

Schedule I

H S Hdg.	H S code	Description	21.11.2013	25.10.2014
			Previous Rate	New Rate
I	II	III		
22.01		Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavored; ice and snow.		
	2201.10	Mineral waters and aerated waters :		
	2201.10.90	Other	Rs. 12/- per liter	Rs. 12/- per liter
22.02		or other sweetening matter or flavored, and other non-alcoholic beverages, not including fruit or vegetable juices of heading 20.09.		
	2202.10	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavored	Rs. 12/- per liter	Rs. 12/- per liter
	2202.90	Other		
	2202.90.30	Beverages put up for retail sales as "Energy Drinks"	Rs. 12/- per liter	Rs. 12/- per liter
	2202.90.90	Other	Rs. 12/- per liter	Rs. 12/- per liter
24.02		Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes.		
	2402.10	Cigars, cheroots and cigarillos, containing tobacco	Rs. 7000 per kg	Rs. 7000 per kg
	2402.20	Cigarettes containing tobacco :		
	2402.20.20	Cigarettes, each not exceeding 60 mm in length	Rs.5722 per 1000 cigaretts	Rs.6,975 per 1000 cigaretts
	2402.20.30	Cigarettes, each exceeding 60 mm but not exceeding 67 mm in length	Rs10355 per 1000 cigaretts	Rs. 12,675 per 1000 cigaretts
	2402.20.40	Cigarettes, each exceeding 67 mm but not exceeding 72 mm in length	Rs.12100 per 1000 cigaretts	Rs.14,660 per 1000 cigaretts
	2402.20.50	Cigarettes, each exceeding 72 mm but not exceeding 84 mm in length	Rs.16610 per 1000 cigaretts	Rs.21,610 per 1000 cigaretts
	2402.20.60	Cigarettes, each exceeding 84 mm in length	Rs.20000 per 1000 cigaretts	Rs.25,100 per 1000 cigaretts
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	Rs. 600 per kg
		Other :		
	2403.91	"Homogenized" or 'reconstituted" tobacco :		
	2403.91.10	Pipe tobacco	Rs. 600 per kg	Rs. 600 per kg
	2403.99	Other :		
	2403.99.10	Pipe tobacco	Rs. 600 per kg	Rs. 600 per kg
27.10		preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils basic constituents of the preparations; waste oils.		
		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		
	2710.12	Light oils and preparations :		
	2710.12.20	Petrol	Rs. 27.00 per liter	Rs. 27.00 per liter
	2710.19	Other :		
	2710.19.40	Gas oil / Diesel	Rs. 3.00 per liter	Rs. 3.00 per liter
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	17%	17%
	8418.10.90	Other	17%	17%
		Refrigerators, household type :		
	8418.21	Compression-type :		
	8418.21.10	Used/ reconditioned	17%	17%
	8418.21.20	Single Door type	17%	17%
	8418.21.30	Double Door type	17%	17%
	8418.29	Other :		
	8418.29.10	Used/ reconditioned absorption-type, electrical	17%	17%
	8418.29.20	Other absorption-type, electrical	17%	17%
	8418.29.30	Other used/ reconditioned	17%	17%
	8418.29.90	Other	17%	17%
	8418.30	Freezers of the chest type, not exceeding 800 l capacity :		
	8418.30.10	Not exceeding 566 l used/ reconditioned	20%	20%
	8418.30.20	Other, not exceeding 566 l	20%	20%
	8418.40	Freezers of the upright type, not exceeding 900 l capacity :		
	8418.40.10	Not exceeding 566 l used/reconditioned	17%	17%
	8418.40.20	Other, not exceeding 566 l	17%	17%
		Parts :		
	8418.91	Furniture designed to receive refrigerating or freezing equipment :		
	8418.91.10	Cabinets for refrigerators	20%	20%
	8418.91.20	Other cabinets	20%	20%
84.22		containers; machinery for filling, closing, sealing or labeling bottles, cans, boxes, bags or other containers; machinery for capsuling bottles, jars, tubes		
		Dish washing machines :		
	8422.11	Of the household type	30%	30%
84.5		Household or laundry-type washing machines, including machines which both wash and dry.		
		Machines, each of a dry linen capacity not exceeding 10 kg :		
	8450.11	Fully-automatic machines :		
	8450.11.10	Unassembled in completely knocked-down form	25%	25%
	8450.11.20	Used/reconditioned	25%	25%
		Other, top loading :		
	8450.11.31	Of a dry linen capacity less than 4 kg	25%	25%
	8450.11.32	Of a dry linen capacity exceeding 4 kg and not exceeding 5.5 kg	25%	25%
	8450.11.33	Of a dry linen capacity exceeding 5.5kgs and not exceeding 7.5 kg	25%	25%
	8450.11.34	Of a dry linen capacity exceeding 7.5 kg and not exceeding 9.5 kg	25%	25%
	8450.11.39	Other	25%	25%
		Other, front loading:		
	8450.11.41	Of a dry linen capacity less than 4 kg	25%	25%
	8450.11.42	Of a dry linen capacity exceeding 4 kg and not exceeding 5.5kg	25%	25%
	8450.11.43	Of a dry linen capacity exceeding 5.5kg and not exceeding 7.5 kg	25%	25%
	8450.11.44	Of a dry linen capacity exceeding 7.5 kg and not exceeding 9.5 kg	25%	25%
	8450.11.49	Other	25%	25%
	8450.12	Other machines, with built-in centrifugal drier :		
	8450.12.10	Unassembled in completely knocked-down form	25%	25%
	8450.12.20	Used/reconditioned	25%	25%
		Other:		
	8450.12.31	Of a dry linen capacity less than 4 kg	25%	25%
	8450.12.32	Of a dry linen capacity of 4 kg and not exceeding 5.5 kg	25%	25%
	8450.12.33	Of a dry linen capacity exceeding 5.5kg and not exceeding 7.5 kg	25%	25%
	8450.12.34	Of a dry linen capacity exceeding 7.5 kg and not exceeding 9.5 kg	25%	25%
	8450.12.39	Other	25%	25%
	8450.19	Other:		

	8450.19.10	Unassembled in completely knocked-down form	25%	25%
	8450.19.20	Used / reconditioned	25%	25%
		Other:		
	8450.19.31	Of a dry linen capacity less than 4 kg	25%	25%
	8450.19.32	Of a dry linen capacity exceeding 4 kg and not exceeding 5.5kgs	25%	25%
	8450.19.33	Of a dry linen capacity exceeding 5.5kg and not exceeding 7.5 kg	25%	25%
	8450.19.34	Of a dry linen capacity exceeding 7.5 kg and not exceeding 9.5 kg	25%	25%
	8450.19.39	Other	25%	25%
87.02		Motor vehicles for the transport of ten or more persons, including the driver.		
	8702.10	With compression-ignition internal combustion piston engine (diesel or semi-diesel) :		
		Motor vehicles for the transport of less than 13 persons (adults) including the driver, not more than three and a half years old:		
	8702.10.12	Modified Vehicles of heading 87.03, not more than two years old	183%	300%
	8702.10.13	Modified Vehicles of heading 87.03, more than two years old.	183%	300%
	8702.10.19	Other	122%	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	183%	300%
	8702.10.29	Other	122%	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	183%	300%
	8702.10.33	Modified Vehicles of heading 87.03, more than two years old	183%	300%
	8702.10.39	Other	46%	85%
		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	183%	300%
	8702.10.49	Other	46%	85%
		Other, not more than five years old		
	8702.10.52	Modified Vehicles of heading 87.03, not more than two years old	183%	300%
	8702.10.53	Modified Vehicles of heading 87.03, more than two years old	183%	300%
		Other, more than five years old		
	8702.10.61	Modified Vehicles of heading 87.03	183%	300%
	8702.10.69	Other	46%	70%
	8702.90	Other		
		Motor vehicles for the transport of less than 13 persons (adults) including the driver, not more than three and a half years old		
	8702.90.12	Modified Vehicles of heading 87.03, not more than two years old	152%	240%
	8702.90.13	Modified Vehicles of heading 87.03, more than two years old	152%	240%
	8702.90.19	Other	92%	150%
		Motor vehicles for the transport of less than 13 persons (adults) including the driver, more than three and a half years old		
	8702.90.21	Modified Vehicles of heading 87.03	152%	240%
	8702.90.29	Other	92%	150%
		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	152%	240%
	8702.90.33	Modified Vehicles of heading 87.03, more than two years old	152%	240%
	8702.90.39	Other	46%	85%
		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	152%	240%
	8702.90.49	Other	46%	85%
		Other, not more than five years old		
	8702.90.52	Modified Vehicles of heading 87.03, not more than two years old	152%	240%
	8702.90.53	Modified Vehicles of heading 87.03, more than two years old	152%	240%
		Other, more than five years old		

	8702.90.61	Modified Vehicles of heading 87.03	152%	240%
	8702.90.69	Other	46%	70%
87.03		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 two years old	45%	100%
	8703.10.20	More than two years old	45%	100%
		Other vehicles, with spark-ignition internal combustion reciprocating piston engine :		
	8703.21	Of cylinder capacity not exceeding 1,000 cc :		
	8703.21.30	Hearses not more than two years old	92%	150%
	8703.21.40	Hearses more than two years old	92%	150%
		Auto-trishaws		
	8703.21.51	With two-stroke petrol engine	53%	105%
	8703.21.52	Other, driven by liquefied petroleum (L.P.) gas not more than two years old	45%	95%
	8703.21.53	Other, driven by liquefied petroleum (L.P.) gas more than two years old	45%	95%
	8703.21.54	Other, not more than two years old	53%	105%
	8703.21.55	Other, more than two years old	53%	105%
		Motor cars including station wagons and racing cars, not more than two years old		
	8703.21.61	Hybrid electric vehicles	14%	50%
	8703.21.69	Other	92% or Rs. 750000 per unit	150% or Rs. 650,000.00 per unit
		Motor cars including station wagons and racing cars, more than two years old		
	8703.21.71	Hybrid electric vehicles	14%	50%
	8703.21.79	Other:	92% or Rs.750000 per unit	150% or Rs.650,000.00 per unit
		Other:		
	8703.21.91	Hybrid electric vehicles, not more than two years old	14%	50%
	8703.21.92	Other, not more than two years old	92% or Rs.750000 per unit	150% or Rs.650,000.00 per unit
	8703.21.93	More than two years old	92% or Rs.750000 per unit	150% or Rs.650,000.00 per unit
	8703.22	Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc:		
	8703.22.30	Hearses not more than two years old	92%	150%
	8703.22.40	Hearses more than two years old	92%	150%
		Motor cars including station wagons and racing cars, not more than two years old		
	8703.22.51	Hybrid electric vehicles	14%	50%
	8703.22.59	Other	92%	150%
		Motor cars including station wagons and racing cars, more than two years old		
	8703.22.61	Hybrid electric vehicles	14%	50%
	8703.22.69	Other:	92%	150%
		Other, not more than two years old		
	8703.22.71	Hybrid electric vehicles	14%	50%
	8703.22.79	Other	92%	150%
		Other, more than two years old		
	8703.22.81	Hybrid electric vehicles	14%	50%
	8703.22.89	Other	92%	150%
	8703.23	Of a cylinder capacity exceeding 1,500 cc but not exceeding 3,000 cc :		
	8703.23.30	Hearses not more than two years old	92%	150%
	8703.23.40	Hearses more than two years old	92%	150%
		Motor cars including station wagons and racing cars of a cylinder capacity not exceeding 2,000 cc, not more than two years old:		
	8703.23.51	Hybrid electric vehicles of a cylinder capacity not exceeding 1600cc	14%	50%
	8703.23.52	Other, of a cylinder capacity not exceeding 1,600 cc	92%	150%

	8703.23.53	Other Hybrid electric vehicles	14%	50%
	8703.23.59	Other	92%	150%
		Motor cars including station wagons and racing cars of a cylinder capacity not exceeding 2,000 cc, more than two years old		
	8703.23.61	Hybrid electric vehicles of a cylinder capacity not exceeding 1600cc	14%	50%
	8703.23.62	Other, of a cylinder capacity not exceeding 1,600 cc	92%	150%
	8703.23.63	Other Hybrid electric vehicles	14%	50%
	8703.23.69	Other	92%	150%
		Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc, not more than two years old		
	8703.23.71	Hybrid electric vehicles	40%	85%
	8703.23.79	Other	122%	200%
		Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc, more than two years old		
	8703.23.81	Hybrid electric vehicles	40%	85%
	8703.23.89	Other	122%	200%
		Other		
	8703.23.91	Hybrid electric vehicles of a cylinder capacity not exceeding 2000cc, not more than two years old	14%	50%
	8703.23.92	Other, of a cylinder capacity not exceeding 2,000 cc, not more than two years old	92%	150%
	8703.23.93	Hybrid electric vehicles of a cylinder capacity not exceeding 2000cc, more than two years old	14%	50%
	8703.23.94	Other, of a cylinder capacity not exceeding 2,000 cc, more than two years old	92%	150%
	8703.23.95	Hybrid electric vehicles of a cylinder capacity exceeding 2000cc, not more than two years old	40%	85%
	8703.23.96	Other, of a cylinder capacity exceeding 2,000 cc, not more than two years old	122%	200%
	8703.23.97	Hybrid electric vehicles of a cylinder capacity exceeding 2,000 cc, more than two years old	40%	85%
	8703.23.98	Other, of a cylinder capacity exceeding 2,000 cc, more than two years old	122%	200%
	8703.24	Of a cylinder capacity exceeding 3,000 cc :		
	8703.24.30	Hearses not more than two years old	137%	220%
	8703.24.40	Hearses more than two years old	137%	220%
		Motor cars including station wagons and racing cars not more than two years old		
	8703.24.51	Hybrid electric vehicles	57%	100%
	8703.24.59	Other	137%	220%
		Motor cars including station wagons and racing cars, more than two years old		
	8703.24.61	Hybrid electric vehicles	57%	100%
	8703.24.69	Other	137%	220%
		Other, not more than two years old		
	8703.24.71	Hybrid electric vehicles	57%	100%
	8703.24.79	Other	137%	220%
		Other, more than two years old		
	8703.24.81	Hybrid electric vehicles	57%	100%
	8703.24.89	Other	137%	220%
		Other, vehicles with compression – ignition internal combustion piston engine (diesel or semi diesel):		
	8703.31	Of a cylinder capacity not exceeding 1,500 cc :		
	8703.31.30	Hearses not more than two years old	122%	200%
	8703.31.40	Hearses more than two years old	122%	200%
	8703.31.50	Auto-trishaws not more than two year old	53%	105%
	8703.31.60	Auto-trishaws more than two year old	53%	105%
		Motor cars including station wagons and racing cars, not more than two years old		
	8703.31.71	Hybrid electric vehicles	21%	60%

	8703.31.79	Other	122%	200%
		Motor cars including station wagons and racing cars, more than two years old		
	8703.31.81	Hybrid electric vehicles	21%	60%
	8703.31.89	Other	122%	200%
		Other:		
	8703.31.91	Hybrid electric vehicles, not more than two years old	21%	60%
	8703.31.92	Other, not more than two years old	122%	200%
	8703.31.93	Hybrid electric vehicles, more than two years old	21%	60%
	8703.31.94	Other, more than two years old	122%	200%
	8703.32	Of a cylinder capacity exceeding 1,500 cc: but not exceeding 2,500 cc :		
	8703.32.30	Hearses not more than two years old	137%	220%
	8703.32.40	Hearses more than two years old	137%	220%
		Motor cars including station wagons and racing cars of a cylinder capacity not exceeding 2,000 cc, not more than two years old :		
	8703.32.51	Hybrid electric vehicles of a cylinder capacity not exceeding 1,600 cc	21%	60%
	8703.32.52	Other of a cylinder capacity not exceeding 1,600 cc,	122%	200%
	8703.32.53	Other hybrid electric vehicles	21%	60%
	8703.32.59	Other:	137%	220%
		Motor cars including station wagons and racing cars of a cylinder capacity not exceeding 2,000 cc, more than two years old		
	8703.32.61	Hybrid electric vehicles	21%	60%
	8703.32.69	Other	137%	220%
		Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc, not more than two years old:		
	8703.32.71	Vehicles for the transport of 7 or more persons (adults) including the driver, with non-monocoque body bolted on ladder type heavy duty chassis, with permanent four-wheel drive capability, and a total payload (of persons and cargo) of over 800kg.		240%
	8703.32.72	Hybrid electric vehicles	40%	85%
	8703.32.79	Other	152%	240%
		Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc, more than two years old		
	8703.32.81	Hybrid electric vehicles	40%	85%
	8703.32.89	Other	152%	240%
	8703.32.91	Hybrid electric vehicles of a cylinder capacity not exceeding 2,000 cc, not more than	21%	60%
	8703.32.92	Other, of a cylinder capacity not exceeding 2,000 cc, more than two years old	137%	220%
	8703.32.94	Hybrid electric vehicles of a cylinder capacity exceeding 2,000 cc, not more than two years old	40%	85%
	8703.32.95	Other, of a cylinder capacity exceeding 2,000 cc, not more than two years old	152%	240%
	8703.32.96	Hybrid electric vehicles of a cylinder capacity not exceeding 2,000 cc, more than two	21%	60%
	8703.32.97	Other, of a cylinder capacity not exceeding 2,000 cc, more than two years old	137%	220%
	8703.32.98	Hybrid electric vehicles of a cylinder capacity exceeding 2,000 cc, more than two year	40%	85%
	8703.32.99	Other, of a cylinder capacity exceeding 2,000 cc, more than two years old	152%	240%
	8703.33	Of a cylinder capacity exceeding 2,500 cc :		
	8703.33.30	Hearses not more than two years old	183%	300%
	8703.33.40	Hearses more than two years old	183%	300%
		Motor cars including station wagons and racing cars, not more than two years old		
	8703.33.51	Hybrid electric vehicles	57%	100%
	8703.33.59	Other	183%	300%
		Motor cars including station wagons and racing cars, more than two years old		
	8703.33.61	Hybrid electric vehicles	57%	100%
	8703.33.69	Other	183%	300%
		Other, not more than two years old		

	8703.33.72	Hybrid electric vehicles	57%	100%
	8703.33.79	Other	183%	300%
		Other, more than two years old		
	8703.33.81	Hybrid electric vehicles	57%	100%
	8703.33.89	Other	183%	300%
	8703.90	Other :		
	8703.90.30	Other electric, not more than two years old		20%
	8703.90.40	Other electric, more than two years old		20%
	8703.90.60	Other, more than two years old	92%	150%
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		
	8704.21.32	for vehicles of national subdivision 8704.21.44, more than four years old	Rs.109,000/- per unit	Rs.200,000/- per unit
	8704.21.34	for vehicles of national subdivision 8704.21.52, more than four years old	Rs.109,000/- per unit	Rs.200,000/- per unit
	8704.21.36	for vehicles of national subdivision 8704.21.64, more than four years old	Rs.109,000/- per unit	Rs.200,000/- per unit
	8704.21.37	for vehicles of national subdivision 8704.21.67, not more than four years old	40%	100%
	8704.21.38	for vehicles of national subdivision 8704.21.68, more than four years old	40% or Rs.109,000/- per unit	100% or Rs.200,000/- per unit
		Vehicles with separate bodies for cabin and for cargo area, the cabin been designed for 3 persons (adults) or less, including the driver, with no additional space in the cabin that can be converted for other uses, and cargo carrying capacity of less than 2000 kg, but excluding those vehicles with an engine compartment totally protruding to the front of the vehicle from the driving cab		
	8704.21.43	Cargo carrying capacity of 800kg or more, not more than four years old	3%	45%
	8704.21.44	Cargo carrying capacity of 800kg or more, more than four years old	3%	45%
		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 2000 kg or more,		
	8704.21.51	Not more than four years old	14%	50%
	8704.21.52	More than four years old	14% or Rs.109,000/- per unit	50% or Rs.200,000/- per unit
		Vehicles with separate bodies for cabin and for cargo area, the cabin been designed for 3 persons (adults) or less, including the driver, with no additional space in the cabin that can be converted for other uses, and cargo carrying capacity of less than 2000 kg,		
	8704.21.63	Vehicles fitted with front leaf springs and Cargo carrying capacity of 800kg or more, not more than four years old	3%	45%
	8704.21.64	Vehicles fitted with front leaf springs and Cargo carrying capacity of 800kg or more, more than four years old	3%	45%
	8704.21.65	Other Vehicles, Cargo carrying capacity of less than 800kg, not more than four years old	46%	85%
	8704.21.66	Other Vehicles, Cargo carrying capacity of less than 800kg , more than four years old	46%	85%
	8704.21.67	Other Vehicles, Cargo carrying capacity of 800kg or more, not more than four years old	46%	85%
	8704.21.68	Other Vehicles, Cargo carrying capacity of 800kg or more, more than four years old	46%	85%
		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 :		
	8704.21.71	Not more than four years old	32%	90%

	8704.21.72	More than four years old	32% or Rs.150,000/-per unit	90% or Rs.300,000/-per unit
		Other:		
	8704.21.91	Other vehicles with separate bodies for cabin and cargo area, not more than four years old	62%	115%
	8704.21.92	Other vehicles with separate bodies for cabin and cargo area, more than four years old	62%	115%
	8704.21.93	Other vehicles not more than four years old	76%	85%
	8704.21.99	Other vehicles more than four years old	76%	85%
	8704.22	g.v.w. exceeding 5 tonnes but not exceeding 20 tonnes :		
		Special purpose tankers/bowsers and trucks:		
	8704.22.12	Tankers and bowsers with stainless steel tanks for transport of milk and refrigerated trucks more than five years old	Rs.109,000/-per unit	Rs.125,000/-per unit
	8704.22.14	Garbage trucks equipped with waste compacting mechanism, more than five years old	Rs.109,000/-per unit	Rs.125,000/-per unit
	8704.22.15	Other, not more than five years old	29%	50%
	8704.22.16	Other, more than five years old	29%	50%
	8704.23	g.v.w. exceeding 20 tonnes :		
	8704.23.20	Tankers and bowsers with stainless steel tanks for transport of milk and refrigerated trucks more than five years old	Rs.109,000/-per unit	Rs.125,000/-per unit
	8704.23.30	Other, not more than five years old	35%	40%
	8704.23.40	Other, more than five years old	35%	55%
		Other, with spark-ignition internal combustion piston engine :		
	8704.31	g.v.w. not exceeding 5 tonnes :		
		Chassis fitted with engines and cabs		
	8704.31.32	for vehicles of national subdivision 8704.31.44, more than four years old	Rs.109,000/-per unit	Rs.200,000/-per unit
	8704.31.34	for vehicles of national subdivision 8704.31.52, more than four years old	Rs.109,000/-per unit	Rs.200,000/-per unit
	8704.31.36	for vehicles of national subdivision 8704.31.64, more than four years old	Rs.109,000/-per unit	Rs.200,000/-per unit
	8704.31.37	for vehicles of national subdivision 8704.31.67, not more than four years old	40%	100%
	8704.31.38	for vehicles of national subdivision 8704.31.68, more than four years old	40% or Rs.109,000/-per unit	100% or Rs.200,000/-per unit
		Vehicles with separate bodies for cabin and for cargo area, the cabin been designed for 3 persons (adults) or less, including the driver, with no additional space in the cabin that can be converted for other uses, and cargo carrying capacity of less than 2000 kg, but excluding those vehicles with an engine compartment totally protruding to the front of the vehicle from the driving cab		
	8704.31.43	Cargo carrying capacity of 800kg or more, not more than four years old	3%	45%
	8704.31.44	Cargo carrying capacity of 800kg or more, more than four years old	3%	45%
		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 2000 kg or more:		
	8704.31.51	Not more than four years old	14%	50%
	8704.31.52	More than four years old	14% or Rs.109,000/-per unit	50% or Rs.200,000/-per unit
		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 2000 kg,		
	8704.31.63	Vehicles fitted with front leaf springs and Cargo carrying capacity of 800kg or more, not more than four years old	3%	45%
	8704.31.64	Vehicles fitted with front leaf springs and Cargo carrying capacity of 800kg or more, more than four years old	3%	45%
	8704.31.65	Other Vehicles, Cargo carrying capacity of less than 800kg, not more than four years old	46%	85%
	8704.31.66	Other Vehicles, Cargo carrying capacity of less than 800kg , more than four years old	46%	85%
	8704.31.67	Other Vehicles, Cargo carrying capacity of 800kg or more, not more than four years old	46%	85%

	8704.31.68	Other Vehicles, Cargo carrying capacity of 800kg or more, more than four years old	46%	85%
		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	32%	90%
	8704.31.72	More than four years old	32% or Rs.150,000/-per unit	90% or Rs.300,000/-per unit
		Other :		
	8704.31.91	Vehicles with separate bodies for cabin and cargo area, not more than four years old	62%	115%
	8704.31.92	Vehicles with separate bodies for cabin and cargo area, more than four years old	62%	115%
	8704.31.93	Other not more than four years old	76%	85%
	8704.31.99	Other more than four years old	76%	85%
	8704.32	g.v.w. exceeding 5 tonnes :		
	8704.32.12	Tankers and bowsers with stainless steel tanks for transport of milk, more than five years old	Rs.109,000/-per unit	Rs.115,000/-per unit
	8704.32.14	Garbage trucks equipped with waste compacting mechanism, more than five years old	Rs.109,000/-per unit	Rs.115,000/-per unit
	8704.32.15	Other, not more than five years old	29%	60%
	8704.32.16	Other, more than five years old	29%	60%
	8704.9	Other :		
	8704.90.30	Other electric, not more than five old	16%	20%
	8704.90.40	Other electric, more than five years old	16% or Rs.190,000/-per unit	20% or Rs.109,000/-per unit
	8704.90.50	Other, not more than five years old	37%	95%
	8704.90.60	Other, more than five years old	37% or Rs.200,000/-per unit	95% or Rs.200,000/-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, concretemixer lorries, road sweeper lorries, spraying lorries, mobile workshops, mobile radiological units)		
	8705.1	Crane lorries		
	8705.10.10	Not more than seven years old	Nil	85%
	8705.10.20	More than seven years old	Nil	85%
	8705.4	Concrete-mixer lorries		
	8705.40.10	More than seven years old	Nil	85%
	8705.40.20	More than seven years old	Nil	85%
87.06	8706	Chassis fitted with engines, for the motor vehicles of heading 87.01 to 87.05 :		
	8706.00.50	Used chassis fitted with engines	Rs.218,000/= per unit	Rs.480,000/= 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	Rs.291,000/= per unit	Rs.625,000/= per unit
	8707.90	Other :		
	8707.90.10	same from the main vehicle by cutting, but not meriting classification elsewhere by virtue of those left over attachments	Rs.291,000/= per unit	Rs.625,000/= per unit
87.08		Parts and accessories of the motor vehicles of headings 87.01 to 87.05.		

		Other parts and accessories of bodies (including cabs) :		
	8708.29	Other :		
	8708.29.10	"Cut-portions" of bodies and cabs	Rs. 73,000 per cut portion	Rs.225,000/= per cut portion
		Other parts and accessories :		
	8708.99	Other :		
	8708.99.40	"Cut-portions" of motor vehicles	Rs. 73,000per cut portion	Rs.225,000/= per cut portion
87.11		Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars ; side-cars		
	8711.10	With reciprocating internal combustion piston engine of a cylinder capacity not exceeding 50 cc ;		
	8711.10.10	Not more than three years old	51%	90%
	8711.10.20	More than three years old	51%	90%
	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	51%	90%
	8711.20.20	Exceeding 50 cc but not exceeding 200 cc more than three years old	51%	90%
	8711.20.30	Other, not more than three years old	51%	90%
	8711.20.40	Other, more than three years old	51%	90%
	8711.30	With reciprocating internal combustion piston engine of a cylinder capacity exceeding 250 cc but not exceeding 500 cc ;		
	8711.30.20	Exceeding 250 cc but not exceeding 350 cc not more than three years old	51%	90%
	8711.30.40	Exceeding 350 cc but not exceeding 450 cc not more than three years old	51%	90%
	8711.30.60	Other, more than three years old	51%	90%
	8711.40	With reciprocating internal combustion piston engine of a cylinder capacity exceeding 500 cc but not exceeding 800 cc		
	8711.40.20	more than three years old	51%	130%
	8711.50	With reciprocating internal combustion piston engine of a cylinder capacity exceeding 800 cc		
	8711.50.20	Exceeding 800 cc but not exceeding 1000 cc, more than three years old	51%	130%
	8711.50.30	Other, not more than three years old		130%
	8711.50.40	Other, more than three years old		130%
		compound non alcoholic preparation of a kind used in the manufacture of beverages	Rs.60/- per liter	Rs.60/- per liter
		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.3/- per publication	Rs.3/- per publication

