Government Notifications

EXCISE (SPECIAL PROVISIONS) ACT, No. 13 OF 1989

Order under Section 3

BY virtue of the powers vested in me by Section 3 of the Excise (Special Provisions) Act, No. 13 of 1989, I, Mangala Samaraweera, Minister of Finance, do by this Order declare that:-

- (a) The Excise Duty on every article specified in Column III of the Schedule I hereto shall be payable at the rate specified in the corresponding entry in Column IV of the Schedule I;
 - (b) The concessionary Excise Duty on excisable articles specified in Column II of the Schedule II hereto shall be payable at the rate specified in Column III of the Schedule II wherever applicable; and
 - (b) Wherever two rates are specified in Column IV of the Schedule I and Column III of the schedule II hereto, the applicable rate for the purpose of calculating the Excise Duty payable shall be the rate which yields the higher amount payable as Excise Duty.
- 2. The orders made under Section 3 of the Excise (Special Provisions) Act, No.13 of 1989 and published in the *Extraordinary Gazette Notifications* No. 2044/32 of 09.11.2017, No. 2045/33 of 15.11.2017, No. 2046/14 of 22.11.2017, No. 2047/25 of 28.11.2017, No. 2058/33 of 15.02.2018, No. 2066/40 of 12.04.2018, No. 2068/9 of 24.04.2018, No. 2074/39 of 08.06.2018, No. 2080/31 of 17.07.2018, No. 2082/10 of 31.07.2018, No. 2082/11 of 31.07.2018, No. 2083/2 of 06.08.2018, No. 2089/18 of 17.09.2018 , No. 2092/5 of 08.10.2018, No. 2095/18 of 01.11.2018, No. 2100/3 of 03.12.2018 and No. 2105/48 of 11.01.2019 are hereby rescinded.

MANGALA SAMARAWEERA Minister of Finance.

Ministry of Finance, Colombo 01, March, 2019.

SCHEDULE I

H. S. Heading	H. S. Code	Description	Excise Duty
I	II	III	IV
21.06		Food preparation not elsewhere specified or included.	
	2106.90.32	Compound non-alcoholic preparations of a kind used in the manufacture of beverages	Rs. 60/- per litre
22.01		Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavored; ice and snow.	
	2201.10	Mineral waters and aerated waters :	
	2201.10.90	Other	Rs. 25/- per litre
22.02		Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavored, and other non-alcoholic beverages, not including fruit or vegetable juices of heading 20.09.	
	2202.10	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavored	Rs. 12 per liter or 40 Cts per gram of sugar, excluding 4 g per 100 milliliter, contained in the product
	2202.99 2202.99.30	Other Beverages put up for retail sales as "Energy Drinks"	Rs. 12 per litre or 40 Cts per gram of sugar, excluding 4 g per 100 mililiter, contained in the product
		Beverage based on fruit or vegetable juices :	
	2202.99.51	Sugar contents of which is more than 6 g per 100 ml	Rs. 12 per litre or 40 Cts per gram of sugar, excluding 8 g per 100 mililiter,contained in the product
		Other:	
	2202.99.91	Sugar contents of which is more than 6 g per 100 ml	Rs. 12 per litre or 40 Cts per gram of sugar, excluding 8 g per 100 mililiter, contained in the product whichever is higher
24.02		Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes.	
	2402.10	Cigars, cheroots and cigarillos, containing tobacco	Rs.8,000/- per kg (net weight)
	2402.20	Cigarettes containing tobacco:	
	2402.20.20	Cigarettes, each not exceeding 60 mm in length	Rs.11,675/- per 1000 cigarettes
	2402.20.30	Cigarettes, each exceeding 60 mm but not exceeding 67 mm in length	Rs. 19,500/- per 1000 cigarettes
	2402.20.40	Cigarettes, each exceeding 67 mm but not exceeding 72 mm in length	Rs. 23,000/- per 1000 cigarettes

	2402.20.50	Cigarettes, each exceeding 72 mm but not exceeding 84 mm in length	Rs. 37,580/- per 1000 cigarettes
	2402.20.60	Cigarettes, each exceeding 84 mm in length	Rs. 42,200/- per 1000 cigarettes
24.03		Other manufactured tobacco and manufactured tobacco substitutes; "homogenized" or "reconstituted" tobacco; tobacco extracts and essences.	
		Smoking tobacco, whether or not containing tobacco substitutes in any proportion:	
	2403.19	Other	
	2403.19.10	Pipe tobacco	Rs.600/- per kg
		Other:	
	2403.91	"Homogenized" or "reconstituted" tobacco:	
	2403.91.10	Pipe tobacco	Rs.600/- per kg
	2403.99	Other:	novo per ng
	2403.99.10	Pipe tobacco	Rs.600/- per kg
	2.00.33110	1.50 000000	novovo per ng
27.10		Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations; waste oils.	
		Petroleum oils and oils obtained from bituminous minerals (other than crude) and preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations, other than those containing biodiesel and other than waste oils:	
		Petrol:	
	2710.12.21	Petrol having Octane number of 92	Rs. 27/- per litre
	2710.12.22	Petrol having Octane number of 95	Rs. 27/- per litre
	2710.12.29	Other	Rs. 27/- per litre
		Gas oil / Diesel	_
	2710.19.41	Super Diesel that contains Sulphur not exceeding 10 mg/kg (ppm)	Rs.13/- per litre
	2710.19.42	Other Diesel that contains Sulphur exceeding 10 mg/kg (ppm) but not exceeding 500 mg/kg (ppm)	Rs. 6/- per litre
	2710.19.49	Other	Rs.13/- per litre
38.23		Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols.	
	3823.19.20	Palm oil fatty acids	20%
	3823.19.30	Tallow fatty acids	20%
39.01		Polymers of ethylene, in primary forms.	
·	3901.10	Polyethylene having a specific gravity of less than 0.94	Rs. 10/- per kg
	3901.20	Polyethylene having a specific gravity of 0.94	Rs. 10/- per kg

39.02		Polymers of propylene or of other olefins, in primary forms.	
	3902.10	Polypropylene	Rs. 10/- per kg
39.03		Polymers of styrene, in primary forms.	
		Polystyrene :	
	3903.11	Expansible	Rs. 10/- per kg
39.04		Polymers of vinyl chloride or of other halogenated olefins, in primary forms.	
	3904.10	Poly (vinyl chloride), not mixed with any other substances	Rs. 10/- per kg
49.02		Newspapers, journals and periodicals, whether or not illustrated or containing advertising material.	
	4902.10.11	Containing information of the running of the race horses or greyhound races or race meeting	Rs. 4/- per publication
	4902.10.19	Other	Rs. 4/- per publication
	4902.10.91	Publications containing information of the running of the race horses or greyhound races or race meeting	Rs. 4/- per publication
	4902.10.99	Other	Rs. 4/- per publication
	4902.90.11	Containing information of the running of the race horses or greyhound races or race meeting	Rs. 4/- per publication
	4902.90.19	Other	Rs. 4/- per publication
	4902.90.91	Publications containing information of the running of race horses or greyhound races or race meeting	Rs. 4/- per publication
	4902.90.99	Other	Rs. 4/- per publication
84.18		Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading 84.15.	
	8418.10	Combined refrigerator-freezers, fitted with separate external doors:	
	8418.10.10	Used/ reconditioned	25%
	8418.10.90	Other	25%
	0410.21	Refrigerators, household type:	
	8418.21 8418.21.10	Compression-type : Used /reconditioned	25%
	8418.21.90	Other	25%
	8418.29	Other:	2370
	8418.29.10	Used / reconditioned absorption-type, electrical	25%
	8418.29.20	Other absorption-type, electrical	25%
	8418.29.30 8418.29.90	Other used/ reconditioned Other	25% 25%
	8418.30	Freezers of the chest type, not exceeding 800 1 capacity:	23%
	8418.30.10	Not exceeding 566 1 used / reconditioned	20%
	8418.30.20 8418.40	Other, not exceeding 566 1 Freezers of the upright type, not exceeding 900 1 capacity:	20%
	8418.40.10	Not exceeding 566 1 used / reconditioned	20%
	8418.40.20	Other, not exceeding 566 1	20%
		Parts:	

	0.410.01		
	8418.91	Furniture designed to receive refrigerating or	
	8418.91.10	freezing equipment : Cabinets for refrigerators	25%
	8418.91.20	Other cabinets	20%
	0410.91.20	Other caomers	20%
84.22		Dish washing machines; machinery for cleaning or drying bottles or other	
		containers; machinery for filling, closing, sealing or labeling bottles, cans, boxes, bags or other containers; machinery for	
		capsuling bottles, jars, tubes and similar containers; other packing or wrapping	
		machinery (including heat-shrink wrapping machinery); machinery for aerating beverages.	
	0.422.11	Dish washing machines:	2004
	8422.11	Of the household type	30%
84.50		Household or laundry-type washing machines, including machines which both wash and dry.	
		Machines, each of a dry linen capacity not exceeding 10 kg:	
	8450.11	Fully-automatic machines:	
	8450.11.10	Unassembled in completely knocked-down form	25%
	8450.11.20	Used/reconditioned	25%
		Other, top loading:	
	8450.11.31	Of a dry linen capacity less than 4 kg	25%
	8450.11.32	Of a dry linen capacity exceeding 4 kg and not exceeding 5.5 kg	25%
	8450.11.33	Of a dry linen capacity exceeding 5.5 kg and not exceeding 7.5 kg	25%
	8450.11.34	Of a dry linen capacity exceeding 7.5 kg and not exceeding 9.5 kg	25%
	8450.11.39	Other	25%
	0450 11 41	Other, front loading:	250/
	8450.11.41 8450.11.42	Of a dry linen capacity less than 4 kg Of a dry linen capacity exceeding 4 kg and not	25% 25%
		exceeding 5.5 kg	
	8450.11.43	Of a dry linen capacity exceeding 5.5 kg and not exceeding 7.5 kg	25%
	8450.11.44 8450.11.49	Of a dry linen capacity exceeding 7.5 kg and not exceeding 9.5 kg Other	25%
	8450.11.49	Other Other machines, with built-in centrifugal drier:	25%
	8450.12.10	Unassembled in completely knocked-down	25%
	8450.12.20	form Used / reconditioned	25%
	0470 45 51	Other:	250/
	8450.12.31	Of a dry linen capacity less than 4 kg	25%
	8450.12.32	Of a dry linen capacity of 4 kg and not exceeding 5.5 kg	25%
	8450.12.33	Of a dry linen capacity exceeding 5.5 kg and not exceeding 7.5 kg	25%
	8450.12.34	Of a dry linen capacity exceeding 7.5 kg and not exceeding 9.5 kg	25%
	8450.12.39	Other	25%
	8450.19 8450.19.10	Other: Unassembled in completely knocked-down	25%
	0430.19.10	form	23%

	8450.19.20	Used / reconditioned	25%
		Other:	
	8450.19.31	Of a dry linen capacity less than 4 kg	25%
	8450.19.32	Of a dry linen capacity exceeding 4 kg and not exceeding 5.5 kg	25%
	8450.19.33	Of a dry linen capacity exceeding 5.5 kg and not exceeding 7.5 kg	25%
	8450.19.34	Of a dry linen capacity exceeding 7.5 kg and not exceeding 9.5 kg	25%
	8450.19.39	Other	25%
87.02		Motor vehicles for the transport of ten or more persons, including the driver.	
	8702.10	With only compression-ignition internal combustion piston engine (diesel or semi-diesel): Motor vehicles for the transport of less than 13	
		persons (adults) including the driver, not more than three and a half years old:	
	8702.10.12	Modified vehicles of heading 87.03, not more than two years old	300%
	8702.10.13	Modified vehicles of heading 87.03, more than two years old	300%
	8702.10.19	Other	200%
		Motor vehicles for the transport of less than 13 persons (adults) including the driver, more than three and a half years old:	
	8702.10.21	Modified vehicles of heading 87.03	300%
	8702.10.29	Other	200%
		Motor vehicles for the transport of 13 or more persons (adults) but less than 25 persons (adults) including the driver, not more than five years old:	
	8702.10.32	Modified vehicles of heading 87.03, not more than two years old	300%
	8702.10.33	Modified vehicles of heading 87.03, more than two years old	300%
	8702.10.39	Other Motor vehicles for the transport of 13 or more persons (adults) but less than 25 persons (adults) including the driver, more than five years old:	Rs. 4,500,000/- per unit
	8702.10.41	Modified vehicles of heading 87.03	300%
	8702.10.49	Other	Rs. 6,000,000/- per unit
		Motor vehicles for the transport of 25 or more persons (adults) but less than 35 persons (adults) including the driver, not more than ten years old:	
	8702.10.53	Modified vehicles of heading 87.03, not more than two years old	300%
	8702.10.54	Modified vehicles of heading 87.03, more than two years old	300%
	8702.10.59	Other	Rs. 1,500,000/- per unit
		Motor vehicles for the transport of 25 or more persons (adults) but less than 35 persons (adults) including the driver, more than ten years old:	
	8702.10.61	Modified vehicles of heading 87.03	300%
	8702.10.69	Other	Rs. 2,500,000/- per unit
	8702.10.73	Other, not more than ten years old Modified vehicles of heading 87.03, not more	300%
	8702.10.74	than two years old Modified vehicles of heading 87.03, more	300%
		than two years old	

8702.10.79	Other	Rs. 1,500,000/- per unit
0702 10 01	Other, more than ten years old	2000/
8702.10.81	Modified vehicles of heading 87.03	300%
8702.10.89	Other	Rs. 2,500,000/- per unit
8702.20	With both compression-ignition internal	
0702.20	combustion piston engine (diesel or semi-	
	diesel) and electric motor as a motors for	
	propulsion:	
	Motor vehicles for the transport of less than 13	
	persons (adults) including the driver, not more	
	than three and a half years old:	
9702 20 11	M 1'5' 1 1' 1 1' 1 1 1' 1 2 1'	2000/
8702.20.11	Modified vehicles of heading 87.03, not more	300%
8702.20.12	than two years old	300%
8/02.20.12	Modified vehicles of heading 87.03, more than	300%
9702 20 10	two years old	2000/
8702.20.19	Other Materials for the transport of less than 12	200%
	Motor vehicles for the transport of less than 13	
	persons (adults) including the driver, more	
0702 20 21	than three and a half years old:	2000/
8702.20.21	Modified vehicles of heading 87.03	300%
8702.20.29	Other 111 6 d 4 d 5 d 5 d 5 d 5 d 5 d 5 d 5 d 5 d 5	200%
	Motor vehicles for the transport of 13 or more	
	persons (adults) but less than 25 persons	
	(adults) including the driver, not more than	
8702.20.31	five years old:	2000/
8/02.20.31	Modified vehicles of heading 87.03, not more	300%
9702 20 22	than two years old	300%
8702.20.32	Modified vehicles of heading 87.03, more than two years old	300%
8702.20.39	Other	Rs. 4,250,000/- per unit
0702.20.39		Rs. 4,230,000/- per unit
	Motor vehicles for the transport of 13 or more persons (adults) but less than 25 persons	
	(adults) including the driver, more than five	
	years old:	
8702.20.41	Modified vehicles of heading 87.03	300%
8702.20.49	Other	Rs. 5,500,000/- per unit
0702.20.19	Motor vehicles for the transport of 25 or more	10. 3,300,000/ per unit
	persons (adults) but less than 35 persons	
	(adults) including the driver, not more than ten	
	years old:	
8702.20.51	Modified vehicles of heading 87.03, not more	300%
	than two years old	
8702.20.52	Modified vehicles of heading 87.03, more	300%
	than two years old	
8702.20.59	Other	Rs. 1,500,000/- per unit
	Motor vehicles for the transport of 25 or more	•
	persons (adults) but less than 35 persons	
	(adults) including the driver, more than ten	
	years old:	
8702.20.61	Modified vehicles of heading 87.03	300%
8702.20.69	Other	Rs. 2,500,000/- per unit
	Other, not more than ten years old	
8702.20.71	Modified vehicles of heading 87.03, not more	300%
	than two years old	
8702.20.72	Modified vehicles of heading 87.03, more	300%
	than two years old	
8702.20.79	Other	Rs. 1,500,000/- per unit
	Other, more than ten years old	-
8702.20.81	Modified vehicles of heading 87.03	300%
		D 2.500.000/
8702.20.89	Other	Rs. 2,500,000/- per unit

8702.30	With both spark-ignition internal combustion reciprocating piston engine and electric motor as a motors for propulsion: Motor vehicles for the transport of less than 13 persons (adults) including the driver, not more	
	as a motors for propulsion: Motor vehicles for the transport of less than 13	
	Motor vehicles for the transport of less than 13	
	DOLOTIO CAUTION INCIDENTE MICHELLING MICHELLING	
	than three and a half years old:	
ı	than three and a harry ears ord.	
8702.30.11	Modified vehicles of heading 87.03, not more	300%
6702.30.11	than two years old	30070
9702 20 12		2000/
8702.30.12	Modified vehicles of heading 87.03, more than	300%
0702 20 10	two years old	2000/
8/02.30.19		200%
	Modified vehicles of heading 87.03	300%
8702.30.29	Other	200%
	Motor vehicles for the transport of 13 or more	
	persons (adults) but less than 25 persons	
8702.30.31		300%
0,02,00,01		20070
8702 30 32		300%
0702.30.32		30070
9702 20 20		Do 4.000.000/ paganit
8702.30.39		Rs. 4,000,000/- per unit
	v	
	Modified vehicles of heading 87.03	300%
8702.30.49	Other	Rs. 5,000,000/- per unit
	Motor vehicles for the transport of 25 or more	
	persons (adults) but less than 35 persons	
	(adults) including the driver, not more than ten	
8702.30.51	Modified vehicles of heading 87.03, not more	300%
8702.30.52		300%
0702.50.52		30070
8702 30 59		Rs. 1,500,000/- per unit
0702.30.37		Ks. 1,500,000/- per unit
0702 20 61		2000/
		300%
8702.30.69		Rs. 2,500,000/- per unit
8702.30.71	_	300%
	than two years old	
8702.30.72	Modified vehicles of heading 87.03, more	300%
	than two years old	
8702.30.79	Other	Rs. 1,500,000/- per unit
		↓ * * * * * * * * * * * * * * * * * * *
8702.30.81		300%
		Rs. 2,500,000/- per unit
0102.30.07	Outel	Ks. 2,300,000/- per unit
9702.40	With only planting out on Commun.	
8/02.40		
	than three and a half years old:	
8702.40.11	Modified vehicles of heading 87.03, not more	300%
I	than two years old	
	8702.30.79 8702.30.81 8702.30.89 8702.40	Motor vehicles for the transport of less than 13 persons (adults) including the driver, more than three and a half years old: 8702.30.21 Modified vehicles of heading 87.03

8702.40.12	Modified vehicles of heading 87.03, more than two years old	300%
8702.40.19	Other	200%
	Motor vehicles for the transport of less than 13 persons (adults) including the driver, more	
	than three and a half years old :	2001
8702.40.21	Modified vehicles of heading 87.03	300%
8702.40.29	Other	200%
	Motor vehicles for the transport of 13 or more persons (adults) but less than 25 persons (adults) including the driver, not more than five years old:	
8702.40.31	Modified vehicles of heading 87.03, not more than two years old	300%
8702.40.32	Modified vehicles of heading 87.03, more than two years old	300%
8702.40.39	Other	Rs. 3,500,000/- per unit
	Motor vehicles for the transport of 13 or more persons (adults) but less than 25 persons (adults) including the driver, more than five years old:	
8702.40.41	Modified vehicles of heading 87.03	300%
8702.40.49	Other	Rs. 4,000,000/- per unit
	Motor vehicles for the transport of 25 or more persons (adults) but less than 35 persons (adults) including the driver, not more than ten years old	
8702.40.51	Modified vehicles of heading 87.03, not more than two years old	300%
8702.40.52	Modified vehicles of heading 87.03, more than two years old	300%
8702.40.59	Other Motor vehicles for the transport of 25 or more persons (adults) but less than 35 persons (adults) including the driver, more than ten years old:	Rs. 1,500,000/- per unit
8702.40.61	Modified vehicles of heading 87.03	300%
8702.40.69	Other	Rs. 2,500,000/- per unit
0,02110109	Other, not more than ten years old	113, 2,000,000, per unit
8702.40.71	Modified vehicles of heading 87.03, not more than two years old	300%
8702.40.72	Modified vehicles of heading 87.03, more than two years old	300%
8702.40.79	Other	Rs. 1,500,000/- per unit
	Other, more than ten years old	, , <u>F</u>
8702.40.81	Modified vehicles of heading 87.03	300%
8702.40.81 8702.40.89	Modified vehicles of heading 87.03 Other	300% Rs. 2,500,000/- per unit
8702.40.89	Other	300% Rs. 2,500,000/- per unit
	Other Other	
8702.40.89	Other	
8702.40.89	Other Other Motor vehicles for the transport of less than 13 persons (adults) including the driver, not more than three and a half years old: Modified vehicles of heading 87.03, not more	
8702.40.89 8702.90	Other Other Motor vehicles for the transport of less than 13 persons (adults) including the driver, not more than three and a half years old: Modified vehicles of heading 87.03, not more than two years old Modified vehicles of heading 87.03, more than	Rs. 2,500,000/- per unit
8702.40.89 8702.90 8702.90.12 8702.90.13	Other Other Motor vehicles for the transport of less than 13 persons (adults) including the driver, not more than three and a half years old: Modified vehicles of heading 87.03, not more than two years old Modified vehicles of heading 87.03, more than two years old	Rs. 2,500,000/- per unit 240% 240%
8702.40.89 8702.90 8702.90.12	Other Other Motor vehicles for the transport of less than 13 persons (adults) including the driver, not more than three and a half years old: Modified vehicles of heading 87.03, not more than two years old Modified vehicles of heading 87.03, more than two years old Other Motor vehicles for the transport of less than 13 persons (adults) including the driver, more	Rs. 2,500,000/- per unit 240%
8702.40.89 8702.90 8702.90.12 8702.90.13	Other Other Motor vehicles for the transport of less than 13 persons (adults) including the driver, not more than three and a half years old: Modified vehicles of heading 87.03, not more than two years old Modified vehicles of heading 87.03, more than two years old Other Motor vehicles for the transport of less than 13	Rs. 2,500,000/- per unit 240% 240%

		Market 1: 1. Conflict control of 12 control	
		Motor vehicles for the transport of 13 or more	
		persons (adults) but less than 25 persons (adults) including the driver, not more than	
		five years old:	
		Tive years old .	
	8702.90.32	Modified vehicles of heading 87.03, not more	240%
		than two years old	
	8702.90.33	Modified vehicles of heading 87.03, more than two years old	240%
	8702.90.39	Other	Rs. 1,750/- per cm ³
	0702.50.55	Motor vehicles for the transport of 13 or more	113. 1,7007 per em
		persons (adults) but less than 25 persons	
		(adults) including the driver, more than five	
		years old :	
	8702.90.41	Modified vehicles of heading 87.03	240%
	8702.90.49	Other	Rs. 1,750/- per cm ³
		Motor vehicles for the transport of 25 or more	
		persons (adults) but less than 35 persons	
		(adults) including the driver, not more than ten	
		years old :	
	8702.90.53	Modified vehicles of heading 87.03, not more than two years old	240%
	8702.90.54	Modified vehicles of heading 87.03, more than	240%
	8702.90.59	two years old Other	Rs. 1,500,000/- per unit
	0702.70.37	Motor vehicles for the transport of 25 or more	Ks. 1,500,000/- per unit
		persons (adults) but less than 35 persons	
		(adults) including the driver, more than ten	
		years old:	
	8702.90.61	Modified vehicles of heading 87.03	240%
	8702.90.69	Other	Rs. 2,500,000/- per unit
	9702 00 72	Other, not more than ten years old	2400/
	8702.90.73	Modified vehicles of heading 87.03, not more than two years old	240%
	8702.90.74	Modified vehicles of heading 87.03, more than	240%
	0,020,000	two years old	2.070
	8702.90.79	Other	Rs. 1,500,000/- per unit
		Other, more than ten years old	
	8702.90.81	Modified vehicles of heading 87.03	240%
	8702.90.89	Other	Rs. 2,500,000/- per unit
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.	
	0702.10	X/ 1.' 1 '. 11	
	8703.10	Vehicles specially designed for travelling on snow; golf cars and similar vehicles:	
		Not more than three years old	
	8703.10.11	Electric Golf cars	Rs.7,500 per kW
	8703.10.19	Other	Rs. 400,000/- per unit
		More than three years old	
	8703.10.21	Electric Golf cars	Rs.7,500 per kW
	8703.10.29	Other	Rs. 400,000/- per unit
		Other vehicles, with only spark-ignition	
		internal combustion reciprocating piston engine :	
	8703.21	Of cylinder capacity not exceeding 1,000 cc :	
	8703.21.30	Hearses not more than three years old	Rs. 1,750/- per cm ³
	8703.21.40	Hearses more than three years old	Rs. 1,750/- per cm ³
		·	, <u>*</u>
	9702 21 51	Auto-trishaws:	Da 2 400/ 3
<u> </u>	8703.21.51	With two-stroke petrol engine	Rs. 2,400/- per cm ³

Other, driven by liquefied petroleum (L.P.)	Rs. 2,400/- per cm ³
Other, driven by liquefied petroleum (L.P.)	Rs. 2,400/- per cm ³
Other, not more than two years old	Rs. 2,400/- per cm ³
Other, more than two years old	Rs. 2,400/- per cm ³
Motor cars including station wagons and	
Other, of cylinder capacity not exceeding 300	Rs.400,000/- per unit
	Rs. 1,650,000/- per unit or Rs. 2,000/- per cm
Motor cars including station wagons and racing cars, more than three years old:	
	Rs. 400,000/- per unit
Other:	Rs. 1,650,000/- per unit or Rs. 2,000/- per cm
Other:	
Not more than three years old	Rs. 1,650,000/- per unit or Rs. 2,000/- per cm
More than three years old	Rs. 1,650,000/- per unit or Rs. 2,000/- per cm
Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc:	
Hearses not more than three years old	Rs. 2,500/- per cm ³
Hearses more than three years old	Rs. 2,500/- per cm ³
	$1000 \text{cm}^3 < x \le 1300 \text{cm}^3 = \text{Rs. } 3,200/\text{- per cm}^3$
	$1300 \text{cm}^3 < x \le 1500 \text{cm}^3 = \text{Rs. } 3,700/\text{- per cm}^3$
racing cars, more than three years old	$1000 \text{cm}^3 < x \le 1300 \text{cm}^3 = \text{Rs. } 3,200/\text{- per cm}^3$
	$1300 \text{cm}^3 < x \le 1500 \text{cm}^3 = \text{Rs. } 3,700/\text{- per cm}^3$
Other, not more than three years old	$\frac{1000 \text{cm}^3 < x \le 1300 \text{cm}^3 = \text{Rs. } 3,200/\text{- per cm}^3}{1300 \text{cm}^3 < x \le 1500 \text{cm}^3 = \text{Rs. } 3,700/\text{- per cm}^3}$
Other, more than three years old	$1000 \text{cm}^3 < x \le 1300 \text{cm}^3 = \text{Rs. } 3,200/\text{- per cm}^3$ $1300 \text{cm}^3 < x \le 1500 \text{cm}^3 = \text{Rs. } 3,700/\text{- per cm}^3$
Of a cylinder capacity exceeding 1,500 cc but not exceeding 3,000 cc:	
Hearses not more than three years old	Rs. 3,500/- per cm ³
Hearses more than three years old	Rs. 3,500/- per cm ³
Motor cars including station wagons and racing cars of a cylinder capacity not exceeding 2,000 cc, not more than three years old:	
Of a cylinder capacity not exceeding 1,600 cc	Rs. 4,250/- per cm ³
Of a cylinder capacity exceeding 1,600cc, but not exceeding 1,800cc	Rs. 5,300/- per cm ³
Other	Rs. 6,350/- per cm ³
Motor cars including station wagons and racing cars of a cylinder capacity not exceeding 2,000 cc, more than three years old:	
Of a cylinder conscituent avecading 1 600 as	Rs. 4,250/- per cm ³
Of a cylinder capacity not exceeding 1.000 cc	NS. 4,230/- DEI CIII
Of a cylinder capacity not exceeding 1,600 cc Of a cylinder capacity exceeding 1,600cc, but not exceeding 1,800cc	Rs. 5,300/- per cm ³
	gas, not more than two years old Other, driven by liquefied petroleum (L.P.) gas, more than two years old Other, not more than two years old Other, more than two years old Motor cars including station wagons and racing cars, not more than three years old: Other, of cylinder capacity not exceeding 300 cc including Quadricycle Other Motor cars including station wagons and racing cars, more than three years old: Other, of cylinder capacity not exceeding 300 cc including Quadricycle Other: Other: Not more than three years old Hearses not more than three years old Motor cars including station wagons and racing cars, not more than three years old Motor cars including station wagons and racing cars, more than three years old Other, not more than three years old Other, not more than three years old Other, cars including station wagons and racing cars of a cylinder capacity exceeding 1,500 cc but not exceeding 3,000 cc: Hearses more than three years old Motor cars including station wagons and racing cars of a cylinder capacity not exceeding 2,000 cc, not more than three years old: Of a cylinder capacity exceeding 1,600 cc Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800cc Other Motor cars including station wagons and racing cars of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800cc Other Motor cars including station wagons and racing cars of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800cc Other

8703.23.80	Motor cars including station wagons and racing cars of a cylinder capacity exceeding	$2000 \text{cm}^3 < x \le 2500 \text{cm}^3 = \text{Rs. } 7,000/\text{- per cm}^3$ $2500 \text{cm}^3 < x \le 2750 \text{cm}^3 = \text{Rs. } 8,000/\text{- per cm}^3$
	2,000 cc, more than three years old	$2750 \text{cm}^3 < x \le 3000 \text{cm}^3 = \text{Rs. } 9,000/\text{- per cm}^3$
0.702.22.02	Other:	2
8703.23.92	Of a cylinder capacity not exceeding 2,000 cc, not more than three years old	Rs. 6,350/- per cm ³
8703.23.94	Of a cylinder capacity not exceeding 2,000 cc, more than three years old	Rs. 6,350/- per cm ³
8703.23.96	Of a cylinder capacity exceeding 2,000 cc, not	$2000 \text{cm}^3 < x \le 2500 \text{cm}^3 = \text{Rs. } 7,000/\text{- per cm}^3$
	more than three years old	$2500 \text{cm}^3 < x \le 2750 \text{cm}^3 = \text{Rs. } 8,000/\text{- per cm}^3$ $2750 \text{cm}^3 < x \le 3000 \text{cm}^3 = \text{Rs. } 9,000/\text{- per cm}^3$
8703.23.98	Of a cylinder capacity exceeding 2,000 cc, more than three years old	$ \begin{array}{c} 2750 \text{cm}^{-3} \times 2500 \text{cm}^{-3} = \text{Rs. } 7,000 \text{/- per cm}^{-3} \\ 2000 \text{cm}^{-3} \times x \leq 2500 \text{cm}^{-3} = \text{Rs. } 8,000 \text{/- per cm}^{-3} \\ 2750 \text{cm}^{-3} \times x \leq 3000 \text{cm}^{-3} = \text{Rs. } 9,000 \text{/- per cm}^{-3} \\ \end{array} $
8703.24	Of a cylinder capacity exceeding 3,000 cc:	
8703.24.30	Hearses not more than three years old	Rs. 4,000/- per cm ³
8703.24.40	Hearses more than three years old	Rs. 4,000/- per cm ³
8703.24.50		$3000 \text{cm}^3 < x \le 4000 \text{cm}^3 = \text{Rs.} 10,000/- \text{ per cm}$
	Motor cars including station wagons and racing cars, not more than three years old	$4000 \text{cm}^3 < = \text{Rs.}11,000/\text{- per cm}^3$
8703.24.60	Motor cars including station wagons and	$3000 \text{cm}^3 < x \le 4000 \text{cm}^3 = \text{Rs.}10,000/\text{- per cm}$
	racing cars, more than three years old	$4000 \text{cm}^3 < = \text{Rs.}11,000/-\text{per cm}^3$
8703.24.70	Other, not more than three years old	$3000 \text{cm}^3 < x \le 4000 \text{cm}^3 = \text{Rs.}10,000/\text{- per cm}$
0703.24.70	Other, not more than three years old	$\frac{3000 \text{cm}^3 < +3000 \text{cm}^3 - +3000 \text{cm}^3}{4000 \text{cm}^3} < = \text{Rs.}11,000/-\text{per cm}^3$
0.500.00		
8703.24.80	Other, more than three years old	$3000 \text{cm}^3 < x \le 4000 \text{cm}^3 = \text{Rs.}10,000/\text{- per cm}$
		$4000 \text{cm}^3 < = \text{Rs.}11,000/\text{- per cm}^3$
	Other vehicles, with only compression –	
	ignition internal combustion piston engine	
	(diesel or semi diesel):	
8703.31	Of a cylinder capacity not exceeding 1,500cc:	
8703.31.30	Hearses not more than three years old	Rs. 3,000/- per cm ³
8703.31.40	Hearses more than three years old	Rs. 3,000/- per cm ³
8703.31.50	Auto-trishaws, not more than two years old	Rs. 1,450/- per cm ³
8703.31.60	Auto-trishaws, more than two years old	Rs. 1,450/- per cm ³
8703.31.70	Motor cars including station wagons and	Rs. 4,600/- per cm ³
	racing cars, not more than three years old	
8703.31.80	Motor cars including station wagons and	Rs. 4,600/- per cm ³
0,00000000	racing cars, more than three years old	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
	Other:	
8703.31.92	Not more than three years old	Rs. 4,600/- per cm ³
	=	Rs. 4,600/- per cm ³
8703.31.94	More than three years old	Rs. 4,600/- per cm ²
8703.32	Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,500 cc:	
8703.32.30	Hearses not more than three years old	Rs. 4,000/- per cm ³
8703.32.40	Hearses more than three years old	Rs. 4,000/- per cm ³
	Motor cars including station wagons and racing cars of a cylinder capacity not exceeding 2,000 cc, not more than three years old:	
8703.32.52	Of a cylinder capacity not exceeding 1,600cc	Rs. 5,750/- per cm ³
8703.32.55	Of a cylinder capacity exceeding 1,600cc, but not exceeding 1,800cc	Rs. 6,900/- per cm ³
8703.32.59	Other	Rs. 8,000/- per cm ³
8703.32.63	Motor cars including station wagons and racing cars of a cylinder capacity not exceeding 2,000 cc, more than three years old: Of a cylinder capacity not exceeding 1,600 cc	Re 5.750/_ par cm ³
0/03.32.03		Rs. 5,750/- per cm ³
8703.32.65 8703.32.69	Of a cylinder capacity exceeding 1,600cc, but not exceeding 1,800cc Other:	Rs. 8,000/- per cm ³

	Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc, not more than three years old:	
8703.32.71	Vehicles for the transport of 7 or more persons (adults) including the driver, with non-monocoque body bolted on ladder type heavy duty chassis, with permanent four-wheel drive capability, and a total payload (of persons and cargo) of over 800 kg.	Rs. 8,000/- per cm ³
8703.32.79	Other	Rs. 8,000/- per cm ³
8703.32.80	Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc, more than three years old Other	Rs. 8,000/- per cm ³
8703.32.92	Of a cylinder capacity not exceeding 2,000 cc, not more than three years old	Rs.8,000/- per cm ³
8703.32.95	Other, of a cylinder capacity exceeding 2,000 cc, not more than three years old	Rs. 8,000/- per cm ³
8703.32.97	Other, of a cylinder capacity not exceeding 2,000 cc, more than three years old	Rs.8,000/- per cm ³
8703.32.99	Other, of a cylinder capacity exceeding 2,000 cc, more than three years old	Rs. 8,000/- per cm ³
8703.33	Of a cylinder capacity exceeding 2,500 cc:	
8703.33.30	Hearses not more than three years old	Rs. 4,500/- per cm ³
8703.33.40	Hearses more than three years old	Rs. 4,500/- per cm ³
8703.33.50	Motor cars including station wagons and racing cars, not more than three years old	$\begin{array}{c} 2500 \text{cm}^3 \!\!< x \! \leq \! 2750 \text{cm}^3 \! = Rs. \ 9,000/\text{- per cm}^3 \\ 2750 \text{cm}^3 \!\!< x \! \leq \! 3000 \text{cm}^3 \!\! = Rs.10,\!000/\text{- per cm}^3 \\ 3000 \text{cm}^3 \!\! < x \! \leq \! 4000 \text{cm}^3 \!\! = Rs.11,\!000/\text{- per cm}^3 \\ 4000 \text{cm}^3 \!\! < = Rs.12,\!000/\text{- per cm}^3 \end{array}$
8703.33.60	Motor cars including station wagons and racing cars, more than three years old	$\begin{array}{c} 2500 \text{cm}^3 < x \le 2750 \text{cm}^3 = \text{Rs. } 9,000/\text{- per cm}^3 \\ 2750 \text{cm}^3 < x \le 3000 \text{cm}^3 = \text{Rs.} 10,000/\text{- per cm}^3 \\ 3000 \text{cm}^3 < x \le 4000 \text{cm}^3 = \text{Rs.} 11,000/\text{- per cm}^3 \\ 4000 \text{cm}^3 < = \text{Rs.} 12,000/\text{- per cm}^3 \end{array}$
	Other, not more than three years old	
8703.33.79	Other	$\begin{array}{c} 2500 \text{cm}^3 < x \leq 2750 \text{cm}^3 = \text{Rs. } 9,000 \text{/- per cm}^3 \\ 2750 \text{cm}^3 < x \leq 3000 \text{cm}^3 = \text{Rs.} 10,000 \text{/- per cm}^3 \\ 3000 \text{cm}^3 < x \leq 4000 \text{cm}^3 = \text{Rs.} 11,000 \text{/- per cm}^3 \\ 4000 \text{cm}^3 < = \text{Rs.} 12,000 \text{/- per cm}^3 \end{array}$
8703.33.80	Other, more than three years old	$\begin{array}{c} 2500 \text{cm}^3 \!\!< x \! \leq \! 2750 \text{cm}^3 \! = Rs. \ 9,000/\text{- per cm}^3 \\ 2750 \text{cm}^3 \!\!< x \! \leq \! 3000 \text{cm}^3 \! = Rs.10,\!000/\text{- per cm}^3 \\ 3000 \text{cm}^3 \!\!< x \! \leq \! 4000 \text{cm}^3 \! = Rs.11,\!000/\text{- per cm}^3 \\ 4000 \text{cm}^3 \!\!< = Rs.12,\!000/\text{- per cm}^3 \end{array}$
8703.40	Other vehicles, 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 to external source of electric power Vehicles other than motor cars including	
	station wagons and racing cars, of a cylinder capacity not exceeding 1,000 cc:	
8703.40.13	Hearses not more than three years old	Rs. 1,250/- per cm ³
8703.40.14	Hearses more than three years old	Rs. 1,250/- per cm ³
8703.40.15	Auto-trishaws, not more than two years old	Rs. 2,400/- per cm ³
8703.40.16	Auto-trishaws, more than two years old	Rs. 2,400/- per cm ³
8703.40.18	Other, not more than three years old	Rs. 1,500,000/- per unit
8703.40.19	Other, more than three years old Motor cars including station wagons and racing cars, of a cylinder capacity not exceeding 1,000 cc:	Rs. 1,500,000/- per unit

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8703.40.23	Quadricycle of cylinder capacity not	Rs. 400,000/- per unit
	exceeding 300 cc, not more than three years	
0702.40.24	old	D : 400 000/
8703.40.24	Quadricycle of cylinder capacity not exceeding 300 cc, more than three years old	Rs. 400,000/- per unit
8703.40.28	Other, not more than three years old	Rs. 1,500,000/- per unit
8703.40.29	Other, more than three years old	Rs. 1,500,000/- per unit
0703.10.23	Of a cylinder capacity exceeding 1000 cc, but	16. 1,500,000/ per unit
	not exceeding 1500cc	
8703.40.33	Hearses not more than three years old	Rs. 2,000/- per cm ³
8703.40.34	Hearses more than three years old	Rs. 2,000/- per cm ³
8703.40.35	Motor cars including station wagons and	$1000 \text{cm}^3 < x \le 1300 \text{cm}^3 = \text{Rs. } 2,300/\text{- per cm}^3$
	racing cars, not more than three years old	$1300 \text{cm}^3 < x \le 1500 \text{cm}^3 = \text{Rs. } 2,850 / \text{- per cm}^3$
8703.40.36	Motor cars including station wagons and	$1000 \text{cm}^3 < x \le 1300 \text{cm}^3 = \text{Rs. } 2,300 / \text{- per cm}^3$
	racing cars, more than three years old	$1300 \text{cm}^3 < x \le 1500 \text{cm}^3 = \text{Rs. } 2,850 / \text{- per cm}^3$
8703.40.38	Other, not more than three years old	$1000 \text{cm}^3 < x \le 1300 \text{cm}^3 = \text{Rs. } 2,300 / \text{- per cm}^3$
	•	$1300 \text{cm}^3 < x \le 1500 \text{cm}^3 = \text{Rs. } 2,850 / \text{- per cm}^3$
8703.40.39	Other, more than three years old	$1000 \text{cm}^3 < x \le 1300 \text{cm}^3 = \text{Rs. } 2{,}300/\text{- per cm}^3$
		$1300 \text{cm}^3 < x \le 1500 \text{cm}^3 = \text{Rs. } 2,850/\text{- per cm}^3$
	Vehicles other than motor cars including	
	station wagons and racing cars of a cylinder	
	capacity exceeding 1,500 cc but not exceeding	
 8703.40.43	2,000 cc: Hearses not more than three years old	Rs. 2,500/- per cm ³
8703.40.44	Hearses more than three years old	Rs. 2,300/- per cm ³
8703.40.48	Other, not more than three years old	Rs. 5,700/- per cm ³
8703.40.49	Other, more than three years old	Rs. 5,700/- per cm ³
0,00110119	Motor cars including station wagons and	
	racing cars of a cylinder capacity exceeding	
	1,500 cc but not exceeding 2,000 cc:	
8703.40.51	Of a cylinder capacity not exceeding 1,600 cc,	Rs. 4,000/- per cm ³
	not more than three years old	2
8703.40.52	Of a cylinder capacity not exceeding 1,600 cc, more than three years old	Rs. 4,000/- per cm ³
8703.40.53	Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800cc, not more than three years old	Rs. 5,200/- per cm ³
8703.40.54	Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800cc, more than three years old	Rs. 5,200/- per cm ³
8703.40.58	Other, not more than three years old	Rs. 5,700/- per cm ³
8703.40.59	Other, more than three years old	Rs. 5,700/- per cm ³
	Vehicles other than motor cars including	* *
	station wagons and racing cars of a cylinder	
	capacity exceeding 2,000 cc but not exceeding	
0.000 10 10	3,000 cc:	2
8703.40.63	Hearses not more than three years old	Rs. 2,500/- per cm ³
8703.40.64	Hearses more than three years old	Rs. 2,500/- per cm ³
8703.40.68	Other, not more than three years old	$2000 \text{cm}^3 < x \le 2500 \text{cm}^3 = \text{Rs. } 6,000/\text{- per cm}^3$
	,	$2500 \text{cm}^3 < x \le 2750 \text{cm}^3 = \text{Rs. } 7,000/\text{- per cm}^3$
		$2750 \text{cm}^3 < x \le 3000 \text{cm}^3 = \text{Rs. } 8,000/\text{- per cm}^3$
8703.40.69	Other, more than three years old	$2000 \text{cm}^3 < x \le 2500 \text{cm}^3 = \text{Rs. } 6,000/\text{- per cm}^3$
0,03.10.07	Salet, more than three years old	$2500 \text{cm}^3 < x \le 2750 \text{cm}^3 = \text{Rs. } 7,000/\text{- per cm}^3$
		$2750 \text{cm}^3 < x \le 3000 \text{cm}^3 = \text{Rs. } 8,000/\text{- per cm}^3$
1	Motor cars including station wagons and	To o,ooo per em
	racing cars of a cylinder capacity exceeding 2,000 cc but not exceeding 3,000 cc:	
8703.40.71	Not more than three years old	$2000 \text{cm}^3 < x \le 2500 \text{cm}^3 = \text{Rs. } 6,000/\text{- per cm}^3$
0703.70.71	130 more than three years old	$2500 \text{cm}^3 < x \le 2750 \text{cm}^3 = \text{Rs. } 7,000/\text{- per cm}^3$
		$2750 \text{cm}^3 < x \le 3000 \text{cm}^3 = \text{Rs. } 8,000/\text{- per cm}^3$
		2/30cm × A ≥ 3000cm = Rs. 0,000/- per cm

8703.40.72	More than three years old	$2000 \text{cm}^3 < x \le 2500 \text{cm}^3 = \text{Rs. } 6,000/\text{- per cm}^3$ $2500 \text{cm}^3 < x \le 2750 \text{cm}^3 = \text{Rs. } 7,000/\text{- per cm}^3$
		$\frac{1}{2750 \text{ cm}^3} < x \le 3000 \text{ cm}^3 = \text{Rs. } 8,000/\text{- per cm}^3$
	Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 3,000 cc:	
8703.40.83	Hearses not more than three years old	Rs. 3,500/- per cm ³
8703.40.84	Hearses more than three years old	Rs. 3,500/- per cm ³
8703.40.88	Other, not more than three years old	$\frac{3000 \text{cm}^3 < x \le 4000 \text{cm}^3 = \text{Rs. 9,000/- per cm}}{4000 \text{cm}^3 < = \text{Rs. 10,000/- per cm}^3}$
8703.40.89	Other, more than three years old	$\frac{3000 \text{cm}^3 < x \le 4000 \text{cm}^3 = \text{Rs. 9,000/- per cm}}{4000 \text{cm}^3 < = \text{Rs. 10,000/- per cm}^3}$
	Motor cars including station wagons and racing cars of a cylinder capacity exceeding 3,000 cc:	
8703.40.91	Not more than three years old	$\frac{3000 \text{cm}^3 < x \le 4000 \text{cm}^3 = \text{Rs. } 9,000/\text{- per cm}}{4000 \text{cm}^3 < = \text{Rs. } 10,000/\text{- per cm}^3}$
8703.40.92	More than three years old	$3000 \text{cm}^3 < x \le 4000 \text{cm}^3 = \text{Rs. } 9,000/\text{- per cm}$ $4000 \text{cm}^3 < = \text{Rs. } 10,000/\text{- per cm}^3$
8703.50	Other vehicles, with both compressionignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion, other than those capable of being charged by plugging to external source of electric power	
	Vehicles other than motor cars including station wagons and racing cars, of a cylinder capacity not exceeding 1,000 cc:	
8703.50.13	Hearses not more than three years old	Rs. 2,000/- per cm ³
8703.50.14	Hearses more than three years old	Rs. 2,000/- per cm ³
8703.50.15	Auto-trishaws, not more than two years old	Rs. 1,450/- per cm ³
8703.50.16	Auto-trishaws, more than two years old	Rs. 1,450/- per cm ³
8703.50.18	Other, not more than three years old	Rs. 3,400/- per cm ³
8703.50.19	Other, more than three years old	Rs. 3,400/- per cm ³
	Motor cars including station wagons and racing cars, of a cylinder capacity not exceeding 1,000 cc:	
8703.50.23	Quadricycle of cylinder capacity not exceeding 300 cc, not more than three years old	Rs. 400,000/- per unit
8703.50.24	Quadricycle of cylinder capacity not exceeding 300 cc, more than three years old	Rs. 400,000/- per unit
8703.50.28	Other, not more than three years old	Rs. 3,400/- per cm ³
8703.50.29	Other, more than three years old	Rs. 3,400/- per cm ³
	Of a cylinder capacity exceeding 1,000 cc, but not exceeding 1,500cc	
8703.50.33	Hearses not more than three years old	Rs. 2,000/- per cm ³
 8703.50.34	Hearses more than three years old	Rs. 2,000/- per cm ³
8703.50.35	Motor cars including station wagons and racing cars, not more than three years old	Rs. 3,400/- per cm ³
8703.50.36	Motor cars including station wagons and racing cars, more than three years old	Rs. 3,400/- per cm ³
8703.50.38	Other, not more than three years old	Rs. 3,400/- per cm ³
8703.50.39	Other, more than three years old	Rs. 3,400/- per cm ³

1	Valiates when their materials in all disc	Т
	Vehicles other than motor cars including station wagons and racing cars of a cylinder	
	capacity exceeding 1,500 cc but not exceeding	
	2,000 cc:	
8703.50.43	Hearses not more than three years old	Rs. 3,000/- per cm ³
8703.50.44	Hearses more than three years old	Rs. 3,000/- per cm ³
8703.50.48	Other, not more than three years old	Rs. 6,900/- per cm ³
	,	, 1
8703.50.49	Other, more than three years old	Rs. 6,900/- per cm ³
	Motor cars including station wagons and	
	racing cars of a cylinder capacity exceeding	
	1,500 cc but not exceeding 2,000 cc:	
8703.50.51	Of a cylinder capacity not exceeding 1,600 cc, not more than three years old	Rs. 4,600/- per cm ³
8703.50.52	Of a cylinder capacity not exceeding 1,600 cc, more than three years old	Rs. 4,600/- per cm ³
8703.50.53	Of a cylinder capacity exceeding 1,600 cc, but	Rs. 5,700/- per cm ³
8703.30.33	not exceeding 1,800cc, not more than three years old	Rs. 3,700/- per cm
 8703.50.54	Of a cylinder capacity exceeding 1,600 cc, but	Rs. 5,700/- per cm ³
8703.30.34	not exceeding 1,800cc, more than three years old	Rs. 3,700/- per cm
8703.50.58	Other, not more than three years old	Rs. 6,900/- per cm ³
8703.50.59	Other, more than three years old	Rs. 6,900/- per cm ³
6703.30.39	Vehicles other than motor cars including	Ks. 0,900/- pci cili
	station wagons and racing cars of a cylinder	
	capacity exceeding 2,000 cc but not exceeding	
	3,000 cc:	
8703.50.63	Hearses not more than three years old	Rs. 4,000/- per cm ³
8703.50.64	Hearses more than three years old	Rs. 4,000/- per cm ³
8703.50.68	Other, not more than three years old	$2000 \text{cm}^3 < x \le 2500 \text{cm}^3 = \text{Rs. } 7,000/\text{- per cm}^3$
		$2500 \text{cm}^3 < x \le 2750 \text{cm}^3 = \text{Rs. } 8,000/\text{- per cm}^3$
		$2750 \text{cm}^3 < x \le 3000 \text{cm}^3 = \text{Rs. } 9{,}000/\text{- per cm}^3$
8703.50.69	Other, more than three years old	$2000 \text{cm}^3 < x \le 2500 \text{cm}^3 = \text{Rs. } 7,000/\text{- per cm}^3$
	, , ,	$2500 \text{cm}^3 < x \le 2750 \text{cm}^3 = \text{Rs. } 8,000/\text{- per cm}^3$
		$2750 \text{cm}^3 < x \le 3000 \text{cm}^3 = \text{Rs. } 9{,}000/\text{- per cm}^3$
	Motor cars including station wagons and	zreem n_secon respective per em
	racing cars of a cylinder capacity exceeding	
	2,000 cc but not exceeding 3,000 cc:	
8703.50.71	Vehicles for the transport of 7 or more persons	$2000 \text{cm}^3 < x \le 2500 \text{cm}^3 = \text{Rs. } 7,000/\text{- per cm}^3$
	(adults) including the driver, with non-	
	monocoque body bolted on ladder type heavy	
	duty chassis, with permanent four-wheel drive	
	capability, and total payload (of persons and	$2500 \text{cm}^3 < x \le 2750 \text{cm}^3 = \text{Rs. } 8,000/\text{- per cm}^3$
	cargo) of over 800kg, not more than three years old	$2750 \text{cm}^3 < x \le 3000 \text{cm}^3 = \text{Rs. } 9,000/\text{- per cm}^3$
8703.50.78	Other, not more than three years old	$2000 \text{cm}^3 < x \le 2500 \text{cm}^3 = \text{Rs. } 7,000/\text{- per cm}^3$
		$2500 \text{cm}^3 < x \le 2750 \text{cm}^3 = \text{Rs. } 8,000/\text{- per cm}^3$
		$2750 \text{cm}^3 < x \le 3000 \text{cm}^3 = \text{Rs. } 9{,}000/\text{- per cm}^3$
8703.50.79	Other, more than three years old	$2000 \text{cm}^3 < x \le 2500 \text{cm}^3 = \text{Rs. } 7,000/\text{- per cm}^3$
0703.30.77	Other, more than three years old	$2500 \text{cm}^3 < x \le 2750 \text{cm}^3 = \text{Rs. } 8,000/\text{- per cm}^3$
		$2750 \text{cm}^3 < x \le 3000 \text{cm}^3 = \text{Rs. } 9,000/\text{- per cm}^3$
	Vehicles other than motor cars including	275 cm - 1 2500 cm - 13. 7,000/ per cm
	station wagons and racing cars of a cylinder	
 8703.50.83	capacity exceeding 3,000 cc: Hearses not more than three years old	Rs. 4,000/- per cm ³
 8703.50.84	Hearses more than three years old	Rs. 4,000/- per cm ³
8703.50.88	Other, not more than three years old	$88.4,000/-\text{ per cm}^3$ $3000\text{cm}^3 < x \le 4000\text{cm}^3 = \text{Rs}.10,000/-\text{ per cm}^3$
0,03.50.00	other, not more than three years old	$4000 \text{cm}^3 < = \text{Rs.}11,000/-\text{per cm}^3$
 8703.50.89	Other, more than three years old	$4000 \text{cm}^3 < = \text{Rs.11,000/- per cm}^3$ $3000 \text{cm}^3 < x \le 4000 \text{cm}^3 = \text{Rs.10,000/- per cm}^3$
1 0 / 0.33003	Touter, more man times years old	I SOUUCIII > A > 4000CIII = INS. 10.000/- DEF CIII
	,	$4000 \text{cm}^3 < = \text{Rs.}11,000/-\text{per cm}^3$

		Motor cars including station wagons and racing cars of a cylinder capacity exceeding 3,000 cc:	
870	3.50.98	Other, not more than three years old	$3000 \text{cm}^3 < x \le 4000 \text{cm}^3 = \text{Rs.}10,000/\text{- per cm}^3$ $4000 \text{cm}^3 < = \text{Rs.}11,000/\text{- per cm}^3$
870	03.50.99	Other, more than three years old	$3000 \text{cm}^3 < x \le 4000 \text{cm}^3 = \text{Rs.}10,000/\text{- per cm}^3$ $4000 \text{cm}^3 < = \text{Rs.}11,000/\text{- per cm}^3$
870	03.60	Other vehicles, with both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion, capable of being charged by plugging to external source of electric power	
		Vehicles other than motor cars including station wagons and racing cars, of a cylinder capacity not exceeding 1,000 cc:	
870	3.60.13	Hearses not more than three years old	Rs. 1,250/- per cm ³
	03.60.14	Hearses more than three years old	Rs. 1,250/- per cm ³
870	3.60.15	Auto-trishaws, not more than two years old	Rs. 2,400/- per cm ³
870	3.60.16	Auto-trishaws, more than two years old	Rs. 2,400/- per cm ³
	3.60.18	Other, not more than three years old	Rs. 1,500,000/- per unit
870	03.60.19	Other, more than three years old Motor cars including station wagons and racing cars, of a cylinder capacity not exceeding 1,000 cc:	Rs. 1,500,000/- per unit
870	03.60.23	Quadricycle of cylinder capacity not exceeding 300 cc, not more than three years old	Rs. 400,000/- per unit
870	03.60.24	Quadricycle of cylinder capacity not exceeding 300 cc, more than three years old	Rs. 400,000/- per unit
870	3.60.28	Other, not more than three years old	Rs. 1,500,000/- per unit
870	3.60.29	Other, more than three years old Of a cylinder capacity exceeding 1,000 cc, but	Rs. 1,500,000/- per unit
		not exceeding 1,500cc	
	3.60.33	Hearses not more than three years old	Rs. 2,000/- per cm ³
	3.60.34	Hearses more than three years old	Rs. 2,000/- per cm ³
870	3.60.35	Motor cars including station wagons and racing cars, not more than three years old	$\frac{1000 \text{cm}^3 < x \le 1300 \text{cm}^3 = \text{Rs. 2,300/- per cm}^3}{1300 \text{cm}^3 < x \le 1500 \text{cm}^3 = \text{Rs. 2,850/- per cm}^3}$
870	3.60.36	Motor cars including station wagons and racing cars, more than three years old	$1000 \text{cm}^3 < x \le 1300 \text{cm}^3 = \text{Rs. } 2,300/\text{- per cm}^3$
			$1300 \text{cm}^3 < x \le 1500 \text{cm}^3 = \text{Rs. } 2,850/\text{- per cm}^3$
870	3.60.38	Other, not more than three years old	$1000 \text{cm}^3 < x \le 1300 \text{cm}^3 = \text{Rs. } 2,300/\text{- per cm}^3$
870	03.60.39	Other, more than three years old	$1300 \text{cm}^3 < x \le 1500 \text{cm}^3 = \text{Rs. } 2,850/\text{- per cm}^3$
070	2.00.37	outer, more than times years ord	$1000 \text{cm}^3 < x \le 1300 \text{cm}^3 = \text{Rs. } 2,300/\text{- per cm}^3$ $1300 \text{cm}^3 < x \le 1500 \text{cm}^3 = \text{Rs. } 2,850/\text{- per cm}^3$
		Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000 cc:	1500cm × A ≥ 1500cm = RS. 2,050/- per cm
870	3.60.43	Hearses not more than three years old	Rs. 2,500/- per cm ³
	3.60.44	Hearses more than three years old	Rs. 2,500/- per cm ³
	03.60.48	Other, not more than three years old	Rs. 5,700/- per cm ³
870	3.60.49	Other, more than three years old	Rs. 5,700/- per cm ³
		Motor cars including station wagons and racing cars of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000 cc:	

\$703.60.15 Or a cylinder capacity not exceeding 1,600 ec, more than three years old	_	T		
8703.60.53 Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800cc, not more than three years old		8703.60.51	Of a cylinder capacity not exceeding 1,600 cc, not more than three years old	Rs. 4,000/- per cm ³
8703.60.53 Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800cc, not more than three years old		8703.60.52		Rs. 4,000/- per cm ³
8703.60.54 Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800 cc, more than three years old		8703.60.53		Rs. 5,200/- per cm ³
Second S				, ,
8703.60.58 Other, more than three years old Rs. 5.700/- per cm³				
8703.60.58 Other, more than three years old Rs. 5,700/- per cm³		8703.60.54	Of a cylinder capacity exceeding 1,600 cc, but	Rs. 5,200/- per cm ³
8703.60.58 Other, not more than three years old Rs. 5.700/- per cm³			not exceeding 1,800cc, more than three years	
8703.60.59 Other, more than three years old Rs. 5,700/- per cm³			old	
Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 ce: 8703.60.63 Hearses more than three years old Rs. 2,500· per cm³ 8703.60.64 Hearses more than three years old Rs. 2,500· per cm³ 8703.60.68 Other, not more than three years old 2000cm³ < x ≤ 2500cm² = Rs. 6,000· per cm³ 2500cm³ < x ≤ 2750cm³ = Rs. 7,000· per cm³ 2750cm³ < x ≤ 3000cm³ = Rs. 8,000· per cm³ 2500cm³ < x ≤ 2750cm³ = Rs. 7,000· per cm³ 2500cm³ < x ≤ 2750cm³ = Rs. 7,000· per cm³ 2500cm³ < x ≤ 2750cm³ = Rs. 7,000· per cm³ 2500cm³ < x ≤ 2750cm³ = Rs. 7,000· per cm³ 2500cm³ < x ≤ 2750cm³ = Rs. 7,000· per cm³ 2500cm³ < x ≤ 2750cm³ = Rs. 7,000· per cm³ 2500cm³ < x ≤ 2750cm³ = Rs. 7,000· per cm³ 2500cm³ < x ≤ 2750cm³ = Rs. 7,000· per cm³ 2500cm³ < x ≤ 2500cm³ = Rs. 6,000· per cm³ 2500cm³ < x ≤ 2500cm³ = Rs. 6,000· per cm³ 2500cm³ < x ≤ 2500cm³ = Rs. 6,000· per cm³ 2500cm³ < x ≤ 2500cm³ = Rs. 6,000· per cm³ 2500cm³ < x ≤ 2500cm³ = Rs. 6,000· per cm³ 2500cm³ < x ≤ 2500cm³ = Rs. 6,000· per cm³ 2750cm³ < x ≤ 3000cm³ = Rs. 6,000· per cm³ 2750cm³ < x ≤ 3000cm³ = Rs. 6,000· per cm³ 2750cm³ < x ≤ 3000cm³ = Rs. 6,000· per cm³ 2750cm³ < x ≤ 3000cm³ = Rs. 6,000· per cm³ 2750cm³ < x ≤ 3000cm³ = Rs. 6,000· per cm³ 2750cm³ < x ≤ 3000cm³ = Rs. 6,000· per cm³ 2750cm³ < x ≤ 3000cm³ = Rs. 6,000· per cm³ 2750cm³ < x ≤ 3000cm³ = Rs. 6,000· per cm³ 2750cm³ < x ≤ 3000cm³ = Rs. 6,000· per cm³ 2750cm³ < x ≤ 3000cm³ = Rs. 6,000· per cm³ 2750cm³ < x ≤ 3000cm³ = Rs. 6,000· per cm³ 2750cm³ < x ≤ 3000cm³ = Rs. 6,000· per cm³ 2750cm³ < x ≤ 3000cm³ = Rs. 6,000· per cm³ 2750cm³ < x ≤ 3000cm³ = Rs. 6,000· per cm³ 2750cm³ < x ≤ 3000cm³ = Rs. 6,000· per cm³ 2750cm³ < x ≤ 3000cm³ = Rs. 6,000· per cm³ 2750cm³ < x ≤ 3000cm³ = Rs. 7,000· per cm³ 2750cm³ < x ≤ 3000cm³ = Rs. 7,000· per cm³ 2750cm³ < x ≤ 3000cm³ = Rs. 7,000· per cm³ 2750cm³ < x ≤ 3000cm³ = Rs. 7,000· per		8703.60.58	Other, not more than three years old	
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capacity exceeding 2,000 ce but not exceeding 3,000 ce:				
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8703.60.63 Hearses more than three years old Rs. 2.500-' per cm³				
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Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc but not exceeding 3,000 cc: 8703.60.71		8703.00.09	Other, more than three years old	
Motor cars including station wagons and racing cars of a cylinder capacity exceeding 3,000 cc: 8703,60.71 Other, not more than three years old 2000cm³ 8703,60.72 Other, more than three years old 2000cm³ 8703,60.73 Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 3,000 cc: 8703,60.84 Hearses more than three years old Rs. 3,500/- per cm³ 2750cm³ 8703,60.88 Other, not more than three years old Rs. 3,500/- per cm³ 3000cm³ 8703,60.89 Other, more than three years old Rs. 3,500/- per cm³ 4000cm³ 8703,60.89 Other, more than three years old 3000cm³ 8703,60.90 More than three years old 3000cm³ 8703,60.91 Not more than three years old 3000cm³ 8703,60.92 Average of the properties of the proper				_
Racing cars of a cylinder capacity exceeding 2,000 cc but not exceeding 3,000 cc: S703.60.71				$2750 \text{cm}^3 < x \le 3000 \text{cm}^3 = \text{Rs. } 8,000/\text{- per cm}^3$
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Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 3,000 cc: 8703.60.83 Hearses not more than three years old Rs. 3,500/- per cm³ 8703.60.84 Hearses more than three years old Rs. 3,500/- per cm³ 8703.60.88 Other, not more than three years old 3000cm³< x ≤ 4000cm³ = Rs. 9,000/- per cm³ 8703.60.89 Other, more than three years old 3000cm³< x ≤ 4000cm³ = Rs. 9,000/- per cm³ 8703.60.89 Other, more than three years old 3000cm³< x ≤ 4000cm³ = Rs. 9,000/- per cm³ 8703.60.89 Other, more than three years old 3000cm³< x ≤ 4000cm³ = Rs. 9,000/- per cm³ 8703.60.91 Not more than three years old 3000cm³< x ≤ 4000cm³ = Rs. 10,000/- per cm³ 8703.60.92 More than three years old 3000cm³< x ≤ 4000cm³ = Rs. 9,000/- per cm³ 8703.70 Other vehicles, with both compressionignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion, capable of being charged by plugging to external source of electric power Vehicles other than motor cars including station wagons and racing cars, of a cylinder capacity not exceeding 1,000 cc: 8703.70.13 Hearses not more than three years old Rs. 2,000/- per cm³ 8703.70.14 Hearses more than three years old Rs. 2,000/- per cm³				$2750 \text{cm}^3 < x \le 3000 \text{cm}^3 = \text{Rs. } 8,000/\text{- per cm}^3$
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station wagons and racing cars, of a cylinder capacity not exceeding 1,000 cc: 8703.70.13 Hearses not more than three years old Rs. 2,000/- per cm³ 8703.70.14 Hearses more than three years old Rs. 2,000/- per cm³				
capacity not exceeding 1,000 cc: 8703.70.13 Hearses not more than three years old 8703.70.14 Hearses more than three years old Rs. 2,000/- per cm ³ Rs. 2,000/- per cm ³				
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8703.70.14 Hearses more than three years old Rs. 2,000/- per cm ³		8703 70 12	· · · · · · · · · · · · · · · · · · ·	Rs 2.000/ par cm ³
		_	·	•
6703.70.13 Auto-ursnaws, not more man two years out RS. 1,430/- per cm		_	·	
		0703.70.13	Auto-trishaws, not more than two years old	NS. 1,430/- per cm

8703.70.16	Auto-trishaws, more than two years old	Rs. 1,450/- per cm ³
8703.70.18	Other, not more than three years old	Rs. 3,400/- per cm ³
8703.70.19	Other, more than three years old	Rs. 3,400/- per cm ³
	Motor cars including station wagons and	
	racing cars, of a cylinder capacity not	
0702 70 22	exceeding 1,000 cc:	D 400,000/
8703.70.23	Quadricycle of cylinder capacity not	Rs. 400,000/- per unit
	exceeding 300 cc, not more than three years old	
8703.70.24	Quadricycle of cylinder capacity not	Rs. 400,000/- per unit
0703.70.24	exceeding 300 cc, more than three years old	Ks. 400,000/ - per unit
8703.70.28	Other, not more than three years old	Rs. 3,400/- per cm ³
8703.70.29	Other, more than three years old	Rs. 3,400/- per cm ³
0703.70.29	Of a cylinder capacity exceeding 1,000 cc, but	113. 3, 100/ per em
	not exceeding 1,500cc	
8703.70.33	Hearses not more than three years old	Rs. 2,000/- per cm ³
8703.70.34	Hearses more than three years old	Rs. 2,000/- per cm ³
8703.70.35	Motor cars including station wagons and	Rs. 3,400/- per cm ³
	racing cars, not more than three years old	
8703.70.36	Motor cars including station wagons and	Rs. 3,400/- per cm ³
	racing cars, more than three years old	T T
8703.70.38	Other, not more than three years old	Rs. 3,400/- per cm ³
8703.70.39	Other, more than three years old	Rs. 3,400/- per cm ³
	Vehicles other than motor cars including	The state of the s
	station wagons and racing cars of a cylinder	
	capacity exceeding 1,500 cc but not exceeding	
	2,000 cc:	
8703.70.43	Hearses not more than three years old	Rs. 3,000/- per cm ³
8703.70.44	Hearses more than three years old	Rs. 3,000/- per cm ³
8703.70.48	Other, not more than three years old	Rs. 6,900/- per cm ³
8703.70.49	Other, more than three years old	Rs. 6,900/- per cm ³
	Motor cars including station wagons and	-
	racing cars of a cylinder capacity exceeding	
	1,500 cc but not exceeding 2,000 cc:	
8703.70.51	Of a cylinder capacity not exceeding 1,600 cc,	Rs. 4,600/- per cm ³
	not more than three years old	
8703.70.52	Of a cylinder capacity not exceeding 1,600 cc,	Rs. 4,600/- per cm ³
	more than three years old	
8703.70.53	Of a cylinder capacity exceeding 1,600 cc, but	Rs. 5,700/- per cm ³
	not exceeding 1,800cc, not more than three	
	years old	
8703.70.54	Of a cylinder capacity exceeding 1,600 cc, but	Rs. 5,700/- per cm ³
	not exceeding 1,800cc, more than three years	
	old	
8703.70.58	Other, not more than three years old	Rs. 6,900/- per cm ³
8703.70.59	Other, more than three years old	Rs. 6,900/- per cm ³
	Vehicles other than motor cars including	
	station wagons and racing cars of a cylinder	
	capacity exceeding 2,000 cc but not exceeding	
	3,000 cc:	
8703.70.63	II	D 4 000/3
8/03./0.03	Hearses not more than three years old	Rs. 4,000/- per cm ³
8703.70.64	Hearses more than three years old	Rs. 4,000/- per cm ³
8703.70.04	Treatses more than three years old	Rs. 4,000/- per cm
8703.70.68	Other, not more than three years old	$2000 \text{cm}^3 < x \le 2500 \text{cm}^3 = \text{Rs. } 7,000/\text{- per cm}$
0703.70.00	Salet, not more than three yours old	$2500 \text{cm}^3 < x \le 2750 \text{cm}^3 = \text{Rs. } 8,000/\text{- per cm}$
		$2750 \text{cm}^3 < x \le 3000 \text{cm}^3 = \text{Rs. } 9,000/\text{- per cm}$
8703.70.69	Other, more than three years old	$2000 \text{cm}^3 < x \le 2500 \text{cm}^3 = \text{Rs. } 7,000/\text{- per cm}$
		$2500 \text{cm}^3 < x \le 2750 \text{cm}^3 = \text{Rs. } 8,000/\text{- per cm}$
		$2750 \text{cm}^3 < x \le 3000 \text{cm}^3 = \text{Rs. } 9,000/\text{- per cm}$
	Motor cars including station wagons and	_
	racing cars of a cylinder capacity exceeding	
i	2,000 cc but not exceeding 3,000 cc:	1

8703.70.71	Vehicles for the transport of 7 or more persons (adults) including the driver, with non-monocoque body bolted on ladder type heavy	$2000 \text{cm}^3 < x \le 2500 \text{cm}^3 = \text{Rs. } 7,000/\text{- per cm}^3$
	duty chassis, with permanent four-wheel drive capability, and total payload (of persons and	$2500 \text{cm}^3 < x \le 2750 \text{cm}^3 = \text{Rs. } 8,000/\text{- per cm}^3$
	cargo) of over 800kg, not more than three	$2750 \text{cm}^3 < x \le 3000 \text{cm}^3 = \text{Rs. } 9,000/\text{- per cm}^3$
8703.70.78	years old Other, not more than three years old	$2000 \text{cm}^3 < x \le 2500 \text{cm}^3 = \text{Rs. } 7,000/\text{- per cm}^3$
0,03.70.70	Suier, not more than times years ord	$2500 \text{cm}^3 < x \le 2750 \text{cm}^3 = \text{Rs. } 8,000/\text{- per cm}^3$
		$2750 \text{cm}^3 < x \le 3000 \text{cm}^3 = \text{Rs. } 9{,}000/\text{- per cm}^3$
8703.70.79	Other, more than three years old	$2000 \text{cm}^3 < x \le 2500 \text{cm}^3 = \text{Rs. } 7,000/\text{- per cm}^3$
		$2500 \text{cm}^3 < x \le 2750 \text{cm}^3 = \text{Rs. } 8,000/\text{- per cm}^3$
		$2750 \text{cm}^3 < x \le 3000 \text{cm}^3 = \text{Rs. } 9,000/\text{- per cm}^3$
	Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 3,000 cc:	
8703.70.83	Hearses not more than three years old	Rs. 4,000/- per cm ³
8703.70.84	Hearses more than three years old	Rs. 4,000/- per cm ³
8703.70.88	Other, not more than three years old	$3000 \text{cm}^3 < x \le 4000 \text{cm}^3 = \text{Rs.}10,000/-\text{per cm}^3$
8703.70.89	Other, more than three years old	$4000 \text{cm}^3 < = \text{Rs.}11,000/\text{- per cm}^3$ $3000 \text{cm}^3 < x \le 4000 \text{cm}^3 = \text{Rs.}10,000/\text{- per cm}^3$
8703.70.89	Other, more than three years old	$4000 \text{cm}^3 < = \text{Rs.}11,000/-\text{per cm}^3$
	Motor cars including station wagons and	4000cm < = RS.11,000/- per em
	racing cars of a cylinder capacity exceeding 3,000 cc:	
8703.70.98	Other, not more than three years old	$3000 \text{cm}^3 < x \le 4000 \text{cm}^3 = \text{Rs.}10,000/-\text{ per cm}^3$ $4000 \text{cm}^3 < = \text{Rs.}11,000/-\text{ per cm}^3$
8703.70.99	Other, more than three years old	$\frac{3000 \text{cm}^3 < x \le 4000 \text{cm}^3 = \text{Rs.}10,000/\text{- per cm}^3}{4000 \text{cm}^3 < = \text{Rs.}11,000/\text{- per cm}^3}$
8703.80	Other vehicles, with only electric motor for propulsion	
	Electric auto-trishaws:	
8703.80.11	Not more than two years old	Rs.7,500/- per kW for not more than one year old
	Other, powered by on board accumulators	Rs. 10,000/- per kW for Other
	charged solely by electricity generated by on board solar electricity panels:	
8703.80.12	More than two years old	Rs. 15,000/- per kW
	Other, powered by on board accumulators	-
	charged solely by electricity generated by on board solar electricity panels:	
8703.80.21	Not more than three years old	Rs.7,500/- per kW for not more than one year
		old
	Other, powered by on board accumulators	Rs. 15,000/- per kW for Other
	charged by external electric source (e.g. National grid),not more than three years old	
8703.80.22	More than three years old	Rs. 20,000/- per kW
0700.00.22	Other, powered by on board accumulators charged by external electric source (e.g. National grid), not more than three years old	13.20,000, p2.1.
8703.80.31	Capacity of motors not exceeding 50kW	Rs.7,500/- per kW for not more than one year
		old Rs. 15,000/- per kW for Other
0702 00 22	Consider of motors and Pro 501 W. L.	
8703.80.32	Capacity of motors exceeding 50kW, but not exceeding 100kW	Rs.10,000/- per kW for not more than one year old
		Rs. 20,000/- per kW for Other

8703.80.33	Capacity of motors exceeding 100kW, but not exceeding 200kW	Rs.25,000/- per kW for not more than one year old
		Rs. 40,000/- per kW for Other
8703.80.34	Capacity of motors exceeding 200kW	Rs.40,000/- per kW for not more than one year old
		Rs. 55,000/- per kW for Other
	Other, powered by on board accumulators charged by external electric source (e.g. National grid) and supported by an internal combustion engine used exclusively to generated electricity by driven a generator on board, not more than three years old	
8703.80.41	Capacity of motors not exceeding 50kW	Rs. 20,000/- per kW
8703.80.42	Capacity of motors exceeding 50kW, but not exceeding 100kW	Rs. 30,000/- per kW
8703.80.43	Capacity of motors exceeding 100kW, but not exceeding 200kW	Rs. 45,000/- per kW
8703.80.44	Capacity of motors exceeding 200kW	Rs. 60,000/- per kW
	Other, powered by on board accumulators charged by external electric source (e.g. National grid) and supported by an internal combustion engine used exclusively to generate electricity by driven a generator on board, not more than three years old	
8703.80.51	Capacity of motors not exceeding 50kW	Rs. 7,500 /- per kW for not more than one year old
		Rs. 15,000/- per kW for Other
8703.80.52	Capacity of motors exceeding 50kW, but not exceeding 100kW	Rs. 10,000/- per kW for not more than one year old
0702 00 52	Consider the second sec	Rs. 20,000/- per kW for Other
8703.80.53	Capacity of motors exceeding 100kW, but not exceeding 200kW	Rs. 25,000/- per kW for not more than one year old Rs. 40,000/- per kW for Other
8703.80.54	Capacity of motors exceeding 200kW	Rs. 40,000/- per kW for not more than one year old Rs. 55,000/- per kW for Other
	Other, powered by on board accumulators charged by external electric source (e.g. National grid) and supported by an internal combustion engine used exclusively to generate electricity by driven a generator on board, more than three years old	
8703.80.61	Capacity of motors not exceeding 50kW	Rs. 20,000/- per kW
8703.80.62	Capacity of motors exceeding 50kW, but not exceeding 100kW	Rs. 30,000/- per kW
8703.80.63	Capacity of motors exceeding 100kW, but not exceeding 200kW	Rs. 45,000/- per kW
8703.80.64	Capacity of motors exceeding 200kW	Rs. 60,000/- per kW
8703.80.71	Other: Not more than three years old	Rs.40,000/- per k W for not more than one year old Rs. 55,000/- per kW for Other
8703.80.72	More than three years old	Rs. 60,000/- per kW
0702.00		
8703.90	Other:	
9702 00 11	Not more than three years old	Do 1 000 000/
8703.90.11	With wankel rotary engine	Rs. 1,000,000/- per unit
8703.90.19	Other More than three years old	Rs. 1,000,000/- per unit
9702 00 21	More than three years old	Do 1500 000/
8703.90.21 8703.90.29	With wankel rotary engine Other	Rs. 1,500,000/- per unit Rs. 1,500,000/- per unit
1 0/113 90 /9	L STUCK	rs. r.juu.uuu/- per unu

87.04		Motor vehicles for the transport of goods.	
		Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel):	
	8704.21	g.v.w. not exceeding 5 tonnes :	
		Auto-trishaws	
	8704.21.21	Not more than four years old	Rs. 375/- per cm ³
	8704.21.22	More than four years old	Rs. 375/- per cm ³
		Chassis fitted with engines and cabs	
	8704.21.31	For vehicles of national subdivision 8704.21.43, not more than four years old	Rs. 500,000/- per unit
	8704.21.32	For vehicles of national subdivision	Rs. 1,000,000/- per unit
	0704.21.22	8704.21.44, more than four years old	D 500,000/
	8704.21.33	For vehicles of national subdivision 8704.21.51, not more than four years old	Rs. 500,000/- per unit
	8704.21.34	For vehicles of national subdivision	Rs. 1,000,000/- per unit
		8704.21.52, more than four years old	<u>-</u>
	8704.21.35	For vehicles of national subdivision 8704.21.63, not more than four years old	Rs. 500,000/- per unit
	8704.21.36	For vehicles of national subdivision	Rs. 1,000,000/- per unit
		8704.21.64, more than four years old	, , , 1
	8704.21.37	For vehicles of national subdivision	Rs. 1,400,000/- per unit
	8704.21.38	8704.21.67, not more than four years old For vehicles of national subdivision	Rs. 2,500,000/- per unit
		8704.21.68, more than four years old	, , , , , , , , , , , , , , , , , , ,
		Vehicles with separate bodies for cabin and	
		for cargo area, the cabin been designed for 3	
		persons (adults) or less, including the driver,	
		with no additional space in the cabin that can be converted for other uses, and cargo carrying	
		capacity of less than 2,000 kg, but excluding	
		those vehicles with an engine compartment	
		totally protruding to the front of the vehicle	
	8704.21.41	from the driving cab Cargo carrying capacity of less than 800 Kg,	Rs. 600,000/- per unit
	0701.21.11	not more than four years old	ris. 666,6667 per aint
	8704.21.42	Cargo carrying capacity of less than 800Kg, more than four years old	Rs. 1,000,000/- per unit
	8704.21.43	Cargo carrying capacity of 800 kg or more,	Rs. 600,000/- per unit
		not more than four years old	· •
	8704.21.44	Cargo carrying capacity of 800 kg or more, more than four years old	Rs. 1,000,000/- per unit
		Vehicles with separate bodies for cabin and	
		cargo area, the cabin been designed for 3	
		persons (adults) or less, including the driver,	
		with no additional space in the cabin that can	
		be converted for other uses, and cargo carrying	
	8704.21.51	capacity of 2,000 kg or more Not more than four years old	Rs. 1,000,000/- per unit
	8704.21.52	More than four years old	Rs. 2,000,000/- per unit
		Vehicles with separate bodies for cabin and	•
		for cargo area, the cabin been designed for	
		three persons (adults) or less, including the	
		driver, with no additional space in the cabin	
		that can be converted for other uses, and cargo carrying capacity of less than 2,000 kg:	
	8704.21.61	Vehicles fitted with front leaf sprigs and	Rs. 600,000/- per unit
		cargo carrying capacity of less than 800 kg,	*
		not more than four years old	

8704.21.62	Vehicles fitted with front leaf sprigs and cargo carrying capacity of less than 800 kg, more than four years old	Rs. 1,000,000/- per unit
8704.21.63	Vehicles fitted with front leaf sprigs and cargo carrying capacity of 800 kg or more, not more than four years old	Rs. 600,000/- per unit
8704.21.64	Vehicles fitted with front leaf sprigs and cargo carrying capacity of 800 kg or more, more than four years old	Rs. 1,000,000/- per unit
8704.21.65	Other vehicles, cargo carrying capacity of less than 800 kg, not more than four years old	Rs. 1,500,000/- per unit
8704.21.66	Other vehicles, cargo carrying capacity of less than 800 kg, more than four years old	Rs. 2,500,000/- per unit
8704.21.67	Other vehicles, cargo carrying capacity of 800 kg or more, not more than four years old	Rs. 1,500,000/- per unit
8704.21.68	Other vehicles, cargo carrying capacity of 800 kg or more, more than four years old	Rs. 2,500,000/- per unit
	Other vehicles with separate bodies for cabin and cargo area, cabin been designed for six persons (adults) or less including the driver, with no additional space in the cabin that can be converted for other use, and cargo carrying capacity of 800 kg or more, but excluding those vehicles with an engine compartment totally protruding to the front of the vehicle from the driving cab:	
8704.21.71	Not more than four years old	Rs. 2,000,000/- per unit
8704.21.72	More than four years old Other:	Rs. 2,500,000/- per unit
8704.21.91	Other vehicles with separate bodies for cabin and cargo area, not more than four years old	Rs. 5,000,000/- per unit
8704.21.92	Other vehicles with separate bodies for cabin and cargo area, more than four years old	Rs. 6,000,000/- per unit
8704.21.93	Other vehicles not more than four years old	Rs. 4,500,000/- per unit
8704.21.99	Other vehicles more than four years old	Rs. 6,000,000/- per unit
8704.22	g.v.w. exceeding 5tonnes but not exceeding 20 tonnes:	
	Tankers and bowsers with stainless steel tanks for transport of milk and refrigerated trucks	
8704.22.42	More than five years old, but less than ten years old	Rs.1,500,000/- per unit
8704.22.43	More than ten years old	Rs. 3,000,000/- per unit
	Garbage trucks equipped with waste compacting Mechanism	
8704.22.52	More than five years old Other:	Rs.125,000/- per unit
8704.22.61	Not more than five years old	Rs. 1,000,000/- per unit
8704.22.62	More than five years old, but less than ten years old	Rs. 2,500,000/- per unit
8704.22.63	More than ten years old	Rs. 4,000,000/- per unit
8704.23	g.v.w. exceeding 20 tonnes : Tankers and bowsers with stainless steel tanks for transport of milk and refrigerated	
8704.23.52	More than five years old, but less than ten years old	Rs. 1,500,000/- per unit
8704.23.53	More than ten years old	Rs. 3,000,000/- per unit
	Garbage trucks equipped with waste compacting Mechanism	
8704.23.62	More than five years old Other:	Rs.125,000/- per unit
8704.23.71	Not more than five years old	Rs. 1,000,000/- per unit
0704.23.71	110t more than five years old	No. 1,000,000/- per unit

	8704.23.72	More than five years old, but less than ten years old	Rs. 2,500,000/-per unit
	8704.23.73	More than ten years old	Rs. 4,000,000/- per unit
		Other with model institute internal combustion	
		Other, with spark-ignition internal combustion piston engine :	
		piston engine.	
	8704.31	g.v.w. not exceeding 5 tonnes :	
		Auto-trishaws	
	8704.31.21	With two-stroke petrol engine	Rs. 500/- per cm ³
	8704.31.22	Other, not more than four years old	Rs. 500/- per cm ³
	8704.31.23	Other, more than four years old	Rs. 500/- per cm ³
		Chassis fitted with engines and cabs	
	8704.31.31	For vehicles of national subdivision	Rs. 500,000/- per unit
	0701.31.31	8704.31.43, not more than four years old	18. 300,000/ per unit
	8704.31.32	For vehicles of national subdivision	Rs. 1,000,000/- per unit
		8704.31.44, more than four years old	-
	8704.31.33	For vehicles of national subdivision	Rs. 500,000/- per unit
	05010101	8704.31.51, not more than four years old	D 4 000 000/
	8704.31.34	For vehicles of national subdivision	Rs. 1,000,000/- per unit
	8704.31.35	8704.31.52, more than four years old For vehicles of national subdivision	Rs. 500,000/- per unit
	0704.31.33	8704.31.63, not more than four years old	Ks. 500,000/ per unit
	8704.31.36	For vehicles of national subdivision	Rs. 1,000,000/- per unit
		8704.31.64, more than four years old	-
	8704.31.37	For vehicles of national subdivision	Rs. 1,400,000/- per unit
	05040400	8704.31.67, not more than four years old	D 0 500 000/
	8704.31.38	For vehicles of national subdivision	Rs. 2,500,000/- per unit
		8704.31.68, more than four years old	
		Vehicles with separate bodies for cabin and	
		for cargo area, the cabin been designed for	
		three persons (adults) or less, including the	
		driver, with no additional space in the cabin	
		that can be converted for other uses and cargo carrying capacity of less than 2,000 kg, but	
		excluding those vehicles with an engine	
		compartment totally protruding to the front of	
		the vehicle from the driving cab:	
	8704.31.41	Cargo carrying capacity of less than 800 kg,	Rs. 600,000/- per unit
	0704 21 42	not more than four years old	D 1 000 000/
	8704.31.42	Cargo carrying capacity of less than 800 kg, more than four years old	Rs. 1,000,000/- per unit
	8704.31.43	Cargo carrying capacity of 800 kg or more,	Rs. 600,000/- per unit
	0,01131113	not more than four years old	rts. 666,6667 per unic
	8704.31.44	Cargo carrying capacity of 800 kg or more,	Rs. 1,000,000/- per unit
		more than four years old	
		Vehicles with separate bodies for cabin and	
		cargo area, cabin been designed for three	
		persons (adults) or less, including the driver	
		with no additional space in the cabin that can be converted for other uses and cargo carrying	
		capacity of 2,000 kg or more:	
		1 7 . , ,	
_	8704.31.51	Not more than four years old	Rs. 600,000/- per unit
	8704.31.52	More than four years old	Rs. 2,000,000/- per unit
		Vehicles with separate bodies for cabin and	
		for cargo area, the cabin been designed for	
		three persons (adults) or less, including the	
		driver, with no additional space in the cabin	
		that can be converted for other uses and cargo	
		carrying capacity of less than 2,000 kg:	

	8704.31.61	Vehicles fitted with front leaf sprigs and cargo carrying capacity of less than 800 kg,	Rs. 600,000/- per unit
		not more than four years old	
	8704.31.62	Vehicles fitted with front leaf sprigs and	Rs. 1,000,000/- per unit
		cargo carrying capacity of less than 800 kg,	, , ,
		more than four years old	
	8704.31.63	Vehicles fitted with front leaf sprigs and	Rs. 600,000/- per unit
		cargo carrying capacity of 800 kg or more, not	, 1
		more than four years old	
	8704.31.64	Vehicles fitted with front leaf sprigs and	Rs. 1,000,000/- per unit
		cargo carrying capacity of 800 kg or more,	, , ,
		more than four years old	
	8704.31.65	Other vehicles, cargo carrying capacity of less	Rs. 1,500,000/- per unit
		than 800 kg, not more than four years old	. , ,
	8704.31.66	Other vehicles, cargo carrying capacity of less	Rs. 2,500,000/- per unit
		than 800 kg, more than four years old	T
	8704.31.67	Other vehicles, cargo carrying capacity of 800	Rs. 1,500,000/- per unit
		kg or more, not more than four years old	, , , 1
	8704.31.68	Other vehicles, cargo carrying capacity of 800	Rs. 2,500,000/- per unit
		kg or more, more than four years old	, , , 1
		Other vehicles with separate bodies for cabin	
		and cargo area, cabin been designed for six	
		persons (adults) or less including the driver,	
		with no additional space in the cabin that can	
		be converted for other use, and a cargo	
		carrying capacity of 800 kg or more, but	
		excluding those vehicles with an engine	
		compartment totally protruding to the front of	
		the vehicle from the driving cab:	
	8704.31.71	Not more than four years old	Rs.1,750/- per cm ³
	8704.31.72	More than four years old	Rs.1,750/- per cm ³
		Other:	, ,
	8704.31.91	Vehicles with separate bodies for cabin and	Rs. 5,000,000/- per unit
		cargo area, not more than four years old	r
	8704.31.92	Vehicles with separate bodies for cabin and	Rs. 6,000,000/- per unit
		cargo area, more than four years old	-130 0,000,000 F-11 11111
	8704.31.93	Other not more than four years old	Rs. 1,750/- per cm ³
	8704.31.99	Other more than four years old	Rs. 1,750/- per cm ³
	8704.32	g.v.w. exceeding 5 tonnes :	
		Tankers and bowsers with stainless steel tanks	
		for transport of milk and refrigerated trucks	
	8704.32.42	More than five years old, but less than ten	Rs. 1,500,000/- per unit
	8704.32.43	years old More than ten years old	Dg 2 000 000/ nam unit
	0/04.32.43	Garbage trucks equipped with waste	Rs. 3,000,000/- per unit
		compacting mechanism	
	8704.32.52	More than five years old	Rs. 125,000/-per unit
	0704.32.32	Other:	Ks. 123,000/-pet unit
	8704.32.61	Not more than five years old	Rs. 1,000,000/-per unit
	8704.32.62	More than five years old, but less than ten	Rs. 2,500,000/-per unit
	0,01.52.02	years old	2.3. 2,500,000/ per unit
_	8704.32.63	More than ten years old	Rs. 4,000,000/- per unit
	8704.90	Other:	
	8704.90.10	Electric auto – trishaws not more than five years old	Rs. 7,500/- per kW

	8704.90.20	Electric auto – trishaws more than five years old	Rs. 7,500/- per kW
		Other electric, not more than five years old :	
	8704.90.31	Capacity of motors not exceeding 50kW	Rs. 7,500/- per kW
	8704.90.32	Capacity of motors exceeding 50kW, but not exceeding 100kW	Rs. 10,000/- per kW
	8704.90.33	Capacity of motors exceeding 100kW, but not exceeding 200kW	Rs. 25,000/- per kW
	8704.90.34	Capacity of motors exceeding 200kW	Rs. 40,000/- per kW
		Other electric, more than five years old:	
	8704.90.41	Capacity of motors not exceeding 50kW	Rs. 20,000/- per kW
	8704.90.42	Capacity of motors exceeding 50kW, but not exceeding 100kW	Rs. 30,000/- per kW
	8704.90.43	Capacity of motors exceeding 100kW, but not exceeding 200kW	Rs. 45,000/- per kW
	8704.90.44	Capacity of motors exceeding 200kW	Rs. 60,000/- per kW
	8704.90.50	Other, not more than five years old	Rs. 1,000,000/- per unit
	8704.90.60	Other, more than five years old	Rs. 1,500,000/- per unit
37.05		Special purpose motor vehicles, other than those principally designed for the transport of persons or goods (for example, breakdown lorries, crane lorries, fire fighting vehicles, concrete mixer lorries, road sweeper lorries, spraying lorries, mobile workshops, mobile radiological units)	
		Mobile workshops:	
	8705.90.11	Not more than seven years old	Rs. 1,000,000/- per unit
	8705.90.12	More than seven years old	Rs. 2,500,000/- per unit
	8705.90.91	Other: g. v. w. not exceeding 4 tonnes, not more than seven years old	Rs. 1,500,000/- per unit
	8705.90.92	g. v. w. not exceeding 4 tonnes, more than seven years old	Rs. 2,500,000/- per unit
87.06		Chassis fitted with engines, for the motor vehicles of heading 87.01 to 87.05 :	
	8706.00.10	New chassis fitted with engines for motor vehicles of heading 87.02, for the transport of twenty eight or more passengers including the driver	Rs.1,000,000/- per unit
	8706.00.20	New chassis fitted with engines for other motor vehicles of heading 87.02	Rs.1,000,000/- per unit
	8706.00.30	New chassis fitted with engines for motor vehicles of heading 8704.21, 8704.22, 8704.23, 8704.31 and 8704.32 with a g.v.w. of 3,000 kg or more	Rs.1,000,000/- per unit
	8706.00.40	Other new chassis fitted with engines for other motor vehicles	Rs.2,000,000/- per unit
	8706.00.50	Used chassis fitted with engines	Rs.2,000,000/- per unit
37.07		Bodies (including cabs), for the motor vehicles of headings 87.01 to 87.05	
	9707.10	For the validae of barding 97.02	
	8707.10 8707.10.10	For the vehicles of heading 87.03 Used bodies fully equipped with fittings and accessories	Rs.1,000,000/- per unit
	8707.10.20	Other vehicle bodies fully equipped with	Rs.800,000/- per unit

	8707.10.30	Used vehicle bodies fully equipped with fittings and accessories excluding seats and upholstery	Rs.900,000/- per unit
	8707.10.40	Other vehicle bodies fully equipped with fittings and accessories excluding seats and upholstery	Rs.700,000/- per unit
	8707.10.50	Rough coated, bare body frame with / without doors, bonnet and boot lid	Rs.300,000/- per unit
	8707.10.60	Other rough coated, bare body frame with / without doors, bonnet and boot lid	Rs.1,000,000/- per unit
	8707.10.90	Other	Rs.1,000,000/- per unit
	8707.90	Other:	
	8707.90.10	Bodies and cabs incorporating attachments left over in the process of separating same from the main vehicle by cutting, but not meriting classification elsewhere by virtue of those left over attachments	Rs.1,000,000/- per unit
		Other, bodies for the vehicles of 10 or more persons but less than 25 of heading 87.02 including the driver	
	8707.90.41	Used bodies fully equipped with fittings and accessories	Rs.1,000,000/- per unit
	8707.90.42	Other vehicle bodies fully equipped with fittings and accessories	Rs.800,000/- per unit
	8707.90.43	Used vehicle bodies fully equipped with fittings and accessories excluding seats and upholstery	Rs.900,000/- per unit
	8707.90.44	Other vehicle bodies fully equipped with fittings and accessories excluding seats and upholstery	Rs.700,000/- per unit
	8707.90.48	Rough coated, bare body frame with / without doors, bonnet and boot lid	Rs.300,000/- per unit
	8707.90.49	Other rough coated, bare body frame with / without doors, bonnet and boot lid	Rs.1,000,000/- per unit
	8707.90.90	Other	Rs.1,000,000/- per unit
87.08		Parts and accessories of the motor vehicles of headings 87.01 to 87.05 :	
		Other parts and accessories of bodies (including cabs):	
	8708.29	Other:	
	8708.29.10	"Cut-portions" of bodies and cabs Other parts and accessories:	Rs. 300,000/- per cut portion
	8708.99	Other:	
	8708.99.40	"Cut-portions" of motor vehicles	Rs. 300,000/- per cut portion
87.11		Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars	
	8711.10	With reciprocating internal combustion piston engine of a cylinder capacity not exceeding 50 cc;	
	8711.10.10	Not more than three years old	Rs. 575/- per cm ³
	8711.10.20	More than three years old	Rs. 100,000/- per unit
	8711.20	With reciprocating internal combustion piston engine of a cylinder capacity exceeding 50 cc but not exceeding 250 cc:	
	8711.20.10	Exceeding 50 cc but not exceeding 200 cc, not more than three years old	Rs. 1,150/- per cm ³

8711.20.20	Exceeding 50 cc but not exceeding 200 cc, more than three years old	Rs. 300,000/- per unit
8711.20.30		Rs. 1,725/- per cm ³
8711.20.40	Other, more than three years old	Rs. 500,000/- per unit
8711.30	With reciprocating internal combustion piston engine of a cylinder capacity exceeding 250 cc but not exceeding 500 cc;	
8711.30.10		Rs. 1,725/- per cm ³
8711.30.20	Exceeding 250 cc but not exceeding 350 cc, more than three years old	Rs. 800,000/- per unit
8711.30.30		Rs. 2,300/- per cm ³
8711.30.40		Rs. 1,500,000/- per unit
8711.30.50		Rs. 2,300/- per cm ³
8711.30.60	Other, more than three years old	Rs. 1,500,000/- per unit
8711.40	With reciprocating internal combustion piston engine of a cylinder capacity exceeding 500cc but not exceeding 800cc:	
8711.40.10	Not more than three years old	Rs. 2,875/- per cm ³
8711.40.20	y .	Rs. 2,500,000/- per unit
8711.50	With reciprocating internal combustion piston engine of a cylinder capacity exceeding 800 cc:	
8711.50.10	Exceeding 800 cc but not exceeding 1,000 cc, not more than three years old	Rs. 2,875/- per cm ³
8711.50.20		Rs. 3,000,000/- per unit
8711.50.30		Rs. 3,450/- per cm ³
8711.50.40	Other, more than three years old	Rs. 4,000,000/- per unit
8711.60	With electric motor for propulsion	
8711.60 8711.60.10	With electric motor for propulsion Not more than three years old	Rs.7,500 per kW

Note:

The following technology used in scheduled I should be read as follows;

cm³- cubic centimeter of the capacity of the engine

kW – kilowatt of the motor power of the engine

 $1000 \text{cm}^3 < x \le 1300 \text{cm}^3 - \text{ of cylinder capacity exceeding } 1000 \text{cc}$ but not exceeding 1300 cc

 $1300 \text{cm}^3 < x \le 1500 \text{cm}^3$ – of cylinder capacity exceeding 1300cc but not exceeding 1500cc

 $2000 \text{cm}^3 < x \le 2500 \text{cm}^3$ - of cylinder capacity exceeding 2000cc but not exceeding 2500cc

 $2500 \text{cm}^3 < x \le 2750 \text{cm}^3$ - of cylinder capacity exceeding 2500cc but not exceeding 2750cc

 $2750 \text{cm}^3 \le x \le 3000 \text{cm}^3$ - of cylinder capacity exceeding 2750cc but not exceeding 3000cc

 $3000 \text{cm}^3 < x \le 4000 \text{cm}^3$ - of cylinder capacity exceeding 3000cc but not exceeding 4000cc

4000cm³< - of cylinder capacity exceeding 4000cc

SCHEDULE II

No. I		Description II	Excise Duty III
1	Purch	ase of a locally manufactured motor vehicle or import of a motor le,	
	(a)	by a public officer using a permit issued under the Public Administration Circular No. 22/99 and subsequent amendments, categorized under the following groups depending on the post held by the officer as prescribed in the aforesaid circular	
		Group I	Deducting Rs 22.0 million from payable duty (<i>i.e.</i> payable duty – Rs 22.0 million)
		Group II	Deducting Rs 16.0 million from payable duty (<i>i.e.</i> payable duty – Rs 16.0 million)
		Group III	Deducting Rs 12.0 million from payable duty (i.e. payable duty – Rs 12.0 million)
	(b)	by a public officer using a Concessionary duty permit issued under the Trade and Investment Policy Circular No.01/2018 of February 15, 2018, as amended.	Deducting Rs 3.6 million from payable duty (<i>i.e.</i> payable duty – Rs 3.6 million)
	(c)	by a Sri Lankan Diplomatic Officer, who has served in missions abroad, using a permit issued by the Ministry of Foreign Affairs under the Circular No.210(III) dated 31.10.2016, as amended.	Deducting Rs 3.6 million from payable duty (<i>i.e.</i> payable duty – Rs 3.6 million)
	(d)	By exporters of a minimum of 20 units of motor cars not less than five years old with an export value not less than USD 200,000/-, using a vehicle permit issued by the Secretary to the ministry in charge of subject of Finance based on the recommendation from the Secretary to the line ministry in charge of the subject of Industries, with the CIF value not exceeding USD 50,000/	50% of the payable duty
	(e)	by a member of the First Northern Provincial Council using a permit issued under the Local Government and Provincial Council Circular No. 01/2017 dated 21.04.2017	35% of the payable duty

2	Locally assembled/ manufactured vehicle using new vehicle components containing not less than 30% of domestic value addition recommended by the Minister-in-charge of the subject of Industries. However, with respect to H. S. Code 87.03, this rate is applicable only for the vehicles classified under the H. S. Codes as per the Schedule III, subject to the condition stipulated above.	30% of the payable duty
3	Brand new kits of Semi Knocked Down (SKD) Vehicles imported by a company for Motor Vehicle Assembling Project in accordance to the agreement entered into, with the Board of Investment of Sri Lanka under the approval of the Cabinet of Ministers.	30% of the payable duty
4	Hearses imported by registered funeral undertakers, subject to the approval of the Secretary to the Treasury.	40% of the payable duty
5	By a public officer using a Concessionary duty permit issued under the Trade and Investment policy Circular No.01/2018 dated February 15,2018,with a Letter of Credit (LC) opened on or before June 08,2018 and the imported motor vehicle cleared from Sri Lanka Customs on or before March 31, 2019.	Deducting Rs. 5.0 million from payable duty
6	By a public officer using a permit issued by the Ministry of Foreign Affairs under the Circular No.210(III) of October 31,2016 and its subsequent amendments, with a Letter of Credit (LC) opened on or before June 08, 2018 and the imported motor vehicle cleared from Sri Lanka Customs on or before March 31, 2019.	Deducting Rs. 5.0 million from payable duty
7.	A motor vehicle imported solely for private use in respect of which the Letter of Credit (LC) opened on or before March 04, 2019 and registered the vehicle on or before October 31, 2019 in the name of person who uses it for his/her private purpose.	Payable duty or Rate specified in the Gazette Notification No. 2044/32 dated November 09, 2017 as amended which is desired by the person who uses the vehicle.

SCHEDULE III

Petrol Vehicles:

H.S. Heading I	H.S. Code II	Description III
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 only spark-inanition internal combustion reciprocating piston engine :
	8703.21	Of a cylinder capacity not exceeding 1,000 cc:
		Motor cars including station wagons and racing cars, not more than three years old
	8703.21.69	Other

8703.22	Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc :
8703.22.50	Motor cars including station wagons and racing cars, not more than three years old
8703.23	Of a cylinder capacity exceeding 1,500 cc but not exceeding 3,000 cc :
	Motor cars including station wagons and racing cars of a cylinder capacity not exceeding 2,000 cc, not more than three years old
8703.23.52	Of a cylinder capacity not exceeding 1,600 cc

Diesel Vehicles:

H.S.		
Heading	H.S. Code	Description
I	II	III
	8703.31	Of a cylinder capacity not exceeding 1,500 cc:
	8703.31.70	Motor cars including station wagons and racing cars, not more than three years old
		Motor cars including station wagons and racing cars of a cylinder capacity not exceeding 2,000 cc, not more than three years old
	8703.32.52	Of a cylinder capacity not exceeding 1,600 cc
	8703.32.55	Of a cylinder capacity exceeding 1,600cc, but not exceeding 1,800cc
	8703.32.59	Other
		Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc, not more than three years old
	8703.32.71	Vehicles for the transport of 7 or more persons (adults) including the driver, with non-monocoque body bolted on ladder type heavy duty chassis, with permanent four-wheel drive capability, and a total payload (of persons and cargo) of over 800 kg.
	8703.32.79	Other