Government Notification

THE FINANCE ACT, NO. 35 OF 2018

Order under Section 19 read together with Section 51

BY virtue of the powers vested in me by Section 19 read together with Section 51 of the Finance Act, No.35 of 2018, I, Mangala Samaraweera, Minister of Finance, do by this Order amend the Schedule to the Finance (Luxury Tax on Motor Vehicle) Regulations, No. 1 of 2019, published in the Extraordinary Gazette No.2113/11 dated March 05, 2019 as amended by the Extraordinary Gazette No.2113/46 dated March 07, 2019, by the substitution of the Schedule hereto;

MANGALA SAMARAWEERA,

Minister of Finance

Ministry of Finance, Colombo 01, April **09**, 2019.

SCHEDULE

		I	II	III
H. S. Heading	H. S. Code	Description	Luxury Tax Free Threshold	Rate (Applicable on the amount exceeding the Luxury Tax Free Threshold,
87.02		Motor vehicles for the transport of ten or more		
	8702.10	persons, including the driver. 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	Rs. 3.5 Mn	$x \le 2300 \text{cm}^3 = 0\%$ $2300 \text{cm}^3 < x = 120\%$
	8702.10.13	Modified vehicles of heading 87.03, more than two years old	Rs. 3.5 Mn	x≤2300cm³=0% 2300cm³ <x =120%<="" td=""></x>
	8702.10.19	Other	Rs. 3.5 Mn	0%
	8702.10.21	Motor vehicles for the transport of less than 13 persons (adults) including the driver, more than three and a half years old:	Rs. 3.5 Mn	x≤2300cm³=0%
	8702.10.29	87.03 Other	Rs. 3.5 Mn	2300cm ³ <x =120%<="" td=""></x>
	6702.10.27	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:		070
	8702.10.32	Modified vehicles of heading 87.03, not more than two years old	Rs. 3.5 Mn	x≤2300cm³=0% 2300cm³ <x =120%<="" td=""></x>
	8702.10.33	Modified vehicles of heading 87.03, more than two years old	Rs. 3.5 Mn	x≤2300cm³=0% 2300cm³ <x =120%<="" td=""></x>
	8702.10.39	Other	Rs. 3.5 Mn	0%
		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:		
	8702.10.41	Modified vehicles of heading 87.03	Rs. 3.5 Mn	x≤2300cm ³ =0% 2300cm ³ <x=120%< td=""></x=120%<>
	8702.10.49	Other	Rs. 3.5 Mn	0%
		Motor vehicles for the transport of 25 or more persons (adults)		3-27-0-21/4/27

	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	Rs. 3.5 Mn	x≤2300cm³=0%
	old		$2300 \text{cm}^3 < x = 120\%$
8702.10.54	Modified vehicles of heading 87.03, more than two years old	Rs. 3.5 Mn	x≤2300cm³=0% 2300cm³ <x =120%<="" td=""></x>
8702.10.55	Other, not more than five years old	Rs. 3.5 Mn	0%
8702.10.59	Other	Rs. 3.5 Mn	0%
	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	Rs. 3.5 Mn	$x \le 2300 \text{cm}^3 = 0\%$ $2300 \text{cm}^3 < x = 120\%$
8702.10.69	Other	Rs. 3.5 Mn	0%
	Other, not more than ten years old		
8702.10.73	Modified vehicles of heading 87.03, not more than two years	Rs. 3.5 Mn	x≤2300cm³=0%
	old		$2300 \text{cm}^3 < x = 120\%$
8702.10.74	Modified vehicles of heading 87.03, more than two years old	Rs. 3.5 Mn	x≤2300cm³=0% 2300cm³ <x =120%<="" td=""></x>
8702.10.75	Other, not more than five years old	Rs. 3.5 Mn	0%
8702.10.79	Other	Rs. 3.5 Mn	0%
	Other, more than ten years old		
8702.10.81	Modified vehicles of heading 87.03	Rs. 3.5 Mn	x≤2300cm³=0% 2300cm³ <x =120%<="" td=""></x>
8702.10.89	Other	Rs. 3.5 Mn	0%
8702.20	With both compression-ignition internal 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:		
8702.20.11	Modified vehicles of heading 87.03, not more than two years old	Rs. 4.0 Mn	x\le 2300cm^3=0\% 2300cm^3\le x=90\%
	Modified vehicles of heading	Pc 40 Mn	x≤2300cm³=0%
8702.20.12	87.03, more than two years old	Rs. 4.0 Mn	$2300 \text{cm}^3 < x = 90\%$
8702.20.19	Other	Rs. 4.0 Mn	0%
	Motor vehicles for the transport of less than 13 persons (adults) including the driver, more than		

		three and a half years old : Modified vehicles of heading	Rs. 4.0 Mn	x≤2300cm³=%
8702.2	20.21	87.03	103. 4.0 14111	2300cm ³ <x=90%< td=""></x=90%<>
8702.2	20.29	Other	Rs. 4.0 Mn	0%
		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:		
8702.2	20.31	Modified vehicles of heading 87.03, not more than two years old	Rs. 4.0 Mn	x≤2300cm³=0% 2300cm³ <x=90%< td=""></x=90%<>
8702.2	20.32	Modified vehicles of heading 87.03, more than two years old	Rs. 4.0 Mn	x\le 2300\text{cm}^3=0\% 2300\text{cm}^3<\text{x}=90\%
8702.2	20.39	Other	Rs. 4.0 Mn	0%
		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:		
8702.2	20.41	Modified vehicles of heading 87.03	Rs. 4.0 Mn	x≤2300cm³=0% 2300cm³ <x=90%< td=""></x=90%<>
8702.2	20.49	Other	Rs. 4.0 Mn	0%
		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:		
8702.2	20.51	Modified vehicles of heading 87.03, not more than two years old	Rs. 4.0 Mn	x≤2300cm³=0% 2300cm³ <x=90%< td=""></x=90%<>
8702.2	20.52	Modified vehicles of heading 87.03, more than two years old	Rs. 4.0 Mn	x\le 2300cm^3=0\% 2300cm^3\le x=90\%
8702.2	20.53	Other, not more than five years old	Rs. 4.0 Mn	0%
8702.2	20.59	Other	Rs. 4.0 Mn	0%
		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:		
8702.2	20.61	Modified vehicles of heading 87.03	Rs. 4.0 Mn	x≤2300cm³=0% 2300cm³ <x=90%< td=""></x=90%<>
8702.2	20.69	Other	Rs. 4.0 Mn	0%
		Other, not more than ten years old		
8702.2	20.71	Modified vehicles of heading 87.03, not more than two years old	Rs. 4.0 Mn	x≤2300cm³=0% 2300cm³ <x=90%< td=""></x=90%<>
8702.2	20.72	Modified vehicles of heading 87.03, more than two years old	Rs. 4.0 Mn	x≤2300cm³=0% 2300cm³ <x=90%< td=""></x=90%<>
8702.2	20.73	Other, not more than five years old	Rs. 4.0 Mn	0%

8702.20.		Rs. 4.0 Mn	0%
	Other, more than ten years old		
8702.20.	Modified vehicles of heading	Rs. 4.0 Mn	x≤2300cm³=0%
6702.20.	87.03	KS. 4.0 WIII	2300cm ³ <x=90%< td=""></x=90%<>
8702.20.	Other	Rs. 4.0 Mn	0%
	With both spark-ignition internal		
8702.3	combustion reciprocating piston		
6702.3	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		
	than three and a half years old:		
	Modified vehicles of heading		$x \le 1800 \text{ cm}^3 = 0\%$
8702.30.	1 87.03, not more than two years	Rs. 4.0 Mn	1000 3 - 000/
	old		$1800 \text{cm}^3 < x = 80\%$
9702.20	Modified vehicles of heading	Rs. 4.0 Mn	$x \le 1800 \text{ cm}^3 = 0\%$
8702.30.	87.03, more than two years old	KS. 4.0 MII	1800cm ³ <x=80%< td=""></x=80%<>
8702.30.		Rs. 4.0 Mn	0%
	Motor vehicles for the transport		The survey of th
	of less than 13 persons (adults)		
	including the driver, more than		
	three and a half years old:		
0702.20	Modified vehicles of heading	D 1011	$x \le 1800 \text{ cm}^3 = 0\%$
8702.30.	87.03	Rs. 4.0 Mn	$1800 \text{cm}^3 < x = 80\%$
8702.30.	29 Other	Rs. 4.0 Mn	0%
	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:		
	Modified vehicles of heading		x≤1800cm³=0%
8702.30		Rs. 4.0 Mn	
	old		$1800 \text{cm}^3 < x = 80\%$
0702.20	Modified vehicles of heading	D 4014	x≤1800cm³=0%
8702.30	87.03, more than two years old	Rs. 4.0 Mn	1800cm ³ <x=80%< td=""></x=80%<>
8702.30		Rs. 4.0 Mn	0%
	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:		
0700.00	Modified vehicles of heading	D. J.C.L.	x≤1800cm³=0%
8702.30	87.03	Rs. 4.0 Mn	1800cm ³ <x=80%< td=""></x=80%<>
8702.30		Rs. 4.0 Mn	0%
	Motor vehicles for the transport		
fi	of 25 or more persons (adults)		
18			
	but less than 35 persons (adults)		
	but less than 35 persons (adults) including the driver, not more		
	including the driver, not more		
	including the driver, not more than ten years old:		x<1800cm ³ =0%
8702.30	including the driver, not more than ten years old: Modified vehicles of heading	Rs. 4.0 Mn	x≤1800cm³=0%
8702.30	including the driver, not more than ten years old: Modified vehicles of heading	Rs. 4.0 Mn	x≤1800cm³=0% 1800cm³ <x=80%< td=""></x=80%<>
8702.30 8702.30	including the driver, not more than ten years old: Modified vehicles of heading 87.03, not more than two years old Modified vehicles of heading	Rs. 4.0 Mn	

8702.30.53	Other, not more than five years old	Rs. 4.0 Mn	0%
 8702.30.59	Other	Rs. 4.0 Mn	0%
	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:		
8702.30.61	Modified vehicles of heading 87.03	Rs. 4.0 Mn	x≤1800cm³=0% 1800cm³ <x=80%< td=""></x=80%<>
8702.30.69	Other	Rs. 4.0 Mn	0%
	Other, not more than ten years old		
8702.30.71	Modified vehicles of heading 87.03, not more than two years old	Rs. 4.0 Mn	x≤1800cm ³ =0% 1800cm ³ <x=80%< td=""></x=80%<>
8702.30.72	Modified vehicles of heading 87.03, more than two years old	Rs. 4.0 Mn	x≤1800cm³=0% 1800cm³ <x=80%< td=""></x=80%<>
8702.30.73	Other, not more than five years old	Rs. 4.0 Mn	0%
8702.30.79	Other	Rs. 4.0 Mn	0%
	Other, more than ten years old		
8702.30.81	Modified vehicles of heading 87.03	Rs. 4.0 Mn	x≤1800cm³=0% 1800cm³ <x=80%< td=""></x=80%<>
8702.30.89	Other	Rs. 4.0 Mn	0%
8702.40	With only electric motor 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:		
8702.40.11	Modified vehicles of heading 87.03, not more than two years old	Rs. 6.0 Mn	Capacity of motors not exceeding 200kW =0% Capacity of motors exceeding 200kW =60%
8702.40.12	Modified vehicles of heading 87.03, more than two years old	Rs. 6.0 Mn	Capacity of motors not exceeding 200kW =0% Capacity of motors exceeding 200kW =60%
 8702.40.19	Other	Rs. 6.0 Mn	0%
	Motor vehicles for the transport of less than 13 persons (adults) including the driver, more than three and a half years old:		
8702.40.21	Modified vehicles of heading 87.03	Rs. 6.0 Mn	Capacity of motors not exceeding 200kW =0% Capacity of motors exceeding 200kW =60%
 8702.40.29	Other	Rs. 6.0 Mn	0%
	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	Rs. 6.0 Mn	Capacity of motors not exceeding 200kW =0%
		old		Capacity of motors exceeding 200kW =60%
	8702.40.32	Modified vehicles of heading	Rs. 6.0 Mn	Capacity of motors not exceeding 200kW =0%
	A COMMON DESCRIPTION OF STREET	87.03, more than two years old		Capacity of motors exceeding 200kW =60%
	8702.40.39	Other	Rs. 6.0 Mn	0%
		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:		
· · · · · · · · · · · · · · · · · · ·				Capacity of motors not
	8702.40.41	Modified vehicles of heading	Rs. 6.0 Mn	exceeding 200kW =0%
		87.03		Capacity of motors exceeding 200kW =60%
	8702.40.49	Other	Rs. 6.0 Mn	0%
		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		
		Modified vehicles of heading		Capacity of motors not
	8702.40.51	87.03, not more than two years	Rs. 6.0 Mn	exceeding 200kW =0%
		old	103. 0.0 IVIII	Capacity of motors
	-un pu-co-			exceeding 200kW =60%
		Modified vehicles of heading		Capacity of motors not exceeding 200kW =0%
	8702.40.52	87.03, more than two years old	Rs. 6.0 Mn	Capacity of motors
manyonacing				exceeding 200kW =60%
	8702.40.53	Other, not more than five years old	Rs. 6.0 Mn	0%
manuusususuanan	8702.40.59	Other	Rs. 6.0 Mn	0%
		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 :		
		ion yours ora :		Capacity of motors not
	8702.40.61	Modified vehicles of heading	D= 60M=	exceeding 200kW =0%
	8702.40.01	87.03	Rs. 6.0 Mn	Capacity of motors
	9702 40 60			exceeding 200kW =60%
	8702.40.69	Other	Rs. 6.0 Mn	0%
		Other, not more than ten years old		
				Capacity of motors not
	8702.40.71	Modified vehicles of heading 87.03, not more than two years	Rs. 6.0 Mn	exceeding 200kW =0%
	0702,70,71	old	NS. U.U IVIII	Capacity of motors exceeding 200kW =60%
				Capacity of motors not
	8702.40.72	Modified vehicles of heading	Rs. 6.0 Mn	exceeding 200kW =0%
	-	87.03, more than two years old	10.00 1111	Capacity of motors
		67.03, more man two years old		exceeding 200kW =60%

8702	.40.73	Other, not more than five years old	Rs. 6.0 Mn	0%
8702	.40.79	Other	Rs. 6.0 Mn	0%
		Other, more than ten years old		
8702	2.40.81	Modified vehicles of heading 87.03	Rs. 6.0 Mn	Capacity of motors not exceeding 200kW =0% Capacity of motors exceeding 200kW =60%
8702	.40.89	Other	Rs. 6.0 Mn	0%
)2.90	Other	K3. 0.0 WIII	076
	,2.,0	Motor vehicles for the transport of less than 13 persons (adults) including the driver, not more than three and a half years old:		1000 3.00
8702	2.90.12	Modified vehicles of heading 87.03, not more than two years old	Rs. 3.5 Mn	x≤1800cm ³ =0% 1800cm ³ <x=100%< td=""></x=100%<>
8702	2.90.13	Modified vehicles of heading 87.03, more than two years old	Rs. 3.5 Mn	x≤1800cm³=0% 1800cm³ <x=100%< td=""></x=100%<>
8702	2.90.19	Other	Rs. 3.5 Mn	0%
9702	00.21	Motor vehicles for the transport of less than 13 persons (adults) including the driver, more than three and a half years old: Modified vehicles of heading	D- 25M-	x≤1800cm³=0%
8/02	2.90.21	87.03	Rs. 3.5 Mn	1800cm ³ <x=100%< td=""></x=100%<>
8702	.90.29	Other	Rs. 3.5 Mn	0%
0.000		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: Modified vehicles of heading		x≤1800cm³=0%
8702	2.90.32	87.03, not more than two years old	Rs. 3.5 Mn	1800cm ³ <x=100%< td=""></x=100%<>
8702	2.90.33	Modified vehicles of heading 87.03, more than two years old	Rs. 3.5 Mn	x≤1800cm³=0% 1800cm³ <x=100%< td=""></x=100%<>
8702	2.90.39	Other	Rs. 3.5 Mn	0%
		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:		
	2.90.41	Modified vehicles of heading 87.03	Rs. 3.5 Mn	x≤1800cm ³ =0% 1800cm ³ <x=100%< td=""></x=100%<>
8702	2.90.49	Other	Rs. 3.5 Mn	0%
		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	2.90.53	Modified vehicles of heading 87.03, not more than two years	Rs. 3.5 Mn	x≤1800cm³=0%

	8702.90.54	Modified vehicles of heading	Rs. 3.5 Mn	x≤1800cm ³ =0%
	8702.70.54	87.03, more than two years old	K3. 5.5 MII	1800cm ³ <x=100%< td=""></x=100%<>
	8702.90.55	Other, not more than five years old	Rs. 3.5 Mn	0%
	8702.90.59	Other	Rs. 3.5 Mn	0%
		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:		
	8702.90.61	Modified vehicles of heading 87.03	Rs. 3.5 Mn	x≤1800cm ³ =0% 1800cm ³ <x=100%< td=""></x=100%<>
	8702.90.69	Other	Rs. 3.5 Mn	0%
		Other, not more than ten years old		
	8702.90.73	Modified vehicles of heading 87.03, not more than two years old	Rs. 3.5 Mn	x≤1800cm³=0% 1800cm³ <x=100%< td=""></x=100%<>
	8702.90.74	Modified vehicles of heading 87.03, more than two years old	Rs. 3.5 Mn	x≤1800cm ³ =0% 1800cm ³ <x=100%< td=""></x=100%<>
50000 000 000 000 000 000 000 000 000 0	8702.90.75	Other, not more than five years old	Rs. 3.5 Mn	0%
	8702.90.79	Other	Rs. 3.5 Mn	0%
		Other, more than ten years old		
	8702.90.81	Modified vehicles of heading 87.03	Rs. 3.5 Mn	x≤1800cm³=0% 1800cm³ <x=100%< td=""></x=100%<>
	8702.90.89	Other	Rs. 3.5 Mn	0%
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.		
	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. 6.0 Mn	0%
	8703.10.19	Other	Rs. 3.5 Mn	0%
	9702 10 21	More than three years old	Da COM-	00/
	8703.10.21 8703.10.29	Electric Golf cars Other	Rs. 6.0 Mn Rs. 3.5 Mn	0% 0%
	0703.10.29	Other vehicles, with only sparkignition internal combustion reciprocating piston engine :	NS. 3.3 IVIII	070
	8703.21	Of cylinder capacity not exceeding 1,000 cc :		
	8703.21.10	Ambulances and prison vans not more than three years old	Rs. 3.5 Mn	0%
	8703.21.20	Ambulances and prison vans more than three years old	Rs. 3.5 Mn	0%
	8703.21.30	Hearses not more than three years old	Rs. 3.5 Mn	0%
	8703.21.40	Hearses more than three years	Rs. 3.5 Mn	0%

		old Auto-trishaws:		
	8703.21.51	With two-stroke petrol engine	Rs. 3.5 Mn	0%
	6705.21.51	Other, driven by liquefied	10.00 1111	
	8703.21.52	petroleum (L.P.) gas, not more than two years old	Rs. 3.5 Mn	0%
	8703.21.53	Other, driven by liquefied petroleum (L.P.) gas, more than two years old	Rs. 3.5 Mn	0%
- 1 - 1 - 1 - 1	8703.21.54	Other, not more than two years old	Rs. 3.5 Mn	0%
	8703.21.55	Other, more than two years old	Rs. 3.5 Mn	0%
ARUMANTANAN		Motor cars including station wagons and racing cars, not more than three years old:		
	8703.21.62	Go-Karts	Rs. 3.5 Mn	0%
	8703.21.63	Other, of cylinder capacity not exceeding 300 cc including Quadricycle	Rs. 3.5 Mn	0%
	8703.21.64	All - terrain vehicle (ATV)	Rs. 3.5 Mn	0%
	8703.21.69	Other	Rs. 3.5 Mn	0%
		Motor cars including station wagons and racing cars, more than three years old:		
	8703.21.72	Other, of cylinder capacity not exceeding 300 cc including Quadricycle	Rs. 3.5 Mn	0%
	8703.21.73	All - terrain vehicle (ATV)	Rs. 3.5 Mn	0%
	8703.21.79	Other:	Rs. 3.5 Mn	0%
ngsumm _{ing we} gg		Other:		
	8703.21.92	Not more than three years old	Rs. 3.5 Mn	0%
	8703.21.93	More than three years old	Rs. 3.5 Mn	0%
	8703.22	Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc:		
	8703.22.10	Ambulances and prison vans, not more than three years old	Rs. 3.5 Mn	0%
	8703.22.20	Ambulances and prison vans, more than three years old	Rs. 3.5 Mn	0%
	8703.22.30	Hearses not more than three years old	Rs. 3.5 Mn	0%
	8703.22.40	Hearses more than three years old	Rs. 3.5 Mn	0%
	8703.22.50	Motor cars including station wagons and racing cars, not more than three years old	Rs. 3.5 Mn	0%

8703.22.60	Motor cars including station wagons and racing cars, more than three years old	Rs. 3.5 Mn	0%
8703.22.70	Other, not more than three years old	Rs. 3.5 Mn	0%
8703.22.80	Other, more than three years old	Rs. 3.5 Mn	0%
8703.23	Of a cylinder capacity exceeding 1,500 cc but not exceeding 3,000 cc:		
8703.23.10	Ambulances and prison vans not more than three years old	Rs. 3.5 Mn	0%
8703.23.20	Ambulances and prison vans more than three years old	Rs. 3.5 Mn	0%
8703.23.30	Hearses not more than three years old	Rs. 3.5 Mn	0%
8703.23.40	Hearses more than three years old	Rs. 3.5 Mn	0%
	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	Rs. 3.5 Mn	0%
8703.23.55	Of a cylinder capacity exceeding 1,600cc, but not exceeding 1,800cc	Rs. 3.5 Mn	0%
8703.23.59	Other	Rs. 3.5 Mn	100%
	Motor cars including station wagons and racing cars of a cylinder capacity not exceeding 2,000 cc, more than three years old:		
8703.23.62	Of a cylinder capacity not exceeding 1,600 cc	Rs. 3.5 Mn	0%
8703.23.65	Of a cylinder capacity exceeding 1,600cc, but not exceeding 1,800cc	Rs. 3.5 Mn	0%
8703.23.69	Other	Rs. 3.5 Mn	100%
8703.23.70	Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc, not more than three years old	Rs. 3.5 Mn	100%
8703.23.80	Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc, more than three years old	Rs. 3.5 Mn	100%
8703.23.92	Other: Of a cylinder capacity not exceeding 2,000 cc, not more than three years old	Rs. 3.5 Mn	1500cm ³ <x≤1800cm<sup>3=0% 1800cm³<x≤2000cm<sup>3=100%</x≤2000cm<sup></x≤1800cm<sup>

		Of a cylinder capacity not	Rs. 3.5 Mn	1500cm ³ <x≤1800cm<sup>3=0%</x≤1800cm<sup>
8.	703.23.94	exceeding 2,000 cc, more than three years old	KS, 3.3 WIII	1800cm ³ <x≤2000cm<sup>3=100%</x≤2000cm<sup>
8	703.23.96	Of a cylinder capacity exceeding 2,000 cc, not more than three years old	Rs. 3.5 Mn	100%
8	703.23.98	Of a cylinder capacity exceeding 2,000 cc, more than three years old	Rs. 3.5 Mn	100%
	8703.24	Of a cylinder capacity exceeding 3,000 cc:		
8	703.24.10	Ambulances and prison vans not more than three years old	Rs. 3.5 Mn	0%
8	703.24.20	Ambulances and prison vans more than three years old	Rs. 3.5 Mn	0%
8	703.24.30	Hearses not more than three years old	Rs. 3.5 Mn	0%
8	703.24.40	Hearses more than three years old	Rs. 3.5 Mn	0%
8	703.24.50	Motor cars including station wagons and racing cars, not more than three years old	Rs. 3.5 Mn	100%
8	703.24.60	Motor cars including station wagons and racing cars, more than three years old	Rs. 3.5 Mn	100%
8	703.24.70	Other, not more than three years old	Rs. 3.5 Mn	100%
8	703.24.80	Other, more than three years old	Rs. 3.5 Mn	100%
		Other vehicles, with only compression – ignition internal combustion piston engine (diesel or semi diesel) :		
	8703.31	Of a cylinder capacity not exceeding 1,500cc:		
8	703.31.10	Ambulances and prison vans not more than three years old	Rs. 3.5 Mn	0%
8	703.31.20	Ambulances and prison vans more than three years old	Rs. 3.5 Mn	0%
8	703.31.30	Hearses not more than three years old	Rs. 3.5 Mn	0%
8	703.31.40	Hearses more than three years old	Rs. 3.5 Mn	0%
8	703.31.50	Auto-trishaws, not more than two years old	Rs. 3.5 Mn	0%
8	703.31.60	Auto-trishaws, more than two years old	Rs. 3.5 Mn	0%
8	703.31.70	Motor cars including station wagons and racing cars, not more than three years old	Rs. 3.5 Mn	0%
8	703.31.80	Motor cars including station wagons and racing cars, more than three years old	Rs. 3.5 Mn	0%

	Other:	Rs. 3.5 Mn	0%
8703.31.92	Not more than three years old	Rs. 3.5 Mn	0%
8703.31.94	More than three years old	Rs. 3.5 Mn	0%
8703.32	Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,500 cc:		
8703.32.10	Ambulances and prison vans not more than three years old	Rs. 3.5 Mn	0%
8703.32.20	Ambulances and prison vans more than three years old	Rs. 3.5 Mn	0%
8703.32.30	Hearses not more than three years old	Rs. 3.5 Mn	0%
8703.32.40	Hearses more than three years old	Rs. 3.5 Mn	0%
	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	exceeding 1,600cc	Rs. 3.5 Mn	0%
8703.32.55	Of a cylinder capacity exceeding 1,600cc, but not exceeding 1,800cc	Rs. 3.5 Mn	0%
8703.32.59		Rs. 3.5 Mn	0%
	Motor cars including station wagons and racing cars of a cylinder capacity not exceeding 2,000 cc, more than three years old:		
8703.32.63	Of a cylinder capacity not exceeding 1,600 cc	Rs. 3.5 Mn	0%
8703.32.65	Of a cylinder capacity exceeding 1,600cc, but not exceeding 1,800cc	Rs. 3.5 Mn	0%
8703.32.69	Other:	Rs. 3.5 Mn	0%
	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	Rs. 3.5 Mn	2000cm ³ <x≤2300cm<sup>3=0%</x≤2300cm<sup>
	four-wheel drive capability, and a total payload (of persons and cargo) of over 800 kg.		2300cm ³ <x≤2500cm<sup>3=120%</x≤2500cm<sup>
8703.32.79	Other	Rs. 3.5 Mn	2000cm ³ <x≤2300cm<sup>3=0% 2300cm³<x≤2500cm<sup>3=120%</x≤2500cm<sup></x≤2300cm<sup>

		Motor cars including station wagons and racing cars of a		2000cm ³ <x≤2300cm<sup>3=0%</x≤2300cm<sup>
	8703.32.80	cylinder capacity exceeding 2,000 cc, more than three years old	Rs. 3.5 Mn	2300cm ³ <x≤2500cm<sup>3=120%</x≤2500cm<sup>
		Other		
	8703.32.92	Of a cylinder capacity not exceeding 2,000 cc, not more than three years old	Rs. 3.5 Mn	0%
	8703.32.93	Motor - homes, specially equipped for habitation (with sleeping, cooking, toilet facilities etc) of a cylinder capacity exceeding 2000cc, not more than three years old	Rs. 3.5 Mn	0%
		Other, of a cylinder capacity	Rs. 3.5 Mn	2000cm ³ <x≤2300cm<sup>3=0%</x≤2300cm<sup>
	8703.32.95	exceeding 2,000 cc, not more	Ks. 3.3 Min	
	8703.32.97	than three years old Other, of a cylinder capacity not exceeding 2,000 cc, more than three years old	Rs. 3.5 Mn	2300cm ³ <x≤2500cm<sup>3=120%</x≤2500cm<sup>
	8703.32.99	Other, of a cylinder capacity exceeding 2,000 cc, more than three years old	Rs. 3.5 Mn	2000cm ³ <x≤2300cm<sup>3=0% 2300cm³<x≤2500cm<sup>3=120%</x≤2500cm<sup></x≤2300cm<sup>
	8703.33	Of a cylinder capacity exceeding 2,500 cc:		
The state of the s	8703.33.10	Ambulances and prison vans not more than three years old	Rs. 3.5 Mn	0%
	8703.33.20	Ambulances and prison vans more than three years old	Rs. 3.5 Mn	0%
	8703.33.30	Hearses not more than three years old	Rs. 3.5 Mn	0%
	8703.33.40	Hearses more than three years old	Rs. 3.5 Mn	0%
	8703,33.50	Motor cars including station wagons and racing cars, not more than three years old	Rs. 3.5 Mn	120%
	8703.33.60	Motor cars including station wagons and racing cars, more than three years old	Rs. 3.5 Mn	120%
		Other, not more than three years old		
	8703.33.71	Motor-homes, specially equipped for habitation (with sleeping, cooking, toilet facilities etc)	Rs. 3.5 Mn	0%
	8703.33.79	Other	Rs. 3.5 Mn	120%
	8703.33.80	Other, more than three years old	Rs. 3.5 Mn	120%
	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:		
	8703.40.11	Ambulances and prison vans not more than three years old	Rs. 4.0 Mn	0%
	8703.40.12	Ambulances and prison vans more than three years	Rs. 4.0 Mn	0%
	8703.40.13	Hearses not more than three years old	Rs. 4.0 Mn	0%
	8703.40.14	Hearses more than three years old	Rs. 4.0 Mn	0%
	8703.40.15	Auto-trishaws, not more than two years old	Rs. 4.0 Mn	0%
	8703.40.16	Auto-trishaws, more than two years old	Rs. 4.0 Mn	0%
	8703.40.18	Other, not more than three years old	Rs. 4.0 Mn	0%
	8703.40.19	Other, more than three years old	Rs. 4.0 Mn	0%
		Motor cars including station wagons and racing cars, of a cylinder capacity not exceeding 1,000 cc:		W.
	8703.40.21	Go-Karts, not more than three years old	Rs. 4.0 Mn	0%
	8703.40.22	Go-Karts, more than three years old	Rs. 4.0 Mn	0%
	8703.40.23	Quadricycle of cylinder capacity not exceeding 300 cc, not more than three years old	Rs. 4.0 Mn	0%
	8703.40.24	Quadricycle of cylinder capacity not exceeding 300 cc, more than three years old	Rs. 4.0 Mn	0%
ture. Surfice Stress	8703.40.25	All terrain vehicle (ATV), not more than three years old	Rs. 4.0 Mn	0%
	8703.40.26	All terrain vehicle (ATV), more than three years old	Rs. 4.0 Mn	0%
	8703.40.28	Other, not more than three years old	Rs. 4.0 Mn	0%
	8703.40.29	Other, more than three years old Of a cylinder capacity exceeding	Rs. 4.0 Mn	0%
		1000 cc, but not exceeding 1500cc		
	8703.40.31	Ambulances and prison vans, not more than three years old	Rs. 4.0 Mn	0%
	8703.40.32	Ambulances and prison vans, more than three years old	Rs. 4.0 Mn	0%
	8703.40.33	Hearses not more than three years old	Rs. 4.0 Mn	0%

The second second second	8703.40.34	Hearses more than three years old	Rs. 4.0 Mn	0%
	8703.40.35	Motor cars including station wagons and racing cars, not more than three years old	Rs. 4.0 Mn	0%
	8703.40.36	Motor cars including station wagons and racing cars, more than three years old	Rs. 4.0 Mn	0%
	8703.40.38	Other, not more than three years old	Rs. 4.0 Mn	0%
	8703.40.39	Other, more than three years old	Rs. 4.0 Mn	0%
		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:		
	8703.40.41	Ambulances and prison vans not more than three years old	Rs. 4.0 Mn	0%
	8703.40.42	Ambulances and prison vans more than three years old	Rs. 4.0 Mn	0%
	8703.40.43	Hearses not more than three years old	Rs. 4.0 Mn	0%
	8703.40.44	Hearses more than three years old	Rs. 4.0 Mn	0%
	8703.40.48	Other, not more than three years old	Rs. 4.0 Mn	1500cm ³ <x≤1800cm<sup>3=0% 1800cm³<x≤2000cm<sup>3=80%</x≤2000cm<sup></x≤1800cm<sup>
	8703.40.49	Other, more than three years old	Rs. 4.0 Mn	1500cm ³ <x≤1800cm<sup>3=0% 1800cm³<x≤2000cm<sup>3=80%</x≤2000cm<sup></x≤1800cm<sup>
		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, not more than three years old	Rs. 4.0 Mn	0%
-2	8703.40.52	Of a cylinder capacity not exceeding 1,600 cc, more than three years old	Rs. 4.0 Mn	0%
	8703.40.53	Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800cc, not more than three years old	Rs. 4.0 Mn	0%
	8703.40.54	Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800cc, more than three years old	Rs. 4.0 Mn	0%
	8703.40.58	Other, not more than three years old	Rs. 4.0 Mn	80%
	8703.40.59	Other, more than three years old	Rs. 4.0 Mn	80%
· 17		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:		
	8703.40.61	Ambulances and prison vans not more than three years ol	Rs. 4.0 Mn	0%
	8703.40.62	Ambulances and prison vans more than three years old	Rs. 4.0 Mn	0%
	8703.40.63	Hearses not more than three years old	Rs. 4.0 Mn	0%
	8703.40.64	Hearses more than three years old	Rs. 4.0 Mn	0%
-4.0-31.00	8703.40.68	Other, not more than three years old	Rs. 4.0 Mn	80%
	8703.40.69	Other, more than three years old	Rs. 4.0 Mn	80%
		Motor cars including station wagons and 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	Rs. 4.0 Mn	80%
	8703.40.72	More than three years old	Rs. 4.0 Mn	80%
5		Vehicles other than motor cars- including station wagons and racing cars of a cylinder capacity exceeding 3,000 cc:		
	8703.40.81	Ambulances and prison vans not more than three years old	Rs. 4.0 Mn	0%
	8703.40.82	Ambulances and prison vans more than three years old	Rs. 4.0 Mn	0%
	8703.40.83	Hearses not more than three years old	Rs. 4.0 Mn	0%
	8703.40.84	Hearses more than three years old	Rs. 4.0 Mn	0%
	8703.40.88	Other, not more than three years old	Rs. 4.0 Mn	80%
	8703.40.89	Other, more than three years old	Rs. 4.0 Mn	80%
		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	Rs. 4.0 Mn	80%
WS-Ronays	8703.40.92	More than three years old	Rs. 4.0 Mn	80%
	8703.50	Other vehicles, with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion, other than those capable of being		

	charged by plugging 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:		
8703.5	more than three years old	Rs. 4.0 Mn	0%
8703.5	more than three years	Rs. 4.0 Mn	0%
8703.5	years old	Rs. 4.0 Mn	0%
8703.5	old	Rs. 4.0 Mn	0%
8703.5	years old	Rs. 4.0 Mn	0%
8703.5	years old	Rs. 4.0 Mn	0%
8703.5	Other, not more than three years old	Rs. 4.0 Mn	0%
8703.5		Rs. 4.0 Mn	0%
	Motor cars including station wagons and racing cars, of a cylinder capacity not exceeding 1,000 cc:		
8703.5	years old	Rs. 4.0 Mn	0%
8703.5	old	Rs. 4.0 Mn	0%
8703.5	than three years old	Rs. 4.0 Mn	0%
8703.5	three years old	Rs. 4.0 Mn	0%
8703.5	more than three years old	Rs. 4.0 Mn	0%
8703.5	0.26 All terrain vehicle (ATV), more than three years old	Rs. 4.0 Mn	0%
8703.5	Other, not more than three years old	Rs. 4.0 Mn	0%
8703.5		Rs. 4.0 Mn	0%
	Of a cylinder capacity exceeding 1,000 cc, but not exceeding 1,500cc		
8703.5	more than three years old	Rs. 4.0 Mn	0%
8703.5	0.32 Ambulances and prison vans, more than three years old	Rs. 4.0 Mn	0%
8703.5	0.33 Hearses not more than three years old	Rs. 4.0 Mn	0%
8703.5	0.34 Hearses more than three years old	Rs. 4.0 Mn	0%

8703.50.35	than three years old	Rs. 4.0 Mn	0%
8703.50.36	than three years old	Rs. 4.0 Mn	0%
8703.50.38	Other, not more than three years old	Rs. 4.0 Mn	0%
8703.50.39		Rs. 4.0 Mn	0%
	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:		
8703.50.41	Ambulances and prison vans, not more than three years old	Rs. 4.0 Mn	0%
8703.50.42	Ambulances and prison vans, more than three years old	Rs. 4.0 Mn	0%
8703.50.43	Hearses not more than three years old	Rs. 4.0 Mn	0%
8703.50.44	Hearses more than three years old	Rs. 4.0 Mn	0%
8703.50.48	Other, not more than three years old	Rs. 4.0 Mn	0%
8703.50.49		Rs. 4.0 Mn	0%
	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. 4.0 Mn	0%
8703.50.52	three years old	Rs. 4.0 Mn	0%
8703.50.53	Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800cc, not more than three years old	Rs. 4.0 Mn	0%
8703.50.54	Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800cc, more than three years old	Rs. 4.0 Mn	0%
8703.50.58	Other, not more than three years old	Rs. 4.0 Mn	0%
8703.50.59		Rs. 4.0 Mn	0%
	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:		

8703.50.61	Ambulances and prison vans, not more than three years old	Rs. 4.0 Mn	0%
8703.50.62	Ambulances and prison vans, more than three years old	Rs. 4.0 Mn	0%
8703.50.63	Hearses not more than three years old	Rs. 4.0 Mn	0%
8703.50.64	Hearses more than three years old	Rs. 4.0 Mn	0%
8703.50.68	Other, not more than three years old	Rs. 4.0 Mn	2000cm ³ <x≤2300cm<sup>3=0% 2300cm³<x≤3000cm<sup>3=90%</x≤3000cm<sup></x≤2300cm<sup>
8703.50.69	Other, more than three years old	Rs. 4.0 Mn	2000cm ³ <x≤2300cm<sup>3=0% 2300cm³<x≤3000cm<sup>3=90%</x≤3000cm<sup></x≤2300cm<sup>
	Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc but not exceeding 3,000 cc:		2500cm
8703.50.71	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	Rs. 4.0 Mn	$2000 \text{cm}^3 < x \le 2300 \text{cm}^3 = 0\%$
8703.30.71	four-wheel drive capability, and total payload (of persons and cargo) of over 800kg, not more than three years old	K5, 4,0 MII	2300cm ³ < x ≤ 3000cm ³ =90%
8703.50.72	Motor -homes, specially equipped for habitation (with sleeping, cooking, toilet facilities etc), not more than three years old	Rs. 4.0 Mn	0%
8703.50.78	Other, not more than three years old	Rs. 4.0 Mn	$2000 \text{cm}^3 < x \le 2300 \text{cm}^3 = 0\%$ $2300 \text{cm}^3 < x \le 3000 \text{cm}^3 = 90\%$
8703.50.79	Other, more than three years old	Rs. 4.0 Mn	$2000 \text{cm}^3 < x \le 2300 \text{cm}^3 = 0\%$ $2300 \text{cm}^3 < x \le 3000 \text{cm}^3 = 90\%$
	Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 3,000 cc:		
8703.50.81	Ambulances and prison vans not more than three years old	Rs. 4.0 Mn	0%
8703.50.82	Ambulances and prison vans more than three years old	Rs. 4.0 Mn	0%
8703.50.83	Hearses not more than three years old	Rs. 4.0 Mn	0%
8703.50.84	Hearses more than three years old	Rs. 4.0 Mn	0%
8703.50.88	Other, not more than three years old	Rs. 4.0 Mn	90%
8703.50.89	Other, more than three years old	Rs. 4.0 Mn	90%
	Motor cars including station		

	wagons and racing cars of a cylinder capacity exceeding 3,000 cc:		
8703.50.91	Motor -homes, specially equipped for habitation (with sleeping, cooking, toilet facilities etc), not more than three years old	Rs. 4.0 Mn	0%
8703.50.98	Other, not more than three years old	Rs. 4.0 Mn	90%
8703.50.99	Other, more than three years old	Rs. 4.0 Mn	90%
8703.60	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:		
8703.60.11	Ambulances and prison vans not more than three years old	Rs. 4.0 Mn	0%
8703.60.12	Ambulances and prison vans more than three years	Rs. 4.0 Mn	0%
8703.60.13	Hearses not more than three years old	Rs. 4.0 Mn	0%
8703.60.14	Hearses more than three years old	Rs. 4.0 Mn	0%
8703.60.15	Auto-trishaws, not more than two years old	Rs. 4.0 Mn	0%
8703.60.16	Auto-trishaws, more than two years old	Rs. 4.0 Mn	0%
8703.60.18	Other, not more than three years old	Rs. 4.0 Mn	0%
8703.60.19	Other, more than three years old	Rs. 4.0 Mn	0%
	Motor cars including station wagons and racing cars, of a cylinder capacity not exceeding 1,000 cc:		
8703.60.21	Go-Karts , not more than three years old	Rs. 4.0 Mn	0%
8703.60.22	Go-Karts, more than three years old	Rs. 4.0 Mn	0%
8703.60.23	Quadricycle of cylinder capacity not exceeding 300 cc, not more than three years old	Rs. 4.0 Mn	0%
8703.60.24	Quadricycle of cylinder capacity not exceeding 300 cc, more than three years old	Rs. 4.0 Mn	0%
8703.60.25	All terrain vehicle (ATV), not more than three years old	Rs. 4.0 Mn	0%

870	03.60.26	All terrain vehicle (ATV), more than three years old	Rs. 4.0 Mn	0%
870	03.60.28	Other, not more than three years old	Rs. 4.0 Mn	0%
870	3.60.29	Other, more than three years old	Rs. 4.0 Mn	0%
		Of a cylinder capacity exceeding 1,000 cc, but not exceeding 1,500cc		
870	03.60.31	Ambulances and prison vans, not more than three years old	Rs. 4.0 Mn	0%
870	03.60.32	Ambulances and prison vans, more than three years old	Rs. 4.0 Mn	0%
870	03.60.33	Hearses not more than three years old	Rs. 4.0 Mn	0%
870	03.60.34	Hearses more than three years old	Rs. 4.0 Mn	0%
870	03.60.35	Motor cars including station wagons and racing cars, not more than three years old	Rs. 4.0 Mn	0%
870	03.60.36	Motor cars including station wagons and racing cars, more than three years old	Rs. 4.0 Mn	0%
870	03.60.38	Other, not more than three years old	Rs. 4.0 Mn	0%
870	03.60.39	Other, more than three years old	Rs. 4.0 Mn	0%
		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:		
870	03.60.41	Ambulances and prison vans, not more than three years old	Rs. 4.0 Mn	0%
870	03.60.42	Ambulances and prison vans, more than three years old	Rs. 4.0 Mn	0%
870	03.60.43	Hearses not more than three years old	Rs. 4.0 Mn	0%
870	03.60.44	Hearses more than three years old	Rs. 4.0 Mn	0%
1		Other not more than the		$1500 \text{cm}^3 < x \le 1800 \text{cm}^3 = 0\%$
870	03.60.48	Other, not more than three years old	Rs. 4.0 Mn	1800cm ³ < x ≤ 2000cm ³ =80%
870	03.60.49	Other, more than three years old	Rs. 4.0 Mn	$1500 \text{cm}^3 < x \le 1800 \text{cm}^3 = 0\%$ $1800 \text{cm}^3 < x \le$ $2000 \text{cm}^3 = 80\%$
		Motor cars including station wagons and racing cars of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000 cc:		

8703.60.51	Of a cylinder capacity not exceeding 1,600 cc, not more than three years old	Rs. 4.0 Mn	0%
8703.60.52	Of a cylinder capacity not exceeding 1,600 cc, more than three years old	Rs. 4.0 Mn	0%
8703.60.53	Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800cc, not more than three years old	Rs. 4.0 Mn	0%
8703.60.54	Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800cc, more than three years old	Rs. 4.0 Mn	0%
8703.60.58	Other, not more than three years old	Rs. 4.0 Mn	80%
8703.60.59	Other, more than three years old	Rs. 4.0 Mn	80%
	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:		
8703.60.61	Ambulances and prison vans, not more than three years old	Rs. 4.0 Mn	0%
8703.60.62	Ambulances and prison vans, more than three years old	Rs. 4.0 Mn	0%
8703.60.63	Hearses not more than three years old	Rs. 4.0 Mn	0%
8703.60.64	Hearses more than three years old	Rs. 4.0 Mn	0%
8703.60.68	Other, not more than three years old	Rs. 4.0 Mn	80%
8703.60.69	Other, more than three years old	Rs. 4.0 Mn	80%
	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	Other, not more than three years old	Rs. 4.0 Mn	80%
8703.60.72	Other, more than three years old	Rs. 4.0 Mn	80%
	Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 3,000 cc:		
8703.60.81	Ambulances and prison vans, not more than three years old	Rs. 4.0 Mn	0%
8703.60.82	Ambulances and prison vans, more than three years old	Rs. 4.0 Mn	0%
8703.60.83	Hearses not more than three years old	Rs. 4.0 Mn	0%
8703.60.84	Hearses more than three years	Rs. 4.0 Mn	0%

	9702 (0.99	Other, not more than three years	Rs. 4.0 Mn	000/
50-040	8703.60.88	old	resi iio iiii	80%
	8703.60.89	Other, more than three years old	Rs. 4.0 Mn	80%
Halley 20		Motor cars including station		
		wagons and racing cars of a		
		cylinder capacity exceeding		
		3,000 cc:		
	8703.60.91	Not more than three years old	Rs. 4.0 Mn	80%
	8703.60.92	More than three years old	Rs. 4.0 Mn	80%
		Other vehicles, with both		
		compression-ignition internal		
		combustion piston engine (diesel		
	8703.70	or semi-diesel) and electric motor		
	0703.70	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:		
	8703.70.11	Ambulances and prison vans; not	Rs. 4.0 Mn	0%
-5.554	0705.70.11	more than three years old	Literates presentation	
	8703.70.12	Ambulances and prison vans,	Rs. 4.0 Mn	0%
	8703.70.12	more than three years old		
	8703.70.13	Hearses not more than three	Rs. 4.0 Mn	0%
	6703.70.13	years old		0%
	8703.70.14	Hearses more than three years	Rs. 4.0 Mn	00/
	8703.70.14	old		0%
	8703.70.15	Auto-trishaws, not more than two	Rs. 4.0 Mn	0%
	8703.70.13	years old		
	8703.70.16	Auto-trishaws, more than two	Rs. 4.0 Mn	0%
	8703.70.10	years old		0.70
	8703.70.18	Other, not more than three years	Rs. 4.0 Mn	Top /
	8703.70.18	old		0%
	8703.70.19	Other, more than three years old	Rs. 4.0 Mn	0%
		Motor cars including station		0,0
		wagons and racing cars, of a		
		cylinder capacity not exceeding		
	TO CARRIED STATE OF THE STATE O	1,000 cc:		
	8703.70.21	Go-Karts, not more than three	Rs. 4.0 Mn	0%
		years old		0,0
	8703.70.22	Go-Karts, more than three years	Rs. 4.0 Mn	0%
		old		070
		Quadricycle of cylinder capacity	Rs. 4.0 Mn	-
	8703.70.23	not exceeding 300 cc, not more	KS. 4.0 IVIN	0%
		than three years old		
		Quadricycle of cylinder capacity	D 4031	
	8703.70.24	not exceeding 300 cc, more than	Rs. 4.0 Mn	0%
	***************************************	three years old		ಬಹಾಲಚಿತೆ.
	9702 70 25	All terrain vehicle (ATV), not	Rs. 4.0 Mn	0%
	8703.70.25	more than three years old	103. 4.0 WIII	U/0

8703.70.26	All terrain vehicle (ATV), more than three years old	Rs. 4.0 Mn	0%
8703.70.28	Other, not more than three years old	Rs. 4.0 Mn	0%
8703.70.29	Other, more than three years old	Rs. 4.0 Mn	0%
	Of a cylinder capacity exceeding 1,000 cc, but not exceeding 1,500cc		
8703.70.31	Ambulances and prison vans, not more than three years old	Rs. 4.0 Mn	0%
8703.70.32	Ambulances and prison vans, more than three years old	Rs. 4.0 Mn	0%
8703.70.33	Hearses not more than three years old	Rs. 4.0 Mn	0%
8703.70.34	Hearses more than three years old	Rs. 4.0 Mn	0%
8703.70.35	Motor cars including station wagons and racing cars, not more than three years old	Rs. 4.0 Mn	0%
8703.70.36	Motor cars including station wagons and racing cars, more than three years old	Rs. 4.0 Mn	0%
8703.70.38	Other, not more than three years old	Rs. 4.0 Mn	0%
8703.70.39	Other, more than three years old	Rs. 4.0 Mn	0%
	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:		
8703.70.41	Ambulances and prison vans, not more than three years old	Rs. 4.0 Mn	0%
8703.70.42	Ambulances and prison vans, more than three years old	Rs. 4.0 Mn	0%
8703.70.43	Hearses not more than three years old	Rs. 4.0 Mn	0%
8703.70.44	Hearses more than three years old	Rs. 4.0 Mn	0%
8703.70.48	Other, not more than three years old	Rs. 4.0 Mn	0%
8703.70.49	Other, more than three years old	Rs. 4.0 Mn	0%
	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, not more than three years old	Rs. 4.0 Mn	0%
8703.70.52	Of a cylinder capacity not exceeding 1,600 cc, more than three years old	Rs. 4.0 Mn	0%

	8703.70.53	Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800cc, not more than three years old	Rs. 4.0 Mn	0%
	8703.70.54	Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800cc, more than three years old	Rs. 4.0 Mn	0%
	8703.70.58	Other, not more than three years old	Rs. 4.0 Mn	0%
	8703.70.59	Other, more than three years old	Rs. 4.0 Mn	0%
		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:		
	8703.70.61	Ambulances and prison vans, not more than three years old	Rs. 4.0 Mn	0%
	8703.70.62	Ambulances and prison vans, more than three years old	Rs. 4.0 Mn	0%
	8703.70.63	Hearses not more than three years old	Rs. 4.0 Mn	0%
	8703.70.64	Hearses more than three years old	Rs. 4.0 Mn	0%
	8703.70.68	Other, not more than three years old	Rs. 4.0 Mn	$2000 \text{cm}^3 < x \le 2300 \text{cm}^3 = 0\%$ $2300 \text{cm}^3 < x \le 3000 \text{cm}^3 = 90\%$
	8703.70.69	Other, more than three years old	Rs. 4.0 Mn	2000cm ³ <x≤2300cm<sup>3=0% 2000cm³<x≤3000cm<sup>3=90%</x≤3000cm<sup></x≤2300cm<sup>
		Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc but not exceeding 3,000 cc:		
		Vehicles for the transport of 7 or more persons (adults) including the driver, with non-monocoque body bolted on ladder type heavy		$2000 \text{cm}^3 < x \le 2300 \text{cm}^3 = 0\%$
	8703.70.71	duty chassis, with permanent four-wheel drive capability, and total payload (of persons and cargo) of over 800kg, not more than three years old	Rs. 4.0 Mn	2300cm ³ < x≤3000cm ³ =90%
5	8703.70.72	Motor -homes, specially equipped for habitation (with sleeping, cooking, toilet facilities etc), not more than three years old	Rs. 4.0 Mn	0%
	8703.70.78	Other, not more than three years old	Rs. 4.0 Mn	$2000 \text{cm}^3 < x \le 2300 \text{cm}^3 = 0\%$ $2300 \text{cm}^3 < x \le 3000 \text{cm}^3 = 90\%$
	8703.70.79	Other, more than three years old	Rs. 4.0 Mn	$2000 \text{cm}^3 < x \le 2300 \text{cm}^3 = 0\%$ $2300 \text{cm}^3 < x \le$ $3000 \text{cm}^3 = 90\%$

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	Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 3,000 cc:		
8703.70.81	Ambulances and prison vans, not more than three years old	Rs. 4.0 Mn	0%
8703.70.82	Ambulances and prison vans, more than three years old	Rs. 4.0 Mn	0%
8703.70.83	Hearses not more than three years old	Rs. 4.0 Mn	0%
8703.70.84	Hearses more than three years old	Rs. 4.0 Mn	0%
8703.70.88	Other, not more than three years old	Rs. 4.0 Mn	90%
8703.70.89	Other, more than three years old	Rs. 4.0 Mn	90%
	Motor cars including station wagons and racing cars of a cylinder capacity exceeding 3,000 cc:		
8703.70.91	Motor -homes, specially equipped for habitation (with sleeping, cooking, toilet facilities etc), not more than three years old	Rs. 4.0 Mn	0%
8703.70.98	Other, not more than three years old	Rs. 4.0 Mn	90%
8703.70.99	Other, more than three years old	Rs. 4.0 Mn	90%
8703.80	Other vehicles, with only electric motor for propulsion Electric auto-trishaws:		
8703.80.11	Not more than two years old	Rs. 6.0 Mn	0%
8703.80.12	More than two years old	Rs. 6.0 Mn	0%
3703100.112	Other, powered by on board accumulators charged solely by electricity generated by on board solar electricity panels:	K3. 0.0 WIII	070
8703.80.21	Not more than three years old	Rs. 6.0 Mn	Capacity of motors not exceeding 200kW =0% Capacity of motors exceeding 200kW =60%
8703.80.22	More than three years old	Rs. 6.0 Mn	Capacity of motors not exceeding 200kW =0% Capacity of motors exceeding 200kW =60%
	Other, powered by on board accumulators charged by external electric source (e.g. National grid), not more than three years old		exceeding 200k w -00%
8703.80.31	Capacity of motors not exceeding 50kW	Rs. 6.0 Mn	0%

:	8703.80.32	Capacity of motors exceeding 50kW, but not exceeding 100kW	Rs. 6.0 Mn	0%
	8703.80.33	Capacity of motors exceeding 100kW, but not exceeding 200kW		0%
	8703.80.34	Capacity of motors exceeding 200kW	Rs. 6.0 Mn	60%
		Other, driven by electric motors powered by on board accumulators charged by external electric source (e.g. National Grid), more than 3 years old:		
	8703.80.41	Capacity of motors not exceeding 50kW	Rs. 6.0 Mn	0%
	8703.80.42	Capacity of motors exceeding 50kW, but not exceeding 100kW	Rs. 6.0 Mn	0%
	8703.80.43	Capacity of motors exceeding 100kW, but not exceeding 200kW	Rs. 6.0 Mn	0%
VIII III WALLEY - ALLEY - ALLE	8703.80.44	Capacity of motors exceeding 200kW	Rs. 6.0 Mn	60%
		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. 6.0 Mn	0%
	8703.80.52	Capacity of motors exceeding 50kW, but not exceeding 100kW	Rs. 6.0 Mn	0%
	8703.80.53	Capacity of motors exceeding 100kW, but not exceeding 200kW	Rs. 6.0 Mn	0%
	8703.80.54	Capacity of motors exceeding 200kW	Rs. 6.0 Mn	60%
47		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 driving a generator on board, more than 3 years old:		
	8703.80.61	Capacity of motors not exceeding 50kW	Rs. 6.0 Mn	0%
	8703.80.62	Capacity of motors exceeding 50kW, but not exceeding 100kW	Rs. 6.0 Mn	0%
	8703.80.63	Capacity of motors exceeding 100kW, but not exceeding 200kW	Rs. 6.0 Mn	0%

	8703.80.64	Capacity of motors exceeding 200kW	Rs. 6.0 Mn	60%
		Other:		S S S S S S S S S S S S S S S S S S S S
	8703.80.71	Not more than three years old	Rs. 6.0 Mn	Capacity of motors not exceeding 200kW =0% Capacity of motors exceeding
				200kW =60%
	8703.80.72	More than three years old	Rs. 6.0 Mn	Capacity of motors not exceeding 200kW =0%
		•		Capacity of motors exceedin 200kW =60%
	8703.90	Other:		
		Not more than three years old		
	8703.90.11	With wankel rotary engine		0%
	8703.90.19	Other		0%
		More than three years old		
	8703.90.21	With wankel rotary engine		0%
	8703.90.29	Other		0%
		Motor vehicles for the	X	
87.04		transport of goods.		
	8704.10.00	Dumpers designed for off- highway use	Rs. 3.5 Mn	0%
		Other, with compression-ignition internal combustion piston		
		engine (diesel or semi-diesel):		
	8704.21	g.v.w. not exceeding 5 tonnes :	Rs. 3.5 Mn	0%
		Special purpose tankers/bowsers and trucks:		
	8704.21.11	Tankers / bowsers with stainless steel tanks for transport of milk, not more than five years old	Rs. 3.5 Mn	0%
	8704.21.12	Tankers / bowsers with stainless steel tanks for transport of milk,more than five years old	Rs. 3.5 Mn	0%
	8704.21.13	Garbage trucks equipped with waste compacting mechanism, not more than five years old	Rs. 3.5 Mn	0%
	8704.21.14	Garbage trucks equipped with waste compacting mechanism, more than five years old	Rs. 3.5 Mn	0%
		Auto-trishaws:		
	8704.21.21	Not more than four years old	Rs. 3.5 Mn	0%
	8704.21.22	More than four years old	Rs. 3.5 Mn	0%
		Chassis fitted with engines and cabs		
	8704.21.31	For vehicles of national subdivision 8704.21.43, not more than four years old	Rs. 3.5 Mn	0%
	8704.21.32	For vehicles of national subdivision 8704.21.44, more than four years old	Rs. 3.5 Mn	0%
	8704.21.33	For vehicles of national subdivision 8704.21.51, not more than four years old		

8704.21.34		Rs. 3.5 Mn	0%
9704 21 25	than four years old For vehicles of national	Rs. 3.5 Mn	0%
8704.21.35	than four years old	KS. 3.3 IVIII	070
	For vehicles of national subdivision 8704.21.64, more		
8704.21.36	than four years old	Rs. 3.5 Mn	0%
07040135	For vehicles of national	D- 25M-	0%
8704.21.37	than four years old	Rs. 3.5 Mn	076
8704.21.38	For vehicles of national subdivision 8704.21.68, more than four years old	Rs. 3.5 Mn	0%
	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 from		
	the driving cab Cargo carrying capacity of less		
8704.21.4	than 800 Kg, not more than four years old	Rs. 3.5 Mn	0%
8704.21.43		Rs. 3.5 Mn	0%
	old		
9704 21 4	Cargo carrying capacity of 800 kg or more, not more than four	Rs. 3.5 Mn	0%
8704.21.4	years old	KS. 3.3 WIII	070
	Cargo carrying capacity of 800		
8704.21.4	kg or more, more than four years old	Rs. 3.5 Mn	0%
	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 capacity of 2,000 kg or more		
8704.21.5	Not more than four years old	Rs. 3.5 Mn	0%
8704.21.5	2 More than four years old	Rs. 3.5 Mn	0%
	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:		
		Vehicles fitted with front leaf		
		sprigs and cargo carrying	D 2514	00/
1 8	8704.21.61	capacity of less than 800 kg, not	Rs. 3.5 Mn	0%
		more than four years old		
		Vehicles fitted with front leaf		
	8704.21.62	sprigs and cargo carrying	Rs. 3.5 Mn	0%
,	6704.21.02	capacity of less than 800 kg,	KS. 3.3 WIII	070
		more than four years old		
		Vehicles fitted with front leaf		
	8704.21.63	sprigs and cargo carrying	Rs. 3.5 Mn	0%
	0704.21.03	capacity of 800 kg or more, not	113. 5.5 1111	
		more than four years old		
		Vehicles fitted with front leaf		
	8704.21.64	sprigs and cargo carrying	Rs. 3.5 Mn	0%
		capacity of 800 kg or more, more		
		than four years old		
	8704.21.65	Other vehicles, cargo carrying capacity of less than 800 kg, not	Rs. 3.5 Mn	0%
	8704.21.03	more than four years old	KS. 5.5 WIII	070
		Other vehicles, cargo carrying		
	8704.21.66	capacity of less than 800 kg,	Rs. 3.5 Mn	0%
	0704.21.00	more than four years old	KOI DID IVIII	
		Other vehicles, cargo carrying		
	8704.21.67	capacity of 800 kg or more, not	Rs. 3.5 Mn	0%
		more than four years old		
		Other vehicles, cargo carrying	3	
	8704.21.68	capacity of 800 kg or more, more	Rs. 3.5 Mn	0%
		than four years old		
		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. 3.5 Mn	0%
	8704.21.72	More than four years old	Rs. 3.5 Mn	0%
		Other:	Rs. 3.5 Mn	0%
	AND THE PROPERTY OF THE PROPER			
	8704.21.91	Other vehicles with separate bodies for cabin and cargo area,	Rs. 3.5 Mn	$x \le 2300 \text{cm}^3 = 0\%$

	9704 21 02	Other vehicles with separate	Rs. 3.5 Mn	x≤2300cm³=0%
	8704.21.92	bodies for cabin and cargo area, more than four years old	KS. 3.3 IVIII	2300cm ³ <x=120%< td=""></x=120%<>
		Other vehicles not more than four	28 8 88 8	1657
	8704.21.93	years old	Rs. 3.5 Mn	0%
	8704.21.99	Other vehicles more than four years old	Rs. 3.5 Mn	0%
	8704.22	g.v.w. exceeding 5tonnes but not exceeding 20 tonnes :	Rs. 3.5 Mn	0%
		Tankers and bowsers with		
		stainless steel tanks for transport of milk and refrigerated trucks		
	8704.22.41	Not more than five years old	Rs. 3.5 Mn	0%
	8704.22.42	More than five years old, but less than ten years old	Rs. 3.5 Mn	0%
	8704.22.43	More than ten years old	Rs. 3.5 Mn	0%
	iş.	Garbage trucks equipped with waste compacting Mechanism		
	8704.22.51	Not more than five years old	Rs. 3.5 Mn	0%
	8704.22.52	More than five years old	Rs. 3.5 Mn	0%
		Other:		
	8704.22.61	Not more than five years old	Rs. 3.5 Mn	0%
	8704.22.62	More than five years old, but less than ten years old	Rs. 3.5 Mn	0%
	8704.22.63	More than ten years old	Rs. 3.5 Mn	0%
	8704.23	g.v.w. exceeding 20 tonnes :	Rs. 3.5 Mn	0%
		Tankers and bowsers with stainless steel tanks for transport of milk and refrigerated		
110-120-1	8704.23.51	Not more than five years old	Rs. 3.5 Mn	0%
	8704.23.52	More than five years old, but less than ten years old	Rs. 3.5 Mn	0%
	8704.23.53	More than ten years old	Rs. 3.5 Mn	0%
		Garbage trucks equipped with waste compacting Mechanism		
	8704.23.61	Not more than five years old	Rs. 3.5 Mn	0%
	8704.23.62	More than five years old	Rs. 3.5 Mn	0%
		Other:		AUDIO PER AUDIO
	8704.23.71	Not more than five years old	Rs. 3.5 Mn	0%
	8704.23.72	More than five years old, but less than ten years old	Rs. 3.5 Mn	0%
	8704.23.73	More than ten years old	Rs. 3.5 Mn	0%
		Other, with spark-ignition internal combustion piston engine:		
	8704.31	g.v.w. not exceeding 5 tonnes :	Rs. 3.5 Mn	0%
	2.3.00	Special purpose tankers/bowsers and trucks:	1.0, 5.5 (111)	0.0
	8704.31.11	Tankers / bowsers with stainless steel tanks for transport of milk, not more than five years old	Rs. 3.5 Mn	0%
	8704.31.12	Tankers / bowsers with stainless steel tanks for transport of milk,more than five years old	Rs. 3.5 Mn	0%

8704.31.13	Garbage trucks equipped with waste compacting mechanism,	Rs. 3.5 Mn	0%
8704.31.14	not more than five years old Garbage trucks equipped with waste compacting mechanism, more than five years old	Rs. 3.5 Mn	0%
	Auto-trishaws :		
 8704.31.21	With two-stroke petrol engine	Rs. 3.5 Mn	0%
	Other, not more than four years		00/
8704.31.22	old	Rs. 3.5 Mn	0%
8704.31.23	Other, more than four years old	Rs. 3.5 Mn	0%
	Chassis fitted with engines and		
 	cabs		
0704 21 21	For vehicles of national	Da 2.5 Mm	00/
8704.31.31	subdivision 8704.31.43, not more	Rs. 3.5 Mn	0%
	than four years old For vehicles of national		
8704.31.32	subdivision 8704.31.44, more	Rs. 3.5 Mn	0%
8704.31.32	than four years old	KS. 5.5 WIII	070
	for vehicles of national		
8704.31.33	subdivision 8704.31.51, not more	Rs. 3.5 Mn	0%
070.121.02	than four years old		
	For vehicles of national		
8704.31.34	subdivision 8704.31.52, more	Rs. 3.5 Mn	0%
	than four years old		
	For vehicles of national		
8704.31.35	subdivision 8704.31.63, not more	Rs. 3.5 Mn	0%
	than four years old		
9989-20069-2009 (88088)	For vehicles of national	900 PRO 1	
8704.31.36	subdivision 8704.31.64, more	Rs. 3.5 Mn	0%
	than four years old		
00010100	For vehicles of national		004
8704.31.37	subdivision 8704.31.67, not more	Rs. 3.5 Mn	0%
	than four years old		
8704.31.38	For vehicles of national	Rs. 3.5 Mn	0%
6704.31.36	subdivision 8704.31.68, more than four years old	KS. 3.3 IVIII	070
	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	7) 	
	than 2,000 kg, but excluding		
	those vehicles with an engine		
	compartment totally protruding		
	to the front of the vehicle from		
	the driving cab:		
07043141	Cargo carrying capacity of less	D 2514	001
8704.31.41	than 800 kg, not more than four	Rs. 3.5 Mn	0%
	years old	Anthonyo-e-ang-or-anyimatha tan bering-	
8704.31.42	Cargo carrying capacity of less than 800 kg, more than four	Rs. 3.5 Mn	0%

	years old Cargo carrying capacity of 800		
8704.31.43	kg or more, not more than four years old	Rs. 3.5 Mn	0%
8704.31.44	Cargo carrying capacity of 800 kg or more, more than four years old	Rs. 3.5 Mn	0%
	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:		
8704.31.51	Not more than four years old	Rs. 3.5 Mn	0%
8704.31.52	More than four years old	Rs. 3.5 Mn	0%
	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:		
	Vehicles fitted with front leaf		
8704.31.61	sprigs and cargo carrying	Rs. 3.5 Mn	0%
	capacity of less than 800 kg, not more than four years old		
	Vehicles fitted with front leaf		
9704 21 72	sprigs and cargo carrying	D 0.714	
8704.31.62	capacity of less than 800 kg,	Rs. 3.5 Mn	0%
	more than four years old		
	Vehicles fitted with front leaf		
8704.31.63	sprigs and cargo carrying	Rs. 3.5 Mn	0%
	capacity of 800 kg or more, not		
	more than four years old Vehicles fitted with front leaf		
	sprigs and cargo carrying		
8704.31.64	capacity of 800 kg or more, more	Rs. 3.5 Mn	0%
	than four years old		
	Other vehicles, cargo carrying		
8704.31.65	capacity of less than 800 kg, not	Rs. 3.5 Mn	0%
0701.51.05	more than four years old	KS, 5.5 WIII	070
Water Committee of the	Other vehicles, cargo carrying	The state of the s	00.00000
8704.31.66	capacity of less than 800 kg,	Rs. 3.5 Mn	0%
	more than four years old		
8704.31.67	Other vehicles, cargo carrying	De 25 M	004
0/04.31.0/	capacity of 800 kg or more, not more than four years old	Rs. 3.5 Mn	0%
0707.21	Other vehicles, cargo carrying		5255AW
8704.31.68	capacity of 800 kg or more, more	Rs. 3.5 Mn	0%

		than four years old		
villariisii 7 le f		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	1	
		compartment totally protruding		
		to the front of the vehicle from		
		the driving cab:		
	9704 21 71		Rs. 3.5 Mn	0%
	8704.31.71	Not more than four years old		0%
	8704.31.72	More than four years old	Rs. 3.5 Mn	078
		Other:		2 224
	And through the contract of th	Vehicles with separate bodies for		x≤2200cm³=0%
	8704.31.91	cabin and cargo area, not more	Rs. 3.5 Mn	$2200 \text{cm}^3 < x = 120\%$
	A CONTRACTOR OF THE STATE OF TH	than four years old		
		Vehicles with separate bodies for	555 N 501000 K	$x \le 2200 \text{cm}^3 = 0\%$
	8704.31.92	cabin and cargo area, more than	Rs. 3.5 Mn	2200cm ³ <x=120%< td=""></x=120%<>
		four years old		2200cm <x 12076<="" td=""></x>
	8704.31.93	Other not more than four years old	Rs. 3.5 Mn	0%
	8704.31.99	Other more than four years old	Rs. 3.5 Mn	0%
	8704.32	g.v.w. exceeding 5 tonnes :	Rs. 3.5 Mn	0%
		Tankers and bowsers with		
		stainless steel tanks for transport		
		of milk and refrigerated trucks		
	8704.32.41	Not more than five years old	Rs. 3.5 Mn	0%
	6704.32.41	More than five years old, but less	103. 3.3 IVIII	West (2002)
	8704.32.42	than ten years old	Rs. 3.5 Mn	0%
	8704.32.43		Rs. 3.5 Mn	0%
	8704.32.43	More than ten years old	KS. 3.3 IVIII	076
		Garbage trucks equipped with		
		waste compacting mechanism	D 2514	00/
	8704.32.51	Not more than five years old	Rs. 3.5 Mn	0%
	8704.32.52	More than five years old	Rs. 3.5 Mn	0%
		Other:		
angina (8704.32.61	Not more than five years old	Rs. 3.5 Mn	0%
	8704.32.62	More than five years old, but less	Rs. 3.5 Mn	0%
	6704.32.02	than ten years old	KS. 5.5 WIII	070
	8704.32.63	More than ten years old	Rs. 3.5 Mn	0%
	8704.90	Other:		
		Electric auto-trishaws not more	D- (0)(00/
	8704.90.10	than five years old	Rs. 6.0 Mn	0%
		Electric auto-trishaws more than	2509 (2300)25-27-3100	N4500
	8704.90.20	five years old	Rs. 6.0 Mn	0%
	-	Other electric, not more than five		
		years old		
	8704.90.31	Capacity of motors not exceeding	Rs. 6.0 Mn	0%
	1. 10.2000-10110-12100-11	50kW	153129 SHEET	
	8704.90.32	Capacity of motors exceeding	Rs. 6.0 Mn	0%
		50kW, but not exceeding 100kW		

8704.90.33	Capacity of motors exceeding 100kW, but not exceeding 200kW	Rs. 6.0 Mn	0%
8704.90.34	Capacity of motors exceeding 200kW	Rs. 6.0 Mn	0%
	Other electric, more than five years old	Rs. 6.0 Mn	0%
8704.90.41	Capacity of motors not exceeding 50kW	Rs. 6.0 Mn	0%
8704.90.42	Capacity of motors exceeding 50kW, but not exceeding 100kW	Rs. 6.0 Mn	0%
8704.90.43	Capacity of motors exceeding 100kW, but not exceeding 200kW	Rs. 6.0 Mn	0%
8704.90.44	Capacity of motors exceeding 200kW	Rs. 6.0 Mn	0%
8704.90.50	Other, not more than five years old	Rs. 6.0 Mn	0%
8704.90.60	Other, more than five years old	Rs. 6.0 Mn	0%

Note:

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

cm³- cubic centimeter(s)

kW-kilowatt(s)

g.v.w - gross vehicle weight

x≤1800 cm³· of cylinder capacity not exceeding 1800cc

x≤2200 cm³ of cylinder capacity not exceeding 2200cc

x≤2300 cm³ of cylinder capacity not exceeding 2300cc

1800cm³< x - of cylinder capacity exceeding 1800cc

2200cm³< x- of cylinder capacity exceeding 2200cc

2300cm³< x- of cylinder capacity exceeding 2300cc

1500cm³ < x ≤ 1800cm³ – of cylinder capacity exceeding 1500cc but not exceeding 1800cc

 $1800 \text{cm}^3 < x \le 2000 \text{cm}^3$ – of cylinder capacity exceeding 1500cc but not exceeding 2000cc

 $2000 \text{cm}^3 < x \le 2300 \text{cm}^3$ - of cylinder capacity exceeding 2000cc but not exceeding 2300cc

 $2300 \text{cm}^3 < x \le 2500 \text{cm}^3$ - of cylinder capacity exceeding 2300cc but not exceeding 2500cc

2300cm³ < x ≤ 3000cm³ - of cylinder capacity exceeding 2300cc but not exceeding 3000cc