



POST GRADUATE DIPLOMA IN TAXATION

PGDT 4 : INDIRECT AND TRADE TAXES

SERIES: PILOT PAPER 2025

TOTAL MARKS – 100 TIME ALLOWED: THREE (3) HOURS

INSTRUCTIONS TO CANDIDATES

1. You have fifteen (15) minutes reading and planning time. Use it to study the examination paper carefully so that you understand what to do in each question. DO NOT write in your answer booklet during this TIME. You will be told when to start writing.
2. This paper is divided into TWO sections: Section A: ONE Compulsory Question. Section B: FOUR (4) Optional Questions. Attempt any THREE (3) questions from section B.
3. The marks shown against the requirement (s) for each question should be taken as an indication of the expected length and the required depth of the answer.
4. Do NOT write in pencil (except for graphs and diagrams).
5. The marks shown against the requirement(s) for each question should be taken as an indication of the expected length and depth of the answer.
6. All workings must be done in the answer booklet.
7. Present legible and tidy work.
8. A Taxation table for use when answering these questions is provided at the back of this revision kit
- 9.

DO NOT OPEN THIS QUESTION PAPER UNTIL YOU ARE INSTRUCTED BY

SECTION A – Attempt this Question

QUESTION ONE

Lukanga Ltd manufactures food beverages and formulas for children under five (5) years. Its products are mostly sold in the local market. Extracts from financial statements are as follows:

	K
Sales	290,040
Purchases	89,400
Other taxable expenses	32,302

The sales are made up of standard rated supplies and are VAT inclusive. Only 80% of the purchases are standard rated and are VAT exclusive. The remaining amount of purchases are zero rated supplies. All the expenses are standard rated and are VAT exclusive.

One of the drinks that it manufactures, is a famous carbonated drink that has taken the local market by storm. Lukanga Ltd intends to apply for a license for customs and excise duty for carbonated drinks. In the last quarter of 20X4, the Assistant Accountant, warned management to formalize the registration for Value Added Tax (VAT). He feared that the company will be charged with penalties if it delays to register for VAT.

The raw materials that are used for the manufacture of carbonated drinks is imported from South Africa after paying appropriate duties. The Assistant Accountant has since resigned, and a replacement has since been found who does not have enough experience in tax matters. He is not sure of what type of books of accounts are kept for customs duty and VAT purposes. Apart from manufacturing activities, the company has opened a retail outlet within its premises selling its famous carbonated drink which is bought by both wholesalers and retailers. Some of the goods that it sells qualify to be Zero rated, Exempted and others are Standard rated supplies. However, the Assistant Accountant seems not to know how to treat the three type of supply for VAT purposes.

Since the country became a member of the Common Market for the Eastern and Central Africa (COMESA), the government has been encouraging local companies to participate in exploiting to the largest single market in Africa with a population of over 400 Million people.

In order to meet the increased demand for its products, the company has embarked on expanding its fleet of motor vehicles. In the last one year, it imported (10) new twenty (20) tonne truck to be used in the distribution of its beverages throughout the COMESA region. The money spent on the acquisition of trucks was obtained from the Development Bank of Trade for Africa (DBTA). The cost incurred was \$13,200 per truck, total insurance and freight charges amounted to \$6,300 and \$7,300 respectively. The port of entry was Nakonde. In addition, the company spent K5,000 on the

transportation costs on accommodation and other incidental costs from Nakonde to Lusaka.

The Commissioner General advised that the exchange rate was K35.80 per \$1.00.

Required:

- (a) Calculate the amount VAT payable/receivable from the ZRA (7 marks)
- (b) Describe three (3) types of VAT registration that are available to Lukanga Ltd (3 marks)
- (c) Explain the process that Lukanga Ltd will follow for the company to Register for customs duty (4 marks)
- (d) Explain the benefits that Lukanga Ltd will obtain by exporting its products to the COMESA region (6 marks)
- (e) Explain the difference between Zero rated and Standard rated supplies (6 marks)
- (f) Discuss three (3) documents that Lukanga Ltd needs to maintain for the purpose of VAT. (6 marks)
- (g) Calculate the value for duty purposes in kwacha and dollar on the importation of Trucks for Lukanga Ltd. (6 marks)
- (h) Calculate the total amount of duties paid in kwacha (2 marks)

[Total: 40 Marks]

Attempt any THREE (3) questions out of FOUR (4) in this section

Question Two

There has been an outcry from citizens that they do not appreciate the roles that the Zambia Revenue Authority (ZRA) plays. Others, complain that they do not see what benefit they get from the taxes that they pay. Following these and many other complaints, the Zambia Revenue Authority Education team has embarked on conducting national campaign on its roles that it plays in tax administration. Some of the topics that the ZRA is expected to explain and clarify, relate to customs and excise, tourism and Insurance and fuel and tax on airtime. The tax awareness campaign was necessitated by various complaints from various stakeholders in the country who include owners of lodges and airtime dealers and medical centers.

In addition to the above issues, the ZRA Education team, will also explain the process that is undertaken by tax payers who may feel aggrieved with regards to the amount of tax amounts paid.

Required:

- (a) Explain any four (4) roles that ZRA plays in the tax administration (6 marks)
- (b) Describe the following newly introduced taxes:
 - (i) Fuel levy (3 marks)
 - (ii) Insurance levy (3 marks)
 - (iii) Tax on airtime (3 marks)
- (c) Describe briefly the operations of the following:
 - (i) Tax Review (2 marks)
 - (ii) Tax Tribunal (3 marks)

[Total: 20 marks]

Question Three

The exportation of goods to other countries is always expensive in terms of Customs and Excise Duties. The other costs, include transportation and cost warehousing. In order to minimise the cost of doing business and make the goods affordable, in foreign markets, a lot of manufacturers and traders have been lobbying the government for tax incentives and concessions. The government's position is that it is willing to listen to the traders' concerns provided they follow laid down procedures before such incentives can be given.

An exporter from another country can appoint an agent locally. The agent that will be appointed can claim input VAT known as reverse VAT. However, only certain services qualify for reverse VAT.

In addition, to exports, the government has put emphasis on growing certain Sectors of the economy such as Telecommunication and Banking sectors in order to increase the tax base. Such sectors, have also received adequate considerations for VAT.

Required:

- (a) Advise on the two (2) concessions that can be granted to an exporter (4 marks)
- (b) Advise on how the tax point is determined for reverse VAT (3 marks)
- (c) Advice on five (5) responsibilities of an appointed agent (5 marks)
- (d) Describe how the following sectors have been considered for VAT:
 - (i) The Banking and Financial Sector (3 marks)
 - (ii) Telecommunication Sector (2 marks)
 - (iii) Tourism Sector (3 marks)

[Total: 20 marks]

Question Four

Absecon industries Ltd manufactures exotic furniture that it sell to local customers. The company is a subsidiary of group of companies resident in France.

Due to the saturation of local demand, the company, decided to export its goods to the United States of America (USA) by taking advantage of the Africa Growth Opportunity (AGOA). The decision was arrived at after a marketing trade expo organized by the tradeexperts from the USA in Lusaka. At the same trade expo, the Customs Services Divisionof the ZRA, Explained the new developments in the area of Customs. Of particular , wasthe Harmonized commodities and Coding System that has been introduced and will applyto certain products that include exotic furniture which is manufactured by Absecon Industries Ltd. The exported goods are usually exported free On Board (FOB).

Exporters will, in addition to tax incentives, claim certain duties known as Duty Draw Back.

The Ambassador of the French Republic in Zambia, has been conducting visitations to all French companies in order to appreciate challenges that they are facing especially inrelation to export of products to other countries. In the last year, the Ambassador spent K45, 300 (inclusive of duties at the rate of 5 %) on fuel .Local Purchase Orders have beenduly filed with the Commissioner General in order to qualify for rebates.

Required:

- (a) Explain any four (4) benefits that benefits of a Harmonized Commodity and Coding System to the ZRA. (6 marks)
- (b) (i) Describe how Duty Draw Back system works and the basis of payment (4 marks)
- (ii) Explain the meaning of the terms tax Rebates and Free On Board (FOB) (2 marks)
- (c) Explain the benefits that Absecon Industries will gain from the AGOA Act. (4 marks)
- (d) Explain any two (2) new developments in the Customs Services (4 marks)

[Total: 20 marks]**Question Five**

Zambezi Mining Limited (ZML Ltd), operates an open pit mine in north Western Province. The company began its mining operations, seven (7) months ago. The Board of directors has just been constituted.

ZML Ltd management consist of Director Mining, Directors of Finance and Director of Human Resources. The board has not been happy that the company has not appointed a Tax Consultant for over a period of seven (7) months. This is against the company Act which stipulates that the company should appoint an auditor within three (3) months of commencing trading.

At the last Annual General Meeting (AGM), members unanimously voted for the appointment of Credo Chartered Accountants (Credo) as its Tax Consultant. In order to familiarize itself with the company, the Managing Director invited the Engagement Partner at Credo to a dinner party for his son at which he was presented with gifts as an important guest. In addition, the Managing Director and the wife of the Managing Tax Consultant, are running a joint venture supplying fresh fish to ZML Ltd.

The Senior Tax Consultant Partner for ZML Ltd, has reminded the members of the tax team to remain professional and always abide by professional ethical principles. He cited an example of tax consultant who did not behave in manner befitting a practicing tax consultant and that he has since been dismissed.

The Board of Directors of ZM Ltd has concluded on the decision to sell part of the mining operations which has not been operational for the last two (2) years. It has asked Credo to conduct a valuation of the mine. It was expected that this will be a different task and consultancy fee will be paid separately. The Tax Senior at Credo previously worked at ZML Ltd in the accounts department and resigned a month ago.

ZM Ltd has been a subject of investigation in relation to a tax assessment that was made by the Zambia Revenue Authority (ZRA). The Finance Director is deeply concerned that if ZML Ltd is fined for gross under-declaration of taxes, it may not continue to operate as a going concern anymore. He has therefore, asked your firm to be considerate and prepare some tax computation that will reflect a small amount of tax and not what the ZRA estimated. He argued that, your firm will not be re-appointed at the next Annual General Meeting (AGM), if it does not implement its tax scheme.

In the last quarter, ZM Ltd imported motor vehicles and submitted a pre-clearance certificate. The amount paid as duty was disputed as it was felt that the wrong transaction value was used. A tax Junior has sought clarification as to the methods that can be used to compute transaction value for duty purposes.

During the year, your firm was called by ZM Ltd, to be a witness in a case where the company has been sued by the Workers Fund for an allegation that it understated taxable contributions for workers.

Required:

- (a) Explain the five (5) fundamental ethical principles that the Senior Tax Partner was referring to. (5 marks)
- (b)
 - (i) Identify and explain five (5) threats during tax engagement at ZM Ltd (5 marks)
 - (ii) Suggest suitable safeguards for each threat identified in (b) (i) above (5 marks)
- (c) Explain any five (5) methods that can be used to calculate the value for Duty Purposes. (5 marks)

[Total: 20 marks]

END OF PAPER

SUGGESTED SOLUTIONS

SECTION A

SOLUTION ONE

(a) Value Added Tax Computation

Output VAT	K	K
Standard rates sales ($K290,040 \times 4/29$)		40,006
Less recoverable input VAT		
Purchases ($K89,400 \times 80\% \times 16\%$)	11,443	
Other expenses ($K32,302 \times 16\%$)	<u>5,168</u>	
Total recoverable input VAT		<u>(16,611)</u>
VAT payable		<u>23,395</u>

(b) The two types of VAT registration schemes are:

- Voluntary registration = this is a type of registration in which Lukanga Ltd can register for VAT even if the turnover is less than K800,000 or K200,000 in any given quarter. The benefit of registering voluntarily will make it possible for the company to be able to access big business from other registered suppliers.
- Compulsory registration – this is a type of registration in which any registered supplier is expected to register for VAT when the turnover excluding VAT exceeds K800, 000.

(c) Lukanga Ltd shall follow the following procedure in order to be granted a license:

- The company needs to submit details about its products in detail. This should include production flow charts, product formulation and cost structure.
- It also needs to submit a list of its machinery, bank statement and a tax clearance certificate.
- It should also submit a certificate of incorporation and articles of association.

(d) The following are the benefits that will be derived from exporting to the COMESA”

- The company will be able to earn forex from COMESA.
- The country will benefit from the fame to be earned by exporting quality products.
- The management of the company will be able to establish permanent branches abroad having learn the rules and regulations of how to set up companies and tax regulations.
- The company will have access to a huge market of about K400m people.

(e) Zero rated products are products on which a zero percentage which is added to the sales. The trader will be able to claim input VAT incurred on purchases. The amount inclusive and exclusive of VAT will be the same.

An exempt supplier will not be allowed to charge VAT on its supplies. In turn, input VAT will not be claimable. The supplier will not be taken into account when considering whether one is a taxable supplier or not.

(f)

- A taxable invoice will show the description of the goods, the VAT registration number, the amount net of VAT, the amount inclusive of VAT, the supplier and customers' names and the VAT rate.
- A credit note –this is a document that will be used when the customer returns goods to the supplier. It will also show the customer and supplier's names, the VAT rate, the amount exclusive of VAT and gross amount of the return.
- A bank statement –a bank statement will be able to show the officials from the ZRA the amount deposited and paid out in a month. This will assist the ZRA to determine how much could have been input VAT and output VAT.

(g)	Calculating Value for Duty Purposes	\$
	Invoice value (10 x K32, 000)	132,000
	Insurance	6,300
	Freight charges	<u>7,300</u>
	Total value added tax	<u>\$145,600</u>

(h) Customs duty in kwacha $15\% \times K5, 212,480 = K781, 872$

SECTION B

SOLUTION TWO

- (a) The roles played by the Zambia Revenue Authority in the Tax Administration are:
- (i) collecting tax revenues such as Value Added Tax, property transfer tax, mineral royalty tax and any other income tax.
 - (ii) Enforcing border controls by conducting strict boarder inspections of goods and services imported into the country.
 - (iii) Enforcing import quarters for certain goods that have been considered under the quarter system.
 - (iv) Assisting National Planners with vital statistics such as those for import and exports so that they can compute the balance of payment on account.
- (b) (i) Fuel levy –this is the levy that was introduced as a measure to minimise the leakages of tax revenue by companies that are involved in the importation of

petroleum products. The levy can also contribute towards the maintenance of road infrastructure in the country.

- (ii) Insurance levy –Insurance earn their income from insurance premiums it people and companies. This is the main stream of income earned by the insurance companies. The insurance levy is charged on all insurance premiums. A levy of 3 % is charged on the premium collected by the insurance companies and is not charged on the agent or insurance broker.
 - (iii) Airtime taxes- most of the transactions now are done via certain mobile Networks. The network providers have turned this service as a means of collecting large amounts of money .Therefore the government through the ZRA have found it appropriate to tax some of the income earned from airtime charges.
- (c) (i) The ZRA is mandated to hear any dispute brought before it by the tax Payer. Such disputes cost money and time to both the ZRA and the tax payer. Sometimes, the case could be resolved without even going as far as the Tax Tribunals. An Internal Review , offers a chance to the tax payer to argue their cases. If they are not satisfied with the outcome of the tax review, then they escalate the case to the Tax Tribunal.
- (ii) The Tax Tribunal –the tax tribunal act as an arbiter between the ZRA and the tax payer. The taxable supplier writes to the registrar detailing the grievances. Upon receiving the appeal, the registrar informs the president of the court to set the date and time of the appeal. The appeal shall be heard within thirty (30) days from the date of appeal. The appellant is allowed to bring the witnesses to the court. The court can determine costs as it deems fit.

SOLUTION THREE

- (a) A company would like to export its products to other countries. The main aim is to earn forex and have access to overseas markets. The company would also like to become famous for its products due to the quality and value added to the product. However, the exportation of products to foreign markets can be expensive. This is due to customs and excise duty as well as import duties, import VAT, freight charges and insurance costs.

In order to reduce the costs associated with exports and competitiveness in foreign markets, incentives and zero rating have been introduced so as to help manufacturers to make it in foreign markets.

Concessions are given in form of input tax claims and Zero rating are given to remove the tax on the products that are being exported to other countries.

- (b) The tax point for Reverse VAT can be determined as follows:

- (i) The time the registered supplier makes the payment for the product or goods bought.
 - (ii) The time when the registered supplier issues a tax invoice.
 - (iii) The time when the service is rendered to the resident supplier of a service. This is in cases where it is appropriate, that a non-resident supplier can appoint an agent to prepare VAT returns on his or her own behalf.
- (c) The responsibility of an appointed agent are:
 - (i) To notify in writing the Commissioner General whenever there is change of the principal.
 - (ii) To keep accurate books of accounts such as cashbooks, bank statements, documents such as tax invoices and bank statements.
 - (iii) To submit accurate tax return on time.
 - (iv) To pay tax due and any interest on penalties charged for late submission and under declaration of taxes as determined by the Act.
 - (v) There are laws and regulations that a taxable supplier needs to follow. The laws under the VAT Act.
- (d)
 - (i) VAT consideration in the Banking Sector

Banks and other financial institutions offer various services such as accounts, bank transfers, investment advice, loans and overdrafts. For any service that the bank charges, there is a VAT at a standard rate of 16% that is charged on service fees by the ZRA.
 - (ii) Telecommunication Sector

With the advent of computerization, most of the communication is carried out via the internet and phones. Equally most transactions are done on particular platforms or apps. The Internet Service Providers (ISP) are now earning their income by charging users of such services. Therefore VAT rate at 16% is charged on the payment made by the user of the internet service.
 - (iii) VAT consideration in the Tourism Sector

The government has recognized that the Tourism Sector can be an alternative to other generic earning sector such as Mining. The tourism Sector is less capital intensive as it mainly relies on tourist arrivals. In order to attract a lot of tourists, the Ministry of Tourism has zero rated accommodation in especially in Livingstone in order to increase the number of tourist arrivals who come to watch the mighty Victoria Falls.

SOLUTION FOUR

- (a) A Harmonized commodities and coding system brings out the following benefits:
 - (i) The customs Services Division of the ZRA will be able to identify products for duty purposes that were previously not known in the Customs database.
 - (ii) The ZRA will be able to collect maximum revenue as the Authority is able to collect maximum tax revenues now than before as more products are captured.
 - (iii) The ZRA will be able to contact suppliers of products and commodities that are on the system for easy identification.
 - (iv) A Harmonized Commodity and Coding system will be able to help countries to identify goods and products that may be prohibited into the country.
 - (v) It also helps to reduce smuggling of certain animal species whose ingredients may be used in the preparation of certain medicines.
- (b)
 - (i) A draw Back System is a system in which the government pays exporters who provide proof to the ZRA of import tax they suffered at source. Exporters are given this opportunity to enable them manage the cost involved in the export of goods. Once exported, the goods will be much more competitive in foreign markets. Most of these goods are those that have been manufactures with raw materials or components on which manufacturers have already paid import duties.
 - (ii) A Rebate is a form of tax relief that is given to certain categories of people and dignitaries who include Diplomats and those in the Defense Forces. Once the Diplomats, for instance, spend money to buy fuel for business purposes, they will be given a tax rebate as long the purchase was made using a Local Purchase Order (LPO) which duly signed by the Diplomat. The Commissioner General should have approved the filling stations from which fuel is being bought.

SOLUTION FIVE

- (a) The five fundamental ethical principles are:
 - (i) Integrity – Tax consultants act on behalf of a wider stakeholder, which include shareholders and the government. The companies that pay taxes are contributing toward the betterment of society. Therefore, being honest and straightforward is important.
 - (ii) Professional behavior – on and off work, Tax consultants are expected to show behavior which conforms to what their profession entails. They should not behave in a manner that brings the profession into disrepute.

- (iii) Competence and due care-Tax accountants have been held in the highest esteem by the public and shareholder for the work they carry out competently and skillfully. They are not expected to accept work for which they are not qualified.
- (iv) Confidentiality –at all times, tax consultants are expected not to divulge information that they have come across during the work at ZML Ltd. They can only do so with permission from the client. However, if the court asks them to give evidence in form of documentation, they will be obliged to do so since it is a law enforcement organ of government that has asked them to do so.
- (v) Objectivity –professional Tax consultants are expected to perform their work without interference or influence from anyone. This entails being impartial so that they do not lose their objectivity.

(b) Threat

The managing Director at ZML Ltd has asked the Senior Tax Partner for a dinner and offered him gifts

Asking Credo to prepare a business valuation before ZML Ltd sells some of its operations. This will result in self review threat. Just like having previous work experience with ZML Ltd.

Asking Credo to prepare false tax computations or they will be removed if they do not comply. This will result in an intimidation threat

Running a joint venture between the Managing Director and the wife of Tax Management consultant. This will result in a self-interest or financial interest.

ZML Ltd has asked the consulting firm to be a witness in a court case involving the company and ZRA. This will result in an advocacy threat.

(c) Safeguard

The concerned senior tax consultants should be advised not to be part and parcel of the team on ZML Ltd.'s tax assignment

Credo should not accept valuation work as doing so will impair the judgment with regards to tax computations.

This should be reported to the Board Committee in charge of taxation like an Audit Committee. Alternatively, a report can be made to ZICA the professional body.

There will be a need to remove the affected Senior Tax consultant or disengage from running a business as joint venture as this compromises the independence and objectivity.

This will greatly reduce the independence of the firm if it is being a witness. It should therefore decline to be a witness

(d) The five methods that can be used to calculate Transaction Value for Duty Purposes are:

(i) Transaction value for identical goods imported:

This is the price of identical goods imported into the country by another importer into Zambia from the same country of origin.

(ii) Transaction value of similar goods

This is calculated by comparing similar goods that were imported into the country by another importer into the country from the same source including insurance, freight and other related costs.

(ii) Deductive value –this is the price at which identical or similar goods are sold into the country.

(iii) Computed value

When the ZRA does not have a particular import to compare with, which can be in the system, it will rely on the cost of production, insurance paid on the goods and freight as well as other related costs to bring the goods into the country.

(iv) Residual value (fall back duty)

This is the price that is arrived at fairly by going through all the methods flexibly. In other words this is the transaction value arrived at when all the above methods do not yield any help. However, the cost will not include installation or technical aid after the imports have been completed, transportation or insurance or any tax paid.

TAXATION TABLE

Value Added Tax

Annual Registration threshold	K800,000
Standard Value Added Tax Rate (on VAT exclusive turnover)	16%

Customs and Excise duties on New Motor Vehicles

Duty rates on:

1. **Motor cars and other motor vehicles (including station wagons) principally designed for the transport of less than ten persons, including the driver:**

Customs Duty:

Percentage of Value for Duty Purposes	30%
Minimum Specific Customs Duty	K6,000

Excise Duty:

Percentage of Value for Duty Purposes for Excise Duty Purposes	
Cylinder capacity of 1500 cc and less	20%
Cylinder Capacity of more than 1500 cc	30%
2. **Pick-ups and trucks/lorries with gross weight not exceeding 20 tonnes:**

Customs Duty

Percentage of Value for Duty Purposes	15%
Minimum specific Customs Duty	K6,000

Excise Duty:

Percentage of Value for Duty Purposes for Excise Duty Purposes	10%
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3. **Buses/coaches for the transport of more than ten persons**

Customs Duty:

Percentage of Value for Duty Purposes	15%
Minimum Specific Customs Duty	K6,000

Excise Duty:

Percentage of Value for Duty Purposes for Excise Duty Purposes	
Seating Capacity of 16 persons and less	25%
Seating Capacity of 16 persons and more	0%
4. **Trucks/lorries with gross weight exceeding 20 tonnes**

Customs Duty:

Percentage of Value for Duty Purposes	15%
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Excise Duty:

Percentage of Value for Duty Purposes for Excise Duty Purposes	0%
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Customs and Excise duties on Used Motor Vehicles

Motor vehicles for the transport of ten or more persons, including the driver	Aged 2 to 5 years		Aged 5 years and older	
	Customs duty	Excise duty	Customs duty	Excise duty
	K	K	K	K
Sitting capacity of 10 but not exceeding 14 persons including the driver	20,090	25,112	10,045	12,556
Sitting capacity exceeding 14 but not exceeding 32 persons	43,984	0	15,639	0
Sitting capacity of 33 but not exceeding 44 persons	97,742	0	21,992	0
Sitting capacity exceeding 44 persons	122,177	0	48,871	0
Motor cars and other motor vehicles principally designed for the transport of persons including station wagons and racing cars	Aged 2 to 5 years		Aged 5 years and older	
	Customs duty	Excise duty	Customs duty	Excise duty
	K	K	K	K
Sedans				
cylinder capacity not exceeding 1000 cc	14,113	12,231	8,065	6,989
Cylinder capacity exceeding 1000 cc but not exceeding 1500 cc	18,145	15,726	9,678	8,387
Cylinder capacity exceeding 1500 cc but not exceeding 2500 cc	18,695	24,304	9,518	12,373
Cylinder capacity exceeding 2500 cc but not exceeding 3000 cc	20,395	26,514	11,897	15,466
Cylinder capacity exceeding 3000 cc	25,494	33,142	13,597	17,676
Hatchbacks				
cylinder capacity not exceeding 1000 cc	12,097	10,484	8,065	6,989
Cylinder capacity exceeding 1000 cc but not exceeding 1500 cc	16,129	13,979	9,678	8,387
Cylinder capacity exceeding 1500 cc but not exceeding 2500 cc	16,996	22,095	9,518	12,373
Cylinder capacity exceeding 2500 cc but not exceeding 3000 cc	18,695	24,304	11,897	15,466
Cylinder capacity exceeding 3000 cc	22,095	28,723	13,597	17,676
Station wagons				
Cylinder capacity not exceeding 1000 cc	14,113	12,231	8,065	6,989
Cylinder capacity exceeding 1000 cc but not exceeding 1500 cc	18,144	15,725	9,678	8,387
Cylinder capacity exceeding 1500 cc but	18,695	24,304	10,198	13,256

not exceeding 2500 cc				
Cylinder capacity exceeding 2500 cc but not exceeding 3000 cc	20,395	26,514	11,897	15,466
Cylinder capacity exceeding 3000 cc	25,494	33,142	13,597	17,676
SUVs				
Cylinder capacity not exceeding 1000 cc	17,598	15,252	10,559	9,151
Cylinder capacity exceeding 1000 cc but not exceeding 1500 cc	20,463	17,735	12,278	10,641
Cylinder capacity exceeding 1500 cc but not exceeding 2500 cc	23,794	30,933	14,277	18,560
Cylinder capacity exceeding 2500 cc but not exceeding 3000 cc	27,193	35,351	17,540	22,802
Cylinder capacity exceeding 3000 cc	32,292	41,980	20,395	26,514

Motor vehicles for the transport of goods -with compression-ignition internal combustion piston engine (diesel or semi-diesel):	Aged 2 to 5 years		Aged 5 years and older	
	Customs duty	Excise duty	Customs duty	Excise duty
	K	K	K	K
Single cab				
GVW exceeding 1.0 tonne but not exceeding 1.5 tonnes	24,777	10,737	9,911	4,295
GVW exceeding 1.5 tonnes but not exceeding 3.0 tonnes	29,732	12,884	17,344	7,516
GVW exceeding 3.0 tonnes but not exceeding 5.0 tonnes	34,687	15,503	19,821	8,589
Double cab				
GVW not exceeding 3 tonnes	34,687	15,031	27,254	11,810
GVW exceeding 3.0 tonnes but not exceeding 5.0 tonnes	38,156	16,534	29,980	12,991
Panel Vans				
GVM not exceeding 1.0 tonne	15,089	6,539	8,622	3,736
GVM exceeding 1.0 tonne but not exceeding 1.5 tonnes	17,344	7,516	9,911	4,295
GVM exceeding 1.5 tonnes but not exceeding 3.0 tonnes	19,821	8,589	17,344	7,516
GVM exceeding 3.0 tonnes but not exceeding 5.0 tonnes	24,777	10,737	19,821	8,589
Trucks				
GVW up to 2 tonnes	15,715	12,048	7,246	5,556
GVW exceeding 2.0 tonnes but not	17,461	13,387	8,731	6,694

exceeding 5.0 tonnes				
GVW exceeding 5.0 tonnes but not exceeding 10.0 tonnes	27,938	21,419	10,477	8,032
GVW exceeding 10.0 tonnes but not exceeding 20.0 tonnes	34,923	26,774	13,271	10,174
GVW exceeding 20 tonnes	58,645	0	21,992	0

Surtax

Surtax on all motor vehicle aged more than 5 years K2,000