

**Importation of Motor Vehicles by Public Servants**  
**on concessionary terms stipulated under the**  
**Trade, Tariff and Investment Policy Circular 01/2010 dated 10.12.2010**

01. The Ministry of Finance and Planning has informed that the motor vehicles falling under HS heading 87.03 and imported by the Public Servants under the concessionary terms as stipulated in the “Trade, Tariff and Investment Policy Circular No. 01/2010” of 10.12.2010 should be taxed as follows:

Vehicle Type and Maximum Cylinder capacity (Petrol/Diesel)	Percentage of Duty/Tax payable on Customs Value ( CIF Basis )
Upto 1000 cc	50
1001 cc – 1600 cc	55
1601 cc - 2000 cc	60
2001 cc – 2600 cc	70

02. On that basis, the maximum tax payable for a motor car – for example – a car fitted with a 1000 cc engine will be 50% of the **taxable value** (appropriately depreciated where relevant).