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අති විශේෂ

The Gazette of the Democratic Socialist Republic of Sri Lanka
EXTRAORDINARY

අංක 1783/19 - 2012 නොවැම්බර් මස 08 වැනි බ්‍රහස්පතින්දා - 2012.11.08
No. 1783/19 - THURSDAY, NOVEMBER 08, 2012

(Published by Authority)

PART I : SECTION (I) — GENERAL

Government Notifications

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

Order under Section 3

BY virtue of the powers vested in me by Section 3 of the Excise (Special Provisions) Act, No.13 of 1989, I, Mahinda Rajapaksa, Minister of Finance and Planning, do by this Order declare that:-

- The Excise (sp) duty on every article specified in Column III of the Schedule hereto shall be payable at the rate specified in the corresponding entry in Column IV of that Schedule.
- Wherever an ad valorem rate and a unit rate are specified in Column IV of Schedule hereto, the applicable rate for the purpose of calculating the Excise (sp) duty payable shall be that rate the application of which results in a higher amount being payable as Excise (sp) duty.
- The orders made under Section 3 of the Excise (Special Provisions) Act, No. 13 of 1989 and published in the Extraordinary Gazette Notification No. 1733/1 of 21.11.2011, No. 1751/28 of 30.03.2012 and No. 1778/40 of 05.10.2012 are hereby rescinded.
- This order shall come into effect from 09.11.2012.

MAHINDA RAJAPAKSA,
Minister of Finance and Planning.

Ministry of Finance and Planning,
Colombo 01
08th November 2012.

SCHEDULE

| <i>H S Hdg. I</i> | <i>H S code II</i> | <i>Description III</i> | <i>Excise Duty IV</i> |
|-----------------------|------------------------|---|---------------------------|
| | | compound non alcoholic preparation of a kind used in the manufacture of beverages | Rs. 60-/= per l |
| | | | |
| 22.01 | | Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavored ; ice and snow | |
| | | | |

2A

I කොටස : (I) ඡේදය - ශ්‍රී ලංකා ප්‍රජාතාන්ත්‍රික සමාජවාදී ජනරජයේ අති විශේෂ ගැසට් පත්‍රය - 2012.11.08

PART I : SEC. (I) - GAZETTE EXTRAORDINARY OF THE DEMOCRATIC SOCIALIST REPUBLIC OF SRI LANKA - 08.11.2012

| <i>HS Hdg. I</i> | <i>HS code II</i> | <i>Description III</i> | <i>Excise Duty In IV</i> |
|----------------------|-----------------------|--|----------------------------------|
| | 2201.10 | Mineral waters and aerated waters : | |
| | 2201.10.90 | Other | Rs. 12/- per l |
| 22.02 | | Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured and other non-alcoholic beverages, not including fruit or vegetable juices of heading 20.09 | |
| | 2202.10 | Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavored | Rs. 12/= per l |
| | 2202.90 | Other | |
| | 2202.90.90 | Other | Rs. 12/= per l |
| 24.02 | | Cigares, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes | |
| | 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. 4,612/= per 1000 cigarettes |
| | 2402.20.30 | Cigarettes, each exceeding 60 mm but not exceeding 67 mm in length | Rs. 9,258/= per 1000 cigarettes |
| | 2402.20.40 | Cigarettes, each exceeding 67 mm but not exceeding 72 mm in length | Rs. 12,100/= per 1000 cigarettes |
| | 2402.20.50 | Cigarettes, each exceeding 72 mm but not exceeding 84 mm in length | Rs. 14,963/= per 1000 cigarettes |
| | 2402.20.60 | Cigarettes, each exceeding 84 mm in length | Rs. 18,500/= per 1000 cigarettes |
| 24.03 | | Other manufactured tobacco and manufactured tobacco substitutes ; "homogenized" or "reconstituted" tobacco ; extracts and essences | |
| | | Smoking tobacco, whether or not containing tobacco substitutes in any proportion : | |
| | 2403.19 | Other | |

| <i>HS Hdg. I</i> | <i>HS code II</i> | <i>Description III</i> | <i>Excise DutyIn IV</i> |
|----------------------|-----------------------|---|-----------------------------|
| | 2403.19.10 | Pipe tobacco | Rs. 500/= per kg |
| | | Other : | |
| | 2403.91 | "Homogenized" or "reconstituted" tobacco : | |
| | 2403.91.10 | Pipe tobacco | Rs. 500/= per kg |
| | 2403.99 | Other : | |
| | 2403.99.10 | Pipe tobacco | Rs. 500/= per kg |
| | | | |
| 27.10 | | Petroleum oils and oils obtained from bituminous minerals, (other than crude) ; preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations ; waste oils | |
| | | | |
| | | Petroleum oils and oils obtained from bituminous minerals, (other than crude) and preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations, other than those containing biodiesel and other than waste oils : | |
| | 2710.12 | Light oils and preparations : | |
| | 2710.12.20 | Petrol | Rs. 25/= per l |
| | 2710.19 | Other : | |
| | 2710.19.40 | Gas oil / Diesel | Rs. 2.50 per l |
| | | | |
| 84.18 | | Refrigerators, freezers and other refrigerating or freezing equipment, electric or other ; heat pumps other than air conditioning machines of heading 84.15 | |
| | | | |
| | 8418.10 | Combined refrigerator-freezers, fitted with separate external doors : | |
| | 8418.10.10 | Used/reconditioned | 17% |
| | 8418.10.90 | Other : | 17% |
| | | Refrigerators, household type : | |

4A

I කොටස : (I) ඡේදය - ශ්‍රී ලංකා ප්‍රජාතාන්ත්‍රික සමාජවාදී ජනරජයේ අති විශේෂ ගැසට් පත්‍රය - 2012.11.08

PART I : SEC. (I) - GAZETTE EXTRAORDINARY OF THE DEMOCRATIC SOCIALIST REPUBLIC OF SRI LANKA - 08.11.2012

| <i>HS Hdg. I</i> | <i>HS code II</i> | <i>Description III</i> | <i>Excise Duty In IV</i> |
|----------------------|-----------------------|---|------------------------------|
| | 8418.21 | Compression-type | |
| | 8418.21.10 | Used/reconditioned | 17% |
| | 8418.21.20 | Single Door type | 17% |
| | 8418.21.30 | Double Door type | 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% |
| | 8418.30 | Freezers of the chest type, not exceeding 800 l capacity : | |
| | 8418.30.10 | Not exceeding 566 l used/reconditioned | 17% |
| | 8418.30.20 | Other, not exceeding 566 l | 17% |
| | 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 | 17% |
| 84.22 | | Dish washing machines ; machinery for cleaning or drying bottles or other containers ; machinery for filling, closing, sealing or labeling bottles, cans, boxes, bags or other containers ; machinery for capsuling bottles, jars, tubes and similar containers ; other packing or wrapping machinery (including heat-shrink wrapping machinery); machinery for aerating beverages | |
| | | | |

| <i>H S Hdg. I</i> | <i>H S code II</i> | <i>Description III</i> | <i>Excise Duty IV</i> |
|-----------------------|------------------------|---|---------------------------|
| | | Dish washing machines : | |
| | 8422.11 | Of the household type | 30% |
| 84.50 | | Household or laundry-type washing machines, including machines which both wash and dry | |
| | | Machines, each of a dry linen capacity not exceeding 10kg: | |
| | 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% |

6A

I කොටස : (I) ඡේදය - ශ්‍රී ලංකා ප්‍රජාතාන්ත්‍රික සමාජවාදී ජනරජයේ අති විශේෂ ගැසට් පත්‍රය - 2012.11.08

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| <i>HS Hdg. I</i> | <i>HS code II</i> | <i>Description III</i> | <i>Excise Duty IV</i> |
|----------------------|-----------------------|--|---------------------------|
| | | Other : | |
| | 8450.12.31 | Of a dry linen capacity less than 4 kg | 25% |
| | 8450.12.32 | Of a dry linen capacity of 4 kg and not exceeding 5.5 kg | 25% |
| | 8450.12.33 | Of a dry linen capacity exceeding 5.5 kg and not exceeding 7.5 kg | 25% |
| | 8450.12.34 | Of a dry linen capacity exceeding 7.5 kg and not exceeding 9.5 kg | 25% |
| | 8450.12.39 | Other | 25% |
| | 8450.19 | Other : | |
| | 8450.19.10 | Unassembled in completely knocked-down form | 25% |
| | 8450.19.20 | Used/reconditioned | 25% |
| | | Other : | |
| | 8450.19.31 | Of a dry linen capacity less than 4 kg | 25% |
| | 8450.19.32 | Of a dry linen capacity exceeding 4 kg and not exceeding 5.5 kg | 25% |
| | 8450.19.33 | Of a dry linen capacity exceeding 5.5 kg and not exceeding 7.5 kg | 25% |
| | 8450.19.34 | Of a dry linen capacity exceeding 7.5 kg and not exceeding 9.5 kg | 25% |
| | 8450.19.39 | Other | 25% |
| | | | |
| 87.02 | | Motor vehicle for the transport of ten or more persons, including the driver | |
| | | | |
| | 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 half years old : | |
| | 8702.10.12 | Modified Vehicles of heading 87.03, not more than two years old | 173% |

| <i>HS Hdg. I</i> | <i>HS code II</i> | <i>Description III</i> | <i>Excise DutyIn IV</i> |
|----------------------|-----------------------|--|-----------------------------|
| | 8702.10.13 | Modified Vehicles of heading 87.03, more than two years old | 173% |
| | 8702.10.19 | Other | 114% |
| | | Motor vehicles for the transport of less than 13 persons (adults) including the driver, more than three and half years old : | |
| | 8702.10.21 | Modified Vehicles of heading 87.03 | 173% |
| | 8702.10.29 | Other | 114% |
| | | Motor vehicles for the transport of 13 or more persons (adults) but less than 20 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 | 173% |
| | 8702.10.33 | Modified vehicles heading 87.03, more than two years old | 173% |
| | 8702.10.39 | Other | 41% |
| | | Motor vehicles for the transport of 13 or more persons (adults) but less than 20 persons (adults) including the driver, more than five years old | |
| | 8702.10.41 | Modified Vehicles of heading 87.03 | 173% |
| | 8702.10.49 | Other | 41% |
| | | Other, not more than five years old | |
| | 8702.10.52 | Modified Vehicles of heading 87.03, not more than two years old | 173% |
| | 8702.10.53 | Modified Vehicles of heading 87.03, more than two years old | 173% |
| | | Other, more than five years old | |
| | 8702.10.61 | Modified Vehicles of heading 87.03 | 173% |
| | 8702.10.69 | Other | 41% |
| | 8702.90 | Other | |
| | | Motor vehicles for the transport of less than 13 persons (adults) including the driver, not more than three and half years old | |

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I කොටස : (I) ඡේදය - ශ්‍රී ලංකා ප්‍රජාතාන්ත්‍රික සමාජවාදී ජනරජයේ අති විශේෂ ගැසට් පත්‍රය - 2012.11.08

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| <i>HS Hdg. I</i> | <i>HS code II</i> | <i>Description III</i> | <i>Excise Duty IV</i> |
|----------------------|-----------------------|--|---------------------------|
| | 8702.90.12 | Modified Vehicles of heading 87.03, not more than two years old | 143% |
| | 8702.90.13 | Modified Vehicles of heading 87.03, more than two years old | 143% |
| | 8702.90.19 | Other | 85% |
| | | Motor vehicles for the transport of less than 13 persons (adults) including the driver, more than three and half years old | |
| | 8702.90.21 | Modified Vehicles of heading 87.03 | 143% |
| | 8702.90.29 | Other | 85% |
| | | Motor vehicles for the transport of 13 or more persons (adults) but less than 20 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 | 143% |
| | 8702.90.33 | Modified Vehicles of heading 87.03, more than two years old | 143% |
| | 8702.90.39 | Other | 41% |
| | | Motor vehicles for the transport of 13 or more persons (adults) but less than 20 persons (adults) including the driver, more than five years old | |
| | 8702.90.41 | Modified Vehicles of heading 87.03 | 143% |
| | 8702.90.49 | Other | 41% |
| | | Other, not more than five years old | |
| | 8702.90.52 | Modified Vehicles of heading 87.03, not more than two years old | 143% |
| | 8702.90.53 | Modified Vehicles of heading 87.03, more than two years old | 143% |
| | | Other, more than five years old | |
| | 8702.90.61 | Modified Vehciles of heading 87.03 | 143% |
| | 8702.90.69 | Other | 41% |

| <i>HS Hdg. I</i> | <i>HS code II</i> | <i>Description III</i> | <i>Excise Duty IV</i> |
|----------------------|-----------------------|---|---------------------------|
| 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 : | |
| | 8703.10.10 | Not more than two years old | 40% |
| | 8703.10.20 | More than two years old | 40% |
| | | 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 two years old | 85% |
| | 8703.21.40 | Hearses more than two years old | 85% |
| | | Auto - Trishaws | |
| | 8703.21.51 | With two-stroke petrol engine | 45% |
| | 8703.21.52 | Other, driven by liquefied petroleum (L.P.) gas, not more than two year old | 40% |
| | 8703.21.53 | Other, driven by liquefied petroleum (L.P.) gas, more than two year old | 40% |
| | 8703.21.54 | Other, not more than two years old | 45% |
| | 8703.21.55 | Other, more than two years old | 45% |
| | | Motor cars including station wagons and racing cars, not more than two years old | |
| | 8703.21.61 | Hybrid electric vehicles | 14% |
| | 8703.21.69 | Other | 85% or Rs. 750,000.00 |
| | | Motor cars including station wagons and racing cars, more than two years old | |
| | 8703.21.71 | Hybrid electric vehicles | 14% |
| | 8703.21.79 | Other : | 85% or Rs. 750,000.00 |
| | | Other : | |

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I කොටස : (I) ඡේදය - ශ්‍රී ලංකා ප්‍රජාතාන්ත්‍රික සමාජවාදී ජනරජයේ අති විශේෂ ගැසට් පත්‍රය - 2012.11.08

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| <i>HS Hdg. I</i> | <i>HS code II</i> | <i>Description III</i> | <i>Excise Duty IV</i> |
|----------------------|-----------------------|--|---------------------------|
| | 8703.21.91 | Hybrid electric vehicles, not more than two years old | 14% |
| | 8703.21.92 | Other, not more than two years old | 85% or Rs. 750,000.00 |
| | 8703.21.93 | More than two years old | 85% or Rs. 750,000.00 |
| | 8703.22 | Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc : | |
| | 8703.22.30 | Hearses not more than two years old | 85% |
| | 8703.22.40 | Hearses more than two years old | 85% |
| | | Motor cars including station wagons and racing cars, not more than two years old | |
| | 8703.22.51 | Hybrid electric vehicles | 14% |
| | 8703.22.59 | Other | 85% |
| | | Motor cars including station wagons and racing cars, more than two years old | |
| | 8703.22.61 | Hybrid electric vehicles | 14% |
| | 8703.22.69 | Other | 85% |
| | | Other, not more than two years old | |
| | 8703.22.71 | Hybrid electric vehicles | 14% |
| | 8703.22.79 | Other | 85% |
| | | Other, more than two years old | |
| | 8703.22.81 | Hybrid electric vehicles | 14% |
| | 8703.22.89 | Other | 85% |
| | 8703.23 | Of a cylinder capacity exceeding 1,500 cc but not exceeding 3,000 cc : | |
| | 8703.23.30 | Hearses not more than two years old | 85% |
| | 8703.23.40 | Hearses more than two years old | 85% |
| | | Motor cars including station wagons and racing cars of a cylinder capacity not exceeding 2,000 cc, not more than two years old : | |

| <i>H S Hdg. I</i> | <i>H S code II</i> | <i>Description III</i> | <i>Excise Duty IV</i> |
|-----------------------|------------------------|--|---------------------------|
| | 8703.23.51 | Hybrid electric vehicles of a cylinder capacity not exceeding 1600 cc | 14% |
| | 8703.23.52 | Other, of a cylinder capacity not exceeding 1,600 cc | 85% |
| | 8703.23.53 | Other Hybrid electric vehicles | 14% |
| | 8703.23.59 | Other | 85% |
| | | Motor cars including station wagons and racing cars of a cylinder capacity not exceeding 2,000 cc, more than two years old | |
| | 8703.23.61 | Hybrid electric vehicles of a cylinder capacity not exceeding 1600 cc | 14% |
| | 8703.23.62 | Other, of a cylinder capacity not exceeding 1,600 cc | 85% |
| | 8703.23.63 | Other Hybrid electric vehicles | 14% |
| | 8703.23.69 | Other | 85% |
| | | Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc, not more than two years old | |
| | 8703.23.71 | Hybrid electric vehicles | 40% |
| | 8703.23.79 | Other | 114% |
| | | Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc, more than two years old | |
| | 8703.23.81 | Hybrid electric vehicles | 40% |
| | 8703.23.89 | Other | 114% |
| | | Other | |
| | 8703.23.91 | Hybrid electric vehicles of a cylinder capacity not exceeding 2000cc, not more than two years old | 14% |
| | 8703.23.92 | Other, of a cylinder capacity not exceeding 2,000 cc, Not more than two years old | 85% |
| | 8703.23.93 | Hybrid electric vehicles of a cylinder capacity not exceeding 2000cc, more than two years old | 14% |

| <i>HS Hdg. I</i> | <i>HS code II</i> | <i>Description III</i> | <i>Excise Duty IV</i> |
|----------------------|-----------------------|---|---------------------------|
| | 8703.23.94 | Other, of a cylinder capacity not exceeding 2,000 cc, more than two years old | 85% |
| | 8703.23.95 | Hybrid electric vehicles of a cylinder capacity exceeding 2000cc, not more than two years old | 40% |
| | 8703.23.96 | Other, of a cylinder capacity exceeding 2,000 cc, not more than two years old | 114%% |
| | 8703.23.97 | Hybrid electric vehicles of a cylinder capacity exceeding 2000cc, more than two years old | 40% |
| | 8703.23.98 | Other, of a cylinder capacity exceeding 2,000 cc, more than two years old | 114%% |
| | 8703.24 | Of a cylinder capacity exceeding 3,000 cc : | |
| | 8703.24.30 | Hearses not more than two years old | 129% |
| | 8703.24.40 | Hearses more than two years old | 129% |
| | | Motor cars including station wagons and racing cars, not more than two years old | |
| | 8703.24.51 | Hybrid electric vehicles | 57% |
| | 8703.24.59 | Other | 129% |
| | | Motor cars including station wagons and racing cars, more than two years old | |
| | 8703.24.61 | Hybrid electric vehicles | 57% |
| | 8703.24.69 | Other | 129% |
| | | Other, not more than two years old | |
| | 8703.24.71 | Hybrid electric vehicles | 57% |
| | 8703.24.79 | Other | 129% |
| | | Other, more than two years old | |
| | 8703.24.81 | Hybrid electric vehicles | 57% |
| | 8703.24.89 | Other | 129% |
| | | Other vehicles, with compression-ignition internal combustion piston engine (diesel or semi diesel) : | |
| | 8703.31 | Of a cylinder capacity not exceeding 1,500 cc : | |

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|----------------------|-----------------------|--|---------------------------|
| | 8703.31.30 | Hearses not more than two years old | 114% |
| | 8703.31.40 | Hearses more than two years old | 114% |
| | 8703.31.50 | Auto-trishaws not more than two years old | 45% |
| | 8703.31.60 | Auto-trishaws more than two year old | 45% |
| | 8703.31.70 | Motor cars including station wagons and racing cars, not more than two years old | 114% |
| | 8703.31.80 | Motor cars including station wagons and racing cars, more than two years old | 114% |
| | | Other | |
| | 8703.31.91 | Not more than two years old | 114% |
| | 8703.31.92 | More than two years old | 114% |
| | 8703.32 | Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,500 cc : | |
| | 8703.32.30 | Hearses not more than two years old | 129% |
| | 8703.32.40 | Hearses more than two years old | 129% |
| | | Motor cars including station wagons and racing cars of a cylinder capacity not exceeding 2,000 cc, not more than two years old : | |
| | 8703.32.51 | Of a cylinder capacity not exceeding 1,600 cc | 114% |
| | 8703.32.59 | Other : | 129% |
| | 8703.32.60 | Motor cars including station wagons and racing cars of a cylinder capacity not exceeding 2,000 cc, more than two years old : | 129% |
| | | Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc, not more than two 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 | 143% |
| | 8703.32.79 | Other | 143% |

| <i>HS Hdg. I</i> | <i>HS code II</i> | <i>Description III</i> | <i>Excise Duty IV</i> |
|----------------------|-----------------------|--|---------------------------|
| | 8703.32.80 | Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc, more than two years old : | 143% |
| | | Other : | |
| | 8703.32.91 | Of a cylinder capacity not exceeding 2,000 cc, not more than two years old | 129% |
| | 8703.32.92 | Of a cylinder capacity not exceeding 2,000 cc, more than two years old | 129% |
| | 8703.32.94 | Other, of a cylinder capacity exceeding 2,000 cc, not more than two years old | 143% |
| | 8703.32.95 | Of a cylinder capacity exceeding 2,000 cc, more than two years old | 143% |
| | 8703.33 | Of a cylinder capacity exceeding 2,500 cc : | |
| | 8703.33.30 | Hearses not more than two years old | 173% |
| | 8703.33.40 | Hearses more than two years old | 173% |
| | 8703.33.50 | Motor cars including station wagons and racing cars, not more than two years old | 173% |
| | 8703.33.60 | Motor cars including station wagons and racing cars, more than two years old | 173% |
| | | Other, not more than two years old | |
| | 8703.33.79 | Other | 173% |
| | 8703.33.80 | Other, more than two years old | 173% |
| | 8703.90 | Other : | |
| | 8703.90.60 | Other, more than two years old | 85% |
| | | | |
| | 87. 04 | Motor vehicles for the transport of goods | |
| | | | |
| | | Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel) : | |
| | 8704.21 | g. v.w. not exceeding 5 tonnes : | |
| | 8704.21.30 | Chassis fitted with engines and cabs for vehicles of national subdivision 8704.21.52, more than four years old | Rs. 109,000 per unit |

| <i>HS Hdg. I</i> | <i>HS code II</i> | <i>Description III</i> | <i>Excise Duty IV</i> |
|----------------------|-----------------------|--|-----------------------------|
| | | Vehicles with separate bodies for cabin and cargo area, and 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 1,500 kg or more | |
| | 8704.21.52 | More than four years old | Rs. 109,000 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 less than 1,500 kg but excluding those vehicles with engine compartment totally protruding to the front of the vehicle from the driving cabin | |
| | 8704.21.62 | More than four years old | Rs. 109,000 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 : | |
| | 8704.21.71 | Not more than four years old | 12% |
| | 8704.21.72 | More than four years old | 12% or Rs. 109,000 per unit |
| | | Other Vehicles with separate bodies for cabin and 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 1500 kg. : | |
| | 8704.21.81 | Not more than four years old | 41% |
| | 8704.21.82 | More than four years old | 41% |
| | | Other | |
| | 8704.21.91 | Vehicles with separate bodies for cabin and cargo area, not more than four years old | 56% |
| | 8704.21.92 | Vehicles with separate bodies for cabin and cargo area, more than four years old | 56% |
| | 8704.21.93 | Other, not more than four years old | 70% |

| <i>HS Hdg. I</i> | <i>HS code II</i> | <i>Description III</i> | <i>Excise Duty IV</i> |
|----------------------|-----------------------|---|---------------------------|
| | 8704.21.99 | Other, more than four years old | 70% |
| | 8704.22 | g.v.w. exceeding 5 tonnes but not exceeding 20 tonnes : | |
| | 8704.22.20 | Tankers and bowsers with stainless steel tanks for transport of milk and refrigerated trucks, more than five years old | Rs. 109,000 per unit |
| | 8704.22.30 | Other, not more than five years old | 15% |
| | 8704.22.40 | Other, more than five yeras old | 15% |
| | 8704.23 | g.v.w. exceeding 20 tonnes : | |
| | 8704.23.20 | Tankers and bowsers with stainless steel tanks for transport of milk and refrigerated trucks, more than five years old | Rs. 109,000 per unit |
| | 8704.23.30 | Other, not more than five years old | 20% |
| | 8704.23.40 | Other, more than five yeras old | 20% |
| | | Other, with spark-ignition internal combustion piston engine : | |
| | 8704.31 | g.v.w. not exceeding 5 tonnes : | |
| | 8704.31.30 | Chassis fitted with engines and cabs for vehicles of national sub division 8704.31.42, more than four years old | Rs. 109,000 per unit |
| | | Vehicles with separate bodies for cabin and cargo area, and designed for three persons (adults) or less, including the driver, with no additiional space in the cabin that can be converted for other uses and cargo carrying capacity of 1500 kg or more | |
| | 8704.31.42 | More than four years old | Rs. 109,000 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 additiional space in the cabin that can be converted for other uses and cargo carrying capacity of less than 1500 kg ; but excluding those vehicles with engine compartment totally protruding to the front of the vehicle from the driving cabin | |
| | 8704.31.52 | More than four years old | Rs. 109,000 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 additiional 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 : | |

| <i>HS Hdg. I</i> | <i>HS code II</i> | <i>Description III</i> | <i>Excise Duty IV</i> |
|----------------------|-----------------------|--|-----------------------------|
| | 8704.31.61 | Not more than four years old | 12% |
| | 8704.31.62 | More than four years old | 12% of Rs. 109,000 per unit |
| | | Other 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 1500 kg. : | |
| | 8704.31.71 | Not more than four years old | 41% |
| | 8704.31.72 | More than four years old | 41% |
| | | Other | |
| | 8704.31.91 | Vehicles with separate bodies for cabin and cargo area, not more than four years old | 56% |
| | 8704.31.92 | Vehicles with separate bodies for cabin and cargo area, more than four years old | 56% |
| | 8704.31.93 | Other, not more than four years old | 70% |
| | 8704.31.99 | Other, more than four years old | 70% |
| | 8704.32 | g.v.w. exceeding 5 tonnes : | |
| | 8704.32.20 | Tankers and bowsers with stainless steel tanks for transport of milk, more than five years old | Rs. 109,000 per unit |
| | 8704.32.30 | Other, not more than five years old | 15% |
| | 8704.32.40 | Other, more than five years old | 15% |
| | 8704.90 | Other : | |
| | 8704.90.30 | Other electric, not more than five years old | 12% |
| | 8704.90.40 | Other electric, more than five years old | 12% or Rs. 109,000 per unit |
| | 8704.90.50 | Other, not more than five years old | 32% |
| | 8704.90.60 | Other, more than five years old | 32% or Rs. 218,500 per unit |
| 87.06 | 8706.00 | Chassis fitted with engines, for the motor vehicles of heading 87.01 to 87.05 : | |
| | | | |

| <i>HS Hdg. I</i> | <i>HS code II</i> | <i>Description III</i> | <i>Excise Duty IV</i> |
|----------------------|-----------------------|--|----------------------------|
| | 8706.00.50 | Used chassis fitted with engines | Rs. 218,000 per unit |
| 87.07 | | Bodies (including cabs), for the motor vehicles of headings 87.01 to 87.05. | |
| | 8707.10 | For the vehicles of heading 87.03 | Rs. 291,000 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. 291,000 per unit |
| 87.08 | | Parts and accessories of the motor vehicles of headings 87.01 to 87.05 | |
| | | Other parts and accessories of bodies (including cabs) : | |
| | 8708.29 | Other : | |
| | 8708.29.10 | "Cut-portions" of bodies and cabs | Rs. 73,000 per cut portion |
| | | Other parts and accessories : | |
| | 8708.99 | Other : | |
| | 8708.99.40 | "Cut-portions" of motor vehicles | Rs. 73,000 per cut portion |
| 87.11 | | Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars ; side cars | |
| | 8711.10 | With reciprocating internal combustion piston engine of a cylinder capacity not exceeding 50 cc : | |
| | 8711.10.10 | Not more than three years old | 51% |
| | 8711.10.20 | More than three years old | 51% |
| | 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 | 51% |

| <i>HS Hdg.</i> <i>I</i> | <i>HS code</i> <i>II</i> | <i>Description</i> <i>III</i> | <i>Excise Duty</i> <i>IV</i> |
|----------------------------|-----------------------------|---|---------------------------------|
| | 8711.20.20 | Exceeding 50 cc but not exceeding 200 cc, more than three years old | 51% |
| | 8711.20.30 | Other, not more than three years old | 51% |
| | 8711.20.40 | Other, more than three years old | 51% |
| | 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 | 51% |
| | 8711.30.90 | Other | 51% |
| | 8711.40 | With reciprocating internal combustion piston engine of a cylinder capacity exceeding 500 cc but not exceeding 800 cc ; | 51% |
| | 8711.50 | With reciprocating internal combustion piston engine of a cylinder capacity exceeding 800 cc | 51% |
| | 8711.90 | Other : | |
| | 8711.90.90 | Other | 51% |

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