## Government Notification

## THE FINANCE ACT, NO. 35 OF 2018

# Order under Section 19 read together with Section 51

BY virtue of the powers vested in me by Section 19 read together with Section 51 of the Finance Act, No.35 of 2018, I, Mangala Samaraweera, Minister of Finance, do by this Order amend the Schedule to the Finance (Luxury Tax on Motor Vehicle) Regulations, No. 1 of 2019, published in the Extraordinary Gazette No.2113/11 dated March 05, 2019 as amended by the Extraordinary Gazette No.2113/46 dated March 07, 2019, by the substitution of the Schedule hereto;

MANGALA SAMARAWEERA,

Minister of Finance

Ministry of Finance, Colombo 01, April 09, 2019.

### SCHEDULE

			II	III ,
H. S. Heading	H. S. Code	1 Description	Luxury Tax Free Threshold	Rate (Applicable on the amount exceeding the Luxury Tax Free Threshold)
		Motor vehicles for the transport of ten or more		
87.02		including the driver.		
		With only compression-ignition		
	8702.10	internal combustion diston		
	0,02	engine (diesel or semi-diesel):		
		Motor vehicles for the transport		
		of less than 13 persons (adults)		1
		including the driver, not more		3.00/
		than three and a half years old:		x≤2300cm³=0%
	500 TO MANAGE	Modified vehicles of heading 87.03, not more than two years	Rs. 3.5 Mn	$2300 \text{cm}^3 < x = 120\%$
ř	8702.10.12	87.03, not more than two years		x≤2300cm³=0%
		old Modified vehicles of heading	Rs. 3.5 Mn	$\frac{\chi_{2300\text{cm}}^3}{2300\text{cm}^3} < x = 120\%$
	8702.10.13	87.03, more than two years old		0%
		Other	Rs. 3.5 Mn	0,0
	8702.10.19	Motor vehicles for the transport		
		effect than 13 persons (adults)		
	1	including the driver, more than		· ·
		three and a half years old:	251/0	x≤2300cm³=0%
		Modified vehicles of heading	Rs. 3.5 Mn	$\frac{7.200 \text{ cm}^3}{2300 \text{ cm}^3} < x = 120\%$
	8702.10.21	87.03	Rs. 3.5 Mn	0%
-	8702.10.29	Other	165.515	
	8702.10.25	Motor vehicles for the transport		
		-£12 or more persons (adults)		
	1	Lut loss than 25 persons (adults)	1	
		including the driver, not more		
		then five years old:	Au month	x≤2300cm³=0%
-		Modified vehicles of heading	Rs. 3.5 Mr	$\frac{300 \text{cm}^3}{\text{cm}^3} = 120\%$
	8702.10.3	old		2300cm <sup>3</sup> =0%
		Modified vehicles of heading	Rs. 3.5 M	$\frac{x \le 300 \text{cm}^3}{2300 \text{cm}^3} < x = 120\%$
	8702.10.3	3 87.03, more than two years old	Rs. 3.5 M	
	8702.10.3	9 Other		
-		Motor vehicles for the transpor	τ	
		of 12 or more persons (additio)	1	
		but less than 25 persons (adult	1	
		including the driver, more than		4n x≤2300cm³=0%
		five years old: Modified vehicles of heading	Rs. 3.5 N	Mn $\frac{x \le 2300 \text{cm}^3 - 0.70}{2300 \text{cm}^3 < x} = 120\%$
	8702.10			2300cm × 12070
	6702.10	07.03	Rs. 3.5 l	Mn 0%
	8702.10	.49 Other		
-		Motor vehicles for the transpo	ort	
1	1	of 25 or more persons (adults		

	but less than 35 persons (adults) including the driver, not more than ten years old:		
8702.10.53	, so more than two years	Rs. 3.5 Mn	x≤2300cm³=0%
	old		2300cm <sup>3</sup> <x=120%< td=""></x=120%<>
8702.10.54	Modified vehicles of heading 87.03, more than two years old	Rs. 3.5 Mn	x≤2300cm³=0%
8702.10.55	Other, not more than five years old	Rs. 3.5 Mn	2300cm <sup>3</sup> <x =120%<="" td=""></x>
8702.10.59	Other	Rs. 3.5 Mn	0%
	Motor vehicles for the transport of 25 or more persons (adults) but less than 35 persons (adults) including the driver, more than ten years old:		-
8702.10.61	Modified vehicles of heading 87.03	Rs. 3.5 Mn	x<2300cm <sup>3</sup> =0% 2300cm <sup>3</sup> <x =120%<="" td=""></x>
8702.10,69	Other	Rs. 3.5 Mn	0%
	Other, not more than ten years old		*
8702.10.73	Modified vehicles of heading 87.03, not more than two years	Rs. 3.5 Mn	x≤2300cm³=0%
	old		$2300 \text{cm}^3 <_X = 120\%$
8702.10.74	Modified vehicles of heading 87.03, more than two years old	Rs. 3.5 Mn	x≤2300cm³=0%
8702.10.75	Other, not more than five years old	Rs. 3.5 Mn	$2300 \text{cm}^3 < x = 120\%$
8702.10.79	Other	Rs. 3.5 Mn	0%
	Other, more than ten years old		
8702.10.81	Modified vehicles of heading 87.03	Rs. 3.5 Mn	x≤2300cm³=0%
0700 10 00		D 2536	$2300 \text{cm}^3 < x = 120\%$
8702.10.89	Other	Rs. 3.5 Mn	0%
8702.20	With both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as a motors for propulsion:	5. 	
	Motor vehicles for the transport of less than 13 persons (adults) including the driver, not more than three and a half years old:	8	
8702.20.11	Modified vehicles of heading 87.03, not more than two years old	Rs. 4.0 Mn	x≤2300cm³=0% 2300cm³ <x =90%<="" td=""></x>
8702.20.12	Modified vehicles of heading 87.03, more than two years old	Rs. 4.0 Mn	x≤2300cm³=0%
8702.20.19	Other	Rs. 4.0 Mn	2300cm <sup>3</sup> <x =90%<="" td=""></x>
	Motor vehicles for the transport of less than 13 persons (adults) including the driver, more than		

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	9702 20 21	three and a half years old:  Modified vehicles of heading	D- (0)(	7200 3 24
	8702.20.21	87.03	Rs. 4.0 Mn	x≤2300cm³=% 2300cm³ <x=90%< td=""></x=90%<>
	8702.20.29	Other	Rs. 4.0 Mn	0%
- Sugar-		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:		076
	8702.20.31	Modified vehicles of heading 87.03, not more than two years old	Rs. 4.0 Mn	x≤2300cm³=0% 2300cm³ <x=90%< td=""></x=90%<>
	8702.20.32	Modified vehicles of heading 87.03, more than two years old	Rs. 4.0 Mn	x≤2300cm³=0% 2300cm³ <x=90%< td=""></x=90%<>
	8702,20.39	Other	Rs. 4.0 Mn	0%
	8	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:		8
	8702.20.41	Modified vehicles of heading 87.03	Rs. 4.0 Mn	x≤2300cm³=0% 2300cm³ <x=90%< td=""></x=90%<>
	8702.20.49	Other	Rs. 4.0 Mn	0%
		Motor vehicles for the transport of 25 or more persons (adults) but less than 35 persons (adults) including the driver, not more than ten years old:	-	
	8702.20.51	Modified vehicles of heading 87.03, not more than two years old	Rs. 4.0 Mn	x \le 2300 cm <sup>3</sup> = 0\% 2300 cm <sup>3</sup> \le x = 90\%
	8702.20.52	Modified vehicles of heading 87.03, more than two years old	Rs. 4.0 Mn	x≤2300cm³=0%
	8702.20.53	Other, not more than five years old	Rs. 4.0 Mn	2300cm <sup>3</sup> <x=90%< td=""></x=90%<>
	8702.20.59	Other	Rs. 4.0 Mn	0%
		Motor vehicles for the transport of 25 or more persons (adults) but less than 35 persons (adults) including the driver, more than ten years old:		070
	8702.20.61	Modified vehicles of heading 87.03	Rs. 4.0 Mn	x≤2300cm³=0%
	8702.20.69	Other Other, not more than ten years old	Rs. 4.0 Mn	2300cm <sup>3</sup> <x=90% 0%</x=90% 
	8702.20.71	Modified vehicles of heading 87.03, not more than two years old	Rs. 4.0 Mn	x≤2300cm³=0% 2300cm³ <x=90%< td=""></x=90%<>
	8702.20.72	Modified vehicles of heading 87.03, more than two years old	Rs. 4.0 Mn	x≤2300cm³=0%
	8702.20.73	Other, not more than five years old	Rs. 4.0 Mn	2300cm <sup>3</sup> <x=90%< td=""></x=90%<>

	8702.20.7		Rs. 4.0 Mn	0%
		Other, more than ten years old		070
	8702.20.8	Modified vehicles of heading 87.03	D. 4034	x≤2300cm³=0%
	8702.20.89		Rs. 4.0 Mn	2300cm <sup>3</sup> <x=90%< td=""></x=90%<>
	0702.20.05		Rs. 4.0 Mn	0%
		With both spark-ignition internal		0%
	8702.30	combustion reciprocating niston		
	\$100 CARLOS AND \$4.00	engine and electric motor as a		
	-	motors for propulsion:		
		Motor vehicles for the transport		
		of less than 13 persons (adults)		
		Including the driver not more		
-	-	than three and a half years old.		
		Modified vehicles of heading		
	8702.30.11	87.03, not more than two years	Pc 4034	x≤1800cm³=0%
		old	Rs. 4.0 Mn	$1800 \text{cm}^3 < x = 80\%$
	8702.30.12	Modified vehicles of heading		
	A SECTION AND A SECTION ASSESSMENT	87.03, more than two years old	Rs. 4.0 Mn	$x \le 1800 \text{cm}^3 = 0\%$
	8702.30.19	Other Other	4,500,000,000	$1800 \text{cm}^3 < x = 80\%$
		Motor vehicles for the transport	Rs. 4.0 Mn	0%
		of less than 13 persons (adults)		
		including the driver, more than		
		three and a half years old:		
	0700 00 0	Modified vehicles of heading	:	
	8702.30.21	87.03	Rs. 4.0 Mn	x≤1800cm³=0%
	8702.30.29	Other		1800cm <sup>3</sup> <x=80%< td=""></x=80%<>
	1		Rs. 4.0 Mn	0%
		Motor vehicles for the transport		070
		of 13 or more persons (adults)		
		but less than 25 persons (adults)		
	1	including the driver, not more than five years old:		
	-	Modified 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1		
	8702.30.31	Modified vehicles of heading		x≤1800cm³=0%
		87.03, not more than two years	Rs. 4.0 Mn	
		The state of the s		$1800 \text{cm}^3 < x = 80\%$
1	8702.30.32	Modified vehicles of heading	Rs. 4.0 Mn	x≤1800cm³=0%
	8702.30.39	87.03, more than two years old Other	K3. 4.0 MIN	1800cm <sup>3</sup> <x=80%< td=""></x=80%<>
	0.02.50.57		Rs. 4.0 Mn	0%
1		Motor vehicles for the transport		070
		of 13 or more persons (adults)		
		but less than 25 persons (adults)		
1	_	including the driver, more than	1	
-		five years old:		
	8702.30.41	Modified vehicles of heading	D- 4077	x≤1800cm³=0%
-	8702.30.49	87.03	Rs. 4.0 Mn	1800cm <sup>3</sup> <x=80%< td=""></x=80%<>
	0702.30.49	Other	Rs. 4.0 Mn	0%
		Motor vehicles for the transport		U70
		of 25 or more persons (adults)		
	1	but less than 35 persons (adults)	1	
		including the driver, not more		
-		than ten years old:		
	9702 22 =:	Modified vehicles of heading	-	- 1000 7
	8702.30.51	87.03, not more than two years	Rs. 4.0 Mn	x≤1800cm³=0%
		old	1.0 14111	1800cm <sup>3</sup> <x=80%< td=""></x=80%<>
	0500 00	Modified vehicles of heading		
	8702.30.52	87.03, more than two years old	Rs. 4.0 Mn	x≤1800cm³=0%

	8702.30.53	Other, not more than five years old	Rs. 4.0 Mn	0%
4.72-70-1	8702.30.59	Other	Rs. 4.0 Mn	0%
		Motor vehicles for the transport of 25 or more persons (adults) but less than 35 persons (adults) including the driver, more than ten years old:		•
	8702.30.61	Modified vehicles of heading 87.03	Rs. 4.0 Mn	x≤1800cm³=0% 1800cm³ <x=80%< td=""></x=80%<>
	8702.30.69	Other	Rs. 4.0 Mn	0%
		Other, not more than ten years old		
	8702.30.71	Modified vehicles of heading 87.03, not more than two years old	Rs. 4.0 Mn	x≤1800cm³=0% 1800cm³ <x=80%< td=""></x=80%<>
	8702.30.72	Modified vehicles of heading 87.03, more than two years old	Rs. 4.0 Mn	x≤1800cm³=0% 1800cm³ <x=80%< td=""></x=80%<>
	8702.30.73	Other, not more than five years old	Rs. 4.0 Mn	0%
	8702.30.79	Other	Rs. 4.0 Mn	0%
		Other, more than ten years old		
	8702.30.81	Modified vehicles of heading 87.03	Rs. 4.0 Mn	x≤1800cm³=0% 1800cm³ <x=80%< td=""></x=80%<>
	8702.30.89	Other	Rs. 4.0 Mn	0%
	8702.40	With only electric motor for propulsion		
		Motor vehicles for the transport of less than 13 persons (adults) including the driver, not more than three and a half years old:		
	8702.40.11	Modified vehicles of heading 87.03, not more than two years	Rs. 6.0 Mn	Capacity of motors not exceeding 200kW =0% Capacity of motors
		old		exceeding 200kW =60%
	8702.40.12	Modified vehicles of heading 87.03, more than two years old	Rs. 6.0 Mn	Capacity of motors not exceeding 200kW =0%  Capacity of motors
	9702 40 10	01	Rs. 6.0 Mn	exceeding 200kW =60%
	8702.40.19	Other  Motor vehicles for the transport of less than 13 persons (adults) including the driver, more than three and a half years old:	No. 0.0 IVIII	
	8702.40.21	Modified vehicles of heading 87.03	Rs. 6.0 Mn	Capacity of motors not exceeding 200kW =0% Capacity of motors
	0000 10 00		Da 60 Ma	exceeding 200kW =60%
	8702.40.29	Other	Rs. 6.0 Mn	0%
		Motor vehicles for the transport of 13 or more persons (adults) but less than 25 persons (adults) including the driver, not more than five years old:		

	8702.40.3	Modified vehicles of heading 87.03, not more than two years old	Rs. 6.0 Mn	Capacity of motors no exceeding 200kW =0%
				Capacity of motors exceeding 200kW =609
	8702.40.3	2 Modified vehicles of heading 87.03, more than two years old	Rs. 6.0 Mn	Capacity of motors not exceeding 200kW =0% Capacity of motors
	8702.40.3	9 Other		exceeding 200kW =60%
		Motor vehicles for the transport	Rs. 6.0 Mn	0%
		of 13 or more persons (adults) but less than 25 persons (adults) including the driver, more than five years old:	*	
,	8702.40.41	87.03	Rs. 6.0 Mn	Capacity of motors not exceeding 200kW =0% Capacity of motors
	8702.40.49	Other	-	exceeding 200kW =60%
		Motor vehicles for the transport	Rs. 6.0 Mn	0%
		of 25 or more persons (adults) but less than 35 persons (adults) including the driver, not more than ten years old	25	
	8702.40.51	Modified vehicles of heading 87.03, not more than two years old	Rs. 6.0 Mn	Capacity of motors not exceeding 200kW =0% Capacity of motors
				exceeding 200kW =60%
	8702.40.52	Modified vehicles of heading 87.03, more than two years old	Rs. 6.0 Mn	Capacity of motors not exceeding 200kW =0%
	8702.40.53	Other, not more than five years		Capacity of motors exceeding 200kW =60%
	8702.40.59	old Other	Rs. 6.0 Mn	0%
	0,02,10,5)		Rs. 6.0 Mn	0%
		Motor vehicles for the transport of 25 or more persons (adults) but less than 35 persons (adults) including the driver, more than ten years old:		
	8702.40.61	Modified vehicles of heading 87.03	Rs. 6.0 Mn	Capacity of motors not exceeding 200kW =0% Capacity of motors
	8702.40.69	Other		exceeding 200kW =60%
		Other, not more than ten years old	Rs. 6.0 Mn	0%
	8702.40.71	Modified vehicles of heading 87.03, not more than two years old	Rs. 6.0 Mn	Capacity of motors not exceeding 200kW =0% Capacity of motors
	8702.40.72	Modified vehicles of heading 87.03, more than two years old	Rs. 6.0 Mn	exceeding 200kW =60% Capacity of motors not exceeding 200kW =0%
		, more than two years old	v.o mil	Capacity of motors exceeding 200kW =60%

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8702.40.73	Other, not more than five years old	Rs. 6.0 Mn	0%
8702.40.79	Other	Rs. 6.0 Mn	0%
	Other, more than ten years old		
8702.40.81	Modified vehicles of heading 87.03	Rs. 6.0 Mn	Capacity of motors not exceeding 200kW =0% Capacity of motors
 8702.40.89	Other	Rs. 6.0 Mn	exceeding 200kW =60%
8702.90	Other	KS. O.O IVIII	0%
	Motor vehicles for the transport of less than 13 persons (adults) including the driver, not more than three and a half years old: Modified vehicles of heading		x≤1800cm³=0%
8702.90.12	87.03, not more than two years old	Rs. 3.5 Mn	1800cm <sup>3</sup> <x=100%< td=""></x=100%<>
8702.90.13	Modified vehicles of heading 87.03, more than two years old	Rs. 3.5 Mn	x≤1800cm³=0% 1800cm³ <x=100%< td=""></x=100%<>
8702.90.19	Other	Rs. 3.5 Mn	0%
	Motor vehicles for the transport of less than 13 persons (adults) including the driver, more than three and a half years old: Modified vehicles of heading	-	1200 3 000
 8702.90.21	87.03	Rs. 3.5 Mn	x≤1800cm³=0% 1800cm³ <x=100%< td=""></x=100%<>
8702.90.29	Other	Rs. 3.5 Mn	0%
	Motor vehicles for the transport of 13 or more persons (adults) but less than 25 persons (adults) including the driver, not more than five years old:		
8702.90.32	Modified vehicles of heading 87.03, not more than two years old	Rs. 3.5 Mn	x≤1800cm³=0% 1800cm³ <x=100%< td=""></x=100%<>
8702.90.33	Modified vehicles of heading 87.03, more than two years old	Rε. 3.5 Mn	x<1800cm <sup>3</sup> =0%
8702.90.39	Other	Rs. 3.5 Mn	1800cm <sup>3</sup> <x=100%< td=""></x=100%<>
	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:	AS. 3.3 MIR	0%
8702.90.41	Modified vehicles of heading 87.03	Rs. 3.5 Mn	x≤1800cm³=0% 1800cm³ <x=100%< td=""></x=100%<>
8702.90.49	Other	Rs. 3.5 Mn	0%
	Motor vehicles for the transport of 25 or more persons (adults) but less than 35 persons (adults) including the driver, not more than ten years old:		V/V
8702.90.53	Modified vehicles of heading 87.03, not more than two years	Rs. 3.5 Mn	x≤1800cm³=0%

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	8702.90.54	Modified vehicles of heading 87.03, more than two years old	Rs. 3.5 Mn	x≤1800cm³=0% 1800cm³ <x=100%< th=""></x=100%<>
	8702.90.55	Other, not more than five years old	Rs. 3.5 Mn	0%
	8702.90.59	Other	Rs. 3.5 Mn	0%
=	8702.90.61	Motor vehicles for the transport of 25 or more persons (adults) but less than 35 persons (adults) including the driver, more than ten years old:  Modified vehicles of heading		x≤1800cm³=0%
	8/02.90.61	87.03	Rs. 3.5 Mn	1800cm <sup>3</sup> <x=100%< td=""></x=100%<>
	8702.90.69	Other	Rs. 3.5 Mn	0%
		Other, not more than ten years old	KS. J.J IVIII	0%
	8702.90.73	Modified vehicles of heading 87.03, not more than two years old	Rs. 3.5 Mn	x≤1800cm³=0% 1800cm³ <x=100%< td=""></x=100%<>
	8702.90.74	Modified vehicles of heading 87.03, more than two years old	Rs. 3.5 Mn	x≤1800cm <sup>3</sup> =0% 1800cm <sup>3</sup> <x=100%< td=""></x=100%<>
	8702.90.75	Other, not more than five years old	Rs. 3.5 Mn	0%
-	8702.90.79	Other	Rs. 3.5 Mn	0%
		Other, more than ten years old		070
	8702.90.81	Modified vehicles of heading 87.03	Rs. 3.5 Mn	x≤1800cm <sup>3</sup> =0% 1800cm <sup>3</sup> <x=100%< td=""></x=100%<>
	8702.90.89	Other	Rs. 3.5 Mn	0%
87.03		Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 87.02), including station wagons and racing cars.		
	8703.10	Vehicles specially designed for travelling on snow; golf cars and similar vehicles:		
	0702 10 11	Not more than three years old		
	8703.10.11	Electric Golf cars	Rs. 6.0 Mn	0%
	8703.10.19	Other	Rs. 3.5 Mn	0%
	9702 10 21	More than three years old		
	8703.10.21	Electric Golf cars	Rs.6.0 Mn	0%
	8703.10.29	Other Other vehicles, with only sparkignition internal combustion reciprocating piston engine:	Rs. 3.5 Mn	0%
	8703.21	Of cylinder capacity not exceeding 1,000 cc:		
	8703.21.10	Ambulances and prison vans not more than three years old	Rs. 3.5 Mn	0%
	8703.21.20	Ambulances and prison vans more than three years old	Rs. 3.5 Mn	0%
	8703.21.30	Hearses not more than three years old	Rs. 3.5 Mn	0%
	8703.21.40	Hearses more than three years	Rs. 3.5 Mn	0%

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rden e	Factor Control Control Control	Auto-trishaws :		
- SEEL OF	8703.21.51	With two-stroke petrol engine	Rs. 3.5 Mn	0% .
9.20	8703.21.52	Other, driven by liquefied petroleum (L.P.) gas, not more than two years old	Rs. 3.5 Mn	0%
-111	8703.21.53	Other, driven by liquefied petroleum (L.P.) gas, more than two years old	Rs. 3.5 Mn	0%
	8703.21.54	Other, not more than two years old	Rs. 3.5 Mn	0%
	8703.21.55	Other, more than two years old	Rs. 3.5 Mn	0%
		Motor cars including station wagons and racing cars, not more than three years old:		
	8703.21.62	Go-Karts	Rs. 3.5 Mn	0%
	8703.21.63	Other, of cylinder capacity not exceeding 300 cc including Quadricycle	Rs. 3.5 Mn	0%
	8703.21.64	All - terrain vehicle (ATV)	Rs. 3.5 Mn	0%
	8703.21.69	Other	Rs. 3.5 Mn	0%
		Motor cars including station wagons and racing cars, more than three years old:		
	8703.21.72	Other, of cylinder capacity not exceeding 300 cc including Quadricycle	Rs. 3.5 Mn	0%
	8703.21.73	All - terrain vehicle (ATV)	Rs. 3.5 Mn	0%
	8703.21.79	Other:	Rs. 3.5 Mn	0%
		Other:		
	8703.21.92	Not more than three years old	Rs. 3.5 Mn	0%
	8703.21.93	More than three years old	Rs. 3.5 Mn	0%
	8703.22	Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc:		**************************************
	8703.22.10	Ambulances and prison vans, not more than three years old	Rs. 3.5 Mn	0%
	8703.22.20	Ambulances and prison vans, more than three years old	Rs. 3.5 Mn	0%
	8703.22.30	Hearses not more than three years old	Rs. 3.5 Mn	0%
	8703.22.40	Hearses more than three years old	Rs. 3.5 Mn	0%
7440	8703.22.50	Motor cars including station wagons and racing cars, not more than three years old	Rs. 3.5 Mn	0%

-	8703.22.60	Motor cars including station wagons and racing cars, more than three years old	Rs. 3.5 Mn	0%
	8703.22.70	Other, not more than three years old	Rs. 3.5 Mn	0%
	8703.22.80	Other, more than three years old	Rs. 3.5 Mn	0%
	8703.23	Of a cylinder capacity exceeding 1,500 cc but not exceeding 3,000 cc:	-	
	8703.23.10	Ambulances and prison vans not more than three years old	Rs. 3.5 Mn	0%
	8703.23.20	Ambulances and prison vans more than three years old	Rs. 3.5 Mn	0%
,	8703.23.30	Hearses not more than three years old	Rs. 3.5 Mn	0%
	8703.23.40	Hearses more than three years old	Rs. 3.5 Mn	0%
		Motor cars including station wagons and racing cars of a cylinder capacity not exceeding 2,000 cc, not more than three years old:		
	8703.23.52	Of a cylinder capacity not exceeding 1,600 cc	Rs. 3.5 Mn	0%
	8703.23.55	Of a cylinder capacity exceeding 1,600cc, but not exceeding 1,800cc	Rs. 3.5 Mn	0%
	8703.23.59	Other	Rs. 3.5 Mn	
		Motor cars including station wagons and racing cars of a cylinder capacity not exceeding 2,000 cc, more than three years old:	XW. 3.5 MI	100%
	8703.23.62	Of a cylinder capacity not exceeding 1,600 cc	Rs. 3.5 Mn	0%
	8703.23.65	Of a cylinder capacity exceeding 1,600cc, but not exceeding 1,800cc	Rs. 3.5 Mu	0%
	8703.23.69	Other	Rs. 3.5 Mn	100%
	8703.23.70	Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc, not more than three years old	Rs. 3.5 Mn	100%
	8703.23.80	Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc, more than three years old	Rs. 3.5 Mn	100%
	8703.23.92	Other: Of a cylinder capacity not exceeding 2,000 cc, not more than three years old	Rs. 3.5 Mn	1500cm <sup>3</sup> <x≤1800cm<sup>3=0% 1800cm<sup>3</sup><x≤2000cm<sup>3=100%</x≤2000cm<sup></x≤1800cm<sup>

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8703.23,94	Of a cylinder capacity not	Rs. 3.5 Mn	1500cm <sup>3</sup> <x≤1800cm<sup>3=0%</x≤1800cm<sup>
3703.23,74	three years old	NS. S.S IVIII	1800cm <sup>3</sup> <x≤2000cm<sup>3=100%</x≤2000cm<sup>
8703.23.96	years old	Rs. 3.5 Mn	100%
8703.23.98	old	Rs. 3.5 Mn	100%
8703.24	Of a cylinder capacity exceeding 3,000 cc:		
8703.24.10	Ambulances and prison vans not more than three years old	Rs. 3.5 Mn	0%
8703.24.20	Ambulances and prison vans more than three years old	Rs. 3.5 Mn	0%
8703.24.30	Hearses not more than three years old	Rs. 3.5 Mn	0%
8703.24.40	Hearses more than three years old	Rs. 3.5 Mn	0%
8703.24.50	Motor cars including station wagons and racing cars, not more than three years old	Rs. 3.5 Mn	100%
8703.24.60	Motor cars including station wagons and racing cars, more than three years old	Rs. 3.5 Mn	100%
8703.24.70	Other, not more than three years old	Rs. 3.5 Mn	100%
8703.24.80	Other, more than three years old	Rs. 3.5 Mn	100%
	Other vehicles, with only compression – ignition internal combustion piston engine (diesel or semi diesel):		
8703.31	Of a cylinder capacity not exceeding 1,500cc:		
8703.31.10	Ambulances and prison vans not more than three years old	Rs. 3.5 Mn	0%
8703.31.20	Ambulances and prison vans more than three years old	Rs. 3.5 Mn	0%
8703.31.30	Hearses not more than three years old	Rs. 3.5 Mn	0%
8703.31.40	Hearses more than three years old	Rs. 3.5 Mn	0%
8703.31.50	Auto-trishaws, not more than two years old	Rs. 3.5 Mn	0%
8703.31.60	Auto-trishaws, more than two years old	Rs. 3.5 Mn	0%
8703.31.70	Motor cars including station wagons and racing cars, not more than three years old	Rs. 3.5 Mn	0%
8703.31.80	Motor cars including station wagons and racing cars, more than three years old	Rs. 3.5 Mn	0%

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-		Other:	Rs. 3.5 Mn	0%
	8703.31.92	Not more than three years old	Rs. 3.5 Mn	0%
-	8703.31.94	More than three years old	Rs. 3.5 Mn	0%
	8703.32	Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,500 cc:		
	8703.32.10	Ambulances and prison vans not more than three years old	Rs. 3.5 Mn	0%
	8703.32.20	Ambulances and prison vans more than three years old	Rs. 3.5 Mn	0%
	8703.32.30	Hearses not more than three years old	Rs. 3.5 Mn	0%
	8703.32.40	Hearses more than three years old	Rs. 3.5 Mn	0%
		Motor cars including station wagons and racing cars of a cylinder capacity not exceeding 2,000 cc, not more than three years old:	U.	
	8703.32.52	Of a cylinder capacity not exceeding 1,600cc	Rs. 3.5 Mn	0%
	8703.32.55	Of a cylinder capacity exceeding 1,600cc, but not exceeding 1,800cc	Rs. 3.5 Mn	0%
-	8703.32.59	Other	Rs. 3.5 Mn	0%
		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. 3.5 Mn	0%
	8703.32,65	Of a cylinder capacity exceeding 1,600cc, but not exceeding 1,800cc	Rs. 3.5 Mn	0%
	8703.32.69	Other:	Rs. 3.5 Mn	0%
		Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc, not more than three years old:	8	
	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	Rs. 3.5 Mn	2000cm <sup>3</sup> <x≤2300cm<sup>3=0%</x≤2300cm<sup>
		four-wheel drive capability, and a total payload (of persons and cargo) of over 800 kg.	8 ,	2300cm <sup>3</sup> <x≤2500cm<sup>3=120%</x≤2500cm<sup>
			Rs. 3.5 Mn	2000cm <sup>3</sup> <x≤2300cm<sup>3=0%</x≤2300cm<sup>

		Motor cars including station wagons and racing cars of a	Rs. 3.5 Mn	2000cm <sup>3</sup> <x≤2300cm<sup>3=0%</x≤2300cm<sup>
	8703.32.80	cylinder capacity exceeding 2,000 cc, more than three years old	XS. 5.5 WII	2300cm <sup>3</sup> <x≤2500cm<sup>3=120%</x≤2500cm<sup>
		Other		
	8703.32.92	Of a cylinder capacity not exceeding 2,000 cc, not more than three years old	Rs. 3.5 Mn	0%
	8703.32.93	Motor - homes, specially equipped for habitation (with sleeping, cooking, toilet facilities etc) of a cylinder capacity exceeding 2000cc, not more than three years old	Rs. 3.5 Mn	0%
140		Other, of a cylinder capacity	Rs. 3.5 Mn	2000cm <sup>3</sup> <x≤2300cm<sup>3=0%</x≤2300cm<sup>
	8703.32.95	exceeding 2,000 cc, not more than three years old	KS. 3.3 WIII	2300cm <sup>3</sup> <x≤2500cm<sup>3=120%</x≤2500cm<sup>
	8703.32.97	Other, of a cylinder capacity not exceeding 2,000 cc, more than three years old	Rs. 3.5 Mn	0%
		Other, of a cylinder capacity		2000cm³ <x≤2300cm³=0%< td=""></x≤2300cm³=0%<>
	8703.32.99	exceeding 2,000 cc, more than three years old	Rs. 3.5 Mn	2300cm <sup>3</sup> <x≤2500cm<sup>3=120%</x≤2500cm<sup>
	8703.33	Of a cylinder capacity exceeding 2,500 cc:		
	8703.33.10	Ambulances and prison vans not more than three years old	Rs. 3.5 Mn	0%
	8703.33.20	Ambulances and prison vans more than three years old	Rs. 3.5 Mn	0%
	8703.33.30	Hearses not more than three years old	Rs. 3.5 Mn	0%
	8703.33,40	Hearses more than three years old	Rs. 3.5 Mn	0%
	8703.33.50	Motor cars including station wagons and racing cars, not more than three years old	Rs. 3.5 Mn	120%
***	8703.33.60	Motor cars including station wagons and racing cars, more than three years old	Rs. 3.5 Mn	120%
		Other, not more than three years old		
	8703.33.71	Motor-homes, specially equipped for habitation (with sleeping, cooking, toilet facilities etc)	Rs. 3.5 Mn	0%
200 Ber 200	8703.33.79	Other	Rs. 3.5 Mn	120%
	8703.33.80	Other, more than three years old	Rs. 3.5 Mn	120%
	8703.40	Other vehicles, with both spark- ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion, other than those		

	T	and the first		
		capable of being charged by plugging to external source of electric power		
3		Vehicles other than motor cars including station wagons and racing cars, of a cylinder capacity not exceeding 1,000 cc:		
	8703.40.11	Ambulances and prison vans not more than three years old	Rs. 4.0 Mn	0%
	8703.40.12	Ambulances and prison vans more than three years	-Rs. 4.0 Mn	0%
	8703.40.13	Hearses not more than three years old	Rs. 4.0 Mn	0%
-	8703.40.14	Hearses more than three years old	Rs. 4.0 Mn	0%
	8703.40.15	Auto-trishaws, not more than two years old	Rs. 4.0 Mn	0%
	8703.40.16	Auto-trishaws, more than two years old	Rs. 4.0 Mn	0%
	8703.40.18	Other, not more than three years old	Rs. 4.0 Mn	0%
	8703.40.19	Other, more than three years old	Rs. 4.0 Mn	0%
	19	Motor cars including station wagons and racing cars, of a cylinder capacity not exceeding 1,000 cc:		
	8703.40.21	Go-Karts, not more than three years old	Rs. 4.0 Mn	0%
	8703.40.22	Go-Karts, more than three years old	Rs. 4.0 Mn	0%
	8703.40.23	Quadricycle of cylinder capacity not exceeding 300 cc, not more than three years old	Rs. 4.0 Mn	0%
	8703.40.24	Quadricycle of cylinder capacity not exceeding 300 cc, more than three years old	Rs. 4.0 Mn	0%
	8703.40.25	All terrain vehicle (ATV), not more than three years old	Rs. 4.0 Mn	0%
	8703.40.26	All terrain vehicle (ATV), more than three years old	Rs. 4.0 Mn	0%
	8703.40.28	Other, not more than three years old	Rs. 4.0 Mn	0%
	8703.40.29	Other, more than three years old Of a cylinder capacity exceeding	Rs. 4.0 Mn	0%
	- X	1000 cc, but not exceeding 1500cc		
	8703.40.31	Ambulances and prison vans, not more than three years old	Rs. 4.0 Mn	0%
	8703.40.32	Ambulances and prison vans, more than three years old	Rs. 4.0 Mn	0%
	8703.40.33	Hearses not more than three years old	Rs. 4.0 Mn	0% ,

	8703,40,34	Hearses more than three years old	Rs. 4.0 Mn	0%
Akset Prisa	8703.40.35	Motor cars including station wagons and racing cars, not more than three years old	Rs. 4.0 Mn	0%
	8703.40.36	Motor cars including station wagons and racing cars, more than three years old	Rs. 4.0 Mn	0%
	8703.40.38	Other, not more than three years old	Rs. 4.0 Mn	0%
	8703.40.39	Other, more than three years old	Rs. 4.0 Mn	0%
		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:		
	8703.40.41	Ambulances and prison vans not more than three years old	Rs. 4.0 Mn	0%
	8703.40.42	Ambulances and prison vans more than three years old	Rs. 4.0 Mn	0%
	8703.40.43	Hearses not more than three years old	Rs. 4.0 Mn	0%
	8703.40.44	Hearses more than three years old	Rs. 4.0 Mn	0%
	8703.40.48	Other, not more than three years old	Rs. 4.0 Mn	1500cm <sup>3</sup> <x≤1800cm<sup>3=0% 1800cm<sup>3</sup><x≤2000cm<sup>3=80%</x≤2000cm<sup></x≤1800cm<sup>
	8703.40.49	Other, more than three years old	Rs. 4.0 Mn	1500cm <sup>3</sup> <x≤1800cm<sup>3=0% 1800cm<sup>3</sup><x≤2000cm<sup>3=80%</x≤2000cm<sup></x≤1800cm<sup>
		Motor cars including station wagons and racing cars of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000 cc:		10000H 9A22000H 807/
	8703.40.51	Of a cylinder capacity not exceeding 1,600 cc, not more than three years old	Rs. 4.0 Mn	0%
	8703.40.52	Of a cylinder capacity not exceeding 1,600 cc, more than three years old	Rs. 4.0 Mn	0%
	8703.40.53	Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800cc, not more than three years old	Rs. 4.0 Mn	0%
	8703.40.54	Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800cc, more than three years old	Rs. 4.0 Mn	0%
	8703.40.58	Other, not more than three years old	Rs. 4.0 Mn	80%
	8703.40.59	Other, more than three years old	Rs. 4.0 Mn	80%
-		Vehicles other than motor cars		

		racing cars of a cylinder capacity exceeding 2,000 cc but not exceeding 3,000 cc:		
	8703.40.61	more than three years ol	Rs. 4.0 Mn	0%
	8703.40.62	more than three years old	Rs. 4.0 Mn	0%
	8703.40.63	Hearses not more than three years old	Rs. 4.0 Mn	0%
	8703.40.64	Hearses more than three years old	Rs. 4.0 Mn	0%
1	8703.40.68	Other, not more than three years old	Rs. 4.0 Mn	80%
	8703.40.69	Other, more than three years old	Rs. 4.0 Mn	80%
		Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc but not exceeding 3,000 cc:		
	8703.40.71	Not more than three years old	Rs. 4.0 Mn	80%
	8703.40.72	More than three years old	Rs. 4.0 Mn	80%
		Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 3,000 cc:		
	8703.40.81	Ambulances and prison vans not more than three years old	Rs. 4.0 Mn	0%
-	8703.40.82	Ambulances and prison vans more than three years old	Rs. 4.0 Mn	0%
	8703,40.83	Hearses not more than three years old	Rs. 4.0 Mn	0%
	8703.40.84	Hearses more than three years old	Rs. 4.0 Mn	0%
	8703.40.88	Other, not more than three years old	Rs. 4.0 Mn	80%
	8703.40.89	Other, more than three years old	Rs. 4.0 Mn	80%
	*	Motor cars including station wagons and racing cars of a cylinder capacity exceeding 3,000 cc:		
	8703.40.91	Not more than three years old	Rs. 4.0 Mn	80%
	8703.40.92	More than three years old	Rs. 4.0 Mn	80%
	8703.50	Other vehicles, with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion, other		
		than those capable of being	-	

		charged by plugging to external source of electric power		
		Vehicles other than motor cars including station wagons and racing cars, of a cylinder capacity not exceeding 1,000 cc:		
	8703.50.11	Ambulances and prison vans not more than three years old	Rs. 4.0 Mn	0%
	8703.50.12	Ambulances and prison vans more than three years	Rs. 4.0 Mn	0%
	8703.50.13	Hearses not more than three years old	Rs. 4.0 Mn	0%
	8703.50.14	Hearses more than three years old	Rs. 4.0 Mn	0%
	8703.50.15	Auto-trishaws, not more than two years old	Rs. 4.0 Mn	0%
	8703.50.16	Auto-trishaws, more than two years old	Rs. 4.0 Mn	0%
	8703.50.18	Other, not more than three years old	Rs. 4.0 Mn	0%
	8703.50.19	Other, more than three years old	Rs. 4.0 Mn	0%
		Motor cars including station wagons and racing cars, of a cylinder capacity not exceeding 1,000 cc:		
_	8703.50.21	Go-Karts, not more than three years old	Rs. 4.0 Mn	0%
	8703.50.22	Go-Karts, more than three years old	Rs. 4.0 Mn	0%
	8703.50.23	Quadricycle of cylinder capacity not exceeding 300 cc, not more than three years old	Rs. 4.0 Mn	0%
	8703.50.24	Quadricycle of cylinder capacity not exceeding 300 cc, more than three years old	Rs. 4.0 Mn	0%
	8703.50.25	All terrain vehicle (ATV), not more than three years old	Rs. 4.0 Mn	0%
	8703.50.26	All terrain vehicle (ATV), more than three years old	Rs. 4.0 Mn	0%
	8703.50.28	Other, not more than three years old	Rs. 4.0 Mn	0%
	8703.50.29	Other, more than three years old	Rs. 4.0 Mn	0%
		Of a cylinder capacity exceeding 1,000 cc, but not exceeding 1,500cc		
	8703.50.31	Ambulances and prison vans, not more than three years old	Rs. 4.0 Mn	0%
	8703.50.32	Ambulances and prison vans, more than three years old	Rs. 4.0 Mn	0%
	8703.50.33	Hearses not more than three years old	Rs. 4.0 Mn	0%
	8703.50.34	Hearses more than three years old	Rs. 4.0 Mn	0%

8703.50	Motor cars including station wagons and racing cars, not more than three years old	Rs. 4.0 Mn	0%
8703.50	Motor cars including stati	Rs. 4.0 Mn	0%
8703.50.		Rs. 4.0 Mn	0%
8703.50.	more than three years old	Rs. 4.0 Mn	0%
6500	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:		
8703.50.4	more than three years old	Rs. 4.0 Mn	0%
8703.50.4	more than three years old	Rs. 4.0 Mn	0%
8703.50.4	years old	Rs. 4.0 Mn	0%
8703.50.44	old	Rs. 4.0 Mn	0%
8703.50.48	old	Rs. 4.0 Mn	0%
8703.50.49	and, more than three years old	Rs. 4.0 Mn	0%
	Motor cars including station wagons and racing cars of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000 cc:  Of a cylinder capacity not		
8703.50.51	exceeding 1,600 cc, not more than three years old	Rs. 4.0 Mn	0%
8703.50.52	Of a cylinder capacity not exceeding 1,600 cc, more than three years old	Rs. 4.0 Mn	0%
8703.50.53	Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800cc, not more than three years old	Rs. 4.0 Mn	0%
8703.50.54	Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800cc, more than three years old	Rs. 4.0 Mn	0%
8703.50.58	Other, not more than three years old	Rs. 4.0 Mn	0%
8703.50.59	Other, more than three years old	Rs. 4.0 Mn	0%
	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:		

aktore -	8703.50.61	Ambulances and prison vans, not more than three years old	Rs. 4.0 Mn	0%
9500 Tu	8703.50.62	Ambulances and prison vans, more than three years old	Rs. 4.0 Mn	0%
100000	8703.50.63	Hearses not more than three years old	Rs. 4.0 Mn	0%
	8703.50.64	Hearses more than three years old	Rs. 4.0 Mn	0%
	8703.50.68	Other, not more than three years old	Rs. 4.0 Mn	2000cm <sup>3</sup> <x≤2300cm<sup>3=0% 2300cm<sup>3</sup><x≤3000cm<sup>3=90%</x≤3000cm<sup></x≤2300cm<sup>
	8703.50.69	Other, more than three years old	Rs. 4.0 Mn	2000cm <sup>3</sup> <x≤2300cm<sup>3=0%</x≤2300cm<sup>
		Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc but not exceeding 3,000 cc:	9	2300cm <sup>3</sup> <x≤3000cm<sup>3=90%</x≤3000cm<sup>
	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	D	$2000 \text{cm}^3 < x \le 2300 \text{cm}^3 = 0\%$
	0703.30.71	four-wheel drive capability, and total payload (of persons and cargo) of over 800kg, not more than three years old	Rs. 4.0 Mn	$2300 \text{cm}^3 < x \le 3000 \text{cm}^3 = 90\%$
	8703.50.72	Motor -homes, specially equipped for habitation (with sleeping, cooking, toilet facilities etc), not more than three years old	Rs. 4.0 Mn	0%
	8703.50.78	Other, not more than three years old	Rs. 4.0 Mn	$2000 \text{cm}^3 < x \le 2300 \text{cm}^3 = 0\%$
		Old		2300cm <sup>3</sup> <x≤3000cm<sup>3=90%</x≤3000cm<sup>
	8703.50.79	Other, more than three years old	Rs. 4.0 Mn	$2000 \text{cm}^3 < x \le 2300 \text{cm}^3 = 0\%$ $2300 \text{cm}^3 < x \le 3000 \text{cm}^3 = 90\%$
		Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 3,000 cc:		2500cm × × 5000cm - 90%
	8703.50.81	Ambulances and prison vans not more than three years old	Rs. 4.0 Mn	0%
	8703.50.82	Ambulances and prison vans more than three years old	Rs. 4.0 Mn	0%
· · · · · · · · · · · · · · · · · · ·	8703.50.83	Hearses not more than three years old	Rs. 4.0 Mn	0%
	8703.50.84	Hearses more than three years old	Rs. 4.0 Mn	0%
	8703.50.88	Other, not more than three years old	Rs. 4.0 Mn	90%
	8703.50.89	Other, more than three years old	Rs. 4.0 Mn	90%
		Motor cars including station		

		wagons and racing cars of a cylinder capacity exceeding 3,000 cc:		
	8703.50.9	Motor -homes, specially equipped for habitation (with sleeping, cooking, toilet facilitie etc), not more than three years old	Rs. 4.0 Mn	0%
	8703.50.9	Other, not more than three years	Rs. 4.0 Mn	-
	8703.50.9		Rs. 4.0 Mn	90%
	8703.60	Other vehicles, with both sparkignition internal combustion reciprocating 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		90%
	8703.60.11	including station wagons and racing cars, of a cylinder capacity not exceeding 1,000 cc:  Ambulances and prison vans not		
		Inore than three years old	Rs. 4.0 Mn	0%
	8703.60.12	Ambulances and prison vans more than three years	Rs. 4.0 Mn	0%
	8703.60.13	Hearses not more than three years old	Rs. 4.0 Mn	0%
	8703.60.14	Hearses more than three years old	Rs. 4.0 Mn	0%
	8703.60.15	Auto-trishaws, not more than two years old	Rs. 4.0 Mn	0%
-	8703.60.16	Auto-trishaws, more than two years old	Rs. 4.0 Mn	0%
	8703.60.18	Other, not more than three years old	Rs. 4.0 Mn	0%
-	8703.60.19	Other, more than three years old	Rs. 4.0 Mn	0%
		Motor cars including station wagons and racing cars, of a cylinder capacity not exceeding 1,000 cc:		
	8703.60.21	Go-Karts, not more than three years old	Rs. 4.0 Mn	0%
	8703.60.22	Go-Karts, more than three years old	Rs. 4.0 Mn	0%
	8703.60.23	Quadricycle of cylinder capacity not exceeding 300 cc, not more than three years old	Rs. 4.0 Mn	0%
	8703.60.24	Quadricycle of cylinder capacity not exceeding 300 cc, more than three years old	Rs. 4.0 Mn	0%
	8703.60.25	All terrain vehicle (ATV), not more than three years old	Rs. 4.0 Mn	0%

mo	8703.60.26	All terrain vehicle (ATV), more than three years old	Rs. 4.0 Mn	0%
	8703.60.28	Other, not more than three years old	Rs. 4.0 Mn	0%
	8703.60.29	Other, more than three years old	Rs. 4.0 Mn	0%
		Of a cylinder capacity exceeding 1,000 cc, but not exceeding 1,500cc		
	8703.60.31	Ambulances and prison vans, not more than three years old	Rs. 4.0 Mn	0%
	8703.60.32	Ambulances and prison vans, more than three years old	Rs. 4.0 Mn	0%
	8703.60.33	Hearses not more than three years old	Rs. 4.0 Mn	0%
	8703.60.34	Hearses more than three years old	Rs. 4.0 Mn	0%
	8703.60.35	Motor cars including station wagons and racing cars, not more than three years old	Rs. 4.0 Mn	0%
	8703.60.36	Motor cars including station wagons and racing cars, more than three years old	Rs. 4.0 Mn	0%
	8703.60.38	Other, not more than three years old	Rs. 4.0 Mn	0%
	8703.60.39	Other, more than three years old	Rs. 4.0 Mn	0%
		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:		
	8703.60.41	Ambulances and prison vans, not more than three years old	Rs. 4.0 Mn	0%
	8703.60.42	Ambulances and prison vans, more than three years old	Rs. 4.0 Mn	0%
	8703.60.43	Hearses not more than three years old	Rs. 4.0 Mn	0%
	8703.60.44	Hearses more than three years old	Rs. 4.0 Mn	0%
	8703.60.48	Other, not more than three years old	Rs. 4.0 Mn	$1500 \text{cm}^3 < x \le 1800 \text{cm}^3 = 0\%$ $1800 \text{cm}^3 < x \le$ $2000 \text{cm}^3 = 80\%$
				$1500 \text{cm}^3 < x \le 1800 \text{cm}^3 = 0\%$
	8703.60.49	Other, more than three years old	Rs. 4.0 Mn	$\frac{1800 \text{cm}^3 < x \le 1800 \text{cm}^3 = 0\%}{2000 \text{cm}^3 = 80\%}$
		Motor cars including station wagons and racing cars of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000 cc:		

			(36.)
8703.60.51	Of a cylinder capacity not exceeding 1,600 cc, not more than three years old	Rs. 4.0 Mn	0%
8703.60.52	Of a cylinder capacity not exceeding 1,600 cc, more than three years old	Rs. 4.0 Mn	0%
8703.60.53	Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800cc, not more than three years old	Rs. 4.0 Mn	0%
8703.60.54	Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800cc, more than three years old	Rs. 4.0 Mn	0%
8703.60.58	Other, not more than three years old	Rs. 4.0 Mn	80%
8703.60.59	Other, more than three years old	Rs. 4.0 Mn	80%
	Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc but not exceeding 3,000 cc:	, O	
8703.60.61	Ambulances and prison vans, not more than three years old	Rs. 4.0 Mn	0%
8703.60.62	Ambulances and prison vans, more than three years old	Rs. 4.0 Mn	0%
8703.60.63	Hearses not more than three years old	Rs. 4.0 Mn	0%
8703.60.64	Hearses more than three years old	Rs. 4.0 Mn	0%
8703.60.68	Other, not more than three years old	Rs. 4.0 Mn	80%
8703.60.69	Other, more than three years old	Rs. 4.0 Mn	80%
	Motor cars including station wagons and racing cars of a cylinder capacity exceeding		
	three years	Rs. 4.0 Mn	80%
1 18	+	Rs. 4.0 Mn	80%
8703.60°. "F			
		Rs. 4.0 Mn	0%
8703.60.24		Rs. 4.0 Mn	0%
8703.60.25 Ah	†	Rs. 4.0 Mn	0%
more		Rs. 4.0 Mn	00/

Rs. 4.0 Mn

0%

	0702 60 00	Other, not more than three years	Rs. 4.0 Mn	000/
	8703.60.88	old	V020000 ==0.000000000	80% ·
	8703.60.89	Other, more than three years old	Rs. 4.0 Mn	80%
		Motor cars including station		
		wagons and racing cars of a	9	
		cylinder capacity exceeding		
		3,000 cc:	7 1011	
	8703.60.91	Not more than three years old	Rs. 4.0 Mn	80%
	8703.60.92	More than three years old	Rs. 4.0 Mn	80%
		Other vehicles, with both		
		compression-ignition internal		
		combustion piston engine (diesel		
	8703.70	or semi-diesel) and electric motor		
	000000000000000000000000000000000000000	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	1	
		racing cars, of a cylinder capacity		
		not exceeding 1,000 cc:		
-		Ambulances and prison vans, not	Rs. 4.0 Mn	0%
	8703.70.11	more than three years old	Ks. 4.0 MH	070
		Ambulances and prison vans,	Rs. 4.0 Mn	0%
	8703.70.12	more than three years old	103. 4.0 WIII	070
	9702 70 12	Hearses not more than three	Rs. 4.0 Mn	00/
	8703.70.13	years old		0%
	9702 70 14	Hearses more than three years	Rs. 4.0 Mn	00/
	8703.70.14	old .		0%
	8703.70.15	Auto-trishaws, not more than two	Rs. 4.0 Mn	- 0%
	0703.70.13	years old		
	8703.70.16	Auto-trishaws, more than two	Rs. 4.0 Mn	0%
	8703.70.10	years old	Value and another value of	2000000
	8703.70.18	Other, not more than three years	Rs. 4.0 Mn	0%
	8703.70.18	old	Management and held	U%
	8703.70.19	Other, more than three years old	Rs. 4.0 Mn	0%
		Motor cars including station		
		wagons and racing cars, of a		
		cylinder capacity not exceeding		
		1,000 cc:	20	
	0500 50 01	Go-Karts, not more than three	Rs. 4.0 Mn	
	8703.70.21	years old	10. 110 1111	0%
	0702.70.25	Go-Karts, more than three years	Rs. 4.0 Mn	A 2 1
	8703.70.22	old	765. 4.0 1411	0%
		Quadricycle of cylinder capacity		
	8703.70.23	not exceeding 300 cc, not more	Rs. 4.0 Mn	0%
		than three years old		OCCUPATE.
	1	Quadricycle of cylinder capacity	-	
	8703.70.24	not exceeding 300 cc, more than	Rs. 4.0 Mn	0%
		three years old		- / 4
	0702 72 27	All terrain vehicle (ATV), not	Rs. 4.0 Mn	0%
	8703.70.25	more than three years old	A.G. T.O IVAII	070

-	8703.7	than three years old	7.0 IVIII	0%
	8703.70	old	ars Rs. 4.0 Mn	
	8703.70	other, more than three years o	old Rs. 4.0 Mn	0%
		Of a cylinder capacity exceedi 1,000 cc, but not exceeding 1,500cc	ng	0%
	8703.70.	more than three years old	not Rs. 4.0 Mn	0%
	8703.70.	32 Ambulances and prison vans, more than three years old	. Rs. 4.0 Mn	0%
	8703.70.3	Hearses not more than three years old	Rs. 4.0 Mn	0%
	8703.70.3	old	Rs. 4.0 Mn	0%
	8703.70.3	""Bolls allu facing care not man	e Rs. 4.0 Mn	
	8703.70.36	Motor cars including station		0%
		wagons and racing cars, more than three years old	Rs. 4.0 Mn	0%
	8703.70.38	old	Rs. 4.0 Mn	0%
	8703.70.39	Other, more than three years old Vehicles other than motor cars	Rs. 4.0 Mn	0%
		racing cars of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000 cc.		
	8703.70.41	Ambulances and prison vans, not more than three years old	Rs. 4.0 Mn	0%
	8703.70.42	Ambulances and prison vans, more than three years old	Rs. 4.0 Mn	0%
	8703.70.43	Hearses not more than three years old	Rs. 4.0 Mn	0%
	8703.70.44	Hearses more than three years old	Rs. 4.0 Mn	0%
	8703.70.48	Other, not more than three years old	Rs. 4.0 Mn	0%
-	8703.70.49	Other, more than three years old	Rs. 4.0 Mn	
		Motor cars including station wagons and racing cars of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000 cc:		0%
8	703.70.51	Of a cylinder capacity not exceeding 1,600 cc, not more than three years old	Rs. 4.0 Mn	0%
8	703.70.52	Of a cylinder capacity not exceeding 1,600 cc, more than three years old	Rs. 4.0 Mn	0%

	Of a cylinder capacity exceeding	A STATE OF THE STA	
8703.70.53	1,600 cc, but not exceeding 1,800cc, not more than three years old	Rs. 4.0 Mn	0% .
8703.70.54	Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800cc, more than three years old	Rs. 4.0 Mn	0%
8703.70.58	Other, not more than three years old	Rs. 4.0 Mn	0%
8703.70.59	Other, more than three years old	Rs. 4.0 Mn	0%
	Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc but not exceeding 3,000 cc:		
8703.70.61	Ambulances and prison vans, not more than three years old	Rs. 4.0 Mn	0%
8703.70.62	Ambulances and prison vans, more than three years old	Rs. 4.0 Mn	0%
8703.70.63	Hearses not more than three years old	Rs. 4.0 Mn	0%
8703.70.64	Hearses more than three years old	Rs. 4.0 Mn	0%
8703.70.68	Other, not more than three years old	Rs. 4.0 Mn	$2000 \text{cm}^3 < x \le 2300 \text{cm}^3 = 0\%$ $2300 \text{cm}^3 < x \le 3000 \text{cm}^3 = 90\%$
8703.70.69	Other, more than three years old	Rs. 4.0 Mn	2000cm <sup>3</sup> <x≤2300cm<sup>3=0% 2300cm<sup>3</sup><x≤3000cm<sup>3=90%</x≤3000cm<sup></x≤2300cm<sup>
	Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc but not exceeding 3,000 cc:	Į9	
	Vehicles for the transport of 7 or more persons (adults) including the driver, with non-monocoque body bolted on ladder type heavy		$2000 \text{cm}^3 < x \le 2300 \text{cm}^3 = 0\%$
8703.70.71	duty chassis, with permanent four-wheel drive capability, and total payload (of persons and cargo) of over 800kg, not more than three years old	Rs. 4.0 Mn	2300cm <sup>3</sup> < x<3000cm <sup>3</sup> =90%
8703.70.72	Motor -homes, specially equipped for habitation (with sleeping, cooking, toilet facilities etc), not more than three years old	Rs. 4.0 Mn	0%
8703.70.78	Other, not more than three years old	Rs. 4.0 Mn	$2000 \text{cm}^3 < x \le 2300 \text{cm}^3 = 0\%$
8703.70.79	Other, more than three years old	Rs. 4.0 Mn	$2300 \text{cm}^3 < x \le 3000 \text{cm}^3 = 90\%$ $2000 \text{cm}^3 < x \le 2300 \text{cm}^3 = 90\%$ $2300 \text{cm}^3 < x \le 3000 \text{cm}^3 = 90\%$

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		Vehicles other than motor cars including station wagons and racing cars of a cylinder capacit exceeding 3,000 cc:	· I	
-	8703.70.	81 Ambulances and prison vans, no more than three years old	Rs. 4.0 M	n 0%
	8703.70.	82 Ambulances and prison vans, more than three years old	Rs. 4.0 M	n 0%
-	8703.70.8	Hearses not more than three years old	Rs. 4.0 Mr	1 0%
	8703.70.8	old	Rs. 4.0 Mn	- Control of the Cont
	8703.70.8	old	Rs. 4.0 Mn	
	8703.70.8	and, more than three years old	Rs. 4.0 Mn	
		Motor cars including station wagons and racing cars of a cylinder capacity exceeding 3,000 cc:  Motor -homes, specially		
	8703.70.91	sleeping, cooking, toilet facilities etc), not more than three years old	Rs. 4.0 Mn	0%
	8703.70.98	Other, not more than three years old	Rs. 4.0 Mn	90%
	8703.70.99	Other, more than three years old	Rs. 4.0 Mn	90%
	8703.80	Other vehicles, with only electric motor for propulsion		3070
	8703.80.11	Electric auto-trishaws:		
	8703.80.12	Not more than two years old	Rs. 6.0 Mn	00/
	-, 00.00.12	More than two years old	Rs. 6.0 Mn	0%
		Other, powered by on board accumulators charged solely by electricity generated by on board solar electricity panels:		0%
	8703.80.21	Not more than three years old	Rs. 6.0 Mn	Capacity of motors not exceeding 200kW =0%  Capacity of motors exceeding
	8703.80.22	More than three years old	Rs. 6.0 Mn	200kW =60%  Capacity of motors not exceeding 200kW =0%  Capacity of motors
		Other, powered by on board accumulators charged by external electric source (e.g. National grid), not more than three years old		exceeding 200kW =60%
8	3703.80.31	Capacity of motors not exceeding 50kW	Rs. 6.0 Mn	0%

8703.80.32	Capacity of motors exceeding 50kW, but not exceeding 100kW	Rs. 6.0 Mn	0%
 8703.80.33	Capacity of motors exceeding 100kW, but not exceeding 200kW		0%
8703.80.34	Capacity of motors exceeding 200kW	Rs. 6.0 Mn	60% .
	Other, driven by electric motors powered by on board accumulators charged by external electric source (e.g. National Grid), more than 3 years old:		
8703.80.41	Capacity of motors not exceeding 50kW	Rs. 6.0 Mn	0%
8703.80.42	Capacity of motors exceeding 50kW, but not exceeding 100kW	Rs. 6.0 Mn	0%
8703.80.43	Capacity of motors exceeding 100kW, but not exceeding 200kW	Rs. 6.0 Mn	0%
8703.80.44	Capacity of motors exceeding 200kW	Rs. 6.0 Mn	60%
	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	Δ.	
8703.80.51	Capacity of motors not exceeding 50kW	Rs. 6.0 Mn	0%
8703.80.52	Capacity of motors exceeding 50kW, but not exceeding 100kW	Rs. 6.0 Mn	0%
8703.80.53	Capacity of motors exceeding 100kW, but not exceeding 200kW	Rs. 6.0 Mn	0%
8703.80.54	Capacity of motors exceeding 200kW	Rs. 6.0 Mn	60%
	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 driving a generator on board, more than 3 years old:		*
8703.80.61	Capacity of motors not exceeding 50kW	Rs. 6.0 Mn	0%
8703.80.62	Capacity of motors exceeding 50kW, but not exceeding 100kW	Rs. 6.0 Mn	0%
8703.80.63	Capacity of motors exceeding 100kW, but not exceeding 200kW	Rs. 6.0 Mn	0%

	8703.80.64	Capacity of motors exceeding 200kW	Rs. 6.0 Mn	60%
		Other:		00%
	8703.80.71	Not more than three years old	Rs. 6.0 Mn	Capacity of motors not exceeding 200kW =0%
	-			Capacity of motors exceeding 200kW =60%
	8703.80.72	More than three years old	Rs. 6.0 Mn	Capacity of motors not exceeding 200kW =0%
				Capacity of motors exceeding
	8703.90	Other:		200kW =60%
	0702.00	Not more than three years old		1
	8703.90.11	With wankel rotary engine		00/
	8703.90.19	Other		0%
		More than three years old		0%
	8703.90.21	With wankel rotary engine		
	8703.90.29	Other		0%
		Motor vehicles for the		0%
87.04		transport of goods.		a 375-044 (642, 447) 1 (644, 644, 647)
	8704.10.00	Dumpers designed for off-		
	0,01.10.00	highway use	Rs. 3.5 Mn	0%
		Other, with compression-ignition		570
		internal combustion piston		
		engine (diesel or semi-diesel):		
	8704.21	g.v.w. not exceeding 5 tonnes:		
			Rs. 3.5 Mn	0%
1		Special purpose tankers/bowsers and trucks:		
				1
- 1	8704.21.11	Tankers / bowsers with stainless		
	0,01.21.11	steel tanks for transport of milk,	Rs. 3.5 Mn	0%
		not more than five years old		
	8704.21.12	Tankers / bowsers with stainless steel tanks for transport of		
		milk,more than five years old	Rs. 3.5 Mn	0%
	income:	Garbage trucks equipped with		90237
	8704.21.13	waste compacting mechanism,	D 2.434	
		not more than five years old	Rs. 3.5 Mn	0%
		Garbage trucks equipped with		
	8704.21.14	waste compacting mechanism,	D 0.51	
		more than five years old	Rs. 3.5 Mn	0%
		Auto-trishaws:		
	8704.21.21	Not more than four years old	D 0 0 0 0	
	8704.21.22	More than four years old	Rs. 3.5 Mn	0%
		Chassis fitted with engines and	Rs. 3.5 Mn	0%
		cabs		and the same and t
		For vehicles of national		
	8704.21.31	subdivision 8704.21.43, not more	D. 2535	
		than four years old	Rs. 3.5 Mn	0%
		For vehicles of national		
	8704.21.32	subdivision 8704.21.44, more	D- 2534	
		than four years old	Rs. 3.5 Mn	0%
		For vehicles of national		
1	8/04.21.33	subdivision 8704.21.51, not more	-	
- 1	16	than four years old	,	

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8704.21.34	For vehicles of national subdivision 8704.21.52, more	Rs. 3.5 Mn	0%
8704.21.35	than four years old  For vehicles of national subdivision 8704.21.63, not more than four years old	Rs. 3.5 Mn	0%
8704.21.36	For vehicles of national subdivision 8704.21.64, more than four years old	Rs. 3.5 Mn	0%
8704.21.37	For vehicles of national subdivision 8704.21.67, not more than four years old	Rs. 3.5 Mn	0%
8704.21.38	For vehicles of national subdivision 8704.21.68, more than four years old	Rs. 3.5 Mn	0%
	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. 3.5 Mn	0%
8704.21.42	Cargo carrying capacity of less than 800Kg, more than four years old	Rs. 3.5 Mn	0%
8704.21.43	Cargo carrying capacity of 800 kg or more, not more than four years old	Rs. 3.5 Mn	0%
8704.21.44	Cargo carrying capacity of 800 kg or more, more than four years old	Rs. 3.5 Mn	0%
	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. 3.5 Mn	0%
	More than four years old		0%

	1400-1400	cabin and for cargo area, the		
		cabin been designed for three		
		persons (adults) or less, including		
		the driver, with no additional		
1		space in the cabin that can be		
1		converted for other uses, and		¥ 11
		cargo carrying capacity of less		
		than 2,000 kg:	ė.	
		Vehicles fitted with front leaf		
8	3704.21.61	sprigs and cargo carrying	- Rs. 3.5 Mn	00/
		capacity of less than 800 kg, not	- KS. 3.3 WIII	0%
		more than four years old		45.50 P. C.
		Vehicles fitted with front leaf		
8	704.21.62	sprigs and cargo carrying	Rs. 3.5 Mn	00/
		capacity of less than 800 kg,	KS. 3.3 WIII	0%
		more than four years old		
		Vehicles fitted with front leaf		
8	704.21.63	sprigs and cargo carrying	Rs. 3.5 Mn	000
		capacity of 800 kg or more, not	NS. 5.3 IVIN	0%
		more than four years old		
Ī		Vehicles fitted with front leaf		
8	704.21.64	sprigs and cargo carrying	Rs. 3.5 Mn	007
		capacity of 800 kg or more, more		0%
		than four years old		
		Other vehicles, cargo carrying		
8	704.21.65	capacity of less than 800 kg, not	t Rs. 3.5 Mn	0%
		more than four years old		
0.	7010155	Other vehicles, cargo carrying		
8	704.21.66	capacity of less than 800 kg,	Rs. 3.5 Mn	0%
		more than four years old		
0.5	7010165	Other vehicles, cargo carrying		
8	704.21.67	capacity of 800 kg or more, not	Rs. 3.5 Mn	0%
		more than four years old		
0.5	70401 60	Other vehicles, cargo carrying		
1 8,	704.21.68	capacity of 800 kg or more, more	Rs. 3.5 Mn	0%
	10	than four years old		
1		Other vehicles with separate		
		bodies for cabin and cargo area,		
		cabin been designed for six		
		persons (adults) or less including	1	
		the driver, with no additional	1	
		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		
97	04.21.71	the driving cab:	D 2535	
	04.21.71	Not more than four years old	Rs. 3.5 Mn	0%
87	04,21.72	More than four years old Other:	Rs. 3.5 Mn	0%
			Rs. 3.5 Mn	0%
87	04.21.91	Other vehicles with separate bodies for cabin and cargo area,	De 2514	x≤2300cm³=0%
07	v 1.4.1.71	not more than four years old	Rs. 3.5 Mn	2300cm <sup>3</sup> <x=120%< td=""></x=120%<>
		not more than four years old		2300cm < X=120%

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		Other vehicles with separate	2 2 5 1 6	x≤2300cm³=0%
	8704.21.92	bodies for cabin and cargo area, more than four years old	Rs. 3.5 Mn	2300cm <sup>3</sup> <x=120%< td=""></x=120%<>
	8704.21.93	Other vehicles not more than four years old	Rs. 3.5 Mn	0%
	8704.21.99	Other vehicles more than four years old	Rs. 3.5 Mn	0%
	8704.22	g.v.w. exceeding 5tonnes but not exceeding 20 tonnes :	Rs. 3.5 Mn	0%
		Tankers and bowsers with stainless steel tanks for transport of milk and refrigerated trucks		
	8704.22.41	Not more than five years old	Rs. 3.5 Mn	0%
	8704.22.42	More than five years old, but less than ten years old	Rs. 3.5 Mn	0%
	8704.22.43	More than ten years old	Rs. 3.5 Mn	0%
		Garbage trucks equipped with waste compacting Mechanism		
	8704.22.51	Not more than five years old	Rs. 3.5 Mn	0%
	8704.22.52	More than five years old	Rs. 3.5 Mn	0%
		Other:		
	8704.22.61	Not more than five years old	Rs. 3.5 Mn	0%
	8704.22.62	More than five years old, but less than ten years old	Rs. 3.5 Mn	0%
	8704.22.63	More than ten years old	Rs. 3.5 Mn	0%
	8704.23	g.v.w. exceeding 20 tonnes :	Rs. 3.5 Mn	0%
		Tankers and bowsers with stainless steel tanks for transport of milk and refrigerated		
	8704.23.51	Not more than five years old	Rs. 3.5 Mn	0%
	8704.23.52	More than five years old, but less than ten years old	Rs. 3.5 Mn	0%
	8704.23.53	More than ten years old	Rs. 3.5 Mn	0%
		Garbage trucks equipped with waste compacting Mechanism		2 x 2 x 2 x 2 x 2 x 2 x 2 x 2 x 2 x 2 x
	8704.23.61	Not more than five years old	Rs. 3.5 Mn	0%
	8704.23.62	More than five years old	Rs. 3.5 Mn	0%
2011		Other:		
	8704.23.71	Not more than five years old	Rs. 3.5 Mn	0%
	8704.23.72	More than five years old, but less than ten years old	Rs. 3.5 Mn	0%
	8704.23.73	More than ten years old	Rs. 3.5 Mn	0%
		Other, with spark-ignition internal combustion piston engine:		
	8704.31	g.v.w. not exceeding 5 tonnes :	Rs. 3.5 Mn	0%
		Special purpose tankers/bowsers and trucks:		A-12 1 - 144
	8704.31.11	Tankers / bowsers with stainless steel tanks for transport of milk, not more than five years old	Rs. 3.5 Mn	0%
	8704.31.12	Tankers / bowsers with stainless steel tanks for transport of milk,more than five years old	Rs. 3.5 Mn	0%

8704	.31.13	Garbage trucks equipped with waste compacting mechanism, not more than five years old	Rs. 3.5 Mn	0%
8704	.31.14	Garbage trucks equipped with waste compacting mechanism, more than five years old	Rs. 3.5 Mn	0%
		Auto-trishaws:		
8704.	.31.21	With two-stroke petrol engine	Rs. 3.5 Mn	0%
	(	Other, not more than four years old	Rs. 3.5 Mn	0%
8704.	31.23	Other, more than four years old	. Rs. 3.5 Mn	00/
	(C	Chassis fitted with engines and abs		0%
8704.	31.31 s	For vehicles of national ubdivision 8704.31.43, not more han four years old	Rs. 3.5 Mn	0%
8704.3	31.32 si	or vehicles of national ubdivision 8704.31.44, more nan four years old	Rs. 3.5 Mn	0%
8704.3	31.33 st	or vehicles of national ubdivision 8704.31.51, not more an four years old	Rs. 3.5 Mn	0%
8704.3	1.34 st	or vehicles of national abdivision 8704.31.52, more an four years old	Rs. 3.5 Mn	0%
8704.3	1.35 su	or vehicles of national abdivision 8704.31.63, not more an four years old	Rs. 3.5 Mn	0%
8704.3	1.36 Fo	or vehicles of national bdivision 8704.31.64, more an four years old	Rs. 3.5 Mn	0%
8704.3	1.37   Fo	or vehicles of national bdivision 8704.31.67, not more an four years old	Rs. 3.5 Mn	0%
8704.3	1.38 Fo	bdivision 8704.31.68, more	Rs. 3.5 Mn	0%
	Ve cal cal per the space cor car that tho cor to t	chicles with separate bodies for bin and for cargo area, the bin been designed for three resons (adults) or less, including a driver, with no additional ace in the cabin that can be averted for other uses and go carrying capacity of less in 2,000 kg, but excluding se vehicles with an engine appartment totally protruding the front of the vehicle from driving cab:		
8704.31	.41 that yea	go carrying capacity of less n 800 kg, not more than four rs old	Rs. 3.5 Mn	0%
8704.31.	.42 Car	go carrying capacity of less n 800 kg, more than four	Rs. 3.5 Mn	0%

		years old		
	8704.31.43	Cargo carrying capacity of 800 kg or more, not more than four years old	Rs. 3.5 Mn	0%
	8704.31.44	Cargo carrying capacity of 800 kg or more, more than four years old	Rs. 3.5 Mn	0%
		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. 3.5 Mn	0%
	8704.31.52	More than four years old	Rs. 3.5 Mn	0%
		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. 3.5 Mn	0%
	8704.31.62	Vehicles fitted with front leaf sprigs and cargo carrying capacity of less than 800 kg, more than four years old	Rs. 3.5 Mn	0%
	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. 3.5 Mn	0%
	8704.31.64	Vehicles fitted with front leaf sprigs and cargo carrying capacity of 800 kg or more, more than four years old	Rs. 3.5 Mn	0%
. 6	8704.31.65	Other vehicles, cargo carrying capacity of less than 800 kg, not more than four years old	Rs. 3.5 Mn	0%
	8704.31.66	Other vehicles, cargo carrying capacity of less than 800 kg, more than four years old	Rs. 3.5 Mn	0%
	8704.31.67	Other vehicles, cargo carrying capacity of 800 kg or more, not more than four years old	Rs. 3.5 Mn	0%
	8704.31.68	Other vehicles, cargo carrying capacity of 800 kg or more, more	Rs. 3.5 Mn	0%

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		than four years old	T	
		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		
<del>.</del>	970404	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. 3.5 Mn	0%
	8704.31.72	More than four years old	Rs. 3.5 Mn	0%
		Other:		0%
	8704.31.91	Vehicles with separate bodies for cabin and cargo area, not more	Rs. 3.5 Mn	x≤2200cm³=0%
-		than four years old		$2200 \text{cm}^3 < x = 120\%$
	8704.31.92	Vehicles with separate bodies for cabin and cargo area, more than four years old	Rs. 3.5 Mn	x≤2200cm³=0%
	050400	Other not more than four years		$2200 \text{cm}^3 < x = 120\%$
	8704.31.93	old	Rs. 3.5 Mn	0%
	8704.31.99 8704.32	Other more than four years old	Rs. 3.5 Mn	0%
	0704.32	g.v.w. exceeding 5 tonnes :	Rs. 3.5 Mn	0%
	8704.32.41	Tankers and bowsers with stainless steel tanks for transport of milk and refrigerated trucks		3,0
		Not more than five years old	Rs. 3.5 Mn	0%
	8704.32.42 8704.32.43	More than five years old, but less than ten years old	Rs. 3.5 Mn	0%
	6704.32.43	More than ten years old	Rs. 3.5 Mn	0%
	8704.32.51	Garbage trucks equipped with waste compacting mechanism		070
	8704.32.52	Not more than five years old	Rs. 3.5 Mn	0%
	5.51.52.52	More than five years old Other:	Rs. 3.5 Mn	0%
	8704.32.61			
	8704.32.62	Not more than five years old  More than five years old, but less	Rs. 3.5 Mn Rs. 3.5 Mn	0%
	8704.32.63	than ten years old		0%
	8704.90	More than ten years old Other:	Rs. 3.5 Mn	0%
		Electric auto-trishaws not more		
	8704.90.10	than five years old	Rs. 6.0 Mn	0%
	8704.90.20	Electric auto-trishaws more than five years old	Rs. 6.0 Mn	0%
		Other electric, not more than five years old		
_	8704.90.31	Capacity of motors not exceeding 50kW	Rs. 6.0 Mn	0%
	8704.90.32	Capacity of motors exceeding 50kW, but not exceeding 100kW	Rs. 6.0 Mn	0%

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8704.90.33	Capacity of motors exceeding 100kW, but not exceeding 200kW	Rs. 6.0 Mn	0%
8704.90.34	Capacity of motors exceeding 200kW	Rs. 6.0 Mn	0%
	Other electric, more than five	Rs. 6.0 Mn	0%
8704.90.41	Capacity of motors not exceeding	Rs. 6.0 Mn	0%
8704.90.42	Capacity of motors exceeding 50kW, but not exceeding 100kW	Rs. 6.0 Mn	0%
8704.90.43	Capacity of motors exceeding 100kW, but not exceeding 200kW	Rs. 6.0 Mn	0%
8704.90.44	Capacity of motors exceeding	Rs. 6.0 Mn	0%
8704.90.50	Other, not more than five years	Rs. 6.0 Mn	0%
8704.90.60	Other, more than five years old	Rs. 6.0 Mn	V/-

#### Note:

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

cm3- cubic centimeter(s)

kW - kilowatt(s)

g.v.w - gross vehicle weight

x≤1800 cm³ of cylinder capacity not exceeding 1800cc

x≤2200 cm³ of cylinder capacity not exceeding 2200cc

x≤2300 cm³ of cylinder capacity not exceeding 2300cc

1800cm<sup>3</sup> < x - of cylinder capacity exceeding 1800cc

2200cm<sup>3</sup>< x- of cylinder capacity exceeding 2200cc

2300cm<sup>3</sup>< x- of cylinder capacity exceeding 2300cc

 $1500 \text{cm}^3 < x \le 1800 \text{cm}^3 - \text{ of cylinder capacity exceeding } 1500 \text{cc}$  but not exceeding 1800 cc

 $1800 \text{cm}^3 < x \le 2000 \text{cm}^3$  – of cylinder capacity exceeding 1500cc but not exceeding 2000cc

 $2000 \text{cm}^3 < x \le 2300 \text{cm}^3$  - of cylinder capacity exceeding 2000cc but not exceeding 2300cc

 $2300 \text{cm}^3 < x \le 2500 \text{cm}^3$  - of cylinder capacity exceeding 2300cc but not exceeding 2500cc

2300cm³ < x ≤ 3000cm³ - of cylinder capacity exceeding 2300cc but not exceeding 3000cc