## 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.

									Pre	feren	tial D	uty						PA	L	Ce	ess				Luxury	/ Tax
HS Hdg	HS Code		Description	Un it	ICL/SLSI	АР	AD	BN	GТ	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
87.01			Tractors (other than tractors of heading 87.09) (+).																							
	0704 40						-					Ш				ļ	ļ									
	8701.10	-	Single axle tractors :	-				-		_	_	$\vdash$	_	_	_	-	100/	100/						0.50/		
-	8701.10.10		More than ten years old	u	L			-		Free			Free	Free	Free	Free	18%	10%	6%					2.5%		
	8701.10.90		Other	u						Free	Free	Ш	Free	Free	Free	Free	18%	10%	6%					2.5%		
	8701.21		Road tractors for semi-trailers : With only compression-ignition internal combustion piston engine (diesel or semi-diesel) :	u																						
	8701.21.10		Not more than five years old	u						Free			4%	1.5%	Free	Free		10.0%						2.5%		
	8701.21.20		More than five years old	u	L					Free	Free		4%	1.5%	Free	Free	18%	10.0%	6.0%					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	H	4%	1.5%	Free	Free	18%	10.0%	6.0%					2.5%		
	8701.22.20		More than five years old	u	L					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																						
	8701.24.10		Not more than five years old	u						Free	Free		4%	1.5%	Free	Free	18%	10.0%	6.0%					2.5%		

		ı							Pro	eferen	tial C	Dutv						P/	\L	l c	ess				Luxury	/ Tax
HS Hdg	HS Code		Description	Un it	ICL/SLSI	АР	AE	BN		IN	PK		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
	8701.24.20		More than five years old	u				-		Fron	Free		4%	1.5%	Free	Free	18%	10.0%	6.0%					2.5%		<del></del>
	8701.24.20		Other:	u				+		пее	пее		470	1.570	пее	пее	1070	10.0%	0.0%					2.370		$\vdash$
	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		4%	1.5%	Free	Free	18%	10%	6%					2.5%		<u> </u>
	8701.30.20		More than five years old	u	L					Free	Free	!	4%	1.5%	Free	Free	18%	10%	6%					2.5%		<b>—</b>
	0701.01	-	Other, of an engine power :				_	-		-					1					-						$\vdash$
	8701.91 8701.91.10		Not exceeding 18kW:				-	-		-							-									$\vdash$
	6/01.91.10		Agricultural tractors, not more than ten years old	u						Free	Free	:	Free	Free	Free	Free	18%	10%	6%					2.5%		İ
	8701.91.20		Agricultural tractors, more than ten years old	и	L					Free	Free	!	Free	Free	Free	Free	18%	10%	6%					2.5%		
	8701.91.30		Other, not more than ten years old	u							Free		4%	1.5%	Free	Free	18%	10%	6%					2.5%		
	8701.91.40		Other, more than ten years old	u	L					Free	Free		4%	1.5%	Free	Free	18%	10%	6%					2.5%		
	8701.92		Exceeding 18 kW but not exceeding 37 kW:																							<b></b>
	8701.92.10		Agricultural tractors, not more than ten years old	u						Free	Free	:	Free	Free	Free	Free	18%	10%	6%					2.5%		İ
	8701.92.20		Agricultural tractors, more than ten years old	u	-			-		Free	Free		Free	Free	Free	Free	18%	10%	6%					2.5%		<b></b>
	8701.92.30		Other, not more than ten years old	u							Free		4%	1.5%	Free	Free	18%	10%	6%					2.5%		
	8701.92.40		Other, more than ten years old	u	L						Free		4%	1.5%		Free	18%	10%	6%					2.5%		
	8701.93		Exceeding 37 kW but not exceeding 75 kW:																							
	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	Free	18%	10%	6%					2.5%		
	8701.94.20		Agricultural tractors, more than ten years old	u	L					Free	Free	!	Free	Free	Free	Free	18%	10%	6%					2.5%		
	8701.94.30		Other, not more than ten years old	u							Free	!	4%	1.5%	Free	Free	18%	10%	6%					2.5%		
	8701.94.40		Other, more than ten years old	u	L					Free	Free	:	4%	1.5%	Free	Free	18%	10%	6%					2.5%		L
	8701.95		Exceeding 130 kW:	<u> </u>			_	-		-							-									-
	8701.95.10		Agricultural tractors, not more than ten years old	u						Free	Free	:	Free	Free	Free	Free	18%	10%	6%					2.5%		l
	8701.95.20		Agricultural tractors, more than ten years old	u	L					Free	Free	!	Free	Free	Free	Free	18%	10%	6%					2.5%		
	8701.95.30		Other, not more than ten years old	u							Free	!	4%	1.5%	Free	Free	18%	10%	6%					2.5%		
	8701.95.40		Other, more than ten years old	u	L		_			Free	Free	:	4%	1.5%	Free	Free	18%	10%	6%					2.5%		<b>—</b>
87.02			Motor vehicles for the transport of ten or more persons, including the driver.																							
-	8702.10	-	With only compression ignition internal	<u> </u>				-	-	+	-	$\vdash$			1	1	1	<del>                                     </del>	1	<del>                                     </del>						<del>                                     </del>
	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.	u	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 :																							

								Pre	feren	tial C	Outy						PA	\L	C	ess				Luxury	
IS Hdg	HS Code	Description	Un it	ICL/SLSI	АР	AD	BN	GТ	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 exceedin Luxury Tax Free
	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%
		 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%					2.5%	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%
		 Other, not more than ten years old :																							
	8702.10.73	 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	1209
	8702.10.74	 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%
	0700 47 7	 Other, more than ten years old :	<u> </u>	L		<u> </u>	$\sqcup$				$\sqcup$				0000	4671		L_	<u> </u>		20	====	<u> </u>		L
	8702.10.81	 Modified Vehicles of heading 87.03	u			1-	$\vdash$				$\vdash$			20.0%	20%	18%	Ex	Ex	-		300%	50%	<b></b>	Rs 5.0 Mn	120%
	8702.10.89	 Other	u	LS										Free	Free	18%	Ex	Ex			Rs.3,018,150/- per unit			Rs 5.0 Mn	0%

									Pre	eferen	tial D	uty						PA	L	Ce	ess				Luxury	
S Hdg	HS Code		Description	Un it	ICL/SLSI	AP	AD	BN	GТ	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 exceedin Luxury Tax Free Threshol
	8702.20	-	With both compression-ignition internal				-																			<b>-</b>
	6702.20		combustion piston engine (diesel or semi-diesel) 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:																							] 
	8702.20.11		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%
			Motor vehicles for the transport of less than 13 persons (adults) including the driver, more than three and a half years old :																							
	8702.20.21		Modified vehicles of heading 87.03	u											20.0%	20%	18%	Ex	Ex			300%	50%		Rs 5.5 Mn	90%
	8702.20.29		Other	u	LS										10.0%	20%	18%	Ex	Ex			200%	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, not more than five years old																							
	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		Other, not more than five years old	u											Free	Free	18%	10%	6%						Rs 5.5 Mn	0%
	8702.20.59		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 :																							
	8702.20.61		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%
	0702 20 71		Other, not more than ten years old :	<u> </u>			1			<u> </u>							1	1	<u> </u>	-			-			<del> </del>
	8702.20.71		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%
	8702.20.72		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%

									Pre	feren	tial D	uty						PA	L	C	ess				Luxury	
HS Hdg	HS Code		Description	Un it	ICL/SLSI	АР	AD	BN	GТ	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
							-								_	_	100/	10.00/	c 00/						5 14	
	8702.20.73 8702.20.79		Other, not more than five years old Other	u			+								Free	Free	18%	10.0%	6.0%			Rs.1,810,900/- per			Rs 5.5 Mn	0%
	0702.20.79		Other	u	LS										Free	Free	18%	Ex	Ex			unit			Rs 5.5 Mn	0%
			Other, more than ten years old :																							
	8702.20.81		Modified vehicles of heading 87.03	u	LS										20.0%	20%	18%	Ex	Ex			300%	50%		Rs 5.5 Mn	90%
	8702.20.89		Other	u	LS										Free	Free	18%	Ex	Ex			Rs.3,018,150/- per unit			Rs 5.5 Mn	0%
	8702.30	-	With both spark-ignition internal combustion piston engine 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 :																							
	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	u	LS										20.0%	20%	18%	Ex	Ex			300%	50%		Rs 5.5 Mn	80%
	8702.30.19		two years old Other	u			t	$\vdash$		H					10.0%	20%	18%	Ex	Ex	1		200%	50%		Rs 5.5 Mn	0%
			Motor vehicles for the transport of less than 13 persons (adults) including the driver, more than three and a half years old :																							
	8702.30.21		Modified vehicles of heading 87.03	u											20.0%	20%	18%	Ex	Ex			300%	50%		Rs 5.5 Mn	
	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	u	LS										20.0%	20%	18%	Ex	Ex			300%	50%		Rs 5.5 Mn	80%
	8702.30.39		two years old 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 :																			unc				
	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											20.0%	20%	18%	Ex	Ex			300%	50%		Rs 5.5 Mn	80%
	8702.30.53		Other, not more than five years old	u			+	$\vdash$		$\vdash$					Free	Free	18%	10%	6%	<u> </u>	-	De 1 010 0007 -		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		1	$\Box$							20.0%	20%	18%	Ex	Ex			300%	50%		Rs 5.5 Mn	80%

									Pre	feren	tial [	Outy						PA	\L	C	ess				Luxury	
S Hdg	HS Code		Description	Un it	ICL/SLSI	АР	AD	BN	GТ	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
	8702.30.69		Other																			Rs.3,018,150/- per				
	6702.30.09			u	LS										Free	Free	18%	Ex	Ex			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																						<del></del>	Г
			two years old	u											20.0%	20%	18%	Ex	Ex			300%	50%		Rs 5.5 Mn	80%
	8702.30.72		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	80%
	8702.30.73		Other, not more than five years old	u											Free	Free	18%	10%	6%					2.5%	Rs 5.5 Mn	0%
	8702.30.79		Other	u	LS										Free	Free	18%	Ex	Ex			Rs.1,810,900/- per unit			Rs 5.5 Mn	0%
			Other, more than ten years old :														1					unic				<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:																			unic				
			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	u	LS										20.0%	20%	18%	Ex	Ex			300%	50%		Rs 6.0 Mn	60%
	8702.40.19		two years old Other	-											10.0%	20%	18%	Ex	Ex			200%	50%		Rs 6.0 Mn	0%
	0702.10.13		Motor vehicles for the transport of less than 13 persons (adults) including the driver, more than three and a half years old :	u											10.070	2070	1070	LX	LA			20070	3070		10 0.0 1 111	070
	8702.40.21		Modified vehicles of heading 87.03	u											20.0%	20%	18%	Ex	Ex			300%	50%		Rs 6.0 Mn	60%
	8702.40.29		Other	u	LS										10.0%	20%	18%	Ex	Ex			200%	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, not more than five years old:																							
	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 :																			diffe				
	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:																			ant				
	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	u	LS		1								20.0%	20%	18%	Ex	Ex			300%	50%		Rs 6.0 Mn	60%
	8702.40.53		two years old Other, not more than five years old	u	1		1	$\vdash$				$\vdash$			Free	Free	18%	10%	6%	1					Rs 6.0 Mn	0%
	8702.40.59		Other	Ĭ	1.0												18%					Rs.1,810,900/- per				0%
				u	LS										Free	Free	10%	Ex	Ex			unit			Rs 6.0 Mn	0%

								Pre	feren	tial D	uty						PA	\L	C	ess				Luxury	/ Tax
HS Hdg	HS Code	Description	Un it	ICL/SLSI	АР	AD	BN	GТ	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
			<u> </u>																						├──
		 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										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%
	8702.40.71	 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			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											Free	Free	18%	10%	6%					2.5%	Rs 6.0 Mn	0%
	8702.40.79	 Other	u	LS										Free	Free	18%	Ex	Ex			Rs.1,810,900/- per unit			Rs 6.0 Mn	0%
		 Other, more than ten years old:															L								L
	8702.40.81 8702.40.89	 Modified vehicles of heading 87.03 Other	u	LS LS										20.0%	20%	18%	Ex Ex	Ex Ex			300% Rs.3,018,150/- per	50% 50%		Rs 6.0 Mn	60% 0%
	8702.90	Other:														-	<u> </u>				unit				<u> </u>
		 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 years old	u	LS										20.0%	20%	18%	Ex	Ex			240%	50%		Rs 5.0 Mn	100%
	8702.90.19	 Other	u											20.0%	20%	18%	Ex	Ex			150%	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:																							
	8702.90.21	 Modified Vehicles of heading 87.03	u											20.0%	20%	18%	Ex	Ex			240%	50%		Rs 5.0 Mn	100%
	8702.90.29	 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										20.0%	20%	18%	Ex	Ex			150%	50%		Rs 5.0 Mn	0%
	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 cm <sup>3</sup>	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	u	LS										20.0%	20%	18%	Ex	Ex			240%	50%		Rs 5.0 Mn	100%
	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 cm <sup>3</sup>	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%

									Pre	eferen	tial D	utv						l PA	\L	l c	ess				Luxury	v Tax
HS Hdg	HS Code		Description	Un it		АР	AD	BN		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
	8702.90.54		Modified Vehicles of heading 87.03, more than							-								_								+
			two years old	u											20.0%	20%	18%	Ex	Ex			240%	50%		Rs 5.0 Mn	
	8702.90.55 8702.90.59		Other, not more than five years old	u						-					Free	Free	18%	10%	6%			Rs.1,810,900/- per		2.5%	Rs 5.0 Mn	
	6/02.90.59		Other	u	LS										Free	Free	18%	Ex	Ex			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			1							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			Rs 5.0 Mn	
		-	Other, not more than ten years old :	Ļ.						<u> </u>							1070		-/-			per unit			1.0 0.0 1	
	8702.90.73		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			240%	50%		Rs 5.0 Mn	100%
	8702.90.75		Other, not more than five years old	u											Free	Free	18%	10%							Rs 5.0 Mn	0%
	8702.90.79		Other	u	LS										Free	Free	18%	Ex	Ex			Rs.1,810,900/- per			Rs 5.0 Mn	0%
			Other, more than ten years old :					1												1		unit				+
	8702.90.81		Modified Vehicles of heading 87.03	и	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%
			principally designed for the transport of persons (other than those of heading 87.02), including station wagons and racing cars.																							
	8703.10		Vehicles anguilly designed for travalling on angu-																							
	6703.10	_	Vehicles specially designed for travelling on snow; golf cars and similar vehicles:																							
	8703.10.11		Not more than three years old : Electric Golf cars	u						-					F	F	18%	Ex	Ex			Rs.9,050 per kW			Rs 6.0 Mn	0%
	8703.10.11		Other												Free	Free						Rs.482,900/- per				
															10.0%	20%	18%	Ex	Ex			unit	50%		Rs 5.0 Mn	0%
			More than three years old :	u																						
	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 :					1																		_
	8703.21.10		Ambulances and prison vans not more than three years old													20% or										
			years oiu	u											20%	0,000 per unit	10%	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			1	1		t					20.0%	20%	18%	Ex	Ex			Rs.2,100/- per cm <sup>3</sup>	50%			$\vdash$
		+	Hearses more than three years old	u	LS		+	1		1		-			20.0%		18%	Ex	Ex	+		Rs.2,100/- per cm <sup>3</sup>		1	1	+

									Pre	feren	tial D	uty						P/	۱L	C	ess				Luxur	/ Tax
HS Hdg	HS Code		Description	Un it		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
	0700 04 54		Auto-trishaws :					1							10.00/	2001	100/		_			B 2 222/	===:			<u> </u>
	8703.21.51		With two-stroke petrol engine	u	LS			-							10.0%	20%	18%	Ex	Ex	1		Rs.2,900/- per cm <sup>3</sup>	50%			
	8703.21.52		Other, driven by liquefied petroleum (LP) gas , not more than two years old	u											10.0%	20%	18%	Ex	Ex			Rs.2,900/- per cm <sup>3</sup>	50%			
	8703.21.53		Other, driven by liquefied petroleum (LP) gas ,					1																		<del> </del>
	0705.21.55		more than two years old	u	LS										10.0%	20%	18%	Ex	Ex			Rs.2,900/- per cm <sup>3</sup>	50%			
	8703.21.54		Other, not more than two years old	u											10.0%	20%	18%	Ex	Ex			Rs.2,900/- per cm3	50%			
	8703.21.55		Other, more than two years old	u	LS										10.0%	20%	18%	Ex	Ex			Rs.2,900/- per cm3	50%			
			Motor cars including station wagons and racing																							
			cars, 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	u					16%						20.0%	20%	18%	Ex	Ex			Rs.482,900/- per	50%		Rs 5.0 Mn	0%
			including Quadricycle						10%						20.0%							unit	50%			
	8703.21.64		All - terrain vehicle (ATV)	u											Free	Free	18%	10%	6%					2.5%	Rs 5.0 Mn	0%
	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	u	LS				16%						20.0%	20%	18%	Ex	Ex			Rs.482,900/- per	50%		Rs 5.0 Mn	0%
		_	including Quadricycle						1070													unit	3070			
	8703.21.73		All - terrain vehicle (ATV)	u											Free	Free	18%	10%	6%			D 4 000 0004	E00/	2.5%	Rs 5.0 Mn	0%
	8703.21.79		Other	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%
			Other:																							
	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 :																							
	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%
																Ċ										
	8703.22.30		Hearses not more than three years old	u											20.0%	20%	18%	Ex	Ex			Rs.3,000/- per cm <sup>3</sup>	50%			<u> </u>
	8703.22.40		Hearses more than three years old	u	LS		_	1							20.0%	20%	18%	Ex	Ex	1		Rs.3,000/- per cm <sup>3</sup>	50%			<u> </u>
	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 cm³ <x≤1300cm³=rs .3,850/- per cm³</x≤1300cm³=rs 	50%		Rs 5.0 Mn	100%
				u											20.0%	20%	10%	EX	EX			1300 cm³ <x≤1500cm³=rs .4,450/- per cm³</x≤1500cm³=rs 	50%		Rs 5.0 Mn	100%

								Pre	ferent	tial C	utv						l PA	\L	l c	ess				Luxury	/ Tax
HS Hdg	HS Code	Description	Un it	ICL/SLSI	AP	AD	BN	GT		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
																									Throchold
	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 cm³ <x≤1300cm³=rs .3,850/- per cm³</x≤1300cm³=rs 	50%		Rs 5.0 Mn	100%
																					1300 cm³ <x≤1500cm³=rs .4,450/- per cm³</x≤1500cm³=rs 	50%		Rs 5.0 Mn	100%
	8703.22.70	 Other, not more than three years old	u											20.0%	20%	18%	Ex	Ex			1000 cm³ <x≤1300cm³=rs .3,850/- per cm³</x≤1300cm³=rs 	50%		Rs 5.0 Mn	100%
														201070	2070	1070	X				1300 cm³ <x≤1500cm³=rs .4,450/- per cm³</x≤1500cm³=rs 	50%		Rs 5.0 Mn	100%
	8703.22.80	 Other, more than three years old	u	LS										20.0%	20%	18%	Ex	Ex			1000 cm³ <x≤1300cm³=rs .3,850/- per cm³</x≤1300cm³=rs 	50%		Rs 5.0 Mn	100%
			u	L										20.076	20%	1070	LX	LX			1300 cm³ <x≤1500cm³=rs .4,450/- per cm³</x≤1500cm³=rs 	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 cm <sup>3</sup>	50%			
	8703.23.40	 Hearses more than three years old	u	LS										20.0%		18%	Ex	Ex			Rs.4,250/- per cm <sup>3</sup>	50%			
		 Motor cars including station wagons and racing cars of a cylinder capacity not exceeding 2,000 cc, not more than three years old :																							
	8703.23.52	 Of a cylinder capacity not exceeding 1,600 cc	u					13.5%						20.0%	20%	18%	Ex	Ex			Rs.5,150/- per cm <sup>3</sup>	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 cm <sup>3</sup>	50%		Rs 5.0 Mn	100%
	8703.23.59	 Other Motor cars including station wagons and racing cars of a cylinder capacity not exceeding 2,000 cc, more than three years old:	u					13.5%						20.0%	20%	18%	Ex				Rs.7,700/- per cm <sup>3</sup>	50%		Rs 5.0 Mn	100%
	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 cm <sup>3</sup>	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 cm <sup>3</sup>	50%		Rs 5.0 Mn	100%
	8703.23.69	 Other	u	LS				13.5%						20.0%	20%	18%	Ex				Rs.7,700/- per cm <sup>3</sup>	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 cm³ <x≤2500cm³=rs .8,450/- per cm³</x≤2500cm³=rs 	50%		Rs 5.0 Mn	100%
			u					18.0%						20.0%	20%	18%	Ex	Ex			2500 cm³ <x≤2750cm³=rs .9,650/- per cm³ 2750</x≤2750cm³=rs 	50%		Rs 5.0 Mn	100%
																					2/50 cm³ <x≤3000cm³=rs .10,850/- per cm³</x≤3000cm³=rs 	50%		Rs 5.0 Mn	100%

								Pre	feren	tial D	utv						l P/	\L	l Ce	ess				Luxury	/ Tax
HS Hdg	HS Code	Description	Un it	ICL/SLSI	АР	AD	BN		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
	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 cm³ <x≤2500cm³=rs .8,450/- per cm³</x≤2500cm³=rs 	50%		Rs 5.0 Mn	100%
			u	LS				18.0%						20.0%	20%	18%	Ex	Ex			2500 cm³ <x≤2750cm³=rs .9,650/- per cm³</x≤2750cm³=rs 	50%		Rs 5.0 Mn	100%
																					2750 cm³ <x≤3000cm³=rs .10,850/- per cm³</x≤3000cm³=rs 	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 cm <sup>3</sup>	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 cm <sup>3</sup>	50%		Rs 5.0 Mn	100%
	8703.23.96	 Of a cylinder capacity exceeding 2,000 cc, not more than three years old																			2000 cm³ <x≤2500cm³=rs .8,450/- per cm³</x≤2500cm³=rs 	50%		Rs 5.0 Mn	100%
			u					18.0%						20.0%	20%	18%	Ex	Ex			2500 cm³ <x≤2750cm³=rs .9,650/- per cm³</x≤2750cm³=rs 	50%		Rs 5.0 Mn	100%
																					2750 cm³ <x≤3000cm³=rs .10,850/- per cm³</x≤3000cm³=rs 	50%		Rs 5.0 Mn	100%
	8703.23.98	 Of a cylinder capacity exceeding 2000cc., more than three years old																			2000 cm³ <x≤2500cm³=rs .8,450/- per cm³</x≤2500cm³=rs 	50%		Rs 5.0 Mn	100%
			u	LS				18.0%						20.0%	20%	18%	Ex	Ex			2500 cm³ <x≤2750cm³=rs .9,650/- per cm³</x≤2750cm³=rs 	50%		Rs 5.0 Mn	100%
																					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 : Ambulances and prison vans not more than three																							<del>                                     </del>
	0703.21.10	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 cm <sup>3</sup>	50%			
	8703.24.40	 Hearses more than three years old	u											20.0%		18%	Ex	Ex			Rs.4,800/- per cm <sup>3</sup>	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 cm³ <x≤4000cm³=rs .12,050/- per cm³</x≤4000cm³=rs 	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%
	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				3000 cm³ <x≤4000cm³=rs .12,050/- per cm³</x≤4000cm³=rs 	50%		Rs 5.0 Mn	100%
																					4000cm3<=Rs.13,30 0/- per cm3	50%		Rs 5.0 Mn	100%

									Pre	feren	tial C	outy						PA	\L	C	ess				Luxury	y Tax
HS Hdg	HS Code		Description	Un it	ICL/SLSI	AP	AD	BN	GТ	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
	8703.24.70		Other, not more than three years old	u					18.0%						20.0%	20%	18%	Ex	Ex			3000 cm³ <x≤4000cm³=rs .12,050/- per cm³ 4000cm³&lt;=Rs.13,30</x≤4000cm³=rs 	50%		Rs 5.0 Mn Rs 5.0 Mn	100%
	0702 24 00		Other market them the second				-															0/- per cm <sup>3</sup>	3070		103 3.0 1-111	100 70
	8703.24.80		Other, more than three years old	u	LS				18.0%						20.0%	20%	18%	Ex	Ex			3000 cm³ <x≤4000cm³=rs .12,050/- per cm³</x≤4000cm³=rs 	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%
		-	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 years old	u											20%	20% or 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		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 cm <sup>3</sup>	50%			
	8703.31.40		Hearses more than three years old	u											20.0%	20%	18%	Ex	Ex			Rs.3,600/- per cm <sup>3</sup>	50%			
	8703.31.50		Auto-trishaws not more than two years old	u											10.0%	20%	18%	Ex	Ex			Rs.1,750/- per cm <sup>3</sup>	50%			
	8703.31.60		Auto-trishaws more than two years old	u	LS										10.0%	20%	18%	Ex	Ex			Rs.1,750/- per cm <sup>3</sup>	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 cm <sup>3</sup>	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 cm <sup>3</sup>	50%		Rs 5.0 Mn	120%
			Other:																							
	8703.31.92		Not more than three years old	u	LS				16% 16%			-			20.0%	20% 20%	18% 18%	Ex	Ex	<u> </u>		Rs.5,550/- per cm <sup>3</sup>	50% 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				10%						20.0%	20%	16%	Ex	Ex			Rs.5,550/- per cm <sup>3</sup>	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	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 R		10%	6%				50%	2.5%	Rs 5.0 Mn	0%
	8703.32.30		Hearses not more than three years old	u			+	$\vdash$							20.0%	20%	18%	Ex	Ex			Rs.4,800/- per cm <sup>3</sup>	50%			<del>                                     </del>
	8703.32.40		Hearses more than three years old	u U	LS		1								20.0%	20%	18%	Ex	Ex	1		Rs.4,800/- per cm <sup>3</sup>	50%			<del>                                     </del>
			Motor cars including station wagons and racing cars of a cylinder capacity not exceeding 2,000 cc, not more than three years old:		_~																	21.7227 por arri	-3.0			
	8703.32.52		Of a cylinder capacity not exceeding 1,600 cc	u					13.5%						20.0%	20%	18%	Ex	Ex	L		Rs.6,950/- per cm <sup>3</sup>	50%		Rs 5.0 Mn	120%

								Pre	ferent	ial D	uty						PA	L	C	ess				Luxury	y Tax
HS Hdg	HS Code	Description	Un it	ICL/SLSI	АР	AD	BN	GТ	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 exceedin Luxury Tax Free
	8703.32.55	 Of a cylinder capacity exceeding 1,600 cc, but not						12.50/						20.00/	200/	100/	_	_			D 0 200/	500/		D 50M	4200/
		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  Motor cars including station wagons and racing	u					13.5%						20.0%	20%	18%	Ex				Rs.9,650/- per cm <sup>3</sup>	50%		Rs 5.0 Mn	120%
		 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				13.5%						20.0%	20%	18%	Ex	Ex			Rs.6,950/- per cm <sup>3</sup>	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 cm <sup>3</sup>	50%		Rs 5.0 Mn	120%
	8703.32.69	 Other	ш	LS				13.5%						20.0%	20%	18%	Ex				Rs.9,650/- per cm <sup>3</sup>	50%		Rs 5.0 Mn	120%
		 Motor cars including station wagons and racing														1					,				
		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 km						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			Rs.9,650/- per cm <sup>3</sup>	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	u	LS				18.0%						20.0%	20%	18%	Ex				Rs.9,650/- per cm <sup>3</sup>	50%		Rs 5.0 Mn	120%
		 Other:																							<u> </u>
	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 cm <sup>3</sup>	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		u					13.5%						20.0%	20%	18%	Ex				Rs.9,650/- per cm <sup>3</sup>	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 cm <sup>3</sup>	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 cm <sup>3</sup>	50%		Rs 5.0 Mn	120%
	8703.33 8703.33.10	 Of a cylinder capacity exceeding 2,500 cc : Ambulances and prison vans not more than three												-	<b>-</b>	1									<b>├</b>
	0703.33.10	years old	u											20%	20% or Rs.2,000,000	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		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 cm <sup>3</sup>	50%			
	8703.33.40	 Hearses more than three years old	u	LS			Щ							20.0%	20%	18%	Ex	Ex			Rs.5,400/- per cm <sup>3</sup>	50%			$\bot$
	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%

								Pre	feren	itial D	uty						PA	\L	Ce	ess				Luxury	/ Tax
HS Hdg	HS Code	Description	Un it	ICL/SLSI	AP	AD	BN	GТ	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					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 cm³ <x≤4000cm³=rs .13,300/- per cm³</x≤4000cm³=rs 	50%		Rs 5.0 Mn	120%
																					4000cm³<=Rs.14,50 0/- per cm³	50%		Rs 5.0 Mn	120%
	8703.33.60	 Motor cars including station wagons and racing cars, more than three years old																			2500 cm³ <x≤2750cm³=rs .10,850/- per cm³</x≤2750cm³=rs 	50%		Rs 5.0 Mn	120%
			u	LS				18.00%						20.0%	20%	18%	Ex	Ex			2750 cm³ <x≤3000cm³=rs .12,050/- per cm³ 3000</x≤3000cm³=rs 	50%		Rs 5.0 Mn	120%
																					cm³ <x≤4000cm³=rs .13,300/- per cm³ 4000cm³&lt;=Rs.14,50</x≤4000cm³=rs 	50%		Rs 5.0 Mn	
																					0/- per cm <sup>3</sup>	50%		Rs 5.0 Mn	120%
	8703.33.71	 Other, not more than three years old :  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 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					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%
																					4000cm³<=Rs.14,50 0/- per cm³	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%

									Pre	feren	tial [	Outy						PA	\L	C	ess				Luxury	/ Tax
HS Hdg	HS Code		Description	Un it	ICL/SLSI	АР	AD	BN	GТ	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
																										-
																						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:																							
			Vehicles other than motor cars including station wagons and racing cars, of a cylinder capacity not exceeding 1,000 cc:																							
	8703.40.11		Ambulances and prison vans not more than three years old	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 cm <sup>3</sup>	50%			
	8703.40.14		Hearses more than three years old	u	LS										10.0%	20%	18%	Ex	Ex			Rs.1,550/- per cm <sup>3</sup>	50%			<b>↓</b>
	8703.40.15 8703.40.16		Auto-trishaws, not more than two years old	u u	LS										10.0% 10.0%	20%	18% 18%	Ex Ex	Ex Ex			Rs.2,900/- per cm <sup>3</sup> Rs.2,900/- per cm <sup>3</sup>	50% 50%			
	8703.40.18		Auto-trishaws, more than two years old Other, not more than three years old	u											10.0%	20%	18%	Ex	Ex			Rs.1,810,900/- per	50%		Rs 5.5 Mn	80%
	8703.40.19		Other, more than three years old	u			1								10.0%	20%	18%	Ex	Ex			unit Rs.1,810,900/- per	50%		Rs 5.5 Mn	80%
			Motor cars including station wagons and racing cars ,of cylinder capacity not exceeding 1,000 cc :	u	۵										10.070	2070	1070	LX				unit	3070		10 3.3 1111	0070
	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%						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%			ac	50%		Rs 5.5 Mn	0%
	8703.40.26		All terrain vehicle (ATV), more than three years	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:																			a.n.c				
	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 cm <sup>3</sup>	50%			
	8703.40.34		Hearses more than three years old	u	LS										10.0%	20%	18%	Ex	Ex			Rs.2,450/- per cm <sup>3</sup>	50%			
	8703.40.35		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 cm³ <x≤1500cm³=rs .3,450/- per cm³</x≤1500cm³=rs 	50%		Rs 5.5 Mn	80%

								Pre	feren	tial D	outv						P/	<b>AL</b>	l Ce	ess				Luxury	/ Tax
																						Surcharge			Rate on
HS Hdg	HS Code	Description	Un it	ICL/SLSI	AP	AD	BN	GT	IN	PK	SA	SF	SD	SG	Gen Duty	VAT	Gen	SG	GEN	SG	Excise (S.P.D)	on Customs Duty	SSCL	Free threshhold Value	the amount exceeding Luxury Tax Free
																									<u> </u>
	8703.40.36	 Motor cars including station wagons and racing cars, more than three years old	u	LS										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 cm³ <x≤1500cm³=rs .3,450/- per cm³</x≤1500cm³=rs 	50%		Rs 5.5 Mn	80%
	8703.40.38	 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 cm³ <x≤1500cm³=rs .3,450/- per cm³</x≤1500cm³=rs 	50%		Rs 5.5 Mn	80%
	8703.40.39	 Other, more than three years old		16										10.00/	200/	100/	Б.	F.,			1000 cm³ <x≤1300cm³=rs .2,750/- per cm³</x≤1300cm³=rs 	50%		Rs 5.5 Mn	80%
			u	LS										10.0%	20%	18%	Ex	Ex			1300 cm³ <x≤1500cm³=rs .3,450/- per cm³</x≤1500cm³=rs 	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 cm <sup>3</sup>	50%			<u> </u>
	8703.40.44	 Hearses more than three years old	u	LS										10.0%	20%	18%	Ex	Ex			Rs.3,000/- per cm <sup>3</sup>	50%		D 55M	000/
	8703.40.48	 Other, not more than three years old	u			-	-							10.0%	20%	18%	Ex	Ex	-		Rs.6,900/- per cm <sup>3</sup>	50%		Rs 5.5 Mn	
	8703.40.49	 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 cm <sup>3</sup>	50%		Rs 5.5 Mn	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 cm <sup>3</sup>	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 cm <sup>3</sup>	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 cm <sup>3</sup>	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 cm <sup>3</sup>	50%		Rs 5.5 Mn	80%
	8703.40.58	 Other, not more than three years old	u				L	13.2%						10.0%	20%	18%	Ex	Ex			Rs.6,900/- per cm <sup>3</sup>	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 cm <sup>3</sup>	50%		Rs 5.5 Mn	80%
		 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					Ш			10.0%	20%	18%	Ex	Ex			Rs.3,000/- per cm <sup>3</sup>	50%	ļ		<b></b>
	8703.40.64	 Hearses more than three years old	u	LS										10.0%	20%	18%	Ex	Ex			Rs.3,000/- per cm <sup>3</sup>	50%			

								Pre	feren	tial D	uty						PA	\L	C	ess				Luxury	/ Tax
HS Hdg	HS Code	Description	Un it	ICL/SLSI	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
	8703.40.68	 Other, not more than three years old																			2000 cm³ <x≤2500cm³=rs .7,250/- per cm³</x≤2500cm³=rs 	50%		Rs 5.5 Mn	80%
			u											10.0%	20%	18%	Ex	Ex			2500 cm³ <x≤2750cm³=rs .8,450/- per cm³</x≤2750cm³=rs 	50%		Rs 5.5 Mn	80%
																					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 cm³ <x≤2500cm³=rs .7,250/- per cm³</x≤2500cm³=rs 	50%		Rs 5.5 Mn	80%
			u	LS										10.0%	20%	1070	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 cm³ <x≤2500cm³=rs .7,250/- per cm³ 2500</x≤2500cm³=rs 	50%		Rs 5.5 Mn	80%
			u					18.0%						10.0%	20%	18%	Ex	Ex			cm³ <x≤2750cm³=rs .8,450/- per cm³</x≤2750cm³=rs 	50%		Rs 5.5 Mn	80%
	0702 40 72	Many Mary Many areas and																			2750 cm³ <x≤3000cm³=rs .9,650/- per cm³</x≤3000cm³=rs 	50%		Rs 5.5 Mn	80%
	8703.40.72	 More than three years old																			2000 cm³ <x≤2500cm³=rs .7,250/- per cm³</x≤2500cm³=rs 	50%		Rs 5.5 Mn	80%
			u	LS				18.0%						10.0%	20%	18%	Ex	Ex			2500 cm³ <x≤2750cm³=rs .8,450/- per cm³ 2750</x≤2750cm³=rs 	50%		Rs 5.5 Mn	80%
		Vehicles other than motor cars including station																			cm³ <x≤3000cm³=rs .9,650/- per cm³</x≤3000cm³=rs 	50%		Rs 5.5 Mn	80%
	8703.40.81	 wagons and racing cars of a cylinder capacity exceeding 3000 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%
	8703.40.82	 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 8703.40.84	 Hearses not more than three years old Hearses more than three years old	u u											10.0% 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%			
	8703.40.88	 Other, not more than three years old	u	LS				18.0%						10.0%		18%	Ex	Ex			3000 cm³ <x≤4000cm³=rs .10,850/- per cm³</x≤4000cm³=rs 			Rs 5.5 Mn	80%
																					4000cm3<=Rs.12,05 0/- per cm3	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%

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																							Surcharge			Rate on
HS Hdg	HS Code		Description	Un it	ICL/SLSI	АР	AD	BN	GT	IN	PK	SA	SF	SD	SG	Gen Duty	VAT	Gen	SG	GEN	sg	Excise (S.P.D)	on Customs Duty	SSCL	Free threshhold Value	amount exceeding Luxury Tax Free
							_															1000 0 1000				<u> </u>
																						4000cm3<=Rs.12,05 0/- per cm3	50%		Rs 5.5 Mn	80%
			Motor cars including station wagons and racing																							
	8703.40.91	<b></b>	cars of a cylinder capacity exceeding 3000 cc :  Not more than three years old	-				+							1		1	1		+		3000		1		<del> </del>
	6703.40.91		Not more than three years old	u					18.0%						10.0%	20%	18%	Ex	Ex			cm³ <x≤4000cm³=rs .10,850/- per cm³</x≤4000cm³=rs 	50%		Rs 5.5 Mn	80%
				ľ					10.070						10.070	2070	1070	LX	LX			4000cm <sup>3</sup> <=Rs.12,05 0/- per cm <sup>3</sup>	50%		Rs 5.5 Mn	80%
	8703.40.92		More than three years old																			3000 cm³ <x≤4000cm³=rs< td=""><td>50%</td><td></td><td>Rs 5.5 Mn</td><td>80%</td></x≤4000cm³=rs<>	50%		Rs 5.5 Mn	80%
				u	LS				18.0%						10.0%	20%	18%	Ex	Ex			.10,850/- per cm <sup>3</sup> 4000cm <sup>3</sup> <=Rs.12,05		_		
																						0/- per cm <sup>3</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:																							
			Vehicles other than motor cars including station wagons and racing cars, of cylinder capacity not																							
	8703.50.11		exceeding 1,000 cc : Ambulances and prison vans not more than three												40.00/	200/	400/	400/	60/				500/	2.50/	D 55M	00/
	8703.50.12		vears old Ambulances and prison vans more than three	u											10.0%	20%	18%	10%	6%				50%	2.5%	Rs 5.5 Mn	0%
			years	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 cm <sup>3</sup>	50%			<u> </u>
	8703.50.14		Hearses more than three years old	u	LS		-								10.0%	20%	18%	Ex	Ex			Rs.2,450/- per cm <sup>3</sup>	50%			<u> </u>
	8703.50.15		Auto-trishaws, not more than two years old	u	1.0			1							10.0%	20%	18%	Ex	Ex	-		Rs.1,750/- per cm <sup>3</sup>	50%			<b>├</b>
	8703.50.16 8703.50.18		Auto-trishaws, more than two years old	u	LS			1							10.0%	20% 20%	18% 18%	Ex Ex	Ex Ex	-		Rs.1,750/- per cm <sup>3</sup>	50% 50%		Rs 5.5 Mn	90%
	8703.50.18		Other, not more than three years old	u	LS			1							10.0%	20%	18%	Ex	Ex			Rs.4,150/- per cm <sup>3</sup>			Rs 5.5 Mn	
	6703.50.19		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%	10%	EX	EX			Rs.4,150/- per cm <sup>3</sup>	50%		RS 5.5 MII	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		1	1							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	0%
	8703.50.26		All terrain vehicle (ATV), more than three years old	u	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								Ш			10%	20%	18%	Ex	Ex			Rs.4,150/- per cm <sup>3</sup>	50%		Rs 5.5 Mn	90%
	8703.50.29		Other, more than three years old  Of a cylinder capacity exceeding 1,000 cc but not	u	LS			1							10%	20%	18%	Ex	Ex			Rs.4,150/- per cm <sup>3</sup>	50%		Rs 5.5 Mn	90%
	8703.50.31		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%
	8703.50.32		Ambulances and prison vans, more than three vears old	u	LS										10.0%	20%	18%	10%	6%				50%	2.5%	Rs 5.5 Mn	0%
	8703.50.33	<b> </b>	Hearses not more than three years old	u		1	1	1		<b>1</b>					10.0%	20%	18%	Ex	Ex	<b>†</b>		Rs.2,450/- per cm <sup>3</sup>	50%	1		<del>                                     </del>
	8703.50.34	ļ	Hearses more than three years old	u	LS	1	1	1		<b>†</b>		H		1	10.0%	20%	18%	Ex	Ex	1		Rs.2,450/- per cm <sup>3</sup>	50%	1	<u> </u>	

								Pre	feren	tial C	Outv						PA	\L	l Ce	ess				Luxury	v Tax
HS Hdg	HS Code	Description	Un it	ICL/SLSI	AP	AD	BN		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 exceedin Luxury Tax Free
																									Threshol
	8703.50.35	 Motor cars including station wagons and racing	u					16%						10.0%	20%	18%	Ex	Ex			Rs.4,150/- per cm <sup>3</sup>	50%		Rs 5.5 Mn	90%
	0702 50 26	cars, not more than three years old	ŭ					1070						10.070	2070	1070	LX				10.1/130/ per em	3070		10 3.3 1 111	3070
	8703.50.36	 Motor cars including station wagons and racing	u	LS				16%						10.0%	20%	18%	Ex	Ex			Rs.4,150/- per cm <sup>3</sup>	50%		Rs 5.5 Mn	90%
	8703.50.38	 cars, more than three years old Other, not more than three years old	u											10.0%	20%	18%	Ex	Ex			Rs.4,150/- per cm <sup>3</sup>	50%		Rs 5.5 Mn	90%
	8703.50.39	 Other, more than three years old	Ш	LS										10.0%	20%	18%	Ex	Ex			Rs.4,150/- per cm <sup>3</sup>	50%		Rs 5.5 Mn	90%
	0,00.00.00	 Vehicles other than motor cars including station	Ť											20.070	2070	1070					TOT 1/120/ POT CITIS	5070		110 010 1111	3070
		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 vears 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 cm <sup>3</sup>	50%		Rs 5.5 Mn	
	8703.50.49	 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	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 cm <sup>3</sup>	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 cm <sup>3</sup>	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 cm <sup>3</sup>	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 cm <sup>3</sup>	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	90%
	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 vears 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			1								10.0%	20%	18%	Ex	Ex			Rs.4,800/- per cm <sup>3</sup>	50%			
	8703.50.64	 Hearses more than three years old	u	LS										10.0%	20%	18%	Ex	Ex			Rs.4,800/- per cm <sup>3</sup>	50%			
	8703.50.68	 Other, not more than three years old																			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%
																					2750 cm³ <x≤3000cm³=rs .10,850/- per cm³</x≤3000cm³=rs 	50%		Rs 5.5 Mn	90%
	8703.50.69	 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%

									Pre	feren	tial C	outy						PA	\L	Ce	ess				Luxury	
HS Hdg	HS Code		Description	Un it	ICL/SLSI	AP	AD	BN	GТ	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
																						2750 cm³ <x≤3000cm³=rs .10,850/- per cm³</x≤3000cm³=rs 	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:																							
	8703.50.71		Vehicles for the transport of 7 or more persons (adults) including the driver, with non-monocoque body bolted on ladder type heavy duty chassis,																			2000 cm³ <x≤2500cm³=rs .8,450/- per cm³</x≤2500cm³=rs 	50%		Rs 5.5 Mn	90%
			with 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 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%
	8703.50.72		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 cm³ <x≤2500cm³=rs .8,450/- per cm³</x≤2500cm³=rs 	50%		Rs 5.5 Mn	90%
				u					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 cm³ <x≤3000cm³=rs .10,850/- per cm³</x≤3000cm³=rs 	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	LS				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 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:																							
	8703.50.81		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 vears old	u	LS										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 cm <sup>3</sup>	50%			
	8703.50.84		Hearses more than three years old	u	LS		<u> </u>	<u> </u>		ļ		$\sqcup$			10.0%	20%	18%	Ex	Ex	1		Rs.4,800/- per cm <sup>3</sup>	50%			ļ
	8703.50.88		Other, not more than three years old	u											10.0%	20%	18%	Ex	Ex			3000 cm³ <x≤4000cm³=rs .12,050/- per cm³</x≤4000cm³=rs 	50%		Rs 5.5 Mn	90%
															10.070	2570	2570	_^				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 cm³ <x≤4000cm³=rs .12,050/- per cm³</x≤4000cm³=rs 	50%		Rs 5.5 Mn	90%

									Pre	ferent	ial D	uty						P#	\L	C	ess				Luxury	
6 Hdg	HS Code		Description	Un it	ICL/SLSI	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 exceedin Luxury Tax Free
				u	LS										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 :																							
	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						10.00/						40.00/		100/	_	_			3000 cm³ <x≤4000cm³=rs .12,050/- per cm³</x≤4000cm³=rs 	50%		Rs 5.5 Mn	90%
				u					18.0%						10.0%	20%	18%	Ex	Ex			4000 cm³<=Rs.13,300/- per cm³	50%		Rs 5.5 Mn	90%
	8703.50.99		Other, more than three years old						10.00/						10.00/	200/	400/					3000 cm³ <x≤4000cm³=rs .12,050/- per cm³</x≤4000cm³=rs 	50%		Rs 5.5 Mn	90%
				u	LS				18.0%						10.0%	20%	18%	Ex	Ex			4000 cm³<=Rs.13,300/- per cm³	50%		Rs 5.5 Mn	90%
	8703.60	-	Other vehicles, with both spark-ignition internal combustion piston engine and electric motor as motors for propulsion, capable of being charged by plugging to external source of electric power:																							
			Vehicles other than motor cars including station wagons and racing cars, Of cylinder capacity not exceeding 1,000 cc:																							
	8703.60.11		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%
	8703.60.12		Ambulances and prison vans more than three years	u	LS										10.0%	20%	18%	10%	6%				50%	2.5%	Rs 5.5 Mn	0%
	8703.60.13		Hearses not more than three years old	u											10.0%	20%	18%	Ex	Ex			Rs.1,550/- per cm <sup>3</sup>	50%	ļ		<u> </u>
	8703.60.14 8703.60.15		Hearses more than three years old Auto-trishaws, not more than two years old	u			1	╁			-	-			10.0% 10.0%	20% 20%	18% 18%	Ex Ex	Ex Ex	1	-	Rs.1,550/- per cm <sup>3</sup> Rs.2,900/- per cm <sup>3</sup>	50% 50%	1		+
	8703.60.15		Auto-trishaws, not more than two years old  Auto-trishaws, more than two years old	u			+	╁				H			10.0%	20%	18%	Ex	Ex	+-	<del>                                     </del>	Rs.2,900/- per cm <sup>3</sup>	50%	<del>                                     </del>		+
	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	800
	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
			Motor cars including station wagons and racing cars ,of cylinder capacity not exceeding 1,000 cc :																			Gint				
	8703.60.21		Go-Karts , not more than three years old	u			1								10%	Free	18%	10%	6%					2.5%	Rs 5.5 Mn	09
	8703.60.22	<u> </u>	Go-Karts , more than three years old	u			L								10%	Free	18%	10%	6%	L				2.5%	Rs 5.5 Mn	
	8703.60.23		Quadricycle of cylinder capacity not exceeding				Ì															Rs.482,900/- per	E00/			
		1	300 cc, not more than three years old	u	1		1	1 1							10.0%	20%	18%	Ex	Ex	1	1	unit	50%	1	Rs 5.5 Mn	00

									Pre	eferen	tial D	utv						l PA	\L	Ce	ess				Luxur	v Tax
											Ciu. D	ucy											Surcharge		Luxui	Rate on
HS Hdg	HS Code		Description	Un it	ICL/SLSI	АР	AD	BN	GТ	IN	PK	SA	SF	SD	SG	Gen Duty	VAT	Gen	SG	GEN	SG	Excise (S.P.D)	on Customs Duty	SSCL	Free threshhold Value	the amount exceeding Luxury Tax Free
	8703.60.24		Quadricycle of cylinder capacity not exceeding														-					Rs.482,900/- per				+
			300 cc, more than three years old	u	LS										10.0%	20%	18%	Ex	Ex			unit	50%		Rs 5.5 Mn	0%
	8703.60.25		All terrain vehicle (ATV), not more than three years old	u											10.0%	20%	18%	10%	6%				50%	2.5%	Rs 5.5 Mn	0%
	8703.60.26		All terrain vehicle (ATV), more than three years	u	LS										10.0%	20%	18%	10%	6%				50%	2.5%	Rs 5.5 Mn	0%
	8703.60.28		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%
	8703.60.29		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%
			Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc:														18%					dine				
	8703.60.31		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%
	8703.60.32		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 cm <sup>3</sup>	50%			1
	8703.60.34 8703.60.35		Hearses more than three years old  Motor cars including station wagons and racing	u	LS		+								10.0%	20%	18%	Ex	Ex			Rs.2,450/- per cm <sup>3</sup>	50%			+
			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%
																						cm³ <x≤1500cm³=rs .3,450/- per cm³</x≤1500cm³=rs 	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 cm³ <x≤1300cm³=rs .2,750/- per cm³</x≤1300cm³=rs 	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 cm³ <x≤1500cm³=rs .3,450/- per cm³</x≤1500cm³=rs 	50%		Rs 5.5 Mn	80%
	8703.60.39		Other, more than three years old	u	LS										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 cm³ <x≤1500cm³=rs .3,450/- per cm³</x≤1500cm³=rs 	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 cm <sup>3</sup>	50%			]
	8703.60.44		Hearses more than three years old	u											10.0%	20%	18%	Ex	Ex			Rs.3,000/- per cm <sup>3</sup>	50%		L	<u> </u>
	8703.60.48		Other, not more than three years old Other, more than three years old	u				1							10.0%	20%	18% 18%	Ex	Ex	1		Rs.6,900/- per cm <sup>3</sup>	50%	1	Rs 5.5 Mn	80%

								Pro	eferen	tial C	Outy						P/	\L_	C	ess				Luxury	
HS Hdg	HS Code	Description	Un it	ICL/SLSI	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
		Motor cars including station wagons and racing																							<del> </del>
		cars of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000 cc :																							
	8703.60.51	 Of a cylinder capacity not exceeding 1,600 cc, not more than three years old	u											10.0%	20%	18%	Ex	Ex			Rs.4,800/- per cm <sup>3</sup>	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 cm <sup>3</sup>	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 cm <sup>3</sup>	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 cm <sup>3</sup>	50%		Rs 5.5 Mn	80%
	8703.60.58	 Other, not more than three years old	u											10.0%	20%	18%	Ex	Ex			Rs.6,900/- per cm <sup>3</sup>	50%		Rs 5.5 Mn	80%
	8703.60.59	 Other, 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	80%
		Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc but not exceeding 3000 cc:																							
	8703.60.61	 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											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 cm <sup>3</sup>	50%			ļ
	8703.60.64 8703.60.68	 Hearses more than three years old Other, not more than three years old	u	LS		1			1					10.0%	20%	18%	Ex	Ex	1		Rs.3,000/- per cm <sup>3</sup> 2000	50%			├
	0703.00.00	outer, not more than three years out																			cm³ <x≤2500cm³=rs .7,250/- per cm³</x≤2500cm³=rs 	50%		Rs 5.5 Mn	80%
			u											10.0%	20%	18%	Ex	Ex			2500 cm³ <x≤2750cm³=rs .8,450/- per cm³</x≤2750cm³=rs 	50%		Rs 5.5 Mn	80%
																					2750 cm³ <x≤3000cm³=rs .9,650/- per cm³</x≤3000cm³=rs 	50%		Rs 5.5 Mn	80%
	8703.60.69	 Other, more than three years old																			2000 cm³ <x≤2500cm³=rs .7,250/- per cm³</x≤2500cm³=rs 	50%		Rs 5.5 Mn	80%
			u	LS										10.0%	20%	18%	Ex	Ex			2500 cm³ <x≤2750cm³=rs .8,450/- per cm³</x≤2750cm³=rs 	50%		Rs 5.5 Mn	80%
																					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:																							
	8703.60.71	 Not more than three years old																			2000 cm³ <x≤2500cm³=rs .7,250/- per cm³</x≤2500cm³=rs 	50%		Rs 5.5 Mn	80%
			u											10.0%	20%	18%	Ex	Ex			2500 cm³ <x≤2750cm³=rs .8,450/- per cm³</x≤2750cm³=rs 	50%		Rs 5.5 Mn	80%
																					2750 cm³ <x≤3000cm³=rs .9,650/- per cm³</x≤3000cm³=rs 	50%		Rs 5.5 Mn	80%
	8703.60.72	 More than three years old																			2000 cm³ <x≤2500cm³=rs .7,250/- per cm³</x≤2500cm³=rs 	50%		Rs 5.5 Mn	80%

								Pre	ferent	ial D	Outy						PA	L	C	ess				Luxury	y Tax
S Hdg	HS Code	Description	Un it	ICL/SLSI	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
			u	LS										10.0%	20%	18%	Ex	Ex			2500 cm³ <x≤2750cm³=rs .8,450/- per cm³</x≤2750cm³=rs 	50%		Rs 5.5 Mn	80%
																					2750 cm³ <x≤3000cm³=rs .9,650/- per cm³</x≤3000cm³=rs 	50%		Rs 5.5 Mn	80%
		Vehicles other than motor cars including station 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%
	8703.60.82	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%
	8703.60.83	Hearses not more than three years old	u											10.0%	20%	18%	Ex	Ex			Rs.4,250/- per cm <sup>3</sup>	50%			
	8703.60.84	Hearses more than three years old	u	LS										10.0%	20%	18%	Ex	Ex			Rs.4,250/- per cm <sup>3</sup>	50%			
	8703.60.88	Other, not more than three years old	u											10.0%	20%	18%	Ex	Ex			3000 cm³ <x≤4000cm³=rs .10,850/- per cm³</x≤4000cm³=rs 	50%		Rs 5.5 Mn	80%
																					4000 cm³<=Rs.12,050/- per cm³	50%		Rs 5.5 Mn	80%
	8703.60.89	Other, more than three years old	u	LS										10.0%	20%	18%	Ex	Ex			3000 cm³ <x≤4000cm³=rs .10,850/- per cm³</x≤4000cm³=rs 	50%		Rs 5.5 Mn	80%
			ŭ	13										10.070	2070	1070	LX	LX			4000 cm3<=Rs.12,050/- per cm3	50%		Rs 5.5 Mn	80%
		Motor cars including station wagons and racing																							
	8703.60.91	cars of a cylinder capacity exceeding 3000 cc : Not more than three years old	u											10.0%	20%	18%	Ex	Ex			3000 cm³ <x≤4000cm³=rs .10,850/- per cm³ 4000</x≤4000cm³=rs 	50%	-	Rs 5.5 Mn	
																					cm3<=Rs.12,050/- per cm3	50%		Rs 5.5 Mn	80%
	8703.60.92	More than three years old	u	LS										10.0%	20%	18%	Ex	Ex			3000 cm³ <x≤4000cm³=rs .10,850/- per cm³</x≤4000cm³=rs 	50%		Rs 5.5 Mn	80%
																					4000 cm³<=Rs.12,050/- per cm³	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 plugging to external source of electric power:      Vehicles other than motor service lighting charles.																							
		Vehicles other than motor cars including station wagons and racing cars, of cylinder capacity not exceeding 1,000 cc:																							
	8703.70.11	Ambulances and prison vans not more than three years old	u				$\square$							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%				50%	2.5%	Rs 5.5 Mn	0%

								Pre	eferen	tial D	utv						PA	\L	l c	ess				Luxury	/ Tax
HS Hdg	HS Code	Description	Un it		АР	AD	BN		IN		SA	SF	SD	SG	Gen Duty	VAT	Gen	sg			Excise (S.P.D)	Surcharge on Customs Duty	SSCL	Free threshhold Value	Rate on the amount exceeding Luxury Tax Free
																									Throcholo
	8703.70.13	 Hearses not more than three years old	u											10.0%	20%	18%	Ex	Ex			Rs.2,450/- per cm <sup>3</sup>	50%			<u> </u>
	8703.70.14	 Hearses more than three years old	u											10.0%	20%	18%	Ex	Ex	1		Rs.2,450/- per cm <sup>3</sup>	50%			<u> </u>
	8703.70.15	 Auto-trishaws, not more than two years old	u			_								10.0%	20%	18%	Ex	Ex			Rs.1,750/- per cm <sup>3</sup>	50%			<u> </u>
	8703.70.16	 Auto-trishaws, more than two years old	u											10.0%	20%	18%	Ex	Ex	1		Rs.1,750/- per cm <sup>3</sup>	50%			2001
	8703.70.18 8703.70.19	 Other, not more than three years old	u u			-								10.0%	20%	18% 18%	Ex Ex	Ex Ex	-		Rs.4,150/- per cm <sup>3</sup>	50%		Rs 5.5 Mn	90%
	6/03./0.19	 Other, more than three years old  Motor cars including station wagons and racing	u	LS		-	-							10.0%	20%	16%	EX	EX	+	1	Rs.4,150/- per cm <sup>3</sup>	50%		Rs 5.5 Mn	90%
		 cars, of cylinder capacity not exceeding 1,000 cc :																							
	8703.70.21	 Go-Karts, not more than three years old	и											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%
	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%				50%	2.5%	Rs 5.5 Mn	0%
	8703.70.26	 All terrain vehicle (ATV), more than three years old	u	_										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 cm <sup>3</sup>	50%		Rs 5.5 Mn	90%
	8703.70.29	 Other, more than three years old Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc :	u	LS										10.0%	20%	18%	Ex	Ex			Rs.4,150/- per cm <sup>3</sup>	50%		Rs 5.5 Mn	90%
	8703.70.31	 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%
	8703.70.32	 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	1		Rs.2,450/- per cm <sup>3</sup>	50%			
	8703.70.34	 Hearses more than three years old	u	LS										10.0%	20%	18%	Ex	Ex	1		Rs.2,450/- per cm <sup>3</sup>	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 cm <sup>3</sup>	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 cm <sup>3</sup>	50%		Rs 5.5 Mn	90%
	8703.70.38	 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%
	8703.70.39	 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	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	 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%
	8703.70.42	 Ambulances and prison vans more than three years old	u											10.0%	20%	18%	10%	6%				50%	2.5%	Rs 5.5 Mn	0%
	8703.70.43	 Hearses not more than three years old	u											10.0%	20%	18%	Ex	Ex	1		Rs.3,600/- per cm <sup>3</sup>	50%			
	8703.70.44	 Hearses more than three years old	u			1	1-		1					10.0%	20%	18%	Ex	Ex	1	1	Rs.3,600/- per cm <sup>3</sup>	50%			
	8703.70.48	 Other, not more than three years old	u			1	1		1					10.0%	20%	18%	Ex	Ex	1	1	Rs.8,300/- per cm <sup>3</sup>	50%		Rs 5.5 Mn	90%
	8703.70.49	 Other, more than three years old  Motor cars including station wagons and racing cars of a cylinder capacity exceeding 1,500 cc but	u	LS										10.0%	20%	18%	Ex	Ex			Rs.8,300/- per cm <sup>3</sup>	50%		Rs 5.5 Mn	90%
	8703.70.51	 not exceeding 2,000 cc :  Of a cylinder capacity not exceeding 1,600 cc, not more than three years old	u			$\dagger$								10.0%	20%	18%	Ex	Ex			Rs.5,550/- per cm <sup>3</sup>	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		t								10.0%	20%	18%	Ex	Ex			Rs.5,550/- per cm <sup>3</sup>	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 cm <sup>3</sup>	50%		Rs 5.5 Mn	90%

								Pre	eferen	tial C	Outy						PA	L	Ce	ess				Luxury	/ Tax
HS Hdg	HS Code	Description	Un it	ICL/SLSI	AP	AD	BN	GТ	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
	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											10.0%	20%	18%	Ex	Ex			Rs.8,300/- per cm <sup>3</sup>	50%		Rs 5.5 Mn	90%
	8703.70.59	 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	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 :																							
	8703.70.61	 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	и				Ħ							10.0%	20%	18%	Ex	Ex			Rs.4,800/- per cm <sup>3</sup>	50%			
	8703.70.64	 Hearses more than three years old	u	LS										10.0%	20%	18%	Ex	Ex			Rs.4,800/- per cm <sup>3</sup>	50%			
	8703.70.68	 Other, not more than three years old																			2000 cm³ <x≤2500cm³=rs .8,450/- per cm³ 2500</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 2750</x≤2750cm³=rs 	50%		Rs 5.5 Mn	90%
	8703.70.69	Other, more than three years old																			cm³ <x≤3000cm³=rs 10,850/- per cm³ 2000</x≤3000cm³=rs 	50%		Rs 5.5 Mn	90%
	0703.70.03	odici, more than three years out																			cm³ <x≤2500cm³=rs .8,450/- per cm³ 2500</x≤2500cm³=rs 	50%		Rs 5.5 Mn	90%
			u	LS										10.0%	20%	18%	Ex	Ex			cm³ <x≤2750cm³=rs .9,650/- per cm³ 2750</x≤2750cm³=rs 	50%		Rs 5.5 Mn	90%
		Motor cars including station wagons and racing																			cm³ <x≤3000cm³=rs 10,850/- per cm³</x≤3000cm³=rs 	50%		Rs 5.5 Mn	90%
		 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,																			2000 cm³ <x≤2500cm³=rs .8,450/- per cm³ 2500</x≤2500cm³=rs 	50%		Rs 5.5 Mn	90%
		with 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 2750</x≤2750cm³=rs 	50%		Rs 5.5 Mn	90%
																					2730 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%
																1370					2750 cm³ <x≤3000cm³=rs 10,850/- per cm³</x≤3000cm³=rs 	50%		Rs 5.5 Mn	90%

									Pre	feren	tial D	uty						PA	\L	C	ess				Luxury	y Tax
S Hdg	HS Code		Description	Un it	ICL/SLSI	АР	AD	BN	GТ	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
	8703.70.79		Other more than three years old																	-		2000				<u> </u>
	8703.70.79		Other, more than three years old																			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%
	8703.70.82		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%
	8703.70.83		Hearses not more than three years old	u											10.0%	20%	18%	Ex	Ex			Rs.4,800/- per cm <sup>3</sup>	50%			1
	8703.70.84		Hearses more than three years old	u											10.0%	20%	18%	Ex	Ex			Rs.4,800/- per cm <sup>3</sup>	50%			
	8703.70.88		Other, not more than three years old	u											10.0%	20%	18%	Ex	Ex			3000 cm³ <x≤4000cm³=rs .12,050/- per cm³</x≤4000cm³=rs 	50%		Rs 5.5 Mn	90%
				u											10.0%	20%	16%	EX	EX			4000 cm3<=Rs.13,300/- per cm3	50%		Rs 5.5 Mn	90%
	8703.70.89		Other, more than three years old	u	LS										10.0%	20%	18%	Ex	Ex			3000 cm³ <x≤4000cm³=rs .12,050/- per cm³</x≤4000cm³=rs 	50%		Rs 5.5 Mn	90%
				u	L										10.0%	20%	1070	LX	LX			4000 cm³<=Rs.13,300/- per cm³	50%		Rs 5.5 Mn	90%
			Motor cars including station wagons and racing cars of a cylinder capacity exceeding 3000 cc :																							
	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 cm³ <x≤4000cm³=rs .12,050/- per cm³</x≤4000cm³=rs 	50%		Rs 5.5 Mn	90%
															10.070	2070	1070	^				4000 cm3<=Rs.13,300/- per cm3	50%		Rs 5.5 Mn	90%
	8703.70.99		Other, more than three years old	u	LS										10.0%	20%	18%	Ex	Ex			3000 cm³ <x≤4000cm³=rs .12,050/- per cm³</x≤4000cm³=rs 	50%		Rs 5.5 Mn	90%
				u	LS										10.070	2070	1070	LX				4000 cm³<=Rs.13,300/- per cm³	50%		Rs 5.5 Mn	90%
	8703.80	-	Other vehicles, with only electric motor for propulsion:																							
			Electric auto-trishaws :																							
	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	50%			
																						Rs.24100/- per kW for other	50%			
	8703.80.12		More than two years old	u	LS									l	10.0%	20%	18%	Ex	Ex			Rs.36,200 per kW	50%			<u> </u>

								Pre	feren	tial D	uty						P/	\L	l Co	ess				Luxury	/ Tax
HS Hdg	HS Code	Description	Un it	ICL/SLSI	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
		 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%
			u											10.070	2070	1070	LX				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 :																							
	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%
			u											10.070	2070	10%	LX	LX			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 Rs.132,800/- per kW	50%		Rs 6.0 Mn	
																					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%

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HS Hdg	HS Code	Description	Un it	ICL/SLSI	АР	AD	BN	GТ	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
	8703.80.52	 Capacity of motors exceeding 50kW, but not exceeding 100kW												10.0%	20%	18%	Ex	Ex			Rs.24,100/- per kW for not more than one year old	50%		Rs 6.0 Mn	60%
			u											10.0%	20%	16%	EX	EX			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												10.0%	20%	18%	Ev.	Ev			Rs.36,200/- per kW for not more than one year old	50%		Rs 6.0 Mn	60%
			u											10.0%	20%	18%	Ex	Ex			Rs.60,400/- per kW for not more than one year old	50%		Rs 6.0 Mn	60%
	8703.80.54	 Capacity of motors exceeding 200kW												10.0%	20%	18%	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 blugging to external source of electric power:																							
	8703.80.71	 Capacity of motors not exceeding 50kW, not more than three years old												40.00/	200/	100/					Rs. 30,770/- per kW for not more than one year old	===/			500/
			u											10.0%	20%	18%					Rs. 43,440/- 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. 57,960/- 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%

								Pre	eferen	itial C	Outy						PA	\L	C	ess				Luxury	
HS Hdg	HS Code	Description	Un it	ICL/SLSI	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
	8703.80.75	 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	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%
	8703.80.78	 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%
	8703.80.84	 Capacity of motors exceeding 50kW but not																			Rs. 52,130 /- per kW for Other				<u> </u>
	07 03.00.01	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%

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HS Hdg	HS Code		Description	Un it	ICL/SLSI	АР	AD	BN		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
	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%
			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.																							
	8704.10	-	Dumpers designed for off-highway use	u			1			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																							
	8704.21.11		Special purpose tankers/bowsers and trucks : Tankers / bowsers with stainless steel tanks for	-			-																			<del></del>
	0/04.21.11		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%		
	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>				$\vdash \vdash \vdash$
	8704.21.22		More than four years old	u			T								Free	Free	18%	Ex	6.0%			Rs.500/- per cm <sup>3</sup>				$\overline{}$
			Chassis fitted with engines and cabs														18%									
	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%			i '
	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%			
	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%			Rs.603,650 per unit	50%			
	8704.21.34		for vehicles of national subdivision 8704.21.52, more than four years old	u	LS										20.0%	20%	18%	Ex	Ex			Rs.1,207,250 per unit	50%			

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HS Hdg	HS Code	Description	Un it	ICL/SLSI	AP	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
	8704.21.35	 for vehicles of national subdivision 8704.21.63,	u											20.0%	20%	18%	Ex	Ex			Rs.603,650 per unit	50%			
	0704 24 26	not more than four years old	u				-							20.070	2070	10 /0	L^	LA			•	3070			<u> </u>
	8704.21.36	 for vehicles of national subdivision 8704.21.64, more than four years old	u	LS										20.0%	20%	18%	Ex	Ex			Rs.1,207,250 per unit	50%			
	8704.21.37	 for vehicles of national subdivision 8704.21.67,					1							20.001	2001	400/	_	_			Rs.1,690,150 per	=00/			$\vdash$
		not more than four years old	u											20.0%	20%	18%	Ex	Ex			unit	50%			
	8704.21.38	 for vehicles of national subdivision 8704.21.68, more than four years old	u	LS										20.0%	20%	18%	Ex	Ex			Rs.3,018,150/- 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, but excluding those vehicles with an engine compartment totally																							
		protruding to the front of the vehicle from the driving cah:																							
	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 canacity 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%			

								Pre	feren	tial C	utv						l PA	L	l C	ess				Luxury	v Tax
HS Hdg	HS Code	Description	Un it	ICL/SLSI	AP	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
	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%			
		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:																						<u></u>	
	8704.21.71		u											20.0%	20%	18%	Ex	Ex			Rs.2,414,500 per unit	50%		<u> </u>	ļ
	8704.21.72		u	LS										20.0%	20%	18%	Ex	Ex			Rs.3,018,150 per unit	50%		<u> </u>	<u> </u>
	8704.21.91	Other: Other vehicles with separate bodies for cabin and																							<del>                                     </del>
		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 transport of milk and refrigerated trucks :																							
	8704.22.41		u			-		Free	Free	Free		Free	Free	Free	Free	18%	10%	6%			D 4 040 000		2.5%	<b>├</b>	
	8704.22.42	old	u					Free	Free	Free		Free	Free	Free	Free	18%	Ex	Ex			Rs.1,810,900 per unit			<u> </u>	<u> </u>
	8704.22.43	More than ten years old Garbage trucks equipped with waste compacting	u	LS				Free	Free	Free		Free	Free	Free	Free	18%	Ex	Ex			Rs.3,621,800 per unit			<u> </u>	
		mechanism :																							ļ
	8704.22.51		u	1.0		-		Free	Free			Free	Free	Free	Free	18%	10%	6%			Rs.150,900 per unit		2.5%	<del></del>	<b>├</b>
	8704.22.52	More than five years old Other :	u	LS		1		Free	Free	Free		Free	Free	Free	Free	18% 18%	Ex	Ex			RS.150,900 per unit				<del>                                     </del>
	8704.22.61	Not more than five years old	u					Free	Free	Free		Free	Free	Free	Free	18%	Ex	Ex			Rs.1,207,250 per 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		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																						<b></b>	<u> </u>
	0704 22 54	transport of milk and refrigerated trucks:						Г.,	F.,	F.,		F	F.,	F.	-	1007	100/	C01	ļ				2.50/	<b> </b>	<u> </u>
	8704.23.51 8704.23.52	More than five years old but less than ten years	u					Free Free	Free Free	Free Free		Free Free	Free Free	Free Free	Free Free	18% 18%	10% Ex	6% Ex			Rs.1,810,900 per		2.5%		
	8704.23.53	More than ten years old	u	LS				Free	Free			Free	Free	Free	Free	18%	Ex	Ex			unit Rs.3,621,800 per unit				

									Pre	eferen	tial D	Outy						PA	\L	Ce	ess				Luxury	/ Tax
																							Surcharge			Rate on
HS Hdg	HS Code		Description	Un it		AP	AD	BN	GT	IN	PK	SA	SF	SD	SG	Gen Duty	VAT	Gen	SG	GEN	SG	Excise (S.P.D)	on Customs Duty	SSCL	Free threshhold Value	amount exceedin Luxury Tax Free
			Coulous to the continued with weather continue																							—
			Garbage trucks equipped with waste compacting mechanism:																							1
	8704.23.61		Not more than five years old	и						Free	Free		Free	Free	Free	Free	18%	10%	6%					2.5%		<del></del>
	8704.23.62		More than five years old	u				1			Free		Free	Free		Free	18%	Ex	Ex			Rs.150,900 per unit		2.5 /0		
	0701120102		Other:	Ĭ				1		1			1100		1100	1100	18%					riorizor/soo per unic				
	8704.23.71		Not more than five years old	u						Free	Free		Free	Free	Free	Free	18%	Ex	Ex			Rs.1,207,250 per unit				
1	8704.23.72		More than five years old but less than ten years	u						Free	Free		Free	Free	Free	Free	18%	Ex	Ex			Rs.3,018,150 per unit				
:	8704.23.73		More than ten years old	u	LS					Free	Free		Free	Free	Free	Free	18%	Ex	Ex			Rs.4,829,050 per unit				
		-	Other, with only spark-ignition internal combustion piston engine :																			ariic				
	8704.31		g.v.w. not exceeding 5 tonnes :				1	1		1																
	0,0.151		Special purpose tankers/bowsers and trucks :																							
	8704.31.11		Tankers / bowsers with stainless steel tanks for	u					Free						Free	Free	18%	10%	6%					2.5%		
	8704.31.12		transport of milk, not more than five years old Tankers / bowsers with stainless steel tanks for	1			-																			<del>                                     </del>
	8704.31.13		transport of milk,more than five years old Garbage trucks equipped with waste compacting	u					Free						Free	Free	18%	10%	6%					2.5%		-
	8704.31.14		mechanism, not more than five years old	u			-								Free	Free	18%	10%	6%					2.5%		<u> </u>
ľ	6704.31.14		Garbage trucks equipped with waste compacting mechanism, more than five years old	u	LS										Free	Free	18%	10%	6%					2.5%		
	8704.31.21		Auto-trishaws :	l	LS		-			-					F	F	18%	Ex	6.0%	1		Rs.600/- per cm <sup>3</sup>				<u> </u>
	8704.31.21		With two-stroke petrol engine Other, not more than four years old	u			-	1							Free Free	Free Free	18%	Ex	6.0%			Rs.600/- per cm <sup>3</sup>				<del></del>
	8704.31.23		Other, more than four years old	u						1					Free	Free	18%	Ex	6.0%	1		Rs.600/- per cm <sup>3</sup>				
1	0701.51.25		Chassis fitted with engines and cabs :	Ĭ											1100	1100	1070		0.070			No.000/ per emi				
	8704.31.31		for vehicles of national subdivision 8704.31.43, not more than four years old	u											20.0%	20%	18%	Ex	Ex			Rs.603,650 per unit	50%			
:	8704.31.32		for vehicles of national subdivision 8704.31.44, more than four years old	u	LS										20.0%	20%	18%	Ex	Ex			Rs.1,207,250 per unit	50%			
	8704.31.33		for vehicles of national subdivision 8704.31.51, not more than four years old	u											20.0%	20%	18%	10%	6%			Rs.603,650 per unit	50%			
:	8704.31.34		for vehicles of national subdivision 8704.31.52, more than four years old	u	LS										20.0%	20%	18%	Ex	Ex			Rs.1,207,250 per	50%			
	8704.31.35		for vehicles of national subdivision 8704.31.63,	u											20.0%	20%	18%	Ex	Ex			Rs.603,650 per unit	50%			
	8704.31.36		not more than four years old for vehicles of national subdivision 8704.31.64,	u	LS										20.0%	20%	18%	Ex	Ex			Rs.1,207,250 per	50%			
:	8704.31.37		more than four years old for vehicles of national subdivision 8704.31.67,	u											20.0%	20%	18%	Ex	Ex			unit Rs.1,690,150 per	50%			
	8704.31.38		not more than four years old for vehicles of national subdivision 8704.31.68,	u	LS										20.0%	20%	18%	Ex	Ex			unit Rs.3,018,150 per	50%			
			more than four years old Vehicles with separate bodies for cabin and for	u											20.070	2070	1070	LX				unit	3070			$\vdash$
			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																							
	8704.31.41		driving cab: Cargo carrying capacity of less than 800kg, not more than four years old	u			t								10.0%	20%	18%	Ex	Ex			Rs.724,350 per unit	50%			
	8704.31.42		Cargo carrying capacity of less than 800kg, more than four years old	u	LS		$\dagger$								10.0%	20%	18%	Ex	Ex			Rs.1,207,250 per unit	50%			

								Dra	eferen	tial I	Duty						l PA	NI.	L C	ess				Luxur	v Tav
								FIG		lliai i	Lucy						FA	<u> </u>				Surcharge		Luxui	Rate on
HS Hdg	HS Code	Description	Un it	ICL/SLSI	АР	AD	BN	GТ	IN	PK	SA	SF	SD	SG	Gen Duty	VAT	Gen	SG	GEN	SG	Excise (S.P.D)	on Customs Duty	SSCL	Free threshhold Value	the amount exceeding Luxury Tax Free
	8704.31.43	 Cargo carrying capacity of 800kg or more, not	u											20.0%	20%	18%	Ex	Ex			Rs.724,350 per unit	50%			
	8704.31.44	 more than four years old Cargo carrying capacity of 800kg or more, more				-															Rs.1,207,250 per				
	0704.31.44	 than four years old	u	LS										20.0%	20%	18%	Ex	Ex			unit	50%			
		 Vehicles with separate bodies for cabin and cargo																			Gine				
		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												10.00/	200/	100/	-	_			D 724.250 "	F00/			
		·	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																			dine.				
		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 :																							<u> </u>
	8704.31.61	 Vehicles fitted with front leaf springs and Cargo	l											10.00/	200/	18%	F.,	F			D- 724 250	F00/			
		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	u	LS										10.0%	20%	18%	Ex	Ex			Rs.1,207,250 per unit	50%			
		four years old																			unit				
	8704.31.63	 Vehicles fitted with front leaf springs and Cargo	l											20.00/	200/	100/	F.,	Ex			D- 724 250	50%			
		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																			D- 1 207 250				
		carrying capacity of 800kg or more, more than	u	LS										20.0%	20%	18%	Ex	Ex			Rs.1,207,250 per unit	50%			
		four years old	<u> </u>																						<u> </u>
	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												20.00/	2001	400/	_	_			Rs.3,018,150 per	=00/			$\vdash$
	0,01100	than 800kg , more than four years old	u	LS										20.0%	20%	18%	Ex	Ex			unit	50%			
	8704.31.67	 Other Vehicles, Cargo carrying capacity of 800kg	u											20.0%	20%	18%	Ex	Ex			Rs.1,810,900 per	50%			
	0704 21 60	or more, not more than four years old				-															unit				<b>├</b>
	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																			unic				
		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							1																
	0704 24 74	driving cab:	<u> </u>			-			1		+			20.007	2007	100/	_	_	-		D- 2 100'	F00/			ـــــ
	8704.31.71 8704.31.72	 Not more than four years old  More than four years old	u			+	1		1	1	+			20.0%	20%	18% 18%	Ex Ex	Ex Ex	1	-	Rs.2,100/- per cm <sup>3</sup> Rs.2,100/- per cm <sup>3</sup>	50% 50%			$\vdash$
	0,07.31.72	 Other:	u	LJ		+			1		$\dagger$			20.070	20 /0	10 /0	LA	LA			Naiz,100/- per CIII	30 /0			<del>                                     </del>
	8704.31.91	 Vehicles with separate bodies for cabin and cargo	u			1			1					20.0%	20%	18%	Ex	Ex			Rs.6,036,300 per	50%			1
		area, not more than four years old	u			1			<u> </u>					20.0%	20%	10%	EX	ĽΧ	<u> </u>		unit	JU%			↓
	8704.31.92	 Vehicles with separate bodies for cabin and cargo	u	LS					1					20.0%	20%	18%	Ex	Ex			Rs.7,243,550 per	50%			
	8704.31.93	 area, more than four years old Other not more than four years old	u			+	1	1	1	<u> </u>	1			20.0%	20%	18%	Ex	Ex	1	<b> </b>	unit Rs.2,100/- per cm <sup>3</sup>	50%		ļ	$\leftarrow$

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																							Surcharge			Rate on
HS Hdg	HS Code		Description	Un it	ICL/SLSI	АР	AD	BN	GТ	IN	PK	SA	SF	SD	sg	Gen Duty	VAT	Gen	SG	GEN	SG	Excise (S.P.D)	on Customs Duty	SSCL	Free threshhold Value	the amount exceeding Luxury Tax Free
	8704.31.99		Other more than four years old	u	LS										20.0%	20%	18%	Ex	Ex			Rs.2,100/- per cm <sup>3</sup>	50%			
	8704.32		g.v.w. exceeding 5 tonnes :	-						1																<b>├</b>
			Tankers and bowsers with stainless steel tanks for transport of milk and refrigerated trucks:																							
	8704.32.41	1	Not more than five years old	ш					Free	Eroo	Free		Free	Free	Free	Free	18%	10%	6%					2.5%		
	8704.32.42		More than five years old but not more than ten	u					пее	пее	пее	-	пее	пее	riee	riee						Rs.1,810,900 per		2.5%		-
	0704.32.42		years old	u					Free	Free	Free	9	Free	Free	Free	Free	18%	Ex	Ex			unit				
	8704.32.43		More than ten years old	1						1_			_	_		_			l _			Rs.3,621,800 per				1
	0,01102110		l lore than terr years ord	u	LS				Free	Free	Free	9	Free	Free	Free	Free	18%	Ex	Ex			unit				
			Garbage trucks equipped with waste compacting																			<del></del>				
			mechanism :																							
	8704.32.51		Not more than five years old	u						Free	Free	9	Free	Free	Free	Free	18%	10%	6%					2.5%		
	8704.32.52		More than five years old	u	LS					Free	Free	9	Free	Free	Free	Free	18%	Ex	Ex			Rs.150,900 per unit				
			Other:														18%									
	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				
				u						TICC	TTCC	1	170	1.5 /0	1100	TICC	1070	LA	LA			unit				
	8704.32.62		More than five years old but not more than ten	u						Free	Free		4%	1.5%	Free	Free	18%	Ex	Ex			Rs.3,018,150 per				
			years old	Ļ										-10.0								unit				
	8704.32.63		More than ten years old	u	LS					Free	Free	9	4%	1.5%	Free	Free	18%	Ex	Ex			Rs.4,829,050 per				
		1		-						_		+							<u> </u>			unit				
		1	Other with heather and the single state of the state of t	-						_		+							<u> </u>							
		-	Other, with both compression-ignition internal																							
			combustion piston engine (diesel or semi-diesel)																							
	8704.41	1	and electric motor as motors for propulsion : q.v.w. not exceeding 5 tonnes							1		+														
	0704.41		Special purpose tankers/bowsers and trucks :	-			+			1		+								1						┼──
	8704.41.11		Tankers / bowsers with stainless steel tanks for													1				1						<del>                                     </del>
	0/01.11.11		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																							
	0,0 11 12122		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												_	_	400/	40.004						0.50/		
			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	Ī	LS										F	F	18%	10.00/	6.0%					2.5%		1
			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,	Ī											20.00/	200/	100/	100/	F			Rs.543,250/- per	E00/			
			not more than four years old	u											20.0%	20%	18%	10%	Ex			unit	50%			
	8704.41.32		for vehicles of national subdivision 8704.41.44,	u	LS										20.0%	20%	18%	10%	Ex			Rs.1,086,550/- per	50%			
			more than four years old	u	L3										20.070	2070	1070	1070	LX			unit	3070			
	8704.41.33		for vehicles of national subdivision 8704.41.51,	۱											20.0%	20%	18%	10%	6%			Rs.543,250/- per	50%			
			not more than four years old	u											20.070	20 /0	10 /0	10 /0	0 70	<u> </u>		unit	JU /U			<b>↓</b>
	8704.41.34		for vehicles of national subdivision 8704.41.52,	u	LS										20.0%	20%	18%	10%	Ex			Rs.1,086,550/- per	50%			
			more than four years old	u											20.070	20 /0	10 /0	10 /0		<u> </u>		unit	30 /0			<u> </u>
	8704.41.35		for vehicles of national subdivision 8704.41.63,	u									l		20.0%	20%	18%	10%	Ex		l	Rs.543,250/- per	50%			
	L	<u> </u>	not more than four years old	Ľ	ļ		1	$\sqcup$			<u> </u>		ļ		_5.0 /0	_5,0	10.0	2070	_^	<u> </u>	<u> </u>	unit	3370	<b>.</b>		↓
	8704.41.36		for vehicles of national subdivision 8704.41.64,	u	LS								l		20.0%	20%	18%	10%	Ex		l	Rs.1,086,550/- per	50%			
	0704440-	1	more than four years old	Ě			-	$\sqcup$		1		1	ļ					1		ļ		unit				<b>↓</b>
	8704.41.37		for vehicles of national subdivision 8704.41.67,	u						1					20.0%	20%	18%	10%	Ex		1	Rs.1,569,450/- per	50%			
	0704 41 20	+	not more than four years old	<u> </u>	1		+	$\vdash$		1-	-	1	<del>                                     </del>	-	1	<del>                                     </del>	1	1	-	<del>                                     </del>	<b> </b>	unit		1		+
	8704.41.38		for vehicles of national subdivision 8704.41.68,	u	LS								1		20.0%	20%	18%	10%	Ex		l	Rs.2,776,700/- per	50%			
	1	1	more than four years old	<u> </u>	l			1		Ц	L	1	l	l	1	ı	1	L	1	1	l	unit		1		

								Pre	feren	tial C	outv						l PA	L	l c	ess				Luxur	v Tax
HS Hdg	HS Code	Description	Un it	ICL/SLSI	АР	AD	BN	GТ	IN			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
		 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																							
	8704.41.41	 driving cab: 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 years old	u	LS										20.0%	20%	18%	10%	Ex			Rs.1,086,550/- per unit	50%			
	8704.41.51	 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:  Not more than four years old																			Rs.1,086,550/- per				
	8704.41.52	 More than four years old	u											10.0%	20%	18%	10%	Ex			unit Rs.2,173,050/- per	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:	u	LS										10.0%	20%	18%	10%	Ex			unit	50%			
	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%			

								Pre	feren	tial C	Outy						PA	L	C	ess				Luxury	
HS Hdg	HS Code	Description	Un it	ICL/SLSI	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
																									Throshold
	0704.44.74	 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:																			D. 2470.0504				
	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 unit	50%			
	8704.41.91	 Other: Other vehicles with separate bodies for cabin and												20.0%		18%	10%				Rs.5,432,650/- per				
		cargo area, not more than four years old	u											20.0%	20%	18%	10%	Ex			unit	50%			
	8704.41.92	 Other 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%			
	8704.41.93	 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:																			dine				
		 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:																							
	8704.42.51 8704.42.52	 Not more than five years old  More than five years old	u					Free	Free			Free	Free	Free	Free	18%	10.0%	6.0%	-		Rs.144,850/- per		2.5%		<del> </del>
	0701112.52	·	u	LS				Free	Free	Free		Free	Free	Free	Free	18%	10.0%	Ex			unit				
	8704.42.61	 Other: Not more than five years old							_	_		_	_	_	_	100/	100/	_	-		Rs.1,086,550/- per		2.5%		<del>                                     </del>
	8704.42.62	 More than five years old but less than ten years	u u					Free Free	Free Free			Free	Free	Free Free	Free	18%	10%	Ex Ex			unit Rs.2,776,700/- per				<u> </u>
	8704.42.63	 old More than ten years old	u					Free	Free			Free	Free	Free	Free	18%	10%	Ex			unit Rs.4,466,850/- per				<del>                                     </del>
	8704.43	 q.v.w. exceeding 20 tonnes	<u> </u>																		unit				<del></del>
	0,05	 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				<u> </u>
	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				<u> </u>
		 Garbage trucks equipped with waste compacting mechanism:																							<u> </u>

									Pro	eferen	ntial I	Duty						P/	۸L	C	ess				Luxur	y Tax
HS Hdg	HS Code		Description	Un it	ICL/SLSI	АР	A	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
	8704.43.61		Not more than five years old	u						Free	Free	,	Free	Free	Free	Free	18%	10.0%	6.0%							-
	8704.43.62		More than five years old	u	LS						Free		Free	Free	Free	Free	18%	10.0%	Ex			Rs.144,850/- per unit				
			Other:																			unic				1
	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	2	Free	Free	Free	Free	18%	10%	Ex			Rs.2,776,700/- per unit				
	8704.43.73		More than ten years old	u	LS					Free	Free	2	Free	Free	Free	Free	18%	10%	Ex			Rs.4,466,850/- per 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																<b>†</b>
			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%	1				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>				<u> </u>
	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>				ļ
	8704.51.23		Other, more than four years old	u	LS		$\perp$	-		1-	<u> </u>				Free	Free	18%	10.0%	6.0%	1		Rs.500/-per cm <sup>3</sup>				<del>                                     </del>
	8704.51.31		Chassis fitted with engines and cabs : for vehicles of national subdivision 8704.51.43, not more than four years old	u											20.0%	20%	18%	10%	Ex			Rs.543,250/-per unit	50%			
	8704.51.32		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											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										20.0%	20%	18%	10%	Ex			Rs.2,776,700/-per unit	50%			

								Pre	feren	tial D	utv						l PA	L	l c	ess				Luxury	v Tax
HS Hdg	HS Code	Description	Un it	ICL/SLSI	АР	AD	BN			PK		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
		Validation with a second banding for selection and for																							
		 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	u											10.0%	20%	18%	10%	Ex			Rs.664,000/-per unit	50%			
	8704.51.42	 more than four years old 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%			

									Pre	feren	tial [	Dutv						l PA	\L	l Co	ess				Luxury	/ Tax
				Un												Gen							Surcharge on			Rate on the
HS Hdg	HS Code		Description	it	ICL/SLSI	AP	AD	BN	GT	IN	PK	SA	SF	SD	SG	Duty	VAT	Gen	SG	GEN	SG	Excise (S.P.D)	Customs Duty	SSCL	Free threshhold Value	amount exceeding Luxury Tax Free
	0704 F1 60		Other Vehicles Cares carrying canacity of 900kg				-													-		Do 2 776 700/ por				<u> </u>
	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	50%			
			Other vehicles with separate bodies for cabin and																			anic				
			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% 18%	10%	Ex			Rs.2,050/per cm <sup>3</sup>	50%			<b>├</b>
	8704.51.91		Other: Vehicles with separate bodies for cabin and cargo																_			Rs.5,432,650/-per				
			area, not more than four years old	u											20.0%	20%	18%	10%	Ex			unit	50%			
	8704.51.92		Vehicles with separate bodies for cabin and cargo	u	LS										20.0%	20%	18%	10%	Ex			Rs.6,036,300/-per	50%			
	8704.51.93		area, more than four years old Other not more than four years old	u			-								20.0%	20%	18%	10%	Ex			unit Rs.2,050/per cm <sup>3</sup>	50%			
	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:																			dille				
	8704.52.51		Not more than five years old	u						Free	Free	:	Free	Free	Free	Free	18%	10.0%	6.0%					2.5%		
	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				
		1	Other:	Ë			-										18%			-		rais ryess, per am				-
	8704.52.61		Not more than five years old	<b>.</b>						F	F		F	F	F	F	18%	100/	F.,			Rs.1,086,550/-per				
			·	u						Free	Free		Free	Free	Free	Free	18%	10%	Ex			unit				ļ
	8704.52.62		More than five years old but not more than ten years old	u						Free	Free	:	Free	Free	Free	Free	18%	10%	Ex			Rs.2,776,700/-per unit				
	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	F	Other with only electric motor for propulsion :																			Grit				
	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%			
			Other electric, not more than five years old	1			1	$\vdash$				$\vdash$					18%		<b> </b>	<b> </b>	<b> </b>					$\vdash$
	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%			

									Pre	feren	tial D	utv						P/	\L	Ce	ess				Luxury	/ Tax
																							Surcharge			Rate on
HS Hdg	HS Code		Description	Un it	ICL/SLSI	AP	AD	BN	GТ	IN	PK	SA	SF	SD	SG	Gen Duty	VAT	Gen	SG	GEN	SG	Excise (S.P.D)	on Customs Duty	SSCL	Free threshhold Value	the amount exceeding Luxury Tax Free
	0704 60 24		Consider of make a superdistriction 2001AM				_																			₩
	8704.60.34		Capacity of motors exceeding 200kW	u											20.0%	20%	18%	Ex	6.0%			Rs.96,600/= per kW	50%			İ
			Other electric, more than five years old																							
	8704.60.41		Capacity of motors not exceeding 50kW	u	LS										20.0%	20%	18%	Ex	6.0%			Rs.48,300/= per kW	50%			
				u	L3										20.076	2070	1070	LX	0.070			KS.46,300/ - PEI KW	3070			
	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%			1
	8704.60.43		Capacity of motors exceeding 100kW, but not				+															Rs.108,700/= per				$\vdash$
	0,01.00.13		exceeding 200kW	u	LS										20.0%	20%	18%	Ex	6.0%			kW	50%			1
	8704.60.44		Capacity of motors exceeding 200kW		1.0										20.00/	20%	18%	Ex	c 00/			Rs.144,900/= per	F00/			
				u	LS										20.0%	20%	18%	EX	6.0%			kW	50%			L
	8704.90	-	Other:	<u> </u>			-															D 4 207 2504				<del>                                     </del>
	8704.90.10		Not more than five years old	u											10.0%	20%	18%	Ex	6%			Rs.1,207,250/= per	50%			1
	8704.90.90		Other				+															unit Rs.1,810,900 per				$\vdash$
	0, 0 1130130			u	LS										20.0%	20%	18%	Ex	Ex			unit	50%			1
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).																							
	0705.40	1		<u> </u>			<del> </del>									ļ										₩
	8705.10 8705.10.10	-	Crane lorries : Not more than ten years old	u			+			Free	Eroo		Free		Free	Free	18%	10%	6%					2.5%	Rs 5.0 Mn	0%
	8705.10.10		More than ten years old	u	1		+				Free		Free		Free	Free	18%	10%	6%					2.5%	Rs 5.0 Mn	0%
	8705.20	-	Mobile drilling derricks :	ŭ						1100	1100		1100		1100	1100	1070	1070	0 70					2.5%	10 3.0 1 111	070
	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 :																					2.5%		
	8705.30.10		Not more than seven years old	u						Free			Free	Free	Free	Free	18%	10%	6%					2.5%	Rs 5.0 Mn	0%
	8705.30.20		More than seven years old	u	LS		-			Free	Free		Free	Free	Free	Free	18%	10%	6%					2.5%	Rs 5.0 Mn	0%
	8705.40	-	Concrete-mixer lorries :	и			-			Free	F		F		F	Free	18%	10%	6%					2.5%	D- F 0 M-	0%
	8705.40.10 8705.40.20		Not more than ten years old  More than ten years old	u			+				Free Free		Free Free		Free Free	Free	18%	10%	6%					2.5%		0%
	8705.90	-	Other:	u	LJ		1			1166	1166		1166		TIEE	TIEE	10 /0	10 /0	0 70					2.5 /0	KS 3.0 PIII	0 70
	0,00.50		Gully bowzers equipped with suction pumps for				1																			
			extracting sewage water /wastes :																							1
	8705.90.21		Not more than seven years old	u						Free			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%					2.5%	Rs 5.0 Mn	0%
			Concrete pump trucks :				-			_	_		_			<u> </u>	100/	100/	501					2.5%		
	8705.90.31 8705.90.32		Not more than ten years old	u			-	$\vdash$		Free	Free	-	Free Free	Free	Free	Free Free	18% 18%	10% 10%	6% 6%	<b></b>				2.5%	Rs 5.0 Mn Rs 5.0 Mn	0% 0%
	8705.90.32		More than ten years old Mobile Workshops :	u	LS		+			Free	Free		Free	Free	Free	Free	18%	10%	6%					2.5%	RS 5.0 MIN	0%
	8705.90.41		Modified vehicles of heading 87.02, not more than				1	$\vdash$						l	1	<b> </b>	1	1	<b>-</b>	1		Rs.5,432,650 per		2.5%		$\overline{}$
	5, 05.50.11		three years old	u					Free	Free	Free		Free	Free	Free	Free	18%	10%	Ex	1		unit			Rs 5.0 Mn	0%
	8705.90.42		Modified vehicles of heading 87.02, more than	u	LS				Free	Free	Free		Free	Free	Free	Free	18%	10%	Ex			Rs.7,243,550 per			Rs 5.0 Mn	0%
	Į.	1	three years old	u					1100		1100			1100		. 100	1370	10 /0	_^			unit			5.0 1:111	570
	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	u	LS			1 ]	Free	Free	Free	l I	Free	Free	Free	Free	18%	10%	Ex			Rs.13,300/per cm <sup>3</sup>			Rs 5.0 Mn	0%
	1	i	three years old	u	LJ	l	1	1	1166	1166	1100	1	1100	1166	1166	1166	10 /0	10 /0	^	1	1	12.13,300/per cm		1	173 210 1111	0 /0

								Pre	feren	tial D	Outv						PA	L	Ce	ess				Luxury	/ Tax
HS Hdg	HS Code	Description	Un it	ICL/SLSI	АР	AD	BN	GТ	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
	8705.90.45	 Modified vehicles of heading 87.04, not more than																			Rs.5,432,650 per				<u> </u>
		 three years old	u					Free	Free	Free		Free	Free	Free	Free	18%	10%	Ex			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																			unic				
	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	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%
	8705.90.55	 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%
	8705.90.56	 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%
		 Other:																							
	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%			dine.		2.5%	Rs 5.0 Mn	0%
	8705.90.94	 g.v.w. exceeding 4 tonnes, more than seven vears old	u	LS					Free	Free		Free	Free	Free	Free	18%	Ex						2.5%	Rs 5.0 Mn	0%
37.06																									
37.06		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	20% or Rs.400, 000 per Unit	18%	Ex	Ex			Rs.2,414,500 per unit				
07.07		Dadie (in aludius salas) for the m																							
87.07		Bodies (including cabs), for the motor vehicles of headings 87.01 to 87.05.																							

									Pre	feren	tial D	uty						PA	L	C	ess				Luxury	/ Tax
HS Hdg	HS Code		Description	Un it	ICL/SLSI	АР	AD	BN	GТ	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
							1																			<b>├</b>
	8707.10	-	For the vehicles of heading 87.03:				1																			<del></del>
	8707.10.10		Used <b>vehicle</b> bodies fully equipped with fittings		LS										10.0%	20%	18%	Ex	Ex			Rs.1,207,250/= per				
	0707.40.00		and accessories	u	LJ										10.0 /0	20 /0	10 /0	LX	L^			unit				<u> </u>
	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	u	LS										10.0%	20%	18%	Ex	Ex			Rs.845,100 per unit				
	8707.10.50		and accessories excluding seats and upholstery Rough coated ,bare body frame with /without	u	L										10.0%	20%	18%	Ex	Ex			Rs.362,200 per unit				
	8707.10.60		doors, bonnet and boot lid Used bare body frame with /without doors,	u	LS										10.0%	20%	18%	Ex	Ex			Rs.1,207,250/= per				$\vdash$
	8707.10.90		bonnet and boot lid Other	u	LS										10.0%		1					unit Rs.1,207,250/= per				<u> </u>
	6/07.10.90		Other	u	L										10.0%	20%	18%	Ex	Ex			unit				
	8707.90	-	Other:				-																			<u> </u>
	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	u	LS										10.0%	20%	18%	Ex	Ex			Rs.1,086,550 per				
	8707.90.44		and accessories excluding seats and upholstery Other vehicle bodies fully equipped with fittings		1.0										10.00/	200/	100/	F.,	F.,			unit				
	8707.90.48		and accessories excluding seats and upholstery  Rough coated ,bare body frame with /without	u	LS		-	$\vdash$							10.0%	20%	18%	Ex	Ex			Rs.845,100 per unit				<del> </del>
	8707.90.49	L	doors, bonnet and boot lid  Used bare body frame with /without doors,	u			1								10.0%	20%	18%	Ex	Ex			Rs.362,200 per unit Rs.1,207,250/= per				<del> </del>
			bonnet and boot lid	u	LS										10.0%	20%	18%	Ex	Ex			unit				L
	8707.90.90		Other	u	L										10.0%	20%	18%	Ex	Ex			Rs.1,207,250/= per unit				<u> </u>
87.08			Parts and accessories of the motor vehicles of headings 87.01 to 87.05.																							
	8708.10	-	Bumpers and parts thereof	kg						Free	Free		5%	5%		20%	18%	10%	6%					2.5%		
		-	Other parts and accessories of bodies (including cabs):																							
•	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 specified in Subheading Note 1 to this Chapter	kg						Free			5%	5%	20.0%	20%	18%	10%	6%	10%	Free			2.5%		

									Pre	eferen	tial C	Outy						PA	\L	Ce	ess				Luxur	у Тах
HS Hdg	HS Code		Description	Un it	ICL/SLSI	AP	AD	BN	GТ	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
	0700 20	<u> </u>	OU.				_																			
	8708.29 8708.29.10		Other: "Cut-portions" of bodies and cabs	kg	LS								5% or Rs.40, 000 per cut	5% or Rs80, 000 per cut portio		cut		Ex	Ex	10% or Rs.80 ,000 per cut porti	Free	Rs.362,200 per unit				
														n						on						<b></b>
	8708.29.90		Other	kg			_			Free			5%	5%	20.0%		18%	10%	6%	10%	Free			2.5%		<u> </u>
	8708.30	-	Brakes and servo-brakes; parts thereof	kg			_			Free			5%	5%	ļ	20%	18%	10%	60/	10%	_			2.5%		<del> </del>
	8708.40 8708.50	-	Gear boxes and parts thereof Drive-axles with differential, whether or not provided with other transmission components, and non-driving axles; parts thereof	kg kg						Free Free			5% 5%	5% 5%		20%	18%	10%	6% 6%	10%	Free			2.5%		
	8708.70		Road wheels and parts and accessories thereof:																					2.5%		<u> </u>
	8708.70.10		Rims fitted with tyres, showing signs of wear	kg									5%	5%		20%	18%	Ex		10%				2.5%		
	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%		
	8708.80	-	Suspension systems and parts thereof (including shock-absorbers)	kg						Free	Free		5%	5%		20%	18%	10%	6%	10%	Free			2.5%		<u> </u>
	8708.91	-	Other parts and accessories : Radiators and parts thereof :				_																			┼──
	8708.91.10		Radiators	kg									5% or Rs.770 /- per unit	5% or Rs.77 0/- 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		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						Free	Free		5%	5%		20%	18%	10%		10%				2.5%		<del></del>
	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%		
	8708.99		Other:							igsquare																<u> </u>
	8708.99.10		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%		

									Pre	feren	tial D	utv						l PA	L	l c	ess				Luxury	y Tax
																							Surcharge			Rate on
HS Hdg	HS Code		Description	Un it	ICL/SLSI	АР	AD	BN	GT	IN	PK	SA	SF	SD	SG	Gen Duty	VAT	Gen	SG	GEN	SG	Excise (S.P.D)	on Customs Duty	SSCL	Free threshhold Value	the amount exceeding Luxury
																										Tax Free Threshold
	8708.99.40		"Cut-portions" of motor vehicles				1																			<del> </del>
	6706.55.40		cut-portions of motor vehicles										25 20/							10%						
						18% or							25.2% or			20% or				or Rs.15						
					1.0	Rs.261,							Rs.185		Rs.133, 334/-	Rs.290, 000 per	18%	F.,	F	0,00	F	Rs.362,200 per unit				
				kg	LS	000 per cut							,000		per cut	cut	10%	Ex	Ex	0 per	Free	KS.362,200 per unit				
						portion							per cut portion		portion	portion				cut						
													portion							porti on						
	8708.99.90		Other	ka			1									20%	18%	10%	6%	10%	Free			2.5%		
	6708.99.90		other	ĸy												20 /0	10 /0	10 /0	0 70	10 /0	1166			2.3 /0		
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.																							
																								2.5%		
	8709.11	-	Vehicles : Electrical	u			-						5%	4.5%	10.0%	20%	18%	10%	6%					2.5%		—
	8709.11		Other	u									3%	4.5%	10.0%	20%	18%	10%	6%					2.5%		
	8709.90	-	Parts	kg											10.0%	20%	18%	Ex	070					2.5%		
	0710.00																							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%		
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	-																						<del>                                     </del>
			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 cm <sup>3</sup>				
	8711.10.20 8711.20		More than three years old With internal combustion piston engine of a	u	LS					Free	Free		4%	1.5%	Free	Free	18%	Ex	Ex			Rs.120,750 per unit				<del> </del>
			cylinder capacity exceeding 50 cc but not exceeding 250 cc :																							
	8711.20.10		Exceeding 50 cc but not exceeding 200 cc, not more than three years old	u						Free	Free		4%	1.5%	Free	Free	18%	Ex	Ex			Rs.1,400/- per cm <sup>3</sup>				
	8711.20.20		Exceeding 50 cc but not exceeding 200 cc, more than three years old	u	LS					Free	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				+		Free	Free		4%	1.5%	Free	Free	18%	Ex	Ex	1		Rs.2,050/- per cm <sup>3</sup>				
	8711.20.40		Other, more than three years old	u	LS					Free			4%	1.5%	Free	Free	18%	Ex	Ex			Rs.603,650 per unit				
	8711.30	-	With internal combustion piston engine of a cylinder capacity exceeding 250 cc but not exceeding 500 cc :																							
	8711.30.10		Exceeding 250 cc but not exceeding 350 cc, not more than three years old	u						Free	Free		4%	1.5%	Free	Free	18%	Ex	Ex			Rs.2,050/- per cm <sup>3</sup>				
	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 cm <sup>3</sup>				
	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				
	8711.30.50		Other, not more than three years old	u		1				Free	Free		4%	1.5%	Free	Free	18%	Ex	Ex			Rs.2,750/- per cm <sup>3</sup>				

									Dec	foron	tial D							l PA							Luvue	y Tax
							1	1 1	Pre	reren	tial D	uty						PA	<u>\L</u>	- C	ess		Surcharge		Luxur	Rate on
HS Hdg	HS Code		Description	Un it	ICL/SLSI	AP	AD	BN	GТ	IN	PK	SA	SF	SD	SG	Gen Duty	VAT	Gen	SG	GEN	SG	Excise (S.P.D)	on Customs Duty	SSCL	Free threshhold Value	the amount exceeding Luxury Tax Free
																										<u> </u>
	8711.30.60		Other, more than three years old	u	LS					Free	Free		4%	1.5%	Free	Free	18%	Ex	Ex			Rs.1,810,900 per				
	8711.40	-	With internal combustion piston engine of a																			unit				+
	0,11,10		cylinder capacity exceeding 500 cc but not exceeding 800 cc :																							
	8711.40.10		Not more than three years old	u						Free	Free		4%	1.5%	Free	Free	18%	Ex	Ex			Rs.3,500/- per cm <sup>3</sup>				]
	8711.40.20		More than three years old	u	LS					Free	Free		4%	1.5%	Free	Free	18%	Ex	Ex			Rs.3,018,150 per unit				
	8711.50	-	With internal combustion piston engine of a cylinder capacity exceeding 800 cc :																							<u> </u>
	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 cm <sup>3</sup>				<u> </u>
	8711.50.20		Exceeding 800 cc but not exceedig 1000 cc , more than three years old	u	LS					Free	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			1	t		Free	Free		4%	1.5%	Free	Free	18%	Ex	Ex			Rs.4,200/- per cm <sup>3</sup>				†
	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		LS																					<u> </u>
				u	[Except Motorcycl es unregiste red in any country (Brand New)]					Free	Free		Free	Free	Free	Free	18%	Ex	Ex			Rs.9,050 per kW				
	8711.60.20		More than three years old	u	LS					Free	Free		Free	Free	Free	Free	18%	Ex	Ex			Rs.18,100 per kW				1
	8711.90	-	Other	u						Free	Free		4%	1.5%	Free	Free	18%	10%	6%					2.5%		<u> </u>
87.12	8712.00		Bicycles and other cycles (including delivery tricycles), not motorised.																							
	8712.00.10		Delivery tricycles	u												20%	18%	Ex						2.5%		
	8712.00.20		Used bicycle	u	LS											20% or Rs.660 0/= per unit	18%			10% or Rs.24 00/= per unit				2.5%		
	8712.00.90		Other	u												20% or Rs.660 0/= per	18%	10%		10% or Rs.24				2.5%		
87.13			Carriages for disabled persons, whether or not motorised or otherwise mechanically propelled.																							
	8713.10	-	Not mechanically propelled	u			+	$\vdash$		Free	Free		Free	Free	Free	Free	Ex	10%	Ex	+	<b>-</b>					+
	8713.90	E	Other	u			L			Free			Free	Free	Free	Free	Ex	10%	Ex							
87.14			Parts and accessories of vehicles of headings 87.11 to 87.13.																							

									Pre	feren	tial I	Dutv						P/	\L	l c	ess				Luxury	v Tax
																							Surcharge		Luxui	Rate on
HS Hdg	HS Code		Description	Un it	ICL/SLSI	АР	AD	BN	GТ	IN	PK	SA	SF	SD	SG	Gen Duty	VAT	Gen	SG	GEN	SG	Excise (S.P.D)	on Customs Duty	SSCL	Free threshhold Value	the amount exceeding Luxury Tax Free
	071110	ļ					-								ļ		1									<del> </del>
	8714.10	-	Of motorcycles (including mopeds):	١	<u> </u>					_	_		401	4 =0/	_	-	100/	100/	60/					2 50/		—
	8714.10.10 8714.10.90		Frames, with or without frount folk Other	kg ka				1			Free		4% 4%	1.5%	Free Free	Free Free	18% 18%	10% 10%	6% 6%					2.5%		┼──
	8714.10.90		Of carriages for disabled persons	ka						Free			Free	Free	Free	Free	18%	10%	6%					2.5%		
	6714.20.00	-	Other:	ĸy			+			пее	riee	+	riee	riee	пее	пее	1070	1070	070					2.5%		+
	8714.91		Frames and forks, and parts thereof :	1																				2.5%		<del>                                     </del>
	8714.91.10		Bicycle frames	kg							Free	9				20%	18%	10%	6%					2.5%		
	8714.91.20		Front forks	kg							Free	9				20%	18%	10%	6%					2.5%		1
	8714.91.90		Other	kg							Free	9			Free	20%	18%	10%	6%					2.5%		
	8714.92		Wheel rims and spokes :																							
	8714.92.10		Wheel rims	kg		19% or Rs.190, per Kg	/-			Free	Free	e	5% or Rs.67/- per Kg	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	2	4%	1.5%	Free	Free	18%	10%	6%					2.5%		1
	8714.93		Hubs, other than coaster braking hubs and hub brakes, and free-wheel sprocket-wheels	kg							Free		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	9	4%	1.5%	Free	Free	18%	10%	6%					2.5%		
	8714.95		Saddles	u							Free	9			10.0%	20%	18%	10%	6%					2.5%		
	8714.96		Pedals and crank-gear, and parts thereof	kg						Free	Free	9	4%	1.5%	Free	Free	18%	10%	6%					2.5%		
	8714.99		Other:																					2.5%		
	8714.99.10		Mudguards	kg							Free					20%	18%	10%	6%					2.5%		<u> </u>
	8714.99.20		Chain stays	kg							Free					20%	18%	10%	6%					2.5%		
	8714.99.30		Seat stays	kg							Free	9				20%	18%	10%	6%					2.5%		
	07110001		Other:															ļ								—
	8714.99.91		Bicycle rims or wheels, fitted with new tyres, with or without tubes	kg							Free	9	13.5%			20%	18%	10%		15%				2.5%		<u> </u>
	8714.99.92		Bicycle rims or wheels, fitted with tyres showing signs of wear, with or without tubes	kg							Free		13.5%			20%	18%	10%		15%				2.5%		<u> </u>
	8714.99.99		Other	kg		-	+			-	Free		13.5%		-	20%	18%	10%		10%				2.5%		+
87.15	8715.00		Baby carriages and parts thereof.	ka											20.0%	20%	18%	10%	6%	100/-	Free					
07.13	6/13.00		baby Carriages and parts thereof.	ĸy											20.0%	2070	1070	1070	070	1070	пее					
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			L				L				Free	Free	18%	Ex	L	L				2.5%		
	8716.10.20		More than five years old	u	LS											20%	18%	10%						2.5%		
	8716.20	-	Self-loading or self-unloading trailers and semi- trailers for agricultural purposes:																							
	8716.20.10		Not more than five years old	u												20%	18%	10%						2.5%		
	8716.20.20		More than five years old	u	LS					<u> </u>					<u> </u>	20%	18%	10%						2.5%		<del></del>
		-	Other trailers and semi-trailers for the transport of goods:	f																						
	8716.31		Tanker trailers and tanker semi-trailers :	1	1	<b> </b>	1	$\vdash$		<u> </u>	<u> </u>	4	<b> </b>	<u> </u>	<b>!</b>	1	1	<u> </u>	<u> </u>					ļ		<del></del>
	8716.31.10		Not more than five years old	u		<u> </u>	1	$\vdash$		<u> </u>			<b> </b>		<b> </b>	20%	18%	Ex	<u> </u>	1				2.5%		₩
	8716.31.20		More than five years old	u	LS	1	+	$\vdash$		1	-	-	<b> </b>	<b> </b>	1	20%	18%	10%	-	<b>!</b>			ļ	2.5%		+
	8716.39		Other:	1		<u> </u>	1	$\vdash$		-		-	<u> </u>		<del>                                     </del>	200/	18%	E		10%				2.5%		
	8716.39.10		Not more than three years old  More than three years old	u		<del>                                     </del>	+	$\vdash$		<b>!</b>	-	+	<b> </b>		}	20% 20%	18%	Ex 10%	<del>                                     </del>	10%			-	2.5%		+
					1 13	1	1	1 1		1	1	1 1	ı	1	1	20%	10%	10%	1	1 10%	1	l	1	2.5%	1	
	8716.39.20 8716.40			- 4																				2 E0/		
	8716.39.20 8716.40 8716.40.10	-	Other trailers and semi-trailers :  Not more than five years old	u												20%	18%	10%		5%				2.5%		

	HS Code		Description	Un it		Preferential Duty												PAL		Cess					Luxury	/ Tax
HS Hdg					ICL/SLSI	АР	AD	BN	GТ	IN	PK	SA	SF	SD	SG	Gen Duty	VAT	T Gen So	SG	GEN	SG	Excise (S.P.D)	Surcharge on Customs Duty	SSCL	Free threshhold Value	Rate on the amount exceeding Luxury Tax Free
	0746.00																							0.50/		
	8716.80		Other vehicles :	-						1								L		<b></b>				2.5%		
	8716.80.20		Wheelbarrows	u						1						20%	18%	10%		10%				2.5%		
	8716.80.30		Other not more than five years old	u												20%	18%	10%						2.5%		
	8716.80.40		Other more than five years old	u	LS											20%	18%	Ex						2.5%		
	8716.90		Parts :																							
	8716.90.10		For wheelbarrows	kg						Free			5%	5%		20%	18%	10%	6%	10%	Free			2.5%		<u>i</u>
	8716.90.90		Others	kg						Free	Free		4%	1.5%	Free	Free	18%	10%	6%					2.5%		İ
	cm <sup>3</sup>		- cubic centimeter of the	engi	ne																					
	kW		- kilowatt of the motor p	ower	of the eng	ine																				
	1000	) cm3-	< x<= 1300 cm <sup>3</sup> - of cylinder capacity ex	ceedi	ng 1000 cc	but not e	excee	eding	1300 cc																	
	1300	cm3	< x<= 1500 cm <sup>3</sup> - of cylinder capacity ex	ceedi	ng 1300 cc	but not e	excee	eding	1500 cc																	
	2000	) cm3-	< x<= 2500 cm <sup>3</sup> - of cylinder capacity ex	ceedi	ng 2000 cc	but not e	excee	eding	2500 cc																	
	2500	) cm3-	< x<= 2750 cm <sup>3</sup> - of cylinder capacity ex	ceedi	ng 2500 cc	but not e	excee	eding	2750 cc																	
	2750	) cm3-	< x<= 3000 cm <sup>3</sup> - of cylinder capacity ex																							
	3000	cm <sup>3</sup>	< x<= 4000 cm <sup>3</sup> - of cylinder capacity ex																							
		cm <sup>3</sup>	, , ,																							