

**CAYMAN ISLANDS**



**Customs Tariff Act  
(2023 Revision)**

**CUSTOMS TARIFF (AMENDMENT OF  
SCHEDULES) ORDER, 2025**

**(SL 36 of 2025)**

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## PUBLISHING DETAILS

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**Customs Tariff Act  
(2023 Revision)**
**CUSTOMS TARIFF (AMENDMENT OF  
SCHEDULES) ORDER, 2025  
(SL 36 of 2025)**

In exercise of the powers conferred by section 7 of the Customs Tariff Act (2023 Revision), the Cabinet makes the following Order —

**Citation and commencement**

1. (1) This Order may be cited as the Customs Tariff (Amendment of Schedules) Order, 2025.
- (2) This Order comes into force on 1st October, 2025.

**Amendment of Schedule 1 to the Customs Tariff Act (2023 Revision) - import duties - index of Sections and Chapters**

2. The *Customs Tariff Act (2023 Revision)* is amended in Schedule 1, in Chapter 87, as follows —
  - (a) by deleting tariff codes 8703.40.50, 8703.40.60, 8703.40.70 and 8703.40.80 and their particulars and substituting the following tariff codes and their particulars —

“	8703.40.50	Hybrid motor vehicles for personal use with both spark-ignition internal combustion reciprocating piston engine and electric	NO.	15.0%
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		motor as motors for propulsion, other than those capable of being charged by plugging into an external source of electric power (valued \$61,000 to \$79,999)		
	8703.40.55	Hybrid motor vehicles for commercial use with both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion, other than those capable of being charged by plugging into an external source of electric power (valued \$61,000 to \$79,999)	NO.	17.0%
	8703.40.60	Hybrid motor vehicles for personal use with both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion, other than those capable of being charged by plugging into an external source of electric power (valued \$80,000 to \$99,999)	NO.	30.0%
	8703.40.65	Hybrid motor vehicles for commercial use with both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion, other than those capable of being charged by plugging into an external source of electric power (valued \$80,000 to \$99,999)	NO.	34.0%
	8703.40.70	Hybrid motor vehicles for personal use with both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion, other than those capable of being charged by plugging into an external source of electric power (valued \$100,000 and above)	NO.	34.0%
	8703.40.80	Hybrid motor vehicles for commercial use with both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion, other than those capable of being charged by plugging into an external source of electric power (valued \$100,000 and above)	NO.	40.0%”;



- (b) by deleting tariff codes 8703.50.50, 8703.50.60, 8703.50.70 and 8703.50.80 and their particulars and substituting the following tariff codes and their particulars —

“	8703.50.50	Hybrid motor vehicles for personal use with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion, other than those capable of being charged by plugging into an external source of electric power (valued \$61,000 to \$79,999)	NO.	15.0%
	8703.50.55	Hybrid motor vehicles for commercial use with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion, other than those capable of being charged by plugging into an external source of electric power (valued \$61,000 to \$79,999)	NO.	17.0%
	8703.50.60	Hybrid motor vehicles for personal use with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion, other than those capable of being charged by plugging into an external source of electric power (valued \$80,000 to \$99,999)	NO.	30.0%
	8703.50.65	Hybrid motor vehicles for commercial use with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion, other than those capable of being charged by plugging into an external source of electric power (valued \$80,000 to \$99,999)	NO.	34.0%
	8703.50.70	Hybrid motor vehicles for personal use with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion, other than those capable of being charged by plugging into an external source of electric power (valued \$100,000	NO.	34.0%



		and above)		
	8703.50.80	Hybrid motor vehicles for commercial use with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion, other than those capable of being charged by plugging into an external source of electric power (valued \$100,000 and above)	NO.	40.0%”;

(c) by deleting tariff codes 8703.60.50, 8703.60.60, 8703.60.70 and 8703.60.80 and their particulars and substituting the following tariff codes and their particulars —

“	8703.60.50	Hybrid motor vehicles for personal use with both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion, capable of being charged by plugging into an external source of electric power (valued \$61,000 to \$79,999)	NO.	15.0%
	8703.60.55	Hybrid motor vehicles for commercial use with both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion, capable of being charged by plugging into an external source of electric power (valued \$61,000 to \$79,999)	NO.	17.0%
	8703.60.60	Hybrid motor vehicles for personal use with both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion, capable of being charged by plugging into an external source of electric power (valued \$80,000 to \$99,999)	NO.	30.0%
	8703.60.65	Hybrid motor vehicles for commercial use with both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion, capable of being charged by plugging into an external source of electric power (valued \$80,000 to \$99,999)	NO.	34.0%



	8703.60.70	Hybrid motor vehicles for personal use with both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion, capable of being charged by plugging into an external source of electric power (valued \$100,000 and above)	NO.	34.0%
	8703.60.80	Hybrid motor vehicles for commercial use with both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion, capable of being charged by plugging into an external source of electric power (valued \$100,000 and above)	NO.	40.0%”;

- (d) by deleting tariff codes 8703.70.50, 8703.70.60, 8703.70.70 and 8703.70.80 and their particulars and substituting the following tariff codes and their particulars —

“	8703.70.50	Hybrid motor vehicles for personal use with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion, capable of being charged by plugging into an external source of electric power (valued \$61,000 to \$79,999)	NO.	15.0%
	8703.70.55	Hybrid motor vehicles for commercial use with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion, capable of being charged by plugging into an external source of electric power (valued \$61,000 to \$79,999)	NO.	17.0%
	8703.70.60	Hybrid motor vehicles for personal use with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion, capable of being charged by plugging into an external source of electric power (valued \$80,000 to \$99,999)	NO.	30.0%

	8703.70.65	Hybrid motor vehicles for commercial use with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion, capable of being charged by plugging into an external source of electric power (valued \$80,000 to \$99,999)	NO.	34.0%
	8703.70.70	Hybrid motor vehicles for personal use with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion, capable of being charged by plugging into an external source of electric power (valued \$100,000 and above)	NO.	34.0%
	8703.70.80	Hybrid motor vehicles for commercial use with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion, capable of being charged by plugging into an external source of electric power (valued \$100,000 and above)	NO.	40.0%”;

and

- (e) by deleting tariff codes 8703.80.50, 8703.80.60, 8703.80.70 and 8703.80.80 and their particulars substituting the following tariff codes and their particulars —

“	8703.80.50	Electric motor vehicles for personal use (valued \$61,000 to \$79,999)	NO.	10.0%
	8703.80.55	Electric motor vehicles for commercial use (valued \$61,000 to \$79,999)	NO.	15.0%
	8703.80.60	Electric motor vehicles for personal use (valued \$80,000 to \$99,999)	NO.	20.0%
	8703.80.65	Electric motor vehicles for commercial use (valued \$80,000 to \$99,999)	NO.	30.0%
	8703.80.70	Electric motor vehicles for personal use (valued \$100,000 and above)	NO.	30.0%
	8703.80.80	Electric motor vehicles for commercial use (valued \$100,000 and above)	NO.	34.0%”.



**Amendment of Schedule 5 to the Customs Tariff Act (2023 Revision) - imported goods - environmental tax and inspection fee**

3. (1) The *Customs Tariff Act (2023 Revision)* is amended in Schedule 5 by repealing Part 1 and substituting the following Part —

**“Part 1**

**Imported Goods in respect of which environmental tax is chargeable**

Imported Goods	Environmental Tax
Any motor vehicle (whether electric, hybrid or otherwise) valued at \$79,999 or less for cost, insurance and freight (other than goods under headings 84.29 and 84.30, mowers for lawns, parks or sports-grounds under heading 8433.11.00, 8433.19.00 and 8433.20.00, golf cars, go-carts, all-terrain vehicles (ATVs) and similar off-road vehicles under heading 87.03, and motor cycles under heading 87.11)	\$1,000.00
Any motor vehicle (whether electric, hybrid or otherwise) valued at \$80,000 or more for cost, insurance and freight (other than goods under headings 84.29 and 84.30, mowers for lawns, parks or sports-grounds under heading 8433.11.00, 8433.19.00 and 8433.20.00, golf cars, go-carts, all-terrain vehicles (ATVs) and similar off-road vehicles under heading 87.03, and motor cycles under heading 87.11)	\$2,000.00”.

- (2) Subparagraph (1) does not apply in respect of goods for which an importer provides documentary evidence that arrangements had been made for importation of the goods before the date of the commencement of this amending Order.

**Made in Cabinet the 10th day of September, 2025.**

**Kim Bullings**  
*Clerk of the Cabinet*

