACTED by the Parliament of Trinidad and Tobago as Enactment
follows:

1. This Act may be cited as the Finance Act, 2020. Short title
2. The Motor Vehicles and Road Traffic Act is Chap. 48:50
amended in the Fourth Schedule—
amended
 - (a) by deleting paragraphs 8, 9 and 10 and
substituting the following paragraphs:

"No motor
vehicles tax
on vehicles
manufactured
to use
compressed
natural gas

8. Notwithstanding paragraph 1,
motor vehicles tax shall not be
charged, levied and collected in
respect of a—

- (a) new motor vehicle,
imported for commercial
use, with an engine size
not exceeding 1599 cc,
which is manufactured
to use compressed natural
gas;
- (b) used motor vehicle,
imported for commercial
use, with an engine size
not exceeding 1599 cc,
which is—
 - (i) manufactured to
use compressed
natural gas; and
 - (ii) not older than
three years from
the year of
manufacture;
- (c) new motor vehicle,
imported for commercial
use, with an engine size
exceeding 1599 cc,
which is manufactured
to use compressed natural
gas; and
- (d) used motor vehicle,
imported for commercial
use, with an engine size
exceeding 1599 cc,
which is—
 - (i) manufactured to
use compressed
natural gas; and

- (ii) not older than three years from the year of manufacture.

No motor
vehicles tax
on electric
vehicles

9. (1) Notwithstanding paragraph 1, motor vehicles tax shall not be charged, levied and collected in respect of a—

- (a) new electric vehicle, imported for commercial use, with an engine size not exceeding 159 kilowatts;
- (b) used electric vehicle, imported for commercial use, with an engine size not exceeding 159 kilowatts, which is not older than three years from the year of manufacture;
- (c) new electric vehicle, imported for commercial use, with an engine size exceeding 159 kilowatts but not exceeding 179 kilowatts; and
- (d) used electric vehicle, imported for commercial use, with an engine size exceeding 159 kilowatts but not exceeding 179 kilowatts, which is not older than three years from the year of manufacture.

(2) In this paragraph, an “electric vehicle” means a vehicle

which is propelled by an electric motor powered by a rechargeable battery pack or other energy storage device.

No motor
vehicles tax
on hybrid
vehicles

10. (1) Notwithstanding paragraph 1, motor vehicles tax shall not be charged, levied and collected in respect of a—

- (a) new hybrid vehicle, imported for commercial use, with an engine size not exceeding 1599 cc;
- (b) used hybrid vehicle, imported for commercial use, with an engine size not exceeding 1599 cc, which is not older than three years from the year of manufacture;
- (c) new hybrid vehicle, imported for commercial use, with an engine size exceeding 1599 cc but not exceeding 1999 cc; and
- (d) used hybrid vehicle, imported for commercial use, with an engine size exceeding 1599 cc but not exceeding 1999 cc, which is not older than three years from the year of manufacture.

(2) In this paragraph, a “hybrid vehicle” means a vehicle which is capable of being propelled by a combination of an

internal combustion engine and an on-board rechargeable energy system or other energy storage device.”;

(b) in Part I of Appendix A, by inserting after item (9), in the columns headed “Class of Description of Motor Vehicles” and “Vehicle Tax \$”, the following items:

“(10) Private Motor Cars which are manufactured to use compressed natural gas:

(a) new motor vehicles with an engine size not exceeding 1599 cc 4.00 per cc

(b) used motor vehicles, with an engine size not exceeding 1599 cc, which are not older than three years from the year of manufacture, 3.00 per cc

(11) Private Motor Cars which are manufactured as hybrid vehicles:

(a) new motor vehicles with an engine size not exceeding 1599 cc 4.00 per cc

(b) used motor vehicles, with an engine size

not exceeding
1599 cc, which
are not older
than three years
from the year
of manufac-
ture, 3.00 per cc”;
and

(c) in Part IA of Appendix A, by inserting after
item (7), in the columns headed “Class of
Description of Motor Vehicles” and
“Vehicle Tax \$”, the following item:

“(8) Private Motor Cars:

(a) new motor
vehicles with
an engine size
not exceeding
159 kilowatts 4.00 per
... .. kilowatt

(b) used motor
vehicles with
an engine size
not exceeding
159 kilowatts,
which are not
older than three
years from the
date of manu-
facture 3.00 per
... .. kilowatt”.

Chap. 75:01
amended

3. The Income Tax Act is amended—

(a) in section 18, by deleting the words
“personal allowance of seventy-two
thousand dollars” and substituting the
words “personal allowance of eighty-four
thousand dollars”; and

(b) in the Seventh Schedule, in “Class B (Wear and Tear Rate)”, by deleting the word “25” wherever it appears and substituting the word “30”.

4. The Corporation Tax Act is amended—

Chap. 75:02
amended

(a) in section 3, by deleting subsections (2) and (3) and substituting the following:

“(2) In the case of a SME listed company, the rate of tax for the first ten years from listing on the Trinidad and Tobago Stock Exchange shall be broken down and calculated as follows:

(a) zero per cent for the first five years from listing; and

(b) fifteen per cent for the next five years immediately following the period referred to in paragraph (a),

and thereafter at the rate of tax specified in paragraph 1 of the First Schedule.

(3) In subsection (2), “SME listed company” means a Small and Medium Enterprise company listed on the Trinidad and Tobago Stock Exchange, namely a company whose—

(a) minimum issued share capital is five million dollars and maximum issued share capital does not exceed fifty million dollars following the initial public offering;

- (b) minimum and maximum capital base comprises of issued share capital only and does not include retained earnings and accounts transferred from such issued share capital or retained earnings to a reserved account;
- (c) minimum of twenty-five unconnected shareholders own a total of at least thirty per cent of the new issued share capital of the company; and
- (d) capital is raised with the issuance of an initial public offering to be followed by a listing on the Trinidad and Tobago Stock Exchange no more than sixty days after allotment of the issue.”;

(b) in section 10D—

- (i) by inserting after subsection (4), the following subsections:

“(4A) Where deductions in respect of amounts contributed by a company to its catastrophe reserve fund have been allowed under this section, and the company reduces the value of the catastrophe

reserve fund in accordance with section 44 (5)(c) of the Insurance Act, 2018, the amount of the reduction shall be taken into account in determining the chargeable profits of the company for that year.

(4B) Where deductions in respect of amounts contributed by a company to its catastrophe reserve fund have been allowed under this section, and the company reduces the value of the catastrophe reserve fund—

(a) in accordance with section 44 (5)(a) of the Insurance Act, 2018; or

(b) in the case of a foreign insurer, in accordance with section 49A (3)(a) of the Insurance Act, 1980,

the amount of the reduction shall be taken into account in determining the chargeable profits of the company for that year.”;

(ii) in subsection (5), by deleting the words “The trustee of the fund established by a company which ceases its property insurance

business under subsection (4) shall-" and substituting the words "Where a company ceases its property insurance business under subsection (4), it shall—";

- (iii) by repealing subsection (6) and substituting the following subsections:

"(6) A company that maintains a catastrophe reserve fund shall submit to the Board—

- (a) accounts in respect of that fund within three months from the end of the accounting period of the company and in such form as specified by the Board including the following:

(i) the assets in the fund and the performance of those assets; and

(ii) the contributions to the fund and any reduction

in the
balance of
the fund;
and

(b) such other information as may be prescribed by the Board.

(6A) The accounts required to be submitted in accordance with subsection (6), shall be signed by two directors of the company.”; and

(iv) in subsection (7)—

A. by inserting before the definition of “catastrophe reserve fund” the following definition:

““catastrophe losses” means any losses arising from—

(a) earthquake shock, fire following an earthquake or a flood caused by an earthquake;

(b) hurricanes, cyclones, tornadoes, wind storms,

including
rain and
flood
accompanying
or caused
by those
perils;”;

- B. by deleting the definition of “catastrophe reserve fund” and substituting the following definition:

“catastrophe reserve fund” or “fund” means—

(a) a fund established by a company under section 44 of the Insurance Act, 2018; or

(b) in the case of a foreign insurer, a fund established under section 49A of the Insurance Act, 1980;”;

- C. by inserting after the

definition of “catastrophe reserve fund” the following definition:

““catastrophe risks” means risks in respect of catastrophe losses;”;

D. by deleting the definition of “company” and substituting the following definition:

““company” means—

(a) a company registered under the Insurance Act, 2018; or

(b) a foreign insurer registered under the Insurance Act, 1980,

to carry on property insurance business insuring against catastrophe risks”;

E. by inserting after the definition of “company” the following definition:

““flood” includes an

overflow of the
sea;

“foreign insurer”
means a branch
of a foreign
insurance com-
pany, which is
registered under
the Insurance
Act, 1980 to
carry on insurance
business in
Trinidad and
Tobago;”;

F. in the definition of “net
written premium income”
by deleting the words
“for catastrophe risk
reinsurance”; and

G. in the definition of “property
insurance business” by
inserting after the words
“motor insurance business”
the words “and includes
risks of loss to the
persons insured attribut-
able to interruption of the
carrying on of business
carried on by them or to
the reduction of the scope
of business so carried on”;

(c) in section 10G(1), by deleting the words
“six million dollars” and substituting the
words “twelve million dollars”;

(d) in section 10I(1), by deleting the words “six
million dollars” and substituting the words
“twelve million dollars”;

- (e) in section 10J, by deleting the words “six million dollars” and substituting the words “twelve million dollars”;
- (f) in section 10K, by deleting the words “six million dollars” and substituting the words “twelve million dollars”;
- (g) in section 10L—
- (i) in subsection (1), by deleting the words “six million dollars” and substituting the words “twelve million dollars”; and
 - (ii) in subsection (2), by deleting the words “four million dollars” and substituting the words “eight million dollars”;
- (h) in section 10Q(1), by deleting the words “six million dollars” and substituting the words “twelve million dollars”;
- (i) by inserting after section 10Q the following sections:

“Deductions of expenditure for investment in tech start-up and new-tech business.

10R. (1) Where in a year of income commencing from 1st January 2021, a company incurs expenditure in investing in a tech start-up or a new-tech business, there shall be allowed as a deduction, in ascertaining the chargeable profits of the company for that year of income, an allowance equal to one hundred and fifty per cent of the actual expenditure incurred in respect of such investment up to a maximum of three million dollars.

(2) For the purposes of this section, “tech start-up” or “new-tech business” means a company

incorporated within three years from 1st January, 2020 whose purpose is to provide digital technology products or services.

Deductions of expenditure for engaging in technology solution.

10S. (1) Where in a year of income commencing from 1st January 2021, a company incurs expenditure in engaging in technology solution and digitization, there shall be allowed as a deduction, in ascertaining the chargeable profits of the company for that year of income, an allowance equal to one hundred and fifty per cent of the actual expenditure incurred, up to a maximum of three million dollars.

(2) For the purposes of this section, “technology solution” means a set of related software programmes or services that are sold as a package.

Deductions of expenditure for creating youth employment in the technology industry.

10T. (1) Where in a year of income commencing from 1st January 2021, a company incurs expenditure in creating employment in a technology industry, where the employees comprise a majority of young people, there shall be allowed as a deduction, in ascertaining the chargeable profits of the company for that year of income, an allowance equal to one hundred and fifty per cent of the actual expenditure incurred in respect of such creation of employment, up to a maximum of three million dollars.

(2) For the purposes of this section—

“technology industry” means developers of computer software and hardware, providers of cloud services, internet services, e-commerce services, consumer electronics services and telecommunication services;

“young people” means a person between the ages of eighteen and thirty-five years of age.”;

(j) in section 16, by repealing subsection (1) and substituting the following subsection:

“(1) Subject to this section, for the purpose of ascertaining the chargeable profits of an approved property development company, there shall be deducted from any capital expenditure incurred by that company in the construction of a building that is to be used for commercial or industrial purposes by the company or a purchaser or lessee thereof—

(a) an amount equal to fifteen per cent, in the case where construction of the building is proved to the satisfaction of the Board to have

commenced before 31st December 2005 and is completed on or before 31st December 2007 or to have commenced on or after 1st January 2008 and is completed on or before 31st December, 2014; or

- (b) an amount equal to twenty per cent, in the case where construction of the building is proved to the satisfaction of the Board to have commenced on or after 1st January, 2015 and is completed on or before 31st December, 2024.”; and

(k) in the Fourth Schedule—

- (i) in paragraph 3(1), by deleting the words “policy account” and substituting the words “policy accounts”; and
- (ii) in paragraph 4A, by deleting the words “credited to the policy accounts and”.

Chap. 75:04
amended

5. The Petroleum Taxes Act is amended in the Third Schedule—

- (a) in Part A, by inserting after item 3 the following new item:

“Small Onshore Producers

3A. The tax chargeable in respect of small onshore producers is hereby computed and fixed for

the financial years 2021 and 2022 as follows:

- (a) where the weighted average crude oil price is U.S. \$75.00 per barrel or less, no tax is chargeable;
- (b) where the weighted average crude oil price is between U.S. \$75.01 and U.S. \$90.00 per barrel, the tax is chargeable at the rates set out in the Small Onshore Producers-Scale of Supplemental Petroleum Tax Rates in Part B; and
- (c) where the weighted average crude oil price is between U.S. \$90.01 and U.S. \$200.00 per barrel, the tax is chargeable at rates based on the following sliding scale:

SPT rate = base SPT rate + 0.2% (P - U.S. \$90.00)

Base SPT rate = 18%

SPT = supplemental petroleum tax

P = weighted average crude oil price in USD;"

3B. For the purposes of item 3A, "small onshore producer" means a person who carries out petroleum

operations on land under a licence, sub-licence or contract and produces less than two thousand barrels of crude oil per day.”; and

(b) in Part B, by inserting the following table:

“Small Onshore Producers-Scale of Supplemental Petroleum Tax Rates

PRICE U.S. \$ Between \$ \$	Rate %
75.00	0
75.01 and 90.00	18
90.01 and 200.00	SPT rate = Base SPT rate + 0.2% (P – \$90.00)
200.01 and over	40”

Chap. 75:06
amended

6. The Value Added Tax Act is amended in Schedule 2—

(a) in item 8 (2)—

(i) in paragraph (a), by deleting the words “imported for private or commercial use” and substituting the words “imported for commercial use”;

(ii) in paragraph (b)—

A. by deleting the words “imported for private or commercial use” and substituting the words “imported for commercial use”; and

B. by deleting the words “older than four years” and substituting the words “older than three years”; and

(iii) in paragraph (*d*), by deleting the words “older than four years” and substituting the words “older than three years”;

(*b*) in item 8 (4)—

(i) in paragraph (*a*), by deleting the words “imported for private or commercial use” and substituting the words “imported for commercial use”;

(ii) in paragraph (*b*)—

A. by deleting the words “imported for private or commercial use” and substituting the words “imported for commercial use”; and

B. by deleting the words “older than four years” and substituting the words “older than three years”;

(iii) in paragraph (*d*), by deleting the words “older than four years” and substituting the words “older than three years”;

(*c*) by deleting item 8(6);

(*d*) in item 43—

(i) by deleting the words “private or” wherever they occur;

(ii) by deleting the words “four years” and substituting the words “three years”; and

(iii) by deleting sub-item (5); and

(e) by inserting the following new items:

“46. The items contained in the First Schedule to the Customs Act under Tariff Heading Number 8471.30.00, being laptop computers, notebook computers and tablet computers.

47. The items contained in the First Schedule to the Customs Act under Tariff Heading Number 8517.12.10, being mobile and digital equipment, cell phones, software, accessories and peripherals.”.

Chap. 76:01
amended

7. The Stamp Duty Act is amended in the First Schedule—

(a) under the Exemption heading “Conveyance or transfer on sale of any property”, in item (1A), by deleting the words “for every dollar of the first two hundred and fifty thousand dollars in excess of one million five hundred thousand dollars;” and substituting the words “for every dollar of the first two hundred and fifty thousand dollars in excess of two million dollars;”; and

(b) under the Exemption heading “Mortgage Deeds for first-time homeowners ...”, by deleting the words “one million, five hundred thousand dollars,” and substituting the words “two million dollars,”.

Chap. 77:01
amended

8. The Miscellaneous Taxes Act is amended by inserting after section 72, the following section:

“No online
purchase tax. 73. Notwithstanding section 70, the online purchase tax shall not be charged in respect of—

(a) laptop computers, notebook

Chap. 78:01

computers and tablet computers classified under Tariff Heading Number 8471.30.00 of the First Schedule of the Customs Act; and

- (b) mobile and digital equipment, cell phones, software, accessories and peripherals classified under Tariff Heading Number 8517.12.10 of the First Schedule of the Customs Act.”.

9. The Customs Act is amended—

Chap. 78:01
amended

- (a) by deleting sections 45B and 45C and substituting the following sections:

Exemption *re*
electric
vehicles

45B. (1) Notwithstanding section 6 and the First Schedule, import duty shall not be imposed in respect of a—

- (a) new electric vehicle which is imported for commercial use, with an engine size not exceeding 159 kilowatts;
- (b) used electric vehicle, imported for commercial use, with an engine size not exceeding 159 kilowatts, which is not older than three years from the year of manufacture;
- (c) new electric vehicle which is imported for commercial use, with an engine size exceeding 159 kilowatts but not exceeding 179 kilowatts; or

(d) used electric vehicle imported for commercial use, with an engine size exceeding 159 kilowatts but not exceeding 179 kilowatts, which is not older than three years from the year of manufacture.

(2) In this section, an “electric vehicle” means a vehicle which is propelled by an electric motor powered by a rechargeable battery pack or other energy storage device.

Exemption re
hybrid
vehicles

45C. (1) Notwithstanding section 6 and the First Schedule, import duty shall not be imposed in respect of a—

(a) new hybrid vehicle which is imported for commercial use, with an engine size not exceeding 1599 cc;

(b) used hybrid vehicle, imported for commercial use, with an engine size not exceeding 1599 cc, which is not older than three years from the year of manufacture;

(c) new hybrid vehicle which is imported for commercial use, with an engine size exceeding 1599 cc but not exceeding 1999 cc; or

(d) used hybrid vehicle, imported for commercial use, with an engine size exceeding 1599 cc but not exceeding 1999 cc, which is not older than three years from the year of manufacture.

(2) In this section, a “hybrid vehicle” means a vehicle which is capable of being propelled by a combination of an internal combustion engine and an on-board rechargeable energy system or other energy storage device.

Exemption *re*
CNG vehicles

45D. (1) Notwithstanding section 6 and the First Schedule, import duty shall not be imposed in respect of a—

- (a) new CNG vehicle which is imported for commercial use, with an engine size not exceeding 1599 cc;
- (b) used CNG vehicle, imported for commercial use, with an engine size not exceeding 1599 cc, which is not older than three years from the year of manufacture;
- (c) new CNG vehicle which is imported for commercial use, with an engine size exceeding 1599 cc; or

(d) used CNG vehicle, imported for commercial use, with an engine size exceeding 1599 cc, which is not older than three years from the year of manufacture.

(2) In this section, a “CNG vehicle” means a vehicle which is manufactured to use Compressed Natural Gas.”;

(b) in the First Schedule, by deleting the rate of duty in respect of the Tariff Heading and Description of Goods set out below in the First and Second Columns respectively and substituting the rate of duty set out in the Third Column

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY
87.03	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 spark-ignition internal combustion reciprocating piston engine:	
8703.21.90	Other, of a cylinder capacity not exceeding 1,000 cc	20%
8703.22.90	Other, of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc	20%
8703.23.20	Other, of a cylinder capacity exceeding 1,500 cc but not exceeding 1,599 cc	20%
8703.90.00	Other	20%; and

(c) in Part A of the Second Schedule, by inserting after item 27(b) in the columns headed “General Heading”, “Item No.” and “Goods exempt from payment of Customs Duty”, the following item:

“Mobile and digital equipment	27A Mobile and digital equipment, cell phones, software, accessories and peripherals classified under Tariff Heading Number 8517.12.10 of the First Schedule.”.
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10. This Act comes into effect on the 1st day of Commencement
January 2021.

Passed in the House of Representatives this
11th day of December, 2020.

J. SAMPSON-MEIGUEL

Clerk of the House

Passed in the Senate this 15th day of December, 2020.

B. CAESAR

Clerk of the Senate



CUSTOMS AND EXCISE DIVISION

TAX CONCESSIONS ON MOTOR VEHICLES EFFECTIVE 01.01.2021

NO.	COMPRESSED NATURAL GAS (CNG)	ELECTRIC	HYBRID	CUSTOMS DUTY	MVT	VAT
(1)	new motor vehicles, imported for private use, with an engine size not exceeding 1599 cc , which are manufactured to use compressed natural gas ; (Additional CP Code - V13)	new electric vehicles which are imported for private use, with an engine size not exceeding 159 kilowatts ; (Additional CP Code - V06)	new vehicles manufactured as hybrid , which are imported for private use, with an engine size not exceeding 1599 cc ; (Additional CP Code - V08)	YES	\$4.00 Per cc/ kilowatt	YES
(2)	used motor vehicles, imported for private use, with an engine size not exceeding 1599 cc , which are — (i) manufactured to use compressed natural gas ; and (ii) not older than three years from the year of manufacture; (Additional CP Code - V14)	used electric vehicles imported for private use, with an engine size not exceeding 159 kilowatts , which are not older than three years from the year of manufacture; (Additional CP Code - V07)	used vehicles manufactured as hybrid , imported for private use, with an engine size not exceeding 1599 cc , which are not older than three years from the year of manufacture; (Additional CP Code - V09)	YES	\$3.00 Per cc/ kilowatt	YES
(3)	new motor vehicle, imported for commercial use , which is manufactured to use compressed natural gas ; and (Additional CP Code - V04)	new electric vehicle which is imported for commercial use , with an engine size not exceeding 179 kilowatts ; and (Additional CP Code - V15)	new hybrid vehicle which is imported for commercial use , with an engine size not exceeding 1999 cc ; and (Additional CP Code - V17)	NIL	NIL	NIL
(4)	used motor vehicle, imported for commercial use , which is— (i) manufactured to use compressed natural gas ; and (ii) not older than three years from the year of manufacture. (Additional CP Code - V05)	used electric vehicle imported for commercial use , with an engine size not exceeding 179 kilowatts , which is not older than three years from the year of manufacture. (Additional CP Code - V16)	used hybrid vehicle imported for commercial use , with an engine size not exceeding 1999 cc , which is not older than three years from the year of manufacture. (Additional CP Code - V18)	NIL	NIL	NIL
	In this section, a "CNG vehicle" means a vehicle which is manufactured to use Compressed Natural Gas.	In this section, an "electric vehicle" means a vehicle which is propelled by an electric motor powered by a rechargeable battery pack or other energy storage device.	In this section, a "hybrid vehicle" means a vehicle which is capable of being propelled by a combination of an internal combustion engine and an on-board rechargeable energy system or other energy storage device.			