

87.03 HS Codes, Taxes and Levies

Petrol Vehicles					
Vehicle CC's	HS Code	Excise Tax	VAT	Private Levy	Commercial Levy
Below 1000cc	8703.2190	50%	15%	SCR 45'000.00	SCR 30'000.00
1000cc - 1500cc	8703.2290	50%	15%	SCR 45'000.00	SCR 30'000.00
1500cc - 1600cc	8703.2319	50%	15%	SCR 45'000.00	SCR 30'000.00
1600cc - 2000cc	8703.2329	75%	15%	SCR 75'000.00	SCR 50'000.00
2000cc - 3000cc	8703.2339	100%	15%	SCR 150'000.00	SCR 100'000.00
3000cc & Above	8703.2490	100%	15%	SCR 150'000.00	SCR 100'000.00

Diesel Vehicles					
Vehicle CC's	HS Code	Excise Tax	VAT	Private Levy	Commercial Levy
Below 1500cc	8703.3190	50%	15%	SCR 45'000.00	SCR 30'000.00
1500cc - 1600cc	8703.3219	50%	15%	SCR 45'000.00	SCR 30'000.00
1600cc - 2000cc	8703.3229	75%	15%	SCR 75'000.00	SCR 50'000.00
2000cc - 2500cc	8703.3239	100%	15%	SCR 150'000.00	SCR 100'000.00
2500cc & Above	8703.3390	100%	15%	SCR 150'000.00	SCR 100'000.00

Hybrid (Petrol) Vehicles					
Vehicle CC's	HS Code	Excise Tax	VAT	Private Levy	Commercial Levy
Below 1600cc	8703.4019	12.5%	15%	N/A	N/A
1600cc - 2000cc	8703.4029	37.5%	15%	N/A	N/A
2000cc - 2500cc	8703.4039	75%	15%	N/A	N/A
2500cc & Above	8703.4049	100%	15%	N/A	N/A

Hybrid (Diesel) Vehicles					
Vehicle CC's	HS Code	Excise Tax	VAT	Private Levy	Commercial Levy
Below 1600cc	8703.5019	12.5%	15%	N/A	N/A
1600cc - 2000cc	8703.5029	37.5%	15%	N/A	N/A
2000cc - 2500cc	8703.5039	75%	15%	N/A	N/A
2500cc & Above	8703.5049	100%	15%	N/A	N/A

SEYCHELLES REVENUE COMMISSION

CUSTOMS DIVISION



Plug-In (Petrol) Hybrid Vehicles

Vehicle CC's	HS Code	Excise Tax	VAT	Private Levy	Commercial Levy
Below 1600cc	8703.6019	10%	15%	N/A	N/A
1600cc - 2000cc	8703.6029	15%	15%	N/A	N/A
2000cc - 2500cc	8703.6039	20%	15%	N/A	N/A
2500cc & Above	8703.6049	25%	15%	N/A	N/A

Plug-In (Diesel) Hybrid Vehicles

Vehicle CC's	HS Code	Excise Tax	VAT	Private Levy	Commercial Levy
Below 1600cc	8703.7019	10%	15%	N/A	N/A
1600cc - 2000cc	8703.7029	15%	15%	N/A	N/A
2000cc - 2500cc	8703.7039	20%	15%	N/A	N/A
2500cc & Above	8703.7049	25%	15%	N/A	N/A

Electric Vehicles

Vehicle CC's	HS Code	Excise Tax	VAT	Private Levy	Commercial Levy
Below 1000cc - 3000cc & Above	8703.8000	N/A	15%	N/A	N/A

Disclaimer Notice

This document is for reference purposes only as well as guidance for classification.