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 அரசிறைக் கொள்கைத் திணைக்களம்
 Department of Fiscal Policy

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 நிதி அமைச்சு
 Ministry of Finance

මහ ලේකම් කාර්යාලය, කොළඹ 01, ශ්‍රේණිගත, කොළඹ 01. The Secretariat, Colombo 01.

මගේ අංකය
 My No. } FP/06/11/01/01/19(ii)

ඔබේ අංකය
 Your No. }

දිනය
 Date } 2019.03.05



රජයේ මුද්‍රණාලයාධිපති
 රජයේ මුද්‍රණ දෙපාර්තමේන්තුව,
 කොළඹ 08.

මහත්මියනි,

1989 අංක 13 දරන නිෂ්පාදන බදු (විශේෂ විධිවිධාන) පනත යටතේ වන ගැසට් නිවේදන

හරු මුදල් හා ජනමාධ්‍ය අමාත්‍යතුමා විසින් පනවනු ලබන 1989 අංක 13 දරන නිෂ්පාදන බදු (විශේෂ විධිවිධාන) පනත යටතේ වන ගැසට් නිවේදනය 2019 මාර්තු මස 05 දිනැති අංක 2113/9 දරන අතිවිශේෂ ගැසට් පත්‍රයේ පළ කිරීම සඳහා සිංහල, දෙමළ සහ ඉංග්‍රීසි භාෂා තුනෙන්ම සකස් කර මේ සමඟ එවමි.

මෙම නිවේදනය සෝදුපත් කියවීම සඳහා කොළඹ 01, රාජ්‍ය මූල්‍ය ප්‍රතිපත්ති දෙපාර්තමේන්තුවේ, සහකාර අධ්‍යක්ෂ ජනරාල්, ජී.කේ.කේ. මහතා අමතනු මැනවි. (කාර්යාලීය දුරකථන අංකය 2484877 වේ.)

මෙම නිවේදනය ගැසට් පත්‍රයේ පළ කිරීමෙන් පසුව ඉන් පිටපත් 525 ක් රාජ්‍ය මූල්‍ය ප්‍රතිපත්ති දෙපාර්තමේන්තුවේ අධ්‍යක්ෂ ජනරාල් වෙතද, පිටපත් 25 ක් රේගු අධ්‍යක්ෂ ජනරාල් වෙතද එවනු මැනවි.

1989 අංක 13 දරන නිෂ්පාදන බදු (විශේෂ විධිවිධාන) පනතේ විධිවිධාන අනුව අප්‍රමාදව පාර්ලිමේන්තුවේ අනුමැතිය සඳහා ඉදිරිපත් කළ යුතුව ඇති බැවින්, ඉතා ඉක්මනින් මුද්‍රිත පිටපත් මා වෙත ලැබෙන්නට සලස්වන්නේ නම් කෘතඥ වෙමි.

මෙයට - විශ්වාසී

කේ. ඒ. විමලේන්තිරාජා
 අධ්‍යක්ෂ ජනරාල්

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පිටපත :-

01. රේගු අධ්‍යක්ෂ ජනරාල්, ශ්‍රී ලංකා රේගුව - මේ සමඟ එවනු ලබන 1989 අංක 13 දරන නිෂ්පාදන බදු (විශේෂ විධිවිධාන) පනත යටතේ වන රේගුලාභී ක්‍රියාත්මක කිරීම සහ අවශ්‍ය කටයුතු සඳහා
02. මෝටර් රථ ප්‍රවාහන කොමසාරිස් ජනරාල්, මෝටර් රථ ප්‍රවාහන දෙපාර්තමේන්තුව - අවශ්‍ය කටයුතු සඳහා
03. අධ්‍යක්ෂ, නිෂ්පාදන බදු (විශේෂ විධිවිධාන) අංශය, ශ්‍රී ලංකා රේගුව - අවශ්‍ය කටයුතු සඳහා
04. අධ්‍යක්ෂ, පර්යේෂණ හා ප්‍රතිපත්ති සැලසුම් අංශය, ශ්‍රී ලංකා රේගුව - අවශ්‍ය කටයුතු සඳහා
05. අධ්‍යක්ෂ, තොරතුරු තාක්ෂණ හා සන්නිවේදන අංශය, ශ්‍රී ලංකා රේගුව - අවශ්‍ය කටයුතු සඳහා

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Government Notifications

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

Order under Section 3

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

1. (a) The Excise Duty on every article specified in Column III of the Schedule I hereto shall be payable at the rate specified in the corresponding entry in Column IV of the Schedule I;
 - (b) The concessional Excise Duty on excisable articles specified in Column II of the Schedule II hereto shall be payable at the rate specified in Column III of the Schedule II wherever applicable; and
 - (b) Wherever two rates are specified in Column IV of the Schedule I and Column III of the schedule II hereto, the applicable rate for the purpose of calculating the Excise Duty payable shall be the rate which yields the higher amount payable as Excise Duty.
2. The orders made under Section 3 of the Excise (Special Provisions) Act, No.13 of 1989 and published in the *Extraordinary Gazette Notifications* No. 2044/32 of 09.11.2017, No. 2045/33 of 15.11.2017, No. 2046/14 of 22.11.2017, No. 2047/25 of 28.11.2017, No. 2058/33 of 15.02.2018, No. 2066/40 of 12.04.2018, No. 2068/9 of 24.04.2018, No. 2074/39 of 08.06.2018, No. 2080/31 of 17.07.2018, No. 2082/10 of 31.07.2018, No. 2082/11 of 31.07.2018, No. 2083/2 of 06.08.2018, No. 2089/18 of 17.09.2018, No. 2092/5 of 08.10.2018, No. 2095/18 of 01.11.2018, No. 2100/3 of 03.12.2018 and No. 2105/48 of 11.01.2019 are hereby rescinded.
3. This Order shall come into effect from March ...06..., 2019.


MANGALA SAMARAWEERA,
Minister of Finance.

Ministry of Finance,
Colombo 01,
March ...05..., 2019.

SCHEDULE I

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

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

| | | | |
|-------|------------|--|-------------------------|
| 19.02 | | Polymers of propylene or of other olefins, in primary forms. | |
| | 3902.10 | Polypropylene | Rs. 10/- per kg |
| 19.03 | | Polymers of styrene, in primary forms. | |
| | | Polystyrene : | |
| | 3903.11 | Expansible | Rs. 10/- per kg |
| 19.04 | | Polymers of vinyl chloride or of other halogenated olefins, in primary forms. | |
| | 3904.10 | Poly (vinyl chloride), not mixed with any other substances | Rs. 10/- per kg |
| 49.02 | | Newspapers, journals and periodicals, whether or not illustrated or containing advertising material. | |
| | 4902.10.11 | Containing information of the running of the race horses or greyhound races or race meeting | Rs. 4/- per publication |
| | 4902.10.19 | Other | Rs. 4/- per publication |
| | 4902.10.91 | Publications containing information of the running of the race horses or greyhound races or race meeting | Rs. 4/- per publication |
| | 4902.10.99 | Other | Rs. 4/- per publication |
| | 4902.90.11 | Containing information of the running of the race horses or greyhound races or race meeting | Rs. 4/- per publication |
| | 4902.90.19 | Other | Rs. 4/- per publication |
| | 4902.90.91 | Publications containing information of the running of race horses or greyhound races or race meeting | Rs. 4/- per publication |
| | 4902.90.99 | Other | Rs. 4/- per publication |
| 84.18 | | Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading 84.15. | |
| | 8418.10 | Combined refrigerator-freezers, fitted with separate external doors : | |
| | 8418.10.10 | Used/ reconditioned | 25% |
| | 8418.10.90 | Other | 25% |
| | | Refrigerators, household type : | |
| | 8418.21 | Compression-type : | |
| | 8418.21.10 | Used /reconditioned | 25% |
| | 8418.21.90 | Other | 25% |
| | 8418.29 | Other : | |
| | 8418.29.10 | Used / reconditioned absorption-type, electrical | 25% |
| | 8418.29.20 | Other absorption-type, electrical | 25% |
| | 8418.29.30 | Other used/ reconditioned | 25% |
| | 8418.29.90 | Other | 25% |
| | 8418.30 | Freezers of the chest type, not exceeding 800 l capacity : | |
| | 8418.30.10 | Not exceeding 566 l used / reconditioned | 20% |
| | 8418.30.20 | Other, not exceeding 566 l | 20% |
| | 8418.40 | Freezers of the upright type, not exceeding 900 l capacity : | |
| | 8418.40.10 | Not exceeding 566 l used / reconditioned | 20% |
| | 8418.40.20 | Other, not exceeding 566 l | 20% |
| | | Parts : | |

| | | | |
|-------|------------|---|-----|
| | 8418.91 | Furniture designed to receive refrigerating or freezing equipment : | |
| | 8418.91.10 | Cabinets for refrigerators | 25% |
| | 8418.91.20 | Other cabinets | 20% |
| 84.22 | | Dish washing machines ; machinery for cleaning or drying bottles or other containers ; machinery for filling, closing, sealing or labeling bottles, cans, boxes, bags or other containers ; machinery for capsuling bottles, jars, tubes and similar containers ; other packing or wrapping machinery (including heat-shrink wrapping machinery) ; machinery for aerating beverages . | |
| | 8422.11 | Dish washing machines : Of the household type | 30% |
| 84.50 | | Household or laundry-type washing machines, including machines which both wash and dry. | |
| | | Machines, each of a dry linen capacity not exceeding 10 kg : | |
| | 8450.11 | Fully-automatic machines : | |
| | 8450.11.10 | Unassembled in completely knocked-down form | 25% |
| | 8450.11.20 | Used/reconditioned | 25% |
| | | Other, top loading : | |
| | 8450.11.31 | Of a dry linen capacity less than 4 kg | 25% |
| | 8450.11.32 | Of a dry linen capacity exceeding 4 kg and not exceeding 5.5 kg | 25% |
| | 8450.11.33 | Of a dry linen capacity exceeding 5.5 kg and not exceeding 7.5 kg | 25% |
| | 8450.11.34 | Of a dry linen capacity exceeding 7.5 kg and not exceeding 9.5 kg | 25% |
| | 8450.11.39 | Other | 25% |
| | | Other, front loading: | |
| | 8450.11.41 | Of a dry linen capacity less than 4 kg | 25% |
| | 8450.11.42 | Of a dry linen capacity exceeding 4 kg and not exceeding 5.5 kg | 25% |
| | 8450.11.43 | Of a dry linen capacity exceeding 5.5 kg and not exceeding 7.5 kg | 25% |
| | 8450.11.44 | Of a dry linen capacity exceeding 7.5 kg and not exceeding 9.5 kg | 25% |
| | 8450.11.49 | Other | 25% |
| | 8450.12 | Other machines, with built-in centrifugal drier: | |
| | 8450.12.10 | Unassembled in completely knocked-down form | 25% |
| | 8450.12.20 | Used / reconditioned | 25% |
| | | Other: | |
| | 8450.12.31 | Of a dry linen capacity less than 4 kg | 25% |
| | 8450.12.32 | Of a dry linen capacity of 4 kg and not exceeding 5.5 kg | 25% |
| | 8450.12.33 | Of a dry linen capacity exceeding 5.5 kg and not exceeding 7.5 kg | 25% |
| | 8450.12.34 | Of a dry linen capacity exceeding 7.5 kg and not exceeding 9.5 kg | 25% |
| | 8450.12.39 | Other | 25% |
| | 8450.19 | Other: | 25% |
| | 8450.19.10 | Unassembled in completely knocked-down form | 25% |

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

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| 8702.10.79 | Other | |
| | Other, more than ten years old | Rs. 1,500,000/- per unit |
| 8702.10.81 | Modified vehicles of heading 87.03 | |
| 8702.10.89 | Other | 300% |
| | | Rs. 2,500,000/- per unit |
| 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 | 300% |
| 8702.20.12 | Modified vehicles of heading 87.03, more than two years old | 300% |
| 8702.20.19 | Other | 200% |
| | Motor vehicles for the transport of less than 13 persons (adults) including the driver, more than three and a half years old : | |
| 8702.20.21 | Modified vehicles of heading 87.03 | 300% |
| 8702.20.29 | Other | 200% |
| | Motor vehicles for the transport of 13 or more persons (adults) but less than 25 persons (adults) including the driver, not more than five years old : | |
| 8702.20.31 | Modified vehicles of heading 87.03, not more than two years old | 300% |
| 8702.20.32 | Modified vehicles of heading 87.03, more than two years old | 300% |
| 8702.20.39 | Other | Rs. 4,250,000/- per unit |
| | Motor vehicles for the transport of 13 or more persons (adults) but less than 25 persons (adults) including the driver, more than five years old: | |
| 8702.20.41 | Modified vehicles of heading 87.03 | 300% |
| 8702.20.49 | Other | Rs. 5,500,000/- per unit |
| | 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 | 300% |
| 8702.20.52 | Modified vehicles of heading 87.03, more than two years old | 300% |
| 8702.20.59 | Other | Rs. 1,500,000/- per unit |
| | Motor vehicles for the transport of 25 or more persons (adults) but less than 35 persons (adults) including the driver, more than ten years old : | |
| 8702.20.61 | Modified vehicles of heading 87.03 | 300% |
| 8702.20.69 | Other | Rs. 2,500,000/- per unit |
| | Other, not more than ten years old | |
| 8702.20.71 | Modified vehicles of heading 87.03, not more than two years old | 300% |
| 8702.20.72 | Modified vehicles of heading 87.03, more than two years old | 300% |
| 8702.20.79 | Other | Rs. 1,500,000/- per unit |
| | Other, more than ten years old | |
| 8702.20.81 | Modified vehicles of heading 87.03 | 300% |
| 8702.20.89 | Other | Rs. 2,500,000/- per unit |

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| 8702.30 | With both spark-ignition internal combustion reciprocating piston engine and electric motor as a 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: | |
| 8702.30.11 | Modified vehicles of heading 87.03, not more than two years old | 300% |
| 8702.30.12 | Modified vehicles of heading 87.03, more than two years old | 300% |
| 8702.30.19 | Other | 200% |
| | Motor vehicles for the transport of less than 13 persons (adults) including the driver, more than three and a half years old : | |
| 8702.30.21 | Modified vehicles of heading 87.03 | 300% |
| 8702.30.29 | Other | 200% |
| | Motor vehicles for the transport of 13 or more persons (adults) but less than 25 persons (adults) including the driver, not more than five years old : | |
| 8702.30.31 | Modified vehicles of heading 87.03, not more than two years old | 300% |
| 8702.30.32 | Modified vehicles of heading 87.03, more than two years old | 300% |
| 8702.30.39 | Other | Rs. 4,000,000/- per unit |
| | Motor vehicles for the transport of 13 or more persons (adults) but less than 25 persons (adults) including the driver, more than five years old: | |
| 8702.30.41 | Modified vehicles of heading 87.03 | 300% |
| 8702.30.49 | Other | Rs. 5,000,000/- per unit |
| | Motor vehicles for the transport of 25 or more persons (adults) but less than 35 persons (adults) including the driver, not more than ten years old: | |
| 8702.30.51 | Modified vehicles of heading 87.03, not more than two years old | 300% |
| 8702.30.52 | Modified vehicles of heading 87.03, more than two years old | 300% |
| 8702.30.59 | Other | Rs. 1,500,000/- per unit |
| | Motor vehicles for the transport of 25 or more persons (adults) but less than 35 persons (adults) including the driver, more than ten years old : | |
| 8702.30.61 | Modified vehicles of heading 87.03 | 300% |
| 8702.30.69 | Other | Rs. 2,500,000/- per unit |
| | Other, not more than ten years old | |
| 8702.30.71 | Modified vehicles of heading 87.03, not more than two years old | 300% |
| 8702.30.72 | Modified vehicles of heading 87.03, more than two years old | 300% |
| 8702.30.79 | Other | Rs. 1,500,000/- per unit |
| | Other, more than ten years old | |
| 8702.30.81 | Modified vehicles of heading 87.03 | 300% |
| 8702.30.89 | Other | Rs. 2,500,000/- per unit |
| 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 | 300% |

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| | 8702.40.12 | Modified vehicles of heading 87.03, more than two years old | 300% |
| | 8702.40.19 | Other | 200% |
| | | Motor vehicles for the transport of less than 13 persons (adults) including the driver, more than three and a half years old : | |
| | 8702.40.21 | Modified vehicles of heading 87.03 | 300% |
| | 8702.40.29 | Other | 200% |
| | | Motor vehicles for the transport of 13 or more persons (adults) but less than 25 persons (adults) including the driver, not more than five years old : | |
| | 8702.40.31 | Modified vehicles of heading 87.03, not more than two years old | 300% |
| | 8702.40.32 | Modified vehicles of heading 87.03, more than two years old | 300% |
| | 8702.40.39 | Other | Rs. 34,500,000/- per unit |
| | | Motor vehicles for the transport of 13 or more persons (adults) but less than 25 persons (adults) including the driver, more than five years old: | |
| | 8702.40.41 | Modified vehicles of heading 87.03 | 300% |
| | 8702.40.49 | Other | Rs. 4,000,000/- per unit |
| | | Motor vehicles for the transport of 25 or more persons (adults) but less than 35 persons (adults) including the driver, not more than ten years old | |
| | 8702.40.51 | Modified vehicles of heading 87.03, not more than two years old | 300% |
| | 8702.40.52 | Modified vehicles of heading 87.03, more than two years old | 300% |
| | 8702.40.59 | Other | Rs. 1,500,000/- per unit |
| | | Motor vehicles for the transport of 25 or more persons (adults) but less than 35 persons (adults) including the driver, more than ten years old : | |
| | 8702.40.61 | Modified vehicles of heading 87.03 | 300% |
| | 8702.40.69 | Other | Rs. 2,500,000/- per unit |
| | | Other, not more than ten years old | |
| | 8702.40.71 | Modified vehicles of heading 87.03, not more than two years old | 300% |
| | 8702.40.72 | Modified vehicles of heading 87.03, more than two years old | 300% |
| | 8702.40.79 | Other | Rs. 1,500,000/- per unit |
| | | Other, more than ten years old | |
| | 8702.40.81 | Modified vehicles of heading 87.03 | 300% |
| | 8702.40.89 | Other | Rs. 2,500,000/- per unit |
| | 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 | 240% |
| | 8702.90.13 | Modified vehicles of heading 87.03, more than two years old | 240% |
| | 8702.90.19 | Other | 150% |
| | | 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 | 240% |
| | 8702.90.29 | Other | 150% |

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| | | 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 | 240% |
| 8702.90.33 | | Modified vehicles of heading 87.03, more than two years old | 240% |
| 8702.90.39 | | Other | Rs. 1,750/- per cm ³ |
| | | 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 | 240% |
| 8702.90.49 | | Other | Rs. 1,750/- per cm ³ |
| | | Motor vehicles for the transport of 25 or more persons (adults) but less than 35 persons (adults) including the driver, not more than ten years old : | |
| 8702.90.53 | | Modified vehicles of heading 87.03, not more than two years old | 240% |
| 8702.90.54 | | Modified vehicles of heading 87.03, more than two years old | 240% |
| 8702.90.59 | | Other | Rs. 1,500,000/- per unit |
| | | Motor vehicles for the transport of 25 or more persons (adults) but less than 35 persons (adults) including the driver, more than ten years old : | |
| 8702.90.61 | | Modified vehicles of heading 87.03 | 240% |
| 8702.90.69 | | Other | Rs. 2,500,000/- per unit |
| | | Other, not more than ten years old | 240% |
| 8702.90.73 | | Modified vehicles of heading 87.03, not more than two years old | 240% |
| 8702.90.74 | | Modified vehicles of heading 87.03, more than two years old | 240% |
| 8702.90.79 | | Other | Rs. 1,500,000/- per unit |
| | | Other, more than ten years old | 240% |
| 8702.90.81 | | Modified vehicles of heading 87.03 | 240% |
| 8702.90.89 | | Other | Rs. 2,500,000/- per unit |
| 87.03 | | Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 87.02), including station wagons and racing cars. | |
| | | Vehicles specially designed for travelling on snow ; golf cars and similar vehicles : | |
| 8703.10 | | Not more than three years old | Rs. 7,500 per kW |
| 8703.10.11 | | Electric Golf cars | Rs. 400,000/- per unit |
| 8703.10.19 | | Other | |
| | | More than three years old | Rs. 7,500 per kW |
| 8703.10.21 | | Electric Golf cars | Rs. 400,000/- per unit |
| 8703.10.29 | | Other | |
| | | Other vehicles, with only spark-ignition internal combustion reciprocating piston engine : | |
| 8703.21 | | Of cylinder capacity not exceeding 1,000 cc : | |
| 8703.21.30 | | Hearses not more than three years old | Rs. 1,750/- per cm ³ |
| 8703.21.40 | | Hearses more than three years old | Rs. 1,750/- per cm ³ |
| | | Auto-trishaws : | |
| 8703.21.51 | | With two-stroke petrol engine | Rs. 2,400/- per cm ³ |

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| 8703.21.52 | Other, driven by liquefied petroleum (L.P.) gas, not more than two years old | Rs. 2,400/- per cm ³ |
| 8703.21.53 | Other, driven by liquefied petroleum (L.P.) gas, more than two years old | Rs. 2,400/- per cm ³ |
| 8703.21.54 | Other, not more than two years old | Rs. 2,400/- per cm ³ |
| 8703.21.55 | Other, more than two years old | Rs. 2,400/- per cm ³ |
| | Motor cars including station wagons and racing cars, not more than three years old : | |
| 8703.21.63 | Other, of cylinder capacity not exceeding 300 cc including Quadricycle | Rs.400,000/- per unit |
| 8703.21.69 | Other | Rs. 1,650,000/- per unit or Rs. 2,000/- per cm ³ |
| | 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. 400,000/- per unit |
| 8703.21.79 | Other : | Rs. 1,650,000/- per unit or Rs. 2,000/- per cm ³ |
| | Other : | |
| 8703.21.92 | Not more than three years old | Rs. 1,650,000/- per unit or Rs. 2,000/- per cm ³ |
| 8703.21.93 | More than three years old | Rs. 1,650,000/- per unit or Rs. 2,000/- per cm ³ |
| 8703.22 | Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc : | |
| 8703.22.30 | Hearses not more than three years old | Rs. 2,500/- per cm ³ |
| 8703.22.40 | Hearses more than three years old | Rs. 2,500/- per cm ³ |
| 8703.22.50 | Motor cars including station wagons and racing cars, not more than three years old | 1000cm ³ < x ≤ 1300cm ³ = Rs. 3,200/- per cm ³ |
| 8703.22.60 | Motor cars including station wagons and racing cars, more than three years old | 1300cm ³ < x ≤ 1500cm ³ = Rs. 3,700/- per cm ³ |
| | | 1000cm ³ < x ≤ 1300cm ³ = Rs. 3,200/- per cm ³ |
| 8703.22.70 | Other, not more than three years old | 1300cm ³ < x ≤ 1500cm ³ = Rs. 3,700/- per cm ³ |
| 8703.22.80 | Other, more than three years old | 1000cm ³ < x ≤ 1300cm ³ = Rs. 3,200/- per cm ³ |
| | | 1300cm ³ < x ≤ 1500cm ³ = Rs. 3,700/- per cm ³ |
| 8703.23 | Of a cylinder capacity exceeding 1,500 cc but not exceeding 3,000 cc : | 1000cm ³ < x ≤ 1300cm ³ = Rs. 3,200/- per cm ³ |
| | | 1300cm ³ < x ≤ 1500cm ³ = Rs. 3,700/- per cm ³ |
| 8703.23.30 | Hearses not more than three years old | 1000cm ³ < x ≤ 1300cm ³ = Rs. 3,200/- per cm ³ |
| 8703.23.40 | Hearses more than three years old | 1300cm ³ < x ≤ 1500cm ³ = Rs. 3,700/- per cm ³ |
| | Motor cars including station wagons and racing cars of a cylinder capacity not exceeding 2,000 cc, not more than three years old : | Rs. 3,500/- per cm ³ |
| | | Rs. 3,500/- per cm ³ |
| 8703.23.52 | Of a cylinder capacity not exceeding 1,600 cc | Rs. 4,250/- per cm ³ |
| 8703.23.55 | Of a cylinder capacity exceeding 1,600cc, but not exceeding 1,800cc | Rs. 5,300/- per cm ³ |
| 8703.23.59 | Other | Rs. 6,350/- per cm ³ |
| | Motor cars including station wagons and racing cars of a cylinder capacity not exceeding 2,000 cc, more than three years old: | |
| 8703.23.62 | Of a cylinder capacity not exceeding 1,600 cc | Rs. 4,250/- per cm ³ |
| 8703.23.65 | Of a cylinder capacity exceeding 1,600cc, but not exceeding 1,800cc | Rs. 5,300/- per cm ³ |
| 8703.23.69 | Other | Rs. 6,350/- per cm ³ |
| 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 | 2000cm ³ < x ≤ 2500cm ³ = Rs. 7,000/- per cm ³ |
| | | 2500cm ³ < x ≤ 2750cm ³ = Rs. 8,000/- per cm ³ |
| | | 2750cm ³ < x ≤ 3000cm ³ = Rs. 9,000/- per cm ³ |

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| 8703.23.80 | Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc, more than three years old | 2000cm ³ < x ≤ 2500cm ³ = Rs. 7,000/- per cm ³ 2500cm ³ < x ≤ 2750cm ³ = Rs. 8,000/- per cm ³ 2750cm ³ < x ≤ 3000cm ³ = Rs. 9,000/- per cm ³ |
| | Other : | |
| 8703.23.92 | Of a cylinder capacity not exceeding 2,000 cc, not more than three years old | Rs. 6,350/- per cm ³ |
| 8703.23.94 | Of a cylinder capacity not exceeding 2,000 cc, more than three years old | Rs. 6,350/- per cm ³ |
| 8703.23.96 | Of a cylinder capacity exceeding 2,000 cc, not more than three years old | 2000cm ³ < x ≤ 2500cm ³ = Rs. 7,000/- per cm ³ 2500cm ³ < x ≤ 2750cm ³ = Rs. 8,000/- per cm ³ 2750cm ³ < x ≤ 3000cm ³ = Rs. 9,000/- per cm ³ |
| 8703.23.98 | Of a cylinder capacity exceeding 2,000 cc, more than three years old | 2000cm ³ < x ≤ 2500cm ³ = Rs. 7,000/- per cm ³ 2500cm ³ < x ≤ 2750cm ³ = Rs. 8,000/- per cm ³ 2750cm ³ < x ≤ 3000cm ³ = Rs. 9,000/- per cm ³ |
| 8703.24 | Of a cylinder capacity exceeding 3,000 cc : | |
| 8703.24.30 | Hearses not more than three years old | Rs. 4,000/- per cm ³ |
| 8703.24.40 | Hearses more than three years old | Rs. 4,000/- per cm ³ |
| 8703.24.50 | Motor cars including station wagons and racing cars, not more than three years old | 3000cm ³ < x ≤ 4000cm ³ = Rs. 10,000/- per cm ³ 4000cm ³ < = Rs. 11,000/- per cm ³ |
| 8703.24.60 | Motor cars including station wagons and racing cars, more than three years old | 3000cm ³ < x ≤ 4000cm ³ = Rs. 10,000/- per cm ³ 4000cm ³ < = Rs. 11,000/- per cm ³ |
| 8703.24.70 | Other, not more than three years old | 3000cm ³ < x ≤ 4000cm ³ = Rs. 10,000/- per cm ³ 4000cm ³ < = Rs. 11,000/- per cm ³ |
| 8703.24.80 | Other, more than three years old | 3000cm ³ < x ≤ 4000cm ³ = Rs. 10,000/- per cm ³ 4000cm ³ < = Rs. 11,000/- per cm ³ |
| | Other vehicles, with only compression - ignition internal combustion piston engine (diesel or semi diesel) : | |
| 8703.31 | Of a cylinder capacity not exceeding 1,500cc : | |
| 8703.31.30 | Hearses not more than three years old | Rs. 3,000/- per cm ³ |
| 8703.31.40 | Hearses more than three years old | Rs. 3,000/- per cm ³ |
| 8703.31.50 | Auto-trishaws, not more than two years old | Rs. 1,450/- per cm ³ |
| 8703.31.60 | Auto-trishaws, more than two years old | Rs. 1,450/- per cm ³ |
| 8703.31.70 | Motor cars including station wagons and racing cars, not more than three years old | Rs. 4,600/- per cm ³ |
| 8703.31.80 | Motor cars including station wagons and racing cars, more than three years old | Rs. 4,600/- per cm ³ |
| | Other: | |
| 8703.31.92 | Not more than three years old | Rs. 4,600/- per cm ³ |
| 8703.31.94 | More than three years old | Rs. 4,600/- per cm ³ |
| 8703.32 | Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,500 cc : | |
| 8703.32.30 | Hearses not more than three years old | Rs. 4,000/- per cm ³ |
| 8703.32.40 | Hearses more than three years old | Rs. 4,000/- per cm ³ |
| | Motor cars including station wagons and racing cars of a cylinder capacity not exceeding 2,000 cc, not more than three years old : | |
| 8703.32.52 | Of a cylinder capacity not exceeding 1,600cc | Rs. 5,750/- per cm ³ |
| 8703.32.55 | Of a cylinder capacity exceeding 1,600cc, but not exceeding 1,800cc | Rs. 6,900/- per cm ³ |
| 8703.32.59 | Other | Rs. 8,000/- per cm ³ |
| | 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. 5,750/- per cm ³ |
| 8703.32.65 | Of a cylinder capacity exceeding 1,600cc, but not exceeding 1,800cc | Rs. 6,900/- per cm ³ |
| 8703.32.69 | Other : | Rs. 8,000/- per cm ³ |

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| | | Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc, not more than three years old: | |
| | 8703.32.71 | Vehicles for the transport of 7 or more persons (adults) including the driver, with non-monocoque body bolted on ladder type heavy duty chassis, with permanent four-wheel drive capability, and a total payload (of persons and cargo) of over 800 kg. | Rs. 8,000/- per cm ³ |
| | 8703.32.79 | Other | |
| | 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. 8,000/- per cm ³ Rs. 8,000/- per cm ³ |
| | | Other | |
| | 8703.32.92 | Of a cylinder capacity not exceeding 2,000 cc, not more than three years old | Rs. 8,000/- per cm ³ |
| | 8703.32.95 | Other, of a cylinder capacity exceeding 2,000 cc, not more than three years old | Rs. 8,000/- per cm ³ |
| | 8703.32.97 | Other, of a cylinder capacity not exceeding 2,000 cc, more than three years old | Rs. 8,000/- per cm ³ |
| | 8703.32.99 | Other, of a cylinder capacity exceeding 2,000 cc, more than three years old | Rs. 8,000/- per cm ³ |
| | 8703.33 | Of a cylinder capacity exceeding 2,500 cc : | |
| | 8703.33.30 | Hearses not more than three years old | Rs. 4,500/- per cm ³ |
| | 8703.33.40 | Hearses more than three years old | Rs. 4,500/- per cm ³ |
| | 8703.33.50 | Motor cars including station wagons and racing cars, not more than three years old | 2500cm ³ < x ≤ 2750cm ³ = Rs. 9,000/- per cm ³ 2750cm ³ < x ≤ 3000cm ³ = Rs. 10,000/- per cm ³ 3000cm ³ < x ≤ 4000cm ³ = Rs. 11,000/- per cm ³ 4000cm ³ < = Rs. 12,000/- per cm ³ |
| | 8703.33.60 | Motor cars including station wagons and racing cars, more than three years old | 2500cm ³ < x ≤ 2750cm ³ = Rs. 9,000/- per cm ³ 2750cm ³ < x ≤ 3000cm ³ = Rs. 10,000/- per cm ³ 3000cm ³ < x ≤ 4000cm ³ = Rs. 11,000/- per cm ³ 4000cm ³ < = Rs. 12,000/- per cm ³ |
| | | Other, not more than three years old | |
| | 8703.33.79 | Other | 2500cm ³ < x ≤ 2750cm ³ = Rs. 9,000/- per cm ³ 2750cm ³ < x ≤ 3000cm ³ = Rs. 10,000/- per cm ³ 3000cm ³ < x ≤ 4000cm ³ = Rs. 11,000/- per cm ³ 4000cm ³ < = Rs. 12,000/- per cm ³ |
| | 8703.33.80 | Other, more than three years old | 2500cm ³ < x ≤ 2750cm ³ = Rs. 9,000/- per cm ³ 2750cm ³ < x ≤ 3000cm ³ = Rs. 10,000/- per cm ³ 3000cm ³ < x ≤ 4000cm ³ = Rs. 11,000/- per cm ³ 4000cm ³ < = Rs. 12,000/- per cm ³ |
| | 8703.40 | Other vehicles, with both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion, other than those capable of being charged by plugging to external source of electric power | |
| | | Vehicles other than motor cars including station wagons and racing cars, of a cylinder capacity not exceeding 1,000 cc: | |
| | 8703.40.13 | Hearses not more than three years old | Rs. 1,250/- per cm ³ |
| | 8703.40.14 | Hearses more than three years old | Rs. 1,250/- per cm ³ |
| | 8703.40.15 | Auto-trishaws, not more than two years old | Rs. 2,400/- per cm ³ |
| | 8703.40.16 | Auto-trishaws, more than two years old | Rs. 2,400/- per cm ³ |
| | 8703.40.18 | Other, not more than three years old | Rs. 1,500,000/- per unit |
| | 8703.40.19 | Other, more than three years old | Rs. 1,500,000/- per unit |
| | | Motor cars including station wagons and racing cars, of a cylinder capacity not exceeding 1,000 cc: | |

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| 8703.40.23 | Quadricycle of cylinder capacity not exceeding 300 cc, not more than three years old | Rs. 400,000/- per unit |
| 8703.40.24 | Quadricycle of cylinder capacity not exceeding 300 cc, more than three years old | Rs. 400,000/- per unit |
| 8703.40.28 | Other, not more than three years old | Rs. 1,500,000/- per unit |
| 8703.40.29 | Other, more than three years old | Rs. 1,500,000/- per unit |
| | Of a cylinder capacity exceeding 1000 cc, but not exceeding 1500cc | |
| 8703.40.33 | Hearses not more than three years old | Rs. 2,000/- per cm ³ |
| 8703.40.34 | Hearses more than three years old | Rs. 2,000/- per cm ³ |
| 8703.40.35 | Motor cars including station wagons and racing cars, not more than three years old | 1000cm ³ < x ≤ 1300cm ³ = Rs. 2,300/- per cm ³ 1300cm ³ < x ≤ 1500cm ³ = Rs. 2,850/- per cm ³ |
| 8703.40.36 | Motor cars including station wagons and racing cars, more than three years old | 1000cm ³ < x ≤ 1300cm ³ = Rs. 2,300/- per cm ³ 1300cm ³ < x ≤ 1500cm ³ = Rs. 2,850/- per cm ³ |
| 8703.40.38 | Other, not more than three years old | 1000cm ³ < x ≤ 1300cm ³ = Rs. 2,300/- per cm ³ 1300cm ³ < x ≤ 1500cm ³ = Rs. 2,850/- per cm ³ |
| 8703.40.39 | Other, more than three years old | 1000cm ³ < x ≤ 1300cm ³ = Rs. 2,300/- per cm ³ 1300cm ³ < x ≤ 1500cm ³ = Rs. 2,850/- per cm ³ |
| | Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000 cc: | |
| 8703.40.43 | Hearses not more than three years old | Rs. 2,500/- per cm ³ |
| 8703.40.44 | Hearses more than three years old | Rs. 2,500/- per cm ³ |
| 8703.40.48 | Other, not more than three years old | Rs. 5,700/- per cm ³ |
| 8703.40.49 | Other, more than three years old | Rs. 5,700/- per cm ³ |
| | 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. 4,000/- per cm ³ |
| 8703.40.52 | Of a cylinder capacity not exceeding 1,600 cc, more than three years old | Rs. 4,000/- per cm ³ |
| 8703.40.53 | Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800cc, not more than three years old | Rs. 5,200/- per cm ³ |
| 8703.40.54 | Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800cc, more than three years old | Rs. 5,200/- per cm ³ |
| 8703.40.58 | Other, not more than three years old | Rs. 5,700/- per cm ³ |
| 8703.40.59 | Other, more than three years old | Rs. 5,700/- per cm ³ |
| | Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc but not exceeding 3,000 cc: | |
| 8703.40.63 | Hearses not more than three years old | Rs. 2,500/- per cm ³ |
| 8703.40.64 | Hearses more than three years old | Rs. 2,500/- per cm ³ |
| 8703.40.68 | Other, not more than three years old | 2000cm ³ < x ≤ 2500cm ³ = Rs. 6,000/- per cm ³ 2500cm ³ < x ≤ 2750cm ³ = Rs. 7,000/- per cm ³ 2750cm ³ < x ≤ 3000cm ³ = Rs. 8,000/- per cm ³ |
| 8703.40.69 | Other, more than three years old | 2000cm ³ < x ≤ 2500cm ³ = Rs. 6,000/- per cm ³ 2500cm ³ < x ≤ 2750cm ³ = Rs. 7,000/- per cm ³ 2750cm ³ < x ≤ 3000cm ³ = Rs. 8,000/- per cm ³ |
| | 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 | 2000cm ³ < x ≤ 2500cm ³ = Rs. 6,000/- per cm ³ 2500cm ³ < x ≤ 2750cm ³ = Rs. 7,000/- per cm ³ 2750cm ³ < x ≤ 3000cm ³ = Rs. 8,000/- per cm ³ |

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| | 8703.40.72 | More than three years old | 2000cm ³ < x ≤ 2500cm ³ = Rs. 6,000/- 2500cm ³ < x ≤ 2750cm ³ = Rs. 7,000/- 2750cm ³ < x ≤ 3000cm ³ = Rs. 8,000/- per cm ³ |
| | | Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 3,000 cc: | |
| | 8703.40.83 | Hearses not more than three years old | Rs. 3,500/- per cm ³ |
| | 8703.40.84 | Hearses more than three years old | Rs. 3,500/- per cm ³ |
| | 8703.40.88 | Other, not more than three years old | 3000cm ³ < x ≤ 4000cm ³ = Rs. 9,000/- per cm ³ 4000cm ³ < = Rs. 10,000/- per cm ³ |
| | 8703.40.89 | Other, more than three years old | 3000cm ³ < x ≤ 4000cm ³ = Rs. 9,000/- per cm ³ 4000cm ³ < = Rs. 10,000/- per cm ³ |
| | | Motor cars including station wagons and racing cars of a cylinder capacity exceeding 3,000 cc: | |
| | 8703.40.91 | Not more than three years old | 3000cm ³ < x ≤ 4000cm ³ = Rs. 9,000/- per cm ³ 4000cm ³ < = Rs. 10,000/- per cm ³ |
| | 8703.40.92 | More than three years old | 3000cm ³ < x ≤ 4000cm ³ = Rs. 9,000/- per cm ³ 4000cm ³ < = Rs. 10,000/- per cm ³ |
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| | 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: | |
| | 8703.50.13 | Hearses not more than three years old | Rs. 2,000/- per cm ³ |
| | 8703.50.14 | Hearses more than three years old | Rs. 2,000/- per cm ³ |
| | 8703.50.15 | Auto-trishaws, not more than two years old | Rs. 1,450/- per cm ³ |
| | 8703.50.16 | Auto-trishaws, more than two years old | Rs. 1,450/- per cm ³ |
| | 8703.50.18 | Other, not more than three years old | Rs. 3,400/- per cm ³ |
| | 8703.50.19 | Other, more than three years old | Rs. 3,400/- per cm ³ |
| | | Motor cars including station wagons and racing cars, of a cylinder capacity not exceeding 1,000 cc: | |
| | 8703.50.23 | Quadricycle of cylinder capacity not exceeding 300 cc, not more than three years old | Rs. 400,000/- per unit |
| | 8703.50.24 | Quadricycle of cylinder capacity not exceeding 300 cc, more than three years old | Rs. 400,000/- per unit |
| | 8703.50.28 | Other, not more than three years old | Rs. 3,400/- per cm ³ |
| | 8703.50.29 | Other, more than three years old | Rs. 3,400/- per cm ³ |
| | | Of a cylinder capacity exceeding 1,000 cc, but not exceeding 1,500cc | |
| | 8703.50.33 | Hearses not more than three years old | Rs. 2,000/- per cm ³ |
| | 8703.50.34 | Hearses more than three years old | Rs. 2,000/- per cm ³ |
| | 8703.50.35 | Motor cars including station wagons and racing cars, not more than three years old | Rs. 3,400/- per cm ³ |
| | 8703.50.36 | Motor cars including station wagons and racing cars, more than three years old | Rs. 3,400/- per cm ³ |
| | 8703.50.38 | Other, not more than three years old | Rs. 3,400/- per cm ³ |
| | 8703.50.39 | Other, more than three years old | Rs. 3,400/- per cm ³ |

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| | Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000 cc: | |
| 8703.50.43 | Hearses not more than three years old | Rs. 3,000/- per cm ³ |
| 8703.50.44 | Hearses more than three years old | Rs. 3,000/- per cm ³ |
| 8703.50.48 | Other, not more than three years old | Rs. 6,900/- per cm ³ |
| 8703.50.49 | Other, more than three years old | Rs. 6,900/- per cm ³ |
| | Motor cars including station wagons and racing cars of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000 cc: | |
| 8703.50.51 | Of a cylinder capacity not exceeding 1,600 cc, not more than three years old | Rs. 4,600/- per cm ³ |
| 8703.50.52 | Of a cylinder capacity not exceeding 1,600 cc, more than three years old | Rs. 4,600/- per cm ³ |
| 8703.50.53 | Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800cc, not more than three years old | Rs. 5,700/- per cm ³ |
| 8703.50.54 | Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800cc, more than three years old | Rs. 5,700/- per cm ³ |
| 8703.50.58 | Other, not more than three years old | Rs. 6,900/- per cm ³ |
| 8703.50.59 | Other, more than three years old | Rs. 6,900/- per cm ³ |
| | 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: | |
| 8703.50.63 | Hearses not more than three years old | Rs. 4,000/- per cm ³ |
| 8703.50.64 | Hearses more than three years old | Rs. 4,000/- per cm ³ |
| 8703.50.68 | Other, not more than three years old | 2000cm ³ < x ≤ 2500cm ³ = Rs. 7,000/- per cm ³ 2500cm ³ < x ≤ 2750cm ³ = Rs. 8,000/- per cm ³ 2750cm ³ < x ≤ 3000cm ³ = Rs. 9,000/- per cm ³ |
| 8703.50.69 | Other, more than three years old | 2000cm ³ < x ≤ 2500cm ³ = Rs. 7,000/- per cm ³ 2500cm ³ < x ≤ 2750cm ³ = Rs. 8,000/- per cm ³ 2750cm ³ < x ≤ 3000cm ³ = Rs. 9,000/- per cm ³ |
| | 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 | 2000cm ³ < x ≤ 2500cm ³ = Rs. 7,000/- per cm ³ 2500cm ³ < x ≤ 2750cm ³ = Rs. 8,000/- per cm ³ 2750cm ³ < x ≤ 3000cm ³ = Rs. 9,000/- per cm ³ |
| 8703.50.78 | Other, not more than three years old | 2000cm ³ < x ≤ 2500cm ³ = Rs. 7,000/- per cm ³ 2500cm ³ < x ≤ 2750cm ³ = Rs. 8,000/- per cm ³ 2750cm ³ < x ≤ 3000cm ³ = Rs. 9,000/- per cm ³ |
| 8703.50.79 | Other, more than three years old | 2000cm ³ < x ≤ 2500cm ³ = Rs. 7,000/- per cm ³ 2500cm ³ < x ≤ 2750cm ³ = Rs. 8,000/- per cm ³ 2750cm ³ < x ≤ 3000cm ³ = Rs. 9,000/- per cm ³ |
| | Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 3,000 cc: | |
| 8703.50.83 | Hearses not more than three years old | Rs. 4,000/- per cm ³ |
| 8703.50.84 | Hearses more than three years old | Rs. 4,000/- per cm ³ |
| 8703.50.88 | Other, not more than three years old | 3000cm ³ < x ≤ 4000cm ³ = Rs.10,000/- per cm ³ 4000cm ³ < = Rs.11,000/- per cm ³ |
| 8703.50.89 | Other, more than three years old | 3000cm ³ < x ≤ 4000cm ³ = Rs.10,000/- per cm ³ 4000cm ³ < = Rs.11,000/- per cm ³ |

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| | Motor cars including station wagons and racing cars of a cylinder capacity exceeding 3,000 cc: | |
| 8703.50.98 | Other, not more than three years old | $3000\text{cm}^3 < x \leq 4000\text{cm}^3 = \text{Rs. } 10,000/- \text{ per cm}^3$ $4000\text{cm}^3 < = \text{Rs. } 11,000/- \text{ per cm}^3$ |
| 8703.50.99 | Other, more than three years old | $3000\text{cm}^3 < x \leq 4000\text{cm}^3 = \text{Rs. } 10,000/- \text{ per cm}^3$ $4000\text{cm}^3 < = \text{Rs. } 11,000/- \text{ per cm}^3$ |
| 8703.60 | 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: | |
| 8703.60.13 | Hearses not more than three years old | Rs. 1,250/- per cm^3 |
| 8703.60.14 | Hearses more than three years old | Rs. 1,250/- per cm^3 |
| 8703.60.15 | Auto-trishaws, not more than two years old | Rs. 2,400/- per cm^3 |
| 8703.60.16 | Auto-trishaws, more than two years old | Rs. 2,400/- per cm^3 |
| 8703.60.18 | Other, not more than three years old | Rs. 1,500,000/- per unit |
| 8703.60.19 | Other, more than three years old | Rs. 1,500,000/- per unit |
| | Motor cars including station wagons and racing cars, of a cylinder capacity not exceeding 1,000 cc: | |
| 8703.60.23 | Quadricycle of cylinder capacity not exceeding 300 cc, not more than three years old | Rs. 400,000/- per unit |
| 8703.60.24 | Quadricycle of cylinder capacity not exceeding 300 cc, more than three years old | Rs. 400,000/- per unit |
| 8703.60.28 | Other, not more than three years old | Rs. 1,500,000/- per unit |
| 8703.60.29 | Other, more than three years old | Rs. 1,500,000/- per unit |
| | Of a cylinder capacity exceeding 1,000 cc, but not exceeding 1,500cc | |
| 8703.60.33 | Hearses not more than three years old | Rs. 2,000/- per cm^3 |
| 8703.60.34 | Hearses more than three years old | Rs. 2,000/- per cm^3 |
| 8703.60.35 | Motor cars including station wagons and racing cars, not more than three years old | $1000\text{cm}^3 < x \leq 1300\text{cm}^3 = \text{Rs. } 2,300/- \text{ per cm}^3$ $1300\text{cm}^3 < x \leq 1500\text{cm}^3 = \text{Rs. } 2,850/- \text{ per cm}^3$ |
| 8703.60.36 | Motor cars including station wagons and racing cars, more than three years old | $1000\text{cm}^3 < x \leq 1300\text{cm}^3 = \text{Rs. } 2,300/- \text{ per cm}^3$ $1300\text{cm}^3 < x \leq 1500\text{cm}^3 = \text{Rs. } 2,850/- \text{ per cm}^3$ |
| 8703.60.38 | Other, not more than three years old | $1000\text{cm}^3 < x \leq 1300\text{cm}^3 = \text{Rs. } 2,300/- \text{ per cm}^3$ $1300\text{cm}^3 < x \leq 1500\text{cm}^3 = \text{Rs. } 2,850/- \text{ per cm}^3$ |
| 8703.60.39 | Other, more than three years old | $1000\text{cm}^3 < x \leq 1300\text{cm}^3 = \text{Rs. } 2,300/- \text{ per cm}^3$ $1300\text{cm}^3 < x \leq 1500\text{cm}^3 = \text{Rs. } 2,850/- \text{ per cm}^3$ |
| | Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000 cc: | |
| 8703.60.43 | Hearses not more than three years old | Rs. 2,500/- per cm^3 |
| 8703.60.44 | Hearses more than three years old | Rs. 2,500/- per cm^3 |
| 8703.60.48 | Other, not more than three years old | Rs. 5,7000/- per cm^3 |
| 8703.60.49 | Other, more than three years old | Rs. 5,7000/- per cm^3 |
| | Motor cars including station wagons and racing cars of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000 cc: | |

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| 8703.60.51 | Of a cylinder capacity not exceeding 1,600 cc, not more than three years old | Rs. 4,000/- per cm ³ |
| 8703.60.52 | Of a cylinder capacity not exceeding 1,600 cc, more than three years old | Rs. 4,000/- per cm ³ |
| 8703.60.53 | Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800cc, not more than three years old | Rs. 5,200/- per cm ³ |
| 8703.60.54 | Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800cc, more than three years old | Rs. 5,200/- per cm ³ |
| 8703.60.58 | Other, not more than three years old | Rs. 5,700/- per cm ³ |
| 8703.60.59 | Other, more than three years old | Rs. 5,700/- per cm ³ |
| | Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc but not exceeding 3,000 cc: | |
| 8703.60.63 | Hearses not more than three years old | Rs. 2,500/- per cm ³ |
| 8703.60.64 | Hearses more than three years old | Rs. 2,500/- per cm ³ |
| 8703.60.68 | Other, not more than three years old | 2000cm ³ < x ≤ 2500cm ³ = Rs. 6,000/- per cm ³ 2500cm ³ < x ≤ 2750cm ³ = Rs. 7,000/- per cm ³ 2750cm ³ < x ≤ 3000cm ³ = Rs. 8,000/- per cm ³ |
| 8703.60.69 | Other, more than three years old | 2000cm ³ < x ≤ 2500cm ³ = Rs. 6,000/- per cm ³ 2500cm ³ < x ≤ 2750cm ³ = Rs. 7,000/- per cm ³ 2750cm ³ < x ≤ 3000cm ³ = Rs. 8,000/- per cm ³ |
| | Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc but not exceeding 3,000 cc: | |
| 8703.60.71 | Other, not more than three years old | 2000cm ³ < x ≤ 2500cm ³ = Rs. 6,000/- per cm ³ 2500cm ³ < x ≤ 2750cm ³ = Rs. 7,000/- per cm ³ 2750cm ³ < x ≤ 3000cm ³ = Rs. 8,000/- per cm ³ |
| 8703.60.72 | Other, more than three years old | 2000cm ³ < x ≤ 2500cm ³ = Rs. 6,000/- per cm ³ 2500cm ³ < x ≤ 2750cm ³ = Rs. 7,000/- per cm ³ 2750cm ³ < x ≤ 3000cm ³ = Rs. 8,000/- per cm ³ |
| | Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 3,000 cc: | |
| 8703.60.83 | Hearses not more than three years old | Rs. 3,500/- per cm ³ |
| 8703.60.84 | Hearses more than three years old | Rs. 3,500/- per cm ³ |
| 8703.60.88 | Other, not more than three years old | 3000cm ³ < x ≤ 4000cm ³ = Rs. 9,000/- per cm ³ 4000cm ³ < = Rs. 10,000/- per cm ³ |
| 8703.60.89 | Other, more than three years old | 3000cm ³ < x ≤ 4000cm ³ = Rs. 9,000/- per cm ³ 4000cm ³ < = Rs. 10,000/- per cm ³ |
| | 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 | 3000cm ³ < x ≤ 4000cm ³ = Rs. 9,000/- per cm ³ 4000cm ³ < = Rs. 10,000/- per cm ³ |
| 8703.60.92 | More than three years old | 3000cm ³ < x ≤ 4000cm ³ = Rs. 9,000/- per cm ³ 4000cm ³ < = Rs. 10,000/- per cm ³ |
| 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: | |
| 8703.70.13 | Hearses not more than three years old | Rs. 2,000/- per cm ³ |
| 8703.70.14 | Hearses more than three years old | Rs. 2,000/- per cm ³ |
| 8703.70.15 | Auto-trishaws, not more than two years old | Rs. 1,450/- per cm ³ |

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| 8703.70.16 | Auto-trishaws, more than two years old | Rs. 1,450/- per cm ³ |
| 8703.70.18 | Other, not more than three years old | Rs. 3,400/- per cm ³ |
| 8703.70.19 | Other, more than three years old | Rs. 3,400/- per cm ³ |
| | Motor cars including station wagons and racing cars, of a cylinder capacity not exceeding 1,000 cc: | |
| 8703.70.23 | Quadricycle of cylinder capacity not exceeding 300 cc, not more than three years old | Rs. 400,000/- per unit |
| 8703.70.24 | Quadricycle of cylinder capacity not exceeding 300 cc, more than three years old | Rs. 400,000/- per unit |
| 8703.70.28 | Other, not more than three years old | Rs. 3,400/- per cm ³ |
| 8703.70.29 | Other, more than three years old | Rs. 3,400/- per cm ³ |
| | Of a cylinder capacity exceeding 1,000 cc, but not exceeding 1,500cc | |
| 8703.70.33 | Hearses not more than three years old | Rs. 2,000/- per cm ³ |
| 8703.70.34 | Hearses more than three years old | Rs. 2,000/- per cm ³ |
| 8703.70.35 | Motor cars including station wagons and racing cars, not more than three years old | Rs. 3,400/- per cm ³ |
| 8703.70.36 | Motor cars including station wagons and racing cars, more than three years old | Rs. 3,400/- per cm ³ |
| 8703.70.38 | Other, not more than three years old | Rs. 3,400/- per cm ³ |
| 8703.70.39 | Other, more than three years old | Rs. 3,400/- per cm ³ |
| | Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000 cc: | |
| 8703.70.43 | Hearses not more than three years old | Rs. 3,000/- per cm ³ |
| 8703.70.44 | Hearses more than three years old | Rs. 3,000/- per cm ³ |
| 8703.70.48 | Other, not more than three years old | Rs. 6,900/- per cm ³ |
| 8703.70.49 | Other, more than three years old | Rs. 6,900/- per cm ³ |
| | Motor cars including station wagons and racing cars of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000 cc: | |
| 8703.70.51 | Of a cylinder capacity not exceeding 1,600 cc, not more than three years old | Rs. 4,600/- per cm ³ |
| 8703.70.52 | Of a cylinder capacity not exceeding 1,600 cc, more than three years old | Rs. 4,600/- per cm ³ |
| 8703.70.53 | Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800cc, not more than three years old | Rs. 5,700/- per cm ³ |
| 8703.70.54 | Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800cc, more than three years old | Rs. 5,700/- per cm ³ |
| 8703.70.58 | Other, not more than three years old | Rs. 6,900/- per cm ³ |
| 8703.70.59 | Other, more than three years old | Rs. 6,900/- per cm ³ |
| | Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc but not exceeding 3,000 cc: | |
| 8703.70.63 | Hearses not more than three years old | Rs. 427,05000/- per cm ³ |
| 8703.70.64 | Hearses more than three years old | Rs. 427,05000/- per cm ³ |
| 8703.70.68 | Other, not more than three years old | 2000cm ³ < x ≤ 2500cm ³ = Rs. 7,000/- per cm ³ 2500cm ³ < x ≤ 2750cm ³ = Rs. 8,000/- per cm ³ 2750cm ³ < x ≤ 3000cm ³ = Rs. 9,000/- per cm ³ |
| 8703.70.69 | Other, more than three years old | 2000cm ³ < x ≤ 2500cm ³ = Rs. 7,000/- per cm ³ 2500cm ³ < x ≤ 2750cm ³ = Rs. 8,000/- per cm ³ 2750cm ³ < x ≤ 3000cm ³ = Rs. 9,000/- per cm ³ |
| | Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc but not exceeding 3,000 cc: | |

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| 8701.70.71 | 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 | $2000\text{cm}^3 < x \leq 2500\text{cm}^3 = \text{Rs. } 7,000/- \text{ per cm}^3$ $2500\text{cm}^3 < x \leq 2750\text{cm}^3 = \text{Rs. } 8,000/- \text{ per cm}^3$ $2750\text{cm}^3 < x \leq 3000\text{cm}^3 = \text{Rs. } 9,000/- \text{ per cm}^3$ |
| 8703.70.78 | Other, not more than three years old | $2000\text{cm}^3 < x \leq 2500\text{cm}^3 = \text{Rs. } 7,000/- \text{ per cm}^3$ $2500\text{cm}^3 < x \leq 2750\text{cm}^3 = \text{Rs. } 8,000/- \text{ per cm}^3$ $2750\text{cm}^3 < x \leq 3000\text{cm}^3 = \text{Rs. } 9,000/- \text{ per cm}^3$ |
| 8703.70.79 | Other, more than three years old | $2000\text{cm}^3 < x \leq 2500\text{cm}^3 = \text{Rs. } 7,000/- \text{ per cm}^3$ $2500\text{cm}^3 < x \leq 2750\text{cm}^3 = \text{Rs. } 8,000/- \text{ per cm}^3$ $2750\text{cm}^3 < x \leq 3000\text{cm}^3 = \text{Rs. } 9,000/- \text{ per cm}^3$ |
| | Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 3,000 cc: | |
| 8703.70.83 | Hearses not more than three years old | Rs. 4,000/- per cm ³ |
| 8703.70.84 | Hearses more than three years old | Rs. 4,000/- per cm ³ |
| 8703.70.88 | Other, not more than three years old | $3000\text{cm}^3 < x \leq 4000\text{cm}^3 = \text{Rs. } 10,000/- \text{ per cm}^3$ $4000\text{cm}^3 < = \text{Rs. } 11,000/- \text{ per cm}^3$ |
| 8703.70.89 | Other, more than three years old | $3000\text{cm}^3 < x \leq 4000\text{cm}^3 = \text{Rs. } 10,000/- \text{ per cm}^3$ $4000\text{cm}^3 < = \text{Rs. } 11,000/- \text{ per cm}^3$ |
| | Motor cars including station wagons and racing cars of a cylinder capacity exceeding 3,000 cc: | |
| 8703.70.98 | Other, not more than three years old | $3000\text{cm}^3 < x \leq 4000\text{cm}^3 = \text{Rs. } 10,000/- \text{ per cm}^3$ $4000\text{cm}^3 < = \text{Rs. } 11,000/- \text{ per cm}^3$ |
| 8703.70.99 | Other, more than three years old | $3000\text{cm}^3 < x \leq 4000\text{cm}^3 = \text{Rs. } 10,000/- \text{ per cm}^3$ $4000\text{cm}^3 < = \text{Rs. } 11,000/- \text{ per cm}^3$ |
| 8703.80 | Other vehicles, with only electric motor for propulsion | |
| | Electric auto-trishaws: | |
| 8703.80.11 | Not more than two years old | Rs. 7,500/- per kW for not more than one year old Rs. 10,000/- per kW for Other |
| | Other, powered by on board accumulators charged solely by electricity generated by on board solar electricity panels : | |
| 8703.80.12 | More than two years old | Rs. 15,000/- per kW |
| | Other, powered by on board accumulators charged solely by electricity generated by on board solar electricity panels: | |
| 8703.80.21 | Not more than three years old | Rs. 7,500/- per kW for not more than one year old Rs. 15,000/- per kW for Other |
| | Other, powered by on board accumulators charged by external electric source (e.g. National grid), not more than three years old | |
| 8703.80.22 | More than three years old | Rs. 20,000/- per kW |
| | 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. 7,500/- per kW for not more than one year old Rs. 15,000/- per kW for Other |
| 8703.80.32 | Capacity of motors exceeding 50kW, but not exceeding 100kW | Rs. 10,000/- per kW for not more than one year old Rs. 20,000/- per kW for Other |

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| | 8703.80.33 | Capacity of motors exceeding 100kW, but not exceeding 200kW | Rs.25,000/- per kW for not more than one year old |
| | 8703.80.34 | Capacity of motors exceeding 200kW | Rs. 40,000/- per kW for Other |
| | | Other, powered by on board accumulators charged by external electric source (e.g. National grid) and supported by an internal combustion engine used exclusively to generate electricity by driven a generator on board, not more than three years old | Rs.40,000/- per kW for not more than one year old |
| | | | Rs. 55,000/- per kW for Other |
| | 8703.80.41 | Capacity of motors not exceeding 50kW | |
| | 8703.80.42 | Capacity of motors exceeding 50kW, but not exceeding 100kW | Rs. 20,000/- per kW |
| | 8703.80.43 | Capacity of motors exceeding 100kW, but not exceeding 200kW | Rs. 30,000/- per kW |
| | 8703.80.44 | Capacity of motors exceeding 200kW | Rs. 45,000/- per kW |
| | | Other, powered by on board accumulators charged by external electric source (e.g. National grid) and supported by an internal combustion engine used exclusively to generate electricity by driven a generator on board, not more than three years old | Rs. 60,000/- per kW |
| | 8703.80.51 | Capacity of motors not exceeding 50kW | Rs. 7,500 /- per kW for not more than one year old |
| | 8703.80.52 | Capacity of motors exceeding 50kW, but not exceeding 100kW | Rs. 15,000/- per kW for Other |
| | 8703.80.53 | Capacity of motors exceeding 100kW, but not exceeding 200kW | Rs. 10,000/- per kW for not more than one year old |
| | 8703.80.54 | Capacity of motors exceeding 200kW | Rs. 20,000/- per kW for Other |
| | | Other, powered by on board accumulators charged by external electric source (e.g. National grid) and supported by an internal combustion engine used exclusively to generate electricity by driven a generator on board, more than three years old | Rs. 25,000/- per kW for not more than one year old |
| | | | Rs. 40,000/- per kW for Other |
| | | | Rs. 40,000/- per kW for not more than one year old |
| | | | Rs. 55,000/- per kW for Other |
| | 8703.80.61 | Capacity of motors not exceeding 50kW | |
| | 8703.80.62 | Capacity of motors exceeding 50kW, but not exceeding 100kW | Rs. 20,000/- per kW |
| | 8703.80.63 | Capacity of motors exceeding 100kW, but not exceeding 200kW | Rs. 30,000/- per kW |
| | 8703.80.64 | Capacity of motors exceeding 200kW | Rs. 45,000/- per kW |
| | | Other: | Rs. 60,000/- per kW |
| | 8703.80.71 | Not more than three years old | |
| | | | Rs.40,000/- per k W for not more than one year old |
| | 8703.80.72 | More than three years old | Rs. 55,000/- per kW for Other |
| | | | Rs. 60,000/- per kW |
| | 8703.90 | Other: | |
| | | Not more than three years old | |
| | 8703.90.11 | With wankel rotary engine | |
| | 8703.90.19 | Other | Rs. 1,000,000/- per unit |
| | | More than three years old | Rs. 1,000,000/- per unit |
| | 8703.90.21 | With wankel rotary engine | |
| | 8703.90.29 | Other | Rs. 1,500,000/- per unit |
| | | | Rs. 1,500,000/- per unit |

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| 4 | | Motor vehicles for the transport of goods. | |
| | | Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel) : | |
| | 8704.21 | g.v.w. not exceeding 5 tonnes : | |
| | | Auto-trishaws | |
| | 8704.21.21 | Not more than four years old | Rs. 375/- per cm ³ |
| | 8704.21.22 | More than four years old | Rs. 375/- per cm ³ |
| | | Chassis fitted with engines and cabs | |
| | 8704.21.31 | For vehicles of national subdivision 8704.21.43, not more than four years old | Rs. 500,000/- per unit |
| | 8704.21.32 | For vehicles of national subdivision 8704.21.44, more than four years old | Rs. 1,000,000/- per unit |
| | 8704.21.33 | For vehicles of national subdivision 8704.21.51, not more than four years old | Rs. 500,000/- per unit |
| | 8704.21.34 | For vehicles of national subdivision 8704.21.52, more than four years old | Rs. 1,000,000/- per unit |
| | 8704.21.35 | For vehicles of national subdivision 8704.21.63, not more than four years old | Rs. 500,000/- per unit |
| | 8704.21.36 | For vehicles of national subdivision 8704.21.64, more than four years old | Rs. 1,000,000/- per unit |
| | 8704.21.37 | For vehicles of national subdivision 8704.21.67, not more than four years old | Rs. 1,400,000/- per unit |
| | 8704.21.38 | For vehicles of national subdivision 8704.21.68, more than four years old | Rs. 2,500,000/- per unit |
| | | 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. 600,000/- per unit |
| | 8704.21.42 | Cargo carrying capacity of less than 800Kg, more than four years old | Rs. 1,000,000/- per unit |
| | 8704.21.43 | Cargo carrying capacity of 800 kg or more, not more than four years old | Rs. 600,000/- per unit |
| | 8704.21.44 | Cargo carrying capacity of 800 kg or more, more than four years old | Rs. 1,000,000/- per unit |
| | | Vehicles with separate bodies for cabin and cargo area, the cabin been designed for 3 persons (adults) or less, including the driver, with no additional space in the cabin that can be converted for other uses, and cargo carrying capacity of 2,000 kg or more | |
| | 8704.21.51 | Not more than four years old | Rs. 1,000,000/- per unit |
| | 8704.21.52 | More than four years old | Rs. 2,000,000/- per unit |
| | | Vehicles with separate bodies for cabin and for cargo area, the cabin been designed for three persons (adults) or less, including the driver, with no additional space in the cabin that can be converted for other uses, and cargo carrying capacity of less than 2,000 kg : | |
| | 8704.21.61 | Vehicles fitted with front leaf springs and cargo carrying capacity of less than 800 kg, not more than four years old | Rs. 600,000/- per unit |

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

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| 8704.23.72 | More than five years old, but less than ten years old | Rs. 2,500,000/- per unit |
| 8704.23.73 | More than ten years old | Rs. 4,000,000/- per unit |
| | Other, with spark-ignition internal combustion piston engine : | |
| 8704.31 | g.v.w. not exceeding 5 tonnes : | |
| | Auto-trishaws | |
| 8704.31.21 | With two-stroke petrol engine | Rs. 500/- per cm ³ |
| 8704.31.22 | Other, not more than four years old | Rs. 500/- per cm ³ |
| 8704.31.23 | Other, more than four years old | Rs. 500/- per cm ³ |
| | Chassis fitted with engines and cabs | |
| 8704.31.31 | For vehicles of national subdivision 8704.31.43, not more than four years old | Rs. 500,000/- per unit |
| 8704.31.32 | For vehicles of national subdivision 8704.31.44, more than four years old | Rs. 1,000,000/- per unit |
| 8704.31.33 | For vehicles of national subdivision 8704.31.51, not more than four years old | Rs. 500,000/- per unit |
| 8704.31.34 | For vehicles of national subdivision 8704.31.52, more than four years old | Rs. 1,000,000/- per unit |
| 8704.31.35 | For vehicles of national subdivision 8704.31.63, not more than four years old | Rs. 500,000/- per unit |
| 8704.31.36 | For vehicles of national subdivision 8704.31.64, more than four years old | Rs. 1,000,000/- per unit |
| 8704.31.37 | For vehicles of national subdivision 8704.31.67, not more than four years old | Rs. 1,400,000/- per unit |
| 8704.31.38 | For vehicles of national subdivision 8704.31.68, more than four years old | Rs. 2,500,000/- per unit |
| | Vehicles with separate bodies for cabin and for cargo area, the cabin been designed for three persons (adults) or less, including the driver, with no additional space in the cabin that can be converted for other uses and cargo carrying capacity of less than 2,000 kg, 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. 600,000/- per unit |
| 8704.31.42 | Cargo carrying capacity of less than 800 kg, more than four years old | Rs. 1,000,000/- per unit |
| 8704.31.43 | Cargo carrying capacity of 800 kg or more, not more than four years old | Rs. 600,000/- per unit |
| 8704.31.44 | Cargo carrying capacity of 800 kg or more, more than four years old | Rs. 1,000,000/- per unit |
| | Vehicles with separate bodies for cabin and cargo area, 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. 600,000/- per unit |
| 8704.31.52 | More than four years old | Rs. 2,000,000/- per unit |
| | Vehicles with separate bodies for cabin and for cargo area, the cabin been designed for three persons (adults) or less, including the driver, with no additional space in the cabin that can be converted for other uses and cargo carrying capacity of less than 2,000 kg : | |

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

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| | 8704.90.20 | Electric auto – trishaws more than five years old | Rs. 7,500/- per kW |
| | | Other electric, not more than five years old : | |
| | 8704.90.31 | Capacity of motors not exceeding 50kW | Rs. 7,500/- per kW |
| | 8704.90.32 | Capacity of motors exceeding 50kW, but not exceeding 100kW | Rs. 10,000/- per kW |
| | 8704.90.33 | Capacity of motors exceeding 100kW, but not exceeding 200kW | Rs. 25,000/- per kW |
| | 8704.90.34 | Capacity of motors exceeding 200kW | Rs. 40,000/- per kW |
| | | Other electric, more than five years old : | |
| | 8704.90.41 | Capacity of motors not exceeding 50kW | Rs. 20,000/- per kW |
| | 8704.90.42 | Capacity of motors exceeding 50kW, but not exceeding 100kW | Rs. 30,000/- per kW |
| | 8704.90.43 | Capacity of motors exceeding 100kW, but not exceeding 200kW | Rs. 45,000/- per kW |
| | 8704.90.44 | Capacity of motors exceeding 200kW | Rs. 60,000/- per kW |
| | 8704.90.50 | Other, not more than five years old | Rs. 1,000,000/- per unit |
| | 8704.90.60 | Other, more than five years old | Rs. 1,500,000/- per unit |
| 87.05 | | Special purpose motor vehicles, other than those principally designed for the transport of persons or goods (for example, breakdown lorries, crane lorries, fire fighting vehicles, concrete mixer lorries, road sweeper lorries, spraying lorries, mobile workshops, mobile radiological units) | |
| | | Mobile workshops : | |
| | 8705.90.11 | Not more than seven years old | Rs. 1,000,000/- per unit |
| | 8705.90.12 | More than seven years old | Rs. 2,500,000/- per unit |
| | | Other: | |
| | 8705.90.91 | g. v. w. not exceeding 4 tonnes, not more than seven years old | Rs. 1,500,000/- per unit |
| | 8705.90.92 | g. v. w. not exceeding 4 tonnes, more than seven years old | Rs. 2,500,000/- per unit |
| 87.06 | | Chassis fitted with engines, for the motor vehicles of heading 87.01 to 87.05 : | |
| | 8706.00.10 | New chassis fitted with engines for motor vehicles of heading 87.02, for the transport of twenty eight or more passengers including the driver | Rs.1,000,000/- per unit |
| | 8706.00.20 | New chassis fitted with engines for other motor vehicles of heading 87.02 | Rs.1,000,000/- per unit |
| | 8706.00.30 | New chassis fitted with engines for motor vehicles of heading 8704.21, 8704.22, 8704.23, 8704.31 and 8704.32 with a g.v.w. of 3,000 kg or more | Rs.1,000,000/- per unit |
| | 8706.00.40 | Other new chassis fitted with engines for other motor vehicles | Rs.2,000,000/- per unit |
| | 8706.00.50 | Used chassis fitted with engines | Rs.2,000,000/- per unit |
| 87.07 | | Bodies (including cabs), for the motor vehicles of headings 87.01 to 87.05 | |
| | 8707.10 | For the vehicles of heading 87.03 | |
| | 8707.10.10 | Used bodies fully equipped with fittings and accessories | Rs.1,000,000/- per unit |
| | 8707.10.20 | Other vehicle bodies fully equipped with | Rs.800,000/- per unit |

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

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| 8711.20.20 | Exceeding 50 cc but not exceeding 200 cc, more than three years old | Rs. 300,000/- per unit |
| 8711.20.30 | Other, not more than three years old | Rs. 1,725/- per cm ³ |
| 8711.20.40 | Other, more than three years old | Rs. 500,000/- per unit |
| 8711.30 | With reciprocating internal combustion piston engine of a cylinder capacity exceeding 250 cc but not exceeding 500 cc ; | |
| 8711.30.10 | Exceeding 250 cc but not exceeding 350 cc, not more than three years old | Rs. 1,725/- per cm ³ |
| 8711.30.20 | Exceeding 250 cc but not exceeding 350 cc, more than three years old | Rs. 800,000/- per unit |
| 8711.30.30 | Exceeding 350 cc but not exceeding 450 cc, not more than three years old | Rs. 2,300/- per cm ³ |
| 8711.30.40 | Exceeding 350 cc but not exceeding 450 cc, more than three years old | Rs. 1,500,000/- per unit |
| 8711.30.50 | Other, not more than three years old | Rs. 2,300/- per cm ³ |
| 8711.30.60 | Other, more than three years old | Rs. 1,500,000/- per unit |
| 8711.40 | With reciprocating internal combustion piston engine of a cylinder capacity exceeding 500cc but not exceeding 800cc : | |
| 8711.40.10 | Not more than three years old | Rs. 2,875/- per cm ³ |
| 8711.40.20 | More than three years old | Rs. 2,500,000/- per unit |
| 8711.50 | With reciprocating internal combustion piston engine of a cylinder capacity exceeding 800 cc : | |
| 8711.50.10 | Exceeding 800 cc but not exceeding 1,000 cc, not more than three years old | Rs. 2,875/- per cm ³ |
| 8711.50.20 | Exceeding 800 cc but not exceeding 1,000 cc, more than three years old | Rs. 3,000,000/- per unit |
| 8711.50.30 | Other, not more than three years old | Rs. 3,450/- per cm ³ |
| 8711.50.40 | Other, more than three years old | Rs. 4,000,000/- per unit |
| 8711.60 | With electric motor for propulsion | |
| 8711.60.10 | Not more than three years old | Rs.7,500 per kW |
| 8711.60.20 | More than three years old | Rs.15,000 per kW |

Note:

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

cm³- cubic centimeter of the capacity of the engine

kW – kilowatt of the motor power of the engine

1000cm³< x ≤ 1300cm³ – of cylinder capacity exceeding 1000cc but not exceeding 1300cc

1300cm³< x ≤ 1500cm³ – of cylinder capacity exceeding 1300cc but not exceeding 1500cc

2000cm³< x ≤ 2500cm³ - of cylinder capacity exceeding 2000cc but not exceeding 2500cc

2500cm³< x ≤ 2750cm³ - of cylinder capacity exceeding 2500cc but not exceeding 2750cc

2750cm³< x ≤ 3000cm³ - of cylinder capacity exceeding 2750cc but not exceeding 3000cc

3000cm³< x ≤ 4000cm³ - of cylinder capacity exceeding 3000cc but not exceeding 4000cc

4000cm³< - of cylinder capacity exceeding 4000cc

SCHEDULE II

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

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

SCHEDULE III

Petrol Vehicles:

| <i>H.S. Heading I</i> | <i>H.S. Code II</i> | <i>Description III</i> |
|---------------------------|-------------------------|--|
| 87.03 | | Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 87.02), including station wagons and racing cars. |
| | | Other vehicles, with only spark-ignition internal combustion reciprocating piston engine : |
| | 8703.21 | Of a cylinder capacity not exceeding 1,000 cc: |
| | | Motor cars including station wagons and racing cars, not more than three years old |
| | 8703.21.69 | Other |

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

Diesel Vehicles:

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