## **Government Notifications**

## NOTIFICATION UNDER THE FINANCE ACT, No. 35 of 2018

## **Luxury Tax on Motor Vehicles**

RANIL WICKREMESINGHE,

Minister of Finance, Economic Stabilization and National Policies

Ministry of Finance, Economic Stabilization and National Policies, Colombo 01,

December ...3!..., 2022.

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## **SCHEDULE**

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II. S. Heading	H. S. Code	Description	Luxury Tax-Free Threshold Value	Rate (Applicable on the amount exceeding the Luxury Tax Free Threshold
87.02		Motor vehicles for the transport of ten or		
		more persons, including the driver.		
	8702.10	With only compression-ignition internal combustion piston engine (diesel or semi-diesel):		
		Motor vehicles for the transport of less than 13 persons (adults) including the driver, not more than three and a half years old:		
	8702.10.12	Modified vehicles of heading 87.03, not more than two years old	Rs. 3.5 Mn	120%
	8702.10.13	Modified vehicles of heading 87.03, more than two years old	Rs. 3.5 Mn	120%
	8702.10.19	Other	Rs. 3.5 Mn	0%
		Motor vehicles for the transport of less than 13 persons (adults) including the driver, more than three and a half years old:	(3. 3.2 MI	070
	8702.10.21	Modified vehicles of heading 87.03	Rs. 3.5 Mn	120%
	8702.10.29	Other	Rs. 3.5 Mn	0%
	8702.10.32	Motor vehicles for the transport of 13 or more persons (adults) but less than 25 persons (adults) including the driver, not more than five years old:  Modified vehicles of heading 87.03, not more	Rs. 3.5 Mn	1209/
	8702.10.33	than two years old		120%
		Modified vehicles of heading 87.03, more than two years old	Rs. 3.5 Mn	120%
	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. 3.5 Mn	0%
	8702.10.41	Modified vehicles of heading 87.03	Rs. 3.5 Mn	120%
	8702.10.49	Other	Rs. 3.5 Mn	0%
		Motor vehicles for the transport of 25 or more persons (adults) but less than 35 persons (adults) including the driver, not more than ten years old		
	8702.10.53	Modified vehicles of heading 87.03, not more than two years old	Rs. 3.5 Mn	120%
	8702.10.54	Modified vehicles of heading 87.03, more than two years old	Rs. 3.5 Mn	120%
	8702.10.55	Other, not more than five years old	Rs. 3.5 Mn	0%
100	8702.10.59	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. 3.5 Mn	0%
	8702.10.61	Modified vehicles of heading 87.03	₹s. 3.5 Mn	120%
	8702.10.69	Other	Rs. 3.5 Mn	0%
		Other, not more than ten years old:		

TO CONTAINS - TA	8702.10.73	Modified vehicles of heading 87.03, not more than two years old	Rs. 3.5 Mn	120%
	8702.10.74	Modified vehicles of heading 87.03, more than two years old	Rs. 3.5 Mn	120%
	8702.10.75	Other, more than five years old:	Rs. 3.5 Mn	0%
	8702.10.79	Other	Rs. 3.5 Mn	0%
		Other, more than ten years old:	TAN SIS IVIII	070
	8702.10.81	Modified vehicles of heading 87.03	Rs. 3.5 Mn	120%
	8702.10.89	Other	Rs. 3.5 Mn	0%
	8702.20	With both compression-ignition internal	NS. 3.3 WIII	070
	0702.20	combustion piston engine (diesel or semi-		
		diesel) and electric motor as motors for		
		propu'sion:		
		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	Rs. 4.0 Mn	90%
	0702.20.11	than two years old	NS. 4.0 WIII	2070
	8702.20.12	Modified vehicles of heading 87.03, more than	Es. 4.0 Mn	90%
	0702.20.12	two years old	F.S. 4.0 WIII	3070
	8702.20.19	Other	F.s. 4.0 Mn	0%
	UTUZIZUTT	Motor vehicles for the transport of less than 13	1.5. 4.0 1411	070
		persons (adults) including the driver, more than		
		three and a half years old:		
-	8702.20.21	Modified vehicles of heading 87.03	Rs. 4.0 Mn	90%
	8702.20.29	Other	Rs. 4.0 Mn	.0%
	0702.20.27	Motor vehicles for the transport of 13 or more	153. 4.0 WH	,070
		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	Es. 4.0 Mn	90%
	0702.20.51	than two years old	133, 4.0 (VIII	2070
	8702.20.32	Modified vehicles of heading 87.03, more than	Es. 4.0 Mn	90%
	0.02.20.2	two years old	1.5. 1.0 1.11	7070
	8702.20.39	Other	Es. 4.0 Mn	0%
		Motor vehicles for the transport of 13 or more		
		persons (adults) but less than 25 persons		
		(adults) including the driver, more than five		
		years old:		
	8702.20.41	Modified vehicles of heading 87.03	Rs. 4.0 Mn	90%
	8702.20.49	Other	Ks. 4.0 Mn	0%
		Motor vehicles for the transport of 25 or more		
		persons (adults) but less than 35 persons		
		(adults) including the driver, not more than ten		
		years old:		
29	8702.20.51	Modified vehicles of heading 87.03, not more	Es. 4.0 Mn	90%
		than two years old		
	8702.20.52	Modified vehicles of heading 87.03, more than	Rs. 4.0 Mn	90%
		two years old		
	8702.20.53	Other, not more than five years old	Rs. 4.0 Mn	0%
	8702.20.59	Other	F.s. 4.0 Mn	0%
		Motor vehicles for the transport of 25 or more		
		persons (adults) but less than 35 persons		
		(adults) including the driver, more than ten		
		years old:		
	8702.20.61	Modified vehicles of heading 87.03	Rs. 4.0 Mn	90%
	8702.20.69	Other	F.s. 4.0 Mn	0%
		Other, not more than ten years old:		
	18	Other, not more than tell years old.		
	8702.20.71	Modified vehicles of heading 87.03, not more	Rs. 4.0 Mn	90%

8702. 8702. 8702. 8702. 8702. 8702. 8702. 8702. 8702. 8702. 8702. 8702. 8702. 8702.	2.20.73 2.20.79 2.20.81 2.20.89 2.30 2.30.11 2.30.12 2.30.19	two years old Other, not more than five years old Other Other, more than ten years old: Modified vehicles of heading 87.03 Other 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: Modified vehicles of heading 87.03, not more than two years old Modified vehicles of heading 87.03, more than two years old Other Motor vehicles for the transport of less than 13	Rs. 4.0 Mn	0% 0% 90% 0% 80%
8702. 8702. 8702. 8702. 8702. 8702. 8702. 8702. 8702. 8702. 8702. 8702. 8702. 8702.	2.20.79 2.20.81 2.20.89 2.30 2.30.11 2.30.12 2.30.19	Other Other, more than ten years old: Modified vehicles of heading 87.03 Other 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: Modified vehicles of heading 87.03, not more than two years old Modified vehicles of heading 87.03, more than two years old Other Motor vehicles for the transport of less than 13	Rs. 4.0 Mn Rs. 4.0 Mn Rs. 4.0 Mn Rs. 4.0 Mn	90% 90% 0%
8702. 8702. 8702. 8702. 8702. 8702. 8702. 8702. 8702. 8702. 8702. 8702.	2.20.81 2.20.89 2.30 2.30.11 2.30.12 2.30.19	Other, more than ten years old:  Modified vehicles of heading 87.03  Other  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:  Modified vehicles of heading 87.03, not more than two years old  Modified vehicles of heading 87.03, more than two years old  Other  Motor vehicles for the transport of less than 13	Rs. 4.0 Mn Rs. 4.0 Mn Rs. 4.0 Mn Rs. 4.0 Mn	90%
8702. 8702. 8702. 8702. 8702. 8702. 8702. 8702. 8702. 8702. 8702. 8702.	2.20.89 2.30 2.30.11 2.30.12 2.30.19	Modified vehicles of heading 87.03  Other  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:  Modified vehicles of heading 87.03, not more than two years old  Modified vehicles of heading 87.03, more than two years old  Other  Motor vehicles for the transport of less than 13	Rs. 4.0 Mn  Rs. 4.0 Mn  Rs. 4.0 Mn	80%
8702. 8702. 8702. 8702. 8702. 8702. 8702. 8702. 8702. 8702. 8702. 8702.	2.20.89 2.30 2.30.11 2.30.12 2.30.19	Other  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:  Modified vehicles of heading 87.03, not more than two years old  Modified vehicles of heading 87.03, more than two years old  Other  Motor vehicles for the transport of less than 13	Rs. 4.0 Mn  Rs. 4.0 Mn  Rs. 4.0 Mn	80%
8702. 8702. 8702. 8702. 8702. 8702. 8702. 8702. 8702. 8702. 8702. 8702.	2.30.11 2.30.12 2.30.19 2.30.21	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:  Modified vehicles of heading 87.03, not more than two years old  Modified vehicles of heading 87.03, more than two years old  Other  Motor vehicles for the transport of less than 13	Rs. 4.0 Mn Rs. 4.0 Mn	80%
8702. 8702. 8702. 8702. 8702. 8702. 8702. 8702. 8702. 8702.	2.30.11 2.30.12 2.30.19 2.30.21	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:  Modified vehicles of heading 87.03, not more than two years old  Modified vehicles of heading 87.03, more than two years old  Other  Motor vehicles for the transport of less than 13	Rs. 4.0 Mn	
8702. 8702. 8702. 8702. 8702. 8702. 8702. 8702. 8702. 8702.	2.30.12 2.30.19 2.30.21	Motor vehicles for the transport of less than 13 persons (adults) including the driver, not more than three and a half years old:  Modified vehicles of heading 87.03, not more than two years old  Modified vehicles of heading 87.03, more than two years old  Other  Motor vehicles for the transport of less than 13	Rs. 4.0 Mn	
8702. 8702. 8702. 8702. 8702. 8702. 8702. 8702. 8702.	2.30.12 2.30.19 2.30.21	persons (adults) including the driver, not more than three and a half years old:  Modified vehicles of heading 87.03, not more than two years old  Modified vehicles of heading 87.03, more than two years old  Other  Motor vehicles for the transport of less than 13	Rs. 4.0 Mn	
8702. 8702. 8702. 8702. 8702. 8702. 8702. 8702. 8702.	2.30.12 2.30.19 2.30.21	than three and a half years old:  Modified vehicles of heading 87.03, not more than two years old  Modified vehicles of heading 87.03, more than two years old  Other  Motor vehicles for the transport of less than 13	Rs. 4.0 Mn	
8702. 8702. 8702. 8702. 8702. 8702. 8702. 8702. 8702.	2.30.12 2.30.19 2.30.21	Modified vehicles of heading 87.03, not more than two years old  Modified vehicles of heading 87.03, more than two years old  Other  Motor vehicles for the transport of less than 13	Rs. 4.0 Mn	
8702. 8702. 8702. 8702. 8702. 8702. 8702. 8702. 8702. 8702.	2.30.12 2.30.19 2.30.21	than two years old  Modified vehicles of heading 87.03, more than two years old  Other  Motor vehicles for the transport of less than 13	Rs. 4.0 Mn	
8702. 8702. 8702. 8702. 8702. 8702. 8702. 8702. 8702.	2.30.19	Modified vehicles of heading 87.03, more than two years old Other Motor vehicles for the transport of less than 13		80%
8702. 8702. 8702. 8702. 8702. 8702. 8702. 8702. 8702.	2.30.19	Other  Motor vehicles for the transport of less than 13		0070
8702. 8702. 8702. 8702. 8702. 8702. 8702. 8702.	2.30.21	Other Motor vehicles for the transport of less than 13	Rs. 4.0 Mn	
8702. 8702. 8702. 8702. 8702. 8702. 8702. 8702.	2.30.21	Motor vehicles for the transport of less than 13	175. 4.0 WIII	()0/
8702. 8702. 8702. 8702. 8702. 8702. 8702.				0%
8702. 8702. 8702. 8702. 8702. 8702. 8702.		persons (adults) including the driver, more than		
8702. 8702. 8702. 8702. 8702. 8702. 8702.		three and a half years old:		
8702. 8702. 8702. 8702. 8702. 8702. 8702.		Modified vehicles of heading 87.03	Rs. 4.0 Mn	900/
8702. 8702. 8702. 8702. 8702. 8702.	2.30,29	Other		80%
8702. 8702. 8702. 8702. 8702.			Rs. 4.0 Mn	0%
8702. 8702. 8702. 8702. 8702.		Motor vehicles for the transport of 13 or more		
8702. 8702. 8702. 8702. 8702.		persons (adults) but less than 25 persons		
8702. 8702. 8702. 8702. 8702.		(adults) including the driver, not more than five		*
8702. 8702. 8702. 8702. 8702.	2 20 21	years old:		
8702. 8702. 8702. 8702. 8702.	2.30.31	Modified vehicles of heading 87.03, not more	Rs. 4.0 Mn	80%
8702. 8702. 8702. 8702. 8702.	2 20 22	than two years old		
8702. 8702. 8702. 8702.	2.30.32	Modified vehicles of heading 87.03, more than	Rs. 4.0 Mn	80%
8702. 8702. 8702. 8702.	2.20.20	two years old		
8702. 8702. 8702.	2.30.39	Other	Rs. 4.0 Mn	0%
8702. 8702. 8702.		Motor vehicles for the transport of 13 or more		
8702. 8702. 8702.		persons (adults) but less than 25 persons		
8702. 8702. 8702.		(adults) including the driver, more than five		
8702. 8702. 8702.		years old:		
8702. 8702.	2.30.41	Modified vehicles of heading 87.03	Rs. 4.0 Mn	80%
8702. 8702.	2.30.49	Other	Rs. 4.0 Mn	0%
8702. 8702.		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:		30.0000 to all of the control of the
8702. 8702.	2.30.51			
8702.	2.50.51	Modified vehicles of heading 87.03, not more than two years old	Rs. 4.0 Mn	80%
8702.	2 30 52		(,	
	2.30.32	Modified vehicles of heading 87.03, more than	Rs. 4.0 Mn	80%
	2 30 53	Other net were then fire and I		
8702.	2.50.53	Other, not more than five years old	Rs. 4.0 Mn	0%
	2.30.59	Other	Rs. 4.0 Mn	0%
		Motor vehicles for the transport of 25 or more		
		persons (adults) but less than 35 persons		
		(adults) including the driver, more than ten		
		years old:		
8702.	2.30.61	Modified vehicles of heading 87.03	De 4034	0.00
	2.30.69	Other	Rs. 4.0 Mn	80%
		Other, not more than ten years old:	Rs. 4.0 Mn	0%
8702	55.07	Modified vehicles of heading ages		
0702.		Modified vehicles of heading 87.03, not more than two years old	Rs. 4.0 Mn	80%
8702	2.30.71			CANADA CONTRACTOR AND
0702.		Modified vehicles of heading 87.03, more than two years old	Rs. 4.0 Mn	80%

	8702.30.73	Other, not more than five years old	ks. 4.0 Mn	0%
	8702.30.79	Other	Rs. 4.0 Mn	0%
		Other, more than ten years old:		
	8702.30.81	Modified vehicles of heading 87.03	Rs. 4.0 Mn	80%
	8702.30.89	Other	Es. 4.0 Mn	0%
	8702.40	With only electric motor for propulsion:		
		Motor vehicles for the transport of less than 13		
		persons (adults) including the driver, not more		
		than three and a half years old:		
	8702.40.11	Modified vehicles of heading 87.03, not more than two years old	Ks. 6.0 Mn	60%
	8702.40.12	Modified vehicles of heading 87.03, more than two years old	Es. 6.0 Mn	60%
neus e	8702.40.19	Other	Rs. 6.0 Mn	0%
		Motor vehicles for the transport of less than 13		
		persons (adults) including the driver, more than		
		three and a half years old:		
	8702.40.21	Modified vehicles of heading 87.03	Es. 6.0 Mn	60%
	8702.40.29	Other	Es. 6.0 Mn	0%
		Motor vehicles for the transport of 13 or more		
		persons (adults) but less than 25 persons		
		(adults) including the driver, not more than five		
		years old:		
	8702.40.31	Modified vehicles of heading 87.03, not more	Rs. 6.0 Mn	.60%
		than two years old		.00,0
	8702.40.32	Modified vehicles of heading 87.03, more than	Rs. 6.0 Mn	60%
		two years old		0070
	8702.40.39	Other	Rs. 6.0 Mn	0%
		Motor vehicles for the transport of 13 or more		
		persons (adults) but less than 25 persons		
		(adults) including the driver, more than five		
		years old:		
W. 2000	8702.40.41	Modified vehicles of heading 87.03	Rs. 6.0 Mn	60%
	8702.40.49	Other	Es. 6.0 Mn	0%
		Motor vehicles for the transport of 25 or more		
	1	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	Rs. 6.0 Mn	60%
		than two years old		
	8702.40.51 8702.40.52	than two years old Modified vehicles of heading 87.03, more than	Es. 6.0 Mn	60%
	8702.40.52	than two years old  Modified vehicles of heading 87.03, more than two years old	Es. 6.0 Mn	60%
	8702.40.52 8702.40.53	than two years old  Modified vehicles of heading 87.03, more than two years old  Other, not more than five years old	Es. 6.0 Mn Rs. 6.0 Mn	60%
	8702.40.52	than two years old  Modified vehicles of heading 87.03, more than two years old  Other, not more than five years old  Other	Es. 6.0 Mn	60%
	8702.40.52 8702.40.53	than two years old  Modified vehicles of heading 87.03, more than two years old  Other. not more than five years old  Other  Motor vehicles for the transport of 25 or more	Es. 6.0 Mn Rs. 6.0 Mn	60%
	8702.40.52 8702.40.53	than two years old  Modified vehicles of heading 87.03, more than two years old  Other. not more than five years old  Other  Motor vehicles for the transport of 25 or more persons (adults) but less than 35 persons	Es. 6.0 Mn Rs. 6.0 Mn	60%
	8702.40.52 8702.40.53	than two years old  Modified vehicles of heading 87.03, more than two years old  Other, not more than five years old  Other  Motor vehicles for the transport of 25 or more persons (adults) but less than 35 persons (adults) including the driver, more than ten	Es. 6.0 Mn Rs. 6.0 Mn	60%
4	8702.40.52 8702.40.53 8702.40.59	than two years old  Modified vehicles of heading 87.03, more than two years old  Other. not more than five years old  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:	Es. 6.0 Mn  Rs. 6.0 Mn  Rs. 6.0 Mn	60% 0% 0%
	8702.40.52 8702.40.53 8702.40.59	than two years old  Modified vehicles of heading 87.03, more than two years old  Other. not more than five years old  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:  Modified vehicles of heading 87.03	Es. 6.0 Mn  Rs. 6.0 Mn  Rs. 6.0 Mn	60% 0% 0%
	8702.40.52 8702.40.53 8702.40.59	than two years old  Modified vehicles of heading 87.03, more than two years old  Other. not more than five years old  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:  Modified vehicles of heading 87.03  Other	Es. 6.0 Mn  Rs. 6.0 Mn  Rs. 6.0 Mn	60% 0% 0%
	8702.40.52 8702.40.53 8702.40.59 8702.40.61 8702.40.69	than two years old  Modified vehicles of heading 87.03, more than two years old  Other. not more than five years old  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:  Modified vehicles of heading 87.03  Other  Other. not more than ten years old:	Es. 6.0 Mn  Rs. 6.0 Mn  Rs. 6.0 Mn  Rs. 6.0 Mn	60% 0% 0% 60% 0%
	8702.40.52 8702.40.53 8702.40.59	than two years old  Modified vehicles of heading 87.03, more than two years old  Other. not more than five years old  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:  Modified vehicles of heading 87.03  Other  Other. not more than ten years old:  Modified vehicles of heading 87.03, not more	Es. 6.0 Mn  Rs. 6.0 Mn  Rs. 6.0 Mn	60% 0% 0%
	8702.40.52 8702.40.53 8702.40.59 8702.40.61 8702.40.69 8702.40.71	than two years old  Modified vehicles of heading 87.03, more than two years old  Other. not more than five years old  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:  Modified vehicles of heading 87.03  Other  Other. not more than ten years old:  Modified vehicles of heading 87.03, not more than two years old	Es. 6.0 Mn  Rs. 6.0 Mn  Rs. 6.0 Mn  Rs. 6.0 Mn  Es. 6.0 Mn	60% 0% 0% 60% 60%
	8702.40.52 8702.40.53 8702.40.59 8702.40.61 8702.40.69	than two years old  Modified vehicles of heading 87.03, more than two years old  Other. not more than five years old  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:  Modified vehicles of heading 87.03  Other  Other. not more than ten years old:  Modified vehicles of heading 87.03, not more	Es. 6.0 Mn  Rs. 6.0 Mn  Rs. 6.0 Mn  Rs. 6.0 Mn	60% 0% 0% 60% 0%

	8702.40.79	Other	Rs. 6.0 Mn	0%
	9702 40 91	Other, more than ten years old:		
	8702.40.81	Modified vehicles of heading 87.03	Rs. 6.0 Mn	60%
	8702.40.89	Other	Rs. 6.0 Mn	0%
	8702.90	Other		
		Motor vehicles for the transport of less than 13		
		persons (adults) including the driver, not more		
	8702.90.12	than three and a half years old:		
	8702.90.12	Modified vehicles of heading 87.03, not more	Rs. 3.5 Mn	100%
	9702 00 12	than two years old		
	8702.90.13	Modified vehicles of heading 87.03, more than	Rs. 3.5 Mn	100%
	8702.90.19	two years old		
	8702.90.19	Other	Rs. 3.5 Mn	0%
		Motor vehicles for the transport of less than 13		
		persons (adults) including the driver, more than		
	8702.90.21	three and a half years old:		
		Modified vehicles of heading 87.03	Rs. 3.5 Mn	100%
	8702.90.29	Other	Rs. 3.5 Mn	0%
		Motor vehicles for the transport of 13 or more		
		persons (adults) but less than 25 persons		
		(adults) including the driver, not more than five		
	8702.90.32	years old:		
	8702.90.32	Modified vehicles of heading 87.03, not more	Rs. 3.5 Mn	100%
	8702.90.33	than two years old		
	8702.90.33	Modified vehicles of heading 87.03, more than	Rs. 3.5 Mn	100%
	8702.90.39	two years old		
	8702.90.39	Other	Rs. 3.5 Mn	0%
		Motor vehicles for the transport of 13 or more		
		persons (adults) but less than 25 persons		
		(adults) including the driver, more than five		
	8702.90.41	years old:		
	8702.90.41	Modified vehicles of heading 87.03	Rs. 3.5 Mn	100%
	6702.90.49	Other	Rs. 3.5 Mn	0%
		Motor vehicles for the transport of 25 or more		
		persons (adults) but less than 35 persons		
		(adults) including the driver, not more than ten years old:		
	8702.90.53			
	0702.70.33	Modified vehicles of heading 87.03, not more than two years old	Rs. 3.5 Mn	100%
	8702.90.54	Modified vehicles of heading 87.03, more than		
	0702.70.54	two years old	Rs. 3.5 Mn	100%
	8702.90.55	Other, not more than five years old	,	
	8702.90.59	Other	Rs. 3.5 Mn	0%
	0702.70.37		Rs. 3.5 Mn	0%
		Motor vehicles for the transport of 25 or more		
		persons (adults) but less than 35 persons		
		(adults) including the driver, more than ten years old:		
	8702.90.61			
	8702.90.69	Modified vehicles of heading 87.03 Other	Ks. 3.5 Mn	100%
	0702,70.09		Rs. 3.5 Mn	0%
	8702.90.73	Other, not more than ten years old		
	6702.90.73	Modified vehicles of heading 87.03, not more	Rs. 3.5 Mn	100%
	8702.90.74	than two years old		
	0702.90.74	Modified vehicles of heading 87.03, more than	Rs. 3.5 Mn	100%
	8702.90.75	two years old		
		Other, not more than five years old	Rs. 3.5 Mn	0%
-	8702.90.79	Other	Rs. 3.5 Mn	0%
	8702 00 01	Other, more than ten years old:		
	8702.90.81 8702.90.89	Modified vehicles of heading 87.03	ks. 3.5 Mn	100%
	1 X /11 / Off VO	Other	Rs. 3.5 Mn	0%

87.03		Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 87.02), including station wagons and racing cars.		p
A > 78 like years	8703.10	Vehic es specially designed for travelling on snow; golf cars and similar vehicles :		
		Not more than three years old:		
	8703.10.11	Electr c Golf cars	F.s. 6.0 Mn	0%
	8703.10.19	Other	Es. 3.5 Mn	0%
***************************************		More than three years old:		
	8703.10.21	Electric Golf cars	ks. 6.0 Mn	0%
	8703.10.29	Other	Es. 3.5 Mn	0%
	07.00110127	Other vehicles, with only spark-ignition internal combustion piston engine:	153.747 WIII	076
	8703.21	Of cylinder capacity not exceeding 1,000 cc:		
	8703.21.10	Ambulances and prison vans not more than three years old	Es. 3.5 Mn	0%
	8703.21.20	Ambulances and prison vans more than three years old	Rs. 3.5 Mn	0%
		Motor cars including station wagons and racing cars, not more than three years old:		
	8703.21.62	Go-Karts	Es. 3.5 Mn	0%
	8703.21.63	Other, of cylinder capacity not exceeding 300 cc including Quadricycle	Rs. 3.5 Mn	0%
	8703.21.64	All-terrain vehicle (ATV)	Rs. 3.5 Mn	0%
	8703.21.69	Other	Rs. 3.5 Mn	100%
		Motor cars including station wagons and racing cars, more than three years old:		.,,,,,
	8703.21.72	Other, of cylinder capacity not exceeding 300 cc including Quadricycle	Rs. 3.5 Mn	0%
	8703.21.73	All - terrain vehicle (ATV)	F.s. 3.5 Mn	0%
	8703.21.79	Other	Rs. 3.5 Mn	100%
		Other:		
	8703.21.92	Not more than three years old	Es. 3.5 Mn	100%
	8703.21.93	More than three years old	Rs. 3.5 Mn	100%
	8703.22	Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc:		
9	8703.22.10	Ambulances and prison vans, not more than three years old	Rs. 3.5 Mn	0%
	8703.22.20	Ambulances and prison vans, more than three years old	Rs. 3.5 Mn	0%
	8703.22.50	Motor cars including station wagons and racing cars, not more than three years old	Es. 3.5 Mn	100%
	8703.22.60	Motor cars including station wagons And racing cars, more than three years old	Rs. 3.5 Mn	100%
	8703.22.70	Other, not more than three years old	Rs. 3.5 Mn	100%
uncentre con-	8703.22.80	Other, more than three years old	Rs. 3.5 Mn	100%
	8703.23	Of a cylinder capacity exceeding 1,500 cc but not exceeding 3,000 cc:	7.7.7.7.7.7.1111	10070

	8703.23.10	Ambulances and prison vans not more than three years old	Rs. 3.5 Mn	0%
	8703.23.20	Ambulances and prison vans more than three years old	Rs. 3.5 Mn	0%
		Motor cars including station wagons and racing cars of a cylinder capacity not exceeding 2,000		
		cc, not more than three years old:		
	8703.23.52	Of a cylinder capacity not exceeding 1,600 cc	Rs. 3.5 Mn	100%
	8703.23.55	Of a cylinder capacity exceeding 1,600 cc. but not exceeding 1,800 cc	Rs. 3.5 Mn	100%
	8703.23.59	Other	Rs. 3.5 Mn	100%
		Motor cars including station wagons and racing cars of a cylinder capacity not exceeding 2,000 cc, more than three years old:		
	8703.23.62	Of a cylinder capacity not exceeding 1,600 cc	Rs. 3.5 Mn	100%
	8703.23.65	Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800 cc	Rs. 3.5 Mn	100%
	8703.23.69	Other	Rs. 3.5 Mn	100%
	8703.23.70	Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc, not more than three years old	Rs. 3.5 Mn	100%
	8703.23.80	Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc, more than three years old	Rs. 3.5 Mn	100%
	9702 22 02	Other:		
	8703.23.92	Of a cylinder capacity not exceeding 2,000 cc, not more than three years old	Rs. 3.5 Mn	-100%
	8703.23.94	Of a cylinder capacity not exceeding 2,000 cc, more than three years old	Rs. 3.5 Mn	100%
	8703.23.96	Of a cylinder capacity exceeding 2,000 cc. not more than three years old	Rs. 3.5 Mn	100%
	8703.23.98	Of a cylinder capacity exceeding 2,000 cc, more than three years old	Rs. 3.5 Mn	100%
	8703.24	Of a cylinder capacity exceeding 3,000 cc:		
	8703.24.10	Ambulances and prison vans not more than three years old	Rs. 3.5 Mn	0%
	8703.24.20	Ambulances and prison vans more than three years old	Rs. 3.5 Mn	0%
	8703.24.50	Motor cars including station wagons and racing cars, not more than three years old	Rs. 3.5 Mn	100%
	8703.24.60	Motor cars including station wagons and racing cars, more than three years old	Rs. 3.5 Mn	100%
	8703.24.70	Other, not more than three years old	Rs. 3.5 Mn	100%
	8703.24.80	Other, more than three years old	Rs. 3.5 Mn	100%
193		Other vehicles, with only compression— ignition internal combustion piston engine (diesel or semi diesel):		
-101276348	8703.31	Of a cylinder capacity not exceeding 1,500 cc:		
	8703.31.10	Ambulances and prison vans not more than three years old	Rs. 3.5 Mn	0%
	8703.31.20	Ambulances and prison vans more than three years old	Rs. 3.5 Mn	0%
	8703.31.70	Motor cars including station wagons and racing cars, not more than three years old	Rs. 3.5 Mn	120%
	8703.31.80	Motor cars including station wagons and racing cars, more than three years old	Rs. 3.5 Mn	120%
		Other Other		
	8703.31.92	Not more than three years old	Rs. 3.5 Mn	12007
	8703.31.94	More than three years old		120%
-			Rs. 3.5 Mn	120%

	8703.32	Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,500 cc:		
	8703.32.10	Ambulances and prison vans not more than three years old	Rs. 3.5 Mn	0%
	8703.32.20	Ambulances and prison vans more than three years old	Rs. 3.5 Mn	0%
		Motor cars including station wagons and racing cars of a cylinder capacity not exceeding 2,000		
	8703.32.52	cc, not more than three years old:	7. 7.5.4	1200/
	8703.32.55	Of a cylinder capacity not exceeding 1,600cc Of a cylinder capacity exceeding 1,600cc, but not exceeding 1,800cc	Rs. 3.5 Mn Rs. 3.5 Mn	120%
	8703.32.59	Other	Es. 3.5 Mn	120%
		Motor cars including station wagons and racing cars of a cylinder capacity not exceeding 2,000 cc, more than three years old:		12070
CHURN	8703.32.63	Of a cylinder capacity not exceeding 1,600 cc	Rs. 3.5 Mn	120%
	8703.32.65	Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800 cc	Rs. 3.5 Mn	120%
	8703.32.69	Other	Rs. 3.5 Mn	120%
ow idea i		Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc, not more than three years old:		
	8703.32.71	Vehicles for the transport of 7 or more persons (adults) including the driver, with non-monocoque body bolted on ladder type heavy duty chassis, with permanent four-wheel drive capability, and a total payload (of persons and cargo) of over 800 kg.	£s. 3.5 Mn	120%
	8703.32.79	Other:	Ks. 3.5 Mn	120%
	8703.32.80	Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc, more than three years old	Rs. 3.5 Mn	120%
		Other		
	8703.32.92	Of a cylinder capacity not exceeding 2,000 cc, not more than three years old	Rs. 3.5 Mn	120%
	8703.32.93	Motor - homes, specially equipped for habitation (with sleeping, cooking, toilet facilities etc) of a cylinder capacity exceeding 2000cc, not more than three years old	Es. 3.5 Mn	0%
	8703.32.95	Other, of a cylinder capacity exceeding 2,000 cc, not more than three years old	Rs. 3.5 Mn	120%
	8703.32.97	Other of a cylinder capacity not exceeding 2,000 cc, more than three years old	Rs. 3.5 Mn	120%
	8703.32.99	Other, of a cylinder capacity exceeding 2,000 cc, more than three years old	Rs. 3.5 Mn	120%
	8703.33	Of a cylinder capacity exceeding 2,500 cc:		
	8703.33.10	Ambulances and prison vans not more than three years old	Rs. 3.5 Mn	0%
	8703.33.20	Ambulances and prison vans more than three years old	Rs. 3.5 Mn	0%
	8703.33.50	Motor cars including station wagons and racing cars, not more than three years old	Rs. 3.5 Mn	120%
	8703.33.60	Motor cars including station wagons and racing cars, more than three years old	Ks. 3.5 Mn	120%

	8703.33.71	Other, not more than three years old  Motorhomes, specially equipped	Rs. 3.5 Mn	0%
	0705.55.71	for habitation (with sleeping, cooking, toilet	1(8, 3.3 IVIII	0%
		facilities etc)		
	8703.33.79	Other	Rs. 3.5 Mn	120%
	8703.33.80	Other, more than three years old	Rs. 3.5 Mn	120%
A SVALIDA	8703.40	Other vehicles, with both spark-ignition	1(8, 3,3 IVIII	120%
	0705.40	internal combustion piston engine and electric		
		motor as motors for propulsion, other than		
		those capable of being charged by plugging to		
		external source of electric power		
		Vehicles other than motor cars including station		
		wagons and racing cars, of a cylinder capacity		
		not exceeding 1,000 cc:		
	8703.40.11	Ambulances and prison vans not	Rs. 4.0 Mn	0%
		more than three years old	113, 4.0 WIII	1770
	8703.40.12	Ambulances and prison vans more	Rs. 4.0 Mn	0%
	0.00.10112	than three years	1/5. 4.0 IVIII	070
	8703.40.18	Other, not more than three years old	Rs. 4.0 Mn	80%
	8703.40.19	Other, more than three years old	Rs. 4.0 Mn	A STATE OF THE PARTY OF THE PAR
	0703.40.17	Motor cars including station wagons and racing	1(S. 4.0 IVIN	80%
		cars, of a cylinder capacity not exceeding 1,000		
		cc:		
	8703.40.21	Go-Karts, not more than three years old	D 40 M	00/
	8703.40.22	Go-Karts, not more than three years old Go-Karts, more than three years old	Rs. 4.0 Mn	0%
	8703.40.23	Quadricycle of cylinder capacity not exceeding	Rs. 4.0 Mn	0%
	8703.40.23	300 cc, not more than three years old	Rs. 4.0 Mn	0%
	8703.40.24	Quadricycle of cylinder capacity not exceeding		
	8703.40.24	300 cc, more than three years old	Rs. 4.0 Mn	0%
	8703.40.25	All-terrain vehicle (ATV), not more		
	8703.40.23	than three years old	Rs. 4.0 Mn	0%
-	8703.40.26		:	
	6705.40.20	All-terrain vehicle (ATV), more than three years old	Rs. 4.0 Mn	0%
	8703.40.28			
	8703.40.29	Other, not more than three years old Other, more than three years old	Rs. 4.0 Mn	80%
	0703.40.29		Rs. 4.0 Mn	80%
		Of a cylinder capacity exceeding 1000 cc, but not exceeding 1500cc		
	8703.40.31			
	0703.40.31	Ambulances and prison vans, not	Rs. 4.0 Mn	0%
	8703.40.32	more than three years old		
	6703.40.32	Ambulances and prison vans, more	Rs. 4.0 Mn	0%
	8703.40.35	than three years old		
	6705.40.55	Motor cars including station wagons and racing	Rs. 4.0 Mn	80%
	8703.40.36	cars, not more than three years old		
	6703.40.30	Motor cars including station wagons and racing	Rs. 4.0 Mn	80%
	8703.40.38	cars, more than three years old		
-	THE RESERVE AND ADDRESS OF THE PARTY OF THE	Other, not more than three years old	Rs. 4.0 Mn	80%
	8703.40.39	Other, more than three years old	Rs. 4.0 Mn	80%
		Vehicles other than motor cars including		
		station wagons and racingcars of a		
		cylinder capacity exceeding 1,500 cc but		
		not exceeding 2,000 cc:		
	8703.40.41	Ambulances and prison vans not		0%
		more than three years old	Rs. 4.0 Mn	0%
	8703.40.42	Ambulances and prison vans more		001
		than three years old	Rs. 4.0 Mn	0%
	8703.40.48	Other, not more than three years old	Rs. 4.0 Mn	006:
	8703.40.49	Other, more than three years old	1.5. 4.0 MIN	80%

		Motor cars including station wagons and racing cars of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000 cc:		
	8703.40.51	Of a cylinder capacity not exceeding 1,600 cc, not more than three years old	Es. 4.0 Mn	80%
	8703.40.52	Of a cylinder capacity not exceeding 1,600 cc, more than three years old	F.s. 4.0 Mn	80%
	8703.40.53	Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800cc, not more than three years old	Es. 4.0 Mn	80%
	8703.40.54	Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800cc, more than three years old	Rs. 4.0 Mn	80%
	8703.40.58	Other, not more than three years old	Es. 4.0 Mn	80%
	8703.40.59	Other, more than three years old	Es. 4.0 Mn	80%
		Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc but not exceeding 3,000 cc:		
	8703.40.61	Ambulances and prison vans not more than three years old	F.s. 4.0 Mn	0%
	8703.40.62	Ambulances and prison vans more than three years old	Es. 4.0 Mn	0%
	8703.40.68	Other, not more than three years old	Rs. 4.0 Mn	80%
	8703.40.69	Other, more than three years old	Rs. 4.0 Mn	80%
		Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc but not exceeding 3,000 cc:		25
	8703.40.71	Not more than three years old	F.s. 4.0 Mn	80%
	8703.40.72	More than three years old	F.s. 4.0 Mn	80%
		Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 3,000 cc:		
	8703.40.81	Ambulances and prison vans not more than three years old	Ks. 4.0 Mn	0%
	8703.40.82	Ambulances and prison vans more than three years old	Rs. 4.0 Mn	0%
	8703.40.88	Other, not more than three years old	Es. 4.0 Mn	80%
	8703.40.89	Other, more than three years old	Es. 4.0 Mn	80%
		Motor cars including station wagons and racing cars of a cylinder capacity exceeding 3,000 cc:		
	8703.40.91	Not more than three years old	Es. 4.0 Mn	80%
	8703.40.92	More than three years old	F.s. 4.0 Mn	80%
1/.	8703.50	Other vehicles, with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion, other than those capable of being charged by plugging to external source of electric power		
		Vehicles other than motor cars including station wagons and racing cars, of a cylinder capacity not exceeding 1,000 cc:		
	8703.50.11	Ambulances and prison vans not more than three years old	Rs. 4.0 Mn	0%
	8703.50.12	Ambulances and prison vans more than three years	Es. 4.0 Mn	0%
	8703.50.18	Other, not more than three years old	Rs. 4.0 Mn	90%
	8703.50.19	Other, more than three years old	Rs. 4.0 Mn	90%

		Motor cars including station wagons and racing		
		cars, of a cylinder capacity not exceeding 1,000 ec:		
	8703.50.21	Go-Karts, not more than three years old	Rs. 4.0 Mn	0%
	8703.50.22	Go-Karts, more than three years old	Rs. 4.0 Mn	0%
	8703.50.23	Quadricycle of cylinder capacity not exceeding 300 cc, not more than three years old	Rs. 4.0 Mn	0%
	8703.50.24	Quadricycle of cylinder capacity not exceeding 300 cc, more than three years old	Rs. 4.0 Mn	0%
	8703.50.25	All-terrain vehicle (ATV), not more than three years old	Rs. 4.0 Mn	0%
	8703.50.26	All-terrain vehicle (ATV), more than three years old	Rs. 4.0 Mn	0%
	8703.50.28	Other, not more than three years old	Rs. 4.0 Mn	90%
	8703.50.29	Other, more than three years old	Rs. 4.0 Mn	90%
		Of a cylinder capacity exceeding 1,000 cc, but not exceeding 1,500 cc		
	8703.50.31	Ambulances and prison vans, not more than three years old	Rs. 4.0 Mn	0%
	8703.50.32	Ambulances and prison vans, more than three years old	Rs. 4.0 Mn	0%
	8703.50.35	Motor cars including station wagons and racing cars, not more than three years old	Rs. 4.0 Mn	90%
	8703.50.36	Motor cars including station wagons and racing cars, more than three years old	Rs. 4.0 Mn	- 90%
	8703.50.38	Other, not more than three years old	Rs. 4.0 Mn	90%
	8703.50.39	Other, more than three years old	Rs. 4.0 Mn	90%
		Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000 cc:		
	8703.50.41	Ambulances and prison vans, not more than three years old	Rs. 4.0 Mn	0%
	8703.50.42	Ambulances and prison vans, more than three years old	Rs. 4.0 Mn	0%
	8703.50.48	Other, not more than three years old	Rs. 4.0 Mn	90%
	8703.50.49	Other, more than three years old	Rs. 4.0 Mn	90%
		Motor cars including station wagons and racing cars of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000 cc:		
00.00	8703.50.51	Of a cylinder capacity not exceeding 1,600 cc, not more than three years old	Rs. 4.0 Mn	90%
	8703.50.52	Of a cylinder capacity not exceeding 1,600 cc, more than three years old	Rs. 4.0 Mn	90%
	8703.50.53	Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800cc, not more than three years old	Rs. 4.0 Mn	90%
	8703.50.54	Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800 cc, more than three years old	Rs. 4.0 Mn	90%
	8703.50.58	Other, not more than three years old	Rs. 4.0 Mn	000/
	8703.50.59	Other, more than three years old	Rs. 4.0 Mn	90%

		Vehic es other than motor cars including station wagons and racing cars of a cylinder capacity		
		exceeding 2,000 cc but not exceeding 3,000 cc:		
	8703.50.61	Ambulances and prison vans, not	ks. 4.0 Mn	0%
	6703.30.01	more han three years old	155, 4.0 14111	070
	8703.50.62	Ambulances and prison vans,	fs. 4.0 Mn	0%
		more than three years old		
	8703.50.68	Other, not more than three years old	Es. 4.0 Mn	90%
	8703.50.69	Other, more than three years old	Es. 4.0 Mn	90%
		Motor cars including station wagons and		
		racing cars of a cylinder capacity exceeding		
		2,000 cc but not exceeding 3,000 cc:		
	8703.50.71	Vehicles for the transport of 7 or more persons	Rs. 4.0 Mn	90%
		(adults) including the driver, with non-		
		monocoque body bolted on ladder type heavy		
		duty chassis, with permanent four-wheel drive		
		capability, and total payload (of persons and	1	
		cargo) of over 800kg, not more than three years		
		old		
	8703.50.72	Motorhomes, specially equipped	Rs. 4.0 Mn	0%
		for habitation (with sleeping, cooking,		
		toilet facilities etc), not more than three years		
	9703.50.70	old		000/
	8703.50.78 8703.50.79	Other, not more than three years old	Es. 4.0 Mn Es. 4.0 Mn	90%
	8703.30.79	Other, more than three years old  Vehicles other than motor cars including station	F.S. 4.0 IVIN	90%
		wagons and racing cars of a cylinder capacity		
		exceeding 3,000 cc:		
	8703.50.81	Ambulances and prison vans not	F.s. 4.0 Mn	0%
	0.05.50.01	more than three years old	1	070
	8703.50.82	Ambulances and prison vans more	Rs. 4.0 Mn	0%
	2 75 8 7 9	than three years old	9.67	
	8703.50.88	Other, not more than three years old	Rs. 4.0 Mn	90%
	8703.50.89	Other, more than three years old	ks. 4.0 Mn	90%
		Motor cars including station wagons and racing		
		cars of a cylinder capacity exceeding 3,000 cc:		
	8703.50.91	Motorhomes, specially equipped	Es. 4.0 Mn	0%
		for habitation (with sleeping, cooking, toilet		
		facilities etc), not more than three years old		
	8703.50.98	Other, not more than three years old	Es. 4.0 Mn	90%
	8703.50.99	Other, more than three years old	Rs. 4.0 Mn	90%
10	8703.60	Other vehicles, with both spark-ignition		
		internal combustion piston engine and electric		
		motor as motors for propulsion, capable of		
		being charged by plugging to external source of		
		electric power:		
		Vehicles other than motor cars including station		
		wagons and racing cars, of a cylinder capacity		
		not exceeding 1,000 cc:		
	8703.60.11	Ambulances and prison vans not	Rs. 4.0 Mn	0%
=	8703.60.12	Ambulances and prison years more	E.s. 4.0 Mn	0%
	6703.00.12	Ambulances and prison vans more than three years	P.S. 4.0 IVIN	0%
	8703.60.18	Other, not more than three years old	Rs. 4.0 Mn	80%
	8703.60.19	Other, more than three years old	Es. 4.0 Mn	80%
	0.00.00.17	Motor cars including station wagons and racing	1.1.0 1.00 1.111	0070
		cars, of a cylinder capacity not exceeding 1,000		
	1	cc:	30	

	8703.60.21	Go-Karts, not more than three years old	Rs. 4.0 Mn	0%
	8703.60.22	Go-Karts, more than three years old	Rs. 4.0 Mn	0%
	8703.60.23	Quadricycle of cylinder capacity not exceeding 300 cc, not more than three years old	Rs. 4.0 Mn	0%
	8703.60.24	Quadricycle of cylinder capacity not exceeding 300 cc, more than three years old	Rs. 4.0 Mn	0%
	8703.60.25	All-terrain vehicle (ATV), not more tenthree years old	Rs. 4.0 Mn	0%
	8703.60.26	All-terrain vehicle (ATV), more tenthree years old	Rs. 4.0 Mn	0%
	8703.60.28	Other, not more than three years old	Rs. 4.0 Mn	80%
\$100.00	8703.60.29	Other, more than three years old	Rs. 4.0 Mn	80%
		Of a cylinder capacity exceeding 1,000 cc, but not exceeding 1,500 cc:		
	8703.60.31	Ambulances and prison vans, not more than three years old	Rs. 4.0 Mn	0%
	8703.60.32	Ambulances and prison vans, more than three years old	Rs. 4.0 Mn	0%
	8703.60.35	Motor cars including station wagons and racing cars, not more than three years old	Rs. 4.0 Mn	80%
	8703.60.36	Motor cars including station wagons and racing cars, more than three years old	Rs. 4.0 Mn	80%
	8703.60.38	Other, not more than three years old	Rs. 4.0 Mn	80%
	8703.60.39	Other, more than three years old	Rs. 4.0 Mn	80%
		Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000 cc:		
3736	8703.60.41	Ambulances and prison vans, not more than three years old	Rs. 4.0 Mn	0%
	8703.60.42	Ambulances and prison vans, more than three years old	Rs. 4.0 Mn	0%
	8703.60.48	Other, not more than three years old	Rs. 4.0 Mn	80%
	8703.60.49	Other, more than three years old	Rs. 4.0 Mn	80%
		Motor cars including station wagons and racing cars of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000 cc:		
	8703.60.51	Of a cylinder capacity not exceeding 1,600 cc, not more than three years old	₹s. 4.0 Mn	80%
500	8703.60.52	Of a cylinder capacity not exceeding 1,600 cc, more than three years old	⊰s. 4.0 Mn	80%
	8703.60.53	Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800cc, not more than three years old	Rs. 4.0 Mn	80%
	8703.60.54	Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800cc, more than three years old	₹s. 4.0 Mn	80%
	8703.60.58	Other, not more than three years old	₹s. 4.0 Mn	900/
	8703.60.59	Other, more than three years old	Rs. 4.0 Mn	80%
		Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity	(3. 4.0 MI	80%
	8703.60.61	exceeding 2,000 cc but not exceeding 3,000 cc:		
	0.00.00.01	Ambulances and prison vans,	Rs. 4.0 Mn	0%
-	8703.60.62	not more than three years old		
	8703.60.68	Ambulances and prison vans, more than three years old	Rs. 4.0 Mn	0%
	0703.00.08	Other, not more than three years old	Rs. 4.0 Mn	80%

	8703.60.69	Other, more than three years old	F.s. 4.0 Mn	80%
		Motor cars including station wagons and racing		
		cars of a cylinder capacity exceeding 2,000 cc	1	
	0702 (0.71	but not exceeding 3,000 cc:		
	8703.60.71	Not more than three years old	F.s. 4.0 Mn	80%
	8703.60.72	More than three years old	Es. 4.0 Mn	80%
		Vehicles other than motor cars including station		
		wagons and racing cars of a cylinder capacity		
		exceeding 3,000 cc:		
	8703.60.81	Ambulances and prison vans,	F.s. 4.0 Mn	0%
		not more than three years old		
	8703.60.82	Ambulances and prison vans,	F.s. 4.0 Mn	0%
		more than three years old		
	8703.60.88	Other, not more than three years old	ks. 4.0 Mn	80%
	8703.60.89	Other, more than three years old	F.s. 4.0 Mn	80%
		Motor cars including station wagons and racing		
		cars of a cylinder capacity exceeding 3,000 cc:		
	8703.60.91	Not more than three years old	Es. 4.0 Mn	80%
	8703.60.92	More than three years old	Es. 4.0 Mn	80%
	8703.70	Other vehicles, with both compression-ignition		
		internal combustion piston engine (diesel or		
		semi-diesel) and electric motor as motors for		
		propulsion, capable of being charged by	1	
		plugg ng 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:		
	8703.70.11	Ambulances and prison vans,	Es. 4.0 Mn	0%
	0703 70 13	not more than three years old		
	8703.70.12	Ambulances and prison vans,	£s. 4.0 Mn	0%
	9702.70.19	more than three years old		000/
	8703.70.18	Other not more than three years old	F.s. 4.0 Mn	90%
S-11/1550	8703.70.19	Other more than three years old	Es. 4.0 Mn	90%
		Motor cars including station wagons and racing		
		cars, of a cylinder capacity not exceeding 1,000		
ileli Me	8703.70.21	cc:		
		Go-Karts, not more than three years old	Ks. 4.0 Mn	0%
	8703.70.22	Go-Karts, more than three years old	Rs. 4.0 Mn	
	8703.70.23	Quadricycle of cylinder capacity not exceeding	Rs. 4.0 Mn	0%
		300 cc, not more than three years old		
	9702.70.24	Outlies to the time		00/
	8703.70.24	Quadricycle of cylinder capacity not exceeding	Rs. 4.0 Mn	0%
	8703.70.25	300 cc, more than three years old		00/
	6703.70.23	All-terrain vehicle (ATV),	Es. 4.0 Mn	0%
-	8703.70.26	not more than three years old All-terrain vehicle (ATV),	Fra. LOMP	
	6703.70.20	more than three years old	Es. 4.0 Mn	0%
	8703.70.28	Other, not more than three years old	Ks. 4.0 Mn	90%
	8703.70.29	Other, more than three years old	Rs. 4.0 Mn	90%
<del></del>	6703.70.29	Of a cylinder capacity exceeding 1,000 cc, but	KS. 4.0 IVIII	90%
		not exceeding 1,500 cc		
	8703.70.31	Ambulances and prison vans,	Rs. 4.0 Mn	0%
	0705.70.51	not more than three years old	F.S. 4.0 IVIII	0%
	8703.70.32	Ambulances and prison vans,	Rs. 4.0 Mn	0%
	0703.70.32	more than three years old	No. 4.0 WIII	U 70
	8703.70.35	Motor cars including station wagons and racing	Ks. 4.0 Mn	90%
		cars, not more than three years old		7070
	8703.70.36	Motor cars including station wagons and racing	Rs. 4.0 Mn	90%
		cars, riore than three years old		
	8703.70.38	Other, not more than three years old	F.s. 4.0 Mn	90%

	8703.70.39	Other, more than three years old	Rs. 4.0 Mn	90%
	0.001.0.07	Vehicles other than motor cars including station	185. 4.0 IVIII	90%
		wagons and racing cars of a cylinder capacity		
		exceeding 1,500 cc but not exceeding 2,000 cc:		
	8703.70.41	Ambulances and prison vans, not more than three years old	Rs. 4.0 Mn	0%
	8703.70.42	Ambulances and prison vans, more than three years old	Rs. 4.0 Mn	0%
	8703.70.48	Other, not more than three years old	Rs. 4.0 Mn	90%
	8703.70.49	Other, more than three years old	Rs. 4.0 Mn	90%
		Motor cars including station wagons and racing cars of a cylinder capacity exceeding 1,500 cc		7070
		but not exceeding 2,000 cc:		
	8703.70.51	Of a cylinder capacity not exceeding 1,600 cc, not more than three years old	Rs. 4.0 Mn	90%
75	8703.70.52	Of a cylinder capacity not exceeding 1,600 cc, more than three years old	Rs. 4.0 Mn	90%
	8703.70.53	Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800 cc, not more than three years old	Rs. 4.0 Mn	90%
	8703.70.54	Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800 cc, more than three years old	Rs. 4.0 Mn	90%
	8703.70.58	Other, not more than three years old	Rs. 4.0 Mn	90%
	8703.70.59	Other, more than three years old	Rs. 4.0 Mn	90%
		Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc but not exceeding 3,000 cc:		
	8703.70.61	Ambulances and prison vans, not more than three years old	Rs. 4.0 Mn	0%
	8703.70.62	Ambulances and prison vans, more than three years old	₹s. 4.0 Mn	0%
	8703.70.68	Other, not more than three years old	Rs. 4.0 Mn	90%
	8703.70.69	Other, more than three years old	Rs. 4.0 Mn	90%
		Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc but not exceeding 3,000 cc:		
@ 15	8703.70.71	Vehicles for the transport of 7 or more persons (adults) including the driver, with non-monocoque body bolted on ladder type heavy duty chassis, with permanent four-wheel drive capability, and total payload (of persons and cargo) of over 800kg, not more than three years old	₹s. 4.0 Mn	90%
	8703.70.72	Motorhomes, specially equipped fr habitation (with sleeping, cooking, toilet facilities etc), not more than three years old	₹s. 4.0 Mn	0%
	8703.70.78	Other, not more than three years old	₹s. 4.0 Mn	90%
	8703.70.79	Other, more than three years old	Rs. 4.0 Mn	90%
		Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 3,000 cc:		7070
	8703.70.81	Ambulances and prison vans,		
	access well-ball and a wind	not more than three years old	Rs. 4.0 Mn	0%

	8703.70.82	Ambulances and prison vans, more than three years old	Rs. 4.0 Mn	0%
	8703.70.88	Other, not more than three years old	F.s. 4.0 Mn	90%
	8703.70.89	Other, more than three years old	Es. 4.0 Mn	90%
		Motor cars including station wagons and racing cars of a cylinder capacity exceeding 3,000 cc:		
	8703.70.91	Motorhomes, specially equipped for habitation (with sleeping, cooking, toilet facilities etc.), not more than three years old	Rs. 4.0 Mn	0%
	8703.70.98	Other, not more than three years old	Rs. 4.0 Mn	90%
	8703.70.99	Other, more than three years old	Es. 4.0 Mn	90%
	8703.80	Other vehicles, with only electric motor for propulsion		
		Other, powered by on board accumulators charged solely by electricity generated by on board solar electricity panels:		
	8703.80.21	Not more than three years old	Rs. 6.0 Mn	60%
100000	8703.80.22	More than three years old	Ks. 6.0 Mn	60%
		Other powered by on board accumulators charged by external electric source (e.g., National grid), not more than three years old		
	8703.80.31	Capacity of motors not exceeding 50kW	Rs. 6.0 Mn	60%
	8703.80.32	Capacity of motors exceeding 50kW, but not exceeding 100kW	Rs. 6.0 Mn	60%
	8703.80.33	Capacity of motors exceeding 100kW, but not exceeding 200kW	Rs. 6.0 Mn	60%
	8703.80.34	Capacity of motors exceeding 200kW	Rs. 6.0 Mn	60%
		Other, driven by electric motors powered by on board accumulators charged by external electric source (e.g., National grid) more than three years old		
	8703.80.41	Capacity of motors not exceeding 50kW	Rs. 6.0 Mn	60%
	8703.80.42	Capacity of motors exceeding 50kW, but not exceeding 100kW	Rs. 6.0 Mn	60%
	8703.80.43	Capacity of motors exceeding 100kW, but not exceeding 200kW	Rs. 6.0 Mn	60%
li i	8703.80.44	Capacity of motors exceeding 200kW	Rs. 6.0 Mn	60%
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, not more than three years old:		
	8703.80.51	Capacity of motors not exceeding 50kW	Rs. 6.0 Mn	60%
	8703.80.52	Capacity of motors exceeding 50kW, but not exceeding 100kW	Rs. 6.0 Mn	60%
	8703.80.53	Capacity of motors exceeding 100kW, but not exceeding 200kW	Rs. 6.0 Mn	60%
	8703.80.54	Capacity of motors exceeding 200kW	₹s. 6.0 Mn	60%

	T	Other, powered by on board		
		accumulators charged by externalelectric	1	
		source (e.g., National grid)and supported	1	
		by an internal combustion engine used		
			1	
		exclusively to generate electricityby		
		driving a generator on board,	1	
	8703.80.61	more than 3 years old: Capacity of motors not exceeding 50kW	Da ( 0 Ma	(00/
	8703.80.62		Rs. 6.0 Mn	60%
		Capacity of motors exceeding 50kW, but not exceeding 100kW	Rs. 6.0 Mn	60%
	8703.80.63	Capacity of motors exceeding 100kW, but not exceeding 200kW	Rs. 6.0 Mn	60%
	8703.80.64	Capacity of motors exceeding 200kW	Rs. 6.0 Mn	60%
		Other:		
	8703.80.71	Not more than three years old	Rs. 6.0 Mn	60%
	8703.80.72	More than three years old	Rs. 6.0 Mn	60%
	8703.90	Other:		
	8703.90.10	Not more than three years old:	₹s. 3.5 Mn	100%
	8703.90.20	More than three years old:	Rs. 3.5 Mn	100%
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)		
	8705.10	Crane lorries:		
	8705.10.10	Not more than ten years old	Rs. 3.5 Mn	0%
	8705.10.20 8705.20	More than ten years old	Rs. 3.5 Mn	0%
	8705.20.10	Mobile drilling derricks:		
	8705.20.20	Not more than seven years old	Rs. 3.5 Mn	0%
	8705.30	More than seven years old	Rs. 3.5 Mn	0%
	8705.30.10	Fire fighting vehicles:		
	8705.30.20	Not more than seven years old	Rs. 3.5 Mn	0%
	8705.40	More than seven years old	₹s. 3.5 Mn	0%
	8705.40.10	Concrete-mixer lorries:  Not more than ten years old	, 3 5 3 5	
	8705.40.20	More than ten years old	ks. 3.5 Mn	0%
	8705.90	Other:	Rs. 3.5 Mn	0%
1/7	0.00.70	Gully bowsers equipped with suction pumps for extracting sewage water /wastes:	-	MOXAT DE A
	8705.90.21	Not more than seven years old	Rs. 3.5 Mn	00/
	8705.90.22	More than seven years old	Rs. 3.5 Mn	0%
		Concrete pump trucks:	- (3, 3,3 1/111	U70
	8705.90.31	Not more than ten years old	Rs. 3.5 Mn	0%
	8705.90.32	More than ten years old	Rs. 3.5 Mn	0%
		Mobile workshops:	Rs. 3.5 Mn	0%
	8705.90.41	Modified vehicles of heading 87.02, not more than three years old	Rs. 3.5 Mn	0%
	8705.90.42	Modified vehicles of heading 87.02, more than three years old	Rs. 3.5 Mn	0%
	8705.90.43	Modified vehicles of heading 87.03, not more than three years old	ks. 3.5 Mn	0%
	8705.90.44	Modified vehicles of heading 87.03, more than three years old	Rs. 3.5 Mn	0%

1000 1 100 100 100 100 100 100 100 100	8705.90.45	Modified vehicles of heading 87.04, not more than three years old	Rs. 3.5 Mn	0%
	8705.90.46	Modified vehicles of heading 87.04, more than three years old	Rs. 3.5 Mn	0%
	8705.90.47	Other, not more than seven years old	Rs. 3.5 Mn	0%
	8705.90.48	Other, more than seven years old	Es. 3.5 Mn	0%
		Other. Modified vehicles of heading 87.02, 87.03 and 87.04:		
	8705.90.51	Modified vehicles of heading 87.02, not more than three years old	Rs. 3.5 Mn	0%
	8705.90.52	Modified vehicles of heading 87.02, more than three years old	Ks. 3.5 Mn	0%
	8705.90.53	Modified vehicles of heading 87.03, not more than three years old	Rs. 3.5 Mn	0%
	8705.90.54	Modified vehicles of heading 87.03, more than three years old	Rs. 3.5 Mn	0%
	8705.90.55	Modified vehicles of heading 87.04, not more than three years old	Rs. 3.5 Mn	0%
	8705.90.56	Modified vehicles of heading 87.04, more than three years old	Rs. 3.5 Mn	0%
		Other.		
11 0000000	8705.90.91	g. v. w. not exceeding 4 tonnes, not more than seven years old	Rs. 3.5 Mn	0%
	8705.90.92	g. v. w. not exceeding 4 tonnes, more than seven years old	Es. 3.5 Mn	0%
	8705.90.93	g. v. w. exceeding 4 tonnes, not more than seven years old	Es. 3.5 Mn	0%
	8705.90.94	g. v. w. exceeding 4 tonnes ,more than seven years old	Es. 3.5 Mn	0%

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

cc - cubic centimeter(s)

kW - Kilowatt(s)

g.v.w. -gross vehicle weight