

<i>I</i> <i>H.S.</i> <i>Heading</i>	<i>II</i> <i>H.S.</i> <i>Code</i>	<i>III</i> <i>Description</i>	<i>IV</i> <i>Rate of Excise Duty</i>
	8702.90.17	Other more than five years old	100%
87.03		Motor cars and other motor vehicles principally designed for the transport of persons (other than the items described under HS Heading 8702 of Customs Guide), including station wagons and racing cars.	
	8703.10	Vehicles specially designed for travelling on snow ; golf carts and similar vehicles :	
	8703.10.01	Not more than three and half (3 1/2) years old	30%
	8703.10.02	More than three and half (3 1/2) years old	30%
		Other vehicles, with spark-ignition internal combustion reciprocating piston engine :	
	8703.21	Of cylinder capacity not exceeding 1,000 cc	
	8703.21.05	Other specialised transport vehicles not more than three and half (3 1/2) years old	30%
	8703.21.06	Other specialised transport vehicles more than three and half (3 1/2) years old	30%
	8703.21.07	Auto trishaws not more than three and half (3 1/2) years old	04%
	8703.21.08	Auto trishaws more than three and half (3 1/2) years old	04%
	8703.21.10	Van-type vehicles not more than five years old	20%
	8703.21.11	Van-type vehicles more than five years old	20%
	8703.21.12	Other not more than three and half (3 1/2) years old	30%
	8703.21.13	Other more than three and half (3 1/2) years old	30%
	8703.22	Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc :	
	8703.22.05	Van-type vehicles not more than five years old	30%
	8703.22.06	Van-type vehicles more than five years old	30%
	8703.22.07	Other not more than three and half (3 1/2) years old	40%
	8703.22.08	Other more than three and half (3 1/2) years old	40%
	8703.23	Of a cylinder capacity exceeding 1,500 cc but not exceeding 3,000 cc :	
	8703.23.05	Van-type vehicles not more than five years old	40%
	8703.23.06	Van-type vehicles more than five years old	40%
	8703.23.07	Other of a cylinder capacity not exceeding 2,000 cc, not more than three and half (3 1/2) years old	60%
	8703.23.08	Other of a cylinder capacity not exceeding 2,000 cc, more than three and half (3 1/2) years old	60%
	8703.23.10	Other not more than three and half (3 1/2) years old	60%
	8703.23.11	Other more than three and half (3 1/2) years old	60%
	8703.24	Of a cylinder capacity exceeding 3,000 cc :	
	8703.24.05	Van-type vehicles not more than five years old	40%
	8703.24.06	Van-type vehicles more than five years old	40%
	8703.24.07	Other not more than three and half (3 1/2) years old	60%
	8703.24.08	Other more than three and half (3 1/2) years old	60%
		Other vehicles, with compression-ignition internal combustion piston engine (diesel or semi-diesel) :	
	8703.31	Of a cylinder capacity not exceeding 1,500 cc :	
	8703.31.05	Auto trishaws not more than three and half (3 1/2) years old	14%
	8703.31.06	Auto trishaws more than three and half (3 1/2) years old	14%

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	8703.31.07	Motor cars including station wagons and racing cars not more than three and half (3 1/2) years old	95%
	8703.31.08	Motor cars including station wagons and racing cars more than three and half (3 1/2) years old	95%
	8703.31.10	Van-type vehicles not more than five years old	72%
	8703.31.11	Van-type vehicles more than five years old	72%
	8703.31.12	Other not more than three and half (3 1/2) years old	40%
	8703.31.13	Other more than three and half (3 1/2) years old	40%
	8703.32	Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,500 cc:	
	8703.32.05	Van-type vehicles not more than five years old	84%
	8703.32.06	Van-type vehicles more than five years old	84%
	8703.32.07	Motor cars including station wagons and racing cars of a cylinder capacity not exceeding 2,000cc not more than three and half (3 1/2) years old	115%
	8703.32.08	Motor cars including station wagons and racing cars of a cylinder capacity not exceeding 2,000cc more than three and half (3 1/2) years old	115%
	8703.32.10	Other of a cylinder capacity not exceeding 2,000 cc not more than three and half (3 1/2) years old	60%
	8703.32.11	Other of a cylinder capacity not exceeding 2,000 cc more than three and half (3 1/2) years old	60%
	8703.32.12	Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000cc not more than three and half (3 1/2) years old	115%
	8703.32.13	Motor cars including station wagons and racing cars of a cylinder capacity not exceeding 2,000cc more than three and half (3 1/2) years old	115%
	8703.32.14	Other not more than three and half (3 1/2) years old	60%
	8703.32.15	Other more than three and half (3 1/2) years old	60%
	8703.33	Of a cylinder capacity exceeding 2,500 cc :	
	8703.33.05	Motor cars including station wagons and racing cars not more than three and half (3 1/2) years old	115%
	8703.33.06	Motor cars including station wagons and racing cars more than three and half (3 1/2) years old	115%
	8703.33.07	Van-type vehicles not more than five years old	84%
	8703.33.08	Van-type vehicles more than five years old	84%
	8703.33.10	Other not more than three and half (3 1/2) years old	60%
	8703.33.11	Other more than three and half (3 1/2) years old	60%
	8703.90	Other :	
	8703.90.01	Electric, not more than three and half (3 1/2) years old	20%
	8703.90.02	Electric, more than three and half (3 1/2) years old	20%
	8703.90.03	Other not more than three and half (3 1/2) years old	60%
	8703.90.04	Other more than three and half (3 1/2) years old	60%
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 five (5) tonnes :	

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		8704.21.01	Jeep type vans of a g.v.w. not exceeding 3,000 kg not more than five years old	60%
		8704.21.02	Jeep type vans of a g.v.w. not exceeding 3,000 kg more than five years old	60%
		8704.21.06	Tippers (dumps trucks) and other bowsters of a g.v.w. not exceeding 1,750 kg more than five years old	100%
		8704.21.08	Refrigerated trucks, other tippers (dump trucks) and other bowsters, lorries and trucks more than five years old	100%
		8704.21.11	Chassis fitted with engines and cabs but without bodies for lorries and trucks of g.v.w. exceeding 3,000 kg more than five years old	100%
		8704.21.12	Other not more than five years old	84%
		8704.21.13	Other more than five years old	84%
		8704.22	g.v.w. exceeding five (5) tonnes but not exceeding 20 tonnes:	
		8704.22.02	More than five years old	100%
		8704.23	g.v.w. exceeding 20 tonnes :	
		8704.23.02	Tankers and bowsters with stainless steel tanks for transport of milk, refrigerated trucks, lorries and other trucks more than five years old	100%
		8704.23.04	Other more than five years old	100%
			Other, with spark-ignition internal combustion piston engines	
		8704.31.	g.v.w. not exceeding five (5) tonnes :	
		8704.31.01	Jeep type vans of a g.v.w. not exceeding 3,000 kg not more than three years old	60%
		8704.31.02	Jeep type vans of a g.v.w. not exceeding 3,000 kg more than three years old	60%
		8704.31.04	Tankers and bowsters with stainless steel tanks for transport of milk, refrigerated trucks, lorries and trucks more than five years old	100%
		8704.31.06	Tippers (dump trucks) and other bowsters of a g.v.w. exceeding 1,750 kg more than five years old	100%
		8704.31.08	Chassis fitted with engines and cabs but without bodies for lorries and trucks of g.v.w. exceeding 3,000 kg more than five years old	100%
		8704.31.10	Other, not more than five years old	30%
		8704.31.11	Other more than five years old	30%
		8704.32	g.v.w. exceeding 5 tonnes :	
		8704.32.02	Tankers and bowsters with stainless steel tanks for transport of milk more than five years old	100%
		8704.32.04	Other more than five years old	100%
		8704.90	Other:	
		8704.90.02	More than five years old	100%
87.06	8706.00		Chassis fitted with engines, for the motor vehicles of heading 87.01.to 87.05:	
	8706.00.02		For the motor vehicles of headings 8704.21 and 8704.31 with a g.v.w. not exceeding 3,000 kg more than five years old	100%
	8706.00.04		For other motor vehicles of headings 8704.21, 8704.22, 8704.23, 8704.31 and 8704.32 more than five years old	100%

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		8706.00.11	For motor vehicles for heading 8704.10 more than five years old	100%
		8706.00.13	For other motor vehicles, more than three years old	100%
87.07			Bodies (including cabs), for motor vehicles of headings 87.01 to 87.05	
		8707.10	For the vehicles of heading 87.03 :	
		8707.10.01	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 or 100% whichever is higher
		8707.10.09	Other	Rs. 1,000,000 per unit or 100% whichever is higher
		8707.90	Other :	
		8707.90.05	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 or 100% whichever is higher
87.08			Parts and accessories of the motor vehicles of heading 87.01 to 87.05	
			Other parts and accessories of bodies (including cabs):	
		8708.29	Other	
		8708.29.01	“Cut-portions” of bodies and Cabs	Rs. 1,00,000 per cut portion or 100% whichever is higher
		8708.99	Other :	
		8708.99.09	“Cut-portions” of motor vehicles	Rs. 1,00,000 per cut portion or 100% whichever is higher
87.11			Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars ; side-cars.	
		8711.20	With reciprocating internal combustion piston engine of a cylinder capacity exceeding 50cc but not exceeding 250cc :	
		8711.20.05	Exceeding 125 cc but not exceeding 200 cc not more than three years old	05%
		8711.20.06	Exceeding 125 cc but not exceeding 200 cc more than three years old	05%
		871.20.07	Other not more than three years old	15%
		871.20.08	Other more than three years old	15%
		8711.30	With reciprocating internal combustion piston engine of a cylinder capacity exceeding 250cc but not exceeding 500cc :	
		8711.30.01	Exceeding 250 cc but not exceeding 350 cc not more than three years old	15%
		8711.30.02	Exceeding 250 cc but not exceeding 350 cc more than three years old	15%
		8711.30.09	Other	15%
		8711.40	With reciprocating internal combustion piston engine of a cylinder capacity exceeding 500cc but not exceeding 800cc	15%
		8711.50	With reciprocating internal combustion piston engine of a cylinder capacity exceeding 800cc	15%

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PART I : SEC. (I) - GAZETTE EXTRAORDINARY OF THE DEMOCRATIC SOCIALIST REPUBLIC OF SRI LANKA - 29.07.2005

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		8711.90	Other	
		8711.90.09	Other	15%
95.04			Articles for funfair, table or parlour games, including pintables, billiards, special tables for casion games and automatic bowling alley equipment.	
	9504.10		Video games of a kind used with a television receiver	10%
	9504.20		Articles and accessories for billiards	10%
	9504.30		Other games, operated by coins banknotes (paper currency), discs or other similar articles, other than bowling alley equipment	10%
	9504.40		Playing Cards	10%
	9504.90		Other	10%

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