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
 - (c) 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.
- The orders made under Section 3 of the Excise (Special Provisions) Act, No.13 of 1989 and published in the *Extraordinary Gazette Notifications* No.2312/68 of 31.12.2022, No. 2334/23 of 31.05.2023, No. 2336/69 of 16.06.2023 and No. 2338/58 of 30.06.2023, are hereby rescinded.
- 3. This Order shall come into effect from January, 21, 2024.

Minister of Finance, Economic Stabilization & National Policies.

Ministry of Finance, Economic Stabilization & National Policies. Colombo 01, December. 3.1, 2023.

		SCHEDULE I	
H. S. Heading	H. S. Code	Description	Excise Duty
I	II	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. 68/- 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. 29/- 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. 14 per liter or 34 Cts per gram of sugar, excluding 6 g per 100 milliliter, contained in the product whichever is higher
	2202.99	Other	
	2202.99.30	Beverages put up for retail sales as "Energy Drinks"	Rs. 14 per litre or 34 Cts per gram of sugar, 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	34 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	34 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.9,120/- per kg (net weight)
	2402.20	Cigarettes containing tobacco:	
	2402.20.20	Cigarettes, each not exceeding 60 mm in length	Rs.18,270/- per 1000 cigarettes
	2402.20.30	Cigarettes, each exceeding 60 mm but not exceeding 67 mm in length	Rs.47,360- per 1000 cigarettes
	2402.20.40	Cigarettes, each exceeding 67 mm but not exceeding 72 mm in length	Rs.67,470/- per 1000 cigarettes

	2402.20.50	Cigarettes, each exceeding 72 mm but not exceeding 84 mm in length	Rs.76,490/- per 1000 cigarettes
	2402.20.60	Cigarettes, each exceeding 84 mm in length	Rs.85,030- per 1000 cigarettes
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.680/- per kg
		Other:	
	2403.91	"Homogenized" or "reconstituted" tobacco:	D
	2403.91.10	Pipe tobacco	Rs. 680/- per kg
	2403.99	Other:	D (00/ 1
	2403.99.10	Pipe tobacco	Rs. 680/- 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. 680/- per kg
	2404.12	Other, containing nicotine	Rs. 680/- per kg
	2404.19	Other Other	Rs. 680/- per kg
	2404.91	Other: For oral application	Rs. 680/- per kg
	2404.91	For transdermal application	Rs. 680/- per kg
	2404.99	Other	Rs. 680- 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 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 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:	
	2710.12.21	Petrol having Octane number of 92	Rs.72/- per litre
	2710.12.22	Petrol having Octane number of 95	Rs. 72/- per litre
	2710.12.29	Other	Rs. 72/- per litre
		Gas oil / Diesel:	

	2710.19.41	Super Diesel that contains Sulphur not	Rs.57/- per litre
	0710 10 40	exceeding 10 mg/kg (ppm)	D 50/ 11/
	2710.19.42	Other Diesel that contains Sulphur exceeding 10 mg/kg (ppm) but not exceeding 500 mg/kg (ppm)	Rs.50/- per litre
	2710.19.49	Other	Rs.57/- per litre
29.15		Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitro sated derivatives.	L
	2915.70	Palmitic acid, stearic acid, their salts and esters:	
	2915.70.10	Palmitic acid and its salts and esters	29%
	2915.90	Other	
	2915.90.10	Lauric acid and its salts and esters	29%
38.23		Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols.	
	3823.19.20	Palm oil fatty acids	24%
	3823.19.30	Tallow fatty acids	24%
39.01		Polymers of ethylene, in primary forms.	
	3901.10	Polyethylene having a specific gravity of less than 0.94	Rs.11/- per kg
	3901.20	Polyethylene having a specific gravity of 0.94 or more	Rs.11/- per kg
39.02		Polymers of propylene or of other olefins, in primary forms.	
	3902.10	Polypropylene	Rs.11/- per kg
39.03		Polymers of styrene, in primary forms.	
		Polystyrene:	
	3903.11	Expansible	Rs.11/- per kg
39.04		Polymers of vinyl chloride or of other halogenated olefins, in primary forms.	
	3904.10	Poly (vinyl chloride), not mixed with any other substances	Rs.11/- per kg
49.02		Newspapers, journals, and periodicals, whether or not illustrated or containing advertising material.	
	4902.10.11	Containing information of the running of the racehorses or greyhound races or race meeting	Rs.5/- per publication
	4902.10.91	Publications containing information of the running of the racehorses or greyhound races or race meeting	Rs.5/- per publication
	4902.90.11	Containing information of the running of the racehorses or greyhound races or race meeting	Rs.5/- per publication
	4902.90.91	Publications containing information of the running of racehorses or greyhound races or race meeting	Rs.5/- per publication

84.18		Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading 84.15.	
	8418.10	Combined refrigerator-freezers, fitted with separate external doors or drawers, or combinations thereof :	
	8418.10.10	Used/ reconditioned	25%
	8418.10.90	Other	25%
		Refrigerators, household type:	
	8418.21	Compression-type:	2.5%
	8418.21.10	Used /reconditioned	25%
	8418.21.90	Other	25%
	8418.29 8418.29.10	Other: Used/reconditioned absorption-type, electrical	25%
	8418.29.20	Other absorption-type, electrical	25%
	8418.29.30	Other used/ reconditioned	25%
	8418.29.90	Other	25%
	8418.30	Freezers of the chest type, not exceeding 800 1 capacity:	
	8418.30.10	Not exceeding 566 1 used/reconditioned	20%
	8418.30.20 8418.40	Other, not exceeding 566 1 Freezers of the upright type, not exceeding	20%
	0.440.40.40	900 1 capacity:	2004
	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 .	
		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%
		Other, top loading:	

	8450.11.32	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%
		Other, front loading:	
	8450.11.41	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:	
	8450.12.10	Unassembled in completely knocked-down form	25%
	8450.12.20	Used / reconditioned	25%
		Other:	
	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%
	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	25%
	0.450.40.04	Other:	250/
	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.	
		nore persons, menuting the uriver.	
	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	1
		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	300%
0,021	10102	than two years old	
8702.	10.33	Modified vehicles of heading 87.03, more than	300%
0,021	10100	two years old	
8702.	10.39	Other	Rs.5,130,000/- 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.	10.41	Modified vehicles of heading 87.03	300%
8702.	10.49	Other	Rs.6,840,000/- 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	300%
		than two years old	
8702.	10.54	Modified vehicles of heading 87.03, more than	300%
		two years old	
8702.	10.59	Other	Rs.1,710,000/- 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	
		years old:	
8702.		Modified vehicles of heading 87.03	300%
8702.	10.69	Other	Rs.2,850,000/- per unit
		Other, not more than ten years old:	
8702.	10.73	Modified vehicles of heading 87.03, not more	300%
		than two years old	
8702.	10.74	Modified vehicles of heading 87.03, more than	300%
0.500	10.50	two years old	D 4 540 000/
8702.	10.79	Other	Rs.1,710,000/- per unit
0702	10.01	Other, more than ten years old:	2000/
8702.		Modified vehicles of heading 87.03	300%
8702.	10.89	Other	Rs.2,850,000/- per unit
0702	20		
8702.2	20	With both compression-ignition internal	
		combustion piston engine (diesel or semi- diesel) and electric motor as motors for	
		propulsion:	
		Motor vehicles for the transport of less than 13	
		persons (adults) including the driver, not more	
		than three and a half years old:	
		than three and a nam years old.	
8702.1	20.11	Modified vehicles of heading 87.03, not more	300%
0702.	20.11	than two years old	50070
8702.1	20.12	Modified vehicles of heading 87.03, more than	300%
0702.	-0.12	two years old	50070
8702.2	20.19	Other	200%
0702.	/	Motor vehicles for the transport of less than 13	20070
		persons (adults) including the driver, more	
		than three and a half years old:	
8702.2	20.21	Modified vehicles of heading 87.03	300%
8702.		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:	
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	8702.20.31	Modified vehicles of heading 87.03, not more than two years old	300%
	8702.20.32	Modified vehicles of heading 87.03, more than two years old	300%
	8702.20.39	Other	Rs.4,845,000/- per unit
	0702.20.37	Motor vehicles for the transport of 13 or more	K3.4,045,000/- per unit
		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.6,270,000/- 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:	
	8702.20.51	Modified vehicles of heading 87.03, not more	300%
		than two years old	
	8702.20.52	Modified vehicles of heading 87.03, more than	300%
		two years old	
	8702.20.59	Other C25	Rs.1,710,000/- 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	
	9702 20 61	years old: Modified vehicles of heading 87.03	300%
	8702.20.61 8702.20.69	Other	Rs.2,850,000/- per unit
	8702.20.09	Other, not more than ten years old:	Ks.2,830,000/- per unit
	8702.20.71	Modified vehicles of heading 87.03, not more	300%
	8702.20.71	than two years old	50070
	8702.20.72	Modified vehicles of heading 87.03, more than	300%
	0/02/20//2	two years old	
	8702.20.79	Other	Rs.1,710,000/- per unit
		Other, more than ten years old:	· · · · ·
	8702.20.81	Modified vehicles of heading 87.03	300%
	8702.20.89	Other	Rs.2,850,000/- 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	300%
	0.02.00.11	than two years old	50070
	8702.30.12	Modified vehicles of heading 87.03, more than	300%
		two years old	
	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	
	9702 20 21	five years old: Modified webieles of bending \$7.02, not more	2000/
1	8702.30.31	Modified vehicles of heading 87.03, not more	300%
1			
	8702.30.32	than two years oldModified vehicles of heading 87.03, more than	300%

	two years old	
8702.30.39	Other	Rs.4,560,000/- 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.5,700,000/- per unit
0/02.30.17	Motor vehicles for the transport of 25 or more	
	persons (adults) but less than 35 persons	
	(adults) including the driver, not more than ten	
0702 20 51	years old:	2000/
8702.30.51	Modified vehicles of heading 87.03, not more	300%
0702.00.52	than two years old	2000/
8702.30.52	Modified vehicles of heading 87.03, more than	300%
	two years old	
8702.30.59	Other	Rs.1,710,000/- 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	
	years old:	
8702.30.61	Modified vehicles of heading 87.03	300%
8702.30.69	Other	Rs.2,850,000/- per unit
0102.30.09	Other, not more than ten years old:	105.2,050,000/ por unit
8702.30.71	Modified vehicles of heading 87.03, not more	300%
0/02.30.71		500%
0702.20.72	than two years old	2000/
8702.30.72	Modified vehicles of heading 87.03, more than	300%
	two years old	
8702.30.79	Other	Rs.1,710,000/- per unit
	Other, more than ten years old:	
8702.30.81	Modified vehicles of heading 87.03	300%
8702.30.89	Other	Rs.2,850,000/- 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:	
0702 40 11		2000/
8702.40.11	Modified vehicles of heading 87.03, not more	300%
	than two years old	
	Modified vahicles of heading 87.03 more than	
8702.40.12	Modified vehicles of heading 87.03, more than	300%
	two years old	
8702.40.12 8702.40.19		300%
	two years old	
	two years old	
	two years old Other	
	two years old Other Other Motor vehicles for the transport of less than 13 persons (adults) including the driver, more	
8702.40.19	two years old Other Othor Motor vehicles for the transport of less than 13 persons (adults) including the driver, more than three and a half years old:	200%
8702.40.19	two years old Other Motor vehicles for the transport of less than 13 persons (adults) including the driver, more than three and a half years old: Modified vehicles of heading 87.03	200%
8702.40.19	two years old Other Motor vehicles for the transport of less than 13 persons (adults) including the driver, more than three and a half years old: Modified vehicles of heading 87.03 Other Other	200%
8702.40.19	two years old Other Othor vehicles for the transport of less than 13 persons (adults) including the driver, more than three and a half years old: Modified vehicles of heading 87.03 Other Motor vehicles for the transport of 13 or more	200%
8702.40.19	two years old Other Motor vehicles for the transport of less than 13 persons (adults) including the driver, more than three and a half years old: Modified vehicles of heading 87.03 Other Motor vehicles for the transport of 13 or more persons (adults) but less than 25 persons	200%
8702.40.19	two years old Other Motor vehicles for the transport of less than 13 persons (adults) including the driver, more than three and a half years old: Modified vehicles of heading 87.03 Other Motor vehicles for the transport of 13 or more persons (adults) but less than 25 persons (adults) including the driver, not more than	200%
8702.40.19 8702.40.21 8702.40.29	two years oldOtherMotor vehicles for the transport of less than 13 persons (adults) including the driver, more than three and a half years old:Modified vehicles of heading 87.03OtherMotor 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:	200% 300% 200%
8702.40.19	two years old Other Motor vehicles for the transport of less than 13 persons (adults) including the driver, more than three and a half years old: Modified vehicles of heading 87.03 Other Motor vehicles for the transport of 13 or more persons (adults) but less than 25 persons (adults) including the driver, not more than five years old: Modified vehicles of heading 87.03, not more	200%
8702.40.19 8702.40.21 8702.40.29 8702.40.29 8702.40.31	two years oldOtherMotor vehicles for the transport of less than 13 persons (adults) including the driver, more than three and a half years old:Modified vehicles of heading 87.03OtherMotor 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 than two years old	200% <u>300%</u> 200% 300%
8702.40.19 8702.40.21 8702.40.29	two years old Other Motor vehicles for the transport of less than 13 persons (adults) including the driver, more than three and a half years old: Modified vehicles of heading 87.03 Other Motor vehicles for the transport of 13 or more persons (adults) but less than 25 persons (adults) including the driver, not more than five years old: Modified vehicles of heading 87.03, not more	200% 300% 200%
8702.40.19 8702.40.21 8702.40.29 8702.40.29 8702.40.31	two years oldOtherMotor vehicles for the transport of less than 13 persons (adults) including the driver, more than three and a half years old:Modified vehicles of heading 87.03OtherMotor 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 than two years old	200% <u>300%</u> 200% 300%
8702.40.19 8702.40.21 8702.40.29 8702.40.29 8702.40.31 8702.40.32	two years oldOtherMotor vehicles for the transport of less than 13 persons (adults) including the driver, more than three and a half years old:Modified vehicles of heading 87.03OtherMotor 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 than two years oldModified vehicles of heading 87.03, more than	200% 300% 200% 300% 300%
8702.40.19 8702.40.21 8702.40.29 8702.40.29 8702.40.31	two years oldOtherMotor vehicles for the transport of less than 13 persons (adults) including the driver, more than three and a half years old:Modified vehicles of heading 87.03OtherMotor 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 than two years oldModified vehicles of heading 87.03, more than two years oldOther	200% <u>300%</u> 200% 300%
8702.40.19 8702.40.21 8702.40.29 8702.40.29 8702.40.31 8702.40.32	two years oldOtherMotor vehicles for the transport of less than 13 persons (adults) including the driver, more than three and a half years old:Modified vehicles of heading 87.03OtherMotor 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 than two years oldModified vehicles of heading 87.03, more than two years old	200% 300% 200% 300% 300%

40.41 Modified vehicles of heading 87.03 40.49 Other Motor vehicles for the transport of 25 or more persons (adults) but less than 35 persons (adults) including the driver, not more than ten years old 40.51 Modified vehicles of heading 87.03, not more than two years old 40.52 Modified vehicles of heading 87.03, more than two years old	300% Rs.4,560,000/- 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 old40.51Modified vehicles of heading 87.03, not more 	
persons (adults) but less than 35 persons (adults) including the driver, not more than ten years old 40.51 Modified vehicles of heading 87.03, not more than two years old 40.52 Modified vehicles of heading 87.03, more than two years old	2000/
(adults) including the driver, not more than ten years old 40.51 Modified vehicles of heading 87.03, not more than two years old 40.52 Modified vehicles of heading 87.03, more than two years old	2000/
years old 10.51 40.51 Modified vehicles of heading 87.03, not more than two years old 40.52 Modified vehicles of heading 87.03, more than two years old	2000/
than two years old40.52Modified vehicles of heading 87.03, more than two years old	2000/
0.52 Modified vehicles of heading 87.03, more than two years old	300%
two years old	
	300%
40.59 Other	Rs.1,710,000/- 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 years old:	
40.61 Modified vehicles of heading 87.03	300%
10.69 Other	Rs.2,850,000/- per unit
Other, not more than ten years old	10.2,030,000/- per unit
0.71 Modified vehicles of heading 87.03, not more	300%
than two years old	50070
40.72 Modified vehicles of heading 87.03, more than	300%
two years old	
10.79 Other	Rs.1,710,000/- per unit
Other, more than ten years old	
0.81 Modified vehicles of heading 87.03	300%
0.89 Other	Rs.2,850,000/- per unit
00 Other:	
Motor vehicles for the transport of less than 13	
persons (adults) including the driver, not more	
than three and a half years old:	
00.12 Modified vehicles of heading 87.03, not more	240%
than two years old	
00.13 Modified vehicles of heading 87.03, more than	240%
two years old	
00.19 Other	150%
Motor vehicles for the transport of less than 13	
persons (adults) including the driver, more	
than three and a half years old:	2400/
00.21 Modified vehicles of heading 87.03	240%
00.29 Other Mater vahialas for the transport of 12 or more	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:	
00.32 Modified vehicles of heading 87.03, not more	240%
than two years old	21070
00.33 Modified vehicles of heading 87.03, more than	240%
two years old	
00.39 Other	Rs.2,000/- per cm ³
Motor vehicles for the transport of 13 or more	
persons (adults) but less than 25 persons	
(adults) including the driver, more than five	
	2100/
	<u>240%</u>
00.49 Other	Rs.2,000/- per cm ³
Motor vehicles for the transport of 25 or more	
Motor vehicles for the transport of 25 or more persons (adults) but less than 35 persons (adults) including the driver, not more than ten	
	9 Other Motor vehicles for the transport of 25 or more persons (adults) but less than 35 persons

87.03	8702.90.53 8702.90.54 8702.90.59 8702.90.61 8702.90.69 8702.90.73 8702.90.74 8702.90.74 8702.90.79 8702.90.81 8702.90.89 8702.90.89	Modified vehicles of heading 87.03, not more than two years oldModified vehicles of heading 87.03, more than two years oldOtherMotor 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 87.03OtherOtherOther, not more than ten years oldModified vehicles of heading 87.03OtherOther, not more than ten years oldModified vehicles of heading 87.03, not more than two years oldModified vehicles of heading 87.03, more than two years oldOtherOtherOtherOther more than ten years old:Modified vehicles of heading 87.03OtherOtherOther than ten years old: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.Vehicles specially designed for travelling on	240% 240% Rs.1,710,000/- per unit 240% Rs.2,850,000/- per unit 240% Rs.1,710,000/- per unit 240% Rs.2,850,000/- per unit
87.03	8702.90.59 8702.90.61 8702.90.69 8702.90.73 8702.90.74 8702.90.79 8702.90.81 8702.90.89	two years oldOtherMotor 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 87.03OtherOther, not more than ten years oldModified vehicles of heading 87.03, not more than two years oldModified vehicles of heading 87.03, more than two years oldOtherOtherOtherModified vehicles of heading 87.03, more than two years oldModified vehicles of heading 87.03, more than two years oldOtherOtherOtherOther of the transport of persons (other than those of heading 87.02), including station wagons and racing cars.Vehicles specially designed for travelling on	Rs.1,710,000/- per unit 240% Rs.2,850,000/- per unit 240% 240% Rs.1,710,000/- per unit 240%
87.03	8702.90.61 8702.90.69 8702.90.73 8702.90.74 8702.90.79 8702.90.81 8702.90.89	OtherMotor 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 87.03OtherOther, not more than ten years oldModified vehicles of heading 87.03, not more than two years oldModified vehicles of heading 87.03, more than two years oldOtherOtherOtherModified vehicles of heading 87.03, more than two years oldModified vehicles of heading 87.03, more than two years oldOtherOtherOtherOther of the transport of persons (other than those of heading 87.02), including station wagons and racing cars.Vehicles specially designed for travelling on	240% Rs.2,850,000/- per unit 240% 240% Rs.1,710,000/- per unit 240%
37.03	8702.90.61 8702.90.69 8702.90.73 8702.90.74 8702.90.79 8702.90.81 8702.90.89	persons (adults) but less than 35 persons (adults) including the driver, more than ten years old:Modified vehicles of heading 87.03OtherOther, not more than ten years oldModified vehicles of heading 87.03, not more than two years oldModified vehicles of heading 87.03, more than two years oldOtherOtherOtherOtherOtherOtherOtherOtherOther, more than ten years old:Modified vehicles of heading 87.03OtherOtherOtherMotor 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.Vehicles specially designed for travelling on	240% Rs.2,850,000/- per unit 240% 240% Rs.1,710,000/- per unit 240%
37.03	8702.90.69 8702.90.73 8702.90.74 8702.90.79 8702.90.81 8702.90.89	OtherOther, not more than ten years oldModified vehicles of heading 87.03, not more than two years oldModified vehicles of heading 87.03, more than two years oldOtherOtherOther, more than ten years old:Modified vehicles of heading 87.03OtherOtherOtherOtherMotor 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.Vehicles specially designed for travelling on	Rs.2,850,000/- per unit 240% 240% Rs.1,710,000/- per unit 240%
37.03	8702.90.73 8702.90.74 8702.90.79 8702.90.81 8702.90.89	Other, not more than ten years oldModified vehicles of heading 87.03, not more than two years oldModified vehicles of heading 87.03, more than two years oldOtherOther, more than ten years old:Modified vehicles of heading 87.03OtherMotor 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.Vehicles specially designed for travelling on	240% 240% Rs.1,710,000/- per unit 240%
37.03	8702.90.74 8702.90.79 8702.90.81 8702.90.89	Modified vehicles of heading 87.03, not more than two years oldModified vehicles of heading 87.03, more than two years oldOtherOther, more than ten years old:Modified vehicles of heading 87.03OtherMotor 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.Vehicles specially designed for travelling on	240% Rs.1,710,000/- per unit 240%
37.03	8702.90.79 8702.90.81 8702.90.89	Modified vehicles of heading 87.03, more than two years old Other Other, more than ten years old: Modified vehicles of heading 87.03 Other 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. Vehicles specially designed for travelling on	Rs.1,710,000/- per unit 240%
37.03	8702.90.81 8702.90.89	Other Other, more than ten years old: Modified vehicles of heading 87.03 Other 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. Vehicles specially designed for travelling on	240%
37.03	8702.90.81 8702.90.89	Other, more than ten years old: Modified vehicles of heading 87.03 Other 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. Vehicles specially designed for travelling on	240%
37.03	8702.90.89	Modified vehicles of heading 87.03 Other 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. Vehicles specially designed for travelling on	
37.03	8702.90.89	Other 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. Vehicles specially designed for travelling on	
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.	
	8703.10	principally designed for the transport of persons (other than those of heading 87.02), including station wagons and racing cars.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.8,550 per kW
	8703.10.19	Other	Rs.456,000/- per unit
	0705.10.17	More than three years old	R3.450,000/ per unit
	8703.10.21	Electric Golf cars	Rs.8,550 per kW
	8703.10.29	Other	Rs.456,000/- per unit
		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.2,000/- per cm ³
	8703.21.40	Hearses more than three years old	Rs.2,000/- per cm ³
	0700 01 51	Auto-trishaws:	D. 2.550/ 3
	8703.21.51	With two-stroke petrol engine	Rs.2,750/- per cm ³
	8703.21.52	Other, driven by liquefied petroleum (L.P.) gas, not more than two years old	Rs.2,750/- per cm ³
	8703.21.53	Other, driven by liquefied petroleum (L.P.) gas, more than two years old	Rs.2,750/- per cm ³
	8703.21.54	Other, not more than two years old	Rs.2,750/- per cm ³
1	8703.21.55	Other, more than two years old	Rs.2,750/- 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.456,000/- per unit
	8703.21.69	Other Motor cars including station wagons and	Rs.1,881,000/- per unit or Rs.2,300/- per cm ³
		racing cars, more than three years old:	
1	8703.21.72	Other, of cylinder capacity not exceeding 300 cc including Quadricycle	Rs.456,000/- per unit
:	8703.21.79	Other	Rs.1,881,000/- per unit or Rs.2,300/- per cm ³

8703.21.92	Not more than three years old	Rs.1,881,000/- per unit or Rs.2,300/- per cm ³
0702 21 02		P 1 001 000/
8703.21.93	More than three years old	Rs.1,881,000/- per unit or Rs.2,300/- per cm ³
8703.22	Of a cylinder capacity exceeding 1,000 cc but	
	not exceeding 1,500 cc:	
8703.22.30	Hearses not more than three years old	Rs.2,850/- per cm ³
8703.22.40	Hearses more than three years old	Rs.2,850/- per cm ³
8703.22.50	Motor cars including station wagons and	$1000 \text{ cm}^3 \le x \le 1300 \text{ cm}^3 = \text{Rs.3,650/- per cm}^3$
	racing cars, not more than three years old	$1300 \text{ cm}^3 \le x \le 1500 \text{ cm}^3 = \text{Rs.4,200/- per cm}^3$
8703.22.60	Motor cars including station wagons and racing cars, more than three years old	$1000 \text{ cm}^3 \text{< } \text{x} \leq 1300 \text{ cm}^3 = \text{Rs.3,650/- } \text{per cm}^3$
		$1300 \text{ cm}^3 \le x \le 1500 \text{ cm}^3 = \text{Rs.4,200/- per cm}^3$
 8703.22.70	Other, not more than three years old	$1000 \text{ cm}^3 \le x \le 1300 \text{ cm}^3 = \text{Rs}.3,650/\text{-} \text{ per cm}^3$
0/03.22.70	Suier, not more than timee years ord	$1300 \text{ cm}^3 \text{ < } x \le 1500 \text{ cm}^3 \text{ = Rs.4,200/- per cm}^3$
8703.22.80	Other, more than three years old	$1000 \text{ cm}^3 < x \le 1300 \text{ cm}^3 = \text{Rs.}3,650/\text{-} \text{ per cm}^3$
0703.22.00	Study, more than three years old	$1300 \text{cm}^3 < x \le 1500 \text{cm}^3 = \text{Rs.4,200/- per cm}^3$
8703.23	Of a cylinder capacity exceeding 1,500 cc but	$1500 \text{cm} < x \le 1500 \text{cm} = \text{Ks.4,200/- per cm}$
0705.25	not exceeding 3,000 cc:	
8703.23.30	Hearses not more than three years old	Rs.4,000/- per cm ³⁵
8703.23.40	Hearses more than three years old	Rs.4,000/- per cm ³
 0703.23.40	·	
	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.4,850/- per cm^3
8703.23.55	Of a cylinder capacity exceeding 1,600 cc, but	Rs.6,050/- per cm^3
	not exceeding 1,800 cc	
8703.23.59	Other	Rs.7,250/- 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:	
8703.23.62	Of a cylinder capacity not exceeding 1,600 cc	Rs.4,850/- per cm^3
8703.23.65	Of a cylinder capacity exceeding 1,600 cc, but	Rs.6,050/- per cm^3
	not exceeding 1,800 cc	
8703.23.69	Other	Rs.7,250/- per cm^3
8703.23.70	Motor cars including station wagons and	$2000 \text{ cm}^3 \le x \le 2500 \text{ cm}^3 = \text{Rs.8,000/- per cm}^3$
	racing cars of a cylinder capacity exceeding	$2500 \text{ cm}^3 \le x \le 2750 \text{ cm}^3 = \text{Rs.9},100/\text{-} \text{ per cm}^3$
	2,000 cc, not more than three years old	$2750 \text{ cm}^3 \le x \le 3000 \text{ cm}^3 = \text{Rs.}10,250/\text{-} \text{ per cm}^3$
8703.23.80	Motor cars including station wagons and	$2000 \text{ cm}^3 \le x \le 2500 \text{ cm}^3 = \text{Rs.8,000/- per cm}^3$
	racing cars of a cylinder capacity exceeding	$2500 \text{ cm}^3 \le x \le 2750 \text{ cm}^3 = \text{Rs.9,100/- per cm}^3$
	2,000 cc, more than three years old	$2750 \text{ cm}^3 \le x \le 3000 \text{ cm}^3 = \text{Rs.}10,250/\text{-} \text{ per cm}^3$
	Other:	
8703.23.92	Of a cylinder capacity not exceeding 2,000 cc,	Rs.7,250/- per cm ³
8703.23.94	not more than three years oldOf a cylinder capacity not exceeding 2,000 cc,	Rs.7,250/- per cm ³
8705.25.94	more than three years old	Ks.7,250/- per chi
8703.23.96	Of a cylinder capacity exceeding 2,000 cc, not	$2000 \text{cm}^3 \le x \le 2500 \text{cm}^3 = \text{Rs.8,000/- per cm}^3$
8703.23.90	more than three years old	*
	more than three years old	$\frac{2500 \text{ cm}^3 < x \le 2750 \text{ cm}^3 = \text{Rs.9,100/- per cm}^3}{2750 \text{ cm}^3 < x \le 2000 \text{ cm}^3 \text{ Rs.9,100/- per cm}^3}$
0702 22 00		$2750 \text{ cm}^3 \le x \le 3000 \text{ cm}^3 = \text{Rs}.10,250/\text{-} \text{ per cm}^3$
8703.23.98	Of a cylinder capacity exceeding 2,000 cc,	$2000 \text{ cm}^3 \le x \le 2500 \text{ cm}^3 = \text{Rs.8,000/- per cm}^3$
	more than three years old	$\frac{2500 \text{ cm}^3 < x \le 2750 \text{ cm}^3 = \text{Rs.9,100/- per cm}^3}{2750 \text{ cm}^3 < x \le 2000 \text{ cm}^3 \text{ Rs.9,100/- per cm}^3}$
		$2750 \text{ cm}^3 \le x \le 3000 \text{ cm}^3 = \text{Rs.}10,250/\text{-} \text{ per cm}^3$
8703.24	Of a cylinder capacity exceeding 3,000 cc:	
8703.24.30	Hearses not more than three years old	Rs.4,550/- per cm ³
8703.24.40	Hearses more than three years old	Rs.4,550/- per cm ³
8703.24.50	Motor cars including station wagons and	$3000 \text{ cm}^3 < x \le 4000 \text{ cm}^3 = \text{Rs.11,400/- per cm}^3$

	racing cars, not more than three years old	$4000 \text{ cm}^3 \text{ < } = \text{Rs.}12,550/\text{-} \text{ per cm}^3$
8703.24.60	Motor cars including station wagons and	$3000 \text{ cm}^3 \le x \le 4000 \text{ cm}^3 = \text{Rs.11},400/\text{-} \text{ per cm}^3$
	racing cars, more than three years old	$4000 \text{ cm}^3 \le \text{Rs.} 12,550/\text{-} \text{ per cm}^3$
8703.24.70	Other, not more than three years old	$3000 \text{ cm}^3 \le x \le 4000 \text{ cm}^3 = \text{Rs.11},400/\text{-} \text{ per cm}^3$
		$4000 \text{ cm}^3 \le \text{Rs.12,550/- per cm}^3$
8703.24.80	Other, more than three years old	$3000 \text{ cm}^3 \le x \le 4000 \text{ cm}^3 = \text{Rs.11,} 400/\text{-} \text{ per cm}^3$
		$4000 \text{ cm}^3 \le \text{Rs.} 12,550/\text{-} \text{ per cm}^3$
	Other vehicles, with only compression –	
	ignition internal combustion piston engine	
	(diesel or semi diesel):	
8703.31	Of a cylinder capacity not exceeding 1,500 cc:	
8703.31.30	Hearses not more than three years old	Rs.3,400/- per cm ³
8703.31.40	Hearses more than three years old	Rs.3,400/- per cm ³
8703.31.50	Auto-trishaws, not more than two years old	Rs.1,650/- per cm ³
8703.31.60	Auto-trishaws, more than two years old	Rs.1,650/- per cm ³
8703.31.70	Motor cars including station wagons and	Rs.5,250/- per cm^3
	racing cars, not more than three years old	
8703.31.80	Motor cars including station wagons and	Rs.5,250/- per cm^3
	racing cars, more than three years old	
	Other:	
8703.31.92	Not more than three years old	Rs.5,250/- per cm ³
8703.31.94	More than three years old	Rs.5,250/- per cm ³
0705.51.91		
8703.32	Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,500 cc:	
8703.32.30	Hearses not more than three years old	Rs.4,550/- per cm ³
8703.32.40	Hearses more than three years old	Rs.4,550/- per cm ³
0705.52.10	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.6,550/- per cm^3
8703.32.55	Of a cylinder capacity exceeding 1,600 cc, but	Rs.7,850/- per cm ³
	not exceeding 1,800 cc	F
8703.32.59	Other	Rs.9,100/- 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.6,550/- per cm^3
8703.32.65	Of a cylinder capacity exceeding 1,600 cc, but	Rs.7,850/- per cm ³
	not exceeding 1,800 cc	
8703.32.69	Other	Rs.9,100/- per cm ³
	Motor cars including station wagons and	
	racing cars of a cylinder capacity exceeding	
	2,000 cc, not more than three years old:	
8703.32.71	Vehicles for the transport of 7 or more persons	Rs.9,100/- per cm ³
0705.52.71	(adults) including the driver, with non-	K3.9,100/- per em
	monocoque body bolted on ladder type heavy	
	duty chassis, with permanent four-wheel drive	
	capability, and a total payload (of persons and	
	cargo) of over 800 kg.	
8703.32.79	Other:	Rs.9,100/- per cm ³
8703.32.80	Motor cars including station wagons and	Rs.9,100/- per cm ³
0703.32.00	racing cars of a cylinder capacity exceeding	
	2,000 cc, more than three years old	
	Other:	
8703.32.92	Of a cylinder capacity not exceeding 2,000 cc,	Rs.9,100/- per cm ³
0703.32.92	not more than three years old	K8.7,100/- per cill
	not more than three years old	
8703.32.95	Other, of a cylinder capacity exceeding 2,000	Rs.9,100/- per cm ³

			1
	8703.32.97	Other, of a cylinder capacity not exceeding	Rs.9,100/- per cm ³
	8702 22 00	2,000 cc, more than three years old	$P_{c} = 0.100/\text{ mor cm}^{3}$
	8703.32.99	Other, of a cylinder capacity exceeding 2,000 cc, more than three years old	Rs.9,100/- per cm ³
	8703.33	Of a cylinder capacity exceeding 2,500 cc:	
	8703.33.30	Hearses not more than three years old	Rs.5,100/- per cm ³
	8703.33.40	Hearses more than three years old	Rs.5,100/- per cm ³
	8703.33.50	Motor cars including station wagons and	$2500 \text{ cm}^3 < x \le 2750 \text{ cm}^3 = \text{Rs.10,250 per cm}^3$
	8705.55.50	racing cars, not more than three years old	2750 cm ³ < x ≤ 3000 cm ³ = Rs.11,400/- per cm ³
		ruening earls, not more than three years ond	2750 cm ² × ≤ 5000 cm ² – Rs.11,400/- per cm ² 3000 cm ³ < x ≤ 4000 cm ³ = Rs.12,550/- per cm ³
			$\frac{10000 \text{ cm}^2 \times 10000 \text{ cm}^2}{40000 \text{ cm}^3} = \text{Rs.13,700/- per cm}^3$
	8703.33.60	Motor cars including station wagons and	$2500 \text{ cm}^3 < x \le 2750 \text{ cm}^3 = \text{Rs.10}, 250 \text{ per cm}^3$
	0705.55.00	racing cars, more than three years old	$\frac{2750 \text{ cm}^3 \times 1000 \text{ cm}^3}{2750 \text{ cm}^3 \times 1000 \text{ cm}^3} = \text{Rs.11,400/- per cm}^3$
		racing cars, more than three years ord	2750 cm $< x \le 5000$ cm $= Rs.11,400/-$ per cm 3000 cm $^{3}< x \le 4000$ cm $^{3}= Rs.12,550/-$ per cm 3
			$\frac{3000 \text{ cm}^2 \times 24000 \text{ cm}^2}{4000 \text{ cm}^3} = \text{Rs.12,} 30\% \text{ per cm}^3$
		Other not more then three years old:	4000cm < - Ks.15,700/- per cm
	8703.33.79	Other, not more than three years old: Other	$2500 \text{ cm}^3 \le x \le 2750 \text{ cm}^3 = \text{Rs.}10,250 \text{ /-per cm}^3$
	8705.55.79	Ouler	$2500 \text{cm}^2 \times 2750 \text{cm}^2 = \text{Rs.}10,2507\text{-per cm}^2$ $2750 \text{cm}^3 \times 23000 \text{cm}^3 = \text{Rs.}11,4007\text{-per cm}^3$
			$\frac{2750 \text{ cm}^2 \times 1000 \text{ cm}^2 \times 11,400/\text{-} \text{ per cm}^3}{3000 \text{ cm}^3 \times 1000 \text{ cm}^3 \times 12,550/\text{-} \text{ per cm}^3}$
			$\frac{30000 \text{ cm}^2 \times 24000 \text{ cm}^2}{4000 \text{ cm}^3} = \text{Rs.12,330/- per cm}^3$
	8703.33.80	Other, more than three years old	$2500 \text{ cm}^3 \text{ < } x \le 2750 \text{ cm}^3 \text{ = } \text{Rs.} 10,250 \text{ /- per cm}^3$
	8705.55.80	Other, more than three years old	$\frac{2500 \text{ cm}^2 \times 32750 \text{ cm}^2 - \text{Rs.10}, 2507 \text{ per cm}^2}{2750 \text{ cm}^3 \times 3000 \text{ cm}^3 = \text{Rs.11}, 4007 \text{ per cm}^3}$
			$3000 \text{ cm}^3 \text{ < x} \le 4000 \text{ cm}^3 \text{ = Rs.12,550/- per cm}^3$
			$\frac{3000 \text{cm}^2 \times 24000 \text{cm}^2 - \text{Rs.12,} 300^2 \text{ per cm}^2}{4000 \text{cm}^3 < \text{Rs.13,} 700^2 \text{ per cm}^3}$
			4000cm < - Ks.15,700/- per cm
	8703.40	Other vehicles, with both spark-ignition	
	0705.10	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:	
	8703.40.13	Hearses not more than three years old	Rs.1,450/- per cm ³
	8703.40.14	Hearses more than three years old	Rs.1,450/- per cm ³
	8703.40.15	Auto-trishaws, not more than two years old	Rs.2,750/- per cm ³
	8703.40.16	Auto-trishaws, more than two years old	Rs.2,750/- per cm ³
	8703.40.18	Other, not more than three years old	Rs.1,710,000/- per unit
	8703.40.19	Other, more than three years old	Rs.1,710,000/- per unit
		Motor cars including station wagons and	
		racing cars, of a cylinder capacity not	
		exceeding 1,000 cc:	
	8703.40.23	Quadricycle of cylinder capacity not	Rs.456,000/- per unit
		exceeding 300 cc, not more than three years	
	0702 40 24	old	D 456 000/
	8703.40.24	Quadricycle of cylinder capacity not	Rs.456,000/- per unit
	0702 40 20	exceeding 300 cc, more than three years old	D. 1710.000/
	8703.40.28	Other, not more than three years old	Rs.1,710,000/- per unit
	8703.40.29	Other, more than three years old	Rs.1,710,000/- per unit
		Of a cylinder capacity exceeding 1000 cc, but	
	8703.40.33	not exceeding 1500 cc	$P_{c} 2 200/ \text{ nor } cm^{3}$
	8703.40.33	Hearses not more than three years old	Rs.2,300/- per cm ³ Rs.2,300/- per cm ³
<u> </u>	8703.40.34	Hearses more than three years old	
	0705.40.55	Motor cars including station wagons and	$1000 \text{ cm}^3 \le x \le 1300 \text{ cm}^3 = \text{Rs.2,600/- per cm}^3$
		racing cars, not more than three years old	$1300 \text{ cm}^3 < x \le 1500 \text{ cm}^3 = \text{Rs.}3,250/\text{- per cm}^3$
	8703.40.36	Motor cars including station wagons and	$1000 \text{ cm}^3 \le x \le 1300 \text{ cm}^3 = \text{Rs.2,600/- per cm}^3$
		racing cars, more than three years old	$1300 \text{ cm}^3 \le x \le 1500 \text{ cm}^3 = \text{Rs.}3,250/\text{-} \text{ per cm}^3$
1	8703.40.38	Other, not more than three years old	$1000 \text{ cm}^3 \le x \le 1300 \text{ cm}^3 = \text{Rs.}2,600/\text{-} \text{ per cm}^3$
	0705.10.50		
			$1300 \text{ cm}^3 \le x \le 1500 \text{ cm}^3 = \text{Rs.}3,250/\text{-} \text{ per cm}^3$
	8703.40.39	Other, more than three years old	$\frac{1300 \text{cm}^3 < x \le 1500 \text{cm}^3 = \text{Rs.}3,250\text{/- per cm}^3}{1000 \text{cm}^3 < x \le 1300 \text{cm}^3 = \text{Rs.}2,600\text{/- per cm}^3}$ $\frac{1300 \text{cm}^3 < x \le 1500 \text{cm}^3 = \text{Rs}3,250\text{/- per cm}^3}{1300 \text{cm}^3 < x \le 1500 \text{cm}^3 = \text{Rs}3,250\text{/- per cm}^3}$

		Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 1,500 cc but not exceeding	
	8703.40.43	2,000 cc: Hearses not more than three years old	Rs.2,850/- per cm ³
	8703.40.44	Hearses more than three years old	Rs.2,850/- per cm ³
	8703.40.48	Other, not more than three years old	Rs.6,500/- per cm ³
	8703.40.49	Other, more than three years old	Rs.6,500/- per cm ³
	8703.40.49	Motor cars including station wagons and	Ks.0,500/- per chi
		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.4,550/- per cm ³
	0703.40.31	not more than three years old	Ks.+,550/- per em
	8703.40.52	Of a cylinder capacity not exceeding 1,600 cc,	Rs.4,550/- per cm ³
	0700.10.02	more than three years old	
	8703.40.53	Of a cylinder capacity exceeding 1,600 cc, but	Rs.5,950/- 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.5,950/- per cm ³
		not exceeding 1,800 cc, more than three years	
		old	
	8703.40.58	Other, not more than three years old	Rs.6,500/- per cm ³
	8703.40.59	Other, more than three years old	Rs.6,500/- 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:	
	8703.40.63	Hearses not more than three years old	Rs.2,850/- per cm ³
	8703.40.64	Hearses more than three years old	Rs.2,850/- per cm ³
	8703.40.68	Other, not more than three years old	$2000 \text{ cm}^3 \le x \le 2500 \text{ cm}^3 = \text{Rs.6,850/- per cm}^3$
	8705.40.08	Other, not more than three years old	$\frac{2500 \text{ cm}^3 \times 12500 \text{ cm}^3 = \text{Rs.8,000/- per cm}^3}{2500 \text{ cm}^3 \times 12500 \text{ cm}^3 = \text{Rs.8,000/- per cm}^3}$
			$2750 \text{cm}^3 \times 2300 \text{cm}^3 = \text{Rs.9,100/- per cm}^3$
	0502.40.40		· •
	8703.40.69	Other, more than three years old	$2000 \text{ cm}^3 < x \le 2500 \text{ cm}^3 = \text{Rs.6,850/- per cm}^3$
			$2500 \text{ cm}^3 < x \le 2750 \text{ cm}^3 = \text{Rs.8,000/- per cm}^3$
			$2750 \text{cm}^3 \le x \le 3000 \text{cm}^3 = \text{Rs.9,100/- per cm}^3$
		Motor cars including station wagons and	
		racing cars of a cylinder capacity exceeding	
		2,000 cc but not exceeding 3,000 cc:	
	8703.40.71	Not more than three years old	$2000 \text{ cm}^3 \le x \le 2500 \text{ cm}^3 = \text{Rs.6,850/- per cm}^3$
			$2500 \text{ cm}^3 \le x \le 2750 \text{ cm}^3 = \text{Rs.8,000/- per cm}^3$
			$2750 \text{ cm}^3 < x \le 3000 \text{ cm}^3 = \text{Rs.9},100/\text{-} \text{ per cm}^3$
	8703.40.72	More than three years old	$\frac{2000 \text{ cm}^3 \text{ (x } \le 2500 \text{ cm}^3 \text{ (Rs.9,100) per cm}^3}{2000 \text{ cm}^3 \text{ (x } \le 2500 \text{ cm}^3 \text{ (Rs.9,100) per cm}^3}$
	0703.40.72	more than three years old	$\frac{2500 \text{ cm}^2 \times 2500 \text{ cm}^2 - \text{Ks.}6,850^2 \text{ per cm}^3}{2500 \text{ cm}^3 \times 2750 \text{ cm}^3 - \text{Rs.}8,000^2 \text{ per cm}^3}$
			2750 cm ³ < x ≤ 3000 cm ³ = Rs.9,100/- per cm ³
			2750 cm ⁻ × x \ge 5000 cm ⁻ = Ks.9,100/- per cm ⁻
		Vehicles other than motor cars including	
		station wagons and racing cars of a cylinder	
	0702 40.02	capacity exceeding 3,000 cc:	D 4000/ 3
	8703.40.83	Hearses not more than three years old	Rs.4,000/- per cm ³
	8703.40.84	Hearses more than three years old	$\frac{\text{Rs.4,000/- per cm}^3}{2000 \text{ cm}^3 \text{ cm} < 4000 \text{ cm}^3 \text{ Rs}} = 10.250/(\text{ mer cm}^3)$
	8703.40.88	Other, not more than three years old	$3000 \text{ cm}^3 \le x \le 4000 \text{ cm}^3 \text{ Rs.} 10,250/\text{- per cm}^3$
	0702 40 00		$\frac{4000 \text{ cm}^3 < = \text{Rs.11,400/- per cm}^3}{2000 \text{ cm}^3 \text{ cm}^2 (1000 \text{ cm}^3 \text{ cm}^2 \text{ cm}^2 \text{ cm}^3 \text{ cm}^3 \text{ cm}^2 \text{ cm}^3 \text{ cm}^3 \text{ cm}^3 \text{ cm}^2 \text{ cm}^3 \text{ cm}^3$
	8703.40.89	Other, more than three years old	$3000 \text{ cm}^3 \le x \le 4000 \text{ cm}^3 = \text{Rs.}10,250/\text{-} \text{ per cm}^3$
			$4000 \text{cm}^3 \le \text{Rs.11},400/\text{-} \text{ per cm}^3$
		Motor cars including station wagons and	
		racing cars of a cylinder capacity exceeding	
	0702 (0.01	3,000 cc:	2000 3 < < 4000 3 D < 0.270/ 2
	8703.40.91	Not more than three years old	$3000 \text{ cm}^3 \le x \le 4000 \text{ cm}^3 = \text{Rs.}10,250/\text{- per cm}^3$
1			$4000 \text{ cm}^3 \le \text{Rs.}11,400/\text{-} \text{ per cm}^3$

8	8703.40.92	More than three years old	$3000 \text{ cm}^3 \le x \le 4000 \text{ cm}^3 = \text{Rs.}10,250/\text{-} \text{ per cm}^3$
			$4000 \text{ cm}^3 \le \text{Rs.11},400/\text{-} \text{ per cm}^3$
8	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:	
	8703.50.13	Hearses not more than three years old	Rs.2,300/- per cm ³
	8703.50.14	Hearses more than three years old	Rs.2,300/- per cm ³
8	8703.50.15	Auto-trishaws, not more than two years old	Rs.1,650/- per cm^3
c	8703.50.16	Auto trishows more then two years old	Rs.1,650/- per cm ³
c	8703.30.10	Auto-trishaws, more than two years old	Rs.1,030/- per cm ²
8	8703.50.18	Other, not more than three years old	Rs.3,900- per cm ³
8	8703.50.19	Other, more than three years old	Rs.3,900- per cm ³
		Motor cars including station wagons and	
		racing cars, of a cylinder capacity not	
		exceeding 1,000 cc:	
8	8703.50.23	Quadricycle of cylinder capacity not	Rs.456,000/- per unit
	000.00.20	exceeding 300 cc, not more than three years	
		old	
8	8703.50.24	Quadricycle of cylinder capacity not	Rs.456,000/- per unit
		exceeding 300 cc, more than three years old	
8	8703.50.28	Other, not more than three years old	Rs.3,900- per cm ³
8	8703.50.29	Other, more than three years old	Rs.3,900- per cm ³
	, , , , , , , , , , , , , , , , , , ,		
		Of a cylinder capacity exceeding 1,000 cc, but	
		not exceeding 1,500 cc:	
8	8703.50.33	Hearses not more than three years old	Rs.2,300/- per cm ³
8	8703.50.34	Hearses more than three years old	Rs.2,300/- per cm ³
	8703.50.35	Motor cars including station wagons and	Rs.3,900- per cm ³
		racing cars, not more than three years old	
8	8703.50.36	Motor cars including station wagons and	Rs.3,900- per cm ³
C	5705.50.50	racing cars, more than three years old	Rs.5,500 per em
8	8703.50.38	Other, not more than three years old	Rs.3,900- per cm ³
	5705.50.50		· •
8	8703.50.39	Other, more than three years old	Rs.3,900- 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:	
8	8703.50.43	Hearses not more than three years old	Rs.3,400/- per cm ³
	8703.50.44	Hearses more than three years old	Rs.3,400/- per cm ³
	8703.50.48	Other, not more than three years old	Rs.7,850/- per cm ³
c	8703.50.49		Rs.7,850/- per cm ³
8	5705.30.49	Other, more than three years old	Ks. /,830/- per cm ²
		Motor cars including station wagons and	
		racing cars of a cylinder capacity exceeding	
		1,500 cc but not exceeding 2,000 cc:	2
8	8703.50.51	1,500 cc but not exceeding 2,000 cc:Of a cylinder capacity not exceeding 1,600 cc,not more than three years old	Rs.5,250/- per cm ³

		more than three years old	
8703	.50.53	Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800cc, not more than three years old	Rs.6,500/- per cm ³
8703	.50.54	Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800 cc, more than three years	Rs.6,500/- per cm ³
0702	50.50	old	D. 7.000/ 3
	.50.58	Other, not more than three years old Other, more than three years old	Rs.7,900/- per cm ³ Rs.7,900/- per cm ³
8703	.30.39	Vehicles other than motor cars including	Ks.7,900/- per cm
		station wagons and racing cars of a cylinder capacity exceeding 2,000 cc but not exceeding 3,000 cc:	
8703	.50.63	Hearses not more than three years old	Rs.4,550/- per cm ³
8703	.50.64	Hearses more than three years old	Rs.4,550/- per cm ³
8703	.50.68	Other, not more than three years old	$2000 \text{ cm}^3 \le x \le 2500 \text{ cm}^3 = \text{Rs.8,000/- per cm}^3$
			$2500 \text{ cm}^3 \le x \le 2750 \text{ cm}^3 = \text{Rs.9,100/- per cm}^3$
			$2750 \text{ cm}^3 \le x \le 3000 \text{ cm}^3 = \text{Rs.}10,250/\text{-} \text{ per cm}^3$
8703	.50.69	Other, more than three years old	$2000 \text{ cm}^3 \le x \le 2500 \text{ cm}^3 = \text{Rs.8,000/- per cm}^3$
			$2500 \text{ cm}^3 \le x \le 2750 \text{ cm}^3 = \text{Rs.9,100/- per cm}^3$
			$2750 \text{ cm}^3 \le x \le 3000 \text{ cm}^3 = \text{Rs.}10,250/\text{-} \text{ per cm}^3$
		Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc but not exceeding 3,000 cc:	
8703	.50.71	Vehicles for the transport of 7 or more persons	$2000 \text{ cm}^3 \le x \le 2500 \text{ cm}^3 = \text{Rs.8,000/- per cm}^3$
		(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	$2500 \text{ cm}^3 \le x \le 2750 \text{ cm}^3 = = \text{Rs.9,100/- per cm}^3$
		cargo) of over 800kg, not more than three years old	$2750 \text{ cm}^3 \le x \le 3000 \text{ cm}^3 = \text{Rs.}10,250/\text{- per cm}^3$
8703	.50.78	Other, not more than three years old	$\frac{2000 \text{ cm}^3 \text{< } x \leq 2500 \text{ cm}^3 = \text{Rs.8,000/- per cm}^3}{2500 \text{ cm}^3 \text{< } x \leq 2750 \text{ cm}^3 = \text{Rs.9,100/- per cm}^3}$
			$2750 \text{cm}^3 \le x \le 3000 \text{cm}^3 = \text{Rs.}10,250/\text{-} \text{ per cm}^3$
8703	.50.79	Other, more than three years old	$2000 \text{ cm}^3 \le x \le 2500 \text{ cm}^3 = \text{Rs.8,000/- per cm}^3$
			$2500 \text{ cm}^3 \le x \le 2750 \text{ cm}^3 = = \text{Rs.9,100/- per cm}^3$
			$2750 \text{ cm}^3 \le x \le 3000 \text{ cm}^3 = \text{Rs.}10,250\text{/-} \text{ per cm}^3$
		Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 3,000 cc:	
8703	.50.83	Hearses not more than three years old	Rs.4,550/- per cm ³
	.50.84	Hearses more than three years old	Rs.4,550/- per cm ³
8703	.50.88	Other, not more than three years old	$3000 \text{ cm}^3 \le x \le 4000 \text{ cm}^3 = \text{Rs.11,} 400/\text{-} \text{ per cm}^3$
			$4000 \text{cm}^3 \le \text{Rs.12,550/- per cm}^3$
8703	.50.89	Other, more than three years old	$3000 \text{ cm}^3 \le x \le 4000 \text{ cm}^3 = \text{Rs.11,} 400 \text{/- per cm}^3$
			$4000 \text{cm}^3 \le \text{Rs.} 12,550/\text{-} \text{ per cm}^3$
		Motor cars including station wagons and racing cars of a cylinder capacity exceeding 3,000 cc:	
8703	.50.98	Other, not more than three years old	$\frac{3000 \text{ cm}^3 < \text{x} \le 4000 \text{ cm}^3 = \text{Rs.11,400/- per cm}^3}{4000 \text{ cm}^3 < = \text{Rs.12,550/- per cm}^3}$
8703	.50.99	Other, more than three years old	$\frac{3000 \text{ cm}^3 < x \le 4000 \text{ cm}^3 = \text{Rs.12,550/} \text{ per cm}^3}{4000 \text{ cm}^3 < = \text{Rs.12,550/} \text{ per cm}^3}$
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.1,450/- per cm ³
8703.60.14	Hearses more than three years old	$\frac{1}{\text{Rs.1,450/-per cm}^3}$
0,0000011		
8703.60.15	Auto-trishaws, not more than two years old	Rs.2,750/- per cm ³
8703.60.16	Auto-trishaws, more than two years old	Rs.2,750/- per cm ³
8703.60.18	Other, not more than three years old	Rs.1,710,000/- per unit
8703.60.19	Other, more than three years old	Rs.1,710,000/- 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.456,000/- per unit
8703.60.24	Quadricycle of cylinder capacity not exceeding 300 cc, more than three years old	Rs.456,000/- per unit
8703.60.28	Other, not more than three years old	Rs.1,710,000/- per unit
8703.60.29	Other, more than three years old	Rs.1,710,000/- 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.2,300/- per cm ³
8703.60.34	Hearses more than three years old	Rs.2,300/- per cm ³
8703.60.35	Motor cars including station wagons and	$1000 \text{ cm}^3 \le x \le 1300 \text{ cm}^3 = \text{Rs.}2,600/\text{-} \text{ per cm}^3$
	racing cars, not more than three years old	$1300 \text{ cm}^3 \le x \le 1500 \text{ cm}^3 = \text{Rs.}3,250/\text{-} \text{ per cm}^3$
8703.60.36	Motor cars including station wagons and racing cars, more than three years old	1000 cm ³ < x \le 1300 cm ³ = Rs.2,600/- per cm ³
		1300 cm ³ < x \le 1500 cm ³ = Rs.3,250/- per cm ³
8703.60.38	Other, not more than three years old	$1000 \text{ cm}^3 \le x \le 1300 \text{ cm}^3 = \text{Rs.2,600/- per cm}^3$
8703.60.39	Other, more than three years old	$1300 \text{ cm}^3 \le x \le 1500 \text{ cm}^3 = \text{Rs.}3,250/\text{-} \text{ per cm}^3$
8703.00.39	Other, more than three years old	$1000 \text{ cm}^3 \le x \le 1300 \text{ cm}^3 = \text{Rs.2,600/- per cm}^3$
		$1300 \text{ cm}^3 \le x \le 1500 \text{ cm}^3 = \text{Rs.}3,250/\text{-} \text{ per cm}^3$
	Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000 cc:	
8703.60.43	Hearses not more than three years old	Rs.2,850/- per cm ³
8703.60.44	Hearses more than three years old	Rs.2,850/- per cm ³
8703.60.48	Other, not more than three years old	Rs.6,500/- per cm ³
8703.60.49	Other, more than three years old	Rs.6,500/- 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.4,550/- per cm ³
8703.60.52	Of a cylinder capacity not exceeding 1,600 cc, more than three years old	Rs.4,550/- per cm ³
8703.60.53	Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800cc, not more than three years old	Rs.5,900/- per cm ³
8703.60.54	Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800cc, more than three years old	Rs.5,900/- per cm ³
8703.60.58	Other, not more than three years old	Rs.6,500/- per cm ³

8703.60.59	Other, more than three years old	Rs.6,500/- 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:	
8703.60.63	Hearses not more than three years old	Rs.2,850/- per cm ³
8703.60.64	Hearses more than three years old	Rs.2,850/- per cm ³
8703.60.68	Other, not more than three years old	$2000 \text{ cm}^3 \le x \le 2500 \text{ cm}^3 = \text{Rs.6,850/- per cm}^3$
0705.00.00	ould, not more than timee years old	$2500 \text{ cm}^{-3} \text{ x} \le 2750 \text{ cm}^{-3} \text{ = Rs.8,000/- per cm}^{-3}$
		2750 cm ³ < x ≤ 2750 cm ³ = Rs.9,100/- per cm ³
8703.60.69	Other, more than three years old	2750 cm $< x \le 5000$ cm $= $ Rs.9,100/- per cm 2000 cm ³ $< x \le 2500$ cm ³ $= $ Rs.6,850/- per cm ³
8703.00.09	Other, more than three years old	$2500 \text{ cm}^2 \text{ x} \le 2500 \text{ cm}^2 = \text{Rs.6,850/- per cm}^2$ $2500 \text{ cm}^3 \text{ x} \le 2750 \text{ cm}^3 = \text{Rs.8,000/- per cm}^3$
		2500 cm ³ $< x \le 2750$ cm ³ $= $ Rs.9,100/- per cm ³
		$2/50$ cm ³ < x \leq 3000 cm ³ = Rs.9,100/- 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	$2000 \text{ cm}^3 \le x \le 2500 \text{ cm}^3 = \text{Rs.6,850/- per cm}^3$
0/02.00./1		$\frac{2500 \text{ cm}^3 + \text{k} = 2500 \text{ cm}^3 - \text{k} = 8.8,000/\text{-} \text{ per cm}^3}{2500 \text{ cm}^3 + \text{k} = 8.8,000/\text{-} \text{ per cm}^3}$
		$2750 \text{ cm}^3 \text{ (x} \le 2750 \text{ cm}^3 \text{ (Rs.6,000)}^2 \text{ per cm}^3$ $2750 \text{ cm}^3 \text{ (x} \le 3000 \text{ cm}^3 \text{ (Rs.9,100)}^2 \text{ per cm}^3$
8703.60.72	Mana than these second ald	$2000 \text{ cm}^3 \text{ x} \le 2500 \text{ cm}^3 \text{ = Rs.9,100/- per cm}^3$
8703.00.72	More than three years old	· · · ·
		$2500 \text{ cm}^3 \le x \le 2750 \text{ cm}^3 = \text{Rs.8,000/- per cm}^3$
		$2750 \text{cm}^3 \le x \le 3000 \text{cm}^3 = \text{Rs.9},100/\text{-} \text{ per cm}^3$
	Vehicles other than motor cars including	
	station wagons and racing cars of a cylinder	
8703.60.83	capacity exceeding 3,000 cc: Hearses not more than three years old	Rs.4,000/- per cm ³
8703.60.84	Hearses more than three years old	Rs.4,000/- per cm ³
8703.60.88	Other, not more than three years old	$3000 \text{ cm}^3 \text{< x} \le 4000 \text{ cm}^3 = \text{Rs.10,250/- per cm}^3$
0702.00.00		$4000 \text{ cm}^3 < = \text{Rs.11,400/- per cm}^3$
8703.60.89	Other, more than three years old	$3000 \text{ cm}^3 \le x \le 4000 \text{ cm}^3 = \text{Rs.10,250/- per cm}^3$
		$4000 \text{ cm}^3 \le \text{Rs.11},400/\text{-} \text{ per cm}^3$
	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	$3000 \text{ cm}^3 \le x \le 4000 \text{ cm}^3 = \text{Rs.}10,250\text{-} \text{ per cm}^3$
		$4000 \text{ cm}^3 \le \text{Rs.11},400/\text{-} \text{ per cm}^3$
8703.60.92	More than three years old	$3000 \text{ cm}^3 \le x \le 4000 \text{ cm}^3 = \text{Rs.}10,250/\text{-} \text{ per cm}^3$
		$4000 \text{cm}^3 < = \text{Rs.11},400/\text{-} \text{ per cm}^3$
8703.70	Other vehicles, with both compression-	
	ignition internal combustion piston engine	
	(diesel or semi-diesel) and electric motor as motors for propulsion, capable of being	
	charged by plugging to external source of	
	electric power	
	Vehicles other than motor cars including	
	station wagons and racing cars, of a cylinder	
	capacity not exceeding 1,000 cc:	
8703.70.13	Hearses not more than three years old	Rs.2,300/- per cm ³
8703.70.14	Hearses more than three years old	Rs.2,300/- per cm ³
	1 A A A A A A A A A A A A A A A A A A A	$D_{a} = 1.650/man am^{3}$
8703.70.15	Auto-trishaws, not more than two years old	Rs.1,650/- per cm ³
8703.70.15 8703.70.16	Auto-trishaws, more than two years old	Rs.1,650/- per cm ³
8703.70.15 8703.70.16 8703.70.18	Auto-trishaws, more than two years oldOther, not more than three years old	Rs.1,650/- per cm ³ Rs.3,900/- per cm ³
8703.70.15 8703.70.16	Auto-trishaws, more than two years oldOther, not more than three years oldOther, more than three years old	Rs.1,650/- per cm ³
8703.70.15 8703.70.16 8703.70.18	Auto-trishaws, more than two years oldOther, not more than three years oldOther, more than three years oldMotor cars including station wagons and	Rs.1,650/- per cm ³ Rs.3,900/- per cm ³
 8703.70.15 8703.70.16 8703.70.18	Auto-trishaws, more than two years oldOther, not more than three years oldOther, more than three years oldOther, more than three years oldMotor cars including station wagons and racing cars, of a cylinder capacity not	Rs.1,650/- per cm ³ Rs.3,900/- per cm ³
 8703.70.15 8703.70.16 8703.70.18	Auto-trishaws, more than two years oldOther, not more than three years oldOther, more than three years oldMotor cars including station wagons and	Rs.1,650/- per cm ³ Rs.3,900/- per cm ³

	old	
8703.70.24	Quadricycle of cylinder capacity not	Rs.456,000/- per unit
0502 50 20	exceeding 300 cc, more than three years old	D 0 000/ 3
8703.70.28	Other, not more than three years old	Rs.3,900/- per cm ³
8703.70.29	Other, more than three years old	Rs.3,900/- 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.2,300/- per cm ³
8703.70.34	Hearses more than three years old	Rs.2,300/- per cm ³
8703.70.35	Motor cars including station wagons and	Rs.3,900/- per cm ³
	racing cars, not more than three years old	
8703.70.36	Motor cars including station wagons and	Rs.3,900/- per cm^3
	racing cars, more than three years old	
8703.70.38	Other, not more than three years old	Rs.3,900/- per cm ³
8703.70.39	Other, more than three years old	Rs.3,900/- 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:	
8703.70.43	Hearses not more than three years old	Rs.3,400/- per cm ³
8703.70.44	Hearses more than three years old	Rs.3,400/- per cm ³
8703.70.48	Other, not more than three years old	Rs.7,850/- per cm^3
8703.70.49	Other, more than three years old	Rs.7,850/- 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:	
8703.70.51	Of a cylinder capacity not exceeding 1,600 cc,	Rs.5,250/- per cm ³
	not more than three years old	-
8703.70.52	Of a cylinder capacity not exceeding 1,600 cc, more than three years old	Rs.5,250/- per cm^3
8703.70.53	Of a cylinder capacity exceeding 1,600 cc, but	Rs.6,500/- per cm ³
	not exceeding 1,800 cc, not more than three years old	
8703.70.54	Of a cylinder capacity exceeding 1,600 cc, but	Rs.6,500/- per cm ³
	not exceeding 1,800 cc, more than three years	
	old	
8703.70.58	Other, not more than three years old	Rs.7,850/- per cm ³
8703.70.59	Other, more than three years old	Rs.7,850/- 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	
8703.70.63	3,000 cc:Hearses not more than three years old	Rs.4,550/- per cm ³
		-
8703.70.64	Hearses more than three years old	Rs.4,550/- per cm ³
8703.70.68	Other, not more than three years old	$2000 \text{cm}^3 \le x \le 2500 \text{cm}^3 = \text{Rs.8,000/- per cm}^3$
		$2500 \text{ cm}^3 \le x \le 2750 \text{ cm}^3 = \text{Rs.9},100/\text{-} \text{ per cm}^3$
		$2750 \text{ cm}^3 \le x \le 3000 \text{ cm}^3 = \text{Rs.} 10,250/\text{-} \text{ per cm}^3$
8703.70.69	Other, more than three years old	$2000 \text{ cm}^3 < x \le 2500 \text{ cm}^3 = \text{Rs.8},000/\text{-} \text{ per cm}^3$
0705.70.07	other, more than three years old	$2500 \text{ cm}^3 < x \le 2750 \text{ cm}^3 = \text{Rs.9,100/- per cm}^3$
		$2750 \text{ cm}^3 < x \le 2750 \text{ cm}^3 = \text{Rs.10}, 2007 \text{ per cm}^3$
	Motor cars including station wagons and	
	racing cars of a cylinder capacity exceeding	
	2,000 cc but not exceeding 3,000 cc:	
8703.70.71	Vehicles for the transport of 7 or more persons	$2000 \text{ cm}^3 \le x \le 2500 \text{ cm}^3 = \text{Rs.8,000/- per cm}^3$
0705.70.71	(adults) including the driver, with non-	$2000 \text{ cm} > x \ge 2000 \text{ cm} = \text{K} \cdot 0.000/\text{-} \text{ per cm}$
	monocoque body bolted on ladder type heavy	
	duty chassis, with permanent four-wheel drive	$2500 \text{ cm}^3 \le x \le 2750 \text{ cm}^3 = \text{Rs.9,100/- per cm}^3$

		cargo) of over 800kg, not more than three years old	$2750 \text{cm}^3 \le x \le 3000 \text{cm}^3 = \text{Rs.}10,250/\text{-} \text{ per cm}^3$
	8703.70.78	Other, not more than three years old	$2000 \text{ cm}^3 \le x \le 2500 \text{ cm}^3 = \text{Rs.8},000/\text{-} \text{ per cm}^3$
			$2500 \text{ cm}^3 \le x \le 2750 \text{ cm}^3 = \text{Rs.9,100/- per cm}^3$
			$2750 \text{ cm}^3 < \text{x} \le 3000 \text{ cm}^3 = \text{Rs.}10,250/\text{-} \text{ per cm}^3$
	8703.70.79	Other, more than three years old	$\frac{2000 \text{ cm}^3 \text{ (x} \le 2500 \text{ cm}^3 \text{ (x)}, 220)^2 \text{ per cm}^3}{2000 \text{ cm}^3 \text{ (x)} \le 2500 \text{ cm}^3 \text{ (x)} \text{ (x)}, 220)^2 \text{ per cm}^3}$
	0105.10.17	other, more than three years old	$\frac{2500 \text{ cm}^3 \text{ (x} \ge 2500 \text{ cm}^3 - \text{Rs.9,100/- per cm}^3}{2500 \text{ cm}^3 \text{ (x} \le 2750 \text{ cm}^3 - \text{Rs.9,100/- per cm}^3)}$
			$2750 \text{ cm}^3 \text{ < } x \leq 3000 \text{ cm}^3 \text{ = } \text{Rs.} 10,250/\text{-} \text{ per cm}^3$
			2750 cm ² $\times x \le 5000$ cm ² $=$ Rs.10,250/- per cm ²
		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.4,550/- per cm ³
	8703.70.84	Hearses more than three years old	Rs.4,550/- per cm ³
	8703.70.88	Other, not more than three years old	$3000 \text{ cm}^3 \le x \le 4000 \text{ cm}^3 = \text{Rs.11,} 400/\text{-} \text{ per cm}^3$
			$4000 \text{ cm}^3 \le \text{Rs.} 12,550/\text{-} \text{ per cm}^3$
	8703.70.89	Other, more than three years old	$3000 \text{ cm}^3 \le x \le 4000 \text{ cm}^3 = \text{Rs.11},400/\text{- per cm}^3$
			$4000 \text{ cm}^3 \le \text{Rs.} 12,550/\text{-} \text{ per cm}^3$
		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	$3000 \text{ cm}^3 \le x \le 4000 \text{ cm}^3 = \text{Rs.11},400/\text{-} \text{ per cm}^3$
			$4000 \text{ cm}^3 \le \text{Rs.} 12,550/\text{-} \text{ per cm}^3$
	8703.70.99	Other, more than three years old	$3000 \text{ cm}^3 \le x \le 4000 \text{ cm}^3 = \text{Rs.11},400/\text{-} \text{ per cm}^3$
			$4000 \text{ cm}^3 < = \text{Rs.}12,550/\text{-} \text{ per cm}^3$
	8703.80	Other vehicles, with only electric motor for propulsion	
		Electric auto-trishaws:	
	8703.80.11	Not more than two years old	Rs.8,550/- per kW for not more than one year old
			Rs.11,400/- per kW for Other
	8703.80.12	More than two years old	Rs.17,100/- 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.8,550/- per kW for not more than one year old
	0700.00.21	rot more than three years on	Rs.17,100/- per kW for Other
	8703.80.22	More than three years old	Rs.22,800/- 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.8,550/- per kW for not more than one year old
			Rs.17,100/- per kW for Other
	8703.80.32	Capacity of motors exceeding 50kW, but not	Rs.11,400/- per kW for not more than one
		exceeding 100kW	year old
			Rs.17,100/- per kW for Other
	8703.80.33	Capacity of motors exceeding 100kW, but not exceeding 200kW	Rs.17,100/- per kW for not more than one year old
			Rs.28,500/- per kW for Other
	8703.80.34	Capacity of motors exceeding 200kW	Rs.45,600/- per kW for not more than one year old
			Rs.62,700/- 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.22,800/- per kW
	8703.80.42	Capacity of motors exceeding 50kW, but not exceeding 100kW	Rs.34200/- per kW
	8703.80.43	Capacity of motors exceeding 100kW, but not exceeding 200kW	Rs.51,300/- per kW
	8703.80.44	Capacity of motors exceeding 200kW	Rs.68,400/- 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.8,550/- per kW for not more than one year old
	8703.80.52	Capacity of motors exceeding 50kW, but not exceeding 100kW	Rs.17,100/- per kW for Other Rs.11,400/- per kW for not more than one year old
	8703.80.53	Capacity of motors exceeding 100kW, but not exceeding 200kW	Rs.17,100/- per kW for Other Rs.17,100/- per kW for not more than one year old
	8703.80.54	Capacity of motors exceeding 200kW	Rs.28,500/- per kW for Other Rs.45,600/- per kW for not more than one year old Rs.62,700/- per kW for Other
		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	
	8703.80.61	Capacity of motors not exceeding 50kW	Rs.22,800/- per kW
	8703.80.62	Capacity of motors exceeding 50kW, but not exceeding 100kW	Rs.34,200/- per kW
	8703.80.63	Capacity of motors exceeding 100kW, but not exceeding 200kW	Rs.51,300/- per kW
	8703.80.64	Capacity of motors exceeding 200kW Other:	Rs.68,400/- per kW
	8703.80.71	Not more than three years old	Rs.45,600/- per k W for not more than one year old
	8703.80.72	More than three years old	Rs.62,700/- per kW for Other Rs.68,400/- per kW
	0703.00.72		
	8703.90	Other:	
	8703.90.10 8703.90.20	Not more than three years old More than three years old	Rs.1,140,000/- per unit Rs.1,710,000/- 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.450/- per cm ³
	8704.21.22	More than four years old Chassis fitted with engines and cabs	Rs.450/- per cm ³
	8704.21.31	For vehicles of national subdivision	Rs.570,000/- per unit

	8704.21.43, not more than four years old	
8704.21.32	For vehicles of national subdivision 8704.21.44, more than four years old	Rs.1,140,000/- per unit
8704.21.33	For vehicles of national subdivision 8704.21.51, not more than four years old	Rs.570,000/- per unit
8704.21.34	For vehicles of national subdivision 8704.21.52, more than four years old	Rs.1,140,000/- per unit
8704.21.35	For vehicles of national subdivision 8704.21.63, not more than four years old	Rs.570,000/- per unit
8704.21.36	For vehicles of national subdivision 8704.21.64, more than four years old	Rs.1,140,000/- per unit
8704.21.37	For vehicles of national subdivision 8704.21.67, not more than four years old	Rs.1,596,000/- per unit
8704.21.38	For vehicles of national subdivision 8704.21.68, more than four years old	Rs.2,850,000/- 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 2,000 kg, but excluding those vehicles with an engine compartment totally protruding to the front of the vehicle from the driving cab	
8704.21.41	Cargo carrying capacity of less than 800 Kg, not more than four years old	Rs.684,000/- per unit
8704.21.42	Cargo carrying capacity of less than 800Kg, more than four years old	Rs.1,140,000/- per unit
8704.21.43	Cargo carrying capacity of 800 kg or more, not more than four years old	Rs.684,000/- per unit
8704.21.44	Cargo carrying capacity of 800 kg or more, more than four years oldVehicles 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 2,000 kg or more	Rs.1,140,000/- per unit
8704.21.51	Not more than four years old	Rs.1,140,000/- per unit
8704.21.52	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:	Rs.2,280,000/- per unit
8704.21.61	Vehicles fitted with front leaf sprigs and cargo carrying capacity of less than 800 kg, not more than four years old	Rs.684,000/- per unit
8704.21.62	Vehicles fitted with front leaf sprigs and cargo carrying capacity of less than 800 kg, more than four years old	Rs.1,140,000/- per unit
8704.21.63	Vehicles fitted with front leaf sprigs and cargo carrying capacity of 800 kg or more, not more than four years old	Rs.684,000/- per unit
8704.21.64	Vehicles fitted with front leaf sprigs and cargo carrying capacity of 800 kg or more, more than four years old	Rs.1,140,000/- per unit
8704.21.65	Other vehicles, cargo carrying capacity of less than 800 kg, not more than four years old	Rs.1,710,000/- per unit
8704.21.66	Other vehicles, cargo carrying capacity of less	Rs.2,850,000/- per unit

		than 800 kg, more than four years old	
	8704.21.67	Other vehicles, cargo carrying capacity of 800	Rs.1,710,000/- per unit
		kg or more, not more than four years old	
	8704.21.68	Other vehicles, cargo carrying capacity of 800	Rs.2,850,000/- per unit
		kg or more, more than four years old	
		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 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.2,280,000/- per unit
	8704.21.72	More than four years old	Rs.2,850,000/- per unit
	0704.21.72	Other:	R3.2,050,000/ per unit
-	8704.21.91	Other vehicles with separate bodies for cabin	Rs.5,700,000/- per unit
	0704.21.91	and cargo area, not more than four years old	Rs.5,700,000/- per unit
	8704.21.92	Other vehicles with separate bodies for cabin	Rs.6,840,000/- per unit
	8704.21.92		Ks.0,840,000/- per unit
	8704.21.93	and cargo area, more than four years old	$D_{0} = 5 + 120 + 000/$ non white
		Other vehicles not more than four years old	Rs.5,130,000/- per unit
	8704.21.99	Other vehicles more than four years old	Rs.6,840,000/- per unit
	8704.22	g.v.w. exceeding 5 tonnes but not exceeding	
	0701122	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	Rs.1,710,000/- per unit
	0704.22.42	years old	Rs.1,710,000/- per unit
		years old	
	8704.22.43	More than ten years old	Rs.3,420,000/- per unit
		Garbage trucks equipped with waste	
		compacting Mechanism:	
	8704.22.52	More than five years old	Rs.142,500/- per unit
		Other:	
	8704.22.61	Not more than five years old	Rs.1,140,000/- per unit
	8704.22.62	More than five years old, but less than ten	Rs.2,850,000/- per unit
		years old	
	8704.22.63	More than ten years old	Rs.4,560,000/- 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	Rs.1,710,000/- per unit
		years old	, , , , , , , , , , , , , , , , , , ,
	8704.23.53	More than ten years old	Rs.3,420,000/- per unit
			pr with
		Garbage trucks equipped with waste	
		compacting Mechanism:	
	8704.23.62	More than five years old	Rs.142,500/- per unit
		Other:	
	8704.23.71	Not more than five years old	Rs.1,140,000/- per unit
	8704.23.72	More than five years old, but less than ten	Rs.2,850,000/- per unit
		years old	· •
	8704.23.73	More than ten years old	Rs.4,560,000/- per unit
			· / I
		Other, with only spark-ignition internal	
		combustion piston engine:	
	8704.31	g.v.w. not exceeding 5 tonnes:	
	0707.31	Auto-trishaws	
	8704.31.21	With two-stroke petrol engine	Rs.550/- per cm ³
	0/04.31.21	with two-subke petrol engine	rs.330/- per cili

87	704.31.22	Other, not more than four years old	Rs.550/- per cm^3
87	704.31.23	Other, more than four years old	Rs.550/- per cm ³
		Chassis fitted with engines and cabs	
87	704.31.31	For vehicles of national subdivision	Rs.570,000/- per unit
		8704.31.43, not more than four years old	
87	704.31.32	For vehicles of national subdivision	Rs.1,140,000/- per unit
		8704.31.44, more than four years old	
87	704.31.33	For vehicles of national subdivision	Rs.570,000/- per unit
		8704.31.51, not more than four years old	
87	704.31.34	For vehicles of national subdivision	Rs.1,140,000/- per unit
		8704.31.52, more than four years old	
87	704.31.35	For vehicles of national subdivision	Rs.570,000/- per unit
		8704.31.63, not more than four years old	D. 4.440.0000
87	704.31.36	For vehicles of national subdivision	Rs.1,140,000/- per unit
		8704.31.64, more than four years old	D
87	704.31.37	For vehicles of national subdivision	Rs.1,596,000/- per unit
		8704.31.67, not more than four years old	
87	704.31.38	For vehicles of national subdivision	Rs.2,850,000/- 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	
	704 21 41	the vehicle from the driving cab:	D (04.000/
8.	704.31.41	Cargo carrying capacity of less than 800 kg,	Rs.684,000/- per unit
07	704 21 42	not more than four years old	D ₂ 1 140 000/ memory it
8.	704.31.42	Cargo carrying capacity of less than 800 kg,	Rs.1,140,000/- per unit
	704 21 42	more than four years old	D (04.000/ max at
8.	704.31.43	Cargo carrying capacity of 800 kg or more,	Rs.684,000/- per unit
07	704.31.44	not more than four years old	D ₂ 1 140 000/ manualt
0.	/04.51.44	Cargo carrying capacity of 800 kg or more,	Rs.1,140,000/- per unit
		more than four years old	
		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	
	704 21 51	capacity of 2,000 kg or more:	D (04.000/ 1
	704.31.51	Not more than four years old	Rs.684,000/- per unit
87	704.31.52	More than four years old	Rs.2,280,000/- per unit
		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:	
	704.31.61	Vehicles fitted with front leaf sprigs and cargo	Rs.684,000/- per unit
8		carrying capacity of less than 800 kg, not more	Koloo 1,000/ per unit
87			
87			
		than four years old	Rs 1 140 000/- per unit
	704.31.62	than four years old Vehicles fitted with front leaf sprigs and cargo	Rs.1,140,000/- per unit
		than four years old Vehicles fitted with front leaf sprigs and cargo carrying capacity of less than 800 kg, more	Rs.1,140,000/- per unit
87	704.31.62	than four years old Vehicles fitted with front leaf sprigs and cargo carrying capacity of less than 800 kg, more than four years old	-
87		than four years old Vehicles fitted with front leaf sprigs and cargo carrying capacity of less than 800 kg, more	Rs.1,140,000/- per unit Rs.684,000/- per unit

8704.31.64	Vehicles fitted with front leaf sprigs and cargo carrying capacity of 800 kg or more, more than four years old	Rs.1,140,000/- per unit
8704.31.65	Other vehicles, cargo carrying capacity of less than 800 kg, not more than four years old	Rs.1,710,000/- per unit
8704.31.66	Other vehicles, cargo carrying capacity of less than 800 kg , more than four years old	Rs.2,850,000/- per unit
8704.31.67	Other vehicles, cargo carrying capacity of 800 kg or more, not more than four years old	Rs.1,710,000/- per unit
8704.31.68	Other vehicles, cargo carrying capacity of 800 kg or more, more than four years old	Rs.2,850,000/- per unit
	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:	
8704.31.71	Not more than four years old	Rs.2,000/- per cm ³
8704.31.72	More than four years old	Rs.2,000/- per cm ² Rs.2,000/- per cm ³
	Other:	· •
8704.31.91	Vehicles with separate bodies for cabin and cargo area, not more than four years old	Rs.5,700,000/- per unit
8704.31.92	Vehicles with separate bodies for cabin and cargo area, more than four years old	Rs.6,840,000/- per unit
8704.31.93	Other not more than four years old	Rs.2,000/- per cm ³
8704.31.99	Other more than four years old	Rs.2,000/- per cm ³
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 years old	Rs.1,710,000/- per unit
8704.32.43	More than ten years old Garbage trucks equipped with waste compacting mechanism:	Rs.3,420,000/- per unit
8704.32.52	More than five years old Other:	Rs.142,500/-per unit
8704.32.61	Not more than five years old	Rs.1,140,000/-per unit
8704.32.62	More than five years old but not more than ten years old	Rs.2,850,000/-per unit
8704.32.63	More than ten years old	Rs.4,560,000/- 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:	
	Auto-trishaws	
8704.41.21	Not more than four years old	Rs.400/- per cm ³
8704.41.22	More than four years old Chassis fitted with engines and	Rs.400/- per cm ³
	cabs	
8704.41.31	for vehicles of national subdivision 8704.41.43, not more than four years old	Rs.513,000/-per unit
8704.41.32	for vehicles of national subdivision 8704.41.44, more than four years old	Rs.1,026,000/-per unit
	oroninini, more man roar years ora	

	8704.41.51, not more than four years old	
8704.41.3	for vahicles of national subdivision	Rs.1,026,000/-per unit
8704.41.3	8/04.41.52, more than four years old	
8704.41.3	for vehicles of national subdivision	Rs.513,000/-per unit
	8/04.41.63, not more than four years old	D 1 00 < 000/
8704.41.3	for vehicles of national subdivision	Rs.1,026,000/-per unit
	8704.41.64, more than four years old	Rs.1,482,000/-per unit
8704.41.3	87 8704.41.67, not more than four years old	RS.1,482,000/-per unit
	for vehicles of national subdivision	Rs.2,622,000/-per unit
8704.41.3	8 8704.41.68, more than four years old	K3.2,022,000/-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:	
	Cargo carrying capacity of less	Rs.627,000/-per unit
8704.41.4		
	years old	
	Cargo carrying capacity of less	Rs.1,026,000/-per unit
8704.41.4	than 800kg, more than four	
	years old	
8704.41.4	Cargo carrying capacity of 800kg or more, not	Rs.627,000/-per unit
0701111	more than four years old	D 1 00 (000 /
0704 41	Cargo carrying capacity of 800kg	Rs.1,026,000/-per unit
8704.41.4	4 or more, 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	
	be converted for other uses, and cargo carrying	
	capacity of 2000 kg or more:	
8704.41.5		Rs.1,026,000/-per unit
8704.41.5		Rs.2,052,000/-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:	
	Vehicles fitted with front leaf	Rs.627,000/-per unit
	springs and Cargo carrying	R3.027,000/-per unit
8704.41.6	capacity of less than 800kg, not	
	more than four years old	
	Vehicles fitted with front leaf springs and	Rs.1,026,000/-per unit
8704.41.6		
	more than four years old	
	Vehicles fitted with front leaf springs and	Rs.627,000/-per unit
8704.41.6		
	more than four years old	
0704 41 4	Vehicles fitted with front leaf springs and	Rs.1,026,000/-per unit
8704.41.6		
	more than four years old Other Vehicles, Cargo carrying capacity of	$D_{s} = 1.506.000/$ non unit
8704.41.6	bis than 800kg, not more than four years old	Rs.1,596,000/-per unit
	Other Vehicles, Cargo carrying capacity of	Rs.2,622,000/-per unit
8704.41.6		

Obling of Whicks with separate bolics for cabin and cargo area, cabin been designed for six persons (caluts) or less, including the driver, with no additional space in the cabin that can be converted for other uses, and a cargo carrying capacity of 800 kg or more, but cxcluding thos vehicles with an engine compartment totally protructing to the front of the vehicle from the driving cab: 8704.41.71 Nor more than four years old Rs.2.052.000/-per unit 0ther: Other vehicles with separate bolies for cabin and cargo area, nor more than four years old Rs.2.052.000/-per unit 8704.41.72 More than four years old Rs.5.130.000/-per unit 0ther: Other vehicles with separate bodies for cabin and cargo area, nor more than four years old Rs.5.100.000/-per unit 8704.41.92 Other vehicles more than four years old Rs.4.560.000/-per unit 8704.41.93 Other vehicles more than four years old Rs.4.560.000/-per unit 8704.42 g.y.w. exceeding 5 tonnes that not exceeding 20 tonnes: Tankers and bowsers with stainless steel tanks for transport of milk and refrigerated tucks. 8704.42.42 More than five years old Rs.1.596.000/-per unit 8704.42.42 More than five years old Rs.1.596.000/-per unit 8704.42.42 More than five years old Rs.1.596.000/-per unit 8704.42.43 More than five years ol	8704.41.68	Other Vehicles, Cargo carrying capacity of 800kg or more, more than four years old	Rs.2,622,000/-per unit
and cargo area, cabin been designed for six persons (adults) or tess 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 fort of the vehicle from the driving cab: 8704.41.71 Not more than four years old Rs.2,052,000/-per unit 8704.41.72 More than four years old Rs.2,622,000/-per unit 8704.41.91 Other vehicles with separate bodies for cabin and cargo area, norme than four years old Rs.5,130,000/-per unit and cargo area, norme than four years old 8704.41.92 Other vehicles more than four years old Rs.4,560,000/-per unit and cargo area, norme than four years old 8704.41.93 Other vehicles more than four years old Rs.4,560,000/-per unit and cargo area, norme than four years old 8704.42 g.v.w. exceeding 5 tomes but not exceeding 20 tomos: Tankers and bowsers with stainless steel tanks for transport of milk and refrigerated trucks: 8704.42.41 Not more than five years old Rs.1,596,000/-per unit equation due than ten years old 8704.42.42 More than ten years old Rs.1,026,000/-per unit equation 8704.42.43 More than five years old but less than ten years old Rs.1,026,000/-per unit equation 8704.42.52 More than five years old Rs.1,026,000/-per			
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Other, with both spark-ignition internal combustion piston engine and electric motor as motors for propulsion:	8704.43.73	*	Rs.4.218.000/-per unit
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combustion piston engine and electric motor as motors for propulsion:		Other, with both spark-ignition internal	
as motors for propulsion:			
10/04) 1 2.v.w. not exceeding 5 tonnes	1		

8704.51.21	With two-stroke petrol engine	Rs.450/- per cm ³
8704.51.22	Other, not more than four years old	Rs.450/- per cm^3
8704.51.23	Other, more than four years old	Rs.450/- per cm^{33}
	Chassis fitted with engines and cabs:	
8704.51.31	for vehicles of national subdivision	Rs.513,000/-per unit
	8704.51.43, not more than four years old	D. 1.026.000/
8704.51.32	for vehicles of national subdivision	Rs.1,026,000/-per unit
	8704.51.44, more than four years old for vehicles of national subdivision	Rs.513,000/-per unit
8704.51.33	8704.51.51, not more than four years old	Ks.515,000/-per unit
	for vehicles of national subdivision	Rs.1,026,000/-per unit
8704.51.34	8704.51.52, more than four years old	Ks.1,020,000/-per unit
	for vehicles of national subdivision	Rs.513,000/-per unit
8704.51.35	8704.51.63, not more than four years old	K3.515,000/ per unit
	for vehicles of national subdivision	Rs.1,026,000/-per unit
8704.51.36	8704.51.64, more than four years old	R5.1,020,000/ per unit
	for vehicles of national subdivision	Rs.1,482,000/-per unit
8704.51.37	8704.51.67, not more than four years old	
 	for vehicles of national subdivision	Rs.2,622,000/-per unit
8704.51.38	8704.51.68, more than four years old	1012,022,000, per unit
1	Vehicles with separate bodies for cabin and	
	for cargo area, the cabin been designed for 3	
	persons (adults) or less, including the driver,	
	with no additional space in the cabin that can	
	be converted for other uses, and cargo carrying	
	capacity of less than 2000 kg, but excluding	
	those vehicles with an engine compartment	
	totally protruding to the front of the vehicle	
	from the driving cab:	
8704.51.41	Cargo carrying capacity of less than 800kg,	Rs.627,000/-per unit
	not more than four years old	D 1000000
8704.51.42	Cargo carrying capacity of less than 800kg,	Rs.1,026,000/-per unit
	more than four years old	$D_{a}(27.000/mmm)$
8704.51.43	Cargo carrying capacity of 800kg or more, not more than four years old	Rs.627,000/-per unit
	Cargo carrying capacity of 800kg or more,	Rs.1,026,000/-per unit
8704.51.44	more than four years old	Ks.1,020,000/-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.627,000/-per unit
8704.51.52	More than four years old	Rs.2,052,000/-per unit
0107.31.32		16.2,652,666/ per unit
1	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:	
	Vehicles fitted with front leaf springs and	Rs.627,000/-per unit
8704.51.61	Cargo carrying capacity of less than 800kg,	× •
	not more than four years old	
	Vehicles fitted with front leaf springs and	Rs.1,026,000/-per unit
8704.51.62	Cargo carrying capacity of less than 800kg,	*
	more than four years old	
8704.51.63	Vehicles fitted with front leaf springs and	Rs.627,000/-per unit

	Cargo carrying capacity of 800kg or more, not	
	more than four years old	D 1.026.000/
8704.51.64	Vehicles fitted with front leaf springs and Cargo carrying capacity of 800kg or more, more than four years old	Rs.1,026,000/-per unit
8704.51.65	Other Vehicles, Cargo carrying capacity of less than 800kg, not more than four years old	Rs.1,482,000/-per unit
8704.51.66	Other Vehicles, Cargo carrying capacity of less than 800kg, more than four years old	Rs.2,622,000/-per unit
8704.51.67	Other Vehicles, Cargo carrying capacity of 800kg or more, not more than four years old	Rs.1,482,000/-per unit
8704.51.68	Other Vehicles, Cargo carrying capacity of 800kg or more, more than four years old	Rs.2,622,000/-per unit
	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:	2
8704.51.71	Not more than four years old	Rs.1,950/- per cm ³
8704.51.72	More than four years old	Rs.1,950/- per cm^3
	Other:	
8704.51.91	Vehicles with separate bodies for cabin and	Rs.5,130,000/-per unit
	cargo area, not more than four years old	
8704.51.92	Vehicles with separate bodies for cabin and	Rs.5,700,000/-per unit
	cargo area, more than four years old	
8704.51.93	Other not more than four years old	Rs.1,950/- per cm ³
8704.51.99	Other more than four years old	Rs.1,950/- per cm ³
8704.52	g.v.w. exceeding 5 tonnes	
	Tankers and bowsers with stainless steel tanks for transport of milk and refrigerated trucks:	
8704.52.42	More than five years old but not more than ten years old	Rs.1,482,000/-per unit
8704.52.43	More than ten years old	Rs.3,078,000/-per unit
0701102.13	Garbage trucks equipped with waste compacting mechanism:	
8704.52.52	More than five years old	Rs.136,800/-per unit
0701102102	Other:	
8704.52.61	Not more than five years old	Rs.1,026,000/-per unit
8704.52.62	More than five years old but not more than ten	Rs.2,622,000/-per unit
8704.52.63	years old More than ten years old	$D_{2} = 4.222,000/mmmmit$
	whole than ten years old	Rs.4,332,000/-per unit
0504.50		RS.4,552,000/-per unit
8704.60	Other with only electric motor for propulsion:	*
8704.60.10	Other with only electric motor for propulsion: Electric auto-trishaws not more than five years old	Rs.8,550/-per kW
	Other with only electric motor for propulsion: Electric auto-trishaws not more than five years old Electric auto-trishaws more than five years old	•
8704.60.10 8704.60.20	Other with only electric motor for propulsion: Electric auto-trishaws not more than five years old Electric auto-trishaws more than five years old Other electric, not more than five years old	Rs.8,550/-per kW Rs.8,550/-per kW
8704.60.10	Other with only electric motor for propulsion: Electric auto-trishaws not more than five years old Electric auto-trishaws more than five years old Other electric, not more than five years old Other electric, not more than five years old Capacity of motors not exceeding 50kW Capacity of motors exceeding 50kW, but not	Rs.8,550/-per kW
8704.60.10 8704.60.20 8704.60.31	Other with only electric motor for propulsion: Electric auto-trishaws not more than five years old Electric auto-trishaws more than five years old Other electric, not more than five years old Capacity of motors not exceeding 50kW Capacity of motors exceeding 50kW, but not exceeding 100kW Capacity of motors exceeding 100kW, but not	Rs.8,550/-per kW Rs.8,550/-per kW Rs.8,550/-per kW
8704.60.10 8704.60.20 8704.60.31 8704.60.32	Other with only electric motor for propulsion: Electric auto-trishaws not more than five years old Electric auto-trishaws more than five years old Other electric, not more than five years old Other electric, not more than five years old Capacity of motors not exceeding 50kW Capacity of motors exceeding 50kW, but not exceeding 100kW	Rs.8,550/-per kW Rs.8,550/-per kW Rs.8,550/-per kW Rs.11,400/-per kW

	8704.60.42	Capacity of motors exceeding 50kW, but not exceeding 100kW	Rs.34,200/-per kW
	8704.60.43	Capacity of motors exceeding 100kW, but not exceeding 200kW	Rs.51,300/-per kW
	8704.60.44	Capacity of motors exceeding 200kW	Rs.68,400/-per kW
	8704.90	Other:	
	8704.90.10	Not more than five years old	Rs.1,140,000/- per unit
	8704.90.90	Other	Rs.1,710,000/- 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)	
		Mobile workshops:	
	8705.90.41	Modified vehicles of heading 87.02, not more than three years old	Rs.5,130,000/- per unit
	8705.90.42	Modified vehicles of heading 87.02, more than three years old	Rs.6,840,000/- per unit
	8705.90.43	Modified vehicles of heading 87.03, not more than three years old	Rs.12,550/- per cm3
	8705.90.44	Modified vehicles of heading 87.03, more than three years old	Rs.12,550/- per cm3
	8705.90.45	Modified vehicles of heading 87.04, not more than three years old	Rs.5,130,000/- per unit
	8705.90.46	Modified vehicles of heading 87.04, more than three years old	Rs.6,840,000/- per unit
	8705.90.47	Other, not more than seven years old	Rs.1,140,000/- per unit
	8705.90.48	Other, more than seven years old	Rs.2,850,000/- per unit
	0707.00.51	Other, Modified vehicles of heading 87.02, 87.03 and 87.04:	D
	8705.90.51	Modified vehicles of heading 87.02, not more than three years old	Rs.5,130,000/- per unit
	8705.90.52	Modified vehicles of heading 87.02, more than three years old	Rs.6,840,000/- per unit
	8705.90.53	Modified vehicles of heading 87.03, not more than three years old	Rs.12,550/- per cm3
	8705.90.54	Modified vehicles of heading 87.03, more than three years old	Rs.12,550/- per cm3
	8705.90.55	Modified vehicles of heading 87.04, not more than three years old	Rs.5,130,000/- per unit
	8705.90.56	Modified vehicles of heading 87.04, more than three years old Other:	Rs.6,840,000/- per unit
	8705.90.91	g. v. w. not exceeding 4 tonnes, not more than seven years old	Rs.1,710,000/- per unit
	8705.90.92	g. v. w. not exceeding 4 tonnes, more than seven years old	Rs.2,850,000/- 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.1,140,000/- per unit
	8706.00.20	New chassis fitted with engines for other	Rs.1,140,000/- per unit

		Other parts and accessories of bodies	
87.08		Parts and accessories of the motor vehicles of headings 87.01 to 87.05	
	8707.90.90	Other	Rs.1,140,000/- per unit
	8707.90.49	Used bare body frame with /without doors, bonnet and boot lid	Rs.1,140,000/- per unit
	8707.90.48	Rough coated, bare body frame with / without doors, bonnet and boot lid	Rs.342,000/- per unit
	8707.90.44	Other vehicle bodies fully equipped with fittings and accessories excluding seats and upholstery	Rs.798,000/- per unit
	8707.90.43	Used vehicle bodies fully equipped with fittings and accessories excluding seats and upholstery	Rs.1,026,000/-per unit
	8707.90.42	Other vehicle bodies fully equipped with fittings and accessories	Rs.912,000/- per unit
	8707.90.41	Used bodies fully equipped with fittings and accessories	Rs.1,140,000/- per unit
		Other, bodies for the vehicles of 10 or more persons but less than 25 of heading 87.02 including the driver	
	8707.90.10	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.1,140,000/- per unit
	8707.90	Other:	
	8707.10.90		Ks.1,140,000/- per unit
	8707.10.60	Used bare body frame with /without doors, bonnet and boot lid Other	Rs.1,140,000/- per unit Rs.1,140,000/- per unit
	8707.10.50	Rough coated, bare body frame with / without doors, bonnet and boot lid	Rs.342,000/- per unit
	8707.10.40	Other vehicle bodies fully equipped with fittings and accessories excluding seats and upholstery	Rs.798,000/- per unit
	8707.10.30	Used vehicle bodies fully equipped with fittings and accessories excluding seats and upholstery	Rs.1,026,000/-per unit
	8707.10.20	Other vehicle bodies fully equipped with fittings and accessories	Rs.912,000/- per unit
	8707.10.10	For the vehicles of heading 87.03Used vehicle bodies fully equipped with fittings and accessories	Rs.1,140,000/- per unit
	8707.10	vehicles of headings 87.01 to 87.05	
87.07		Bodies (including cabs), for the motor	
	8706.00.50	motor vehicles Used chassis fitted with engines	Rs.2,280,000/- per unit
	8706.00.40	3,000 kg or more Other new chassis fitted with engines for other	Rs.2,280,000/- per unit
	8706.00.30	motor vehicles of heading 87.02New 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	Rs.1,140,000/- per unit

	0700.00	(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	"Cut-portions" of bodies and cabs	Rs.342,000/- per cut portion
	0700.29.10	Other parts and accessories:	Ks.542,000/- per eut portion
	8708.99	Other:	
	8708.99.40	"Cut-portions" of motor vehicles	Rs.342,000/- per cut portion
	0/00.22110		
87.11		Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars	
	8711.10	With internal combustion piston engine of a cylinder capacity not exceeding 50 cc ;	
	8711.10.10	Not more than three years old	Rs. 650/- per cm^3
	8711.10.20	More than three years old	Rs.114,000/- 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.1,300/- per cm^3
	8711.20.20	Exceeding 50 cc but not exceeding 200 cc, more than three years old	Rs.342,000/- per unit
	8711.20.30	Other, not more than three years old	Rs. 1,950/- per cm ³
	8711.20.40	Other, more than three years old	Rs. 570,000/- per unit
	8711.30	With internal combustion piston engine of a cylinder capacity exceeding 250 cc but not exceeding 500 cc;	
	8711.30.10	Exceeding 250 cc but not exceeding 350 cc, not more than three years old	Rs. 1,950/- per cm ³
	8711.30.20	Exceeding 250 cc but not exceeding 350 cc, more than three years old	Rs.912,000/- per unit
	8711.30.30	Exceeding 350 cc but not exceeding 450 cc, not more than three years old	Rs. 2,600/- per cm^3
	8711.30.40	Exceeding 350 cc but not exceeding 450 cc, more than three years old	Rs. 1,710,000/- per unit
	8711.30.50	Other, not more than three years old	Rs. 2,600/- per cm^3
	8711.30.60	Other, more than three years old	Rs. 1,710,000/- 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.3,300/- per cm ³
	8711.40.20	More than three years old	Rs.2,850,000/- 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.3,300/- per cm ³
	8711.50.20	Exceeding 800 cc but not exceeding 1,000 cc, more than three years old	Rs. 3,420,000/- per unit
	8711.50.30	Other, not more than three years old	Rs. 3,950/- per cm^3
	8711.50.40	Other, more than three years old	Rs.4,560,000/- per unit

8711.60	With electric motor for propulsion	
8711.60.10	Not more than three years old	Rs.8,550 per kW
8711.60.20	More than three years old	Rs.17,100 per kW

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

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

No. Description Excise Duty Ι Π III 1 Purchase of a locally manufactured motor vehicle or import of a motor vehicle, (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) Deducting Rs 12.0 million from payable duty (*i.e.* Group III payable duty – Rs 12.0 million) (b) by a public officer using a Concessionary duty permit issued Deducting Rs 3.6 million under the Trade and Investment Policy Circular No.01/2018 of from payable duty (*i.e.* February 15, 2018, as amended. payable duty – Rs 3.6 million) by a Sri Lankan Diplomatic Officer, who has served in missions Deducting Rs 3.6 million (c) abroad, using a permit issued by the Ministry of Foreign Affairs from payable duty (i.e. under the Circular No.210(III) dated 31.10.2016, as amended. payable duty - Rs 3.6 million) (d) By exporters of a minimum of 20 units of motor cars not less than 50% of the five years old with an export value not less than USD 200,000/-, payable duty 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/-. 35% of the (e) by a member of the First Northern Provincial Council using a permit issued under the Local Government and Provincial payable duty Council Circular No. 01/2017 dated 21.04.2017 2 Locally assembled/ manufactured vehicle using new vehicle components Rate of payable duty as containing domestic value addition recommended by the Minister-inspecified in Schedule III charge of the subject of Industries. 3 Brand new kits of Semi Knocked Down (SKD) Vehicles imported by a company for Motor Vehicle Assembling Project in accordance to the 30% agreement entered into, with the Board of Investment of Sri Lanka under the approval of the Cabinet of Ministers.

SCHEDULE II

4	Hearses imported by registered funeral undertakers, subject to the approval of the Secretary to the Treasury.	40% of the payable duty
5	Special purpose motor vehicles designed for the purpose of mobile 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.	Rs. 2,000,000/- per unit

SCHEDULE III

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

No. c	of Years	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
Level of	Energy	% for	% for	% for	% for	% for	% for	% for	% for	% for	% for	% for	% for	% for	% for	% for	% for	% for	% for
DVA/Ex-	Technology	first	next	next	next	next	next	next	next	next	next	next							
Factory	8,	two	year	year	year		year		year						year				
Price %		years	5	year	year	year	year	year	year	year	year	year	year						
<20	F	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100
	Н	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100
	Е	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100
20-24	F	30	35	40	45	50	60	70	80	90	100								
	Н	27.5	32.5	37.5	42.5	47.5	57.5	67.5	77.5	87.5	100								Ļ
	E	25	30	35	40	45	55	65	75	85	100								
25-29	F	27.5	30	35	40	45	50	60	70	80	90	100							
23-29	г Н	27.5	27.5	32.5	37.5	43	47.5	57.5	67.5	77.5	87.5	100							<u> </u>
	E	25	27.5	32.5	37.5	42.5	47.5	57.5	65	75	87.5	100							<u> </u>
	E	22.3	23	30		40	43		03	73	83	100							
30-34	F	25	27.5	30	35	40	45	50	60	70	80	90	100						
	Н	22.5	25	27.5	32.5	37.5	42.5	47.5	57.5	67.5	77.5	87.5	100						
	Е	20	22.5	25	30	35	40	45	55	65	75	85	100						
35-39	F	22.5	25	27.5	30	35	40	45	50	60	70	80	90	100					
	Н	20	22.5	25	27.5	32.5	37.5	42.5	47.5	57.5	67.5	77.5	87.5	100					
-	Е	17.5	20	22.5	25	30	35	40	45	55	65	75	85	100					
10.11								10			- 0				100				
40-44	F	20	22.5	25	27.5	30	35	40	45	50	60	70	80	90	100				
	H	17.5	20	22.5	25	27.5	32.5	37.5	42.5	47.5	57.5	67.5	77.5	87.5	100				
	E	15	17.5	20	22.5	25	30	35	40	45	55	65	75	85	100				
45-49	F	17.5	20	22.5	25	27.5	30	35	40	45	50	60	70	80	90	100			
43-49	H	17.5	17.5	22.5	22.5	27.5	27.5	32.5	37.5	42.5	47.5	57.5	67.5	77.5	87.5	100			
	E	12.5	17.5	17.5	22.5	22.5	27.5	30	35	40	45	55	65	75	85	100			
		1210	10	1110	20	22.0		20					00	10	00	100			
50-54	F	15	17.5	20	22.5	25	27.5	30	35	40	45	50	60	70	80	90	100		
	Н	12.5	15	17.5	20	22.5	25	27.5	32.5	37.5	42.5	47.5	57.5	67.5	77.5	87.5	100	Ì	
	Е	10	12.5	15	17.5	20	22.5	25	30	35	40	45	55	65	75	85	100		
55-59	F	12.5	15	17.5	20	22.5	25	27.5	30	35	40	45	50	60	70	80	90	100	<u> </u>
	Н	10	12.5	15	17.5	20	22.5	25	27.5	32.5	37.5	42.5	47.5	57.5	67.5	77.5	87.5	100	<u> </u>
	E	10	10	12.5	15	17.5	20	22.5	25	30	35	40	45	55	65	75	85	100	L
> 60	E	10	12.5	15	17.5	20	22.5	25	27.5	20	25	40	15	50	60	70	80	00	100
>60	F H	10 10	12.5 10	15 12.5	17.5 15	20 17.5	22.5 20	25 22.5	27.5 25	30 27.5	35 32.5	40 37.5	45 42.5	50 47.5	60 57.5	70 67.5	80 77.5	90 87.5	100
	E	10	10	12.5	12.5	17.5	17.5	22.5	25	27.5	32.5	37.5	42.5	47.5	57.5	65	75	87.5	100
<u> </u>	Б	10	10	-	DVA-Dome			20		-Fossil fuel		-Hybrid E-	-	45	55	05	15	05	100

DVA-Domestic Value Addition

No.	of Years	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Level of DVA/Ex- Factory Price %	Energy Technology	% for first two years	% for next year													
<25	MC	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100
	ET	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100
25-34	MC	30	35	40	45	50	60	70	80	90	100					
	ET	27.5	32.5	37.5	42.5	47.5	57.5	67.5	77.5	87.5	100					
35-44	МС	27.5	30	35	40	45	50	60	70	80	90	100				
	ET	25	27.5	32.5	37.5	42.5	47.5	57.5	67.5	77.5	87.5	100				
45-54	MC	25	27.5	30	35	40	45	50	60	70	80	90	100			
	ET	22.5	25	27.5	32.5	37.5	42.5	47.5	57.5	67.5	77.5	87.5	100			
55-64	MC	22.5	25	27.5	30	35	40	45	50	60	70	80	90	100		
	ET	20	22.5	25	27.5	32.5	37.5	42.5	47.5	57.5	67.5	77.5	87.5	100		
65-74	MC	20	22.5	25	27.5	30	35	40	45	50	60	70	80	90	100	
	ET	17.5	20	22.5	25	27.5	32.5	37.5	42.5	47.5	57.5	67.5	77.5	87.5	100	
>75	MC	15	17.5	20	22.5	25	30	35	40	45	50	60	70	80	90	100
~15	ET	15	17.5	17.5	22.3	23	25	30	35	40	45	55	65	75	90 85	100

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

DVA-Domestic Value Addition

MC-Motorcycles ET-Electric Three wheelers