

**Revenue Protection Order 01/2011**  
**Amending the texts of certain NSDs in Heading 87.03**

Hon. Minister of Finance has amended the texts of NSDs in heading 87.03 as shown below, effective from 24.04.2011

HS Hdg.	HS Code	Description	Unit	Customs Duty	
				Pref.	Gen.
87.03		<b>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.</b>			
	8703.10	- Vehicles specially designed for travelling on snow; golf cars and similar vehicles :			
	8703.10.10	--- Not more than two years old	u		30%
	8703.10.20	--- More than two years old	u		30%
		- Other vehicles, with spark-ignition internal combustion reciprocating piston engine :			
	8703.21	-- Of cylinder capacity not exceeding 1,000 cc :			
	8703.21.10	--- Ambulances and prison vans, not more than two years old	u		30%
	8703.21.20	--- Ambulances and prison vans, more than two years old	u		30%
	8703.21.30	--- Hearses not more than two years old	u		30%
	8703.21.40	--- Hearses more than two years old	u		30%
		--- Auto-trishaws :			
	8703.21.51	---- Driven by liquefied petroleum (LP) gas, not more than two years old	u		15%
	8703.21.52	---- Driven by liquefied petroleum (LP) gas, more than two years old	u		15%
	8703.21.53	---- Other, not more than two years old	u		15%
	8703.21.54	---- Other, more than two years old	u		15%
		--- Motor cars including station wagons and racing cars, not more than two years old.			
	8703.21.61	---- Hybrid electric vehicles	u	(GT)12%	15%
	8703.21.69	---- Other	u	(GT)24%	30%
	8703.21.70	--- Motor cars including station wagons and racing cars, more than two years old	u	(GT)24%	30%
		--- Other :			
	8703.21.91	---- Hybrid electric vehicles, not more than two years old	u	(GT)12%	15%
	8703.21.92	---- Other, not more than two years old	u	(GT)24%	30%
	8703.21.93	---- More than two years old	u	(GT)24%	30%
	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 two years old	u		30%
8703.22.20	---	Ambulances and prison vans, more than two years old	u		30%
8703.22.30	---	Hearses not more than two years old	u		30%
8703.22.40	---	Hearses more than two years old	u		30%
	---	Motor cars including station wagons and racing cars, not more than two years old			
8703.22.51	----	Hybrid electric vehicles	u		15%
8703.22.59	----	Other	u		30%
8703.22.60	---	Motor cars including station wagons and racing cars, more than two years old	u		30%
	---	Other, not more than two years old			
8703.22.71	----	Hybrid electric vehicles	u		15%
8703.22.79	----	Other	u		30%
8703.22.80	---	Other, more than two years old	u		30%
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 two years old	u		30%
8703.23.20	---	Ambulances and prison vans, more than two years old	u		30%
8703.23.30	---	Hearses not more than two years old	u		30%
8703.23.40	---	Hearses more than two years old	u		30%
	---	Motor cars including station wagons and racing cars of a cylinder capacity not exceeding 2,000 cc, not more than two years old :			
8703.23.51	----	Hybrid electric vehicles of a cylinder capacity not exceeding 1,600 cc	u	(GT)9.9%	15%
8703.23.52	----	Other, of a cylinder capacity not exceeding 1,600 cc	u	(GT)19.91%	30%
8703.23.53	----	Other hybrid electric vehicles	u	(GT)9.9%	15%
8703.23.59	----	Other	u	(GT)19.91%	30%
8703.23.60	---	Motor cars including station wagons and racing cars of a cylinder capacity not exceeding 2,000 cc, more than two years old	u	(GT)19.91%	30%
	---	Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc, not more than two years old			
8703.23.71	---	Hybrid electric vehicles	u	(GT)13.5%	15%
8703.23.79	----	Other	u	(GT)27%	30%
8703.23.80	---	Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc, more than two years old	u	(GT)27%	30%
	---	Other :			
8703.23.91	----	Hybrid electric vehicles of a cylinder capacity not exceeding 2,000 cc, not more than two years old	u	(GT)9.9%	15%
8703.23.92	----	Other, of a cylinder capacity not exceeding 2,000 cc, not more than two years old	u	(GT)19.91%	30%
8703.23.93	----	Of a cylinder capacity not exceeding 2,000 cc, more than two years old	u	(GT)27%	30%
8703.23.94	----	Hybrid electric vehicles of a cylinder capacity exceeding 2,000 cc, not more than two years old	u	(GT)13.5%	15%
8703.23.95	----	Other, of a cylinder capacity exceeding 2,000 cc, not more than two years old	u	(GT)27%	30%
8703.23.96	----	Of a cylinder capacity exceeding 2,000 cc, more than two years old	u	(GT)27%	30%
8703.24	--	Of a cylinder capacity exceeding 3,000 cc :			
8703.24.10	---	Ambulances and prison vans, not more than two years old	u		30%
8703.24.20	---	Ambulances and prison vans, more than two years old	u		30%

	8703.24.30	---	Hearses not more than two years old	u		30%
	8703.24.40	---	Hearses more than two years old	u		30%
		---	Motor cars including station wagons and racing cars, not more than two years old			
	8703.24.51	----	Hybrid electric vehicles	u	(GT)13.5%	15%
	8703.24.59	----	Other	u	(GT)27%	30%
	8703.24.60	---	Motor cars including station wagons and racing cars, more than two years old	u	(GT)27%	30%
		---	Other, not more than two years old			
	8703.24.71	----	Hybrid electric vehicles	u	(GT)14%	15%
	8703.24.79	----	Other	u	(GT)27%	30%
	8703.24.80	---	Other, more than two years old	u	(GT)27%	30%
		-	Other vehicles, with compression-ignition internal combustion piston engine (diesel or semi-diesel) :			
	8703.31	--	Of a cylinder capacity not exceeding 1,500 cc :			
	8703.31.10	---	Ambulances and prison vans, not more two years old	u		30%
	8703.31.20	---	Ambulances and prison vans, more than two years old	u		30%
	8703.31.30	---	Hearses not more than two years old	u		30%
	8703.31.40	---	Hearses more than two years old	u		30%
	8703.31.50	----	Auto-trishaws not more than two years old	u		15%
	8703.31.60	----	Auto-trishaws more than two years old	u		15%
	8703.31.70	---	Motor cars including station wagons and racing cars, not more than two years old	u	(GT)24%	30%
	8703.31.80	---	Motor cars including station wagons and racing cars, more than two years old	u	(GT)24%	30%
		---	Other :			
	8703.31.91	----	Not more than two years old	u	(GT)24%	30%
	8703.31.92	----	More than two years old	u	(GT)24%	30%
	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 two years old	u		30%
	8703.32.20	---	Ambulances and prison vans, more than two years old	u		30%
	8703.32.30	---	Hearses not more than two years old	u		30%
	8703.32.40	---	Hearses more than two years old	u		30%
		---	Motor cars including station wagons and racing cars of a cylinder capacity not exceeding 2,000 cc, not more than two years old :			
	8703.32.51	----	Of a cylinder capacity not exceeding 1,600 cc	u	(GT)19.91%	30%
	8703.32.59	----	Other	u	(GT)19.91%	30%
	8703.32.60	---	Motor cars including station wagons and racing cars of a cylinder capacity not exceeding 2,000 cc, more than two years old	u	(GT)19.91%	30%
		---	Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc, not more than two 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.	u	(GT)27%	30%
	8703.32.79	----	Other	u	(GT)27%	30%
	8703.32.80	---	Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc, more than two years old	u	(GT)27%	30%
		---	Other :			

8703.32.91	----	Of a cylinder capacity not exceeding 2,000 cc, not more than two years old	u	(GT)19.91%	30%
8703.32.92	----	Of a cylinder capacity not exceeding 2,000 cc, more than two years old	u	(GT)19.91%	30%
8703.32.93	----	Motor - homes, specially equipped for habitation (with sleeping, cooking , toilet facilities etc) of a cylinder capacity exceeding 2000cc , not more than two years old	u	(GT)13.5%	15%
8703.32.94	----	Other, of a cylinder capacity exceeding 2,000 cc, not more than two years old	u	(GT)27%	30%
8703.32.95	----	Of a cylinder capacity exceeding 2000 cc., more than two years old	u	(GT)27%	30%
8703.33	--	Of a cylinder capacity exceeding 2,500 cc :			
8703.33.10	---	Ambulances and prison vans, not more than two years old	u		30%
8703.33.20	---	Ambulances and prison vans, more than two years old	u		30%
8703.33.30	---	Hearses not more than two years old	u		30%
8703.33.40	---	Hearses more than two years old	u		30%
8703.33.50	---	Motor cars including station wagons and racing cars, not more than two years old	u	(GT)27%	30%
8703.33.60	---	Motor cars including station wagons and racing cars, more than two years old	u	(GT)27%	30%
	---	Other, not more than two years old			
8703.33.71	----	Motor-homes, specially equipped for habitation (with sleeping, cooking , toilet facilities etc)	u	(GT)13.5%	15%
8703.33.79	----	Other	u	(GT)27%	30%
8703.33.80	---	Other, more than two years old	u	(GT)27%	30%
8703.90	-	Other :			
8703.90.10	---	Electric auto-trishaws, not more than two years old	u		5%
8703.90.20	---	Electric auto-trishaws, more than two years old	u		15%
8703.90.30	---	Other, electric, not more than two years old	u		15%
8703.90.40	---	Other, electric, more than two years old	u		30%
8703.90.50	----	Other, not more than two years old	u		15%
8703.90.60	---	Other, more than two years old	u		30%