## **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, Anura Kumara Dissanayake, Minister of Finance, Planning and Economic Development 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.
- 2. The Orders made under Section 3 of the Excise (Special Provisions) Act, No.13 of 1989 and published in the *Extraordinary Gazette Notification* No.2364/36 of 31.12.2023 is hereby rescinded.
- 3. This Order shall come into effect from January ...., 2025.

Anura Kumara Dissanayake,

Anufa Kumara Dissanayake, Minister of Finance, Planning and Economic Development.

Ministry of Finance, Planning and Economic Development Colombo 01, January ..**!....**, 2025.

|                  |                       | SCHEDULE I  |  |
|------------------|-----------------------|---|--|
| H. S.<br>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. 72/- per litre   |
| 22.01            |                       | Waters, including natural or artificial<br>mineral waters and aerated waters, not<br>containing added sugar or other sweetening<br>matter nor flavored; ice and snow.   |  |
|                  | 2201.10<br>2201.10.90 | Mineral waters and aerated waters:<br>Other   | Rs. 31/- per litre   |
| 22.02            |                       | Waters, including mineral waters and<br>aerated waters, containing added sugar or<br>other sweetening matter or flavoured, and<br>other non-alcoholic beverages, not<br>including fruit, nut or vegetable juices of<br>heading 20.09. |  |
|                  | 2202.10               | Waters, including mineral waters and aerated<br>waters, containing added sugar or other<br>sweetening matter or flavored  | Rs. 15 per liter or 36 Cts per gram of sugar,<br>excluding 6 g per 100 milliliter, contained in the<br>product whichever is higher |
|                  | 2202.99               | Other   | product whichever is higher  |
|                  | 2202.99.30            | Beverages put up for retail sales as "Energy<br>Drinks"   | Rs. 15 per litre or 36 Cts per gram of sugar,<br>excluding 6 g per 100 milliliter, contained in the<br>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   | 36 Cts per gram of sugar, excluding 8 g per 100<br>milliliter, contained in the product  |
|                  |                       | Other:  |  |
|                  | 2202.99.91            | Sugar contents of which is more than 6 g per 100 ml   | 36 Cts per gram of sugar, excluding 8 g per 100<br>milliliter, contained in the product  |
| 24.02            |                       | Cigars, cheroots, cigarillos and cigarettes,<br>of tobacco or of tobacco substitutes.   |  |
|                  | 2402.10               | Cigars, cheroots and cigarillos, containing tobacco   | Rs.9,660/- per kg (net weight)   |
|                  | 2402.20               | Cigarettes containing tobacco:  |  |
|                  | 2402.20.20            | Cigarettes, each not exceeding 60 mm in length  | Rs.19,350/- per 1000 cigarettes  |
|                  | 2402.20.30            | Cigarettes, each exceeding 60 mm but not<br>exceeding 67 mm in length   | Rs.50,150/- per 1000 cigarettes  |
|                  | 2402.20.40            | Cigarettes, each exceeding 67 mm but not<br>exceeding 72 mm in length   | Rs.71,450/- per 1000 cigarettes  |

|       | 2402.20.50            | Cigarettes, each exceeding 72 mm but not  | Rs.81,000/- per 1000 cigarettes |
|-------|-----------------------|---|---------------------------------|
|       |                       | exceeding 84 mm in length   |                                 |
|       | 2402.20.60            | Cigarettes, each exceeding 84 mm in length  | Rs.90,050/- per 1000 cigarettes |
|       |                       |   |                                 |
| 24.03 |                       | Other manufactured tobacco and  |                                 |
|       |                       | manufactured tobacco substitutes;   |                                 |
|       |                       | "homogenized" or "reconstituted" tobacco;<br>tobacco extracts and essences.               |                                 |
|       |                       | tobacco extracts and essences.  |                                 |
|       |                       | Smoking tobacco, whether or not containing  |                                 |
|       |                       | tobacco substitutes in any proportion:  |                                 |
|       | 2403.19               | Other:  |                                 |
|       | 2403.19.10            | Pipe tobacco  | Rs.720/- per kg                 |
|       |                       | Other:  |                                 |
|       | 2403.91               | "Homogenized" or "reconstituted" tobacco:   | D 720/ 1                        |
|       | 2403.91.10<br>2403.99 | Pipe tobacco Other:   | Rs. 720/- per kg                |
|       | 2403.99               | Pipe tobacco  | Rs. 720/- per kg                |
|       | 2403.39.10            |   | Ks. 720/- per kg                |
| 24.04 |                       | Products containing tobacco, reconstituted  |                                 |
|       |                       | tobacco, nicotine, or tobacco or nicotine   |                                 |
|       |                       | substitutes, intended for inhalation without  |                                 |
|       |                       | combustion; other nicotine containing<br>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. 720/- per kg                |
|       | 2404.12<br>2404.19    | Other, containing nicotine Other  | <u>Rs. 720/- per kg</u>         |
|       | 2404.19               | Other:  | Rs. 720/- per kg                |
|       | 2404.91               | For oral application  | Rs. 720/- per kg                |
|       | 2404.92               | For transdermal application   | Rs. 720/- per kg                |
|       | 2404.99               | Other   | Rs. 720/- per kg                |
|       |                       |   |                                 |
| 27.10 |                       | Petroleum oils and oils obtained from<br>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<br>those containing biodiesel and other than |                                 |
|       |                       | waste oils:   |                                 |
|       |                       |   |                                 |
|       | 2710 12 21            | Petrol:   | D 70/                           |
|       | 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 20            | Other   | Rs 72/ par litra                |
|       | 2710.12.29            | Other   | Rs. 72/- per litre              |

|       | 2710 10 41 | C D'autification C tota and   | D. 57/                 |
|-------|------------|---|------------------------|
|       | 2710.19.41 | Super Diesel that contains Sulphur not<br>exceeding 10 mg/kg (ppm)  | Rs.57/- per litre      |
|       | 2710.19.42 | Other Diesel that contains Sulphur exceeding<br>10 mg/kg (ppm) but not exceeding 500 mg/kg<br>(ppm)   | Rs.50/- per litre      |
|       | 2710.19.49 | Other   | Rs.57/- per litre      |
| 29.15 |            | Saturated acyclic monocarboxylic acids and<br>their anhydrides, halides, peroxides and<br>peroxyacids; their halogenated,<br>sulphonated, nitrated or nitro sated<br>derivatives. |                        |
|       | 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<br>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.12/- per kg         |
|       | 3901.20    | Polyethylene having a specific gravity of 0.94<br>or more   | Rs.12/- per kg         |
| 39.02 |            | Polymers of propylene or of other olefins, in primary forms.  |                        |
|       | 3902.10    | Polypropylene   | Rs.12/- per kg         |
| 39.03 |            | Polymers of styrene, in primary forms.  |                        |
| 57.05 |            | Polystyrene:  |                        |
|       | 3903.11    | Expansible  | Rs.12/- per kg         |
| 39.04 |            | Polymers of vinyl chloride or of other<br>balageneted clofing, in primery forms   |                        |
|       | 3904.10    | halogenated olefins, in primary forms.         Poly (vinyl chloride), not mixed with any other substances   | Rs.12/- 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<br>running of the racehorses or greyhound races<br>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<br>running of racehorses or greyhound races or   | Rs.5/- per publication |

| 84.18 |                       | Refrigerators, freezers and other<br>refrigerating or freezing equipment, electric<br>or other; heat pumps other than air<br>conditioning machines of heading 84.15.   |      |
|-------|-----------------------|--|------|
|       | 8418.10               | Combined refrigerator-freezers, fitted with<br>separate external doors or drawers, or<br>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<br>8418.29.10 | Other:<br>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<br>capacity:   |      |
|       | 8418.30.10            | Not exceeding 566 1 used/reconditioned   | 20%  |
|       | 8418.30.20<br>8418.40 | Other, not exceeding 566 1<br>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<br>cleaning or drying bottles or other<br>containers; machinery for filling, closing,<br>sealing or labeling bottles, cans, boxes, bags<br>or other containers ; machinery for<br>capsuling bottles, jars, tubes and similar<br>containers ; other packing or wrapping<br>machinery (including heat-shrink wrapping<br>machinery) ; machinery for aerating<br>beverages . |      |
|       |                       | Dish washing machines:   |      |
|       | 8422.11               | Of the household type  | 30%  |
| 84.50 |                       | Household or laundry-type washing<br>machines, including machines which both<br>wash and dry.  |      |
|       |                       | Machines, each of a dry linen capacity not<br>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<br>not exceeding 7.5 kg  | 25%  |
|       | 8450.11.34  | Of a dry linen capacity exceeding 7.5 kg and<br>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<br>exceeding 5.5 kg  | 25%  |
|       | 8450.19.33  | Of a dry linen capacity exceeding 5.5 kg and<br>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<br>more persons, including the driver.   |      |
|       |             | nore persons, menuting the uriver.  |      |
|       | 8702.10     | With only compression-ignition internal<br>combustion piston engine (diesel or semi-<br>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<br>than two years old  | 300% |
|       | 8702.10.13  | Modified vehicles of heading 87.03, more than<br>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% |

| persons (adults) but less than 25 persons<br>(adults) including the driver, not more than<br>five years old:         300%           \$702.10.32         Modified vehicles of heading 87.03, nore more<br>than two years old         300%           \$702.10.33         Modified vehicles of heading 87.03, more than<br>two years old         300%           \$702.10.39         Other         Rs.5.432,650/: per unit           \$702.10.41         Motor vehicles for the transport of 13 or more<br>persons (adults) but less than 25 persons<br>(adults) including the driver, more than five<br>years old:         \$702.10.41           \$702.10.42         Other         Rs.7.243,550/- per unit           \$702.10.43         Modified vehicles of the transport of 25 or more<br>persons (adults) including the driver, not more than ten<br>years old:         \$702.10.53           \$702.10.53         Modified vehicles of the transport of 25 or more<br>persons (adults) including the driver, not more than ten<br>years old:         \$702.10.54           \$702.10.59         Other         Rs.1,810.900/: per unit           \$702.10.59         Other for the transport of 25 or more<br>persons (adults) but less than 35 persons<br>(adults) including the driver, more than ten<br>years old:         \$702.10.51           \$702.10.50         Other for the transport of 25 or more<br>persons (adults) but less than 35 persons<br>(adults) including the driver, more than ten<br>years old:         \$702.10.51           \$702.10.51         Modified vehicles of heading 87.03, nore than<br>two years old         \$300%  |            | Motor vehicles for the transport of 13 or more  |                         |
|--|------------|---|-------------------------|
| Image: second |            |   |                         |
| 8702.10.32         Modified vehicles of heading 87.03, not more<br>han two years old         300%           8702.10.33         Modified vehicles of heading 87.03, more than<br>two years old         300%           8702.10.39         Other         Rs.5,432,650/- per unit           Motor vehicles for the transport of 13 or more<br>persons (adults) but less than 25 persons<br>(adults) but less than 25 persons<br>(adults) but less than 32 persons<br>(adults) but less than 32 persons<br>(adults) but less than 35 persons<br>(adults) that more than ten years old:<br>8702.10.61         Modified vehicles of heading 87.03<br>(300%)           8702.10.61         Modified vehicles of heading 87.03, not more<br>than two years old         300%           8702.10.61         Modified vehicles of heading 87.03, not more<br>than two years old         300%           8702.10.61         Modified vehicles of heading 87.03, not more<br>than two years old         300%           8702.10.73         Modified vehicles of heading 87.03, not more<br>than two years old         300%           8  |            |   |                         |
| than two years old         300%           8702.10.33         Modified vehicles of heading 87.03, more than<br>two years old         300%           8702.10.39         Other         Rs.5,432,650/- per unit           Motor vehicles for the transport of 13 or more<br>persons (adults) including the driver, more than five<br>years old:         Rs.5,432,650/- per unit           8702.10.41         Modified vehicles of heading 87.03         300%           8702.10.49         Other         Rs.7,243,350/- per unit           Motor vehicles for the transport of 25 or more<br>persons (adults) but less than 35 persons<br>(adults) including the driver, not more than ten<br>years old         300%           8702.10.54         Modified vehicles of heading 87.03, nort more<br>than two years old         300%           8702.10.54         Modified vehicles of heading 87.03, more than<br>than two years old         300%           8702.10.59         Other         Rs.1,810,900/- per unit           Motor vehicles for the transport of 25 or more<br>persons (adults) but less than 35 persons<br>(adults) including the driver, more than ten<br>years old:         300%           8702.10.50         Other         Rs.3.1,810,900/- per unit           Modified vehicles of heading 87.03         300%           8702.10.61         Modified vehicles of heading 87.03, more than<br>ten years old:           8702.10.61         Modified vehicles of heading 87.03, more than<br>two years old         300%   |            |   |                         |
| 8702.10.33         Modified vehicles of heading 87.03, more than<br>two years old         300%           8702.10.39         Other         Rs.5.432.650'- per unit           9rrons (adults) but less than 25 persons<br>(adults) including the driver, more than five<br>years old:         300%           8702.10.41         Modified vehicles of heading 87.03         300%           8702.10.49         Other         Rs.7.243.550'- per unit           Motor vehicles for the transport of 25 or more<br>persons (adults) but less than 35 persons<br>(adults) including the driver, not more than ten<br>years old:         300%           8702.10.53         Modified vehicles of heading 87.03, more than<br>two years old         300%           8702.10.54         Modified vehicles of heading 87.03, more than<br>two years old         300%           8702.10.54         Modified vehicles of heading 87.03         300%           8702.10.55         Other         Rs.1.810,900'- per unit           Motor vehicles of heading 87.03         300%           8702.10.54         Modified vehicles of heading 87.03         300%           8702.10.65         Modified vehicles of heading 87.03         300%           8702.10.61         Modified vehicles of heading 87.03         300%           8702.10.61         Modified vehicles of heading 87.03, more than<br>ten years old         300%           8702.10.73         Modified vehicles of   | 8702.10.32 |   | 300%                    |
| 8702.10.39         Other         Rs.5,432,650/- per unit           Motor vehicles for the transport of 13 or more<br>persons (adults) but less than 25 persons<br>(adults) including the driver, more than five<br>years old:         300%           8702.10.41         Modified vehicles of heading 87.03         300%           8702.10.49         Other         Rs.7,243,350/- per unit           8702.10.49         Other transport of 25 or more<br>persons (adults) but less than 35 persons<br>(adults) including the driver, nore than ten<br>years old:         300%           8702.10.53         Modified vehicles of heading 87.03, more than<br>two years old         300%           8702.10.54         Modified vehicles of the transport of 25 or more<br>persons (adults) but less than 35 persons<br>(adults) including the driver, more than ten<br>years old         300%           8702.10.59         Other         Rs.1,810,900/- per unit         300%           8702.10.69         Other         Rs.3,018,150/- per unit         300%           8702.10.61         Modified vehicles of heading 87.03         300%         300%           8702.10.69         Other         Rs.3,018,150/- per unit         300%           8702.10.74         Modified vehicles of heading 87.03         300%         300%           8702.10.75         Modified vehicles of heading 87.03         300%         300%           8702.10.74         Modified vehicles of heading  | 8702.10.33 | Modified vehicles of heading 87.03, more than   | 300%                    |
| Motor vehicles for the transport of 13 or more<br>persons (adults) but less than 25 persons<br>(adults) including the driver, more than five<br>years old:         300%           8702.10.41         Modified vehicles of heading 87.03         300%           8702.10.49         Other         Rs.7,243,550/- per unit           Motor vehicles for the transport of 25 or more<br>persons (adults) but less than 35 persons<br>(adults) including the driver, not more than ten<br>years old:         300%           8702.10.53         Modified vehicles of heading 87.03, not more<br>than two years old         300%           8702.10.54         Modified vehicles of heading 87.03, more than<br>two years old         300%           8702.10.54         Modified vehicles of heading 87.03 more than<br>two years old         300%           8702.10.51         Modified vehicles of heading 87.03         300%           8702.10.61         Modified vehicles of heading 87.03         300%           8702.10.61         Modified vehicles of heading 87.03, not more<br>than two years old         300%           8702.10.74         Modified vehicles of heading 87.03, not more<br>than two years old         300%           8702.10.74         Modified vehicles of heading 87.03, not more<br>than two years old         300%           8702.10.74         Modified vehicles of heading 87.03, and more<br>than two years old         300%           8702.10.89         Other         Rs.1.810.900/- per unit <tr< td=""><td>8702 10 39</td><td></td><td>Rs 5 432 650/- per unit</td></tr<>  | 8702 10 39 |   | Rs 5 432 650/- per unit |
| persons (adults) but less than 25 persons<br>(adults) including the driver, more than five<br>years old:           8702.10.41         Modified vehicles of heading 87.03         300%           8702.10.49         Other         Rs.7.243,550'- per unit           9         Motor vehicles for the transport of 25 or more<br>persons (adults) including the driver, not more than ten<br>years old:         300%           8702.10.54         Modified vehicles of heading 87.03, not more<br>than two years old         300%           8702.10.54         Modified vehicles of heading 87.03, more than<br>two years old         300%           8702.10.59         Other         Rs.1,810.900'- per unit           Motor vehicles for the transport of 25 or more<br>persons (adults) but less than 35 persons<br>(adults) including the driver, more than ten<br>years old:         300%           8702.10.59         Other         Rs.3,018,150'- per unit           00         Motor vehicles of heading 87.03, not more<br>than two years old         300%           8702.10.61         Modified vehicles of heading 87.03, more than<br>two years old         300%           8702.10.73         Modified vehicles of heading 87.03, more than<br>two years old         300%           8702.10.74         Modified vehicles of heading 87.03, more than<br>two years old         300%           8702.10.79         Other         Rs.1,810,900'- per unit           0         Other, more than ten years old:  | 0702.10.57 |   | 10.3, 132,030/ per unit |
| 8702.10.49         Other         Rs.7,243,550/- per unit           Motor vehicles for the transport of 25 or more persons (adults) but less than 35 persons (adults) including the driver, nor more than ten years old:         300%           8702.10.53         Modified vehicles of heading 87.03, not more than ten years old than two years old         300%           8702.10.59         Other         Rs.1,810,900/- per unit           8702.10.59         Other         Rs.1,810,900/- per unit           8702.10.59         Other         Rs.1,810,900/- per unit           Motor vehicles for the transport of 25 or more persons (adults) including the driver, more than ten years old:         300%           8702.10.69         Other         Rs.1,810,900/- per unit           Modified vehicles of heading 87.03         300%           8702.10.69         Other, nore than ten years old:         300%           8702.10.74         Modified vehicles of heading 87.03, not more than two years old         300%           8702.10.74         Modified vehicles of heading 87.03         300%           8702.10.74         Modified vehicles of heading 87.03         300%           8702.10.74         Modified vehicles of heading 87.03         300%           8702.10.89         Other         Rs.1,810,900/- per unit           0         Other, more than ten years old:         300%   |            | persons (adults) but less than 25 persons<br>(adults) including the driver, more than five<br>years old:    |                         |
| Motor vehicles for the transport of 25 or more<br>persons (adults) but less than 35 persons<br>(adults) including the driver, not more than ten<br>years old:           8702.10.53         Modified vehicles of heading 87.03, more than<br>two years old         300%           8702.10.54         Modified vehicles of heading 87.03, more than<br>two years old         300%           8702.10.59         Other         Rs.1,810,900/- per unit           Motor vehicles for the transport of 25 or more<br>persons (adults) but less than 35 persons<br>(adults) including the driver, more than ten<br>years old:         300%           8702.10.61         Modified vehicles of heading 87.03         Rs.1,810,900/- per unit           Other, not more than ten years old:         300%           8702.10.69         Other         Rs.3,018,150/- per unit           Other, not more than ten years old:         300%         300%           8702.10.73         Modified vehicles of heading 87.03, more than<br>two years old         300%           8702.10.73         Modified vehicles of heading 87.03, more than<br>two years old         300%           8702.10.79         Other         Rs.1,810,900/- per unit           0         Other, more than ten years old:         300%           8702.10.81         Modified vehicles of heading 87.03, more than<br>two years old         300%           8702.10.81         Modified vehicles of heading 87.03         300%  |            | Modified vehicles of heading 87.03  |                         |
| persons (adults) but less than 35 persons<br>(adults) including the driver, not more than ten<br>years old:           8702.10.53         Modified vehicles of heading 87.03, not more<br>than two years old         300%           8702.10.54         Modified vehicles of heading 87.03, more than<br>two years old         300%           8702.10.59         Other         Rs.1,810,900/- per unit           8702.10.59         Other         Rs.1,810,900/- per unit           8702.10.61         Modified vehicles for the transport of 25 or more<br>persons (adults) but less than 35 persons<br>(adults) including the driver, more than ten<br>years old:         8702.10.61           8702.10.61         Modified vehicles of heading 87.03         300%           8702.10.69         Other         Rs.3,018,150/- per unit           0         Other, not more than ten years old:         300%           8702.10.73         Modified vehicles of heading 87.03, more than<br>two years old         300%           8702.10.74         Modified vehicles of heading 87.03         300%           8702.10.79         Other, more than ten years old:         300%           8702.10.89         Other         Rs.1,810,900/- per unit           0         Other, more than ten years old:         300%           8702.10.81         Modified vehicles of heading 87.03         300%           8702.10.89         Other         Rs.3,  | 8702.10.49 |   | Rs.7,243,550/- per unit |
| than two years old           8702.10.54         Modified vehicles of heading 87.03, more than<br>two years old         300%           8702.10.59         Other         Rs.1,810,900/- per unit           Motor vehicles for the transport of 25 or more<br>persons (adults) but less than 35 persons<br>(adults) including the driver, more than ten<br>years old:         300%           8702.10.64         Modified vehicles of heading 87.03         300%           8702.10.69         Other         Rs.3,018,150/- per unit           0         Other, not more than ten years old:         8702.10.73         Modified vehicles of heading 87.03, not more           8702.10.74         Modified vehicles of heading 87.03, more than<br>two years old         300%           8702.10.74         Modified vehicles of heading 87.03, more than<br>two years old         300%           8702.10.79         Other         Rs.1,810,900/- per unit           0         Other, more than ten years old:         300%           8702.10.79         Other         Rs.1,810,900/- per unit           0         Other, more than ten years old:         8702.10.81           8702.10.81         Modified vehicles of neading 87.03         300%           8702.10.89         Other         Rs.3,018,150/- per unit           0         Wheth compression-ignition internal<br>combustion piston engine (diesel or semi-<br>diesel) and electric motor a   |            | persons (adults) but less than 35 persons<br>(adults) including the driver, not more than ten<br>years old: |                         |
| two years old         Rs.1,810,900/- 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:         8702.10.61         Modified vehicles of heading 87.03         300%           8702.10.61         Modified vehicles of heading 87.03         300%         300%           8702.10.69         Other, not more than ten years old:         00%         300%           8702.10.73         Modified vehicles of heading 87.03, not more than two years old         300%           8702.10.74         Modified vehicles of heading 87.03, more than two years old         300%           8702.10.79         Other         Rs.1,810,900/- per unit           0         Other, more than ten years old:         300%           8702.10.79         Other         Rs.1,810,900/- per unit           0         Other, more than ten years old:         300%           8702.10.81         Modified vehicles of heading 87.03         300%           8702.10.89         Other         Rs.3,018,150/- per unit           0         Gher         Rs.3,018,150/- per unit           8702.20         With both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion:         300%           8702.20.11         Modified vehicles of heading 87.03, not more than   | 8702.10.53 |   | 300%                    |
| 8702.10.59       Other       Rs.1,810,900/- 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:       300%         8702.10.61       Modified vehicles of heading 87.03       300%         8702.10.69       Other       Rs.3,018,150/- per unit         0       Other, not more than ten years old:       300%         8702.10.73       Modified vehicles of heading 87.03, not more than two years old       300%         8702.10.74       Modified vehicles of heading 87.03, more than two years old       300%         8702.10.79       Other, more than ten years old:       300%         8702.10.81       Modified vehicles of heading 87.03       300%         8702.10.81       Modified vehicles of heading 87.03       300%         8702.10.81       Modified vehicles of heading 87.03       300%         8702.10.89       Other       Rs.1,810,900/- per unit         0       Other, more than ten years old:       0         8702.20       With both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion:       0         0       Motor vehicles for the transport of less than 13 persons (adults) including the driver, nore than two years old       300%         8702.20.12       Modified vehicles of   | 8702.10.54 |   | 300%                    |
| persons (adults) but less than 35 persons<br>(adults) including the driver, more than ten<br>years old:       300%         8702.10.61       Modified vehicles of heading 87.03       300%         8702.10.69       Other       Rs.3,018,150/- per unit         0       Other, not more than ten years old:       300%         8702.10.73       Modified vehicles of heading 87.03, not more<br>than two years old       300%         8702.10.74       Modified vehicles of heading 87.03, more than<br>two years old       300%         8702.10.79       Other       Rs.1,810,900/- per unit         0       Other, more than ten years old:       300%         8702.10.79       Other       Rs.1,810,900/- per unit         0       Other, more than ten years old:       300%         8702.10.79       Other       Rs.1,810,900/- per unit         0       Other, more than ten years old:       300%         8702.10.81       Modified vehicles of heading 87.03       300%         8702.10.89       Other       Rs.3,018,150/- per unit         0       Modified vehicles of neading 87.03, not more<br>than three and a half years old:       300%         8702.20       With both compression-ignition internal<br>combustion piston engine (diesel or semi-<br>diesel) and electric motor as motors for<br>propulsion:       300%         8702.20.11       Modified vehicles of   | 8702.10.59 |   | Rs.1,810,900/- per unit |
| a       (adults) including the driver, more than ten years old:         8702.10.61       Modified vehicles of heading 87.03       300%         8702.10.69       Other       Rs.3,018,150/- per unit         0       Other, not more than ten years old:       300%         8702.10.73       Modified vehicles of heading 87.03, not more than two years old       300%         8702.10.74       Modified vehicles of heading 87.03, more than two years old       300%         8702.10.79       Other       Rs.1,810,900/- per unit         0       Other, more than ten years old:       300%         8702.10.81       Modified vehicles of heading 87.03       300%         8702.20       With both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion:       motor vehicles for the transport of less than 13 persons (adults) including the driver, not more than three and a half years old:       300%         8702.20.12       Modified vehicles of heading 87.03, not more than two years old       300%         8702.20.12       Modified vehicles of heading 87.03, more than two years old       300%  |            | Motor vehicles for the transport of 25 or more  |                         |
| years old:8702.10.61Modified vehicles of heading 87.03300%8702.10.69OtherRs.3,018,150/- per unitOther, not more than ten years old:300%8702.10.73Modified vehicles of heading 87.03, not more<br>than two years old300%8702.10.74Modified vehicles of heading 87.03, more than<br>two years old300%8702.10.79OtherRs.1,810,900/- per unit0Other, more than ten years old:300%8702.10.79OtherRs.1,810,900/- per unit0Other, more than ten years old:300%8702.10.81Modified vehicles of heading 87.03300%8702.10.81Modified vehicles of heading 87.03300%8702.10.89OtherRs.3,018,150/- per unit8702.20With both compression-ignition internal<br>combustion piston engine (diesel or semi-<br>diesel) and electric motor as motors for<br>propulsion:300%8702.20.11Modified vehicles of heading 87.03, not more<br>than three and a half years old:300%8702.20.12Modified vehicles of heading 87.03, not more<br>than two years old300%8702.20.12Modified vehicles of heading 87.03, not more<br>than two years old300%8702.20.12Modified vehicles of heading 87.03, more than<br>two years old300%8702.20.12Modified vehicles of heading 87.03, more than<br>two years old300%8702.20.12Modified vehicles of heading 87.03, more than<br>two years old300%8702.20.13Other200%   |            |   |                         |
| 8702.10.61       Modified vehicles of heading 87.03       300%         8702.10.69       Other       Rs.3,018,150/- per unit         0       Other, not more than ten years old:       300%         8702.10.73       Modified vehicles of heading 87.03, not more than two years old       300%         8702.10.74       Modified vehicles of heading 87.03, more than two years old       300%         8702.10.79       Other       Rs.1,810,900/- per unit         0       Other, more than ten years old:       300%         8702.10.79       Other       Rs.1,810,900/- per unit         0       Other, more than ten years old:       300%         8702.10.81       Modified vehicles of heading 87.03       300%         8702.10.81       Modified vehicles of heading 87.03       300%         8702.20       With both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion:       Motor vehicles for the transport of less than 13 persons (adults) including the driver, not more than three and a half years old:       300%         8702.20.11       Modified vehicles of heading 87.03, not more than two years old       300%         8702.20.12       Modified vehicles of heading 87.03, more than two years old       300%         8702.20.12       Modified vehicles of heading 87.03, more than two years old       300% <td></td> <td></td> <td></td>  |            |   |                         |
| 8702.10.69     Other     Rs.3,018,150/- per unit       0     Other, not more than ten years old:     300%       8702.10.73     Modified vehicles of heading 87.03, not more than two years old     300%       8702.10.74     Modified vehicles of heading 87.03, more than two years old     300%       8702.10.79     Other, more than ten years old:     300%       8702.10.79     Other, more than ten years old:     8702.10.81       0     Other, more than ten years old:     300%       8702.10.81     Modified vehicles of heading 87.03     300%       8702.10.89     Other     Rs.3,018,150/- per unit       8702.20     With both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion:     motor vehicles for the transport of less than 13 persons (adults) including the driver, not more than three and a half years old:       8702.20.11     Modified vehicles of heading 87.03, not more than two years old     300%       8702.20.12     Modified vehicles of heading 87.03, not more than two years old     300%       8702.20.12     Modified vehicles of heading 87.03, more than two years old     300%   |            |   |                         |
| Other, not more than ten years old:8702.10.73Modified vehicles of heading 87.03, not more<br>than two years old8702.10.74Modified vehicles of heading 87.03, more than<br>two years old8702.10.79Other8702.10.79Other8702.10.81Modified vehicles of heading 87.038702.10.89Other8702.10.89Other8702.20With both compression-ignition internal<br>combustion piston engine (diesel or semi-<br>diesel) and electric motor as motors for<br>propulsion:Motor vehicles for the transport of less than 13<br>persons (adults) including the driver, not more<br>than two years old8702.20.11Modified vehicles of heading 87.03, not more<br>than three and a half years old:8702.20.11Modified vehicles of heading 87.03, not more<br>than three and a half years old:8702.20.11Modified vehicles of heading 87.03, not more<br>than two years old8702.20.12Modified vehicles of heading 87.03, more than<br>two years old8702.20.19Other  |            |   |                         |
| 8702.10.73Modified vehicles of heading 87.03, not more<br>than two years old300%8702.10.74Modified vehicles of heading 87.03, more than<br>two years old300%8702.10.79OtherRs.1,810,900/- per unit0Other, more than ten years old:08702.10.81Modified vehicles of heading 87.03300%8702.10.89OtherRs.3,018,150/- per unit8702.20With both compression-ignition internal<br>combustion piston engine (diesel or semi-<br>diesel) and electric motor as motors for<br>propulsion:1300%Motor vehicles for the transport of less than 13<br>persons (adults) including the driver, not more<br>than three and a half years old:300%8702.20.11Modified vehicles of heading 87.03, more than<br>two years old300%8702.20.12Modified vehicles of heading 87.03, more than<br>two years old300%8702.20.12Modified vehicles of heading 87.03, more than<br>two years old300%8702.20.12Modified vehicles of heading 87.03, more than<br>two years old300%8702.20.19Other200%   | 8702.10.69 |   | Rs.3,018,150/- per unit |
| than two years old       8702.10.74       Modified vehicles of heading 87.03, more than two years old       300%         8702.10.79       Other       Rs.1,810,900/- per unit       0ther, more than ten years old:         0       Other, more than ten years old:       0ther, more than ten years old:       00%         8702.10.81       Modified vehicles of heading 87.03       300%         8702.10.89       Other       Rs.3,018,150/- per unit         8702.20       With both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion:       00tor vehicles for the transport of less than 13 persons (adults) including the driver, not more than three and a half years old:         8702.20.11       Modified vehicles of heading 87.03, not more than two years old       300%         8702.20.12       Modified vehicles of heading 87.03, more than two years old       300%         8702.20.19       Other       200%  |            |   | <b>2</b> 00 <i>c</i> ·  |
| two years oldtwo years old8702.10.79OtherRs.1,810,900/- per unitOther, more than ten years old:300%8702.10.81Modified vehicles of heading 87.03300%8702.10.89OtherRs.3,018,150/- per unit8702.20With both compression-ignition internal<br>combustion piston engine (diesel or semi-<br>diesel) and electric motor as motors for<br>propulsion:motor vehicles for the transport of less than 13<br>persons (adults) including the driver, not more<br>than three and a half years old:8702.20.11Modified vehicles of heading 87.03, not more<br>than two years old300%8702.20.12Modified vehicles of heading 87.03, more than<br>two years old300%8702.20.19Other200%  |            | than two years old  |                         |
| Other, more than ten years old:8702.10.81Modified vehicles of heading 87.03300%8702.10.89OtherRs.3,018,150/- per unit8702.20With both compression-ignition internal<br>combustion piston engine (diesel or semi-<br>diesel) and electric motor as motors for<br>propulsion:motor vehicles for the transport of less than 13<br>persons (adults) including the driver, not more<br>than three and a half years old:8702.20.11Modified vehicles of heading 87.03, not more<br>than two years old300%8702.20.12Modified vehicles of heading 87.03, more than<br>two years old300%8702.20.19Other200%  | 8702.10.74 |   | 300%                    |
| 8702.10.81       Modified vehicles of heading 87.03       300%         8702.10.89       Other       Rs.3,018,150/- per unit         8702.20       With both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion:         Motor vehicles for the transport of less than 13 persons (adults) including the driver, not more than three and a half years old:         8702.20.11       Modified vehicles of heading 87.03, not more than two years old         8702.20.12       Modified vehicles of heading 87.03, more than two years old         8702.20.19       Other   | 8702.10.79 | Other   | Rs.1,810,900/- per unit |
| 8702.10.89       Other       Rs.3,018,150/- per unit         8702.20       With both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion:       1000000000000000000000000000000000000   |            | Other, more than ten years old:   |                         |
| 8702.20       With both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion:         Motor vehicles for the transport of less than 13 persons (adults) including the driver, not more than three and a half years old:         8702.20.11       Modified vehicles of heading 87.03, not more than two years old         8702.20.12       Modified vehicles of heading 87.03, more than two years old         8702.20.19       Other         200%  |            |   |                         |
| combustion pixton engine (diesel or semi-diesel) and electric motor as motors for propulsion:         Motor vehicles for the transport of less than 13 persons (adults) including the driver, not more than three and a half years old:         8702.20.11       Modified vehicles of heading 87.03, not more than two years old         8702.20.12       Modified vehicles of heading 87.03, more than two years old         8702.20.19       Other         200%         Motor vehicles for the transport of less than 13 persons (adults) including the driver, more   | 8702.10.89 | Other   | Rs.3,018,150/- per unit |
| combustion pixton engine (diesel or semi-diesel) and electric motor as motors for propulsion:         Motor vehicles for the transport of less than 13 persons (adults) including the driver, not more than three and a half years old:         8702.20.11       Modified vehicles of heading 87.03, not more than two years old         8702.20.12       Modified vehicles of heading 87.03, more than two years old         8702.20.19       Other         200%         Motor vehicles for the transport of less than 13 persons (adults) including the driver, more   | 0702.20    |   |                         |
| persons (adults) including the driver, not more than three and a half years old:       persons (adults) including the driver, not more than three and a half years old:         8702.20.11       Modified vehicles of heading 87.03, not more than two years old       300%         8702.20.12       Modified vehicles of heading 87.03, more than two years old       300%         8702.20.19       Other       200%         Motor vehicles for the transport of less than 13 persons (adults) including the driver, more       200%  | 8702.20    | combustion piston engine (diesel or semi-<br>diesel) and electric motor as motors for                       |                         |
| than two years old       than two years old         8702.20.12       Modified vehicles of heading 87.03, more than two years old       300%         8702.20.19       Other       200%         Motor vehicles for the transport of less than 13 persons (adults) including the driver, more       200%  |            | persons (adults) including the driver, not more   |                         |
| 8702.20.12       Modified vehicles of heading 87.03, more than two years old       300%         8702.20.19       Other       200%         Motor vehicles for the transport of less than 13 persons (adults) including the driver, more       200%  | 8702.20.11 |   | 300%                    |
| 8702.20.19     Other     200%       Motor vehicles for the transport of less than 13 persons (adults) including the driver, more     200%  | 8702.20.12 | Modified vehicles of heading 87.03, more than   | 300%                    |
| Motor vehicles for the transport of less than 13<br>persons (adults) including the driver, more  | 8702.20.19 |   | 200%                    |
|  |            |   |                         |
| 8702.20.21 Modified vehicles of heading 87.03 300%   | 8702.20.21 |   | 300%                    |
| 8702.20.29 Other 200%  |            |   |                         |
| Motor vehicles for the transport of 13 or more<br>persons (adults) but less than 25 persons<br>(adults) including the driver, not more than<br>five years old:   |            | persons (adults) but less than 25 persons<br>(adults) including the driver, not more than                   |                         |

| 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<br>two years old  | 300%                    |
| <br>8702.20.39           | Other   | Rs.5,130,850/- per unit |
| <br>0702.20.39           | Motor vehicles for the transport of 13 or more  | Ks.5,150,850/- per unit |
|                          | persons (adults) but less than 25 persons   |                         |
|                          | (adults) but less than 25 persons<br>(adults) including the driver, more than five                              |                         |
|                          | years old:  |                         |
| <br>8702.20.41           | Modified vehicles of heading 87.03  | 300%                    |
| <br>8702.20.49           | Other   | Rs.6,639,950/- per unit |
| <br>0702.20.47           | Motor vehicles for the transport of 25 or more  | R3.0,037,750/ per unit  |
|                          | persons (adults) but less than 35 persons   |                         |
|                          | (adults) but less than 55 persons<br>(adults) including the driver, not more than ten                           |                         |
|                          | years old:  |                         |
| 8702.20.51               | Modified vehicles of heading 87.03, not more  | 300%                    |
| 0702.20.31               | than two years old  | 50070                   |
| 8702.20.52               | Modified vehicles of heading 87.03, more than   | 300%                    |
| 0702.20.32               | two years old   | 50070                   |
| <br>8702.20.59           | Other   | Rs.1,810,900/- per unit |
| <br>0702.20.37           | Motor vehicles for the transport of 25 or more  | K3.1,810,900/- per unit |
|                          | persons (adults) but less than 35 persons   |                         |
|                          | (adults) but less than 55 persons<br>(adults) including the driver, more than ten                               |                         |
|                          | years old:  |                         |
| <br>8702.20.61           | Modified vehicles of heading 87.03  | 300%                    |
| <br>8702.20.69           | Other   | Rs.3,018,150/- per unit |
| <br>0702.20.09           | Other, not more than ten years old:   | RS.5,018,150/- per unit |
| 8702.20.71               | Modified vehicles of heading 87.03, not more  | 300%                    |
| 8702.20.71               | than two years old  | 500%                    |
| 8702.20.72               | Modified vehicles of heading 87.03, more than   | 300%                    |
| 8702.20.72               | two years old   | 50070                   |
| <br>8702.20.79           | Other   | Rs.1,810,900/- per unit |
| 8702.20.79               | Other, more than ten years old:   | Ks.1,810,900/- per unit |
| 8702.20.81               | Modified vehicles of heading 87.03  | 300%                    |
| <br>8702.20.89           | Other   | Rs.3,018,150/- per unit |
| <br>0702.20.09           | Other   | RS.5,018,150/- per unit |
|                          |   |                         |
|                          |   |                         |
| <br>8702.30              | With both spark-ignition internal combustion  |                         |
| 0702.50                  | piston engine and electric motor as motors for  |                         |
|                          | propulsion:   |                         |
|                          | Motor vehicles for the transport of less than 13  |                         |
|                          | persons (adults) including the driver, not more   |                         |
|                          | than three and a half years old:  |                         |
|                          | than thee and a nall years old.   |                         |
| 8702.30.11               | Modified vehicles of heading 87.03, not more  | 300%                    |
| 0702.30.11               | than two years old  | 50070                   |
| <br>8702.30.12           | Modified vehicles of heading 87.03, more than   | 300%                    |
| 0702.30.12               | two years old   | 50070                   |
| <br>8702.30.19           | Other   | 200%                    |
| <br>0102.30.17           | Motor vehicles for the transport of less than 13  | 20070                   |
|                          | persons (adults) including the driver, more   |                         |
|                          | than three and a half years old:  |                         |
| <br>8702.30.21           | Modified vehicles of heading 87.03  | 300%                    |
| <br>8702.30.29           | Other   | 200%                    |
| 0102.30.29               | Motor vehicles for the transport of 13 or more  | 20070                   |
|                          | persons (adults) but less than 25 persons   |                         |
|                          | (adults) but less than 25 persons<br>(adults) including the driver, not more than                               |                         |
|                          | five years old:   |                         |
|                          |   |                         |
| <br>8702 30 31           | Modified vehicles of heading 87.03 not more   | 3000%                   |
| 8702.30.31               | Modified vehicles of heading 87.03, not more than two years old   | 300%                    |
| 8702.30.31<br>8702.30.32 | Modified vehicles of heading 87.03, not more<br>than two years oldModified vehicles of heading 87.03, more than | 300%                    |

|  | two years old  |                         |
|--|--|-------------------------|
| 8702.30.39                             | Other  | Rs.4,829,050/- 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.6,036,300/- per unit |
|  | Motor vehicles for the transport of 25 or more   |                         |
|  | persons (adults) but less than 35 persons  |                         |
|  | (adults) including the driver, not more than ten   |                         |
|  | years old:   |                         |
| 8702.30.51                             | Modified vehicles of heading 87.03, not more   | 300%                    |
| 8702.30.31                             | than two years old   | 300%                    |
| 8702.30.52                             |  | 2000/                   |
| 8702.30.52                             | Modified vehicles of heading 87.03, more than  | 300%                    |
|  | two years old  | D. 1.010.000/           |
| 8702.30.59                             | Other  | Rs.1,810,900/- 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.3,018,150/- per unit |
|  | Other, not more than ten years old:  |                         |
| 8702.30.71                             | Modified vehicles of heading 87.03, not more   | 300%                    |
| 0702.30.71                             | than two years old   | 50070                   |
| 8702.30.72                             | Modified vehicles of heading 87.03, more than  | 300%                    |
| 8702.30.72                             |  | 500%                    |
| 0702.20.70                             | two years old  | D 1.010.000/            |
| 8702.30.79                             | Other  | Rs.1,810,900/- per unit |
|  | Other, more than ten years old:  |                         |
| 8702.30.81                             | Modified vehicles of heading 87.03   | 300%                    |
| 8702.30.89                             | Other  | Rs.3,018,150/- per unit |
|  |  |                         |
| 8702.40                                | With only electric motor for propulsion  |                         |
|  | Motor vehicles for the transport of less than 13   |                         |
|  | persons (adults) including the driver, not more  |                         |
|  | than three and a half years old:   |                         |
|  |  |                         |
| 8702.40.11                             | Modified vehicles of heading 87.03, not more   | 300%                    |
| 0702.40.11                             |  | 500%                    |
|  | than two years old   |                         |
| 0702 40 12                             |  | 2000/                   |
| 8702.40.12                             | Modified vehicles of heading 87.03, more than  | 300%                    |
|  | two years old  |                         |
| 8702.40.19                             | Other  | 200%                    |
|  |  |                         |
|  | Motor vehicles for the transport of less than 13   |                         |
|  |  |                         |
|  | persons (adults) including the driver, more  |                         |
|  | persons (adults) including the driver, more<br>than three and a half years old:  |                         |
| 8702.40.21                             | than three and a half years old:   | 300%                    |
|  | than three and a half years old:         Modified vehicles of heading 87.03  |                         |
| 8702.40.21<br>8702.40.29               | than three and a half years old:         Modified vehicles of heading 87.03         Other  | 300%<br>200%            |
|  | than three and a half years old:         Modified vehicles of heading 87.03         Other         Motor vehicles for the transport of 13 or 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   |                         |
|  | 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  |                         |
| 8702.40.29                             | than three and a half years old:Modified vehicles of heading 87.03OtherMotor vehicles for the transport of 13 or more<br>persons (adults) but less than 25 persons<br>(adults) including the driver, not more than<br>five years old:  | 200%                    |
|  | 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   |                         |
| 8702.40.29                             | than three and a half years old:Modified vehicles of heading 87.03OtherMotor vehicles for the transport of 13 or more<br>persons (adults) but less than 25 persons<br>(adults) including the driver, not more than<br>five years old:Modified vehicles of heading 87.03, not more<br>than two years old  | 200%<br>300%            |
| 8702.40.29                             | 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%                    |
| 8702.40.29                             | than three and a half years old:Modified vehicles of heading 87.03OtherMotor vehicles for the transport of 13 or more<br>persons (adults) but less than 25 persons<br>(adults) including the driver, not more than<br>five years old:Modified vehicles of heading 87.03, not more<br>  | 200%                    |
| 8702.40.29                             | than three and a half years old:Modified vehicles of heading 87.03OtherMotor vehicles for the transport of 13 or more<br>persons (adults) but less than 25 persons<br>(adults) including the driver, not more than<br>five years old:Modified vehicles of heading 87.03, not more<br>than two years oldModified vehicles of heading 87.03, more than                       | 200%<br>300%            |
| 8702.40.29<br>8702.40.31<br>8702.40.32 | than three and a half years old:Modified vehicles of heading 87.03OtherMotor vehicles for the transport of 13 or more<br>persons (adults) but less than 25 persons<br>(adults) including the driver, not more than<br>five years old:Modified vehicles of heading 87.03, not more<br>than two years oldModified vehicles of heading 87.03, more than<br>two years oldOther | 200%<br>300%<br>300%    |
| 8702.40.29<br>8702.40.31<br>8702.40.32 | than three and a half years old:Modified vehicles of heading 87.03OtherMotor vehicles for the transport of 13 or more<br>persons (adults) but less than 25 persons<br>(adults) including the driver, not more than<br>five years old:Modified vehicles of heading 87.03, not more<br>than two years oldModified vehicles of heading 87.03, more than<br>two years old      | 200%<br>300%<br>300%    |

| 8702.40.41     | years old:<br>Modified vehicles of heading 87.03                | 300%                           |
|----------------|---|--------------------------------|
| 8702.40.49     | Other   | Rs.4,829,050/- per unit        |
|                | Motor vehicles for the transport of 25 or more                  |                                |
|                | persons (adults) but less than 35 persons                       |                                |
|                | (adults) including the driver, not more than ten                |                                |
|                | years old   |                                |
| 8702.40.51     | Modified vehicles of heading 87.03, not more                    | 300%                           |
|                | than two years old  |                                |
| 8702.40.52     | Modified vehicles of heading 87.03, more than                   | 300%                           |
|                | two years old   |                                |
| 8702.40.59     | Other   | Rs.1,810,900/- 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                    |                                |
| 8702.40.61     | years old:<br>Madified vahiales of heading 87.02                | 2000/                          |
| 8702.40.61     | Modified vehicles of heading 87.03                              | <u>300%</u>                    |
| 8702.40.09     | Other Other not more then ten years old                         | Rs.3,018,150/- per unit        |
| <br>8702.40.71 | Other, not more than ten years old                              | 300%                           |
| 8702.40.71     | Modified vehicles of heading 87.03, not more than two years old | 500%                           |
| <br>8702.40.72 | Modified vehicles of heading 87.03, more than                   | 300%                           |
| 8702.40.72     | two years old   | 500%                           |
| <br>8702.40.79 | Other   | Rs.1,810,900/- per unit        |
| 0702.10.79     | Other, more than ten years old                                  |                                |
| 8702.40.81     | Modified vehicles of heading 87.03                              | 300%                           |
| 8702.40.89     | Other   | Rs. 3,018,150/- per unit       |
|                |   |                                |
| 8702.90        | Other:  |                                |
|                | Motor vehicles for the transport of less than 13                |                                |
|                | persons (adults) including the driver, not more                 |                                |
| 0702.00.12     | than three and a half years old:                                | 2.10.2/                        |
| 8702.90.12     | Modified vehicles of heading 87.03, not more                    | 240%                           |
| 0702.00.12     | than two years old  | 2400/                          |
| 8702.90.13     | Modified vehicles of heading 87.03, more than                   | 240%                           |
| <br>8702.90.19 | two years old       Other                                       | 150%                           |
| <br>8702.90.19 | Motor vehicles for the transport of less than 13                | 150%                           |
|                | persons (adults) including the driver, more                     |                                |
|                | than three and a half years old:                                |                                |
| 8702.90.21     | Modified vehicles of heading 87.03                              | 240%                           |
| 8702.90.29     | Other   | 150%                           |
| <br>070200129  | Motor vehicles for the transport of 13 or more                  | 10070                          |
|                | persons (adults) but less than 25 persons                       |                                |
|                | (adults) including the driver, not more than                    |                                |
|                | five years old:   |                                |
| <br>8702.90.32 | Modified vehicles of heading 87.03, not more                    | 240%                           |
|                | than two years old  |                                |
| 8702.90.33     | Modified vehicles of heading 87.03, more than                   | 240%                           |
|                | two years old   |                                |
| 8702.90.39     | Other   | Rs.2,100/- per cm <sup>3</sup> |
|                | Motor vehicles for the transport of 13 or more                  |                                |
|                | persons (adults) but less than 25 persons                       |                                |
|                | (adults) including the driver, more than five                   |                                |
| 0702.00.41     | years old:  | 0400/                          |
| 8702.90.41     | Modified vehicles of heading 87.03                              | 240%                           |
| 8702.90.49     | Other   | Rs.2,100/- per cm <sup>3</sup> |
|                | 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:  |                                |
| 1              |   |                                |

|       | 8702.90.53 | Modified vehicles of heading 87.03, not more  | 240%   |
|-------|------------|---|--|
|       |            | than two years old  |  |
|       | 8702.90.54 | Modified vehicles of heading 87.03, more than two years old   | 240%   |
|       | 8702.90.59 | Other   | Rs.1,810,900/- per unit  |
|       |            | Motor vehicles for the transport of 25 or more<br>persons (adults) but less than 35 persons<br>(adults) including the driver, more than ten<br>years old:                     |  |
|       | 8702.90.61 | Modified vehicles of heading 87.03  | 240%   |
|       | 8702.90.69 | Other   | Rs.3,018,150/- per unit  |
|       | 8702.90.73 | Other, not more than ten years old<br>Modified vehicles of heading 87.03, not more<br>than two years old  | 240%   |
|       | 8702.90.74 | Modified vehicles of heading 87.03, more than two years old   | 240%   |
|       | 8702.90.79 | Other   | Rs.1,810,900/- per unit  |
|       |            | Other, more than ten years old:   | , , , <b>I</b>   |
|       | 8702.90.81 | Modified vehicles of heading 87.03  | 240%   |
|       | 8702.90.89 | Other   | Rs.3,018,150/- per unit  |
| 87.03 |            | Motor cars and other motor vehicles<br>principally designed for the transport of<br>persons (other than those of heading 87.02),<br>including station wagons and racing cars. |  |
|       | 8703.10    | Vehicles specially designed for travelling on snow; golf cars and similar vehicles:   |  |
|       |            | Not more than three years old   |  |
|       | 8703.10.11 | Electric Golf cars  | Rs.9,050 per kW  |
|       | 8703.10.19 | Other   | Rs.482,900/- per unit  |
|       |            | More than three years old   |  |
|       | 8703.10.21 | Electric Golf cars  | Rs.9,050 per kW  |
|       | 8703.10.29 | Other   | Rs.482,900/- per unit  |
|       |            | Other vehicles, with only spark-ignition internal combustion piston engine:   |  |
|       | 8703.21    | Of cylinder capacity not exceeding 1,000 cc:  | 2  |
|       | 8703.21.30 | Hearses not more than three years old   | Rs.2,100/- per cm <sup>3</sup>                                   |
|       | 8703.21.40 | Hearses more than three years old   | Rs.2,100/- per cm <sup>3</sup>                                   |
|       | 9702 21 51 | Auto-trishaws:  | $D_{2} = 2.000/(m_{eff} - m_{eff}^{3})$                          |
|       | 8703.21.51 | With two-stroke petrol engineOther, driven by liquefied petroleum (L.P.)  | Rs.2,900/- per cm <sup>3</sup><br>Rs.2,900/- per cm <sup>3</sup> |
|       | 8703.21.52 | gas, not more than two years old  | · •  |
|       | 8703.21.53 | Other, driven by liquefied petroleum (L.P.)<br>gas, more than two years old   | Rs.2,900/- per cm <sup>3</sup>                                   |
|       | 8703.21.54 | Other, not more than two years old  | Rs.2,900/- per cm <sup>3</sup>                                   |
|       | 8703.21.55 | Other, more than two years old  | Rs.2,900/- per cm <sup>3</sup>                                   |
|       |            | Motor cars including station wagons and racing cars, not more than three years old:   |  |
|       | 8703.21.63 | Other, of cylinder capacity not exceeding 300<br>cc including Quadricycle   | Rs.482,900/- per unit  |
|       | 8703.21.69 | Other<br>Motor cars including station wagons and  | Rs.1,992,000/- per unit or Rs.2,450/- per cm <sup>3</sup>        |
|       | 8703.21.72 | racing cars, more than three years old:Other, of cylinder capacity not exceeding 300cc including Quadricycle  | Rs.482,900/- per unit  |
|       | 8703.21.79 | Other   | Rs.1,992,000/- per unit or Rs.2,450/- per cm <sup>3</sup>        |
|       |            | Other:  |  |

| 8703.21.92     | Not more than three years old   | Rs.1,992,000/- per unit or Rs.2,450/- per cm <sup>3</sup>   |
|----------------|---|---|
| 8703.21.93     | More than three years old   | Rs.1,992,000/- per unit or Rs.2,450/- per cm <sup>3</sup>   |
|                | , , , , , , , , , , , , , , , , , , ,   |   |
| 8703.22        | Of a cylinder capacity exceeding 1,000 cc but                                   |   |
|                | not exceeding 1,500 cc:   | 2   |
| 8703.22.30     | Hearses not more than three years old   | Rs.3,000/- per cm <sup>3</sup>  |
| 8703.22.40     | Hearses more than three years old   | Rs.3,000/- per cm <sup>3</sup>  |
| 8703.22.50     | Motor cars including station wagons and   | $1000 \text{ cm}^3 \le x \le 1300 \text{ cm}^3 = \text{Rs.3,850/- per cm}^3$  |
|                | racing cars, not more than three years old                                      | $1300 \text{ cm}^3 \le x \le 1500 \text{ cm}^3 = \text{Rs.4,450/- per cm}^3$  |
| 8703.22.60     | Motor cars including station wagons and racing cars, more than three years old  | $1000 \text{ cm}^3 \le x \le 1300 \text{ cm}^3 = \text{Rs.3,850/- per cm}^3$  |
|                |   | $1300 \text{ cm}^3 \le x \le 1500 \text{ cm}^3 = \text{Rs.4,450/- per cm}^3$  |
| 8703.22.70     | Other, not more than three years old  | $1000 \text{ cm}^3 \le x \le 1300 \text{ cm}^3 = \text{Rs.3,850/- per cm}^3$  |
| 0,00.220       |   | $1300 \text{ cm}^3 \le x \le 1500 \text{ cm}^3 = \text{Rs.4},450/\text{-} \text{ per cm}^3$   |
| 8703.22.80     | Other, more than three years old  | $1000 \text{ cm}^3 \le x \le 1300 \text{ cm}^3 = \text{Rs.}3,850/\text{-} \text{ per cm}^3$   |
| 0,00.22.00     |   | $\frac{1300 \text{ cm}^3 \text{ (x = 1500 \text{ cm}^3 - 1305,000)}}{1300 \text{ cm}^3 \text{ (x = 1500 \text{ cm}^3 - 185,000)} \text{ per cm}^3}$         |
| 8703.23        | Of a cylinder capacity exceeding 1,500 cc but                                   | 1500cm < x <u>&gt;</u> 1500cm = K3.4,450/- per em   |
| 0705.25        | not exceeding 3,000 cc:   |   |
| <br>8703.23.30 | Hearses not more than three years old   | Rs.4,250/- per cm <sup>3</sup>  |
| 8703.23.40     | Hearses more than three years old   | Rs.4,250/ per cm <sup>3</sup>   |
| 0703.23.10     |   |   |
|                | Motor cars including station wagons and   |   |
|                | racing cars of a cylinder capacity not  |   |
|                | exceeding 2,000 cc, not more than three years                                   |   |
|                | old:  |   |
| 8703.23.52     | Of a cylinder capacity not exceeding 1,600 cc                                   | Rs.5,150/- per cm <sup>3</sup>  |
| 8703.23.55     | Of a cylinder capacity exceeding 1,600 cc, but                                  | Rs.6,400/- per $cm^3$   |
|                | not exceeding 1,800 cc  |   |
| 8703.23.59     | Other   | Rs.7,700/- 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:                                  | 2   |
| 8703.23.62     | Of a cylinder capacity not exceeding 1,600 cc                                   | Rs.5,150/- per cm <sup>3</sup>  |
| 8703.23.65     | Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800 cc           | Rs.6,400/- per cm <sup>3</sup>  |
| 8703.23.69     | Other   | Rs.7,700/- per $cm^3$   |
| 8703.23.70     | Motor cars including station wagons and   | $2000 \text{ cm}^3 \le x \le 2500 \text{ cm}^3 = \text{Rs.8,450/- per cm}^3$  |
|                | racing cars of a cylinder capacity exceeding                                    | $2500 \text{ cm}^3 \le x \le 2750 \text{ cm}^3 = \text{Rs.9,650/- per cm}^3$  |
|                | 2,000 cc, not more than three years old   | $2750 \text{ cm}^3 \le x \le 3000 \text{ cm}^3 = \text{Rs.}10,850/\text{-} \text{ per cm}^3$  |
| 8703.23.80     | Motor cars including station wagons and   | $2000 \text{ cm}^3 \le x \le 2500 \text{ cm}^3 = \text{Rs.8,450/- per cm}^3$  |
|                | racing cars of a cylinder capacity exceeding                                    | $2500 \text{ cm}^3 \le x \le 2750 \text{ cm}^3 = \text{Rs.9,650/- per cm}^3$  |
|                | 2,000 cc, more than three years old   | $2750 \text{ cm}^3 \le x \le 3000 \text{ cm}^3 = \text{Rs.}10,850/\text{-}$ per cm  |
|                | Other:  |   |
| 8703.23.92     | Of a cylinder capacity not exceeding 2,000 cc,<br>not more than three years old | Rs.7,700/- per cm <sup>3</sup>  |
| 8703.23.94     | Of a cylinder capacity not exceeding 2,000 cc,                                  | Rs.7,700/- per cm <sup>3</sup>  |
| 0705.25.74     | more than three years old   | K3.7,700/ per em  |
| <br>8703.23.96 | Of a cylinder capacity exceeding 2,000 cc, not                                  | $2000 \text{ cm}^3 \le x \le 2500 \text{ cm}^3 = \text{Rs.8,450/- per cm}^3$  |
| 0.00.20.00     | more than three years old   | $\frac{2500 \text{ cm}^3 < x \le 2500 \text{ cm}^3 = \text{Rs.9,650/- per cm}^3}{2500 \text{ cm}^3 < x \le 2750 \text{ cm}^3 = \text{Rs.9,650/- per cm}^3}$ |
|                |   | $2750$ cm <sup>3</sup> < x $\leq 3000$ cm <sup>3</sup> = Rs.10,850/- per cm <sup>3</sup>  |
| 8703.23.98     | Of a cylinder capacity exceeding 2,000 cc,                                      | $2730$ cm $< x \le 5000$ cm $- $ Rs.10,850/- per cm $^3$<br>$2000$ cm $^3 < x \le 2500$ cm $^3 = $ Rs.8,450/- per cm $^3$                                   |
| 0705.25.70     | more than three years old   | $2500$ cm <sup>3</sup> < x $\le 2750$ cm <sup>3</sup> = Rs.9,650/- per cm <sup>3</sup>  |
|                | more than three years old   | $2750$ cm <sup>3</sup> < x $\leq 3000$ cm <sup>3</sup> = Rs.9,850/- per cm <sup>3</sup>   |
|                |   | $2750 \text{cm} > x \ge 5000 \text{cm} = \text{KS.10,650/- per cm}$   |
| 8703.24        | Of a cylinder capacity exceeding 3,000 cc:                                      |   |
| 8703.24.30     | Hearses not more than three years old   | Rs.4,800/- per cm <sup>3</sup>  |
|                |   |   |
| 8703.24.40     | Hearses more than three years old   | Rs.4,800/- per cm <sup>3</sup>  |

|            | racing cars, not more than three years old                               | $4000 \text{ cm}^3 \text{ < } = \text{Rs.}13,300/\text{-} \text{ per cm}^3$                  |
|------------|--|--|
| 8703.24.60 | Motor cars including station wagons and                                  | $3000 \text{ cm}^3 \le x \le 4000 \text{ cm}^3 = \text{Rs.}12,050/\text{-} \text{ per cm}^3$ |
|            | racing cars, more than three years old                                   | $4000 \text{ cm}^3 \le \text{Rs.}13,300/\text{-} \text{ per cm}^3$                           |
| 8703.24.70 | Other, not more than three years old                                     | $3000 \text{ cm}^3 \le x \le 4000 \text{ cm}^3 = \text{Rs.12,050/- per cm}^3$                |
|            |  | $4000 \text{ cm}^3 \le \text{Rs.13,300/- per cm}^3$  |
| 8703.24.80 | Other, more than three years old   | $3000 \text{ cm}^3 \le x \le 4000 \text{ cm}^3 = \text{Rs.}12,050/\text{-} \text{ per cm}^3$ |
|            |  | $4000 \text{ cm}^3 < = \text{Rs.}13,300/\text{-} \text{ per cm}^3$                           |
|            | 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.3,600/- per $cm^3$  |
| 8703.31.40 | Hearses more than three years old  | Rs.3,600/- per $cm^3$  |
| 8703.31.50 | Auto-trishaws, not more than two years old                               | Rs.1,750/- per cm <sup>3</sup>   |
| 8703.31.60 | Auto-trishaws, more than two years old                                   | Rs.1,750/- per cm <sup>3</sup>   |
| 8703.31.70 | Motor cars including station wagons and                                  | Rs.5,550/- per cm <sup>3</sup>   |
|            | racing cars, not more than three years old                               | r i i i i i i i i i i i i i i i i i i i  |
| 8703.31.80 | Motor cars including station wagons and                                  | Rs.5,550/- per $cm^3$  |
|            | racing cars, more than three years old                                   | F  |
|            | Other:   |  |
| 8703.31.92 | Not more than three years old  | Rs.5,550/- per cm <sup>3</sup>   |
| 8703.31.94 | More than three years old  | Rs.5,550/- per cm <sup>3</sup>   |
| 0703.31.74 | wore than three years old  | Ks.5,550/- per em  |
| 8703.32    | Of a cylinder capacity exceeding 1,500 cc but<br>not exceeding 2,500 cc: |  |
| 8703.32.30 | Hearses not more than three years old                                    | Rs.4,800/- per cm <sup>3</sup>   |
| 8703.32.40 | Hearses more than three years old  | Rs.4,800/- per cm <sup>3</sup>   |
| 0705.52.40 | Motor cars including station wagons and                                  |  |
|            | racing cars of a cylinder capacity not                                   |  |
|            | exceeding 2,000 cc, not more than three years                            |  |
|            | old:   |  |
| 8703.32.52 | Of a cylinder capacity not exceeding 1,600 cc                            | Rs.6,950/- per cm <sup>3</sup>   |
| 8703.32.55 | Of a cylinder capacity exceeding 1,600 cc, but                           | Rs.8,300/- per cm <sup>3</sup>   |
| 0700.02.00 | not exceeding 1,800 cc   |  |
| 8703.32.59 | Other  | Rs.9,650/- per $cm^3$  |
|            |  | r , , , , , , , , , , , , , , , , , , ,  |
|            | 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.6,950/- per cm <sup>3</sup>   |
| 8703.32.65 | Of a cylinder capacity exceeding 1,600 cc, but                           | $\frac{1}{\text{Rs.8,300/- per cm}^3}$   |
| 0705.52.05 | not exceeding 1,800 cc   |  |
| 8703.32.69 | Other  | Rs.9,650/- per cm <sup>3</sup>   |
| 0700102103 | 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.9,650/- per cm <sup>3</sup>   |
| 0703.32.71 | (adults) including the driver, with non-                                 | Ks.3,050/- per chi   |
|            | 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.9,650/- per cm <sup>3</sup>   |
| 8703.32.80 | Motor cars including station wagons and                                  | Rs.9,650/- per cm <sup>3</sup>   |
| 0705.52.00 | racing cars of a cylinder capacity exceeding                             | Ks. 7,050/- per em   |
|            | 2,000 cc, more than three years old                                      |  |
|            | Other:   |  |
| 8703.32.92 | Other:<br>Of a cylinder capacity not exceeding 2,000 cc,                 | Rs.9,650/- per cm <sup>3</sup>   |
| 0703.32.92 | not more than three years old  | K8.7,050/- per cill  |
|            | not more than three years old  |  |
| 8703.32.95 | Other, of a cylinder capacity exceeding 2,000                            | Rs.9,650/- per $cm^3$  |

|   |            |  | 1   |
|---|------------|--|---|
|   | 8703.32.97 | Other, of a cylinder capacity not exceeding  | Rs.9,650/- per $cm^3$   |
|   | 8703.32.99 | 2,000 cc, more than three years old<br>Other, of a cylinder capacity exceeding 2,000 | Rs.9,650/- per cm <sup>3</sup>  |
|   | 8705.52.99 | cc, more than three years old  | Ks.9,030/- per cm <sup>2</sup>  |
|   | 8703.33    | Of a cylinder capacity exceeding 2,500 cc:   |   |
|   | 8703.33.30 | Hearses not more than three years old  | Rs.5,400/- per cm <sup>3</sup>  |
|   | 8703.33.40 | Hearses more than three years old  | Rs.5,400/- per cm <sup>3</sup>  |
|   | 8703.33.50 | Motor cars including station wagons and  | $2500 \text{ cm}^3 < x \le 2750 \text{ cm}^3 = \text{Rs.}10,850 \text{ per cm}^3$   |
|   | 0705.55.50 | racing cars, not more than three years old   | $2750$ cm <sup>3</sup> < x $\leq$ 3000 cm <sup>3</sup> = Rs.12,050/- per cm <sup>3</sup>  |
|   |            |  | $\frac{2750 \text{cm}^2 \times 2500 \text{cm}^2 - \text{Rs.12,050}^2 \text{ pcr cm}^3}{3000 \text{cm}^3 \times x \le 4000 \text{cm}^3 = \text{Rs.13,300/- pcr cm}^3}$                           |
|   |            |  | $\frac{4000 \text{ cm}^3}{4000 \text{ cm}^3} = \text{Rs.14,500/- per cm}^3$   |
|   | 8703.33.60 | Motor cars including station wagons and  | $2500 \text{ cm}^3 < x \le 2750 \text{ cm}^3 = \text{Rs.10,850} \text{ per cm}^3$   |
|   | 0,00,000   | racing cars, more than three years old   | $2750 \text{ cm}^3 < x \le 3000 \text{ cm}^3 = \text{Rs.} 12,050/\text{- per cm}^3$   |
|   |            |  | $\frac{27500 \text{ cm}^{3} \times 25000 \text{ cm}^{2} - \text{Rs.12,050/-} \text{ per cm}^{3}}{3000 \text{ cm}^{3} \times x \le 4000 \text{ cm}^{3} = \text{Rs.13,300/-} \text{ per cm}^{3}}$ |
|   |            |  | $4000 \text{ cm}^3 < = \text{Rs.14,500/- per cm}^3$   |
|   |            | Other, not more than three years old:  |   |
|   | 8703.33.79 | Other  | $2500 \text{ cm}^3 \le x \le 2750 \text{ cm}^3 = \text{Rs.}10,850 \text{ /-per cm}^3$   |
|   | 0105.55.17 | ould   | $2750 \text{cm}^3 < \text{x} \le 3000 \text{cm}^3 = \text{Rs.}12,050/\text{-} \text{ per cm}^{33}$  |
|   |            |  | $3000 \text{ cm}^3 < x \le 4000 \text{ cm}^3 = \text{Rs.13},300/\text{-} \text{ per cm}^3$  |
|   |            |  | $4000 \text{ cm}^3 < = \text{Rs.}14,500/\text{-} \text{ per cm}^3$  |
|   | 8703.33.80 | Other, more than three years old   | $2500 \text{ cm}^3 \le x \le 2750 \text{ cm}^3 = \text{Rs.}10,850 \text{ /- per cm}^3$  |
|   | 0,00,000   |  | $2750 \text{ cm}^3 < x \le 3000 \text{ cm}^3 = \text{Rs.}12,050/\text{-} \text{ per cm}^3$  |
|   |            |  | $3000 \text{ cm}^3 < x \le 4000 \text{ cm}^3 = \text{Rs.}13,300/\text{-} \text{ per cm}^3$  |
|   |            |  | $4000 \text{ cm}^3 < = \text{Rs.}14,500/\text{- per cm}^3$  |
|   |            |  |   |
|   | 8703.40    | Other vehicles, with both spark-ignition   |   |
|   |            | internal combustion piston engine and electric                                       |   |
|   |            | motor as motors for propulsion, other than   |   |
|   |            | those capable of being charged by plugging to  |   |
|   |            | external source of electric power:   |   |
|   |            | Vehicles other than motor cars including   |   |
|   |            | station wagons and racing cars, of a cylinder  |   |
| - |            | capacity not exceeding 1,000 cc:   |   |
|   | 8703.40.13 | Hearses not more than three years old  | Rs.1,550/- per cm <sup>3</sup>  |
|   | 8703.40.14 | Hearses more than three years old  | Rs.1,550/- per cm <sup>3</sup>  |
|   | 8703.40.15 | Auto-trishaws, not more than two years old   | Rs.2,900/- per cm <sup>3</sup>  |
|   | 8703.40.16 | Auto-trishaws, more than two years old   | Rs.2,900/- per cm <sup>3</sup>  |
|   | 8703.40.18 | Other, not more than three years old   | Rs.1,810,900/- per unit   |
|   | 8703.40.19 | Other, more than three years old   | Rs.1,810,900/- 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.482,900/- per unit   |
|   | 0703.40.23 | exceeding 300 cc, not more than three years  | Ks.+62,900/- per unit   |
|   |            | old  |   |
|   | 8703.40.24 | Quadricycle of cylinder capacity not   | Rs.482,900/- per unit   |
|   | 0,00,001   | exceeding 300 cc, more than three years old  |   |
|   | 8703.40.28 | Other, not more than three years old   | Rs.1,810,900/- per unit   |
|   | 8703.40.29 | Other, more than three years old   | Rs.1,810,900/- per unit   |
|   |            | Of a cylinder capacity exceeding 1000 cc, but  |   |
|   |            | not exceeding 1500 cc  |   |
|   | 8703.40.33 | Hearses not more than three years old  | Rs.2,450/- per cm <sup>3</sup>  |
|   | 8703.40.34 | Hearses more than three years old  | Rs.2,450/- per cm <sup>3</sup>  |
|   | 8703.40.35 | Motor cars including station wagons and  | $1000 \text{ cm}^3 \le x \le 1300 \text{ cm}^3 = \text{Rs.}2,750/\text{-} \text{ per cm}^3$   |
|   |            | racing cars, not more than three years old   | $1300 \text{ cm}^3 \le x \le 1500 \text{ cm}^3 = \text{Rs.}3,450/\text{-} \text{ per cm}^3$   |
|   | 8703.40.36 | Motor cars including station wagons and  | $1000 \text{ cm}^3 \le x \le 1300 \text{ cm}^3 = \text{Rs.}2,750/\text{-} \text{ per cm}^3$   |
|   |            | racing cars, more than three years old   | $1300 \text{ cm}^3 < x \le 1500 \text{ cm}^3 = \text{Rs.}3,450/\text{- per cm}^3$   |
|   | 8703.40.38 | Other, not more than three years old   | $1000 \text{ cm}^3 < x \le 1300 \text{ cm}^3 = \text{Rs.2},750/\text{-} \text{ per cm}^3$   |
|   | 0705.70.50 | Scher, not more than three years old   | $\frac{1000 \text{ cm}^3 < x \le 1500 \text{ cm}^3 = \text{Rs.3,450/- per cm}^3}{1300 \text{ cm}^3 < x \le 1500 \text{ cm}^3 = \text{Rs.3,450/- per cm}^3}$                                     |
|   | 8703.40.39 | Other, more than three years old   | $1000 \text{ cm}^3 < x \le 1300 \text{ cm}^3 = \text{Rs.}2,750/\text{-} \text{ per cm}^3$   |
|   | 0700.70.07 | Suler, more than three years old   | $\frac{1000 \text{ cm}^3 < x \le 1500 \text{ cm}^3 = \text{Rs}3,450/\text{-} \text{ per cm}^3}{1300 \text{ cm}^3 < x \le 1500 \text{ cm}^3 = \text{Rs}3,450/\text{-} \text{ per cm}^3}$         |
| L |            |  | $15000 \text{m} > \Lambda \ge 15000 \text{m} - \text{K}_{55}, +50/\text{-} \text{pcl cm}$   |

|   |            | Vehicles other than motor cars including<br>station wagons and racing cars of a cylinder<br>capacity exceeding 1,500 cc but not exceeding |   |
|---|------------|---|---|
|   |            | 2,000 cc:   |   |
|   | 8703.40.43 | Hearses not more than three years old   | Rs.3,000/- per cm <sup>3</sup>  |
|   | 8703.40.44 | Hearses more than three years old   | $\frac{1}{\text{Rs.3,000/- per cm}^3}$  |
|   | 8703.40.48 | Other, not more than three years old  | $\frac{1}{\text{Rs.6,900/- per cm}^3}$  |
|   | 8703.40.49 | Other, more than three years old  | $\frac{1}{\text{Rs.6,900/- per cm}^3}$  |
|   |            | Motor cars including station wagons and   |   |
|   |            | racing cars of a cylinder capacity exceeding  |   |
|   |            | 1,500 cc but not exceeding 2,000 cc:  |   |
|   | 8703.40.51 | Of a cylinder capacity not exceeding 1,600 cc,  | Rs.4,800/- per cm <sup>3</sup>  |
|   |            | not more than three years old   |   |
|   | 8703.40.52 | Of a cylinder capacity not exceeding 1,600 cc,<br>more than three years old   | Rs.4,800/- per cm <sup>3</sup>  |
|   | 8703.40.53 | Of a cylinder capacity exceeding 1,600 cc, but  | Rs.6,300/- per cm <sup>3</sup>  |
|   |            | not exceeding 1,800 cc, not more than three years old   |   |
|   | 8703.40.54 | Of a cylinder capacity exceeding 1,600 cc, but  | Rs.6,300/- per cm <sup>3</sup>  |
|   |            | not exceeding 1,800 cc, more than three years old   |   |
|   | 8703.40.58 | Other, not more than three years old  | Rs.6,900/- per cm <sup>3</sup>  |
|   | 8703.40.59 | Other, more than three years old  | Rs.6,900/- per cm <sup>3</sup>  |
|   |            | 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.3,000/- per cm <sup>3</sup>  |
|   | 8703.40.64 | Hearses more than three years old   | Rs.3,000/- per cm <sup>3</sup>  |
|   | 8703.40.68 | Other, not more than three years old  | $2000 \text{ cm}^3 \le x \le 2500 \text{ cm}^3 = \text{Rs.7,} 250/\text{-} \text{ per cm}^3$  |
|   |            |   | $2500 \text{ cm}^3 \le 2750 \text{ cm}^3 = \text{Rs.8},450/\text{-} \text{ per cm}^3$   |
|   |            |   | $2750 \text{ cm}^3 < x \le 3000 \text{ cm}^3 = \text{Rs.9,650/- per cm}^3$  |
|   | 8703.40.69 | Other, more than three years old  | $\frac{2000 \text{ cm}^3 \text{ (x } \le 2500 \text{ cm}^3 - \text{Rs.7,250/- per cm}^3)}{2000 \text{ cm}^3 \text{ (x } \le 2500 \text{ cm}^3 - \text{Rs.7,250/- per cm}^3)}$               |
|   | 8703.40.09 | Other, more than three years ofd  | $\frac{2500 \text{ cm}^3 \times x \le 2500 \text{ cm}^3 - \text{Ks.}7,250^{-2} \text{ per cm}^3}{2500 \text{ cm}^3 \times x \le 2750 \text{ cm}^3 - \text{Rs.}8,450^{-2} \text{ per cm}^3}$ |
|   |            |   | $2750$ cm <sup>3</sup> < x $\leq 3000$ cm <sup>3</sup> = Rs.9,650/- per cm <sup>3</sup>   |
|   |            |   | $2730$ cm <sup>2</sup> < $x \le 3000$ cm <sup>2</sup> = Ks.9,030/- per cm <sup>2</sup>  |
|   |            | Motor cars including station wagons and   |   |
|   |            | racing cars of a cylinder capacity exceeding  |   |
|   |            | 2,000 cc but not exceeding 3,000 cc:  |   |
|   | 0500 10 51 |   | 2000 2 · · · 2500 2 · D = 250/ 2  |
|   | 8703.40.71 | Not more than three years old   | $2000 \text{ cm}^3 < x \le 2500 \text{ cm}^3 = \text{Rs.}7,250/\text{-} \text{ per cm}^3$   |
|   |            |   | $2500 \text{ cm}^3 < x \le 2750 \text{ cm}^3 = \text{Rs.8,450/- per cm}^3$  |
|   |            |   | $2750 \text{cm}^3 \le x \le 3000 \text{cm}^3 = \text{Rs.9,650/- per cm}^3$  |
|   | 8703.40.72 | More than three years old   | $2000 \text{ cm}^3 \le x \le 2500 \text{ cm}^3 = \text{Rs.7,} 250/\text{- per cm}^3$  |
|   |            |   | $2500 \text{ cm}^3 \le x \le 2750 \text{ cm}^3 = \text{Rs.8,450/- per cm}^3$  |
|   |            |   | $2750 \text{ cm}^3 \le x \le 3000 \text{ cm}^3 = \text{Rs.9,650/- per cm}^3$  |
|   |            | Vehicles other than motor cars including  | · 1   |
|   |            | station wagons and racing cars of a cylinder  |   |
|   |            | capacity exceeding 3,000 cc:  |   |
|   | 8703.40.83 | Hearses not more than three years old   | Rs.4,250/- per cm <sup>3</sup>  |
|   | 8703.40.84 | Hearses more than three years old   | Rs.4,250/- per cm <sup>3</sup>  |
|   | 8703.40.88 | Other, not more than three years old  | $3000 \text{ cm}^3 \le 4000 \text{ cm}^3 \text{ Rs.} 10,850/\text{- per cm}^3$  |
|   |            |   | $4000 \text{cm}^3 \le \text{Rs.} 12,050/\text{-} \text{ per cm}^3$  |
|   | 8703.40.89 | Other, more than three years old  | $3000 \text{ cm}^3 \le x \le 4000 \text{ cm}^3 = \text{Rs.}10,850/\text{-} \text{ per cm}^3$  |
|   |            |   | $4000 \text{ cm}^3 < = \text{Rs.}12,050/\text{-} \text{ per cm}^3$  |
|   |            | Motor cars including station wagons and   | · •   |
|   |            | racing cars of a cylinder capacity exceeding  |   |
| 1 |            | 3,000 cc:   |   |
|   |            |   |   |
|   | 8703.40.91 | Not more than three years old   | $3000 \text{ cm}^3 \le x \le 4000 \text{ cm}^3 = \text{Rs.}10,850/\text{-} \text{ per cm}^3$  |

| 8703.40.92     | More than three years old                      | $3000 \text{ cm}^3 \le x \le 4000 \text{ cm}^3 = \text{Rs.}10,850/\text{-} \text{ per cm}^3$ |
|----------------|--|--|
|                |  | $4000 \text{ cm}^3 \le \text{Rs.12,050/- per cm}^3$  |
| <br>9702.50    |  |  |
| 8703.50        | Other vehicles, with both compression-         |  |
|                | ignition internal combustion piston engine     |  |
|                | (diesel or semi-diesel) and electric motor as  |  |
|                | motors for propulsion, other than those        |  |
|                | capable of being charged by plugging to        |  |
|                | external source of electric power              |  |
|                | Vehicles other than motor cars including       |  |
|                | 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.2,450/- per cm <sup>3</sup>   |
| 8703.50.14     | Hearses more than three years old              | Rs.2,450/- per $cm^3$  |
| 8703.50.15     | Auto-trishaws, not more than two years old     | Rs.1,750/- per cm <sup>3</sup>   |
| 8703.50.16     | Auto-trishaws, more than two years old         | Rs.1,750/- per cm <sup>3</sup>   |
| 8705.50.10     | Auto-utshaws, more than two years old          | Ks.1,750/- per chi   |
| 8703.50.18     | Other, not more than three years old           | Rs.4,150/- per cm <sup>3</sup>   |
| <br>8703.50.19 | Other, more than three years old               | Rs.4,150/- per cm <sup>3</sup>   |
|                | Motor cars including station wagons and        |  |
|                | racing cars, of a cylinder capacity not        |  |
|                | exceeding 1,000 cc:                            |  |
| 8703.50.23     | Quadricycle of cylinder capacity not           | Rs.482,900/- per unit  |
|                | exceeding 300 cc, not more than three years    |  |
|                | old  |  |
| 8703.50.24     | Quadricycle of cylinder capacity not           | Rs.482,900/- per unit  |
|                | exceeding 300 cc, more than three years old    |  |
| 8703.50.28     | Other, not more than three years old           | Rs.4,150- per $cm^3$   |
| 8703.50.29     | Other, more than three years old               | Rs.4,150- per cm <sup>3</sup>  |
|                | Of a cylinder capacity exceeding 1,000 cc, but |  |
|                | not exceeding 1,500 cc:                        |  |
| 8703.50.33     | Hearses not more than three years old          | Rs.2,450/- per cm <sup>3</sup>   |
| 8703.50.34     | Hearses more than three years old              | Rs.2,450/- per cm <sup>3</sup>   |
| 8703.50.35     | Motor cars including station wagons and        | Rs.4,150/- per cm <sup>3</sup>   |
|                | racing cars, not more than three years old     |  |
| 8703.50.36     | Motor cars including station wagons and        | Rs.4,150/- per $cm^3$  |
|                | racing cars, more than three years old         |  |
| 8703.50.38     | Other, not more than three years old           | Rs.4,150/- per cm <sup>3</sup>   |
| 8703.50.39     | Other, more than three years old               | Rs.4,150/- per cm <sup>3</sup>   |
|                |  |  |
|                | Vehicles other than motor cars including       |  |
|                | station wagons and racing cars of a cylinder   |  |
|                | capacity exceeding 1,500 cc but not exceeding  |  |
|                | 2,000 cc:                                      |  |
| 8703.50.43     | Hearses not more than three years old          | Rs.3,600/- per cm <sup>3</sup>   |
| 8703.50.44     | Hearses more than three years old              | Rs.3,600/- per cm <sup>3</sup>   |
| 8703.50.48     | Other, not more than three years old           | Rs.8,300/- per $cm^3$  |
| 8703.50.49     | Other, more than three years old               | Rs.8,300/- per cm <sup>3</sup>   |
|                | Motor cars including station wagons and        |  |
|                | racing cars of a cylinder capacity exceeding   |  |
|                | 1,500 cc but not exceeding 2,000 cc:           |  |
| 8703.50.51     | Of a cylinder capacity not exceeding 1,600 cc, | Rs.5,550/- per cm <sup>3</sup>   |
|                | not more than three years old                  | -  |
| 8703.50.52     | Of a cylinder capacity not exceeding 1,600 cc, | Rs.5,550/- per $cm^3$  |

|                          | more than three years old  |   |
|--------------------------|--|---|
| 8703.50.53               | Of a cylinder capacity exceeding 1,600 cc, but<br>not exceeding 1,800cc, not more than three<br>years old  | Rs.6,900/- per cm <sup>3</sup>  |
| 8703.50.54               | Of a cylinder capacity exceeding 1,600 cc, but<br>not exceeding 1,800 cc, more than three years<br>old   | Rs.6,900/- per cm <sup>3</sup>  |
| 8703.50.58               | Other, not more than three years old   | Rs.8,350/- per cm <sup>3</sup>  |
| 8703.50.59               | Other, more than three years old   | Rs.8,350/- per cm <sup>3</sup>  |
|                          | Vehicles other than motor cars including<br>station wagons and racing cars of a cylinder<br>capacity exceeding 2,000 cc but not exceeding<br>3,000 cc:   |   |
| 8703.50.63               | Hearses not more than three years old  | Rs.4,800/- per cm <sup>3</sup>  |
| 8703.50.64               | Hearses more than three years old  | Rs.4,800/- per cm <sup>3</sup>  |
| 8703.50.68               | Other, not more than three years old   | $\frac{2000 \text{cm}^3 < x \le 2500 \text{cm}^3 = \text{Rs.8,450/- per cm}^3}{2500 \text{cm}^3 < x \le 2750 \text{cm}^3 = \text{Rs.9,650/- per cm}^3}$<br>2750 cm <sup>3</sup> < x \le 3000 cm <sup>3</sup> = \text{Rs.10,850/- per cm}^3  |
| 8703.50.69               | Other, more than three years old   | $\frac{2000 \text{ cm}^3 < \text{x} \le 2500 \text{ cm}^3 = \text{Rs.8,450/- per cm}^3}{2500 \text{ cm}^3 < \text{x} \le 2750 \text{ cm}^3 = \text{Rs.9,650/- per cm}^3}$ $\frac{2750 \text{ cm}^3 < \text{x} \le 3000 \text{ cm}^3 = \text{Rs.10,850/- per cm}^3}{2750 \text{ cm}^3 < \text{x} \le 3000 \text{ cm}^3 = \text{Rs.10,850/- per cm}^3}$   |
|                          | Motor cars including station wagons and<br>racing cars of a cylinder capacity exceeding<br>2,000 cc but not exceeding 3,000 cc:  |   |
| 8703.50.71               | Vehicles for the transport of 7 or more persons<br>(adults) including the driver, with non-<br>monocoque body bolted on ladder type heavy<br>duty chassis, with permanent four-wheel drive                     | $2000 \text{ cm}^3 < \text{x} \le 2500 \text{ cm}^3 = \text{Rs.8,450/- per cm}^3$   |
|                          | capability, and total payload (of persons and<br>cargo) of over 800kg, not more than three<br>years old  | $2500 \text{ cm}^{3} \le x \le 2750 \text{ cm}^{3} = = \text{Rs.9,650/- per cm}^{3}$ $2750 \text{ cm}^{3} \le x \le 3000 \text{ cm}^{3} = \text{Rs.10,850/- per cm}^{3}$  |
| 8703.50.78               | Other, not more than three years old   | $\frac{2000 \text{cm}^3 < \text{x} \le 2500 \text{cm}^3 = \text{Rs.8,450/- per cm}^3}{2500 \text{cm}^3 < \text{x} \le 2750 \text{cm}^3 = \text{Rs.9,650/- per cm}^3}$ $\frac{2750 \text{cm}^3 < \text{x} \le 3000 \text{cm}^3 = \text{Rs.10,850/- per cm}^3}{2750 \text{cm}^3 < \text{x} \le 3000 \text{cm}^3 = \text{Rs.10,850/- per cm}^3}$   |
| 8703.50.79               | Other, more than three years old   | $\frac{2000 \text{cm}^3 < \text{x} \le 2500 \text{cm}^3 = \text{Rs.8,450/- per cm}^3}{2500 \text{cm}^3 < \text{x} \le 2750 \text{cm}^3 = \text{Rs.9,650/- per cm}^3}$ $\frac{2750 \text{cm}^3 < \text{x} \le 3000 \text{cm}^3 = \text{Rs.10,850/- per cm}^3}{2750 \text{cm}^3 < \text{x} \le 3000 \text{cm}^3 = \text{Rs.10,850/- per cm}^3}$   |
|                          | Vehicles other than motor cars including<br>station wagons and racing cars of a cylinder<br>capacity exceeding 3,000 cc:   |   |
| 8703.50.83               | Hearses not more than three years old  | Rs.4,800/- per cm <sup>3</sup>  |
| 8703.50.84<br>8703.50.88 | Hearses more than three years old           Other, not more than three years old   | $\frac{\text{Rs.4,800/- per cm}^3}{3000 \text{cm}^3 \text{< x} \le 4000 \text{cm}^3 = \text{Rs.12,050/- per cm}^3}$   |
| 8703.50.89               | Other, more than three years old   | $\frac{4000 \text{ cm}^{3} < = \text{Rs.13,300/- per cm}^{3}}{3000 \text{ cm}^{3} < x \le 4000 \text{ cm}^{3} = \text{Rs.12,050/- per cm}^{3}}$ $\frac{4000 \text{ cm}^{3} < = \text{Rs.13,300/- per cm}^{3}}{4000 \text{ cm}^{3} < = \text{Rs.13,300/- per cm}^{3}}$   |
|                          | Motor cars including station wagons and<br>racing cars of a cylinder capacity exceeding<br>3,000 cc:   |   |
| 8703.50.98               | Other, not more than three years old   | $\frac{3000 \text{ cm}^3 < \text{x} \le 4000 \text{ cm}^3 = \text{Rs.12,050/- per cm}^3}{4000 \text{ cm}^3 < = \text{Rs.13,300/- per cm}^3}$  |
| 8703.50.99               | Other, more than three years old   | $\frac{10000 \text{ cm}^3 < \text{m}^2 + 3000 \text{ cm}^3 < 10000 \text{ cm}^3 < 100000 \text{ cm}^3 < 10000 \text{ cm}^3 < 100000 \text{ cm}^3 < 100000 \text{ cm}^3 < 100000 \text{ cm}^3 < 100000000 \text{ cm}^3 < 100000000000000000000000000000000000$ |
| 8703.60                  | Other vehicles, with both spark-ignition<br>internal combustion piston engine and electric<br>motor as motors for propulsion, capable of<br>being charged by plugging to external source<br>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.1,550/- per cm <sup>3</sup>  |
| 8703.60.14     | Hearses more than three years old  | Rs.1,550/- per cm <sup>3</sup>  |
| 0,0000011      |  |   |
| 8703.60.15     | Auto-trishaws, not more than two years old   | Rs.2,900/- per cm <sup>3</sup>  |
| 8703.60.16     | Auto-trishaws, more than two years old   | Rs.2,900/- per cm <sup>3</sup>  |
| 8703.60.18     | Other, not more than three years old   | Rs.1,810,900/- per unit   |
| 8703.60.19     | Other, more than three years old   | Rs.1,810,900/- per unit   |
|                | Motor cars including station wagons and<br>racing cars, of a cylinder capacity not<br>exceeding 1,000 cc:  |   |
| 8703.60.23     | Quadricycle of cylinder capacity not<br>exceeding 300 cc, not more than three years<br>old   | Rs.482,900/- per unit   |
| 8703.60.24     | Quadricycle of cylinder capacity not<br>exceeding 300 cc, more than three years old  | Rs.482,900/- per unit   |
| 8703.60.28     | Other, not more than three years old   | Rs.1,810,900/- per unit   |
| 8703.60.29     | Other, more than three years old   | Rs.1,810,900/- per unit   |
|                | Of a cylinder capacity exceeding 1,000 cc, but<br>not exceeding 1,500 cc:  |   |
| 8703.60.33     | Hearses not more than three years old  | Rs.2,450/- per cm <sup>3</sup>  |
| 8703.60.34     | Hearses more than three years old  | Rs.2,450/- per cm <sup>3</sup>  |
| 8703.60.35     | Motor cars including station wagons and  | $1000 \text{ cm}^3 \le x \le 1300 \text{ cm}^3 = \text{Rs.}2,750/\text{-} \text{ per cm}^3$ |
|                | racing cars, not more than three years old   | $1300 \text{ cm}^3 \le x \le 1500 \text{ cm}^3 = \text{Rs.}3,450/\text{-} \text{ per cm}^3$ |
| 8703.60.36     | Motor cars including station wagons and racing cars, more than three years old   | $1000 \text{ cm}^3 \le x \le 1300 \text{ cm}^3 = \text{Rs.}2,750/\text{-} \text{ per cm}^3$ |
|                |  | $1300 \text{cm}^3 \le x \le 1500 \text{cm}^3 = \text{Rs.3,450/- per cm}^3$                  |
| 8703.60.38     | Other, not more than three years old   | $1000 \text{cm}^3 \le x \le 1300 \text{cm}^3 = \text{Rs.}2,750/\text{-} \text{ per cm}^3$   |
| 8703.60.39     | Other, more than three years old   | $1300 \text{ cm}^3 \le x \le 1500 \text{ cm}^3 = \text{Rs.}3,450/\text{-} \text{ per cm}^3$ |
| 8703.00.39     | Other, more than three years old   | $1000 \text{ cm}^3 \le x \le 1300 \text{ cm}^3 = \text{Rs.}2,750/\text{-} \text{ per cm}^3$ |
|                |  | $1300 \text{ cm}^3 \le x \le 1500 \text{ cm}^3 = \text{Rs.}3,450/\text{-} \text{ per cm}^3$ |
|                | Vehicles other than motor cars including<br>station wagons and racing cars of a cylinder<br>capacity exceeding 1,500 cc but not exceeding<br>2,000 cc: |   |
| 8703.60.43     | Hearses not more than three years old  | Rs.3,000/- per cm <sup>3</sup>  |
| 8703.60.44     | Hearses more than three years old  | Rs.3,000/- per cm <sup>3</sup>  |
| 8703.60.48     | Other, not more than three years old   | Rs.6,900/- per cm <sup>3</sup>  |
| 8703.60.49     | Other, more than three years old   | Rs.6,900/- per cm <sup>3</sup>  |
|                | Motor cars including station wagons and<br>racing cars of a cylinder capacity exceeding<br>1,500 cc but not exceeding 2,000 cc:                        |   |
| 8703.60.51     | Of a cylinder capacity not exceeding 1,600 cc,<br>not more than three years old  | Rs.4,800/- per cm <sup>3</sup>  |
| 8703.60.52     | Of a cylinder capacity not exceeding 1,600 cc,<br>more than three years old  | Rs.4,800/- per cm <sup>3</sup>  |
| 8703.60.53     | Of a cylinder capacity exceeding 1,600 cc, but<br>not exceeding 1,800cc, not more than three<br>years old  | Rs.6,250/- per cm <sup>3</sup>  |
| <br>8703.60.54 | Of a cylinder capacity exceeding 1,600 cc, but<br>not exceeding 1,800cc, more than three years<br>old  | Rs.6,250/- per cm <sup>3</sup>  |
| 8703.60.58     | Other, not more than three years old   | Rs.6,900/- per cm <sup>3</sup>  |

| 8703.60.59     | Other, more than three years old  | Rs.6,900/- per cm <sup>3</sup>  |
|----------------|---|---|
|                | 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.3,000/- per cm <sup>3</sup>  |
| 8703.60.64     | Hearses more than three years old   | Rs.3,000/- per cm <sup>3</sup>  |
| 8703.60.68     | Other, not more than three years old  | $2000 \text{ cm}^3 < x \le 2500 \text{ cm}^3 = \text{Rs.7,250/- per cm}^3$  |
| 0703.00.00     | outer, not more than three years old  | $2500 \text{ cm}^{-3} \text{ x} \le 2750 \text{ cm}^{-3} \text{ = Rs.8,450/- per cm}^{-3}$  |
|                |   | $2750 \text{ cm}^{-2} \text{ x} \le 2750 \text{ cm}^{-2} \text{ Rs.8,450/- per cm}^{-2}$  |
| 8703.60.69     | Other, more than three years old  | $2750$ cm $< x \le 5000$ cm $= Rs.9,650/-$ per cm<br>$2000$ cm $< x \le 2500$ cm $^3 = Rs7,250/-$ per cm $^3$   |
| 8705.00.09     | Other, more than three years old  | $2500 \text{ cm}^2 \times 2750 \text{ cm}^2 = \text{Rs}7,250/\text{-} \text{ per cm}^2$<br>$2500 \text{ cm}^3 \times 2750 \text{ cm}^3 = \text{Rs}.8,450/\text{-} \text{ per cm}^3$ |
|                |   | $2500$ cm <sup>3</sup> $< x \le 2750$ cm <sup>3</sup> $= Rs.9,650$ /- per cm <sup>3</sup>   |
|                |   | $2/50$ cm <sup>3</sup> < x $\leq$ 3000 cm <sup>3</sup> = Rs.9,650/- per cm <sup>3</sup>   |
|                | 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   | $2000 \text{ cm}^3 \le x \le 2500 \text{ cm}^3 = \text{Rs.7,} 250/\text{-} \text{ per cm}^3$  |
| 0705.00.71     | The more than three years ord   | $\frac{2500 \text{ cm}^3 + \text{x} \le 2500 \text{ cm}^3 = \text{Rs.8,450/- per cm}^3}{2500 \text{ cm}^3 + \text{x} \le 2750 \text{ cm}^3 = \text{Rs.8,450/- per cm}^3}$           |
|                |   | $2750 \text{ cm}^3 \text{ (x} \le 2750 \text{ cm}^3 \text{ (x)}, 450\% \text{ per cm}^3$  |
| 9702 (0.72     | Mana than three second ald  | $2730$ cm $< x \le 5000$ cm $= $ Ks.9,050/- per cm<br>$2000$ cm <sup>3</sup> $< x \le 2500$ cm <sup>3</sup> $= $ Rs.7,250/- per cm <sup>3</sup>                                     |
| 8703.60.72     | More than three years old   | · · · · · · · · · · · · · · · · · · ·   |
|                |   | $2500 \text{ cm}^3 \le 2750 \text{ cm}^3 = \text{Rs.8},450/\text{-} \text{ per cm}^3$   |
|                |   | $2750 \text{ cm}^3 \le x \le 3000 \text{ cm}^3 = \text{Rs.9,650/- per cm}^3$  |
|                | Vehicles other than motor cars including  |   |
|                | station wagons and racing cars of a cylinder  |   |
| 8703.60.83     | capacity exceeding 3,000 cc:<br>Hearses not more than three years old                       | Rs.4,250/- per cm <sup>3</sup>  |
| 8703.60.84     | Hearses not more than three years old   | Rs.4,250/- per cm <sup>3</sup>  |
| 8703.60.88     | Other, not more than three years old  | $3000 \text{ cm}^3 \le 4000 \text{ cm}^3 = \text{Rs.10,850/- per cm}^3$   |
| 0703.00.00     | Studi, not more than three years ord  | $4000 \text{ cm}^3 < = \text{Rs.12,050/- per cm}^3$   |
| 8703.60.89     | Other, more than three years old  | $3000 \text{ cm}^3 \le x \le 4000 \text{ cm}^3 = \text{Rs.}10,850/\text{-} \text{ per cm}^3$  |
|                |   | $4000 \text{ cm}^3 \le \text{Rs.} 12,050/\text{-} \text{ per cm}^3$   |
|                | 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   | $3000 \text{ cm}^3 \le x \le 4000 \text{ cm}^3 = \text{Rs.}10,850\text{-} \text{ per cm}^3$   |
|                |   | $4000 \text{ cm}^3 \le \text{Rs. } 12,050/\text{-} \text{ per cm}^3$  |
| 8703.60.92     | More than three years old   | $3000 \text{ cm}^3 \le x \le 4000 \text{ cm}^3 = \text{Rs.}10,850/\text{-} \text{ per cm}^3$  |
|                |   | $4000 \text{ cm}^3 \le \text{Rs. } 12,050/\text{-} \text{ per cm}^3$  |
|                |   |   |
| 8703.70        | Other vehicles, with both compression-  |   |
|                | ignition internal combustion piston engine<br>(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.2,450/- per cm <sup>3</sup>  |
| 8703.70.14     | Hearses more than three years old   | Rs.2,450/- per cm <sup>3</sup>  |
| 8703.70.15     | Auto-trishaws, not more than two years old  | Rs.1,750/- per cm <sup>3</sup>  |
| 8703.70.16     | Auto-trishaws, more than two years old  | Rs.1,750/- per cm <sup>3</sup>  |
| 8703.70.18     | Other, not more than three years old  | Rs.4,150/- per cm <sup>3</sup>  |
| 8703.70.19     | Other, more than three years old  | Rs.4,150/- per cm <sup>3</sup>  |
|                | Motor cars including station wagons and   |   |
|                | racing cars, of a cylinder capacity not   |   |
|                |   |   |
| <br>8703.70.23 | exceeding 1,000 cc:<br>Quadricycle of cylinder capacity not                                 | Rs.482,900/- per unit   |

|                          | old  |   |
|--------------------------|--|---|
| 8703.70.24               | Quadricycle of cylinder capacity not   | Rs.482,900/- per unit   |
|                          | exceeding 300 cc, more than three years old  |   |
| 8703.70.28               | Other, not more than three years old   | Rs.4,150/- per cm <sup>3</sup>  |
| 8703.70.29               | Other, more than three years old   | Rs.4,150/- per cm <sup>3</sup>  |
|                          | Of a cylinder capacity exceeding 1,000 cc, but<br>not exceeding 1,500 cc   |   |
| 8703.70.33               | Hearses not more than three years old  | Rs.2,450/- per cm <sup>3</sup>  |
| 8703.70.34               | Hearses more than three years old  | Rs.2,450/- per cm <sup>3</sup>  |
| 8703.70.35               | Motor cars including station wagons and  | Rs.4,150/- per cm <sup>3</sup>  |
|                          | racing cars, not more than three years old   | 4   |
| 8703.70.36               | Motor cars including station wagons and  | Rs.4,150/- per $cm^3$   |
|                          | racing cars, more than three years old   |   |
| 8703.70.38               | Other, not more than three years old   | Rs.4,150/- per cm <sup>3</sup>  |
| 8703.70.39               | Other, more than three years old   | Rs.4,150/- per cm <sup>3</sup>  |
|                          | 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.3,600/- per cm <sup>3</sup>  |
| 8703.70.44               | Hearses more than three years old  | Rs.3,600/- per cm <sup>3</sup>  |
| 8703.70.48               | Other, not more than three years old   | Rs.8,300/- per cm <sup>3</sup>  |
| 8703.70.49               | Other, more than three years old   | Rs.8,300/- per cm <sup>3</sup>  |
| 0705.70.15               | 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,<br>not more than three years old  | Rs.5,550/- per cm <sup>3</sup>  |
| 8703.70.52               | Of a cylinder capacity not exceeding 1,600 cc,<br>more than three years old  | Rs.5,550/- per cm <sup>3</sup>  |
| 8703.70.53               | Of a cylinder capacity exceeding 1,600 cc, but<br>not exceeding 1,800 cc, not more than three  | Rs.6,900/- per cm <sup>3</sup>  |
| 8703.70.54               | years old<br>Of a cylinder capacity exceeding 1,600 cc, but<br>not exceeding 1,800 cc, more than three years   | Rs.6,900/- per cm <sup>3</sup>  |
| 0702 70 50               | old  | D 0 200/ 3  |
| 8703.70.58<br>8703.70.59 | Other, not more than three years old   | Rs.8,300/- per cm <sup>3</sup>  |
| 8705.70.39               | Other, more than three years old<br>Vehicles other than motor cars including   | Rs.8,300/- per cm <sup>3</sup>  |
|                          | station wagons and racing cars of a cylinder<br>capacity exceeding 2,000 cc but not exceeding<br>3,000 cc:   |   |
| 8703.70.63               | Hearses not more than three years old  | Rs.4,800/- per cm <sup>3</sup>  |
| 8703.70.64               | Hearses more than three years old  | Rs.4,800/- per cm <sup>3</sup>  |
| 8703.70.68               | Other, not more than three years old   | $2000 \text{ cm}^3 \le x \le 2500 \text{ cm}^3 = \text{Rs.8,450/- per cm}^3$  |
| 0100.10.00               | Such, not more than theo yours old   | $2500 \text{ cm}^3 \text{ (x} \le 2500 \text{ cm}^3 \text{ (x)}, 450\% \text{ per cm}^3$<br>$2500 \text{ cm}^3 \text{ (x)} \le 2750 \text{ cm}^3 \text{ (x)}, 450\% \text{ (x)}, 750\% \text{ (x)}$ |
|                          |  | $2750 \text{ cm}^3 \text{ < } x \leq 2750 \text{ cm}^3 \text{ = } \text{ Rs.} 3,050/\text{- per cm}^3$  |
| 9702 70 (0               |  | $2730$ cm <sup>3</sup> < x $\leq 2500$ cm <sup>3</sup> = Rs.8,450/- per cm <sup>3</sup>   |
| 8703.70.69               | Other, more than three years old   |   |
|                          |  | $\frac{2500 \text{cm}^3 \text{< x} \le 2750 \text{cm}^3 = \text{Rs.9,650/- per cm}^3}{2750 \text{cm}^3 \text{< x} \le 3000 \text{cm}^3 = \text{Rs.10,850/- per cm}^3}$                              |
|                          | Motor care including station waggers and   | $2750$ cm $> x \ge 5000$ cm $=$ KS.10,850/- per cm <sup>3</sup>   |
|                          | Motor cars including station wagons and<br>racing cars of a cylinder capacity exceeding<br>2,000 cc but not exceeding 3,000 cc:  |   |
| 8703.70.71               | Vehicles for the transport of 7 or more persons<br>(adults) including the driver, with non-<br>monocoque body bolted on ladder type heavy<br>duty chassis, with permanent four-wheel drive | $2000 \text{ cm}^3 \le x \le 2500 \text{ cm}^3 = \text{Rs.8,450/- per cm}^3$  |
|                          |  |   |

|                              | cargo) of over 800kg, not more than three years old  | $2750$ cm <sup>3</sup> < x $\leq 3000$ cm <sup>3</sup> = Rs.10,850/- per cm <sup>3</sup>  |
|------------------------------|--|---|
| 8703.70.78                   | Other, not more than three years old   | $2000 \text{ cm}^3 \le x \le 2500 \text{ cm}^3 = \text{Rs.8},450/\text{-} \text{ per cm}^3$   |
|                              |  | $2500 \text{ cm}^3 \le x \le 2750 \text{ cm}^3 = \text{Rs.9,650/- per cm}^3$  |
|                              |  | $2750 \text{ cm}^3 \le x \le 3000 \text{ cm}^3 = \text{Rs.}10,850/\text{-} \text{ per cm}^3$  |
| 8703.70.79                   | Other, more than three years old   | $\frac{2000 \text{ cm}^3 \text{ (x } \le 2500 \text{ cm}^3 = \text{Rs.8,450/- per cm}^3}{2000 \text{ cm}^3 \text{ (x } \le 2500 \text{ cm}^3 = \text{Rs.8,450/- per cm}^3}$ |
| 0705.70.77                   | other, more than three years old   | $\frac{2500 \text{ cm}^3 \times 12500 \text{ cm}^3 = \text{Rs.9,650/- per cm}^3}{2500 \text{ cm}^3 \times 12500 \text{ cm}^3 = \text{Rs.9,650/- per cm}^3}$                 |
|                              |  | $2750$ cm <sup>3</sup> < x $\leq 3000$ cm <sup>3</sup> = Rs.10,850/- per cm <sup>3</sup>  |
| <br>                         |  | $2/50$ cm <sup>3</sup> < x $\leq$ 3000 cm <sup>3</sup> = Rs.10,850/- per cm <sup>3</sup>  |
|                              | Vehicles other than motor cars including   |   |
|                              | station wagons and racing cars of a cylinder   |   |
| <br>9702 70 92               | capacity exceeding 3,000 cc:   | $D_{2} = 4.800/mem. mm^{3}$   |
| <br>8703.70.83<br>8703.70.84 | Hearses not more than three years oldHearses more than three years old   | Rs.4,800/- per cm <sup>3</sup><br>Rs.4,800/- per cm <sup>3</sup>  |
| 8703.70.88                   | Other, not more than three years old   | $3000 \text{ cm}^3 < x \le 4000 \text{ cm}^3 = \text{Rs.12,050/- per cm}^3$   |
| 8705.70.88                   | Other, not more than three years old   | $\frac{5000 \text{ cm}^2 \times \times$              |
| <br>0702 70 90               |  | $3000 \text{ cm}^3 \le x \le 4000 \text{ cm}^3 = \text{Rs.12,050/- per cm}^3$   |
| 8703.70.89                   | Other, more than three years old   | =   |
|                              |  | $4000 \text{ cm}^3 \le \text{Rs.13,300/- per cm}^3$   |
|                              | 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   | $3000 \text{ cm}^3 \le x \le 4000 \text{ cm}^3 = \text{Rs.}12,050/\text{- per cm}^3$  |
| <br>                         |  | $4000 \text{ cm}^3 < = \text{Rs.13,300/- per cm}^3$   |
| 8703.70.99                   | Other, more than three years old   | $3000 \text{ cm}^3 \le x \le 4000 \text{ cm}^3 = \text{Rs.}12,050/\text{-} \text{ per cm}^3$  |
|                              |  | $4000 \text{ cm}^3 < = \text{Rs.}13,300/\text{-} \text{ per cm}^3$  |
|                              |  |   |
| 8703.80                      | Other vehicles, with only electric motor for   |   |
|                              | propulsion   |   |
|                              | Electric auto-trishaws:  |   |
| 8703.80.11                   | Not more than two years old  | Rs.9,050/- per kW for not more than one year old  |
|                              |  | Rs.12,050/- per kW for Other  |
| 8703.80.12                   | More than two years old  | Rs.18,100/- per kW  |
|                              | Other, powered by on board accumulators  | · · ·   |
|                              | charged solely by electricity generated by on board solar electricity panels:  |   |
| <br>8703.80.21               | Not more than three years old  | Rs.9,050/- per kW for not more than one year old  |
| 8705.80.21                   | Not more than three years old  | Rs.18,100/- per kW for Other  |
| <br>8703.80.22               | More than three years old  | Rs.24,150/- per kW  |
| <br>0705.00.22               | Other, powered by on board accumulators  | K3.24,130/- per KW  |
|                              | charged by external electric source (e.g.,   |   |
|                              | National grid), not more than three years old  |   |
| <br>8703.80.31               | Capacity of motors not exceeding 50kW  | Rs. 9,050/- per kW for not more than one year old   |
| 0705.00.51                   | Suparity of motors not exceeding box ()  | Rs.18,100/- per kW for Other  |
|                              |  | K3.10,100/ per kw for other   |
| <br>                         |  |   |
| 8703.80.32                   | Capacity of motors exceeding 50kW, but not   | Rs.12,050/- per kW for not more than one  |
|                              | exceeding 100kW  | year old  |
|                              |  | Rs.18,100/- per kW for Other  |
|                              |  |   |
| <br>0702.00.22               |  | De 19 100/ mente Wife much means them and   |
| 8703.80.33                   | Capacity of motors exceeding 100kW, but not  | Rs.18,100/- per kW for not more than one year old   |
|                              | exceeding 200kW  | Rs.30,200/- per kW for Other  |
| <br>8703.80.34               | Capacity of motors exceeding 200kW   | Rs.48,300/- per kW for not more than one  |
| 8705.80.54                   | Capacity of motors exceeding 200k w  | vear old  |
|                              |  | year old  |
|                              |  | Rs.66.400/- per kW for Other  |
|                              | Other driven by electric motors powered by   | Rs.66,400/- per kW for Other  |
|                              | Other, driven by electric motors powered by<br>on board accumulators charged by external   | Rs.66,400/- per kW for Other  |
|                              | Other, driven by electric motors powered by<br>on board accumulators charged by external<br>electric source (e.g. National grid) more than | Rs.66,400/- per kW for Other  |

|       | 8703.80.41            | Capacity of motors not exceeding 50kW   | Rs.24,150/- per kW   |
|-------|-----------------------|---|--|
|       | 8703.80.42            | Capacity of motors exceeding 50kW, but not<br>exceeding 100kW   | Rs.36,200/- per kW   |
|       | 8703.80.43            | Capacity of motors exceeding 100kW, but not exceeding 200kW   | Rs.54,350/- per kW   |
|       | 8703.80.44            | Capacity of motors exceeding 200kW  | Rs.72,450/- per kW   |
|       |                       | Other, powered by on board accumulators<br>charged by external electric source (e.g.<br>National grid) and supported by an internal<br>combustion engine used exclusively to<br>generate electricity by driven a generator on<br>board, not more than three years old |  |
|       | 8703.80.51            | Capacity of motors not exceeding 50kW   | Rs.9,050/- per kW for not more than one<br>year old                                  |
|       | 8703.80.52            | Capacity of motors exceeding 50kW, but not<br>exceeding 100kW   | Rs.18,100/- per kW for Other<br>Rs.12,050/- per kW for not more than one<br>year old |
|       | 0702.00.52            |   | Rs.18,100/- per kW for Other   |
|       | 8703.80.53            | Capacity of motors exceeding 100kW, but not<br>exceeding 200kW  | Rs.18,100/- per kW for not more than one<br>year old<br>Rs.30,200/- per kW for Other |
|       | 8703.80.54            | Capacity of motors exceeding 200kW  | Rs.48,300/- per kW for not more than one<br>year old                                 |
|       |                       |   | Rs.66,400/- per kW for Other   |
|       |                       | Other, powered by on board accumulators<br>charged by external electric source (e.g.<br>National grid) and supported by an internal<br>combustion engine used exclusively to<br>generate electricity by driven a generator on<br>board, more than three years old     |  |
|       | 8703.80.61            | Capacity of motors not exceeding 50kW   | Rs.24,150/- per kW   |
|       | 8703.80.62            | Capacity of motors exceeding 50kW, but not<br>exceeding 100kW   | Rs.36,200/- per kW   |
|       | 8703.80.63            | Capacity of motors exceeding 100kW, but not exceeding 200kW   | Rs.54,350/- per kW   |
|       | 8703.80.64            | Capacity of motors exceeding 200kW  | Rs.72,450/- per kW   |
|       | 8703.80.71            | Other:       Not more than three years old  | Rs.48,300/- per k W for not more than one year old                                   |
|       |                       |   | Rs.66,400/- per kW for Other   |
|       | 8703.80.72            | More than three years old   | Rs.72,450/- per kW   |
|       | 8702.00               |   |  |
|       | 8703.90<br>8703.90.10 | Other:<br>Not more than three years old   | Rs.1,207,250/- per unit  |
|       | 8703.90.20            | More than three years old   | Rs.1,810,900/- per unit  |
| 87.04 |                       | Motor vehicles for the transport of goods.  |  |
|       |                       | Other, with compression-ignition internal<br>combustion piston engine (diesel or semi-<br>diesel):  |  |
|       | 8704.21               | g.v.w. not exceeding 5 tonnes :   |  |
|       |                       | Auto-trishaws   | D 700/ 2   |
|       | 8704.21.21            | Not more than four years old  | $\frac{\text{Rs.500/- per cm}^3}{\text{Rs.500/- per cm}^3}$                          |
|       | 8704.21.22            | More than four years old  | Rs.500/- per $cm^3$  |
|       | 0704.01.01            | Chassis fitted with engines and cabs  | D. 202 250/ 1  |
|       | 8704.21.31            | For vehicles of national subdivision  | Rs.603,650/- per unit  |

|            | 8704.21.43, not more than four years old   |                         |
|------------|--|-------------------------|
| 8704.21.32 | For vehicles of national subdivision<br>8704.21.44, more than four years old   | Rs.1,207,250/- per unit |
| 8704.21.33 | For vehicles of national subdivision<br>8704.21.51, not more than four years old   | Rs.603,650/- per unit   |
| 8704.21.34 | For vehicles of national subdivision 8704.21.52, more than four years old  | Rs.1,207,250/- per unit |
| 8704.21.35 | For vehicles of national subdivision<br>8704.21.63, not more than four years old   | Rs.603,650/- per unit   |
| 8704.21.36 | For vehicles of national subdivision<br>8704.21.64, more than four years old   | Rs.1,207,250/- per unit |
| 8704.21.37 | For vehicles of national subdivision<br>8704.21.67, not more than four years old   | Rs.1,690,150/- per unit |
| 8704.21.38 | For vehicles of national subdivision<br>8704.21.68, more than four years old   | Rs.3,018,150/- per unit |
|            | Vehicles with separate bodies for cabin and<br>for cargo area, the cabin been designed for 3<br>persons (adults) or less, including the driver,<br>with no additional space in the cabin that can<br>be converted for other uses, and cargo carrying<br>capacity of less than 2,000 kg, but excluding<br>those vehicles with an engine compartment<br>totally protruding to the front of the vehicle<br>from the driving cab |                         |
| 8704.21.41 | Cargo carrying capacity of less than 800 Kg,<br>not more than four years old   | Rs.724,350/- per unit   |
| 8704.21.42 | Cargo carrying capacity of less than 800Kg,<br>more than four years old  | Rs.1,207,250/- per unit |
| 8704.21.43 | Cargo carrying capacity of 800 kg or more,<br>not more than four years old   | Rs.724,350/- per unit   |
| 8704.21.44 | Cargo carrying capacity of 800 kg or more,<br>more than four years old<br>Vehicles with separate bodies for cabin and<br>cargo area, the cabin been designed for 3<br>persons (adults) or less, including the driver,<br>with no additional space in the cabin that can<br>be converted for other uses, and cargo carrying<br>capacity of 2,000 kg or more   | Rs.1,207,250/- per unit |
| 8704.21.51 | Not more than four years old   | Rs.1,207,250/- per unit |
| 8704.21.52 | More than four years oldVehicles with separate bodies for cabin and<br>for cargo area, the cabin been designed for<br>three persons (adults) or less, including the<br>driver, with no additional space in the cabin<br>that can be converted for other uses, and cargo<br>carrying capacity of less than 2,000 kg:  | Rs.2,414,500/- per unit |
| 8704.21.61 | Vehicles fitted with front leaf sprigs and cargo<br>carrying capacity of less than 800 kg, not more<br>than four years old   | Rs. 724,350/- per unit  |
| 8704.21.62 | Vehicles fitted with front leaf sprigs and cargo<br>carrying capacity of less than 800 kg, more<br>than four years old   | Rs.1,207,250/- per unit |
| 8704.21.63 | Vehicles fitted with front leaf sprigs and cargo<br>carrying capacity of 800 kg or more, not more<br>than four years old   | Rs. 724,350/- per unit  |
| 8704.21.64 | Vehicles fitted with front leaf sprigs and cargo<br>carrying capacity of 800 kg or more, more<br>than four years old   | Rs.1,207,250/- per unit |
| 8704.21.65 | Other vehicles, cargo carrying capacity of less<br>than 800 kg, not more than four years old   | Rs.1,810,900/- per unit |
| 8704.21.66 | Other vehicles, cargo carrying capacity of less  | Rs.3,018,150/- per unit |

|                | than 800 kg, more than four years old          |                          |
|----------------|--|--------------------------|
| 8704.21.67     | Other vehicles, cargo carrying capacity of 800 | Rs.1,810,900/- per unit  |
|                | kg or more, not more than four years old       |                          |
| 8704.21.68     | Other vehicles, cargo carrying capacity of 800 | Rs.3,018,150/- 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.2,414,500/- per unit  |
| 8704.21.72     | More than four years old                       | Rs.3,018,150/- per unit  |
|                | Other:   |                          |
| 8704.21.91     | Other vehicles with separate bodies for cabin  | Rs.6,036,300/- per unit  |
|                | and cargo area, not more than four years old   |                          |
| 8704.21.92     | Other vehicles with separate bodies for cabin  | Rs.7,243,550/- per unit  |
|                | and cargo area, more than four years old       |                          |
| 8704.21.93     | Other vehicles not more than four years old    | Rs.5,432,650/- per unit  |
| 8704.21.99     | Other vehicles more than four years old        | Rs.7,243,550/- per unit  |
|                |  |                          |
| 8704.22        | g.v.w. exceeding 5 tonnes but not exceeding    |                          |
|                | 20 tonnes:                                     |                          |
|                | Tankers and bowsers with stainless steel tanks |                          |
|                | for transport of milk and refrigerated trucks: |                          |
| 8704.22.42     | More than five years old, but less than ten    | Rs.1,810,900/- per unit  |
|                | years old                                      |                          |
| <br>8704.22.43 | More than ten years old                        | Rs.3,621,800/- per unit  |
| <br>0701.22.13 | Garbage trucks equipped with waste             | R3.3,021,000/ por unit   |
|                | compacting Mechanism:                          |                          |
| <br>8704.22.52 | More than five years old                       | Rs.150,900/- per unit    |
| <br>0704.22.32 | Other:   | K3.130,700/- per unit    |
| 8704.22.61     | Not more than five years old                   | Rs.1,207,250/- per unit  |
| 8704.22.62     | More than five years old, but less than ten    | Rs.3,018,150/- per unit  |
| 0704.22.02     | years old                                      | R3.5,010,150/- per unit  |
| <br>8704.22.63 | More than ten years old                        | Rs.4,829,050/- per unit  |
| <br>0704.22.03 | Wore than ten years old                        | R3.4,829,030/- 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.1,810,900/- per unit  |
| 0.01120.02     | years old                                      | Torr, or o, you per unit |
| 8704.23.53     | More than ten years old                        | Rs.3,621,800/- per unit  |
|                |  |                          |
|                | Garbage trucks equipped with waste             |                          |
| <br>           | compacting Mechanism:                          |                          |
| 8704.23.62     | More than five years old                       | Rs.150,900/- per unit    |
|                | Other:   |                          |
| 8704.23.71     | Not more than five years old                   | Rs.1,207,250/- per unit  |
| 8704.23.72     | More than five years old, but less than ten    | Rs.3,018,150/- per unit  |
|                | years old                                      |                          |
| 8704.23.73     | More than ten years old                        | Rs.4,829,050/- per unit  |
|                |  |                          |
|                | Other, with only spark-ignition internal       |                          |
|                | combustion piston engine:                      |                          |
|                |  |                          |
| 8704.31        | g.v.w. not exceeding 5 tonnes:                 |                          |
|                | Auto-trishaws                                  |                          |
| <br>8704.31.21 | With two-stroke petrol engine                  | Rs.600/- per $cm^3$      |

| 8704.31.22     | Other, not more than four years old   | Rs.600/- per $cm^3$      |
|----------------|---|--------------------------|
| 8704.31.23     | Other, more than four years old   | Rs.600/- per $cm^3$      |
|                |   |                          |
|                | Chassis fitted with engines and cabs  |                          |
| 8704.31.31     | For vehicles of national subdivision  | Rs.603,650/- per unit    |
|                | 8704.31.43, not more than four years old  |                          |
| 8704.31.32     | For vehicles of national subdivision  | Rs.1,207,250/- per unit  |
|                | 8704.31.44, more than four years old  |                          |
| 8704.31.33     | For vehicles of national subdivision  | Rs.603,650/- per unit    |
|                | 8704.31.51, not more than four years old  |                          |
| 8704.31.34     | For vehicles of national subdivision  | Rs.1,207,250/- per unit  |
| 0704 21 25     | 8704.31.52, more than four years old  | D (02 (50)               |
| 8704.31.35     | For vehicles of national subdivision  | Rs.603,650/- per unit    |
| 0704 21 26     | 8704.31.63, not more than four years old  | D. 1 207 250/            |
| 8704.31.36     | For vehicles of national subdivision  | Rs.1,207,250/- per unit  |
| 0704 21 27     | 8704.31.64, more than four years old  | D. 1 COO 150/            |
| 8704.31.37     | For vehicles of national subdivision  | Rs.1,690,150/- per unit  |
| 8704.31.38     | 8704.31.67, not more than four years old  | D. 2010 150/             |
| 8704.31.38     | For vehicles of national subdivision  | Rs.3,018,150/- per unit  |
|                | 8704.31.68, more than four years old  |                          |
|                | Vehicles with separate bodies for cabin and   |                          |
|                | for cargo area, the cabin been designed for   |                          |
|                | three persons (adults) or less, including the   |                          |
|                | driver, with no additional space in the cabin   |                          |
|                | that can be converted for other uses and cargo  |                          |
|                | carrying capacity of less than 2,000 kg, but  |                          |
|                | excluding those vehicles with an engine   |                          |
|                | compartment totally protruding to the front of  |                          |
|                | the vehicle from the driving cab:   |                          |
| 8704.31.41     | Cargo carrying capacity of less than 800 kg,  | Rs.724,350/- per unit    |
|                | not more than four years old  |                          |
| 8704.31.42     | Cargo carrying capacity of less than 800 kg,<br>more than four years old                          | Rs.1,207,250/- per unit  |
| 8704.31.43     | Cargo carrying capacity of 800 kg or more,  | Rs.724,350/- per unit    |
|                | not more than four years old  |                          |
| 8704.31.44     | Cargo carrying capacity of 800 kg or more,  | Rs.1,207,250/- 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  |                          |
|                | capacity of 2,000 kg or more:   |                          |
| 8704.31.51     | Not more than four years old  | Rs. 724,350/- per unit   |
| 8704.31.52     | More than four years old  | Rs.2,414,500/- 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:  |                          |
| <br>8704.31.61 | Vehicles fitted with front leaf sprigs and cargo  | Rs.724,350/- per unit    |
| 0.01.01.01     | carrying capacity of less than 800 kg, not more   |                          |
|                | than four years old   |                          |
| 8704.31.62     | Vehicles fitted with front leaf sprigs and cargo  | Rs.1,207,250/- per unit  |
| 0.0101102      | carrying capacity of less than 800 kg, more   | 13.1,207,2007 per unit   |
|                | than four years old   |                          |
|                |   | D. 704 250/              |
| <br>8704.31.63 | Vehicles fitted with front leaf sprigs and cargo  | KS. / 24.350/- per linit |
| 8704.31.63     | Vehicles fitted with front leaf sprigs and cargo<br>carrying capacity of 800 kg or more, not more | Rs.724,350/- per unit    |

| 8704.31.64 | Vehicles fitted with front leaf sprigs and cargo                              | Rs.1,207,250/- per unit        |
|------------|---|--------------------------------|
|            | carrying capacity of 800 kg or more, more                                     |                                |
|            | than four years old   |                                |
| 8704.31.65 | Other vehicles, cargo carrying capacity of less                               | Rs.1,810,900/- per unit        |
|            | than 800 kg, not more than four years old                                     |                                |
| 8704.31.66 | Other vehicles, cargo carrying capacity of less                               | Rs.3,018,150/- per unit        |
|            | than 800 kg, more than four years old   |                                |
| 8704.31.67 | Other vehicles, cargo carrying capacity of 800                                | Rs.1,810,900/- per unit        |
|            | kg or more, not more than four years old                                      |                                |
| 8704.31.68 | Other vehicles, cargo carrying capacity of 800                                | Rs.3,018,150/- 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 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.2,100/- per cm <sup>3</sup> |
| 8704.31.72 | More than four years old  | Rs.2,100/- per cm <sup>3</sup> |
| 0/04.31.72 | Other:  | K5.2,100/- pci cili            |
| 8704.31.91 | Vehicles with separate bodies for cabin and                                   | Rs.6,036,300/- per unit        |
| 0704.31.91 | cargo area, not more than four years old                                      | Rs.0,050,500/- per unit        |
| 8704.31.92 | Vehicles with separate bodies for cabin and                                   | Rs.7,243,550/- per unit        |
| 0704.51.72 | cargo area, more than four years old  | Ks.7,245,550/- per unit        |
| 8704.31.93 | Other not more than four years old  | Rs.2,100/- per cm <sup>3</sup> |
| 8704.31.99 | Other more than four years old  | Rs.2,100/- per cm <sup>3</sup> |
| 0701.31.99 |   | NS.2,100/ per em               |
| 8704.32    | g.v.w. exceeding 5 tonnes:  |                                |
|            | Tankers and bowsers with stainless steel tanks                                |                                |
|            | for transport of milk and refrigerated trucks:                                |                                |
| 8704.32.42 | More than five years old but not more than ten                                | Rs.1,810,900/- per unit        |
| 8704.32.42 | years old   | Ks.1,810,900/- per unit        |
| 8704.32.43 | More than ten years old   | Rs.3,621,800/- per unit        |
| 0704.32.43 | Garbage trucks equipped with waste  | K3.5,021,000/ per unit         |
|            | compacting mechanism:   |                                |
| 8704.32.52 | More than five years old  | Rs.150,900/-per unit           |
| 0701.32.32 | Other:  |                                |
| 8704.32.61 | Not more than five years old  | Rs.1,207,250/-per unit         |
| 8704.32.62 | More than five years old but not more than ten                                | Rs.3,018,150/-per unit         |
| 0707.32.02 | years old   | 10.0,010,100/ per unit         |
| 8704.32.63 | More than ten years old   | Rs.4,829,050/- per unit        |
| 5701.52.05 |   |                                |
|            | 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 <sup>3</sup>   |
| 8704.41.22 | More than four years old  | Rs.400/- per cm <sup>3</sup>   |
|            | Chassis fitted with engines and cabs  |                                |
| 8704.41.31 | for vehicles of national subdivision  | Rs.543,250/-per unit           |
|            | 8704.41.43, not more than four years old                                      |                                |
| 8704.41.32 | for vehicles of national subdivision  | Rs.1,086,550/-per unit         |
|            | 8704.41.44, more than four years old  | D. 510.050/                    |
| 8704.41.33 | for vehicles of national subdivision 8704.41.51, not more than four years old | Rs.543,250/-per unit           |
|            |   |                                |

| 8704.41.34 | for vehicles of national subdivision  | Rs.1,086,550/-per unit                |
|------------|---|---------------------------------------|
|            | 8704.41.52, more than four years old<br>for vehicles of national subdivision                      | D 542 250/                            |
| 8704.41.35 | 8704.41.63, not more than four years old  | Rs.543,250/-per unit                  |
| 8704.41.36 | for vehicles of national subdivision<br>8704.41.64, more than four years old                      | Rs.1,086,550/-per unit                |
| 8704.41.37 | for vehicles of national subdivision<br>8704.41.67, not more than four years old                  | Rs.1,569,450/-per unit                |
| 8704.41.38 | for vehicles of national subdivision<br>8704.41.68, more than four years old                      | Rs.2,776,700/-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,<br>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:   |                                       |
| 8704.41.41 | Cargo carrying capacity of less   | Rs.664,000/-per unit                  |
|            | than 800kg, not more than four years old  | D 1006 550/                           |
| 8704.41.42 | Cargo carrying capacity of less<br>than 800kg, more than four years old                           | Rs.1,086,550/-per unit                |
| 8704.41.43 | Cargo carrying capacity of 800kg or more, not more than four years old                            | Rs.664,000/-per unit                  |
| 8704.41.44 | Cargo carrying capacity of 800kg<br>or more, more than four years old                             | Rs.1,086,550/-per unit                |
|            | Vehicles with separate bodies for cabin and   |                                       |
|            | cargo area, the cabin been designed for 3   |                                       |
|            | persons (adults) or less, including the driver,   |                                       |
|            | with no additional space in the cabin that can  |                                       |
|            | be converted for other uses, and cargo carrying   |                                       |
|            | capacity of 2000 kg or more:  |                                       |
| 8704.41.51 | Not more than four years old  | Rs.1,086,550/-per unit                |
| 8704.41.52 | More than four years old  | Rs.2,173,050/-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,<br>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.664,000/-per unit                  |
| 8704.41.61 | Cargo carrying capacity of less than 800kg,   |                                       |
|            | not more than four years old  |                                       |
|            | Vehicles fitted with front leaf springs and   | Rs.1,086,550/-per unit                |
| 8704.41.62 | Cargo carrying capacity of less than 800kg,   |                                       |
|            | more than four years old  | D ((4.000)                            |
| 9704 41 62 | Vehicles fitted with front leaf springs and   | Rs.664,000/-per unit                  |
| 8704.41.63 | Cargo carrying capacity of 800kg or more, not<br>more than four years old                         |                                       |
|            | Vehicles fitted with front leaf springs and   | Rs.1,086,550/-per unit                |
| 8704.41.64 | Cargo carrying capacity of 800kg or more,   | , , , , , , , , , , , , , , , , , , , |
|            | more than four years old  |                                       |
| 9704 41 65 | Other Vehicles, Cargo carrying capacity of  | Rs.1,690,150/-per unit                |
| 8704.41.65 | less than 800kg, not more than four years old   | -                                     |
| 8704.41.66 | Other Vehicles, Cargo carrying capacity of  | Rs.2,776,700/-per unit                |
| 0/04.41.00 | less than 800kg, more than four years old   |                                       |
| 8704.41.67 | Other Vehicles, Cargo carrying capacity of  | Rs.1,690,150/-per unit                |
|            | 800kg or more, not more than four years old   |                                       |
| 8704.41.68 | Other Vehicles, Cargo carrying capacity of  | Rs.2,776,700/-per unit                |
|            | 800kg or more, more than four years old   |                                       |

|              | Other unbigles with severate hodies for ashin  |   |
|--------------|--|---|
|              | Other vehicles with separate bodies for cabin<br>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<br>excluding those vehicles with an engine          |   |
|              |  |   |
|              | compartment totally protruding to the front of the vehicle from the driving cab:             |   |
| 8704.41.71   | Not more than four years old   | De 2 172 050/ nemerit                               |
|              | · · · · · · · · · · · · · · · · · · ·  | Rs.2,173,050/-per unit                              |
| 8704.41.72   | More than four years old   | Rs.2,776,700/-per unit                              |
|              | Other:   | D 5 422 (50/ man ait                                |
| 8704.41.91   | Other vehicles with separate bodies for cabin  | Rs.5,432,650/-per unit                              |
|              | and cargo area, not more than four years old   | D (02(200) :  |
| 8704.41.92   | Other vehicles with separate bodies for cabin  | Rs.6,036,300/-per unit                              |
| 8704 41 02   | and cargo area, more than four years old   | D 4 820 050/ man ait                                |
| 8704.41.93   | Other vehicles not more than four years old  | Rs.4,829,050/-per unit                              |
| 8704.41.99   | Other vehicles more than four years old  | Rs.6,639,950/-per unit                              |
|              |  |   |
| 8704.42      | g.v.w. exceeding 5 tonnes but not exceeding  |   |
|              | 20 tonnes:   |   |
|              | Tankers and bowsers with stainless steel tanks   |   |
| 0704.40.41   | for transport of milk and refrigerated trucks:   | D 1 600 160/  |
| 8704.42.41   | Not more than five years old   | Rs.1,690,150/-per unit                              |
| 8704.42.42   | More than five years old but less than ten   | Rs.1,690,150-per unit                               |
|              | years old  |   |
| 8704.42.43   | More than ten years old  | Rs.3,259,600/-per unit                              |
|              | Garbage trucks equipped with waste   |   |
| 0.50 / /0.50 | compacting mechanism:  | D 444.050/  |
| 8704.42.52   | More than five years old   | Rs.144,850/-per unit                                |
|              | Other:   |   |
| 8704.42.61   | Not more than five years old   | Rs.1,086,550/-per unit                              |
| 8704.42.62   | More than five years old but less than ten   | Rs.2,776,700/-per unit                              |
| 9704 42 62   | years old  | D 4 466 050/  |
| 8704.42.63   | More than ten years old  | Rs.4,466,850/-per unit                              |
| 9704 42      |  |   |
| 8704.43      | g.v.w. exceeding 20 tonnes   |   |
|              | Tankers and bowsers with stainless steel tanks   |   |
|              |  |   |
| 9704 42 52   | for transport of milk and refrigerated trucks:   | $\mathbf{D}_{c} = 1.600 \cdot 150/\text{ per unit}$ |
| 8704.43.52   | More than five years old but less than ten   | Rs.1,690,150/-per unit                              |
| 8704.43.53   | years old  | $D_{a} = 2.250.600/\text{ parture}$                 |
| 8704.43.33   | More than ten years old  | Rs.3,259,600/-per unit                              |
|              | Garbage trucks equipped with waste   |   |
| 9704 42 62   | compacting mechanism:  | D = 144.950/m = mm; t                               |
| 8704.43.62   | More than five years old   | Rs.144,850/-per unit                                |
| 0704 42 71   | Other:   | Dr. 1.006 550/                                      |
| 8704.43.71   | Not more than five years old   | Rs.1,086,550/-per unit                              |
| 8704.43.72   | More than five years old but less than ten   | Rs.2,776,700/-per unit                              |
|              | years old  | <b>D</b>  |
| 8704.43.73   | More than ten years old  | Rs.4,466,850/-per unit                              |
|              |  |   |
|              | Other, with both spark-ignition internal   |   |
|              | combustion piston engine and electric motor  |   |
|              | as motors for propulsion:  |   |
| 8704.51      | g.v.w. not exceeding 5 tonnes  |   |
|              | <u> </u>   |   |
|              | Auto-trishaws:   |   |
| 8704.51.21   | With two-stroke petrol engine  | Rs.500/- per cm <sup>3</sup>                        |
| 8704.51.22   | Other, not more than four years old  | Rs.500/- per cm <sup>3</sup>                        |
| 8704.51.23   | Other, more than four years old  | Rs.500/- per $cm^3$                                 |
|              | Other, more than four years of   | R3.500/ per eni                                     |

| 8704.51.31         for<br>870           8704.51.32         for<br>870           8704.51.33         for<br>870           8704.51.33         for<br>870           8704.51.34         for<br>870           8704.51.35         for<br>870           8704.51.36         for<br>870           8704.51.37         for<br>870           8704.51.38         for<br>870           8704.51.38         for<br>870           8704.51.38         for<br>870           8704.51.38         for<br>67           8704.51.41         for<br>67           8704.51.41         Car<br>not           8704.51.42         Car<br>mon           8704.51.43         Car<br>mon           8704.51.43         Car<br>mon           8704.51.43         Car<br>mon           8704.51.43         Car<br>mon           8704.51.44         Car<br>mon           8704.51.43         Car<br>mon           8704.51.44         Car<br>mon           8704.51.44         Car<br>mon           8704.51.44         Car<br>mon           8704.51.43         Car<br>mon           8704.51.44         Car<br>mon           8704.51.43         Car<br>mon  | ssis fitted with engines and cabs:<br>vehicles of national subdivision<br>4.51.43, not more than four years old<br>vehicles of national subdivision<br>4.51.44, more than four years old<br>vehicles of national subdivision<br>4.51.51, not more than four years old<br>vehicles of national subdivision<br>4.51.52, more than four years old<br>vehicles of national subdivision<br>4.51.63, not more than four years old<br>vehicles of national subdivision<br>4.51.64, more than four years old<br>vehicles of national subdivision<br>4.51.67, not more than four years old<br>vehicles of national subdivision<br>4.51.67, not more than four years old<br>vehicles of national subdivision<br>4.51.68, more than four years old<br>vehicles of national subdivision<br>4.51.68, more than four years old<br>vehicles of national subdivision<br>4.51.68, more than four years old<br>vehicles with separate bodies for cabin and<br>cargo area, the cabin been designed for 3<br>sons (adults) or less, including the driver,<br>n no additional space in the cabin that can<br>converted for other uses, and cargo carrying<br>acity of less than 2000 kg, but excluding<br>se vehicles with an engine compartment<br>lly protruding to the front of the vehicle<br><u>n the driving cab</u> :<br>go carrying capacity of less than 800kg,<br>more than four years old | Rs.543,250/-per unit         Rs.1,086,550/-per unit         Rs.543,250/-per unit         Rs.1,086,550-per unit         Rs.1,086,550/-per unit         Rs.1,086,550/-per unit         Rs.1,086,550/-per unit         Rs.1,086,550/-per unit         Rs.1,086,550/-per unit         Rs.1,086,550/-per unit         Rs.1,569,450/-per unit         Rs.2,776,700/-per unit         Rs.664,000/-per unit |
|--|---|---|
| 8704.51.32         870           8704.51.33         for<br>870           8704.51.33         for<br>870           8704.51.34         for<br>870           8704.51.35         for<br>870           8704.51.36         for<br>870           8704.51.37         for<br>870           8704.51.38         for<br>870           8704.51.38         for<br>870           8704.51.38         for<br>870           8704.51.38         for<br>870           8704.51.41         for<br>67           8704.51.41         Car<br>mon           8704.51.42         Car<br>mon           8704.51.43         Car<br>mon           8704.51.43         Car<br>mon           8704.51.43         Car<br>mon           8704.51.43         Car<br>mon           8704.51.44         Car<br>mon           8704.51.43         Car<br>mon           8704.51.44         Car<br>mon           8704.51.44         Car<br>mon           8704.51.44         Car<br>mon           8704.51.44         Car<br>mon           8704.51.43         Car<br>mon           8704.51.44         Car<br>mon           8704.51.43         Car<br>mon  | vehicles of national subdivision<br>4.51.44, more than four years old<br>vehicles of national subdivision<br>4.51.51, not more than four years old<br>vehicles of national subdivision<br>4.51.52, more than four years old<br>vehicles of national subdivision<br>4.51.63, not more than four years old<br>vehicles of national subdivision<br>4.51.64, more than four years old<br>vehicles of national subdivision<br>4.51.67, not more than four years old<br>vehicles of national subdivision<br>4.51.67, not more than four years old<br>vehicles of national subdivision<br>4.51.68, more than four years old<br>vehicles with separate bodies for cabin and<br>cargo area, the cabin been designed for 3<br>sons (adults) or less, including the driver,<br>n no additional space in the cabin that can<br>converted for other uses, and cargo carrying<br>acity of less than 2000 kg, but excluding<br>se vehicles with an engine compartment<br>1ly protruding to the front of the vehicle<br><u>n the driving cab</u> :<br>go carrying capacity of less than 800kg,<br>more than four years old  | Rs.543,250/-per unit         Rs.1,086,550-per unit         Rs.543,250/-per unit         Rs.1,086,550/-per unit         Rs.1,569,450/-per unit         Rs.2,776,700/-per unit  |
| 8704.51.32         870           8704.51.33         for -<br>870           8704.51.34         for -<br>870           8704.51.35         for -<br>870           8704.51.36         for -<br>870           8704.51.37         for -<br>870           8704.51.38         for -<br>870           8704.51.38         for -<br>870           8704.51.38         for -<br>870           8704.51.38         for -<br>870           8704.51.41         for -<br>870           8704.51.41         Car,<br>mor           8704.51.42         Car,<br>mor           8704.51.43         Car,<br>mor           8704.51.43         Car,<br>mor           8704.51.43         Car,<br>mor           8704.51.44         Car,<br>mor           8704.51.43         Car,<br>mor           8704.51.44         Car,<br>mor   | 4.51.44, more than four years old<br>vehicles of national subdivision<br>4.51.51, not more than four years old<br>vehicles of national subdivision<br>4.51.52, more than four years old<br>vehicles of national subdivision<br>4.51.63, not more than four years old<br>vehicles of national subdivision<br>4.51.64, more than four years old<br>vehicles of national subdivision<br>4.51.67, not more than four years old<br>vehicles of national subdivision<br>4.51.67, not more than four years old<br>vehicles of national subdivision<br>4.51.68, more than four years old<br>vehicles of national subdivision<br>4.51.68, more than four years old<br>vehicles with separate bodies for cabin and<br>cargo area, the cabin been designed for 3<br>sons (adults) or less, including the driver,<br>n no additional space in the cabin that can<br>converted for other uses, and cargo carrying<br>acity of less than 2000 kg, but excluding<br>se vehicles with an engine compartment<br>lly protruding to the front of the vehicle<br><u>n the driving cab</u> :<br>go carrying capacity of less than 800kg,<br>more than four years old   | Rs.543,250/-per unit         Rs.1,086,550-per unit         Rs.543,250/-per unit         Rs.1,086,550/-per unit         Rs.1,086,550/-per unit         Rs.1,569,450/-per unit         Rs.2,776,700/-per unit   |
| 8704.51.33         for<br>870           8704.51.34         for<br>870           8704.51.35         for<br>870           8704.51.36         for<br>870           8704.51.37         for<br>870           8704.51.38         for<br>870           8704.51.38         for<br>870           8704.51.38         for<br>870           8704.51.38         for<br>870           8704.51.38         for<br>870           8704.51.41         Car<br>not           8704.51.42         Car<br>mon           8704.51.43         Car<br>mon           8704.51.43         Car<br>mon           8704.51.43         Car<br>mon           8704.51.43         Car<br>mon           8704.51.44         Car<br>mon           8704.51.43         Car<br>mon           8704.51.44         Car<br>mon           8704.51.43         Car<br>mon           8704.51.44         Car<br>mon           8704.51.44         Car<br>mon           8704.51.44         Car<br>mon           8704.51.44         Car<br>mon           8704.51.44         Car<br>mon  | vehicles of national subdivision<br>4.51.51, not more than four years old<br>vehicles of national subdivision<br>4.51.52, more than four years old<br>vehicles of national subdivision<br>4.51.63, not more than four years old<br>vehicles of national subdivision<br>4.51.64, more than four years old<br>vehicles of national subdivision<br>4.51.67, not more than four years old<br>vehicles of national subdivision<br>4.51.68, more than four years old<br>vehicles of national subdivision<br>4.51.68, more than four years old<br>vehicles of national subdivision<br>4.51.68, more than four years old<br>vehicles with separate bodies for cabin and<br>cargo area, the cabin been designed for 3<br>sons (adults) or less, including the driver,<br>n no additional space in the cabin that can<br>converted for other uses, and cargo carrying<br>acity of less than 2000 kg, but excluding<br>se vehicles with an engine compartment<br>lly protruding to the front of the vehicle<br><u>n the driving cab</u> :<br>go carrying capacity of less than 800kg,<br>more than four years old  | Rs.1,086,550-per unit         Rs.543,250/-per unit         Rs.1,086,550/-per unit         Rs.1,569,450/-per unit         Rs.2,776,700/-per unit   |
| 8704.51.33         870           8704.51.34         for -<br>870           8704.51.35         for -<br>870           8704.51.36         for -<br>870           8704.51.37         for -<br>870           8704.51.38         for -<br>870           8704.51.38         for -<br>870           8704.51.38         for -<br>870           8704.51.38         for -<br>870           8704.51.41         for -<br>870           8704.51.41         Car,<br>mot           8704.51.42         Car,<br>mot           8704.51.43         Car,<br>mot           8704.51.43         Car,<br>mot           8704.51.43         Car,<br>mot           8704.51.44         Car,<br>mot           8704.51.43         Car,<br>mot           8704.51.44         Car,<br>mot           8704.51.43         Car,<br>mot           8704.51.44         Car,<br>mot           8704.51.43         Car,<br>mot           8704.51.44         Car,<br>mot           8704.51.44         Car,<br>mot           8704.51.44         Car,<br>mot           8704.51.43         Car,<br>mot  | 4.51.51, not more than four years old<br>vehicles of national subdivision<br>4.51.52, more than four years old<br>vehicles of national subdivision<br>4.51.63, not more than four years old<br>vehicles of national subdivision<br>4.51.64, more than four years old<br>vehicles of national subdivision<br>4.51.67, not more than four years old<br>vehicles of national subdivision<br>4.51.68, more than four years old<br>vehicles of national subdivision<br>4.51.68, more than four years old<br>vehicles of national subdivision<br>4.51.68, more than four years old<br>vehicles with separate bodies for cabin and<br>cargo area, the cabin been designed for 3<br>sons (adults) or less, including the driver,<br>n no additional space in the cabin that can<br>converted for other uses, and cargo carrying<br>acity of less than 2000 kg, but excluding<br>se vehicles with an engine compartment<br>lly protruding to the front of the vehicle<br><u>n the driving cab</u> :<br>go carrying capacity of less than 800kg,<br>more than four years old  | Rs.1,086,550-per unit         Rs.543,250/-per unit         Rs.1,086,550/-per unit         Rs.1,569,450/-per unit         Rs.2,776,700/-per unit   |
| 8704.51.34         for -<br>870           8704.51.35         for -<br>870           8704.51.36         for -<br>870           8704.51.37         for -<br>870           8704.51.37         for -<br>870           8704.51.38         for -<br>870           8704.51.38         for -<br>870           8704.51.38         for -<br>870           8704.51.41         for -<br>870           8704.51.41         Car,<br>mon           8704.51.42         Car,<br>mon           8704.51.43         Car,<br>mon           8704.51.43         Car,<br>mon           8704.51.43         Car,<br>mon           8704.51.44         Car,<br>mon           8704.51.43         Car,<br>mon           8704.51.44         Car,<br>mon  | vehicles of national subdivision<br>4.51.52, more than four years old<br>vehicles of national subdivision<br>4.51.63, not more than four years old<br>vehicles of national subdivision<br>4.51.64, more than four years old<br>vehicles of national subdivision<br>4.51.67, not more than four years old<br>vehicles of national subdivision<br>4.51.68, more than four years old<br>vehicles with separate bodies for cabin and<br>cargo area, the cabin been designed for 3<br>sons (adults) or less, including the driver,<br>n no additional space in the cabin that can<br>converted for other uses, and cargo carrying<br>acity of less than 2000 kg, but excluding<br>se vehicles with an engine compartment<br>lly protruding to the front of the vehicle<br><u>n the driving cab</u> :<br>go carrying capacity of less than 800kg,<br>more than four years old   | Rs.543,250/-per unit         Rs.1,086,550/-per unit         Rs.1,569,450/-per unit         Rs.2,776,700/-per unit   |
| 8704.51.34         870           8704.51.35         for 3870           8704.51.36         for 3870           8704.51.37         for 3870           8704.51.37         for 3870           8704.51.38         for 3870           8704.51.38         for 3870           8704.51.38         for 3870           8704.51.38         for 3870           8704.51.41         for 4870           8704.51.41         Carp those tota from 3870           8704.51.42         Carp mon 3870           8704.51.43         Carp mon 3870           8704.51.43         Carp mon 3870           8704.51.43         Carp mon 3870           8704.51.43         Carp mon 3870           8704.51.44         Carp mon 3870           8704.51.43         Carp mon 3870           8704.51.44         Carp mon 3970   | 4.51.52, more than four years old<br>vehicles of national subdivision<br>4.51.63, not more than four years old<br>vehicles of national subdivision<br>4.51.64, more than four years old<br>vehicles of national subdivision<br>4.51.67, not more than four years old<br>vehicles of national subdivision<br>4.51.68, more than four years old<br>vehicles with separate bodies for cabin and<br>cargo area, the cabin been designed for 3<br>sons (adults) or less, including the driver,<br>n no additional space in the cabin that can<br>converted for other uses, and cargo carrying<br>acity of less than 2000 kg, but excluding<br>se vehicles with an engine compartment<br>lly protruding to the front of the vehicle<br><u>n the driving cab</u> :<br>go carrying capacity of less than 800kg,<br>more than four years old   | Rs.543,250/-per unit         Rs.1,086,550/-per unit         Rs.1,569,450/-per unit         Rs.2,776,700/-per unit   |
| 8704.51.35         for<br>870           8704.51.36         for<br>870           8704.51.37         for<br>870           8704.51.37         for<br>870           8704.51.38         for<br>870           8704.51.38         for<br>900           8704.51.38         for<br>870           8704.51.41         Carp<br>not           8704.51.42         Carp<br>mon           8704.51.43         Carp<br>mon           8704.51.43         Carp<br>mon           8704.51.43         Carp<br>mon           8704.51.44         Carp<br>mon           8704.51.43         Carp<br>mon           8704.51.44         Carp<br>mon           8704.51.43         Carp<br>mon           8704.51.44         Carp<br>mon           8704.51.43         Carp<br>mon           8704.51.44         Carp<br>mon  | vehicles of national subdivision<br>4.51.63, not more than four years old<br>vehicles of national subdivision<br>4.51.64, more than four years old<br>vehicles of national subdivision<br>4.51.67, not more than four years old<br>vehicles of national subdivision<br>4.51.68, more than four years old<br>vehicles with separate bodies for cabin and<br>cargo area, the cabin been designed for 3<br>sons (adults) or less, including the driver,<br>n no additional space in the cabin that can<br>converted for other uses, and cargo carrying<br>acity of less than 2000 kg, but excluding<br>se vehicles with an engine compartment<br>lly protruding to the front of the vehicle<br><u>n the driving cab</u> :<br>go carrying capacity of less than 800kg,<br>more than four years old  | Rs.1,086,550/-per unit         Rs.1,569,450/-per unit         Rs.2,776,700/-per unit  |
| 8704.51.36         870           8704.51.37         for 1870           8704.51.37         for 1870           8704.51.38         for 1870           8704.51.41         for 1870           8704.51.41         Carry not           8704.51.42         Carry mor           8704.51.43         Carry mor           8704.51.43         Carry mor           8704.51.44         Carry mor  | vehicles of national subdivision<br>4.51.64, more than four years old<br>vehicles of national subdivision<br>4.51.67, not more than four years old<br>vehicles of national subdivision<br>4.51.68, more than four years old<br>vehicles with separate bodies for cabin and<br>cargo area, the cabin been designed for 3<br>sons (adults) or less, including the driver,<br>n no additional space in the cabin that can<br>converted for other uses, and cargo carrying<br>acity of less than 2000 kg, but excluding<br>se vehicles with an engine compartment<br>lly protruding to the front of the vehicle<br><u>n the driving cab</u> :<br>go carrying capacity of less than 800kg,<br>more than four years old   | Rs.1,569,450/-per unit<br>Rs.2,776,700/-per unit  |
| 8704.51.36       870         8704.51.37       for - 870         8704.51.38       for - 870         8704.51.38       for - 9870         8704.51.38       for - 9870         8704.51.41       for - 9870         8704.51.41       Car, 100         8704.51.42       Car, 100         8704.51.43       Car, 100         8704.51.43       Car, 100         8704.51.43       Car, 100         8704.51.43       Car, 100         8704.51.44       Car, 100         8704.51.43       Car, 100         8704.51.44       Car, 100         8704.51.43       Car, 100         8704.51.44       Car, 100   | 4.51.64, more than four years old<br>vehicles of national subdivision<br>4.51.67, not more than four years old<br>vehicles of national subdivision<br>4.51.68, more than four years old<br>vehicles with separate bodies for cabin and<br>cargo area, the cabin been designed for 3<br>sons (adults) or less, including the driver,<br>n no additional space in the cabin that can<br>converted for other uses, and cargo carrying<br>acity of less than 2000 kg, but excluding<br>se vehicles with an engine compartment<br>lly protruding to the front of the vehicle<br><u>n the driving cab</u> :<br>go carrying capacity of less than 800kg,<br>more than four years old   | Rs.1,569,450/-per unit<br>Rs.2,776,700/-per unit  |
| 8704.51.37         870           8704.51.38         for 3870           8704.51.38         for 3870           8704.51.38         for 4870           9         9   | vehicles of national subdivision<br>4.51.67, not more than four years old<br>vehicles of national subdivision<br>4.51.68, more than four years old<br>hicles with separate bodies for cabin and<br>cargo area, the cabin been designed for 3<br>sons (adults) or less, including the driver,<br>a no additional space in the cabin that can<br>converted for other uses, and cargo carrying<br>acity of less than 2000 kg, but excluding<br>se vehicles with an engine compartment<br>lly protruding to the front of the vehicle<br><u>n the driving cab</u> :<br>go carrying capacity of less than 800kg,<br>more than four years old  | Rs.2,776,700/-per unit  |
| 8704.51.37       870         8704.51.38       for 3870         8704.51.38       for 3870         900       900         901       900   | 4.51.67, not more than four years old<br>vehicles of national subdivision<br>4.51.68, more than four years old<br>itcles with separate bodies for cabin and<br>cargo area, the cabin been designed for 3<br>sons (adults) or less, including the driver,<br>a no additional space in the cabin that can<br>converted for other uses, and cargo carrying<br>acity of less than 2000 kg, but excluding<br>se vehicles with an engine compartment<br>lly protruding to the front of the vehicle<br><u>n the driving cab</u> :<br>go carrying capacity of less than 800kg,<br>more than four years old  | Rs.2,776,700/-per unit  |
| 8704.51.38         for<br>870           Veh<br>for<br>pers<br>with<br>be c<br>capa<br>those<br>tota<br>from           8704.51.41         Carp<br>from           8704.51.42         Carp<br>mon           8704.51.43         Carp<br>mon           8704.51.43         Carp<br>mon           8704.51.43         Carp<br>mon           8704.51.43         Carp<br>mon           8704.51.43         Carp<br>mon           8704.51.44         Carp<br>mon           8704.51.43         Carp<br>mon           8704.51.44         Carp<br>mon           8704.51.44         Carp<br>mon           8704.51.44         Carp<br>mon           8704.51.44         Carp<br>mon           8704.51.43         Carp<br>mon           8704.51.44         Carp<br>mon  | vehicles of national subdivision<br>4.51.68, more than four years old<br>hicles with separate bodies for cabin and<br>cargo area, the cabin been designed for 3<br>sons (adults) or less, including the driver,<br>a no additional space in the cabin that can<br>converted for other uses, and cargo carrying<br>acity of less than 2000 kg, but excluding<br>se vehicles with an engine compartment<br>lly protruding to the front of the vehicle<br><u>n the driving cab</u> :<br>go carrying capacity of less than 800kg,<br>more than four years old   |   |
| 8704.51.38         870           Veh<br>for opers<br>with<br>be c<br>capa<br>those<br>tota<br>from<br>8704.51.41         Veh<br>for opers<br>with<br>be c<br>capa<br>those<br>tota<br>from<br>8704.51.41           8704.51.41         Cary<br>not           8704.51.42         Cary<br>mon           8704.51.43         Cary<br>mon           8704.51.43         Cary<br>mon           8704.51.44         Cary<br>mon           8704.51.43         Cary<br>mon           8704.51.44         Cary<br>mon           9704.51.44         Cary<br>mon   | 4.51.68, more than four years old<br>iicles with separate bodies for cabin and<br>cargo area, the cabin been designed for 3<br>sons (adults) or less, including the driver,<br>a no additional space in the cabin that can<br>converted for other uses, and cargo carrying<br>acity of less than 2000 kg, but excluding<br>se vehicles with an engine compartment<br>lly protruding to the front of the vehicle<br><u>n the driving cab</u> :<br>go carrying capacity of less than 800kg,<br>more than four years old   |   |
| Veh<br>for opers<br>with<br>be c<br>capa<br>thos<br>tota<br>from<br>8704.51.41<br>8704.51.42<br>8704.51.43<br>8704.51.43<br>Car<br>mon<br>8704.51.44<br>Car<br>mon<br>8704.51.44<br>Car<br>mon<br>vers<br>with<br>be c<br>capa<br>thos<br>tota<br>from<br>8704.51.41   | ticles with separate bodies for cabin and<br>cargo area, the cabin been designed for 3<br>sons (adults) or less, including the driver,<br>n no additional space in the cabin that can<br>converted for other uses, and cargo carrying<br>acity of less than 2000 kg, but excluding<br>se vehicles with an engine compartment<br>lly protruding to the front of the vehicle<br><u>n the driving cab</u> :<br>go carrying capacity of less than 800kg,<br>more than four years old  |   |
| interference         interference< | cargo area, the cabin been designed for 3<br>sons (adults) or less, including the driver,<br>n no additional space in the cabin that can<br>converted for other uses, and cargo carrying<br>acity of less than 2000 kg, but excluding<br>se vehicles with an engine compartment<br>lly protruding to the front of the vehicle<br><u>n the driving cab</u> :<br>go carrying capacity of less than 800kg,<br>more than four years old   |   |
| pers<br>with<br>be c<br>capa<br>those<br>tota<br>from8704.51.41Carr<br>from<br>not8704.51.42Carr<br>mon8704.51.43Carr<br>mon8704.51.43Carr<br>mon8704.51.44Carr<br>mon9704.51.44Carr<br>mon9704.51.44Carr<br>mon9704.51.44Carr<br>mon9704.51.44Carr<br>mon9704.51.44Carr<br>mon9704.51.44Carr<br>mon9704.51.44Carr<br>mon9704.51.44Carr<br>mon9704.51.44Carr<br>mon9704.51.44Carr<br>mon9704.51.44Carr<br>mon9704.51.44Carr<br>mon9704.51.44Carr<br>mon9704.51.44Carr<br>mon9704.51.44Carr<br>mon9704.51.44Carr<br>mon9704.51.44Carr<br>mon9704.51.44Carr<br>mon9704.51.44Carr<br>mon9704.51.44Carr<br>mon9704.51.44Carr<br>mon9704.51.44Carr<br>mon9704.51.44Carr<br>mon9704.51.44Carr<br>mon9704.51.45Carr<br>mon9704.51.45Carr<br>mon9704.51.46Carr<br>mon9704.51.47Carr<br>mon9704.51.48Carr<br>mon9704.51.49Carr<br>mon9704.51.40Carr<br>mon9704.51.41Carr<br>mon9704.51.41Carr<br>mon9704.51.41Carr<br>mon9704.51.41Carr<br>mon </td <td>sons (adults) or less, including the driver,<br/>a no additional space in the cabin that can<br/>converted for other uses, and cargo carrying<br/>acity of less than 2000 kg, but excluding<br/>se vehicles with an engine compartment<br/>lly protruding to the front of the vehicle<br/><u>n the driving cab</u>:<br/>go carrying capacity of less than 800kg,<br/>more than four years old</td> <td></td>  | sons (adults) or less, including the driver,<br>a no additional space in the cabin that can<br>converted for other uses, and cargo carrying<br>acity of less than 2000 kg, but excluding<br>se vehicles with an engine compartment<br>lly protruding to the front of the vehicle<br><u>n the driving cab</u> :<br>go carrying capacity of less than 800kg,<br>more than four years old  |   |
| with<br>be c<br>capa<br>those<br>tota<br>from8704.51.41Car<br>not8704.51.42Car<br>mon8704.51.43Car<br>mon8704.51.43Car<br>mon8704.51.44Car<br>g<br>mon8704.51.44Car<br>g<br>mon9704.51.44Car<br>g<br>mon9704.51.44Car<br>g<br>mon9704.51.44Car<br>g<br>mon9704.51.44Car<br>g<br>mon9704.51.44Car<br>g<br>mon9704.51.44Car<br>g<br>mon9704.51.44Car<br>g<br>mon9704.51.44Car<br>g<br>mon9704.51.44Car<br>g<br>mon9704.51.44Car<br>g<br>mon9704.51.44Car<br>g<br>mon9704.51.44Car<br>g<br>mon9704.51.44Car<br>g<br>mon9704.51.44Car<br>g<br>mon9704.51.44Car<br>g<br>mon9704.51.44Car<br>g<br>mon9704.51.44Car<br>g<br>mon9704.51.44Car<br>g<br>mon9704.51.44Car<br>g<br>mon9704.51.44Car<br>g<br>mon9704.51.44Car<br>g<br>mon9704.51.45Car<br>g<br>mon9704.51.45Car<br>g<br>mon9704.51.46Car<br>g<br>mon9704.51.47Car<br>g<br>mon9704.51.48Car<br>g<br>mon9704.51.49Car<br>g<br>mon9704.51.41Car<br>g<br>mon9704.51.42Car<br>g<br>mon9704.51.41Car<br>g<br>mon9704.51.42Car<br>g<br>mon<  | n no additional space in the cabin that can<br>converted for other uses, and cargo carrying<br>acity of less than 2000 kg, but excluding<br>se vehicles with an engine compartment<br>lly protruding to the front of the vehicle<br><u>n the driving cab</u> :<br>go carrying capacity of less than 800kg,<br>more than four years old  |   |
| be c<br>capa<br>those<br>tota<br>from<br>8704.51.41<br>8704.51.42<br>8704.51.43<br>8704.51.43<br>8704.51.44<br>Cara<br>mon<br>8704.51.44<br>Veh<br>carg<br>pers<br>with<br>be c<br>capa  | converted for other uses, and cargo carrying<br>acity of less than 2000 kg, but excluding<br>se vehicles with an engine compartment<br>lly protruding to the front of the vehicle<br><u>n the driving cab:</u><br>go carrying capacity of less than 800kg,<br>more than four years old  |   |
| capationcapation8704.51.41Caranot8704.51.42Caranot8704.51.43Caranot8704.51.43Caranot8704.51.44Caranot8704.51.44Caranot9704.51.45Caranot9704.51.45Caranot9704.51.45Caranot9704.51.45Caranot9704.51.45Caranot9704.51.45Caranot9704.51.45Caranot9704.51.45Caranot9704.51.45Caranot9704.51.45Caranot9704.51.45Caranot9704.51.45Caranot9704.51.45Caranot9704.51.45Caranot9704.51.45Caranot9704.51.45Caranot9704.51   | acity of less than 2000 kg, but excluding<br>se vehicles with an engine compartment<br>lly protruding to the front of the vehicle<br><u>n the driving cab:</u><br>go carrying capacity of less than 800kg,<br>more than four years old  |   |
| those<br>tota<br>from8704.51.41Cary<br>not8704.51.42Cary<br>mor8704.51.43Cary<br>mor8704.51.44Cary<br>mor8704.51.44Cary<br>mor9704.51.44Cary<br>mor9704.51.44Cary<br>mor9704.51.44Cary<br>mor9704.51.44Cary<br>mor9704.51.44Cary<br>mor9704.51.44Cary<br>mor9704.51.44Cary<br>mor9704.51.44Cary<br>mor9704.51.44Cary<br>mor9704.51.44Cary<br>mor9704.51.44Cary<br>mor9704.51.44Cary<br>mor9704.51.44Cary<br>mor9704.51.44Cary<br>mor9704.51.44Cary<br>mor9704.51.44Cary<br>mor9704.51.44Cary<br>mor9704.51.44Cary<br>mor9704.51.44Cary<br>mor9704.51.44Cary<br>mor9704.51.44Cary<br>mor9704.51.44Cary<br>mor9704.51.44Cary<br>mor9704.51.44Cary<br>mor9704.51.45Cary<br>mor9704.51.45Cary<br>mor9704.51.45Cary<br>mor9704.51.45Cary<br>mor9704.51.45Cary<br>mor9704.51.45Cary<br>mor9704.51.45Cary<br>mor9704.51.45Cary<br>mor9704.51.45Cary<br>mor9704.51.45Cary<br>mor9704.51.45Cary<br>mor9704.51.45Cary<br>m   | se vehicles with an engine compartment<br>lly protruding to the front of the vehicle<br><u>n the driving cab:</u><br>go carrying capacity of less than 800kg,<br>more than four years old   | Rs.664,000/-per unit  |
| tota<br>from8704.51.41Car<br>not8704.51.42Car<br>mor8704.51.43Car<br>mor8704.51.43Car<br>mor8704.51.44Car<br>mor9704.51.44Car<br>mor9704.51.44Car<br>mor9704.51.44Car<br>mor9704.51.44Car<br>mor9704.51.44Car<br>mor9704.51.44Car<br>mor9704.51.44Car<br>mor9704.51.44Car<br>mor9704.51.44Car<br>mor9704.51.44Car<br>mor9704.51.44Car<br>mor9704.51.44Car<br>mor9704.51.44Car<br>mor9704.51.44Car<br>mor9704.51.44Car<br>mor9704.51.44Car<br>mor9704.51.44Car<br>mor9704.51.44Car<br>mor9704.51.44Car<br>mor9704.51.44Car<br>mor9704.51.44Car<br>mor9704.51.44Car<br>mor9704.51.44Car<br>mor9704.51.44Car<br>mor9704.51.44Car<br>mor9704.51.44Car<br>mor9704.51.45Car<br>mor9704.51.45Car<br>mor9704.51.45Car<br>mor9704.51.45Car<br>mor9704.51.45Car<br>mor9704.51.45Car<br>mor9704.51.45Car<br>mor9704.51.45Car<br>mor9704.51.45Car<br>mor9704.51.45Car<br>mor9704.51.45Car<br>mor<  | lly protruding to the front of the vehicle<br>n the driving cab:<br>go carrying capacity of less than 800kg,<br>more than four years old  | Rs.664,000/-per unit  |
| interference         from from control           8704.51.41         Car, not           8704.51.42         Car, mot           8704.51.43         Car, mot           8704.51.43         Car, mot           8704.51.44         Car, mot           9         Veh           carg         pers           with         be c           carg         carg   | n the driving cab:<br>go carrying capacity of less than 800kg,<br>more than four years old  | Rs.664,000/-per unit  |
| 8704.51.41         Car,<br>not           8704.51.42         Car,<br>mor           8704.51.43         Car,<br>mor           8704.51.43         Car,<br>mor           8704.51.44         Car,<br>mor           8704.51.44         Car,<br>mor           Veh<br>carg<br>pers<br>with<br>be c<br>capa  | go carrying capacity of less than 800kg, more than four years old   | Rs.664,000/-per unit  |
| not       8704.51.42     Car,<br>mon       8704.51.43     Car,<br>mon       8704.51.44     Car,<br>mon       8704.51.44     Car,<br>mon       Veh<br>carg<br>pers     Veh<br>carg       veh     carg   |   |   |
| 8704.51.42     mon       8704.51.43     Car,<br>mon       8704.51.44     Car,<br>mon       8704.51.44     Car,<br>mon       Veh<br>carg<br>pers     Veh<br>carg       veh     carg       carg     carg       veh     carg       veh     carg       veh     carg       veh     carg       veh     carg       veh     carg   | an communa conceptor of loss 41 0001-   |   |
| 8704.51.43 Car<br>mor<br>8704.51.44 Car<br>mor<br>8704.51.44 Car<br>mor<br>Veh<br>carg<br>pers<br>with<br>be c<br>cap  | go carrying capacity of less than 800kg,  | Rs.1,086,550/-per unit  |
| 8704.51.43 mor<br>8704.51.44 Car<br>mor<br>Veh<br>carg<br>pers<br>with<br>be c<br>cap  | re than four years old  | D ((1.000) )  |
| 8704.51.44 Car<br>mor<br>Veh<br>carg<br>pers<br>with<br>be c<br>cap  | go carrying capacity of 800kg or more, not re than four years old   | Rs.664,000/-per unit  |
| 8704.31.44     mor       Veh     carg       pers     with       be c     capa  | go carrying capacity of 800kg or more,  | Rs.1,086,550/-per unit  |
| carg<br>pers<br>with<br>be c<br>capa   | re than four years old  |   |
| carg<br>pers<br>with<br>be c<br>capa   | •   |   |
| pers<br>with<br>be c<br>capa   | nicles with separate bodies for cabin and   |   |
| with<br>be c<br>capa   | go area, cabin been designed for three  |   |
| be c<br>capa   | sons (adults) or less, including the driver   |   |
| capa   | n no additional space in the cabin that can converted for other uses and cargo carrying   |   |
|  | acity of 2000 kg or more:   |   |
|  | more than four years old  | Rs.664,000/-per unit  |
|  | re than four years old  | Rs.2,173,050/-per unit  |
|  |   |   |
|  | icles with separate bodies for cabin and  |   |
|  | cargo area, the cabin been designed for 3   |   |
|  | sons (adults) or less, including the driver,  |   |
|  | n no additional space in the cabin that can   |   |
|  | converted for other uses, and cargo carrying acity of less than 2000 kg:  |   |
|  | ticles fitted with front leaf springs and   | Rs.664,000/-per unit  |
|  | go carrying capacity of less than 800kg,  |   |
|  | more than four years old  |   |
| Veh  | icles fitted with front leaf springs and  | Rs.1,086,550/-per unit  |
|  | go carrying capacity of less than 800kg,  |   |
|  | e than four years old   |   |
|  |   | -   |
|  | ticles fitted with front leaf springs and   |   |
|  | go carrying capacity of 800kg or more, not  |   |
|  | go carrying capacity of 800kg or more, not re than four years old   | Rs 1 086 550/ per unit  |
| mor  | go carrying capacity of 800kg or more, not  | Rs.1,086,550/-per unit  |
| 8704.51.63 Car<br>mor<br>Veh   |   | Rs.664,000/-per unit  |

| -          |   |                                |
|------------|---|--------------------------------|
| 8704.51.65 | Other Vehicles, Cargo carrying capacity of less than 800kg, not more than four years old  | Rs.1,569,450/-per unit         |
| 8704.51.66 | Other Vehicles Cargo carrying capacity of   | Rs.2,776,700/-per unit         |
| 8704.51.67 | Other Vehicles, Cargo carrying capacity of<br>800kg or more, not more than four years old   | Rs.1,569,450/-per unit         |
| 8704.51.68 | Other Vehicles, Cargo carrying capacity of<br>800kg or more, more than four years old   | Rs.2,776,700/-per unit         |
|            |   |                                |
|            | Other vehicles with separate bodies for cabin<br>and cargo area, cabin been designed for six<br>persons (adults) or less including the driver,<br>with no additional space in the cabin that can<br>be converted for other use, and a cargo<br>carrying capacity of 800 kg or more, but |                                |
|            | excluding those vehicles with an engine<br>compartment totally protruding to the front of<br>the vehicle from the driving cab:  |                                |
| 8704.51.71 | Not more than four years old  | Rs.2,050/- per cm <sup>3</sup> |
| 8704.51.72 | More than four years old  | Rs.2,050/ per cm <sup>3</sup>  |
|            |   |                                |
|            | Other:  |                                |
| 8704.51.91 | Vehicles with separate bodies for cabin and cargo area, not more than four years old  | Rs.5,432,650/-per unit         |
| 8704.51.92 | Vehicles with separate bodies for cabin and cargo area, more than four years old  | Rs.6,036,300/-per unit         |
| 8704.51.93 | Other not more than four years old  | Rs.2,050/- per $cm^3$          |
| 8704.51.99 | Other more than four years old  | Rs.2,050/- per cm <sup>3</sup> |
| 8704.52    | g.v.w. exceeding 5 tonnes   |                                |
|            | Tankers and bowsers with stainless steel tanks<br>for transport of milk and refrigerated trucks:  |                                |
| 8704.52.42 | More than five years old but not more than ten years old  | Rs.1,569,450/-per unit         |
| 8704.52.43 | More than ten years old   | Rs.3,259,600/-per unit         |
|            | Garbage trucks equipped with waste compacting mechanism:  |                                |
| 8704.52.52 | More than five years old<br>Other:  | Rs.144,850/-per unit           |
| 8704.52.61 | Not more than five years old  | Rs.1,086,550/-per unit         |
| 8704.52.62 | More than five years old but not more than ten years old  | Rs.2,776,700/-per unit         |
| 8704.52.63 | More than ten years old   | Rs.4,587,600/-per unit         |
| 8704.60    | Other with only electric motor for propulsion:  |                                |
| 8704.60.10 | Electric auto trichaws not more than five years   | Rs.9,050/-per kW               |
| 8704.60.20 | Electric auto-trishaws more than five years old<br>Other electric, not more than five years old   | Rs.9,050/-per kW               |
| 8704.60.31 | Capacity of motors not exceeding 50kW   | Rs.9,050/-per kW               |
| 8704.60.32 | Capacity of motors exceeding 50kW, but not exceeding 100kW  | Rs.12,050/-per kW              |
| 8704.60.33 | Capacity of motors exceeding 100kW, but not exceeding 200kW   | Rs.30,200/-per kW              |
| 8704.60.34 | Capacity of motors exceeding 200kW  | Rs.48,300/-per kW              |
| 8704.60.41 | Capacity of motors not exceeding 50kW   | Rs.24,150/-per kW              |
| 8704.60.42 | Capacity of motors exceeding 50kW, but not<br>exceeding 100kW   | Rs.36,200/-per kW              |
| 8704.60.43 | Capacity of motors exceeding 100kW, but not exceeding 200kW   | Rs.54,350/-per kW              |
| 8704.60.44 | Capacity of motors exceeding 200kW  | Rs.72,450/-per kW              |

|       | 8704.90    | Other:  |                         |
|-------|------------|---|-------------------------|
|       | 8704.90.10 | Not more than five years old  | Rs.1,207,250/- per unit |
|       | 8704.90.90 | Other   | Rs.1,810,900/- per unit |
| 87.05 |            | Special purpose motor vehicles, other than<br>those principally designed for the transport<br>of persons or goods (for example,<br>breakdown lorries, crane lorries, fire<br>fighting vehicles, concrete mixer lorries,<br>road sweeper lorries, spraying lorries,<br>mobile workshops, mobile radiological |                         |
|       |            | units)  |                         |
|       |            | Mobile workshops:   |                         |
|       | 8705.90.41 | Modified vehicles of heading 87.02, not more<br>than three years old  | Rs.5,432,650/- per unit |
|       | 8705.90.42 | Modified vehicles of heading 87.02, more than<br>three years old  | Rs.7,243,550/- per unit |
|       | 8705.90.43 | Modified vehicles of heading 87.03, not more than three years old   | Rs.13,300/- per cm3     |
|       | 8705.90.44 | Modified vehicles of heading 87.03, more than<br>three years old  | Rs.13,300/- per cm3     |
|       | 8705.90.45 | Modified vehicles of heading 87.04, not more<br>than three years old  | Rs.5,432,650/- per unit |
|       | 8705.90.46 | Modified vehicles of heading 87.04, more than<br>three years old  | Rs.7,243,550/- per unit |
|       | 8705.90.47 | Other, not more than seven years old  | Rs.1,207,250/- per unit |
|       | 8705.90.48 | Other, more than seven years old  | Rs.3,018,150/- per unit |
|       |            | Other, Modified vehicles of heading 87.02, 87.03 and 87.04:   |                         |
|       | 8705.90.51 | Modified vehicles of heading 87.02, not more than three years old   | Rs.5,432,650/- per unit |
|       | 8705.90.52 | Modified vehicles of heading 87.02, more than three years old   | Rs.7,243,550- per unit  |
|       | 8705.90.53 | Modified vehicles of heading 87.03, not more than three years old   | Rs.13,300/- per cm3     |
|       | 8705.90.54 | Modified vehicles of heading 87.03, more than three years old   | Rs.13,300/- per cm3     |
|       | 8705.90.55 | Modified vehicles of heading 87.04, not more than three years old   | Rs.5,432,650/- per unit |
|       | 8705.90.56 | Modified vehicles of heading 87.04, more than<br>three years old  | Rs.7,243,550/- per unit |
|       |            | Other:  |                         |
|       | 8705.90.91 | g. v. w. not exceeding 4 tonnes, not more than<br>seven years old   | Rs.1,810,900/- per unit |
|       | 8705.90.92 | g. v. w. not exceeding 4 tonnes, more than<br>seven years old   | Rs.3,018,150/- per unit |
| 87.06 |            | Chassis fitted with engines, for the motor<br>vehicles of heading 87.01 to 87.05 :  |                         |
|       | 8706.00.10 | New chassis fitted with engines for motor<br>vehicles of heading 87.02, for the transport of<br>twenty eight or more passengers including the<br>driver   | Rs.1,207,250/- per unit |
|       | 8706.00.20 | New chassis fitted with engines for other<br>motor vehicles of heading 87.02  | Rs.1,207,250/- per unit |
|       | 8706.00.30 | New chassis fitted with engines for motor<br>vehicles of heading 8704.21, 8704.22,<br>8704.23, 8704.31 and 8704.32 with a g.v.w. of<br>3,000 kg or more   | Rs.1,207,250/- per unit |

|       | 8706.00.40 | Other new chassis fitted with engines for other motor vehicles  | Rs.2,414,500/- per unit |
|-------|------------|---|-------------------------|
|       | 8706.00.50 | Used chassis fitted with engines  | Rs.2,414,500/- per unit |
| 87.07 |            | Bodies (including cabs), for the motor<br>vehicles of headings 87.01 to 87.05   |                         |
|       | 8707.10    | For the vehicles of heading 87.03   |                         |
|       | 8707.10.10 | Used vehicle bodies fully equipped with fittings and accessories  | Rs.1,207,250/- per unit |
|       | 8707.10.20 | Other vehicle bodies fully equipped with fittings and accessories   | Rs.965,800/- per unit   |
|       | 8707.10.30 | Used vehicle bodies fully equipped with<br>fittings and accessories excluding seats and<br>upholstery   | Rs.1,086,550/-per unit  |
|       | 8707.10.40 | Other vehicle bodies fully equipped with<br>fittings and accessories excluding seats and<br>upholstery  | Rs.845,100/- per unit   |
|       | 8707.10.50 | Rough coated, bare body frame with / without doors, bonnet and boot lid   | Rs.362,200/- per unit   |
|       | 8707.10.60 | Used bare body frame with /without doors,<br>bonnet and boot lid  | Rs.1,207,250/- per unit |
|       | 8707.10.90 | Other   | Rs.1,207,250/- per unit |
|       | 8707.90    | Other:  |                         |
|       | 8707.90.10 | Bodies and cabs incorporating attachments left<br>over in the process of separating same from<br>the main vehicle by cutting, but not meriting<br>classification elsewhere by virtue of those left-<br>over attachments | Rs.1,207,250/- per unit |
|       |            | Other, bodies for the vehicles of 10 or more<br>persons but less than 25 of heading 87.02<br>including the driver   |                         |
|       | 8707.90.41 | Used bodies fully equipped with fittings and accessories  | Rs.1,207,250/- per unit |
|       | 8707.90.42 | Other vehicle bodies fully equipped with fittings and accessories   | Rs.965,800/- per unit   |
|       | 8707.90.43 | Used vehicle bodies fully equipped with<br>fittings and accessories excluding seats and<br>upholstery   | Rs.1,086,550/-per unit  |
|       | 8707.90.44 | Other vehicle bodies fully equipped with<br>fittings and accessories excluding seats and<br>upholstery  | Rs.845,100/- per unit   |
|       | 8707.90.48 | Rough coated, bare body frame with / without doors, bonnet and boot lid   | Rs.362,200/- per unit   |
|       | 8707.90.49 | Used bare body frame with /without doors,<br>bonnet and boot lid  | Rs.1,207,250/- per unit |
|       | 8707.90.90 | Other   | Rs.1,207,250/- per unit |
| 87.08 |            | Parts and accessories of the motor vehicles<br>of headings 87.01 to 87.05   |                         |
|       |            | Other parts and accessories of bodies<br>(including cabs):  |                         |
|       | 8708.22    | Front windscreens (windshields), rear<br>windows and other windows specified in<br>Subheading Note 1 to this Chapter  |                         |
|       | 8708.29    | Other:  |                         |

|       | 8708.29.10            | "Cut-portions" of bodies and cabs  | Rs.362,200/- per cut portion                   |  |  |  |  |  |
|-------|-----------------------|--|--|--|--|--|--|--|
|       | 0700.00               | Other parts and accessories:   |  |  |  |  |  |  |
|       | 8708.99<br>8708.99.40 | Other:<br>"Cut-portions" of motor vehicles   | $\mathbf{P}_{\alpha}$ 262 200/ per out portion |  |  |  |  |  |
|       | 8708.99.40            | Cut-portions of motor venicles   | Rs.362,200/- per cut portion                   |  |  |  |  |  |
| 87.11 |                       | Motorcycles (including mopeds) and cycles<br>fitted with an auxiliary motor, with or<br>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. 700/- per $cm^3$                           |  |  |  |  |  |
|       | 8711.10.20            | More than three years old  | Rs.120,750/- per unit                          |  |  |  |  |  |
|       | 8711.20               | With internal combustion piston engine of a cylinder capacity exceeding 50 cc but not exceeding 250 cc:              |  |  |  |  |  |  |
|       | 8711.20.10            | Exceeding 50 cc but not exceeding 200 cc, not more than three years old  | Rs.1,400/- per cm <sup>3</sup>                 |  |  |  |  |  |
|       | 8711.20.20            | Exceeding 50 cc but not exceeding 200 cc,<br>more than three years old   | Rs.362,200/- per unit                          |  |  |  |  |  |
|       | 8711.20.30            | Other, not more than three years old   | Rs. 2,050/- per cm <sup>3</sup>                |  |  |  |  |  |
|       | 8711.20.40            | Other, more than three years old   | Rs. 603,650/- 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,<br>not more than three years old  | Rs. 2,050/- per cm <sup>3</sup>                |  |  |  |  |  |
|       | 8711.30.20            | Exceeding 250 cc but not exceeding 350 cc,<br>more than three years old  | Rs.965,800/- per unit                          |  |  |  |  |  |
|       | 8711.30.30            | Exceeding 350 cc but not exceeding 450 cc,<br>not more than three years old  | Rs. 2,750/- per $cm^3$                         |  |  |  |  |  |
|       | 8711.30.40            | Exceeding 350 cc but not exceeding 450 cc,<br>more than three years old  | Rs. 1,810,900/- per unit                       |  |  |  |  |  |
|       | 8711.30.50            | Other, not more than three years old   | Rs. 2,750/- per cm <sup>3</sup>                |  |  |  |  |  |
|       | 8711.30.60            | Other, more than three years old   | Rs. 1,810,900/- per unit                       |  |  |  |  |  |
|       | 8711.40               | With internal combustion piston engine of a cylinder capacity exceeding 500 cc but not exceeding 800 cc:             |  |  |  |  |  |  |
|       | 8711.40.10            | Not more than three years old  | Rs.3,500/- per $cm^3$                          |  |  |  |  |  |
|       | 8711.40.20            | More than three years old  | Rs.3,018,150/- per unit                        |  |  |  |  |  |
|       | 8711.50               | With internal combustion piston engine of a cylinder capacity exceeding 800 cc:                                      |  |  |  |  |  |  |
|       | 8711.50.10            | Exceeding 800 cc but not exceeding 1,000 cc,<br>not more than three years old  | Rs.3,500/- per cm <sup>3</sup>                 |  |  |  |  |  |
|       | 8711.50.20            | Exceeding 800 cc but not exceeding 1,000 cc,<br>more than three years old  | Rs. 3,621,800/- per unit                       |  |  |  |  |  |
|       | 8711.50.30            | Other, not more than three years old   | Rs. $4,200/-$ per cm <sup>3</sup>              |  |  |  |  |  |
|       | 8711.50.40            | Other, more than three years old   | Rs.4,829,050/- per unit                        |  |  |  |  |  |
|       | 8711.60               | With electric motor for propulsion   |  |  |  |  |  |  |
|       | 8711.60.10            | Not more than three years old  | Rs.9,050 per kW                                |  |  |  |  |  |
|       | 8711.60.20            | More than three years old  | Rs.18,100 per kW                               |  |  |  |  |  |

## Note:

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

cm<sup>3</sup>- cubic centimeter of the capacity of the engine

kW – kilowatt of the motor power of the engine

1000 cm<sup>3</sup> < x  $\le$  1300 cm<sup>3</sup> - of cylinder capacity exceeding 1000cc but not exceeding 1300cc

1300 cm<sup>3</sup> < x  $\le$  1500 cm<sup>3</sup> - of cylinder capacity exceeding 1300 cc but not exceeding 1500 cc

 $2000 \text{ cm}^3 \le x \le 2500 \text{ cm}^3$  - of cylinder capacity exceeding 2000cc but not exceeding 2500cc

 $2500 \text{cm}^3\text{<}\ x \leq 2750 \text{cm}^3$  - of cylinder capacity exceeding 2500cc but not exceeding 2750cc

 $2750 \text{cm}^3\text{<}x \leq 3000 \text{cm}^3$  - of cylinder capacity exceeding 2750cc but not exceeding 3000cc

 $3000 \text{cm}^3\text{<} \text{x} \leq 4000 \text{cm}^3$  - of cylinder capacity exceeding 3000cc but not exceeding 4000cc  $4000 \text{cm}^3\text{<}$  - of cylinder capacity exceeding 4000cc

#### 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<br>workshops, imported by registered service undertakers classified under<br>the HS Heading 8705.90, and registered under the Department of Motor<br>Traffic Number Series of "PZA", on the approval of the Secretary to the<br>Treasury and not to be transferred within 05 years from the date of<br>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      | 4<br>% 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  |            | two      | year         | year       | year       | year       | year       | year       | year       | year       | year       | year  |
| Price %  |            | years    | 2          | ycai       | year       | year       | year       | year       | year       | year         | year       | ycai       | year       | year       | year       | ycai       | year       | ycai       | 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   |
|          | E          | 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        |            |            |            |            |            |            |            |       |
|          | Е          | 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    | F<br>H     | 27.5     | 27.5       | 32.5       | 37.5       | 45         | 47.5       | 57.5       | 67.5       | 77.5         | 87.5       | 100        |            |            |            |            |            |            |       |
|          | H<br>E     | 25       | 27.5       | 32.5       | 37.5       | 42.5       | 47.5       | 57.5       | 65         | 75           | 87.5       | 100        |            |            |            |            |            |            |       |
|          | E          | 22.3     | 23         | 30         |            | 40         | 43         |            | 03         | 13           | 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        |            |            |            |            |       |
| -        | E          | 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         | 37.5       | 40           | 45         | 55         | 65         | 75         | 85         | 100        |            |            |       |
|          |            | 1210     | 10         | 1110       | 20         | 22.0       |            | 20         |            | 10           |            |            | 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        | ĺ          |       |
|          | 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        |       |
|          | 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        |       |
|          | E          | 10       | 10         | 12.5       | 15         | 17.5       | 20         | 22.5       | 25         | 30           | 35         | 40         | 45         | 55         | 65         | 75         | 85         | 100        |       |
| > (0     | E          | 10       | 12.5       | 15         | 17.5       | 20         | 22.5       | 25         | 27.5       | 20           | 25         | 40         | 45         | 50         | (0)        | 70         | 80         | 00         | 100   |
| >60      | F<br>H     | 10<br>10 | 12.5<br>10 | 15<br>12.5 | 17.5<br>15 | 20<br>17.5 | 22.5<br>20 | 25<br>22.5 | 27.5<br>25 | 30<br>27.5   | 35<br>32.5 | 40<br>37.5 | 45<br>42.5 | 50<br>47.5 | 60<br>57.5 | 70<br>67.5 | 80<br>77.5 | 90<br>87.5 | 100   |
|          | H<br>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<br>DVA/Ex-<br>Factory<br>Price % | Energy<br>Technology | % for<br>first two<br>years | % for<br>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                                     | MC                   | 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                 | 43                 | 45                 | 55                 | 65                 | 75                 | 90<br>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