# 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 & Mass Media, 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 concessionary 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.
- The orders made under Section 3 of the Excise (Special Provisions) Act, No.13 of 1989 and published in the Extraordinary Gazette Notifications No.1992/29 of 10.11.2016, No.1999/23 of 27.12.2016, No.2000/8 of 03.01.2017, No.2003/22 of 25.01.2017, No.2022/30 of 09.06.2017, No.2024/1 of 19.06.2017, No.2027/7 of 11.07.2017 and No.2032/31 of 17.08.2017 are hereby rescinded.

3. This Order shall come into elect from /c. 1120177

MANGALA SAMARAWEERA.

Minister of Finance & Mass Media.

Ministry of Finance & Mass Media, Colombo 01,

.0.9... November 2017.

## SCHEDULE I

H. S. Heading	H. S. Code	Description	Excise Duty
neaaing I	II	III	IV
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.	
	0001.10	Minaral viotors and parated waters:	
- Carrier	2201.10	Mineral waters and aerated waters:	Rs. 25/- per litre
	2201.10.90	Other	Tes. 257 per may
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 litre or 50 Cts per gram of sugar contained in the product
***	2202.99	Other	
	2202.99.30	Beverages put up for retail sales as "Energy Drinks"	Rs. 12 per litre or 50 Cts per gram of sugar contained in the product
	2202.99.90	Other	Rs. 12 per litre or 50 Cts per gram of sugar contained in the product
24.02		Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes.	
A			
	2402.10	Cigars, cheroots and cigarillos, containing tobacco	Rs.7,000/- 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.17,375/- per 1000 cigarettes
	2402.20.40	Cigarettes, each exceeding 67 mm but not exceeding 72 mm in length	Rs.20,500/- per 1000 cigarettes
	2402.20.50	Cigarettes, each exceeding 72 mm but not exceeding 84 mm in length	Rs.30,500/- per 1000 cigarettes
	2402.20.60	Cigarettes, each exceeding 84 mm in length	Rs.34,250/- 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		Rs.600/- per kg

	2403.99	Other:	Rs.600/- per kg
230 7 2 7 2 7	2403.99.10	Pipe tobacco	18.000/- pci 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:	
<del></del>	2710.12	Light oils and preparations:	
	2710.12.20	Petrol	Rs.27/- per litre
	2710.19	Other:	
	2710.19.40	Gas oil / Diesel	Rs.13/- per litre
39.01		Polymers of ethylene, in primary forms.  Polyethylene having a specific gravity of less	Rs. 10/- per kg
	3901.10	than 0.94	AND AND AND
	3901.20	Polyethylene having a specific gravity of 0.94 or more	Rs. 10/- per kg
39.02		Polymers of propylene or of other olefins, in	
- 100 000	2000.10	primary forms.	Rs. 10/- per kg
	3902.10	Polypropylene	Tes. Tor porting
39.03		Polymers of styrene, in primary forms.	
39.03		Polystyrene:	
	3903.11	Expansible	Rs. 10/- per kg
39.04		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
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:	170/
	8418.21.10	Used /reconditioned	17% 17%
	8418.21.90	Other	1//0
	8418.29	Used / reconditioned absorption-type,	25%
1100		11000 / 20	The state of the s

	8418.29.20	Other absorption-type, electrical	25% 25%
	8418.29.30	Other used/reconditioned	25%
	8418.29.90	Other Freezers of the chest type, not exceeding 800 1	20.20
	8418.30	capacity:	20%
	8418.30.10	Not exceeding 566 1 used / reconditioned	20%
	8418.30.20	Other, not exceeding 566 1	20%
	8418.40	Freezers of the upright type, not exceeding 900 1 capacity:	
	8418.40.10	Not exceeding 566 1 used / reconditioned	17%
	8418.40.20	Other, not exceeding 566 1	17%
		Parts:	
- TO	8418.91	Furniture designed to receive refrigerating or freezing equipment:	
	8418.91.10	Cabinets for refrigerators	25%
	8418.91.20	Other cabinets	20%
1.22		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.	
		Dist seaching machines:	— HINDER SHIPE STORES AND THE
	0422.11	Dish washing machines:  Of the household type	30%
	8422.11	Of the household type	
4.50		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:	
		Unassembled in completely knocked-down	25%
	8450.11.10	form	
	8450.11.20	Used/reconditioned	25%
	con the ships of the	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%
la la	8450.11.43	Of a dry linen capacity exceeding 5.5 kg and not exceeding 7.5 kg	25%
	8450.11.44	1. 7.51	25%
	8450.11.49	Other	25%
	8450.12	Other machines, with built-in centrifugal drier:	
	8450.12.10		25%

	8450.12.20	Used / reconditioned	25%
x a - xaalistaaali	0450 10 01	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:	
	8450.19.10	Unassembled in completely knocked-down form	25%
	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.	
*****	9702.10	With only compression-ignition internal	
	8702.10	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%
	8702.10.41	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	300%
		than two years old	

	0702 10 54	Modified vehicles of heading 87.03, more	300%
	8702.10.54	than two years old	
	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	300%
	0702.10.70	than two years old	
	8702.10.74	Modified vehicles of heading 87.03, more	300%
	0702.10.71	than two years old	
	8702.10.79	Other	Rs. 1,500,000/- per unit
	0702.10.75	Other, more than ten years old	
	8702.10.81	Modified vehicles of heading 87.03	300%
	The second secon	Other	Rs. 2,500,000/- per unit
-	8702.10.89	Other	110. 2,500,000 per milit
	0702.20	With both compression-ignition internal	
	8702.20		
		diesel) and electric motor as a motors for	
		propulsion:  Meter vehicles for the transport of less than 13	
		Motor vehicles for the transport of less than 13	
		persons (adults) including the driver, not more	
		than three and a half years old:	
		7. 10. 1 11. 1 07.00	2009/
	8702.20.11	Modified vehicles of heading 87.03, not more	300%
		than two years old	2000/
	8702.20.12	Modified vehicles of heading 87.03, more than	300%
		two years old	2000/
	8702.20.19	Other	200%
		Motor vehicles for the transport of less than 13	
		persons (adults) including the driver, more	
	4	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:	
A	8702.20.31	Modified vehicles of heading 87.03, not more	300%
	0,02,20,21	than two years old	
	8702.20.32	Modified vehicles of heading 87.03, more than	300%
	0102.20.32	two years old	
	8702.20.39	Other	Rs. 4,500,000/- per unit
	0102.20.33	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:	
	9702.20.41	Modified vehicles of heading 87.03	300%
	8702.20.41		Rs. 6,000,000/- per unit
	8702.20.49	Other  Motor vehicles for the transport of 25 or more	
		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:	300%
	8702.20.51	Modified vehicles of heading 87.03, not more	30070
	2001202 2002 2005	than two years old	300%
	8702.20.52	Modified vehicles of heading 87.03, more	300%
	AZ JANDANIA TOTAL AND A SALE	than two years old	Po 1 500 000/ morrorit
	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	
	1	years old:	

	· · · · · · ·	8702.20.61	Modified vehicles of heading 87.03	300% Rs. 2,500,000/- per unit
ļ		8702.20.69	Other	10. 2,500,000/- per unit
		00000000	Other, not more than ten years old	300%
		8702.20.71	Modified vehicles of heading 87.03, not more than two years old	/a
		8702.20.72	Modified vehicles of heading 87.03, more than two years old	300%
	NIT CONTRACTOR	8702.20.79	Other	Rs. 1,500,000/- per unit
	MV-		Other, more than ten years old	
	HW	8702.20.81	Modified vehicles of heading 87.03	300%
		8702.20.89	Other	Rs. 2,500,000/- per unit
		8702.30	With both spark-ignition internal combustion reciprocating piston engine and electric motor	
			as a motors for propulsion:  Motor vehicles for the transport of less than 13 persons (adults) including the driver, not more than three and a half years old:	
		8702.30.11	Modified vehicles of heading 87.03, not more	300%
	16	8702.30.12	than two years old  Modified vehicles of heading 87.03, more than	300%
		8702.30.19	two years old Other	200%
	- 11	0702.30.19	Motor vehicles for the transport of less than 13 persons (adults) including the driver, more than three and a half years old:	
	111111111111111111111111111111111111111	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:	2000/
		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. 4,500,000/- 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:	
711		8702.30.41	Modified vehicles of heading 87.03	300%
		8702.30.49	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:	
		8702.30.51	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
		0102.30.39	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:	
		9702 20 61	Modified vehicles of heading 87.03	300%
-		8702.30.61 8702.30.69	Other	Rs. 2,500,000/- per unit
-		6702.30.09	Other, not more than ten years old	
		8702.30.71	Modified vehicles of heading 87.03, not more than two years old	300%
3		8702.30.72	Modified vehicles of heading 87.03, more	300%
12		0,02.00.12	than two years old	

8702.30.79	Other, more than ten years old	300%
8702.30.81	Modified vehicles of heading 87.03	Rs. 2,500,000/- per unit
8702.30.89	Other	Rs. 2,300,000/2 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:	
	11 07 00	300%
8702.40.11	Modified vehicles of heading 87.03, not more	
	than two years old	300%
8702.40.12	Modified vehicles of heading 87.03, more than	50000074, 20000
	two years old	200%
8702.40.19	Other  Motor vehicles for the transport of less than 13	
	persons (adults) including the driver, more	
	than three and a half years old:	
0700 10 01	Modified vehicles of heading 87.03	300%
8702.40.21		200%
8702.40.29	Other  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	300%
8/02.40.31	than two years old	
8702.40.32	Modified vehicles of heading 87.03, more than	300%
0/02.40.32	two years old	- 1 500 000/it
8702.40.39	Other	Rs. 4,500,000/- per unit
0702.1010	Motor vehicles for the transport of 13 or more	
	persons (adults) but less than 25 persons	
	(adults) including the driver, more than five	
	vears old:	300%
8702.40.41	Modified vehicles of heading 87.03	Rs. 6,000,000/- per unit
8702.40.49	Other	Ks. 0,000,000/- 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	300%
8702.40.51	Modified vehicles of heading 87.03, not more	
	than two years old  Modified vehicles of heading 87.03, more	300%
8702.40.52	than two years old	
0700 40 50		Rs. 1,500,000/- per unit
8702.40.59	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:	2000/
8702.40.61	- 1.0 1 1 1 C1 - 1 in a 97 02	300%
8702.40.69	Other	Rs. 2,500,000/- per unit
0,021,000	Other, not more than ten years old	2000/
8702.40.71	C1 1: 97 02 not more	300%
J, V	than two years old	2000/
8702.40.72	Modified vehicles of heading 87.03, more	300%
See A Section Control Control	than two years old	Rs. 1,500,000/- per unit
8702.40.79	Other	Ks. 1,500,000/- per unit
	Other, more than ten years old	300%
8702.40.81	1 Modified vehicles of heading 87.03	Rs. 2,500,000/- per uni
8702.40.89		103. 2,500,000/- por diff
	Othor	
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:	
1		

	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%
	0702.90.19	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%
	8702.90.21	Other	150%
	0102.50.25	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 <sup>3</sup>
		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 <sup>3</sup>
		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%
- Isania	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
	8702.90.73	Other, not more than ten years old  Modified vehicles of heading 87.03, not more	240%
	6702.90.73	than two years old	
	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	~ * * * * * * * * * * * * * * * * * * *
	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.	
	8703.10	Vehicles specially designed for travelling on snow; golf cars and similar vehicles:	
	8703.10.10	Not more than three years old	
	8703.10.11	Electric Golf cars	Rs.7,500 per kW
	8703.10.19	Other	Rs. 400,000/- per unit
	8703.10.20	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	100,000 por unit

		Other vehicles, with only spark-ignition internal combustion reciprocating piston engine:	
	8703.21	Of cylinder capacity not exceeding 1,000 cc:	D = 1.750/3
	8703.21.30	Hearses not more than three years old	Rs. 1,750/- per cm <sup>3</sup>
<del></del>	8703.21.40	Hearses more than three years old	Rs. 1,750/- per cm <sup>3</sup>
		Auto-trishaws:	
	8703.21.51	With two-stroke petrol engine	Rs. 2,100/- per cm <sup>3</sup>
	8703.21.52	Other, driven by liquefied petroleum (L.P.) gas, not more than two years old	Rs. 2,100/- per cm <sup>3</sup>
-11	8703.21.53	Other, driven by liquefied petroleum (L.P.) gas, more than two years old	Rs. 2,100/- per cm <sup>3</sup>
	8703.21.54	Other, not more than two years old	Rs. 2,100/- per cm <sup>3</sup>
	8703.21.55	Other, more than two years old	Rs. 2,100/- per cm <sup>3</sup>
		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. 1,750/- per cm <sup>3</sup>
		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. 1,750/- per cm <sup>3</sup>
×		Other:	D 1 550/
	8703.21.92	Not more than three years old	Rs. 1,750/- per cm <sup>3</sup>
	8703.21.93	More than three years old	Rs. 1,750/- per cm <sup>3</sup>
	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	2,750/- per cm <sup>3</sup>
	8703.22.40	Hearses more than three years old	2,750/- per cm <sup>3</sup>
	8703.22.50	Motor cars including station wagons and racing cars, not more than three years old	$1000 \text{cm}^3 < x \le 1300 \text{cm}^3 = \text{Rs. } 2,750/\text{- per cm}$ $1300 \text{cm}^3 < x \le 1500 \text{cm}^3 = \text{Rs. } 3,250/\text{- per cm}$
	8703.22.60	Motor cars including station wagons and racing cars, more than three years old	$1000 \text{cm}^3 < x \le 1300 \text{cm}^3 = \text{Rs. 2,750/- per cm}$
			$1300 \text{cm}^3 < x \le 1500 \text{cm}^3 = \text{Rs. } 3,250 /- \text{per cm}$
	8703.22.70	Other, not more than three years old	$1000 \text{cm}^3 < x \le 1300 \text{cm}^3 = \text{Rs. } 2,750/\text{- per cm}$
			$1300 \text{cm}^3 < x \le 1500 \text{cm}^3 = \text{Rs. } 3,250/\text{- per cm}$
	8703.22.80	Other, more than three years old	$1000 \text{cm}^3 < x \le 1300 \text{cm}^3 = \text{Rs. } 2,750/\text{- per cm}$ $1300 \text{cm}^3 < x \le 1500 \text{cm}^3 = \text{Rs. } 3,250/\text{- per cm}$
	8703.23	Of a cylinder capacity exceeding 1,500 cc but not exceeding 3,000 cc:	7 0001
	8703.23.30	Hearses not more than three years old	Rs. 4,000/- per cm <sup>3</sup>
	8703.23.40	Hearses more than three years old	Rs. 4,000/- per cm <sup>3</sup>
		Motor cars including station wagons and racing cars of a cylinder capacity not exceeding 2,000 cc, not more than three years old:	
	8703.23.52	Of a cylinder capacity not exceeding 1,600 cc	Rs. 4,000/- per cm <sup>3</sup>
	8703.23.55	Of a cylinder capacity not exceeding 1,600cc, but not exceeding 1,800cc	Rs. 5,000/- per cm <sup>3</sup>
	8703.23.59	Other	Rs. 6,000/- per cm <sup>3</sup>
		Motor cars including station wagons and	
		racing cars of a cylinder capacity not exceeding 2,000 cc, more than three years old:	

.23.69 3.23.70 3.23.80 3.23.92 3.23.94	Other  Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc, not more than three years old  Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc, more than three years old  Other:  Of a cylinder capacity not exceeding 2,000 cc, not more than three years old  Of a cylinder capacity not exceeding 2,000 cc, more than three years old  Of a cylinder capacity exceeding 2,000 cc, more than three years old  Of a cylinder capacity exceeding 2,000 cc, not more than three years old  Of a cylinder capacity exceeding 2,000 cc, more than three years old  Of a cylinder capacity exceeding 2,000 cc, more than three years old  Hearses not more than three years old  Motor cars including station wagons and racing cars, not more than three years old	Rs. $6,000/$ - per cm <sup>3</sup> $2000 \text{cm}^3 < x \le 2500 \text{cm}^3 = \text{Rs. } 7,000/$ - per cm <sup>3</sup> $2500 \text{cm}^3 < x \le 2750 \text{cm}^3 = \text{Rs. } 8,000/$ - per cm <sup>3</sup> $2750 \text{cm}^3 < x \le 3000 \text{cm}^3 = \text{Rs. } 9,000/$ - per cm <sup>3</sup> $2000 \text{cm}^3 < x \le 2500 \text{cm}^3 = \text{Rs. } 7,000/$ - per cm <sup>3</sup> $2500 \text{cm}^3 < x \le 2750 \text{cm}^3 = \text{Rs. } 8,000/$ - per cm <sup>3</sup> $2750 \text{cm}^3 < x \le 3000 \text{cm}^3 = \text{Rs. } 9,000/$ - per cm <sup>3</sup> $Rs. 6,000/$ - per cm <sup>3</sup> $Rs. 6,000/$ - per cm <sup>3</sup> $2500 \text{cm}^3 < x \le 2500 \text{cm}^3 = \text{Rs. } 8,000/$ - per cm <sup>3</sup> $2500 \text{cm}^3 < x \le 2750 \text{cm}^3 = \text{Rs. } 8,000/$ - per cm <sup>3</sup> $2000 \text{cm}^3 < x \le 2500 \text{cm}^3 = \text{Rs. } 9,000/$ - per cm <sup>3</sup> $2500 \text{cm}^3 < x \le 2500 \text{cm}^3 = \text{Rs. } 7,000/$ - per cm <sup>3</sup> $2500 \text{cm}^3 < x \le 2500 \text{cm}^3 = \text{Rs. } 8,000/$ - per cm <sup>3</sup> $2500 \text{cm}^3 < x \le 2750 \text{cm}^3 = \text{Rs. } 8,000/$ - per cm <sup>3</sup> $2750 \text{cm}^3 < x \le 2750 \text{cm}^3 = \text{Rs. } 8,000/$ - per cm <sup>3</sup> $2750 \text{cm}^3 < x \le 3000 \text{cm}^3 = \text{Rs. } 9,000/$ - per cm <sup>3</sup> $2750 \text{cm}^3 < x \le 4000 \text{cm}^3 = \text{Rs. } 10,000/$ - per cm <sup>3</sup> $Rs.10,000/$ - per cm <sup>3</sup>
3.23.90 3.23.94 3.23.96 3.23.98 3.23.98 3.23.98	Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc, not more than three years old  Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc, more than three years old  Other:  Of a cylinder capacity not exceeding 2,000 cc, not more than three years old  Of a cylinder capacity not exceeding 2,000 cc, more than three years old  Of a cylinder capacity exceeding 2,000 cc, more than three years old  Of a cylinder capacity exceeding 2,000 cc, not more than three years old  Of a cylinder capacity exceeding 2,000 cc, more than three years old  Of a cylinder capacity exceeding 2,000 cc, more than three years old  Hearses not more than three years old  Motor cars including station wagons and	$2500  \mathrm{cm^3} < x \le 2750  \mathrm{cm^3} = \mathrm{Rs. \ 8,000/- \ per \ cm^3}$ $2750  \mathrm{cm^3} < x \le 3000  \mathrm{cm^3} = \mathrm{Rs. \ 9,000/- \ per \ cm^3}$ $2000  \mathrm{cm^3} < x \le 2500  \mathrm{cm^3} = \mathrm{Rs. \ 7,000/- \ per \ cm^3}$ $2500  \mathrm{cm^3} < x \le 2750  \mathrm{cm^3} = \mathrm{Rs. \ 8,000/- \ per \ cm^3}$ $2750  \mathrm{cm^3} < x \le 3000  \mathrm{cm^3} = \mathrm{Rs. \ 9,000/- \ per \ cm^3}$ $\mathrm{Rs. \ 6,000/- \ per \ cm^3}$ $2000  \mathrm{cm^3} < x \le 2500  \mathrm{cm^3} = \mathrm{Rs. \ 8,000/- \ per \ cm^3}$ $2500  \mathrm{cm^3} < x \le 2750  \mathrm{cm^3} = \mathrm{Rs. \ 8,000/- \ per \ cm^3}$ $2000  \mathrm{cm^3} < x \le 3000  \mathrm{cm^3} = \mathrm{Rs. \ 9,000/- \ per \ cm^3}$ $2500  \mathrm{cm^3} < x \le 2500  \mathrm{cm^3} = \mathrm{Rs. \ 8,000/- \ per \ cm^3}$ $2500  \mathrm{cm^3} < x \le 2750  \mathrm{cm^3} = \mathrm{Rs. \ 8,000/- \ per \ cm^3}$ $2750  \mathrm{cm^3} < x \le 2750  \mathrm{cm^3} = \mathrm{Rs. \ 8,000/- \ per \ cm^3}$ $2750  \mathrm{cm^3} < x \le 2750  \mathrm{cm^3} = \mathrm{Rs. \ 9,000/- \ per \ cm^3}$ $28.10  ,000/-  \mathrm{per \ cm^3}$ $Rs.10  ,000/-  \mathrm{per \ cm^3}$
3.23.80 3.23.92 3.23.94 3.23.98 3.23.98 3.24.30 3.24.30 3.24.40 3.24.50	racing cars of a cylinder capacity exceeding 2,000 cc, not more than three years old  Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc, more than three years old  Other:  Of a cylinder capacity not exceeding 2,000 cc, not more than three years old  Of a cylinder capacity not exceeding 2,000 cc, more than three years old  Of a cylinder capacity exceeding 2,000 cc, not more than three years old  Of a cylinder capacity exceeding 2,000 cc, not more than three years old  Of a cylinder capacity exceeding 2,000 cc, more than three years old  Of a cylinder capacity exceeding 3,000 cc, more than three years old  Hearses not more than three years old  Motor cars including station wagons and	$\begin{array}{c} 2750 \text{cm}^3 < \text{x} \leq 3000 \text{cm}^3 = \text{Rs. } 9,000/\text{- per cm}^3 \\ 2000 \text{cm}^3 < \text{x} \leq 2500 \text{cm}^3 = \text{Rs. } 7,000/\text{- per cm}^3 \\ 2500 \text{cm}^3 < \text{x} \leq 2750 \text{cm}^3 = \text{Rs. } 8,000/\text{- per cm}^3 \\ 2750 \text{cm}^3 < \text{x} \leq 3000 \text{cm}^3 = \text{Rs. } 9,000/\text{- per cm}^3 \\ \text{Rs. } 6,000/\text{- per cm}^3 \\ \\ \text{Rs. } 6,000/\text{- per cm}^3 \\ \\ 2000 \text{cm}^3 < \text{x} \leq 2500 \text{cm}^3 = \text{Rs. } 7,000/\text{- per cm}^3 \\ \\ 2750 \text{cm}^3 < \text{x} \leq 2750 \text{cm}^3 = \text{Rs. } 8,000/\text{- per cm}^3 \\ \\ 2000 \text{cm}^3 < \text{x} \leq 2500 \text{cm}^3 = \text{Rs. } 7,000/\text{- per cm}^3 \\ \\ 2500 \text{cm}^3 < \text{x} \leq 2500 \text{cm}^3 = \text{Rs. } 7,000/\text{- per cm}^3 \\ \\ 2750 \text{cm}^3 < \text{x} \leq 2750 \text{cm}^3 = \text{Rs. } 8,000/\text{- per cm}^3 \\ \\ 2750 \text{cm}^3 < \text{x} \leq 3000 \text{cm}^3 = \text{Rs. } 9,000/\text{- per cm}^3 \\ \\ \\ \text{Rs. } 10,000/\text{- per cm}^3 \\ \\ \\ \text{Rs. } 10,000/\text{- per cm}^3 \\ \\ \\ 3000 \text{cm}^3 < \text{x} \leq 4000 \text{cm}^3 = \text{Rs. } 10,000/\text{- per cm}^3 \\ \\ \\ \text{Rs. } 10,000/\text{- per cm}^3 $
3.23.80 3.23.92 3.23.94 3.23.98 3.23.98 3.24.30 3.24.30 3.24.30 3.24.50	2,000 cc, not more than three years old  Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc, more than three years old  Other:  Of a cylinder capacity not exceeding 2,000 cc, not more than three years old  Of a cylinder capacity not exceeding 2,000 cc, more than three years old  Of a cylinder capacity exceeding 2,000 cc, not more than three years old  Of a cylinder capacity exceeding 2,000 cc, not more than three years old  Of a cylinder capacity exceeding 2,000 cc, more than three years old  Hearses not more than three years old  Motor cars including station wagons and	$\begin{array}{c} 2750 \text{cm}^3 < x \leq 3000 \text{cm}^3 = \text{Rs. } 9,000/\text{- per cm}^3 \\ 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 \\ \text{Rs. } 6,000/\text{- per cm}^3 \\ \\ \text{Rs. } 6,000/\text{- per cm}^3 \\ \\ 2000 \text{cm}^3 < x \leq 2500 \text{cm}^3 = \text{Rs. } 7,000/\text{- per cm}^3 \\ \\ 2750 \text{cm}^3 < x \leq 2750 \text{cm}^3 = \text{Rs. } 8,000/\text{- per cm}^3 \\ \\ 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. } 7,000/\text{- per cm}^3 \\ \\ 2750 \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 \\ \\ \\ \text{Rs. } 10,000/\text{- per cm}^3 \\ \\ \\ \text{Rs. } 10,000/\text{- per cm}^3 \\ \\ \\ 3000 \text{cm}^3 < x \leq 4000 \text{cm}^3 = \text{Rs. } 10,000/\text{- per cm}^3 \\ \\ \\ \text{Rs. } 10,000/\text{- per cm}^3 \\ \\ \text{Rs. } 10,000/\text{- per cm}^3 \\ \\ \\ \text{Rs. } 10,000/\text{- per cm}^3 $
3.23.92 3.23.94 3.23.98 3.23.98 3.23.98 3.24.30 3.24.30 3.24.50	Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc, more than three years old  Other:  Of a cylinder capacity not exceeding 2,000 cc, not more than three years old  Of a cylinder capacity not exceeding 2,000 cc, more than three years old  Of a cylinder capacity exceeding 2,000 cc, not more than three years old  Of a cylinder capacity exceeding 2,000 cc, not more than three years old  Of a cylinder capacity exceeding 2,000 cc, more than three years old  Hearses not more than three years old  Motor cars including station wagons and	$2000  \mathrm{cm^3} < x \le 2500  \mathrm{cm^3} = \mathrm{Rs.} \ 7,000/\text{- per cm^3}$ $2500  \mathrm{cm^3} < x \le 2750  \mathrm{cm^3} = \mathrm{Rs.} \ 8,000/\text{- per cm^3}$ $2750  \mathrm{cm^3} < x \le 3000  \mathrm{cm^3} = \mathrm{Rs.} \ 9,000/\text{- per cm^3}$ $\mathrm{Rs.} \ 6,000/\text{- per cm^3}$ $\mathrm{Rs.} \ 6,000/\text{- per cm^3}$ $2000  \mathrm{cm^3} < x \le 2500  \mathrm{cm^3} = \mathrm{Rs.} \ 7,000/\text{- per cm^3}$ $2500  \mathrm{cm^3} < x \le 2750  \mathrm{cm^3} = \mathrm{Rs.} \ 8,000/\text{- per cm^3}$ $2750  \mathrm{cm^3} < x \le 3000  \mathrm{cm^3} = \mathrm{Rs.} \ 9,000/\text{- per cm^3}$ $2000  \mathrm{cm^3} < x \le 2500  \mathrm{cm^3} = \mathrm{Rs.} \ 8,000/\text{- per cm^3}$ $2500  \mathrm{cm^3} < x \le 2750  \mathrm{cm^3} = \mathrm{Rs.} \ 8,000/\text{- per cm^3}$ $2750  \mathrm{cm^3} < x \le 2750  \mathrm{cm^3} = \mathrm{Rs.} \ 9,000/\text{- per cm^3}$ $2750  \mathrm{cm^3} < x \le 3000  \mathrm{cm^3} = \mathrm{Rs.} \ 9,000/\text{- per cm^3}$ $28.10,000/\text{- per cm^3}$ $8.10,000/\text{- per cm^3}$ $13000  \mathrm{cm^3} < x \le 4000  \mathrm{cm^3} = \mathrm{Rs.} \ 10,000/\text{- per cm^3}$ $13000  \mathrm{cm^3} < x \le 4000  \mathrm{cm^3} = \mathrm{Rs.} \ 10,000/\text{- per cm^3}$
3.23.94 3.23.96 3.23.98 3.23.98 3.24.30 3.24.40 3.24.50	racing cars of a cylinder capacity exceeding 2,000 cc, more than three years old  Other:  Of a cylinder capacity not exceeding 2,000 cc, not more than three years old  Of a cylinder capacity not exceeding 2,000 cc, more than three years old  Of a cylinder capacity exceeding 2,000 cc, not more than three years old  Of a cylinder capacity exceeding 2,000 cc, not more than three years old  Of a cylinder capacity exceeding 2,000 cc, more than three years old  Of a cylinder capacity exceeding 3,000 cc;  Hearses not more than three years old  Motor cars including station wagons and	$2500 \text{cm}^3 < x \le 2750 \text{cm}^3 = \text{Rs. } 8,000/\text{- per cm}^3$ $2750 \text{cm}^3 < x \le 3000 \text{cm}^3 = \text{Rs. } 9,000/\text{- per cm}^3$ $\text{Rs. } 6,000/\text{- per cm}^3$ $\text{Rs. } 6,000/\text{- per cm}^3$ $2000 \text{cm}^3 < x \le 2500 \text{cm}^3 = \text{Rs. } 7,000/\text{- per cm}^3$ $2500 \text{cm}^3 < x \le 2750 \text{cm}^3 = \text{Rs. } 8,000/\text{- per cm}^3$ $2750 \text{cm}^3 < x \le 3000 \text{cm}^3 = \text{Rs. } 9,000/\text{- per cm}^3$ $2000 \text{cm}^3 < x \le 2500 \text{cm}^3 = \text{Rs. } 7,000/\text{- per cm}^3$ $2500 \text{cm}^3 < x \le 2750 \text{cm}^3 = \text{Rs. } 8,000/\text{- per cm}^3$ $2500 \text{cm}^3 < x \le 2750 \text{cm}^3 = \text{Rs. } 8,000/\text{- per cm}^3$ $2750 \text{cm}^3 < x \le 3000 \text{cm}^3 = \text{Rs. } 9,000/\text{- per cm}^3$ $2750 \text{cm}^3 < x \le 3000 \text{cm}^3 = \text{Rs. } 9,000/\text{- per cm}^3$ $8 \text{s. } 10,000/\text{- per cm}^3$ $8 \text{s. } 10,000/\text{- per cm}^3$ $3000 \text{cm}^3 < x \le 4000 \text{cm}^3 = \text{Rs. } 10,000/\text{- per cm}^3$
3.23.94 3.23.96 3.23.98 3.23.98 3.24.30 3.24.40 3.24.40 3.24.50	2,000 cc, more than three years old  Other:  Of a cylinder capacity not exceeding 2,000 cc, not more than three years old  Of a cylinder capacity not exceeding 2,000 cc, more than three years old  Of a cylinder capacity exceeding 2,000 cc, not more than three years old  Of a cylinder capacity exceeding 2,000 cc, not more than three years old  Of a cylinder capacity exceeding 2,000 cc, more than three years old  Hearses not more than three years old  Motor cars including station wagons and	$Rs. \ 6,000/- \ per \ cm^3$ $Rs. \ 6,000/- \ per \ cm^3$ $Rs. \ 6,000/- \ per \ cm^3$ $2000 cm^3 < x \le 2500 cm^3 = Rs. \ 7,000/- \ per \ cm^3$ $2500 cm^3 < x \le 2750 cm^3 = Rs. \ 8,000/- \ per \ cm^3$ $2750 cm^3 < x \le 3000 cm^3 = Rs. \ 9,000/- \ per \ cm^3$ $2000 cm^3 < x \le 2500 cm^3 = Rs. \ 7,000/- \ per \ cm^3$ $2500 cm^3 < x \le 2750 cm^3 = Rs. \ 8,000/- \ per \ cm^3$ $2500 cm^3 < x \le 2750 cm^3 = Rs. \ 8,000/- \ per \ cm^3$ $2750 cm^3 < x \le 3000 cm^3 = Rs. \ 9,000/- \ per \ cm^3$ $Rs. 10,000/- \ per \ cm^3$ $Rs. 10,000/- \ per \ cm^3$ $3000 cm^3 < x \le 4000 cm^3 = Rs. 10,000/- \ per \ cm^3$
3.23.94 3.23.96 3.23.98 3.23.98 3.24.30 3.24.40 3.24.40 3.24.50	Other:  Of a cylinder capacity not exceeding 2,000 cc, not more than three years old  Of a cylinder capacity not exceeding 2,000 cc, more than three years old  Of a cylinder capacity exceeding 2,000 cc, not more than three years old  Of a cylinder capacity exceeding 2,000 cc, not more than three years old  Of a cylinder capacity exceeding 2,000 cc, more than three years old  Of a cylinder capacity exceeding 3,000 cc:  Hearses not more than three years old  Hearses more than three years old  Motor cars including station wagons and	Rs. $6,000$ /- per cm <sup>3</sup> Rs. $6,000$ /- per cm <sup>3</sup> $2000 \text{cm}^3 < x \le 2500 \text{cm}^3 = \text{Rs. } 7,000$ /- per cm <sup>3</sup> $2500 \text{cm}^3 < x \le 2750 \text{cm}^3 = \text{Rs. } 8,000$ /- per cm <sup>3</sup> $2750 \text{cm}^3 < x \le 3000 \text{cm}^3 = \text{Rs. } 9,000$ /- per cm <sup>3</sup> $2000 \text{cm}^3 < x \le 2500 \text{cm}^3 = \text{Rs. } 7,000$ /- per cm <sup>3</sup> $2500 \text{cm}^3 < x \le 2750 \text{cm}^3 = \text{Rs. } 8,000$ /- per cm <sup>3</sup> $2750 \text{cm}^3 < x \le 2750 \text{cm}^3 = \text{Rs. } 8,000$ /- per cm <sup>3</sup> $2750 \text{cm}^3 < x \le 3000 \text{cm}^3 = \text{Rs. } 9,000$ /- per cm <sup>3</sup> $Rs.10,000$ /- per cm <sup>3</sup>
3.23.96 3.23.98 3.23.98 3.24.30 3.24.40 3.24.40 3.24.50	Of a cylinder capacity not exceeding 2,000 cc, not more than three years old  Of a cylinder capacity not exceeding 2,000 cc, more than three years old  Of a cylinder capacity exceeding 2,000 cc, not more than three years old  Of a cylinder capacity exceeding 2,000 cc, more than three years old  Of a cylinder capacity exceeding 2,000 cc, more than three years old  Of a cylinder capacity exceeding 3,000 cc:  Hearses not more than three years old  Hearses more than three years old  Motor cars including station wagons and	Rs. $6,000$ /- per cm <sup>3</sup> $2000 \text{cm}^3 < x \le 2500 \text{cm}^3 = \text{Rs. } 7,000$ /- per cm <sup>3</sup> $2500 \text{cm}^3 < x \le 2750 \text{cm}^3 = \text{Rs. } 8,000$ /- per cm <sup>3</sup> $2750 \text{cm}^3 < x \le 3000 \text{cm}^3 = \text{Rs. } 9,000$ /- per cm <sup>3</sup> $2000 \text{cm}^3 < x \le 2500 \text{cm}^3 = \text{Rs. } 7,000$ /- per cm <sup>3</sup> $2500 \text{cm}^3 < x \le 2750 \text{cm}^3 = \text{Rs. } 8,000$ /- per cm <sup>3</sup> $2750 \text{cm}^3 < x \le 2750 \text{cm}^3 = \text{Rs. } 8,000$ /- per cm <sup>3</sup> $2750 \text{cm}^3 < x \le 3000 \text{cm}^3 = \text{Rs. } 9,000$ /- per cm <sup>3</sup> $Rs.10,000$ /- per cm <sup>3</sup> $Rs.10,000$ /- per cm <sup>3</sup> $3000 \text{cm}^3 < x \le 4000 \text{cm}^3 = \text{Rs. } 10,000$ /- per cm
3.23.96 3.23.98 3.23.98 3.24.30 3.24.40 3.24.40 3.24.50	Of a cylinder capacity not exceeding 2,000 cc, not more than three years old  Of a cylinder capacity not exceeding 2,000 cc, more than three years old  Of a cylinder capacity exceeding 2,000 cc, not more than three years old  Of a cylinder capacity exceeding 2,000 cc, more than three years old  Of a cylinder capacity exceeding 2,000 cc, more than three years old  Of a cylinder capacity exceeding 3,000 cc:  Hearses not more than three years old  Hearses more than three years old  Motor cars including station wagons and	Rs. $6,000$ /- per cm <sup>3</sup> $2000 \text{cm}^3 < x \le 2500 \text{cm}^3 = \text{Rs. } 7,000$ /- per cm <sup>3</sup> $2500 \text{cm}^3 < x \le 2750 \text{cm}^3 = \text{Rs. } 8,000$ /- per cm <sup>3</sup> $2750 \text{cm}^3 < x \le 3000 \text{cm}^3 = \text{Rs. } 9,000$ /- per cm <sup>3</sup> $2000 \text{cm}^3 < x \le 2500 \text{cm}^3 = \text{Rs. } 7,000$ /- per cm <sup>3</sup> $2500 \text{cm}^3 < x \le 2750 \text{cm}^3 = \text{Rs. } 8,000$ /- per cm <sup>3</sup> $2750 \text{cm}^3 < x \le 2750 \text{cm}^3 = \text{Rs. } 8,000$ /- per cm <sup>3</sup> $2750 \text{cm}^3 < x \le 3000 \text{cm}^3 = \text{Rs. } 9,000$ /- per cm <sup>3</sup> $Rs.10,000$ /- per cm <sup>3</sup> $Rs.10,000$ /- per cm <sup>3</sup> $3000 \text{cm}^3 < x \le 4000 \text{cm}^3 = \text{Rs. } 10,000$ /- per cm
3.23.96 3.23.98 3.23.98 3.24.30 3.24.40 3.24.40 3.24.50	Of a cylinder capacity exceeding 2,000 cc, more than three years old  Of a cylinder capacity exceeding 2,000 cc, not more than three years old  Of a cylinder capacity exceeding 2,000 cc, not more than three years old  Of a cylinder capacity exceeding 2,000 cc, more than three years old  Of a cylinder capacity exceeding 3,000 cc:  Hearses not more than three years old  Hearses more than three years old  Motor cars including station wagons and	$2000 \text{cm}^3 < x \le 2500 \text{cm}^3 = \text{Rs. } 7,000/\text{- per cm}^3$ $2500 \text{cm}^3 < x \le 2750 \text{cm}^3 = \text{Rs. } 8,000/\text{- per cm}^3$ $2750 \text{cm}^3 < x \le 3000 \text{cm}^3 = \text{Rs. } 9,000/\text{- per cm}^3$ $2000 \text{cm}^3 < x \le 2500 \text{cm}^3 = \text{Rs. } 7,000/\text{- per cm}^3$ $2500 \text{cm}^3 < x \le 2750 \text{cm}^3 = \text{Rs. } 8,000/\text{- per cm}^3$ $2750 \text{cm}^3 < x \le 3000 \text{cm}^3 = \text{Rs. } 9,000/\text{- per cm}^3$ $2750 \text{cm}^3 < x \le 3000 \text{cm}^3 = \text{Rs. } 9,000/\text{- per cm}^3$ $Rs.10,000/\text{- per cm}^3$ $3000 \text{cm}^3 < x \le 4000 \text{cm}^3 = \text{Rs. } 10,000/\text{- per cm}$
3.23.96 3.23.98 3.23.98 3.24.30 3.24.40 3.24.40	Of a cylinder capacity not exceeding 2,000 cc, more than three years old Of a cylinder capacity exceeding 2,000 cc, not more than three years old Of a cylinder capacity exceeding 2,000 cc, more than three years old Of a cylinder capacity exceeding 3,000 cc; Hearses not more than three years old Hearses more than three years old Motor cars including station wagons and	$2000 \text{cm}^3 < x \le 2500 \text{cm}^3 = \text{Rs. } 7,000/\text{- per cm}^3$ $2500 \text{cm}^3 < x \le 2750 \text{cm}^3 = \text{Rs. } 8,000/\text{- per cm}^3$ $2750 \text{cm}^3 < x \le 3000 \text{cm}^3 = \text{Rs. } 9,000/\text{- per cm}^3$ $2000 \text{cm}^3 < x \le 2500 \text{cm}^3 = \text{Rs. } 7,000/\text{- per cm}^3$ $2500 \text{cm}^3 < x \le 2750 \text{cm}^3 = \text{Rs. } 8,000/\text{- per cm}^3$ $2750 \text{cm}^3 < x \le 3000 \text{cm}^3 = \text{Rs. } 9,000/\text{- per cm}^3$ $2750 \text{cm}^3 < x \le 3000 \text{cm}^3 = \text{Rs. } 9,000/\text{- per cm}^3$ $Rs.10,000/\text{- per cm}^3$ $3000 \text{cm}^3 < x \le 4000 \text{cm}^3 = \text{Rs. } 10,000/\text{- per cm}$
3.23.96 3.23.98 3.24.30 3.24.40 3.24.50	Of a cylinder capacity exceeding 2,000 cc, not more than three years old  Of a cylinder capacity exceeding 2,000 cc, more than three years old  Of a cylinder capacity exceeding 2,000 cc, more than three years old  Of a cylinder capacity exceeding 3,000 cc:  Hearses not more than three years old  Hearses more than three years old  Motor cars including station wagons and	$2500 \text{cm}^3 < x \le 2750 \text{cm}^3 = \text{Rs. } 8,000 \text{/- per cm}^3$ $2750 \text{cm}^3 < x \le 3000 \text{cm}^3 = \text{Rs. } 9,000 \text{/- per cm}^3$ $2000 \text{cm}^3 < x \le 2500 \text{cm}^3 = \text{Rs. } 7,000 \text{/- per cm}^3$ $2500 \text{cm}^3 < x \le 2750 \text{cm}^3 = \text{Rs. } 8,000 \text{/- per cm}^3$ $2750 \text{cm}^3 < x \le 3000 \text{cm}^3 = \text{Rs. } 9,000 \text{/- per cm}^3$ $Rs.10,000 \text{/- per cm}^3$ $Rs.10,000 \text{/- per cm}^3$ $3000 \text{cm}^3 < x \le 4000 \text{cm}^3 = \text{Rs. } 10,000 \text{/- per cm}$
3.23.96 3.23.98 3.24.30 3.24.40 3.24.50	Of a cylinder capacity exceeding 2,000 cc, not more than three years old  Of a cylinder capacity exceeding 2,000 cc, more than three years old  Of a cylinder capacity exceeding 3,000 cc:  Hearses not more than three years old  Hearses more than three years old  Motor cars including station wagons and	$2500  \mathrm{cm}^3 < x \le 2750  \mathrm{cm}^3 = \mathrm{Rs.} \ 8,000/\text{- per cm}^3$ $2750  \mathrm{cm}^3 < x \le 3000  \mathrm{cm}^3 = \mathrm{Rs.} \ 9,000/\text{- per cm}^3$ $2000  \mathrm{cm}^3 < x \le 2500  \mathrm{cm}^3 = \mathrm{Rs.} \ 7,000/\text{- per cm}^3$ $2500  \mathrm{cm}^3 < x \le 2750  \mathrm{cm}^3 = \mathrm{Rs.} \ 8,000/\text{- per cm}^3$ $2750  \mathrm{cm}^3 < x \le 3000  \mathrm{cm}^3 = \mathrm{Rs.} \ 9,000/\text{- per cm}^3$ $\mathrm{Rs.} 10,000/\text{- per cm}^3$ $\mathrm{Rs.} 10,000/\text{- per cm}^3$ $3000  \mathrm{cm}^3 < x \le 4000  \mathrm{cm}^3 = \mathrm{Rs.} 10,000/\text{- per cm}^3$
3.23.98 3.24.30 3.24.40 3.24.50	Of a cylinder capacity exceeding 2,000 cc, more than three years old  Of a cylinder capacity exceeding 3,000 cc: Hearses not more than three years old Hearses more than three years old Motor cars including station wagons and	$2750 \text{cm}^3 < x \le 3000 \text{cm}^3 = \text{Rs. } 9,000\text{/- per cm}^3$ $2000 \text{cm}^3 < x \le 2500 \text{cm}^3 = \text{Rs. } 7,000\text{/- per cm}^3$ $2500 \text{cm}^3 < x \le 2750 \text{cm}^3 = \text{Rs. } 8,000\text{/- per cm}^3$ $2750 \text{cm}^3 < x \le 3000 \text{cm}^3 = \text{Rs. } 9,000\text{/- per cm}^3$ $8.10,000\text{/- per cm}^3$ $8.10,000\text{/- per cm}^3$ $1000 \text{cm}^3 < x \le 4000 \text{cm}^3 = \text{Rs. } 10,000\text{/- per cm}^3$
3.24 3.24.30 3.24.40 3.24.50	Of a cylinder capacity exceeding 2,000 cc, more than three years old  Of a cylinder capacity exceeding 3,000 cc:  Hearses not more than three years old  Hearses more than three years old  Motor cars including station wagons and	$2750 \text{cm}^3 < x \le 3000 \text{cm}^3 = \text{Rs. } 9,000\text{/- per cm}^3$ $2000 \text{cm}^3 < x \le 2500 \text{cm}^3 = \text{Rs. } 7,000\text{/- per cm}^3$ $2500 \text{cm}^3 < x \le 2750 \text{cm}^3 = \text{Rs. } 8,000\text{/- per cm}^3$ $2750 \text{cm}^3 < x \le 3000 \text{cm}^3 = \text{Rs. } 9,000\text{/- per cm}^3$ $8 \times 10,000\text{/- per cm}^3$ $8 \times 10,000\text{/- per cm}^3$ $1000 \text{cm}^3 < x \le 4000 \text{cm}^3 = \text{Rs. } 10,000\text{/- per cm}^3$
3.24 3.24.30 3.24.40 3.24.50	Of a cylinder capacity exceeding 3,000 cc:  Hearses not more than three years old  Hearses more than three years old  Motor cars including station wagons and	$2000 \text{cm}^3 < x \le 2500 \text{cm}^3 = \text{Rs. } 7,000/\text{- per cm}^3$ $2500 \text{cm}^3 < x \le 2750 \text{cm}^3 = \text{Rs. } 8,000/\text{- per cm}^3$ $2750 \text{cm}^3 < x \le 3000 \text{cm}^3 = \text{Rs. } 9,000/\text{- per cm}^3$ $Rs.10,000/\text{- per cm}^3$ $Rs.10,000/\text{- per cm}^3$ $3000 \text{cm}^3 < x \le 4000 \text{cm}^3 = \text{Rs. } 10,000/\text{- per cm}^3$
3.24 3.24.30 3.24.40 3.24.50	Of a cylinder capacity exceeding 3,000 cc:  Hearses not more than three years old  Hearses more than three years old  Motor cars including station wagons and	$2500 \text{cm}^3 < x \le 2750 \text{cm}^3 = \text{Rs. 8,000/- per cm}^3$ $2750 \text{cm}^3 < x \le 3000 \text{cm}^3 = \text{Rs. 9,000/- per cm}^3$ $Rs. 10,000/- \text{per cm}^3$ $Rs. 10,000/- \text{per cm}^3$ $3000 \text{cm}^3 < x \le 4000 \text{cm}^3 = \text{Rs. 10,000/- per cm}^3$
)3.24.30 )3.24.40 )3.24.50	Of a cylinder capacity exceeding 3,000 cc:  Hearses not more than three years old  Hearses more than three years old  Motor cars including station wagons and	$Rs.10,000/- per cm^{3}$ $Rs.10,000/- per cm^{3}$ $Rs.10,000/- per cm^{3}$ $Rs.10,000/- per cm^{3}$ $3000cm^{3} < x \le 4000cm^{3} = Rs.10,000/- per cm^{3}$
)3.24.30 )3.24.40 )3.24.50	Hearses not more than three years old  Hearses more than three years old  Motor cars including station wagons and	Rs.10,000/- per cm <sup>3</sup> Rs.10,000/- per cm <sup>3</sup> Rs.10,000/- per cm <sup>3</sup> 3000cm <sup>3</sup> < x $\leq$ 4000cm <sup>3</sup> = Rs.10,000/- per cm <sup>3</sup>
)3.24.30 )3.24.40 )3.24.50	Hearses not more than three years old  Hearses more than three years old  Motor cars including station wagons and	$Rs.10,000/- per cm^3$ $3000cm^3 < x \le 4000cm^3 = Rs.10,000/- per cm^3$
)3.24.30 )3.24.40 )3.24.50	Hearses not more than three years old  Hearses more than three years old  Motor cars including station wagons and	$Rs.10,000/- per cm^3$ $3000cm^3 < x \le 4000cm^3 = Rs.10,000/- per cm^3$
)3.24.30 )3.24.40 )3.24.50	Hearses not more than three years old  Hearses more than three years old  Motor cars including station wagons and	$Rs.10,000/- per cm^3$ $3000cm^3 < x \le 4000cm^3 = Rs.10,000/- per cm^3$
)3.24.40 )3.24.50	Hearses more than three years old  Motor cars including station wagons and	$3000 \text{cm}^3 < x \le 4000 \text{cm}^3 = \text{Rs.}10,000/-\text{per cm}$
3.24.50	Motor cars including station wagons and	
	racing cars, not more than three years old	
03.24.60	racing cars, not more than three years old	11 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1
03.24.60		4000cm² - Rs.11,000/- per cm
03.24.00	Motor cars including station wagons and	$3000 \text{cm}^3 < x \le 4000 \text{cm}^3 = \text{Rs.} 10,000/-\text{per cm}^3$
	racing cars, more than three years old	$4000 \text{cm}^3 < = \text{Rs.}11,000/-\text{per cm}^3$
Stored Various Proposition		$3000 \text{cm}^3 < x \le 4000 \text{cm}^3 = \text{Rs.}10,000/-\text{per cm}$
03.24.70	Other, not more than three years old	$4000 \text{cm}^3 < = \text{Rs.}11,000/-\text{per cm}^3$
		$3000 \text{cm}^3 < x \le 4000 \text{cm}^3 = \text{Rs.}10,000/-\text{per cm}$
03.24.80	Other, more than three years old	3000cm <sup>3</sup> < X \( \leq 4000cm \) = 11.000/ man am <sup>3</sup>
03.21.00		$4000 \text{cm}^3 < = \text{Rs.}11,000/-\text{per cm}^3$
	Other vehicles, with only compression -	
.50	ignition internal combustion piston engine	
	ignition internal combustion piston engine	
	(diesel or semi diesel):	
03.31	Of a cylinder capacity not exceeding 1,500cc:	Rs. 4,000/- per cm <sup>3</sup>
703.31.30	Hearses not more than three years old	Rs. 4,000/- per cm <sup>3</sup>
703.31.40	Hearses more than three years old	
703.31.50	Auto-trishaws, not more than two years old	Rs. 1,250/- per cm <sup>3</sup>
703.31.60	Auto-trishaws, more than two years old	Rs. 1,250/- per cm <sup>3</sup>
	Motor cars including station wagons and	Rs. 4,000/- per cm <sup>3</sup>
703.31.70	racing cars, not more than three years old	
	Motor cars including station wagons and	Rs. 4,000/- per cm <sup>3</sup>
703.31.80	Motor cars including station wagons and	
	racing cars, more than three years old	
		Rs. 4,000/- per cm <sup>3</sup>
703.31.92		Rs. 4,000/- per cm <sup>3</sup>
W HO POSTS -	More than three years old	Rs. 4,000/- per cm
100.01.01		
702.22	Of a cylinder capacity exceeding 1,500 cc but	
103.32	not exceeding 2.500 cc:	
	11	Rs. 5,000/- per cm <sup>3</sup>
CONTRACTOR ASSESSMENT	1 11	Rs. 5,000/- per cm <sup>3</sup>
3703.32.40	Hearses 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 year	S
	old:	3
8703 32 52	Of a cylinder capacity not exceeding 1,600cc	Rs. 5,000/- per cm <sup>3</sup>
CONTRACTOR OF THE COMPANY OF THE COM	Of a cylinder capacity exceeding 1,600cc, bu	Rs. 6,000/- per cm <sup>3</sup>
	not exceeding 1,800cc	
		Rs. 7,000/- per cm <sup>3</sup>
8703.32.55	Outor .	
8703.32.55		
3	703.31.94 703.32.30 703.32.40 3703.32.55	703.31.94 More than three years old  703.32 Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,500 cc:  703.32.30 Hearses not more than three years old  703.32.40 Hearses 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 year

		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. 5,000/- per cm <sup>3</sup>
	8703.32.65	Of a cylinder capacity exceeding 1,600cc, but not exceeding 1,800cc	Rs. 6,000/- per cm <sup>3</sup>
	8703.32.69	Other:	Rs. 7,000/- per cm <sup>3</sup>
		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 <sup>3</sup>
	0702 22 70	Othor	Rs. 8,000/- per cm <sup>3</sup>
	8703.32.79 8703.32.80	Other  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 <sup>3</sup>
		Other	7 7 000/
	8703.32.92	Of a cylinder capacity not exceeding 2,000 cc, not more than three years old	Rs.7,000/- per cm <sup>3</sup>
	8703.32.95	Other, of a cylinder capacity exceeding 2,000 cc, not more than three years old	Rs. 8,000/- per cm <sup>3</sup>
	8703.32.97	Other, of a cylinder capacity not exceeding 2,000 cc, more than three years old	Rs.7,000/- per cm <sup>3</sup>
	8703.32.99	Other, of a cylinder capacity exceeding 2,000 cc, more than three years old	Rs. 8,000/- per cm <sup>3</sup>
	8703.33	Of a cylinder capacity exceeding 2,500 cc:	
	8703.33.30	Hearses not more than three years old	Rs. 9,000/- per cm <sup>3</sup>
	8703.33.40	Hearses more than three years old	Rs. 9,000/- per cm <sup>3</sup>
	8703.33.50	Motor cars including station wagons and racing cars, not more than three years old	$2500 \text{cm}^3 < x \le 2750 \text{cm}^3 = \text{Rs. } 9,000/\text{- per cm}$ $2750 \text{cm}^3 < x \le 3000 \text{cm}^3 = \text{Rs.} 10,000/\text{- per cm}$ $3000 \text{cm}^3 < x \le 4000 \text{cm}^3 = \text{Rs.} 11,000/\text{- per cm}$ $4000 \text{cm}^3 < = \text{Rs.} 12,000/\text{- per cm}^3$
	8703.33.60	Motor cars including station wagons and racing cars, more than three years old	$2500 \text{cm}^3 < x \le 2750 \text{cm}^3 = \text{Rs. 9,000/- per cm}^3$ $2750 \text{cm}^3 < x \le 3000 \text{cm}^3 = \text{Rs.10,000/- per cm}^3$ $3000 \text{cm}^3 < x \le 4000 \text{cm}^3 = \text{Rs.11,000/- per cm}^3$ $4000 \text{cm}^3 < = \text{Rs.12,000/- per cm}^3$
		Other, not more than three years old	
	8703.33.79	Other	$2500 \text{cm}^3 < x \le 2750 \text{cm}^3 = \text{Rs. 9,000/- per cm}$ $2750 \text{cm}^3 < x \le 3000 \text{cm}^3 = \text{Rs.10,000/- per cm}$ $3000 \text{cm}^3 < x \le 4000 \text{cm}^3 = \text{Rs.11,000/- per cm}$ $4000 \text{cm}^3 < = \text{Rs.12,000/- per cm}^3$
	8703.33.80	Other, more than three years old	$2500 \text{cm}^3 < x \le 2750 \text{cm}^3 = \text{Rs. } 9,000/\text{- per cm}^3$ $2750 \text{cm}^3 < x \le 3000 \text{cm}^3 = \text{Rs.} 10,000/\text{- per cm}^3$ $3000 \text{cm}^3 < x \le 4000 \text{cm}^3 = \text{Rs.} 11,000/\text{- per cm}^3$ $4000 \text{cm}^3 < = \text{Rs.} 12,000/\text{- per cm}^3$
	0.000		
	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 <sup>3</sup>
	8703.40.13	Hearses more than three years old	Rs. 1,250/- per cm <sup>3</sup>
	8703.40.14	Auto-trishaws, not more than two years old	Rs. 2,100/- per cm <sup>3</sup>
	8703.40.16	Auto-trishaws, more than two years old	Rs. 2,100/- per cm <sup>3</sup>

	8703.40.18	Other, not more than three years old	Rs. 1,250/- per cm <sup>3</sup>
	8703.40.19	Other, more than three years old	Rs. 1,250/- per cm <sup>3</sup>
		Motor cars including station wagons and racing cars, of a cylinder capacity not	
	8703.40.23	exceeding 1,000 cc:	D 400 000/
	6703.40.23	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. 1,250/- per cm <sup>3</sup>
	8703.40.29	Other, more than three years old	Rs. 1,250/- per cm <sup>3</sup>
		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 <sup>3</sup>
	8703.40.34	Hearses more than three years old	Rs. 2,000/- per cm <sup>3</sup>
	8703.40.35	Motor cars including station wagons and racing cars, not more than three years old	$1000 \text{cm}^3 < x \le 1300 \text{cm}^3 = \text{Rs. } 2,000/\text{- per cm}$ $1300 \text{cm}^3 < x \le 1500 \text{cm}^3 = \text{Rs. } 2,500/\text{- per cm}$
	8703.40.36	Motor cars including station wagons and racing cars, more than three years old	$1000 \text{cm}^3 < x \le 1300 \text{cm}^3 = \text{Rs. } 2,000/\text{- per cm}$ $1300 \text{cm}^3 < x \le 1500 \text{cm}^3 = \text{Rs. } 2,500/\text{- per cm}$
3	8703.40.38	Other, not more than three years old	$1000 \text{cm}^3 < x \le 1300 \text{cm}^3 = \text{Rs. } 2,000/\text{- per cm}$
	8703.40.39	Other, more than three years old	$1300 \text{cm}^3 < x \le 1500 \text{cm}^3 = \text{Rs. } 2,500/\text{- per cr}$ $1000 \text{cm}^3 < x \le 1300 \text{cm}^3 = \text{Rs. } 2,000/\text{- per cr}$ $1300 \text{cm}^3 < x \le 1500 \text{cm}^3 = \text{Rs. } 2,500/\text{- per cm}$
		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:	$1500 \text{cm}^2 \times 1500 \text{cm}^3 = \text{Rs. } 2,500/\text{- per cm}$
	8703.40.43	Hearses not more than three years old	Rs. 3,500/- per cm <sup>3</sup>
	8703.40.44	Hearses more than three years old	Rs. 3,500/- per cm <sup>3</sup>
	8703.40.48	Other, not more than three years old	Rs. 5,000/- per cm <sup>3</sup>
	8703.40.49	Other, more than three years old	Rs. 5,000/- per cm <sup>3</sup>
		Motor cars including station wagons and racing cars of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000 cc:	
	8703.40.51	Of a cylinder capacity not exceeding 1,600 cc, not more than three years old	Rs. 3,500/- per cm <sup>3</sup>
	8703.40.52	Of a cylinder capacity not exceeding 1,600 cc, more than three years old	Rs. 3,500/- per cm <sup>3</sup>
	8703.40.53	Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800cc, not more than three years old	Rs. 4,500/- per cm <sup>3</sup>
	8703.40.54	Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800cc, more than three years old	Rs. 4,500/- per cm <sup>3</sup>
	8703.40.58	Other, not more than three years old	Rs. 5,000/- per cm <sup>3</sup>
	8703.40.59	Other, more than three years old	Rs. 5,000/- per cm <sup>3</sup>
		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. 6,000/- per cm <sup>3</sup>
	8703.40.64	Hearses more than three years old	Rs. 6,000/- per cm <sup>3</sup>
	8703.40.68	Other, not more than three years old	$2000 \text{cm}^3 < x \le 2500 \text{cm}^3 = \text{Rs. } 6,000/\text{- per cm}$ $2500 \text{cm}^3 < x \le 2750 \text{cm}^3 = \text{Rs. } 7,000/\text{- per cm}$ $2750 \text{cm}^3 < x \le 2000 \text{cm}^3 = \text{Rs. } 9,000/\text{- per cm}$
	8703.40.69	Other, more than three years old	$2750 \text{cm}^3 < x \le 3000 \text{cm}^3 = \text{Rs. } 8,000/\text{- per cm}$ $2000 \text{cm}^3 < x \le 2500 \text{cm}^3 = \text{Rs. } 6,000/\text{- per cm}$ $2500 \text{cm}^3 < x \le 2750 \text{cm}^3 = \text{Rs. } 7,000/\text{- per cm}$ $2750 \text{cm}^3 < x \le 3000 \text{cm}^3 = \text{Rs. } 8,000/\text{- per cm}$
		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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8703.40.71	Not more than three years old	$2000 \text{cm}^3 < x \le 2500 \text{cm}^3 = \text{Rs. 6,000/- per cm}^3$ $2500 \text{cm}^3 < x \le 2750 \text{cm}^3 = \text{Rs. 7,000/- per cm}^3$
		$2750 \text{cm}^3 < x \le 3000 \text{cm}^3 = \text{Rs. 8,000/- per cm}^3$
8703.40.72	Mara than three years ald	
8703.40.72	More than three years old	$2000 \text{cm}^3 < x \le 2500 \text{cm}^3 = \text{Rs. 6,000/- per cm}^3$ $2500 \text{cm}^3 < x \le 2750 \text{cm}^3 = \text{Rs. 7,000/- per cm}^3$
		$2750 \text{cm}^3 < x \le 3000 \text{cm}^3 = \text{Rs. } 8,000/\text{- per cm}^3$
	Vehicles other than motor cars including station wagons and racing cars of a cylinder	
	capacity exceeding 3,000 cc:	
8703.40.83	Hearses not more than three years old	Rs. 9,000/- per cm <sup>3</sup>
8703.40.84	Hearses more than three years old	Rs. 9,000/- per cm <sup>3</sup>
8703.40.88	Other, not more than three years old	$3000 \text{cm}^3 < x \le 4000 \text{cm}^3 = \text{Rs. } 9,000/\text{- per cm}^3$ $4000 \text{cm}^3 < = \text{Rs. } 10,000/\text{- per cm}^3$
 8703.40.89	Other, more than three years old	$3000 \text{cm}^3 < x \le 4000 \text{cm}^3 = \text{Rs. } 9,000/\text{- per cm}^3$ $4000 \text{cm}^3 < = \text{Rs. } 10,000/\text{- per cm}^3$
	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	$3000 \text{cm}^3 < x \le 4000 \text{cm}^3 = \text{Rs. 9,000/- per cm}^3$
8703.40.92	More than three years old	$4000 \text{cm}^3 < = \text{Rs. } 10,000/\text{- per cm}^3$
0/05.40.32	TVIOLE MIGH MICE YEARS OLD	$3000 \text{cm}^3 < x \le 4000 \text{cm}^3 = \text{Rs. } 9,000/\text{- per cm}^3$ $4000 \text{cm}^3 < = \text{Rs. } 10,000/\text{- per cm}^3$
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. 3,000/- per cm <sup>3</sup>
8703.50.14	Hearses more than three years old	Rs. 3,000/- per cm <sup>3</sup>
8703.50.15	Auto-trishaws, not more than two years old	Rs. 1,250/- per cm <sup>3</sup>
8703.50.16	Auto-trishaws, more than two years old	Rs. 1,250/- per cm <sup>3</sup>
8703.50.18	Other, not more than three years old	Rs. 3,000/- per cm <sup>3</sup>
8703.50.19	Other, more than three years old	Rs. 3,000/- per cm <sup>3</sup>
	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	Rs. 400,000/- per unit
	exceeding 300 cc, not more than three years old	
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. 3,000/- per cm <sup>3</sup>
8703.50.29	Other, more than three years old	Rs. 3,000/- per cm <sup>3</sup>
	Of a cylinder capacity exceeding 1,000 cc, but not exceeding 1,500cc	
		Rs. 3,000/- per cm <sup>3</sup>
8703.50.33	Hearses not more than three years old	NS. 3.000/- DEI CIII
8703.50.33 8703.50.34	Hearses not more than three years old Hearses more than three years old	
Charles Constitution to the Constitution of th		Rs. 3,000/- per cm <sup>3</sup> Rs. 3,000/- per cm <sup>3</sup>
8703.50.34 8703.50.35	Hearses more than three years old  Motor cars including station wagons and racing cars, not more than three years old	Rs. 3,000/- per cm <sup>3</sup>
8703.50.34	Hearses more than three years old  Motor cars including station wagons and	Rs. 3,000/- per cm <sup>3</sup>

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	8703.50.39	Other, more than three years old	Rs. 3,000/- per cm <sup>3</sup>
		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. 4,000/- per cm <sup>3</sup>
	8703.50.44	Hearses more than three years old	Rs. 4,000/- per cm <sup>3</sup>
	8703.50.44	Other, not more than three years old	Rs. 6,000/- per cm <sup>3</sup>
	8703.50.49	Other, more than three years old	Rs. 6,000/- per cm <sup>3</sup>
		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. 4,000/- per cm <sup>3</sup>
	8703.50.52	Of a cylinder capacity not exceeding 1,600 cc, more than three years old	Rs. 4,000/- per cm <sup>3</sup>
	8703.50.53	Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800cc, not more than three years old	Rs. 5,000/- per cm <sup>3</sup>
	8703.50.54	Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800cc, more than three years old	Rs. 5,000/- per cm <sup>3</sup>
	8703.50.58	Other, not more than three years old	Rs. 6,000/- per cm <sup>3</sup>
	8703.50.59	Other, more than three years old	Rs. 6,000/- per cm <sup>3</sup>
		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:	
N.	8703.50.63	Hearses not more than three years old	Rs. 7,000/- per cm <sup>3</sup>
	8703.50.64	Hearses more than three years old	Rs. 7,000/- per cm <sup>3</sup>
		Other, not more than three years old	$2000 \text{cm}^3 < x \le 2500 \text{cm}^3 = \text{Rs. } 7,000/\text{- per cm}^3$
	8703.50.68	Other, not more than three years ora	$2500 \text{cm}^3 < x \le 2750 \text{cm}^3 = \text{Rs. } 8,000/\text{- per cm}$ $2750 \text{cm}^3 < x \le 3000 \text{cm}^3 = \text{Rs. } 9,000/\text{- per cm}$
	8703.50.69	Other, more than three years old	$2000 \text{cm}^3 < x \le 2500 \text{cm}^3 = \text{Rs. } 7,000/\text{- per cm}$ $2500 \text{cm}^3 < x \le 2750 \text{cm}^3 = \text{Rs. } 8,000/\text{- per cm}$
			$2750 \text{cm}^3 < x \le 3000 \text{cm}^3 = \text{Rs. } 9,000/\text{- per cm}$
		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	$2000 \text{cm}^3 < x \le 2500 \text{cm}^3 = \text{Rs. } 7,000/\text{- per cm}$
		capability, and total payload (of persons and cargo) of over 800kg, not more than three	$2500 \text{cm}^3 < x \le 2750 \text{cm}^3 = \text{Rs. } 8,000/\text{- per cm}$ $2750 \text{cm}^3 < x \le 3000 \text{cm}^3 = \text{Rs. } 9,000/\text{- per cm}$
	0700.50.70	years old  Other, not more than three years old	$2/50 \text{cm}^3 < x \le 3000 \text{cm}^3 - \text{Rs. } 9,000/\text{- per cm}$ $2000 \text{cm}^3 < x \le 2500 \text{cm}^3 = \text{Rs. } 7,000/\text{- per cm}$
	8703.50.78	Other, not more than three years ord	$2500 \text{cm}^3 < x \le 2750 \text{cm}^3 = \text{Rs. } 8,000/\text{- per cm}$ $2750 \text{cm}^3 < x \le 3000 \text{cm}^3 = \text{Rs. } 9,000/\text{- per cm}$
			$2000 \text{cm}^3 < x \le 2500 \text{cm}^3 = \text{Rs. } 7,000/\text{- per cm}$
	8703.50.79	Other, more than three years old	$2500 \text{cm}^3 < x \le 2500 \text{cm}^3 = \text{Rs. 8,000/- per cm}$ $2500 \text{cm}^3 < x \le 2750 \text{cm}^3 = \text{Rs. 8,000/- per cm}$ $2750 \text{cm}^3 < x \le 3000 \text{cm}^3 = \text{Rs. 9,000/- per cm}$
			$1/2$ /Sucm $< x \le 3000$ cm $= ks. 9,000/- per cr$
		Vehicles other than motor cars including station wagons and racing cars of a cylinder	
	000000000	station wagons and racing cars of a cylinder capacity exceeding 3,000 cc:	
	8703.50.83	station wagons and racing cars of a cylinder capacity exceeding 3,000 cc:  Hearses not more than three years old	Rs.10,000/- per cm <sup>3</sup> Rs.10,000/- per cm <sup>3</sup>
	8703.50.83 8703.50.84 8703.50.88	station wagons and racing cars of a cylinder capacity exceeding 3,000 cc:  Hearses not more than three years old  Hearses more than three years old	Rs.10,000/- per cm <sup>3</sup>

6	8703.50.89	Other, more than three years old	$3000 \text{cm}^3 < x \le 4000 \text{cm}^3 = \text{Rs.}10,000/-\text{per cm}^3$
14			$4000 \text{cm}^3 < = \text{Rs.}11,000/-\text{per cm}^3$
		Motor cars including station wagons and racing cars of a cylinder capacity exceeding 3,000 cc:	
	8703.50.98	Other, not more than three years old	$3000 \text{cm}^3 < x \le 4000 \text{cm}^3 = \text{Rs.}10,000/\text{- per cm}^3$ $4000 \text{cm}^3 < = \text{Rs.}11,000/\text{- per cm}^3$
	8703.50.99	Other, more than three years old	$3000 \text{cm}^3 < x \le 4000 \text{cm}^3 = \text{Rs.}10,000/\text{- per cm}^3$ $4000 \text{cm}^3 < = \text{Rs.}11,000/\text{- per cm}^3$
	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:	
The second secon	8703.60.13	Hearses not more than three years old	Rs. 1,250/- per cm <sup>3</sup>
	8703.60.14	Hearses more than three years old	Rs. 1,250/- per cm <sup>3</sup>
	8703.60.15	Auto-trishaws, not more than two years old	Rs. 2,100/- per cm <sup>3</sup>
	8703.60.16	Auto-trishaws, more than two years old	Rs. 2,100/- per cm <sup>3</sup>
WALLEST TO THE	8703.60.18	Other, not more than three years old	Rs. 1,250/- per cm <sup>3</sup>
	8703.60.19	Other, more than three years old	Rs. 1,250/- per cm <sup>3</sup>
		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. 1,250/- per cm <sup>3</sup>
	8703.60.29	Other, more than three years old	Rs. 1,250/- per cm <sup>3</sup>
		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 <sup>3</sup>
	8703.60.34	Hearses more than three years old	Rs. 2,000/- per cm <sup>3</sup>
	8703.60.35	Motor cars including station wagons and racing cars, not more than three years old	$1000 \text{cm}^3 < x \le 1300 \text{cm}^3 = \text{Rs. } 2,000/\text{- per cm}^3$ $1300 \text{cm}^3 < x \le 1500 \text{cm}^3 = \text{Rs. } 2,500/\text{- per cm}^3$
	8703.60.36	Motor cars including station wagons and racing cars, more than three years old	$1000 \text{cm}^3 < x \le 1300 \text{cm}^3 = \text{Rs. 2,000/- per cm}^3$
			$1300 \text{cm}^3 < x \le 1500 \text{cm}^3 = \text{Rs. 2,500/- per cm}^3$
	8703.60.38	Other, not more than three years old	$1000 \text{cm}^3 < x \le 1300 \text{cm}^3 = \text{Rs. 2,000/- per cm}^3$
	0702 (0.20	0411	$1300 \text{cm}^3 < x \le 1500 \text{cm}^3 = \text{Rs. } 2,500/\text{- per cm}^3$
	8703.60.39	Other, more than three years old	$1000 \text{ cm}^3 < x \le 1300 \text{ cm}^3 = \text{Rs. } 2,000/\text{- per cm}^3$
			$1300 \text{cm}^3 < x \le 1500 \text{cm}^3 = \text{Rs. } 2,500/\text{- per cm}^3$
		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. 3,500/- per cm <sup>3</sup>
	8703.60.44	Hearses more than three years old	Rs. 3,500/- per cm <sup>3</sup>
	8703.60.48	Other, not more than three years old	Rs. 5,000/- per cm <sup>3</sup>
	8703.60.49	Other, more than three years old	Rs. 5,000/- per cm <sup>3</sup>

		Motor cars including station wagons and racing cars of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000 cc:	
	8703.60.51	Of a cylinder capacity not exceeding 1,600 cc, not more than three years old	Rs. 3,500/- per cm <sup>3</sup>
	8703.60.52	Of a cylinder capacity not exceeding 1,600 cc, more than three years old	Rs. 3,500/- per cm <sup>3</sup>
	8703.60.53	Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800cc, not more than three	Rs. 4,500/- per cm <sup>3</sup>
	8703.60.54	years old  Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800cc, more than three years old	Rs. 4,500/- per cm <sup>3</sup>
	8703.60.58	Other, not more than three years old	Rs. 5,000/- per cm <sup>3</sup>
	8703.60.59	Other, more than three years old	Rs. 5,000/- per cm <sup>3</sup>
	8703.00.39	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. 6,000/- per cm <sup>3</sup>
	8703.60.64	Hearses more than three years old	Rs. 6,000/- per cm <sup>3</sup>
	8703.60.68	Other, not more than three years old	$2000 \text{cm}^3 < x \le 2500 \text{cm}^3 = \text{Rs. 6,000/- per cm}^3$
			$2500 \text{cm}^3 < x \le 2750 \text{cm}^3 = \text{Rs. } 7,000/\text{- per cm}$
			$2750 \text{cm}^3 < x \le 3000 \text{cm}^3 = \text{Rs. } 8,000/\text{- per cm}^3$
			$2000 \text{cm}^3 < x \le 2500 \text{cm}^3 = \text{Rs. 6,000/- per cm}^3$
	8703.60.69	Other, more than three years old	$2500 \text{cm}^3 < x \le 2750 \text{cm}^3 = \text{Rs. } 7,000/\text{- per cm}^3$
			$2750 \text{cm}^3 < x \le 3000 \text{cm}^3 = \text{Rs. } 8,000/\text{- per cm}^3$
			$2/50$ cm <sup>2</sup> $< x \le 5000$ cm <sup>2</sup> $= 100$ s. 8,000/- pcr cm
		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	$2000 \text{cm}^3 < x \le 2500 \text{cm}^3 = \text{Rs. } 6,000/\text{- per cm}^3$
	8703.00.71	Othor, not more and	$2500 \text{cm}^3 < x \le 2750 \text{cm}^3 = \text{Rs. } 7,000/\text{- per cm}$
			$2750 \text{cm}^3 < x \le 3000 \text{cm}^3 = \text{Rs. } 8,000/\text{- per cm}$
11			$2000 \text{cm}^3 < x \le 2500 \text{cm}^3 = \text{Rs. } 6,000/\text{- per cm}$
	8703.60.72	Other, more than three years old	$2500 \text{cm}^3 < x \le 2750 \text{cm}^3 = \text{Rs. } 7,000/\text{- per cm}$
			$2500 \text{cm}^{-2} < x \le 2750 \text{cm}^{-2} - \text{Rs. } 7,0007^{-2} \text{pcr cm}^{-2}$
			$2750 \text{cm}^3 < x \le 3000 \text{cm}^3 = \text{Rs. } 8,000/\text{- per cm}$
		Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 3,000 cc:	
	0702 60 92	Hearses not more than three years old	Rs. 9,000/- per cm <sup>3</sup>
	8703.60.83 8703.60.84	Hearses more than three years old	Rs. 9,000/- per cm <sup>3</sup>
		Other, not more than three years old	$3000 \text{cm}^3 < x \le 4000 \text{cm}^3 = \text{Rs. } 9,000/\text{- per cm}$
	8703.60.88	Other, not more than thee years	$4000 \text{cm}^3 < = \text{Rs. } 10,000 / \text{- per cm}^3$
	0702 (0.00	Other, more than three years old	$3000 \text{cm}^3 < x \le 4000 \text{cm}^3 = \text{Rs. } 9,000/\text{- per cm}$
	8703.60.89	Omer, more man three years ord	$4000 \text{cm}^3 < = \text{Rs. } 10,000/\text{- per cm}^3$
		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	$3000 \text{cm}^3 < x \le 4000 \text{cm}^3 = \text{Rs. } 9,000/\text{- per cm}^3$ $4000 \text{cm}^3 < = \text{Rs. } 10,000/\text{- per cm}^3$
	8703.60.92	More than three years old	$3000 \text{cm}^3 < x \le 4000 \text{cm}^3 = \text{Rs. } 9,000/\text{- per cr}$
	0703.00.72		$4000 \text{cm}^3 < = \text{Rs. } 10,000 /- \text{per cm}^3$
	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. 3,000/- per cm <sup>3</sup>
8703 70.14	Hearses more than three years old	Rs. 3,000/- per cm <sup>3</sup>
8703.70.15	Auto-trishaws, not more than two years old	Rs. 1,250/- per cm <sup>3</sup>
8703.70.16	Auto-trishaws, more than two years old	Rs. 1,250/- per cm <sup>3</sup>
0702 70 10	Other, not more than three years old	Rs. 3,000/- per cm <sup>3</sup>
	Other, not more than three years old	Rs. 3,000/- per cm <sup>3</sup>
	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. 3,000/- per cm <sup>3</sup>
8703.70.29	Other, more than three years old	Rs. 3,000/- per cm <sup>3</sup>
8703.70.29	Of a cylinder capacity exceeding 1,000 cc, but	
	not exceeding 1,500cc	Rs. 3,000/- per cm <sup>3</sup>
8703.70.33	Hearses not more than three years old	Rs. 3,000/- per cm <sup>3</sup>
8703.70.34	Hearses more than three years old	Rs. 3,000/- per cm <sup>3</sup>
8703.70.35	Motor cars including station wagons and racing cars, not more than three years old	
8703.70.36	Motor cars including station wagons and racing cars, more than three years old	Rs. 3,000/- per cm <sup>3</sup>
8703.70.38	Other, not more than three years old	Rs. 3,000/- per cm <sup>3</sup>
8703.70.39	Other, more than three years old	Rs. 3,000/- per cm <sup>3</sup>
	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. 4,000/- per cm <sup>3</sup>
8703.70.44	Hearses more than three years old	Rs. 4,000/- per cm <sup>3</sup>
8703.70.48	Other, not more than three years old	Rs. 6,000/- per cm <sup>3</sup>
8703.70.49	Other, more than three years old	Rs. 6,000/- per cm <sup>3</sup>
24	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. 4,000/- per cm <sup>3</sup>
8703.70.52	Of a cylinder capacity not exceeding 1,600 cc, more than three years old	Rs. 4,000/- per cm <sup>3</sup>
8703.70.53	Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800cc, not more than three years old	Rs. 5,000/- per cm <sup>3</sup>
8703.70.54	Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800cc, more than three years old	Rs. 5,000/- per cm <sup>3</sup>
8703.70.58	Other, not more than three years old	Rs. 6,000/- per cm <sup>3</sup>
8703.70.59	Other, more than three years old	Rs. 6,000/- per cm <sup>3</sup>
	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. 7,000/- per cm <sup>3</sup>
Serve Into Two State Confede Services	Hearses more than three years old	Rs. 7,000/- per cm <sup>3</sup>
8703.70.64 8703.70.68	Other, not more than three years old	$2000 \text{cm}^3 < x \le 2500 \text{cm}^3 = \text{Rs. } 7,000/\text{- per c}$ $2500 \text{cm}^3 < x \le 2750 \text{cm}^3 = \text{Rs. } 8,000/\text{- per c}$
		$2500 \text{cm}^3 < x \le 2750 \text{cm}^3 = \text{Rs. 8,000/- per of}$ $2750 \text{cm}^3 < x \le 3000 \text{cm}^3 = \text{Rs. 9,000/- per of}$ $2000 \text{cm}^3 < x \le 2500 \text{cm}^3 = \text{Rs. 7,000/- per of}$
8703.70.69	Other, more than three years old	$2500 \text{cm}^3 < x \le 2750 \text{cm}^3 = \text{Rs. } 8,000/\text{- per } 6$

	Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc but not exceeding 3,000 cc:	
8703.70.71	Vehicles for the transport of 7 or more persons (adults) including the driver, with non-monocoque body bolted on ladder type heavy duty chassis, with permanent four-wheel drive	$2000 \text{cm}^3 < x \le 2500 \text{cm}^3 = \text{Rs. } 7,000/\text{- per cm}^3$
	capability, and total payload (of persons and	$2500 \text{cm}^3 < x \le 2750 \text{cm}^3 = \text{Rs. } 8,000/\text{- per cm}^3$
	cargo) of over 800kg, not more than three years old	$2750 \text{cm}^3 < x \le 3000 \text{cm}^3 = \text{Rs. } 9,000/\text{- per cm}^3$
8703.70.78	Other, not more than three years old	$2000 \text{cm}^3 < x \le 2500 \text{cm}^3 = \text{Rs. } 7,000/\text{- per cm}^3$ $2500 \text{cm}^3 < x \le 2750 \text{cm}^3 = \text{Rs. } 8,000/\text{- per cm}^3$ $2750 \text{cm}^3 < x \le 3000 \text{cm}^3 = \text{Rs. } 9,000/\text{- per cm}^3$
8703.70.79	Other, more than three years old	$2000 \text{cm}^3 < x \le 2500 \text{cm}^3 = \text{Rs. } 7,000/\text{- per cm}^3$ $2500 \text{cm}^3 < x \le 2500 \text{cm}^3 = \text{Rs. } 7,000/\text{- per cm}^3$ $2500 \text{cm}^3 < x \le 2750 \text{cm}^3 = \text{Rs. } 8,000/\text{- per cm}^3$ $2750 \text{cm}^3 < x \le 3000 \text{cm}^3 = \text{Rs. } 9,000/\text{- per cm}^3$
	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.10,000/- per cm <sup>3</sup>
8703.70.84	Hearses more than three years old	Rs.10,000/- per cm <sup>3</sup>
8703.70.88	Other, not more than three years old	$3000 \text{cm}^3 < x \le 4000 \text{cm}^3 = \text{Rs.}10,000/-\text{per cm}^3$ $4000 \text{cm}^3 < = \text{Rs.}11,000/-\text{per cm}^3$
8703.70.89	Other, more than three years old	$3000 \text{cm}^3 < x \le 4000 \text{cm}^3 = \text{Rs.}10,000/\text{- per cm}^3$
		$4000 \text{cm}^3 < = \text{Rs.}11,000/-\text{per cm}^3$
	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	$3000 \text{cm}^3 < x \le 4000 \text{cm}^3 = \text{Rs.}10,000/-\text{per cm}^3$ $4000 \text{cm}^3 < = \text{Rs.}11,000/-\text{per cm}^3$
8703.70.99	Other, more than three years old	$3000 \text{cm}^3 < x \le 4000 \text{cm}^3 = \text{Rs.}10,000/-\text{per cm}^3$ $4000 \text{cm}^3 < = \text{Rs.}11,000/-\text{per cm}^3$
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 Unregistered (Brand New) Rs. 10,000 per kW for Other
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 Unregistered (Brand New) Rs. 15,000 per kW for Other
8703.80.22	More than three years old  Other, powered by on board accumulators charged by external electric source (e.g. National grid), not more than three years old	Rs. 20,000 per kW
8703.80.31	Capacity of motors not exceeding 50kW	Rs.7,500 per kW for Unregistered (Brand New) Rs. 15,000 per kW for Other
 8703.80.32	Capacity of motors exceeding 50kW, but not exceeding 100kW	Rs. 13,000 per kW for Other  Rs. 12,500 per kW for Unregistered (Brand New)  Rs. 25,000 per kW for Other
8703.80.33	Capacity of motors exceeding 100kW, but not exceeding 200kW	Rs. 25,000 per kW for Other  Rs. 25,000 per kW for Unregistered (Brand New)  Rs. 40,000 per kW for Other
8703.80.34	Capacity of motors exceeding 200kW	Rs. 40,000 per kW for Other  Rs. 40,000 per kW for Unregistered (Brand New)  Rs. 55,000 per kW for Other
	Other, driven by electric motors powered by on board accumulators charged by external electric source (e.g. National grid), more than three years old	ixa. 33,000 per kw for Other

	8703.80.41	Capacity of motors not exceeding 50kW	Do 20 000 1-W
	8703.80.41		Rs. 20,000 per kW
		Capacity of motors exceeding 50kW, but not exceeding 100kW	Rs. 30,000 per kW
	8703.80.43	Capacity of motors exceeding 100kW, but not exceeding 200kW	Rs. 45,000 per kW
	8703.80.44	Capacity of motors exceeding 200kW	Rs. 60,000 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	
	8703.80.51	Capacity of motors not exceeding 50kW	Rs.7,500 per kW for Unregistered (Brand New)
	8703.80.52	Capacity of motors exceeding 50kW, but not	Rs. 15,000 per kW for Other Rs. 12,500 per kW for Unregistered (Brand New
		exceeding 100kW	Rs. 25,000 per kW for Other
	8703.80.53	Capacity of motors exceeding 100kW, but not exceeding 200kW	Rs.25,000 per kW for Unregistered (Brand New Rs. 40,000 per kW for Other
*	8703.80.54	Capacity of motors exceeding 200kW	Rs.40,000 per kW for Unregistered (Brand New
			Rs. 55,000 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	
	8703.80.61	Capacity of motors not exceeding 50kW	Rs. 20,000 per kW
	8703.80.62	Capacity of motors exceeding 50kW, but not exceeding 100kW	Rs. 30,000 per kW
	8703.80.63	Capacity of motors exceeding 100kW, but not exceeding 200kW	Rs. 45,000 per kW
	8703.80.64	Capacity of motors exceeding 200kW  Other:	Rs. 60,000 per kW
	8703.80.71	Not more than three years old	Rs. 40,000 per kW for Unregistered (Brand New) Rs. 55,000 per kW for Other
	8703.80.72	More than three years old	Rs. 60,000 per kW
	9702.00		
	8703.90	Other:  Not more than three years old	
	8703.90.11	With wankel rotary engine	Rs. 1,000,000/- per unit
	8703.90.19	Other	Rs. 1,000,000/- per unit
		More than three years old	103. 1,000,000/- pci unit
	8703.90.21	With wankel rotary engine	Rs. 1,500,000/- per unit
	8703.90.29	Other	Rs. 1,500,000/- per unit
87.04		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 :	
		Chassis fitted with engines and cabs	
	8704.21.31	For vehicles of national subdivision	Rs. 700,000/- per unit
	8704.21.32	8704.21.43, not more than four years old For vehicles of national subdivision	Pa 1 000 000/ man smit
	0704.21.32	8704.21.44, more than four years old	Rs. 1,000,000/- per unit

		8704.21.52, more than four years old	Rs. 700,000/- per unit
	8704.21.35	For vehicles of national subdivision 8704.21.63, not more than four years old	
	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. 2,000,000/- per unit
	8704.21.38	For vehicles of national subdivision 8704.21.68, more than four years old	Rs. 2,500,000/- per unit
		The state of the s	
		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	
	8704.21.41	from the driving cab  Cargo carrying capacity of less than 800 Kg,  not more than four years old	Rs.700,000/- 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.700,000/- per unit
	8704.21.44	Cargo carrying capacity of 800 kg or more, more than four years old	Rs. 1,000,000/- per unit
55		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 sprigs and cargo carrying capacity of less than 800 kg, not more than four years old	Rs.700,000/- per unit
	8704.21.62	Vehicles fitted with front leaf sprigs 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 sprigs and cargo carrying capacity of 800 kg or more, not more than four years old	Rs. 700,000/- per unit
	8704.21.64	Vehicles fitted with front leaf sprigs 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. 2,000,000/- 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. 2,000,000/- 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	
	:4	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
	0.803.030(0.80-0.70100-00)	Other:	
	8704.21.91	Other vehicles with separate bodies for cabin	Rs. 5,000,000/- per unit
		and cargo area, not more than four years old	
	8704.21.92	Other vehicles with separate bodies for cabin	Rs. 6,000,000/- per unit
		and cargo area, more than four years old	
***	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
	THE CONTRACT OF THE PARTY OF TH		
	8704.22	g.v.w. exceeding 5tonnes but not exceeding 20	
		tonnes:	
		Tankers and bowsers with stainless steel tanks	
		for transport of milk and refrigerated trucks	
	8704.22.42	More than five years old, but less than ten	Rs.1,500,000/- per unit
		years old	
	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
***************************************	14	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	Rs. 2,500,000/- per unit
		years old	
,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	8704.22.63	More than ten years old	Rs.4,000,000/- per unit
	8704.23	g.v.w. exceeding 20 tonnes :	
	0704.23	Tankers and bowsers with stainless steel tanks	
		for transport of milk and refrigerated	
	8704.23.52	More than five years old, but less than ten	Rs.1,500,000/- per unit
	0/04.23.32	years old	10.1,500,0007 per unit
	9704 22 52	More than ten years old	Rs.3,000,000/- per unit
	8704.23.53	Whole than ten years old	10.5,000,000/ por unit
		Garbage trucks equipped with waste	
		compacting Mechanism	
	8704.23.62	More than five years old	Rs.125,000/- per unit
	050000000000000000000000000000000000000	Other:	
	8704.23.71	Not more than five years old	Rs. 1,000,000/- per unit
TT	8704.23.72	More than five years old, but less than ten	Rs.2,500,000/-per unit
	0,0,,20,,2	years old	
	8704.23.73	More than ten years old	Rs.4,000,000/- per unit
	0,01,25,75		
		Other, with spark-ignition internal combustion	
		piston engine:	
		piston ongmo.	
	8704.31	g.v.w. not exceeding 5 tonnes:	- <del> </del>
	0/04.51	Chassis fitted with engines and cabs	
		The street of the state of the	
			Rs 700 000/- per unit
	8704.31.31	For vehicles of national subdivision	Rs. 700,000/- per unit
	8704.31.31	For vehicles of national subdivision 8704.31.43, not more than four years old	
		For vehicles of national subdivision 8704.31.43, not more than four years old For vehicles of national subdivision	Rs. 700,000/- per unit  Rs. 1,000,000/- per unit
	8704.31.31 8704.31.32	For vehicles of national subdivision 8704.31.43, not more than four years old For vehicles of national subdivision 8704.31.44, more than four years old	Rs. 1,000,000/- per unit
	8704.31.31	For vehicles of national subdivision 8704.31.43, not more than four years old For vehicles of national subdivision 8704.31.44, more than four years old For vehicles of national subdivision	
	8704.31.31 8704.31.32 8704.31.34	For vehicles of national subdivision 8704.31.43, not more than four years old For vehicles of national subdivision 8704.31.44, more than four years old For vehicles of national subdivision 8704.31.52, more than four years old	Rs. 1,000,000/- per unit  Rs. 2,000,000/- per unit
	8704.31.31 8704.31.32	For vehicles of national subdivision 8704.31.43, not more than four years old For vehicles of national subdivision 8704.31.44, more than four years old For vehicles of national subdivision	Rs. 1,000,000/- per unit

	8704.31.37	8704.31.64, more than four years old For vehicles of national subdivision	Rs. 2,000,000/- per unit
	0,01.51.57	8704.31.67, not more than four years old	
	8704.31.38	For vehicles of national subdivision	Rs. 2,500,000/- per unit
		8704.31.68, more than four years old	
	ļ	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,	Rs. 700,000/- per unit
	Sant and introduced interest	not more than four years old	
	8704.31.42	Cargo carrying capacity of less than 800 kg,	Rs. 1,000,000/- per unit
		more than four years old	
	8704.31.43	Cargo carrying capacity of 800 kg or more,	Rs. 700,000/- per unit
	And the second s	not more than four years old	T 1 000 000/
	8704.31.44	Cargo carrying capacity of 800 kg or more,	Rs. 1,000,000/- per unit
		more than four years old	<u> </u>
		Mahialan with comprete hading for ashin and	
		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:	
		capacity of 2,000 kg of more.	
	8704.31.51	Not more than four years old	Rs. 700,000/- 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:	
	0704 21 61	Vehicles fitted with front leaf sprigs and	Rs. 700,000/- per unit
	8704.31.61	cargo carrying capacity of less than 800 kg,	1ts. 700,0007 per unit
	*	not more than four years old	
	8704.31.62	Vehicles fitted with front leaf sprigs and	Rs. 1,000,000/- per unit
	0704.31.02	cargo carrying capacity of less than 800 kg,	Ito. I,000,000, per mare
		more than four years old	
	8704.31.63	Vehicles fitted with front leaf sprigs and	Rs. 700,000/- per unit
	0701.51.05	cargo carrying capacity of 800 kg or more, not	
		more than four years old	
	8704.31.64	Vehicles fitted with front leaf sprigs and	Rs. 1,000,000/- per unit
		cargo carrying capacity of 800 kg or more,	
2710		more than four years old	
	8704.31.65	Other vehicles, cargo carrying capacity of less	Rs. 2,000,000/- per unit
		than 800 kg, not more than four years old	
	9704 21 66	Other vehicles, cargo carrying capacity of less	Rs. 2,500,000/- per unit
	8704.31.66	than 800 kg, more than four years old	100. 2,000,000/ por unit
	8704.31.67	Other vehicles, cargo carrying capacity of 800	Rs. 2,000,000/- per unit
		kg or more, not more than four years old	
	4		
	00010110	0.1 1 1 1	Da 0 500 000/ man and
	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 <sup>3</sup>
	8704.31.72	More than four years old	Rs.1,750/- per cm <sup>3</sup>
	8704.31.91	Other:  Vehicles with separate bodies for cabin and	Rs. 5,000,000/- per unit
	8704.31.92	Vehicles with separate bodies for cabin and	Rs. 6,000,000/- per unit
		cargo area, more than four years old	D 1 5501 3
	8704.31.93	Other not more than four years old	Rs. 1,750/- per cm <sup>3</sup>
	8704.31.99	Other more than four years old	Rs. 1,750/- per cm <sup>3</sup>
	8704.32	g.v.w. exceeding 5 tonnes :  Tankers and bowsers 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:	D 1 000 000/i+
	8704.32.61	Not more than five years old	Rs. 1,000,000/-per unit Rs. 2,500,000/-per unit
	8704.32.62	More than five years old, but less than ten years old	
	8704.32.63	More than ten years old	Rs. 4,000,000/- per unit
	8704.90	Other:	
	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 Other:	Rs. 2,500,000/- per unit
	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	Do 1 000 000/ monarid
	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 fittings and accessories	Rs.800,000/- per unit
	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:	T 000 000 1
	8708.29.10	"Cut-portions" of bodies and cabs	Rs. 300,000/- per cut portion
	9709 00	Other parts and accessories :	
	8708.99 8708.99.40	Other:  "Cut-portions" of motor vehicles	Rs. 300,000/- per cut portion
	0.00.55.10	Cut pertions of motor vomeres	zio, o co, coo, per cur 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. 500/- per cm <sup>3</sup>
	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. 1,000/- per cm <sup>3</sup>
	8711.20.20	Exceeding 50 cc but not exceeding 200 cc, more than three years old	Rs. 300,000/- per unit
- Au	8711.20.30	Other, not more than three years old	Rs. 1,500/- per cm <sup>3</sup>
	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. 1,500/- per cm <sup>3</sup>
	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. 2,000/- per cm <sup>3</sup>
*	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. 2,000/- per cm <sup>3</sup>
	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. 2,500/- per cm <sup>3</sup>
	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. 2,500/- per cm <sup>3</sup>
	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. 3,000/- per cm <sup>3</sup>
	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	Re 7 500 per 1/W
	8711.60.10	More than three years old	Rs.7,500 per kW
	3/11.00.20	Will that the years old	Rs.15,000 per kW

compound non alcoholic preparation of a kind used in the manufacture of beverages	Rs.60/- per litre
Any Publication, which contains any information wholly or mainly connected with or incidental thereto or the descript of, the running of race horses or greyhound races or race meetings held or to be held in or outside Sri Lanka and available for sale or free distribution or private circulation.	Rs.4/- per publication

#### Note:

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

cm3- cubic centimeter of the engine

kW - kilowatt of the motor power of the engine

1000cm<sup>3</sup>< x ≤ 1300cm<sup>3</sup> – of cylinder capacity exceeding 1000cc but not exceeding 1300cc

1300cm<sup>3</sup>< x ≤ 1500cm<sup>3</sup> – of cylinder capacity exceeding 1300cc but not exceeding 1500cc

 $2000 \text{cm}^3 < x \le 2500 \text{cm}^3$  - of cylinder capacity exceeding 2000cc but not exceeding 2500cc

2500cm<sup>3</sup>< x ≤ 2750cm<sup>3</sup> - of cylinder capacity exceeding 2500cc but not exceeding 2750cc

2750cm<sup>3</sup>< x ≤ 3000cm<sup>3</sup> - of cylinder capacity exceeding 2750cc but not exceeding 3000cc

 $3000 \text{cm}^3 < x \le 4000 \text{cm}^3$  - of cylinder capacity exceeding 3000cc but not exceeding 4000cc

4000cm<sup>3</sup>< - of cylinder capacity exceeding 4000cc

## SCHEDULE II

No. I		Description II	Excise Duty III	
1	Purch	ase of a locally manufactured motor vehicle or import of a motor e,		
	(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 9.0 million from payable duty (i.e. payable duty – Rs 9.0 million) or 20% of the payable duty	
		Group II	Deducting Rs 7.5 million from payable duty (i.e. payable duty – Rs 7.5 million) or 20% of the payable duty	
		Group III	Deducting Rs 6.0 million from payable duty (i.e. payable duty – Rs 6.0 million) or 20% of the payable duty	
	(b)	by a public officer using a permit issued under the Trade and Investment Policy circular No.01/2016 of 14.07.2016 and/or subsequent amendments.	Deducting Rs 3.0 million from payable duty (i.e. payable duty – Rs 3.0 million) or 35% of the payable duty)	
	(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 and/or subsequent amendments.	Deducting Rs 3.0 million from payable duty (i.e. payable duty – Rs 3.0 million) or 30% of the payable duty	
	(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	Mini:	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.		

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.	40% of the payable duty
4	Hearses imported by registered funeral undertakers, subject to the approval of the Secretary to the Treasury.	50% of the payable duty

# SCHEDULE III

# Petrol Vehicles:

H.S. Heading I	H.S. Code II	Description III
87.03		Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 87.02) including station wagons and racing cars.
	8703.21	Of a cylinder capacity not exceeding 1,000 cc:
		Motor cars including station wagons and racing cars, not more than three years old
1733-193-193-193-193-193-193-193-193-193-1	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:

H.S. Heading I	H.S. Code II	Description III
	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