GI.N. 2421/41 Dated 31.01.2025

## Government Notifications NOTIFICATION UNDER THE FINANCE ACT, No. 35 of 2018 Luxury Tax on Motor Vehicles

BY virtue of the powers vested in me by Section 19 read with Section 51 of the Finance Act, No. 35 of 2018, I, Anura Kumara Dissanayake, Minister of Finance, Planning and Economic Development, do by this regulation amend the regulations published in *Extraordinary Gazette Notification No.* 2147/72 dated October 31, 2019, as last amended by the *Extraordinary Gazette Notification No.* 2312/69 dated December 31, 2022, by the substitution for Schedule I thereto with the schedule hereto, with effect from **Q1**. **Q2**. 2025.

Anura Kumara Dissanayake; Minister of Finance, Placing and Economic Development.

Ministry of Finance, Planning and Economic Development Colombo 01, 31:.<u>0.1</u>:.2025.

## SCHEDULE I

	Ι			III	
H. S. Heading	H. S. Code	Description	Luxury Tax-Free Threshold Value	Rate (Applicable on the amount exceeding the Luxury Tax Free Threshold	
87.02		Motor vehicles for the transport of ten or more persons, including the driver			
	8702.10	more persons, including the driver.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	Rs. 5.0 Mn	120%	
	8702.10.13	Modified vehicles of heading 87.03, more than two years old	Rs. 5.0 Mn	120%	
	8702.10.19	Other	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	Rs. 5.0 Mn	120%	
	8702.10.29	Other	Rs. 5.0 Mn	0%	
	8702.10.32	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 : Modified vehicles of heading 87.03, not more	Rs. 5.0 Mn	120%	
	8702.10.33	than two years oldModified vehicles of heading 87.03, more	Rs. 5.0 Mn	120%	
	0.500.10.00	than two years old	<b>D F O M</b>	0.07	
	8702.10.39	Other 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:	Rs. 5.0 Mn	0%	
	8702.10.41	Modified vehicles of heading 87.03	Rs. 5.0 Mn	120%	
	8702.10.49	OtherMotor 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	Rs. 5.0 Mn	0%	
	8702.10.53	Modified vehicles of heading 87.03, not more than two years old	Rs. 5.0 Mn	120%	
	8702.10.54	Modified vehicles of heading 87.03, more than two years old	Rs. 5.0 Mn	120%	
	8702.10.55	Other, not more than five years old	Rs. 5.0 Mn	0%	
	8702.10.59	Other Motor vehicles for the transport of 25 or more	Rs. 5.0 Mn	0%	
		persons (adults) but less than 35 persons			

	(adults) including the driver, more than ten years old :		
8702.10.61	Modified vehicles of heading 87.03	Rs. 5.0 Mn	120%
8702.10.69	Other	Rs. 5.0 Mn	0%
	Other, not more than ten years old:		
8702.10.73	Modified vehicles of heading 87.03, not more than two years old	Rs. 5.0 Mn	120%
8702.10.74	Modified vehicles of heading 87.03, more than two years old	Rs. 5.0 Mn	120%
8702.10.75	Other, more than five years old:	Rs. 5.0 Mn	0%
8702.10.79	Other	Rs. 5.0 Mn	0%
	Other, more than ten years old:		
8702.10.81	Modified vehicles of heading 87.03	Rs. 5.0 Mn	120%
8702.10.89	Other	Rs. 5.0 Mn	0%
8702.20	With both compression-ignition internal		
	combustion piston engine (diesel or semi- diesel) and electric motor as a motors for propulsion:		
	Motor vehicles for the transport of less than 13 persons (adults) including the driver, not more than three and a half years old:		
8702.20.11	Modified vehicles of heading 87.03, not more than two years old	Rs. 5.5 Mn	90%
8702.20.12	Modified vehicles of heading 87.03, more than two years old	Rs. 5.5 Mn	90%
8702.20.19	Other	Rs. 5.5 Mn	0%
	Motor vehicles for the transport of less than 13 persons (adults) including the driver, more than three and a half years old :		
8702.20.21	Modified vehicles of heading 87.03	Rs. 5.5 Mn	90%
8702.20.29	Other	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	Rs. 5.5 Mn	90%
8702.20.32	Modified vehicles of heading 87.03, more than two years old	Rs. 5.5 Mn	90%
8702.20.39	Other	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	Rs. 5.5 Mn	90%
8702.20.49	Other	Rs. 5.5 Mn	0%
	Motor vehicles for the transport of 25 or more persons (adults) but less than 35 persons (adults) including the driver, not more than ten years old:		
8702.20.51	Modified vehicles of heading 87.03, not more than two years old	Rs. 5.5 Mn	90%
8702.20.52	Modified vehicles of heading 87.03, more than two years old	Rs. 5.5 Mn	90%
8702.20.53	Other, not more than five years old	Rs. 5.5 Mn	0%

8702.20.59	Other	Rs. 5.5 Mn	0%
	Motor vehicles for the transport of 25 or more		
	persons (adults) but less than 35 persons		
	(adults) including the driver, more than ten		
	years old :		
8702.20.61	Modified vehicles of heading 87.03	Rs. 5.5 Mn	90%
8702.20.69	Other	Rs. 5.5 Mn	0%
	Other, not more than ten years old:		
8702.20.71	Modified vehicles of heading 87.03, not more	Rs. 5.5 Mn	90%
	than two years old		
8702.20.72	Modified vehicles of heading 87.03, more	Rs. 5.5 Mn	90%
	than two years old		
8702.20.73	Other, not more than five years old	Rs. 5.5 Mn	0%
8702.20.79	Other	Rs. 5.5 Mn	0%
	Other, more than ten years old:		
8702.20.81	Modified vehicles of heading 87.03	Rs. 5.5 Mn	90%
8702.20.89	Other	Rs. 5.5 Mn	0%
8702.30	With both spark-ignition internal combustion	Ro. 5.5 Ivin	070
0702.50	piston engine and electric motor as motors for		
	propulsion:		
	Motor vehicles for the transport of less than 13		
	persons (adults) including the driver, not more		
	than three and a half years old:		
8702.30.11	Modified vehicles of heading 87.03, not more	Rs. 5.5 Mn	80%
0702.30.11	than two years old	KS. 5.5 WIII	8070
8702.30.12		Rs. 5.5 Mn	80%
8702.30.12	Modified vehicles of heading 87.03, more	KS. 5.5 WIII	80%
9702 20 10	than two years old	Dr. 5.5 Mr.	00/
8702.30.19	Other	Rs. 5.5 Mn	0%
	Motor vehicles for the transport of less than 13		
	persons (adults) including the driver, more than		
0702.00.01	three and a half years old :	D 551(	000/
8702.30.21	Modified vehicles of heading 87.03	Rs. 5.5 Mn	80%
8702.30.29	Other	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 :		
8702.30.31	Modified vehicles of heading 87.03, not more	Rs. 5.5 Mn	80%
	than two years old		
8702.30.32	Modified vehicles of heading 87.03, more	Rs. 5.5 Mn	80%
	than two years old		
8702.30.39	Other	Rs. 5.5 Mn	0%
	Motor vehicles for the transport of 13 or more		
	persons (adults) but less than 25 persons		
	(adults) including the driver, more than five		
	years old:		
8702.30.41	Modified vehicles of heading 87.03	Rs. 5.5 Mn	80%
8702.30.49	Other	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	Rs. 5.5 Mn	80%
0/02.00.01			

8702.30.52	Modified vehicles of heading 87.03, more	Rs. 5.5 Mn	80%
8702.30.53	than two years oldOther, not more than five years old	Rs. 5.5 Mn	0%
0102.30.33	Stater, not more than nye years old	105. 5.5 10111	070
 8702.30.59	Other	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		
9702 20 (1	years old :	D. 55 M.	0.00/
 8702.30.61 8702.30.69	Modified vehicles of heading 87.03 Other	Rs. 5.5 Mn Rs. 5.5 Mn	<u>80%</u> 0%
8702.30.09	Other, not more than ten years old:	K8. 5.5 WIII	0%
8702.30.71	Modified vehicles of heading 87.03, not more	Rs. 5.5 Mn	80%
8702.30.71	than two years old	KS. 5.5 WIII	8070
8702.30.72	Modified vehicles of heading 87.03, more	Rs. 5.5 Mn	80%
0/021001/2	than two years old		0070
8702.30.73	Other, not more than five years old	Rs. 5.5 Mn	0%
8702.30.79	Other	Rs. 5.5 Mn	0%
	Other, more than ten years old:		
8702.30.81	Modified vehicles of heading 87.03	Rs. 5.5 Mn	80%
8702.30.89	Other	Rs. 5.5 Mn	0%
8702.40	With only electric motor for propulsion:		
	Motor vehicles for the transport of less than 13		
	persons (adults) including the driver, not more		
0702 40 11	than three and a half years old:	Rs. 6.0 Mn	(00/
8702.40.11	Modified vehicles of heading 87.03, not more than two years old	KS. 0.0 MIN	60%
	uian two years olu		
8702.40.12	Modified vehicles of heading 87.03, more	Rs. 6.0 Mn	60%
0702110112	than two years old		0070
8702.40.19	Other	Rs. 6.0 Mn	0%
	Motor vehicles for the transport of less than 13		
	persons (adults) including the driver, more than		
0702 40 21	three and a half years old :		(00/
 8702.40.21	Modified vehicles of heading 87.03	Rs. 6.0 Mn	60%
8702.40.29	Other Motor vehicles for the transport of 13 or more	Rs. 6.0 Mn	0%
	persons (adults) but less than 25 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	Rs. 6.0 Mn	60%
	than two years old		5070
8702.40.32	Modified vehicles of heading 87.03, more than	Rs. 6.0 Mn	60%
	two years old		
 8702.40.39	Other	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		
0702 40 41	years old:	DICON	(00/
8702.40.41	Modified vehicles of heading 87.03	Rs. 6.0 Mn	60%
8702.40.49	Other	Rs. 6.0 Mn	0%
0702.40.49	Outo	KS. 0.0 WIII	0%

	Motor vehicles for the transport of 25 or more		
	persons (adults) but less than 35 persons		
	(adults) including the driver, not more than ten		
	years old		
8702.40.51	Modified vehicles of heading 87.03, not more than two years old	Rs. 6.0 Mn	60%
8702.40.52	Modified vehicles of heading 87.03, more than two years old	Rs. 6.0 Mn	60%
8702.40.53	Other, not more than five years old	Rs. 6.0 Mn	0%
8702.40.59	Other	Rs. 6.0 Mn	0%
	Motor vehicles for the transport of 25 or more persons (adults) but less than 35 persons (adults) including the driver, more than ten years old :		
8702.40.61	Modified vehicles of heading 87.03	Rs. 6.0 Mn	60%
8702.40.69	Other	Rs. 6.0 Mn	0%
	Other, not more than ten years old:		
8702.40.71	Modified vehicles of heading 87.03, not more than two years old	Rs. 6.0 Mn	60%
8702.40.72	Modified vehicles of heading 87.03, more than two years old	Rs. 6.0 Mn	60%
8702.40.73	Other, not more than five years old	Rs. 6.0 Mn	0%
8702.40.79	Other	Rs. 6.0 Mn	0%
	Other, more than ten years old:		070
8702.40.81	Modified vehicles of heading 87.03	Rs. 6.0 Mn	60%
8702.40.89	Other	Rs. 6.0 Mn	0%
8702.90	Other	10.0.0 1011	070
	Motor vehicles for the transport of less than 13 persons (adults) including the driver, not more than three and a half years old :		
8702.90.12	Modified vehicles of heading 87.03, not more than two years old	Rs. 5.0 Mn	100%
8702.90.13	Modified vehicles of heading 87.03, more than two years old	Rs. 5.0 Mn	100%
8702.90.19	Other	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	Rs. 5.0 Mn	100%
8702.90.29	Other	Rs. 5.0 Mn	0%
	Motor vehicles for the transport of 13 or more persons (adults) but less than 25 persons (adults) including the driver, not more than five years old :		
8702.90.32	Modified vehicles of heading 87.03, not more than two years old	Rs. 5.0 Mn	100%
8702.90.33	Modified vehicles of heading 87.03, more than two years old	Rs. 5.0 Mn	100%
8702.90.39	Other	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	Rs. 5.0 Mn	100%
0702.70.71	mounted venteres of nearing 07.05	No. 5.0 WIII	100/0

	8702.90.49	Other	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 :		
	8702.90.53	Modified vehicles of heading 87.03, not more	Rs. 5.0 Mn	100%
		than two years old		
	8702.90.54	Modified vehicles of heading 87.03, more than	Rs. 5.0 Mn	100%
		two years old		
	8702.90.55	Other, not more than five years old	Rs. 5.0 Mn	0%
	8702.90.59	Other	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	Rs. 5.0 Mn	100%
	8702.90.69	Other	Rs. 5.0 Mn	0%
		Other, not more than ten years old		
	8702.90.73	Modified vehicles of heading 87.03, not more	Rs. 5.0 Mn	100%
		than two years old		
	8702.90.74	Modified vehicles of heading 87.03, more than	Rs. 5.0 Mn	100%
		two years old		
	8702.90.75	Other, not more than five years old	Rs. 5.0 Mn	0%
	8702.90.79	Other	Rs. 5.0 Mn	0%
		Other, more than ten years old:		
	8702.90.81	Modified vehicles of heading 87.03	Rs. 5.0 Mn	100%
	8702.90.89	Other	Rs. 5.0 Mn	0%
87.03	010200109	Motor cars and other motor vehicles		0,0
01100		principally designed for the transport of		
		persons (other than those of heading 87.02),		
		including station wagons and racing cars.		
	8703.10	Vehicles specially designed for travelling on		
		snow; golf cars and similar vehicles :		
		Not more than three years old:		
	8703.10.11	Electric Golf cars	Rs. 6.0 Mn	0%
	8703.10.19	Other	Rs. 5.0 Mn	0%
	0/05.10.19	More than three years old:	10.01010	070
	8703.10.21	Electric Golf cars	Rs. 6.0 Mn	0%
	8703.10.29	Other	Rs. 5.0 Mn	0%
	0703.10.27	Other vehicles, with only spark-ignition	K3. 5.0 Will	070
		internal combustion piston engine :		
	8703.21	Of cylinder capacity not exceeding 1,000 cc :		
	8703.21.10	Ambulances and prison vans not more than	Rs. 5.0 Mn	0%
	0703.21.10	three years old	1x5. 3.0 WIII	070
	8703.21.20	Ambulances and prison vans more than three	Rs. 5.0 Mn	0%
	8703.21.20	years old	KS. 5.0 WIII	070
		Motor cars including station		
		wagons and racing cars, not more than three		
		years old :		
	8702 21 62		De 50Mm	0%
	8703.21.62 8703.21.63	Go-Karts       Other, of cylinder capacity not exceeding 300	Rs. 5.0 Mn Rs. 5.0 Mn	0%
		$\rightarrow$	KS DU MIN	U%
	8705.21.05	cc including Quadricycle	KS. 5.0 WIII	070

8703.21	.64 All-terrain vehicle (ATV)	Rs. 5.0 Mn	0%
8703.21	.69 Other	Rs. 5.0 Mn	100%
	Motor cars including station wagons and racing cars, more than three years old :	g	
8703.21	.72 Other, of cylinder capacity not exceeding 300 cc including Quadricycle	Rs. 5.0 Mn	0%
8703.21		Rs. 5.0 Mn	0%
8703.2	1.79 Other	Rs. 5.0 Mn	100%
	Other :		
8703.21	.92 Not more than three years old	Rs. 5.0 Mn	100%
8703.21	.93 More than three years old	Rs. 5.0 Mn	100%
8703.22	Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc :		
8703.22		Rs. 5.0 Mn	0%
8703.22		Rs. 5.0 Mn	0%
8703.22		Rs. 5.0 Mn	100%
8703.22	.60 Motor cars including station wagons And racing cars, more than three years old	Rs. 5.0 Mn	100%
8703.22	· · · ·	Rs. 5.0 Mn	100%
8703.22		Rs. 5.0 Mn	100%
8703.23			
8703.23		Rs. 5.0 Mn	0%
8703.2		Rs. 5.0 Mn	0%
	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		Rs. 5.0 Mn	100%
8703.23			100%
8703.23		Rs. 5.0 Mn	100%
	Motor cars including station wagons and racing cars of a cylinder capacity not exceeding 2,000 cc, more than three years old:		
8703.23		Rs. 5.0 Mn	100%
8703.23			100%
8703.23		Rs. 5.0 Mn	100%
8703.2		Rs. 5.0 Mn	100%

8703.23.80	Motor cars including station wagons and racing	Rs. 5.0 Mn	100%
	cars of a cylinder capacity exceeding 2,000 cc,		
	more than three years old		
	Other :		
8703.23.92	Of a cylinder capacity not exceeding 2,000 cc, not more than three years old	Rs. 5.0 Mn	100%
8703.23.94	Of a cylinder capacity not exceeding 2,000 cc, more than three years old	Rs. 5.0 Mn	100%
8703.23.96	Of a cylinder capacity exceeding 2,000 cc, not more than three years old	Rs. 5.0 Mn	100%
8703.23.98	Of a cylinder capacity exceeding 2,000 cc, more than three years old	Rs. 5.0 Mn	100%
8703.24	Of a cylinder capacity exceeding 3,000 cc :		
8703.24.10	Ambulances and prison vans not more than three years old	Rs. 5.0 Mn	0%
8703.24.20	Ambulances and prison vans more than three years old	Rs. 5.0 Mn	0%
8703.24.50	Motor cars including station wagons and racing cars, not more than three years old	Rs. 5.0 Mn	100%
8703.24.60	Motor cars including station wagons and racing cars, more than three years old	Rs. 5.0 Mn	100%
8703.24.70	Other, not more than three years old	Rs. 5.0 Mn	100%
8703.24.80	Other, more than three years old	Rs. 5.0 Mn	100%
	Other vehicles, with only compression – ignition internal combustion piston engine (diesel or semi diesel) :		
8703.31	Of a cylinder capacity not exceeding 1,500cc :		
8703.31.10	Ambulances and prison vans not more than three years old	Rs. 5.0 Mn	0%
8703.31.20	Ambulances and prison vans more than three years old	Rs. 5.0 Mn	0%
8703.31.70	Motor cars including station wagons and racing cars, not more than three years old	Rs. 5.0 Mn	120%
8703.31.80	Motor cars including station wagons and racing cars, more than three years old Other	Rs. 5.0 Mn	120%
8703.31.92	Not more than three years old	Rs. 5.0 Mn	120%
8703.31.94	More than three years old	Rs. 5.0 Mn	120%
8703.32	Of a cylinder capacity exceeding 1,500 cc but	KS. 5.0 WII	12070
8703.32.10	not exceeding 2,500 cc : Ambulances and prison vans not more than three years old	Rs. 5.0 Mn	0%
8703.32.20	Ambulances and prison vans more than three years old	Rs. 5.0 Mn	0%
	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 1,600cc	Rs. 5.0 Mn	120%
8703.32.55	Of a cylinder capacity increaseding 1,600cc, but not exceeding 1,800cc	Rs. 5.0 Mn	120%
8703.32.59	Other	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	Rs. 5.0 Mn	120%
8703.32.65	Of a cylinder capacity exceeding 1,600cc, but not exceeding 1,800cc	Rs. 5.0 Mn	120%
8703.32.69	Other	Rs. 5.0 Mn	120%
	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	Rs. 5.0 Mn	120%
0705.52.71	(adults) including the driver, with non-	105. 5.0 IVIII	12070
	monocoque body bolted on ladder type heavy		
	duty chassis, with permanent four-wheel drive		
	capability, and a total payload (of persons and		
	cargo) of over 800 kg.		
8703.32.79	Other:	Rs. 5.0 Mn	120%
8703.32.80	Motor cars including station wagons and racing	Rs. 5.0 Mn	120%
	cars of a cylinder capacity exceeding 2,000 cc,		
	more than three years old		
	Other		
8703.32.92	Of a cylinder capacity not exceeding 2,000 cc,	Rs. 5.0 Mn	120%
	not more than three years old		
8703.32.93	Motor - homes, specially equipped	Rs. 5.0 Mn	0%
	for habitation (with sleeping, cooking, toilet		
	facilities etc)		
	of a cylinder capacity exceeding		
	2000cc, not more than three years old		
8703.32.95	Other, of a cylinder capacity exceeding 2,000	Rs. 5.0 Mn	120%
	cc, not more than three years old		
8703.32.97	Other, of a cylinder capacity not exceeding	Rs. 5.0 Mn	120%
	2,000 cc, more than three years old		
8703.32.99	Other, of a cylinder capacity exceeding 2,000	Rs. 5.0 Mn	120%
	cc, more than three years old		
8703.33	Of a cylinder capacity exceeding 2,500 cc :		
8703.33.10	Ambulances and prison vans not	Rs. 5.0 Mn	0%
	more than three years old		
8703.33.20	Ambulances and prison vans	Rs. 5.0 Mn	0%
	more than three years old		
8703.33.50	Motor cars including station wagons and racing	Rs. 5.0 Mn	120%
	cars, not more than		
	three years old		
8703.33.60	Motor cars including station wagons and racing	Rs. 5.0 Mn	120%
	cars, more than three years old		
	Other, not more than three years old		
8703.33.71	Motor-homes, specially equipped	Rs. 5.0 Mn	0%
	for habitation (with sleeping, cooking, toilet		
	facilities etc)		
8703.33.79	Other	Rs. 5.0 Mn	120%
8703.33.80	Other, more than three years old	Rs. 5.0 Mn	120%
8703.40	Other vehicles, with both spark-ignition		
	internal combustion piston engine and electric		
	motor as motors for propulsion, other than		
	those capable of being charged by plugging to		
	external source of electric power		
	Vehicles other than motor cars including station		
	wagons and racing cars, of a cylinder capacity		
	not exceeding 1,000 cc:		

8703.40.11	Ambulances and prison vans not	Rs. 5.5 Mn	0%
 0502.40.42	more than three years old		0.04
8703.40.12	Ambulances and prison vans more than three years	Rs. 5.5 Mn	0%
8703.40.18	Other, not more than three years old	Rs. 5.5 Mn	80%
8703.40.19	Other, more than three years old	Rs. 5.5 Mn	80%
0705.10.17	Motor cars including station wagons and racing	KS. 5.5 Will	0070
	cars, of a cylinder capacity not exceeding 1,000		
	cc:		
8703.40.21	Go-Karts, not more than three years old	Rs. 5.5 Mn	0%
8703.40.22	Go-Karts, more than three years old	Rs. 5.5 Mn	0%
8703.40.23	Quadricycle of cylinder capacity not exceeding	Rs. 5.5 Mn	0%
	300 cc, not more than three years old		
8703.40.24	Quadricycle of cylinder capacity not exceeding	Rs. 5.5 Mn	0%
	300 cc, more than three years old		
8703.40.25	All terrain vehicle (ATV), not more	Rs. 5.5 Mn	0%
	than three years old		
8703.40.26	All terrain vehicle (ATV), more	Rs. 5.5 Mn	0%
	than three years old		
8703.40.28	Other, not more than three years old	Rs. 5.5 Mn	80%
8703.40.29	Other, more than three years old	Rs. 5.5 Mn	80%
	Of a cylinder capacity exceeding 1000 cc, but		
	not exceeding 1500cc		
8703.40.31	Ambulances and prison vans, not	Rs. 5.5 Mn	0%
0,00110101	more than three years old		0,0
8703.40.32	Ambulances and prison vans, more	Rs. 5.5 Mn	0%
0705.40.52	than three years old	K3. 5.5 Will	070
8703.40.35	Motor cars including station wagons and racing		80%
0,00,000	cars, not more than three years old	Rs. 5.5 Mn	0070
8703.40.36	Motor cars including station wagons and racing		80%
	cars, more than three years old	Rs. 5.5 Mn	
8703.40.38	Other, not more than three years old	Rs. 5.5 Mn	80%
8703.40.39	Other, more than three years old	Rs. 5.5 Mn	80%
	Vehicles other than motor cars including		
	station wagons and racingcars of a		
	cylinder capacity exceeding 1,500 cc but		
	not exceeding 2,000 cc:		
0702 40 44	<b>Ç</b>		0.07
8703.40.41	Ambulances and prison vans not	Rs. 5.5 Mn	0%
	more than three years old		
8703.40.42	Ambulances and prison vans more	Rs. 5.5 Mn	0%
	than three years old		
8703.40.48	Other, not more than three years old	Rs. 5.5 Mn	80%
8703.40.49	Other, more than three years old	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,	Rs. 5.5 Mn	80%
	not more than three years old		
8703.40.52	Of a cylinder capacity not exceeding 1,600 cc,	Rs. 5.5 Mn	80%
	more than three years old		
8703.40.53	Of a cylinder capacity exceeding 1,600 cc, but	Rs. 5.5 Mn	80%
	not exceeding 1,800cc, not more than three		
1	years old		

8703.40.54	Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800cc, more than three years	Rs. 5.5 Mn	80%
8703.40.58	old   Other, not more than three years old	Rs. 5.5 Mn	80%
8703.40.59	Other, more than three years old	Rs. 5.5 Mn	80%
0/03.10.09	Vehicles other than motor cars including	10.000	0070
	station wagons and racing cars of a cylinder		
	capacity exceeding 2,000 cc but not exceeding		
	3,000 cc:		
8703.40.61	Ambulances and prison vans not	Rs. 5.5 Mn	0%
	more than three years old		
8703.40.62	Ambulances and prison vans more	Rs. 5.5 Mn	0%
	than three years old		
8703.40.68	Other, not more than three years old	Rs. 5.5 Mn	80%
8703.40.69	Other, more than three years old	Rs. 5.5 Mn	80%
	Motor cars including station wagons and		
	racing cars of a cylinder capacity exceeding		
	2,000 cc but not exceeding 3,000 cc:		
8703.40.71	Not more than three years old	Rs. 5.5 Mn	80%
8703.40.72	More than three years old	Rs. 5.5 Mn	80%
	Vehicles other than motor cars		
	including station wagons and racing cars		
	of a cylinder capacity exceeding 3,000cc:		
8703.40.81	Ambulances and prison vans not more than three years old	Rs. 5.5 Mn	0%
8703.40.82	Ambulances and prison vans more	Rs. 5.5 Mn	0%
0703.10.02	than three years old	K5. 5.5 IVIII	070
8703.40.88	Other, not more than three years old	Rs. 5.5 Mn	80%
8703.40.89	Other, more than three years old	Rs. 5.5 Mn	80%
	Motor cars including station wagons		
	and racing cars of a cylinder capacity		
	exceeding 3,000 cc:		
8703.40.91	Not more than three years old	Rs. 5.5 Mn	80%
8703.40.92	More than three years old	Rs. 5.5 Mn	80%
8703.50	Other vehicles, with both compression-ignition		
	internal combustion piston engine (diesel or		
	semi-diesel) and electric motor as motors for		
	propulsion, other than those capable of being		
	charged by plugging to external source of		
	electric power		
	Vehicles other than motor cars including station wagons and racing cars, of a cylinder capacity		
	not exceeding 1,000 cc:		
8703.50.11	Ambulances and prison vans not	Rs. 5.5 Mn	0%
0705.50.11	more than three years old	K3. 5.5 WIII	070
8703.50.12	Ambulances and prison vans more	Rs. 5.5 Mn	0%
6, 65, 60, 12	than three years		570
8703.50.18	Other, not more than three years old	Rs. 5.5 Mn	90%
8703.50.19	Other, more than three years old	Rs. 5.5 Mn	90%
	Motor cars including station wagons and racing		
	cars, of a cylinder capacity not exceeding 1,000		
	cc:		

8703.50.21	Go-Karts , not more than three years old	Rs. 5.5 Mn	0%
8703.50.22	Go-Karts, more than three years old	Rs. 5.5 Mn	0%
8703.50.23	Quadricycle of cylinder capacity not exceeding	Rs. 5.5 Mn	0%
	300 cc, not more than three years old		
8703.50.24	Quadricycle of cylinder capacity not exceeding	Rs. 5.5 Mn	0%
	300 cc, more than three years old		
8703.50.25	All terrain vehicle (ATV), not	Rs. 5.5 Mn	0%
	more than three years old		
8703.50.26	All terrain vehicle (ATV), more	Rs. 5.5 Mn	0%
	than three years old		
8703.50.28	Other, not more than three years old	Rs. 5.5 Mn	90%
8703.50.29	Other, more than three years old	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	Rs. 5.5 Mn	0%
	more than three years old		
8703.50.32	Ambulances and prison vans, more	Rs. 5.5 Mn	0%
	than three years old		
8703.50.35	Motor cars including station wagons and racing	Rs. 5.5 Mn	90%
0,00000000	cars, not more than three years old		2010
8703.50.36	Motor cars including station wagons and racing	Rs. 5.5 Mn	90%
0705.50.50	cars, more than three years old	10.0.01010	2070
 8703.50.38	Other, not more than three years old	Rs. 5.5 Mn	90%
0705.50.50	other, not more than three years old	K3. 5.5 WIII	2070
8703.50.39	Other, more than three years old	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	Rs. 5.5 Mn	0%
0705.50111	more than three years old	10.000 1011	070
8703.50.42	Ambulances and prison vans, more	Rs. 5.5 Mn	0%
0,00000112	than three years old		0,0
8703.50.48	Other, not more than three years old	Rs. 5.5 Mn	90%
8703.50.49	Other, more than three years old	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,	Rs. 5.5 Mn	90%
	not more than three years old		
8703.50.52	Of a cylinder capacity not exceeding 1,600 cc,	Rs. 5.5 Mn	90%
	more than three years old		
8703.50.53	Of a cylinder capacity exceeding 1,600 cc, but	Rs. 5.5 Mn	90%
	not exceeding 1,800cc, not more than three		
	years old		
8703.50.54	Of a cylinder capacity exceeding 1,600 cc, but	Rs. 5.5 Mn	90%
	not exceeding 1,800 cc, more than three years		
	old		
 8703.50.58	Other, not more than three years old	Rs. 5.5 Mn	90%
 8703.50.59	Other, more than three years old	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 3,000		
	cc:		
8703.50.61	Ambulances and prison vans, not	Rs. 5.5 Mn	0%
	more than three years old		
8703.50.62	Ambulances and prison vans,	Rs. 5.5 Mn	0%
	more than three years old		
8703.50.68	Other, not more than three years old	Rs. 5.5 Mn	90%
8703.50.69	Other, more than three years old	Rs. 5.5 Mn	90%
	Motor cars including station wagons and		
	racing cars of a cylinder capacity exceeding		
	2,000 cc but not exceeding 3,000 cc:		
8703.50.71	Vehicles for the transport of 7 or more persons	Rs. 5.5 Mn	90%
	(adults) including the driver, with non-		
	monocoque body bolted on ladder type heavy		
	duty chassis, with permanent four-wheel drive		
	capability, and total payload (of persons and		
	cargo) of over 800kg, not more than three years		
0702 50 72	old	D 5514	0.04
8703.50.72	Motor -homes, specially equipped	Rs. 5.5 Mn	0%
	for habitation (with sleeping, cooking ,		
	toilet facilities etc), not more than three		
8703.50.78	years old	Rs. 5.5 Mn	000/
8703.50.78	Other, not more than three years old	Rs. 5.5 Mn	90%
8703.30.79	Other, more than three years old Vehicles other than motor cars including station	K8. 5.5 WIII	90%
	wagons and racing cars of a cylinder capacity		
	exceeding 3,000 cc:		
8703.50.81	Ambulances and prison vans not	Rs. 5.5 Mn	0%
0705.50.01	more than three years old	105. 5.5 Will	070
8703.50.82	Ambulances and prison vans more	Rs. 5.5 Mn	0%
	than three years old		
8703.50.88	Other, not more than three years old	Rs. 5.5 Mn	90%
8703.50.89	Other, more than three years old	Rs. 5.5 Mn	90%
0100.000	Motor cars including station wagons and racing	10.0.01010	2070
	cars of a cylinder capacity exceeding 3,000 cc:		
8703.50.91	Motor -homes, specially equipped	Rs. 5.5 Mn	0%
0705.50.71		K3. 5.5 Will	070
	for habitation (with sleeping, cooking ,toilet		
	facilities etc), not more than three years old		
8703.50.98	Other, not more than three years old	Rs. 5.5 Mn	90%
8703.50.99	Other, more than three years old	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 a cylinder capacity		
	not exceeding 1,000 cc:		
8703.60.11	Ambulances and prison vans not	Rs. 5.5 Mn	0%
0,00.00.11	more than three years old	10. 5.5 1111	070
8703.60.12	Ambulances and prison vans more	Rs. 5.5 Mn	0%

0702 60 10	than three years	Do 55 M-	000/
8703.60.18	Other, not more than three years old	Rs. 5.5 Mn	80%
8703.60.19	Other, more than three years old	Rs. 5.5 Mn	80%
	Motor cars including station wagons and racing		
	cars, of a cylinder capacity not exceeding		
8703.60.21	1,000 cc:	Rs. 5.5 Mn	0%
	Go-Karts , not more than three years old		
8703.60.22	Go-Karts, more than three years old	Rs. 5.5 Mn	0%
8703.60.23	Quadricycle of cylinder capacity not exceeding 300 cc, not more than three years old	Rs. 5.5 Mn	0%
8703.60.24	Quadricycle of cylinder capacity not exceeding 300 cc, more than three years old	Rs. 5.5 Mn	0%
8703.60.25	All terrain vehicle (ATV), not more than three years old	Rs. 5.5 Mn	0%
8703.60.26	All terrain vehicle (ATV), more than three years old	Rs. 5.5 Mn	0%
8703.60.28	Other, not more than three years old	Rs. 5.5 Mn	80%
8703.60.29	Other, more than three years old	Rs. 5.5 Mn	80%
0703.00.27	Of a cylinder capacity exceeding 1,000 cc, but	IX5. J.J WIII	00 /0
	not exceeding 1,500 cc:		
8703.60.31	Ambulances and prison vans, not	Rs. 5.5 Mn	0%
0502 (0.22	more than three years old	D	0.07
8703.60.32	Ambulances and prison vans, more than three years old	Rs. 5.5 Mn	0%
8703.60.35	Motor cars including station wagons and	Rs. 5.5 Mn	
	racing cars, not more than three years old	K3. 5.5 Will	80%
8703.60.36	Motor cars including station wagons and racing	Rs. 5.5 Mn	000/
9702 (0.29	cars, more than three years old		80%
8703.60.38	Other, not more than three years old	Rs. 5.5 Mn	80%
8703.60.39	Other, more than three years old	Rs. 5.5 Mn	80%
	Vehicles other than motor cars including station		
	wagons and racing cars of a cylinder capacity		
	exceeding 1,500 cc but not exceeding 2,000 cc:		
8703.60.41	Ambulances and prison vans,	Rs. 5.5 Mn	0%
	not more than three years old		
8703.60.42	Ambulances and prison vans,	Rs. 5.5 Mn	0%
	more than three years old		
8703.60.48	Other, not more than three years old	Rs. 5.5 Mn	80%
8703.60.49	Other, more than three years old	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,	Rs. 5.5 Mn	80%
	not more than three years old		
8703.60.52	Of a cylinder capacity not exceeding 1,600 cc,	Rs. 5.5 Mn	80%
	more than three years old		
8703.60.53	Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800cc, not more than three years old	Rs. 5.5 Mn	80%

8703.60.54	Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800cc, more than three years old	Rs. 5.5 Mn	80%
8703.60.58	Other, not more than three years old	Rs. 5.5 Mn	80%
8703.60.59	Other, more than three years old	Rs. 5.5 Mn	80%
6703.00.37	Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc but not exceeding 3,000 cc:	K5. 5.5 Will	0070
8703.60.61	Ambulances and prison vans, not more than three years old	Rs. 5.5 Mn	0%
8703.60.62	Ambulances and prison vans, more than three years old	Rs. 5.5 Mn	0%
8703.60.68	Other, not more than three years old	Rs. 5.5 Mn	80%
8703.60.69	Other, more than three years old	Rs. 5.5 Mn	80%
	Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc but not exceeding 3,000 cc:		
8703.60.71	Not more than three years old	Rs. 5.5 Mn	80%
8703.60.72	More than three years old	Rs. 5.5 Mn	80%
	Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 3,000 cc:		
8703.60.81	Ambulances and prison vans, not more than three years old	Rs. 5.5 Mn	0%
8703.60.82	Ambulances and prison vans, more than three years old	Rs. 5.5 Mn	0%
8703.60.88	Other, not more than three years old	Rs. 5.5 Mn	80%
8703.60.89	Other, more than three years old	Rs. 5.5 Mn	80%
	Motor cars including station wagons and racing cars of a cylinder capacity exceeding 3,000 cc:		
8703.60.91	Not more than three years old	Rs. 5.5 Mn	80%
8703.60.92	More than three years old	Rs. 5.5 Mn	80%
8703.70	Other vehicles, with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion, capable of being charged by plugging to external source of electric power Vehicles other than motor cars including station wagons and racing cars, of a cylinder capacity		
8703.70.11	not exceeding 1,000 cc: Ambulances and prison vans, not more than three years old	Rs. 5.5 Mn	0%
8703.70.12	Ambulances and prison vans, more than three years old	Rs. 5.5 Mn	0%
 8703.70.18	Other, not more than three years old	Rs. 5.5 Mn	90%
8703.70.19	Other, more than three years old	Rs. 5.5 Mn	90%
	Motor cars including station wagons and racing cars, of a cylinder capacity not exceeding 1,000 cc:		
8703.70.21	Go-Karts, not more than three years old	Rs. 5.5 Mn	0%
8703.70.22	Go-Karts, more than three years old	Rs. 5.5 Mn	0%

8703.70.23	Quadricycle of cylinder capacity not exceeding 300 cc, not more than three years old	Rs. 5.5 Mn	0%
8703.70.24	Quadricycle of cylinder capacity not exceeding 300 cc, more than three years old	Rs. 5.5 Mn	0%
8703.70.25	All terrain vehicle (ATV), not more than three years old	Rs. 5.5 Mn	0%
8703.70.26	All terrain vehicle (ATV), more than three years old	Rs. 5.5 Mn	0%
8703.70.28	Other, not more than three years old	Rs. 5.5 Mn	90%
8703.70.29	Other, more than three years old	Rs. 5.5 Mn	90%
	Of a cylinder capacity exceeding 1,000 cc, but not exceeding 1,500 cc		
8703.70.31	Ambulances and prison vans, not more than three years old	Rs. 5.5 Mn	0%
8703.70.32	Ambulances and prison vans, more than three years old	Rs. 5.5 Mn	0%
8703.70.35	Motor cars including station wagons and racing cars, not more than three years old	Rs. 5.5 Mn	90%
8703.70.36	Motor cars including station wagons and racing cars, more than three years old	Rs. 5.5 Mn	90%
8703.70.38	Other, not more than three years old	Rs. 5.5 Mn	90%
8703.70.39	Other, more than three years old	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	Rs. 5.5 Mn	0%
8703.70.42	Ambulances and prison vans, more than three years old	Rs. 5.5 Mn	0%
8703.70.48	Other, not more than three years old	Rs. 5.5 Mn	90%
8703.70.49	Other, more than three years old	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	Rs. 5.5 Mn	90%
8703.70.52	Of a cylinder capacity not exceeding 1,600 cc, more than three years old	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	Rs. 5.5 Mn	90%
8703.70.54	Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800 cc, more than three years old	Rs. 5.5 Mn	90%
8703.70.58	Other, not more than three years old	Rs. 5.5 Mn	90%
8703.70.59	Other, more than three years old	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 3,000 cc:		

8703.70.61	Ambulances and prison vans, not more than three years old	Rs. 5.5 Mn	0%
8703.70.62	Ambulances and prison vans, more than three years old	Rs. 5.5 Mn	0%
8703.70.68	Other, not more than three years old	Rs. 5.5 Mn	90%
8703.70.69	Other, more than three years old	Rs. 5.5 Mn	90%
	Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc but not exceeding 3,000 cc:		
8703.70.71	Vehicles for the transport of 7 or more persons (adults) including the driver, with non- monocoque body bolted on ladder type heavy duty chassis, with permanent four-wheel drive capability, and total payload (of persons and cargo) of over 800kg, not more than three years old	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	Rs. 5.5 Mn	0%
8703.70.78	Other, not more than three years old	Rs. 5.5 Mn	90%
8703.70.79	Other, more than three years old	Rs. 5.5 Mn	90%
	Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 3,000 cc:		
8703.70.81	Ambulances and prison vans, not more than three years old	Rs. 5.5 Mn	0%
8703.70.82	Ambulances and prison vans, more than three years old	Rs. 5.5 Mn	0%
8703.70.88	Other, not more than three years old	Rs. 5.5 Mn	90%
8703.70.89	Other, more than three years old	Rs. 5.5 Mn	90%
	Motor cars including station wagons and racing cars of a cylinder capacity exceeding 3,000 cc:		
8703.70.91	Motor -homes, specially equippedfor habitation (with sleeping, cooking, toilet facilities etc), not more than three years old	Rs. 5.5 Mn	0%
 8703.70.98	Other, not more than three years old	Rs. 5.5 Mn	90%
8703.70.99	Other, more than three years old	Rs. 5.5 Mn	90%
8703.80	Other vehicles, with only electric motor for propulsion		
	Other, powered by on board accumulators charged solely by electricity generated by on board solar electricity panels:		
8703.80.21	Not more than three years old	Rs. 6.0 Mn	60%
8703.80.22	More than three years old	Rs. 6.0 Mn	60%

	Other, powered by on board accumulators		
	charged by external electric source (e.g.		
	National grid), not more than three years old		
8703.80.31	Capacity of motors not exceeding 50kW	Rs. 6.0 Mn	60%
8703.80.32	Capacity of motors exceeding 50kW, but not exceeding 100kW	Rs. 6.0 Mn	60%
8703.80.33	Capacity of motors exceeding 100kW, but not exceeding 200kW	Rs. 6.0 Mn	60%
8703.80.34	Capacity of motors exceeding 200kW	Rs. 6.0 Mn	60%
	Other, driven by electric motors powered by on board accumulators charged by external electric source (e.g. National grid) more than three years old		
8703.80.41	Capacity of motors not exceeding 50kW	Rs. 6.0 Mn	60%
8703.80.42	Capacity of motors exceeding 50kW, but not exceeding 100kW	Rs. 6.0 Mn	60%
8703.80.43	Capacity of motors exceeding 100kW, but not exceeding 200kW	Rs. 6.0 Mn	60%
8703.80.44	Capacity of motors exceeding 200kW	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 driven a generator on board, not more than three years old:		
8703.80.51	Capacity of motors not exceeding 50kW	Rs. 6.0 Mn	60%
8703.80.52	Capacity of motors exceeding 50kW, but not exceeding 100kW	Rs. 6.0 Mn	60%
8703.80.53	Capacity of motors exceeding 100kW, but not exceeding 200kW	Rs. 6.0 Mn	60%
8703.80.54	Capacity of motors exceeding 200kW	Rs. 6.0 Mn	60%
	Other , powered by on board accumulators charged by externalelectric source (e.g. National grid)and supported by an internal combustion engine used exclusively to generate electricityby driving a generator on board , more than 3 years old :		
8703.80.61	Capacity of motors not exceeding 50kW	Rs. 6.0 Mn	60%
8703.80.62	Capacity of motors exceeding 50kW, but not exceeding 100kW	Rs. 6.0 Mn	60%
8703.80.63	Capacity of motors exceeding 100kW, but not exceeding 200kW	Rs. 6.0 Mn	60%
8703.80.64	Capacity of motors exceeding 200kW	Rs. 6.0 Mn	60%
 	Other:		
8703.80.71	Not more than three years old	Rs. 6.0 Mn	60%
 8703.80.72	More than three years old	Rs. 6.0 Mn	60%
8703.90	Other:		
 8703.90.10	Not more than three years old:	Rs. 5.0 Mn	100%
8703.90.20	More than three years old:	Rs. 5.0 Mn	100%

87.05		Special purpose motor vehicles, other than		
07.05		those principally designed for the transport		
		of persons or goods (for example, breakdown		
		lorries, crane lorries, fire fighting vehicles,		
		concrete mixer lorries, road sweeper lorries,		
		spraying lorries, mobile workshops, mobile		
		radiological units)		
	8705.10	Crane lorries :		
	8705.10.10	Not more than ten years old	Rs. 5.0 Mn	0%
	8705.10.20	More than ten years old	Rs. 5.0 Mn	0%
	8705.20	Mobile drilling derricks :		
	8705.20.10	Not more than seven years old	Rs. 5.0 Mn	0%
	8705.20.20	More than seven years old	Rs. 5.0 Mn	0%
	8705.30	Fire fighting vehicles :	THE DIG IN	0,0
	8705.30.10	Not more than seven years old	Rs. 5.0 Mn	0%
	8705.30.20	More than seven years old	Rs. 5.0 Mn	0%
	8705.40	Concrete-mixer lorries :	10.0.0 1/11	570
	8705.40.10	Not more than ten years old	Rs. 5.0 Mn	0%
	8705.40.20	More than ten years old	Rs. 5.0 Mn	0%
	8705.90	Other :	10.0.0 1011	570
	0.00000	Gully bowsers equipped with		
		suction pumps for extracting sewage water		
		/wastes:		
	8705.90.21	Not more than seven years old	Rs. 5.0 Mn	0%
	8705.90.22	More than seven years old	Rs. 5.0 Mn	0%
		Concrete pump trucks :		
	8705.90.31	Not more than ten years old	Rs. 5.0 Mn	0%
	8705.90.32	More than ten years old	Rs. 5.0 Mn	0%
		Mobile workshops :	Rs. 5.0 Mn	0%
	8705.90.41	Modified vehicles of heading 87.02, not more	Rs. 5.0 Mn	0%
		than three years old		
	8705.90.42	Modified vehicles of heading 87.02, more than	Rs. 5.0 Mn	0%
	0705.00.42	three years old	D 50M	00/
	8705.90.43	Modified vehicles of heading 87.03, not more than three years old	Rs. 5.0 Mn	0%
	8705.90.44	Modified vehicles of heading 87.03, more than	Rs. 5.0 Mn	0%
	0705.90.11	three years old	K5. 5.0 Mil	070
	8705.90.45	Modified vehicles of heading 87.04, not more	Rs. 5.0 Mn	0%
		than three years old		
	8705.90.46	Modified vehicles of heading 87.04, more than	Rs. 5.0 Mn	0%
	9705 00 47	three years old	Dr. 50 M	0.0/
	8705.90.47	Other, not more than seven years old	Rs. 5.0 Mn	0%
	8705.90.48	Other, more than seven years old	Rs. 5.0 Mn	0%
		Other , Modified vehicles of heading 87.02, 87.03 and 87.04:		
	8705.90.51	Modified vehicles of heading 87.02, not more	Rs. 5.0 Mn	0%
	0/03.90.31	than three years old	KS. J.U IVIN	0%
	8705.90.52	Modified vehicles of heading 87.02, more than	Rs. 5.0 Mn	0%
	0105.90.52	three years old	<b>10. 5.0 WIII</b>	070
	8705.90.53	Modified vehicles of heading 87.03, not more	Rs. 5.0 Mn	0%
		than three years old		0,0
	8705.90.54	Modified vehicles of heading 87.03, more than	Rs. 5.0 Mn	0%
		three years old		
	8705.90.55	Modified vehicles of heading 87.04, not more	Rs. 5.0 Mn	0%

	than three years old		
8705.90.56	Modified vehicles of heading 87.04, more than three years old	Rs. 5.0 Mn	0%
	Other:		
8705.90.91	g. v. w. not exceeding 4 tonnes, not more than seven years old	Rs. 5.0 Mn	0%
8705.90.92	g. v. w. not exceeding 4 tonnes, more than seven years old	Rs. 5.0 Mn	0%
8705.90.93	g. v. w. exceeding 4 tonnes , not more than seven years old	Rs. 5.0 Mn	0%
8705.90.94	g. v. w. exceeding 4 tonnes ,more than seven years old	Rs. 5.0 Mn	0%

The Technical terms following used in Schedule should be read as follows ;

cc - cubic centimeter(s)

kW - Kilowatt(s)

g.v.w. -gross vehicle weight