

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         |            | <b>Motor vehicles for the transport of ten or more persons, including the driver.</b>  |                           |   |
|               | 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  | Rs. 3.5 Mn                | $x \leq 2300\text{cm}^3 = 0\%$<br>$2300\text{cm}^3 < x = 120\%$         |
|               | 8702.10.13 | Modified vehicles of heading 87.03, more than two years old  | Rs. 3.5 Mn                | $x \leq 2300\text{cm}^3 = 0\%$<br>$2300\text{cm}^3 < x = 120\%$         |
|               | 8702.10.19 | Other  | Rs. 3.5 Mn                | 0%  |
|               |            | Motor vehicles for the transport of less than 13 persons (adults) including the driver, more than three and a half years old :                         |                           |   |
|               | 8702.10.21 | Modified vehicles of heading 87.03   | Rs. 3.5 Mn                | $x \leq 2300\text{cm}^3 = 0\%$<br>$2300\text{cm}^3 < x = 120\%$         |
|               | 8702.10.29 | 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, not more than five years old : |                           |   |
|               | 8702.10.32 | Modified vehicles of heading 87.03, not more than two years old  | Rs. 3.5 Mn                | $x \leq 2300\text{cm}^3 = 0\%$<br>$2300\text{cm}^3 < x = 120\%$         |
|               | 8702.10.33 | Modified vehicles of heading 87.03, more than two years old  | Rs. 3.5 Mn                | $x \leq 2300\text{cm}^3 = 0\%$<br>$2300\text{cm}^3 < x = 120\%$         |
|               | 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                | $x \leq 2300\text{cm}^3 = 0\%$<br>$2300\text{cm}^3 < x = 120\%$         |
|               | 8702.10.49 | 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:  |            |   |
|  | 8702.10.53 | Modified vehicles of heading 87.03, not more than two years old   | Rs. 3.5 Mn | $x \leq 2300\text{cm}^3 = 0\%$<br>$2300\text{cm}^3 < x = 120\%$ |
|  | 8702.10.54 | Modified vehicles of heading 87.03, more than two years old   | Rs. 3.5 Mn | $x \leq 2300\text{cm}^3 = 0\%$<br>$2300\text{cm}^3 < x = 120\%$ |
|  | 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 | $x \leq 2300\text{cm}^3 = 0\%$<br>$2300\text{cm}^3 < x = 120\%$ |
|  | 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 old   | Rs. 3.5 Mn | $x \leq 2300\text{cm}^3 = 0\%$<br>$2300\text{cm}^3 < x = 120\%$ |
|  | 8702.10.74 | Modified vehicles of heading 87.03, more than two years old   | Rs. 3.5 Mn | $x \leq 2300\text{cm}^3 = 0\%$<br>$2300\text{cm}^3 < x = 120\%$ |
|  | 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 | $x \leq 2300\text{cm}^3 = 0\%$<br>$2300\text{cm}^3 < x = 120\%$ |
|  | 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 | $x \leq 2300\text{cm}^3 = 0\%$<br>$2300\text{cm}^3 < x = 90\%$  |
|  | 8702.20.12 | Modified vehicles of heading 87.03, more than two years old   | Rs. 4.0 Mn | $x \leq 2300\text{cm}^3 = 0\%$<br>$2300\text{cm}^3 < x = 90\%$  |
|  | 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 :   |            |                                 |
|  | 8702.20.21 | Modified vehicles of heading 87.03   | Rs. 4.0 Mn | $x \leq 2300 \text{cm}^3 = 0\%$ |
|  |            |  |            | $2300 \text{cm}^3 < x = 90\%$   |
|  | 8702.20.29 | 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 : |            |                                 |
|  | 8702.20.31 | Modified vehicles of heading 87.03, not more than two years old  | Rs. 4.0 Mn | $x \leq 2300 \text{cm}^3 = 0\%$ |
|  |            |  |            | $2300 \text{cm}^3 < x = 90\%$   |
|  | 8702.20.32 | Modified vehicles of heading 87.03, more than two years old  | Rs. 4.0 Mn | $x \leq 2300 \text{cm}^3 = 0\%$ |
|  |            |  |            | $2300 \text{cm}^3 < x = 90\%$   |
|  | 8702.20.39 | 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:      |            |                                 |
|  | 8702.20.41 | Modified vehicles of heading 87.03   | Rs. 4.0 Mn | $x \leq 2300 \text{cm}^3 = 0\%$ |
|  |            |  |            | $2300 \text{cm}^3 < x = 90\%$   |
|  | 8702.20.49 | 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:   |            |                                 |
|  | 8702.20.51 | Modified vehicles of heading 87.03, not more than two years old  | Rs. 4.0 Mn | $x \leq 2300 \text{cm}^3 = 0\%$ |
|  |            |  |            | $2300 \text{cm}^3 < x = 90\%$   |
|  | 8702.20.52 | Modified vehicles of heading 87.03, more than two years old  | Rs. 4.0 Mn | $x \leq 2300 \text{cm}^3 = 0\%$ |
|  |            |  |            | $2300 \text{cm}^3 < x = 90\%$   |
|  | 8702.20.53 | Other, not more than five years old  | Rs. 4.0 Mn | 0%                              |
|  | 8702.20.59 | 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 :      |            |                                 |
|  | 8702.20.61 | Modified vehicles of heading 87.03   | Rs. 4.0 Mn | $x \leq 2300 \text{cm}^3 = 0\%$ |
|  |            |  |            | $2300 \text{cm}^3 < x = 90\%$   |
|  | 8702.20.69 | Other  | Rs. 4.0 Mn | 0%                              |
|  |            | Other, not more than ten years old   |            |                                 |
|  | 8702.20.71 | Modified vehicles of heading 87.03, not more than two years old  | Rs. 4.0 Mn | $x \leq 2300 \text{cm}^3 = 0\%$ |
|  |            |  |            | $2300 \text{cm}^3 < x = 90\%$   |
|  | 8702.20.72 | Modified vehicles of heading 87.03, more than two years old  | Rs. 4.0 Mn | $x \leq 2300 \text{cm}^3 = 0\%$ |
|  |            |  |            | $2300 \text{cm}^3 < x = 90\%$   |
|  | 8702.20.73 | Other, not more than five years old  | Rs. 4.0 Mn | 0%                              |

|            |  |            |                                 |
|------------|--|------------|---------------------------------|
| 8702.20.79 | Other  | Rs. 4.0 Mn | 0%                              |
|            | Other, more than ten years old   |            |                                 |
| 8702.20.81 | Modified vehicles of heading 87.03   | Rs. 4.0 Mn | $x \leq 2300 \text{cm}^3 = 0\%$ |
| 8702.20.89 | Other  | Rs. 4.0 Mn | $2300 \text{cm}^3 < x = 90\%$   |
| 8702.30    | With both spark-ignition internal combustion reciprocating piston engine and electric motor as a motors for propulsion:                                |            | 0%                              |
|            | Motor vehicles for the transport of less than 13 persons (adults) including the driver, not more than three and a half years old:                      |            |                                 |
| 8702.30.11 | Modified vehicles of heading 87.03, not more than two years old  | Rs. 4.0 Mn | $x \leq 1800 \text{cm}^3 = 0\%$ |
| 8702.30.12 | Modified vehicles of heading 87.03, more than two years old  | Rs. 4.0 Mn | $1800 \text{cm}^3 < x = 80\%$   |
| 8702.30.19 | Other  | Rs. 4.0 Mn | $x \leq 1800 \text{cm}^3 = 0\%$ |
|            | Motor vehicles for the transport of less than 13 persons (adults) including the driver, more than three and a half years old :                         |            | $1800 \text{cm}^3 < x = 80\%$   |
| 8702.30.21 | Modified vehicles of heading 87.03   | Rs. 4.0 Mn | 0%                              |
| 8702.30.29 | Other  | Rs. 4.0 Mn | $x \leq 1800 \text{cm}^3 = 0\%$ |
|            | 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 : |            | $1800 \text{cm}^3 < x = 80\%$   |
| 8702.30.31 | Modified vehicles of heading 87.03, not more than two years old  | Rs. 4.0 Mn | $x \leq 1800 \text{cm}^3 = 0\%$ |
| 8702.30.32 | Modified vehicles of heading 87.03, more than two years old  | Rs. 4.0 Mn | $1800 \text{cm}^3 < x = 80\%$   |
| 8702.30.39 | Other  | Rs. 4.0 Mn | $x \leq 1800 \text{cm}^3 = 0\%$ |
|            | 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:      |            | $1800 \text{cm}^3 < x = 80\%$   |
| 8702.30.41 | Modified vehicles of heading 87.03   | Rs. 4.0 Mn | 0%                              |
| 8702.30.49 | Other  | Rs. 4.0 Mn | $x \leq 1800 \text{cm}^3 = 0\%$ |
|            | 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:   |            | $1800 \text{cm}^3 < x = 80\%$   |
| 8702.30.51 | Modified vehicles of heading 87.03, not more than two years old  | Rs. 4.0 Mn | $x \leq 1800 \text{cm}^3 = 0\%$ |
| 8702.30.52 | Modified vehicles of heading 87.03, more than two years old  | Rs. 4.0 Mn | $1800 \text{cm}^3 < x = 80\%$   |

|            |  |            |   |
|------------|--|------------|---|
| 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 | $x \leq 1800\text{cm}^3 = 0\%$<br>$1800\text{cm}^3 < x = 80\%$                        |
| 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 | $x \leq 1800\text{cm}^3 = 0\%$<br>$1800\text{cm}^3 < x = 80\%$                        |
| 8702.30.72 | Modified vehicles of heading 87.03, more than two years old  | Rs. 4.0 Mn | $x \leq 1800\text{cm}^3 = 0\%$<br>$1800\text{cm}^3 < x = 80\%$                        |
| 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 | $x \leq 1800\text{cm}^3 = 0\%$<br>$1800\text{cm}^3 < x = 80\%$                        |
| 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%<br>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%<br>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%<br>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 old   | Rs. 6.0 Mn | Capacity of motors not exceeding 200kW =0% |
|  |            |   |            | Capacity of motors exceeding 200kW =60%    |
|  | 8702.40.32 | 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%    |
|  | 8702.40.39 | 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:   |            |  |
|  | 8702.40.41 | Modified vehicles of heading 87.03  | Rs. 6.0 Mn | Capacity of motors not exceeding 200kW =0% |
|  |            |   |            | Capacity of motors exceeding 200kW =60%    |
|  | 8702.40.49 | 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 |            |  |
|  | 8702.40.51 | 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%    |
|  | 8702.40.52 | 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%    |
|  | 8702.40.53 | Other, not more than five years old   | Rs. 6.0 Mn | 0%   |
|  | 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 :   |            |  |
|  | 8702.40.61 | Modified vehicles of heading 87.03  | Rs. 6.0 Mn | Capacity of motors not exceeding 200kW =0% |
|  |            |   |            | Capacity of motors exceeding 200kW =60%    |
|  | 8702.40.69 | Other   | Rs. 6.0 Mn | 0%   |
|  |            | Other, not more than ten years old  |            |  |
|  | 8702.40.71 | 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%    |
|  | 8702.40.72 | 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%    |

|            |  |            |   |
|------------|--|------------|---|
| 8702.40.73 | 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   |            |   |
| 8702.40.81 | Modified vehicles of heading 87.03   | Rs. 6.0 Mn | Capacity of motors not exceeding 200kW =0%<br>Capacity of motors exceeding 200kW =60% |
| 8702.40.89 | Other  | Rs. 6.0 Mn | 0%  |
| 8702.90    | Other  |            |   |
|            | Motor vehicles for the transport of less than 13 persons (adults) including the driver, not more than three and a half years old :                     |            |   |
| 8702.90.12 | Modified vehicles of heading 87.03, not more than two years old  | Rs. 3.5 Mn | $x \leq 1800\text{cm}^3 = 0\%$<br>$1800\text{cm}^3 < x = 100\%$                       |
| 8702.90.13 | Modified vehicles of heading 87.03, more than two years old  | Rs. 3.5 Mn | $x \leq 1800\text{cm}^3 = 0\%$<br>$1800\text{cm}^3 < x = 100\%$                       |
| 8702.90.19 | Other  | Rs. 3.5 Mn | 0%  |
|            | Motor vehicles for the transport of less than 13 persons (adults) including the driver, more than three and a half years old :                         |            |   |
| 8702.90.21 | Modified vehicles of heading 87.03   | Rs. 3.5 Mn | $x \leq 1800\text{cm}^3 = 0\%$<br>$1800\text{cm}^3 < x = 100\%$                       |
| 8702.90.29 | 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, not more than five years old : |            |   |
| 8702.90.32 | Modified vehicles of heading 87.03, not more than two years old  | Rs. 3.5 Mn | $x \leq 1800\text{cm}^3 = 0\%$<br>$1800\text{cm}^3 < x = 100\%$                       |
| 8702.90.33 | Modified vehicles of heading 87.03, more than two years old  | Rs. 3.5 Mn | $x \leq 1800\text{cm}^3 = 0\%$<br>$1800\text{cm}^3 < x = 100\%$                       |
| 8702.90.39 | 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 :     |            |   |
| 8702.90.41 | Modified vehicles of heading 87.03   | Rs. 3.5 Mn | $x \leq 1800\text{cm}^3 = 0\%$<br>$1800\text{cm}^3 < x = 100\%$                       |
| 8702.90.49 | 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 :  |            |   |
| 8702.90.53 | Modified vehicles of heading 87.03, not more than two years old  | Rs. 3.5 Mn | $x \leq 1800\text{cm}^3 = 0\%$<br>$1800\text{cm}^3 < x = 100\%$                       |

|       |            |   |            |                                |
|-------|------------|---|------------|--------------------------------|
|       | 8702.90.54 | Modified vehicles of heading 87.03, more than two years old   | Rs. 3.5 Mn | $x \leq 1800\text{cm}^3 = 0\%$ |
|       |            |   |            | $1800\text{cm}^3 < x = 100\%$  |
|       | 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 | $x \leq 1800\text{cm}^3 = 0\%$ |
|       |            |   |            | $1800\text{cm}^3 < x = 100\%$  |
|       | 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 | $x \leq 1800\text{cm}^3 = 0\%$ |
|       |            |   |            | $1800\text{cm}^3 < x = 100\%$  |
|       | 8702.90.74 | Modified vehicles of heading 87.03, more than two years old   | Rs. 3.5 Mn | $x \leq 1800\text{cm}^3 = 0\%$ |
|       |            |   |            | $1800\text{cm}^3 < x = 100\%$  |
|       | 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 | $x \leq 1800\text{cm}^3 = 0\%$ |
|       |            |   |            | $1800\text{cm}^3 < x = 100\%$  |
|       | 8702.90.89 | Other   | Rs. 3.5 Mn | 0%                             |
| 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 :   |            |                                |
|       |            | 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%                             |
|       |            | More than three years old   |            |                                |
|       | 8703.10.21 | Electric Golf cars  | Rs.6.0 Mn  | 0%                             |
|       | 8703.10.29 | Other   | Rs. 3.5 Mn | 0%                             |
|       |            | Other vehicles, with only 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 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% |
|  | 8703.21.52 | Other, driven by liquefied 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% |
|  | 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% |
|  |            | 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% |
|  |            | 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%   |
|  |            | Other :  |            |  |
|  | 8703.23.92 | Of a cylinder capacity not exceeding 2,000 cc, not more than three years old   | Rs. 3.5 Mn | $1500\text{cm}^3 < x \leq 1800\text{cm}^3 = 0\%$<br>$1800\text{cm}^3 < x \leq 2000\text{cm}^3 = 100\%$ |

|  |            |  |            |  |
|--|------------|--|------------|--|
|  | 8703.23.94 | Of a cylinder capacity not exceeding 2,000 cc, more than three years old                                     | Rs. 3.5 Mn | 1500cm <sup>3</sup> <x≤1800cm <sup>3</sup> =0%<br>1800cm <sup>3</sup> <x≤2000cm <sup>3</sup> =100% |
|  | 8703.23.96 | Of a cylinder capacity exceeding 2,000 cc, not more than three years old                                     | Rs. 3.5 Mn | 100%   |
|  | 8703.23.98 | 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 :  |            |  |
|  | 8703.24.10 | Ambulances and prison vans not more than three years old   | Rs. 3.5 Mn | 0%   |
|  | 8703.24.20 | Ambulances and prison vans more than three years old   | Rs. 3.5 Mn | 0%   |
|  | 8703.24.30 | Hearses not more than three years old  | Rs. 3.5 Mn | 0%   |
|  | 8703.24.40 | Hearses more than three years old  | Rs. 3.5 Mn | 0%   |
|  | 8703.24.50 | Motor cars including station wagons and racing cars, not more than three years old                           | Rs. 3.5 Mn | 100%   |
|  | 8703.24.60 | Motor cars including station wagons and racing cars, more than three years old                               | Rs. 3.5 Mn | 100%   |
|  | 8703.24.70 | Other, not more than three years old   | Rs. 3.5 Mn | 100%   |
|  | 8703.24.80 | 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 :   |            |  |
|  | 8703.31.10 | Ambulances and prison vans not more than three years old   | Rs. 3.5 Mn | 0%   |
|  | 8703.31.20 | Ambulances and prison vans more than three years old   | Rs. 3.5 Mn | 0%   |
|  | 8703.31.30 | Hearses not more than three years old  | Rs. 3.5 Mn | 0%   |
|  | 8703.31.40 | Hearses more than three years old  | Rs. 3.5 Mn | 0%   |
|  | 8703.31.50 | Auto-trishaws, not more than two years old   | Rs. 3.5 Mn | 0%   |
|  | 8703.31.60 | Auto-trishaws, more than two years old   | Rs. 3.5 Mn | 0%   |
|  | 8703.31.70 | Motor cars including station wagons and racing cars, not more than three years old                           | Rs. 3.5 Mn | 0%   |
|  | 8703.31.80 | 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 | Of a cylinder capacity not 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 | Other   | 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 four-wheel drive capability, and a total payload (of persons and cargo) of over 800 kg. | Rs. 3.5 Mn | 2000cm <sup>3</sup> <x≤2300cm <sup>3</sup> =0%   |
|  |            |   |            | 2300cm <sup>3</sup> <x≤2500cm <sup>3</sup> =120% |
|  | 8703.32.79 | Other   | Rs. 3.5 Mn | 2000cm <sup>3</sup> <x≤2300cm <sup>3</sup> =0%   |
|  |            |   |            | 2300cm <sup>3</sup> <x≤2500cm <sup>3</sup> =120% |

|            |   |            |  |
|------------|---|------------|--|
| 8703.32.80 | 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 | $2000\text{cm}^3 < x \leq 2300\text{cm}^3 = 0\%$   |
|            |   |            | $2300\text{cm}^3 < x \leq 2500\text{cm}^3 = 120\%$ |
|            | 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%   |
| 8703.32.95 | Other, of a cylinder capacity exceeding 2,000 cc, not more than three years old   | Rs. 3.5 Mn | $2000\text{cm}^3 < x \leq 2300\text{cm}^3 = 0\%$   |
|            |   |            | $2300\text{cm}^3 < x \leq 2500\text{cm}^3 = 120\%$ |
| 8703.32.97 | Other, of a cylinder capacity not exceeding 2,000 cc, more than three years old   | Rs. 3.5 Mn | 0%   |
| 8703.32.99 | Other, of a cylinder capacity exceeding 2,000 cc, more than three years old   | Rs. 3.5 Mn | $2000\text{cm}^3 < x \leq 2300\text{cm}^3 = 0\%$   |
|            |   |            | $2300\text{cm}^3 < x \leq 2500\text{cm}^3 = 120\%$ |
| 8703.33    | Of a cylinder capacity exceeding 2,500 cc :   |            |  |
| 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:                     |            |    |
|  | 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% |
|  | 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  | Rs. 4.0 Mn | 0% |
|  |            | Of a cylinder capacity exceeding 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% |

|            |   |            |   |
|------------|---|------------|---|
| 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 <sup>3</sup> <x≤1800cm <sup>3</sup> =0%<br>1800cm <sup>3</sup> <x≤2000cm <sup>3</sup> =80% |
| 8703.40.49 | Other, more than three years old  | Rs. 4.0 Mn | 1500cm <sup>3</sup> <x≤1800cm <sup>3</sup> =0%<br>1800cm <sup>3</sup> <x≤2000cm <sup>3</sup> =80% |
|            | 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%  |
| 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%   |
|            | 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 old  | 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%  |
|  | 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% |
|  |            | 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% |
|  | 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: |            |    |
|  | 8703.50.11 | Ambulances and prison vans not more than three years old  | Rs. 4.0 Mn | 0% |
|  | 8703.50.12 | Ambulances and prison vans more than three years  | Rs. 4.0 Mn | 0% |
|  | 8703.50.13 | Hearses not more than three years old   | Rs. 4.0 Mn | 0% |
|  | 8703.50.14 | Hearses more than three years old   | Rs. 4.0 Mn | 0% |
|  | 8703.50.15 | Auto-trishaws, not more than two years old  | Rs. 4.0 Mn | 0% |
|  | 8703.50.16 | Auto-trishaws, more than two years old  | Rs. 4.0 Mn | 0% |
|  | 8703.50.18 | Other, not more than three years old  | Rs. 4.0 Mn | 0% |
|  | 8703.50.19 | 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:                     |            |    |
|  | 8703.50.21 | Go-Karts , not more than three years old  | Rs. 4.0 Mn | 0% |
|  | 8703.50.22 | Go-Karts , more than three years old  | Rs. 4.0 Mn | 0% |
|  | 8703.50.23 | Quadricycle of cylinder capacity not exceeding 300 cc, not more than three years old                                    | Rs. 4.0 Mn | 0% |
|  | 8703.50.24 | Quadricycle of cylinder capacity not exceeding 300 cc, more than three years old  | Rs. 4.0 Mn | 0% |
|  | 8703.50.25 | All terrain vehicle (ATV) , not more than three years old   | Rs. 4.0 Mn | 0% |
|  | 8703.50.26 | All terrain vehicle (ATV) , more than three years old   | Rs. 4.0 Mn | 0% |
|  | 8703.50.28 | Other, not more than three years old  | Rs. 4.0 Mn | 0% |
|  | 8703.50.29 | Other, more than three years old  | Rs. 4.0 Mn | 0% |
|  |            | Of a cylinder capacity exceeding 1,000 cc, but not exceeding 1,500cc  |            |    |
|  | 8703.50.31 | Ambulances and prison vans, not more than three years old   | Rs. 4.0 Mn | 0% |
|  | 8703.50.32 | Ambulances and prison vans, more than three years old   | Rs. 4.0 Mn | 0% |
|  | 8703.50.33 | Hearses not more than three years old   | Rs. 4.0 Mn | 0% |
|  | 8703.50.34 | Hearses more than three years old   | Rs. 4.0 Mn | 0% |

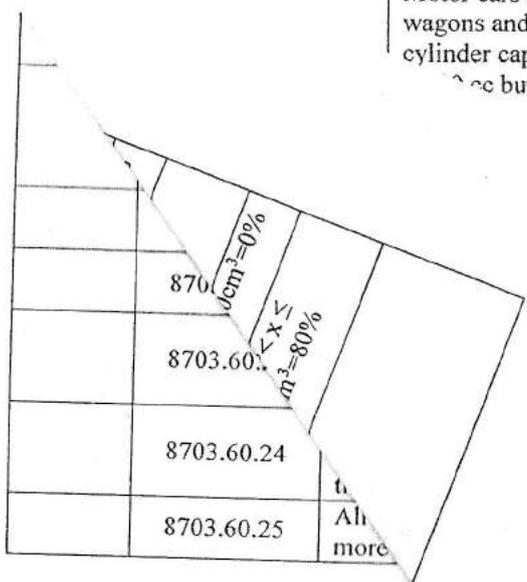
|  |            |   |            |    |
|--|------------|---|------------|----|
|  | 8703.50.35 | Motor cars including station wagons and racing cars, not more than three years old  | Rs. 4.0 Mn | 0% |
|  | 8703.50.36 | Motor cars including station wagons and racing cars, more than three years old  | Rs. 4.0 Mn | 0% |
|  | 8703.50.38 | Other, not more than three years old  | Rs. 4.0 Mn | 0% |
|  | 8703.50.39 | 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: |            |    |
|  | 8703.50.41 | 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 | 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:                     |            |    |
|  | 8703.50.51 | Of a cylinder capacity not exceeding 1,600 cc, not more than three years old  | Rs. 4.0 Mn | 0% |
|  | 8703.50.52 | Of a cylinder capacity not exceeding 1,600 cc, more than 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 | 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: |            |    |

|            |  |            |   |
|------------|--|------------|---|
| 8703.50.61 | 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 | Hearse not more than three years old   | Rs. 4.0 Mn | 0%  |
| 8703.50.64 | Hearse 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 <sup>3</sup> <x≤2300cm <sup>3</sup> =0%<br>2300cm <sup>3</sup> <x≤3000cm <sup>3</sup> =90% |
| 8703.50.69 | Other, more than three years old   | Rs. 4.0 Mn | 2000cm <sup>3</sup> <x≤2300cm <sup>3</sup> =0%<br>2300cm <sup>3</sup> <x≤3000cm <sup>3</sup> =90% |
|            | Motor cars including station wagons and 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 (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 cargo) of over 800kg, not more than three years old | Rs. 4.0 Mn | 2000cm <sup>3</sup> <x≤2300cm <sup>3</sup> =0%<br>2300cm <sup>3</sup> <x≤3000cm <sup>3</sup> =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 | 2000cm <sup>3</sup> <x≤2300cm <sup>3</sup> =0%<br>2300cm <sup>3</sup> <x≤3000cm <sup>3</sup> =90% |
| 8703.50.79 | Other, more than three years old   | Rs. 4.0 Mn | 2000cm <sup>3</sup> <x≤2300cm <sup>3</sup> =0%<br>2300cm <sup>3</sup> <x≤3000cm <sup>3</sup> =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 | Hearse not more than three years old   | Rs. 4.0 Mn | 0%  |
| 8703.50.84 | Hearse 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%  |

|  |            |   |            |   |
|--|------------|---|------------|---|
|  | 8703.60.26 | All terrain vehicle (ATV), more than three years old  | Rs. 4.0 Mn | 0%  |
|  | 8703.60.28 | Other, not more than three years old  | Rs. 4.0 Mn | 0%  |
|  | 8703.60.29 | Other, more than three years old  | Rs. 4.0 Mn | 0%  |
|  |            | Of a cylinder capacity exceeding 1,000 cc, but not exceeding 1,500cc  |            |   |
|  | 8703.60.31 | Ambulances and prison vans, not more than three years old   | Rs. 4.0 Mn | 0%  |
|  | 8703.60.32 | Ambulances and prison vans, more than three years old   | Rs. 4.0 Mn | 0%  |
|  | 8703.60.33 | Hearses not more than three years old   | Rs. 4.0 Mn | 0%  |
|  | 8703.60.34 | Hearses more than three years old   | Rs. 4.0 Mn | 0%  |
|  | 8703.60.35 | Motor cars including station wagons and racing cars, not more than three years old  | Rs. 4.0 Mn | 0%  |
|  | 8703.60.36 | Motor cars including station wagons and racing cars, more than three years old  | Rs. 4.0 Mn | 0%  |
|  | 8703.60.38 | Other, not more than three years old  | Rs. 4.0 Mn | 0%  |
|  | 8703.60.39 | 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: |            |   |
|  | 8703.60.41 | Ambulances and prison vans, not more than three years old   | Rs. 4.0 Mn | 0%  |
|  | 8703.60.42 | Ambulances and prison vans, more than three years old   | Rs. 4.0 Mn | 0%  |
|  | 8703.60.43 | Hearses not more than three years old   | Rs. 4.0 Mn | 0%  |
|  | 8703.60.44 | Hearses more than three years old   | Rs. 4.0 Mn | 0%  |
|  | 8703.60.48 | Other, not more than three years old  | Rs. 4.0 Mn | $1500\text{cm}^3 < x \leq 1800\text{cm}^3 = 0\%$  |
|  |            |   |            | $1800\text{cm}^3 < x \leq 2000\text{cm}^3 = 80\%$ |
|  | 8703.60.49 | Other, more than three years old  | Rs. 4.0 Mn | $1500\text{cm}^3 < x \leq 1800\text{cm}^3 = 0\%$  |
|  |            |   |            | $1800\text{cm}^3 < x \leq 2000\text{cm}^3 = 80\%$ |
|  |            | 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:                     |            |     |
|            | not more than three years   | Rs. 4.0 Mn | 80% |
|            | more than three years   | Rs. 4.0 Mn | 80% |
|            |   | Rs. 4.0 Mn | 0%  |
|            |   | Rs. 4.0 Mn | 0%  |
|            |   | Rs. 4.0 Mn | 0%  |
|            |   | Rs. 4.0 Mn | 0%  |



|            |   |            |     |
|------------|---|------------|-----|
|            | old   |            |     |
| 8703.60.88 | Other, not more than three years old  | Rs. 4.0 Mn | 80% |
| 8703.60.89 | 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:  |            |     |
| 8703.60.91 | Not more than three years old   | Rs. 4.0 Mn | 80% |
| 8703.60.92 | More than three years old   | Rs. 4.0 Mn | 80% |
| 8703.70    | Other vehicles, with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion, capable of being charged by plugging 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 more than three years old   | Rs. 4.0 Mn | 0%  |
| 8703.70.12 | Ambulances and prison vans, more than three years old   | Rs. 4.0 Mn | 0%  |
| 8703.70.13 | Hearses not more than three years old   | Rs. 4.0 Mn | 0%  |
| 8703.70.14 | Hearses more than three years old   | Rs. 4.0 Mn | 0%  |
| 8703.70.15 | Auto-trishaws, not more than two years old  | Rs. 4.0 Mn | 0%  |
| 8703.70.16 | Auto-trishaws, more than two years old  | Rs. 4.0 Mn | 0%  |
| 8703.70.18 | Other, not more than three years old  | Rs. 4.0 Mn | 0%  |
| 8703.70.19 | 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:   |            |     |
| 8703.70.21 | Go-Karts , not more than three years old  | Rs. 4.0 Mn | 0%  |
| 8703.70.22 | Go-Karts , more than three years old  | Rs. 4.0 Mn | 0%  |
| 8703.70.23 | Quadricycle of cylinder capacity not exceeding 300 cc, not more than three years old  | Rs. 4.0 Mn | 0%  |
| 8703.70.24 | Quadricycle of cylinder capacity not exceeding 300 cc, more than three years old  | Rs. 4.0 Mn | 0%  |
| 8703.70.25 | All terrain vehicle (ATV) , not more than three years old   | Rs. 4.0 Mn | 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 | Hearse not more than three years old   | Rs. 4.0 Mn | 0%  |
|  | 8703.70.64 | Hearse more than three years old   | Rs. 4.0 Mn | 0%  |
|  | 8703.70.68 | Other, not more than three years old   | Rs. 4.0 Mn | 2000cm <sup>3</sup> < x ≤ 2300cm <sup>3</sup> = 0%<br>2300cm <sup>3</sup> < x ≤ 3000cm <sup>3</sup> = 90% |
|  | 8703.70.69 | Other, more than three years old   | Rs. 4.0 Mn | 2000cm <sup>3</sup> < x ≤ 2300cm <sup>3</sup> = 0%<br>2300cm <sup>3</sup> < x ≤ 3000cm <sup>3</sup> = 90% |
|  |            | Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc but not exceeding 3,000 cc:  |            |   |
|  | 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 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 | 2000cm <sup>3</sup> < x ≤ 2300cm <sup>3</sup> = 0%<br>2300cm <sup>3</sup> < x ≤ 3000cm <sup>3</sup> = 90% |
|  | 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 | 2000cm <sup>3</sup> < x ≤ 2300cm <sup>3</sup> = 0%<br>2300cm <sup>3</sup> < x ≤ 3000cm <sup>3</sup> = 90% |
|  | 8703.70.79 | Other, more than three years old   | Rs. 4.0 Mn | 2000cm <sup>3</sup> < x ≤ 2300cm <sup>3</sup> = 0%<br>2300cm <sup>3</sup> < x ≤ 3000cm <sup>3</sup> = 90% |

|  |            |   |            |   |
|--|------------|---|------------|---|
|  |            | 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%  |
|  |            | 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. 6.0 Mn | Capacity of motors not exceeding 200kW =0%<br>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%<br>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 |            |   |
|  | 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%  |
| 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% |
|            | 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:   |            |  |
|              | 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 exceeding 200kW =60%    |
|              | 8703.90    | Other:   |            |  |
|              |            | Not more than three years old  |            |  |
|              | 8703.90.11 | With wankel rotary engine  |            |  |
|              | 8703.90.19 | Other  |            | 0%   |
|              |            | More than three years old  |            | 0%   |
|              | 8703.90.21 | With wankel rotary engine  |            | 0%   |
|              | 8703.90.29 | Other  |            | 0%   |
| <b>87.04</b> |            | <b>Motor vehicles for the transport of goods.</b>  |            |  |
|              | 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 | For vehicles of national subdivision 8704.21.52, more than four years old  | Rs. 3.5 Mn | 0% |
| 8704.21.35 | For vehicles of national subdivision 8704.21.63, not more than four years old  | Rs. 3.5 Mn | 0% |
| 8704.21.36 | For vehicles of national subdivision 8704.21.64, more than four years old  | Rs. 3.5 Mn | 0% |
| 8704.21.37 | For vehicles of national subdivision 8704.21.67, not more than four years old  | Rs. 3.5 Mn | 0% |
| 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 |            |    |
| 8704.21.41 | Cargo carrying capacity of less than 800 Kg, not more than four years old  | Rs. 3.5 Mn | 0% |
| 8704.21.42 | Cargo carrying capacity of less than 800Kg, more than four years old   | Rs. 3.5 Mn | 0% |
| 8704.21.43 | Cargo carrying capacity of 800 kg or more, not more than four years old  | Rs. 3.5 Mn | 0% |
| 8704.21.44 | 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, 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  |            |    |
| 8704.21.51 | Not more than four years old   | Rs. 3.5 Mn | 0% |
| 8704.21.52 | 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 :  |            |   |
|  | 8704.21.61 | Vehicles fitted with front leaf sprigs and cargo carrying capacity of less than 800 kg, not more than four years old   | Rs. 3.5 Mn | 0%  |
|  | 8704.21.62 | Vehicles fitted with front leaf sprigs and cargo carrying capacity of less than 800 kg, more than four years old   | Rs. 3.5 Mn | 0%  |
|  | 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. 3.5 Mn | 0%  |
|  | 8704.21.64 | Vehicles fitted with front leaf sprigs and cargo carrying capacity of 800 kg or more, more than four years old   | Rs. 3.5 Mn | 0%  |
|  | 8704.21.65 | Other vehicles, cargo carrying capacity of less than 800 kg, not more than four years old  | Rs. 3.5 Mn | 0%  |
|  | 8704.21.66 | Other vehicles, cargo carrying capacity of less than 800 kg, more than four years old  | Rs. 3.5 Mn | 0%  |
|  | 8704.21.67 | Other vehicles, cargo carrying capacity of 800 kg or more, not more than four years old  | Rs. 3.5 Mn | 0%  |
|  | 8704.21.68 | Other vehicles, cargo carrying capacity of 800 kg or more, more than four years old  | Rs. 3.5 Mn | 0%  |
|  |            | 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%  |
|  | 8704.21.91 | Other vehicles with separate bodies for cabin and cargo area, not more than four years old   | Rs. 3.5 Mn | $x \leq 2300\text{cm}^3 = 0\%$<br>$2300\text{cm}^3 < x = 120\%$ |

|  |            |  |            |                                |
|--|------------|--|------------|--------------------------------|
|  | 8704.21.92 | Other vehicles with separate bodies for cabin and cargo area, more than four years old           | Rs. 3.5 Mn | $x \leq 2300\text{cm}^3 = 0\%$ |
|  |            |  |            | $2300\text{cm}^3 < x = 120\%$  |
|  | 8704.21.93 | Other vehicles not more than four 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%                             |
|  |            | 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            |            |                                |
|  | 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:   |            |                                |
|  | 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%                             |
|  |            | Special purpose tankers/bowsers and trucks:  |            |                                |
|  | 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, not more than five years old   | Rs. 3.5 Mn | 0% |
|  | 8704.31.14 | 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% |
|  | 8704.31.22 | Other, not more than four years 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  |            |    |
|  | 8704.31.31 | For vehicles of national subdivision 8704.31.43, not more than four years old   | Rs. 3.5 Mn | 0% |
|  | 8704.31.32 | For vehicles of national subdivision 8704.31.44, more than four years old   | Rs. 3.5 Mn | 0% |
|  | 8704.31.33 | for vehicles of national subdivision 8704.31.51, not more than four years old   | Rs. 3.5 Mn | 0% |
|  | 8704.31.34 | For vehicles of national subdivision 8704.31.52, more than four years old   | Rs. 3.5 Mn | 0% |
|  | 8704.31.35 | For vehicles of national subdivision 8704.31.63, not more than four years old   | Rs. 3.5 Mn | 0% |
|  | 8704.31.36 | For vehicles of national subdivision 8704.31.64, more than four years old   | Rs. 3.5 Mn | 0% |
|  | 8704.31.37 | For vehicles of national subdivision 8704.31.67, not more than four years old   | Rs. 3.5 Mn | 0% |
|  | 8704.31.38 | For vehicles of national subdivision 8704.31.68, 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 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, not more than four years old   | Rs. 3.5 Mn | 0% |
|  | 8704.31.42 | Cargo carrying capacity of less than 800 kg, more than four   | Rs. 3.5 Mn | 0% |

|  |            |  |            |    |
|--|------------|--|------------|----|
|  |            | years old  |            |    |
|  | 8704.31.43 | Cargo carrying capacity of 800 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 : |            |    |
|  | 8704.31.61 | Vehicles fitted with front leaf sprigs and cargo carrying capacity of less than 800 kg, not more than four years old   | Rs. 3.5 Mn | 0% |
|  | 8704.31.62 | Vehicles fitted with front leaf sprigs and cargo carrying capacity of less than 800 kg, more than four years old   | Rs. 3.5 Mn | 0% |
|  | 8704.31.63 | Vehicles fitted with front leaf sprigs and cargo carrying capacity of 800 kg or more, not more than four years old   | Rs. 3.5 Mn | 0% |
|  | 8704.31.64 | Vehicles fitted with front leaf sprigs and cargo carrying capacity of 800 kg or more, more than four years old   | Rs. 3.5 Mn | 0% |
|  | 8704.31.65 | Other vehicles, cargo carrying capacity of less than 800 kg, not more than four years old  | Rs. 3.5 Mn | 0% |
|  | 8704.31.66 | Other vehicles, cargo carrying capacity of less than 800 kg , more than four years old   | Rs. 3.5 Mn | 0% |
|  | 8704.31.67 | Other vehicles, cargo carrying capacity of 800 kg or more, not more than four years old  | Rs. 3.5 Mn | 0% |
|  | 8704.31.68 | Other vehicles, cargo carrying 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 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. 3.5 Mn | 0%  |
|  | 8704.31.72 | More than four years old   | Rs. 3.5 Mn | 0%  |
|  |            | Other :  |            |   |
|  | 8704.31.91 | Vehicles with separate bodies for cabin and cargo area, not more than four years old   | Rs. 3.5 Mn | $x \leq 2200\text{cm}^3 = 0\%$<br>$2200\text{cm}^3 < x = 120\%$ |
|  | 8704.31.92 | Vehicles with separate bodies for cabin and cargo area, more than four years old   | Rs. 3.5 Mn | $x \leq 2200\text{cm}^3 = 0\%$<br>$2200\text{cm}^3 < x = 120\%$ |
|  | 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%  |
|  | 8704.32.42 | More than five years old, but less than ten years old  | Rs. 3.5 Mn | 0%  |
|  | 8704.32.43 | More than ten years old  | Rs. 3.5 Mn | 0%  |
|  |            | Garbage trucks equipped with waste compacting mechanism  |            |   |
|  | 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:   |            |   |
|  | 8704.32.61 | Not more than five years old   | Rs. 3.5 Mn | 0%  |
|  | 8704.32.62 | More than five years old, but less than ten years old  | Rs. 3.5 Mn | 0%  |
|  | 8704.32.63 | More than ten years old  | Rs. 3.5 Mn | 0%  |
|  | 8704.90    | Other :  |            |   |
|  | 8704.90.10 | Electric auto-trishaws not more than five years old  | Rs. 6.0 Mn | 0%  |
|  | 8704.90.20 | Electric auto-trishaws more than five years old  | Rs. 6.0 Mn | 0%  |
|  |            | Other electric, not more than five years old   |            |   |
|  | 8704.90.31 | Capacity of motors not exceeding 50kW  | Rs. 6.0 Mn | 0%  |
|  | 8704.90.32 | Capacity of motors exceeding 50kW, but not exceeding 100kW   | Rs. 6.0 Mn | 0%  |

|            |   |            |    |
|------------|---|------------|----|
| 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;

cm<sup>3</sup>- cubic centimeter(s)

kW – kilowatt(s)

g.v.w – gross vehicle weight

$x \leq 1800 \text{ cm}^3$  - of cylinder capacity not exceeding 1800cc

$x \leq 2200 \text{ cm}^3$  - of cylinder capacity not exceeding 2200cc

$x \leq 3000 \text{ cm}^3$  - of cylinder capacity not exceeding 2300cc

$1800 \text{ cm}^3 < x$  - of cylinder capacity exceeding 1800cc

$2200 \text{ cm}^3 < x$  - of cylinder capacity exceeding 2200cc

$2300 \text{ cm}^3 < x$  - of cylinder capacity exceeding 2300cc

$1500 \text{ cm}^3 < x \leq 1800 \text{ cm}^3$  - of cylinder capacity exceeding 1500cc but not exceeding 1800cc

$1800 \text{ cm}^3 < x \leq 2000 \text{ cm}^3$  - of cylinder capacity exceeding 1800cc but not exceeding 2000cc

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

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

$2300 \text{ cm}^3 < x \leq 3000 \text{ cm}^3$  - of cylinder capacity exceeding 2300cc but not exceeding 3000cc