Government Notifications

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

Order under Section 3

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

1. (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 Notifications* No.2312/68 of 31.12.2022, No. 2334/23 of 31.05.2023, No. 2336/69 of 16.06.2023 and No. 2338/58 of 30.06.2023, are hereby rescinded.

3. This Order shall come into effect from January 01, 2024.

Ranil Wickremesinghe,
Minister of Finance, Economic Stabilization & National Policies.

Ministry of Finance, Economic Stabilization
& National Policies.
Colombo 01,
December 31, 2023.

SCHEDULE I

H. S. Heading	*H. S. Code*	*Description*	*Excise Duty*
I	*II*	*III*	*IV*
21.06		**Food preparations not elsewhere specified or included.**	
	2106.90.32	Compound non-alcoholic preparations of a kind used in the manufacture of beverages	Rs. 68/- per litre
22.01		**Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavored; ice and snow.**	
	2201.10	Mineral waters and aerated waters:	
	2201.10.90	Other	Rs. 29/- per litre
22.02		**Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit, nut or vegetable juices of heading 20.09.**	
	2202.10	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavored	Rs. 14 per liter or 34 Cts per gram of sugar, excluding 6 g per 100 milliliter, contained in the product whichever is higher
	2202.99	Other	
	2202.99.30	Beverages put up for retail sales as “Energy Drinks”	Rs. 14 per litre or 34 Cts per gram of sugar, excluding 6 g per 100 milliliter, contained in the product whichever is higher
		Beverage based on fruit or vegetable juices:	
	2202.99.51	Sugar contents of which is more than 6 g per 100 ml	34 Cts per gram of sugar, excluding 8 g per 100 milliliter, contained in the product
		Other:	
	2202.99.91	Sugar contents of which is more than 6 g per 100 ml	34 Cts per gram of sugar, excluding 8 g per 100 milliliter, contained in the product
24.02		**Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes.**	
	2402.10	Cigars, cheroots and cigarillos, containing tobacco	Rs.9,120/- per kg (net weight)
	2402.20	Cigarettes containing tobacco:	
	2402.20.20	Cigarettes, each not exceeding 60 mm in length	Rs.18,270/- per 1000 cigarettes
	2402.20.30	Cigarettes, each exceeding 60 mm but not exceeding 67 mm in length	Rs.47,360- per 1000 cigarettes
	2402.20.40	Cigarettes, each exceeding 67 mm but not exceeding 72 mm in length	Rs.67,470/- per 1000 cigarettes

	2402.20.50	Cigarettes, each exceeding 72 mm but not exceeding 84 mm in length	Rs.76,490/- per 1000 cigarettes
	2402.20.60	Cigarettes, each exceeding 84 mm in length	Rs.85,030- per 1000 cigarettes
24.03		**Other manufactured tobacco and manufactured tobacco substitutes; "homogenized" or "reconstituted" tobacco; tobacco extracts and essences.**	
		Smoking tobacco, whether or not containing tobacco substitutes in any proportion:	
	2403.19	Other:	
	2403.19.10	Pipe tobacco	Rs.680/- per kg
		Other:	
	2403.91	"Homogenized" or "reconstituted" tobacco:	
	2403.91.10	Pipe tobacco	Rs. 680/- per kg
	2403.99	Other:	
	2403.99.10	Pipe tobacco	Rs. 680/- per kg
24.04		**Products containing tobacco, reconstituted tobacco, nicotine, or tobacco or nicotine substitutes, intended for inhalation without combustion; other nicotine containing products intended for the intake of nicotine into the human body.**	
		Products intended for inhalation without combustion:	
	2404.11	Containing tobacco or reconstituted tobacco	Rs. 680/- per kg
	2404.12	Other, containing nicotine	Rs. 680/- per kg
	2404.19	Other	Rs. 680/- per kg
		Other:	
	2404.91	For oral application	Rs. 680/- per kg
	2404.92	For transdermal application	Rs. 680/- per kg
	2404.99	Other	Rs. 680- per kg
27.10		**Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the waste oils.**	
		Petroleum oils and oils obtained from bituminous minerals (other than crude) and preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations, other than those containing biodiesel and other than waste oils:	
		Petrol:	
	2710.12.21	Petrol having Octane number of 92	Rs.72/- per litre
	2710.12.22	Petrol having Octane number of 95	Rs. 72/- per litre
	2710.12.29	Other	Rs. 72/- per litre
		Gas oil / Diesel:	

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

84.18		**Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading 84.15.**	
	8418.10	Combined refrigerator-freezers, fitted with separate external doors or drawers, or combinations thereof :	
	8418.10.10	Used/ reconditioned	25%
	8418.10.90	Other	25%
		Refrigerators, household type:	
	8418.21	Compression-type:	
	8418.21.10	Used /reconditioned	25%
	8418.21.90	Other	25%
	8418.29	Other:	
	8418.29.10	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 l capacity:	
	8418.30.10	Not exceeding 566 1 used/reconditioned	20%
	8418.30.20	Other, not exceeding 566 1	20%
	8418.40	Freezers of the upright type, not exceeding 900 1 capacity:	
	8418.40.10	Not exceeding 566 1 used/reconditioned	20%
	8418.40.20	Other, not exceeding 566 1	20%
		Parts:	
	8418.91	Furniture designed to receive refrigerating or freezing equipment:	
	8418.91.10	Cabinets for refrigerators	25%
	8418.91.20	Other cabinets	20%
84.22		**Dish washing machines; machinery for cleaning or drying bottles or other containers; machinery for filling, closing, sealing or labeling bottles, cans, boxes, bags or other containers ; machinery for capsuling bottles, jars, tubes and similar containers ; other packing or wrapping machinery (including heat-shrink wrapping machinery) ; machinery for aerating beverages .**	
		Dish washing machines:	
	8422.11	Of the household type	30%
84.50		**Household or laundry-type washing machines, including machines which both wash and dry.**	
		Machines, each of a dry linen capacity not exceeding 10 kg:	
	8450.11	Fully automatic machines:	
	8450.11.10	Unassembled in completely knocked-down form	25%
	8450.11.20	Used/reconditioned	25%
		Other, top loading:	
	8450.11.31	Of a dry linen capacity less than 4 kg	25%

	8450.11.32	Of a dry linen capacity exceeding 4 kg and not exceeding 5.5 kg	25%
	8450.11.33	Of a dry linen capacity exceeding 5.5 kg and not exceeding 7.5 kg	25%
	8450.11.34	Of a dry linen capacity exceeding 7.5 kg and not exceeding 9.5 kg	25%
	8450.11.39	Other	25%
		Other, front loading:	
	8450.11.41	Of a dry linen capacity less than 4 kg	25%
	8450.11.42	Of a dry linen capacity exceeding 4 kg and not exceeding 5.5 kg	25%
	8450.11.43	Of a dry linen capacity exceeding 5.5 kg and not exceeding 7.5 kg	25%
	8450.11.44	Of a dry linen capacity exceeding 7.5 kg and not exceeding 9.5 kg	25%
	8450.11.49	Other	25%
	8450.12	Other machines, with built-in centrifugal drier:	
	8450.12.10	Unassembled in completely knocked-down form	25%
	8450.12.20	Used / reconditioned	25%
		Other:	
	8450.12.31	Of a dry linen capacity less than 4 kg	25%
	8450.12.32	Of a dry linen capacity of 4 kg and not exceeding 5.5 kg	25%
	8450.12.33	Of a dry linen capacity exceeding 5.5 kg and not exceeding 7.5 kg	25%
	8450.12.34	Of a dry linen capacity exceeding 7.5 kg and not exceeding 9.5 kg	25%
	8450.12.39	Other	25%
	8450.19	Other:	
	8450.19.10	Unassembled in completely knocked-down form	25%
	8450.19.20	Used / reconditioned	25%
		Other:	
	8450.19.31	Of a dry linen capacity less than 4 kg	25%
	8450.19.32	Of a dry linen capacity exceeding 4 kg and not exceeding 5.5 kg	25%
	8450.19.33	Of a dry linen capacity exceeding 5.5 kg and not exceeding 7.5 kg	25%
	8450.19.34	Of a dry linen capacity exceeding 7.5 kg and not exceeding 9.5 kg	25%
	8450.19.39	Other	25%
87.02		**Motor vehicles for the transport of ten or more persons, including the driver.**	
	8702.10	With only compression-ignition internal combustion piston engine (diesel or semi-diesel):	
		Motor vehicles for the transport of less than 13 persons (adults) including the driver, not more than three and a half years old:	
	8702.10.12	Modified vehicles of heading 87.03, not more than two years old	300%
	8702.10.13	Modified vehicles of heading 87.03, more than two years old	300%
	8702.10.19	Other	200%
		Motor vehicles for the transport of less than 13 persons (adults) including the driver, more than three and a half years old:	
	8702.10.21	Modified vehicles of heading 87.03	300%
	8702.10.29	Other	200%

		Motor vehicles for the transport of 13 or more persons (adults) but less than 25 persons (adults) including the driver, not more than five years old:	
	8702.10.32	Modified vehicles of heading 87.03, not more than two years old	300%
	8702.10.33	Modified vehicles of heading 87.03, more than two years old	300%
	8702.10.39	Other	Rs.5,130,000/- per unit
		Motor vehicles for the transport of 13 or more persons (adults) but less than 25 persons (adults) including the driver, more than five years old:	
	8702.10.41	Modified vehicles of heading 87.03	300%
	8702.10.49	Other	Rs.6,840,000/- per unit
		Motor vehicles for the transport of 25 or more persons (adults) but less than 35 persons (adults) including the driver, not more than ten years old:	
	8702.10.53	Modified vehicles of heading 87.03, not more than two years old	300%
	8702.10.54	Modified vehicles of heading 87.03, more than two years old	300%
	8702.10.59	Other	Rs.1,710,000/- per unit
		Motor vehicles for the transport of 25 or more persons (adults) but less than 35 persons (adults) including the driver, more than ten years old:	
	8702.10.61	Modified vehicles of heading 87.03	300%
	8702.10.69	Other	Rs.2,850,000/- per unit
		Other, not more than ten years old:	
	8702.10.73	Modified vehicles of heading 87.03, not more 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.1,710,000/- per unit
		Other, more than ten years old:	
	8702.10.81	Modified vehicles of heading 87.03	300%
	8702.10.89	Other	Rs.2,850,000/- 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, 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 than three and a half years old:	
	8702.20.21	Modified vehicles of heading 87.03	300%
	8702.20.29	Other	200%
		Motor vehicles for the transport of 13 or more persons (adults) but less than 25 persons (adults) including the driver, not more than five years old:	

	8702.20.31	Modified vehicles of heading 87.03, not more than two years old	300%
	8702.20.32	Modified vehicles of heading 87.03, more than two years old	300%
	8702.20.39	Other	Rs.4,845,000/- per unit
		Motor vehicles for the transport of 13 or more persons (adults) but less than 25 persons (adults) including the driver, more than five years old:	
	8702.20.41	Modified vehicles of heading 87.03	300%
	8702.20.49	Other	Rs.6,270,000/- per unit
		Motor vehicles for the transport of 25 or more persons (adults) but less than 35 persons (adults) including the driver, not more than ten years old:	
	8702.20.51	Modified vehicles of heading 87.03, not more than two years old	300%
	8702.20.52	Modified vehicles of heading 87.03, more than two years old	300%
	8702.20.59	Other	Rs.1,710,000/- per unit
		Motor vehicles for the transport of 25 or more persons (adults) but less than 35 persons (adults) including the driver, more than ten years old:	
	8702.20.61	Modified vehicles of heading 87.03	300%
	8702.20.69	Other	Rs.2,850,000/- per unit
		Other, not more than ten years old:	
	8702.20.71	Modified vehicles of heading 87.03, not more than two years old	300%
	8702.20.72	Modified vehicles of heading 87.03, more than two years old	300%
	8702.20.79	Other	Rs.1,710,000/- per unit
		Other, more than ten years old:	
	8702.20.81	Modified vehicles of heading 87.03	300%
	8702.20.89	Other	Rs.2,850,000/- per unit
	8702.30	With both spark-ignition internal combustion piston engine and electric motor as motors for propulsion:	
		Motor vehicles for the transport of less than 13 persons (adults) including the driver, not more than three and a half years old:	
	8702.30.11	Modified vehicles of heading 87.03, not more than two years old	300%
	8702.30.12	Modified vehicles of heading 87.03, more than two years old	300%
	8702.30.19	Other	200%
		Motor vehicles for the transport of less than 13 persons (adults) including the driver, more than three and a half years old:	
	8702.30.21	Modified vehicles of heading 87.03	300%
	8702.30.29	Other	200%
		Motor vehicles for the transport of 13 or more persons (adults) but less than 25 persons (adults) including the driver, not more than five years old:	
	8702.30.31	Modified vehicles of heading 87.03, not more than two years old	300%
	8702.30.32	Modified vehicles of heading 87.03, more than	300%

		two years old	
	8702.30.39	Other	Rs.4,560,000/- per unit
		Motor vehicles for the transport of 13 or more persons (adults) but less than 25 persons (adults) including the driver, more than five years old:	
	8702.30.41	Modified vehicles of heading 87.03	300%
	8702.30.49	Other	Rs.5,700,000/- per unit
		Motor vehicles for the transport of 25 or more persons (adults) but less than 35 persons (adults) including the driver, not more than ten years old:	
	8702.30.51	Modified vehicles of heading 87.03, not more than two years old	300%
	8702.30.52	Modified vehicles of heading 87.03, more than two years old	300%
	8702.30.59	Other	Rs.1,710,000/- per unit
		Motor vehicles for the transport of 25 or more persons (adults) but less than 35 persons (adults) including the driver, more than ten years old:	
	8702.30.61	Modified vehicles of heading 87.03	300%
	8702.30.69	Other	Rs.2,850,000/- per unit
		Other, not more than ten years old:	
	8702.30.71	Modified vehicles of heading 87.03, not more than two years old	300%
	8702.30.72	Modified vehicles of heading 87.03, more than two years old	300%
	8702.30.79	Other	Rs.1,710,000/- per unit
		Other, more than ten years old:	
	8702.30.81	Modified vehicles of heading 87.03	300%
	8702.30.89	Other	Rs.2,850,000/- per unit
	8702.40	With only electric motor for propulsion	
		Motor vehicles for the transport of less than 13 persons (adults) including the driver, not more than three and a half years old:	
	8702.40.11	Modified vehicles of heading 87.03, not more than two years old	300%
	8702.40.12	Modified vehicles of heading 87.03, more than two years old	300%
	8702.40.19	Other	200%
		Motor vehicles for the transport of less than 13 persons (adults) including the driver, more than three and a half years old:	
	8702.40.21	Modified vehicles of heading 87.03	300%
	8702.40.29	Other	200%
		Motor vehicles for the transport of 13 or more persons (adults) but less than 25 persons (adults) including the driver, not more than five years old:	
	8702.40.31	Modified vehicles of heading 87.03, not more than two years old	300%
	8702.40.32	Modified vehicles of heading 87.03, more than two years old	300%
	8702.40.39	Other	Rs.3,990,000/- per unit
		Motor vehicles for the transport of 13 or more persons (adults) but less than 25 persons (adults) including the driver, more than five	

		years old:	
	8702.40.41	Modified vehicles of heading 87.03	300%
	8702.40.49	Other	Rs.4,560,000/- per unit
		Motor vehicles for the transport of 25 or more persons (adults) but less than 35 persons (adults) including the driver, not more than ten years old	
	8702.40.51	Modified vehicles of heading 87.03, not more than two years old	300%
	8702.40.52	Modified vehicles of heading 87.03, more than two years old	300%
	8702.40.59	Other	Rs.1,710,000/- per unit
		Motor vehicles for the transport of 25 or more persons (adults) but less than 35 persons (adults) including the driver, more than ten years old:	
	8702.40.61	Modified vehicles of heading 87.03	300%
	8702.40.69	Other	Rs.2,850,000/- per unit
		Other, not more than ten years old	
	8702.40.71	Modified vehicles of heading 87.03, not more than two years old	300%
	8702.40.72	Modified vehicles of heading 87.03, more than two years old	300%
	8702.40.79	Other	Rs.1,710,000/- per unit
		Other, more than ten years old	
	8702.40.81	Modified vehicles of heading 87.03	300%
	8702.40.89	Other	Rs.2,850,000/- per unit
	8702.90	Other:	
		Motor vehicles for the transport of less than 13 persons (adults) including the driver, not more than three and a half years old:	
	8702.90.12	Modified vehicles of heading 87.03, not more than two years old	240%
	8702.90.13	Modified vehicles of heading 87.03, more than two years old	240%
	8702.90.19	Other	150%
		Motor vehicles for the transport of less than 13 persons (adults) including the driver, more than three and a half years old:	
	8702.90.21	Modified vehicles of heading 87.03	240%
	8702.90.29	Other	150%
		Motor vehicles for the transport of 13 or more persons (adults) but less than 25 persons (adults) including the driver, not more than five years old:	
	8702.90.32	Modified vehicles of heading 87.03, not more than two years old	240%
	8702.90.33	Modified vehicles of heading 87.03, more than two years old	240%
	8702.90.39	Other	Rs.2,000/- per cm^3
		Motor vehicles for the transport of 13 or more persons (adults) but less than 25 persons (adults) including the driver, more than five years old:	
	8702.90.41	Modified vehicles of heading 87.03	240%
	8702.90.49	Other	Rs.2,000/- per cm^3
		Motor vehicles for the transport of 25 or more persons (adults) but less than 35 persons (adults) including the driver, not more than ten years old:	

	8702.90.53	Modified vehicles of heading 87.03, not more than two years old	240%
	8702.90.54	Modified vehicles of heading 87.03, more than two years old	240%
	8702.90.59	Other	Rs.1,710,000/- per unit
		Motor vehicles for the transport of 25 or more persons (adults) but less than 35 persons (adults) including the driver, more than ten years old:	
	8702.90.61	Modified vehicles of heading 87.03	240%
	8702.90.69	Other	Rs.2,850,000/- per unit
		Other, not more than ten years old	
	8702.90.73	Modified vehicles of heading 87.03, not more 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.1,710,000/- per unit
		Other, more than ten years old:	
	8702.90.81	Modified vehicles of heading 87.03	240%
	8702.90.89	Other	Rs.2,850,000/- per unit
87.03		**Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 87.02), including station wagons and racing cars.**	
	8703.10	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.8,550 per kW
	8703.10.19	Other	Rs.456,000/- per unit
		More than three years old	
	8703.10.21	Electric Golf cars	Rs.8,550 per kW
	8703.10.29	Other	Rs.456,000/- per unit
		Other vehicles, with only spark-ignition internal combustion piston engine:	
	8703.21	Of cylinder capacity not exceeding 1,000 cc:	
	8703.21.30	Hearses not more than three years old	Rs.2,000/- per cm^3
	8703.21.40	Hearses more than three years old	Rs.2,000/- per cm^3
		Auto-trishaws:	
	8703.21.51	With two-stroke petrol engine	Rs.2,750/- per cm^3
	8703.21.52	Other, driven by liquefied petroleum (L.P.) gas, not more than two years old	Rs.2,750/- per cm^3
	8703.21.53	Other, driven by liquefied petroleum (L.P.) gas, more than two years old	Rs.2,750/- per cm^3
	8703.21.54	Other, not more than two years old	Rs.2,750/- per cm^3
	8703.21.55	Other, more than two years old	Rs.2,750/- per cm^3
		Motor cars including station wagons and racing cars, not more than three years old:	
	8703.21.63	Other, of cylinder capacity not exceeding 300 cc including Quadricycle	Rs.456,000/- per unit
	8703.21.69	Other	Rs.1,881,000/- per unit or Rs.2,300/- per cm^3
		Motor cars including station wagons and racing cars, more than three years old:	
	8703.21.72	Other, of cylinder capacity not exceeding 300 cc including Quadricycle	Rs.456,000/- per unit
	8703.21.79	Other	Rs.1,881,000/- per unit or Rs.2,300/- per cm^3
		Other:	

	8703.21.92	Not more than three years old	Rs.1,881,000/- per unit or Rs.2,300/- per cm^3
	8703.21.93	More than three years old	Rs.1,881,000/- per unit or Rs.2,300/- per cm^3
	8703.22	Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc:	
	8703.22.30	Hearses not more than three years old	Rs.2,850/- per cm^3
	8703.22.40	Hearses more than three years old	Rs.2,850/- per cm^3
	8703.22.50	Motor cars including station wagons and racing cars, not more than three years old	$1000cm^3 < x \leq 1300cm^3$ = Rs.3,650/- per cm^3
			$1300cm^3 < x \leq 1500cm^3$ = Rs.4,200/- per cm^3
	8703.22.60	Motor cars including station wagons and racing cars, more than three years old	$1000cm^3 < x \leq 1300cm^3$ = Rs.3,650/- per cm^3
			$1300cm^3 < x \leq 1500cm^3$ = Rs.4,200/- per cm^3
	8703.22.70	Other, not more than three years old	$1000cm^3 < x \leq 1300cm^3$ = Rs.3,650/- per cm^3
			$1300cm^3 < x \leq 1500cm^3$ = Rs.4,200/- per cm^3
	8703.22.80	Other, more than three years old	$1000cm^3 < x \leq 1300cm^3$ = Rs.3,650/- per cm^3
			$1300cm^3 < x \leq 1500cm^3$ = Rs.4,200/- per cm^3
	8703.23	Of a cylinder capacity exceeding 1,500 cc but not exceeding 3,000 cc:	
	8703.23.30	Hearses not more than three years old	Rs.4,000/- per cm^{35}
	8703.23.40	Hearses more than three years old	Rs.4,000/- per cm^3
		Motor cars including station wagons and racing cars of a cylinder capacity not exceeding 2,000 cc, not more than three years old:	
	8703.23.52	Of a cylinder capacity not exceeding 1,600 cc	Rs.4,850/- per cm^3
	8703.23.55	Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800 cc	Rs.6,050/- per cm^3
	8703.23.59	Other	Rs.7,250/- per cm^3
		Motor cars including station wagons and racing cars of a cylinder capacity not exceeding 2,000 cc, more than three years old:	
	8703.23.62	Of a cylinder capacity not exceeding 1,600 cc	Rs.4,850/- per cm^3
	8703.23.65	Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800 cc	Rs.6,050/- per cm^3
	8703.23.69	Other	Rs.7,250/- per cm^3
	8703.23.70	Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc, not more than three years old	$2000cm^3 < x \leq 2500cm^3$ = Rs.8,000/- per cm^3
			$2500cm^3 < x \leq 2750cm^3$ = Rs.9,100/- per cm^3
			$2750cm^3 < x \leq 3000cm^3$ = Rs.10,250/- per cm^3
	8703.23.80	Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc, more than three years old	$2000cm^3 < x \leq 2500cm^3$ = Rs.8,000/- per cm^3
			$2500cm^3 < x \leq 2750cm^3$ = Rs.9,100/- per cm^3
			$2750cm^3 < x \leq 3000cm^3$ = Rs.10,250/- per cm^3
		Other:	
	8703.23.92	Of a cylinder capacity not exceeding 2,000 cc, not more than three years old	Rs.7,250/- per cm^3
	8703.23.94	Of a cylinder capacity not exceeding 2,000 cc, more than three years old	Rs.7,250/- per cm^3
	8703.23.96	Of a cylinder capacity exceeding 2,000 cc, not more than three years old	$2000cm^3 < x \leq 2500cm^3$ = Rs.8,000/- per cm^3
			$2500cm^3 < x \leq 2750cm^3$ = Rs.9,100/- per cm^3
			$2750cm^3 < x \leq 3000cm^3$ = Rs.10,250/- per cm^3
	8703.23.98	Of a cylinder capacity exceeding 2,000 cc, more than three years old	$2000cm^3 < x \leq 2500cm^3$ = Rs.8,000/- per cm^3
			$2500cm^3 < x \leq 2750cm^3$ = Rs.9,100/- per cm^3
			$2750cm^3 < x \leq 3000cm^3$ = Rs.10,250/- per cm^3
	8703.24	Of a cylinder capacity exceeding 3,000 cc:	
	8703.24.30	Hearses not more than three years old	Rs.4,550/- per cm^3
	8703.24.40	Hearses more than three years old	Rs.4,550/- per cm^3
	8703.24.50	Motor cars including station wagons and	$3000cm^3 < x \leq 4000cm^3$ = Rs.11,400/- per cm^3

		racing cars, not more than three years old	4000cm^3< = Rs.12,550/- per cm^3
	8703.24.60	Motor cars including station wagons and racing cars, more than three years old	3000cm^3< x ≤ 4000cm^3 = Rs.11,400/- per cm^3
			4000cm^3< = Rs.12,550/- per cm^3
	8703.24.70	Other, not more than three years old	3000cm^3< x ≤ 4000cm^3 = Rs.11,400/- per cm^3
			4000cm^3< = Rs.12,550/- per cm^3
	8703.24.80	Other, more than three years old	3000cm^3< x ≤ 4000cm^3 = Rs.11,400/- per cm^3
			4000cm^3< = Rs.12,550/- per cm^3
		Other vehicles, with only compression – ignition internal combustion piston engine (diesel or semi diesel):	
	8703.31	Of a cylinder capacity not exceeding 1,500 cc:	
	8703.31.30	Hearses not more than three years old	Rs.3,400/- per cm^3
	8703.31.40	Hearses more than three years old	Rs.3,400/- per cm^3
	8703.31.50	Auto-trishaws, not more than two years old	Rs.1,650/- per cm^3
	8703.31.60	Auto-trishaws, more than two years old	Rs.1,650/- per cm^3
	8703.31.70	Motor cars including station wagons and racing cars, not more than three years old	Rs.5,250/- per cm^3
	8703.31.80	Motor cars including station wagons and racing cars, more than three years old	Rs.5,250/- per cm^3
		Other:	
	8703.31.92	Not more than three years old	Rs.5,250/- per cm^3
	8703.31.94	More than three years old	Rs.5,250/- per cm^3
	8703.32	Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,500 cc:	
	8703.32.30	Hearses not more than three years old	Rs.4,550/- per cm^3
	8703.32.40	Hearses more than three years old	Rs.4,550/- per cm^3
		Motor cars including station wagons and racing cars of a cylinder capacity not exceeding 2,000 cc, not more than three years old:	
	8703.32.52	Of a cylinder capacity not exceeding 1,600 cc	Rs.6,550/- per cm^3
	8703.32.55	Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800 cc	Rs.7,850/- per cm^3
	8703.32.59	Other	Rs.9,100/- per cm^3
		Motor cars including station wagons and racing cars of a cylinder capacity not exceeding 2,000 cc, more than three years old:	
	8703.32.63	Of a cylinder capacity not exceeding 1,600 cc	Rs.6,550/- per cm^3
	8703.32.65	Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800 cc	Rs.7,850/- per cm^3
	8703.32.69	Other	Rs.9,100/- per cm^3
		Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc, not more than three years old:	
	8703.32.71	Vehicles for the transport of 7 or more persons (adults) including the driver, with non-monocoque body bolted on ladder type heavy duty chassis, with permanent four-wheel drive capability, and a total payload (of persons and cargo) of over 800 kg.	Rs.9,100/- per cm^3
	8703.32.79	Other:	Rs.9,100/- per cm^3
	8703.32.80	Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc, more than three years old	Rs.9,100/- per cm^3
		Other:	
	8703.32.92	Of a cylinder capacity not exceeding 2,000 cc, not more than three years old	Rs.9,100/- per cm^3
	8703.32.95	Other, of a cylinder capacity exceeding 2,000 cc, not more than three years old	Rs.9,100/- per cm^3

	8703.32.97	Other, of a cylinder capacity not exceeding 2,000 cc, more than three years old	Rs.9,100/- per cm^3
	8703.32.99	Other, of a cylinder capacity exceeding 2,000 cc, more than three years old	Rs.9,100/- per cm^3
	8703.33	Of a cylinder capacity exceeding 2,500 cc:	
	8703.33.30	Hearses not more than three years old	Rs.5,100/- per cm^3
	8703.33.40	Hearses more than three years old	Rs.5,100/- per cm^3
	8703.33.50	Motor cars including station wagons and racing cars, not more than three years old	$2500cm^3 < x \leq 2750cm^3$ = Rs.10,250 per cm^3
			$2750cm^3 < x \leq 3000cm^3$ = Rs.11,400/- per cm^3
			$3000cm^3 < x \leq 4000cm^3$ = Rs.12,550/- per cm^3
			$4000cm^3 <$ = Rs.13,700/- per cm^3
	8703.33.60	Motor cars including station wagons and racing cars, more than three years old	$2500cm^3 < x \leq 2750cm^3$ = Rs.10,250 per cm^3
			$2750cm^3 < x \leq 3000cm^3$ = Rs.11,400/- per cm^3
			$3000cm^3 < x \leq 4000cm^3$ = Rs.12,550/- per cm^3
			$4000cm^3 <$ = Rs.13,700/- per cm^3
		Other, not more than three years old:	
	8703.33.79	Other	$2500cm^3 < x \leq 2750cm^3$ = Rs.10,250 /-per cm^3
			$2750cm^3 < x \leq 3000cm^3$ = Rs.11,400/- per cm^{33}
			$3000cm^3 < x \leq 4000cm^3$ = Rs.12,550/- per cm^3
			$4000cm^3 <$ = Rs.13700/- per cm^3
	8703.33.80	Other, more than three years old	$2500cm^3 < x \leq 2750cm^3$ = Rs.10,250 /- per cm^3
			$2750cm^3 < x \leq 3000cm^3$ = Rs.11,400/- per cm^3
			$3000cm^3 < x \leq 4000cm^3$ = Rs.12,550/- per cm^3
			$4000cm^3 <$ = Rs.13,700/- 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.1,450/- per cm^3
	8703.40.14	Hearses more than three years old	Rs.1,450/- per cm^3
	8703.40.15	Auto-trishaws, not more than two years old	Rs.2,750/- per cm^3
	8703.40.16	Auto-trishaws, more than two years old	Rs.2,750/- per cm^3
	8703.40.18	Other, not more than three years old	Rs.1,710,000/- per unit
	8703.40.19	Other, more than three years old	Rs.1,710,000/- per unit
		Motor cars including station wagons and racing cars, of a cylinder capacity not exceeding 1,000 cc:	
	8703.40.23	Quadricycle of cylinder capacity not exceeding 300 cc, not more than three years old	Rs.456,000/- per unit
	8703.40.24	Quadricycle of cylinder capacity not exceeding 300 cc, more than three years old	Rs.456,000/- per unit
	8703.40.28	Other, not more than three years old	Rs.1,710,000/- per unit
	8703.40.29	Other, more than three years old	Rs.1,710,000/- per unit
		Of a cylinder capacity exceeding 1000 cc, but not exceeding 1500 cc	
	8703.40.33	Hearses not more than three years old	Rs.2,300/- per cm^3
	8703.40.34	Hearses more than three years old	Rs.2,300/- per cm^3
	8703.40.35	Motor cars including station wagons and racing cars, not more than three years old	$1000cm^3 < x \leq 1300cm^3$ = Rs.2,600/- per cm^3
			$1300cm^3 < x \leq 1500cm^3$ = Rs.3,250/- per cm^3
	8703.40.36	Motor cars including station wagons and racing cars, more than three years old	$1000cm^3 < x \leq 1300cm^3$ = Rs.2,600/- per cm^3
			$1300cm^3 < x \leq 1500cm^3$ = Rs.3,250/- per cm^3
	8703.40.38	Other, not more than three years old	$1000cm^3 < x \leq 1300cm^3$ = Rs.2,600/- per cm^3
			$1300cm^3 < x \leq 1500cm^3$ = Rs.3,250/- per cm^3
	8703.40.39	Other, more than three years old	$1000cm^3 < x \leq 1300cm^3$ = Rs.2,600/- per cm^3
			$1300cm^3 < x \leq 1500cm^3$ = Rs3,250/- per cm^3

		Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000 cc:	
	8703.40.43	Hearses not more than three years old	Rs.2,850/- per cm^3
	8703.40.44	Hearses more than three years old	Rs.2,850/- per cm^3
	8703.40.48	Other, not more than three years old	Rs.6,500/- per cm^3
	8703.40.49	Other, more than three years old	Rs.6,500/- per cm^3
		Motor cars including station wagons and racing cars of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000 cc:	
	8703.40.51	Of a cylinder capacity not exceeding 1,600 cc, not more than three years old	Rs.4,550/- per cm^3
	8703.40.52	Of a cylinder capacity not exceeding 1,600 cc, more than three years old	Rs.4,550/- per cm^3
	8703.40.53	Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800 cc, not more than three years old	Rs.5,950/- per cm^3
	8703.40.54	Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800 cc, more than three years old	Rs.5,950/- per cm^3
	8703.40.58	Other, not more than three years old	Rs.6,500/- per cm^3
	8703.40.59	Other, more than three years old	Rs.6,500/- per cm^3
		Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc but not exceeding 3,000 cc:	
	8703.40.63	Hearses not more than three years old	Rs.2,850/- per cm^3
	8703.40.64	Hearses more than three years old	Rs.2,850/- per cm^3
	8703.40.68	Other, not more than three years old	$2000cm^3 < x \leq 2500cm^3$ = Rs.6,850/- per cm^3
			$2500cm^3 < x \leq 2750cm^3$ = Rs.8,000/- per cm^3
			$2750cm^3 < x \leq 3000cm^3$ = Rs.9,100/- per cm^3
	8703.40.69	Other, more than three years old	$2000cm^3 < x \leq 2500cm^3$ = Rs.6,850/- per cm^3
			$2500cm^3 < x \leq 2750cm^3$ = Rs.8,000/- per cm^3
			$2750cm^3 < x \leq 3000cm^3$ = Rs.9,100/- per cm^3
		Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc but not exceeding 3,000 cc:	
	8703.40.71	Not more than three years old	$2000cm^3 < x \leq 2500cm^3$ = Rs.6,850/- per cm^3
			$2500cm^3 < x \leq 2750cm^3$ = Rs.8,000/- per cm^3
			$2750cm^3 < x \leq 3000cm^3$ = Rs.9,100/- per cm^3
	8703.40.72	More than three years old	$2000cm^3 < x \leq 2500cm^3$ = Rs.6,850/- per cm^3
			$2500cm^3 < x \leq 2750cm^3$ = Rs.8,000/- per cm^3
			$2750cm^3 < x \leq 3000cm^3$ = Rs.9,100/- per cm^3
		Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 3,000 cc:	
	8703.40.83	Hearses not more than three years old	Rs.4,000/- per cm^3
	8703.40.84	Hearses more than three years old	Rs.4,000/- per cm^3
	8703.40.88	Other, not more than three years old	$3000cm^3 < x \leq 4000cm^3$ Rs.10,250/- per cm^3
			$4000cm^3 <$ = Rs.11,400/- per cm^3
	8703.40.89	Other, more than three years old	$3000cm^3 < x \leq 4000cm^3$ = Rs.10,250/- per cm^3
			$4000cm^3 <$ = Rs.11,400/- per cm^3
		Motor cars including station wagons and racing cars of a cylinder capacity exceeding 3,000 cc:	
	8703.40.91	Not more than three years old	$3000cm^3 < x \leq 4000cm^3$ = Rs.10,250/- per cm^3
			$4000cm^3 <$ = Rs.11,400/- per cm^3

	8703.40.92	More than three years old	$3000cm^3 < x \leq 4000cm^3$ = Rs.10,250/- per cm^3 $4000cm^3 <$ = Rs.11,400/- per cm^3
	8703.50	Other vehicles, with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion, other than those capable of being charged by plugging to external source of electric power	
		Vehicles other than motor cars including station wagons and racing cars, of a cylinder capacity not exceeding 1,000 cc:	
	8703.50.13	Hearses not more than three years old	Rs.2,300/- per cm^3
	8703.50.14	Hearses more than three years old	Rs.2,300/- per cm^3
	8703.50.15	Auto-trishaws, not more than two years old	Rs.1,650/- per cm^3
	8703.50.16	Auto-trishaws, more than two years old	Rs.1,650/- per cm^3
	8703.50.18	Other, not more than three years old	Rs.3,900- per cm^3
	8703.50.19	Other, more than three years old	Rs.3,900- per cm^3
		Motor cars including station wagons and racing cars, of a cylinder capacity not exceeding 1,000 cc:	
	8703.50.23	Quadricycle of cylinder capacity not exceeding 300 cc, not more than three years old	Rs.456,000/- per unit
	8703.50.24	Quadricycle of cylinder capacity not exceeding 300 cc, more than three years old	Rs.456,000/- per unit
	8703.50.28	Other, not more than three years old	Rs.3,900- per cm^3
	8703.50.29	Other, more than three years old	Rs.3,900- per cm^3
		Of a cylinder capacity exceeding 1,000 cc, but not exceeding 1,500 cc:	
	8703.50.33	Hearses not more than three years old	Rs.2,300/- per cm^3
	8703.50.34	Hearses more than three years old	Rs.2,300/- per cm^3
	8703.50.35	Motor cars including station wagons and racing cars, not more than three years old	Rs.3,900- per cm^3
	8703.50.36	Motor cars including station wagons and racing cars, more than three years old	Rs.3,900- per cm^3
	8703.50.38	Other, not more than three years old	Rs.3,900- per cm^3
	8703.50.39	Other, more than three years old	Rs.3,900- per cm^3
		Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000 cc:	
	8703.50.43	Hearses not more than three years old	Rs.3,400/- per cm^3
	8703.50.44	Hearses more than three years old	Rs.3,400/- per cm^3
	8703.50.48	Other, not more than three years old	Rs.7,850/- per cm^3
	8703.50.49	Other, more than three years old	Rs.7,850/- per cm^3
		Motor cars including station wagons and racing cars of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000 cc:	
	8703.50.51	Of a cylinder capacity not exceeding 1,600 cc, not more than three years old	Rs.5,250/- per cm^3
	8703.50.52	Of a cylinder capacity not exceeding 1,600 cc,	Rs.5,250/- per cm^3

		more than three years old	
	8703.50.53	Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800cc, not more than three years old	Rs.6,500/- per cm^3
	8703.50.54	Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800 cc, more than three years old	Rs.6,500/- per cm^3
	8703.50.58	Other, not more than three years old	Rs.7,900/- per cm^3
	8703.50.59	Other, more than three years old	Rs.7,900/- per cm^3
		Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc but not exceeding 3,000 cc:	
	8703.50.63	Hearses not more than three years old	Rs.4,550/- per cm^3
	8703.50.64	Hearses more than three years old	Rs.4,550/- per cm^3
	8703.50.68	Other, not more than three years old	$2000cm^3 < x \leq 2500cm^3$ = Rs.8,000/- per cm^3
			$2500cm^3 < x \leq 2750cm^3$ = Rs.9,100/- per cm^3
			$2750cm^3 < x \leq 3000cm^3$ = Rs.10,250/- per cm^3
	8703.50.69	Other, more than three years old	$2000cm^3 < x \leq 2500cm^3$ = Rs.8,000/- per cm^3
			$2500cm^3 < x \leq 2750cm^3$ = = Rs.9,100/- per cm^3
			$2750cm^3 < x \leq 3000cm^3$ = Rs.10,250/- per cm^3
		Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc but not exceeding 3,000 cc:	
	8703.50.71	Vehicles for the transport of 7 or more persons (adults) including the driver, with non-monocoque body bolted on ladder type heavy duty chassis, with permanent four-wheel drive capability, and total payload (of persons and cargo) of over 800kg, not more than three years old	$2000cm^3 < x \leq 2500cm^3$ = Rs.8,000/- per cm^3
			$2500cm^3 < x \leq 2750cm^3$ = = Rs.9,100/- per cm^3
			$2750cm^3 < x \leq 3000cm^3$ = Rs.10,250/- per cm^3
	8703.50.78	Other, not more than three years old	$2000cm^3 < x \leq 2500cm^3$ = Rs.8,000/- per cm^3
			$2500cm^3 < x \leq 2750cm^3$ = = Rs.9,100/- per cm^3
			$2750cm^3 < x \leq 3000cm^3$ = Rs.10,250/- per cm^3
	8703.50.79	Other, more than three years old	$2000cm^3 < x \leq 2500cm^3$ = Rs.8,000/- per cm^3
			$2500cm^3 < x \leq 2750cm^3$ = = Rs.9,100/- per cm^3
			$2750cm^3 < x \leq 3000cm^3$ = Rs.10,250/- per cm^3
		Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 3,000 cc:	
	8703.50.83	Hearses not more than three years old	Rs.4,550/- per cm^3
	8703.50.84	Hearses more than three years old	Rs.4,550/- per cm^3
	8703.50.88	Other, not more than three years old	$3000cm^3 < x \leq 4000cm^3$ = Rs.11,400/- per cm^3
			$4000cm^3 <$ = Rs.12,550/- per cm^3
	8703.50.89	Other, more than three years old	$3000cm^3 < x \leq 4000cm^3$ = Rs.11,400/- per cm^3
			$4000cm^3 <$ = Rs.12,550/- per cm^3
		Motor cars including station wagons and racing cars of a cylinder capacity exceeding 3,000 cc:	
	8703.50.98	Other, not more than three years old	$3000cm^3 < x \leq 4000cm^3$ = Rs.11,400/- per cm^3
			$4000cm^3 <$ = Rs.12,550/- per cm^3
	8703.50.99	Other, more than three years old	$3000cm^3 < x \leq 4000cm^3$ = Rs.11,400/- per cm^3
			$4000cm^3 <$ = Rs.12,550/- per cm^3
	8703.60	Other vehicles, with both spark-ignition internal combustion piston engine and electric motor as motors for propulsion, capable of being charged by plugging to external source of electric power:	

		Vehicles other than motor cars including station wagons and racing cars, of a cylinder capacity not exceeding 1,000 cc:	
	8703.60.13	Hearses not more than three years old	Rs.1,450/- per cm^3
	8703.60.14	Hearses more than three years old	Rs.1,450/- per cm^3
	8703.60.15	Auto-trishaws, not more than two years old	Rs.2,750/- per cm^3
	8703.60.16	Auto-trishaws, more than two years old	Rs.2,750/- per cm^3
	8703.60.18	Other, not more than three years old	Rs.1,710,000/- per unit
	8703.60.19	Other, more than three years old	Rs.1,710,000/- per unit
		Motor cars including station wagons and racing cars, of a cylinder capacity not exceeding 1,000 cc:	
	8703.60.23	Quadricycle of cylinder capacity not exceeding 300 cc, not more than three years old	Rs.456,000/- per unit
	8703.60.24	Quadricycle of cylinder capacity not exceeding 300 cc, more than three years old	Rs.456,000/- per unit
	8703.60.28	Other, not more than three years old	Rs.1,710,000/- per unit
	8703.60.29	Other, more than three years old	Rs.1,710,000/- per unit
		Of a cylinder capacity exceeding 1,000 cc, but not exceeding 1,500 cc:	
	8703.60.33	Hearses not more than three years old	Rs.2,300/- per cm^3
	8703.60.34	Hearses more than three years old	Rs.2,300/- per cm^3
	8703.60.35	Motor cars including station wagons and racing cars, not more than three years old	$1000cm^3 < x \leq 1300cm^3$ = Rs.2,600/- per cm^3
			$1300cm^3 < x \leq 1500cm^3$ = Rs.3,250/- per cm^3
	8703.60.36	Motor cars including station wagons and racing cars, more than three years old	$1000cm^3 < x \leq 1300cm^3$ = Rs.2,600/- per cm^3
			$1300cm^3 < x \leq 1500cm^3$ = Rs.3,250/- per cm^3
	8703.60.38	Other, not more than three years old	$1000cm^3 < x \leq 1300cm^3$ = Rs.2,600/- per cm^3
			$1300cm^3 < x \leq 1500cm^3$ = Rs.3,250/- per cm^3
	8703.60.39	Other, more than three years old	$1000cm^3 < x \leq 1300cm^3$ = Rs.2,600/- per cm^3
			$1300cm^3 < x \leq 1500cm^3$ = Rs.3,250/- per cm^3
		Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000 cc:	
	8703.60.43	Hearses not more than three years old	Rs.2,850/- per cm^3
	8703.60.44	Hearses more than three years old	Rs.2,850/- per cm^3
	8703.60.48	Other, not more than three years old	Rs.6,500/- per cm^3
	8703.60.49	Other, more than three years old	Rs.6,500/- per cm^3
		Motor cars including station wagons and racing cars of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000 cc:	
	8703.60.51	Of a cylinder capacity not exceeding 1,600 cc, not more than three years old	Rs.4,550/- per cm^3
	8703.60.52	Of a cylinder capacity not exceeding 1,600 cc, more than three years old	Rs.4,550/- per cm^3
	8703.60.53	Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800cc, not more than three years old	Rs.5,900/- per cm^3
	8703.60.54	Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800cc, more than three years old	Rs.5,900/- per cm^3
	8703.60.58	Other, not more than three years old	Rs.6,500/- per cm^3

	8703.60.59	Other, more than three years old	Rs.6,500/- per cm^3
		Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc but not exceeding 3,000 cc:	
	8703.60.63	Hearses not more than three years old	Rs.2,850/- per cm^3
	8703.60.64	Hearses more than three years old	Rs.2,850/- per cm^3
	8703.60.68	Other, not more than three years old	$2000cm^3 < x \leq 2500cm^3$ = Rs.6,850/- per cm^3
			$2500cm^3 < x \leq 2750cm^3$ = Rs.8,000/- per cm^3
			$2750cm^3 < x \leq 3000cm^3$ = Rs.9,100/- per cm^3
	8703.60.69	Other, more than three years old	$2000cm^3 < x \leq 2500cm^3$ = Rs.6,850/- per cm^3
			$2500cm^3 < x \leq 2750cm^3$ = Rs.8,000/- per cm^3
			$2750cm^3 < x \leq 3000cm^3$ = Rs.9,100/- per cm^3
		Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc but not exceeding 3,000 cc:	
	8703.60.71	Not more than three years old	$2000cm^3 < x \leq 2500cm^3$ = Rs.6,850/- per cm^3
			$2500cm^3 < x \leq 2750cm^3$ = Rs.8,000/- per cm^3
			$2750cm^3 < x \leq 3000cm^3$ = Rs.9,100/- per cm^3
	8703.60.72	More than three years old	$2000cm^3 < x \leq 2500cm^3$ = Rs.6,850/- per cm^3
			$2500cm^3 < x \leq 2750cm^3$ = Rs.8,000/- per cm^3
			$2750cm^3 < x \leq 3000cm^3$ = Rs.9,100/- per cm^3
		Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 3,000 cc:	
	8703.60.83	Hearses not more than three years old	Rs.4,000/- per cm^3
	8703.60.84	Hearses more than three years old	Rs.4,000/- per cm^3
	8703.60.88	Other, not more than three years old	$3000cm^3 < x \leq 4000cm^3$ = Rs.10,250/- per cm^3
			$4000cm^3 <$ = Rs.11,400/- per cm^3
	8703.60.89	Other, more than three years old	$3000cm^3 < x \leq 4000cm^3$ = Rs.10,250/- per cm^3
			$4000cm^3 <$ = Rs.11,400/- 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	$3000cm^3 < x \leq 4000cm^3$ = Rs.10,250- per cm^3
			$4000cm^3 <$ = Rs.11,400/- per cm^3
	8703.60.92	More than three years old	$3000cm^3 < x \leq 4000cm^3$ = Rs.10,250/- per cm^3
			$4000cm^3 <$ = Rs.11,400/- per cm^3
	8703.70	Other vehicles, with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion, capable of being charged by plugging to external source of electric power	
		Vehicles other than motor cars including station wagons and racing cars, of a cylinder capacity not exceeding 1,000 cc:	
	8703.70.13	Hearses not more than three years old	Rs.2,300/- per cm^3
	8703.70.14	Hearses more than three years old	Rs.2,300/- per cm^3
	8703.70.15	Auto-trishaws, not more than two years old	Rs.1,650/- per cm^3
	8703.70.16	Auto-trishaws, more than two years old	Rs.1,650/- per cm^3
	8703.70.18	Other, not more than three years old	Rs.3,900/- per cm^3
	8703.70.19	Other, more than three years old	Rs.3,900/- per cm^3
		Motor cars including station wagons and racing cars, of a cylinder capacity not exceeding 1,000 cc:	
	8703.70.23	Quadricycle of cylinder capacity not exceeding 300 cc, not more than three years	Rs.456,000/- per unit

		old	
	8703.70.24	Quadricycle of cylinder capacity not exceeding 300 cc, more than three years old	Rs.456,000/- per unit
	8703.70.28	Other, not more than three years old	Rs.3,900/- per cm^3
	8703.70.29	Other, more than three years old	Rs.3,900/- per cm^3
		Of a cylinder capacity exceeding 1,000 cc, but not exceeding 1,500 cc	
	8703.70.33	Hearses not more than three years old	Rs.2,300/- per cm^3
	8703.70.34	Hearses more than three years old	Rs.2,300/- per cm^3
	8703.70.35	Motor cars including station wagons and racing cars, not more than three years old	Rs.3,900/- per cm^3
	8703.70.36	Motor cars including station wagons and racing cars, more than three years old	Rs.3,900/- per cm^3
	8703.70.38	Other, not more than three years old	Rs.3,900/- per cm^3
	8703.70.39	Other, more than three years old	Rs.3,900/- per cm^3
		Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000 cc:	
	8703.70.43	Hearses not more than three years old	Rs.3,400/- per cm^3
	8703.70.44	Hearses more than three years old	Rs.3,400/- per cm^3
	8703.70.48	Other, not more than three years old	Rs.7,850/- per cm^3
	8703.70.49	Other, more than three years old	Rs.7,850/- per cm^3
		Motor cars including station wagons and racing cars of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000 cc:	
	8703.70.51	Of a cylinder capacity not exceeding 1,600 cc, not more than three years old	Rs.5,250/- per cm^3
	8703.70.52	Of a cylinder capacity not exceeding 1,600 cc, more than three years old	Rs.5,250/- per cm^3
	8703.70.53	Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800 cc, not more than three years old	Rs.6,500/- per cm^3
	8703.70.54	Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800 cc, more than three years old	Rs.6,500/- per cm^3
	8703.70.58	Other, not more than three years old	Rs.7,850/- per cm^3
	8703.70.59	Other, more than three years old	Rs.7,850/- per cm^3
		Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc but not exceeding 3,000 cc:	
	8703.70.63	Hearses not more than three years old	Rs.4,550/- per cm^3
	8703.70.64	Hearses more than three years old	Rs.4,550/- per cm^3
	8703.70.68	Other, not more than three years old	$2000cm^3 < x \leq 2500cm^3$ = Rs.8,000/- per cm^3
			$2500cm^3 < x \leq 2750cm^3$ = Rs.9,100/- per cm^3
			$2750cm^3 < x \leq 3000cm^3$ = Rs.10,250/- per cm^3
	8703.70.69	Other, more than three years old	$2000cm^3 < x \leq 2500cm^3$ = Rs.8,000/- per cm^3
			$2500cm^3 < x \leq 2750cm^3$ = Rs.9,100/- per cm^3
			$2750cm^3 < x \leq 3000cm^3$ = Rs.10,250/- per cm^3
		Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc but not exceeding 3,000 cc:	
	8703.70.71	Vehicles for the transport of 7 or more persons (adults) including the driver, with non-monocoque body bolted on ladder type heavy duty chassis, with permanent four-wheel drive capability, and total payload (of persons and	$2000cm^3 < x \leq 2500cm^3$ = Rs.8,000/- per cm^3
			$2500cm^3 < x \leq 2750cm^3$ = Rs.9,100/- per cm^3

		cargo) of over 800kg, not more than three years old	2750cm^3< x ≤ 3000cm^3 = Rs.10,250/- per cm^3
	8703.70.78	Other, not more than three years old	2000cm^3< x ≤ 2500cm^3 = Rs.8,000/- per cm^3
			2500cm^3< x ≤ 2750cm^3 = Rs.9,100/- per cm^3
			2750cm^3< x ≤ 3000cm^3 = Rs.10,250/- per cm^3
	8703.70.79	Other, more than three years old	2000cm^3< x ≤ 2500cm^3 = Rs.8,000/- per cm^3
			2500cm^3< x ≤ 2750cm^3 = Rs.9,100/- per cm^3
			2750cm^3< x ≤ 3000cm^3 = Rs.10,250/- per cm^3
		Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 3,000 cc:	
	8703.70.83	Hearses not more than three years old	Rs.4,550/- per cm^3
	8703.70.84	Hearses more than three years old	Rs.4,550/- per cm^3
	8703.70.88	Other, not more than three years old	3000cm^3< x ≤ 4000cm^3 = Rs.11,400/- per cm^3
			4000cm^3< = Rs.12,550/- per cm^3
	8703.70.89	Other, more than three years old	3000cm^3< x ≤ 4000cm^3 = Rs.11,400/- per cm^3
			4000cm^3< = Rs.12,550/- 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	3000cm^3< x ≤ 4000cm^3 = Rs.11,400/- per cm^3
			4000cm^3< = Rs.12,550/- per cm^3
	8703.70.99	Other, more than three years old	3000cm^3< x ≤ 4000cm^3 = Rs.11,400/- per cm^3
			4000cm^3< = Rs.12,550/- per cm^3
	8703.80	Other vehicles, with only electric motor for propulsion	
		Electric auto-trishaws:	
	8703.80.11	Not more than two years old	Rs.8,550/- per kW for not more than one year old
			Rs.11,400/- per kW for Other
	8703.80.12	More than two years old	Rs.17,100/- per kW
		Other, powered by on board accumulators charged solely by electricity generated by on board solar electricity panels:	
	8703.80.21	Not more than three years old	Rs.8,550/- per kW for not more than one year old
			Rs.17,100/- per kW for Other
	8703.80.22	More than three years old	Rs.22,800/- per kW
		Other, powered by on board accumulators charged by external electric source (e.g., National grid), not more than three years old	
	8703.80.31	Capacity of motors not exceeding 50kW	Rs.8,550/- per kW for not more than one year old
			Rs.17,100/- per kW for Other
	8703.80.32	Capacity of motors exceeding 50kW, but not exceeding 100kW	Rs.11,400/- per kW for not more than one year old
			Rs.17,100/- per kW for Other
	8703.80.33	Capacity of motors exceeding 100kW, but not exceeding 200kW	Rs.17,100/- per kW for not more than one year old
			Rs.28,500/- per kW for Other
	8703.80.34	Capacity of motors exceeding 200kW	Rs.45,600/- per kW for not more than one year old
			Rs.62,700/- per kW for Other
		Other, driven by electric motors powered by on board accumulators charged by external electric source (e.g. National grid) more than three years old	

	8703.80.41	Capacity of motors not exceeding 50kW	Rs.22,800/- per kW
	8703.80.42	Capacity of motors exceeding 50kW, but not exceeding 100kW	Rs.34200/- per kW
	8703.80.43	Capacity of motors exceeding 100kW, but not exceeding 200kW	Rs.51,300/- per kW
	8703.80.44	Capacity of motors exceeding 200kW	Rs.68,400/- per kW
		Other, powered by on board accumulators charged by external electric source (e.g. National grid) and supported by an internal combustion engine used exclusively to generate electricity by driven a generator on board, not more than three years old	
	8703.80.51	Capacity of motors not exceeding 50kW	Rs.8,550/- per kW for not more than one year old
			Rs.17,100/- per kW for Other
	8703.80.52	Capacity of motors exceeding 50kW, but not exceeding 100kW	Rs.11,400/- per kW for not more than one year old
			Rs.17,100/- per kW for Other
	8703.80.53	Capacity of motors exceeding 100kW, but not exceeding 200kW	Rs.17,100/- per kW for not more than one year old
			Rs.28,500/- per kW for Other
	8703.80.54	Capacity of motors exceeding 200kW	Rs.45,600/- per kW for not more than one year old
			Rs.62,700/- per kW for Other
		Other, powered by on board accumulators charged by external electric source (e.g. National grid) and supported by an internal combustion engine used exclusively to generate electricity by driven a generator on board, more than three years old	
	8703.80.61	Capacity of motors not exceeding 50kW	Rs.22,800/- per kW
	8703.80.62	Capacity of motors exceeding 50kW, but not exceeding 100kW	Rs.34,200/- per kW
	8703.80.63	Capacity of motors exceeding 100kW, but not exceeding 200kW	Rs.51,300/- per kW
	8703.80.64	Capacity of motors exceeding 200kW	Rs.68,400/- per kW
		Other:	
	8703.80.71	Not more than three years old	Rs.45,600/- per k W for not more than one year old
			Rs.62,700/- per kW for Other
	8703.80.72	More than three years old	Rs.68,400/- per kW
	8703.90	Other:	
	8703.90.10	Not more than three years old	Rs.1,140,000/- per unit
	8703.90.20	More than three years old	Rs.1,710,000/- per unit
87.04		**Motor vehicles for the transport of goods.**	
		Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel):	
	8704.21	g.v.w. not exceeding 5 tonnes :	
		Auto-trishaws	
	8704.21.21	Not more than four years old	Rs.450/- per cm^3
	8704.21.22	More than four years old	Rs.450/- per cm^3
		Chassis fitted with engines and cabs	
	8704.21.31	For vehicles of national subdivision	Rs.570,000/- per unit

		8704.21.43, not more than four years old	
	8704.21.32	For vehicles of national subdivision 8704.21.44, more than four years old	Rs.1,140,000/- per unit
	8704.21.33	For vehicles of national subdivision 8704.21.51, not more than four years old	Rs.570,000/- per unit
	8704.21.34	For vehicles of national subdivision 8704.21.52, more than four years old	Rs.1,140,000/- per unit
	8704.21.35	For vehicles of national subdivision 8704.21.63, not more than four years old	Rs.570,000/- per unit
	8704.21.36	For vehicles of national subdivision 8704.21.64, more than four years old	Rs.1,140,000/- per unit
	8704.21.37	For vehicles of national subdivision 8704.21.67, not more than four years old	Rs.1,596,000/- per unit
	8704.21.38	For vehicles of national subdivision 8704.21.68, more than four years old	Rs.2,850,000/- per unit
		Vehicles with separate bodies for cabin and for cargo area, the cabin been designed for 3 persons (adults) or less, including the driver, with no additional space in the cabin that can be converted for other uses, and cargo carrying capacity of less than 2,000 kg, but excluding those vehicles with an engine compartment totally protruding to the front of the vehicle from the driving cab	
	8704.21.41	Cargo carrying capacity of less than 800 Kg, not more than four years old	Rs.684,000/- per unit
	8704.21.42	Cargo carrying capacity of less than 800Kg, more than four years old	Rs.1,140,000/- per unit
	8704.21.43	Cargo carrying capacity of 800 kg or more, not more than four years old	Rs.684,000/- per unit
	8704.21.44	Cargo carrying capacity of 800 kg or more, more than four years old	Rs.1,140,000/- per unit
		Vehicles with separate bodies for cabin and cargo area, the cabin been designed for 3 persons (adults) or less, including the driver, with no additional space in the cabin that can be converted for other uses, and cargo carrying capacity of 2,000 kg or more	
	8704.21.51	Not more than four years old	Rs.1,140,000/- per unit
	8704.21.52	More than four years old	Rs.2,280,000/- per unit
		Vehicles with separate bodies for cabin and for cargo area, the cabin been designed for three persons (adults) or less, including the driver, with no additional space in the cabin that can be converted for other uses, and cargo carrying capacity of less than 2,000 kg:	
	8704.21.61	Vehicles fitted with front leaf sprigs and cargo carrying capacity of less than 800 kg, not more than four years old	Rs.684,000/- per unit
	8704.21.62	Vehicles fitted with front leaf sprigs and cargo carrying capacity of less than 800 kg, more than four years old	Rs.1,140,000/- per unit
	8704.21.63	Vehicles fitted with front leaf sprigs and cargo carrying capacity of 800 kg or more, not more than four years old	Rs.684,000/- per unit
	8704.21.64	Vehicles fitted with front leaf sprigs and cargo carrying capacity of 800 kg or more, more than four years old	Rs.1,140,000/- per unit
	8704.21.65	Other vehicles, cargo carrying capacity of less than 800 kg, not more than four years old	Rs.1,710,000/- per unit
	8704.21.66	Other vehicles, cargo carrying capacity of less	Rs.2,850,000/- per unit

		than 800 kg, more than four years old	
	8704.21.67	Other vehicles, cargo carrying capacity of 800 kg or more, not more than four years old	Rs.1,710,000/- per unit
	8704.21.68	Other vehicles, cargo carrying capacity of 800 kg or more, more than four years old	Rs.2,850,000/- per unit
		Other vehicles with separate bodies for cabin and cargo area, cabin been designed for six persons (adults) or less including the driver, with no additional space in the cabin that can be converted for other use, and cargo carrying capacity of 800 kg or more, but excluding those vehicles with an engine compartment totally protruding to the front of the vehicle from the driving cab:	
	8704.21.71	Not more than four years old	Rs.2,280,000/- per unit
	8704.21.72	More than four years old	Rs.2,850,000/- per unit
		Other:	
	8704.21.91	Other vehicles with separate bodies for cabin and cargo area, not more than four years old	Rs.5,700,000/- per unit
	8704.21.92	Other vehicles with separate bodies for cabin and cargo area, more than four years old	Rs.6,840,000/- per unit
	8704.21.93	Other vehicles not more than four years old	Rs.5,130,000/- per unit
	8704.21.99	Other vehicles more than four years old	Rs.6,840,000/- per unit
	8704.22	g.v.w. exceeding 5 tonnes but not exceeding 20 tonnes:	
		Tankers and bowsers with stainless steel tanks for transport of milk and refrigerated trucks:	
	8704.22.42	More than five years old, but less than ten years old	Rs.1,710,000/- per unit
	8704.22.43	More than ten years old	Rs.3,420,000/- per unit
		Garbage trucks equipped with waste compacting Mechanism:	
	8704.22.52	More than five years old	Rs.142,500/- per unit
		Other:	
	8704.22.61	Not more than five years old	Rs.1,140,000/- per unit
	8704.22.62	More than five years old, but less than ten years old	Rs.2,850,000/- per unit
	8704.22.63	More than ten years old	Rs.4,560,000/- per unit
	8704.23	g.v.w. exceeding 20 tonnes :	
		Tankers and bowsers with stainless steel tanks for transport of milk and refrigerated trucks:	
	8704.23.52	More than five years old, but less than ten years old	Rs.1,710,000/- per unit
	8704.23.53	More than ten years old	Rs.3,420,000/- per unit
		Garbage trucks equipped with waste compacting Mechanism:	
	8704.23.62	More than five years old	Rs.142,500/- per unit
		Other:	
	8704.23.71	Not more than five years old	Rs.1,140,000/- per unit
	8704.23.72	More than five years old, but less than ten years old	Rs.2,850,000/- per unit
	8704.23.73	More than ten years old	Rs.4,560,000/- per unit
		Other, with only spark-ignition internal combustion piston engine:	
	8704.31	g.v.w. not exceeding 5 tonnes:	
		Auto-trishaws	
	8704.31.21	With two-stroke petrol engine	Rs.550/- per cm^3

	8704.31.22	Other, not more than four years old	Rs.550/- per cm^3
	8704.31.23	Other, more than four years old	Rs.550/- per cm^3
		Chassis fitted with engines and cabs	
	8704.31.31	For vehicles of national subdivision 8704.31.43, not more than four years old	Rs.570,000/- per unit
	8704.31.32	For vehicles of national subdivision 8704.31.44, more than four years old	Rs.1,140,000/- per unit
	8704.31.33	For vehicles of national subdivision 8704.31.51, not more than four years old	Rs.570,000/- per unit
	8704.31.34	For vehicles of national subdivision 8704.31.52, more than four years old	Rs.1,140,000/- per unit
	8704.31.35	For vehicles of national subdivision 8704.31.63, not more than four years old	Rs.570,000/- per unit
	8704.31.36	For vehicles of national subdivision 8704.31.64, more than four years old	Rs.1,140,000/- per unit
	8704.31.37	For vehicles of national subdivision 8704.31.67, not more than four years old	Rs.1,596,000/- per unit
	8704.31.38	For vehicles of national subdivision 8704.31.68, more than four years old	Rs.2,850,000/- per unit
		Vehicles with separate bodies for cabin and for cargo area, the cabin been designed for 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, not more than four years old	Rs.684,000/- per unit
	8704.31.42	Cargo carrying capacity of less than 800 kg, more than four years old	Rs.1,140,000/- per unit
	8704.31.43	Cargo carrying capacity of 800 kg or more, not more than four years old	Rs.684,000/- per unit
	8704.31.44	Cargo carrying capacity of 800 kg or more, more than four years old	Rs.1,140,000/- per unit
		Vehicles with separate bodies for cabin and cargo area, cabin been designed for three persons (adults) or less, including the driver with no additional space in the cabin that can be converted for other uses and cargo carrying capacity of 2,000 kg or more:	
	8704.31.51	Not more than four years old	Rs.684,000/- per unit
	8704.31.52	More than four years old	Rs.2,280,000/- per unit
		Vehicles with separate bodies for cabin and for cargo area, the cabin been designed for three persons (adults) or less, including the driver, with no additional space in the cabin that can be converted for other uses and cargo carrying capacity of less than 2,000 kg:	
	8704.31.61	Vehicles fitted with front leaf sprigs and cargo carrying capacity of less than 800 kg, not more than four years old	Rs.684,000/- per unit
	8704.31.62	Vehicles fitted with front leaf sprigs and cargo carrying capacity of less than 800 kg, more than four years old	Rs.1,140,000/- per unit
	8704.31.63	Vehicles fitted with front leaf sprigs and cargo carrying capacity of 800 kg or more, not more than four years old	Rs.684,000/- per unit

	8704.31.64	Vehicles fitted with front leaf sprigs and cargo carrying capacity of 800 kg or more, more than four years old	Rs.1,140,000/- per unit
	8704.31.65	Other vehicles, cargo carrying capacity of less than 800 kg, not more than four years old	Rs.1,710,000/- per unit
	8704.31.66	Other vehicles, cargo carrying capacity of less than 800 kg , more than four years old	Rs.2,850,000/- per unit
	8704.31.67	Other vehicles, cargo carrying capacity of 800 kg or more, not more than four years old	Rs.1,710,000/- per unit
	8704.31.68	Other vehicles, cargo carrying capacity of 800 kg or more, more than four years old	Rs.2,850,000/- per unit
		Other vehicles with separate bodies for cabin and cargo area, cabin been designed for six persons (adults) or less including the driver, with no additional space in the cabin that can be converted for other use, and a cargo carrying capacity of 800 kg or more, but excluding those vehicles with an engine compartment totally protruding to the front of the vehicle from the driving cab:	
	8704.31.71	Not more than four years old	Rs.2,000/- per cm^3
	8704.31.72	More than four years old	Rs.2,000/- per cm^3
		Other:	
	8704.31.91	Vehicles with separate bodies for cabin and cargo area, not more than four years old	Rs.5,700,000/- per unit
	8704.31.92	Vehicles with separate bodies for cabin and cargo area, more than four years old	Rs.6,840,000/- per unit
	8704.31.93	Other not more than four years old	Rs.2,000/- per cm^3
	8704.31.99	Other more than four years old	Rs.2,000/- per cm^3
	8704.32	g.v.w. exceeding 5 tonnes:	
		Tankers and bowsers with stainless steel tanks for transport of milk and refrigerated trucks:	
	8704.32.42	More than five years old but not more than ten years old	Rs.1,710,000/- per unit
	8704.32.43	More than ten years old	Rs.3,420,000/- per unit
		Garbage trucks equipped with waste compacting mechanism:	
	8704.32.52	More than five years old	Rs.142,500/-per unit
		Other:	
	8704.32.61	Not more than five years old	Rs.1,140,000/-per unit
	8704.32.62	More than five years old but not more than ten years old	Rs.2,850,000/-per unit
	8704.32.63	More than ten years old	Rs.4,560,000/- per unit
		Other, with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion:	
	8704.41	g.v.w. not exceeding 5 tonnes:	
		Auto-trishaws	
	8704.41.21	Not more than four years old	Rs.400/- per cm^3
	8704.41.22	More than four years old	Rs.400/- per cm^3
		Chassis fitted with engines and cabs	
	8704.41.31	for vehicles of national subdivision 8704.41.43, not more than four years old	Rs.513,000/-per unit
	8704.41.32	for vehicles of national subdivision 8704.41.44, more than four years old	Rs.1,026,000/-per unit
	8704.41.33	for vehicles of national subdivision	Rs.513,000/-per unit

		8704.41.51, not more than four years old	
	8704.41.34	for vehicles of national subdivision 8704.41.52, more than four years old	Rs.1,026,000/-per unit
	8704.41.35	for vehicles of national subdivision 8704.41.63, not more than four years old	Rs.513,000/-per unit
	8704.41.36	for vehicles of national subdivision 8704.41.64, more than four years old	Rs.1,026,000/-per unit
	8704.41.37	for vehicles of national subdivision 8704.41.67, not more than four years old	Rs.1,482,000/-per unit
	8704.41.38	for vehicles of national subdivision 8704.41.68, more than four years old	Rs.2,622,000/-per unit
		Vehicles with separate bodies for cabin and for cargo area, the cabin been designed for 3 persons (adults) or less, including the driver, with no additional space in the cabin that can be converted for other uses, and cargo carrying capacity of less than 2000 kg, but excluding those vehicles with an engine compartment totally protruding to the front of the vehicle from the driving cab:	
	8704.41.41	Cargo carrying capacity of less than 800kg, not more than four years old	Rs.627,000/-per unit
	8704.41.42	Cargo carrying capacity of less than 800kg, more than four years old	Rs.1,026,000/-per unit
	8704.41.43	Cargo carrying capacity of 800kg or more, not more than four years old	Rs.627,000/-per unit
	8704.41.44	Cargo carrying capacity of 800kg or more, more than four years old	Rs.1,026,000/-per unit
		Vehicles with separate bodies for cabin and cargo area, the cabin been designed for 3 persons (adults) or less, including the driver, with no additional space in the cabin that can be converted for other uses, and cargo carrying capacity of 2000 kg or more:	
	8704.41.51	Not more than four years old	Rs.1,026,000/-per unit
	8704.41.52	More than four years old	Rs.2,052,000/-per unit
		Vehicles with separate bodies for cabin and for cargo area, the cabin been designed for 3 persons (adults) or less, including the driver, with no additional space in the cabin that can be converted for other uses, and cargo carrying capacity of less than 2000 kg:	
	8704.41.61	Vehicles fitted with front leaf springs and Cargo carrying capacity of less than 800kg, not more than four years old	Rs.627,000/-per unit
	8704.41.62	Vehicles fitted with front leaf springs and Cargo carrying capacity of less than 800kg, more than four years old	Rs.1,026,000/-per unit
	8704.41.63	Vehicles fitted with front leaf springs and Cargo carrying capacity of 800kg or more, not more than four years old	Rs.627,000/-per unit
	8704.41.64	Vehicles fitted with front leaf springs and Cargo carrying capacity of 800kg or more, more than four years old	Rs.1,026,000/-per unit
	8704.41.65	Other Vehicles, Cargo carrying capacity of less than 800kg, not more than four years old	Rs.1,596,000/-per unit
	8704.41.66	Other Vehicles, Cargo carrying capacity of less than 800kg , more than four years old	Rs.2,622,000/-per unit

	8704.41.67	Other Vehicles, Cargo carrying capacity of 800kg or more, not more than four years old	Rs.1,596,000/-per unit
	8704.41.68	Other Vehicles, Cargo carrying capacity of 800kg or more, more than four years old	Rs.2,622,000/-per unit
		Other vehicles with separate bodies for cabin and cargo area, cabin been designed for six persons (adults) or less including the driver, with no additional space in the cabin that can be converted for other use, and a cargo carrying capacity of 800 kg or more, but excluding those vehicles with an engine compartment totally protruding to the front of the vehicle from the driving cab:	
	8704.41.71	Not more than four years old	Rs.2,052,000/-per unit
	8704.41.72	More than four years old	Rs.2,622,000/-per unit
		Other:	
	8704.41.91	Other vehicles with separate bodies for cabin and cargo area, not more than four years old	Rs.5,130,000/-per unit
	8704.41.92	Other vehicles with separate bodies for cabin and cargo area, more than four years old	Rs.5,700,000/-per unit
	8704.41.93	Other vehicles not more than four years old	Rs.4,560,000/-per unit
	8704.41.99	Other vehicles more than four years old	Rs.6,270,000/-per unit
	8704.42	g.v.w. exceeding 5 tonnes but not exceeding 20 tonnes:	
		Tankers and bowsers with stainless steel tanks for transport of milk and refrigerated trucks:	
	8704.42.41	Not more than five years old	Rs.1,596,000/-per unit
	8704.42.42	More than five years old but less than ten years old	Rs.1,596,000/-per unit
	8704.42.43	More than ten years old	Rs.3,078,000/-per unit
		Garbage trucks equipped with waste compacting mechanism:	
	8704.42.52	More than five years old	Rs.136,800/-per unit
		Other:	
	8704.42.61	Not more than five years old	Rs.1,026,000/-per unit
	8704.42.62	More than five years old but less than ten years old	Rs.2,622,000/-per unit
	8704.42.63	More than ten years old	Rs.4,218,000/-per unit
	8704.43	g.v.w. exceeding 20 tonnes	
		Tankers and bowsers with stainless steel tanks for transport of milk and refrigerated trucks:	
	8704.43.52	More than five years old but less than ten years old	Rs.1,596,000/-per unit
	8704.43.53	More than ten years old	Rs.3,078,000/-per unit
		Garbage trucks equipped with waste compacting mechanism:	
	8704.43.62	More than five years old	Rs.136,800/-per unit
		Other:	
	8704.43.71	Not more than five years old	Rs.1,026,000/-per unit
	8704.43.72	More than five years old but less than ten years old	Rs.2,622,000/-per unit
	8704.43.73	More than ten years old	Rs.4,218,000/-per unit
		Other, with both spark-ignition internal combustion piston engine and electric motor as motors for propulsion:	
	8704.51	g.v.w. not exceeding 5 tonnes	
		Auto-trishaws:	

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

		Cargo carrying capacity of 800kg or more, not more than four years old	
	8704.51.64	Vehicles fitted with front leaf springs and Cargo carrying capacity of 800kg or more, more than four years old	Rs.1,026,000/-per unit
	8704.51.65	Other Vehicles, Cargo carrying capacity of less than 800kg, not more than four years old	Rs.1,482,000/-per unit
	8704.51.66	Other Vehicles, Cargo carrying capacity of less than 800kg , more than four years old	Rs.2,622,000/-per unit
	8704.51.67	Other Vehicles, Cargo carrying capacity of 800kg or more, not more than four years old	Rs.1,482,000/-per unit
	8704.51.68	Other Vehicles, Cargo carrying capacity of 800kg or more, more than four years old	Rs.2,622,000/-per unit
		Other vehicles with separate bodies for cabin and cargo area, cabin been designed for six persons (adults) or less including the driver, with no additional space in the cabin that can be converted for other use, and a cargo carrying capacity of 800 kg or more, but excluding those vehicles with an engine compartment totally protruding to the front of the vehicle from the driving cab:	
	8704.51.71	Not more than four years old	Rs.1,950/- per cm^3
	8704.51.72	More than four years old	Rs.1,950/- per cm^3
		Other:	
	8704.51.91	Vehicles with separate bodies for cabin and cargo area, not more than four years old	Rs.5,130,000/-per unit
	8704.51.92	Vehicles with separate bodies for cabin and cargo area, more than four years old	Rs.5,700,000/-per unit
	8704.51.93	Other not more than four years old	Rs.1,950/- per cm^3
	8704.51.99	Other more than four years old	Rs.1,950/- per cm^3
	8704.52	g.v.w. exceeding 5 tonnes	
		Tankers and bowsers with stainless steel tanks for transport of milk and refrigerated trucks:	
	8704.52.42	More than five years old but not more than ten years old	Rs.1,482,000/-per unit
	8704.52.43	More than ten years old	Rs.3,078,000/-per unit
		Garbage trucks equipped with waste compacting mechanism:	
	8704.52.52	More than five years old	Rs.136,800/-per unit
		Other:	
	8704.52.61	Not more than five years old	Rs.1,026,000/-per unit
	8704.52.62	More than five years old but not more than ten years old	Rs.2,622,000/-per unit
	8704.52.63	More than ten years old	Rs.4,332,000/-per unit
	8704.60	Other with only electric motor for propulsion:	
	8704.60.10	Electric auto-trishaws not more than five years old	Rs.8,550/-per kW
	8704.60.20	Electric auto-trishaws more than five years old	Rs.8,550/-per kW
		Other electric, not more than five years old	
	8704.60.31	Capacity of motors not exceeding 50kW	Rs.8,550/-per kW
	8704.60.32	Capacity of motors exceeding 50kW, but not exceeding 100kW	Rs.11,400/-per kW
	8704.60.33	Capacity of motors exceeding 100kW, but not exceeding 200kW	Rs.28,500/-per kW
	8704.60.34	Capacity of motors exceeding 200kW	Rs.45,600/-per kW
	8704.60.41	Capacity of motors not exceeding 50kW	Rs.22,800/-per kW

	8704.60.42	Capacity of motors exceeding 50kW, but not exceeding 100kW	Rs.34,200/-per kW
	8704.60.43	Capacity of motors exceeding 100kW, but not exceeding 200kW	Rs.51,300/-per kW
	8704.60.44	Capacity of motors exceeding 200kW	Rs.68,400/-per kW
	8704.90	Other:	
	8704.90.10	Not more than five years old	Rs.1,140,000/- per unit
	8704.90.90	Other	Rs.1,710,000/- per unit
87.05		**Special purpose motor vehicles, other than those principally designed for the transport of persons or goods (for example, breakdown lorries, crane lorries, fire fighting vehicles, concrete mixer lorries, road sweeper lorries, spraying lorries, mobile workshops, mobile radiological units)**	
		Mobile workshops:	
	8705.90.41	Modified vehicles of heading 87.02, not more than three years old	Rs.5,130,000/- per unit
	8705.90.42	Modified vehicles of heading 87.02, more than three years old	Rs.6,840,000/- per unit
	8705.90.43	Modified vehicles of heading 87.03, not more than three years old	Rs.12,550/- per cm3
	8705.90.44	Modified vehicles of heading 87.03, more than three years old	Rs.12,550/- per cm3
	8705.90.45	Modified vehicles of heading 87.04, not more than three years old	Rs.5,130,000/- per unit
	8705.90.46	Modified vehicles of heading 87.04, more than three years old	Rs.6,840,000/- per unit
	8705.90.47	Other, not more than seven years old	Rs.1,140,000/- per unit
	8705.90.48	Other, more than seven years old	Rs.2,850,000/- per unit
		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.5,130,000/- per unit
	8705.90.52	Modified vehicles of heading 87.02, more than three years old	Rs.6,840,000/- per unit
	8705.90.53	Modified vehicles of heading 87.03, not more than three years old	Rs.12,550/- per cm3
	8705.90.54	Modified vehicles of heading 87.03, more than three years old	Rs.12,550/- per cm3
	8705.90.55	Modified vehicles of heading 87.04, not more than three years old	Rs.5,130,000/- per unit
	8705.90.56	Modified vehicles of heading 87.04, more than three years old	Rs.6,840,000/- per unit
		Other:	
	8705.90.91	g. v. w. not exceeding 4 tonnes, not more than seven years old	Rs.1,710,000/- per unit
	8705.90.92	g. v. w. not exceeding 4 tonnes, more than seven years old	Rs.2,850,000/- per unit
87.06		**Chassis fitted with engines, for the motor vehicles of heading 87.01 to 87.05 :**	
	8706.00.10	New chassis fitted with engines for motor vehicles of heading 87.02, for the transport of twenty eight or more passengers including the driver	Rs.1,140,000/- per unit
	8706.00.20	New chassis fitted with engines for other	Rs.1,140,000/- per unit

		motor vehicles of heading 87.02	
	8706.00.30	New chassis fitted with engines for motor vehicles of heading 8704.21, 8704.22, 8704.23, 8704.31 and 8704.32 with a g.v.w. of 3,000 kg or more	Rs.1,140,000/- per unit
	8706.00.40	Other new chassis fitted with engines for other motor vehicles	Rs.2,280,000/- per unit
	8706.00.50	Used chassis fitted with engines	Rs.2,280,000/- per unit
87.07		**Bodies (including cabs), for the motor vehicles of headings 87.01 to 87.05**	
	8707.10	For the vehicles of heading 87.03	
	8707.10.10	Used vehicle bodies fully equipped with fittings and accessories	Rs.1,140,000/- per unit
	8707.10.20	Other vehicle bodies fully equipped with fittings and accessories	Rs.912,000/- per unit
	8707.10.30	Used vehicle bodies fully equipped with fittings and accessories excluding seats and upholstery	Rs.1,026,000/-per unit
	8707.10.40	Other vehicle bodies fully equipped with fittings and accessories excluding seats and upholstery	Rs.798,000/- per unit
	8707.10.50	Rough coated, bare body frame with / without doors, bonnet and boot lid	Rs.342,000/- per unit
	8707.10.60	Used bare body frame with /without doors, bonnet and boot lid	Rs.1,140,000/- per unit
	8707.10.90	Other	Rs.1,140,000/- per unit
	8707.90	Other:	
	8707.90.10	Bodies and cabs incorporating attachments left over in the process of separating same from the main vehicle by cutting, but not meriting classification elsewhere by virtue of those left-over attachments	Rs.1,140,000/- per unit
		Other, bodies for the vehicles of 10 or more persons but less than 25 of heading 87.02 including the driver	
	8707.90.41	Used bodies fully equipped with fittings and accessories	Rs.1,140,000/- per unit
	8707.90.42	Other vehicle bodies fully equipped with fittings and accessories	Rs.912,000/- per unit
	8707.90.43	Used vehicle bodies fully equipped with fittings and accessories excluding seats and upholstery	Rs.1,026,000/-per unit
	8707.90.44	Other vehicle bodies fully equipped with fittings and accessories excluding seats and upholstery	Rs.798,000/- per unit
	8707.90.48	Rough coated, bare body frame with / without doors, bonnet and boot lid	Rs.342,000/- per unit
	8707.90.49	Used bare body frame with /without doors, bonnet and boot lid	Rs.1,140,000/- per unit
	8707.90.90	Other	Rs.1,140,000/- per unit
87.08		**Parts and accessories of the motor vehicles of headings 87.01 to 87.05**	
		Other parts and accessories of bodies	

		(including cabs):	
	8708.22	Front windscreens (windshields), rear windows and other windows specified in Subheading Note 1 to this Chapter	
	8708.29	Other:	
	8708.29.10	"Cut-portions" of bodies and cabs	Rs.342,000/- per cut portion
		Other parts and accessories:	
	8708.99	Other:	
	8708.99.40	"Cut-portions" of motor vehicles	Rs.342,000/- per cut portion
87.11		**Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars**	
	8711.10	With internal combustion piston engine of a cylinder capacity not exceeding 50 cc ;	
	8711.10.10	Not more than three years old	Rs. 650/- per cm^3
	8711.10.20	More than three years old	Rs.114,000/- per unit
	8711.20	With internal combustion piston engine of a cylinder capacity exceeding 50 cc but not exceeding 250 cc:	
	8711.20.10	Exceeding 50 cc but not exceeding 200 cc, not more than three years old	Rs.1,300/- per cm^3
	8711.20.20	Exceeding 50 cc but not exceeding 200 cc, more than three years old	Rs.342,000/- per unit
	8711.20.30	Other, not more than three years old	Rs. 1,950/- per cm^3
	8711.20.40	Other, more than three years old	Rs. 570,000/- per unit
	8711.30	With internal combustion piston engine of a cylinder capacity exceeding 250 cc but not exceeding 500 cc;	
	8711.30.10	Exceeding 250 cc but not exceeding 350 cc, not more than three years old	Rs. 1,950/- per cm^3
	8711.30.20	Exceeding 250 cc but not exceeding 350 cc, more than three years old	Rs.912,000/- per unit
	8711.30.30	Exceeding 350 cc but not exceeding 450 cc, not more than three years old	Rs. 2,600/- per cm^3
	8711.30.40	Exceeding 350 cc but not exceeding 450 cc, more than three years old	Rs. 1,710,000/- per unit
	8711.30.50	Other, not more than three years old	Rs. 2,600/- per cm^3
	8711.30.60	Other, more than three years old	Rs. 1,710,000/- per unit
	8711.40	With internal combustion piston engine of a cylinder capacity exceeding 500 cc but not exceeding 800 cc:	
	8711.40.10	Not more than three years old	Rs.3,300/- per cm^3
	8711.40.20	More than three years old	Rs.2,850,000/- per unit
	8711.50	With internal combustion piston engine of a cylinder capacity exceeding 800 cc:	
	8711.50.10	Exceeding 800 cc but not exceeding 1,000 cc, not more than three years old	Rs.3,300/- per cm^3
	8711.50.20	Exceeding 800 cc but not exceeding 1,000 cc, more than three years old	Rs. 3,420,000/- per unit
	8711.50.30	Other, not more than three years old	Rs. 3,950/- per cm^3
	8711.50.40	Other, more than three years old	Rs.4,560,000/- per unit

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

Note:

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

cm^3- cubic centimeter of the capacity of the engine
kW – kilowatt of the motor power of the engine
$1000cm^3 < x \leq 1300cm^3$ – of cylinder capacity exceeding 1000cc but not exceeding 1300cc
$1300cm^3 < x \leq 1500cm^3$ – of cylinder capacity exceeding 1300cc but not exceeding 1500cc
$2000cm^3 < x \leq 2500cm^3$ - of cylinder capacity exceeding 2000cc but not exceeding 2500cc
$2500cm^3 < x \leq 2750cm^3$ - of cylinder capacity exceeding 2500cc but not exceeding 2750cc
$2750cm^3 < x \leq 3000cm^3$ - of cylinder capacity exceeding 2750cc but not exceeding 3000cc
$3000cm^3 < x \leq 4000cm^3$ - of cylinder capacity exceeding 3000cc but not exceeding 4000cc
$4000cm^3 <$ - of cylinder capacity exceeding 4000cc

SCHEDULE II

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

4	Hearses imported by registered funeral undertakers, subject to the approval of the Secretary to the Treasury.	40% of the payable duty
5	Special purpose motor vehicles designed for the purpose of mobile workshops, imported by registered service undertakers classified under the HS Heading 8705.90, and registered under the Department of Motor Traffic Number Series of "PZA", on the approval of the Secretary to the Treasury and not to be transferred within 05 years from the date of registration.	Rs. 2,000,000/- per unit

SCHEDULE III

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

No. of Years		2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
Level of DVA/Ex-Factory Price %	Energy Technology	% for first two years	% for next year	% for next year	% for next year	% for next year	% for next year	% for next year	% for next year	% for next year	% for next year	% for next year	% for next year	% for next year	% for next year	% for next year	% for next year	% for next year	% for next year
<20	F	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100
	H	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								
	H	27.5	32.5	37.5	42.5	47.5	57.5	67.5	77.5	87.5	100								
	E	25	30	35	40	45	55	65	75	85	100								
25-29	F	27.5	30	35	40	45	50	60	70	80	90	100							
	H	25	27.5	32.5	37.5	42.5	47.5	57.5	67.5	77.5	87.5	100							
	E	22.5	25	30	35	40	45	55	65	75	85	100							
30-34	F	25	27.5	30	35	40	45	50	60	70	80	90	100						
	H	22.5	25	27.5	32.5	37.5	42.5	47.5	57.5	67.5	77.5	87.5	100						
	E	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					
	H	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					
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			
	H	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	12.5	15	17.5	20	22.5	25	30	35	40	45	55	65	75	85	100			
50-54	F	15	17.5	20	22.5	25	27.5	30	35	40	45	50	60	70	80	90	100		
	H	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	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	
	H	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	
>60	F	10	12.5	15	17.5	20	22.5	25	27.5	30	35	40	45	50	60	70	80	90	100
	H	10	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	10	12.5	15	17.5	20	22.5	25	30	35	40	45	55	65	75	85	100

DVA-Domestic Value Addition F-Fossil fuel H-Hybrid E-Electric

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

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

DVA-Domestic Value Addition MC-Motorcycles ET-Electric Three wheelers