

1989 අංක 13 දරන නිෂ්පාදන බදු (විශේෂ විධිවිධාන) පනත

3 වැනි වගන්තිය යටතේ නියමය

1989 අංක 13 දරන නිෂ්පාදන බදු (විශේෂ විධිවිධාන) පනතේ 3 වැනි වගන්තිය යටතේ මා වෙත පැවරී ඇති බලතල ප්‍රකාර, මුදල් අමාත්‍ය රවී කරුණානායක වන මම, මෙම නියෝගය මගින් :-

1. (අ) පහත I වැනි උපලේඛනයේ III වැනි කීරුවේ නිශ්චිතව සඳහන් කරනු ලැබ ඇති සෑම භාණ්ඩයක්ම මත එම උපලේඛනයේ IV වැනි කීරුවේ ඊට අනුරූප සටහන්වල නිශ්චිතව සඳහන් කර ඇති අනුප්‍රමාණයන් අනුව නිෂ්පාදන බද්ද ගෙවිය යුතු බව;

(ආ) පහත II උපලේඛනයේ II වැනි කීරුවේ නිශ්චිතව සඳහන් කරනු ලැබ ඇති සෑම භාණ්ඩයක්ම මත එම උපලේඛනයේ III වැනි කීරුවේ ඊට අනුරූප සටහන්වල සඳහන් කර ඇති සහනදායක නිෂ්පාදන බදු අනුප්‍රමාණයන් ගෙවිය යුතු බව, නිශ්චිතව සඳහන් කර ඇති විට නිෂ්පාදන බද්ද ගෙවීමේ දී එම අනුප්‍රමාණයන් අදාළ කරගත යුතු බව; සහ

(ඇ) පහත I වැනි උපලේඛනයේ IV වැනි කීරුවේ අගය මත වටිනාකම සහ ඒකක අනුපාතය විශේෂිත කොට දක්වා ඇති විටදී ගෙවිය යුතු නිෂ්පාදන බද්ද ගණනය කිරීමේ දී අදාළ වන අනුපාතය වනුයේ නිෂ්පාදන බද්ද වශයෙන් වැඩි මුදලක් ගෙවිය යුතු වන අනුපාතය බව;

ප්‍රකාශයට පත් කරමි.

2. 1989 අංක 13 දරන නිෂ්පාදන බදු (විශේෂ විධිවිධාන) පනතේ තුන්වන වගන්තිය යටතේ පනවන ලද 2015.11.20 දිනැති අංක 1941/29 දරන අතිවිශේෂ ගැසට් පත්‍රය, 2016.01.12 දිනැති අංක 1949/29 දරන අතිවිශේෂ ගැසට් පත්‍රය, 2016.04.29 දිනැති අංක 1964/70 දරන අතිවිශේෂ ගැසට් පත්‍රය, 2016.05.19 දිනැති අංක 1967/52 දරන අතිවිශේෂ ගැසට් පත්‍රය, 2016.05.26 දිනැති අංක 1968/19 දරන අතිවිශේෂ ගැසට් පත්‍රය, 2016.08.19 දිනැති අංක 1980/41 දරන අතිවිශේෂ ගැසට් පත්‍රය, 2016.08.19 දිනැති අංක 1980/42 දරන අතිවිශේෂ ගැසට් පත්‍රය, සහ 2016.10.03 දිනැති අංක 1987/08 දරන අතිවිශේෂ ගැසට් පත්‍රය මගින් ප්‍රකාශිත නියෝග මෙයින් අවලංගු කරමි.

3. මෙම නියෝගය 2016.11. /./..... වැනි දින සිට බලපැවැත්වේ.

**SCHEDULE I**

<i>H. S. Heading I</i>	<i>H. S. Code II</i>	<i>Description III</i>	<i>Excise Duty IV</i>
<b>22.01</b>		<b>Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavored ; ice and snow.</b>	
	2201.10	Mineral waters and aerated waters :	
	2201.10.90	Other	Rs.25/- per litre
<b>22.02</b>		<b>Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavored, and other non-alcoholic beverages, not including fruit or vegetable juices of heading 20.09.</b>	
	2202.10	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavored	Rs.12/- per litre
	2202.90	Other	
	2202.90.30	Beverages put up for retail sales as "Energy Drinks"	Rs.12/- per litre
	2202.90.90	Other	Rs.12/- per litre
<b>22.03</b>	<b>2203.00</b>	<b>Beer made from malt</b>	
	2203.00.10	Can beer less than 350 ml	Rs.10/- per beer can
	2203.00.20	Can beer 350 ml or more	Rs.15/- per beer can
<b>24.02</b>		<b>Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes.</b>	
	2402.10	Cigars, cheroots and cigarillos, containing tobacco	Rs.7,000/- per kg (net weight)
	2402.20	Cigarettes containing tobacco :	
	2402.20.20	Cigarettes, each not exceeding 60 mm in length	Rs.11,675/- per 1,000 cigarettes
	2402.20.30	Cigarettes, each exceeding 60 mm but not exceeding 67 mm in length	Rs.17,375/- per 1,000 cigarettes
	2402.20.40	Cigarettes, each exceeding 67 mm but not exceeding 72 mm in length	Rs.20,500/- per 1,000 cigarettes
	2402.20.50	Cigarettes, each exceeding 72 mm but not exceeding 84 mm in length	Rs.30,500/- per 1,000 cigarettes
	2402.20.60	Cigarettes, each exceeding 84 mm in length	Rs.34,250/- per 1,000 cigarettes
<b>24.03</b>		<b>Other manufactured tobacco and manufactured tobacco substitutes; "homogenized" or "reconstituted" tobacco; tobacco extracts and essences.</b>	
		Smoking tobacco, whether or not containing tobacco substitutes in any proportion :	

	2403.19	Other	
	2403.19.10	Pipe tobacco	Rs.600/- per kg
		Other :	
	2403.91	"Homogenized" or "reconstituted" tobacco :	
	2403.91.10	Pipe tobacco	Rs.600/- per kg
	2403.99	Other :	
	2403.99.10	Pipe tobacco	Rs.600/- per kg
<b>27.10</b>		<b>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 basic constituents of the preparations; waste oils.</b>	
		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 :	
	2710.12	Light oils and preparations :	
	2710.12.20	Petrol	Rs.27/- per litre
	2710.19	Other :	
	2710.19.40	Gas oil / Diesel	Rs.13/- per litre
<b>84.18</b>		<b>Refrigerators, freezers and other refrigerating or freezing equipment, electric or other ; heat pumps other than air conditioning machines of heading 84.15.</b>	
	8418.10	Combined refrigerator-freezers, fitted with separate external doors :	
	8418.10.10	Used/ reconditioned	17%
	8418.10.90	Other	17%
		Refrigerators, household type :	
	8418.21	Compression-type :	
	8418.21.10	Used /reconditioned	17%
	8418.21.90	Other	17%
	8418.29	Other :	
	8418.29.10	Used / reconditioned absorption-type, electrical	17%
	8418.29.20	Other absorption-type, electrical	17%
	8418.29.30	Other used/ reconditioned	17%
	8418.29.90	Other	17%
	<b>8418.30</b>	<b>Freezers of the chest type, not exceeding 800 l capacity :</b>	
	8418.30.10	Not exceeding 566 l used / reconditioned	20%
	8418.30.20	Other, not exceeding 566 l	20%
	8418.40	Freezers of the upright type, not exceeding 900 l capacity :	
	8418.40.10	Not exceeding 566 l used / reconditioned	17%
	8418.40.20	Other, not exceeding 566 l	17%

		Parts :	
	8418.91	Furniture designed to receive refrigerating or freezing equipment :	
	8418.91.10	Cabinets for refrigerators	20%
	8418.91.20	Other cabinets	20%
<b>84.22</b>		<b>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 .</b>	
		Dish washing machines :	
	8422.11	Of the household type	30%
<b>84.50</b>		<b>Household or laundry-type washing machines, including machines which both wash and dry.</b>	
		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%
<b>87.02</b>	<b>Motor vehicles for the transport of ten or more persons, including the driver.</b>	
8702.10	With 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	85% or Rs.4,500,000/- 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	85% or Rs.4,500,000/- 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	
8702.10.52	Hybrid electric vehicles, more than five years old	Rs.1,500,000/- per unit
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.1,500,000/- 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. 2,500,000/- per unit
	Other, not more than ten years old	
8702.10.72	Hybrid electric vehicles, more than five years old	Rs. 1,500,000/- per unit
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. 1,500,000/- per unit
	Other, more than ten years old	
8702.10.81	Modified vehicles of heading 87.03	300%
8702.10.89	Other	Rs. 2,500,000/- 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	85% or Rs.1,750/- per cubic centimeter (cm <sup>3</sup> ) of the engine
	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	85% or Rs.1,750/- per cubic centimeter (cm <sup>3</sup> ) of the engine
	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 :	
8702.90.52	Hybrid electric vehicles, more than five years old	Rs.1,500,000/- per unit

	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.1,500,000/- 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.2,500,000/- per unit
		Other, not more than ten years old	
	8702.90.72	Hybrid electric vehicles, more than five years old	Rs.1,500,000/- per unit
	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.1,500,000/- per unit
		Other, more than ten years old	
	8702.90.81	Modified vehicles of heading 87.03	240%
	8702.90.89	Other	Rs.2,500,000/- per unit
<b>87.03</b>		<b>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.</b>	
	8703.10	Vehicles specially designed for travelling on snow ; golf cars and similar vehicles :	
	8703.10.10	Not more than three years old	100%
	8703.10.20	More than three years old	100%
		Other vehicles, with spark-ignition internal combustion reciprocating piston engine :	
	8703.21	Of cylinder capacity not exceeding 1,000 cc :	
	8703.21.30	Hearses not more than three years old	150%
	8703.21.40	Hearses more than three years old	150%
		<b>Auto-trishaws :</b>	
	8703.21.51	With two-stroke petrol engine	105% or Rs.1,850/- per cubic centimeter (cm <sup>3</sup> ) of the engine
	8703.21.52	Other, driven by liquefied petroleum (L.P.) gas, not more than two years old	105% or Rs.1,850/- per cubic centimeter (cm <sup>3</sup> ) of the engine
	8703.21.53	Other, driven by liquefied petroleum (L.P.) gas, more than two years old	105% or Rs.1,850/- per cubic centimeter (cm <sup>3</sup> ) of the engine
	8703.21.54	Other, not more than two years old	105% or Rs.1,850/- per cubic centimeter (cm <sup>3</sup> ) of the engine
	8703.21.55	Other, more than two years old	105% or Rs.1,850/- per cubic centimeter (cm <sup>3</sup> ) of the engine
		Motor cars including station wagons and racing cars, not more than three years old :	
	8703.21.61	Hybrid electric vehicles	70% or Rs.1,250/- per cubic centimeter (cm <sup>3</sup> ) of the engine
	8703.21.63	Quadricycle of cylinder capacity not exceeding 300 cc	Rs.400,000/- per unit
	8703.21.69	Other	150% or Rs.1,750/- per cubic centimeter (cm <sup>3</sup> ) of the engine
		Motor cars including station wagons and racing cars, more than three years old :	

8703.21.71	Hybrid electric vehicles	70% or Rs.1,250/- per cubic centimeter (cm <sup>3</sup> ) of the engine
8703.21.72	Other, of cylinder capacity not exceeding 300 cc including Quadricycle	Rs. 400,000/- per unit
8703.21.79	Other :	150% or Rs.1,750/- per cubic centimeter (cm <sup>3</sup> ) of the engine
	Other :	
8703.21.91	Hybrid electric vehicles, not more than three years old	70% or Rs.1,250/- per cubic centimeter (cm <sup>3</sup> ) of the engine
8703.21.92	Other, not more than three years old	150% or Rs.1,750/- per cubic centimeter (cm <sup>3</sup> ) of the engine
8703.21.93	More than three years old	150% or Rs.1,750/- per cubic centimeter (cm <sup>3</sup> ) of the engine
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	160%
8703.22.40	Hearses more than three years old	160%
	Motor cars including station wagons and racing cars, not more than three years old :	
8703.22.51	Hybrid electric vehicles	90% or Rs.2,000/- per cubic centimeter (cm <sup>3</sup> ) of the engine
8703.22.59	Other	160% or Rs.2,750/- per cubic centimeter (cm <sup>3</sup> ) of the engine
	Motor cars including station wagons and racing cars, more than three years old :	
8703.22.61	Hybrid electric vehicles	90% or Rs.2,000/- per cubic centimeter (cm <sup>3</sup> ) of the engine
8703.22.69	Other:	160% or Rs.2,750/- per cubic centimeter (cm <sup>3</sup> ) of the engine
	Other, not more than three years old	
8703.22.71	Hybrid electric vehicles	90% or Rs.2,000/- per cubic centimeter (cm <sup>3</sup> ) of the engine
8703.22.79	Other	160% or Rs.2,750/- per cubic centimeter (cm <sup>3</sup> ) of the engine
	Other, more than three years old	
8703.22.81	Hybrid electric vehicles	90% or Rs.2,000/- per cubic centimeter (cm <sup>3</sup> ) of the engine
8703.22.89	Other	160% or Rs.2,750/- per cubic centimeter (cm <sup>3</sup> ) of the engine
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	160%
8703.23.40	Hearses more than three years old	160%
	Motor cars including station wagons and racing cars of a cylinder capacity not exceeding 2,000 cc, not more than three years old :	
8703.23.51	Hybrid electric vehicles of a cylinder capacity not exceeding 1,600 cc	90% or Rs.3,500/- per cubic centimeter (cm <sup>3</sup> ) of the engine
8703.23.52	Other, of a cylinder capacity not exceeding 1,600 cc	160% or Rs.4,000/- per cubic centimeter (cm <sup>3</sup> ) of the engine
8703.23.54	Hybrid electric vehicles of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800cc	90% or Rs.4,000/- per cubic centimeter (cm <sup>3</sup> ) of the engine
8703.23.55	Other, of a cylinder capacity exceeding 1,600cc, but not exceeding 1,800cc	160% or Rs.4,500/- per cubic centimeter (cm <sup>3</sup> ) of the engine
8703.23.56	Other Hybrid electric vehicles	90% or Rs.4,500/- per cubic centimeter (cm <sup>3</sup> ) of the engine



8703.23.59	Other	160% or Rs.5,500/- per cubic centimeter (cm <sup>3</sup> ) of the engine
	Motor cars including station wagons and racing cars of a cylinder capacity not exceeding 2,000 cc, more than three years old:	
8703.23.61	Hybrid electric vehicles of a cylinder capacity not exceeding 1,600 cc	90% or Rs.3,500/- per cubic centimeter (cm <sup>3</sup> ) of the engine
8703.23.62	Other, of a cylinder capacity not exceeding 1,600 cc	160% or Rs.4,000/- per cubic centimeter (cm <sup>3</sup> ) of the engine
8703.23.64	Hybrid electric vehicles of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800cc	90% or Rs.4,000/- per cubic centimeter (cm <sup>3</sup> ) of the engine
8703.23.65	Other, of a cylinder capacity exceeding 1,600cc, but not exceeding 1,800cc	160% or Rs.4,500/- per cubic centimeter (cm <sup>3</sup> ) of the engine
8703.23.66	Other Hybrid electric vehicles	90% or Rs.4,500/- per cubic centimeter (cm <sup>3</sup> ) of the engine
8703.23.69	Other	160% or Rs.5,500/- per cubic centimeter (cm <sup>3</sup> ) of the engine
	Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc, not more than three years old :	
8703.23.71	Hybrid electric vehicles	150% or Rs.5,000/- per cubic centimeter (cm <sup>3</sup> ) of the engine
8703.23.79	Other	220% or Rs.6,000/- per cubic centimeter (cm <sup>3</sup> ) of the engine
	Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc, more than three years old :	
8703.23.81	Hybrid electric vehicles	150% or Rs.5,000/- per cubic centimeter (cm <sup>3</sup> ) of the engine
8703.23.89	Other	220% or Rs.6,000/- per cubic centimeter (cm <sup>3</sup> ) of the engine
	Other :	
8703.23.91	Hybrid electric vehicles of a cylinder capacity not exceeding 2,000 cc, not more than three years old	90% or Rs.4,500/- per cubic centimeter (cm <sup>3</sup> ) of the engine
8703.23.92	Other, of a cylinder capacity not exceeding 2,000 cc, not more than three years old	160% or Rs.5,500/- per cubic centimeter (cm <sup>3</sup> ) of the engine
8703.23.93	Hybrid electric vehicles of a cylinder capacity not exceeding 2,000 cc, more than three years old	90% or Rs.4,500/- per cubic centimeter (cm <sup>3</sup> ) of the engine
8703.23.94	Other, of a cylinder capacity not exceeding 2,000 cc, more than three years old	160% or Rs.5,500/- per cubic centimeter (cm <sup>3</sup> ) of the engine
8703.23.95	Hybrid electric vehicles of a cylinder capacity exceeding 2,000 cc, not more than three years old	150% or Rs.5,000/- per cubic centimeter (cm <sup>3</sup> ) of the engine
8703.23.96	Other, of a cylinder capacity exceeding 2,000 cc, not more than three years old	220% or Rs.6,000/- per cubic centimeter (cm <sup>3</sup> ) of the engine
8703.23.97	Hybrid electric vehicles of a cylinder capacity exceeding 2,000 cc, more than three years old	150% or Rs.5,000/- per cubic centimeter (cm <sup>3</sup> ) of the engine
8703.23.98	Other, of a cylinder capacity exceeding 2,000 cc, more than three years old	220% or Rs.6,000/- per cubic centimeter (cm <sup>3</sup> ) of the engine
8703.24	Of a cylinder capacity exceeding 3,000 cc :	
8703.24.30	Hearses not more than three years old	250%
8703.24.40	Hearses more than three years old	250%
	Motor cars including station wagons and racing cars not more than three years old :	
8703.24.51	Hybrid electric vehicles	200% or Rs.5,500/- per cubic centimeter (cm <sup>3</sup> ) of the engine
8703.24.59	Other	250% or Rs. 6,000/- per cubic

			centimeter (cm <sup>3</sup> ) of the engine
		Motor cars including station wagons and racing cars, more than three years old :	
8703.24.61	Hybrid electric vehicles		200% or Rs. 5,500/- per cubic centimeter (cm <sup>3</sup> ) of the engine
8703.24.69	Other		250% or Rs. 6,000/- per cubic centimeter (cm <sup>3</sup> ) of the engine
	Other, not more than three years old		
8703.24.71	Hybrid electric vehicles		200% or Rs. 5,500/- per cubic centimeter (cm <sup>3</sup> ) of the engine
8703.24.79	Other		250% or Rs. 6,000/- per cubic centimeter (cm <sup>3</sup> ) of the engine
	Other, more than three years old		
8703.24.81	Hybrid electric vehicles		200% or Rs. 5,500/- per cubic centimeter (cm <sup>3</sup> ) of the engine
8703.24.89	Other		250% or Rs. 6,000/- per cubic centimeter (cm <sup>3</sup> ) of the engine
	Other, vehicles with 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		200%
8703.31.40	Hearses more than three years old		200%
8703.31.50	Auto-trishaws, not more than two years old		105% or Rs. 1,125/- per cubic centimeter (cm <sup>3</sup> ) of the engine
8703.31.60	Auto-trishaws, more than two years old		105% or Rs. 1,125/- per cubic centimeter (cm <sup>3</sup> ) of the engine
	Motor cars including station wagons and racing cars, not more than three years old :		
8703.31.71	Hybrid electric vehicles		90% or Rs. 3,000/- per cubic centimeter (cm <sup>3</sup> ) of the engine
8703.31.79	Other		200% or Rs. 3,500/- per cubic centimeter (cm <sup>3</sup> ) of the engine
	Motor cars including station wagons and racing cars, more than three years old :		
8703.31.81	Hybrid electric vehicles		90% or Rs. 3,000/- per cubic centimeter (cm <sup>3</sup> ) of the engine
8703.31.89	Other		200% or Rs. 3,500/- per cubic centimeter (cm <sup>3</sup> ) of the engine
	Other:		
8703.31.91	Hybrid electric vehicles, not more than three years old		90% or Rs. 3,000/- per cubic centimeter (cm <sup>3</sup> ) of the engine
8703.31.92	Other, not more than three years old		200% or Rs. 3,500/- per cubic centimeter (cm <sup>3</sup> ) of the engine
8703.31.93	Hybrid electric vehicles, more than three years old		90% or Rs. 3,000/- per cubic centimeter (cm <sup>3</sup> ) of the engine
8703.31.94	Other, more than three years old		200% or Rs. 3,500/- per cubic centimeter (cm <sup>3</sup> ) of the engine
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		225%
8703.32.40	Hearses more than three years old		225%
	Motor cars including station wagons and racing cars of a cylinder capacity not exceeding 2,000 cc, not more than three years old :		
8703.32.51	Hybrid electric vehicles of a cylinder capacity		90% or Rs. 4,000/- per cubic

	not exceeding 1,600 cc	centimeter (cm <sup>3</sup> ) of the engine
8703.32.52	Other of a cylinder capacity not exceeding 1,600 cc	200% or Rs. 4,500/- per cubic centimeter (cm <sup>3</sup> ) of the engine
8703.32.54	Hybrid electric vehicles of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800cc	90% or Rs. 4,500/- per cubic centimeter (cm <sup>3</sup> ) of the engine
8703.32.55	Other, of a cylinder capacity exceeding 1,600cc, but not exceeding 1,800cc	200% or Rs. 5,000/- per cubic centimeter (cm <sup>3</sup> ) of the engine
8703.32.56	Other Hybrid electric vehicles	90% or Rs.5,000/- per cubic centimeter (cm <sup>3</sup> ) of the engine
8703.32.59	Other	225% or Rs.6,000/- per cubic centimeter (cm <sup>3</sup> ) of the engine
	Motor cars including station wagons and racing cars of a cylinder capacity not exceeding 2,000 cc, more than three years old:	
8703.32.62	Hybrid electric vehicles of a cylinder capacity not exceeding 1,600 cc	90% or Rs.4,000/- per cubic centimeter (cm <sup>3</sup> ) of the engine
8703.32.63	Other, of a cylinder capacity not exceeding 1,600 cc	200% or Rs.4,500/- per cubic centimeter (cm <sup>3</sup> ) of the engine
8703.32.64	Hybrid electric vehicles of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800cc	90% or Rs.4,500/- per cubic centimeter (cm <sup>3</sup> ) of the engine
8703.32.65	Other, of a cylinder capacity exceeding 1,600cc, but not exceeding 1,800cc	200% or Rs.5,000/- per cubic centimeter (cm <sup>3</sup> ) of the engine
8703.32.66	Other Hybrid electric vehicles	90% or Rs.5,000/- per cubic centimeter (cm <sup>3</sup> ) of the engine
8703.32.69	Other :	225% or Rs. 6,000/- per cubic centimeter (cm <sup>3</sup> ) of the engine
	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.	250% or Rs. 7,000/- per cubic centimeter (cm <sup>3</sup> ) of the engine
8703.32.72	Hybrid electric vehicles	150% or Rs. 5,000/- per cubic centimeter (cm <sup>3</sup> ) of the engine
8703.32.79	Other	250% or Rs. 7,000/- per cubic centimeter (cm <sup>3</sup> ) of the engine
	Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc, more than three years old :	
8703.32.81	Hybrid electric vehicles	150% or Rs.5,000/- per cubic centimeter (cm <sup>3</sup> ) of the engine
8703.32.89	Other	250% or Rs.7,000/- per cubic centimeter (cm <sup>3</sup> ) of the engine
8703.32.91	Hybrid electric vehicles of a cylinder capacity not exceeding 2,000 cc, not more than three years old	90% or Rs. 5,000/- per cubic centimeter (cm <sup>3</sup> ) of the engine
8703.32.92	Other, of a cylinder capacity not exceeding 2,000 cc, not more than three years old	225% or Rs.6,000/- per cubic centimeter (cm <sup>3</sup> ) of the engine
8703.32.94	Hybrid electric vehicles of a cylinder capacity exceeding 2,000 cc, not more than three years old	150% or Rs.5,000/- per cubic centimeter (cm <sup>3</sup> ) of the engine
8703.32.95	Other, of a cylinder capacity exceeding 2,000 cc, not more than three years old	250% or Rs. 7,000/- per cubic centimeter (cm <sup>3</sup> ) of the engine
8703.32.96	Hybrid electric vehicles of a cylinder capacity	90% or Rs. 5,000/- per cubic

	not exceeding 2,000 cc, more than three years old	centimeter (cm <sup>3</sup> ) of the engine
8703.32.97	Other, of a cylinder capacity not exceeding 2,000 cc, more than three years old	225% or Rs. 6,000/- per cubic centimeter (cm <sup>3</sup> ) of the engine
8703.32.98	Hybrid electric vehicles of a cylinder capacity exceeding 2,000 cc, more than three years old	150% or Rs. 5,000/- per cubic centimeter (cm <sup>3</sup> ) of the engine
8703.32.99	Other, of a cylinder capacity exceeding 2,000 cc, more than three years old	250% or Rs. 7,000/- per cubic centimeter (cm <sup>3</sup> ) of the engine
8703.33	Of a cylinder capacity exceeding 2,500 cc :	
8703.33.30	Hearses not more than three years old	290%
8703.33.40	Hearses more than three years old	290%
	Motor cars including station wagons and racing cars, not more than three years old :	
8703.33.51	Hybrid electric vehicles	200% or Rs. 6,000/- per cubic centimeter (cm <sup>3</sup> ) of the engine
8703.33.59	Other	290% or Rs. 7,000/- per cubic centimeter (cm <sup>3</sup> ) of the engine
	Motor cars including station wagons and racing cars, more than three years old :	
8703.33.61	Hybrid electric vehicles	200% or Rs. 6,000/- per cubic centimeter (cm <sup>3</sup> ) of the engine
8703.33.69	Other	290% or Rs. 7,000/- per cubic centimeter (cm <sup>3</sup> ) of the engine
	Other, not more than three years old	
8703.33.72	Hybrid electric vehicles	200% or Rs. 6,000/- per cubic centimeter (cm <sup>3</sup> ) of the engine
8703.33.79	Other	290% or Rs. 7,000/- per cubic centimeter (cm <sup>3</sup> ) of the engine
	Other, more than three years old	
8703.33.81	Hybrid electric vehicles	200% or Rs. 6,000/- per cubic centimeter (cm <sup>3</sup> ) of the engine
8703.33.89	Other	290% or Rs. 7,000/- per cubic centimeter (cm <sup>3</sup> ) of the engine
<b>8703.90</b>	<b>Other :</b>	
	<b>Electric auto-trishaws</b>	
8703.90.11	Not more than two years old	50% or Rs. 10,000/-per kilowatt of the motor power of the engine
8703.90.12	More than two years old	50% or Rs. 10,000/-per kilowatt of the motor power of the engine
	Other electric vehicle, not fitted with internal combustion engines, but driven by electric motors powered by on board accumulators charged solely by electricity generated by on board solar electricity panels	
8703.90.41	Not more than three years old	2.5%
8703.90.42	More than three years old	2.5%
	Other electric vehicle, not fitted with internal combustion engines, but driven by electric motors powered by on board accumulators charged by external electric source (e.g. National grid), not more than three years old	
8703.90.51	Capacity of motors not exceeding 50 kilowatt	30% or Rs. 15,000/- per kilowatt of the motor power of the engine
8703.90.52	Capacity of motors exceeding 50 kilowatt, but not exceeding 100 kilowatt	40% or Rs. 25,000/- per kilowatt of the motor power of the engine
8703.90.53	Capacity of motors exceeding 100 kilowatt, but not exceeding 200 kilowatt	50% or Rs. 40,000/- per kilowatt of the motor power of the engine
8703.90.54	Capacity of motors exceeding 200 kilowatt	50% or Rs. 55,000/- per kilowatt

			of the motor power of the engine
		Other electric vehicle, not fitted with internal combustion engines, but driven by electric motors powered by on board accumulators charged by external electric source (e.g. National grid), more than three years old	
	8703.90.61	Capacity of motors not exceeding 50 kilowatt	30% or Rs. 15,000/- per kilowatt of the motor power of the engine
	8703.90.62	Capacity of motors exceeding 50 kilowatt, but not exceeding 100 kilowatt	40% or Rs. 25,000/- per kilowatt of the motor power of the engine
	8703.90.63	Capacity of motors exceeding 100 kilowatt, but not exceeding 200 kilowatt	50% or Rs. 40,000/- per kilowatt of the motor power of the engine
	8703.90.64	Capacity of motors exceeding 200 kilowatt	50% or Rs. 55,000/- per kilowatt of the motor power of the engine
		Other electric vehicle, driven by electric motors 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	
	8703.90.71	Capacity of motors not exceeding 50 kilowatt	30% or Rs. 15,000/- per kilowatt of the motor power of the engine
	8703.90.72	Capacity of motors exceeding 50 kilowatt, but not exceeding 100 kilowatt	40% or Rs. 25,000/- per kilowatt of the motor power of the engine
	8703.90.73	Capacity of motors exceeding 100 kilowatt, but not exceeding 200 kilowatt	50% or Rs. 40,000/- per kilowatt of the motor power of the engine
	8703.90.74	Capacity of motors exceeding 200 kilowatt	50% or Rs. 55,000/- per kilowatt of the motor power of the engine
		Other electric vehicle, driven by electric motors 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	
	8703.90.81	Capacity of motors not exceeding 50 kilowatt	30% or Rs. 15,000/- per kilowatt of the motor power of the engine
	8703.90.82	Capacity of motors exceeding 50 kilowatt, but not exceeding 100 kilowatt	40% or Rs. 25,000/- per kilowatt of the motor power of the engine
	8703.90.83	Capacity of motors exceeding 100 kilowatt, but not exceeding 200 kilowatt	50% or Rs. 40,000/- per kilowatt of the motor power of the engine
	8703.90.84	Capacity of motors exceeding 200 kilowatt	50% or Rs. 55,000/- per kilowatt of the motor power of the engine
		Other	
	8703.90.93	Other electric vehicles, not more than three years old	150% or Rs. 5,000/- per cubic centimeter (cm <sup>3</sup> ) of the engine
	8703.90.94	Other electric vehicles, more than three years old	150% or Rs. 5,000/- per cubic centimeter (cm <sup>3</sup> ) of the engine
	8703.90.95	Not more than three years old	2.5%
	8703.90.99	More than three years old	2.5%
<b>87.04</b>		<b>Motor vehicles for the transport of goods.</b>	
		Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel) :	
	8704.21	g.v.w. not exceeding 5 tonnes :	

	Chassis fitted with engines and cabs	
8704.21.32	For vehicles of national subdivision 8704.21.44, more than four years old	Rs.2,000,000/- per unit
8704.21.34	For vehicles of national subdivision 8704.21.52, more than four years old	Rs.2,000,000/- per unit
8704.21.36	For vehicles of national subdivision 8704.21.64, more than four years old	Rs.2,000,000/- per unit
8704.21.37	For vehicles of national subdivision 8704.21.67, not more than four years old	100%
8704.21.38	For vehicles of national subdivision 8704.21.68, more than four years old	100% or Rs.2,000,000/- 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	45% or Rs.1,000,000/- per unit
8704.21.42	Cargo carrying capacity of less than 800Kg, more than four years old	45% or Rs.2,000,000/- per unit
8704.21.43	Cargo carrying capacity of 800 kg or more, not more than four years old	45% or Rs.1,000,000/- per unit
8704.21.44	Cargo carrying capacity of 800 kg or more, more than four years old	45% or Rs.2,000,000/- 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	50%
8704.21.52	More than four years old	50% or Rs. 2,000,000/- 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 springs and cargo carrying capacity of less than 800 kg, not more than four years old	45% or Rs.1,000,000/- per unit
8704.21.62	Vehicles fitted with front leaf springs and cargo carrying capacity of less than 800 kg, more than four years old	45% or Rs.1,000,000/- per unit
8704.21.63	Vehicles fitted with front leaf springs and cargo carrying capacity of 800 kg or more, not more than four years old	45% or Rs.1,000,000/- per unit
8704.21.64	Vehicles fitted with front leaf springs and cargo carrying capacity of 800 kg or more, more than four years old	45% or Rs.1,000,000/- per unit
8704.21.65	Other vehicles, cargo carrying capacity of less than 800 kg, not more than four years old	60% or Rs.2,000,000/- per unit

8704.21.66	Other vehicles, cargo carrying capacity of less than 800 kg, more than four years old	60% or Rs.2,000,000/- per unit
8704.21.67	Other vehicles, cargo carrying capacity of 800 kg or more, not more than four years old	60% or Rs.2,000,000/- per unit
8704.21.68	Other vehicles, cargo carrying capacity of 800 kg or more, more than four years old	60% or Rs.2,000,000/- 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	85% or Rs.2,000,000/- per unit
8704.21.72	More than four years old	85% or Rs. 2,000,000/- per unit
	Other :	
8704.21.91	Other vehicles with separate bodies for cabin and cargo area, not more than four years old	125% or Rs.5,000,000/- per unit
8704.21.92	Other vehicles with separate bodies for cabin and cargo area, more than four years old	125% or Rs.5,000,000/- per unit
8704.21.93	Other vehicles not more than four years old	85% or Rs.4,500,000/- per unit
8704.21.99	Other vehicles more than four years old	85% or Rs.4,500,000/- per unit
8704.22	g.v.w. exceeding 5tonnes 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.1,500,000/- per unit
8704.22.43	More than ten years old	Rs.3,000,000/- per unit
	Garbage trucks equipped with waste compacting Mechanism	
8704.22.52	More than five years old	Rs.125,000/- per unit
	Other:	
8704.22.61	Not more than five years old	40%
8704.22.62	More than five years old, but less than ten years old	Rs.2,500,000/-per unit
8704.22.63	More than ten years old	Rs.4,000,000/- per unit
8704.23	g.v.w. exceeding 20 tonnes :	
	Tankers and bowsers with stainless steel tanks for transport of milk and refrigerated	
8704.23.52	More than five years old, but less than ten years old	Rs.1,500,000/- per unit
8704.23.53	More than ten years old	Rs.3,000,000/- per unit
	Garbage trucks equipped with waste compacting Mechanism	
8704.23.62	More than five years old	Rs.125,000/- per unit
	Other:	
8704.23.71	Not more than five years old	40%
8704.23.72	More than five years old, but less than ten years old	Rs.2,500,000/-per unit
8704.23.73	More than ten years old	Rs.4,000,000/- per unit
	Other, with spark-ignition internal combustion piston engine :	

8704.31	g.v.w. not exceeding 5 tonnes :	
	Chassis fitted with engines and cabs	
8704.31.32	For vehicles of national subdivision 8704.31.44, more than four years old	Rs.2,000,000/- per unit
8704.31.34	For vehicles of national subdivision 8704.31.52, more than four years old	Rs.2,000,000/- per unit
8704.31.36	For vehicles of national subdivision 8704.31.64, more than four years old	Rs.2,000,000/- per unit
8704.31.37	For vehicles of national subdivision 8704.31.67, not more than four years old	100%
8704.31.38	For vehicles of national subdivision 8704.31.68, more than four years old	100% or Rs.2,000,000/- 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	45% or Rs.1,000,000/- per unit
8704.31.42	Cargo carrying capacity of less than 800 kg, more than four years old	45% or Rs.2,000,000/- per unit
8704.31.43	Cargo carrying capacity of 800 kg or more, not more than four years old	45% or Rs.1,000,000/- per unit
8704.31.44	Cargo carrying capacity of 800 kg or more, more than four years old	45% or Rs.2,000,000/- 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	50%
8704.31.52	More than four years old	50% or Rs.2,000,000/- 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	45% or Rs.1,000,000/- 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	45% or Rs.1,000,000/- 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	45% or Rs.1,000,000/- 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	45% or Rs.1,000,000/- per unit
8704.31.65	Other vehicles, cargo carrying capacity of less	60% or Rs.2,000,000/- per unit



		than 800 kg, not more than four years old	
8704.31.66		Other vehicles, cargo carrying capacity of less than 800 kg, more than four years old	60% or Rs.2,000,000/- per unit
8704.31.67		Other vehicles, cargo carrying capacity of 800 kg or more, not more than four years old	60% or Rs.2,000,000/- per unit
8704.31.68		Other vehicles, cargo carrying capacity of 800 kg or more, more than four years old	60% or Rs.2,000,000/- 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	85% or Rs.1,750/- per cubic centimeter (cm <sup>3</sup> ) of the engine
8704.31.72		More than four years old	85% or Rs.1,750/- per cubic centimeter (cm <sup>3</sup> ) of the engine
		Other :	
8704.31.91		Vehicles with separate bodies for cabin and cargo area, not more than four years old	125% or Rs.5,000,000/- per unit
8704.31.92		Vehicles with separate bodies for cabin and cargo area, more than four years old	125% or Rs.5,000,000/- per unit
8704.31.93		Other not more than four years old	85% or Rs.1,750/- per cubic centimeter (cm <sup>3</sup> ) of the engine
8704.31.99		Other more than four years old	85% or Rs.1,750/- per cubic centimeter (cm <sup>3</sup> ) of the engine
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 less than ten years old	Rs.1,500,000/- per unit
8704.32.43		More than ten years old	Rs.3,000,000/- per unit
		Garbage trucks equipped with waste compacting mechanism	
8704.32.52		More than five years old	Rs.125,000/-per unit
		Other:	
8704.32.61		Not more than five years old	40%
8704.32.62		More than five years old, but less than ten years old	Rs.2,500,000/-per unit
8704.32.63		More than ten years old	Rs.4,000,000/- per unit
8704.90		Other :	
8704.90.50		Other, not more than five years old	85% or Rs.1,000,000/- per unit
8704.90.60		Other, more than five years old	85% or Rs.1,000,000/- per unit
<b>87.05</b>		<b>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)</b>	
		Mobile workshops :	

	8705.90.11	Not more than seven years old	85%
	8705.90.12	More than seven years old	85%
		Other:	
	8705.90.91	g. v. w. not exceeding 4 tonnes, not more than seven years old	150%
	8705.90.92	g. v. w. not exceeding 4 tonnes, more than seven years old	150%
<b>87.06</b>	<b>8706.00</b>	<b>Chassis fitted with engines, for the motor vehicles of heading 87.01 to 87.05 :</b>	
	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	50% or Rs.1,000,000/- per unit
	8706.00.20	New chassis fitted with engines for other motor vehicles of heading 87.02	50% or Rs.1,000,000/- per unit
	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	50% or Rs.1,000,000/- per unit
	8706.00.40	Other new chassis fitted with engines for other motor vehicles	80% or Rs.2,000,000/- per unit
	8706.00.50	Used chassis fitted with engines	50% or Rs.2,000,000/- per unit
<b>87.07</b>		<b>Bodies (including cabs), for the motor vehicles of headings 87.01 to 87.05</b>	
	8707.10	For the vehicles of heading 87.03	
	8707.10.10	Used bodies fully equipped with fittings and accessories	Rs.1,000,000/- per unit
	8707.10.20	Other vehicle bodies fully equipped with fittings and accessories	Rs.800,000/- per unit
	8707.10.30	Used vehicle bodies fully equipped with fittings and accessories excluding seats and upholstery	Rs.900,000/- per unit
	8707.10.40	Other vehicle bodies fully equipped with fittings and accessories excluding seats and upholstery	Rs.700,000/- per unit
	8707.10.50	Rough coated, bare body frame with / without doors, bonnet and boot lid	Rs.300,000/- per unit
	8707.10.60	Other rough coated, bare body frame with / without doors, bonnet and boot lid	Rs.1,000,000/- per unit
	8707.10.90	Other	Rs.1,000,000/- 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.1,000,000/- 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.1,000,000/- per unit
	8707.90.42	Other vehicle bodies fully equipped with fittings and accessories	Rs.800,000/- per unit
	8707.90.43	Used vehicle bodies fully equipped with fittings and accessories excluding seats and	Rs.900,000/- per unit

		upholstery	
	8707.90.44	Other vehicle bodies fully equipped with fittings and accessories excluding seats and upholstery	Rs.700,000/- per unit
	8707.90.48	Rough coated, bare body frame with / without doors, bonnet and boot lid	Rs.300,000/- per unit
	8707.90.49	Other rough coated, bare body frame with / without doors, bonnet and boot lid	Rs.1,000,000/- per unit
	8707.90.90	Other	Rs.1,000,000/- per unit
<b>87.08</b>		<b>Parts and accessories of the motor vehicles of headings 87.01 to 87.05 :</b>	
		Other parts and accessories of bodies (including cabs) :	
	8708.29	Other :	
	8708.29.10	"Cut-portions" of bodies and cabs	Rs.225,000/- per cut portion
		Other parts and accessories :	
	8708.99	Other :	
	8708.99.40	"Cut-portions" of motor vehicles	Rs.225,000/- per cut portion
<b>87.11</b>		<b>Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars ; side-cars</b>	
	8711.10	With reciprocating internal combustion piston engine of a cylinder capacity not exceeding 50 cc ;	
	8711.10.10	Not more than three years old	90% or Rs.500/- per cubic centimeter (cm <sup>3</sup> ) of the engine
	8711.10.20	More than three years old	90% or Rs.100,000/- Per unit
	8711.20	With reciprocating 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	90% or Rs.1,000/- per cubic centimeter (cm <sup>3</sup> ) of the engine
	8711.20.20	Exceeding 50 cc but not exceeding 200 cc, more than three years old	90% or Rs.300,000/- Per unit
	8711.20.30	Other, not more than three years old	90% or Rs.1,500/- per cubic centimeter (cm <sup>3</sup> ) of the engine
	8711.20.40	Other, more than three years old	90% or Rs.500,000/- Per unit
	8711.30	With reciprocating 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	90% or Rs.1,500/- per cubic centimeter (cm <sup>3</sup> ) of the engine
	8711.30.20	Exceeding 250 cc but not exceeding 350 cc, more than three years old	90% or Rs.700,000/- Per unit
	8711.30.30	Exceeding 350 cc but not exceeding 450 cc, not more than three years old	90% or Rs.1,500/- per cubic centimeter (cm <sup>3</sup> ) of the engine
	8711.30.40	Exceeding 350 cc but not exceeding 450 cc, more than three years old	90% or Rs.800,000/- Per unit
	8711.30.50	Other, not more than three years old	150% or Rs.2,000/- per cubic centimeter (cm <sup>3</sup> ) of the engine
	8711.30.60	Other, more than three years old	150% or Rs.2,000/- per cubic centimeter (cm <sup>3</sup> ) of the engine
	8711.40	With reciprocating internal combustion piston engine of a cylinder capacity exceeding 500cc but not exceeding 800cc :	

	8711.40.10	Not more than three years old	150% or Rs.2,000/- per cubic centimeter (cm <sup>3</sup> ) of the engine
	8711.40.20	More than three years old	150% or Rs.2,000/- per cubic centimeter (cm <sup>3</sup> ) of the engine
	8711.50	With reciprocating 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	150% or Rs.2,000/- per cubic centimeter (cm <sup>3</sup> ) of the engine
	8711.50.20	Exceeding 800 cc but not exceeding 1,000 cc, more than three years old	150% or Rs.2,000/- per cubic centimeter (cm <sup>3</sup> ) of the engine
	8711.50.30	Other, not more than three years old	150% or Rs.2,000/- per cubic centimeter (cm <sup>3</sup> ) of the engine
	8711.50.40	Other, more than three years old	150% or Rs.2,000/- per cubic centimeter (cm <sup>3</sup> ) of the engine
		<b>compound non alcoholic preparation of a kind used in the manufacture of beverages</b>	Rs.60/- per litre
		Any Publication, which contains any information wholly or mainly connected with or incidental thereto or the descript of, the running of race horses or greyhound races or race meetings held or to be held in or outside Sri Lanka and available for sale or free distribution or private circulation.	Rs.3/- per publication

## 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 who retired on or before 20.11.2015 using a permit issued under the Public Administration Circular No. 22/99 (XXXI) of 14.10.2015 and corresponding previous amendments.	40%
(b)	by a public officer who retired on or after 21.11.2015 using a permit issued under the Public Administration Circular No. 22/99 (XXXII) of 24.06.2016.	20% of the payable duty
(c)	by a public officer using a permit issued under the Trade and Investment Policy Circular No. 01/2016 of 14.07.2016.	50% of the payable duty
(d)	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.	35% of the payable duty
(e)	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

2	Locally assembled/ manufactured vehicle using new vehicle components containing not less than 30% of domestic value addition recommended by the Minister-in-charge of the subject of Industries. However, with respect to H. S. Code 87.03, this rate is applicable only for the vehicles classified under the H. S. Codes as per the Schedule III, subject to the condition stipulated above.	30% of the payable duty
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% of the payable duty
4	Hearses imported by registered funeral undertakers, subject to the approval of the Secretary to the Treasury.	50%

### SCHEDULE III

#### Petrol Vehicles :

<i>H.S. Heading I</i>	<i>H.S. Code II</i>	<i>Description III</i>
87.03		<b>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</b>
	8703.21	Of a cylinder capacity not exceeding 1,000 cc:
		Motor cars including station wagons and racing cars, not more than three years old
	8703.21.69	Other
	8703.22	Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc :
		Motor cars including station wagons and racing cars, not more than three years old
	8703.22.59	Other
	8703.23	Of a cylinder capacity exceeding 1,500 cc but not exceeding 3,000 cc :
		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	Other, of a cylinder capacity not exceeding 1,600 cc

#### Diesel Vehicles:

<i>H.S. Heading I</i>	<i>H.S. Code II</i>	<i>Description III</i>
	8703.31	Of a cylinder capacity not exceeding 1,500 cc :