## **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	eferen	tial D	uty						PA	\L	Ce	ess				Luxury	/ Tax
HS Hdg	HS Code	Description	Un it	ICL/SLS I	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) (+).																							
-	8701.10	- Single axle tractors :					+								<u> </u>		<u> </u>								<del>                                     </del>
	8701.10.10	More than ten years old	u	L					Free	Free		Free	Free	Free	Free	18%	10%	6%					2.5%		
	8701.10.90	Other	u						Free	Free		Free	Free	Free	Free	18%	10%	6%					2.5%		
	8701.21	<ul> <li>Road tractors for semi-trailers:</li> <li>With only compression-ignition internal combustion piston engine (diesel or semi-diesel)</li> </ul>	u																						
	8701.21.10	Not more than five years old	u						Free	Free		4%	1.5%	Free	Free	18%	10.0%	6.0%					2.5%		
	8701.21.20	More than five years old	u	L					Free	Free		4%	1.5%	Free	Free	18%	10.0%	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		4%	1.5%	Free	Free	18%	10.0%	6.0%					2.5%		
	8701.22.20	More than five years old	u	L					Free	Free		4%	1.5%	Free	Free	18%	10.0%	6.0%					2.5%		
	8701.23	With both spark-ignition internal combustion piston engine and electric motor as motors for propulsion :	u																						
	8701.23.10	Not more than five years old	u						Free	Free		4%	1.5%	Free	Free	18%	10.0%	6.0%					2.5%		
	8701.23.20	More than five years old	u	L					Free	Free		4%	1.5%	Free	Free	18%	10.0%	6.0%					2.5%		
	8701.24	With only electric motor for propulsion :	u																						
	8701.24.10	Not more than five years old	u		_				Free	Free		4%	1.5%	Free	Free	18%	10.0%	6.0%					2.5%		

									Pre	feren	tial Du	utv						PA	\L	l Co	ess				Luxury	v Tax
																							Surcharge		20/(01)	Rate on
HS Hdg	HS Code		Description	Un it	ICL/SLS I	AP	AD	BN	GT	IN	PK S	SA	SF	SD	SG	Gen Duty	VAT	Gen	SG	GEN	SG	Excise (S.P.D)	on	SSCL	Free threshhold Value	the amount exceeding Luxury Tax Free Threshold
	8701.24.20		More than five years old	u	L					Free	Free		4%	1.5%	Free	Free	18%	10.0%	6.0%					2.5%		
	8701.29		Other:	u																						
	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	Free		4%	1.5%	Free	Free	18%	10.0%	6.0%					2.5%		
	8701.30	-	Track-laying tractors:																							
	8701.30.10		Not more than five years old	u						Free	Free		4%	1.5%	Free	Free	18%	10%	6%					2.5%		
	8701.30.20		More than five years old	u	L					Free	Free		4%	1.5%	Free	Free	18%	10%	6%					2.5%		
	0701 01	-	Other, of an engine power :																							
	8701.91 8701.91.10		Not exceeding 18kW : Agricultural tractors, not more than ten years old	u						Free	Free		Free	Free	Free	Free	18%	10%	6%					2.5%		
	8701.91.20		Agricultural tractors, more than ten years old	u	L					Free	Free		Free	Free	Free	Free	18%	10%	6%					2.5%		
	8701.91.30		Other, not more than ten years old	u						Free	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:																							+
	8701.92.10	Ī	Agricultural tractors, not more than ten years old	u						Free	Free		Free	Free	Free	Free	18%	10%	6%					2.5%		
	8701.92.20		Agricultural tractors, more than ten years old	u	L					Free	Free		Free	Free	Free	Free	18%	10%	6%					2.5%		
	8701.92.30		Other, not more than ten years old	u						Free	Free		4%	1.5%	Free	Free	18%	10%	6%					2.5%		
	8701.92.40		Other, more than ten years old	u	L					Free	Free		4%	1.5%	Free	Free	18%	10%	6%					2.5%		
	8701.93		Exceeding 37 kW but not exceeding 75 kW:																							
	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	Ī	Exceeding 75 kW but not exceeding 130 kW:																							
	8701.94.10		Agricultural tractors, not more than ten years old	u			1			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	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%		
	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%		
	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	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%		
87.02			Motor vehicles for the transport of ten or more persons, including the driver.																							
			more persons, including the differ.																							

									Dr	eferen	tial I	Duty						PA	\ I	1 C	ess				Luxury	v Tav
				Un	ICL/SLS											Gen							Surcharge on		Free	Rate on the amount
HS Hdg	HS Code		Description	it	I	AP	AD	BN	GT	IN	PK	SA	SF	SD	SG	Duty	VAT	Gen	SG	GEN	SG	Excise (S.P.D)	Customs Duty	SSCL	threshhold Value	exceeding Luxury Tax Free Threshold
	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:																							
	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																							
	8702.10.61		Modified Vehicles of heading 87.03	u	LS										20.0%	20%	18%	Ex	Ex			300%	50%		Rs 5.0 Mn	120%
	8702.10.69		Other	u	LS										Free	Free	18%	Ex	Ex			Rs.3,018,150/- per unit			Rs 5.0 Mn	0%
	8702.10.73		Other, not more than ten years old :  Modified Vehicles of heading 87.03, not more	u											20.0%	20%	18%	Ex	Ex			300%	50%		Rs 5.0 Mn	120%
	8702.10.74		than two years old  Modified Vehicles of heading 87.03, more than	u	LS		+								20.0%		18%	Ex	Ex			300%	50%		Rs 5.0 Mn	
	8702.10.75		Other, not more than five years old	u											Free	Free	18%	10%	6%						Rs 5.0 Mn	1
	8702.10.79		Other	u	LS		+								Free	Free	18%	Ex	Ex			Rs.1,810,900/- per unit			Rs 5.0 Mn	0%

									Dra	eferen	tial Γ	Dutv						PA		l C	ess				Luxury	v Tax
								П															Surcharge		Luxuiy	Rate on
IS Hdg	HS Code		Description	Un it	ICL/SLS I	АР	AD	BN	GТ	IN	PK	SA	SF	SD	SG	Gen Duty	VAT	Gen	SG	GEN	SG	Excise (S.P.D)	on	SSCL	Free threshhold Value	the amount exceedir Luxury Tax Free Threshold
	8702.10.81		Other, more than ten years old : Modified Vehicles of heading 87.03	u	LS			$\vdash$		+					20.0%	20%	18%	Ex	Ex			300%	50%		Rs 5.0 Mn	120%
	8702.10.89		Other	u																		Rs.3,018,150/- per	J0 70			
				u	LS					<u> </u>					Free	Free	18%	Ex	Ex			unit			Rs 5.0 Mn	0%
	8702.20		With both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion :  Motor vehicles for the transport of less than 13																							
			persons (adults) including the driver, not more																							
	8702.20.11		than three and a half vears old : Modified Vehicles of heading 87.03, not more																							+
	0702.20.11		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	u	LS										20.0%	20%	18%	Ex	Ex			300%	50%		Rs 5.5 Mn	90%
	8702.20.19	<del>                                     </del>	two years old Other	u				$\vdash$							10.0%	20%	18%	Ex	Ex			200%	50%		Rs 5.5 Mn	
	0702.20.13		Motor vehicles for the transport of less than 13 persons (adults) including the driver, more than three and a half years old:	u											10.0 70	20 70	1070	LX	LX			200 70	30 70		K3 3.3 MII	0 70
	8702.20.21		Modified vehicles of heading 87.03	u	LS										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	u	LS										20.0%	20%	18%	Ex	Ex			300%	50%		Rs 5.5 Mn	90%
	8702.20.39		two years old 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:																			a.ne				
	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	u	LS										20.0%	20%	18%	Ex	Ex			300%	50%		Rs 5.5 Mn	90%
	8702.20.53		two years old Other, not more than five years old	u						1					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			Rs 5.5 Mn	
			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:																			unit				
	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 not make then ton years old :	u	LS										Free	Free	18%	Ex	Ex			Rs.3,018,150/- per unit			Rs 5.5 Mn	0%
	8702.20.71		Other, not more than ten years old : Modified vehicles of heading 87.03, not more than two years old	u											20.0%	20%	18%	Ex	Ex			300%	50%		Rs 5.5 Mn	90%
	8702.20.72		Modified vehicles of heading 87.03, more than	U	LS										20.0%	20%	18%	Ex	Ex			300%	50%		Rs 5.5 Mn	90%
	8702.20.73	1	two years old	u				$\vdash$		-								10.0%		-		300 /0	3370	<u> </u>		
	8702.20.73		Other, not more than five years old Other	u	LS			+		+					Free Free	Free Free	18% 18%	10.0% Ex		1		Rs.1,810,900/- per			Rs 5.5 Mn Rs 5.5 Mn	
	10/02:20:/																		Ex							. (10)/

								Prefer	entia	l Duty					PA	\L	l C	ess				Luxury	, Tax
HS Hdg	HS Code	Description	Un it	ICL/SLS I	АР	AD I	BN G			K SA	SD	SG	Gen Duty	VAT	Gen		GEN		Excise (S.P.D)	Surcharge on Customs Duty	SSCL	Free threshhold Value	Rate on the amount exceeding Luxury Tax Free Threshold
	0702 20 01	Modified vehicles of heading 97.02	ļ	1.C								20.00/	200/	100/	Ev.	Ev.			2000/	F00/		Do F F Mn	000/
	8702.20.81 8702.20.89	Modified vehicles of heading 87.03 Other	u u	LS LS								20.0% Free	20% Free	18% 18%	Ex Ex	Ex Ex			300% Rs.3,018,150/- per unit	50%		Rs 5.5 Mn Rs 5.5 Mn	
	8702.30	- With both spark-ignition internal combustion piston engine and electric motor as motors for propulsion :																	G.IIIC				
		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									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:																					
	8702.30.21	Modified vehicles of heading 87.03	u	LS								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	u	LS								10.0%	20%	18%	Ex	Ex			200%	50%		Rs 5.5 Mn	0%
	8702.30.31	vears old: Modified vehicles of heading 87.03, not more than two years old	u									20.0%	20%	18%	Ex	Ex			300%	50%		Rs 5.5 Mn	80%
	8702.30.32	Modified vehicles of heading 87.03, more than two years old	u	LS								20.0%	20%	18%	Ex	Ex			300%	50%		Rs 5.5 Mn	80%
	8702.30.39	Other	u									10.0%	20%	18%	Ex	Ex			Rs.4,829,050/- per unit	50%		Rs 5.5 Mn	0%
		Motor vehicles for the transport of 13 or more persons (adults) but less than 25 persons (adults) including the driver, more than five years old:																	a.ne				
	8702.30.41	Modified vehicles of heading 87.03	u	LS								20.0%	20%	18%	Ex	Ex			300%	50%		Rs 5.5 Mn	80%
	8702.30.49	Other	u	LS								10.0%	20%	18%	Ex	Ex			Rs.6,036,300/- per unit	50%		Rs 5.5 Mn	0%
		Motor vehicles for the transport of 25 or more persons (adults) but less than 35 persons (adults) including the driver, not more than ten years old:																					
	8702.30.51	Modified vehicles of heading 87.03, not more than two years old	u									20.0%	20%	18%	Ex	Ex			300%	50%		Rs 5.5 Mn	80%
	8702.30.52	Modified vehicles of heading 87.03, more than two years old	u	LS								20.0%	20%	18%	Ex	Ex			300%	50%		Rs 5.5 Mn	80%
	8702.30.53	Other, not more than five years old Other	u									Free	Free	18%	10%	6%			Do 1 910 000/ nor		2.5%	Rs 5.5 Mn	0%
	8702.30.59		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:	3																				
	8702.30.61	Modified vehicles of heading 87.03	u	LS								20.0%	20%	18%	Ex	Ex			300%	50%		Rs 5.5 Mn	80%
	8702.30.69	Other	u	LS								Free	Free	18%	Ex	Ex			Rs.3,018,150/- per unit			Rs 5.5 Mn	0%
	8702.30.71	Other, not more than ten years old : Modified vehicles of heading 87.03, not more				+ +			-	+		20.05:	200:	4000		<del>  _ </del>			2000/	F03/		<b>D</b> =	2001
	8702.30.72	than two years old Modified vehicles of heading 87.03, more than	u							-			20%			Ex	-		300%	50%		Rs 5.5 Mn	
		two years old	u	LS									20%	18%	Ex	Ex			300%	50%	2 = 2 :	Rs 5.5 Mn	
	8702.30.73 8702.30.79	Other, not more than five years old Other	u	LS								Free Free	Free Free	18% 18%	10% Ex	6% Ex			Rs.1,810,900/- per		2.5%	Rs 5.5 Mn Rs 5.5 Mn	
		Other, more than ten years old :	u	LS		$\vdash$			+		1	1166	1166	1070	LX	LX	<del>                                     </del>		unit			וואו כיר פעו	0 70
	8702.30.81	Modified vehicles of heading 87.03	u	LS								20.0%	20%	18%	Ex	Ex			300%	50%		Rs 5.5 Mn	80%

									Dra	eferen	tial Γ	Juty						PA	A.I.	I C	ess	I			Luxury	, Tay
S Hdg	HS Code		Description	Un it	ICL/SLS I	АР	AD	BN				SA	SF	SD	SG	Gen Duty	VAT	Gen		GEN		Excise (S.P.D)	Surcharge on Customs Duty	SSCL		Rate on the amount exceedin Luxury Tax Free Threshol
																										Tillesiloi
	8702.30.89		Other	u	LS										Free	Free	18%	Ex	Ex			Rs.3,018,150/- per unit			Rs 5.5 Mn	0%
	8702.40	-	With only electric motor for propulsion :  Motor vehicles for the transport of less than 13														1			-						
			persons (adults) including the driver, not more																							
	8702.40.11	ļ	than three and a half 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%
	8702.40.12		Modified vehicles of heading 87.03, more than two years old	u	LS										20.0%	20%	18%	Ex	Ex			300%	50%		Rs 6.0 Mn	60%
	8702.40.19		Other	u											10.0%	20%	18%	Ex	Ex			200%	50%		Rs 6.0 Mn	0%
			Motor vehicles for the transport of less than 13 persons (adults) including the driver, more than three and a half years old:																							
	8702.40.21		Modified vehicles of heading 87.03	u	LS										20.0%		18%	Ex	Ex			300%	50%		Rs 6.0 Mn	+
	8702.40.29		Other  Motor vehicles for the transport of 13 or more	u	LS					1					10.0%	20%	18%	Ex	Ex			200%	50%		Rs 6.0 Mn	0%
			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	u											20.0%	20%	18%	Ex	Ex			300%	50%		Rs 6.0 Mn	60%
	8702.40.32		than two years old  Modified vehicles of heading 87.03, more than two years old	u	LS										20.0%	20%	18%	Ex	Ex			300%	50%		Rs 6.0 Mn	60%
	8702.40.39		Other	u											10.0%	20%	18%	Ex	Ex			Rs.4,225,400/- per	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:																			unit				
	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:																			<b></b>				
	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										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					Free	Free	18%	10%	6%						Rs 6.0 Mn	
	8702.40.59		OIL	u	LS										Free	Free	18%	Ex	Ex			Rs.1,810,900/- per			Rs 6.0 Mn	
			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:																			unit				
	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					+								·		_	_	1						
			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	
	8702.40.73 8702.40.79		Other, not more than five years old Other	u			1	+							Free		18%		6%			Rs.1,810,900/- per		2.5%	Rs 6.0 Mn	
	0,02,10,73	<u> </u>		u	LS										Free	Free	18%	Ex	Ex			unit			Rs 6.0 Mn	0%
	8702.40.81		Other, more than ten years old: Modified vehicles of heading 87.03	u	LS			+							20.0%	20%	18%	Ex	Ex	1		300%	50%		Rs 6.0 Mn	60%
	8702.40.89		Other	u	LS										10.0%		18%	Ex	Ex			Rs.3,018,150/- per			Rs 6.0 Mn	
	8702.90	<del> -</del>	Other:				+	+ +		-		+					<del>                                     </del>		<u> </u>	+	<del> </del>	unit				<u> </u>

									Pr	eferen	tial [	Outy						PA	\L	C	ess				Luxury	/ Tax
6 Hdg	HS Code		Description	Un it	ICL/SLS I	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 Threshol
			Motor vehicles for the transport of less than 13							+										+						<del>                                     </del>
			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	u	LS										20.0%	20%	18%	Ex	Ex			240%	50%		Rs 5.0 Mn	100%
	8702.90.19		two years old Other	u						+					20.0%	20%	18%	Ex	Ex	<del> </del>		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	LS										20.0%		18%	Ex	Ex			240%	50%		Rs 5.0 Mn	
	8702.90.29		Other  Motor vehicles for the transport of 13 or more	u	LS					+					20.0%	20%	18%	Ex	Ex			150%	50%		Rs 5.0 Mn	0%
			persons (adults) but less than 25 persons (adults) including the driver, not more than five vears old:																							
	8702.90.32		Modified Vehicles of heading 87.03, not more than two years old	u											20.0%	20%	18%	Ex	Ex			240%	50%		Rs 5.0 Mn	100%
	8702.90.33		Modified Vehicles of heading 87.03, more than two years old	u	LS										20.0%	20%	18%	Ex	Ex			240%	50%		Rs 5.0 Mn	100%
	8702.90.39		Other	u											20.0%	20%	18%	Ex	Ex			Rs.2,100/- per 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	u	LS										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 25 or more persons (adults) but less than 35 persons (adults) including the driver, not more than ten vears old:																							
	8702.90.53		Modified Vehicles of heading 87.03, not more than two years old	u											20.0%	20%	18%	Ex	Ex			240%	50%		Rs 5.0 Mn	100%
	8702.90.54		Modified Vehicles of heading 87.03, more than two years old	u	LS										20.0%	20%	18%	Ex	Ex			240%	50%		Rs 5.0 Mn	100%
	8702.90.55		Other, not more than five years old	u											Free	Free	18%	10%	6%					2.5%	Rs 5.0 Mn	0%
	8702.90.59		Other	u	LS										Free	Free	18%	Ex	Ex			Rs.1,810,900/- per unit			Rs 5.0 Mn	0%
			Motor vehicles for the transport of 25 or more persons (adults) but less than 35 persons (adults) including the driver, more than ten years old:																							
	8702.90.61		Modified Vehicles of heading 87.03	u	LS										20.0%	20%	18%	Ex	Ex			240%	50%		Rs 5.0 Mn	100%
	8702.90.69		Other	u	LS										Free	Free	18%	Ex	Ex			Rs.3,018,150/- per per unit			Rs 5.0 Mn	0%
	0702 00 72		Other, not more than ten years old :							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	
	8702.90.75		Other, not more than five years old	u						<u> </u>					Free	Free	18%	10%				D- 1 010 000'			Rs 5.0 Mn	0%
	8702.90.79		Other Other, more than ten years old :	u	LS					-	_				Free	Free	18%	Ex	Ex			Rs.1,810,900/- per unit			Rs 5.0 Mn	0%
	8702.90.81	<u> </u>	Modified Vehicles of heading 87.03	u	LS					<u> </u>					20.0%	20%	18%	Ex	Ex	<u> </u>		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	
																						per unit				f

Section XVII - Chapter 87 - Page 7
Sri Lanka Customs National Imports Tariff Guide - 2025

HS Hdg	HS Code									eferen								PA		_	ess				Luxury	
			Description	Un it	ICL/SLS I	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
87.03			Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 87.02), including station wagons and racing cars.																							Threshold
8	3703.10		Vehicles specially designed for travelling on snow; golf cars and similar vehicles :																							
			Not more than three years old :	u																						
	3703.10.11		Electric Golf cars												Free	Free	18%	Ex	Ex			Rs.9,050 per kW			Rs 6.0 Mn	0%
8	3703.10.19		Other												10.0%	20%	18%	Ex	Ex			Rs.482,900/- per unit	50%		Rs 5.0 Mn	0%
	2702 10 21	_	More than three years old :	u											_		100/		_			D 0.050 LW			D 6014	00/
	3703.10.21		Electric Golf cars		LS					<u> </u>					Free	Free	18%	Ex	Ex			Rs.9,050 per kW			Rs 6.0 Mn	0%
8	3703.10.29		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 :																							<u> </u>
	3703.21 3703.21.10		Of cylinder capacity not exceeding 1,000 cc : Ambulances and prison vans not more than three years old	u											20%	20% or Rs.1,50 0,000 per unit		10%	6%				50%	2.5%	Rs 5.0 Mn	0%
8	3703.21.20		Ambulances and prison vans more than three years old	u	LS										20%	20% or Rs.1,50 0,000 per		10%	6%				50%	2.5%	Rs 5.0 Mn	0%
8	3703.21.30		Hearses not more than three years old	u											20.0%	20%	18%	Ex	Ex			Rs.2,100/- per cm <sup>3</sup>	50%			
8	3703.21.40		Hearses more than three years old	u	LS										20.0%	20%	18%	Ex	Ex			Rs.2,100/- per cm <sup>3</sup>	50%			
			Auto-trishaws :																							
	3703.21.51		With two-stroke petrol engine	u	LS										10.0%	20%	18%	Ex	Ex			Rs.2,900/- per cm <sup>3</sup>	50%			
	3703.21.52		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%			
	3703.21.53		Other, driven by liquefied petroleum (LP) gas , more than two years old	u	LS										10.0%	20%	18%	Ex	Ex			Rs.2,900/- per cm <sup>3</sup>	50%			
	3703.21.54		Other, not more than two years old	u											10.0%	20%	18%	Ex	Ex			Rs.2,900/- per cm <sup>3</sup>	50%			
8	3703.21.55		Other, more than two years old	u	LS										10.0%	20%	18%	Ex	Ex			Rs.2,900/- per cm <sup>3</sup>	50%			
			Motor cars including station wagons and racing cars, not more than three years old:																							
8	3703.21.62		Go-Karts	u					Free						20.0%	Free	18%	10%	6%					2.5%	Rs 5.0 Mn	0%
	3703.21.63		Other, of cylinder capacity not exceeding 300 cc including Quadricycle	u					16%						20.0%	20%	18%	Ex	Ex			Rs.482,900/- per unit	50%		Rs 5.0 Mn	
	3703.21.64		All - terrain vehicle (ATV)	u											Free	Free	18%	10%	6%					2.5%	Rs 5.0 Mn	0%
8	3703.21.69		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 :																							
	3703.21.72		Other, of cylinder capacity not exceeding 300 cc including Quadricycle	u	LS				16%							20%			Ex			Rs.482,900/- per unit	50%		Rs 5.0 Mn	
	3703.21.73		All - terrain vehicle (ATV)	u											Free	Free	18%	10%	6%					2.5%	Rs 5.0 Mn	0%
8	3703.21.79		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%

Section XVII - Chapter 87 - Page 8
Sri Lanka Customs National Imports Tariff Guide - 2025

									Pre	eferer	ntial	Dutv						PA	L		ess				Luxury	/ Tax
HS Hdg	HS Code		Description	Un it	ICL/SLS I	АР	AD	BN				SA	SF	SD	SG	Gen Duty	VAT	Gen		GEN		Excise (S.P.D)	Surcharge on Customs Duty	SSCL	Free threshhold Value	Rate on the amount exceeding Luxury Tax Free Threshold
	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% or Rs.1,50 0,000 per unit		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		10%	6%				50%	2.5%	Rs 5.0 Mn	0%
	8703.22.30		Hearses not more than three years old	u											20.0%	20%	18%	Ex	Ex			Rs.3,000/- per cm <sup>3</sup>	50%			
	8703.22.40		Hearses more than three years old	u	LS										20.0%	20%	18%	Ex	Ex			Rs.3,000/- per cm <sup>3</sup>	50%			
	8703.22.50		Motor cars including station wagons and racing cars, not more than three years old												20.00%	20%	18%	Ex	Ex			1000 cm³ <x≤1300cm³=r s.3,850/- per cm³</x≤1300cm³=r 	50%		Rs 5.0 Mn	100%
				u											20.0%	20%	1070	LX	LX			1300 cm³ <x≤1500cm³=r s.4,450/- per cm³</x≤1500cm³=r 	50%		Rs 5.0 Mn	100%
	8703.22.60		Motor cars including station wagons and racing cars, more than three years old		10										20.00%	200/	18%	Ex	Ev			1000 cm³ <x≤1300cm³=r s.3,850/- per cm³</x≤1300cm³=r 	50%		Rs 5.0 Mn	100%
				u	LS										20.0%	20%	18%	EX	Ex			1300 cm³ <x≤1500cm³=r s.4,450/- per cm³</x≤1500cm³=r 	50%		Rs 5.0 Mn	100%
	8703.22.70		Other, not more than three years old												20.0%	20%	18%	Ex	Ex			1000 cm³ <x≤1300cm³=r s.3,850/- per cm³</x≤1300cm³=r 	50%		Rs 5.0 Mn	100%
				u											20.0%	20%	10%	EX	EX			1300 cm³ <x≤1500cm³=r s.4,450/- per cm³</x≤1500cm³=r 	50%		Rs 5.0 Mn	100%
	8703.22.80		Other, more than three years old		10										20.00%	2004	190/	Ex	Ev			1000 cm³ <x≤1300cm³=r s.3,850/- per cm³</x≤1300cm³=r 	50%		Rs 5.0 Mn	100%
				u	LS										20.0%	20%	18%	EX	Ex			1300 cm³ <x≤1500cm³=r s.4,450/- per cm³</x≤1500cm³=r 	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% or Rs.1,50 0,000 per unit		Ex					50%	2.5%	Rs 5.0 Mn	0%

									Prefe	renti	al Duty						PA	L	Ce	ess				Luxury	Tax
S Hdg	HS Code		Description	Un it	ICL/SLS I	АР	AD	BN G	, ,	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 the amou exceed Luxu Tax Fi
	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	09
	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%	20%	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	10
	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	1
	8703.23.59			u				13.5	%					20.0%	20%	18%	Ex				Rs.7,700/- per cm <sup>3</sup>	50%		Rs 5.0 Mn	1
			Motor cars including station wagons and racing cars of a cylinder capacity not exceeding 2,000 cc, more than three years old :																						
	8703.23.62		Of a cylinder capacity flot exceeding 17000 ce	u	LS			13.5	%					20.0%	20%	18%	Ex	Ex			Rs.5,150/- per cm <sup>3</sup>	50%		Rs 5.0 Mn	1
	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	1
	8703.23.69		Other Other	u	LS			13.5	%					20.0%	20%	18%	Ex				Rs.7,700/- per cm <sup>3</sup>	50%		Rs 5.0 Mn	1
	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=r s.8,450/- per cm³</x≤2500cm³=r 	50%		Rs 5.0 Mn	1
				u				18.0	%					20.0%	20%	18%	Ex	Ex			2500 cm³ <x≤2750cm³=r s.9,650/- per cm³</x≤2750cm³=r 	50%		Rs 5.0 Mn	1
																					2750 cm³ <x≤3000cm³=r s.10,850/- per cm³</x≤3000cm³=r 	50%		Rs 5.0 Mn	:
	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=r s.8,450/- per cm³</x≤2500cm³=r 	50%		Rs 5.0 Mn	:
				u	LS			18.0	%					20.0%	20%	18%	Ex	Ex			2500 cm³ <x≤2750cm³=r s.9,650/- per cm³</x≤2750cm³=r 	50%		Rs 5.0 Mn	
			Other																		2750 cm³ <x≤3000cm³=r s.10,850/- per cm³</x≤3000cm³=r 	50%		Rs 5.0 Mn	]
	8703.23.92	 	Other: Of a cylinder capacity not exceeding 2,000 cc,	<del> </del>				12 1	0/2			1	1	20.00/	200/	100/	Ev	Ev			De 7 700/ nor one	E00/		Do E O Ma	-
	8703.23.94		not more than three years old	u 	1.0			13.5						20.0%	20%	18%	Ex	Ex			Rs.7,700/- per cm <sup>3</sup>	50%		Rs 5.0 Mn	
	8703.23.96		more than three years old  Of a cylinder capacity exceeding 2,000 cc, not more than three years old	u	LS			18.0	70					20.0%	20%	1070	Ex	Ex			Rs.7,700/- per cm <sup>3</sup> 2000  cm <sup>3</sup> <x≤2500cm<sup>3=R  s.8,450/- per cm<sup>3</sup></x≤2500cm<sup>	50%		Rs 5.0 Mn Rs 5.0 Mn	
				u				18.0	%					20.0%	20%	18%	Ex	Ex			2500 cm³ <x≤2750cm³=r s.9,650/- per cm³</x≤2750cm³=r 	50%		Rs 5.0 Mn	

								Pre	eferen	tial [	Outy						P/	<b>AL</b>	C	ess				Luxury	/ Tax
HS Hdg	HS Code	Description	Un it	ICL/SLS I	АР	A	D 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
																					2750 cm³ <x≤3000cm³=r s.10,850/- per cm³</x≤3000cm³=r 	50%		Rs 5.0 Mn	100%
	8703.23.98	Of a cylinder capacity exceeding 2000cc., more than three years old																			2000 cm³ <x≤2500cm³=r s.8,450/- per cm³</x≤2500cm³=r 	50%		Rs 5.0 Mn	100%
			u	LS				18.0%						20.0%	20%	18%	Ex	Ex			2500 cm³ <x≤2750cm³=r s.9,650/- per cm³</x≤2750cm³=r 	50%		Rs 5.0 Mn	100%
																					2750 cm³ <x≤3000cm³=r s.10,850/- per cm³</x≤3000cm³=r 	50%		Rs 5.0 Mn	100%
	8703.24 8703.24.10	<ul><li>Of a cylinder capacity exceeding 3,000 cc :</li><li>Ambulances and prison vans not more than three</li></ul>					+		<u> </u>				<u> </u>		20% or	- -									
	10703.24.10	years old	u											20%	Rs.1,50 0,000 per unit		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		10%	6%				50%	2.5%	Rs 5.0 Mn	0%
	8703.24.30	Hearses not more than three years old	u											20.0%		18%	Ex	Ex			Rs.4,800/- per cm <sup>3</sup>	50%			
	8703.24.40	Hearses more than three years old	u	LS										20.0%	20%	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=r s.12,050/- per cm³</x≤4000cm³=r 	50%		Rs 5.0 Mn	100%
																					4000cm <sup>3</sup> <=Rs.13,3 00/- 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=r s.12,050/- per cm³</x≤4000cm³=r 	50%		Rs 5.0 Mn	100%
																					4000cm <sup>3</sup> <=Rs.13,3 00/- per cm <sup>3</sup>	50%	-	Rs 5.0 Mn	100%
	8703.24.70	Other, not more than three years old	u					18.0%						20.0%	20%	18%	Ex	Ex			3000 cm³ <x≤4000cm³=r s.12,050/- per cm³</x≤4000cm³=r 	50%		Rs 5.0 Mn	100%
																					4000cm <sup>3</sup> <=Rs.13,3 00/- per cm <sup>3</sup>	50%		Rs 5.0 Mn	100%
	8703.24.80	Other, more than three years old	u	LS				18.0%						20.0%	20%	18%	Ex	Ex			3000 cm³ <x≤4000cm³=r s.12,050/- per cm³</x≤4000cm³=r 	50%		Rs 5.0 Mn	100%
								20.070													4000cm <sup>3</sup> <=Rs.13,3 00/- per cm <sup>3</sup>	50%		Rs 5.0 Mn	100%
	0702.5	- 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 :								L_													L_		

								Dre	feren	tial Γ	hitv						PA		l C	ess				Luxury	v Tay
6 Hdg	HS Code	Description	Un it	ICL/SLS I	АР	AD	BN			PK		SF	SD	SG	Gen Duty	VAT	Gen		GEN		Excise (S.P.D)	Surcharge on Customs Duty	SSCL	Free threshhold Value	Rate on the amount exceedin Luxury Tax Free Threshol
																									Timesiloi
	8703.31.10	 Ambulances and prison vans not more than three years old	u											20%	20% or Rs.2,00 0,000 per		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		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	LS										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%		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%		18%	Ex	Ex			Rs.1,750/- per cm <sup>3</sup>	50%			
	8703.31.70	 Motor cars including station wagons and racing	ш					16%						20.0%		18%	Ex	Ex			Rs.5,550/- per cm <sup>3</sup>	50%		Rs 5.0 Mn	120%
	8703.31.80	 cars, not more than three years old  Motor cars including station wagons and racing cars, more than three years old	u	LS				16%						20.0%		18%	Ex	Ex			Rs.5,550/- per cm <sup>3</sup>	50%		Rs 5.0 Mn	
	8703.31.92	 Other: 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%
	8703.31.94	 More than three years old	u	LS				16%						20.0%		18%	Ex	Ex			Rs.5,550/- per cm <sup>3</sup>	50%		Rs 5.0 Mn	120%
	8703.32	 Of a cylinder capacity exceeding 1,500 cc but not																							
	8703.32.10	 exceeding 2,500 cc : Ambulances and prison vans not more than three years old	u											20%	20% or Rs.2,000,00 0 per unit	18%	10%	6%				50%	2.5%	Rs 5.0 Mn	0%
	8703.32.20	 Ambulances and prison vans more than three years old	u	LS										20%	20% or Rs.2,000,000	1	10%	6%				50%	2.5%	Rs 5.0 Mn	0%
	8703.32.30	 Hearses not more than three years old	u											20.0%	20%	18%	Ex	Ex			Rs.4,800/- per cm <sup>3</sup>	50%			
	8703.32.40	 Hearses more than three years old	u	LS										20.0%	20%	18%	Ex	Ex			Rs.4,800/- 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 :																							
	8703.32.52	 Of a cylinder capacity not exceeding 1,600 cc	u					13.5%						20.0%	20%	18%	Ex	Ex			Rs.6,950/- per cm <sup>3</sup>	50%		Rs 5.0 Mn	120%
	8703.32.55	 Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800 cc	u					13.5%						20.0%	20%	18%	Ex	Ex			Rs.8,300/- per cm <sup>3</sup>	50%		Rs 5.0 Mn	120%
	8703.32.59	 Other	u			1		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 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	u	LS				13.5%						20.0%	20%	18%	Ex				Rs.9,650/- per cm <sup>3</sup>	50%		Rs 5.0 Mn	120%

Section XVII - Chapter 87 - Page 12 Sri Lanka Customs National Imports Tariff Guide - 2025

								Pre	feren	ial D	uty						P/	L	C	ess				Luxury	
HS Hdg	HS Code	Description	Un it	ICL/SLS I	АР	AD	BN	GT	IN	PK	SA	SF	SD	SG	Gen Duty	VAT	Gen	SG	GEN	SG	Excise (S.P.D)	Surcharge on Customs Duty	SSCL	Free threshhold Value	Rate on the amount exceeding Luxury Tax Free Threshold
		Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc, not more than three years old :																							
	8703.32.71	Vehicles for the transport of 7 or more persons (adults) including the driver, with non-monocoque body bolted on ladder type heavy duty chassis, with permanent four-wheel drive capability, and a total payload (of persons and cargo) of over 800 kg.	u					18.0%						20.0%	20%	18%	Ex	6%			Rs.9,650/- per cm <sup>3</sup>	50%		Rs 5.0 Mn	120%
	8703.32.79	Other	u					18.0%						20.0%	20%	18%	Ex	Ex			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%
	8703.32.92	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.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	Other, of a cylinder capacity exceeding 2000 cc, not more than three years old	u					13.5%						20.0%	20%	18%	Ex				Rs.9,650/- per cm <sup>3</sup>	50%		Rs 5.0 Mn	120%
	8703.32.97		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	Of a cylinder capacity exceeding 2,500 cc :																							
	8703.33.10	Ambulances and prison vans not more than three years old	u											20%	20% or Rs.2,000,000	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% 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%		18%	Ex	Ex			Rs.5,400/- per cm <sup>3</sup>	50%			
	8703.33.40	Hearses more than three years old	u	LS										20.0%	20%	18%	Ex	Ex			Rs.5,400/- per cm <sup>3</sup>	50%			
	8703.33.50	Motor cars including station wagons and racing cars, not more than three years old																			2500 cm³ <x≤2750cm³=r s.10,850/- per cm³</x≤2750cm³=r 			Rs 5.0 Mn	120%
			u					18.0%						20.0%	20%	18%	Ex	Ex			2750 cm³ <x≤3000cm³=r s.12,050/- per cm³</x≤3000cm³=r 			Rs 5.0 Mn	120%
																					3000 cm³ <x≤4000cm³=r s.13,300/- per cm³</x≤4000cm³=r 	50%		Rs 5.0 Mn	120%
																					4000cm <sup>3</sup> <=Rs.14,5 00/- per cm <sup>3</sup>	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=r s.10,850/- per cm³</x≤2750cm³=r 	50%		Rs 5.0 Mn	120%

Section XVII - Chapter 87 - Page 13
Sri Lanka Customs National Imports Tariff Guide - 2025

								Pre	feren	tial C	uty						P/	\L	C	ess				Luxury	/ Tax
Hdg	HS Code	Description	Un it	ICL/SLS I	АР	AD	BN				SA	SF	SD	SG	Gen Duty	VAT	Gen		GEN		Excise (S.P.D)	Surcharge on Customs Duty	SSCL	Free threshhold Value	Rate on the amount exceeding Luxury Tax Free Threshold
			u	LS				18.00%						20.0%	20%	18%	Ex	Ex			2750 cm³ <x≤3000cm³=r s.12,050/- per cm³</x≤3000cm³=r 	50%		Rs 5.0 Mn	120%
																					3000 cm³ <x≤4000cm³=r s.13,300/- per cm³</x≤4000cm³=r 	50%		Rs 5.0 Mn	120%
																					4000cm <sup>3</sup> <=Rs.14,5 00/- per cm <sup>3</sup>	50%		Rs 5.0 Mn	120%
8	3703.33.71	 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%
8	3703.33.79	 Other														18%					2500 cm³ <x≤2750cm³=r s.10,850/- per cm³</x≤2750cm³=r 	50%		Rs 5.0 Mn	120%
																					2750 cm³ <x≤3000cm³=r s.12,050/- per cm³</x≤3000cm³=r 	50%		Rs 5.0 Mn	120%
			u					18.0%						20.0%	20%	18%	Ex	Ex			3000 cm³ <x≤4000cm³=r s.13,300/- per cm³</x≤4000cm³=r 	50%		Rs 5.0 Mn	120%
																					4000cm³<=Rs.14,5 00/- per cm³	50%		Rs 5.0 Mn	120%
8	3703.33.80	 Other, more than three years old																			2500 cm³ <x≤2750cm³=r s.10,850/- per cm³</x≤2750cm³=r 	50%		Rs 5.0 Mn	120%
				- C				10.00/						20.00/	200/	100/	F <sub>1</sub>	- Fre			2750 cm³ <x≤3000cm³=r s.12,050/- per cm³</x≤3000cm³=r 	50%		Rs 5.0 Mn	120%
			u	LS				18.0%						20.0%	20%	18%	Ex	Ex			3000 cm³ <x≤4000cm³=r s.13,300/- per cm³</x≤4000cm³=r 	50%		Rs 5.0 Mn	120%
																					4000cm <sup>3</sup> <=Rs.14,5 00/- per cm <sup>3</sup>	50%		Rs 5.0 Mn	120%
8	3703.40	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:																							
8	3703.40.11	 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%
	3703.40.12	 Ambulances and prison vans more than three years	u	LS										10.0%	20%	18%	10%	6%				50%	2.5%	Rs 5.5 Mn	0%
8	3703.40.13	 Hearses not more than three years old	u											10.0%	20%	18%	Ex	Ex			Rs.1,550/- per cm <sup>3</sup>	50%			

								Pr	eferen	tial [	Outv						PA	\L	l C	ess				Luxury	Tax
																						Surcharge			Rate on
HS Hdg	HS Code	Description	Un it	ICL/SLS I	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 Threshold
	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%			
	8703.40.15	Auto-trishaws, not more than two years old	u											10.0%	20%	18%	Ex	Ex			Rs.2,900/- per cm <sup>3</sup>	50%			
	8703.40.16	Auto-trishaws, more than two years old	u	LS										10.0%	20%	18%	Ex	Ex			Rs.2,900/- per cm <sup>3</sup>	50%			
	8703.40.18	Other, not more than three years old	u											10.0%	20%	18%	Ex	Ex			Rs.1,810,900/- per unit	50%		Rs 5.5 Mn	80%
	8703.40.19	Other, more than three years old	u	LS										10.0%	20%	18%	Ex	Ex			Rs.1,810,900/- per unit	50%		Rs 5.5 Mn	80%
		Motor cars including station wagons and racing cars ,of cylinder capacity not exceeding 1,000 cc																							
	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		1	1 1							10.0%	Free	18%	10%	6%						Rs 5.5 Mn	
	8703.40.23	Quadricycle of cylinder capacity not exceeding 300 cc, not more than three years old	u											10.0%		18%	Ex	Ex			Rs.482,900/- per unit	50%		Rs 5.5 Mn	
	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%			diffe	50%		Rs 5.5 Mn	0%
	8703.40.26	All terrain vehicle (ATV), more than three years old	u	LS										Free	20%	18%	10%	6%				50%	2.5%	Rs 5.5 Mn	0%
	8703.40.28	Other, not more than three years old	u					16%						10.0%	20%	18%	Ex	Ex			Rs.1,810,900/- per unit	50%		Rs 5.5 Mn	80%
	8703.40.29	Other, more than three years old	u	LS				16%						10.0%	20%	18%	Ex	Ex			Rs.1,810,900/- per unit	50%		Rs 5.5 Mn	80%
		Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc :																							
	8703.40.31	Ambulances and prison vans, not more than three years old	u											10.0%	20%	18%	10%	6%				50%	2.5%	Rs 5.5 Mn	0%
	8703.40.32	Ambulances and prison vans, more than three years old	u	LS										10.0%	20%	18%	10%	6%				50%	2.5%	Rs 5.5 Mn	0%
	8703.40.33	Hearses not more than three years old	u											10.0%	20%	18%	Ex	Ex			Rs.2,450/- per 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												10.0%	20%	18%	Ex	Ex			1000 cm³ <x≤1300cm³=r s.2,750/- per cm³</x≤1300cm³=r 	50%		Rs 5.5 Mn	80%
			u											10.0%	2070	1070	LX				1300 cm³ <x≤1500cm³=r s.3,450/- per cm³</x≤1500cm³=r 	50%		Rs 5.5 Mn	80%
	8703.40.36	Motor cars including station wagons and racing cars, more than three years old		16										10.00/	200/	100/	E.	F.,			1000 cm³ <x≤1300cm³=r s.2,750/- per cm³</x≤1300cm³=r 	50%		Rs 5.5 Mn	80%
			u	LS										10.0%	20%	18%	Ex	Ex			1300 cm³ <x≤1500cm³=r s.3,450/- per cm³</x≤1500cm³=r 	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=r s.2,750/- per cm³</x≤1300cm³=r 	50%		Rs 5.5 Mn	80%
																					1300 cm³ <x≤1500cm³=r s.3,450/- per cm³</x≤1500cm³=r 	50%		Rs 5.5 Mn	80%

								Pre	ferent	ial Du	tv						PA	L	l Ce	ess				Luxury	Tax
HS Hdg	HS Code	Description	Un it	ICL/SLS I	АР	AD	BN			PK S		SF	SD	SG	Gen Duty	VAT	Gen		GEN		Excise (S.P.D)	Surcharge on Customs Duty	SSCL	Free threshhold Value	Rate on the amount exceeding Luxury Tax Free Threshold
	8703.40.39	 Other, more than three years old		16										10.00/	200/	100/	F.,	<b>-</b>			1000 cm³ <x≤1300cm³=r s.2,750/- per cm³</x≤1300cm³=r 	50%		Rs 5.5 Mn	80%
			u	LS										10.0%	20%	18%	Ex	Ex			1300 cm³ <x≤1500cm³=r s.3,450/- per cm³</x≤1500cm³=r 	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%			
	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%			
	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	80%
	8703.40.49	 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%
		 Motor cars including station wagons and racing cars of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000 cc:																							
	8703.40.51	 Of a cylinder capacity not exceeding 1,600 cc, not more than three years old	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 vears 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					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											10.0%	20%	18%	Ex	Ex			Rs.3,000/- per cm <sup>3</sup>	50%			
	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%			
	8703.40.68	 Other, not more than three years old																			2000 cm³ <x≤2500cm³=r s.7,250/- per cm³</x≤2500cm³=r 	50%		Rs 5.5 Mn	80%
			u											10.0%	20%	18%	Ex	Ex			2500 cm³ <x≤2750cm³=r s.8,450/- per cm³</x≤2750cm³=r 	50%		Rs 5.5 Mn	80%
																					2750 cm³ <x≤3000cm³=r s.9,650/- per cm³</x≤3000cm³=r 	50%		Rs 5.5 Mn	80%

									Pre	eferen	tial D	utv						P/	\L	l Ce	ess				Luxury	/ Tax
IS Hdg	HS Code		Description	Un it	ICL/SLS I	АР	AD	BN			PK		SF	SD	SG	Gen Duty	VAT	Gen		GEN		Excise (S.P.D)	Surcharge on Customs Duty	SSCL	Free threshhold Value	Rate on the amount exceeding Luxury Tax Free Threshold
,	8703.40.69		Other, more than three years old														100/					2000 cm³ <x≤2500cm³=r s.7,250/- per cm³</x≤2500cm³=r 	50%		Rs 5.5 Mn	80%
				u	LS										10.0%	20%	18%	Ex	Ex			2500 cm³ <x≤2750cm³=r s.8,450/- per cm³</x≤2750cm³=r 	50%		Rs 5.5 Mn	80%
																	18%					2750 cm³ <x≤3000cm³=r s.9,650/- per cm³</x≤3000cm³=r 	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=r s.7,250/- per cm³</x≤2500cm³=r 	50%		Rs 5.5 Mn	80%
				u					18.0%						10.0%	20%	18%	Ex	Ex			2500 cm³ <x≤2750cm³=r s.8,450/- per cm³</x≤2750cm³=r 	50%		Rs 5.5 Mn	80%
																						2750 cm³ <x≤3000cm³=r s.9,650/- per cm³</x≤3000cm³=r 	50%		Rs 5.5 Mn	80%
	8703.40.72		More than three years old																			2000 cm³ <x≤2500cm³=r s.7,250/- per cm³</x≤2500cm³=r 	50%		Rs 5.5 Mn	80%
				u	LS				18.0%						10.0%	20%	18%	Ex	Ex			2500 cm³ <x≤2750cm³=r s.8,450/- per cm³</x≤2750cm³=r 	50%		Rs 5.5 Mn	80%
																						2750 cm³ <x≤3000cm³=r s.9,650/- per cm³</x≤3000cm³=r 	50%		Rs 5.5 Mn	80%
			Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 3000 cc:																							
	8703.40.81		Ambulances and prison vans not more than three years old	u											10.0%	20%	18%	10%	6%				50%	2.5%	Rs 5.5 Mn	0%
i	8703.40.82		Ambulances and prison vans more than three	u	LS										10.0%	20%	18%	10%	6%				50%	2.5%	Rs 5.5 Mn	0%
i	8703.40.83		years old Hearses not more than three years old	u											10.0%	20%	18%	Ex	Ex			Rs.4,250/- per cm <sup>3</sup>	50%			
	8703.40.84		Hearses more than three years old	u	LS										10.0%	20%	18%	Ex	Ex			Rs.4,250/- per cm <sup>3</sup>	50%			
	8703.40.88		Other, not more than three years old	u					18.0%						10.0%	20%	18%	Ex	Ex			3000 cm³ <x≤4000cm³=r s.10,850/- per cm³ 4000cm³&lt;=Rs.12,0</x≤4000cm³=r 	50%		Rs 5.5 Mn	
	0702 40 00		Other means their three courses and																			50/- per cm <sup>3</sup>	50%		Rs 5.5 Mn	80%
ľ	8703.40.89		Other, more than three years old	u	LS				18.0%						10.0%	20%	18%	Ex	Ex			3000 cm³ <x≤4000cm³=r s.10,850/- per cm³</x≤4000cm³=r 			Rs 5.5 Mn	80%
																						4000cm <sup>3</sup> <=Rs.12,0 50/- per cm <sup>3</sup>	50%		Rs 5.5 Mn	80%
			Motor cars including station wagons and racing cars of a cylinder capacity exceeding 3000 cc:																							

								Pre	feren	tial C	utv						PA	L	Ce	ess				Luxury	/ Tax
HS Hdg	HS Code	Description	Un it	ICL/SLS I	АР	A	D BN	GT	IN	PK		SF	SD	SG	Gen Duty	VAT	Gen		GEN		Excise (S.P.D)	Surcharge on Customs Duty	SSCL	Free threshhold Value	Rate on the amount exceeding Luxury Tax Free Threshold
	8703.40.91	Not more than three years old	u					18.0%						10.0%	20%	18%	Ex	Ex			3000 cm³ <x≤4000cm³=r s.10,850/- per cm³ 4000cm³&lt;=Rs.12,0</x≤4000cm³=r 	50%		Rs 5.5 Mn	80%
	0702 40 02	Mayo then there years ald																			50/- per cm <sup>3</sup>	50%		Rs 5.5 Mn	80%
	8703.40.92	More than three years old	u	LS				18.0%						10.0%	20%	18%	Ex	Ex			3000 cm³ <x≤4000cm³=r s.10,850/- per cm³ 4000cm³&lt;=Rs.12,0</x≤4000cm³=r 	50%		Rs 5.5 Mn Rs 5.5 Mn	
	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 nower.  Vehicles other than motor cars including station wagons and racing cars, of cylinder capacity not																			50/- per cm <sup>3</sup>	3070		10 313 1 111	0070
	8703.50.11	exceeding 1.000 cc : Ambulances and prison vans not more than three	11											10.0%	20%	18%	10%	6%				50%	2 5%	Rs 5.5 Mn	0%
	8703.50.12	Ambulances and prison vans more than three	u	LS										10.0%		18%	10%	6%				50%		Rs 5.5 Mn	
	8703.50.13	years Hearses not more than three years old	u											10.0%	20%	18%	Ex	Ex			Rs.2,450/- per cm <sup>3</sup>	50%			
	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%			
	8703.50.15	Auto-trishaws, not more than two years old	u											10.0%	20%	18%	Ex	Ex			Rs.1,750/- per cm <sup>3</sup>	50%			
	8703.50.16	Auto-trishaws, more than two years old	u	LS										10.0%	20%	18%	Ex	Ex			Rs.1,750/- per cm <sup>3</sup>	50%			
	8703.50.18	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%
	8703.50.19	Other, more than three years old	u	LS										10.0%	20%	18%	Ex	Ex			Rs.4,150/- per cm <sup>3</sup>	50%		Rs 5.5 Mn	90%
		Motor cars including station wagons and racing cars, of cylinder capacity not exceeding 1,000 cc :																							
	8703.50.21	Go-Karts, not more than three years old	u											10%	Free	18%	10%	6%						Rs 5.5 Mn	
	8703.50.22 8703.50.23	Go-Karts, more than three years old Quadricycle of cylinder capacity not exceeding	u	LS										10%	Free	18%	10%	6%			Rs.482,900/- per		2.5%	Rs 5.5 Mn	
		300 cc, not more than three years old	u											10%	20%	18%	Ex	Ex			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											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	u	LS										10%	20%	18%	Ex	Ex			Rs.4,150/- per cm <sup>3</sup>	50%		Rs 5.5 Mn	90%
		Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc :																							
	8703.50.31	Ambulances and prison vans, not more than three years old	u											10.0%	20%	18%	10%	6%				50%	2.5%	Rs 5.5 Mn	0%
	8703.50.32	Ambulances and prison vans, more than three years old	u	LS										10.0%	20%	18%	10%	6%				50%	2.5%	Rs 5.5 Mn	0%
	8703.50.33	Hearses not more than three years old	u											10.0%	20%	18%	Ex	Ex			Rs.2,450/- per cm <sup>3</sup>	50%			
	8703.50.34	Hearses more than three years old	u	LS										10.0%	20%	18%	Ex	Ex			Rs.2,450/- per cm <sup>3</sup>	50%			

									Pr	eferen	tial D	utv						PA	L	l Ce	ess		l		Luxury	Tax
HS Hdg	HS Code		Description	Un it	ICL/SLS I	АР	AD	BN			PK		SF	SD	SG	Gen Duty	VAT	Gen		GEN		Excise (S.P.D)	Surcharge on Customs Duty	SSCL	Free threshhold Value	Rate on the amount exceeding Luxury Tax Free Threshold
	8703.50.35		Motor cars including station wagons and racing	ш					16%						10.0%	20%	18%	Ex	Ex			Rs.4,150/- per cm <sup>3</sup>	50%		Rs 5.5 Mn	90%
	8703.50.36		cars, not more than three years old  Motor cars including station wagons and racing		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	LS			1	10 /0																	
	8703.50.39		Other, 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%
	07 03.30.33			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:																							
	8703.50.41		Ambulances and prison vans not more than three years old	u											10.0%	20%	18%	10%	6%				50%	2.5%	Rs 5.5 Mn	0%
	8703.50.42		Ambulances and prison vans more than three years old	u	LS										10.0%	20%	18%	10%	6%				50%	2.5%	Rs 5.5 Mn	0%
	8703.50.43		Hearses not more than three years old	u											10.0%	20%	18%	Ex	Ex			Rs.3,600/- per cm <sup>3</sup>	50%			
	8703.50.44		Hearses more than three years old	u	LS										10.0%	20%	18%	Ex	Ex			Rs.3,600/- per cm <sup>3</sup>	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	90%
	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 vears 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 cm <sup>3</sup>	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 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:																							
	8703.50.61		Ambulances and prison vans not more than three years old	u											10.0%	20%	18%	10%	6%				50%	2.5%	Rs 5.5 Mn	0%
	8703.50.62		Ambulances and prison vans more than three years old	u	LS										10.0%	20%	18%	10%	6%				50%	2.5%	Rs 5.5 Mn	0%
	8703.50.63		Hearses not more than three years old	u											10.0%	20%	18%	Ex	Ex			Rs.4,800/- per 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=r s.8,450/- per cm³</x≤2500cm³=r 	50%		Rs 5.5 Mn	90%
				u											10.0%	20%	18%	Ex	Ex			2500 cm³ <x≤2750cm³=r s.9,650/- per cm³</x≤2750cm³=r 	50%		Rs 5.5 Mn	90%
																						2750 cm³ <x≤3000cm³=r s.10,850/- per cm³</x≤3000cm³=r 	50%		Rs 5.5 Mn	90%

								Pre	feren	tial D	uty						P#	L	l Ce	ess				Luxury	y Tax
S Hdg	HS Code	Description	Un it	ICL/SLS I	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
	8703.50.69	 Other, more than three years old																			2000 cm³ <x≤2500cm³=r s.8,450/- per cm³</x≤2500cm³=r 	50%		Rs 5.5 Mn	90%
			u	LS										10.0%	20%	18%	Ex	Ex			2500 cm³ <x≤2750cm³=r s.9,650/- per cm³</x≤2750cm³=r 	50%		Rs 5.5 Mn	90%
																					2750 cm³ <x≤3000cm³=r s.10,850/- per cm³</x≤3000cm³=r 	50%		Rs 5.5 Mn	90%
	0702 50 74	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, with permanent four-wheel drive																			2000 cm³ <x≤2500cm³=r s.8,450/- per cm³</x≤2500cm³=r 	50%		Rs 5.5 Mn	90%
		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=r s.9,650/- per cm³</x≤2750cm³=r 	50%		Rs 5.5 Mn	90%
																					2750 cm³ <x≤3000cm³=r s.10,850/- per cm³</x≤3000cm³=r 	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=r s.8,450/- per cm³</x≤2500cm³=r 	50%		Rs 5.5 Mn	90%
			u					18.0%						10.0%	20%	18%	Ex	Ex			2500 cm³ <x≤2750cm³=r s.9,650/- per cm³</x≤2750cm³=r 	50%		Rs 5.5 Mn	90%
																					2750 cm³ <x≤3000cm³=r s.10,850/- per cm³</x≤3000cm³=r 	50%		Rs 5.5 Mn	90%
	8703.50.79	 Other, more than three years old																			2000 cm³ <x≤2500cm³=r s.8,450/- per cm³</x≤2500cm³=r 	50%		Rs 5.5 Mn	90%
			u	LS				18.0%						10.0%	20%	18%	Ex	Ex			2500 cm³ <x≤2750cm³=r s.9,650/- per cm³</x≤2750cm³=r 	50%		Rs 5.5 Mn	90%
																					2750 cm³ <x≤3000cm³=r s.10,850/- per cm³</x≤3000cm³=r 	50%		Rs 5.5 Mn	90%
		Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 3000 cc:																							
	8703.50.81	 Ambulances and prison vans not more than three years old	u											10.0%	20%	18%	10%	6%				50%	2.5%	Rs 5.5 Mn	0%
	8703.50.82	 Ambulances and prison vans more than three years 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%			

									Pre	feren	tial C	uty						P/	\L	C	ess				Luxury	/ Tax
6 Hdg	HS Code		Description	Un it	ICL/SLS I	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
	8703.50.88		Other, not more than three years old	u											10.0%	20%	18%	Ex	Ex			3000 cm³ <x≤4000cm³=r s.12,050/- per cm³</x≤4000cm³=r 	50%		Rs 5.5 Mn	90%
																						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													220/	100/					3000 cm³ <x≤4000cm³=r s.12,050/- per cm³</x≤4000cm³=r 	50%		Rs 5.5 Mn	90%
				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	11					18.0%						10.0%	20%	18%	Ex	Ex			3000 cm³ <x≤4000cm³=r s.12,050/- per cm³</x≤4000cm³=r 	50%		Rs 5.5 Mn	90%
				l u					10.070						10.070	2070	1070		LX			4000 cm <sup>3</sup> <=Rs.13,300/- per cm <sup>3</sup>	50%		Rs 5.5 Mn	90%
	8703.50.99		Other, more than three years old		ıc				18.0%						10.0%	20%	18%	Ex	Ex			3000 cm³ <x≤4000cm³=r s.12,050/- per cm³</x≤4000cm³=r 	50%		Rs 5.5 Mn	90%
				u	LS				16.0%						10.0%	20%	10%	EX	EX			4000 cm <sup>3</sup> <=Rs.13,300/- per cm <sup>3</sup>	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%			
	8703.60.14		Hearses more than three years old	u	LS										10.0%	20%	18%	Ex	Ex			Rs.1,550/- per cm <sup>3</sup>	50%			
	8703.60.15		Auto-trishaws, not more than two years old	u											10.0%	20%	18%	Ex	Ex			Rs.2,900/- per cm <sup>3</sup>	50%			
	8703.60.16		Auto-trishaws, more than two years old	u	LS										10.0%	20%	18%	Ex	Ex			Rs.2,900/- per cm <sup>3</sup>	50%			
	8703.60.18		Other, not more than three years old	u											10.0%	20%	18%	Ex	Ex			Rs.1,810,900/- per unit	50%		Rs 5.5 Mn	80%

									Pre	eferen	tial D	uty						PA	\L	C	ess				Luxury	/ Tax
HS Hdg	HS Code		Description	Un it	ICL/SLS I	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
	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 .																							
	8703.60.21		Go-Karts , not more than three years old	u											10%	Free	18%	10%	6%						Rs 5.5 Mn	
	8703.60.22		Go-Karts , more than three years old	u	LS					<u> </u>					10%	Free	18%	10%	6%					2.5%	Rs 5.5 Mn	0%
	8703.60.23		Quadricycle of cylinder capacity not exceeding 300 cc, not more than three years old	u											10.0%	20%	18%	Ex	Ex			Rs.482,900/- per unit	50%		Rs 5.5 Mn	0%
	8703.60.24		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%
	8703.60.25		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 old	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%									
	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%			
	8703.60.34		Hearses more than three years old	u	LS										10.0%	20%	18%	Ex	Ex			Rs.2,450/- per cm <sup>3</sup>	50%			
	8703.60.35		Motor cars including station wagons and racing cars, not more than three years old	u											10.0%	20%	18%	Ex	Ex			1000 cm³ <x≤1300cm³=r s.2,750/- per cm³</x≤1300cm³=r 	50%		Rs 5.5 Mn	80%
																						1300 cm³ <x≤1500cm³=r s.3,450/- per cm³</x≤1500cm³=r 	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=r s.2,750/- per cm³</x≤1300cm³=r 	50%		Rs 5.5 Mn	80%
																						1300 cm³ <x≤1500cm³=r s.3,450/- per cm³</x≤1500cm³=r 	50%		Rs 5.5 Mn	80%
	8703.60.38		Other, not more than three years old												10.0%	20%	18%	Ex	Ex			1000 cm³ <x≤1300cm³=r s.2,750/- per cm³</x≤1300cm³=r 	50%		Rs 5.5 Mn	80%
				ŭ											2010 70	2070	10 70		LX			1300 cm³ <x≤1500cm³=r s.3,450/- per cm³</x≤1500cm³=r 	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=r s.2,750/- per cm³</x≤1300cm³=r 	50%		Rs 5.5 Mn	80%
				u	ω										10.0 /0	20 /0	10 /0					1300 cm³ <x≤1500cm³=r s.3,450/- per cm³</x≤1500cm³=r 	50%		Rs 5.5 Mn	80%

								Pr	eferen	tial D	utv						l PA	\L	Ce	ess				Luxury	v Tax
HS Hdg	HS Code	Description	Un it	ICL/SLS I	АР	AI	D 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 Threshold
		Vehicles other than motor cars including station							+																
		wagons and racing cars of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000 cc :																							
	8703.60.41	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	LS										10.0%	20%	18%	Ex	Ex			Rs.3,000/- per cm <sup>3</sup>	50%			
	8703.60.48	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	80%
	8703.60.49	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%
		Motor cars including station wagons and racing cars of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000 cc :																							
	8703.60.51	Of a cylinder capacity not exceeding 1,600 cc, not more than three years old	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	LS										10.0%	20%	18%	10%	6%				50%	2.5%	Rs 5.5 Mn	0%
	8703.60.63	Hearses not more than three years old	u											10.0%	20%	18%	Ex	Ex			Rs.3,000/- per cm <sup>3</sup>	50%			
	8703.60.64	Hearses more than three years old	u	LS										10.0%	20%	18%	Ex	Ex			Rs.3,000/- per cm <sup>3</sup>	50%			
	8703.60.68	Other, not more than three years old																			2000 cm³ <x≤2500cm³=r s.7,250/- per cm³</x≤2500cm³=r 	50%		Rs 5.5 Mn	80%
			u											10.0%	20%	18%	Ex	Ex			2500 cm³ <x≤2750cm³=r s.8,450/- per cm³</x≤2750cm³=r 	50%		Rs 5.5 Mn	80%
																					2750 cm³ <x≤3000cm³=r s.9,650/- per cm³</x≤3000cm³=r 	50%		Rs 5.5 Mn	80%
	8703.60.69	Other, more than three years old																			2000 cm³ <x≤2500cm³=r s.7,250/- per cm³</x≤2500cm³=r 	50%		Rs 5.5 Mn	80%
			u	LS										10.0%	20%	18%	Ex	Ex			2500 cm³ <x≤2750cm³=r s.8,450/- per cm³</x≤2750cm³=r 	50%		Rs 5.5 Mn	80%

								Pre	eferen	tial [	Outv						PA	L	l C	ess				Luxur	y Tax
6 Hdg	HS Code	Description	Un it	ICL/SLS I	АР	AD	BN			PK		SF	SD	SG	Gen Duty	VAT	Gen		GEN		Excise (S.P.D)	Surcharge on Customs Duty	SSCL		Rate or the amount exceedir Luxury Tax Fre Thresho
																					2750 cm³ <x≤3000cm³=r s.9,650/- per cm³</x≤3000cm³=r 	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:																							
8	8703.60.71	 Not more than three years old																			2000 cm³ <x≤2500cm³=r s.7,250/- per cm³</x≤2500cm³=r 	50%		Rs 5.5 Mn	80%
			u											10.0%	20%	18%	Ex	Ex			2500 cm³ <x≤2750cm³=r s.8,450/- per cm³</x≤2750cm³=r 	50%		Rs 5.5 Mn	80%
																					2750 cm³ <x≤3000cm³=r s.9,650/- per cm³</x≤3000cm³=r 	50%		Rs 5.5 Mn	80%
8	8703.60.72	 More than three years old																			2000 cm³ <x≤2500cm³=r s.7,250/- per cm³</x≤2500cm³=r 	50%		Rs 5.5 Mn	80%
			u	LS										10.0%	20%	18%	Ex	Ex			2500 cm³ <x≤2750cm³=r s.8,450/- per cm³</x≤2750cm³=r 	50%		Rs 5.5 Mn	80%
																					2750 cm³ <x≤3000cm³=r s.9,650/- per cm³</x≤3000cm³=r 	50%		Rs 5.5 Mn	80%
		Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 3000 cc:																							
8	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%
8	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%
8	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%			
8	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%			
8	8703.60.88	 Other, not more than three years old												10.00/	2004	100/	_	_			3000 cm³ <x≤4000cm³=r s.10,850/- per cm³</x≤4000cm³=r 	50%		Rs 5.5 Mn	80%
			u											10.0%	20%	18%	Ex	Ex			4000 cm <sup>3</sup> <=Rs.12,050/- per cm <sup>3</sup>	50%		Rs 5.5 Mn	80%
8	8703.60.89	 Other, more than three years old	u	LS										10.0%	20%	18%	Ex	Ex			3000 cm³ <x≤4000cm³=r s.10,850/- per cm³</x≤4000cm³=r 	50%		Rs 5.5 Mn	80%
		Makan area in all 12 miles																			4000 cm3<=Rs.12,050/- per cm3	50%		Rs 5.5 Mn	80%
		Motor cars including station wagons and racing cars of a cylinder capacity exceeding 3000 cc:																							
8	8703.60.91	 Not more than three years old																			3000 cm³ <x≤4000cm³=r s.10,850/- per cm³</x≤4000cm³=r 	50%		Rs 5.5 Mn	80%

								Pro	eferen	tial [	Outy						PA	L	C	ess				Luxury	/ Tax
HS Hdg	HS Code	Description	Un it	ICL/SLS I	АР	AI	BN BN	GТ	IN	PK	SA	SF	SD	SG	Gen Duty	VAT	Gen		GEN		Excise (S.P.D)	Surcharge on Customs Duty	SSCL		Rate on the amount exceeding Luxury Tax Free Threshold
																					4000 cm <sup>3</sup> <=Rs.12,050/- per cm <sup>3</sup>	50%		Rs 5.5 Mn	80%
	8703.60.92	More than three years old	u	LS										10.0%	20%	18%	Ex	Ex			3000 cm³ <x≤4000cm³=r s.10,850/- per cm³</x≤4000cm³=r 	50%		Rs 5.5 Mn	80%
																					4000 cm <sup>3</sup> <=Rs.12,050/- per cm <sup>3</sup>	50%		Rs 5.5 Mn	80%
	8703.70	Other vehicles, with both compression-ignition internal combustion piston engine (diesel or semidiesel) and electric motor as motors for propulsion, capable of being charged by plugging to external source of electric power:																			DCI CITIO				
		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											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%
	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%			
	8703.70.14	Hearses more than three years old	u	LS										10.0%	20%	18%	Ex	Ex			Rs.2,450/- per cm <sup>3</sup>	50%			
	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%			
	8703.70.16	Auto-trishaws, more than two years old	u	LS										10.0%	20%	18%	Ex	Ex			Rs.1,750/- per cm <sup>3</sup>	50%			
	8703.70.18	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%
	8703.70.19	Other, more than three years old	u	LS										10.0%	20%	18%	Ex	Ex			Rs.4,150/- per cm <sup>3</sup>	50%		Rs 5.5 Mn	90%
		Motor cars including station wagons and racing cars, of cylinder capacity not exceeding 1,000 cc :																							
	8703.70.21 8703.70.22	Go-Karts, not more than three years old Go-Karts, more than three years old	u u	LS										10.0%	Free Free	18% 18%	10% 10%	6% 6%						Rs 5.5 Mn Rs 5.5 Mn	
	8703.70.23	Quadricycle of cylinder capacity not exceeding 300 cc, not more than three years old	u											10.0%		18%	Ex	Ex			Rs.482,900/- per unit	50%	21370	Rs 5.5 Mn	
	8703.70.24	Quadricycle of cylinder capacity not exceeding	u	LS										10.0%	20%	18%	Ex	Ex			Rs.482,900/- per	50%		Rs 5.5 Mn	0%
	8703.70.25	300 cc, more than three years old All terrain vehicle (ATV), not more than three	u											10.0%	20%	18%	10%	6%			unit	50%	2.5%	Rs 5.5 Mn	0%
	8703.70.26	years old All terrain vehicle (ATV), more than three years	u	LS										10.0%	20%	18%	10%	6%				50%	2.5%	Rs 5.5 Mn	0%
	8703.70.28	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	
	8703.70.29	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%
		Of a cylinder capacity exceeding 1,000 cc but not																							
	8703.70.31	exceeding 1,500 cc : Ambulances and prison vans, not more than	u											10.0%	20%	18%	10%	6%				50%	2.5%	Rs 5.5 Mn	0%
	8703.70.32	Ambulances and prison vans, more than three years old	u	LS										10.0%	20%	18%	10%	6%				50%	2.5%	Rs 5.5 Mn	0%
	8703.70.33	Hearses not more than three years old	u											10.0%	20%	18%	Ex	Ex			Rs.2,450/- per cm <sup>3</sup>	50%			
	8703.70.34	Hearses more than three years old	u	LS			++							10.0%	20%	18%	Ex	Ex			Rs.2,450/- per cm <sup>3</sup>	50%		1	
	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%

								Pro	eferen	tial C	Outy						PA	L	C	ess				Luxury	/ Tax
HS Hdg	HS Code	Description	Un it	ICL/SLS I	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
	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 cm <sup>3</sup>	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	LS										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			Rs.3,600/- per cm <sup>3</sup>	50%			
	8703.70.44	Hearses more than three years old	u	LS										10.0%	20%	18%	Ex	Ex			Rs.3,600/- per cm <sup>3</sup>	50%			
	8703.70.48	Other, not more than three years old	u											10.0%	20%	18%	Ex	Ex			Rs.8,300/- per cm <sup>3</sup>	50%		Rs 5.5 Mn	90%
	8703.70.49	Other, more than three years old	u	LS										10.0%	20%	18%	Ex	Ex			Rs.8,300/- per cm <sup>3</sup>	50%		Rs 5.5 Mn	90%
		Motor cars including station wagons and racing cars of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000 cc :																							
	8703.70.51	Of a cylinder capacity not exceeding 1,600 cc, not more than three years old	u											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										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%
	8703.70.54	Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800 cc, more than three years	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	u											10.0%	20%	18%	10%	6%				50%	2.5%	Rs 5.5 Mn	0%
	8703.70.62	years old Ambulances and prison vans more than three	u	LS										10.0%	20%	18%	10%	6%				50%	2.5%	Rs 5.5 Mn	0%
	8703.70.63	years old Hearses not more than three years old	u											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=r s.8,450/- per cm³</x≤2500cm³=r 	50%		Rs 5.5 Mn	90%
			u											10.0%	20%	18%	Ex	Ex			2500 cm³ <x≤2750cm³=r s.9,650/- per cm³</x≤2750cm³=r 	50%		Rs 5.5 Mn	90%
																					2750 cm³ <x≤3000cm³=r s10,850/- per cm³</x≤3000cm³=r 	50%		Rs 5.5 Mn	90%

								Pre	eferen	tial D	utv						PA	<b>L</b>	l Co	ess				Luxury	/ Tax
S Hdg	HS Code	Description	Un it	ICL/SLS I	AP	AD	BN	GТ		PK		SF	SD	SG	Gen Duty	VAT	Gen		GEN		Excise (S.P.D)	Surcharge on Customs Duty	SSCL		Rate on the amount exceeding Luxury Tax Free Threshold
	8703.70.69	 Other, more than three years old																			2000 cm³ <x≤2500cm³=r s.8,450/- per cm³</x≤2500cm³=r 	50%		Rs 5.5 Mn	90%
			u	LS										10.0%	20%	18%	Ex	Ex			2500 cm³ <x≤2750cm³=r s.9,650/- per cm³</x≤2750cm³=r 	50%		Rs 5.5 Mn	90%
																					2750 cm³ <x≤3000cm³=r s10,850/- per cm³</x≤3000cm³=r 	50%		Rs 5.5 Mn	90%
		 Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc but not exceeding 3000 cc:																							
	8703.70.71	 Vehicles for the transport of 7 or more persons (adults) including the driver, with non-monocoque body bolted on ladder type heavy duty chassis, with permanent four-wheel drive																			2000 cm³ <x≤2500cm³=r s.8,450/- per cm³</x≤2500cm³=r 	50%		Rs 5.5 Mn	90%
		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=r s.9,650/- per cm³</x≤2750cm³=r 	50%		Rs 5.5 Mn	90%
																					2750 cm³ <x≤3000cm³=r s10,850/- per cm³</x≤3000cm³=r 	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=r s.8,450/- per cm³</x≤2500cm³=r 	50%		Rs 5.5 Mn	90%
			u											10.0%	20%		Ex	Ex			2500 cm³ <x≤2750cm³=r s.9,650/- per cm³</x≤2750cm³=r 	50%		Rs 5.5 Mn	90%
																18%					2750 cm³ <x≤3000cm³=r s10,850/- per cm³</x≤3000cm³=r 	50%		Rs 5.5 Mn	90%
	8703.70.79	 Other, more than three years old																			2000 cm <sup>3</sup> <x≤2500cm<sup>3=R s.8,450/- per cm<sup>3</sup></x≤2500cm<sup>	50%		Rs 5.5 Mn	90%
			u	LS										10.0%	20%	18%	Ex	Ex			2500 cm³ <x≤2750cm³=r s.9,650/- per cm³</x≤2750cm³=r 	50%		Rs 5.5 Mn	90%
																					2750 cm³ <x≤3000cm³=r s10,850/- per cm³</x≤3000cm³=r 	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%			
	8703.70.84	 Hearses more than three years old	u	LS										10.0%	20%	18%	Ex	Ex			Rs.4,800/- per cm <sup>3</sup>	50%			

									Pre	eferen	tial [	outy						P <i>!</i>	L	C	ess				Luxury	y Tax
dg	HS Code		Description	Un it	ICL/SLS I	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 or the amount exceedir Luxury Tax Fre Thresho
- 8	8703.70.88		Other, not more than three years old				1															3000				+
				u											10.0%	20%	18%	Ex	Ex			cm³ <x≤4000cm³=r s.12,050/- per cm³</x≤4000cm³=r 	50%		Rs 5.5 Mn	90%
																						4000 cm <sup>3</sup> <=Rs.13,300/- per cm <sup>3</sup>	50%		Rs 5.5 Mn	90%
8	8703.70.89		Other, more than three years old		LS										10.0%	20%	18%	Ex	Ex			3000 cm³ <x≤4000cm³=r s.12,050/- per cm³</x≤4000cm³=r 	50%		Rs 5.5 Mn	90%
															10.070	2070	1070					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:																							
8	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%
8	8703.70.98		Other, not more than three years old	и											10.0%	20%	18%	Ex	Ex			3000 cm³ <x≤4000cm³=r s.12,050/- per cm³</x≤4000cm³=r 	50%		Rs 5.5 Mn	90%
															20.070	20,0						4000 cm <sup>3</sup> <=Rs.13,300/- per cm <sup>3</sup>	50%		Rs 5.5 Mn	900
8	8703.70.99		Other, more than three years old	u	LS										10.0%	20%	18%	Ex	Ex			3000 cm³ <x≤4000cm³=r s.12,050/- per cm³</x≤4000cm³=r 	50%		Rs 5.5 Mn	909
																						4000 cm <sup>3</sup> <=Rs.13,300/- per cm <sup>3</sup>	50%		Rs 5.5 Mn	909
8	8703.80	-	Other vehicles, with only electric motor for propulsion :																							
3	8703.80.11		Electric auto-trishaws : 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	50%			
8	8703.80.12		More than two years old Other, powered by on board accumulators charged solely by electricity generated by on board solar electricity panels:	u	LS										10.0%	20%	18%	Ex	Ex			Rs.36,200 per kW	50%			
8	8703.80.21		Not more than 3 years old												10.0%	20%	18%	Ex	Ex			Rs.18100/- per kW for not more than one year old	50%		Rs 6.0 Mn	60%
															10.0 /0	2070						Rs.36,200 per kW	50%		Rs 6.0 Mn	609
1	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:																							
[8	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 vear old	50%		Rs 6.0 Mn	60°
																						Rs.36,200 per kW	50%		Rs 6.0 Mn	60%

									Pre	eferen	tial I	Dutv						PA	\L	l C	ess				Luxury	/ Tax
HS Hdg	HS Code		Description	Un it	ICL/SLS I	АР	AD	BN				SA	SF	SD	SG	Gen Duty	VAT	Gen		GEN		Excise (S.P.D)	Surcharge on Customs Duty	SSCL	Free threshhold Value	Rate on the amount exceeding Luxury Tax Free Threshold
	8703.80.32		Capacity of motors exceeding 50kW, but not exceeding 100kW	u											10.0%	20%	18%	Ex	Ex			Rs.24,100/- per kW for not more than one year old	50%		Rs 6.0 Mn	60%
																						Rs.36,200/- per kW for other	50%		Rs 6.0 Mn	60%
	8703.80.33		Capacity of motors exceeding 100kW, but not exceeding 200kW	u											10.0%	20%	18%	Ex	Ex			Rs.36,200/- per kW for not more than one year old	50%		Rs 6.0 Mn	60%
	8703.80.34		Capacity of motors exceeding 200kW																			Rs.60,400/- per kW for other Rs.96,600/- per kW for not more than	30%		Rs 6.0 Mn	
				u											10.0%	20%	18%	Ex	Ex			one vear old Rs.132,800/- per kW for other	50%		Rs 6.0 Mn	
			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%
	9702 00 F1		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:																			Do 19 100/ por bW				
	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 vear old Rs.36,200/- per kW	50%		Rs 6.0 Mn	
	8703.80.52		Capacity of motors exceeding 50kW, but not exceeding 100kW																			for other Rs.24,100/- per kW for not more than	50%		Rs 6.0 Mn	
				u											10.0%	20%	18%	Ex	Ex			one vear old Rs.36,200 per kW for other	50%		Rs 6.0 Mn	60%
	8703.80.53		Capacity of motors exceeding 100kW, but not exceeding 200kW	u											10.0%	20%	18%	Ex	Ex			Rs.36,200/- per kW for not more than one year old	50%		Rs 6.0 Mn	60%
	8703.80.54	 	Capacity of motors exceeding 200kW																			Rs.60,400/- per kW for not more than one vear old Rs.96,600 per kW	50%		Rs 6.0 Mn	60%
	0703.00.34		capacity of motors exceeding 200kW	u											10.0%	20%	18%	Ex	Ex			for not more than one year old	50%		Rs 6.0 Mn	60%
			Other powered by an heard accumulators																			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:																							

								Pre	eferen	tial [	Dutv						PA	L	l C	ess				Luxury	/ Tax
HS Hdg	HS Code	Description	Un it	ICL/SLS I	АР	AD	BN				SA	SF	SD	SG	Gen Duty	VAT	Gen		GEN		Excise (S.P.D)	Surcharge on Customs Duty	SSCL		Rate on the amount exceeding Luxury Tax Free Threshold
	8703.80.61	 Capacity of motors not exceeding 50kW	u	LS										10.0%	20%	18%	Ex	Ex			Rs.48,300/- per kW	50%		Rs 6.0 Mn	60%
	8703.80.62	 Capacity of motors exceeding 50kW but not exceeding 100kW	u	LS										10.0%	20%	18%	Ex	Ex			Rs.72,400 per kW	50%		Rs 6.0 Mn	60%
	8703.80.63	 Capacity of motors exceeding 100kW but not exceeding 200kW	u	LS										10.0%	20%	18%	Ex	Ex			Rs.108,700/- per kW	50%		Rs 6.0 Mn	60%
	8703.80.64	 Capacity of motors exceeding 200kW	u	LS										10.0%	20%	18%	Ex	Ex			Rs.144,900/- per kW	50%		Rs 6.0 Mn	60%
		 other, with spark - ignition internal combustion piston engine only for charging the electric accumulator, not capable of being charged by plugging to external source of electric power:																							
	8703.80.71	 Capacity of motors not exceeding 50kW, not more than three years old	u											10.0%	20%	18%					Rs. 30,770/- per kW for not more than one year old 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 Rs.43,440/- per kW for Other	50%		Rs 6.0 Mn	60%
	8703.80.74	 Capacity of motors exceeding 50kW but not exceeding 100kW, more than three years old	u	L										10.0%	20%	18%					Rs.86,880/- per kW	50%		Rs 6.0 Mn	60%
	8703.80.75	 Capacity of motors exceeding 100kW but not exceeding 200kW, not more than three years old	u											10.0%	20%	18%					Rs.41,630/- per kW for not more than one year old Rs. 63,420 /-per kW for Other	50%		Rs 6.0 Mn	60%
	8703.80.76	 Capacity of motors exceeding 100kW but not exceeding 200kW, more than three years old	u	L										10.0%	20%	18%					Rs. 130,440/- per kW	50%		Rs 6.0 Mn	60%
	8703.80.77	 Capacity of motors exceeding 200kW, not more than three years old	u											10.0%	20%	18%					Rs. 111,090 /- per kW for not more than one year old	50%		Rs 6.0 Mn	60%
																					Rs. 139,440/- per kW for Other				
	8703.80.78	 Capacity of motors exceeding 200kW, more than three years old	u	L										10.0%	20%	18%					Rs. 173,880/-per kW	50%		Rs 6.0 Mn	60%
		 Other, with compression - ignition internal combustion piston engine (diesel or semi-diesel) only for charging the electric accumulator, not capable of being charged by plugging to external source of electric power:																							
	8703.80.81	 Capacity of motors not exceeding 50kW,not more than three years old	u											10.0%	20%	18%					Rs. 36,920 /- per kW for not more than one year old Rs. 52,130 /- per	50%		Rs 6.0 Mn	60%
	8703.80.82	 Capacity of motors not exceeding 50kW, more than three years old	u	L										10.0%	20%	18%					kW for Other  Rs. 69,550 /- per kW	50%		Rs 6.0 Mn	60%

									Dre	feren	tial C	Juty						PA	\T	I (	ess				Luxury	/ Tay
HS Hdg	HS Code		Description	Un it	ICL/SLS I	АР	AD	BN				SA	SF	SD	SG	Gen Duty	VAT	Gen		GEN		Excise (S.P.D)	Surcharge on Customs Duty	SSCL	Free threshhold Value	Rate on the amount exceeding Luxury Tax Free Threshold
	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				
			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%
	9702 90 96		Capacity of motors exceeding 100kW but not																			Rs. 76,100 /- per kW for Other				
	8703.80.86		Capacity of motors exceeding 100kW but not exceeding 200kW, more than three years old	u	L										10.0%	20%	18%					Rs. 156,530 /- per kW	50%		Rs 6.0 Mn	60%
	8703.80.87		Capacity of motors exceeding 200kW, not more than three years old	u											10.0%	20%	18%					Rs. 133,310 /- per kW for not more than one year old	50%		Rs 6.0 Mn	60%
																						Rs. 167,330/- per kW for Other				
	8703.80.88		Capacity of motors exceeding 200kW, more than three years old	u	L										10.0%	20%	18%					Rs. 208,660/- per kW	50%		Rs 6.0 Mn	60%
			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 vear 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						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 Special purpose tankers/bowsers and trucks :																							
	8704.21.11		Tankers / bowsers with stainless steel tanks for transport of milk, not more than five years old	u					Free						Free	Free	18%	10%	6%					2.5%		
	8704.21.12		Tankers / bowsers with stainless steel tanks for transport of milk, more than five years old	u	LS				Free						Free	Free	18%	10%	6%					2.5%		

									Dwa	foron	Lial F	\b.,													Luxuus	Tax
									Pre	eferen	tiai L	uty						PA	L	C	ess I				Luxur	y Tax
IS Hdg	HS Code		Description	Un it	ICL/SLS I	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 o the amoun exceedi Luxun Tax Fre Thresho
	0704 21 12	<u> </u>	Coulogo burgles agriculad with weeks as as a sting														<u> </u>									+
	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%		
			Auto-trishaws:														18%									
	8704.21.21	ļ	Not more than four years old	u	1.0		-								Free	Free	18%	Ex	6.0%			Rs.500/- per cm <sup>3</sup>				+
	8704.21.22		More than four years old Chassis fitted with engines and cabs	u	LS										Free	Free	18% 18%	Ex	6.0%			Rs.500/- per cm <sup>3</sup>				+
	8704.21.31		for vehicles of national subdivision 8704.21.43,	u											20.0%	20%	18%	Ex	Ex			Rs.603,650 per unit	50%			
	8704.21.32		not more than four years old for vehicles of national subdivision 8704.21.44,	u	LS										20.0%	20%	18%	Ex	Ex			Rs.1,207,250 per	50%			
	8704.21.33		more than four years old for vehicles of national subdivision 8704.21.51,	u											20.0%		18%	Ex	6.0%			unit Rs.603,650 per unit	50%			
	8704.21.34		not more than four years old for vehicles of national subdivision 8704.21.52,		LS										20.0%		18%	Ex	Ex			Rs.1,207,250 per	50%			
	8704.21.35		more than four years old for vehicles of national subdivision 8704.21.63,	u 	LS												<u> </u>					unit				
	8704.21.36		not more than four years old for vehicles of national subdivision 8704.21.64,	u						_					20.0%		18%	Ex _	Ex			Rs.603,650 per unit Rs.1,207,250 per	50%			
	8704.21.37	ļ	more than four years old for vehicles of national subdivision 8704.21.67,	u	LS					_					20.0%		18%	Ex	Ex			unit Rs.1,690,150 per	50%			
		ļ	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 Vehicles with separate bodies for cabin and for	u	LS										20.0%	20%	18%	Ex	Ex			Rs.3,018,150/- per unit	50%			
			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																							
	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,	u	LS										10.0%	20%	18%	Ex	Ex			Rs.1,207,250 per	50%			
	8704.21.43		more than four years old Cargo carrying capacity of 800kg or more, not	u											20.0%	20%	18%	Ex	Ex			unit Rs.724,350 per unit	50%			
	8704.21.44		more than four years old  Cargo carrying capacity of 800kg or more, more than four years old	u	LS										20.0%	20%	18%	Ex	Ex			Rs.1,207,250 per unit	50%			
			Vehicles with separate bodies for cabin and cargo area, the cabin been designed for 3 persons (adults) or less, including the driver, with no additional space in the cabin that can be converted for other uses, and cargo carrying capacity of 2000 kg or more:																							
	8704.21.51		Not more than four years old	u											10.0%	20%	18%	Ex	Ex			Rs.1,207,250 per unit	50%			
	8704.21.52		More than four years old	u	LS										10.0%	20%	18%	Ex	Ex			Rs.2,414,500 per unit	50%			
			Vehicles with separate bodies for cabin and for cargo area, the cabin been designed for 3 persons (adults) or less, including the driver, with no additional space in the cabin that can be converted for other uses, and cargo carrying capacity of less than 2000 kg.																			unit				
	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%			

									Pre	feren	tial	Dutv						PA	\L	C	ess				Luxur	v Tax
HS Hdg	HS Code		Description	Un it	ICL/SLS I	АР	AD	BN				SA	SF	SD	SG	Gen Duty	VAT	Gen		GEN		Excise (S.P.D)	Surcharge on Customs Duty	SSCL		Rate on the amount exceeding Luxury Tax Free Threshold
	8704.21.63		Vehicles fitted with front leaf springs and Cargo carrying capacity of 800kg or more, not more than four years old	u											20.0%	20%	18%	Ex	Ex			Rs.724,350 per unit	50%			
	8704.21.64		Vehicles fitted with front leaf springs and Cargo carrying capacity of 800kg or more, more than four years old	u	LS										20.0%	20%	18%	Ex	Ex			Rs.1,207,250 per unit	50%			
	8704.21.65		Other Vehicles, Cargo carrying capacity of less than 800kg, not more than four years old	u											20.0%	20%	18%	Ex	Ex			Rs.1,810,900 per unit	50%			
	8704.21.66		Other Vehicles, Cargo carrying capacity of less than 800kg, more than four years old	u	LS										20.0%	20%	18%	Ex	Ex			Rs.3,018,150 per unit	50%			
	8704.21.67		Other Vehicles, Cargo carrying capacity of 800kg or more, not more than four years old	u											20.0%	20%	18%	Ex	Ex			Rs.1,810,900 per unit	50%			
	8704.21.68		Other Vehicles, Cargo carrying capacity of 800kg or more, more than four years old	u	LS										20.0%	20%	18%	Ex	Ex			Rs.3,018,150 per unit	50%			
			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																							
	8704.21.71		Not more than four years old	u											20.0%	20%	18%	Ex	Ex			Rs.2,414,500 per unit	50%			
	8704.21.72		More than four years old	u	LS										20.0%	20%	18%	Ex	Ex			Rs.3,018,150 per unit	50%			
			Other:																							
	8704.21.91		Other vehicles with separate bodies for cabin and cargo area, not more than four years old	u											20.0%	20%	18%	Ex	Ex			Rs.6,036,300 per unit	50%			
	8704.21.92		Other vehicles with separate bodies for cabin and cargo area, more than four years old	u	LS										20.0%	20%	18%	Ex	Ex			Rs.7,243,550 per unit	50%			
	8704.21.93		Other vehicles not more than four years old	u											20.0%	20%	18%	Ex	Ex			Rs.5,432,650 per unit	50%			
	8704.21.99		Other vehicles more than four years old	u	LS										20.0%	20%	18%	Ex	Ex			Rs.7,243,550 per unit	50%			
	8704.22		g.v.w. exceeding 5 tonnes but not exceeding 20 tonnes:																							
			Tankers and bowsers with stainless steel tanks for transport of milk and refrigerated trucks:																							
	8704.22.41		Not more than five years old	u					Free	Free	Free	2	Free	Free	Free	Free	18%	10%	6%					2.5%		
	8704.22.42		More than five years old but less than ten years old	u					Free	Free	Free	;	Free	Free	Free	Free	18%	Ex	Ex			Rs.1,810,900 per unit				
	8704.22.43		More than ten years old	u	LS				Free	Free	Free	2	Free	Free	Free	Free	18%	Ex	Ex			Rs.3,621,800 per unit				
			Garbage trucks equipped with waste compacting mechanism:														L_									
_	8704.22.51		Not more than five years old	u					Free	Free	Free		Free	Free	Free	Free	18%	10%	6%					2.5%		
	8704.22.52		More than five years old	u	LS				Free	Free	Free	2	Free	Free	Free	Free	18%	Ex	Ex			Rs.150,900 per unit				
	0704 22 61		Other:														18%			1		De 1 207 250				<del></del>
	8704.22.61		Not more than five years old but loss than ton years	u					Free	Free	Free		Free	Free	Free	Free	18%	Ex	Ex			Rs.1,207,250 per unit				<u> </u>
	8704.22.62		More than five years old but less than ten years old	u					Free	Free	Free		Free	Free	Free	Free	18%	Ex	Ex			Rs.3,018,150 per unit				
	8704.22.63		More than ten years old	u	LS				Free	Free	Free		Free	Free	Free	Free	18%	Ex	Ex			Rs.4,829,050 per unit				<u> </u>
	8704.23		g.v.w. exceeding 20 tonnes :																							

										_									•							
									Pre	eferen 	itiai	Duty						PA	L	C	<u>ess</u>				Luxury	
HS Hdg	HS Code		Description	Un it	ICL/SLS I	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
			Tankers and bowsers with stainless steel tanks							1																+
			for transport of milk and refrigerated trucks :																							
	8704.23.51		Not more than five years old	u					Free	Free	Free	9	Free	Free	Free	Free	18%	10%	6%					2.5%		
	8704.23.52		More than five years old but less than ten years old	u					Free	Free	Free	:	Free	Free	Free	Free	18%	Ex	Ex			Rs.1,810,900 per unit				<u> </u>
	8704.23.53		More than ten years old	u	LS				Free	Free	Free		Free	Free	Free	Free	18%	Ex	Ex			Rs.3,621,800 per unit				
			Garbage trucks equipped with waste compacting mechanism:																							
	8704.23.61		Not more than five years old	u						Free	Free		Free	Free	Free	Free	18%	10%	6%					2.5%		
	8704.23.62		More than five years old	u	LS					Free	Free	2	Free	Free	Free	Free	18%	Ex	Ex			Rs.150,900 per unit				
			Other:														18%									
	8704.23.71		Not more than five years old	u						Free	Free	2	Free	Free	Free	Free	18%	Ex	Ex			Rs.1,207,250 per unit				
	8704.23.72		More than five years old but less than ten years old	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 :																							
	8704.31		g.v.w. not exceeding 5 tonnes :																							
			Special purpose tankers/bowsers and trucks :																							
	8704.31.11		Tankers / bowsers with stainless steel tanks for transport of milk, not more than five years old	u					Free						Free	Free	18%	10%	6%					2.5%		
	8704.31.12		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%		
	8704.31.13		Garbage trucks equipped with waste compacting mechanism, not more than five years old	u											Free	Free	18%	10%	6%					2.5%		
	8704.31.14		Garbage trucks equipped with waste compacting mechanism, more than five years old	u	LS										Free	Free	18%	10%	6%					2.5%		
			Auto-trishaws:																							
	8704.31.21		With two-stroke petrol engine	u	LS										Free	Free	18%	Ex	6.0%	!		Rs.600/- per cm <sup>3</sup>				
	8704.31.22		Other, not more than four years old	u	1.0										Free	Free	18%	Ex	6.0%			Rs.600/- per cm <sup>3</sup>				
	8704.31.23		Other, more than four years old Chassis fitted with engines and cabs:	u	LS										Free	Free	18%	Ex	6.0%			Rs.600/- per cm <sup>3</sup>				_
	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 unit	50%			
	8704.31.35		for vehicles of national subdivision 8704.31.63, not more than four years old	u											20.0%	20%	18%	Ex	Ex			Rs.603,650 per unit	50%			
	8704.31.36		for vehicles of national subdivision 8704.31.64, more than four years old	u	LS										20.0%	20%	18%	Ex	Ex			Rs.1,207,250 per unit	50%			
	8704.31.37		for vehicles of national subdivision 8704.31.67, not more than four years old	u											20.0%	20%	18%	Ex	Ex			Rs.1,690,150 per unit	50%			
	8704.31.38		for vehicles of national subdivision 8704.31.68, more than four years old	u	LS										20.0%	20%	18%	Ex	Ex			Rs.3,018,150 per unit	50%			

								Pref	erenti	ial Dı	utv						PA	L	Ce	ess				Luxury	/ Tax
																						Count			Rate on
IS Hdg	HS Code	Description	Un it	ICL/SLS I	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	the amount exceeding Luxury Tax Free Threshold
		Vehicles with separate bodies for cabin and for cargo area, the cabin been designed for 3 persons (adults) or less, including the driver, with no additional space in the cabin that can be converted for other uses, and cargo carrying capacity of less than 2000 kg, but excluding those vehicles with an engine compartment totally protruding to the front of the vehicle from																							
	8704.31.41	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%			
	8704.31.42	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%			
	8704.31.43	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%			
	8704.31.44	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, 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:																			unt				
	8704.31.51	Not more than four years old	u											10.0%	20%	18%	Ex	Ex			Rs.724,350 per unit	50%			
	8704.31.52	More than four years old	u	LS										10.0%	20%	18%	Ex	Ex			Rs.2,414,500 per unit	50%			
		Vehicles with separate bodies for cabin and for cargo area, the cabin been designed for 3 persons (adults) or less, including the driver, with no additional space in the cabin that can be converted for other uses, and cargo carrying																							
	8704.31.61	Vehicles fitted with front leaf springs and Cargo carrying capacity of less than 800kg, not more than four years old	u											10.0%	20%	18%	Ex	Ex			Rs.724,350 per unit	50%			
	8704.31.62	Vehicles fitted with front leaf springs and Cargo carrying capacity of less than 800kg , more than four years old	u	LS										10.0%	20%	18%	Ex	Ex			Rs.1,207,250 per unit	50%			
	8704.31.63	Vehicles fitted with front leaf springs and Cargo carrying capacity of 800kg or more, not more than four years old	u											20.0%	20%	18%	Ex	Ex			Rs.724,350 per unit	50%			
	8704.31.64	Vehicles fitted with front leaf springs and Cargo carrying capacity of 800kg or more, more than four years old	u	LS										20.0%	20%	18%	Ex	Ex			Rs.1,207,250 per unit	50%			
	8704.31.65	Other Vehicles, Cargo carrying capacity of less than 800kg, not more than four years old	u											20.0%	20%	18%	Ex	Ex			Rs.1,810,900 per unit	50%			
	8704.31.66	Other Vehicles, Cargo carrying capacity of less than 800kg, more than four years old	u	LS										20.0%	20%	18%	Ex	Ex			Rs.3,018,150 per unit	50%			
	8704.31.67	Other Vehicles, Cargo carrying capacity of 800kg or more, not more than four years old	u											20.0%	20%	18%	Ex	Ex			Rs.1,810,900 per unit	50%			
	8704.31.68	Other Vehicles, Cargo carrying capacity of 800kg or more, more than four years old	u	LS										20.0%	20%	18%	Ex	Ex			Rs.3,018,150 per unit	50%			
		Other vehicles with separate bodies for cabin and cargo area, cabin been designed for six persons (adults) or less including the driver, with no additional space in the cabin that can be converted for other use, and a cargo carrying capacity of 800 kg or more, but excluding those vehicles with an engine compartment totally protruding to the front of the vehicle from the																							
	8704.31.71	Not more than four years old	u											20.0%	20%	18%	Ex	Ex			Rs.2,100/- per cm <sup>3</sup>	50%			<u> </u>

										• • • • • • • • • • • • • • • • • • • •																
									Pre	eferen 	tiai L	<b>Juty</b>						PA	<u>\L</u>	C	ess 				Luxury	Rate on
HS Hdg	HS Code		Description	Un it	ICL/SLS I	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	the amount exceedin Luxury Tax Free Threshol
	8704.31.72		More than four years old	u	LS										20.0%	20%	18%	Ex	Ex			Rs.2,100/- per cm <sup>3</sup>	50%			
	8704.31.91		Other: Vehicles with separate bodies for cabin and cargo area, not more than four years old												20.0%	20%	18%	Ex	Ex			Rs.6,036,300 per unit	50%			
	8704.31.92 8704.31.93		Vehicles with separate bodies for cabin and cargo area, more than four years old  Other not more than four years old	u	LS										20.0%	20%	18%	Ex	Ex			Rs.7,243,550 per unit	50%			
	8704.31.99		Other more than four years old	u 	1.0										20.0%	20%	18%	Ex	Ex			Rs.2,100/- per cm <sup>3</sup>	50%			<u> </u>
	8704.32		g.v.w. exceeding 5 tonnes :	u	LS										20.0%	20%	18%	Ex	Ex			Rs.2,100/- per cm <sup>3</sup>	50%			
			Tankers and bowsers with stainless steel tanks for transport of milk and refrigerated trucks :																							
	8704.32.41		Not more than five years old	u					Free	Free	Free		Free	Free	Free	Free	18%	10%	6%					2.5%		
	8704.32.42		More than five years old but not more than ten years old	u					Free	Free	Free		Free	Free	Free	Free	18%	Ex	Ex			Rs.1,810,900 per unit				
	8704.32.43		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				
	8704.32.51		mechanism :  Not more than five years old	и						Free	Free		Free	Free	Free	Free	18%	10%	6%					2.5%		
	8704.32.52		More than five years old	u	LS					Free			Free	Free	Free	Free	18%	Ex	Ex			Rs.150,900 per unit		2.0 70		
			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 unit				
	8704.32.62		More than five years old but not more than ten years old	u						Free	Free		4%	1.5%	Free	Free	18%	Ex	Ex			Rs.3,018,150 per unit				
	8704.32.63		More than ten years old	u	LS					Free	Free		4%	1.5%	Free	Free	18%	Ex	Ex			Rs.4,829,050 per unit				
		-	Other, with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion :																							
	8704.41		g.v.w. not exceeding 5 tonnes Special purpose tankers/bowsers and trucks :																							
	8704.41.11		Tankers / bowsers with stainless steel tanks for transport of milk, not more than five years old	u					Free						Free	Free	18%	10.0%	6.0%					2.5%		
	8704.41.12		Tankers / bowsers with stainless steel tanks for transport of milk, more than five years old	u	LS				Free						Free	Free	18%	10.0%	6.0%					2.5%		
	8704.41.13		Garbage trucks equipped with waste compacting mechanism, not more than five years old	u											Free	Free	18%	10.0%	6.0%					2.5%		
	8704.41.14		Garbage trucks equipped with waste compacting mechanism, more than five years old	u	LS										Free	Free	18%	10.0%	6.0%					2.5%		
			Auto-trishaws :																							
	8704.41.21	ļ	Not more than four years old	u											Free	Free	18%	10.0%	1	1		Rs.400/- per cm <sup>3</sup>				
	8704.41.22	ļ	Tiore than roan years ora	u	LS					_					Free	Free	18%	10.0%	6.0%			Rs.400/- per cm <sup>3</sup>			<del></del>	
	8704.41.31		Chassis fitted with engines and cabs for vehicles of national subdivision 8704.41.43, not more than four years old	u											20.0%	20%	18%	10%	Ex			Rs.543,250/- per unit	50%			
	8704.41.32		for vehicles of national subdivision 8704.41.44, more than four years old	u	LS										20.0%	20%	18%	10%	Ex			Rs.1,086,550/- per unit	50%			
	8704.41.33		for vehicles of national subdivision 8704.41.51, not more than four years old	u											20.0%	20%	18%	10%	6%			Rs.543,250/- per unit	50%			

			I						Dra	eferen	tial D	utv						PA	\ I	l C	ess				Luxury	, Tay
HS Hdg	HS Code		Description	Un it	ICL/SLS I	AP	AD	BN	GT		PK		SF	SD	SG	Gen Duty	VAT	Gen		GEN		Excise (S.P.D)	Surcharge on Customs Duty	SSCL	Free threshhold Value	Rate on the amount exceeding Luxury
																							,			Tax Free Threshold
	070444.04																									
	8704.41.34		for vehicles of national subdivision 8704.41.52, more than four years old	u	LS										20.0%	20%	18%	10%	Ex			Rs.1,086,550/- per unit	50%			
	8704.41.35		for vehicles of national subdivision 8704.41.63,	u											20.0%	20%	18%	10%	Ex			Rs.543,250/- per	50%			
	8704.41.36		not more than four years old for vehicles of national subdivision 8704.41.64,							<u> </u>							1					unit Rs.1,086,550/- per				
			more than four years old	u	LS					<u> </u>					20.0%	20%	18%	10%	Ex			unit	50%			
	8704.41.37		for vehicles of national subdivision 8704.41.67, not more than four years old	u											20.0%	20%	18%	10%	Ex			Rs.1,569,450/- per unit	50%			
	8704.41.38		for vehicles of national subdivision 8704.41.68,	ш	LS										20.0%	20%	18%	10%	Ex			Rs.2,776,700/- per	50%			
		 	more than four years old  Vehicles with separate bodies for cabin and for							<del> </del>					2010 70	2070	1070	1070				unit	30 70			
			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																							
	0=0.4.4.4.		totally protruding to the front of the vehicle from																							
	8704.41.41		Cargo carrying capacity of less than 800kg, not more than four years old	u											10.0%	20%	18%	10%	Ex			Rs.664,000/- per unit	50%			
	8704.41.42		Cargo carrying capacity of less than 800kg,	u	LS										10.0%	20%	18%	10%	Ex			Rs.1,086,550/- per	50%			
	8704.41.43		more than four years old Cargo carrying capacity of 800kg or more, not																			unit Rs.664,000/- per				
			more than four years old	u											20.0%	20%	18%	10%	Ex			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%			
			Vehicles with separate bodies for cabin and cargo							1												unic				
			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																							
	8704.41.51		Not more than four years old							+					10.00/	200/	100/	100/				Rs.1,086,550/- per	500/			
				u											10.0%	20%	18%	10%	Ex			unit	50%			
	8704.41.52		More than four years old	u	LS										10.0%	20%	18%	10%	Ex			Rs.2,173,050/- per unit	50%			
			Vehicles with separate bodies for cabin and for																			G.i.e				
			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																							
	8704.41.61		Vehicles fitted with front leaf springs and Cargo							1												Rs.664,000/- per				
			carrying capacity of less than 800kg, not more than four years old	u											10.0%	20%	18%	10%	Ex			unit	50%			
	8704.41.62		Vehicles fitted with front leaf springs and Cargo							1												Rs.1,086,550/- per				
			carrying capacity of less than 800kg, more than	u	LS										10.0%	20%	18%	10%	Ex			unit	50%			
	8704.41.63	1	four years old Vehicles fitted with front leaf springs and Cargo																			Rs.664,000/- per				
			carrying capacity of 800kg or more, not more	u											20.0%	20%	18%	10%	Ex			unit	50%			
	8704.41.64		than four vears old Vehicles fitted with front leaf springs and Cargo																			De 1 000 FF0/ non				
			carrying capacity of 800kg or more, more than	u	LS										20.0%	20%	18%	10%	Ex			Rs.1,086,550/- per unit	50%			
	8704.41.65		four years old 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																			Rs.2,776,700/- per				
			than 800kg, more than four years old	u	LS										20.0%	20%	18%	10%	Ex			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	1,,	LS										20.0%	20%	18%	10%	Ex		<u> </u>	Rs.2,776,700/- per	50%			
			or more, more than four years old	u	LJ										20.070	ZU 70	1070	1070	LX			unit	JU-70			

									Pre	feren	tial D	uty						PA	L	C	ess				Luxur	y Tax
HS Hdg	HS Code		Description	Un it	ICL/SLS I	АР	AD	BN			PK		SF	SD	SG	Gen Duty	VAT	Gen		GEN		Excise (S.P.D)	Surcharge on Customs Duty	SSCL	Free threshhold Value	Rate on the amount exceeding Luxury Tax Free Threshold
			Other vehicles with 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																							
	8704.41.71		Not more than four years old	u											20.0%	20%	18%	10%	Ex			Rs.2,173,050/- per unit	50%			
	8704.41.72		More than four years old	u	LS										20.0%	20%	18%	10%	Ex			Rs.2,776,700/- per	50%			
			Other:												20.0%		18%	10%				unit				
	8704.41.91		Other vehicles with separate bodies for cabin and cargo area, not more than four years old	u											20.0%	20%	18%	10%	Ex			Rs.5,432,650/- per unit	50%			
	8704.41.92		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	50%			
	8704.41.99		Other vehicles more than four years old	u	LS										20.0%	20%	18%	10%	Ex			unit Rs.6,639,950/- per unit	50%			
	8704.42		g.v.w. exceeding 5 tonnes but not exceeding 20 tonnes:																			unit				
			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	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:																			dine				
	8704.42.51		Not more than five years old	u					Free	Free	Free		Free	Free	Free	Free	18%	10.0%	6.0%					2.5%		
	8704.42.52		More than five years old	u	LS				Free	Free	Free		Free	Free	Free	Free	18%	10.0%	Ex			Rs.144,850/- per unit				
	8704.42.61		Other: Not more than five years old	u					Free	Free	Free		Free	Free	Free	Free	18%	10%	Ex			Rs.1,086,550/- per		2.5%		
	8704.42.62		More than five years old but less than ten years	u					Free	Free	Free		Free	Free	Free	Free	18%	10%	Ex			unit Rs.2,776,700/- per				
	8704.42.63		More than ten years old	u	LS				Free	Free	Free		Free	Free	Free	Free	18%	10%	Ex			unit Rs.4,466,850/- per				
	8704.43		g.v.w. exceeding 20 tonnes  Tankers and bowsers with stainless steel tanks for transport of milk and refrigerated trucks:																			unit				
	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	u					Free	Free	Free		Free	Free	Free	Free	18%	10.0%	Ex			Rs.1,690,150/- per unit				
	8704.43.53		More than ten years old	u	LS				Free	Free	Free		Free	Free	Free	Free	18%	10.0%	Ex			Rs.3,259,600/- per unit				
			Garbage trucks equipped with waste compacting mechanism:				1															uilit				
	8704.43.61		Not more than five years old	u			1			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	Free	18%	10.0%	Ex			Rs.144,850/- per unit				
		<u> </u>	Other:																			uiiit				

	I				<u> </u>				Duc	eferen	tial I	Duty						l DA	.1		200				Luvus	. Tow
									PIE		uai	Luty						PA			ess 		Surcharge		Luxury	Rate on
HS Hdg	HS Code		Description	Un it	ICL/SLS I	АР	AD	BN	GT	IN	PK	SA	SF	SD	SG	Gen Duty	VAT	Gen	SG	GEN	SG	Excise (S.P.D)	on	SSCL	Free threshhold Value	the amount exceeding Luxury Tax Free Threshold
	8704.43.71	 	Not more than five years old							<u> </u>	_		_	_	_	_			_			Rs.1,086,550/- per				<del>                                     </del>
			·	u						Free	Free	9	Free	Free	Free	Free	18%	10%	Ex			unit				<u> </u>
	8704.43.72		More than five years old but less than ten years old	u						Free	Free	е	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	e	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 :																			ame				
	8704.51		g.v.w. not exceeding 5 tonnes: Special purpose tankers/bowsers and trucks :																							
	8704.51.11		Tankers / bowsers with stainless steel tanks for transport of milk, not more than five years old	u					Free						Free	Free	18%	10.0%	6.0%					2.5%		
	8704.51.12		Tankers / bowsers with stainless steel tanks for transport of milk,more than five years old	u	LS				Free						Free	Free	18%	10.0%	6.0%					2.5%		
	8704.51.13		Garbage trucks equipped with waste compacting mechanism, not more than five years old	u											Free	Free	18%	10.0%	6.0%					2.5%		
	8704.51.14		Garbage trucks equipped with waste compacting mechanism, more than five years old	u	LS										Free	Free	18%	10.0%	6.0%					2.5%		
			Auto-trishaws:																			2				
	8704.51.21		With two-stroke petrol engine	u 	LS					<u> </u>					Free	Free	18%	10.0%				Rs.500/-per cm <sup>3</sup>				<del></del>
	8704.51.22 8704.51.23		Other, not more than four years old Other, more than four years old	u	LS LS										Free Free	Free Free	18% 18%	10.0%				Rs.500/-per cm <sup>3</sup> Rs.500/-per cm <sup>3</sup>				+
	0701.31.23	<del> </del>	Chassis fitted with engines and cabs :	l u						1		+			1100	1100	1070	10.070	0.070			KS.300/-per citi				
	8704.51.31		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,	u	LS										20.0%	20%	18%	10%	Ex			Rs.1,086,550/-per	50%			
	8704.51.35		more than four years old for vehicles of national subdivision 8704.51.63,												20.0%		18%	10%	Ex			unit Rs.543,250/-per	50%			
	8704.51.36		not more than four years old for vehicles of national subdivision 8704.51.64,		1.0																	unit Rs.1,086,550/-per	50%			
	8704.51.37		more than four years old for vehicles of national subdivision 8704.51.67,	u	LS										20.0%		18%	10%	Ex			unit Rs.1,569,450/-per				
	8704.51.38		not more than four years old for vehicles of national subdivision 8704.51.68,	u				<u> </u>							20.0%	20%	18%	10%	Ex			unit	50%			<u> </u>
	8704.51.38		more than four years old	u	LS										20.0%	20%	18%	10%	Ex			Rs.2,776,700/-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 cab:																							
	8704.51.41		Cargo carrying capacity of less than 800kg, not more than four years old	u											10.0%	20%	18%	10%	Ex			Rs.664,000/-per unit	50%			
	8704.51.42		Cargo carrying capacity of less than 800kg, more	u	LS		+								10.0%	20%	18%	10%	Ex			Rs.1,086,550/-per	50%			
	8704.51.43		than four years old  Cargo carrying capacity of 800kg or more, not more than four years old	u											20.0%	20%	18%	10%	Ex			unit 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%			

									Pre	eferen	tial D	utv						PA	\L	l C	ess				Luxury	/ Tax
																							Surcharge			Rate on
				Un	ICL/SLS											Gen							on		<b>F</b>	the
HS Hdg	HS Code		Description	it	I	AP	AD	BN	GT	IN	PK	SA	SF	SD	SG	Duty	VAT	Gen	SG	GEN	SG	Excise (S.P.D)	Customs	SSCL	Free threshhold	amount exceeding
																							Duty		Value	Luxury
																										Tax Free Threshold
		Ī	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																			Rs.664,000/-per				<del>                                     </del>
	0704.51.51		Not more than rotal years old	u											10.0%	20%	18%	10%	Ex			unit	50%			
	8704.51.52		More than four years old	١	ıc										10.00/	200/	18%	10%	Ex			Rs.2,173,050/-per	50%			
				u	LS										10.0%	20%	18%	10%	EX			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 :																							
	0704 F1 C1						-										<del>                                     </del>	1		-	1					
	8704.51.61		Vehicles fitted with front leaf springs and Cargo carrying capacity of less than 800kg, not more																			Rs.664,000/-per				
			than four years old	u											10.0%	20%	18%	10%	Ex			unit	50%			
			than four years old																							
	8704.51.62	Ī	Vehicles fitted with front leaf springs and Cargo																			Rs.1,086,550/-per				
			carrying capacity of less than 800kg, more than	u	LS										10.0%	20%	18%	10%	Ex			unit	50%			
	0704 54 62		four years old																			dine.				<del>                                     </del>
	8704.51.63		Vehicles fitted with front leaf springs and Cargo	١											20.0%	20%	18%	10%	Ex			Rs.664,000/-per	50%			
			carrying capacity of 800kg or more, not more than four years old	ľ											20.070	2070	1070	1070	L^			unit	30 70			
	8704.51.64	1	Vehicles fitted with front leaf springs and Cargo							1												Do 1 000 FF0/ non				<u> </u>
			carrying capacity of 800kg or more, more than	u	LS										20.0%	20%	18%	10%	Ex			Rs.1,086,550/-per unit	50%			
			four years old														1					unic				<del>                                     </del>
	8704.51.65		Other Vehicles, Cargo carrying capacity of less	١											20.0%	20%	18%	10%	Ex			Rs.1,569,450/-per	50%			
			than 800kg, not more than four years old	l u											20.0%	20%	10%	10%	EX			unit	50%			
	8704.51.66	<b> </b>	Other Vehicles, Cargo carrying capacity of less		1.6										20.00/	200/	100/	100/				Rs.2,776,700/-per	F00/			
			than 800kg, more than four years old	u	LS										20.0%	20%	18%	10%	Ex			unit	50%			
	8704.51.67		Other Vehicles, Cargo carrying capacity of 800kg	l u											20.0%	20%	18%	10%	Ex			Rs.1,569,450/-per	50%			
	0704 51 60	+	or more, not more than four years old							+												unit				<del>                                     </del>
	8704.51.68		Other Vehicles, Cargo carrying capacity of 800kg or more, more than four years old	u	LS										20.0%	20%	18%	10%	Ex			Rs.2,776,700/-per unit	50%			
		<b> </b>	Other vehicles with separate bodies for cabin and														1					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																							
	8704.51.71		Not more than four years old	u											20.0%		18%	10%	Ex			Rs.2,050/per cm <sup>3</sup>	50%			
	8704.51.72		More than four years old	u	LS										20.0%	20%	18%	10%	Ex			Rs.2,050/per cm <sup>3</sup>	50%			
	0704 51 01		Other:												20.0%		18%	1				De E 422 CEC/				
	8704.51.91		Vehicles with separate bodies for cabin and cargo area, not more than four years old	u											20.0%	20%	18%	10%	Ex			Rs.5,432,650/-per unit	50%			
	8704.51.92		Vehicles with separate bodies for cabin and cargo												20.55	2221	4.55	1000	<del>  _</del>			Rs.6,036,300/-per	F00:			
			area, more than four years old	u	LS										20.0%	20%	18%	10%	Ex		<u></u>	unit	50%			
	8704.51.93		Other not more than four years old	u											20.0%	20%	18%	10%	Ex			Rs.2,050/per cm <sup>3</sup>	50%			
	8704.51.99		Other more than four years old		LS					_		Ţ			20.0%	20%	18%	10%	Ex		1		50%			
				u	LJ										20.070	2070	1070	1070	LX			Rs.2,050/per cm <sup>3</sup>	JU 70			
	8704.52		g.v.w. exceeding 5 tonnes:																							
		1	Tankers and bowsers with stainless steel tanks														<del>                                     </del>			+						
			for transport of milk and refrigerated trucks :																							

									Pre	feren	tial D	utv						PA	\L	l Co	ess				Luxury	/ Tax
HS Hdg	HS Code		Description	Un it	ICL/SLS I	АР	AD	BN			PK		SF	SD	SG	Gen Duty	VAT	Gen		GEN		Excise (S.P.D)	Surcharge on Customs Duty	SSCL	Free threshhold Value	Rate on the amount exceeding Luxury Tax Free Threshold
	8704.52.41	 	Not more than five years old						_	_	_			_												
			·	u					Free	Free	Free		Free	Free	Free	Free	18%	10.0%	6.0%			2 4 562 4524				
	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  Garbage trucks equipped with waste compacting	u	LS				Free	Free	Free		Free	Free	Free	Free	18%	10.0%	Ex			Rs.3,259,600/-per unit				
			mechanism :																							
	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				
	8704.52.61		Other: Not more than five years old	u						Free	Free		Free	Free	Free	Free	18% 18%	10%	Ex			Rs.1,086,550/-per				
	8704.52.62		More than five years old but not more than ten	<u> </u>													-					unit Rs.2,776,700/-per				
	8704.52.63	 	years old More than ten years old	u						Free			Free	Free	Free	Free	18%	10%	Ex			unit Rs.4,587,600/-per				
				u	LS					Free	Free		Free	Free	Free	Free	18%	10%	Ex			unit				
	8704.60	-	Other with only electric motor for propulsion :																							
	8704.60.10		Electric auto-trishaws not more than five years	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%			
	8704.60.31		Other electric, not more than five years old Capacity of motors not exceeding 50kW												22.22/	2001	18%						<b>500</b> /			
			. ,	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%			
	8704.60.34		Capacity of motors exceeding 200kW	u											20.0%	20%	18%	Ex	6.0%			Rs.96,600/= per kW	50%			
	8704.60.41		Other electric, more than five years old Capacity of motors not exceeding 50kW	u	LS										20.0%	20%	18%	Ex	6.0%			Rs.48,300/= per kW	50%			
	8704.60.42		Capacity of motors exceeding 50kW, but not	u	LS										20.0%	20%	18%	Ex	6.0%			Rs.72,400/= per kW	50%			
	8704.60.43		exceeding 100kW Capacity of motors exceeding 100kW, but not exceeding 200kW	u	LS										20.0%		18%	Ex	6.0%			Rs.108,700/= per kW	50%			
	8704.60.44		Capacity of motors exceeding 200kW	u	LS										20.0%	20%	18%	Ex	6.0%			Rs.144,900/= per kW	50%			
	8704.90 8704.90.10		Other: Not more than five years old												10.00/	200/	100/	_	601			Rs.1,207,250/= per	F00/			
	8704.90.90		Other	u 	LS										10.0% 20.0%		18% 18%	Ex Ex	6% Ex			unit Rs.1,810,900 per	50% 50%			
				u	LS										20.0%	2070	1070	LX	LX			unit	30%			
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																							
	8705.10	<u> </u>	Crane lorries :	<u> </u>														<u></u>								
	8705.10.10		Not more than ten years old	u						Free	Free		Free		Free	Free	18%	10%	6%					2.5%	Rs 5.0 Mn	0%
	8705.10.20		More than ten years old	u	LS					Free	Free		Free		Free	Free	18%	10%	6%						Rs 5.0 Mn	0%
	8705.20 8705.20.10	- 	Mobile drilling derricks : Not more than seven years old	u	-					Free	Free		Free		Free	Free	18%	10%	6%					2.5%	Rs 5.0 Mn	0%

								Prefere	ntia	al Duty						PA	AL.	l C	ess				Luxury	/ Tax
HS Hdg	HS Code	Description	Un it	ICL/SLS I	AP	AD E	BN 0	GT IN		PK SA		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
	0705 20 20	Mara than anyon your old	ļ	1.0				F==	- F		- Fran		Гиол	Гиол	100/	100/	C0/					2.50/	Do F O Mo	00/
	8705.20.20 8705.30	More than seven years old - Fire fighting vehicles :	u	LS				Fre	ег	ree	Free		Free	Free	18%	10%	6%					2.5% 2.5%	Rs 5.0 Mn	0%
	8705.30.10	Not more than seven years old	u					Fre	e F	ree	Free	Free	Free	Free	18%	10%	6%						Rs 5.0 Mn	0%
	8705.30.20	More than seven years old		1.6																				
		,	u	LS				Fre	ег	ree	Free	Free	Free	Free	18%	10%	6%					2.5%	Rs 5.0 Mn	0%
	8705.40	- Concrete-mixer lorries :																				2.5%		
	8705.40.10	Not more than ten years old	u					Fre	e F	ree	Free		Free	Free	18%	10%	6%					2.5%	Rs 5.0 Mn	0%
	8705.40.20	More than ten years old	u	LS				Fre	e F	ree	Free		Free	Free	18%	10%	6%					2.5%	Rs 5.0 Mn	0%
	8705.90	- Other :									1													
	07 00130	Gully bowzers equipped with suction pumps for extracting sewage water /wastes :																						
	8705.90.21	Not more than seven years old	u					Fre	e F	ree	Free	Free	Free	Free	18%	10%	6%					2.5%	Rs 5.0 Mn	0%
	8705.90.22	More than seven years old	u	LS				Fre	e F	ree	Free	Free	Free	Free	18%	10%	6%					2.5%	Rs 5.0 Mn	0%
		Concrete nump trucks																				2.5%		
	8705.90.31	Concrete pump trucks : Not more than ten years old																						
	0,03.30.31	Not more than terr years ord	u					Fre	e F	ree	Free	Free	Free	Free	18%	10%	6%					2.5%	Rs 5.0 Mn	0%
	8705.90.32	More than ten years old	u	LS				Fre	e F	ree	Free	Free	Free	Free	18%	10%	6%						Rs 5.0 Mn	0%
		Mobile Workshops :																				2.5%		
	8705.90.41	Modified vehicles of heading 87.02, not more than three years old	u				Fı	ree Fre	e F	ree	Free	Free	Free	Free	18%	10%	Ex			Rs.5,432,650 per unit			Rs 5.0 Mn	0%
	8705.90.42	Modified vehicles of heading 87.02, more than three years old	u	LS			Fı	ree Fre	e F	ree	Free	Free	Free	Free	18%	10%	Ex			Rs.7,243,550 per unit			Rs 5.0 Mn	0%
	8705.90.43	Modified vehicles of heading 87.03, not more than three years old	u				Fı	ree Fre	e F	ree	Free	Free	Free	Free	18%	10%	Ex			Rs.13,300/per cm <sup>3</sup>			Rs 5.0 Mn	0%
	8705.90.44	Modified vehicles of heading 87.03, more than three years old	u	LS			Fr	ree Fre	e F	ree	Free	Free	Free	Free	18%	10%	Ex			Rs.13,300/per cm <sup>3</sup>			Rs 5.0 Mn	0%
	8705.90.45	Modified vehicles of heading 87.04, not more than three years old	u				Fr	ree Fre	e F	ree	Free	Free	Free	Free	18%	10%	Ex			Rs.5,432,650 per unit			Rs 5.0 Mn	0%
	8705.90.46	Modified vehicles of heading 87.04, more than three years old	u	LS			Fr	ree Fre	e F	ree	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				Fr	ree Fre	e F	ree	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			Fı	ree Fre	e F	ree	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																		Gine				
	8705.90.51	Modified vehicles of heading 87.02, not more than three years old	u				Fı	ree Fre	e F	ree	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			Fı	ree Fre	e F	ree	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				Fi	ree Fre	e F	ree	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			Fi	ree Fre	e F	ree	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				Fı	ree Fre	e F	ree	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			Fı	ree Fre	e F	ree	Free	Free	Free	Free	18%	10%	Ex			Rs.7,243,550 per unit			Rs 5.0 Mn	0%
		Other:																		<u> </u>				
	8705.90.91	g.v.w. not exceeding 4 tonnes, not more than seven years old (except Aerial Platform Trucks)	u					Fre	e F	ree	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				Fre	e F	ree	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					Fre	e F	ree	Free	Free	Free	Free	18%	10%	6%					2.5%	Rs 5.0 Mn	0%
	8705.90.94	g.v.w. exceeding 4 tonnes, more than seven years old	u	LS				Fre	e F	ree	Free	Free	Free	Free	18%	Ex						2.5%	Rs 5.0 Mn	0%

								Pre	ferent	tial D	utv						l PA	\L	L Ce	ess				Luxury	/ Tax
HS Hdg	HS Code	Description	Un it	ICL/SLS I	АР	AD	BN	GT	IN			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
87.06		Chassis fitted with engines, for the motor vehicles of heading 87.01 to 87.05.																							
	8706.00.10	New chassis fitted with engines for motor vehicles of heading 87.02, for the transport of twenty eight or more passengers including the driver	u		Free									Free	Free	18%	Ex	Ex			Rs.1,207,250/= per unit				
	8706.00.20	New chassis fitted with engines for other motor vehicles of heading 87.02	u		10.0%									10.0%	20%	18%	Ex	Ex			Rs.1,207,250/= per unit				
	8706.00.30	New chassis fitted with engines for motor vehicles of heading 8704.21, 8704.22, 8704.23, 8704.31 and 8704.32 with a g.v.w. of 3,000 kg or more	u											Free	Free	18%	Ex	Ex			Rs.1,207,250/= per unit				
	8706.00.40	Other new chassis fitted with engines for other motor vehicles	u											10.0%	20%	18%	Ex	Ex			Rs.2,414,500 per unit				
	8706.00.50	Used chassis fitted with engines	u	LS										10% or Rs.145, 334.00 per unit	20% or Rs.400, 000 per Unit	18%	Ex	Ex			Rs.2,414,500 per unit				
87.07		Bodies (including cabs), for the motor vehicles of headings 87.01 to 87.05.																							
	8707.10	- For the vehicles of heading 87.03:			<del> </del>		+ +		<del>                                     </del>																
	8707.10.10	Used <b>vehicle</b> bodies fully equipped with fittings and accessories	u	LS										10.0%	20%	18%	Ex	Ex			Rs.1,207,250/= per unit				
	8707.10.20	Other vehicle bodies fully equipped with fittings and accessories	u	LS										10.0%	20%	18%	Ex	Ex			Rs.965,800 per unit				
	8707.10.30	Used vehicle bodies fully equipped with fittings and accessories excluding seats and upholstery	u	LS										10.0%	20%	18%	Ex	Ex			Rs.1,086,550 per unit				
	8707.10.40	Other vehicle bodies fully equipped with fittings and accessories excluding seats and upholstery	u	LS										10.0%	20%	18%	Ex	Ex			Rs.845,100 per unit				
	8707.10.50	Rough coated ,bare body frame with /without doors, bonnet and boot lid	u	L										10.0%	20%	18%	Ex	Ex			Rs.362,200 per unit				
	8707.10.60	Used bare body frame with /without doors, bonnet and boot lid	u	LS										10.0%	20%	18%	Ex	Ex			Rs.1,207,250/= per unit				
	8707.10.90	Other	u	L										10.0%	20%	18%	Ex	Ex			Rs.1,207,250/= per unit				
	8707.90 8707.90.10	<ul> <li>Other:</li> <li>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</li> </ul>	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	u											Free	Free	18%	10%	6%					2.5%		
	8707.90.30	the driver  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%		
	8707.90.41	Other, bodies for the vehicles of 10 or more persons but less than 25 of heading 87.02 including the driver: Used bodies fully equipped with fittings and																			Rs.1,207,250/= per				
	8707.90.41	accessories Other vehicle bodies fully equipped with fittings	u											10.0%		18%		Ex			unit				<u> </u>
	8707.90.42	and accessories Used vehicle bodies fully equipped with fittings	u	LS										10.0%	20%	18%	Ex	Ex			Rs.965,800 per unit				<u> </u>
	3, 0, 1,01,TJ	and accessories excluding seats and upholstery	u	LS										10.0%	20%	18%	Ex	Ex			Rs.1,086,550 per unit				

								Pr	eferent	tial D	utv						PA	\L		ess				Luxury	/ Tax
HS Hdg	HS Code	Description	Un it	ICL/SLS I	AF	,	AD BN		IN			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
	8707.90.44	Other vehicle bodies fully equipped with fittings and accessories excluding seats and upholstery	u	LS										10.0%	20%	18%	Ex	Ex			Rs.845,100 per unit				
	8707.90.48	<b>Rough</b> coated ,bare body frame with /without doors, bonnet and boot lid	u	LS										10.0%	20%	18%	Ex	Ex			Rs.362,200 per unit				
	8707.90.49	<b>Used</b> bare body frame with /without doors, bonnet and boot lid	u	LS										10.0%	20%	18%	Ex	Ex			Rs.1,207,250/= per unit				
	8707.90.90	Other	u	L										10.0%	20%	18%	Ex	Ex			Rs.1,207,250/= per unit				
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%		
	8708.29 8708.29.10	Other : "Cut-portions" of bodies and cabs											5% o	r					10%						
			kg	LS								Rs.40, 000 per cut	000 per cut	20% or Rs.80,0 00 per per cut portion	Rs.160, 000 per cut	18%	Ex	Ex	or Rs.8 0,00 0 per cut porti on		Rs.362,200 per unit				
	8708.29.90	Other	kg						Free			5%	5%	20.0%	20%	18%	10%	6%	10%	Free			2.5%		
	8708.30	- Brakes and servo-brakes; parts thereof	kg						Free	Free		5%	5%		20%	18%	10%		10%				2.5%		
	8708.40	- Gear boxes and parts thereof	kg						Free	Free		5%	5%		20%	18%	10%	6%	10%	Free			2.5%		
	8708.50	- Drive-axles with differential, whether or not provided with other transmission components, and non-driving axles; parts thereof	kg						Free	Free		5%	5%		20%	18%	10%	6%	10%	Free			2.5%		
	8708.70	- Road wheels and parts and accessories thereof :																					2.5%		
	8708.70.10	Rims fitted with tyres, showing signs of wear	kg									5%	5%		20%	18%	Ex		10%				2.5%		
	8708.70.20 8708.70.90	Other, rims fitted with tyres Other	kg kg									5% 5%	5% 5%	1	20% 20%	18% 18%	10% 10%		10% 10%				2.5% 2.5%		
	8708.80	- Suspension systems and parts thereof (including shock-absorbers)							Free	Free		5%	5%		20%	18%	10%	6%		Free			2.5%		
	0700 04	- Other parts and accessories :			-											<u> </u>									
	8708.91 8708.91.10	Radiators and parts thereof : Radiators											=0.		200/				30%						+
	0,00131110	radiators	kg									Rs.770 /- per	5% of Rs.77 0/- per		20% or Rs. 3000/- per	18%	10%		or Rs.3,				2.5%		
												unit	unit		unit				per unit						
	8708.91.20	Radiator cores	kg									5%	5%		20% or Rs. 2500/- per	18%	10%		30% or Rs.2, 800				2.5%		
															unit	1			per						
	8708.91.90 8708.92	Other Silencers (mufflers) and exhaust pipes; parts	kg						+			5%	5%		20%	18%	10%		30%				2.5%		1
	0,00.52	thereof	kg									5%	5%		20%	18%	10%		10%			<u> </u>	2.5%		

			I						Dro	Foron	tial Du							l DA	.1		200				Luvina	. Tow
									Pre	reren		uty						PA			ess		Surcharge		Luxury	Rate on
HS Hdg	HS Code		Description	Un it	ICL/SLS I	AP	AD	BN	GT	IN	PK	SA	SF	SD	SG	Gen Duty	VAT	Gen	SG	GEN	SG	Excise (S.P.D)	on	SSCL	Free threshhold Value	the amount exceeding Luxury Tax Free Threshold
	8708.93		Clutches and parts thereof	kg						Free	Free		5%	5%		20%	18%	10%		10%				2.5%		
	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:																							
	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			Free			2.5%		
	8708.99.40		"Cut-portions" of motor vehicles	kg	LS	18% or Rs.261 000 per cut portion							25.2% or Rs.185 ,000 per cut portion		20% or Rs.133, 334/- per cut portion	Rs.290, 000 per cut		Ex	Ex	or Rs.1 50,0 00 per cut porti	Free	Rs.362,200 per unit				
	8708.99.90		Other	kg												20%	18%	10%	6%	10%	Free			2.5%		
87.09			Works trucks, self-propelled, not fitted with lifting or handling equipment, of the type used in factories, warehouses, dock areas or airports, for short distance transport of goods; tractors of the type used on railway station platforms; parts of the foregoing vehicles.																							
																								2.5%		
		-	Vehicles:																					2.5%		
	8709.11		Electrical	u									5%	4.5%	10.0%		18%	10%	6%					2.5%		<del>                                     </del>
	8709.19 8709.90		Other Parts	u kg							+				10.0% 10.0%	20% 20%	18% 18%	10% Ex	6%					2.5% 2.5%		<del>                                     </del>
																								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 cylinder capacity not exceeding 50 cc:																							
	8711.10.10		Not more than three years old	u						Free	Free		4%	1.5%	Free	Free	18%	Ex	Ex			Rs.700/- per cm <sup>3</sup>				
	8711.10.20		More than three years old	u	LS					Free	Free		4%	1.5%	Free	Free	18%	Ex	Ex			Rs.120,750 per unit				
	8711.20	-	With internal combustion piston engine of a cylinder capacity exceeding 50 cc but not exceeding 250 cc:																							
	8711.20.10		Exceeding 50 cc but not exceeding 200 cc, not more than three years old	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			Rs.2,050/- per cm <sup>3</sup>				

									Prefer	ontic	I Dut-						PA	\		ess				Luxur	y Tay
HS Hdg	HS Code	Description	Un it	ICL/SLS I	АР	A	D BN	G			PK SA		SD	SG	Gen Duty	VAT	Gen	SG	GEN		Excise (S.P.D)	Surcharge on Customs Duty	SSCL	Free threshhold Value	Rate or the amount exceedin Luxury Tax Free Threshol
	8711.20.40	Other, more than three years old	u	LS					Fre	ee Fr	ree	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																							
	8711.30.10	exceeding 500 cc: Exceeding 250 cc but not exceeding 350 cc, not more than three years old	u						Fre	ee Fr	ee	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					Fr	ee Fr	ee	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						Fre	ee Fr	ee	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					Fr	ee Fr	ee	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						Fr	ee Fr	ee	4%	1.5%	Free	Free	18%	Ex	Ex			Rs.2,750/- per cm <sup>3</sup>				
	8711.30.60	Other, more than three years old	u	LS					Fre	ee Fr	ee	4%	1.5%	Free	Free	18%	Ex	Ex			Rs.1,810,900 per unit				
	8711.40	- With internal combustion piston engine of a cylinder capacity exceeding 500 cc but not exceeding 800 cc:																			dine				
	8711.40.10	Not more than three years old	u						Fr	ee Fr	ee	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					Fr	ee Fr	ee	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 :																							
	8711.50.10	Exceeding 800 cc but not exceedig 1000 cc, not more than three years old	u						Fr	ee Fr	ee	4%	1.5%	Free	Free	18%	Ex	Ex			Rs.3,500/- per cm <sup>3</sup>				
	8711.50.20	Exceeding 800 cc but not exceedig 1000 cc , more than three years old	u	LS					Fr	ee Fr	ee	4%	1.5%	Free	Free	18%	Ex	Ex			Rs.3,621,800per unit				
	8711.50.30	Other, not more than three years old	u						Fr	ee Fr	ee	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					Fr	ee Fr	ee	4%	1.5%	Free	Free	18%	Ex	Ex			Rs.4,829,050 per unit				
	8711.60	- With electric motor for propulsion :																							
	8711.60.10	Not more than three years old	u	LS [Except Motorcycl es unregiste red in any country (Brand					Fr	ee Fr	ree	Free	Free	Free	Free	18%	Ex	Ex			Rs.9,050 per kW				
	8711.60.20	More than three years old	u	LS					Fr	ee Fr	ree	Free	Free	Free	Free	18%	Ex	Ex			Rs.18,100 per kW				
	8711.90	- Other	u						Fr	ee Fr	ee	4%	1.5%	Free	Free	18%	10%	6%					2.5%		
87.12	8712.00	Bicycles and other cycles (including delivery tricycles), not motorised.																							
	8712.00.10	Delivery tricycles	u												20%	18%	Ex						2.5%		
	8712.00.20	Used bicycle	u	LS											20% or Rs.660 0/= per unit		10%		10% or Rs.2 400/ =				2.5%		
	8712.00.90	Other	u	L											20% or Rs.660 0/= per	18%	10%		per 10% or Rs.2				2.5%		-

								Pref	ferent	ial Du	uty						PA	\L	Ce	ess				Luxury	/ Tax
HS Hdg	HS Code	Description	Un it	ICL/SLS I	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
87.13		Carriages for disabled persons, whether or not motorised or otherwise mechanically propelled.																							
	8713.10	- Not mechanically propelled	u						Free	Free		Free	Free	Free	Free	Ex	10%	Ex							
	8713.90	- Other	u						Free	Free		Free	Free	Free	Free	Ex	10%	Ex							
87.14		Parts and accessories of vehicles of headings 87.11 to 87.13.																							
	8714.10	- Of motorcycles (including mopeds):																							
	8714.10.10	Frames, with or without frount folk	kg	L					Free	Free		4%	1.5%	Free	Free	18%	10%	6%					2.5%		
	8714.10.90	Other	kg						Free	Free		4%	1.5%	Free	Free	18%	10%	6%					2.5%		
	8714.20.00	<ul><li>Of carriages for disabled persons</li><li>Other :</li></ul>	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%					2.5% 2.5%		
	8714.91	Frames and forks, and parts thereof :				1																	2.5%		
	8714.91.10	Bicycle frames	kg							Free					20%	18%	10%	6%					2.5%		
		Front forks	kg							Free					20%	18%	10%	6%					2.5%		
	8714.91.90 8714.92	Other Wheel rims and spokes :	kg							Free				Free	20%	18%	10%	6%					2.5%		
	8714.92.10	Wheel rims	kg		19% or Rs.190/ per Kg	4			Free	Free		5% or Rs.67/- per Kg	or		20% or Rs.200/ per Kg	18%	10%	6%					2.5%		
	8714.92.90	Other	kg		Free				Free	Free		4%	1.5%	Free	Free	18%	10%	6%					2.5%		
	8714.93	Hubs, other than coaster braking hubs and hub brakes, and free-wheel sprocket-wheels	kg						Free	Free		4%	1.5%	Free	Free	18%	10%	6%					2.5%		
	8714.94 8714.95	<ul><li>Brakes, including coaster braking hubs and hub</li><li>brakes, and parts thereof</li><li>Saddles</li></ul>	kg						Free			4%	1.5%		Free	18%	10%	6%					2.5%		
	8714.96	Pedals and crank-gear, and parts thereof	u							Free		407	1.50/	10.0%	20%	18%		6%					2.5%		
			kg			<u> </u>			Free	riee		4%	1.5%	Free	Free	18%	10%	6%	1				2.5%		<b></b>
	8714.99 8714.99.10	Other : Mudguards	kg							Free					20%	18%	10%	6%					2.5%		
	8714.99.20	Chain stays	kg							Free					20%	18%	10%	6%					2.5%		
	8714.99.30	Seat stays	kg							Free					20%	18%	10%	6%					2.5%		
	8714.99.91	Other: Bicycle rims or wheels, fitted with new tyres, with or without tubes	kg							Free		13.5%			20%	18%	10%		15%				2.5%		
	8714.99.92 8714.99.99	Bicycle rims or wheels, fitted with tyres showing signs of wear, with or without tubes Other	Ny							Free		13.5%			20%	18%	10%		15%				2.5%		
			kg							Free		13.5%			20%	18%			10%				2.5%		
87.15	8715.00	Baby carriages and parts thereof.	kg											20.0%	20%	18%	10%	6%	10%	Free					
87.16		Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof.																							

								Dra	eferent	ial D	utv						l PA	ΔI		ess				Luxury	, Tay
HS Hdg	HS Code	Description	Un it	ICL/SLS I	AP	AD	BN	GT	IN			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 Threshold
	0716 10	Trailore and comi trailore of the carayan trae for																							
	8716.10	Trailers and semi-trailers of the caravan type, for																							
	8716.10.10	housing or camping : Not more than five years old	u						+ +					Free	Free	18%	Ex					+	2.5%		+
	8716.10.20	More than five years old	u											1166	20%	18%	10%						2.5%		<del>                                     </del>
	8716.20	- Self-loading or self-unloading trailers and semi-	<b>+</b> <sup>u</sup>												20 70	1070	10 70						2.5 /0		+
	0, 10,20	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												20%	18%							2.5%		
		- Other trailers and semi-trailers for the transport																							
		of goods:																							
	8716.31	Tanker trailers and tanker semi-trailers :																							
	8716.31.10	Not more than five years old	u												20%	18%	Ex						2.5%		
	8716.31.20	More than five years old	u	LS											20%	18%	10%						2.5%		
	8716.39	Other :																							
	8716.39.10	Not more than three years old	u												20%	18%	Ex		10%				2.5%		
	8716.39.20	More than three years old	u	LS											20%	18%	10%		10%				2.5%		
	8716.40	- Other trailers and semi-trailers :																					2.5%		<u> </u>
	8716.40.10	Not more than five years old	u												20%	18%	10%		5%				2.5%		<u> </u>
	8716.40.20	More than five years old	u	LS											20%	18%	10%		5%				2.5%		<u> </u>
	8716.80	- Other vehicles :																					2.5%		
	8716.80.20	Wheelbarrows	u												20%	18%	10%		10%			1	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	Free		5%	5%		20%	18%	10%	6%	10%	Free			2.5%		
	8716.90.90	Others	kg						Free	Free		4%	1.5%	Free	Free	18%	10%	6%					2.5%		
	cm <sup>3</sup>	- cubic centimeter of the engine																							
	kW	- kilowatt of the motor power of th		_																					
	1000 cm <sup>3</sup> < x<	, , ,																							
	1300 cm <sup>3</sup> < x <	7 7 5																							
	2000 cm <sup>3</sup> < x<	7 1 7																							
	2500 cm <sup>3</sup> < x <	, , , , , , , , , , , , , , , , , , ,				_																			
	2750 cm <sup>3</sup> < x<	, , , , , , , , , , , , , , , , , , ,																							
	3000 cm <sup>3</sup> < x<	, , , , , , , , , , , , , , , , , , ,			exceedir	ng 400	JU сс																		
	4000 cm <sup>3</sup> <	- of cylinder capacity exceeding 4	·UUU (	CC																					