Government Notifications

EXCISE (SPECIAL PROVISIONS) ACT, No. 13 OF 1989

Order under Section 3

BY virtue of the powers vested in me by Section 3 of the Excise (Special Provisions) Act, No. 13 of 1989, I, Ranil Wickremesinghe, Minister of Finance, Economic Stabilization & National Policies do by this Order declare that:-

- (a) The Excise Duty on every article specified in Column III of the Schedule I hereto shall be payable at the rate specified in the corresponding entry in Column IV of the Schedule I;
 - (b) The concessionary Excise Duty on excisable articles specified in Column II of the Schedule II hereto shall be payable at the rate specified in Column III of the Schedule II wherever applicable; and
 - (b) Wherever two rates are specified in Column IV of the Schedule I and Column III of the schedule II hereto, the applicable rate for the purpose of calculating the Excise Duty payable shall be the rate which yields the higher amount payable as Excise Duty.
- 2. The orders made under Section 3 of the Excise (Special Provisions) Act, No.13 of 1989 and published in the *Extraordinary Gazette Notifications* No. 2113/9 of 05.03.2019, No. 2114/25 of 13.03.2019, No. 2114/49 of 14.03.2019, No. 2123/5 of 13.05.2019, No. 2131/29 of 10.07.2019, No. 2135/68 of 10.08.2019, No. 2145/12 of 14.10.2019, No. 2151/60 of 01.12.2019, No. 2165/60 of 06.03.2020, No. 2178/15 of 02.06.2020, No. 2189/47 of 21.08.2020 , No. 2197/3 of 12.10.2020, No. 2222/3 of 05.04.2021, No. 2224/24 of 22.04.2022, No. 2253/42 of 12.11.2021 and No. 2290/19 of 27.07.2022 are hereby rescinded.
- 3. This Order shall come into effect from January . 2023.

Ranil Wickremesinghe,

Minister of Finance, Economic Stabilization & National Policies.

Minister of Finance, Economic Stabilization & National Policies.
Colombo 01,
December 3.1., 2022.

		SCHEDULE I	
H. S. Heading	H. S. Code	Description	Excise Duty
1	11	III	IV
21.06		Food preparations not elsewhere specified or included.	
	2106.90.32	Compound non-alcoholic preparations of a kind used in the manufacture of beverages	Rs. 60/- per litre
22.01		Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavored; ice and snow.	
	2201.10	Mineral waters and aerated waters:	
	2201.10.90	Other	Rs. 25/- per litre
22.02		Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and	
		other non-alcoholic beverages, not including fruit, nut or vegetable juices of heading 20.09.	
	2202.10	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavored	Rs. 12 per liter or 30 Cts per gram of sugar, excluding 6 g per 100 milliliter, contained in the product whichever is higher
	2202.99	Other "Charge "France"	Rs. 12 per litre or 30 Cts per gram of sugar,
	2202.99.30	Beverages put up for retail sales as "Energy Drinks"	excluding 6 g per 100 milliliter, contained in the product whichever is higher
		Beverage based on fruit or vegetable juices:	
	2202.99.51	Sugar contents of which is more than 6 g per 100 ml	30 Cts per gram of sugar, excluding 8 g per 100 milliliter, contained in the product
		Other:	
	2202.99.91	Sugar contents of which is more than 6 g per 100 ml	30 Cts per gram of sugar, excluding 8 g per 100 milliliter, contained in the product
24.02		Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes.	
	2402.10	Cigars, cheroots and cigarillos, containing tobacco	Rs.8,000/- per kg (net weight)
Fi.	2402.20	Cigarettes containing tobacco:	
	2402.20.20	Cigarettes, each not exceeding 60 mm in length	Rs. 13,360/- per 1000 cigarettes
	2402.20.30	Cigarettes, each exceeding 60 mm but not exceeding 67 mm in length	Rs. 34,620/- per 1000 cigarettes
	2402.20.40	Cigarettes, each exceeding 67 mm but not exceeding 72 mm in length	Rs. 49,320/- per 1000 cigarettes Rs. 55,920/- per 1000 cigarettes
	2402.20.50	Cigarettes, each exceeding 72 mm but not exceeding 84 mm in length	Rs. 55,920/- per 1000 eigarettes Rs. 62,160/- per 1000 eigarettes
	2402.20.60	Cigarettes, each exceeding 84 mm in length	Ks. 62,100/- per 1000 eigarettes

24.03		Other manufactured tobacco and manufactured tobacco substitutes; "homogenized" or "reconstituted" tobacco; tobacco extracts and essences.	
		Smoking tobacco, whether or not containing tobacco substitutes in any proportion:	
	2403.19	Other:	
	2403.19.10	Pipe tobacco	Rs.600/- per kg
		Other:	
	2403.91	"Homogenized" or "reconstituted" tobacco:	
	2403.91.10	Pipe tobacco	Rs.600/- per kg
	2403.99	Other:	
	2403.99.10	Pipe tobacco	Rs.600/- per kg
24.04		Products containing tobacco, reconstituted tobacco, nicotine, or tobacco or nicotine substitutes, intended for inhalation without combustion; other nicotine containing products intended for the intake of nicotine into the human body.	
		Products intended for inhalation without combustion:	
	2404.11	Containing tobacco or reconstituted tobacco	Rs.600/- per kg
	2404.12	Other, containing nicotine	Rs.600/- per kg
	2404.19	Other	Rs.600/- per kg
		Other:	
	2404.91	For oral application	Rs.600/- per kg
	2404.92	For transdermal application	Rs.600/- per kg
	2404.99	Other	Rs.600/- per kg
27.10		Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations; waste oils.	
		Petroleum oils and oils obtained from bituminous minerals (other than crude) and preparations not elsewhere specified or included, containing by weight 70% or more	
70		of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations, other than those containing biodiesel and other than waste oils:	
n		of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations, other than those containing biodiesel and other than waste oils:	
n	2710 12 21	of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations, other than those containing biodiesel and other than waste oils: Petrol:	Rs 52/- per litre
7)	2710.12.21 2710.12.22	of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations, other than those containing biodiesel and other than waste oils: Petrol: Petrol having Octane number of 92	Rs.52/- per litre Rs.52/- per litre
70	2710.12.21 2710.12.22 2710.12.29	of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations, other than those containing biodiesel and other than waste oils: Petrol:	Rs.52/- per litre Rs.52/- per litre Rs.52/- per litre
7	2710.12.22	of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations, other than those containing biodiesel and other than waste oils: Petrol: Petrol having Octane number of 92 Petrol having Octane number of 95 Other	Rs.52/- per litre
	2710.12.22	of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations, other than those containing biodiesel and other than waste oils: Petrol: Petrol having Octane number of 92 Petrol having Octane number of 95 Other Gas oil / Diesel: Super Diesel that contains Sulphur not	Rs.52/- per litre
	2710.12.22 2710.12.29	of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations, other than those containing biodiesel and other than waste oils: Petrol: Petrol having Octane number of 92 Petrol having Octane number of 95 Other Gas oil / Diesel:	Rs.52/- per litre Rs.52/- per litre

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8.23		Industrial monocarboxylic fatty acids; acid	
		oils from refining; industrial fatty alcohols.	24%
	3823.19.20	Palm oil fatty acids	24%
	3823.19.30	Tallow fatty acids	
9.01		Polymers of ethylene, in primary forms.	2 101
7.01		Polyethylene having a specific gravity of less	Rs. 10/- per kg
	3901.10	than 0.94	Rs. 10/- per kg
	3901.20	Polyethylene having a specific gravity of 0.94	Rs. 10/- per kg
	3701.20	or more	
39.02		Polymers of propylene or of other olefins, in	
39.02		primary forms.	D 10/
	3902.10	Polypropylene	Rs. 10/- per kg
20.02	4	Polymers of styrene, in primary forms.	
39.03		Polystyrene:	
			D= 10/ porka
	3903.11	Expansible	Rs. 10/- per kg
39.04		Polymers of vinyl chloride or of other	
57.04		halogenated olefins, in primary forms.	Rs. 10/- per kg
	3904.10	Poly (vinyl chloride), not mixed with any	Rs. 10/- per kg
		other substances	
49.02		Newspapers, journals, and periodicals,	
49.02		whether or not illustrated or containing	
		advertising material.	Rs. 4/- per publication
	4902.10.11	Containing information of the running of the	RS. 4/- per publication
	1002 10 01	racehorses or greyhound races or race meeting Publications containing information of the	Rs. 4/- per publication
	4902.10.91	running of the racehorses or greyhound races	
		or race meeting	D 1/ blinding
	4902.90.11	Containing information of the running of the	Rs. 4/- per publication
		racehorses or greyhound races or race meeting Publications containing information of the	Rs. 4/- per publication
	4902.90.91	running of racehorses or greyhound races or	1000
		race meeting	
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84.18		Refrigerators, freezers and other	
17-318-1018-1019-101		refrigerating or freezing equipment, electric	
		or other; heat pumps other than air conditioning machines of heading 84.15.	
		conditioning macrimes of meaning	
	8418.10	Combined refrigerator-freezers, fitted with	
		separate external doors or drawers, or	
		combinations thereof:	25%
	8418.10.10	Used/ reconditioned Other	25%
	8418.10.90	Refrigerators, household type:	
	8418.21	Compression-type:	250/
	8418.21.10	Used /reconditioned	25% 25%
	8418.21.90	Other	2370
	8418.29	Other:	25%
	8418.29.10	Used/reconditioned absorption-type, electrical	25%
	8418.29.20	Other absorption-type, electrical Other used/ reconditioned	25%
	8418.29.30	Other used/reconditioned Other	25%
	8418.29.90 8418.30	Freezers of the chest type, not exceeding 800 1	
	0410.30	capacity:	200/
	8418.30.10	Not exceeding 566 1 used/reconditioned	20%
	8418.30.20	Other, not exceeding 566.1	20%

	8418.40	Freezers of the upright type, not exceeding	
	0410.40	900 1 capacity:	
	8418.40.10	Not exceeding 566 1 used/reconditioned	20%
	8418.40.20	Other, not exceeding 566 1	20%
		Parts:	
	8418.91	Furniture designed to receive refrigerating or freezing equipment:	
	8418.91.10	Cabinets for refrigerators	25%
	8418.91.20	Other cabinets	20%
84.22		Dish washing machines; machinery for cleaning or drying bottles or other containers; machinery for filling, closing, sealing or labeling bottles, cans, boxes, bags or other containers; machinery for capsuling bottles, jars, tubes and similar containers; other packing or wrapping machinery (including heat-shrink wrapping machinery); machinery for aerating beverages.	
rac sesii shiinkee		Dish washing machines:	
	8422.11	Of the household type	30%
84.50		Household or laundry-type washing machines, including machines which both wash and dry.	
		Machines, each of a dry linen capacity not exceeding 10 kg:	
	8450.11	Fully automatic machines:	
	8450.11.10	Unassembled in completely knocked-down form	25%
	8450.11.20	Used/reconditioned	25%
	8450.11.31	Other, top loading: Of a dry linen capacity less than 4 kg	25%
	8450.11.32	Of a dry linen capacity less than 4 kg Of a dry linen capacity exceeding 4 kg and not exceeding 5.5 kg	25%
	8450.11.33	Of a dry linen capacity exceeding 5.5 kg and not exceeding 7.5 kg	25%
	8450.11.34	Of a dry linen capacity exceeding 7.5 kg and not exceeding 9.5 kg	25%
	8450.11.39	Other	25%
	8450.11.41	Other, front loading: Of a dry linen capacity less than 4 kg	25%
	8450.11.42	Of a dry linen capacity exceeding 4 kg and not exceeding 5.5 kg	25%
	8450.11.43	Of a dry linen capacity exceeding 5.5 kg and not exceeding 7.5 kg	25%
	8450.11.44	Of a dry linen capacity exceeding 7.5 kg and not exceeding 9.5 kg	25%
	8450.11.49	Other	25%
	8450.12	Other machines, with built-in centrifugal drier:	6.70
	8450.12.10	Unassembled in completely knocked-down form	25%
	8450.12.20	Used / reconditioned Other:	25%
	8450.12.31	Of a dry linen capacity less than 4 kg	25%
	8450.12.32	Of a dry linen capacity of 4 kg and not exceeding 5.5 kg	25%
	8450.12.33	Of a dry linen capacity exceeding 5.5 kg and not exceeding 7.5 kg	25%

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	8450.12.34	Of a dry linen capacity exceeding 7.5 kg and not exceeding 9.5 kg	25%
	8450.12.39	Other	25%
	8450.19	Other:	
	8450.19.10	Unassembled in completely knocked-down form	25%
	8450.19.20	Used / reconditioned Other:	25%
	8450.19.31	Of a dry linen capacity less than 4 kg	25%
	8450.19.32	Of a dry linen capacity exceeding 4 kg and not exceeding 5.5 kg	25%
	8450.19.33	Of a dry linen capacity exceeding 5.5 kg and not exceeding 7.5 kg	25%
	8450.19.34	Of a dry linen capacity exceeding 7.5 kg and not exceeding 9.5 kg	25%
	8450.19.39	Other	25%
87.02		Motor vehicles for the transport of ten or more persons, including the driver.	
8 3	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	300%
	8702.10.13	Modified vehicles of heading 87.03, more than two years old	300%
	8702.10.19	Other	200%
		Motor vehicles for the transport of less than 13 persons (adults) including the driver, more than three and a half years old:	
	8702.10.21	Modified vehicles of heading 87.03	300%
	8702.10.29	Other	200%
		Motor vehicles for the transport of 13 or more persons (adults) but less than 25 persons (adults) including the driver, not more than five years old:	
	8702.10.32	Modified vehicles of heading 87.03, not more than two years old	300%
	8702.10.33	Modified vehicles of heading 87.03, more than two years old	300%
	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. 4,500,000/- per unit
	8702.10.41	Modified vehicles of heading 87.03	300%
	8702.10.49	Other	Rs. 6,000,000/- per unit
×		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	300%
	8702.10.54	Modified vehicles of heading 87.03, more than two years old	300%
	8702.10.59	Other	Rs. 1,500,000/- per unit
		Motor vehicles for the transport of 25 or more persons (adults) but less than 35 persons (adults) including the driver, more than ten	
	0505 10 41	years old:	2000/
	8702.10.61	Modified vehicles of heading 87.03	300%

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8702.10.69	Other	Rs. 2,500,000/- per unit
	Other, not more than ten years old:	
8702.10.73	Modified vehicles of heading 87.03, not more	300%
0702 10 71	than two years old	2000/
8702.10.74	Modified vehicles of heading 87.03, more than	300%
8702.10.79	two years old Other	Do 1.500.000/ non-unit
8702.10.79	Other, more than ten years old:	Rs. 1,500,000/- per unit
8702.10.81	Modified vehicles of heading 87.03	300%
8702.10.89	Other	Rs. 2,500,000/- per unit
 6702.10.69	Other	Ks. 2,500,000/- per unit
 8702.20	With both compression-ignition internal	
0702.20	combustion piston engine (diesel or semi-	
	diesel) and electric motor as motors for	
	propulsion:	
	Motor vehicles for the transport of less than 13	
	persons (adults) including the driver, not more	
	than three and a half years old:	
8702.20.11	Modified vehicles of heading 87.03, not more	300%
	than two years old	
8702.20.12	Modified vehicles of heading 87.03, more than	300%
	two years old	
 8702.20.19	Other	200%
1	Motor vehicles for the transport of less than 13	
	persons (adults) including the driver, more	· ·
9702 20 21	than three and a half years old:	2000/
 8702.20.21	Modified vehicles of heading 87.03	300%
8702.20.29	Other Code Code	200%
	Motor vehicles for the transport of 13 or more	
	persons (adults) but less than 25 persons (adults) including the driver, not more than	
	five years old:	
 8702.20.31	Modified vehicles of heading 87.03, not more	300%
6702.20.51	than two years old	30070
8702.20.32	Modified vehicles of heading 87.03, more than	300%
0.02.20.52	two years old	20070
8702.20.39	Other	Rs. 4,250,000/- per unit
	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	300%
8702.20.49	Other	Rs. 5,500,000/- per unit
	Motor vehicles for the transport of 25 or more	
	persons (adults) but less than 35 persons	
1	(adults) including the driver, not more than ten	
 0762.75	years old:	2022
8702.20.51	Modified vehicles of heading 87.03, not more	300%
 9702 20 72	than two years old	20004
8702.20.52	Modified vehicles of heading 87.03, more than	300%
 9702 20 50	two years old	De 1 500 000/ '-
8702.20.59	Other Materials for the transport of 25 or mare	Rs. 1,500,000/- per unit
1	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	300%
 8702.20.69	Other	Rs. 2,500,000/- per unit
 0702.20.09	Other, not more than ten years old:	Ks. 2,500,000/- per unit
 8702.20.71	Modified vehicles of heading 87.03, not more	300%
0702.20.71	than two years old	30070
8702.20.72	Modified vehicles of heading 87.03, more than	300%
0,02.20.72	two years old	50070
8702.20.79	Other	Rs. 1,500,000/- per unit

8702.20.81	Other, more than ten years old: Modified vehicles of heading 87.03	300%
8702.20.89	Other	Rs. 2,500,000/- per unit
8702.30	With both spark-ignition internal combustion	
	piston engine and electric motor as motors for propulsion:	
	Motor vehicles for the transport of less than 13 persons (adults) including the driver, not more	
	than three and a half years old:	
8702.30.11	Modified vehicles of heading 87.03, not more than two years old	300%
8702.30.12	Modified vehicles of heading 87.03, more than two years old	300%
8702.30.19	Other	200%
	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	300%
8702.30.29	Other	200%
	Motor vehicles for the transport of 13 or more persons (adults) but less than 25 persons (adults) including the driver, not more than five years old:	
8702.30.31	Modified vehicles of heading 87.03, not more than two years old	300%
8702.30.32	Modified vehicles of heading 87.03, more than two years old	300%
8702.30.39	Other	Rs. 4,000,000/- per unit
	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	300%
8702.30.49	Other	Rs. 5,000,000/- per unit
	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	300%
8702.30.52	Modified vehicles of heading 87.03, more than two years old	300%
8702.30.59	Other 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:	Rs. 1,500,000/- per unit
8702.30.61	Modified vehicles of heading 87.03	300%
8702.30.69	Other	Rs. 2,500,000/- per unit
8702.30.71	Other, not more than ten years old: Modified vehicles of heading 87.03, not more	300%
8702.30.72	than two years old Modified vehicles of heading 87.03, more than	300%
8702.30.79	Other	Rs. 1,500,000/- per unit
8702.30.81	Other, more than ten years old: Modified vehicles of heading 87.03	300%
8702.30.89	Other	Rs. 2,500,000/- per unit
8702.40	With only electric motor for propulsion	
	Motor vehicles for the transport of less than 13	

	persons (adults) including the driver, not more than three and a half years old:	
8702.40.11	Modified vehicles of heading 87.03, not more than two years old	300%
8702.40.12	Modified vehicles of heading 87.03, more than two years old	300%
8702.40.19	Other	200%
	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	300%
8702.40.29	Other	200%
	Motor vehicles for the transport of 13 or more persons (adults) but less than 25 persons (adults) including the driver, not more than five years old:	
8702.40.31	Modified vehicles of heading 87.03, not more than two years old	300%
8702.40.32	Modified vehicles of heading 87.03, more than two years old	300%
8702.40.39	Other	Rs. 3,500,000/- per unit
	Motor vehicles for the transport of 13 or more persons (adults) but less than 25 persons (adults) including the driver, more than five years old:	
8702.40.41	Modified vehicles of heading 87.03	300%
8702.40.49	Other	Rs. 4,000,000/- per unit
	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	300%
8702.40.52	Modified vehicles of heading 87.03, more than two years old	300%
8702.40.59	Other 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:	Rs. 1,500,000/- per unit
8702.40.61	Modified vehicles of heading 87.03	300%
8702.40.69	Other	Rs. 2,500,000/- per unit
8702.40.71	Other, not more than ten years old Modified vehicles of heading 87.03, not more than two years old	300%
8702.40.72	Modified vehicles of heading 87.03, more than two years old	300%
8702.40.79	Other	Rs. 1,500,000/- per unit
	Other, more than ten years old	A CONTRACTOR OF THE CONTRACTOR
8702.40.81	Modified vehicles of heading 87.03	300%
8702.40.89	Other	Rs. 2,500,000/- per unit
8702.90	Other:	
	Motor vehicles for the transport of less than 13 persons (adults) including the driver, not more than three and a half years old:	
8702.90.12	Modified vehicles of heading 87.03, not more than two years old	240%
8702.90.13	Modified vehicles of heading 87.03, more than two years old	240%
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		persons (adults) including the driver, more	
		than three and a half years old:	
	8702.90.21	Modified vehicles of heading 87.03	240%
	8702.90.29	Other	150%
		Motor vehicles for the transport of 13 or more	
		persons (adults) but less than 25 persons	
		(adults) including the driver, not more than	
		five years old:	2100/
	8702.90.32	Modified vehicles of heading 87.03, not more	240%
		than two years old	240%
	8702.90.33	Modified vehicles of heading 87.03, more than	24076
	8702.90.39	two years old Other	Rs. 1,750/- per cm ³
	8702.90.39	Motor vehicles for the transport of 13 or more	KS. 1,7507 per em
		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	240%
	8702.90.49	Other	Rs. 1,750/- per cm ³
		6 606	
		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:	
		years old.	
	9702 00 52	Modified vehicles of heading 87.03, not more	240%
	8702.90.53	than two years old	24070
	8702.90.54	Modified vehicles of heading 87.03, more than	240%
	8702.90.34	two years old	
MARCH CO.	8702.90.59	Other	Rs. 1,500,000/- per unit
	0102120102	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	240%
	8702.90.69	Other	Rs. 2,500,000/- per unit
		Other, not more than ten years old	2100/
	8702.90.73	Modified vehicles of heading 87.03, not more	240%
	0.000.00.00	than two years old	240%
	8702.90.74	Modified vehicles of heading 87.03, more than	240%
	8702.90.79	two years old Other	Rs. 1,500,000/- per unit
	8702.90.79	Other, more than ten years old:	K3. 1,500,000/ per unit
	8702.90.81	Modified vehicles of heading 87.03	240%
	8702.90.89	Other	Rs. 2,500,000/- per unit
	6702.50.65	Other	
87.03		Motor cars and other motor vehicles	
		principally designed for the transport of	
	- A	persons (other than those of heading 87.02),	
		including station wagons and racing cars.	
	0702.10	Vehicles specially designed for travelling on	
	8703.10	snow; golf cars and similar vehicles:	
		Not more than three years old	
	8703.10.11	Electric Golf cars	Rs.7,500 per kW
	8703.10.11	Other	Rs. 400,000/- per unit
	8703.10.19	More than three years old	Table resigned. For annual
	8703.10.21	Electric Golf cars	Rs.7,500 per kW
	8703.10.29	Other	Rs. 400,000/- per unit
	0.0011012	Other vehicles, with only spark-ignition	
		internal combustion piston engine:	
	8703.21	Of cylinder capacity not exceeding 1,000 cc:	
	8703.21.30	Hearses not more than three years old	Rs. 1,750/- per cm ³
	8703.21.40	Hearses more than three years old	Rs. 1,750/- per cm ³
	0703.21.40	Treatses more than three jears ord	

	8703.21.51	With two-stroke petrol engine	Rs. 2,400/- per cm ³
	8703.21.52	Other, driven by liquefied petroleum (L.P.) gas, not more than two years old	Rs. 2,400/- per cm ³
	8703.21.53	Other, driven by liquefied petroleum (L.P.) gas, more than two years old	Rs. 2,400/- per cm ³
	8703.21.54	Other, not more than two years old	Rs. 2,400/- per cm ³
	8703.21.55	Other, more than two years old	Rs. 2,400/- per cm ³
		Motor cars including station wagons and racing cars, not more than three years old:	
	8703.21.63	Other, of cylinder capacity not exceeding 300 cc including Quadricycle	Rs.400,000/- per unit
	8703.21.69	Other	Rs. 1,650,000/- per unit or Rs. 2,000/- per cm ³
		Motor cars including station wagons and racing cars, more than three years old:	
	8703.21.72	Other, of cylinder capacity not exceeding 300 cc including Quadricycle	Rs. 400,000/- per unit
	8703.21.79	Other	Rs. 1,650,000/- per unit or Rs. 2,000/- per cm ³
		Other:	
	8703.21.92	Not more than three years old	Rs. 1,650,000/- per unit or Rs. 2,000/- per cm ³
	8703.21.93	More than three years old	Rs. 1,650,000/- per unit or Rs. 2,000/- per cm ³
	8703.22	Of a cylinder capacity exceeding 1,000 cc but	
2 7 7 7 7 7 7 7 7	10 37 William (1997)	not exceeding 1,500 cc:	
	8703.22.30	Hearses not more than three years old	Rs. 2,500/- per cm ³
	8703.22.40	Hearses more than three years old	Rs. 2,500/- per cm ³
	8703.22.50	Motor cars including station wagons and racing cars, not more than three years old	$1000 \text{cm}^3 < x \le 1300 \text{cm}^3 = \text{Rs. } 3,200/\text{- per cm}^3$
	0702 22 (0		$1300 \text{cm}^3 < x \le 1500 \text{cm}^3 = \text{Rs. } 3,700/\text{- per cm}^3$
	8703.22.60	Motor cars including station wagons and racing cars, more than three years old	$1000 \text{cm}^3 < x \le 1300 \text{cm}^3 = \text{Rs. } 3,200/\text{- per cm}^3$
			$1300 \text{cm}^3 < x \le 1500 \text{cm}^3 = \text{Rs. } 3,700/\text{- per cm}^3$
	8703.22.70	Other, not more than three years old	$1000 \text{cm}^3 < x \le 1300 \text{cm}^3 = \text{Rs. } 3,200/\text{- per cm}^3$
	0702 22 00	Other than the state of the sta	$1300 \text{cm}^3 < x \le 1500 \text{cm}^3 = \text{Rs. } 3,700/\text{- per cm}^3$
	8703.22.80	Other, more than three years old	$1000 \text{cm}^3 < x \le 1300 \text{cm}^3 = \text{Rs. } 3,200/\text{- per cm}^3$ $1300 \text{cm}^3 < x \le 1500 \text{cm}^3 = \text{Rs. } 3,700/\text{- per cm}^3$
	8703.23	Of a cylinder capacity exceeding 1,500 cc but	1300cm < x ≤ 1300cm = Rs. 3,700/- per cm
	6703.23	not exceeding 3,000 cc:	
	8703.23.30	Hearses not more than three years old	Rs. 3,500/- per cm ³
	8703.23.40	Hearses more than three years old	Rs. 3,500/- per cm ³
		Motor cars including station wagons and	
		racing cars of a cylinder capacity not	
		exceeding 2,000 cc, not more than three years	
		old:	
00 (00 (00 (00 (00 (00 (00 (00 (00 (00	8703.23.52	Of a cylinder capacity not exceeding 1,600 cc	Rs. 4,250/- per cm ³
	8703.23.55	Of a cylinder capacity exceeding 1,600 cc, but	Rs. 5,300/- per cm ³
	9702 22 50	not exceeding 1,800 cc	Do 6.250/ nor om3
	8703.23.59	Other Motor cars including station wagons and	Rs. 6,350/- per cm ³
		racing cars of a cylinder capacity not	
		exceeding 2,000 cc, more than three years old:	
	8703.23.62	Of a cylinder capacity not exceeding 1,600 cc	Rs. 4,250/- per cm ³
	8703.23.65	Of a cylinder capacity exceeding 1,600 cc, but	Rs. 5,300/- per cm ³
	0702 22 40	not exceeding 1,800 cc	De 6250/
	8703.23.69	Other Motor cars including station wagons and	Rs. 6,350/- per cm ³ $2000 \text{cm}^3 < x \le 2500 \text{cm}^3 = \text{Rs. 7,000/- per cm}^3$
	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	$\frac{2500 \text{cm}^3 < x \le 2750 \text{cm}^3 = \text{Rs. } 8,000/\text{- per cm}^3}{2750 \text{cm}^3 < x \le 3000 \text{cm}^3 = \text{Rs. } 9,000/\text{- per cm}^3}$
	8703.23.80	Motor cars including station wagons and	$2000 \text{cm}^3 < x \le 2500 \text{cm}^3 = \text{Rs. } 7,000/\text{- per cm}^3$
			. 200000H - A - 20000H 133. / 1000/- DCI CIII

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	8703.23.92	Other:	
	8703 23 92		
	0703.23.52	Of a cylinder capacity not exceeding 2,000 cc, not more than three years old	Rs. 6,350/- per cm ³
	8703.23.94	Of a cylinder capacity not exceeding 2,000 cc, more than three years old	Rs. 6,350/- per cm ³
	8703.23.96	Of a cylinder capacity exceeding 2,000 cc, not	$2000 \text{cm}^3 < x \le 2500 \text{cm}^3 = \text{Rs. } 7,000/\text{- per cm}^3$
	(Catalogue 17.5)	more than three years old	$2500 \text{cm}^3 < x \le 2750 \text{cm}^3 = \text{Rs. } 8,000/\text{- per cm}^3$
		5.20	$2750 \text{cm}^3 < x \le 3000 \text{cm}^3 = \text{Rs. } 9{,}000/\text{- per cm}^3$
	8703.23.98	Of a cylinder capacity exceeding 2,000 cc,	$2000 \text{cm}^3 < x \le 2500 \text{cm}^3 = \text{Rs. } 7,000/\text{- per cm}^3$
	0705.25.50	more than three years old	$2500 \text{cm}^3 < x \le 2750 \text{cm}^3 = \text{Rs. } 8,000/\text{- per cm}^3$
		more than three years ore	$2750 \text{cm}^3 < x \le 3000 \text{cm}^3 = \text{Rs. } 9,000/\text{- per cm}^3$
			2,200,000
	8703.24	Of a cylinder capacity exceeding 3,000 cc:	••••••••••••••••••••••••••••••••••••••
	8703.24.30	Hearses not more than three years old	Rs. 4,000/- per cm ³
		Hearses more than three years old	Rs. 4,000/- per cm ³
	8703.24.40	Motor cars including station wagons and	$3000 \text{cm}^3 < x \le 4000 \text{cm}^3 = \text{Rs.} 10,000 / \text{- per cm}$
	8703.24.50		
		racing cars, not more than three years old	$4000 \text{cm}^3 < = \text{Rs.}11,000/\text{- per cm}^3$
	8703.24.60	Motor cars including station wagons and	$3000 \text{cm}^3 < x \le 4000 \text{cm}^3 = \text{Rs.}10,000/\text{- per cm}$
		racing cars, more than three years old	$4000 \text{cm}^3 < = \text{Rs.}11,000/-\text{per cm}^3$
	8703.24.70	Other, not more than three years old	$3000 \text{cm}^3 < x \le 4000 \text{cm}^3 = \text{Rs.}10,000/\text{- per cm}$
		**************************************	$4000 \text{cm}^3 < = \text{Rs.}11,000/\text{- per cm}^3$
	8703.24.80	Other, more than three years old	$3000 \text{cm}^3 < x \le 4000 \text{cm}^3 = \text{Rs.}10,000/\text{- per cm}$
	8703.24.60	Other, more than three years old	$4000 \text{cm}^3 < = \text{Rs.}11,000/-\text{per cm}^3$
			4000cm < - Rs.11,000/- per em
		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:	2 2 2 2 2 2
	8703.31.30	Hearses not more than three years old	Rs. 3,000/- per cm ³
	8703.31.40	Hearses more than three years old	Rs. 3,000/- per cm ³
	8703.31.50	Auto-trishaws, not more than two years old	Rs. 1,450/- per cm ³
	8703.31.60	Auto-trishaws, more than two years old	Rs. 1,450/- per cm ³
	8703.31.70	Motor cars including station wagons and	Rs. 4,600/- per cm ³
		racing cars, not more than three years old	
	8703.31.80	Motor cars including station wagons and	Rs. 4,600/- per cm ³
		racing cars, more than three years old	
		Other:	
	8703.31.92	Not more than three years old	Rs. 4,600/- per cm ³
ne e	8703.31.94	More than three years old	Rs. 4,600/- per cm ³
	8703.32	Of a cylinder capacity exceeding 1,500 cc but	
	NO. 100 100 100 100 100 100 100 100 100 10	not exceeding 2,500 cc:	
	8703.32.30	Hearses not more than three years old	Rs. 4,000/- per cm ³
	8703.32.40	Hearses more than three years old	Rs. 4,000/- per cm ³
		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	Rs. 5,750/- per cm ³
<u> </u>	8703.32.55	Of a cylinder capacity exceeding 1,600 cc, but	Rs. 6,900/- per cm ³
	1	not exceeding 1,800 cc	.s. 8:
	8703.32.59	Other	Rs. 8,000/- per cm ³
		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. 5,750/- per cm ³
	8703.32.65	Of a cylinder capacity exceeding 1,600 cc, but	Rs. 6,900/- per cm ³
	0703.32.03	not exceeding 1,800 cc	0,700. per em
	8703.32.69	Other	Rs. 8,000/- per cm ³
	0703.32.09		o,oo. per om
		Motor cars including station wagons and	
	1	racing cars of a cylinder capacity exceeding 2,000 cc, not more than three years old:	

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	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	Rs. 8,000/- per cm ³
	8703.32.79	cargo) of over 800 kg. Other:	Do 9 000/ nor am ³
	8703.32.80	Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc, more than three years old	Rs. 8,000/- per cm ³ Rs. 8,000/- per cm ³
		Other:	
	8703.32.92	Of a cylinder capacity not exceeding 2,000 cc, not more than three years old	Rs.8,000/- per cm ³
	8703.32.95	Other, of a cylinder capacity exceeding 2,000 cc, not more than three years old	Rs. 8,000/- per cm ³
	8703.32.97	Other, of a cylinder capacity not exceeding 2,000 cc, more than three years old	Rs.8,000/- per cm ³
	8703.32.99	Other, of a cylinder capacity exceeding 2,000 cc, more than three years old	Rs. 8,000/- per cm ³
	8703.33	Of a cylinder capacity exceeding 2,500 cc:	
	8703.33.30	Hearses not more than three years old	Rs. 4,500/- per cm ³
	8703.33.40	Hearses more than three years old	Rs. 4,500/- per cm ³
	8703.33.50	Motor cars including station wagons and racing cars, not more than three years old	$ \begin{array}{c} 2500 \text{cm}^3 < x \leq 2750 \text{cm}^3 = \text{Rs. } 9,000/\text{- per cm}^3 \\ 2750 \text{cm}^3 < x \leq 3000 \text{cm}^3 = \text{Rs. } 10,000/\text{- per cm}^3 \\ 3000 \text{cm}^3 < x \leq 4000 \text{cm}^3 = \text{Rs. } 11,000/\text{- per cm}^3 \\ 4000 \text{cm}^3 < = \text{Rs. } 12,000/\text{- per cm}^3 \end{array} $
	8703.33.60	Motor cars including station wagons and racing cars, more than three years old	$\begin{array}{c} 2500 \text{cm}^3 < x \le 2750 \text{cm}^3 = \text{Rs. } 9,000/\text{- per cm}^3 \\ 2750 \text{cm}^3 < x \le 3000 \text{cm}^3 = \text{Rs. } 10,000/\text{- per cm}^3 \\ 3000 \text{cm}^3 < x \le 4000 \text{cm}^3 = \text{Rs. } 11,000/\text{- per cm}^3 \\ 4000 \text{cm}^3 < = \text{Rs. } 12,000/\text{- per cm}^3 \end{array}$
GOALLEYS MANA		Other, not more than three years old:	
	8703.33.79 8703.33.80	Other, more than three years old	$\begin{array}{c} 2500 \text{cm}^3 < x \leq 2750 \text{cm}^3 = \text{Rs. 9,000/- per cm}^3 \\ 2750 \text{cm}^3 < x \leq 3000 \text{cm}^3 = \text{Rs.10,000/- per cm}^3 \\ 3000 \text{cm}^3 < x \leq 4000 \text{cm}^3 = \text{Rs.11,000/- per cm}^3 \\ 4000 \text{cm}^3 < = \text{Rs.12,000/- per cm}^3 \\ 2500 \text{cm}^3 < x \leq 2750 \text{cm}^3 = \text{Rs. 9,000/- per cm}^3 \end{array}$
			$ \begin{array}{c} 2750 \text{cm}^3 < x \leq 3000 \text{cm}^3 = \text{Rs.} 10,000 \text{/- per cm}^3 \\ 3000 \text{cm}^3 < x \leq 4000 \text{cm}^3 = \text{Rs.} 11,000 \text{/- per cm}^3 \\ 4000 \text{cm}^3 < = \text{Rs.} 12,000 \text{/- per cm}^3 \end{array} $
	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	
	8703.40.13	capacity not exceeding 1,000 cc: Hearses not more than three years old	Rs. 1,250/- per cm ³
-	8703.40.13	Hearses not more than three years old Hearses more than three years old	Rs. 1,250/- per cm ³
	8703.40.14	Auto-trishaws, not more than two years old	Rs. 2,400/- per cm ³
	8703.40.16	Auto-trishaws, not more than two years old	Rs. 2,400/- per cm ³
	8703.40.18	Other, not more than three years old	Rs. 1,500,000/- per unit
	8703.40.19	Other, more than three years old	Rs. 1,500,000/- per unit
	2730173117	Motor cars including station wagons and racing cars, of a cylinder capacity not exceeding 1,000 cc:	The specific per unit
	8703.40.23	Quadricycle of cylinder capacity not exceeding 300 cc, not more than three years old	Rs. 400,000/- per unit
	8703.40.24	Quadricycle of cylinder capacity not exceeding 300 cc, more than three years old	Rs. 400,000/- per unit
	8703.40.28	Other, not more than three years old Other, more than three years old	Rs. 1,500,000/- per unit

	Of a cylinder capacity exceeding 1000 cc, but not exceeding 1500 cc	
8703.40.33	Hearses not more than three years old	Rs. 2,000/- per cm ³
8703.40.34	Hearses more than three years old	Rs. 2,000/- per cm ³
8703.40.35	Motor cars including station wagons and	$1000 \text{cm}^3 < x \le 1300 \text{cm}^3 = \text{Rs. } 2,300 / \text{- per cm}^3$
	racing cars, not more than three years old	$1300 \text{cm}^3 < x \le 1500 \text{cm}^3 = \text{Rs. } 2,850/\text{- per cm}^3$
8703.40.36	Motor cars including station wagons and	$1000 \text{cm}^3 < x \le 1300 \text{cm}^3 = \text{Rs. } 2{,}300/\text{- per cm}^3$
	racing cars, more than three years old	$1300 \text{cm}^3 < x \le 1500 \text{cm}^3 = \text{Rs. } 2,850/\text{- per cm}^3$
8703.40.38	Other, not more than three years old	$1000 \text{cm}^3 < x \le 1300 \text{cm}^3 = \text{Rs. } 2,300/\text{- per cm}^3$
0,05,10,50	o milet, met mere anima am ee y eme ere	$1300 \text{cm}^3 < x \le 1500 \text{cm}^3 = \text{Rs. } 2,850/\text{- per cm}^3$
8703.40.39	Other, more than three years old	$1000 \text{cm}^3 < x \le 1300 \text{cm}^3 = \text{Rs. } 2{,}300/\text{- per cm}^3$
5770000		$1300 \text{cm}^3 < x \le 1500 \text{cm}^3 = \text{Rs. } 2,850/\text{- per cm}^3$
	Vehicles other than motor cars including	
	station wagons and racing cars of a cylinder	
	capacity exceeding 1,500 cc but not exceeding	
0702.40.42	2,000 cc:	Rs. 2,500/- per cm ³
8703.40.43 8703.40.44	Hearses not more than three years old Hearses more than three years old	Rs. 2,500/- per cm ³
8703.40.48	Other, not more than three years old	Rs. 5,700/- per cm ³
8703.40.49	Other, more than three years old	Rs. 5,700/- per cm ³
8703.40.47	Motor cars including station wagons and	TISTER OF PER SIN
	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. 4,000/- per cm ³
	not more than three years old	
8703.40.52	Of a cylinder capacity not exceeding 1,600 cc,	Rs. 4,000/- per cm ³
	more than three years old	D 5000/
8703.40.53	Of a cylinder capacity exceeding 1,600 cc, but	Rs. 5,200/- per cm ³
	not exceeding 1,800 cc, not more than three years old	
8703.40.54	Of a cylinder capacity exceeding 1,600 cc, but	Rs. 5,200/- per cm ³
6703.40.54	not exceeding 1,800 cc, more than three years	10.00,200 p. 10.00
	old	
8703.40.58	Other, not more than three years old	Rs. 5,700/- per cm ³
8703.40.59	Other, more than three years old	Rs. 5,700/- per cm ³
	Vehicles other than motor cars including	8
	station wagons and racing cars of a cylinder	
	capacity exceeding 2,000 cc but not exceeding	
 8703.40.63	3,000 cc: Hearses not more than three years old	Rs. 2,500/- per cm ³
8703.40.63	Hearses not more than three years old	Ks. 2,500/- per em
8703.40.64	Hearses more than three years old	Rs. 2,500/- per cm ³
		2000 1 2000 1 D COOK
8703.40.68	Other, not more than three years old	$2000 \text{cm}^3 < x \le 2500 \text{cm}^3 = \text{Rs. } 6,000/\text{- per cm}^3$ $2500 \text{cm}^3 < x \le 2750 \text{cm}^3 = \text{Rs. } 7,000/\text{- per cm}^3$
		$2750 \text{cm}^3 < x \le 3000 \text{cm}^3 = \text{Rs. } 8,000/\text{- per cm}^3$
8703.40.69	Other, more than three years old	$2000 \text{cm}^3 < x \le 2500 \text{cm}^3 = \text{Rs. } 6,000/\text{- per cm}^3$
		$2500 \text{cm}^3 < x \le 2750 \text{cm}^3 = \text{Rs. } 7,000/\text{- per cm}^3$
		$2750 \text{cm}^3 < x \le 3000 \text{cm}^3 = \text{Rs. } 8,000/\text{- per cm}^3$
	Motor cars including station wagons and	
	racing cars of a cylinder capacity exceeding	
1	2,000 cc but not exceeding 3,000 cc:	
 8703.40.71	Not more than three years old	$2000 \text{cm}^3 < x \le 2500 \text{cm}^3 = \text{Rs. } 6,000/\text{- per cm}^3$
0705.40.71	The more than three years or	$2500 \text{cm}^3 < x \le 2750 \text{cm}^3 = \text{Rs. } 7,000/\text{- per cm}^3$
		$2750 \text{cm}^3 < x \le 3000 \text{cm}^3 = \text{Rs. } 8,000/\text{- per cm}^3$
8703.40.72	More than three years old	$2000 \text{cm}^3 < x \le 2500 \text{cm}^3 = \text{Rs. } 6,000/\text{- per cm}^3$
0703.40.72	More than three years old	$2500 \text{cm}^3 < x \le 2750 \text{cm}^3 = \text{Rs. } 7,000/\text{- per cm}^3$
		$2750 \text{cm}^3 < x \le 3000 \text{cm}^3 = \text{Rs. } 8,000/\text{- per cm}^3$
 	Vehicles other than motor cars including	
	station wagons and racing cars of a cylinder	1
	capacity exceeding 3,000 ce:	
	Capacity exceeding 5,000 cc.	

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	8703.40.84	Hearses more than three years old	Rs. 3,500/- per cm ³
	8703.40.88	Other, not more than three years old	$3000 \text{cm}^3 < x \le 4000 \text{cm}^3 = \text{Rs. } 9,000/\text{- per cm}^3$
		24 M017.	$4000 \text{cm}^3 < = \text{Rs. } 10,000/\text{- per cm}^3$
	8703.40.89	Other, more than three years old	$3000 \text{cm}^3 < x \le 4000 \text{cm}^3 = \text{Rs. } 9,000/\text{- per cm}^3$
		45 9720	$4000 \text{cm}^3 < = \text{Rs. } 10,000/\text{- per cm}^3$
		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	$3000 \text{cm}^3 < x \le 4000 \text{cm}^3 = \text{Rs. } 9,000/\text{- per cm}^3$
			$4000 \text{cm}^3 < = \text{Rs. } 10,000/\text{- per cm}^3$
	8703.40.92	More than three years old	$3000 \text{cm}^3 < x \le 4000 \text{cm}^3 = \text{Rs. } 9,000/\text{- per cm}^3$
			$4000 \text{cm}^3 < = \text{Rs. } 10,000 / \text{- per cm}^3$
	9702.50		
	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	
	1	station wagons and racing cars, of a cylinder	
		capacity not exceeding 1,000 cc:	
	8703.50.13	Hearses not more than three years old	Rs. 2,000/- per cm ³
	8703.50.14	Hearses more than three years old	Rs. 2,000/- per cm ³
	8703.50.15	Auto-trishaws, not more than two years old	Rs. 1,450/- per cm ³
	10000000000000000000000000000000000000		
	8703.50.16	Auto-trishaws, more than two years old	Rs. 1,450/- per cm ³
	N 44 CO - 42 C	ESCHOOL ON SHOOM PROSECULATES ESCHOOLS (F. SERVINGE STREETS)	Control Project Del Date of the Little Professor (
	8703.50.18	Other, not more than three years old	Rs. 3,400/- per cm ³
		20 26	W 53900
	8703.50.19	Other, more than three years old	Rs. 3,400/- per cm ³
		1 5750.	02 820
		Motor cars including station wagons and	The state of the second
		racing cars, of a cylinder capacity not	
		exceeding 1,000 cc:	
	8703.50.23	Quadricycle of cylinder capacity not	Rs. 400,000/- per unit
		exceeding 300 cc, not more than three years	
	0702.50.24	old	D 100 000/
	8703.50.24	Quadricycle of cylinder capacity not	Rs. 400,000/- per unit
	9702 50 29	exceeding 300 cc, more than three years old	Rs. 3,400/- per cm ³
	8703.50.28	Other, not more than three years old	Ks. 3,400/- per em
	8703.50.29	Other, more than three years old	Rs. 3,400/- per cm ³
	8703.30.29	Other, more than three years old	Ks. 3,400/- per em
-		Of a cylinder capacity exceeding 1,000 cc, but	
		not exceeding 1,500 cc:	
	8703.50.33	Hearses not more than three years old	Rs. 2,000/- per cm ³
	8703.50.34	Hearses more than three years old	Rs. 2,000/- per cm ³
	8703.50.35	Motor cars including station wagons and	Rs. 3,400/- per cm ³
	0,000000	racing cars, not more than three years old	Total, total per em
	8703.50.36	Motor cars including station wagons and	Rs. 3,400/- per cm ³
		racing cars, more than three years old	, , , , , , , , , , , , , , , , , , ,
	8703.50.38	Other, not more than three years old	Rs. 3,400/- per cm ³
	8703.50.39	Other, more than three years old	Rs. 3,400/- per cm ³
		•	
		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:	
	8703.50.43	Hearses not more than three years old	Rs. 3,000/- per cm ³
	1 0703 50 11	Hearses more than three years old	Rs. 3,000/- per cm ³
	8703.50.44 8703.50.48	Other, not more than three years old	Rs. 6,900/- per cm ³

870	03.50.49	Other, more than three years old	Rs. 6,900/- per cm ³
		Motor cars including station wagons and racing cars of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000 cc:	
870	03.50.51	Of a cylinder capacity not exceeding 1,600 cc, not more than three years old	Rs. 4,600/- per cm ³
870	03.50.52	Of a cylinder capacity not exceeding 1,600 cc, more than three years old	Rs. 4,600/- per cm ³
870	03.50.53	Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800cc, not more than three years old	Rs. 5,700/- per cm ³
870	03.50.54	Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800 cc, more than three years old	Rs. 5,700/- per cm ³
870	03.50.58	Other, not more than three years old	Rs. 6,900/- per cm ³
	03.50.59	Other, more than three years old	Rs. 6,900/- per cm ³
		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:	
	03.50.63	Hearses not more than three years old	Rs. 4,000/- per cm ³
87	03.50.64	Hearses more than three years old	Rs. 4,000/- per cm ³
87	03.50.68	Other, not more than three years old	$2000 \text{cm}^3 < x \le 2500 \text{cm}^3 = \text{Rs. } 7,000/\text{- per cm}^3$
			$2500 \text{cm}^3 < x \le 2750 \text{cm}^3 = \text{Rs. } 8,000/\text{- per cm}^3$
			$2750 \text{cm}^3 < x \le 3000 \text{cm}^3 = \text{Rs. } 9,000/\text{- per cm}^3$
87	03.50.69	Other, more than three years old	$2000 \text{cm}^3 < x \le 2500 \text{cm}^3 = \text{Rs. } 7,000/\text{- per cm}^3$
			$2500 \text{cm}^3 < x \le 2750 \text{cm}^3 = \text{Rs. } 8,000/\text{- per cm}^3$
			$2750 \text{cm}^3 < x \le 3000 \text{cm}^3 = \text{Rs. } 9,000/\text{- per cm}^3$
		Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc but not exceeding 3,000 cc:	
87	03.50.71	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 capability, and total payload (of persons and cargo) of over 800kg, not more than three	$2000 \text{cm}^3 < x \le 2500 \text{cm}^3 = \text{Rs. } 7,000\text{/- per cm}^3$ $2500 \text{cm}^3 < x \le 2750 \text{cm}^3 = \text{Rs. } 8,000\text{/- per cm}^3$ $2750 \text{cm}^3 < x \le 3000 \text{cm}^3 = \text{Rs. } 9,000\text{/- per cm}^3$
97	03.50.78	years old Other, not more than three years old	$2000 \text{cm}^3 < x \le 2500 \text{cm}^3 = \text{Rs. } 7,000/\text{- per cm}^3$
87	03.30.78	Other, not more than three years old	$2500 \text{cm}^3 < x \le 2750 \text{cm}^3 = \text{Rs. } 8,000/\text{- per cm}^3$
9			$2750 \text{cm}^3 < x \le 3000 \text{cm}^3 = \text{Rs. } 9,000/\text{- per cm}^3$
07	03.50.79	Other, more than three years old	$2000 \text{cm}^3 < x \le 2500 \text{cm}^3 = \text{Rs. } 7,000/\text{- per cm}^3$
67	03.30.79	Other, more than three years old	$2500 \text{cm}^3 < x \le 2750 \text{cm}^3 = \text{Rs. } 8,000/\text{- per cm}^3$
1			$2750 \text{cm}^3 < x \le 3000 \text{cm}^3 = \text{Rs. } 9,000/\text{- per cm}^3$
		Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 3,000 cc:	
87	03.50.83	Hearses not more than three years old	Rs. 4,000/- per cm ³
	03.50.84	Hearses more than three years old	Rs. 4,000/- per cm ³
87	03.50.88	Other, not more than three years old	$3000 \text{cm}^3 < x \le 4000 \text{cm}^3 = \text{Rs.}10,000/\text{- per cm}^3$
			$4000 \text{cm}^3 < = \text{Rs.}11,000/\text{- per cm}^3$
87	703.50.89	Other, more than three years old	$3000 \text{cm}^3 < x \le 4000 \text{cm}^3 = \text{Rs.}10,000/\text{- per cm}^3$ $4000 \text{cm}^3 < = \text{Rs.}11,000/\text{- per cm}^3$
		Motor cars including station wagons and racing cars of a cylinder capacity exceeding 3,000 cc:	8
87	703.50.98	Other, not more than three years old	$3000 \text{cm}^3 < x \le 4000 \text{cm}^3 = \text{Rs.}10,000/\text{- per cm}^3$ $4000 \text{cm}^3 < = \text{Rs.}11,000/\text{- per cm}^3$

	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:	
	8703.60.13	Hearses not more than three years old	Rs. 1,250/- per cm ³
	8703.60.14	Hearses more than three years old	Rs. 1,250/- per cm ³
	8703.60.15	Auto-trishaws, not more than two years old	Rs. 2,400/- per cm ³
	8703.60.16	Auto-trishaws, more than two years old	Rs. 2,400/- per cm ³
	8703.60.18	Other, not more than three years old	Rs. 1,500,000/- per unit
	8703.60.19	Other, more than three years old	Rs. 1,500,000/- per unit
		Motor cars including station wagons and racing cars, of a cylinder capacity not exceeding 1,000 cc:	•
	8703.60.23	Quadricycle of cylinder capacity not exceeding 300 cc, not more than three years old	Rs. 400,000/- per unit
	8703.60.24	Quadricycle of cylinder capacity not exceeding 300 cc, more than three years old	Rs. 400,000/- per unit
0.1-2-1	8703.60.28	Other, not more than three years old	Rs. 1,500,000/- per unit
	8703.60.29	Other, more than three years old	Rs. 1,500,000/- per unit
		Of a cylinder capacity exceeding 1,000 cc, but not exceeding 1,500 cc:	
	8703.60.33	Hearses not more than three years old	Rs. 2,000/- per cm ³
	8703.60.34	Hearses more than three years old	Rs. 2,000/- per cm ³
	8703.60.35	Motor cars including station wagons and racing cars, not more than three years old	$1000 \text{cm}^3 < x \le 1300 \text{cm}^3 = \text{Rs. } 2,300/\text{- per cm}^3$ $1300 \text{cm}^3 < x \le 1500 \text{cm}^3 = \text{Rs. } 2,850/\text{- per cm}^3$
	8703.60.36	Motor cars including station wagons and racing cars, more than three years old	$1000 \text{cm}^3 < x \le 1300 \text{cm}^3 = \text{Rs. } 2,300/\text{- per cm}^3$ $1300 \text{cm}^3 < x \le 1500 \text{cm}^3 = \text{Rs. } 2,850/\text{- per cm}^3$
	8703.60.38	Other, not more than three years old	$1000 \text{cm}^3 < x \le 1300 \text{cm}^3 = \text{Rs. } 2,300/\text{- per cm}^3$
	0702 (0.20		$1300 \text{cm}^3 < x \le 1500 \text{cm}^3 = \text{Rs. } 2,850/\text{- per cm}^3$
	8703.60.39	Other, more than three years old	$1000 \text{cm}^3 < x \le 1300 \text{cm}^3 = \text{Rs. } 2,300/\text{- per cm}^3$
			$1300 \text{cm}^3 < x \le 1500 \text{cm}^3 = \text{Rs. } 2,850/\text{- per cm}^3$
01		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:	
	8703.60.43	Hearses not more than three years old	Rs. 2,500/- per cm ³
	8703.60.44	Hearses more than three years old	Rs. 2,500/- per cm ³
	8703.60.48	Other, not more than three years old	Rs. 5,700/- per cm ³
	8703.60.49	Other, more than three years old	Rs. 5,700/- per cm ³
		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	Rs. 4,000/- per cm ³
	8703.60.52	Of a cylinder capacity not exceeding 1,600 cc, more than three years old	Rs. 4,000/- per cm ³
	8703.60.53	Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800cc, not more than three	Rs. 5,200/- per cm ³
		years old	

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		not exceeding 1,800cc, more than three years	
	8703.60.58	Other, not more than three years old	Rs. 5,700/- per cm ³
	8703.60.59	Other, more than three years old	Rs. 5,700/- per cm ³
		Vehicles other than motor cars including	Marie Control of the
		station wagons and racing cars of a cylinder	
		capacity exceeding 2,000 cc but not exceeding	
		3,000 cc:	
	8703.60.63	Hearses not more than three years old	Rs. 2,500/- per cm ³
NIPS S	8703.60.64	Hearses more than three years old	Rs. 2,500/- per cm ³
	8703.60.68	Other, not more than three years old	$2000 \text{cm}^3 < x \le 2500 \text{cm}^3 = \text{Rs. } 6,000/\text{- per cm}^3$
	0,00,000	7	$2500 \text{cm}^3 < x \le 2750 \text{cm}^3 = \text{Rs. } 7,000/\text{- per cm}^3$
			$2750 \text{cm}^3 < x \le 3000 \text{cm}^3 = \text{Rs. } 8,000/\text{- per cm}^3$
	8703.60.69	Other, more than three years old	$2000 \text{cm}^3 < x \le 2500 \text{cm}^3 = \text{Rs. } 6,000/\text{- per cm}^3$
			$2500 \text{cm}^3 < x \le 2750 \text{cm}^3 = \text{Rs. } 7,000/\text{- per cm}^3$
			$2750 \text{cm}^3 < x \le 3000 \text{cm}^3 = \text{Rs. } 8,000/\text{- per cm}^3$
		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	$2000 \text{cm}^3 < x \le 2500 \text{cm}^3 = \text{Rs. } 6,000/\text{- per cm}^3$
	0,00,00,0		$2500 \text{cm}^3 < x \le 2750 \text{cm}^3 = \text{Rs. } 7,000/\text{- per cm}^3$
			$2750 \text{cm}^3 < x \le 3000 \text{cm}^3 = \text{Rs. } 8,000/\text{- per cm}^3$
		 	
	8703.60.72	More than three years old	$2000 \text{cm}^3 < x \le 2500 \text{cm}^3 = \text{Rs. } 6,000/\text{- per cm}^3$
			$2500 \text{cm}^3 < x \le 2750 \text{cm}^3 = \text{Rs. } 7,000/\text{- per cm}^3$
			$2750 \text{cm}^3 < x \le 3000 \text{cm}^3 = \text{Rs. } 8,000/\text{- per cm}^3$
		Vehicles other than motor cars including	
		station wagons and racing cars of a cylinder	
		capacity exceeding 3,000 cc:	
	8703.60.83	Hearses not more than three years old	Rs. 3,500/- per cm ³
	8703.60.84	Hearses more than three years old	Rs. 3,500/- per cm ³
	8703.60.88	Other, not more than three years old	$3000 \text{cm}^3 < x \le 4000 \text{cm}^3 = \text{Rs. } 9,000/\text{- per cm}^3$
	0100100100	Final March Control of the State of the Stat	$4000 \text{cm}^3 < = \text{Rs. } 10,000/\text{- per cm}^3$
	8703.60.89	Other, more than three years old	$3000 \text{cm}^3 < x \le 4000 \text{cm}^3 = \text{Rs. } 9,000/\text{- per cm}^3$
	0703.00.02	outer, more man arree years or a	$4000 \text{cm}^3 < = \text{Rs. } 10,000 / \text{- per cm}^3$
		Motor cars including station wagons and	10000111
		racing cars of a cylinder capacity exceeding	
		3,000 cc:	2000 1 1000 1 0 0000
	8703.60.91	Not more than three years old	$3000 \text{cm}^3 < x \le 4000 \text{cm}^3 = \text{Rs. } 9,000/\text{- per cm}^3$
		537	$4000 \text{cm}^3 < = \text{Rs. } 10,000 / \text{- per cm}^3$
	8703.60.92	More than three years old	$3000 \text{cm}^3 < x \le 4000 \text{cm}^3 = \text{Rs. } 9,000/\text{- per cm}$
			$4000 \text{cm}^3 < = \text{Rs. } 10,000/\text{- per cm}^3$
	8703.70	Other vehicles, with both compression-	
		ignition internal combustion piston engine	
	1	(diesel or semi-diesel) and electric motor as	8
		motors for propulsion, capable of being	
		charged by plugging to external source of	
		electric power	
	1	Vehicles other than motor cars including	
		station wagons and racing cars, of a cylinder	
		capacity not exceeding 1,000 cc:	D 2 000/3
	8703.70.13	Hearses not more than three years old	Rs. 2,000/- per cm ³
	8703.70.14	Hearses more than three years old	Rs. 2,000/- per cm ³
	8703.70.15	Auto-trishaws, not more than two years old	Rs. 1,450/- per cm ³
	8703.70.16	Auto-trishaws, more than two years old	Rs. 1,450/- per cm ³
	8703.70.18	Other, not more than three years old	Rs. 3,400/- per cm ³
	8703.70.19	Other, more than three years old	Rs. 3,400/- per cm ³
		Motor cars including station wagons and	
		racing cars, of a cylinder capacity not	
		exceeding 1,000 cc:	
	8703.70.23	Quadricycle of cylinder capacity not	Rs. 400,000/- per unit
	1	exceeding 300 cc, not more than three years	2 2

		old	
8	8703.70.24	Quadricycle of cylinder capacity not exceeding 300 cc, more than three years old	Rs. 400,000/- per unit
	8703.70.28	Other, not more than three years old	Rs. 3,400/- per cm ³
	8703.70.29	Other, more than three years old	Rs. 3,400/- per cm ³
		Of a cylinder capacity exceeding 1,000 cc, but not exceeding 1,500 cc	
	8703.70.33	Hearses not more than three years old	Rs. 2,000/- per cm ³
	8703.70.34	Hearses more than three years old	Rs. 2,000/- per cm ³
	8703.70.35	Motor cars including station wagons and racing cars, not more than three years old	Rs. 3,400/- per cm ³
	8703.70.36	Motor cars including station wagons and racing cars, more than three years old	Rs. 3,400/- per cm ³
1	8703.70.38	Other, not more than three years old	Rs. 3,400/- per cm ³
1	8703.70.39	Other, more than three years old	Rs. 3,400/- per cm ³
		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:	
1	8703.70.43	Hearses not more than three years old	Rs. 3,000/- per cm ³
	8703.70.44	Hearses more than three years old	Rs. 3,000/- per cm ³
	8703.70.48	Other, not more than three years old	Rs. 6,900/- per cm ³
1	8703.70.49	Other, more than three years old	Rs. 6,900/- per cm ³
		Motor cars including station wagons and racing cars of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000 cc:	
1	8703.70.51	Of a cylinder capacity not exceeding 1,600 cc, not more than three years old	Rs. 4,600/- per cm ³
1	8703.70.52	Of a cylinder capacity not exceeding 1,600 cc, more than three years old	Rs. 4,600/- per cm ³
	8703.70.53	Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800 cc, not more than three years old	Rs. 5,700/- per cm ³
1	8703.70.54	Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800 cc, more than three years old	Rs. 5,700/- per cm ³
1	8703.70.58	Other, not more than three years old	Rs. 6,900/- per cm ³
	8703.70.59	Other, more than three years old	Rs. 6,900/- per cm ³
		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:	
1	8703.70.63	Hearses not more than three years old	Rs. 4,000/- per cm ³
1	8703.70.64	Hearses more than three years old	Rs. 4,000/- per cm ³
	8703.70.68	Other, not more than three years old	$\begin{array}{c} 2000 \text{cm}^3 < x \leq 2500 \text{cm}^3 = \text{Rs. 7,000/- per cm}^3 \\ 2500 \text{cm}^3 < x \leq 2750 \text{cm}^3 = \text{Rs. 8,000/- per cm}^3 \\ 2750 \text{cm}^3 < x \leq 3000 \text{cm}^3 = \text{Rs. 9,000/- per cm}^3 \end{array}$
1	8703.70.69	Other, more than three years old	$ \begin{array}{c} 2000 \text{cm}^3 < \text{x} \leq 2500 \text{cm}^3 = \text{Rs. 7,000/- per cm}^3 \\ 2500 \text{cm}^3 < \text{x} \leq 2750 \text{cm}^3 = \text{Rs. 8,000/- per cm}^3 \\ 2750 \text{cm}^3 < \text{x} \leq 3000 \text{cm}^3 = \text{Rs. 9,000/- per cm}^3 \\ \end{array} $
		Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc but not exceeding 3,000 cc:	
1	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	$2000 \text{ cm}^3 < x \le 2500 \text{ cm}^3 = \text{Rs. } 7,000/\text{- per cm}^3$
		capability, and total payload (of persons and	$2500 \text{cm}^3 < x \le 2750 \text{cm}^3 = \text{Rs. } 8,000/\text{- per cm}^3$
		cargo) of over 800kg, not more than three years old	$2750 \text{cm}^3 < x \le 3000 \text{cm}^3 = \text{Rs. } 9,000/\text{- per cm}^3$

	8703.70.78	Other, not more than three years old	$2000 \text{cm}^3 < x \le 2500 \text{cm}^3 = \text{Rs. } 7,000/\text{- per cm}^3$
			$2500 \text{cm}^3 < x \le 2750 \text{cm}^3 = \text{Rs. } 8,000/\text{- per cm}^3$
			$2750 \text{cm}^3 < x \le 3000 \text{cm}^3 = \text{Rs. } 9,000/\text{- per cm}^3$
	8703.70.79	Other, more than three years old	$2000 \text{cm}^3 < x \le 2500 \text{cm}^3 = \text{Rs. } 7,000/\text{- per cm}^3$
			$2500 \text{cm}^3 < x \le 2750 \text{cm}^3 = \text{Rs. } 8,000/\text{- per cm}^3$
			$2750 \text{cm}^3 < x \le 3000 \text{cm}^3 = \text{Rs. } 9,000/\text{- per cm}^3$
		Vehicles other than motor cars including station wagons and racing cars of a cylinder	
		capacity exceeding 3,000 cc:	
	8703.70.83	Hearses not more than three years old	Rs. 4,000/- per cm ³
	8703.70.84	Hearses more than three years old	Rs. 4,000/- per cm ³
	8703.70.88	Other, not more than three years old	$3000 \text{cm}^3 < x \le 4000 \text{cm}^3 = \text{Rs.}10,000/-\text{per cm}^3$ $4000 \text{cm}^3 < = \text{Rs.}11,000/-\text{per cm}^3$
	8703.70.89	Other, more than three years old	$3000 \text{cm}^3 < x \le 4000 \text{cm}^3 = \text{Rs.}10,000/-\text{per cm}^3$ $4000 \text{cm}^3 < = \text{Rs.}11,000/-\text{per cm}^3$
		Motor cars including station wagons and racing cars of a cylinder capacity exceeding 3,000 cc:	
	8703.70.98	Other, not more than three years old	$3000 \text{cm}^3 < x \le 4000 \text{cm}^3 = \text{Rs.}10,000/-\text{per cm}^3$ $4000 \text{cm}^3 < = \text{Rs.}11,000/-\text{per cm}^3$
	8703.70.99	Other, more than three years old	$3000 \text{cm}^3 < x \le 4000 \text{cm}^3 = \text{Rs.} 10,000/\text{- per cm}^3$
	0705.70.55	Other, more than three years ord	$4000 \text{cm}^3 < = \text{Rs.}11,000/-\text{per cm}^3$
			4000cm 4 103.11,000/ per cm
	8703.80	Other vehicles, with only electric motor for propulsion	
		Electric auto-trishaws:	
	8703.80.11	Not more than two years old	Rs.7,500/- per kW for not more than one year old
			Rs. 10,000/- per kW for Other
	8703.80.12	More than two years old	Rs. 15,000/- per kW
		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.7,500/- per kW for not more than one year old
			Rs. 15,000/- per kW for Other
	8703.80.22	More than three years old	Rs. 20,000/- per kW
		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.7,500/- per kW for not more than one year old
			Rs. 15,000/- per kW for Other
	8703.80.32	Capacity of motors exceeding 50kW, but not exceeding 100kW	Rs.10,000/- per kW for not more than one year old
П			Rs. 15,000/- per kW for Other
	8703.80.33	Capacity of motors exceeding 100kW, but not exceeding 200kW	Rs.15,000/- per kW for not more than one year old
W. 25		Sherbardarda a sherbarda a Arabada a sherbarda a sherb	Rs. 25,000/- per kW for Other
	8703.80.34	Capacity of motors exceeding 200kW	Rs.40,000/- per kW for not more than one year old
			Rs. 55,000/- per kW for Other
		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. 20,000/- per kW
	8703.80.42	Capacity of motors exceeding 50kW, but not	Rs. 30,000/- per kW

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	8703.80.43	Capacity of motors exceeding 100kW, but not exceeding 200kW	Rs. 45,000/- per kW
	8703.80.44	Capacity of motors exceeding 200kW	Rs. 60,000/- per kW
		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. 7,500 /- per kW for not more than one year old Rs. 15,000/- per kW for Other
	8703.80.52	Capacity of motors exceeding 50kW, but not exceeding 100kW	Rs. 10,000/- per kW for not more than one year old
	8703.80.53	Capacity of motors exceeding 100kW, but not exceeding 200kW	Rs. 15,000/- per kW for Other Rs. 15,000/- per kW for not more than one year old Rs. 25,000/- per kW for Other
	8703.80.54	Capacity of motors exceeding 200kW	Rs. 40,000/- per kW for not more than one year old Rs. 55,000/- per kW for Other
8		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, more than three years old	A CONTRACT OF THE CONTRACT OF
	8703.80.61	Capacity of motors not exceeding 50kW	Rs. 20,000/- per kW
	8703.80.62	Capacity of motors exceeding 50kW, but not exceeding 100kW	Rs. 30,000/- per kW
	8703.80.63	Capacity of motors exceeding 100kW, but not exceeding 200kW	Rs. 45,000/- per kW
	8703.80.64	Capacity of motors exceeding 200kW Other:	Rs. 60,000/- per kW
	8703.80.71	Not more than three years old	Rs.40,000/- per k W for not more than one year old
	8703.80.72	More than three years old	Rs. 55,000/- per kW for Other Rs. 60,000/- per kW
	8703.90	Other:	
	8703.90.10	Not more than three years old	Rs. 1,000,000/- per unit
	8703.90.20	More than three years old	Rs. 1,500,000/- per unit
87.04		Motor vehicles for the transport of goods.	
		Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel):	
	8704.21	g.v.w. not exceeding 5 tonnes :	
		Auto-trishaws	
	8704.21.21	Not more than four years old	Rs. 375/- per cm ³
	8704.21.22	More than four years old	Rs. 375/- per cm ³
	8704.21.31	Chassis fitted with engines and cabs For vehicles of national subdivision	Rs. 500,000/- per unit
	8704.21.32	8704.21.43, not more than four years old For vehicles of national subdivision	Rs. 1,000,000/- per unit
	8704.21.32 8704.21.33		Rs. 1,000,000/- per unit Rs. 500,000/- per unit

8704.21.35	8704.21.52, more than four years old For vehicles of national subdivision	Rs. 500,000/- per unit
0,01121100	8704.21.63, not more than four years old	
8704.21.36	For vehicles of national subdivision	Rs. 1,000,000/- per unit
	8704.21.64, more than four years old	Rs. 1,400,000/- per unit
8704.21.37	For vehicles of national subdivision	Rs. 1,400,000/- per unit
	8704.21.67, not more than four years old	Rs. 2,500,000/- per unit
8704.21.38	For vehicles of national subdivision 8704.21.68, more than four years old	K3. 2,500,000/ per unit
	Vehicles with separate bodies for cabin and	
	for cargo area, the cabin been designed for 3	
1	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 2,000 kg, but excluding	
	those vehicles with an engine compartment	
	totally protruding to the front of the vehicle	
0704.21.41	Cargo carrying capacity of less than 800 Kg,	Rs. 600,000/- per unit
8704.21.41	not more than four years old	
8704.21.42	Cargo carrying capacity of less than 800Kg,	Rs. 1,000,000/- per unit
0704.21.42	more than four years old	
8704,21,43	Cargo carrying capacity of 800 kg or more,	Rs. 600,000/- per unit
0704.21.43	not more than four years old	
8704.21.44	Cargo carrying capacity of 800 kg or more,	Rs. 1,000,000/- per unit
	more than four years old	
	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	(2)
	be converted for other uses, and cargo carrying	
	capacity of 2,000 kg or more	Rs. 1,000,000/- per unit
8704.21.51	Not more than four years old	Rs. 2,000,000/- per unit
8704.21.52	More than four years old Vehicles with separate bodies for cabin and	N3. 2,000,000/ per unit
	for cargo area, the 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 less than 2,000 kg:	
8704.21.61	Vehicles fitted with front leaf sprigs and cargo	Rs. 600,000/- per unit
	carrying capacity of less than 800 kg, not more	
	than four years old	
		D = 1.000.000/ par unit
8704.21.62	Vehicles fitted with front leaf sprigs and cargo	Rs. 1,000,000/- per unit
	carrying capacity of less than 800 kg, more	
00010111	than four years old	Rs. 600,000/- per unit
8704.21.63	Vehicles fitted with front leaf sprigs and cargo carrying capacity of 800 kg or more, not more	13. 000,000/ per unit
	than four years old	
9704 21 74		Rs. 1,000,000/- per unit
8704.21.64	carrying capacity of 800 kg or more, more	ರ್ವದ ಅತ್ಯವಾಗುವ ತನ್ನುರಾವಾ ೧೯ ೯ ೧ರ ೧೮೮೮ ೧೮೮೪
	than four years old	
8704.21.65		Rs. 1,500,000/- per unit
0704.21.03	than 800 kg, not more than four years old	
8704.21.66		Rs. 2,500,000/- per unit
0.01.21.00	than 800 kg, more than four years old	- 10 V
8704.21.67	Other vehicles, cargo carrying capacity of 800	Rs. 1,500,000/- per unit
	kg or more, not more than four years old	
8704.21.68	Other vehicles, cargo carrying capacity of 800	Rs. 2,500,000/- per unit
	kg or more, more than four years old	
	Other vehicles with separate bodies for cabin	
1	and cargo area, cabin been designed for six	
1.0	persons (adults) or less including the driver,	

	with no additional space in the cabin that can be converted for other use, and cargo carrying capacity of 800 kg or more, but excluding those vehicles with an engine compartment	
	totally protruding to the front of the vehicle from the driving cab:	
8704.21.71	Not more than four years old	Rs. 2,000,000/- per unit
8704.21.72	More than four years old	Rs. 2,500,000/- per unit
	Other:	
8704.21.91	Other vehicles with separate bodies for cabin and cargo area, not more than four years old	Rs. 5,000,000/- per unit
8704.21.92	Other vehicles with separate bodies for cabin and cargo area, more than four years old	Rs. 6,000,000/- per unit
8704.21.93	Other vehicles not more than four years old	Rs. 4,500,000/- per unit
8704.21.99	Other vehicles more than four years old	Rs. 6,000,000/- per unit
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:	
8704.22.42	More than five years old, but less than ten years old	Rs.1,500,000/- per unit
8704.22.43	More than ten years old	Rs. 3,000,000/- per unit
	Garbage trucks equipped with waste compacting Mechanism:	
8704.22.52	More than five years old	Rs.125,000/- per unit
8704.22.61	Other: Not more than five years old	Rs. 1,000,000/- per unit
8704.22.62	More than five years old, but less than ten years old	Rs. 2,500,000/- per unit
8704.22.63	More than ten years old	Rs. 4,000,000/- per unit
8704.23	g.v.w. exceeding 20 tonnes :	
	Tankers and bowsers with stainless steel tanks for transport of milk and refrigerated trucks:	
8704.23.52	More than five years old, but less than ten years old	Rs. 1,500,000/- per unit
8704.23.53	More than ten years old	Rs. 3,000,000/- per unit
	Garbage trucks equipped with waste compacting Mechanism:	
8704.23.62	More than five years old	Rs.125,000/- per unit
	Other:	
8704.23.71	Not more than five years old	Rs. 1,000,000/- per unit
8704.23.72	More than five years old, but less than ten years old	Rs. 2,500,000/-per unit
8704.23.73	More than ten years old	Rs. 4,000,000/- per unit
	Other, with only spark-ignition internal combustion piston engine:	
8704.31	g.v.w. not exceeding 5 tonnes:	
8704.31.21	Auto-trishaws With two-stroke petrol engine	Rs. 500/- per cm ³
8704.31.21	Other, not more than four years old	Rs. 500/- per cm ³
8704.31.23	Other, more than four years old	Rs. 500/- per cm ³
3707131123	Chassis fitted with engines and cabs	Tel book pel elli
8704.31.31	For vehicles of national subdivision	Rs. 500,000/- per unit
	8704.31.43, not more than four years old	5252 2000M328
00010100	For vehicles of national subdivision	Rs. 1,000,000/- per unit
8704.31.32 8704.31.33	8704.31.44, more than four years old For vehicles of national subdivision	Rs. 500,000/- per unit

97043135	8704.31.52, more than four years old	Rs. 500,000/- per unit
8704.31.35	For vehicles of national subdivision 8704.31.63, not more than four years old	ks. 500,000/- per unit
8704.31.36	For vehicles of national subdivision	Rs. 1,000,000/- per unit
0704.51.50	8704.31.64, more than four years old	, , , , , , , , , , , , , , , , , , ,
8704.31.37	For vehicles of national subdivision	Rs. 1,400,000/- per unit
0.010101	8704.31.67, not more than four years old	22 (3 (3/2)
8704.31.38	For vehicles of national subdivision	Rs. 2,500,000/- per unit
	8704.31.68, more than four years old	
	Vehicles with separate bodies for cabin and	
	for cargo area, the 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 less than 2,000 kg, but	
	excluding those vehicles with an engine	
	compartment totally protruding to the front of	
	the vehicle from the driving cab:	
8704.31.41	Cargo carrying capacity of less than 800 kg,	Rs. 600,000/- per unit
	not more than four years old	
8704.31.42	Cargo carrying capacity of less than 800 kg,	Rs. 1,000,000/- per unit
	more than four years old	
8704.31.43		Rs. 600,000/- per unit
	not more than four years old	D 1 000 0001
8704.31.44		Rs. 1,000,000/- per unit
	more than four years old	
	Vehicles with separate bodies for cabin and	
	cargo area, cabin been designed for three	19
	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 2,000 kg or more:	
8704.31.51		Rs. 600,000/- per unit
8704.31.52		Rs. 2,000,000/- per unit
	Validas with consents hading for orbin and	
	Vehicles with separate bodies for cabin and for cargo area, the 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 less than 2,000 kg:	
8704.31.61		Rs. 600,000/- per unit
	carrying capacity of less than 800 kg, not more	
	than four years old	P. 1.000.000
8704.31.62		Rs. 1,000,000/- per unit
	carrying capacity of less than 800 kg, more	
9704 21 62	than four years old	Rs. 600,000/- per unit
8704.31.63	Vehicles fitted with front leaf sprigs and cargo carrying capacity of 800 kg or more, not more	ks. 600,000/- per unit
	than four years old	
8704.31.64		Rs. 1,000,000/- per unit
0704.31.04	carrying capacity of 800 kg or more, more	,,oo,ooo per unit
	than four years old	
8704.31.65		Rs. 1,500,000/- per unit
	than 800 kg, not more than four years old	
8704.31.66	Other vehicles, cargo carrying capacity of less	Rs. 2,500,000/- per unit
	than 800 kg, more than four years old	
8704.31.67		Rs. 1,500,000/- per unit
	kg or more, not more than four years old	
8704.31.68		Rs. 2,500,000/- per unit
	kg or more, more than four years old	
	Other vehicles with separate bodies for cabin	
40	and cargo area, cabin been designed for six	

	persons (adults) or less including the driver, with no additional space in the cabin that can be converted for other use, and a cargo carrying capacity of 800 kg or more, but excluding those vehicles with an engine compartment totally protruding to the front of	
	the vehicle from the driving cab:	
8704.31.71	Not more than four years old	Rs.1,750/- per cm ³
 8704.31.72	More than four years old	Rs.1,750/- per cm ³
 9704 21 01	Other:	
8704.31.91	Vehicles with separate bodies for cabin and cargo area, not more than four years old	Rs. 5,000,000/- per unit
8704.31.92	Vehicles with separate bodies for cabin and	Rs. 6,000,000/- per unit
0704.31.72	cargo area, more than four years old	ks. 6,000,000/- per unit
8704.31.93	Other not more than four years old	Rs. 1,750/- per cm ³
8704.31.99	Other more than four years old	Rs. 1,750/- per cm ³
 8704.32	a v v avasadina 6 taman	
 8704.32	g.v.w. exceeding 5 tonnes: Tankers and bowsers with stainless steel tanks	
	for transport of milk and refrigerated trucks:	
8704.32.42	More than five years old but not more than ten	Rs. 1,500,000/- per unit
9704 22 42	years old	D 2 000 0001
8704.32.43	More than ten years old Garbage trucks equipped with waste	Rs. 3,000,000/- per unit
	compacting mechanism:	
8704.32.52	More than five years old	Rs. 125,000/-per unit
	Other:	resi resi,osov per unit
8704.32.61	Not more than five years old	Rs. 1,000,000/-per unit
8704.32.62	More than five years old but not more than ten	Rs. 2,500,000/-per unit
	years old	
8704.32.63	More than ten years old	Rs. 4,000,000/- 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:	
8704.41	Auto-trishaws	
8704.41.21	Not more than four years old	Rs. 350/- per cm ³
8704.41.22	More than four years old	Rs. 350/- per cm ³
	Chassis fitted with engines and	
	cabs	
8704.41.31	for vehicles of national subdivision	Rs. 450,000/-per unit
	8704.41.43, not more than four years old	D 000 000/
8704.41.32	for vehicles of national subdivision 8704.41.44, more than four years old	Rs. 900,000/-per unit
	for vehicles of national subdivision	Rs. 450,000/-per unit
8704.41.33	8704.41.51, not more than four years old	ks. 430,000/-per unit
9704 41 24	for vehicles of national subdivision	Rs. 900,000/-per unit
8704.41.34	8704.41.52, more than four years old	
8704.41.35	for vehicles of national subdivision	Rs. 450,000/-per unit
 	8704.41.63, not more than four years old	
8704.41.36	for vehicles of national subdivision	Rs. 900,000/-per unit
	8704.41.64, more than four years old for vehicles of national subdivision	P= 1 200 000/
8704.41.37	8704.41.67, not more than four years old	Rs. 1,300,000/-per unit
	for vehicles of national subdivision	Rs. 2,300,000/-per unit
8704.41.38	8704.41.68, more than four years old	183. 2,300,000/-per unit
	Vehicles with separate bodies for cabin and	
	for cargo area, the cabin been designed for 3	
	persons (adults) or less, including the driver,	
	with no additional space in the cabin that can	
	be converted for other uses, and cargo carrying	

	capacity of less than 2000 kg, but excluding those vehicles with an engine compartment totally protruding to the front of the vehicle from the driving cab:	130
 8704.41.41	Cargo carrying capacity of less than 800kg, not more than four years old	Rs. 550,000/-per unit
8704.41.42	Cargo carrying capacity of less than 800kg, more than four years old	Rs. 900,000/-per unit
8704.41.43	Cargo carrying capacity of 800kg or more, not more than four years old	Rs. 550,000/-per unit
8704.41.44	Cargo carrying capacity of 800kg or more, more than four years	Rs. 900,000/-per unit
	Vehicles with separate bodies for cabin and cargo area, the cabin been designed for 3 persons (adults) or less, including the driver, with no additional space in the cabin that can be converted for other uses, and cargo carrying capacity of 2000 kg or more:	
8704.41.51	Not more than four years old	Rs. 900,000/-per unit
8704.41.52	More than four years old	Rs. 1,800,000/-per unit
	Vehicles with separate bodies for cabin and for cargo area, the cabin been designed for 3 persons (adults) or less, including the driver, with no additional space in the cabin that can be converted for other uses, and cargo carrying capacity of less than 2000 kg:	
8704.41.61	Vehicles fitted with front leaf springs and Cargo carrying capacity of less than 800kg, not more than four years old	Rs. 550,000/-per unit
8704.41.62	Vehicles fitted with front leaf springs and Cargo carrying capacity of less than 800kg, more than four years old	Rs. 900,000/-per unit
8704.41.63	Vehicles fitted with front leaf springs and Cargo carrying capacity of 800kg or more, not more than four years old	Rs. 550,000/-per unit
8704.41.64	Vehicles fitted with front leaf springs and Cargo carrying capacity of 800kg or more, more than four years old	Rs. 900,000/-per unit
8704.41.65	Other Vehicles, Cargo carrying capacity of less than 800kg, not more than four years old	Rs. 1,400,000/-per unit
8704.41.66	Other Vehicles, Cargo carrying capacity of less than 800kg, more than four years old	Rs. 2,300,000/-per unit
8704.41.67	Other Vehicles, Cargo carrying capacity of 800kg or more, not more than four years old	Rs. 1,400,000/-per unit
8704.41.68	Other Vehicles, Cargo carrying capacity of 800kg or more, more than four years old Other vehicles with separate bodies for cabin	Rs. 2,300,000/-per unit
	and cargo area, cabin been designed for six persons (adults) or less including the driver, with no additional space in the cabin that can be converted for other use, and a cargo carrying capacity of 800 kg or more, but excluding those vehicles with an engine compartment totally protruding to the front of the vehicle from the driving cab:	
8704.41.71	Not more than four years old	Rs. 1,800,000/-per unit
8704.41.72	More than four years old Other:	Rs. 2,300,000/-per unit
8704.41.91	Other vehicles with separate bodies for cabin and cargo area, not more than four years old	Rs. 4,500,000/-per unit
8704.41.92	Other vehicles with separate bodies for cabin	Rs. 5,000,000/-per unit

8704.41.93	and cargo area, more than four years old Other vehicles not more than four years old	Rs. 4,000,000/-per unit
8704.41.99	Other vehicles more than four years old	Rs. 5,500,000/-per unit
8704.42	g.v.w. exceeding 5 tonnes but not exceeding 20 tonnes:	
	Tankers and bowsers with stainless steel tanks	
	for transport of milk and refrigerated trucks:	
8704.42.41	Not more than five years old	Rs. 1,400,000/-per unit
8704.42.42	More than five years old but less than ten	Rs. 1,400,000/-per unit
	years old	, , ,
8704.42.43	More than ten years old	Rs. 2,700,000/-per unit
	Garbage trucks equipped with waste	
	compacting mechanism:	
8704.42.52	More than five years old	Rs. 120,000/-per unit
0704.42.61	Other:	D 000 000/
8704.42.61	Not more than five years old More than five years old but less than ten	Rs. 900,000/-per unit
8704.42.62	years old	Rs. 2,300,000/-per unit
8704.42.63	More than ten years old	Rs. 3,700,000/-per unit
0704.42.03	More than ten years old	13. 3,700,000/ per unit
8704.43	g.v.w. exceeding 20 tonnes	
	Tankers and bowsers with stainless steel tanks	
	for transport of milk and refrigerated trucks:	
8704.43.52	More than five years old but less than ten	Rs. 1,400,000/-per unit
07011252	years old	B 2 500 000/
8704.43.53	More than ten years old	Rs. 2,700,000/-per unit
	Garbage trucks equipped with waste	##E
8704.43.62	compacting mechanism: More than five years old	Rs. 120,000/-per unit
8704.43.02	Other:	RS. 120,000/-per unit
8704.43.71	Not more than five years old	Rs. 900,000/-per unit
8704.43.72	More than five years old but less than ten	Rs. 2,300,000/-per unit
0701113172	years old	113. 2,500,000 per unit
8704.43.73	More than ten years old	Rs. 3,700,000/-per unit
	Other, with both spark-ignition internal	
	combustion piston engine and electric motor	
	as motors for propulsion:	
8704.51	g.v.w. not exceeding 5 tonnes	
	Auto-trishaws:	
8704.51.21	With two-stroke petrol engine	Rs. 400/- per cm ³
8704.51.22	Other, not more than four years old	Rs. 400/- per cm ³
8704.51.23	Other, more than four years old	Rs. 400/- per cm ³
	Chassis fitted with engines and cabs:	
8704.51.31	for vehicles of national subdivision	Rs. 450,000/-per unit
0701.51.51	8704.51.43, not more than four years old	
8704.51.32	for vehicles of national subdivision	Rs. 900,000/-per unit
	8704.51.44, more than four years old for vehicles of national subdivision	D- 450 000/it
8704.51.33	8704.51.51, not more than four years old	Rs. 450,000/-per unit
	for vehicles of national subdivision	Rs. 900,000/-per unit
8704.51.34	8704.51.52, more than four years old	ks. 900,000/-per unit
	for vehicles of national subdivision	Rs. 450,000/-per unit
8704.51.35	8704.51.63, not more than four years old	13. 420,000/-pci unit
	for vehicles of national subdivision	Rs. 900,000/-per unit
8704.51.36	8704.51.64, more than four years old	13. 703,000 per unit
0704 51 25	for vehicles of national subdivision	Rs. 1,30,000/-per unit
8704.51.37	8704.51.67, not more than four years old	***
9704 51 29	for vehicles of national subdivision	Rs. 2,300,000/-per unit
8704.51.38	8704.51.68, more than four years old	18 第 統

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		Vehicles with separate bodies for cabin and for cargo area, the cabin been designed for 3	<u> </u>
		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	Rs. 550,000/-per unit
	8704.51.42	Cargo carrying capacity of less than 800kg, more than four years old	Rs. 900,000/-per unit
	8704.51.43	Cargo carrying capacity of 800kg or more, not more than four years old	Rs. 550,000/-per unit
	8704.51.44	Cargo carrying capacity of 800kg or more, more than four years old	Rs. 900,000/-per unit
		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. 550,000/-per unit
	8704.51.52	More than four years old	Rs. 1,800,000/-per unit
		Vehicles with separate bodies for cabin and for cargo area, the cabin been designed for 3	
		persons (adults) or less, including the driver,	4
		with no additional space in the cabin that can be converted for other uses, and cargo carrying capacity of less than 2000 kg:	
	8704.51.61	Vehicles fitted with front leaf springs and Cargo carrying capacity of less than 800kg, not more than four years old	Rs. 550,000/-per unit
	8704.51.62	Vehicles fitted with front leaf springs and Cargo carrying capacity of less than 800kg, more than four years old	Rs. 900,000/-per unit
	8704.51.63	Vehicles fitted with front leaf springs and Cargo carrying capacity of 800kg or more, not	Rs. 550,000/-per unit
	8704.51.64	Vehicles fitted with front leaf springs and Cargo carrying capacity of 800kg or more,	Rs. 900,000/-per unit
	8704.51.65	Other Vehicles, Cargo carrying capacity of less than 800kg, not more than four years old	Rs. 1,300,000/-per unit
	8704.51.66	Other Vehicles, Cargo carrying capacity of less than 800kg, more than four years old	Rs. 2,300,000/-per unit
	8704.51.67	Other Vehicles, Cargo carrying capacity of 800kg or more, not more than four years old	Rs. 1,300,000/-per unit
	8704.51.68	Other Vehicles, Cargo carrying capacity of 800kg or more, more than four years old	Rs. 2,300,000/-per unit
7-2-2			
		Other vehicles with separate bodies for cabin and cargo area, cabin been designed for six persons (adults) or less including the driver, with no additional space in the cabin that can	
		be converted for other use, and a cargo carrying capacity of 800 kg or more, but excluding those vehicles with an engine	
		compartment totally protruding to the front of the vehicle from the driving cab:	— <u>«</u>
	8704.51.71	Not more than four years old	Rs. 1,700/- per cm ³

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	8704.51.72	More than four years old	Rs. 1,700/- per cm ³
		Others	
		Other: Vehicles with separate bodies for cabin and	Pc 4 500 000/ par unit
	8704.51.91	cargo area, not more than four years old	Rs. 4,500,000/-per unit
	8704.51.92	Vehicles with separate bodies for cabin and cargo area, more than four years old	Rs. 5,000,000/-per unit
	8704.51.93	Other not more than four years old	Rs. 1,700/- per cm ³
	8704.51.99	Other more than four years old	Rs. 1,700/- per cm ³
	8704.52	g.v.w. exceeding 5 tonnes	
		Tankers and bowsers with stainless steel tanks	
_222-21114-0-11		for transport of milk and refrigerated trucks: More than five years old but not more than ten	Rs. 1,300,000/-per unit
	8704.52.42	years old	Ks. 1,500,000/-pci unit
	8704.52.43	More than ten years old	Rs. 2,700,000/-per unit
		Garbage trucks equipped with waste compacting mechanism:	
	8704.52.52	More than five years old	Rs. 120,000/-per unit
	9701.50.51	Other:	n = 000 000/
	8704.52.61	Not more than five years old More than five years old but not more than ten	Rs. 900,000/-per unit Rs. 2,300,000/-per unit
	8704.52.62	years old	Ks. 2,500,000/-per unit
	8704.52.63	More than ten years old	Rs. 3,800,000/-per unit
	8704.60	Other with only electric motor for propulsion:	
		Electric auto-trishaws not more than five years	Rs. 7,500/-per kW
	8704.60.10	old	
	8704.60.20	Electric auto-trishaws more than five years old	Rs. 7,500/-per kW
	8704.60.31	Other electric, not more than five years old Capacity of motors not exceeding 50kW	Rs. 7,500/-per kW
	N. 200 (100 (100 (100 (100 (100 (100 (100	Capacity of motors exceeding 50kW, but not	Rs. 10,000/-per kW
	8704.60.32	exceeding 100kW	
	8704.60.33	Capacity of motors exceeding 100kW, but not exceeding 200kW	Rs. 25,000/-per kW
	8704.60.34	Capacity of motors exceeding 200kW	Rs. 40,000/-per kW
	8704.60.41	Capacity of motors not exceeding 50kW	Rs. 20,000/-per kW
	8704.60.42	Capacity of motors exceeding 50kW, but not exceeding 100kW	Rs. 30,000/-per kW
	8704.60.43	Capacity of motors exceeding 100kW, but not exceeding 200kW	Rs. 45,000/-per kW
	8704.60.44	Capacity of motors exceeding 200kW	Rs. 60,000/-per kW
	0.50		
	8704.90 8704.90.10	Other: Not more than five years old	Rs. 1,000,000/- per unit
	6704.90.10	Not more than five years old	ks. 1,000,000/- per tillt
	8704.90.90	Other	Rs. 1,500,000/- per unit
87.05		Special purpose motor vehicles, other than those principally designed for the transport of persons or goods (for example, breakdown lorries, crane lorries, fire fighting vehicles, concrete mixer lorries, road sweeper lorries, spraying lorries, mobile workshops, mobile radiological units)	
	8705.90.41	Mobile workshops: Modified vehicles of heading 87.02, not more	Rs.4,500,000/- per unit
	8705.90.42	than three years old Modified vehicles of heading 87.02, more than	Rs.6,000,000/- per unit
	8705.90.43	hree years old Modified vehicles of heading 87.03, not more than three years old	Rs.11,000/- per cm3

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	8705.90.44	Modified vehicles of heading 87.03, more than three years old	Rs.11,000/- per cm3
	8705.90.45	Modified vehicles of heading 87.04, not more than three years old	Rs.4,500,000/- per unit
	8705.90.46	Modified vehicles of heading 87.04, more than three years old	Rs.6,000,000/- per unit
	8705.90.47	Other, not more than seven years old	Rs.1,000,000/- per unit
	8705.90.48	Other, more than seven years old	Rs.2,500,000/- per unit
	8703.30.48	Other, Modified vehicles of heading 87.02, 87.03 and 87.04:	Rozinoso per um
	8705.90.51	Modified vehicles of heading 87.02, not more than three years old	Rs.4,500,000/- per unit
	8705.90.52	Modified vehicles of heading 87.02, more than three years old	Rs.6,000,000/- per unit
	8705.90.53	Modified vehicles of heading 87.03, not more than three years old	Rs.11,000/- per cm3
	8705.90.54	Modified vehicles of heading 87.03, more than three years old	Rs.11,000/- per cm3
	8705.90.55	Modified vehicles of heading 87.04, not more than three years old	Rs.4,500,000/- per unit
	8705.90.56	Modified vehicles of heading 87.04, more than three years old	Rs.6,000,000/- per unit
		Other:	
i	8705.90.91	g. v. w. not exceeding 4 tonnes, not more than seven years old	Rs. 1,500,000/- per unit
	8705.90.92	g. v. w. not exceeding 4 tonnes, more than seven years old	Rs. 2,500,000/- per unit
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	Rs.1,000,000/- per unit
	8706.00.20	New chassis fitted with engines for other motor vehicles of heading 87.02	Rs.1,000,000/- 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	Rs.1,000,000/- per unit
	8706.00.40	Other new chassis fitted with engines for other motor vehicles	Rs.2,000,000/- per unit
	8706.00.50	Used chassis fitted with engines	Rs.2,000,000/- per unit
87.07		Bodies (including cabs), for the motor vehicles of headings 87.01 to 87.05	
	8707.10	For the vehicles of heading 87.03	
	8707.10.10	Used vehicle bodies fully equipped with fittings and accessories	Rs.1,000,000/- per unit
	8707.10.20	Other vehicle bodies fully equipped with fittings and accessories	Rs.800,000/- per unit
	8707.10.30	Used vehicle bodies fully equipped with fittings and accessories excluding seats and upholstery	Rs.900,000/- per unit
	8707.10.40	Other vehicle bodies fully equipped with fittings and accessories excluding seats and upholstery	Rs.700,000/- per unit
	8707.10.50	Rough coated, bare body frame with / without doors, bonnet and boot lid	Rs.300,000/- per unit
	8707.10.60	Used bare body frame with /without doors,	Rs.1,000,000/- per unit
		bonnet and boot lid	Rs.1,000,000/- per unit

	8707.90	Other:	
	8707.90.10	Bodies and cabs incorporating attachments left over in the process of separating same from the main vehicle by cutting, but not meriting classification elsewhere by virtue of those left- over attachments	Rs.1,000,000/- per unit
		Other, bodies for the vehicles of 10 or more persons but less than 25 of heading 87.02 including the driver	
	8707.90.41	Used bodies fully equipped with fittings and accessories	Rs.1,000,000/- per unit
	8707.90.42	Other vehicle bodies fully equipped with fittings and accessories	Rs.800,000/- per unit
	8707.90.43	Used vehicle bodies fully equipped with fittings and accessories excluding seats and upholstery	Rs.900,000/- per unit
	8707.90.44	Other vehicle bodies fully equipped with fittings and accessories excluding seats and upholstery	Rs.700,000/- per unit
	8707.90.48	Rough coated, bare body frame with / without doors, bonnet and boot lid	Rs.300,000/- per unit
	8707.90.49	Used bare body frame with /without doors, bonnet and boot lid	Rs.1,000,000/- per unit
	8707.90.90	Other	Rs.1,000,000/- per unit
87.08		Parts and accessories of the motor vehicles of headings 87.01 to 87.05	
		Other parts and accessories of bodies (including cabs):	
	8708.22	Front windscreens (windshields), rear windows and other windows specified in Subheading Note 1 to this Chapter	
	8708.29	Other:	
	8708.29.10	"Cut-portions" of bodies and cabs	Rs. 300,000/- per cut portion
		Other parts and accessories:	
	8708.99	Other:	D = 200 000/
	8708.99.40	"Cut-portions" of motor vehicles	Rs. 300,000/- per cut portion
87.11		Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars	
	8711.10	With internal combustion piston engine of a	
	07111010	cylinder capacity not exceeding 50 cc;	D = 5751
	8711.10.10	Not more than three years old	Rs. 575/- per cm ³
	8711.10.20	More than three years old	Rs. 100,000/- 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	Rs. 1,150/- per cm ³
	8711.20.20	Exceeding 50 cc but not exceeding 200 cc, more than three years old	Rs. 300,000/- per unit
	8711.20.30	Other, not more than three years old	Rs. 1,725/- per cm ³
	8711.20.40	Other, more than three years old	Rs. 500,000/- per unit
	8711.30	With internal combustion piston engine of a	
	0.11.50	cylinder capacity exceeding 250 cc but not exceeding 500 cc;	

8711.30.10	Exceeding 250 cc but not exceeding 350 cc, not more than three years old	Rs. 1,725/- per cm ³
8711.30.20	Exceeding 250 cc but not exceeding 350 cc, more than three years old	Rs. 800,000/- per unit
8711.30.30	Exceeding 350 cc but not exceeding 450 cc, not more than three years old	Rs. 2,300/- per cm ³
8711.30.40	Exceeding 350 cc but not exceeding 450 cc, more than three years old	Rs. 1,500,000/- per unit
8711.30.50	Other, not more than three years old	Rs. 2,300/- per cm ³
8711.30.60	Other, more than three years old	Rs. 1,500,000/- per unit
8711.40	With internal combustion piston engine of a cylinder capacity exceeding 500 cc but not exceeding 800 cc:	
8711.40.10	Not more than three years old	Rs. 2,875/- per cm ³
8711.40.20	More than three years old	Rs. 2,500,000/- per unit
8711.50	With internal combustion piston engine of a cylinder capacity exceeding 800 cc:	
8711.50.10	Exceeding 800 cc but not exceeding 1,000 cc, not more than three years old	Rs. 2,875/- per cm ³
8711.50.20	Exceeding 800 cc but not exceeding 1,000 cc, more than three years old	Rs. 3,000,000/- per unit
8711.50.30	Other, not more than three years old	Rs. 3,450/- per cm ³
8711.50.40	Other, more than three years old	Rs. 4,000,000/- per unit
8711.60	With electric motor for propulsion	The second secon
8711.60.10	Not more than three years old	Rs.7,500 per kW
8/11.00.10		non jour per it

Note:

The following technology used in scheduled I should be read as follows;

cm3- cubic centimeter of the capacity of the engine

kW - kilowatt of the motor power of the engine

 $1000 \text{cm}^3 < x \le 1300 \text{cm}^3$ of cylinder capacity exceeding 1000cc but not exceeding 1300cc $1300 \text{cm}^3 < x \le 1500 \text{cm}^3$ of cylinder capacity exceeding 1300cc but not exceeding 1500cc $2000 \text{cm}^3 < x \le 1500 \text{cm}^3$ of cylinder capacity exceeding 2000cc but not exceeding 2500cc $2500 \text{cm}^3 < x \le 2500 \text{cm}^3$ of cylinder capacity exceeding 2500cc but not exceeding 2750cc $2500 \text{cm}^3 < x \le 2750 \text{cm}^3$ of cylinder capacity exceeding 2750cc but not exceeding 3000cc $3000 \text{cm}^3 < x \le 4000 \text{cm}^3$ of cylinder capacity exceeding 3000cc but not exceeding 4000cc

4000cm³< - of cylinder capacity exceeding 4000cc

SCHEDULE II

No.	Description II	Excise Duty III

	(a)	by a public officer using a permit issued under the Public Administration Circular No. 22/99 and subsequent amendments, categorized under the following groups depending on the post held by the officer as prescribed in the aforesaid circular	
		Group I	Deducting Rs 22.0 million from payable duty (i.e. payable duty – Rs 22.0 million)
		Group II	Deducting Rs 16.0 million from payable duty (i.e. payable duty – Rs 16.0 million)
		Group III	Deducting Rs 12.0 million from payable duty (i.e. payable duty – Rs 12.0 million)
	(b)	by a public officer using a Concessionary duty permit issued under the Trade and Investment Policy Circular No.01/2018 of February 15, 2018, as amended.	Deducting Rs 3.6 million from payable duty (i.e. payable duty – Rs 3.6 million)
	(c)	by a Sri Lankan Diplomatic Officer, who has served in missions abroad, using a permit issued by the Ministry of Foreign Affairs under the Circular No.210(III) dated 31.10.2016, as amended.	Deducting Rs 3.6 million from payable duty (i.e. payable duty – Rs 3.6 million)
	(d)	By exporters of a minimum of 20 units of motor cars not less than five years old with an export value not less than USD 200,000/-, using a vehicle permit issued by the Secretary to the ministry in charge of subject of Finance based on the recommendation from the Secretary to the line ministry in charge of the subject of Industries, with the CIF value not exceeding USD 50,000/	50% of the payable duty
=	(e)	by a member of the First Northern Provincial Council using a permit issued under the Local Government and Provincial Council Circular No. 01/2017 dated 21.04.2017	35% of the payable duty
2	conta	ly assembled/ manufactured vehicle using new vehicle components ining domestic value addition recommended by the Minister-in-charge subject of Industries.	Rate of payable duty as specified in Schedule III
3	comp agree	I new kits of Semi Knocked Down (SKD) Vehicles imported by a any for Motor Vehicle Assembling Project in accordance to the ment entered into, with the Board of Investment of Sri Lanka under the wal of the Cabinet of Ministers.	30%
4		ses imported by registered funeral undertakers, subject to the approval of ecretary to the Treasury.	40% of the payable duty
5	Speci	al purpose motor vehicles designed for the purpose of mobile	Rs. 2,000,000/- per unit

workshops, imported by registered service undertakers classified under the HS Heading 8705.90, and registered under the Department of Motor Traffic Number Series of "PZA", on the approval of the Secretary to the Treasury and not to be transferred within 05 years from the date of registration.

SCHEDULE III

Matrix for four-wheel passenger vehicles, cargo vehicles and special purpose vehicles classified under HS Headings 8702, 8703, 8704 and 8705

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35 40 45 50 60 70 80 90 32.5 37.5 42.5 47.5 57.5 67.5 77.5 87.5 30 35 40 45 55 65 75 85 30 35 40 45 50 60 70 80 27.5 32.5 37.5 42.5 47.5 57.5 67.5 77.5 25 30 35 40 45 55 65 75		2	-	3	-	(3)	6.77	22.22	C.22 07 C.11 C1
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	30		-	20			17.5	12.5 15 17.5	10 12.5 15 17.5

Matrix for Motorcycles and Electric Three wheelers classified under HS Headings 8703, 8704 and 8711

			1 1	-1	1 1	1							1		T	7
91	% for next year	100	100											100	100	
15	% for next year	100	100									100	100	06	85	
4	% for next year	100	001							001	001	06	87.5	80	75	
	% for next year	100	001					001	001	06	87.5	80	77.5	70	65	
12	% for next year	100	100			100	001	06	87.5	80	77.5	70	67.5	09	55	
=	% for next year	100	001	100	001	06	87.5	80	77.5	70	67.5	09	57.5	50	45	Solors
01	% for next year	100	001	06	87.5	08	77.5	70	67.5	09	57.5	50	47.5	45	40	ET-Electric Three wheelers
6	% for next year	100	001	08	77.5	70	67.5	09	57.5	90	47.5	45	42.5	40	35	ET-Flec
8	% for next year	100	100	70	67.5	09	57.5	90	47.5	45	42.5	40	37.5	35	30	MC-Motorcycles
7	% for next year	100	001	09	57.5	90	47.5	45	42.5	40	37.5	35	32.5	30	25	MC
9	% for next year	100	100	50	47.5	45	42.5	40	37.5	35	32.5	30	27.5	25	22.5	- Addition
	% for next year	100	001	45	42.5	40	37.5	35	32.5	30	27.5	27.5	25	22.5	20	DVA-Domestic Value Addition
4	% for next year	100	100	40	37.5	35	32.5	30	27.5	27.5	25	25	22.5	20	17.5	DVA-D
۳	% for next year	100	001	35	32.5	30	27.5	27.5	25	25	22.5	22.5	20	17.5	15	
7	% for first two years	001	100	30	27.5	27.5	25	25	22.5	22.5	20	20	17.5	15	15	
No. of Years	Energy Technology	MC	ET	MC	ET	MC	ET	MC	ET	MC	ET	MC	ET	MC	ET	
No. 01	Level of DVA/Ex- Factory Price %	<25		25-34		35-44		45-54		55-64		65-74		>75		