## Chapter 87

## Vehicles other than railway or tramway rolling-stock, and parts and accessories thereof

#### Notes.

1.- This Chapter does not cover railway or tramway rolling-stock designed solely for running on rails.

2.- For the purposes of this Chapter, "tractors" means vehicles constructed essentially for hauling or pushing another vehicle, appliance or load, whether or not they contain subsidiary provision for the transport, in connection with the main use of the tractor, of tools, seeds, fertilisers or other goods.

Machines and working tools designed for fitting to tractors of heading 87.01 as interchangeable equipment remain classified in their respective headings even if presented with the tractor, and whether or not mounted on it.

3.- Motor chassis fitted with cabs fall in headings 87.02 to 87.04, and not in heading 87.06.

4.- Heading 87.12 includes all children's bicycles. Other children's cycles fall in heading 95.03.

# Subheading Note.

# 1.- Subheading 8708.22 covers :

(a) front windscreens (windshields), rear windows and other windows, framed; and

(b) front windscreens (windshields), rear windows and other windows, whether or not framed, incorporating heating devices or other electrical or electronic devices,

when suitable for use solely or principally with the motor vehicles of headings 87.01 to 87.05.

ſ									Pre	feren	tial D	uty						PA	L	Ce	ss				Luxury	/ Tax
HS Hdg	HS Code		Description	Uni t	ICL /SL SI	АР	AD	BN	GT	IN	РК	SA	SF	SD	SG	Gen Duty	VAT	Gen	SG	GEN	SG	Excise (S.P.D)	Surcharge on Customs Duty	SSCL	Free threshhold Value	Rate on the amount exceeding Luxury Tax Free Threshold
87.01			Tractors (other than tractors of heading 87.09) (+).																							
	0701.10																									
	8701.10	-	Single axle tractors :							-	-			-	-	-	100/	400/	60/					2.5%		$\vdash$
	8701.10.10 8701.10.90		More than ten years old Other	u	L					Free			Free Free	Free Free	Free	Free	18% 18%	10% 10%	6% 6%					2.5%		
	8701.10.90		Road tractors for semi-trailers :	u						Free	Free		Free	Free	Free	Free	18%	10%	6%					2.5%		<u> </u>
	8701.21	-					-																			
	8701.21		With only compression-ignition internal combustion piston engine (diesel or semi-diesel) :	u																						
	8701.21.10		Not more than five years old	u						Free	Free		4%	1.5%	Free	Free	18%	10.0%	6.0%					2.5%		
-	8701.21.20		More than five years old	u	L					Free	Free		4%	1.5%	Free	Free	18%	10.0%						2.5%		
	8701.22		With both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion :	u																						
	8701.22.10		Not more than five years old	u						Free	Free		4%	1.5%	Free	Free	18%	10.0%	6.0%					2.5%		
	8701.22.20		More than five years old	u	L					Free	Free		4%	1.5%	Free	Free	18%	10.0%	6.0%					2.5%		
	8701.23		With both spark-ignition internal combustion piston engine and electric motor as motors for propulsion :	u																						
	8701.23.10		Not more than five years old	u						Free	Free		4%	1.5%	Free	Free	18%	10.0%	6.0%					2.5%		
	8701.23.20		More than five years old	u	L					Free	Free		4%	1.5%	Free	Free	18%	10.0%	6.0%					2.5%		
	8701.24		With only electric motor for propulsion :	u																						

									Pre	eferen	tial D	utv						PA	L	Ce	ess				Luxury	/ Tax
HS Hdg	HS Code		Description	Uni	ICL /SL SI	АР	AD	BN	GT	IN	PK	SA	SF	SD	SG	Gen Duty	VAT	Gen	SG	GEN		Excise (S.P.D)	Surcharge on Customs Duty	SSCL	Free threshhold Value	Rate on the amount exceeding Luxury Tax Free Threshold
	8701.24.10		Not more than five years old							Free	Free		4%	1.5%	Froo	Free	18%	10.0%	6.0%					2.5%		
	8701.24.10		More than five years old	u u	1					Free	Free		4%	1.5%	Free Free	Free	18%	10.0%	6.0%					2.5%		
	8701.24.20		Other :	u	<u> </u>					TIEE	TTEE		T /U	1.5 /0	TIEE	TIEE	10 /0	10.0 /0	0.070					2.570		
	8701.29.10		Not more than five years old	u						Free	Free		4%	1.5%	Free	Free	18%	10.0%	6.0%					2.5%		
	8701.29.20		More than five years old	u	L					Free			4%	1.5%	Free	Free	18%	10.0%	6.0%					2.5%		
	8701.30	-	Track-laying tractors :																							
	8701.30.10		Not more than five years old	u						Free	Free		4%	1.5%	Free	Free	18%	10%	6%					2.5%		
	8701.30.20		More than five years old	u	L					Free	Free		4%	1.5%	Free	Free	18%	10%	6%					2.5%		
		-	Other, of an engine power :																							
	8701.91		Not exceeding 18kW :																							
	8701.91.10		Agricultural tractors, not more than ten years old	u						Free			Free	Free	Free	Free	18%	10%	6%					2.5%		
	8701.91.20		Agricultural tractors, more than ten years old	u	L		_			Free	Free		Free	Free	Free	Free	18%	10%	6%					2.5%		
	8701.91.30 8701.91.40		Other, not more than ten years old	u						Free	Free		4% 4%	1.5% 1.5%	Free	Free	18% 18%	10% 10%	6% 6%					2.5%		
	8701.91.40 8701.92		Other, more than ten years old Exceeding 18 kW but not exceeding 37 kW :	u	L		-			Free	Free		4%	1.5%	Free	Free	18%	10%	6%					2.5%		
	8701.92		Agricultural tractors, not more than ten years old	u						Free	Free		Free	Free	Free	Free	18%	10%	6%					2.5%		
	8701.92.10		Agricultural tractors, more than ten years old	u	1					Free			Free	Free	Free	Free	18%	10%	6%					2.5%		
	8701.92.30		Other, not more than ten years old	u	-		-			Free	Free		4%	1.5%	Free	Free	18%	10%	6%					2.5%		1
	8701.92.40		Other, more than ten years old	u	L					Free	Free		4%	1.5%	Free	Free	18%	10%	6%					2.5%		
	8701.93		Exceeding 37 kW but not exceeding 75 kW :	ũ	-								170	110 /0			1070	1070	0.0					2.0 /0		
	8701.93.10		Agricultural tractors, not more than ten years old	u						Free	Free		Free	Free	Free	Free	18%	10%	6%					2.5%		
	8701.93.20		Agricultural tractors, more than ten years old	u	L					Free	Free		Free	Free	Free	Free	18%	10%	6%					2.5%		
	8701.93.30		Other, not more than ten years old	u						Free	Free		4%	1.5%	Free	Free	18%	10%	6%					2.5%		
	8701.93.40		Other, more than ten years old	u	L					Free	Free		4%	1.5%	Free	Free	18%	10%	6%					2.5%		
	8701.94		Exceeding 75 kW but not exceeding 130 kW :																							
	8701.94.10		Agricultural tractors, not more than ten years old	u						Free			Free	Free	Free	Free	18%	10%	6%					2.5%		
	8701.94.20		Agricultural tractors, more than ten years old	u	L					Free			Free	Free	Free	Free	18%	10%	6%					2.5%		
	8701.94.30		Other, not more than ten years old	u			_			Free	Free		4%	1.5%	Free	Free	18%	10%	6%					2.5%		
	8701.94.40 8701.95		Other, more than ten years old Exceeding 130 kW :	u	L					Free	Free		4%	1.5%	Free	Free	18%	10%	6%					2.5%		
	8701.95 8701.95.10		Agricultural tractors, not more than ten years old	u						Free	Free		Free	Free	Free	Free	18%	10%	6%					2.5%		
	8701.95.10		Agricultural tractors, not more than ten years old	u	1		-			Free			Free	Free	Free	Free	18%	10%	6%					2.5%		
	8701.95.30		Other, not more than ten years old	u	-		-			Free	Free		4%	1.5%	Free	Free	18%	10%	6%					2.5%		1
	8701.95.40		Other, more than ten years old	u	1					Free	Free		4%	1.5%	Free	Free	18%	10%	6%					2.5%		
	0/01/00/10		o analy more chan can years old	<u> </u>	-								. / 0	110 /0			1070	1070	0.0					2.0 /0		
87.02			Motor vehicles for the transport of ten or more persons, including the driver.																							
	8702.10	-	With only compression-ignition internal combustion piston engine (diesel or semi-diesel) :																							
			Motor vehicles for the transport of less than 13 persons (adults) including the driver, not more than three and a half years old :																							
	8702.10.12		Modified Vehicles of heading 87.03, not more than two years old	u											20.0%	20%	18%	Ex	Ex			300%	50%		Rs 5.0 Mn	120%
	8702.10.13		Modified Vehicles of heading 87.03, more than two years old.		LS										20.0%	20%	18%	Ex	Ex			300%	50%		Rs 5.0 Mn	120%
	8702.10.19		Other	u			-								20.0%	20%	18%	Ex	Ex			200%	50%		Rs 5.0 Mn	0%
			Motor vehicles for the transport of less than 13 persons (adults) including the driver, more than three and a half years old :																							
	8702.10.21		Modified Vehicles of heading 87.03	u	LS										20.0%	20%	18%	Ex	Ex			300%	50%		Rs 5.0 Mn	120%
	8702.10.29		Other	u	LS										20.0%	20%	18%	Ex	Ex			200%	50%		Rs 5.0 Mn	0%

[									Pro	eferen	tial D	uty						PA	L	Ce	ess				Luxury	
HS Hdg	HS Code		Description	Uni t	ICL /SL SI	АР	AD	BN	GT	IN	PK	SA	SF	SD	SG	Gen Duty	VAT	Gen	SG	GEN	SG	Excise (S.P.D)	Surcharge on Customs Duty	SSCL	Free threshhold Value	Rate on the amount exceeding Luxury Tax Free Threshold
			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	u											20.0%	20%	18%	Ex	Ex			300%	50%		Rs 5.0 Mn	120%
	8702.10.33		Modified Vehicles of heading 87.03, more than two years old	u	LS										20.0%	20%	18%	Ex	Ex			300%	50%		Rs 5.0 Mn	120%
	8702.10.39		Other	u											20.0%	20%	18%	Ex	Ex			Rs.5,432,650/- per unit	50%		Rs 5.0 Mn	0%
			Motor vehicles for the transport of 13 or more persons (adults) but less than 25 persons (adults) including the driver, more than five years old :																							
	8702.10.41		Modified Vehicles of heading 87.03	u	LS										20.0%	20%	18%	Ex	Ex			300%	50%		Rs 5.0 Mn	120%
	8702.10.49		Other	u	LS										20.0%	20%	18%	Ex	6%			Rs.7,243,550/- per unit	50%		Rs 5.0 Mn	0%
			Motor vehicles for the transport of 25 or more persons (adults) but less than 35 persons (adults) including the driver, not more than ten years old :																							
	8702.10.53		Modified Vehicles of heading 87.03, not more than two years old	u											20.0%	20%	18%	Ex	Ex			300%	50%		Rs 5.0 Mn	120%
	8702.10.54		Modified Vehicles of heading 87.03, more than two years old	u	LS										20.0%	20%	18%	Ex	Ex			300%	50%		Rs 5.0 Mn	120%
	8702.10.55		Other, not more than five years old	u											Free	Free	18%	10%	6%						Rs 5.0 Mn	0%
	8702.10.59		Other	u	LS										Free	Free	18%	Ex	Ex			Rs.1,810,900/- per unit			Rs 5.0 Mn	0%
			Motor vehicles for the transport of 25 or more persons (adults) but less than 35 persons (adults) including the driver, more than ten years old :																							
	8702.10.61		Modified Vehicles of heading 87.03	u	LS										20.0%	20%	18%	Ex	Ex			300%	50%		Rs 5.0 Mn	120%
	8702.10.69		Other	u	LS										Free	Free	18%	Ex	Ex			Rs.3,018,150/- per unit			Rs 5.0 Mn	0%
	8702.10.73		Other, not more than ten years old : Modified Vehicles of heading 87.03, not more than	u											20.0%	20%	18%	Ex	Ex			300%	50%		Rs 5.0 Mn	120%
	8702.10.74		two years old Modified Vehicles of heading 87.03, more than two years old	u	LS										20.0%	20%	18%	Ex	Ex			300%	50%		Rs 5.0 Mn	120%
	8702.10.75		Other, not more than five years old	u											Free	Free	18%	10%	6%						Rs 5.0 Mn	0%
	8702.10.79		Other	u	LS										Free	Free	18%	Ex	Ex			Rs.1,810,900/- per unit			Rs 5.0 Mn	0%
	8702.10.81		Other, more than ten years old : Modified Vehicles of heading 87.03		LS		_								20.0%	20%	18%	Ex	Ex	-		300%	50%		Rs 5.0 Mn	120%
	8702.10.81		Other	u	LS										Free	Free	18%	Ex	Ex			Rs.3,018,150/- per unit	5070		Rs 5.0 Mn	0%
	8702.20	-	With both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion :																			unc				
			Motor vehicles for the transport of less than 13 persons (adults) including the driver, not more than three and a half years old :																							

								Pr	eferen	tial D	uty						PA	L	C	ess				Luxury	y Tax
HS Hdg	HS Code	Description	Uni t	i ICL /SL SI	AP	AD	BN	GT	IN	РК	SA	SF	SD	SG	Gen Duty	VAT	Gen	SG	GEN	SG	Excise (S.P.D)	Surcharge on Customs Duty	SSCL	Free threshhold Value	Rate on the amount exceeding Luxury Tax Free Thresboly
	8702.20.11	 Modified Vehicles of heading 87.03, not more than two years old	u											20.0%	20%	18%	Ex	Ex			300%	50%		Rs 5.5 Mn	90%
	8702.20.12	 Modified Vehicles of heading 87.03, more than two years old	u	LS										20.0%	20%	18%	Ex	Ex			300%	50%		Rs 5.5 Mn	90%
	8702.20.19	 Other	u											10.0%	20%	18%	Ex	Ex			200%	50%		Rs 5.5 Mn	0%
	0/02/2017	 Motor vehicles for the transport of less than 13 persons (adults) including the driver, more than three and a half years old :	u											101070	2070	2070		EA			20070	0070			
	8702.20.21	 Modified vehicles of heading 87.03		LS										20.0%	20%	18%	Ex	Ex			300%	50%		Rs 5.5 Mn	
	8702.20.29	 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 :	u	LS										10.0%	20%	18%	Ex	Ex			200%	50%		Rs 5.5 Mn	0%
	8702.20.31	 Modified vehicles of heading 87.03, not more than two years old	u											20.0%	20%	18%	Ex	Ex			300%	50%		Rs 5.5 Mn	90%
	8702.20.32	 Modified vehicles of heading 87.03, more than two years old	u	LS										20.0%	20%	18%	Ex	Ex			300%	50%		Rs 5.5 Mn	90%
	8702.20.39	 Other	u											10.0%	20%	18%	Ex	Ex			Rs.5,130,850/- per unit	50%		Rs 5.5 Mn	0%
		 Motor vehicles for the transport of 13 or more persons (adults) but less than 25 persons (adults) including the driver, more than five years old :																							
	8702.20.41	 Modified vehicles of heading 87.03	u	LS					_					20.0%	20%	18%	Ex	Ex			300%	50%		Rs 5.5 Mn	90%
	8702.20.49	 Other	u	LS										10.0%	20%	18%	Ex	Ex			Rs.6,639,950/- per unit	50%		Rs 5.5 Mn	0%
		 Motor vehicles for the transport of 25 or more persons (adults) but less than 35 persons (adults) including the driver, not more than ten years old :																							
	8702.20.51	 Modified vehicles of heading 87.03, not more than two years old	u											20.0%	20%	18%	Ex	Ex			300%	50%		Rs 5.5 Mn	90%
	8702.20.52	 Modified vehicles of heading 87.03, more than two years old	u	LS										20.0%	20%	18%	Ex	Ex			300%	50%		Rs 5.5 Mn	90%
	8702.20.53 8702.20.59	 Other, not more than five years old Other	u	-		_			_				-	Free	Free	18%	10%	6%	_		Do 1 810 000/ mor			Rs 5.5 Mn	0%
	8702.20.59	 Motor vehicles for the transport of 25 or more	u	LS		_								Free	Free	18%	Ex	Ex			Rs.1,810,900/- per unit			Rs 5.5 Mn	0%
		persons (adults) but less than 35 persons (adults) including the driver, more than ten years old :															_								
	8702.20.61	 Modified vehicles of heading 87.03	u	LS		_								20.0%	20%	18%	Ex	Ex			300%	50%		Rs 5.5 Mn	90%
	8702.20.69	 Other	u	LS										Free	Free	18%	Ex	Ex	-		Rs.3,018,150/- per unit			Rs 5.5 Mn	0%
	8702.20.71	 Other, not more than ten years old : Modified vehicles of heading 87.03, not more than two years old	u											20.0%	20%	18%	Ex	Ex	1		300%	50%		Rs 5.5 Mn	90%
	8702.20.72	 Modified vehicles of heading 87.03, more than two years old	u	LS										20.0%	20%	18%	Ex	Ex			300%	50%		Rs 5.5 Mn	90%
	8702.20.73	 Other, not more than five years old	u											Free	Free	18%	10.0%	6.0%						Rs 5.5 Mn	0%
	8702.20.79	 Other	u	LS					_					Free	Free	18%	Ex	Ex			Rs.1,810,900/- per unit			Rs 5.5 Mn	0%
	8702.20.81	 Other, more than ten years old : Modified vehicles of heading 87.03		LS		_	+		-					20.0%	20%	18%	Ev	Ev	-		300%	50%		Rs 5.5 Mn	90%
	8702.20.81	 Other	u			_	+										Ex	Ex			300% Rs.3,018,150/- per	50%			
	5702.20.03		u	LS										Free	Free	18%	Ex	Ex	1		unit			Rs 5.5 Mn	0%

									Pro	eferen	tial D	uty						PA	L	C	ess				Luxury	Tax
HS Hdg	HS Code		Description	Uni t	ICL /SL SI	АР	AD	BN	GT	IN	PK	SA	SF	SD	SG	Gen Duty	VAT	Gen	SG	GEN	SG	Excise (S.P.D)	Surcharge on Customs Duty	SSCL	Free threshhold Value	Rate on the amount exceeding Luxury Tax Free Threebold
	8702.30	-	With both spark-ignition internal combustion piston engine and electric motor as 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 than two years old	u											20.0%	20%	18%	Ex	Ex			300%	50%		Rs 5.5 Mn	80%
	8702.30.12		Modified vehicles of heading 87.03, more than two years old	u	LS										20.0%	20%	18%	Ex	Ex			300%	50%		Rs 5.5 Mn	80%
	8702.30.19		Other Motor vehicles for the transport of less than 13 persons (adults) including the driver, more than three and a half years old :	u											10.0%	20%	18%	Ex	Ex			200%	50%		Rs 5.5 Mn	0%
	8702.30.21		Modified vehicles of heading 87.03		LS										20.0%	20%	18%	Ex	Ex			300%	50%		Rs 5.5 Mn	80%
	8702.30.29		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 :	u	LS										10.0%	20%	18%	Ex	Ex			200%	50%		Rs 5.5 Mn	0%
	8702.30.31		Modified vehicles of heading 87.03, not more than two years old	u											20.0%	20%	18%	Ex	Ex			300%	50%		Rs 5.5 Mn	80%
	8702.30.32		Modified vehicles of heading 87.03, more than two years old	u	LS										20.0%	20%	18%	Ex	Ex			300%	50%		Rs 5.5 Mn	80%
	8702.30.39		Other	u											10.0%	20%	18%	Ex	Ex			Rs.4,829,050/- per unit	50%		Rs 5.5 Mn	0%
			Motor vehicles for the transport of 13 or more persons (adults) but less than 25 persons (adults) including the driver, more than five years old :																							
	8702.30.41		Modified vehicles of heading 87.03	u	LS										20.0%	20%	18%	Ex	Ex			300%	50%		Rs 5.5 Mn	80%
	8702.30.49		Other	u	LS										10.0%	20%	18%	Ex	Ex			Rs.6,036,300/- per unit	50%		Rs 5.5 Mn	0%
			Motor vehicles for the transport of 25 or more persons (adults) but less than 35 persons (adults) including the driver, not more than ten years old :																							
	8702.30.51		Modified vehicles of heading 87.03, not more than two years old	u											20.0%	20%	18%	Ex	Ex			300%	50%		Rs 5.5 Mn	80%
	8702.30.52		Modified vehicles of heading 87.03, more than two years old	u	LS										20.0%	20%	18%	Ex	Ex			300%	50%		Rs 5.5 Mn	80%
	8702.30.53		Other, not more than five years old	u											Free	Free	18%	10%	6%			<b>D</b> / 0/0 000/		2.5%	Rs 5.5 Mn	0%
	8702.30.59		Other	u	LS										Free	Free	18%	Ex	Ex			Rs.1,810,900/- per unit			Rs 5.5 Mn	0%
			Motor vehicles for the transport of 25 or more persons (adults) but less than 35 persons (adults) including the driver, more than ten years old :																							
	8702.30.61		Modified vehicles of heading 87.03	u	LS		_								20.0%	20%	18%	Ex	Ex			300%	50%		Rs 5.5 Mn	80%
	8702.30.69		Other	u	LS										Free	Free	18%	Ex	Ex			Rs.3,018,150/- per unit			Rs 5.5 Mn	0%
	8702.30.71		Other, not more than ten years old : Modified vehicles of heading 87.03, not more than	u	$\square$		1	$\square$				$\vdash$			20.0%	20%	18%	Ex	Ex	1		300%	50%		Rs 5.5 Mn	80%
	8702.30.72		two years old Modified vehicles of heading 87.03, more than two	u	LS		1								20.0%	20%	18%	Ex	Ex	1		300%	50%		Rs 5.5 Mn	80%
	8702.30.73		years old Other, not more than five years old	- u	-		+	┢┼┤		<u> </u>					Free	Free	18%	10%	6%	+				2.5%	Rs 5.5 Mn	0%
	8702.30.79		Other				1	1 1		1												Rs.1,810,900/- per		2.570		
				u	LS										Free	Free	18%	Ex	Ex			unit			Rs 5.5 Mn	0%

[									P	referei	ntial I	Duty						PA	L	0	ess				Luxury	/ Tax
HS Hdg	HS Code		Description	Uni t	ICL /SL SI	A	IP A	D B	N GT	IN	РК	SA	SF	SD	SG	Gen Duty	VAT	Gen	SG	GEN	SG	Excise (S.P.D)	Surcharge on Customs Duty	SSCL	Free threshhold Value	Rate on the amount exceeding Luxury Tax Free Threshold
			Other, more than ten years old :		-			-		_										-						<u> </u>
	8702.30.81		Modified vehicles of heading 87.03	u	LS										20.0%	20%	18%	Ex	Ex			300%	50%		Rs 5.5 Mn	80%
	8702.30.89		Other	u	LS										Free	Free	18%	Ex	Ex			Rs.3,018,150/- per unit			Rs 5.5 Mn	0%
	8702.40	-	With only electric motor for propulsion :																							
			Motor vehicles for the transport of less than 13 persons (adults) including the driver, not more than three and a half years old:																							
	8702.40.11		Modified vehicles of heading 87.03, not more than two years old	u											20.0%	20%	18%	Ex	Ex			300%	50%		Rs 6.0 Mn	60%
	8702.40.12		Modified vehicles of heading 87.03, more than two years old	u	LS										20.0%	20%	18%	Ex	Ex			300%	50%		Rs 6.0 Mn	60%
	8702.40.19		Other	u											10.0%	20%	18%	Ex	Ex			200%	50%		Rs 6.0 Mn	0%
			Motor vehicles for the transport of less than 13 persons (adults) including the driver, more than three and a half years old :																							
	8702.40.21		Modified vehicles of heading 87.03		LS										20.0%	20%	18%	Ex	Ex	_		300%	50%		Rs 6.0 Mn	
	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 :	u	LS										10.0%	20%	18%	Ex	Ex			200%	50%		Rs 6.0 Mn	0%
	8702.40.31		Modified vehicles of heading 87.03, not more than two years old	u											20.0%	20%	18%	Ex	Ex			300%	50%		Rs 6.0 Mn	60%
	8702.40.32		Modified vehicles of heading 87.03, more than two years old	u	LS										20.0%	20%	18%	Ex	Ex			300%	50%		Rs 6.0 Mn	60%
	8702.40.39		Other	u											10.0%	20%	18%	Ex	Ex			Rs.4,225,400/- per unit	50%		Rs 6.0 Mn	0%
			Motor vehicles for the transport of 13 or more persons (adults) but less than 25 persons (adults) including the driver, more than five years old :																							
	8702.40.41		Modified vehicles of heading 87.03	u	LS										20.0%	20%	18%	Ex	Ex			300%	50%		Rs 6.0 Mn	60%
	8702.40.49		Other	u	LS										10.0%	20%	18%	Ex	Ex			Rs.4,829,050/- per unit	50%		Rs 6.0 Mn	0%
			Motor vehicles for the transport of 25 or more persons (adults) but less than 35 persons (adults) including the driver, not more than ten years old :																							
	8702.40.51		Modified Vehicles of heading 87.03, not more than two years old	u											20.0%	20%	18%	Ex	Ex			300%	50%		Rs 6.0 Mn	60%
	8702.40.52		Modified Vehicles of heading 87.03, more than two years old	u	LS										20.0%	20%	18%	Ex	Ex			300%	50%		Rs 6.0 Mn	60%
	8702.40.53		Other, not more than five years old	u				_							Free	Free	18%	10%	6%			B 4 040 000/			Rs 6.0 Mn	0%
	8702.40.59		Other	u	LS										Free	Free	18%	Ex	Ex			Rs.1,810,900/- per unit			Rs 6.0 Mn	0%
			Motor vehicles for the transport of 25 or more persons (adults) but less than 35 persons (adults) including the driver, more than ten years old :																							
	8702.40.61		Modified vehicles of heading 87.03	u	LS	<u> </u>		+	_	_	<u> </u>	<u> </u>			20.0%	20%	18%	Ex	Ex			300%	50%		Rs 6.0 Mn	60%
	8702.40.69		Other	u	LS										10.0%	20%	18%	Ex	Ex			Rs3,018,150/- per unit	50%		Rs 6.0 Mn	0%
	0702 40 74		Other, not more than ten years old:					+			<u> </u>	<u> </u>					<u> </u>	<u> </u>		1						──
	8702.40.71		Modified vehicles of heading 87.03, not more than two years old	u											20.0%	20%	18%	Ex	Ex			300%	50%		Rs 6.0 Mn	60%
	8702.40.72		Modified vehicles of heading 87.03, more than two years old	u	LS										20.0%	20%	18%	Ex	Ex			300%	50%		Rs 6.0 Mn	60%
	8702.40.73		Other, not more than five years old	u	1										Free	Free	18%	10%	6%					2.5%	Rs 6.0 Mn	0%

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HS Hdg	HS Code		Description	Uni t	ICL /SL SI	АР	AD	BN	GT	IN	РК	SA	SF	SD	SG	Gen Duty	VAT	Gen	SG	GEN	SG	Excise (S.P.D)	Surcharge on Customs Duty	SSCL	Free threshhold Value	Rate on the amount exceeding Luxury Tax Free Threebold
	8702.40.79		Other	u	LS		-								Free	Free	18%	Ex	Ex			Rs.1,810,900/- per			Rs 6.0 Mn	0%
			Other, more than ten years old:	u	LJ										TIEE	THEE	10 /0	LA				unit			K3 0.0 PIII	0 /0
	8702.40.81		Modified vehicles of heading 87.03	u	LS										20.0%	20%	18%	Ex	Ex			300%	50%		Rs 6.0 Mn	60%
	8702.40.89		Other	u	LS										10.0%	20%	18%	Ex	Ex			Rs.3,018,150/- per unit	50%		Rs 6.0 Mn	0%
	8702.90	-	Other :																							
			Motor vehicles for the transport of less than 13 persons (adults) including the driver, not more than three and a half years old :																							
	8702.90.12		Modified Vehicles of heading 87.03, not more than two years old	u											20.0%	20%	18%	Ex	Ex			240%	50%		Rs 5.0 Mn	100%
	8702.90.13		Modified Vehicles of heading 87.03, more than two	u	LS										20.0%	20%	18%	Ex	Ex			240%	50%		Rs 5.0 Mn	100%
	8702.90.19		vears old Other	ш											20.0%	20%	18%	Ex	Ex			150%	50%		Rs 5.0 Mn	0%
	0,02150115		Motor vehicles for the transport of less than 13 persons (adults) including the driver, more than three and a half years old :	u											2010 /0	2070	1070						0070			
	8702.90.21		Modified Vehicles of heading 87.03		LS										20.0%	20%	18%	Ex	Ex			240%	50%		Rs 5.0 Mn	
	8702.90.29		Other	u	LS										20.0%	20%	18%	Ex	Ex			150%	50%		Rs 5.0 Mn	0%
			Motor vehicles for the transport of 13 or more persons (adults) but less than 25 persons (adults) including the driver, not more than five years old :																							
	8702.90.32		Modified Vehicles of heading 87.03, not more than two years old	u											20.0%	20%	18%	Ex	Ex			240%	50%		Rs 5.0 Mn	100%
	8702.90.33		Modified Vehicles of heading 87.03, more than two years old	u	LS										20.0%	20%	18%	Ex	Ex			240%	50%		Rs 5.0 Mn	100%
	8702.90.39		Other	u											20.0%	20%	18%	Ex	Ex			Rs.2,100/- per cm3	50%		Rs 5.0 Mn	0%
			Motor vehicles for the transport of 13 or more persons (adults) but less than 25 persons (adults) including the driver, more than five years old :																							
	8702.90.41		Modified Vehicles of heading 87.03		LS		_								20.0%	20%	18%	Ex	Ex			240%	50%		Rs 5.0 Mn	
	8702.90.49		Other 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 :	u	LS										20.0%	20%	18%	Ex	Ex			Rs.2,100/- per cm3	50%		Rs 5.0 Mn	0%
	8702.90.53		Modified Vehicles of heading 87.03, not more than two years old	u											20.0%	20%	18%	Ex	Ex			240%	50%		Rs 5.0 Mn	100%
	8702.90.54		Modified Vehicles of heading 87.03, more than two years old	u	LS										20.0%	20%	18%	Ex	Ex			240%	50%		Rs 5.0 Mn	100%
	8702.90.55		Other, not more than five years old	u											Free	Free	18%	10%	6%					2.5%	Rs 5.0 Mn	0%
	8702.90.59		Other	u	LS										Free	Free	18%	Ex	Ex			Rs.1,810,900/- per unit			Rs 5.0 Mn	0%
			Motor vehicles for the transport of 25 or more persons (adults) but less than 35 persons (adults) including the driver, more than ten years old :																							
	8702.90.61		Modified Vehicles of heading 87.03	u	LS										20.0%	20%	18%	Ex	Ex			240%	50%		Rs 5.0 Mn	100%
	8702.90.69		Other	u	LS										Free	Free	18%	Ex	Ex			Rs.3,018,150/- per per unit			Rs 5.0 Mn	0%
	8702.90.73		Other, not more than ten years old : Modified Vehicles of heading 87.03, not more than two years old	u											20.0%	20%	18%	Ex	Ex	+		240%	50%		Rs 5.0 Mn	100%
	8702.90.74		Modified Vehicles of heading 87.03, more than two years old	u	LS										20.0%	20%	18%	Ex	Ex	1		240%	50%		Rs 5.0 Mn	100%

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HS Hdg	HS Code		Description	Uni t	ICL /SL SI	АР	AD	BN	GT	IN	РК	SA	SF	SD	SG	Gen Duty	VAT	Gen	SG	GEN	SG	Excise (S.P.D)	Surcharge on Customs Duty	SSCL	Free threshhold Value	Rate on the amount exceeding Luxury Tax Free Threshold
	0702 00 75		Other net men there for several and				_								Free	Free	100/	100/							D- C O M-	00/
	8702.90.75 8702.90.79		Other, not more than five years old Other	u	-	-	-								Free	Free	18%	10%				Rs.1,810,900/- per			Rs 5.0 Mn	0%
	0702.90.79		Other	u	LS										Free	Free	18%	Ex	Ex			unit			Rs 5.0 Mn	0%
			Other, more than ten years old :																							
	8702.90.81		Modified Vehicles of heading 87.03	u	LS		_								20.0%	20%	18%	Ex	Ex	_		240%	50%		Rs 5.0 Mn	100%
	8702.90.89		Other	u	LS										Free	Free	18%	Ex	Ex			Rs.3,018,150/- per per unit			Rs 5.0 Mn	0%
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 :																							
	0700 40 44		Not more than three years old :	u			_								-	-	100/	_	-			B 0.050 1944				
	8703.10.11 8703.10.19		Electric Golf cars Other				_								Free	Free	18%	Ex	Ex			Rs.9,050 per kW Rs.482,900/- per			Rs 6.0 Mn	0%
	0705.10.19														10.0%	20%	18%	Ex	Ex			unit	50%		Rs 5.0 Mn	0%
	0702 40 24		More than three years old :	u			_													_						ļ
	8703.10.21		Electric Golf cars		LS										Free	Free	18%	Ex	Ex			Rs.9,050 per kW			Rs 6.0 Mn	0%
	8703.10.29		Other		LS										10.0%	20%	18%	Ex	Ex			Rs.482,900/- per unit	50%		Rs 5.0 Mn	0%
		-	Other vehicles, with only spark-ignition internal combustion piston engine :																							
	8703.21		Of cylinder capacity not exceeding 1,000 cc :																							
	8703.21.10		Ambulances and prison vans not more than three years old	u											20%	20% or Rs.1,50 0,000 per unit	18%	10%	6%				50%	2.5%	Rs 5.0 Mn	0%
	8703.21.20		Ambulances and prison vans more than three years old	u	LS										20%	20% or Rs.1,50 0,000 per unit	18%	10%	6%				50%	2.5%	Rs 5.0 Mn	0%
	8703.21.30		Hearses not more than three years old	u											20.0%	20%	18%	Ex	Ex			Rs.2,100/- per cm3	50%			
	8703.21.40		Hearses more than three years old Auto-trishaws :	u	LS		+	$\left  - \right $							20.0%	20%	18%	Ex	Ex			Rs.2,100/- per cm3	50%			──
	8703.21.51		With two-stroke petrol engine	u	LS			+							10.0%	20%	18%	Ex	Ex			Rs.2,900/- per cm3	50%			<u> </u>
	8703.21.52		Other, driven by liquefied petroleum (LP) gas , not more than two years old	-		1									10.0%	20%	18%	Ex	Ex	1	1	Rs.2,900/- per cm <sup>3</sup>	50%	1		
	8703.21.53		Other, driven by liquefied petroleum (LP) gas , more than two years old	u	LS										10.0%	20%	18%	Ex	Ex			Rs.2,900/- per cm3	50%			
	8703.21.54		Other, not more than two years old	u	-		+					╞─┤			10.0%	20%	18%	Ex	Ex	1		Rs.2,900/- per cm3	50%			<u> </u>
	8703.21.55		Other, more than two years old Motor cars including station wagons and racing cars,		LS			$\square$							10.0%	20%	18%	Ex	Ex			Rs.2,900/- per cm <sup>3</sup>	50%			
			not more than three years old :																							
	8703.21.62		Go-Karts	u					Free						20.0%	Free	18%	10%	6%					2.5%	Rs 5.0 Mn	0%
	8703.21.63		Other, of cylinder capacity not exceeding 300 cc including Quadricycle	u					16%			$\lfloor  floor$			20.0%	20%	18%	Ex	Ex			Rs.482,900/- per unit	50%		Rs 5.0 Mn	0%
	8703.21.64		All - terrain vehicle (ATV)	u											Free	Free	18%	10%	6%					2.5%	Rs 5.0 Mn	0%

								Pre	eferen	tial D	outy						PA	L	Ce	ess				Luxury	
HS Hdg	HS Code	Description	Uni t	ICL /SL SI	AP	P AD	BN	GT	IN	РК	SA	SF	SD	SG	Gen Duty	VAT	Gen	SG	GEN	SG	Excise (S.P.D)	Surcharge on Customs Duty	SSCL	Free threshhold Value	Rate on the amount exceeding Luxury Tax Free Threshold
	8703.21.69	 Other	u					16%						20.0%	20%	18%	Ex	Ex			Rs.1,992,000/-per unit or Rs.2,450/- per cm <sup>3</sup>	50%		Rs 5.0 Mn	100%
		 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	u	LS				16%						20.0%	20%	18%	Ex	Ex			Rs.482,900/- per unit	50%		Rs 5.0 Mn	0%
	8703.21.73	 All - terrain vehicle (ATV)	u											Free	Free	18%	10%	6%			unic		2.5%	Rs 5.0 Mn	0%
	8703.21.79	 Other	u	LS				16%						20.0%		18%	Ex	Ex			Rs.1,992,000/-per unit or Rs.2,450/- per cm <sup>3</sup>	50%		Rs 5.0 Mn	
	0702 24 02	 Other :																			P. 4 002 000/	50%			<u> </u>
	8703.21.92	 Not more than three years old	u					16%						20.0%	20%	18%	Ex	Ex			Rs.1,992,000/-per unit or Rs.2,450/- per cm <sup>3</sup>	50%		Rs 5.0 Mn	100%
	8703.21.93	 More than three years old	u	LS				16%						20.0%	20%	18%	Ex	Ex			Rs.1,992,000/-per unit or Rs.2,450/- per cm <sup>3</sup>	50%		Rs 5.0 Mn	100%
	8703.22	 Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc :																							1
	8703.22.10	 Ambulances and prison vans, not more than three years old	u											20.0%	20% or Rs.1,50 0,000 per unit	18%	10%	6%				50%	2.5%	Rs 5.0 Mn	0%
	8703.22.20	 Ambulances and prison vans, more than three years old	u	LS										20.0%	20% or Rs.1,50 0,000 per unit	18%	10%	6%				50%	2.5%	Rs 5.0 Mn	0%
	8703.22.30	 Hearses not more than three years old	u											20.0%	20%	18%	Ex	Ex			Rs.3,000/- per cm3	50%			
	8703.22.40	 Hearses more than three years old	u	LS										20.0%	20%	18%	Ex	Ex			Rs.3,000/- per cm3	50%			
	8703.22.50	 Motor cars including station wagons and racing cars, not more than three years old	u											20.0%	20%	18%	Ex	Ex			1000 cm <sup>3</sup> <x≤1300cm<sup>3=Rs <u>.3,850/- per cm<sup>3</sup></u> 1300 cm<sup>3</sup><x≤1500cm<sup>3=Rs .4,450/- per cm<sup>3</sup></x≤1500cm<sup></x≤1300cm<sup>	50% 50%	-	Rs 5.0 Mn Rs 5.0 Mn	100%
	8703.22.60	 Motor cars including station wagons and racing cars, more than three years old	u	LS										20.0%	20%	18%	Ex	Ex			1000 cm <sup>3</sup> <x≤1300cm<sup>3=Rs .3,850/- per cm<sup>3</sup></x≤1300cm<sup>	50%		Rs 5.0 Mn	100%
																					1300 cm <sup>3</sup> <x≤1500cm<sup>3=Rs .4,450/- per cm<sup>3</sup></x≤1500cm<sup>	50%		Rs 5.0 Mn	100%
	8703.22.70	 Other, not more than three years old	u											20.0%	20%	18%	Ex	Ex			1000 cm <sup>3</sup> <x≤1300cm<sup>3=Rs .3,850/- per cm<sup>3</sup></x≤1300cm<sup>	50%		Rs 5.0 Mn	100%
																					1300 cm <sup>3</sup> <x≤1500cm<sup>3=Rs .4,450/- per cm<sup>3</sup></x≤1500cm<sup>	50%		Rs 5.0 Mn	100%
	8703.22.80	 Other, more than three years old		15										20 0%	20%	18%	Fy	Fy			1000 cm <sup>3</sup> <x≤1300cm<sup>3=Rs .3,850/- per cm<sup>3</sup></x≤1300cm<sup>	50%		Rs 5.0 Mn	100%

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HS Hdg	HS Code	Description	Uni t	ICL /SL SI	АР	AD	BN	GT	IN	PK	SA	SF	SD	SG	Gen Duty	VAT	Gen	SG	GEN	SG	Excise (S.P.D)	Surcharge on Customs Duty	SSCL	Free threshhold Value	Rate on the amount exceeding Luxury Tax Free Threshold
			u	-15		_								20.070	2070	1070	LA	LA			1300				<u> </u>
																					cm <sup>3</sup> <x≤1500cm<sup>3=Rs .4,450/- per cm<sup>3</sup></x≤1500cm<sup>	50%		Rs 5.0 Mn	100%
	8703.23	 Of a cylinder capacity exceeding 1,500 cc but not exceeding 3,000 cc :																							
	8703.23.10	 Ambulances and prison vans not more than three years old	u											20%	20% or Rs.1,50 0,000 per unit	18%	Ex					50%	2.5%	Rs 5.0 Mn	0%
	8703.23.20	 Ambulances and prison vans more than three years old	u	LS										20%	20% or Rs.1,50 0,000 per unit	18%	10%	6%				50%	2.5%	Rs 5.0 Mn	0%
	8703.23.30	 Hearses not more than three years old	u											20.0%	20%	18%	Ex	Ex			Rs.4,250/- per cm3	50%			
	8703.23.40	 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 years old :	u	LS										20.0%	20%	18%	Ex	Ex			Rs.4,250/- per cm <sup>3</sup>	50%			
	8703.23.52	 Of a cylinder capacity not exceeding 1,600 cc	u					13.5%						20.0%	20%	18%	Ex	Ex			Rs.5,150/- per cm3	50%		Rs 5.0 Mn	100%
	8703.23.55	 Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800 cc	u					13.5%						20.0%	20%	18%	Ex	Ex			Rs.6,400/- per cm3	50%		Rs 5.0 Mn	100%
	8703.23.59	 Other	u					13.5%						20.0%	20%	18%	Ex				Rs.7,700/- per cm3	50%		Rs 5.0 Mn	100%
		 Motor cars including station wagons and racing cars of a cylinder capacity not exceeding 2,000 cc, more than three years old :																							
	8703.23.62	 Of a cylinder capacity not exceeding 1,600 cc	u	LS				13.5%						20.0%	20%	18%	Ex	Ex			Rs.5,150/- per cm3	50%		Rs 5.0 Mn	100%
	8703.23.65	 Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800 cc	u	LS				13.5%						20.0%	20%	18%	Ex				Rs.6,400/- per cm3	50%		Rs 5.0 Mn	100%
	8703.23.69	 Other	u	LS				13.5%						20.0%	20%	18%	Ex				Rs.7,700/- per cm3	50%		Rs 5.0 Mn	100%
	8703.23.70	 Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc, not more than three years old																			2000 cm <sup>3</sup> <x≤2500cm<sup>3=Rs .8,450/- per cm<sup>3</sup></x≤2500cm<sup>	50%	-	Rs 5.0 Mn	100%
			u					18.0%						20.0%	20%	18%	Ex	Ex			2500 cm <sup>3</sup> <x≤2750cm<sup>3=Rs .9,650/- per cm<sup>3</sup></x≤2750cm<sup>	50%		Rs 5.0 Mn	100%
	0702 22 00	Markan																			2750 cm <sup>3</sup> <x≤3000cm<sup>3=Rs .10,850/- per cm<sup>3</sup></x≤3000cm<sup>	50%		Rs 5.0 Mn	100%
	8703.23.80	 Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc, more than three years old																			2000 cm <sup>3</sup> <x≤2500cm<sup>3=Rs <u>.8,450/- per cm<sup>3</sup></u> 2500</x≤2500cm<sup>	50%		Rs 5.0 Mn	100%
			u	LS				18.0%						20.0%	20%	18%	Ex	Ex			2500 cm <sup>3</sup> <x≤2750cm<sup>3=Rs <u>.9,650/- per cm<sup>3</sup></u> 2750</x≤2750cm<sup>	50%		Rs 5.0 Mn	100%
		Othor -																			2750 cm <sup>3</sup> <x≤3000cm<sup>3=Rs .10,850/- per cm<sup>3</sup></x≤3000cm<sup>	50%		Rs 5.0 Mn	100%
	8703.23.92	 Other : Of a cylinder capacity not exceeding 2,000 cc, not more than three years old	u					13.5%						20.0%	20%	18%	Ex	Ex			Rs.7,700/- per cm3	50%		Rs 5.0 Mn	100%
	8703.23.94	 Of a cylinder capacity not exceeding 2,000 cc, more than three years old	u	LS		+		18.0%						20.0%	20%	18%	Ex	Ex			Rs.7,700/- per cm3	50%		Rs 5.0 Mn	100%

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HS Hdg	HS Code	Description	Uni t	ICL /SL SI	AP	AD	BN	GT	IN	PK	SA	SF	SD	SG	Gen Duty	VAT	Gen	SG	GEN	SG	Excise (S.P.D)	Surcharge on Customs Duty	SSCL	Free threshhold Value	Rate on the amount exceeding Luxury Tax Free Threshold
	8703.23.96	 Of a cylinder capacity exceeding 2,000 cc, not more than three years old																			2000 cm <sup>3</sup> <x≤2500cm<sup>3=Rs .8,450/- per cm<sup>3</sup></x≤2500cm<sup>	50%		Rs 5.0 Mn	100%
			u					18.0%						20.0%	20%	18%	Ex	Ex			2500 cm <sup>3</sup> <x≤2750cm<sup>3=Rs .9,650/- per cm<sup>3</sup></x≤2750cm<sup>	50%		Rs 5.0 Mn	100%
																					2750 cm <sup>3</sup> <x≤3000cm<sup>3=Rs .10,850/- per cm<sup>3</sup></x≤3000cm<sup>	50%		Rs 5.0 Mn	100%
	8703.23.98	 Of a cylinder capacity exceeding 2000cc., more than three years old																			2000 cm <sup>3</sup> <x≤2500cm<sup>3=Rs .8,450/- per cm<sup>3</sup></x≤2500cm<sup>	50%		Rs 5.0 Mn	100%
			u	LS				18.0%						20.0%	20%	18%	Ex	Ex			2500 cm <sup>3</sup> <x≤2750cm<sup>3=Rs .9,650/- per cm<sup>3</sup> 2750</x≤2750cm<sup>	50%		Rs 5.0 Mn	100%
	0702.24																				2750 cm³ <x≤3000cm³=rs .10,850/- per cm³</x≤3000cm³=rs 	50%		Rs 5.0 Mn	100%
	8703.24 8703.24.10	 Of a cylinder capacity exceeding 3,000 cc :																	-						
	8703.24.10	 Ambulances and prison vans not more than three years old	u											20%	20% or Rs.1,50 0,000 per unit	18%	10%	6%				50%	2.5%	Rs 5.0 Mn	0%
	8703.24.20	 Ambulances and prison vans more than three years old	u	LS										20%	20% or Rs.1,50 0,000 per unit	18%	10%	6%				50%	2.5%	Rs 5.0 Mn	0%
	8703.24.30	 Hearses not more than three years old	u											20.0%	20%	18%	Ex	Ex			Rs.4,800/- per cm3	50%			
	8703.24.40	 Hearses more than three years old	u	LS										20.0%		18%	Ex	Ex			Rs.4,800/- per cm3	50%			
	8703.24.50	 Motor cars including station wagons and racing cars, not more than three years old	u					18.0%						20.0%	20%	18%	Ex	Ex			3000 cm <sup>3</sup> <x≤4000cm<sup>3=Rs .12,050/- per cm<sup>3</sup> 4000cm<sup>3</sup>&lt;=Rs.13,30</x≤4000cm<sup>	50% 50%		Rs 5.0 Mn Rs 5.0 Mn	100%
	8703.24.60	 Motor cars including station wagons and racing cars, more than three years old	u	LS				18.0%						20.0%	20%	18%	Ex				0/- per cm <sup>3</sup> 3000 cm <sup>3</sup> <x≤4000cm<sup>3=Rs .12,050/- per cm<sup>3</sup></x≤4000cm<sup>	50%		Rs 5.0 Mn	100%
	8703.24.70	Other, not more than three years old																			4000cm <sup>3</sup> <=Rs.13,30 0/- per cm <sup>3</sup> 3000	50%		Rs 5.0 Mn	100%
	0703.24.70	ource, not more than timee years out	u					18.0%						20.0%	20%	18%	Ex	Ex			5000 cm <sup>3</sup> <x≤4000cm<sup>3=Rs .12,050/- per cm<sup>3</sup> 4000cm<sup>3</sup>&lt;=Rs.13,30</x≤4000cm<sup>	50%		Rs 5.0 Mn	100%
	8703.24.80	 Other, more than three years old																<u> </u>	<u> </u>		0/- per cm <sup>3</sup> 3000	50%		Rs 5.0 Mn	100%
	0703.24.00	 ourse, more than three years old	u	LS				18.0%						20.0%	20%	18%	Ex	Ex			cm <sup>3</sup> <x≤4000cm<sup>3=Rs .12,050/- per cm<sup>3</sup></x≤4000cm<sup>	50%		Rs 5.0 Mn	100%
			-																		4000cm <sup>3</sup> <=Rs.13,30 0/- per cm <sup>3</sup>	50%		Rs 5.0 Mn	100%

[									Pre	feren	tial D	uty						PA	L	C	ess				Luxury	y Tax
HS Hdg	HS Code		Description	Uni t	ICL /SL SI	АР	AD	BN	GT	IN	PK	SA	SF	SD	SG	Gen Duty	VAT	Gen	SG	GEN		Excise (S.P.D)	Surcharge on Customs Duty	SSCL	Free threshhold Value	Rate on the amount exceeding Luxury Tax Free Threshold
		_					_																			──
		-	Other vehicles, with only compression-ignition internal combustion piston engine (diesel or semi- diesel) :																							
	8703.31		Of a cylinder capacity not exceeding 1,500 cc :																							
	8703.31.10		Ambulances and prison vans not more than three													20% or										
			years old	u											20%	Rs.2,00 0,000 per unit	18%	10%	6%				50%	2.5%	Rs 5.0 Mn	0%
	8703.31.20		Ambulances and prison vans more than three years old	u	LS										20%	20% or Rs.2,00 0,000 per unit	18%	10%	6%				50%	2.5%	Rs 5.0 Mn	0%
	8703.31.30		Hearses not more than three years old	u											20.0%	20%	18%	Ex	Ex			Rs.3,600/- per cm3	50%	1		1
	8703.31.40		Hearses more than three years old		LS		1								20.0%		18%	Ex	Ex			Rs.3,600/- per cm <sup>3</sup>	50%	1		1
	8703.31.50		Auto-trishaws not more than two years old	u											10.0%	20%	18%	Ex	Ex			Rs.1,750/- per cm3	50%			
	8703.31.60		Auto-trishaws more than two years old	u	LS										10.0%	20%	18%	Ex	Ex			Rs.1,750/- per cm3	50%			
	8703.31.70		Motor cars including station wagons and racing cars, not more than three years old	u					16%						20.0%	20%	18%	Ex	Ex			Rs.5,550/- per cm3	50%		Rs 5.0 Mn	120%
	8703.31.80		Motor cars including station wagons and racing cars, more than three years old	u	LS				16%						20.0%	20%	18%	Ex	Ex			Rs.5,550/- per cm3	50%		Rs 5.0 Mn	120%
	0702 24 02		Other :			-	_		1.00/					-	20.00/	200/	4.00/	-	-	-			500/	-	D 5 0 M	4200/
	8703.31.92		Not more than three years old	u	1.0		_		16%						20.0%	20%	18%	Ex	Ex			Rs.5,550/- per cm3	50%		Rs 5.0 Mn	
	8703.31.94 8703.32		More than three years old Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,500 cc :	u	LS				16%						20.0%	20%	18%	Ex	Ex			Rs.5,550/- per cm3	50%		Rs 5.0 Mn	120%
	8703.32.10		Ambulances and prison vans not more than three years old	u											20%	20% or Rs.2,000,000 per unit	18%	10%	6%				50%	2.5%	Rs 5.0 Mn	0%
	8703.32.20		Ambulances and prison vans more than three years old	u	LS										20%	20% or Rs.2,000,000 per unit		10%	6%				50%	2.5%	Rs 5.0 Mn	0%
	8703.32.30		Hearses not more than three years old	u											20.0%	20%	18%	Ex	Ex			Rs.4,800/- per cm3	50%			
	8703.32.40		Hearses more than three years old		LS		1								20.0%		18%	Ex	Ex			Rs.4,800/- per cm <sup>3</sup>	50%			1
			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	u			1		13.5%						20.0%	20%	18%	Ex	Ex	1		Rs.6,950/- per cm3	50%	1	Rs 5.0 Mn	120%
	8703.32.55		Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800 cc	u					13.5%						20.0%	20%	18%	Ex	Ex			Rs.8,300/- per cm <sup>3</sup>	50%		Rs 5.0 Mn	120%
	8703.32.59		Other	u					13.5%						20.0%	20%	18%	Ex				Rs.9,650/- per cm3	50%		Rs 5.0 Mn	120%
			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	u	LS		İ		13.5%						20.0%	20%	18%	Ex	Ex			Rs.6,950/- per cm3	50%		Rs 5.0 Mn	120%
	8703.32.65		Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800 cc	u	LS				13.5%						20.0%	20%	18%	Ex	Ex			Rs.8,300/- per cm3	50%		Rs 5.0 Mn	120%
	8703.32.69		Other	u	LS				13.5%						20.0%	20%	18%	Ex				Rs.9,650/- per cm3	50%		Rs 5.0 Mn	120%

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HS Hdg	HS Code	Description	Uni t	ICL /SL SI	АР	AD	BN	GT	IN	PK	SA	SF	SD	SG	Gen Duty	VAT	Gen	SG	GEN	SG	Excise (S.P.D)	Surcharge on Customs Duty	SSCL	Free threshhold Value	Rate on the amount exceeding Luxury Tax Free Threshold
		 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.	u					18.0%						20.0%	20%	18%	Ex	6%			Rs.9,650/- per cm <sup>3</sup>	50%		Rs 5.0 Mn	120%
	8703.32.79	 Other	u					18.0%						20.0%	20%	18%	Ex	Ex	1		Rs.9,650/- per cm3	50%		Rs 5.0 Mn	120%
	8703.32.80	 Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc, more than three years old Other :	u	LS				18.0%						20.0%	20%	18%	Ex				Rs.9,650/- per cm <sup>3</sup>	50%		Rs 5.0 Mn	120%
	8703.32.92	 Of a cylinder capacity not exceeding 2,000 cc, not more than three years old	u					13.5%						20.0%	20%	18%	Ex	Ex			Rs.9,650/- per cm3	50%		Rs 5.0 Mn	120%
	8703.32.93	 Motor - homes, specially equipped for habitation (with sleeping, cooking, toilet facilities etc) of a cylinder capacity exceeding 2000cc, not more than three years old	u					18.0%						10.0%	20%	18%	10%	6%				50%	2.5%	Rs 5.0 Mn	0%
	8703.32.95	 Other, of a cylinder capacity exceeding 2000 cc, not more than three years old	u					13.5%						20.0%	20%	18%	Ex				Rs.9,650/- per cm3	50%		Rs 5.0 Mn	120%
	8703.32.97	 Other, of a cylinder capacity not exceeding 2,000 cc, more than three years old	u	LS				18.0%						20.0%	20%	18%	Ex	Ex			Rs.9,650/- per cm3	50%		Rs 5.0 Mn	120%
	8703.32.99	 Other, of a cylinder capacity exceeding 2,000 cc., more than three years old	u	LS				18.0%						20.0%	20%	18%	Ex	Ex			Rs.9,650/- per cm3	50%		Rs 5.0 Mn	120%
	8703.33	 Of a cylinder capacity exceeding 2,500 cc :		-																					
	8703.33.10	 Ambulances and prison vans not more than three years old	u											20%	20% or Rs.2,000,000 per unit	18%	10%	6%				50%	2.5%	Rs 5.0 Mn	0%
	8703.33.20	 Ambulances and prison vans more than three years old	u	LS										20%	20% or Rs.2,000,000 per unit	18%	10%	6%				50%	2.5%	Rs 5.0 Mn	0%
	8703.33.30	 Hearses not more than three years old	u											20.0%	20%	18%	Ex	Ex			Rs.5,400/- per cm3	50%			(
	8703.33.40	 Hearses more than three years old	u	LS		<u> </u>								20.0%	20%	18%	Ex	Ex	<u> </u>		Rs.5,400/- per cm3	50%			I
	8703.33.50	 Motor cars including station wagons and racing cars, not more than three years old																			2500 cm³ <x≤2750cm³=rs .10,850/- per cm³</x≤2750cm³=rs 	50%		Rs 5.0 Mn	120%
			u					18.0%						20.0%	20%	18%	Ex	Ex			2750 cm³ <x≤3000cm³=rs .12,050/- per cm³</x≤3000cm³=rs 	50%		Rs 5.0 Mn	120%
																					3000 cm <sup>3</sup> <x≤4000cm<sup>3=Rs .13,300/- per cm<sup>3</sup></x≤4000cm<sup>	50%		Rs 5.0 Mn	120%
																					4000cm <sup>3</sup> <=Rs.14,50 0/- per cm <sup>3</sup>	50%		Rs 5.0 Mn	120%

									Pre	feren	tial D	outy						PA	L	Ce	ss				Luxury	Tax
HS Hdg	HS Code		Description	Uni t	ICL /SL SI	AP	AD	BN	GT	IN	РК	SA	SF	SD	SG	Gen Duty	VAT	Gen	SG	GEN	SG	Excise (S.P.D)	Surcharge on Customs Duty	SSCL	Free threshhold Value	Rate on the amount exceeding Luxury Tax Free Threebold
	8703.33.60		Motor cars including station wagons and racing cars, more than three years old																			2500 cm <sup>3</sup> <x≤2750cm<sup>3=Rs .10,850/- per cm<sup>3</sup></x≤2750cm<sup>	50%		Rs 5.0 Mn	120%
				u	LS				18.00%						20.0%	20%	18%	Ex	Ex			2750 cm <sup>3</sup> <x≤3000cm<sup>3=Rs .12,050/- per cm<sup>3</sup></x≤3000cm<sup>	50%		Rs 5.0 Mn	120%
																						3000 cm <sup>3</sup> <x≤4000cm<sup>3=Rs .13,300/- per cm<sup>3</sup></x≤4000cm<sup>	50%		Rs 5.0 Mn	120%
																						4000cm3<=Rs.14,50 0/- per cm3	50%		Rs 5.0 Mn	120%
			Other, not more than three years old :																							
	8703.33.71		Motor-homes, specially equipped for habitation (with sleeping, cooking , toilet facilities etc)	u					18.0%						10.0%	20%	18%	10%	6%				50%	2.5%	Rs 5.0 Mn	0%
	8703.33.79		Other														18%					2500 cm <sup>3</sup> <x≤2750cm<sup>3=Rs .10,850/- per cm<sup>3</sup></x≤2750cm<sup>	50%		Rs 5.0 Mn	120%
																						2750 cm³ <x≤3000cm³=rs .12,050/- per cm³</x≤3000cm³=rs 	50%		Rs 5.0 Mn	120%
				u					18.0%						20.0%	20%	18%	Ex	Ex			3000 cm³ <x≤4000cm³=rs .13,300/- per cm³</x≤4000cm³=rs 	50%		Rs 5.0 Mn	120%
																						4000cm <sup>3</sup> <=Rs.14,50 0/- per cm <sup>3</sup>	50%		Rs 5.0 Mn	120%
	8703.33.80		Other, more than three years old																			2500 cm³ <x≤2750cm³=rs .10,850/- per cm³</x≤2750cm³=rs 	50%		Rs 5.0 Mn	120%
																						2750 cm³ <x≤3000cm³=rs .12,050/- per cm³</x≤3000cm³=rs 	50%		Rs 5.0 Mn	120%
				u	LS				18.0%						20.0%	20%	18%	Ex	Ex			3000 cm³ <x≤4000cm³=rs .13,300/- per cm³</x≤4000cm³=rs 	50%		Rs 5.0 Mn	120%
																						4000cm <sup>3</sup> <=Rs.14,50 0/- per cm <sup>3</sup>	50%		Rs 5.0 Mn	120%
	8703.40	-	Other vehicles, with both spark-ignition internal combustion piston engine and electric motor as motors for propulsion, other than those capable of being charged by plugging to external source of electric power :																							

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HS Hdg	HS Code	Description	Uni t	ICL /SL SI	AP	AD	BN	GT	IN	РК	SA	SF	SD	SG	Gen Duty	VAT	Gen	SG	GEN	SG	Excise (S.P.D)	Surcharge on Customs Duty	SSCL	Free threshhold Value	Rate on the amount exceedin Luxury Tax Free Threshol
		 Vehicles other than motor cars including station wagons and racing cars, of a cylinder capacity not																							
		exceeding 1,000 cc :																							
	8703.40.11	 Ambulances and prison vans not more than three vears old	u											10.0%	20%	18%	10%	6%				50%	2.5%	Rs 5.5 Mn	0%
	8703.40.12	 Ambulances and prison vans more than three years	u	LS										10.0%	20%	18%	10%	6%				50%	2.5%	Rs 5.5 Mn	0%
	8703.40.13	 Hearses not more than three years old	u											10.0%	20%	18%	Ex	Ex			Rs.1,550/- per cm3	50%			
	8703.40.14	 Hearses more than three years old	u	LS										10.0%	20%	18%	Ex	Ex			Rs.1,550/- per cm3	50%			
	8703.40.15	 Auto-trishaws, not more than two years old	u											10.0%	20%	18%	Ex	Ex			Rs.2,900/- per cm3	50%			
	8703.40.16	 Auto-trishaws, more than two years old	u	LS										10.0%	20%	18%	Ex	Ex			Rs.2,900/- per cm3	50%			L
	8703.40.18	 Other, not more than three years old	u											10.0%	20%	18%	Ex	Ex			Rs.1,810,900/- per unit	50%		Rs 5.5 Mn	80%
	8703.40.19	 Other, more than three years old	u	LS										10.0%	20%	18%	Ex	Ex			Rs.1,810,900/- per unit	50%		Rs 5.5 Mn	80%
		 Motor cars including station wagons and racing cars of cylinder capacity not exceeding 1.000 cc :																							1
	8703.40.21	 Go-Karts, not more than three years old	u											10.0%	Free	18%	10%	6%					2.5%	Rs 5.5 Mn	0%
	8703.40.22	 Go-Karts, more than three years old	u	LS										10.0%	Free	18%	10%	6%					2.5%	Rs 5.5 Mn	0%
	8703.40.23	 Quadricycle of cylinder capacity not exceeding 300 cc, not more than three years old	u											10.0%	20%	18%	Ex	Ex			Rs.482,900/- per unit	50%		Rs 5.5 Mn	0%
	8703.40.24	 Quadricycle of cylinder capacity not exceeding 300 cc, more than three years old	u	LS										10.0%	20%	18%	Ex	Ex			Rs.482,900/- per unit	50%		Rs 5.5 Mn	0%
	8703.40.25	 All terrain vehicle (ATV), not more than three years old	u											Free	20%	18%	10%	6%				50%		Rs 5.5 Mn	0%
	8703.40.26	 All terrain vehicle (ATV), more than three years old	u	LS										Free	20%	18%	10%	6%				50%	2.5%	Rs 5.5 Mn	0%
	8703.40.28	 Other, not more than three years old	u					16%						10.0%	20%	18%	Ex	Ex			Rs.1,810,900/- per unit	50%		Rs 5.5 Mn	80%
	8703.40.29	 Other, more than three years old	u	LS				16%						10.0%	20%	18%	Ex	Ex			Rs.1,810,900/- per unit	50%		Rs 5.5 Mn	80%
		 Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc :																							
	8703.40.31	 Ambulances and prison vans, not more than three years old	u											10.0%	20%	18%	10%	6%				50%	2.5%	Rs 5.5 Mn	0%
	8703.40.32	 Ambulances and prison vans, more than three years old	u	LS										10.0%	20%	18%	10%	6%				50%	2.5%	Rs 5.5 Mn	0%
	8703.40.33	 Hearses not more than three years old	u											10.0%	20%	18%	Ex	Ex			Rs.2,450/- per cm3	50%			
	8703.40.34	 Hearses more than three years old	u	LS										10.0%	20%	18%	Ex	Ex			Rs.2,450/- per cm3	50%			
	8703.40.35	 Motor cars including station wagons and racing cars, not more than three years old																			1000 cm <sup>3</sup> <x≤1300cm<sup>3=Rs .2.750/- per cm<sup>3</sup></x≤1300cm<sup>	50%		Rs 5.5 Mn	80%
			u											10.0%	20%	18%	Ex	Ex			1300 cm <sup>3</sup> <x≤1500cm<sup>3=Rs .3.450/- per cm<sup>3</sup></x≤1500cm<sup>	50%		Rs 5.5 Mn	80%
	8703.40.36	 Motor cars including station wagons and racing cars, more than three years old															-	_			1000 cm <sup>3</sup> <x≤1300cm<sup>3=Rs .2.750/- per cm<sup>3</sup></x≤1300cm<sup>	50%		Rs 5.5 Mn	80%
			u	LS										10.0%	20%	18%	Ex	Ex			1300 cm <sup>3</sup> <x≤1500cm<sup>3=Rs .3.450/- per cm<sup>3</sup></x≤1500cm<sup>	50%		Rs 5.5 Mn	80%

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HS Hdg	HS Code	Description	Uni t	ICL /SL SI	АР	AD	BN	GT	IN	РК	SA	SF	SD	SG	Gen Duty	VAT	Gen	SG	GEN	SG	Excise (S.P.D)	Surcharge on Customs Duty	SSCL	Free threshhold Value	Rate on the amount exceeding Luxury Tax Free Threshold
	8703.40.38	 Other, not more than three years old	u	-		-									-	-									
	6703- <del>1</del> 0.36	 ourer, not more than three years ou	u											10.0%	20%	18%	Ex	Ex			1000 cm³ <x≤1300cm³=rs .2,750/- per cm³</x≤1300cm³=rs 	50%		Rs 5.5 Mn	80%
																					1300 cm <sup>3</sup> <x≤1500cm<sup>3=Rs .3,450/- per cm<sup>3</sup></x≤1500cm<sup>	50%		Rs 5.5 Mn	80%
	8703.40.39	 Other, more than three years old	u	LS										10.0%	20%	18%	Ex	Ex			1000 cm <sup>3</sup> <x≤1300cm<sup>3=Rs .2,750/- per cm<sup>3</sup></x≤1300cm<sup>	50%		Rs 5.5 Mn	80%
																					1300 cm <sup>3</sup> <x≤1500cm<sup>3=Rs .3,450/- per cm<sup>3</sup></x≤1500cm<sup>	50%		Rs 5.5 Mn	80%
		 Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000 cc :																							
	8703.40.41	 Ambulances and prison vans not more than three years old	u											10.0%	20%	18%	10%	6%				50%	2.5%	Rs 5.5 Mn	0%
	8703.40.42	 Ambulances and prison vans more than three years old	u	LS										10.0%	20%	18%	10%	6%				50%	2.5%	Rs 5.5 Mn	0%
	8703.40.43	 Hearses not more than three years old	u											10.0%	20%	18%	Ex	Ex			Rs.3,000/- per cm3	50%			
	8703.40.44	 Hearses more than three years old	u	LS										10.0%	20%	18%	Ex	Ex			Rs.3,000/- per cm3	50%			
	8703.40.48 8703.40.49	 Other, not more than three years old Other, more than three years old	u	LS		_								10.0% 10.0%	20% 20%	18% 18%	Ex Ex	Ex Ex			Rs.6,900/- per cm <sup>3</sup> Rs.6,900/- per cm <sup>3</sup>	50% 50%		Rs 5.5 Mn Rs 5.5 Mn	
	8703.40.49	 Motor cars including station wagons and racing cars of a cylinder capacity exceeding 1,500 cc but not exceeding 2.000 cc :	u	LS										10.0%	20%	10%	EX.				KS.6,900/- per Chis	50%		KS 5.5 MII	80%
	8703.40.51	 Of a cylinder capacity not exceeding 1,600 cc, not more than three years old	u					13.2%						10.0%	20%	18%	Ex	Ex			Rs.4,800/- per cm3	50%		Rs 5.5 Mn	80%
	8703.40.52	 Of a cylinder capacity not exceeding 1,600 cc, more than three years old	u	LS				13.2%						10.0%	20%	18%	Ex	Ex			Rs.4,800/- per cm3	50%		Rs 5.5 Mn	80%
	8703.40.53	 Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800 cc, not more than three years old	u					13.2%						10.0%	20%	18%	Ex	Ex			Rs.6,300/- per cm3	50%		Rs 5.5 Mn	80%
	8703.40.54	 Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800 cc, more than three years old	u	LS				13.2%						10.0%	20%	18%	Ex	Ex			Rs.6,300/- per cm3	50%		Rs 5.5 Mn	80%
	8703.40.58	 Other, not more than three years old	u					13.2%						10.0%	20%	18%	Ex	Ex			Rs.6,900/- per cm3	50%		Rs 5.5 Mn	80%
	8703.40.59	 Other, more than three years old	u	LS				13.2%						10.0%	20%	18%	Ex	Ex			Rs.6,900/- per cm3	50%		Rs 5.5 Mn	
		 Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc but not exceeding 3000 cc :	u																				2.5%		
	8703.40.61	 Ambulances and prison vans not more than three years old	u											10.0%	20%	18%	10%	6%				50%	2.5%	Rs 5.5 Mn	0%
	8703.40.62	 Ambulances and prison vans more than three years old	u	LS										10.0%	20%	18%	10%	6%				50%	2.5%	Rs 5.5 Mn	0%
	8703.40.63	 Hearses not more than three years old	u	1		_	$\square$		ļ		$\square$			10.0%	20%	18%	Ex	Ex			Rs.3,000/- per cm3	50%			<u> </u>
	8703.40.64	 Hearses more than three years old	u	LS			$\left  \right $							10.0%	20%	18%	Ex	Ex			Rs.3,000/- per cm3	50%			┥───
	8703.40.68	 Other, not more than three years old																			2000 cm <sup>3</sup> <x≤2500cm<sup>3=Rs .7,250/- per cm<sup>3</sup></x≤2500cm<sup>	50%		Rs 5.5 Mn	80%
			u											10.0%	20%	18%	Ex	Ex			2500 cm <sup>3</sup> <x≤2750cm<sup>3=Rs .8,450/- per cm<sup>3</sup></x≤2750cm<sup>	50%		Rs 5.5 Mn	80%

									Pre	feren	tial D	uty						PA	L	Ce	SS				Luxury	Tax
HS Hdg	HS Code		Description	Uni t	ICL /SL SI	АР	AD	BN	GT	IN		SA	SF	SD	SG	Gen Duty	VAT	Gen	SG	GEN	SG	Excise (S.P.D)	Surcharge on Customs Duty	SSCL	Free threshhold Value	Rate on the amount exceeding Luxury Tax Free Threshold
																						2750 cm³ <x≤3000cm³=rs .9,650/- per cm³</x≤3000cm³=rs 	50%		Rs 5.5 Mn	80%
	8703.40.69		Other, more than three years old														18%					2000 cm <sup>3</sup> <x≤2500cm<sup>3=Rs .7,250/- per cm<sup>3</sup></x≤2500cm<sup>	50%		Rs 5.5 Mn	80%
				u	LS										10.0%	20%	10 /0	Ex	Ex			2500 cm³ <x≤2750cm³=rs .8,450/- per cm³</x≤2750cm³=rs 	50%		Rs 5.5 Mn	80%
																	18%					2750 cm³ <x≤3000cm³=rs .9,650/- per cm³</x≤3000cm³=rs 	50%		Rs 5.5 Mn	80%
			Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc but not exceeding 3000 cc :	u																						
	8703.40.71		Not more than three years old																			2000 cm <sup>3</sup> <x≤2500cm<sup>3=Rs .7,250/- per cm<sup>3</sup></x≤2500cm<sup>	50%		Rs 5.5 Mn	80%
				u					18.0%						10.0%	20%	18%	Ex	Ex			2500 cm <sup>3</sup> <x≤2750cm<sup>3=Rs .8,450/- per cm<sup>3</sup></x≤2750cm<sup>	50%	-	Rs 5.5 Mn	80%
																						2750 cm <sup>3</sup> <x≤3000cm<sup>3=Rs .9,650/- per cm<sup>3</sup></x≤3000cm<sup>	50%		Rs 5.5 Mn	80%
	8703.40.72		More than three years old																			2000 cm <sup>3</sup> <x≤2500cm<sup>3=Rs .7,250/- per cm<sup>3</sup></x≤2500cm<sup>	50%		Rs 5.5 Mn	80%
				u	LS				18.0%						10.0%	20%	18%	Ex	Ex			2500 cm <sup>3</sup> <x≤2750cm<sup>3=Rs .8,450/- per cm<sup>3</sup> 2750</x≤2750cm<sup>	50%	-	Rs 5.5 Mn	80%
			Vehicles other than motor cars including station																			cm <sup>3</sup> <x≤3000cm<sup>3=Rs .9,650/- per cm<sup>3</sup></x≤3000cm<sup>	50%		Rs 5.5 Mn	80%
			wagons and racing cars of a cylinder capacity exceeding 3000 cc :																							
	8703.40.81		Ambulances and prison vans not more than three years old	u											10.0%	20%	18%	10%	6%				50%	2.5%	Rs 5.5 Mn	0%
	8703.40.82		Ambulances and prison vans more than three years old	u	LS										10.0%	20%	18%	10%	6%				50%	2.5%	Rs 5.5 Mn	0%
	8703.40.83		Hearses not more than three years old	u											10.0%	20%	18%	Ex	Ex			Rs.4,250/- per cm3	50%			
	8703.40.84		Hearses more than three years old	u	LS										10.0%	20%	18%	Ex	Ex			Rs.4,250/- per cm3	50%	<u> </u>		<b> </b>
	8703.40.88		Other, not more than three years old	u					18.0%						10.0%	20%	18%	Ex	Ex			3000 cm <sup>3</sup> <x≤4000cm<sup>3=Rs .10,850/- per cm<sup>3</sup></x≤4000cm<sup>	50%	-	Rs 5.5 Mn	80%
							1															4000cm <sup>3</sup> <=Rs.12,05 0/- per cm <sup>3</sup>	50%		Rs 5.5 Mn	80%
	8703.40.89		Other, more than three years old	u	LS				18.0%						10.0%	20%	18%	Ex	Ex			3000 cm³ <x≤4000cm³=rs .10,850/- per cm³</x≤4000cm³=rs 	50%		Rs 5.5 Mn	80%
			Motor cars including station wagons and racing cars					Ш														4000cm <sup>3</sup> <=Rs.12,05 0/- per cm <sup>3</sup>	50%		Rs 5.5 Mn	80%
			of a cylinder capacity exceeding 3000 cc :																							

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HS Hdg	HS Code		Description	Uni t	ICL /SL SI	АР	AD	BN	GT	IN	РК	SA	SF	SD	SG	Gen Duty	VAT	Gen	SG	GEN	SG	Excise (S.P.D)	Surcharge on Customs Duty	SSCL	Free threshhold Value	Rate on the amount exceeding Luxury Tax Free Threshold
	8703.40.91		Not more than three years old	u					18.0%						10.0%	20%	18%	Ex	Ex			3000 cm <sup>3</sup> <x≤4000cm<sup>3=Rs .10,850/- per cm<sup>3</sup> 4000cm<sup>3</sup>&lt;=Rs.12,05</x≤4000cm<sup>	50% 50%		Rs 5.5 Mn Rs 5.5 Mn	
	8703.40.92		More than three years old	u	LS				18.0%						10.0%	20%	18%	Ex	Ex			0/- per cm <sup>3</sup> 3000 cm <sup>3</sup> <x≤4000cm<sup>3=Rs .10,850/- per cm<sup>3</sup> 4000cm<sup>3</sup>&lt;=Rs.12,05</x≤4000cm<sup>	50%		Rs 5.5 Mn	80%
	8703.50	-	Other vehicles, with both compression-ignition internal combustion piston engine (diesel or semi- diesel) and electric motor as motors for propulsion, other than those capable of being charged by plugging to external source of electric power :																			0/- per cm3	50%		Rs 5.5 Mn	80%
			Vehicles other than motor cars including station wagons and racing cars, of cylinder capacity not exceeding 1,000 cc :																							
	8703.50.11 8703.50.12		Ambulances and prison vans not more than three years old Ambulances and prison vans more than three years	u											10.0%	20%	18%	10%	6%				50%	2.5%	Rs 5.5 Mn	-
				u	LS										10.0%	20%	18%	10%	6%				50%	2.5%	Rs 5.5 Mn	0%
	8703.50.13		Hearses not more than three years old	u											10.0%	20%	18%	Ex	Ex			Rs.2,450/- per cm3	50%			
	8703.50.14		Hearses more than three years old	u	LS										10.0%	20%	18%	Ex	Ex			Rs.2,450/- per cm3	50%			
	8703.50.15		Auto-trishaws, not more than two years old	u											10.0%	20%	18%	Ex	Ex			Rs.1,750/- per cm3	50%			
	8703.50.16		Auto-trishaws, more than two years old		LS		_								10.0%	20%	18%	Ex	Ex	-		Rs.1,750/- per cm3	50%			0.001
	8703.50.18		Other, not more than three years old	u			-								10.0%	20%	18%	Ex	Ex			Rs.4,150/- per cm3	50%		Rs 5.5 Mn	
	8703.50.19		Other, more than three years old Motor cars including station wagons and racing cars, of cylinder capacity not exceeding 1,000 cc :	u	LS										10.0%	20%	18%	Ex	Ex			Rs.4,150/- per cm3	50%		Rs 5.5 Mn	90%
	8703.50.21		Go-Karts, not more than three years old	u											10%	Free	18%	10%	6%					2.5%	Rs 5.5 Mn	0%
	8703.50.22		Go-Karts, more than three years old	u	LS										10%	Free	18%	10%	6%					2.5%	Rs 5.5 Mn	0%
	8703.50.23		Quadricycle of cylinder capacity not exceeding 300 cc, not more than three years old	u											10%	20%	18%	Ex	Ex			Rs.482,900/- per unit	50%		Rs 5.5 Mn	0%
	8703.50.24		Quadricycle of cylinder capacity not exceeding 300 cc, more than three years old	u	LS										10%	20%	18%	Ex	Ex			Rs.482,900/- per unit	50%		Rs 5.5 Mn	0%
	8703.50.25		All terrain vehicle (ATV), not more than three years old	u											10%	20%	18%	10%	6%				50%	2.5%	Rs 5.5 Mn	
	8703.50.26		All terrain vehicle (ATV), more than three years old		LS										10%	20%	18%	10%	6%				50%	2.5%	Rs 5.5 Mn	0%
	8703.50.28		Other, not more than three years old	u				+							10%	20%	18%	Ex	Ex			Rs.4,150/- per cm3	50%		Rs 5.5 Mn	
	8703.50.29		Other, more than three years old Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc :	u	LS										10%	20%	18%	Ex	Ex			Rs.4,150/- per cm3	50%		Rs 5.5 Mn	90%
	8703.50.31		Ambulances and prison vans, not more than three years old	u											10.0%	20%	18%	10%	6%				50%	2.5%	Rs 5.5 Mn	0%
	8703.50.32		Ambulances and prison vans, more than three years old	u	LS										10.0%	20%	18%	10%	6%				50%	2.5%	Rs 5.5 Mn	0%
	8703.50.33		Hearses not more than three years old	u			-								10.0%	20%	18%	Ex	Ex			Rs.2,450/- per cm3	50%			
	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	u u	LS				16%						10.0% 10.0%	20% 20%	18% 18%	Ex Ex	Ex Ex			Rs.2,450/- per cm <sup>3</sup> Rs.4,150/- per cm <sup>3</sup>	50% 50%		Rs 5.5 Mn	90%
	8703.50.36		Motor cars including station wagons and racing cars, more than three years old	u	LS				16%						10.0%	20%	18%	Ex	Ex			Rs.4,150/- per cm3	50%		Rs 5.5 Mn	90%
	8703.50.38		Other, not more than three years old	u											10.0%	20%	18%	Ex	Ex			Rs.4,150/- per cm3	50%		Rs 5.5 Mn	90%
	8703.50.39		Other, more than three years old	u	LS		1								10.0%	20%	18%	Ex	Ex			Rs.4,150/- per cm <sup>3</sup>	50%		Rs 5.5 Mn	

								Pre	feren	tial D	uty						PA	L	C	ess				Luxury	/ Tax
HS Hdg	HS Code	Description	Uni t	ICL /SL SI	АР	AD	BN	GT	IN	PK	SA	SF	SD	SG	Gen Duty	VAT	Gen	SG	GEN	SG	Excise (S.P.D)	Surcharge on Customs Duty	SSCL	Free threshhold Value	Rate on the amount exceeding Luxury Tax Free Threshold
		 Vehicles other than motor cars including station																							
		wagons and racing cars of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000 cc :																							
	8703.50.41	 Ambulances and prison vans not more than three years old	u											10.0%	20%	18%	10%	6%				50%	2.5%	Rs 5.5 Mn	0%
	8703.50.42	 Ambulances and prison vans more than three years old	u	LS										10.0%	20%	18%	10%	6%				50%	2.5%	Rs 5.5 Mn	0%
	8703.50.43	 Hearses not more than three years old	u											10.0%	20%	18%	Ex	Ex			Rs.3,600/- per cm3	50%			
	8703.50.44	 Hearses more than three years old	u	LS										10.0%	20%	18%	Ex	Ex			Rs.3,600/- per cm3	50%			
	8703.50.48	 Other, not more than three years old	u											10.0%	20%	18%	Ex	Ex			Rs.8,300/- per cm3	50%		Rs 5.5 Mn	90%
	8703.50.49	 Other, more than three years old	u	LS										10.0%	20%	18%	Ex	Ex			Rs.8,300/- per cm3	50%		Rs 5.5 Mn	90%
		 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	u					13.30%						10.0%	20%	18%	Ex	Ex			Rs.5,550/- per cm3	50%		Rs 5.5 Mn	90%
	8703.50.52	 Of a cylinder capacity not exceeding 1,600 cc, more than three years old	u	LS				13.30%						10.0%	20%	18%	Ex	Ex			Rs.5,550/- per cm3	50%		Rs 5.5 Mn	90%
	8703.50.53	 Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800 cc, not more than three years old	u					13.30%						10.0%	20%	18%	Ex	Ex			Rs.6,900/- per cm3	50%		Rs 5.5 Mn	90%
	8703.50.54	 Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800 cc, more than three years old	u	LS				13.30%						10.0%	20%	18%	Ex	Ex			Rs.6,900/- per cm3	50%		Rs 5.5 Mn	90%
	8703.50.58	 Other, not more than three years old	u					13.30%						10.0%	20%	18%	Ex	Ex			Rs.8,350/- per cm3	50%		Rs 5.5 Mn	
	8703.50.59	 Other, more than three years old	u	LS				13.30%						10.0%	20%	18%	Ex	Ex			Rs.8,350/- per cm3	50%		Rs 5.5 Mn	90%
		 Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc but not exceeding 3000 cc :																							
	8703.50.61	 Ambulances and prison vans not more than three years old	u											10.0%	20%	18%	10%	6%				50%	2.5%	Rs 5.5 Mn	0%
	8703.50.62	 Ambulances and prison vans more than three years old	u	LS										10.0%	20%	18%	10%	6%				50%	2.5%	Rs 5.5 Mn	0%
	8703.50.63	 Hearses not more than three years old	u											10.0%	20%	18%	Ex	Ex			Rs.4,800/- per cm3	50%			
	8703.50.64	 Hearses more than three years old	u	LS										10.0%	20%	18%	Ex	Ex			Rs.4,800/- per cm3	50%			
	8703.50.68	 Other, not more than three years old																			2000 cm <sup>3</sup> <x≤2500cm<sup>3=Rs .8,450/- per cm<sup>3</sup></x≤2500cm<sup>	50%		Rs 5.5 Mn	90%
			u											10.0%	20%	18%	Ex	Ex			2500 cm <sup>3</sup> <x≤2750cm<sup>3=Rs .9,650/- per cm<sup>3</sup></x≤2750cm<sup>	50%		Rs 5.5 Mn	90%
																					2750 cm <sup>3</sup> <x≤3000cm<sup>3=Rs .10,850/- per cm<sup>3</sup></x≤3000cm<sup>	50%		Rs 5.5 Mn	90%
	8703.50.69	 Other, more than three years old																			2000 cm <sup>3</sup> <x≤2500cm<sup>3=Rs .8,450/- per cm<sup>3</sup></x≤2500cm<sup>	50%		Rs 5.5 Mn	90%
			u	LS										10.0%	20%	18%	Ex	Ex			2500 cm³ <x≤2750cm³=rs .9,650/- per cm³</x≤2750cm³=rs 	50%		Rs 5.5 Mn	90%
																					2750 cm <sup>3</sup> <x≤3000cm<sup>3=Rs .10,850/- per cm<sup>3</sup></x≤3000cm<sup>	50%		Rs 5.5 Mn	90%
		 Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc but not exceeding 3000 cc :																							

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HS Hdg	HS Code	Description		CL SL SI	АР	AD	BN		IN	РК	SA	SF	SD	SG	Gen Duty	VAT	Gen	SG	GEN	SG	Excise (S.P.D)	Surcharge on Customs Duty	SSCL	Free threshhold Value	Rate on the amount exceeding Luxury Tax Free Threshold
	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																			2000 cm <sup>3</sup> <x≤2500cm<sup>3=Rs .8,450/- per cm<sup>3</sup></x≤2500cm<sup>	50%		Rs 5.5 Mn	90%
		permanent four-wheel drive capability,and a total payload (of persons and cargo) of over 800 kg, not more than three years old	u					18.0%						10.0%	20%	18%	Ex	Ex			2500 cm <sup>3</sup> <x≤2750cm<sup>3=Rs .9,650/- per cm<sup>3</sup></x≤2750cm<sup>	50%		Rs 5.5 Mn	90%
	0700 50 70																				2750 cm³ <x≤3000cm³=rs .10,850/- per cm³</x≤3000cm³=rs 	50%		Rs 5.5 Mn	90%
	8703.50.72	 Motor -homes, specially equipped for habitation (with sleeping, cooking, toilet facilities etc), not more than three years old	u					18.0%						10.0%	20%	18%	10%	6%				50%	2.5%	Rs 5.5 Mn	0%
	8703.50.78	 Other, not more than three years old																			2000 cm <sup>3</sup> <x≤2500cm<sup>3=Rs .8,450/- per cm<sup>3</sup></x≤2500cm<sup>	50%		Rs 5.5 Mn	90%
			u					18.0%						10.0%	20%	18%	Ex	Ex			2500 cm <sup>3</sup> <x≤2750cm<sup>3=Rs .9,650/- per cm<sup>3</sup></x≤2750cm<sup>	50%		Rs 5.5 Mn	90%
																					2750 cm <sup>3</sup> <x≤3000cm<sup>3=Rs .10,850/- per cm<sup>3</sup></x≤3000cm<sup>	50%		Rs 5.5 Mn	90%
	8703.50.79	 Other, more than three years old																			2000 cm³ <x≤2500cm³=rs .8,450/- per cm³</x≤2500cm³=rs 	50%		Rs 5.5 Mn	90%
			u l	S				18.0%						10.0%	20%	18%	Ex	Ex			2500 cm³ <x≤2750cm³=rs .9,650/- per cm³</x≤2750cm³=rs 	50%		Rs 5.5 Mn	90%
																					2750 cm <sup>3</sup> <x≤3000cm<sup>3=Rs .10,850/- per cm<sup>3</sup></x≤3000cm<sup>	50%		Rs 5.5 Mn	90%
		 Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 3000 cc :																							
	8703.50.81	 Ambulances and prison vans not more than three years old	u											10.0%	20%	18%	10%	6%				50%	2.5%	Rs 5.5 Mn	0%
	8703.50.82	 Ambulances and prison vans more than three years	u l	S										10.0%	20%	18%	10%	6%				50%	2.5%	Rs 5.5 Mn	0%
	8703.50.83	 Hearses not more than three years old	u											10.0%	20%	18%	Ex	Ex			Rs.4,800/- per cm3	50%			
	8703.50.84	 Hearses more than three years old		S										10.0%		18%	Ex	Ex			Rs.4,800/- per cm3	50%			
	8703.50.88	 Other, not more than three years old												10.000	200/	100/	-	_			3000 cm <sup>3</sup> <x≤4000cm<sup>3=Rs .12,050/- per cm<sup>3</sup></x≤4000cm<sup>	50%		Rs 5.5 Mn	90%
			u											10.0%	20%	18%	Ex	Ex			4000 cm <sup>3</sup> <=Rs.13,300/- per cm <sup>3</sup>	50%		Rs 5.5 Mn	90%
	8703.50.89	 Other, more than three years old																			3000 cm <sup>3</sup> <x≤4000cm<sup>3=Rs .12,050/- per cm<sup>3</sup></x≤4000cm<sup>	50%		Rs 5.5 Mn	90%
			u l	S										10.0%	20%	18%	Ex	Ex			4000 cm <sup>3</sup> <=Rs.13,300/- per cm <sup>3</sup>	50%		Rs 5.5 Mn	90%
		 Motor cars including station wagons and racing cars of a cylinder capacity exceeding 3000 cc :																							

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HS Hdg	HS Code		Description	Uni t	ICL /SL SI	АР	AD	BN	GT	IN	PK	SA	SF	SD	SG	Gen Duty	VAT	Gen	SG	GEN	SG	Excise (S.P.D)	Surcharge on Customs Duty	SSCL	Free threshhold Value	Rate on the amount exceeding Luxury Tax Free Threshold
	8703.50.91		Motor -homes, specially equipped for habitation (with sleeping, cooking, toilet facilities etc), not more than three years old	u					18.0%						10.0%	20%	18%	10%	6%				50%	2.5%	Rs 5.5 Mn	0%
	8703.50.98		Other, not more than three years old	u					18.0%						10.0%	20%	18%	Ex	Ex			3000 cm <sup>3</sup> <x≤4000cm<sup>3=Rs .12,050/- per cm<sup>3</sup> 4000 cm<sup>3</sup>&lt;=Rs.13,300/-</x≤4000cm<sup>	50% 50%	-	Rs 5.5 Mn Rs 5.5 Mn	90% 90%
	8703.50.99		Other, more than three years old	u	LS				18.0%						10.0%	20%	18%	Ex	Ex			per cm <sup>3</sup> 3000 cm <sup>3</sup> <x≤4000cm<sup>3=Rs .12,050/- per cm<sup>3</sup></x≤4000cm<sup>	50%	-	Rs 5.5 Mn	90%
	8703.60	-	Other vehicles, with both spark-ignition internal																			4000 cm3<=Rs.13,300/- per cm3	50%		Rs 5.5 Mn	90%
			combustion piston engine and electric motor as motors for propulsion, capable of being charged by plugaing to external source of electric power : Vehicles other than motor cars including station																							 
	8703.60.11		wagons and racing cars, Of cylinder capacity not exceeding 1,000 cc : Ambulances and prison vans not more than three	u											10.0%	20%	18%	10%	6%				50%	2.5%	Rs 5.5 Mn	0%
	8703.60.12		vears old Ambulances and prison vans more than three years	u	LS										10.0%	20%	18%	10%	6%				50%	2.5%	Rs 5.5 Mn	0%
	8703.60.13		Hearses not more than three years old	u			-								10.0%	20%	18%	Ex	Ex	-		Rs.1,550/- per cm3	50%			
	8703.60.14		Hearses more than three years old		LS		-								10.0%	20%	18%	Ex	Ex			Rs.1,550/- per cm <sup>3</sup>	50%			<u> </u>
	8703.60.15		Auto-trishaws, not more than two years old	u	LJ										10.0%	20%	18%	Ex	Ex			Rs.2,900/- per cm <sup>3</sup>	50%			<u> </u>
	8703.60.16		Auto-trishaws, more than two years old	-	LS		-								10.0%	20%	18%	Ex	Ex			Rs.2,900/- per cm <sup>3</sup>	50%			
	8703.60.18		Other, not more than three years old	u											10.0%	20%	18%	Ex	Ex			Rs.1,810,900/- per unit	50%		Rs 5.5 Mn	80%
	8703.60.19		Other, more than three years old	u	LS										10.0%	20%	18%	Ex	Ex			Rs.1,810,900/- per unit	50%		Rs 5.5 Mn	80%
I			Motor cars including station wagons and racing cars ,of cylinder capacity not exceeding 1,000 cc :																							
	8703.60.21		Go-Karts, not more than three years old	u											10%	Free	18%	10%	6%						Rs 5.5 Mn	0%
	8703.60.22		Go-Karts, more than three years old	u	LS			$ \downarrow \downarrow$							10%	Free	18%	10%	6%					2.5%	Rs 5.5 Mn	0%
	8703.60.23		Quadricycle of cylinder capacity not exceeding 300 cc, not more than three years old	u				Ц							10.0%	20%	18%	Ex	Ex			Rs.482,900/- per unit	50%		Rs 5.5 Mn	0%
	8703.60.24 8703.60.25		Quadricycle of cylinder capacity not exceeding 300 cc, more than three years old	u	LS			$\square$							10.0%	20%	18%	Ex	Ex	<u> </u>		Rs.482,900/- per unit	50%		Rs 5.5 Mn	0%
	8703.60.25		All terrain vehicle (ATV), not more than three years old All terrain vehicle (ATV), more than three years old	u	LS										10.0%	20% 20%	18% 18%	10% 10%	6% 6%	<u> </u>			50% 50%	2.5% 2.5%	Rs 5.5 Mn Rs 5.5 Mn	0% 0%
	8703.60.26		Other, not more than three years old	u	LS										10.0% 10.0%	20%	18%	10% Ex	Ex	1		Rs.1,810,900/- per unit	50%	2.3%	Rs 5.5 Mn	80%
	8703.60.29		Other, more than three years old	u	LS			Ħ							10.0%	20%	18%	Ex	Ex	1		Rs.1,810,900/- per unit	50%		Rs 5.5 Mn	80%

								Pre	eferen	tial C	outy						PA	L	Ce	ess				Luxury	/ Tax
HS Hdg	HS Code	Description	Uni t	ICL /SL SI	АР	AD	BN	GT	IN	РК	SA	SF	SD	SG	Gen Duty	VAT	Gen	SG	GEN	SG	Excise (S.P.D)	Surcharge on Customs Duty	SSCL	Free threshhold Value	Rate on the amount exceeding Luxury Tax Free Threshold
		 Of a cylinder capacity exceeding 1,000 cc but not														18%									
	8703.60.31	 exceeding 1,500 cc : Ambulances and prison vans, not more than three																							
		years old	u											10.0%	20%	18%	10%	6%				50%	2.5%	Rs 5.5 Mn	0%
	8703.60.32	 Ambulances and prison vans, more than three years old	u	LS										10.0%	20%	18%	10%	6%				50%	2.5%	Rs 5.5 Mn	0%
	8703.60.33	 Hearses not more than three years old	u											10.0%	20%	18%	Ex	Ex			Rs.2,450/- per cm3	50%			
	8703.60.34	 Hearses more than three years old	u	LS										10.0%	20%	18%	Ex	Ex			Rs.2,450/- per cm3	50%			
	8703.60.35	 Motor cars including station wagons and racing cars, not more than three years old	u											10.0%	20%	18%	Ex	Ex			1000 cm³ <x≤1300cm³=rs .2,750/- per cm³</x≤1300cm³=rs 	50%		Rs 5.5 Mn	80%
																					1300 cm <sup>3</sup> <x≤1500cm<sup>3=Rs .3,450/- per cm<sup>3</sup></x≤1500cm<sup>	50%		Rs 5.5 Mn	80%
	8703.60.36	 Motor cars including station wagons and racing cars, more than three years old	u	LS										10.0%	20%	18%	Ex	Ex			1000 cm <sup>3</sup> <x≤1300cm<sup>3=Rs .2,750/- per cm<sup>3</sup></x≤1300cm<sup>	50%		Rs 5.5 Mn	80%
			-																		1300 cm³ <x≤1500cm³=rs .3,450/- per cm³</x≤1500cm³=rs 	50%		Rs 5.5 Mn	80%
	8703.60.38	 Other, not more than three years old	u											10.0%	20%	18%	Ex	Ex			1000 cm³ <x≤1300cm³=rs .2,750/- per cm³</x≤1300cm³=rs 	50%		Rs 5.5 Mn	80%
																					1300 cm <sup>3</sup> <x≤1500cm<sup>3=Rs .3,450/- per cm<sup>3</sup></x≤1500cm<sup>	50%		Rs 5.5 Mn	80%
	8703.60.39	 Other, more than three years old	u	LS										10.0%	20%	18%	Ex	Ex			1000 cm <sup>3</sup> <x≤1300cm<sup>3=Rs .2,750/- per cm<sup>3</sup></x≤1300cm<sup>	50%	_	Rs 5.5 Mn	80%
																					1300 cm <sup>3</sup> <x≤1500cm<sup>3=Rs .3,450/- per cm<sup>3</sup></x≤1500cm<sup>	50%		Rs 5.5 Mn	80%
		 Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000 cc :																							
	8703.60.41	 Ambulances and prison vans not more than three years old	u											10.0%	20%	18%	10%	6%				50%	2.5%	Rs 5.5 Mn	0%
	8703.60.42	 Ambulances and prison vans more than three years old	u	LS										10.0%	20%	18%	10%	6%				50%	2.5%	Rs 5.5 Mn	0%
	8703.60.43	 Hearses not more than three years old	u											10.0%	20%	18%	Ex	Ex			Rs.3,000/- per cm3	50%			
	8703.60.44	 Hearses more than three years old	u	LS					<u> </u>	L				10.0%	20%	18%	Ex	Ex	-		Rs.3,000/- per cm3	50%	ļ	ļ	<b> </b>
	8703.60.48	 Other, not more than three years old	u	10							$\vdash$			10.0%	20%	18%	Ex	Ex			Rs.6,900/- per cm3	50%		Rs 5.5 Mn	
	8703.60.49	 Other, more than three years old Motor cars including station wagons and racing cars of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000 cc :	u	LS										10.0%	20%	18%	Ex	Ex			Rs.6,900/- per cm3	50%		Rs 5.5 Mn	80%
	8703.60.51	 Of a cylinder capacity not exceeding 1,600 cc, not more than three years old	u											10.0%	20%	18%	Ex	Ex			Rs.4,800/- per cm3	50%		Rs 5.5 Mn	80%
	8703.60.52	 Of a cylinder capacity not exceeding 1,600 cc, more than three years old	u	LS										10.0%	20%	18%	Ex	Ex			Rs.4,800/- per cm3	50%		Rs 5.5 Mn	80%
	8703.60.53	 Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800 cc, not more than three years old	u											10.0%	20%	18%	Ex	Ex			Rs.6,250/- per cm3	50%		Rs 5.5 Mn	80%
	8703.60.54	 Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800 cc, more than three years old	u	LS										10.0%	20%	18%	Ex	Ex			Rs.6,250/- per cm3	50%		Rs 5.5 Mn	80%

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HS Hdg	HS Code	Description	Uni t	ICL /SL SI	АР	AD	BN	GT	IN	РК	SA	SF	SD	SG	Gen Duty	VAT	Gen	SG	GEN	SG	Excise (S.P.D)	Surcharge on Customs Duty	SSCL	Free threshhold Value	Rate on the amount exceeding Luxury Tax Free Threebold
	8703.60.58	Other, not more than three years old	u			_			-					10.0%	20%	18%	Ex	Ex			Rs.6,900/- per cm3	50%		Rs 5.5 Mn	80%
	8703.60.58	 Other, not more than three years old		LS										10.0%		18%	Ex	Ex Ex			Rs.6,900/- per cm <sup>3</sup> Rs.6,900/- per cm <sup>3</sup>	50%		Rs 5.5 Mn	
	0703.00.39	 Vehicles other than motor cars including station	u	LJ										10.070	2070	10 /0	LA	LX			K3.0,900/- per cmp	5070		NS 313 PIII	00 /0
		wagons and racing cars of a cylinder capacity exceeding 2,000 cc but not exceeding 3000 cc :																							
	8703.60.61	 Ambulances and prison vans not more than three years old	u											10.0%	20%	18%	10%	6%				50%	2.5%	Rs 5.5 Mn	0%
	8703.60.62	 Ambulances and prison vans more than three years old	u	LS										10.0%	20%	18%	10%	6%				50%	2.5%	Rs 5.5 Mn	0%
	8703.60.63	 Hearses not more than three years old	u											10.0%	20%	18%	Ex	Ex			Rs.3,000/- per cm3	50%			L
	8703.60.64	 Hearses more than three years old	u	LS		_			_				-	10.0%	20%	18%	Ex	Ex			Rs.3,000/- per cm3	50%	-		──
	8703.60.68	 Other, not more than three years old																			2000 cm³ <x≤2500cm³=rs .7,250/- per cm³ 2500</x≤2500cm³=rs 	50%		Rs 5.5 Mn	80%
			u											10.0%	20%	18%	Ex	Ex			cm <sup>3</sup> <x≤2750cm<sup>3=Rs .8,450/- per cm<sup>3</sup> 2750 cm<sup>3</sup><x≤3000cm<sup>3=Rs</x≤3000cm<sup></x≤2750cm<sup>	50% 50%		Rs 5.5 Mn Rs 5.5 Mn	80% 80%
	8703.60.69	 Other, more than three years old																			.9,650/- per cm <sup>3</sup> 2000 cm <sup>3</sup> <x≤2500cm<sup>3=Rs</x≤2500cm<sup>	50%		Rs 5.5 Mn	80%
			u	LS										10.0%	20%	18%	Ex	Ex			.7,250/- per cm <sup>3</sup> 2500 cm <sup>3</sup> <x≤2750cm<sup>3=Rs .8,450/- per cm<sup>3</sup></x≤2750cm<sup>	50%		Rs 5.5 Mn	80%
		Motor cars including station wagons and racing cars																			2750 cm <sup>3</sup> <x≤3000cm<sup>3=Rs .9,650/- per cm<sup>3</sup></x≤3000cm<sup>	50%		Rs 5.5 Mn	80%
		of a cylinder capacity exceeding 2,000 cc but not exceeding 3000 cc :																							
	8703.60.71	 Not more than three years old																			2000 cm <sup>3</sup> <x≤2500cm<sup>3=Rs .7,250/- per cm<sup>3</sup></x≤2500cm<sup>	50%		Rs 5.5 Mn	80%
			u											10.0%	20%	18%	Ex	Ex			2500 cm <sup>3</sup> <x≤2750cm<sup>3=Rs .8,450/- per cm<sup>3</sup> 2750</x≤2750cm<sup>	50%		Rs 5.5 Mn	80%
	8703.60.72	 More than three years old																			cm <sup>3</sup> <x≤3000cm<sup>3=Rs .9,650/- per cm<sup>3</sup> 2000</x≤3000cm<sup>	50%		Rs 5.5 Mn	80%
																					cm <sup>3</sup> <x≤2500cm<sup>3=Rs .7,250/- per cm<sup>3</sup> 2500</x≤2500cm<sup>	50%		Rs 5.5 Mn	80%
			u	LS										10.0%	20%	18%	Ex	Ex			2300 cm <sup>3</sup> <x≤2750cm<sup>3=Rs .8,450/- per cm<sup>3</sup> 2750</x≤2750cm<sup>	50%		Rs 5.5 Mn	80%
		 Vehicles other than motor cars including station							-												cm <sup>3</sup> <x≤3000cm<sup>3=Rs .9,650/- per cm<sup>3</sup></x≤3000cm<sup>	50%		Rs 5.5 Mn	80%
		wagons and racing cars of a cylinder capacity exceeding 3000 cc :																							
	8703.60.81	 Ambulances and prison vans not more than three years old	u											10.0%	20%	18%	10%	6%				50%	2.5%	Rs 5.5 Mn	0%

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HS Hdg	HS Code		Description		ICL /SL SI	AP	AD	BN	GT	IN	PK	SA	SF	SD	SG	Gen Duty	VAT	Gen	SG	GEN	SG	Excise (S.P.D)	Surcharge on Customs Duty	SSCL	Free threshhold Value	Rate on the amount exceeding Luxury Tax Free Threshold
	8703.60.82		Ambulances and prison vans more than three years	u	10										10.00/	2004	4.00/	400/	604				500/	2 50/	D	
			old		LS										10.0%	20%	18%	10%	6%				50%	2.5%	Rs 5.5 Mn	0%
	8703.60.83 8703.60.84		Hearses not more than three years old	u	10		_								10.0%	20% 20%	18% 18%	Ex Ex	Ex Ex			Rs.4,250/- per cm <sup>3</sup> Rs.4,250/- per cm <sup>3</sup>	50% 50%			
	8703.60.88		Hearses more than three years old Other, not more than three years old	u	LS										10.0%	20%	10%	EX	EX			RS.4,250/- per CIID	50%			
				u											10.0%	200/	100/	Ex	Ev			3000 cm³ <x≤4000cm³=rs .10,850/- per cm³</x≤4000cm³=rs 	50%		Rs 5.5 Mn	80%
				u											10.0%	20%	18%	Ex	Ex			4000 cm3<=Rs.12,050/- per cm3	50%		Rs 5.5 Mn	80%
	8703.60.89		Other, more than three years old																			3000	500/		D 55M	000/
				u	LS										10.0%	20%	18%	Ex	Ex			cm <sup>3</sup> <x≤4000cm<sup>3=Rs .10,850/- per cm<sup>3</sup></x≤4000cm<sup>	50%		Rs 5.5 Mn	80%
																						4000 cm <sup>3</sup> <=Rs.12,050/- per cm <sup>3</sup>	50%		Rs 5.5 Mn	80%
			Motor cars including station wagons and racing cars of a cylinder capacity exceeding 3000 cc :																			<b>F F F F F F F F F F</b>				
	8703.60.91		Not more than three years old																			3000 cm³ <x≤4000cm³=rs .10,850/- per cm³</x≤4000cm³=rs 	50%		Rs 5.5 Mn	80%
				u											10.0%	20%	18%	Ex	Ex			4000 cm <sup>3</sup> <=Rs.12,050/- per cm <sup>3</sup>	50%		Rs 5.5 Mn	80%
	8703.60.92		More than three years old	u	LS										10.0%	20%	18%	Ex	Ex			3000 cm <sup>3</sup> <x≤4000cm<sup>3=Rs .10,850/- per cm<sup>3</sup></x≤4000cm<sup>	50%		Rs 5.5 Mn	80%
				u	25										10.070	2070	1070	LA	LA			4000 cm <sup>3</sup> <=Rs.12,050/- per cm <sup>3</sup>	50%		Rs 5.5 Mn	80%
	8703.70	-	Other vehicles, with both compression-ignition internal combustion piston engine (diesel or semi- diesel) and electric motor as motors for propulsion, capable of being charged by plugqing to external																							
			source of electric power : Vehicles other than motor cars including station wagons and racing cars, of cylinder capacity not																							
	8703.70.11		exceeding 1,000 cc : Ambulances and prison vans not more than three years old	u											10.0%	20%	18%	10%	6%				50%	2.5%	Rs 5.5 Mn	0%
	8703.70.12		Ambulances and prison vans more than three years	u	LS										10.0%	20%	18%	10%	6%	1			50%	2.5%	Rs 5.5 Mn	0%
	8703.70.13		Hearses not more than three years old	u											10.0%	20%	18%	Ex	Ex			Rs.2,450/- per cm3	50%			
	8703.70.14		Hearses more than three years old	u	LS							$\square$			10.0%	20%	18%	Ex	Ex			Rs.2,450/- per cm3	50%			
	8703.70.15 8703.70.16		Auto-trishaws, not more than two years old Auto-trishaws, more than two years old	u u	15		-	+		+					10.0%	20% 20%	18% 18%	Ex Ex	Ex Ex			Rs.1,750/- per cm <sup>3</sup> Rs.1,750/- per cm <sup>3</sup>	50% 50%			
	8703.70.16		Other, not more than three years old	u u	LS		-	+				┝─┤			10.0%	20%	18%	Ex	Ex			Rs.4,150/- per cm <sup>3</sup>	50%		Rs 5.5 Mn	90%
	8703.70.19		Other, more than three years old	u	LS										10.0%	20%	18%	Ex	Ex			Rs.4,150/- per cm <sup>3</sup>	50%		Rs 5.5 Mn	
			Motor cars including station wagons and racing cars, of cylinder capacity not exceeding 1,000 cc :		-																					
	8703.70.21		Go-Karts, not more than three years old	u											10.0%	Free	18%	10%	6%					2.5%	Rs 5.5 Mn	0%
	8703.70.22		Go-Karts, more than three years old	u	LS										10.0%	Free	18%	10%	6%					2.5%	Rs 5.5 Mn	0%

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HS Hdg	HS Code	Description	Uni t	ICL /SL SI	АР	AD	BN	GT	IN	PK	SA	SF	SD	SG	Gen Duty	VAT	Gen	SG	GEN	SG	Excise (S.P.D)	Surcharge on Customs Duty	SSCL	Free threshhold Value	Rate on the amount exceeding Luxury Tax Free Threshold
	8703.70.23	 Quadricycle of cylinder capacity not exceeding 300 cc, not more than three years old	u											10.0%	20%	18%	Ex	Ex			Rs.482,900/- per unit	50%		Rs 5.5 Mn	0%
	8703.70.24	 Quadricycle of cylinder capacity not exceeding 300 cc, more than three years old	u	LS										10.0%	20%	18%	Ex	Ex			Rs.482,900/- per unit	50%		Rs 5.5 Mn	0%
	8703.70.25	 All terrain vehicle (ATV), not more than three years old	u											10.0%	20%	18%	10%	6%			dine	50%	2.5%	Rs 5.5 Mn	0%
	8703.70.26	 All terrain vehicle (ATV), more than three years old	u	LS										10.0%	20%	18%	10%	6%				50%	2.5%	Rs 5.5 Mn	0%
	8703.70.28	 Other, not more than three years old	u											10.0%	20%	18%	Ex	Ex			Rs.4,150/- per cm3	50%		Rs 5.5 Mn	90%
	8703.70.29	 Other, more than three years old	u	LS										10.0%	20%	18%	Ex	Ex			Rs.4,150/- per cm3	50%		Rs 5.5 Mn	90%
		 Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc :																							
	8703.70.31	 Ambulances and prison vans, not more than three vears old	u											10.0%	20%	18%	10%	6%				50%	2.5%	Rs 5.5 Mn	0%
	8703.70.32	 Ambulances and prison vans, more than three years old	u	LS										10.0%	20%	18%	10%	6%				50%	2.5%	Rs 5.5 Mn	0%
	8703.70.33	 Hearses not more than three years old	u											10.0%	20%	18%	Ex	Ex			Rs.2,450/- per cm3	50%		-	
	8703.70.34	 Hearses more than three years old	u	LS										10.0%	20%	18%	Ex	Ex			Rs.2,450/- per cm3	50%			-
	8703.70.35	 Motor cars including station wagons and racing cars, not more than three years old	u											10.0%	20%	18%	Ex	Ex			Rs.4,150/- per cm3	50%		Rs 5.5 Mn	90%
	8703.70.36	 Motor cars including station wagons and racing cars, more than three years old	u	LS										10.0%	20%	18%	Ex	Ex			Rs.4,150/- per cm3	50%		Rs 5.5 Mn	90%
	8703.70.38 8703.70.39	 Other, not more than three years old Other, more than three years old	u	LS										10.0%	20% 20%	18% 18%	Ex Ex	Ex Ex			Rs.4,150/- per cm <sup>3</sup> Rs.4,150/- per cm <sup>3</sup>	50% 50%		Rs 5.5 Mn Rs 5.5 Mn	90% 90%
		 Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000 cc :																							
	8703.70.41 8703.70.42	 Ambulances and prison vans not more than three years old Ambulances and prison vans more than three years	u											10.0%	20%	18%	10%	6%				50%	2.5%	Rs 5.5 Mn	0%
	8703.70.42	 old Hearses not more than three years old	u u	LS										10.0% 10.0%	20% 20%	18% 18%	10% Ex	6% Ex			Rs.3,600/- per cm3	50% 50%	2.5%	Rs 5.5 Mn	0%
	8703.70.43	 Hearses more than three years old		LS										10.0%	20%	18%	Ex	Ex			Rs.3,600/- per cm <sup>3</sup>	50%			
	8703.70.48	 Other, not more than three years old	u	1.5										10.0%	20%	18%	Ex	Ex			Rs.8,300/- per cm <sup>3</sup>	50%		Rs 5.5 Mn	90%
	8703.70.49	 Other, more than three years old	u	LS										10.0%	20%	18%	Ex	Ex			Rs.8,300/- per cm <sup>3</sup>	50%		Rs 5.5 Mn	
		 Motor cars including station wagons and racing cars of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000 cc :	u											10.070	2070	1070		LX				3070		10 5.5 1 11	5070
	8703.70.51	 Of a cylinder capacity not exceeding 1,600 cc, not more than three years old	u											10.0%	20%	18%	Ex	Ex			Rs.5,550/- per cm3	50%		Rs 5.5 Mn	90%
	8703.70.52	 Of a cylinder capacity not exceeding 1,600 cc, more than three years old	u	LS										10.0%	20%	18%	Ex	Ex			Rs.5,550/- per cm3	50%		Rs 5.5 Mn	90%
	8703.70.53	 Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800 cc, not more than three years old	u											10.0%	20%	18%	Ex	Ex			Rs.6,900/- per cm3	50%		Rs 5.5 Mn	90%
	8703.70.54	 Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800 cc, more than three years old	u	LS										10.0%	20%	18%	Ex	Ex			Rs.6,900/- per cm <sup>3</sup>	50%		Rs 5.5 Mn	90%
	8703.70.58	 Other, not more than three years old	u	10			$\vdash$				┝─┤		-	10.0%	20%	18%	Ex	Ex	+		Rs.8,300/- per cm <sup>3</sup>	50%	<u> </u>	Rs 5.5 Mn	90%
	8703.70.59	 Other, more than three years old Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc but not exceeding 3000 cc :	u	LS										10.0%	20%	18%	Ex	Ex			Rs.8,300/- per cm3	50%		Rs 5.5 Mn	90%
	8703.70.61	 Ambulances and prison vans not more than three years old	u											10.0%	20%	18%	10%	6%				50%	2.5%	Rs 5.5 Mn	0%
	8703.70.62	 Ambulances and prison vans more than three years old	u	LS										10.0%	20%	18%	10%	6%				50%	2.5%	Rs 5.5 Mn	0%
	8703.70.63	 Hearses not more than three years old	u	<u> </u>	ļ	<u> </u>								10.0%	20%	18%	Ex	Ex	<u> </u>		Rs.4,800/- per cm3	50%	I		<u> </u>
	8703.70.64	 Hearses more than three years old	u	LS										10.0%	20%	18%	Ex	Ex	1		Rs.4,800/- per cm3	50%			1

								Pre	feren	tial D	uty						P/	۱L	Ce	ess				Luxury	y Tax
HS Hdg	HS Code	Description	Uni t	ICL /SL SI	АР	AD	BN	GT	IN	РК	SA	SF	SD	SG	Gen Duty	VAT	Gen	SG	GEN	SG	Excise (S.P.D)	Surcharge on Customs Duty	SSCL	Free threshhold Value	Rate on the amount exceeding Luxury Tax Free Threshold
	8703.70.68	 Other, not more than three years old																			2000 cm <sup>3</sup> <x≤2500cm<sup>3=Rs .8,450/- per cm<sup>3</sup></x≤2500cm<sup>	50%		Rs 5.5 Mn	90%
			u											10.0%	20%	18%	Ex	Ex			2500 cm³ <x≤2750cm³=rs .9,650/- per cm³</x≤2750cm³=rs 	50%		Rs 5.5 Mn	90%
																					2750 cm³ <x≤3000cm³=rs 10,850/- per cm³</x≤3000cm³=rs 	50%		Rs 5.5 Mn	90%
	8703.70.69	 Other, more than three years old																			2000 cm³ <x≤2500cm³=rs .8,450/- per cm³</x≤2500cm³=rs 	50%		Rs 5.5 Mn	90%
			u	LS										10.0%	20%	18%	Ex	Ex			2500 cm³ <x≤2750cm³=rs .9,650/- per cm³</x≤2750cm³=rs 	50%		Rs 5.5 Mn	90%
																					2750 cm <sup>3</sup> <x≤3000cm<sup>3=Rs 10,850/- per cm<sup>3</sup></x≤3000cm<sup>	50%		Rs 5.5 Mn	90%
		 Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc but not exceeding 3000 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																			2000 cm³ <x≤2500cm³=rs .8,450/- per cm³</x≤2500cm³=rs 	50%		Rs 5.5 Mn	90%
		permanent four-wheel drive capability, and a total payload (of persons and cargo) of over 800 kg, not more than three years old	u											10.0%	20%	18%	Ex	Ex			2500 cm³ <x≤2750cm³=rs .9,650/- per cm³</x≤2750cm³=rs 	50%		Rs 5.5 Mn	90%
																					2750 cm³ <x≤3000cm³=rs 10,850/- per cm³</x≤3000cm³=rs 	50%		Rs 5.5 Mn	90%
	8703.70.72	 Motor -homes, specially equipped for habitation (with sleeping, cooking, toilet facilities etc), not more than three years old	u											10.0%	20%	18%	10%	6%				50%	2.5%	Rs 5.5 Mn	0%
	8703.70.78	 Other, not more than three years old														18%					2000 cm³ <x≤2500cm³=rs .8,450/- per cm³</x≤2500cm³=rs 	50%		Rs 5.5 Mn	90%
			u											10.0%	20%	18%	Ex	Ex			2500 cm³ <x≤2750cm³=rs .9,650/- per cm³</x≤2750cm³=rs 	50%		Rs 5.5 Mn	90%
																10,0					2750 cm³ <x≤3000cm³=rs 10,850/- per cm³</x≤3000cm³=rs 	50%		Rs 5.5 Mn	90%
	8703.70.79	 Other, more than three years old																			2000 cm³ <x≤2500cm³=rs .8,450/- per cm³</x≤2500cm³=rs 	50%		Rs 5.5 Mn	90%
			u	LS										10.0%	20%	18%	Ex	Ex			2500 cm³ <x≤2750cm³=rs .9,650/- per cm³</x≤2750cm³=rs 	50%		Rs 5.5 Mn	90%
																					2750 cm³ <x≤3000cm³=rs 10,850/- per cm³</x≤3000cm³=rs 	50%		Rs 5.5 Mn	90%
		 Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 3000 cc :																							
	8703.70.81	 Ambulances and prison vans not more than three years old	u											10.0%	20%	18%	10%	6%				50%	2.5%	Rs 5.5 Mn	0%

1									Pre	eferen	tial D	outy						PA	L	Ce	ess				Luxury	/ Tax
HS Hdg	HS Code		Description	Uni t	ICL /SL SI	АР	AD	BN	GT	IN	РК	SA	SF	SD	SG	Gen Duty	VAT	Gen	SG	GEN	SG	Excise (S.P.D)	Surcharge on Customs Duty	SSCL	Free threshhold Value	Rate on the amount exceeding Luxury Tax Free Threshold
	8703.70.82		Ambulances and prison vans more than three years	u	LS										10.0%	20%	18%	10%	6%				50%	2.5%	Rs 5.5 Mn	0%
	8703.70.83	_	old Hearses not more than three years old											-	10.0%	20%	18%	Ex	Ex			Rs.4,800/- per cm3	50%	210 /0	10 515 111	
	8703.70.83		Hearses more than three years old	u u	LS										10.0%	20%	18%	Ex	Ex			Rs.4,800/- per cm <sup>3</sup>	50%			<u> </u>
	8703.70.88		Other, not more than three years old	u	1.3										10.0%	20%	18%	Ex	Ex			3000 cm³ <x≤4000cm³=rs .12,050/- per cm³</x≤4000cm³=rs 	50%		Rs 5.5 Mn	90%
	8703.70.89		Other, more than three years old																			4000 cm <sup>3</sup> <=Rs.13,300/- per cm <sup>3</sup> 3000	50%		Rs 5.5 Mn	90%
	0703.70.09		ouler, more than they years ou	u	LS										10.0%	20%	18%	Ex	Ex			cm <sup>3</sup> <x≤4000cm<sup>3=Rs .12,050/- per cm<sup>3</sup> 4000</x≤4000cm<sup>	50%		Rs 5.5 Mn	90%
			Motor cars including station wagons and racing cars																			cm <sup>3</sup> <=Rs.13,300/- per cm <sup>3</sup>	50%		Rs 5.5 Mn	90%
	0702 70 04		of a cylinder capacity exceeding 3000 cc :																							<u> </u>
	8703.70.91		Motor -homes, specially equipped for habitation (with sleeping, cooking, toilet facilities etc), not more than three years old	u											10.0%	20%	18%	10%	6%				50%	2.5%	Rs 5.5 Mn	0%
	8703.70.98		Other, not more than three years old	u											10.0%	20%	18%	Ex	Ex			3000 cm <sup>3</sup> <x≤4000cm<sup>3=Rs .12,050/- per cm<sup>3</sup> 4000</x≤4000cm<sup>	50%		Rs 5.5 Mn	90%
	0700 70 00																					cm <sup>3</sup> <=Rs.13,300/- per cm <sup>3</sup>	50%		Rs 5.5 Mn	90%
	8703.70.99		Other, more than three years old	u	LS										10.0%	20%	18%	Ex	Ex			3000 cm <sup>3</sup> <x≤4000cm<sup>3=Rs .12,050/- per cm<sup>3</sup> 4000</x≤4000cm<sup>	50%		Rs 5.5 Mn	90%
																						cm <sup>3</sup> <=Rs.13,300/- per cm <sup>3</sup>	50%		Rs 5.5 Mn	90%
	8703.80	-	Other vehicles, with only electric motor for propulsion																							
			Electric auto-trishaws :																							<b></b>
	8703.80.11		Not more than two years old	u											10.0%	20%	18%	Ex	Ex			Rs.18100/- per kW for not more than one year old Rs.24100/- per kW	50%			
																						for other	50%			
	8703.80.12		More than two years old	u	LS										10.0%	20%	18%	Ex	Ex			Rs.36,200 per kW	50%			
			Other, powered by on board accumulators charged solely by electricity generated by on board solar electricity panels :																							
	8703.80.21		Not more than 3 years old	u											10.0%	20%	18%	Ex	Ex			Rs.18100/- per kW for not more than one year old	50%		Rs 6.0 Mn	60%
																						Rs.36,200 per kW	50%		Rs 6.0 Mn	60%
	8703.80.22		More than 3 years old	u	LS										10.0%	20%	18%	Ex	Ex			Rs.48,300/- per kW	50%		Rs 6.0 Mn	60%
			Other, powered by on board accumulators charged by external electric source (e.g. National Grid), not more than 3 years old :																							

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HS Hdg	HS Code	Description	Uni t	ICL /SL SI	АР	AD	BN	GT	IN	РК	SA	SF	SD	SG	Gen Duty	VAT	Gen	SG	GEN	SG	Excise (S.P.D)	Surcharge on Customs Duty	SSCL	Free threshhold Value	Rate on the amount exceeding Luxury Tax Free Threshold
	8703.80.31	 Capacity of motors not exceeding 50kW	u											10.0%	20%	18%	Ex	Ex			Rs.18100/- per kW for not more than one year old	50%		Rs 6.0 Mn	60%
																					Rs.36,200 per kW	50%		Rs 6.0 Mn	60%
	8703.80.32	 Capacity of motors exceeding 50kW, but not exceeding 100kW	u											10.0%	20%	18%	Ex	Ex			Rs.24,100/- per kW for not more than one year old	50%		Rs 6.0 Mn	60%
																					Rs.36,200/- per kW for other	50%		Rs 6.0 Mn	60%
	8703.80.33	 Capacity of motors exceeding 100kW, but not exceeding 200kW	u											10.0%	20%	18%	Ex	Ex			Rs.36,200/- per kW for not more than one year old	50%		Rs 6.0 Mn	60%
																					Rs.60,400/- per kW for other	50%		Rs 6.0 Mn	60%
	8703.80.34	 Capacity of motors exceeding 200kW	u											10.0%	20%	18%	Ex	Ex			Rs.96,600/- per kW for not more than one year old	50%		Rs 6.0 Mn	60%
																					Rs.132,800/- per kW for other	50%		Rs 6.0 Mn	60%
		 Other , driven by electric motors powered by on board accumulators charged by external electric source (e.g. National Grid) , more than 3 years old :																							
	8703.80.41	 Capacity of motors not exceeding 50kW	u	LS										10.0%	20%	18%	Ex	Ex			Rs.48,300/- per kW	50%		Rs 6.0 Mn	60%
	8703.80.42	 Capacity of motors exceeding 50kW but not exceeding 100kW	u	LS										10.0%	20%	18%	Ex	Ex			Rs.72,400 per kW	50%		Rs 6.0 Mn	60%
	8703.80.43	 Capacity of motors exceeding 100kW but not exceeding 200kW	u	LS										10.0%	20%	18%	Ex	Ex			Rs.108,700/- per kW	50%		Rs 6.0 Mn	60%
	8703.80.44	 Capacity of motors exceeding 200kW	u	LS										10.0%	20%	18%	Ex	Ex			Rs.144,900/- per kW	50%		Rs 6.0 Mn	60%
		 Other, powered by on board accumulators charged by external electric source (e.g. National grid) and supported by an internal combustion engine used exclusively to generate electricity by driving a generator on board, not more than 3 years old :																							
	8703.80.51	 Capacity of motors not exceeding 50kW	u											10.0%	20%	18%	Ex	Ex			Rs.18,100/- per kW for not more than one year old	50%		Rs 6.0 Mn	60%
																					Rs.36,200/- per kW for other	50%		Rs 6.0 Mn	60%
	8703.80.52	 Capacity of motors exceeding 50kW, but not exceeding 100kW	u											10.0%	20%	18%	Ex	Ex			Rs.24,100/- per kW for not more than one year old	50%		Rs 6.0 Mn	60%
			4											10.070	2370	10/0					Rs.36,200 per kW for other	50%		Rs 6.0 Mn	60%
	8703.80.53	 Capacity of motors exceeding 100kW, but not exceeding 200kW	u											10.0%	20%	18%	Ex	Ex			Rs.36,200/- per kW for not more than one year old	50%		Rs 6.0 Mn	60%
			u											10.070	2070	1070	LX				Rs.60,400/- per kW for not more than one year old	50%		Rs 6.0 Mn	60%

								Pre	feren	tial D	outy						PA	۱L	Ce	SS				Luxury	
HS Hdg	HS Code	Description	Uni t	ICL /SL SI	АР	AD	BN	GT	IN	РК	SA	SF	SD	SG	Gen Duty	VAT	Gen	SG	GEN	SG	Excise (S.P.D)	Surcharge on Customs Duty	SSCL	Free threshhold Value	Rate on the amount exceeding Luxury Tax Free Threshold
	8703.80.54	 Capacity of motors exceeding 200kW												10.0%	200/	100/	Ev	Ev.			Rs.96,600 per kW for not more than one year old	50%		Rs 6.0 Mn	60%
			u											10.0%	20%	18%	Ex	Ex			Rs.132,800/- per kW for other	50%		Rs 6.0 Mn	60%
		 Other, powered by on board accumulators charged by external electric source (e.g. National grid) and supported by an internal combustion engine used exclusively to generate electricity by driving a generator on board, more than 3 years old :																							
	8703.80.61	 Capacity of motors not exceeding 50kW	u	LS										10.0%	20%	18%	Ex	Ex			Rs.48,300/- per kW	50%		Rs 6.0 Mn	60%
	8703.80.62	 Capacity of motors exceeding 50kW but not exceeding 100kW	u	LS										10.0%	20%	18%	Ex	Ex			Rs.72,400 per kW	50%		Rs 6.0 Mn	60%
	8703.80.63	 Capacity of motors exceeding 100kW but not exceeding 200kW	u	LS										10.0%	20%	18%	Ex	Ex			Rs.108,700/- per kW	50%		Rs 6.0 Mn	60%
	8703.80.64	 Capacity of motors exceeding 200kW	u	LS										10.0%	20%	18%	Ex	Ex			Rs.144,900/- per kW	50%		Rs 6.0 Mn	60%
		 other, with spark - ignition internal combustion piston engine only for charging the electric accumulator, not capable of being charged by plugging to external source of electric power:																							
	8703.80.71	 Capacity of motors not exceeding 50kW, not more than three years old	u											10.0%	20%	18%					Rs. 96,600/- per kW for not more than one year old Rs. 132,800/- per kW for Other	50%		Rs 6.0 Mn	60%
	8703.80.72	 Capacity of motors not exceeding 50kW, more than three years old	u	LS										10.0%	20%	18%					Rs. 144,900/- per kW	50%		Rs 6.0 Mn	60%
	8703.80.73	 Capacity of motors exceeding 50kW but not exceeding 100kW, not more than three years old												10.0%	20%	18%					Rs.40,970/- per kW for not more than one year old	50%		Rs 6.0 Mn	60%
																					Rs.43,440/- per kW for Other				
	8703.80.74	 Capacity of motors exceeding 50kW but not exceeding 100kW, more than three years old	u	L										10.0%	20%	18%					Rs.86,880/- per kW	50%		Rs 6.0 Mn	60%
	8703.80.75	 Capacity of motors exceeding 100kW but not exceeding 200kW, not more than three years old	u											10.0%	20%	18%					Rs.41,630/- per kW for not more than one year old Rs. 63,420 /-per kW for Other	50%		Rs 6.0 Mn	60%
	8703.80.76	 Capacity of motors exceeding 100kW but not exceeding 200kW, more than three years old	u	L										10.0%	20%	18%					Rs. 130,440/- per kW	50%		Rs 6.0 Mn	60%
	8703.80.77	 Capacity of motors exceeding 200kW, not more than three years old												10.0%	2004	18%					Rs. 111,090 /- per kW for not more than one year old	50%		Rs 6.0 Mn	60%

									Pre	eferen	tial C	Outy						PA	L	Ce	ess				Luxury	
HS Hdg	HS Code		Description	Uni t	ICL SL SI	AP	AD	BN	GT	IN	РК	SA	SF	SD	SG	Gen Duty	VAT	Gen	SG	GEN	SG	Excise (S.P.D)	Surcharge on Customs Duty	SSCL	Free threshhold Value	Rate on the amount exceeding Luxury Tax Free Threshold
																						Rs. 139,440/- per kW for Other				
	8703.80.78		Capacity of motors exceeding 200kW, more than three years old	u	L										10.0%	20%	18%					Rs. 173,880/-per kW	50%		Rs 6.0 Mn	60%
			Other, with compression - ignition internal combustion piston engine (diesel or semi-diesel) only for charging the electric accumulator, not capable of being charged by plugging to external source of electric power:																							
	8703.80.81		Capacity of motors not exceeding 50kW, not more than three years old	u											10.0%	20%	18%					Rs. 36,920 /- per kW for not more than one year old	50%		Rs 6.0 Mn	60%
																						Rs. 52,130 /- per kW for Other				
	8703.80.82		Capacity of motors not exceeding 50kW, more than three years old	u	L										10.0%	20%	18%					Rs. 69,550 /- per kW	50%		Rs 6.0 Mn	60%
	8703.80.83		Capacity of motors exceeding 50kW but not exceeding 100kW, not more than three years old	u											10.0%	20%	18%					Rs. 49,160/- per kW for not more than one year old	50%		Rs 6.0 Mn	60%
																						Rs. 52,130 /- per kW for Other				
	8703.80.84		Capacity of motors exceeding 50kW but not exceeding 100kW, more than three years old	u	L										10.0%	20%	18%					Rs. 104,260 /- per kW	50%		Rs 6.0 Mn	60%
	8703.80.85		Capacity of motors exceeding 100kW but not exceeding 200kW, not more than three years old	u											10.0%	20%	18%					Rs. 49,960 /- per kW for not more than one year old	50%		Rs 6.0 Mn	60%
																						Rs. 76,100 /- per kW for Other				
	8703.80.86		Capacity of motors exceeding 100kW but not exceeding 200kW, more than three years old	u	L										10.0%	20%	18%					Rs. 156,530 /- per kW	50%		Rs 6.0 Mn	60%
	8703.80.87		Capacity of motors exceeding 200kW, not more than three years old	u											10.0%	20%	18%					Rs. 133,310 /- per kW for not more than one year old	50%		Rs 6.0 Mn	60%
																						Rs. 167,330/- per kW for Other				
	8703.80.88		Capacity of motors exceeding 200kW, more than three years old	u	L										10.0%	20%	18%					Rs. 208,660/- per kW	50%		Rs 6.0 Mn	60%

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HS Hdg	HS Code		Description	Uni t	ICL /SL SI	АР	AD	BN	GT	IN	РК	SA	SF	SD	SG	Gen Duty	VAT	Gen	SG	GEN	SG	Excise (S.P.D)	Surcharge on Customs Duty	SSCL	Free threshhold Value	Rate on the amount exceeding Luxury Tax Free Threshold
			Other																							
	8703.80.91		Not more than three years old	u											10.0%	20%	18%					Rs. 111,090 /- per kW for not more than one year old Rs.139,440/- per kW for Other	50%		Rs 6.0 Mn	60%
	8703.80.92		More than three years old	u	L										10.0%	20%	18%					Rs. 173,880 /-per kW	50%		Rs 6.0 Mn	60%
	8703.90	-	Other :																							
	8703.90.10		Not more than three years old	u											20.0%	20%	18%	Ex	Ex			Rs.1,207,250 per unit	50%		Rs 5.0 Mn	100%
	8703.90.20		More than three years old	u	LS										20.0%	20%	18%	Ex	Ex			Rs.1,810,900 per unit	50%		Rs 5.0 Mn	100%
87.04			Motor vehicles for the transport of goods.																							
87.04			Motor vehicles for the transport of goods.																							
	8704.10	-	Dumpers designed for off-highway use	u						Free	Free		Free	Free	Free	Free	18%	10%	6%					2.5%		
		-	Other, with only compression-ignition internal combustion piston engine (diesel or semi-diesel) :																							
	8704.21		g.v.w. not exceeding 5 tonnes																							<b></b>
	8704.21.11		Special purpose tankers/bowsers and trucks : Tankers / bowsers with stainless steel tanks for transport of milk, not more than five years old	u					Free						Free	Free	18%	10%	6%					2.5%		
	8704.21.12		Tankers / bowsers with stainless steel tanks for transport of milk, more than five years old	u	LS				Free						Free	Free	18%	10%	6%					2.5%		
	8704.21.13		Garbage trucks equipped with waste compacting mechanism, not more than five years old	u											Free	Free	18%	10%	6%					2.5%		
	8704.21.14		Garbage trucks equipped with waste compacting mechanism, more than five years old	u	LS										Free	Free	18%	10%	6%					2.5%		ļ
	8704.21.21		Auto-trishaws : Not more than four years old	u			-								Free	Free	18% 18%	Ex	6.0%			Rs.500/- per cm <sup>3</sup>				
	8704.21.21		More than four years old		LS		1			+					Free	Free	18%	Ex	6.0%			Rs.500/- per cm3				
			Chassis fitted with engines and cabs														18%									I
	8704.21.31		for vehicles of national subdivision 8704.21.43, not more than four years old	u											20.0%	20%	18%	Ex	Ex			Rs.603,650 per unit	50%			
	8704.21.32		for vehicles of national subdivision 8704.21.44, more than four years old	u	LS										20.0%	20%	18%	Ex	Ex			Rs.1,207,250 per unit	50%			l
	8704.21.33		for vehicles of national subdivision 8704.21.51, not more than four years old	u											20.0%	20%	18%	Ex	6.0%	<u> </u>		Rs.603,650 per unit	50%			J
	8704.21.34 8704.21.35		for vehicles of national subdivision 8704.21.52, more than four years old for vehicles of national subdivision 8704.21.63, not	u	LS										20.0%	20%	18%	Ex	Ex	<b> </b>		Rs.1,207,250 per unit	50%			
	8704.21.35		more than four years old for vehicles of national subdivision 8704.21.64, more	u											20.0%	20%	18%	Ex	Ex	<u> </u>		Rs.603,650 per unit Rs.1,207,250 per	50%			
	8704.21.30		than four years old for vehicles of national subdivision 8704.21.67, not	u	LS										20.0%	20%	18%	Ex	Ex		-	unit Rs.1,690,150 per	50%			
	8704.21.38		more than four years old for vehicles of national subdivision 8704.21.68, more	u			-								20.0%	20%	18%	Ex	Ex	<u> </u>		unit Rs.3,018,150/- per	50%			
	0.01121100		than four years old	u	LS										20.0%	20%	18%	Ex	Ex			unit	50%			

[								Pre	eferen	tial D	outy						PA	L	C	ess				Luxury	/ Tax
HS Hdg	HS Code	Description	Uni t	ICL /SL SI	АР	AD	BN	GT	IN	РК	SA	SF	SD	SG	Gen Duty	VAT	Gen	SG	GEN	SG	Excise (S.P.D)	Surcharge on Customs Duty	SSCL	Free threshhold Value	Rate on the amount exceeding Luxury Tax Free Threshold
		 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:																							
	8704.21.41	 Cargo carrying capacity of less than 800kg, not more than four years old	u											10.0%	20%	18%	Ex	Ex			Rs.724,350 per unit	50%			
	8704.21.42	 Cargo carrying capacity of less than 800kg , more than four years old	u	LS										10.0%	20%	18%	Ex	Ex			Rs.1,207,250 per unit	50%			
	8704.21.43	 Cargo carrying capacity of 800kg or more, not more than four years old	u											20.0%	20%	18%	Ex	Ex			Rs.724,350 per unit	50%			
	8704.21.44	 Cargo carrying capacity of 800kg or more, more than four years old	u	LS										20.0%	20%	18%	Ex	Ex			Rs.1,207,250 per unit	50%			
		 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	u											10.0%	20%	18%	Ex	Ex			Rs.1,207,250 per unit	50%			
	8704.21.52	 More than four years old	u	LS										10.0%	20%	18%	Ex	Ex			Rs.2,414,500 per unit	50%			
		 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 :																							
	8704.21.61	 Vehicles fitted with front leaf springs and Cargo carrying capacity of less than 800kg, not more than four years old	u											10.0%	20%	18%	Ex	Ex			Rs.724,350 per unit	50%			
	8704.21.62	 Vehicles fitted with front leaf springs and Cargo carrying capacity of less than 800kg, more than four years old	u	LS										10.0%	20%	18%	Ex	Ex			Rs.1,207,250 per unit	50%			
	8704.21.63	 Vehicles fitted with front leaf springs and Cargo carrying capacity of 800kg or more, not more than four years old	u											20.0%	20%	18%	Ex	Ex			Rs.724,350 per unit	50%			
	8704.21.64	 Vehicles fitted with front leaf springs and Cargo carrying capacity of 800kg or more, more than four years old	u	LS										20.0%	20%	18%	Ex	Ex			Rs.1,207,250 per unit	50%			
	8704.21.65	 Other Vehicles, Cargo carrying capacity of less than 800kg, not more than four years old	u											20.0%	20%	18%	Ex	Ex			Rs.1,810,900 per unit	50%			
	8704.21.66	 Other Vehicles, Cargo carrying capacity of less than 800kg, more than four years old	u	LS										20.0%	20%	18%	Ex	Ex			Rs.3,018,150 per unit	50%			
	8704.21.67	 Other Vehicles, Cargo carrying capacity of 800kg or more, not more than four years old	u											20.0%	20%	18%	Ex	Ex			Rs.1,810,900 per unit	50%			
	8704.21.68	 Other Vehicles, Cargo carrying capacity of 800kg or more, more than four years old	u	LS										20.0%	20%	18%	Ex	Ex			Rs.3,018,150 per unit	50%			

								Pre	feren	tial D	uty						PA	L	C	ess				Luxury	/ Tax
HS Hdg	HS Code	Description	Uni t	ICL /SL SI	АР	AD	BN	GT	IN	РК	SA	SF	SD	SG	Gen Duty	VAT	Gen	SG	GEN	SG	Excise (S.P.D)	Surcharge on Customs Duty	SSCL	Free threshhold Value	Rate on the amount exceeding Luxury Tax Free Threshold
		 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	u											20.0%	20%	18%	Ex	Ex			Rs.2,414,500 per unit	50%			
	8704.21.72	 More than four years old	u	LS										20.0%	20%	18%	Ex	Ex			Rs.3,018,150 per	50%			
		 Other :																			unit				<u> </u>
	8704.21.91	 Cother vehicles with separate bodies for cabin and cargo area, not more than four years old	u											20.0%	20%	18%	Ex	Ex			Rs.6,036,300 per unit	50%			
	8704.21.92	 Other vehicles with separate bodies for cabin and cargo area, more than four years old	u	LS										20.0%	20%	18%	Ex	Ex			Rs.7,243,550 per unit	50%			
	8704.21.93	 Other vehicles not more than four years old	u											20.0%	20%	18%	Ex	Ex			Rs.5,432,650 per unit	50%			
	8704.21.99	 Other vehicles more than four years old	u	LS										20.0%	20%	18%	Ex	Ex			Rs.7,243,550 per unit	50%			
	8704.22	 g.v.w. exceeding 5 tonnes but not exceeding 20 tonnes : Tankers and bowsers with stainless steel tanks for																							
	8704.22.41	transport of milk and refrigerated trucks : Not more than five years old	u					Free	Free	Free		Free	Free	Free	Free	18%	10%	6%					2.5%		<u> </u>
	8704.22.42	 More than five years old but less than ten years old	u					Free	Free	Free		Free	Free	Free	Free	18%	Ex	Ex			Rs.1,810,900 per unit		2.370		
	8704.22.43	 More than ten years old	u	LS				Free	Free	Free		Free	Free	Free	Free	18%	Ex	Ex			Rs.3,621,800 per unit				
		 Garbage trucks equipped with waste compacting mechanism :																							
	8704.22.51	 Not more than five years old	u					Free	Free	Free		Free	Free	Free	Free	18%	10%	6%					2.5%		
	8704.22.52	 More than five years old	u	LS				Free	Free	Free		Free	Free	Free	Free	18%	Ex	Ex			Rs.150,900 per unit				
	8704.22.61	 Other : Not more than five years old													-	18%					Rs.1,207,250 per				
	0701.22.01	Not more than nive years old	u					Free	Free	Free		Free	Free	Free	Free	18%	Ex	Ex			unit				
	8704.22.62	 More than five years old but less than ten years old	u					Free	Free	Free		Free	Free	Free	Free	18%	Ex	Ex			Rs.3,018,150 per unit				
	8704.22.63	 More than ten years old	u	LS				Free	Free	Free		Free	Free	Free	Free	18%	Ex	Ex			Rs.4,829,050 per unit				
	8704.23	 g.v.w. exceeding 20 tonnes :																							
		 Tankers and bowsers with stainless steel tanks for transport of milk and refrigerated trucks :																							
	8704.23.51	 Not more than five years old	u					Free	Free	Free		Free	Free	Free	Free	18%	10%	6%					2.5%		
	8704.23.52	 More than five years old but less than ten years old	u					Free	Free	Free		Free	Free	Free	Free	18%	Ex	Ex			Rs.1,810,900 per unit				
	8704.23.53	 More than ten years old	u	LS				Free	Free	Free		Free	Free	Free	Free	18%	Ex	Ex			Rs.3,621,800 per unit				
		 Garbage trucks equipped with waste compacting mechanism :																							
	8704.23.61	 Not more than five years old	u	<u> </u>		<u> </u>	$\square$		Free	Free		Free	Free	Free	Free	18%	10%	6%	<u> </u>		B 450.005		2.5%		───
	8704.23.62	 More than five years old	u	LS					Free	Free		Free	Free	Free	Free	18%	Ex	Ex	<u> </u>		Rs.150,900 per unit				<u>i                                     </u>

Hone         Description         Ver         Set         Set <t< th=""><th></th><th></th><th></th><th></th><th></th><th></th><th></th><th></th><th></th><th>Pre</th><th>eferen</th><th>tial I</th><th>Duty</th><th></th><th></th><th></th><th></th><th></th><th>P/</th><th>۱L</th><th>C</th><th>ess</th><th></th><th></th><th></th><th>Luxury</th><th>/ Tax</th></t<>										Pre	eferen	tial I	Duty						P/	۱L	C	ess				Luxury	/ Tax
8002.327	HS Hdg	HS Code		Description		/SL	АР	AD	BN					SF	SD	SG		VAT	Gen	SG	GEN	SG	Excise (S.P.D)	on Customs	SSCL	threshhold	Rate on the amount exceeding Luxury Tax Free Threshold
8002.327				Other :														180%									┝───┦
0704.23.22         Hole than the years off aut less than the years of aut less than the years off aut less tha		8704.23.71			п						Free	Free	<u></u>	Free	Free	Free	Free		Fx	Fx			Rs.1,207,250 per				
DPL2.02         More than ten years did         U         LS         Fire		8704.23.72		More than five years old but less than ten years old									-	-													
Image: Control of the set of the		9704 22 72			u				$\left  \right $		Free	Free	5	Free	Free	Free	Free	18%	EX	EX			unit				<u> </u>
Bit of additional state indicational introductional introductional introductional introductional introductional introductional introductional introductional introductional intervence int		8704.23.73			u	LS					Free	Free	9	Free	Free	Free	Free	18%	Ex	Ex							
BP63.3			-																								
Image: Second purpose tenders/borners and tracks:         Image: Second purpose tenders/Second purpose tenders/Second purpose tenders/Seco		8704.31																									
BY04.31.11       Tanker / bowers with achies seed and set of us of us       u		0701101																									
BY04.31.12         Trainers / bowers with stainless ober laws for in using of million by service of		8704.31.11		Tankers / bowsers with stainless steel tanks for	u					Free						Free	Free	18%	10%	6%					2.5%		
Bits of a funk method for a maximum famility water constraints         u <td></td> <td>8704.31.12</td> <td></td> <td>Tankers / bowsers with stainless steel tanks for</td> <td>u</td> <td>LS</td> <td></td> <td></td> <td></td> <td>Free</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>Free</td> <td>Free</td> <td>18%</td> <td>10%</td> <td>6%</td> <td></td> <td></td> <td></td> <td></td> <td>2.5%</td> <td></td> <td></td>		8704.31.12		Tankers / bowsers with stainless steel tanks for	u	LS				Free						Free	Free	18%	10%	6%					2.5%		
Bit W4.31.14         Inclusion, norm that we versiod         u         L         Fire		8704.31.13																100/	100/	60/							
Image: Internation, more than free years old         Image: I		8704 31 14														Free											
S704.31.21         With two-stroke period engine         u         LS         Image: constraint of the stroke period o		0704.31.14		mechanism, more than five years old	u	LS										Free	Free	18%	10%	6%					2.5%		
B704.31.22         Other, not more than four years old         u         L         Free																											
8704.31.23         Other, more than four varies old         u         IS         Free         Free         Res         Res.600/- per cm         Res.600/- per cm         Per cm         Res.601/- per cm         Per cm         Res.70/- 20 per cm         Per cm         Per cm         Res.70/- 20 per cm         Per cm         Per cm         Res.70/- 20 per cm         Per cm         Res.70/- 20 per cm <th< td=""><td></td><td></td><td></td><td></td><td></td><td>LS</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></th<>						LS																					
Product         Chassis fitted with engines and calas i:         Product					-																			-			
8704.31.31		8704.31.23			u	LS										Free	Free	18%	Ex	6.0%			Rs.600/- per cm3	-			
Image than four years old       u <thu< <="" td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>_</td><td></td><td></td><td></td><td></td><td></td><td></td><td>-</td><td>-</td><td></td><td></td><td></td><td></td><td></td><td></td></thu<>													_							-	-						
Image: Constraint of the four years old         Image: Constraint of the fou				more than four years old	u											20.0%	20%	18%	Ex	Ex			Rs.603,650 per unit	50%			
8704.31.33		8704.31.32			u	LS										20.0%	20%	18%	Ex	Ex				50%			
8704.31.34		8704.31.33		for vehicles of national subdivision 8704.31.51, not	u											20.0%	20%	18%	10%	6%				50%			
8704.31.35		8704.31.34		for vehicles of national subdivision 8704.31.52, more	u	LS										20.0%	20%	18%	Ex	Ex				50%			
B704.31.36       Imore than four years old       u       LS       20.0%       20%       18%       Ex       Ex       Rs.1,207,250 per unit       50%         8704.31.37		8704.31.35			l											20.00/	200/	100/	Ev	Ev				E00/			
Image: constraint of the services of national subdivision 8704.31.67, not unit for vericles of national subdivision 8704.31.67, not unit more than four years old       u <thu>       u       <thu>       u       <thu>       u&lt;</thu></thu></thu>	-	8704 31 36											_								-		<i>i i</i>	-			
Image: second				than four years old	u	LS										20.0%	20%	18%	Ex	Ex			unit	50%			
image: stant four years old       u       LS		8704.31.37			u											20.0%	20%	18%	Ex	Ex				50%			
Image: Note of the construction of the constructing the construction of the construction of the construction of the		8704.31.38			u	LS										20.0%	20%	18%	Ex	Ex				50%			
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 :       Image: 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 :       Image: Carrying capacity of less than 800kg, not more u       Image: Carrying capacity of less than 800kg, not more u       Image: Carrying capacity of less than 800kg, nore u       Image: Carrying capacity of less than 800kg, more u       Image: Carrying capacity of less than 800kg, more u       Image: Carrying capacity of less than 800kg, more u       Image: Carrying capacity of less than 800kg, more u       Image: Carrying capacity of less than 800kg, more u       Image: Carrying capacity of less than 800kg, more u       Image: Carrying capacity of less than 800kg, more u       Image: Carrying capacity of less than 800kg, more u       Image: Carrying capacity of less than 800kg, more u       Image: Carrying capacity of less than 800kg, more u       Image: Carrying capacity of less than 800kg, more u       Image: Carrying capacity of less than 800kg, more u       Image: Carrying capacity of less than 800kg, more u       Image: Carrying capacity of 800kg or more, not more u       Image: Carrying capacity of 800kg or more, not more u       Image: Carrying capacity of 800kg or more, more than u       Image: Carrying capacity of 800kg or more, more than u       Image: Carrying capacity of 800kg or more, more than u       Image: Carrying capacity of 800kg or more, more								-					-										unit				
state       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:       u       <																											
Image: Second cargo carrying capacity of less than 2000 kg, but excluding those vehicles with an engine compartment totally protructing to the front of the vehicle from the driving cab:       Image: Second cargo carrying capacity of less than 2000 kg, but excluding those vehicles with an engine compartment totally protructing to the front of the vehicle from the driving cab:       Image: Second cargo carrying capacity of less than 2000 kg, but excluding those vehicles with an engine compartment totally protructing to the front of the vehicle from the driving cab:       Image: Second cargo carrying capacity of less than 800kg, not more than four years old       Image: Second cargo carrying capacity of less than 800kg, not more than four years old       Image: Second cargo carrying capacity of less than 800kg, more than four years old       Image: Second cargo carrying capacity of less than 800kg, more than four years old       Image: Second cargo carrying capacity of less than 800kg, more than four years old       Image: Second cargo carrying capacity of 800kg or more, not more than four years old       Image: Second cargo carrying capacity of 800kg or more, not more than four years old       Image: Second cargo carrying capacity of 800kg or more, more than than four years old       Image: Second cargo carrying capacity of 800kg or more, more than than four years old       Image: Second cargo carrying capacity of 800kg or more, more than than four years old       Image: Second cargo carrying capacity of 800kg or more, more than than four years old       Image: Second cargo carrying capacity of 800kg or more, more than than four years old       Image: Second cargo carrying capacity of 800kg or more, more than than four years old       Image: Second cargo carrying capacity of 800kg or more, more than than four years old       Image:																											
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excluding those vehicles with an engine compartment totally protrucing to the front of the vehicle from the driving cab :       Image: solution       Image: solution <td></td> <td></td> <td>1</td> <td></td> <td>1</td> <td></td> <td> </td> <td>1</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td> </td> <td> </td> <td> </td> <td></td> <td> </td> <td>1</td> <td></td> <td></td> <td></td> <td></td> <td> </td> <td></td> <td>1</td>			1		1			1												1							1
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driving cab :       driving cab :       driving cab :       driving capacity of less than 800kg, not more u       driving capacity of less than 800kg, not more u       driving capacity of less than 800kg, not more u       driving capacity of less than 800kg, not more u       driving capacity of less than 800kg, not more u       driving capacity of less than 800kg, not more u       driving capacity of less than 800kg, not more u       u       LS       Image: Carry ing capacity of less than 800kg more u       LS       Image: Carry ing capacity of 800kg more, not more u       LS       Image: Carry ing capacity of 800kg more, not more u       LS       Image: Carry ing capacity of 800kg more, not more u       LS       Image: Carry ing capacity of 800kg more, not more u       LS       Image: Carry ing capacity of 800kg more, not more u       LS       Image: Carry ing capacity of 800kg more, not more u       LS       Image: Carry ing capacity of 800kg more, not more u       LS       Image: Carry ing capacity of 800kg more, not more u       LS       Image: Carry ing capacity of 800kg more, not more u       LS       Image: Carry ing capacity of 800kg more, not more u       LS       Image: Carry ing capacity of 800kg more, more more in u       LS       Image: Carry ing capacity of 800kg more, more more in u       LS       Image: Carry ing capacity of 800kg more, more more in u       LS       Image: Carry ing capacity of 800kg more, more more in u       LS       Image: Carry ing capacity of 800kg more, more more in u       LS       Image: Carry ing capacity ing capacity of 800kg more, more more in u <td></td> <td></td> <td>1</td> <td></td> <td></td> <td></td> <td> </td> <td>1</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td> </td> <td> </td> <td> </td> <td></td> <td> </td> <td>1</td> <td></td> <td></td> <td></td> <td></td> <td> </td> <td></td> <td>1</td>			1					1												1							1
8704.31.41        Cargo carrying capacity of less than 800kg, not more u       u				,, ,																							
than four years old       u		8704.31.41			1			1				-	1			10.00		4.004	_	-				500/			<u> </u>
than four years old       u       LS       LS <thls< th="">       LS       LS       <thls< th=""></thls<></thls<>			<u> </u>	than four years old	u			<u> </u>	$\square$							10.0%	20%	18%	ËX	Ex				50%			<b> </b>
than four years old         u				than four years old	u	LS										10.0%	20%	18%	Ex	Ex				50%			
8704.31.44 Cargo carrying capacity of 800kg or more, more than U LS		8704.31.43			u											20.0%	20%	18%	Ex	Ex			Rs.724,350 per unit	50%			
		8704.31.44			u	LS										20.0%	20%	18%	Ex	Ex	1		Rs.1,207,250 per unit	50%			

ſ								Pre	eferen	tial C	outy						PA	\L	C	ess				Luxury	Tax
HS Hdg	HS Code	Description	Uni t	ICL /SL SI	АР	AD	BN	GT	IN	РК	SA	SF	SD	SG	Gen Duty	VAT	Gen	SG	GEN	SG	Excise (S.P.D)	Surcharge on Customs Duty	SSCL	Free threshhold Value	Rate on the amount exceeding Luxury Tax Free Threshold
		 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	u											10.0%	20%	18%	Ex	Ex			Rs.724,350 per unit	50%			
	8704.31.52	 More than four years old	u	LS										10.0%	20%	18%	Ex	Ex			Rs.2,414,500 per unit	50%			
		 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 :																							
	8704.31.61	 Vehicles fitted with front leaf springs and Cargo carrying capacity of less than 800kg, not more than four years old	u											10.0%	20%	18%	Ex	Ex			Rs.724,350 per unit	50%			
	8704.31.62	 Vehicles fitted with front leaf springs and Cargo carrying capacity of less than 800kg , more than four years old	u	LS										10.0%	20%	18%	Ex	Ex			Rs.1,207,250 per unit	50%			
	8704.31.63	 Vehicles fitted with front leaf springs and Cargo carrying capacity of 800kg or more, not more than four years old	u											20.0%	20%	18%	Ex	Ex			Rs.724,350 per unit	50%			
	8704.31.64	 Vehicles fitted with front leaf springs and Cargo carrying capacity of 800kg or more, more than four years old	u	LS										20.0%	20%	18%	Ex	Ex			Rs.1,207,250 per unit	50%			
	8704.31.65	 Other Vehicles, Cargo carrying capacity of less than 800kg, not more than four years old	u											20.0%	20%	18%	Ex	Ex			Rs.1,810,900 per unit	50%			
	8704.31.66	 Other Vehicles, Cargo carrying capacity of less than 800kg , more than four years old	u	LS										20.0%	20%	18%	Ex	Ex			Rs.3,018,150 per unit	50%			
	8704.31.67	 Other Vehicles, Cargo carrying capacity of 800kg or more, not more than four years old	u											20.0%	20%	18%	Ex	Ex			Rs.1,810,900 per unit	50%			
	8704.31.68	 Other Vehicles, Cargo carrying capacity of 800kg or more, more than four years old	u	LS										20.0%	20%	18%	Ex	Ex			Rs.3,018,150 per unit	50%			
		 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	u											20.0%	20%	18%	Ex	Ex			Rs.2,100/- per cm3	50%			
	8704.31.72	 More than four years old Other :	u	LS			$\square$				$\vdash$			20.0%	20%	18%	Ex	Ex			Rs.2,100/- per cm3	50%			
	8704.31.91	 Vehicles with separate bodies for cabin and cargo area, not more than four years old	u											20.0%	20%	18%	Ex	Ex			Rs.6,036,300 per unit	50%			
	8704.31.92	 Vehicles with separate bodies for cabin and cargo area, more than four years old	u	LS										20.0%	20%	18%	Ex	Ex			Rs.7,243,550 per unit	50%			
	8704.31.93	 Other not more than four years old	u	1.5		<u> </u>	$\square$							20.0%	20%	18%	Ex	Ex	<u> </u>	ļ	Rs.2,100/- per cm3	50%	L		
	8704.31.99	 Other more than four years old	u	LS							┝─┤			20.0%	20%	18%	Ex	Ex			Rs.2,100/- per cm3	50%			
	8704.32	 g.v.w. exceeding 5 tonnes : Tankers and bowsers with stainless steel tanks for				+	$\left  \right $				╞─┤				<u> </u>				+			<u> </u>			
		transport of milk and refrigerated trucks :																							L

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HS Hdg	HS Code		Description	Uni t	ICL /SL SI	АР	AD	BN	GT	IN	РК	SA	SF	SD	SG	Gen Duty	VAT	Gen	SG	GEN	SG	Excise (S.P.D)	Surcharge on Customs Duty	SSCL	Free threshhold Value	Rate on the amount exceeding Luxury Tax Free Threshold
	0704 22 41		Net were they five were ald				-		<b>F</b>	E.e.e.e	E.e.e.		Even	E.e.e.	Fuer	Free	100/	10%	60/					2.5%		<u> </u>
	8704.32.41 8704.32.42		Not more than five years old More than five years old but not more than ten	u			-		Free	Free	Free	3	Free	Free	Free	Free	18%	10%	6%			Rs.1,810,900 per		2.5%		
	0704.32.42		years old	u					Free	Free	Free	2	Free	Free	Free	Free	18%	Ex	Ex			unit				
	8704.32.43		More than ten years old		LS				-	-	-		-	-	-	-	4.00/	-	-	1		Rs.3,621,800 per				
				u	LS				Free	Free	Free	2	Free	Free	Free	Free	18%	Ex	Ex			unit				
			Garbage trucks equipped with waste compacting mechanism :																							
	8704.32.51		Not more than five years old	u							Free	2	Free	Free	Free	Free	18%	10%	6%					2.5%		
	8704.32.52		More than five years old	u	LS					Free	Free	2	Free	Free	Free	Free	18%	Ex	Ex			Rs.150,900 per unit				
	0704 00 64		Other :				-					-	-				18%					D 4 207 250				
	8704.32.61		Not more than five years old	u						Free	Free	•	4%	1.5%	Free	Free	18%	Ex	Ex			Rs.1,207,250 per unit				
	8704.32.62		More than five years old but not more than ten years old	u						Free	Free	2	4%	1.5%	Free	Free	18%	Ex	Ex			Rs.3,018,150 per unit				
	8704.32.63		More than ten years old	u	LS					Free	Free	•	4%	1.5%	Free	Free	18%	Ex	Ex			Rs.4,829,050 per unit				
		-	Other, with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion :																							
	8704.41		g.v.w. not exceeding 5 tonnes																							
			Special purpose tankers/bowsers and trucks :																							
	8704.41.11		Tankers / bowsers with stainless steel tanks for transport of milk, not more than five years old	u					Free						Free	Free	18%	10.0%	6.0%					2.5%		
	8704.41.12		Tankers / bowsers with stainless steel tanks for transport of milk, more than five years old	u	LS				Free						Free	Free	18%	10.0%	6.0%					2.5%		
-	8704.41.13		Garbage trucks equipped with waste compacting mechanism, not more than five years old	u											Free	Free	18%	10.0%	6.0%					2.5%		
	8704.41.14		Garbage trucks equipped with waste compacting mechanism, more than five years old	u	LS										Free	Free	18%	10.0%	6.0%					2.5%		
			Auto-trishaws :																							
	8704.41.21		Not more than four years old	u											Free	Free	18%	10.0%	6.0%			Rs.400/- per cm <sup>3</sup>				
	8704.41.22		More than four years old	u	LS										Free	Free	18%	10.0%	6.0%			Rs.400/- per cm <sup>3</sup>				
			Chassis fitted with engines and cabs																							
	8704.41.31		for vehicles of national subdivision 8704.41.43, not	u											20.0%	20%	18%	10%	Ex			Rs.543,250/- per	50%			
			more than four years old	u											20.070	20 /0	10 /0	10 /0	L.A.			unit	J0 /0			
	8704.41.32		for vehicles of national subdivision 8704.41.44, more than four years old	u	LS										20.0%	20%	18%	10%	Ex			Rs.1,086,550/- per unit	50%			
	8704.41.33		for vehicles of national subdivision 8704.41.51, not more than four vears old	u											20.0%	20%	18%	10%	6%			Rs.543,250/- per unit	50%			
	8704.41.34		for vehicles of national subdivision 8704.41.52, more than four years old	u	LS										20.0%	20%	18%	10%	Ex			Rs.1,086,550/- per unit	50%			
	8704.41.35		for vehicles of national subdivision 8704.41.63, not	u											20.0%	20%	18%	10%	Ex			Rs.543,250/- per	50%			
	8704.41.36		more than four years old for vehicles of national subdivision 8704.41.64, more	u	LS						-				20.0%	20%	18%	10%	Ex			unit Rs.1,086,550/- per	50%			
	8704.41.37		than four years old for vehicles of national subdivision 8704.41.67, not	u							-				20.0%	20%	18%	10%	Ex			unit Rs.1,569,450/- per	50%			
	8704.41.38		more than four years old for vehicles of national subdivision 8704.41.68, more	-	LS			$\vdash$								20%	18%		Ex			unit Rs.2,776,700/- per	50%			<u> </u>
			than four years old	u	LS										20.0%	20%	18%	10%	EX			unit	50%			
[								Pre	eferen	tial D	uty						PA	L	Ce	ess				Luxury		
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HS Hdg	HS Code	Description	Uni t	ICL /SL SI	АР	AD	BN	GT	IN	РК	SA	SF	SD	SG	Gen Duty	VAT	Gen	SG	GEN	SG	Excise (S.P.D)	Surcharge on Customs Duty	SSCL	Free threshhold Value	Rate on the amount exceeding Luxury Tax Free Threshold	
		 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.																								
	8704.41.41	 Cargo carrying capacity of less than 800kg, not more than four years old	u											10.0%	20%	18%	10%	Ex			Rs.664,000/- per unit	50%				
	8704.41.42	 Cargo carrying capacity of less than 800kg , more than four years old	u	LS										10.0%	20%	18%	10%	Ex			Rs.1,086,550/- per unit	50%				
	8704.41.43	 Cargo carrying capacity of 800kg or more, not more than four years old	u											20.0%	20%	18%	10%	Ex			Rs.664,000/- per unit	50%				
	8704.41.44	 Cargo carrying capacity of 800kg or more, more than four vears old	u	LS										20.0%	20%	18%	10%	Ex			Rs.1,086,550/- per unit	50%				
		 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 :																								
	8704.41.51	 Not more than four years old	u											10.0%	20%	18%	10%	Ex			Rs.1,086,550/- per unit	50%				
	8704.41.52	 More than four years old	u	LS										10.0%	20%	18%	10%	Ex			Rs.2,173,050/- per unit	50%				
		 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 :																								
	8704.41.61	 Vehicles fitted with front leaf springs and Cargo carrying capacity of less than 800kg, not more than four years old	u											10.0%	20%	18%	10%	Ex			Rs.664,000/- per unit	50%				
	8704.41.62	 Vehicles fitted with front leaf springs and Cargo carrying capacity of less than 800kg, more than four years old	u	LS										10.0%	20%	18%	10%	Ex			Rs.1,086,550/- per unit	50%				
	8704.41.63	 Vehicles fitted with front leaf springs and Cargo carrying capacity of 800kg or more, not more than four years old	u											20.0%	20%	18%	10%	Ex			Rs.664,000/- per unit	50%				
	8704.41.64	 Vehicles fitted with front leaf springs and Cargo carrying capacity of 800kg or more, more than four years old	u	LS										20.0%	20%	18%	10%	Ex			Rs.1,086,550/- per unit	50%				
	8704.41.65	 Other Vehicles, Cargo carrying capacity of less than 800kg, not more than four years old	u											20.0%	20%	18%	10%	Ex			Rs.1,690,150/- per unit	50%				
	8704.41.66	 Other Vehicles, Cargo carrying capacity of less than 800kg, more than four years old	u	LS										20.0%	20%	18%	10%	Ex			Rs.2,776,700/- per unit	50%				
	8704.41.67	 Other Vehicles, Cargo carrying capacity of 800kg or more, not more than four years old	u											20.0%	20%	18%	10%	Ex			Rs.1,690,150/- per unit	50%				
	8704.41.68	 Other Vehicles, Cargo carrying capacity of 800kg or more, more than four years old	u	LS										20.0%	20%	18%	10%	Ex			Rs.2,776,700/- per unit	50%				

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HS Hdg	HS Code	Description	Uni t	ICL /SL SI	АР	AD	BN		IN	РК	SA	SF	SD	SG	Gen Duty	VAT	Gen	SG	GEN	SG	Excise (S.P.D)	Surcharge on Customs Duty	SSCL	Free threshhold Value	Rate on the amount exceeding Luxury Tax Free Threshold
		 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 :																							
	8704.41.71	 Not more than four years old	u											20.0%	20%	18%	10%	Ex			Rs.2,173,050/- per unit	50%			
	8704.41.72	 More than four years old	u	LS										20.0%	20%	18%	10%	Ex			Rs.2,776,700/- per	50%			
		 Other :												20.0%		18%	10%				unit				<u> </u>
	8704.41.91	 Other vehicles with separate bodies for cabin and																_			Rs.5,432,650/- per				<u> </u>
	8704.41.92	 cargo area, not more than four years old Other vehicles with separate bodies for cabin and	u			_								20.0%	20%	18%	10%	Ex			unit Rs.6,036,300/- per	50%			<b> </b>
		cargo area, more than four years old	u	LS		_								20.0%	20%	18%	10%	Ex			unit	50%			<b> </b>
	8704.41.93	 Other vehicles not more than four years old	u											20.0%	20%	18%	10%	Ex			Rs.4,829,050/- per unit	50%			
	8704.41.99	 Other vehicles more than four years old	u	LS										20.0%	20%	18%	10%	Ex			Rs.6,639,950/- per unit	50%			
	8704.42	 g.v.w. exceeding 5 tonnes but not exceeding 20 tonnes:																							
		 Tankers and bowsers with stainless steel tanks for transport of milk and refrigerated trucks :																							
	8704.42.41	 Not more than five years old	u					Free	Free	Free		Free	Free	Free	Free	18%	10.0%	6.0%			Rs.1,690,150/- per unit				
	8704.42.42	 More than five years old but less than ten years old	u					Free	Free	Free		Free	Free	Free	Free	18%	10.0%	Ex			Rs.1,690,150/- per unit				
	8704.42.43	 More than ten years old	u	LS				Free	Free	Free		Free	Free	Free	Free	18%	10.0%	Ex			Rs.3,259,600/- per unit				
		 Garbage trucks equipped with waste compacting mechanism :																			unic				
	8704.42.51	 Not more than five years old	u			-		Free	Free	Free		Free	Free	Free	Free	18%	10.0%	6.0%					2.5%		
	8704.42.52	 More than five years old	u	LS				Free	Free			Free	Free	Free	Free	18%	10.0%	Ex			Rs.144,850/- per		2.370		
		 Other :																			unit		2.5%		
	8704.42.61	 Not more than five years old	u					Free	Free	Free		Free	Free	Free	Free	18%	10%	Ex			Rs.1,086,550/- per unit		2.070		
	8704.42.62	 More than five years old but less than ten years old	u					Free	Free	Free		Free	Free	Free	Free	18%	10%	Ex			Rs.2,776,700/- per unit				
	8704.42.63	 More than ten years old	u	LS				Free	Free	Free		Free	Free	Free	Free	18%	10%	Ex	1		Rs.4,466,850/- per				
	8704.43	 g.v.w. exceeding 20 tonnes				-	+		1							+					unit				<u> </u>
	0.01110	 Tankers and bowsers with stainless steel tanks for transport of milk and refrigerated trucks :																							
	8704.43.51	 Not more than five years old	u					Free	Free	Free		Free	Free	Free	Free	18%	10.0%	6.0%							
	8704.43.52	 More than five years old but less than ten years old	u					Free	Free	Free		Free	Free	Free	Free	18%	10.0%	Ex			Rs.1,690,150/- per unit				
	8704.43.53	 More than ten years old	u	LS				Free	Free	Free		Free	Free	Free	Free	18%	10.0%	Ex			Rs.3,259,600/- per unit				
		 Garbage trucks equipped with waste compacting mechanism :																							

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HS Hdg	HS Code		Description	Uni t	ICL /SL SI	АР	AD	BN	GT	IN	РК	SA	SF	SD	SG	Gen Duty	VAT	Gen	SG	GEN	SG	Excise (S.P.D)	Surcharge on Customs Duty	SSCL	Free threshhold Value	Rate on the amount exceeding Luxury Tax Free Threshold
	8704.43.61		Not more than five years old	u			-			Free	Eroo		Free	Free	Free	Free	18%	10.0%	6.0%							<u> </u>
	8704.43.62		More than five years old																			Rs.144,850/- per				<u> </u>
	0,01110102			u	LS					Free	Free		Free	Free	Free	Free	18%	10.0%	Ex			unit				
			Other :																							
	8704.43.71		Not more than five years old	u						Free	Free		Free	Free	Free	Free	18%	10%	Ex			Rs.1,086,550/- per unit				
	8704.43.72		More than five years old but less than ten years old	u						Free	Free		Free	Free	Free	Free	18%	10%	Ex			Rs.2,776,700/- per				
	8704.43.73		More than ten years old																			unit Rs.4,466,850/- per				<u> </u>
	0/01.15./5			u	LS					Free	Free		Free	Free	Free	Free	18%	10%	Ex			unit				
		-	Other, with both spark-ignition internal combustion piston engine and electric motor as motors for propulsion :																							
	8704.51		g.v.w. not exceeding 5 tonnes:				1																			
	0/01101		Special purpose tankers/bowsers and trucks :																							
	8704.51.11		Tankers / bowsers with stainless steel tanks for transport of milk, not more than five years old	u					Free						Free	Free	18%	10.0%	6.0%					2.5%		
	8704.51.12		Tankers / bowsers with stainless steel tanks for transport of milk,more than five years old	u	LS				Free						Free	Free	18%	10.0%	6.0%					2.5%		
	8704.51.13		Garbage trucks equipped with waste compacting mechanism, not more than five years old	u											Free	Free	18%	10.0%	6.0%					2.5%		
	8704.51.14		Garbage trucks equipped with waste compacting mechanism, more than five years old	u	LS										Free	Free	18%	10.0%	6.0%					2.5%		
			Auto-trishaws :																							
	8704.51.21		With two-stroke petrol engine	u	LS										Free	Free	18%	10.0%	6.0%			Rs.500/-per cm <sup>3</sup>				
	8704.51.22		Other, not more than four years old	u	LS										Free	Free	18%	10.0%	6.0%			Rs.500/-per cm <sup>3</sup>				
	8704.51.23		Other, more than four years old	u	LS										Free	Free	18%	10.0%	6.0%			Rs.500/-per cm <sup>3</sup>				
	8704.51.31		Chassis fitted with engines and cabs : for vehicles of national subdivision 8704.51.43, not	u											20.0%	20%	18%	10%	Ex			Rs.543,250/-per unit	50%			
	8704.51.32		more than four years old for vehicles of national subdivision 8704.51.44, more than four years old	u	LS										20.0%	20%	18%	10%	Ex			Rs.1,086,550/-per unit	50%			
	8704.51.33		for vehicles of national subdivision 8704.51.51, not more than four years old	u						1					20.0%	20%	18%	10%	6%			Rs.543,250/-per unit	50%			
	8704.51.34		for vehicles of national subdivision 8704.51.52, more than four years old	u	LS										20.0%	20%	18%	10%	Ex			Rs.1,086,550/-per unit	50%			
	8704.51.35		for vehicles of national subdivision 8704.51.63, not more than four years old	u											20.0%	20%	18%	10%	Ex			Rs.543,250/-per unit	50%			
	8704.51.36		for vehicles of national subdivision 8704.51.64, more than four years old	u	LS										20.0%	20%	18%	10%	Ex			Rs.1,086,550/-per unit	50%			
	8704.51.37		for vehicles of national subdivision 8704.51.67, not more than four years old	u											20.0%	20%	18%	10%	Ex			Rs.1,569,450/-per unit	50%			
	8704.51.38		for vehicles of national subdivision 8704.51.68, more than four years old	u	LS					1					20.0%	20%	18%	10%	Ex			Rs.2,776,700/-per unit	50%			

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HS Hdg	HS Code	Description	Uni t	i ICL /SL SI	АР	AD	BN	GT	IN	PK	SA	SF	SD	SG	Gen Duty	VAT	Gen	SG	GEN	SG	Excise (S.P.D)	Surcharge on Customs Duty	SSCL	Free threshhold Value	Rate on the amount exceeding Luxury Tax Free Threebold
		 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 :																							
	8704.51.41	 Cargo carrying capacity of less than 800kg, not more than four years old	u											10.0%	20%	18%	10%	Ex			Rs.664,000/-per unit	50%			
	8704.51.42	 Cargo carrying capacity of less than 800kg, more than four years old	u	LS										10.0%	20%	18%	10%	Ex			Rs.1,086,550/-per unit	50%			
	8704.51.43	 Cargo carrying capacity of 800kg or more, not more than four years old	u											20.0%	20%	18%	10%	Ex			Rs.664,000/-per unit	50%			
	8704.51.44	 Cargo carrying capacity of 800kg or more, more than four years old	u	LS										20.0%	20%	18%	10%	Ex			Rs.1,086,550/-per unit	50%			
		 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:																							
	8704.51.51	 Not more than four years old	u											10.0%	20%	18%	10%	Ex			Rs.664,000/-per unit	50%			
	8704.51.52	 More than four years old	u	LS										10.0%	20%	18%	10%	Ex			Rs.2,173,050/-per unit	50%			
		 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 :																							
	8704.51.61	 Vehicles fitted with front leaf springs and Cargo carrying capacity of less than 800kg, not more than four years old	u											10.0%	20%	18%	10%	Ex			Rs.664,000/-per unit	50%			
	8704.51.62	 Vehicles fitted with front leaf springs and Cargo carrying capacity of less than 800kg , more than four years old	u	LS										10.0%	20%	18%	10%	Ex			Rs.1,086,550/-per unit	50%			
	8704.51.63	 Vehicles fitted with front leaf springs and Cargo carrying capacity of 800kg or more, not more than four years old	u											20.0%	20%	18%	10%	Ex			Rs.664,000/-per unit	50%			
	8704.51.64	 Vehicles fitted with front leaf springs and Cargo carrying capacity of 800kg or more, more than four years old	u	LS										20.0%	20%	18%	10%	Ex			Rs.1,086,550/-per unit	50%			
	8704.51.65	 Other Vehicles, Cargo carrying capacity of less than 800kg, not more than four years old	u											20.0%	20%	18%	10%	Ex			Rs.1,569,450/-per unit	50%			
	8704.51.66	 Other Vehicles, Cargo carrying capacity of less than 800kg , more than four years old	u	LS										20.0%	20%	18%	10%	Ex			Rs.2,776,700/-per unit	50%			
	8704.51.67	 Other Vehicles, Cargo carrying capacity of 800kg or more, not more than four years old	u											20.0%	20%	18%	10%	Ex			Rs.1,569,450/-per unit	50%			

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HS Hdg	HS Code		Description	Uni t	ICL /SL SI	АР	AD	BN	GT	IN	РК	SA	SF	SD	SG	Gen Duty	VAT	Gen	SG	GEN	SG	Excise (S.P.D)	Surcharge on Customs Duty	SSCL	Free threshhold Value	Rate on the amount exceeding Luxury Tax Free Threshold
	8704.51.68		Other Vehicles, Cargo carrying capacity of 800kg or more, more than four years old	u	LS										20.0%	20%	18%	10%	Ex			Rs.2,776,700/-per unit	50%			
			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 :																							
	8704.51.71		Not more than four years old	u											20.0%	20%	18%	10%	Ex			Rs.2,050/per cm <sup>3</sup>	50%			ļ
	8704.51.72		More than four years old	u	LS										20.0%	20%	18%	10%	Ex			Rs.2,050/per cm <sup>3</sup>	50%			<b> </b> '
		<u> </u>	Other :		1		_	$\square$							20.0%		18%					D E (00				—
	8704.51.91		Vehicles with separate bodies for cabin and cargo area, not more than four years old	u											20.0%	20%	18%	10%	Ex			Rs.5,432,650/-per unit	50%			
	8704.51.92		Vehicles with separate bodies for cabin and cargo area, more than four years old	u	LS										20.0%	20%	18%	10%	Ex			Rs.6,036,300/-per unit	50%			
	8704.51.93		Other not more than four years old	u											20.0%	20%	18%	10%	Ex			Rs.2,050/per cm <sup>3</sup>	50%			<u> </u>
	8704.51.99		Other more than four years old	u	LS										20.0%	20%	18%	10%	Ex			Rs.2,050/per cm <sup>3</sup>	50%			
	8704.52		g.v.w. exceeding 5 tonnes:																							
			Tankers and bowsers with stainless steel tanks for transport of milk and refrigerated trucks :																							
	8704.52.41		Not more than five years old	u					Free	Free	Free		Free	Free	Free	Free	18%	10.0%	6.0%							
	8704.52.42		More than five years old but not more than ten years old	u					Free	Free	Free		Free	Free	Free	Free	18%	10.0%	Ex			Rs.1,569,450/-per unit				
	8704.52.43		More than ten years old	u	LS				Free	Free	Free		Free	Free	Free	Free	18%	10.0%	Ex			Rs.3,259,600/-per unit				
			Garbage trucks equipped with waste compacting mechanism :																							
	8704.52.51		Not more than five years old	u						Free	Free		Free	Free	Free	Free	18%	10.0%	6.0%					2.5%		Ļ
	8704.52.52		More than five years old	u	LS					Free	Free		Free	Free	Free	Free	18%	10.0%	Ex			Rs.144,850/-per unit				
	0704 52 61		Other :				-										18%					D- 1 000 FF0/				<b> </b>
	8704.52.61		Not more than five years old More than five years old but not more than ten years	u						Free	Free		Free	Free	Free	Free	18%	10%	Ex			Rs.1,086,550/-per unit Rs.2,776,700/-per				
	0707.32.02		old	u						Free	Free		Free	Free	Free	Free	18%	10%	Ex			unit				1
	8704.52.63		More than ten years old	u	LS					Free	Free		Free	Free	Free	Free	18%	10%	Ex			Rs.4,587,600/-per unit				
	8704.60	-	Other with only electric motor for propulsion :																							
	8704.60.10		Electric auto-trishaws not more than five years old	u											10.0%	20%	18%	Ex	6.0%			Rs.18,100/= per kW	50%			
	8704.60.20		Electric auto-trishaws more than five years old	u	LS										10.0%	20%	18%	Ex	6.0%			Rs.18,100/= per kW	50%			
	0704 60 01		Other electric, not more than five years old		-			+ +							I		18%	L					L			<b> </b>
	8704.60.31		Capacity of motors not exceeding 50kW	u											20.0%	20%	18%	Ex	6.0%			Rs.18,100/= per kW	50%			
	8704.60.32		Capacity of motors exceeding 50kW, but not exceeding 100kW	u											20.0%	20%	18%	Ex	6.0%			Rs.24,100/= per kW	50%			
	8704.60.33		Capacity of motors exceeding 100kW, but not exceeding 200kW	u											20.0%	20%	18%	Ex	6.0%			Rs.60,400/= per kW	50%			

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HS Hdg	HS Code		Description	Uni t	i ICL /SL SI	AP	AD	BN	GT	IN	РК	SA	SF	SD	SG	Gen Duty	VAT	Gen	SG	GEN	SG	Excise (S.P.D)	Surcharge on Customs Duty	SSCL	Free threshhold Value	Rate on the amount exceeding Luxury Tax Free Threebold
	8704.60.34		Capacity of motors exceeding 200kW	u											20.0%	20%	18%	Ex	6.0%			Rs.96,600/= per kW	50%			
	8704.60.41		Other electric, more than five years old Capacity of motors not exceeding 50kW	u	LS										20.0%	20%	18%	Ex	6.0%			Rs.48,300/= per kW	50%			
	8704.60.42		Capacity of motors exceeding 50kW, but not exceeding 100kW	u	LS										20.0%	20%	18%	Ex	6.0%			Rs.72,400/= per kW	50%			
	8704.60.43		Capacity of motors exceeding 100kW, but not exceeding 200kW	u	LS										20.0%	20%	18%	Ex	6.0%			Rs.108,700/= per kW	50%			
	8704.60.44		Capacity of motors exceeding 200kW	u	LS										20.0%	20%	18%	Ex	6.0%			Rs.144,900/= per kW	50%			
	8704.90 8704.90.10	-	Other : Not more than five years old	u											10.0%	20%	18%	Ex	6%			Rs.1,207,250/= per	50%			
	8704.90.90		Other	u	LS										20.0%	20%	18%	Ex	Ex			Rs.1,810,900 per unit	50%			
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).																							
																				<u> </u>						
	8705.10 8705.10.10	-	Crane lorries : Not more than ten years old	u						Eroo	Free		Free		Free	Free	18%	10%	6%					2.5%	Rs 5.0 Mn	0%
	8705.10.20		More than ten years old	u	LS					Free			Free		Free	Free	18%	10%	6%					2.5%	Rs 5.0 Mn	0%
	8705.20	-	Mobile drilling derricks :																					2.5%		
	8705.20.10		Not more than seven years old	u						Free	Free		Free		Free	Free	18%	10%	6%					2.5%	Rs 5.0 Mn	0%
	8705.20.20		More than seven years old	u	LS					Free	Free		Free		Free	Free	18%	10%	6%					2.5%	Rs 5.0 Mn	0%
	8705.30	-	Fire fighting vehicles :	_	_					-	_		_	-	_	-	100/	100/	604					2.5%		
	8705.30.10 8705.30.20		Not more than seven years old More than seven years old	u	LS					Free	Free Free		Free Free	Free Free	Free Free	Free Free	18% 18%	10% 10%	6% 6%					2.5%	Rs 5.0 Mn Rs 5.0 Mn	0% 0%
	8705.40	-	Concrete-mixer lorries :	u	LS					riee	riee		FIEE	Fiee	riee	riee	1070	1070	070					2.5%	KS 3.0 MII	070
	8705.40.10		Not more than ten years old	u						Free	Free		Free		Free	Free	18%	10%	6%					2.5%	Rs 5.0 Mn	0%
	8705.40.20		More than ten years old	u	LS					Free			Free		Free	Free	18%	10%	6%					2.5%	Rs 5.0 Mn	0%
	8705.90	-	Other : Gully bowzers equipped with suction pumps for extracting sewage water /wastes :																							
	8705.90.21		Not more than seven years old	u				$\square$		Free		$\square$	Free	Free	Free	Free	18%	10%	6%					2.5%	Rs 5.0 Mn	0%
	8705.90.22		More than seven years old	u	LS					Free	Free		Free	Free	Free	Free	18%	10%	6%	<u> </u>				2.5%	Rs 5.0 Mn	0%
	8705.90.31		Concrete pump trucks : Not more than ten years old	u	-			+		Eroc	Free	┝─┤	Free	Free	Free	Free	18%	10%	6%					2.5% 2.5%	Rs 5.0 Mn	0%
	8705.90.31		More than ten years old		LS					Free			Free	Free	Free	Free	18%	10%	6%	1				2.5%	Rs 5.0 Mn	0%
	0703.30.32		Mobile Workshops :	u	LJ					TICC	TICC		Thee	Thee	nee	Thee	10 /0	10 /0	070	1				2.5%	103 3.0 1411	070
	8705.90.41		Modified vehicles of heading 87.02, not more than three years old	u					Free	Free	Free		Free	Free	Free	Free	18%	10%	Ex			Rs.5,432,650 per unit			Rs 5.0 Mn	0%
	8705.90.42		Modified vehicles of heading 87.02, more than three years old	u	LS				Free	Free	Free		Free	Free	Free	Free	18%	10%	Ex			Rs.7,243,550 per unit			Rs 5.0 Mn	0%
	8705.90.43		Modified vehicles of heading 87.03, not more than three years old	u					Free	Free	Free		Free	Free	Free	Free	18%	10%	Ex			Rs.13,300/per cm <sup>3</sup>			Rs 5.0 Mn	0%
	8705.90.44		Modified vehicles of heading 87.03, more than three years old	u	LS				Free	Free	Free		Free	Free	Free	Free	18%	10%	Ex			Rs.13,300/per cm <sup>3</sup>			Rs 5.0 Mn	0%

								Pre	feren	tial D	uty						PA	L	Ce	ess				Luxury	
HS Hdg	HS Code	Description	Uni t	ICL /SL SI	АР	AD	BN	GT	IN	PK	SA	SF	SD	SG	Gen Duty	VAT	Gen	SG	GEN	SG	Excise (S.P.D)	Surcharge on Customs Duty	SSCL	Free threshhold Value	Rate on the amount exceeding Luxury Tax Free Threshold
	8705.90.45	 Modified vehicles of heading 87.04, not more than three years old	u					Free	Free	Free		Free	Free	Free	Free	18%	10%	Ex			Rs.5,432,650 per unit			Rs 5.0 Mn	0%
	8705.90.46	 Modified vehicles of heading 87.04, more than three years old	u	LS				Free	Free	Free		Free	Free	Free	Free	18%	10%	Ex			Rs.7,243,550 per unit			Rs 5.0 Mn	0%
	8705.90.47	 Other, not more than seven years old	u					Free	Free	Free		Free	Free	Free	Free	18%	10%	Ex			Rs.1,207,250/= per unit			Rs 5.0 Mn	0%
	8705.90.48	 Other, more than seven years old	u	LS				Free	Free	Free		Free	Free	Free	Free	18%	10%	Ex			Rs.3,018,150 per unit			Rs 5.0 Mn	0%
		 Other, Modified vehicles of heading 87.02, 87.03 and 87.04																							
	8705.90.51	 Modified vehicles of heading 87.02, not more than three years old	u					Free	Free	Free		Free	Free	Free	Free	18%	10%	Ex			Rs.5,432,650 per unit			Rs 5.0 Mn	0%
	8705.90.52	 Modified vehicles of heading 87.02, more than three years old	u	LS				Free	Free	Free		Free	Free	Free	Free	18%	10%	Ex			Rs.7,243,550 per unit			Rs 5.0 Mn	0%
	8705.90.53	 Modified vehicles of heading 87.03, not more than three years old	u					Free	Free	Free		Free	Free	Free	Free	18%	10%	Ex			Rs.13,300/per cm <sup>3</sup>			Rs 5.0 Mn	0%
	8705.90.54	 Modified vehicles of heading 87.03, more than three years old Modified vehicles of heading 87.04, not more than	u	LS				Free	Free	Free		Free	Free	Free	Free	18%	10%	Ex			Rs.13,300/per cm <sup>3</sup> Rs.5,432,650 per			Rs 5.0 Mn	0%
	8705.90.55	 three years old Modified vehicles of heading 87.04, more than three	u					Free		Free		Free	Free	Free	Free	18%	10%	Ex			unit Rs.7,243,550 per			Rs 5.0 Mn	0%
	0703.90.30	 years old Other :	u	LS				Free	Free	Free		Free	Free	Free	Free	18%	10%	Ex		-	unit			Rs 5.0 Mn	0%
	8705.90.91	 g.v.w. not exceeding 4 tonnes, not more than seven years old (except Aerial Platform Trucks)	u						Free	Free		Free	Free	Free	Free	18%	Ex	Ex			Rs.1,810,900 per unit			Rs 5.0 Mn	0%
	8705.90.92	 g.v.w. not exceeding 4 tonnes, more than seven years old	u	LS					Free	Free		Free	Free	Free	Free	18%	Ex	Ex			Rs.3,018,150 per unit			Rs 5.0 Mn	0%
	8705.90.93	 g.v.w. exceeding 4 tonnes, not more than seven years old (except Aerial Platform Trucks)	u						Free	Free		Free	Free	Free	Free	18%	10%	6%					2.5%	Rs 5.0 Mn	0%
	8705.90.94	 g.v.w. exceeding 4 tonnes, more than seven years old	u	LS					Free	Free		Free	Free	Free	Free	18%	Ex						2.5%	Rs 5.0 Mn	0%
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	u		Free									Free	Free	18%	Ex	Ex			Rs.1,207,250/= per unit				
	8706.00.20	 New chassis fitted with engines for other motor vehicles of heading 87.02	u		10.0%									10.0%	20%	18%	Ex	Ex			Rs.1,207,250/= 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	u											Free	Free	18%	Ex	Ex			Rs.1,207,250/= per unit				
	8706.00.40	 Other new chassis fitted with engines for other motor vehicles	u											10.0%	20%	18%	Ex	Ex			Rs.2,414,500 per unit				
	8706.00.50	 Used chassis fitted with engines	u	LS										10% or Rs.145, 334.00 per unit	Rs.400, 000 per	18%	Ex	Ex			Rs.2,414,500 per unit				
87.07		Bodies (including cabs), for the motor vehicles of headings 87.01 to 87.05.																							

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HS Hdg	HS Code		Description	Uni t	ICL /SL SI	АР	AD	BN	GT	IN	PK	SA	SF	SD	SG	Gen Duty	VAT	Gen	SG	GEN	SG	Excise (S.P.D)	Surcharge on Customs Duty	SSCL	Free threshhold Value	Rate on the amount exceeding Luxury Tax Free Threshold
	8707.10		For the vehicles of heading 87.03 :									┢──┾														<u> </u>
	8707.10.10		Used <b>vehicle</b> bodies fully equipped with fittings and accessories	u	LS										10.0%	20%	18%	Ex	Ex			Rs.1,207,250/= per unit				
	8707.10.20		Other vehicle bodies fully equipped with fittings and accessories	u	LS										10.0%	20%	18%	Ex	Ex			Rs.965,800 per unit				
	8707.10.30		Used vehicle bodies fully equipped with fittings and accessories excluding seats and upholstery	u	LS										10.0%	20%	18%	Ex	Ex			Rs.1,086,550 per unit				
	8707.10.40		Other vehicle bodies fully equipped with fittings and accessories excluding seats and upholstery	u	LS										10.0%	20%	18%	Ex	Ex			Rs.845,100 per unit				
	8707.10.50		Rough coated ,bare body frame with /without doors, bonnet and boot lid	u	L										10.0%	20%	18%	Ex	Ex			Rs.362,200 per unit				
	8707.10.60		Used bare body frame with /without doors, bonnet and boot lid	u	LS										10.0%	20%	18%	Ex	Ex			Rs.1,207,250/= per unit				
	8707.10.90		Other	u	L							Ш			10.0%	20%	18%	Ex	Ex			Rs.1,207,250/= 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	u	LS										10.0%	20%	18%	Ex	Ex			Rs.1,207,250/= per unit				
	8707.90.20		Other, for the motor vehicles of heading 87.02, for the transport of 25 or more persons including the driver	u											Free	Free	18%	10%	6%					2.5%		
	8707.90.30		Other, for the vehicles of sub-heading 8701.20 and the vehicles of heading 87.04, of a G.V.W. exceeding 3,000kg	u											Free	Free	18%	10%	6%					2.5%		
			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	u	LS										10.0%	20%	18%	Ex	Ex			Rs.1,207,250/= per unit				
	8707.90.42		Other vehicle bodies fully equipped with fittings and accessories	u	LS										10.0%	20%	18%	Ex	Ex			Rs.965,800 per unit				
	8707.90.43		Used vehicle bodies fully equipped with fittings and accessories excluding seats and upholstery	u	LS										10.0%	20%	18%	Ex	Ex			Rs.1,086,550 per unit				
	8707.90.44		Other vehicle bodies fully equipped with fittings and accessories excluding seats and upholstery	u	LS										10.0%	20%	18%	Ex	Ex			Rs.845,100 per unit				
	8707.90.48		Rough coated ,bare body frame with /without doors, bonnet and boot lid	u	LS										10.0%	20%	18%	Ex	Ex			Rs.362,200 per unit				
	8707.90.49		Used bare body frame with /without doors, bonnet and boot lid	u	LS							$\vdash$			10.0%	20%	18%	Ex	Ex			Rs.1,207,250/= per unit				
	8707.90.90		Other	u	L							$\vdash$			10.0%	20%	18%	Ex	Ex			Rs.1,207,250/= per unit				<b> </b>
87.08			Parts and accessories of the motor vehicles of headings 87.01 to 87.05.																							
	8708.10	-	Bumpers and parts thereof	ka						Free	Free	⊢	5%	5%		20%	18%	10%	6%		<u> </u>			2.5%		
		-	Other parts and accessories of bodies (including cabs) :	9									570	0.10		2070	10/0	2070	0.0					2.3 /0		
	8708.21		Safety seat belts	kg						Free	Free		5%	5%		20%	18%	10%	6%					2.5%		
	8708.22		Front windscreens (windshields), rear windows and other windows creating in Subbacting Note 1 to this Chapter	kg						Free		$  \top$	5%	5%	20.0%	20%	18%	10%	6%	10%	Free			2.5%		
			specified in Subheading Note 1 to this Chapter																							

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HS Hdg	HS Code		Description	Uni t	ICL /SL SI	АР	AD	BN	GT	IN	РК	SA	SF	SD	SG	Gen Duty	VAT	Gen	SG	GEN	SG	Excise (S.P.D)	Surcharge on Customs Duty	SSCL	Free threshhold Value	Rate on the amount exceeding Luxury Tax Free Threshold
	8708.29		Other :				-			_																<u> </u>
	8708.29 8708.29.10		Uther : "Cut-portions" of bodies and cabs	kg	LS								5% or Rs.40,0 00 per cut portion	5% or Rs80,0 00 per cut portio n		cut	18%	Ex	Ex	10% or Rs.80 ,000 per cut porti on	Free	Rs.362,200 per unit				
	8708.29.90		Other	ka						Free			5%	5%	20.0%	20%	18%	10%	6%	10%	Free			2.5%		
	8708.30	-	Brakes and servo-brakes; parts thereof	kg						Free	Free		5%	5%	2010 /0	20%	18%	10%	0.10	10%				2.5%		
	8708.40	-	Gear boxes and parts thereof	kg						Free			5%	5%		20%	18%	10%	6%	10%	Free			2.5%		
	8708.50	-	Drive-axles with differential, whether or not provided with other transmission components, and non-driving axles; parts thereof	kg						Free	Free		5%	5%		20%	18%	10%	6%	10%				2.5%		
	8708.70	-	Road wheels and parts and accessories thereof :																					2.5%		
	8708.70.10		Rims fitted with tyres, showing signs of wear	kg	LS								5%	5%		20%	18%	Ex		10%				2.5%		L'
	8708.70.20		Other, rims fitted with tyres	kg									5%	5%		20%	18%	10%		10%				2.5%		Ļ
	8708.70.90		Other	kg						_			5%	5%		20%	18%	10%		10%				2.5%		<b>└───</b> '
	8708.80	-	Suspension systems and parts thereof (including shock-absorbers)	kg						Free	Free		5%	5%		20%	18%	10%	6%	10%	Free			2.5%		ļ!
	8708.91	-	Other parts and accessories : Radiators and parts thereof :							_																<b> </b> '
	8708.91.10		Radiators	kg									5% or Rs.770 /- per unit	5% or Rs.770 /- per unit		20% or Rs. 3000/- per unit	18%	10%		30% or Rs.3, 600 per unit				2.5%		
	8708.91.20		Radiator cores	kg									5%	5%		20% or Rs. 2500/- per unit	18%	10%		30% or Rs.2, 800 per unit				2.5%		
	8708.91.90		Other	kg									5%	5%		20%	18%	10%		30%				2.5%		
	8708.92		Silencers (mufflers) and exhaust pipes; parts thereof	kg									5%	5%		20%	18%	10%		10%				2.5%		
	8708.93		Clutches and parts thereof	kg			-	$\square$		Free	Free		5%	5%		20%	18%	10%		10%			ļ	2.5%	ļ	<b> </b> '
	8708.94		Steering wheels, steering columns and steering boxes; parts thereof	kg						Free	Free		5%	5%		20%	18%	10%	6%	10%	Free			2.5%		
	8708.95		Safety airbags with inflater system; parts thereof	kg												20%	18%	10%		10%				2.5%		<u> </u>
	<u>8708.99</u> 8708.99.10		Other : New chassis not fitted with engines, but with or without fittings for motor vehicles of heading 87.02 and 87.04 with a g.v.w. of 3,000 kg or more	kg											Free	Free	18%	10%	6%					2.5%		
	8708.99.20		Other new chassis not fitted with engines, but with or without fittings	kg												20%	18%	10%	6%	20%	Free			2.5%		
	8708.99.30		Other used chassis not fitted with engines, but with or without fittings	kg	LS										20.0%	20%	18%	Ex		20%	Free			2.5%		

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HS Hdg	HS Code		Description	Uni t	ICL /SL SI	АР	AD	BN		IN	РК	SA	SF	SD	SG	Gen Duty	VAT	Gen	SG	GEN	SG	Excise (S.P.D)	Surcharge on Customs Duty	SSCL	Free threshhold Value	Rate on the amount exceeding Luxury Tax Free Threshold
	8708.99.40		"Cut-portions" of motor vehicles	kg	LS	18% or Rs.261, 000 per cut portion							25.2% or Rs.185, 000 per cut portion		20% or Rs.133, 334/- per cut portion	Rs.290, 000 per cut	18%	Ex	Ex	10% or Rs.15 0,000 per cut porti on	Free	Rs.362,200 per unit				
	8708.99.90		Other	kg												20%	18%	10%	6%	10%	Free			2.5%		
87.09			Works trucks, self-propelled, not fitted with lifting or handling equipment, of the type used in factories, warehouses, dock areas or airports, for short distance transport of goods; tractors of the type used on railway station platforms; parts of the foregoing vehicles.																							
			Vehicles :		-																			2.5%		
	8709.11		Electrical	u									5%	4.5%	10.0%	20%	18%	10%	6%					2.5%		
	8709.19		Other	u									<b></b>		10.0%	20%	18%	10%	6%					2.5%		
	8709.90	-	Parts	kg											10.0%	20%	18%	Ex						2.5%		
87.10	8710.00		Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles.	u									5%	4.5%	10.0%	20%	18%	10%	6%					2.5% 2.5%		
87.11			Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars.																							
	8711.10	-	With internal combustion piston engine of a cylinder capacity not exceeding 50 cc :																							
	8711.10.10		Not more than three years old	u						Free			4%	1.5%	Free	Free	18%	Ex	Ex			Rs.700/- per cm3				
	8711.10.20 8711.20		More than three years old With internal combustion piston engine of a cylinder capacity exceeding 50 cc but not exceeding 250 cc :	u	LS					Free	Free		4%	1.5%	Free	Free	18%	Ex	Ex			Rs.120,750 per unit				
	8711.20.10		Exceeding 50 cc but not exceeding 200 cc, not more than three years old	u						Free	Free		4%	1.5%	Free	Free	18%	Ex	Ex			Rs.1,400/- per cm3				
	8711.20.20		Exceeding 50 cc but not exceeding 200 cc, more than three years old	u	LS					Free			4%	1.5%	Free	Free	18%	Ex	Ex			Rs.362,200 per unit				
	8711.20.30		Other, not more than three years old	u			<b> </b>	$\vdash$		Free			4%	1.5%	Free	Free	18%	Ex	Ex	<b> </b>		Rs.2,050/- per cm3				<u>                                     </u>
	8711.20.40 8711.30	-	Other, more than three years old With internal combustion piston engine of a cylinder capacity exceeding 250 cc but not exceeding 500 cc :	u	LS					Free	Free		4%	1.5%	Free	Free	18%	Ex	Ex			Rs.603,650 per unit				
	8711.30.10		Exceeding 250 cc but not exceeding 350 cc, not more than three years old	u						Free	Free		4%	1.5%	Free	Free	18%	Ex	Ex			Rs.2,050/- per cm3				
	8711.30.20		Exceeding 250 cc but not exceeding 350 cc, more than three years old	u	LS					Free	Free		4%	1.5%	Free	Free	18%	Ex	Ex			965,800/= per unit				
	8711.30.30		Exceeding 350 cc but not exceeding 450 cc, not more than three years old	u						Free	Free		4%	1.5%	Free	Free	18%	Ex	Ex			Rs.2,750/- per cm3				
	8711.30.40		Exceeding 350 cc but not exceeding 450 cc , more than three years old	u	LS					Free	Free		4%	1.5%	Free	Free	18%	Ex	Ex			Rs.1,810,900 per unit				

									Pre	eferen	tial D	utv						PA	L	Ce	SS				Luxury	/ Tax
HS Hdg	HS Code		Description	Uni t	i ICL /SL SI	АР	AD	BN	GT	IN		SA	SF	SD	SG	Gen Duty	VAT	Gen	SG	GEN	SG	Excise (S.P.D)	Surcharge on Customs Duty	SSCL	Free threshhold Value	Rate on the amount exceeding Luxury Tax Free Threshold
	8711.30.50		Other, not more than three years old	u						Free	Free		4%	1.5%	Free	Free	18%	Ex	Ex			Rs.2,750/- per cm3				
	8711.30.60		Other, more than three years old	u	LS					Free			4%	1.5%	Free	Free	18%	Ex	Ex			Rs.1,810,900 per unit				
	8711.40	-	With internal combustion piston engine of a cylinder capacity exceeding 500 cc but not exceeding 800 cc :																							
	8711.40.10 8711.40.20		Not more than three years old More than three years old	u	LS					Free Free			4% 4%	1.5% 1.5%	Free Free	Free Free	18% 18%	Ex Ex	Ex Ex			Rs.3,500/- per cm <sup>3</sup> Rs.3,018,150 per unit				
	8711.50	-	With internal combustion piston engine of a cylinder capacity exceeding 800 cc :																							
	8711.50.10		Exceeding 800 cc but not exceedig 1000 cc, not more than three years old	u						Free	Free		4%	1.5%	Free	Free	18%	Ex	Ex			Rs.3,500/- per cm3				
	8711.50.20		Exceeding 800 cc but not exceedig 1000 cc , more than three years old	u	LS					Free			4%	1.5%	Free	Free	18%	Ex	Ex			Rs.3,621,800per unit				
	8711.50.30		Other, not more than three years old	u	_		_			Free	Free		4%	1.5%	Free	Free	18%	Ex	Ex			Rs.4,200/- per cm3				
	8711.50.40		Other, more than three years old	u	LS					Free	Free		4%	1.5%	Free	Free	18%	Ex	Ex			Rs.4,829,050 per unit				
	8711.60 8711.60.10		With electric motor for propulsion : Not more than three years old	u	LS					Free	Free		Free	Free	Free	Free	18%	Ex	Ex			Rs.9,050 per kW				
	8711.60.20		More than three years old	u						Free	Free		Free	Free	Free	Free	18%	Ex	Ex			Rs.18,100 per kW				
	8711.90	-	Other	u			_			Free	Free		4%	1.5%	Free	Free	18%	10%	6%					2.5%		
87.12	8712.00		Bicycles and other cycles (including delivery																							
			tricycles), not motorised.																							
	8712.00.10		tricycles), not motorised. Delivery tricycles	u												20%	18%	Ex						2.5%		
	<u>8712.00.10</u> 8712.00.20		tricycles), not motorised.	u	LS											20% 20% or Rs.6600 /= per unit		Ex 10%		10% or Rs.24 00/= per unit				2.5%		
			tricycles), not motorised. Delivery tricycles													20% or Rs.6600 /= per	18%			or Rs.24 00/= per						
	8712.00.20		tricycles), not motorised. Delivery tricycles Used bicycle	u												20% or Rs.6600 /= per unit 20% or Rs.6600	18%	10%		or Rs.24 00/= per unit 10% or				2.5%		
87.13	8712.00.20		tricycles), not motorised. Delivery tricycles Used bicycle Other Carriages for disabled persons, whether or not motorised or otherwise mechanically propelled.	u	LS					Free	Free		Free	Free	Free	20% or Rs.6600 /= per unit 20% or Rs.6600 /= per	18%	10%		or Rs.24 00/= per unit 10% or				2.5%		
87.13	8712.00.20		tricycles), not motorised. Delivery tricycles Used bicycle Other Carriages for disabled persons, whether or not motorised or otherwise mechanically	u	LS					Free			Free Free	Free	Free	20% or Rs.6600 /= per unit 20% or Rs.6600	18%	10%		or Rs.24 00/= per unit 10% or				2.5%		
87.13	8712.00.20 8712.00.90 8713.10		tricycles), not motorised.  Delivery tricycles Used bicycle  Other  Carriages for disabled persons, whether or not motorised or otherwise mechanically propelled.  Not mechanically propelled Other		LS											20% or Rs.6600 /= per unit 20% or Rs.6600 /= per	18% 18% Ex	10%		or Rs.24 00/= per unit 10% or				2.5%		
87.13	8712.00.20 8712.00.90 8713.10		tricycles), not motorised.  Delivery tricycles Used bicycle  Other  Carriages for disabled persons, whether or not motorised or otherwise mechanically propelled.  Not mechanically propelled		LS											20% or Rs.6600 /= per unit 20% or Rs.6600 /= per	18% 18% Ex	10%		or Rs.24 00/= per unit 10% or				2.5%		
87.13	8712.00.20 8712.00.90 8713.10		tricycles), not motorised.  Delivery tricycles Used bicycle  Other  Carriages for disabled persons, whether or not motorised or otherwise mechanically propelled. Not mechanically propelled Other  Parts and accessories of vehicles of headings 87.11 to 87.13.		LS											20% or Rs.6600 /= per unit 20% or Rs.6600 /= per	18% 18% Ex	10%		or Rs.24 00/= per unit 10% or				2.5%		
87.13	8712.00.20 8712.00.90 8713.10 8713.90		tricycles), not motorised.  Delivery tricycles Used bicycle  Other  Carriages for disabled persons, whether or not motorised or otherwise mechanically propelled. Not mechanically propelled Other  Parts and accessories of vehicles of headings								Free					20% or Rs.6600 /= per unit 20% or Rs.6600 /= per	18% 18% Ex	10%		or Rs.24 00/= per unit 10% or				2.5%		
87.13	8712.00.20 8712.00.90 8713.10 8713.90 8714.10		tricycles), not motorised.  Delivery tricycles Used bicycle  Other  Carriages for disabled persons, whether or not motorised or otherwise mechanically propelled.  Not mechanically propelled Other  Parts and accessories of vehicles of headings 87.11 to 87.13.  Of motorcycles (including mopeds) :	u u u u						Free	Free		Free 4% 4%	Free	Free	20% or Rs.6600 /= per unit 20% or Rs.6600 /= per Free Free	18% 18% Ex Ex	10% 10% 10%	Ex	or Rs.24 00/= per unit 10% or				2.5% 2.5% 2.5% 2.5% 2.5%		
87.13	8712.00.20 8712.00.90 8713.10 8713.90 8714.10 8714.10		tricycles), not motorised.  Delivery tricycles Used bicycle  Other  Carriages for disabled persons, whether or not motorised or otherwise mechanically propelled. Not mechanically propelled Other  Parts and accessories of vehicles of headings 87.11 to 87.13.  Of motorcycles (including mopeds) : Frames, with or without frout folk Other  Other  Of carriages for disabled persons	u u u u	LS					Free	Free Free Free		Free 4%	Free 1.5%	Free	20% or Rs.6600 /= per unit 20% or Rs.6600 /= per Free Free Free	18%	10% 10% 10%	Ex	or Rs.24 00/= per unit 10% or				2.5% 2.5% 2.5% 2.5% 2.5%		
87.13	8712.00.20 8712.00.90 8713.10 8713.10 8713.90 8714.10 8714.10.10 8714.10.90		tricycles), not motorised.  Delivery tricycles Used bicycle  Other  Carriages for disabled persons, whether or not motorised or otherwise mechanically propelled.  Not mechanically propelled Other  Parts and accessories of vehicles of headings 87.11 to 87.13.  Of motorcycles (including mopeds) : Frames, with or without frount folk Other	u u t t u u u u u u u u u u u u u u u	LS					Free Free Free	Free Free Free		Free 4% 4%	Free 1.5%	Free Free Free	20% or Rs.6600 /= per unit 20% or Rs.6600 /= per Free Free Free Free	18% 18% Ex Ex 18% 18%	10% 10% 10% 10%	Ex 6%	or Rs.24 00/= per unit 10% or				2.5% 2.5% 2.5% 2.5% 2.5%		

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HS Hdg	HS Code		Description		ICL SL SI	АР	AD	BN		IN		SA	SF	SD	SG	Gen Duty	VAT	Gen	SG	GEN		Excise (S.P.D)	Surcharge on Customs Duty	SSCL	Free threshhold Value	Rate on the amount exceeding Luxury Tax Free Threshold
	8714.91.10		Bicycle frames	kg	_			$\vdash$			Free	$\rightarrow$				20%	18%	10%	6%					2.5%		
	8714.91.10		Front forks	kg	-			$\vdash$			Free					20%	18%	10%	6%					2.5%		
	8714.91.90		Other	ka							Free				Free	20%	18%	10%	6%					2.5%		
	8714.92		Wheel rims and spokes :	Ng									1			2070	10.00	1070	0.0					2.070		
	8714.92.10		Wheel rims										1	4 50/												
				kg		19% or Rs.190/- per Kg				Free	Free			4.5% or Rs.61/- per Kg		20% or Rs.200/- per Kg	18%	10%	6%					2.5%		
	8714.92.90		Other	kg		Free				Free	Free		4%	1.5%	Free	Free	18%	10%	6%					2.5%		
	8714.93		Hubs, other than coaster braking hubs and hub brakes, and free-wheel sprocket-wheels	kg				$\square$					4%	1.5%	Free	Free	18%	10%	6%					2.5%		
	8714.94		Brakes, including coaster braking hubs and hub brakes, and parts thereof	kg						Free	Free		4%	1.5%	Free	Free	18%	10%	6%					2.5%		
	8714.95		Saddles	u							Free				10.0%	20%	18%	10%	6%					2.5%		
	8714.96		Pedals and crank-gear, and parts thereof	kg	[			$\square$		Free	Free		4%	1.5%	Free	Free	18%	10%	6%					2.5%		
	8714.99		Other :	$\vdash$				$\vdash$	$\longrightarrow$				<b> </b>						<u> </u>	<u> </u>	L			2.5%		ļ
	8714.99.10		Mudguards	kg				$\vdash$			Free					20%	18%	10%	6%					2.5%		
	8714.99.20		Chain stays	kg				$\vdash$			Free					20%	18%	10%	6%					2.5%		
	8714.99.30		Seat stays Other:	kg	+			$\vdash$			Free					20%	18%	10%	6%					2.5%		
	8714.99.91		Bicycle rims or wheels, fitted with new tyres, with or without tubes	kg							Free		13.5%			20%	18%	10%		15%				2.5%		
	8714.99.92		Bicycle rims or wheels, fitted with tyres showing signs of wear, with or without tubes	kg				$\square$			Free		13.5%			20%	18%	10%		15%				2.5%		
	8714.99.99		Other	kg							Free		13.5%			20%	18%	10%		10%				2.5%		
								$\square$																		
87.15	8715.00		Baby carriages and parts thereof.	kg				H							20.0%	20%	18%	10%	6%	10%	Free					
87.16			Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof.																							
	8716.10	-	Trailers and semi-trailers of the caravan type, for housing or camping :																							
	8716.10.10		Not more than five years old	u											Free	Free	18%	Ex						2.5%		
	8716.10.20		More than five years old	u	LS			$\vdash$	$\longrightarrow$				<b> </b>			20%	18%	10%		<u> </u>	L			2.5%		ļ
	8716.20	-	Self-loading or self-unloading trailers and semi- trailers for agricultural purposes :					Щ			$\square$	$ \rightarrow$	└───┤				1001	100/								
	8716.20.10		Not more than five years old	u u	1.5			⊢	$\rightarrow$	$\rightarrow$	$\rightarrow$	$\rightarrow$				20%	18%	10%						2.5%		
	8716.20.20	-	More than five years old Other trailers and semi-trailers for the transport of goods :	u	LS											20%	18%	10%						2.5%		
	8716.31		Tanker trailers and tanker semi-trailers :					$\square$	-		t,					1										
	8716.31.10		Not more than five years old	u												20%	18%	Ex				<u> </u>		2.5%		
	8716.31.20		More than five years old	u	LS											20%	18%	10%						2.5%		
	8716.39		Other :					LТ																		
	8716.39.10		Not more than three years old	u				$\vdash$			$\square$	$ \square$	,			20%	18%	Ex		10%			L	2.5%		
	8716.39.20		More than three years old	u	LS			$\vdash$			$\rightarrow$					20%	18%	10%		10%				2.5%		
	8716.40	-	Other trailers and semi-trailers :		_			┢┻╋	$\longrightarrow$	$\rightarrow$			┌───┤			2007	100/	100/		E0/				2.5%		l
	8716.40.10 8716.40.20		Not more than five years old More than five years old	u u	10			$\vdash$		$\rightarrow$	$\rightarrow$	$\rightarrow$				20% 20%	18% 18%	10% 10%		5% 5%				2.5%		
	8716.40.20 8716.80		Other vehicles :	u	LS			⊢┼	$\longrightarrow$	-+	$\rightarrow$	-+	ł			20%	10%0	10%		5%0				2.5%		<del> </del>
			Wheelbarrows	u				$\vdash$		-+	$\rightarrow$	-+	ł			20%	18%	10%	<u> </u>	10%				2.5%		
				u				++								20%	18%	10%		10 /0	<u> </u>		<u> </u>	2.5%		
	8716.80.20 8716.80.30																									
	8716.80.20 8716.80.30 8716.80.40		Other not more than five years old Other more than five years old	u u	LS			┝─┼				$\neg$	╘──┤			20%	18%	10% Ex						2.5%		

				Description			Preferential Duty										PA	L	Cess					Luxury	/ Tax		
HS Hdg	HS Code		D		Uni t	ICL /SL SI	АР	AD	BN	GT	IN	РК	SA	SF	SD	SG	Gen Duty	VAT	Gen	SG	GEN	SG	Excise (S.P.D)	Surcharge on Customs Duty	SSCL	Free amo threshhold exce Value Lux Tax	Rate on the amount exceeding Luxury Tax Free Threshold
	8716.90.10		For wheelbarrows		kg						Free	Free	e	5%	5%		20%	18%	10%	6%	10%	Free			2.5%		
	8716.90.90		Others		kg						Free	Free	e	4%	1.5%	Free	Free	18%	10%	6%					2.5%		
	cm <sup>3</sup>			- cubic centimeter of the engi	ne																						
	kW			<ul> <li>kilowatt of the motor power</li> </ul>	of th	e eng	line																				
	100	0 cm3	i< x<= 1300 cm3	- of cylinder capacity exceeding 1000 cc but not exceeding 1300 cc																							
	130	0 cm3	i< x<= 1500 cm3	- of cylinder capacity exceeding 1300 cc but not exceeding 1500 cc																							
	200	0 cm3	i< x<= 2500 cm3	<ul> <li>of cylinder capacity exceedit</li> </ul>	ng 20	00 cc	: but not	excee	eding	2500 cc																	
2500 cm <sup>3</sup> < x<= 2750 cm <sup>3</sup> - of cylinder capacity exceeding 2500 cm <sup>3</sup>									eding	2750 сс																	
	275	i< x<= 3000 cm <sup>3</sup>	<ul> <li>of cylinder capacity exceeding</li> </ul>	ng 27	'50 cc	but not	excee	eding	3000 cc																		
	300	0 cm3	i< x<= 4000 cm <sup>3</sup>	- of cylinder capacity exceedi	ng 30	00 cc	but not	excee	eding	4000 cc																	
	400	0 cm3	<	- of cylinder capacity exceed	ng 40	00 cc																					