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The Gazette of the Democratic Socialist Republic of Sri Lanka

EXTRAORDINARY

අංක 1702/19 - 2011 අප්‍රේල් 21 වැනි බ්‍රහස්පතින්දා - 2011.04.21

No. 1702/19 - THURSDAY APRIL 21, 2011

(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 :

- (a) The Excise 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 ;
- (c) Wherever an advalorem rate and a unit rate are specified in Column IV of Schedule hereto, the applicable rate for the purpose of calculating the Excise duty payable shall be that rate the application of which results in a higher amount being payable as Excise duty ;
- (d) The order made under Section 3 and published in the Extraordinary Gazette Notifications No. 1681/5 of 22.11.2010 and 1686/43 of 31.12.2010 is hereby rescinded ;
- (e) This order shall come into effect from 24.04.2011.

MAHINDA RAJAPAKSA,
Minister of Finance and Planning.

Ministry of Finance and Planning,
Colombo 01,
21st April, 2011.

SCHEDULE

<i>H. S. Hdg. I</i>	<i>H. S. Code II</i>	<i>Description III</i>	<i>Excise Duty IV</i>
21.06		Food preparations not elsewhere specified or included	
	2106.90	Other	
	2106.90.92	Compound non alcoholic preparation of a kind used the manufactured of beverages	Rs. 40/- per l
22.01		Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured ; ice and snow	
	2201.10	Mineral waters and aerated waters :	
	2201.10.90	Other	Rs. 8/- 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 flavoured	Rs. 8/- per l
	2202.90	Other	Rs. 8/- per l
24.02		Cigars, cheroots, cigarillos and cigarettes of tobacco or of tobacco substitutes	
	2402.10	Cigars, cheroots and cigarillos, containing tobacco	Rs. 4,000 per kg net weight
	2402.20	Cigarettes containing tobacco :	
	2402.20.20	Cigarettes, each not exceeding 60 mm in length	Rs. 3,465/- per 1,000 cigarettes
	2402.20.30	Cigarettes, each exceeding 60 mm but not exceeding 67 mm in length	Rs. 6,973/- per 1,000 cigarettes
	2402.20.40	Cigarettes, each exceeding 67 mm but not exceeding 72 mm in length	Rs. 9,811/- per 1,000 cigarettes

<i>H. S. Hdg. I</i>	<i>H. S. Code II</i>	<i>Description III</i>	<i>Excise Duty IV</i>
	2402.20.50	Cigarettes, each exceeding 72 mm but not exceeding 84 mm in length	Rs. 12,108/- per 1,000 cigarettes
	2402.20.60	Cigarettes, each exceeding 84 mm in length	Rs. 15,000/- per 1,000 cigarettes
24.03		Other manufactured tobacco and manufactured tobacco substitutes, “homogenised” or “reconstituted” tobacco, tobacco extracts and essences.	
	2403.10	Smoking tobacco, whether or not containing tobacco substitutes in any proportion :	
	2403.10.10	Pipe tobacco	Rs. 400/- per kg
		Other :	
	2403.91	“Homogenised” or “reconstituted” tobacco :	
	2403.91.10	Pipe tobacco	Rs. 400/- per kg
	2403.99	Other :	
	2403.99.10	Pipe tobacco	Rs. 400/- 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 waste oils :	
	2710.11	Light oils and preparations :	
	2710.11.20	Petrol	Rs. 25/- per l
	2710.19	Other :	
	2710.19.40	Gas oil/Diesel	Rs. 2.50 per l

<i>H. S. Hdg. I</i>	<i>H. S. Code II</i>	<i>Description III</i>	<i>Excise Duty IV</i>
39.01		Polymers of ethylene, in primary forms	
	3901.10	Polyethylene having a specific gravity or less than 0.94	5%
	3901.20	Polyethylene having a specific gravity or less than 0.94 or more	5%
	3901.30	Ethylene-vinyl acetate copolymers	5%
	3901.90	Other	5%
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 :	
	8418.21	Compression-type :	
	8418.21.10	Used/reconditioned	17%
		Single Door type	
	8418.21.21	Of a capacity not exceeding 80 liters	17%
	8418.21.22	Of a capacity exceeding 80 liters and not exceeding 100 liters	17%
	8418.21.23	Of a capacity exceeding 100 liters and not exceeding 120 liters	17%
	8418.21.24	Of a capacity exceeding 120 liters and not exceeding 140 liters	17%
	8418.21.25	Of a capacity exceeding 140 liters and not exceeding 160 liters	17%
	8418.21.26	Of a capacity exceeding 160 liters and not exceeding 180 liters	17%

<i>H. S. Hdg. I</i>	<i>H. S. Code II</i>	<i>Description III</i>	<i>Excise Duty IV</i>
	8418.21.27	Of a capacity exceeding 180 liters and not exceeding 200 liters	17%
	8418.21.28	Of a capacity exceeding 200 liters and not exceeding 230 liters	17%
	8418.21.29	Other	17%
		Double Door type	
	8418.21.31	Of a capacity not exceeding 140 liters	17%
	8418.21.32	Of a capacity exceeding 140 liters and not exceeding 160 liters	17%
	8418.21.33	Of a capacity exceeding 160 liters and not exceeding 180 liters	17%
	8418.21.34	Of a capacity exceeding 180 liters and not exceeding 200 liters	17%
	8418.21.35	Of a capacity exceeding 200 liters and not exceeding 230 liters	17%
	8418.21.39	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%
	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%

<i>H. S. Hdg. I</i>	<i>H. S. Code II</i>	<i>Description III</i>	<i>Excise Duty IV</i>
	8418.40.20	Other, not exceeding 566 l	17%
		Parts :	
	8418.91	Furniture designed to receive refrigerating or freezing equipment :	
	8418.91.10	Cabinet 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 labelling bottles, cans, boxes, bags or other containers ; machinery for capsuling bottles, jars, tubes and similar containers ; other packing or wrapping machinery (including heat-shrink wrapping machinery); machinery for aerating beverages	
		Dish washing machines :	
	8422.11	Of the household type	30%
84.50		Household or laundry-type washing machines, including machines which both wash and dry	
		Machines, each of a dry linen capacity not exceeding 10 kg :	
	8450.11	Fully-automatic machines :	
	8450.11.10	Unassembled in completely knocked-down form	25%
	8450.11.20	Used/reconditoned	25%
		Other, top loading	
	8450.11.31	Of a dry linen capacity less than 4 kgs	25%
	8450.11.32	Of a dry linen capacity of 4 kgs and not exceeding 5.5 kgs	25%
	8450.11.33	Of a dry linen capacity exceeding 5.5 kgs and not exceeding 7.5 kgs	25%
	8450.11.34	Of a dry linen capacity exceeding 7.5 kgs and not exceeding 9.5 kgs	25%

<i>H. S. Hdg. I</i>	<i>H. S. Code II</i>	<i>Description III</i>	<i>Excise Duty IV</i>
	8450.11.39	Other	25%
		Other, front loading	
	8450.11.41	Of a dry linen capacity less than 4 kgs.	25%
	8450.11.42	Of a dry linen capacity of 4 kgs. and not exceeding 5.5 kgs.	25%
	8450.11.43	Of a dry linen capacity exceeding 5.5 kgs and not exceeding 7.5 kgs.	25%
	8450.11.44	Of a dry linen capacity exceeding 7.5 kgs and not exceeding 9.5 kgs.	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 kgs	25%
	8450.12.32	Of a dry linen capacity of 4 kgs and not exceeding 5.5 kgs	25%
	8450.12.33	Of a dry linen capacity of exceeding 5.5 kgs and not exceeding 7.5 kgs	25%
	8450.12.34	Of a dry linen capacity of exceeding 7.5 kgs and not exceeding 9.5 kgs	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 kgs	25%

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I කොටස : (I) ඡේදය - ශ්‍රී ලංකා ප්‍රජාතාන්ත්‍රික සමාජවාදී ජනරජයේ අති විශේෂ ගැසට් පත්‍රය - 2011.04.21

PART I : SEC. (I) - GAZETTE EXTRAORDINARY OF THE DEMOCRATIC SOCIALIST REPUBLIC OF SRI LANKA - 21.04.2011

<i>H. S. Hdg. I</i>	<i>H. S. Code II</i>	<i>Description III</i>	<i>Excise Duty IV</i>
	8450.19.32	Of a dry linen capacity of 4 kgs. and not exceeding 5.5 kgs	25%
	8450.19.33	Of a dry linen capacity exceeding 5.5 kgs. and not exceeding 7.5 kgs	25%
	8450.19.34	Of a dry linen capacity exceeding 7.5 kgs. and not exceeding 9.5 kgs	25%
	8450.19.39	Others	25%
87.02		Motor vehicles 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	
	8702.10.19	Other	102%
	8702.10.20	Motor vehicles for the transport of less than 13 persons (adults) including the driver, more than three and half years old	102% or Rs. 367,500/- per unit
		Motor vehicles for the transport of 13 or more persons (adults) but less than 17 persons (adults) including the driver, more than five years old	
	8702.10.39	Other	33%
	8702.10.40	Motor vehicles for the transport of 13 or more persons (adults) but less than 17 persons (adults) including the driver, more than five years old	33% or Rs. 218,500/- per unit
	8702.10.60	Other, more than five years old	Rs. 109,000/- per unit
	8702.90	Other :	
		Motor vehicles for the transport of less than 13 persons (adults) including the driver, not more than three and half years old	
	8702.90.19	Other	68%

<i>H. S. Hdg. I</i>	<i>H. S. Code II</i>	<i>Description III</i>	<i>Excise Duty IV</i>
	8702.90.20	Motor vehicles for the transport of less than 13 persons (adults) including the driver, more than three and half years old	68% or Rs. 218,500/- per unit
		Motor vehicles for the transport of 13 or more persons (adults) but less than 17 persons (adults) including the driver, not more than five years old	
	8702.90.39	Other	28%
	8702.90.40	Motor vehicles for the transport of 13 or more persons (adults) but less than 17 persons (adults) including the driver, more than five years old	28% or Rs. 146,000/- per unit
	8702.90.60	Other, more than five years old	Rs. 109,000/- per unit
87.03		Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 87.02), including station wagons and racing cars	
	8703.10	Vehicles specially designed for travelling on snow ; golf cars and similar vehicles :	
	8703.10.10	Not more than two years old	23%
	8703.10.20	More than two years old	23% or Rs. 146,000/- per unit
		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	38%
	8703.21.40	Hearses more than two years old	38%
		Auto-trishaws	
	8703.21.51	Driven by liquefied petroleum (L. P.) gas not more than two years	8%
	8703.21.52	Driven by liquefied petroleum (L. P.) gas more than two years	8%
	8703.21.53	Other, not more than two years old	8%

<i>H. S. Hdg. I</i>	<i>H. S. Code II</i>	<i>Description III</i>	<i>Excise Duty IV</i>
	8703.21.54	Other, more than two years old	8%
		Motor cars including station wagons and racing cars, not more than two years old	
	8703.21.61	Hybrid electrical vehicles	8%
	8703.21.69	Other	38%
	8703.21.70	Motor cars including station wagons and racing cars, more than two years old	38%
		Other	
	8703.21.91	Hybrid electrical vehicles, not more than two years old	8%
	8703.21.92	Other, not more two years old	38%
	8703.21.93	Other, more than two years old	38%
	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	43%
	8703.22.40	Hearses more than two years old	43%
		Motor cars including station wagons and racing cars, not more than two years old	
	8703.22.51	Hybrid electrical vehicles	8%
	8703.22.59	Other	43%
	8703.22.60	Motor cars including station wagons and racing cars, more than two years old	43%
		Other, not more than two years old	
	8703.22.71	Hybrid electrical vehicles	8%
	8703.22.79	Other	43%
	8703.22.80	Other, more than two years old	43%
	8703.23	Of a cylinder capacity exceeding 1,500 cc but not exceeding 3,000 cc.	

<i>H. S. Hdg. I</i>	<i>H. S. Code II</i>	<i>Description III</i>	<i>Excise Duty IV</i>
	8703.23.30	Hearses not more than two years old	47%
	8703.23.40	Hearses not more than two years old	47% or Rs. 218,000/- per unit
		Motor cars including station wagons and racing cars of a cylinder capacity not exceeding 2,000 cc not more than two years old	
	8703.23.51	Hybrid electrical vehicles fo a cylinder capacity not exceeding 1600 cc	8%
	8703.23.52	Other, of a cylinder capacity not exceeding 1,600 cc	43%
	8703.23.53	Other Hybrid electrical vehicles	8%
	8703.23.59	Other	47%
	8703.23.60	Motor cars including station wagons and racing cars of a cylinder capacity not exceeding 2,000 cc more than two years old	47% or Rs. 218,000/- per unit
		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 electrical vehicles	24%
	8703.23.79	Other	58%
	8703.23.80	Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc, more than two years old	58% or Rs. 218,000/- per unit
	8703.23.91	Hybrid electrical vehicles of a cylinder capacity not exceeding 2000 cc, more than two years old	8%
	8703.23.92	Other, of a cylinder capacity not exceeding 2,000 cc, not more than two years old	47%
	8703.23.93	Of a cylinder capacity not exceeding 2,000 cc, more than two years old	47% or Rs. 218,000/- per unit
	8703.23.94	Hybrid electrical vehicles of a cylinder capacity exceeding 2000 cc, not more than two years old	24%

<i>H. S. Hdg. I</i>	<i>H. S. Code II</i>	<i>Description III</i>	<i>Excise Duty IV</i>
	8703.23.95	Other, of a cylinder capacity exceeding 2,000 cc, not more than two years old	58%
	8703.23.96	Of a cylinder capacity not exceeding 2,000 cc, more than two years old	58% or Rs. 218,000/- per unit
	8703.24	Of a cylinder capacity exceeding 3,000 cc :	
	8703.24.30	Hearses not more than two years old	78%
	8703.24.40	Hearses more than two years old	78% or Rs. 218,000/- per unit
		Motor cars including station wagons and racing cars not more than two years old	
	8703.24.51	Hybrid electrical vehicles	40%
	8703.24.59	Other	78%
	8703.24.60	Motor cars including station wagons and racing cars more than two years old	78% or Rs. 218,000/- per unit
		Other, not more than two years old	
	8703.24.71	Hybrid electrical vehicles	40%
	8703.24.79	Other	78%
	8703.24.80	Other, more than two years old	78% or Rs. 218,000/- per unit
		Other, vehicles with compression - ignition internal combustion, piston engines Diesel or Semi Diesel) :	
	8703.31	Of a cylinder capacity not exceeding 1,500 cc :	
	8703.31.30	Hearses not more than two years old	73%
	8703.31.40	Hearses more than two years old	73% or Rs. 331,000/- per unit
	8703.31.50	Auto-trishaws not more than two years old	15%
	8703.31.60	Auto-trishaws more than two years old	15%
	8703.31.70	Motor cars including station wagons and racing cars, not more than two years old	73%

<i>H. S. Hdg. I</i>	<i>H. S. Code II</i>	<i>Description III</i>	<i>Excise Duty IV</i>
	8703.31.80	Motor cars including station wagons and racing cars, more than two years old	73% or Rs. 331,000/- per unit
	8703.31.91	Other, not more than two years old	73%
	8703.31.92	Other, more than two years old	73% or Rs. 331,000/- per unit
	8703.32	of a cylinder capacity not exceeding 1,500 cc but not exceeding 2,500 cc :	
	8703.32.30	Hearses not more than two years old	114%
	8703.32.40	Hearses more than two years old	114% or Rs. 367,500/- per unit
		Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc, not more than two years old	
	8703.32.51	Of a cylinder capacity not exceeding 1,600 cc	73%
	8703.32.59	Other	114%
	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	114% or Rs. 367,500/- per unit
		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 capacity, and a total payload (or persons and cargo) of over 800 kg.	124%
	8703.32.79	Other	124%
	8703.32.80	Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc, more than two years old	124% or Rs. 375,000/- per unit
	8703.32.91	Other of a cylinder capacity not exceeding 2,000 cc not more than two years old	114%
	8703.32.92	Other, of a cylinder capacity not exceeding 2,000 cc more than two years old	114% or Rs. 367,500/- per unit

<i>H. S. Hdg. I</i>	<i>H. S. Code II</i>	<i>Description III</i>	<i>Excise Duty IV</i>
	8703.32.94	Other, of a cylinder capacity not exceeding 2,000 cc, not more than two years old	124%
	8703.32.95	Of a cylinder capacity exceeding 2,000 cc, more than two years old	124% or Rs. 375,000/- per unit
	8703.33	Of a cylinder capacity exceeding 2,500 cc	
	8703.33.30	Hearses not more than two years old	138%
	8703.33.40	Hearses more than two years old	138% or Rs. 380,000/- per unit
	8703.33.50	Motor cars including station wagons and racing cars, not more than two years old	138%
	8703.33.60	Motor cars including station wagons and racing cars, more than two years old	138% Rs. 380,000/- per unit
		Other, not more than two years old	
	8703.33.79	Other	138%
	8703.33.80	Other, more than two years old	138% or Rs. 380,000/- per unit
	8703.90	Other :	
	8703.90.60	Other, more than two years old	64% or Rs. 312,000 per unit
87.04		Motor vehicles for the transport of goods	
		Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel) :	
	8704.21	g. v. w. not exceeding 5 tonnes :	
	8704.21.30	Chassis fitted with engines and cabs for vehicles of heading 8704.21.52, more than five years old	Rs. 109,000/- 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 1,500 kg or more :	
	8704.21.52	more than five years old	Rs. 109,000/- per unit

<i>H. S. Hdg. I</i>	<i>H. S. Code II</i>	<i>Description III</i>	<i>Excise Duty IV</i>
		Vehicles with separate bodies for cabin and cargo area, the cabin been designed for 3 persons (adults) or less including the driver, with additional space in the cabin that can be converted for other uses, and cargo carrying capacity of less than 1,500 kg :	
	8704.21.62	more than five years old	Rs. 109,000/- per unit
		Other vehicles with separate bodies for cabin and cargo area and cargo carrying capacity of 800 kg or more, but excluding those vehicles with a engine compartment totally protruding to the front of the vehicle from the driving cab :	
	8704.21.71	Not more than five years old	12%
	8704.21.72	More than five years old	12% or Rs. 109,000/- per unit
	8704.21.81	Other vehicles of g. v. w. less than 1,500 kg, not more than five years old	22%
	8704.21.82	Other vehicles of g. v. w. less than 1,500 kg, more than five years old	22% or Rs. 182,000/- per unit
	8704.21.91	Other, not more than five years old	32%
	8704.21.92	Other, more than five years old	32% or Rs. 291,000/- per unit
	8704.22	g. v. w. exceeding 5 tonnes but not exceeding 20 tonnes :	
	8704.22.20	More than five years old	Rs. 109,000/- per unit
	8704.23	g. v. w. exceeding 20 tonnes :	
	8704.23.20	Tankers and bowsters with stainless steel tanks for transport of milk, refrigeratd trucks, lorries and other trucks more than five years old	Rs. 109,000/- per unit
	8704.23.40	Other, more than five years old	Rs. 109,000/- per unit
		Other, with spark-ignition internal combustion piston engine :	
	8704.31	g. v. w. not exceeding 5 tonnes :	

<i>H. S. Hdg. I</i>	<i>H. S. Code II</i>	<i>Description III</i>	<i>Excise Duty IV</i>
	8704.31.30	Chassis fitted with engines and cabs for vehicles of heading 8704.31.06, more than five years old	Rs. 109,000/- per unit
		Vehicles with separate bodies for cabin and cargo area, the cabin been designed for 3 persons (adult) 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 :	
	8704.31.42	More than five years old	Rs. 109,000/- per unit
		Vehicles with separate bodies for cabin and cargo area, the cabin been designed for 3 persons (adult) 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	
	8704.31.52	More than five years old	Rs. 109,000/- per unit
		Other vehicles with separate bodies for cabin and cargo area and cargo carrying capacity of 800 kg or more, but excluding those vehicles with a engine compartment totally protruding to the front of the vehicle from the driving cab :	
	8704.31.61	Not more than five years old	12%
	8704.31.62	More than five years old	12% or Rs. 109,000/- per unit
	8704.31.71	Other vehicles of g. v. w. less than 1,500 kg, not more than five years old	17%
	8704.31.72	Other vehicles of g. v. w. less than 1,500 kg, more than five years old	17% or Rs. 146,000/- per unit
	8704.31.91	Other, not more than five years old	22%
	8704.31.92	Other, more than five years old	22% or Rs. 182,000/- per unit
	8704.32	g. v. w. exceeding 5 tonnes :	
	8704.32.20	Tankers and bowsters with stainless steel tanks for transport of milk, more than five years old	Rs. 109,000/- per unit
	8704.32.40	Other, more than five years old	Rs. 109,000/- per unit

<i>H. S. Hdg. I</i>	<i>H. S. Code II</i>	<i>Description III</i>	<i>Excise Duty IV</i>
	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 :	
	8706.00.50	Used chassis fitted with engines	Rs. 218,000/- per unit
87.07		Bodies (including cabs), for the motor vehicles of heading 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 heading 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

<i>H. S. Hdg. I</i>	<i>H. S. Code II</i>	<i>Description III</i>	<i>Excise Duty IV</i>
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	24%
	8711.10.20	More than three years old	24%
	8711.20	With reciprocating internal combustion piston engine of a cylinder (i)*	
	8711.20.10	Exceeding 50 cc but not exceeding 200 cc, not more than three years old	24%
	8711.20.20	Exceeding 50 cc but not exceeding 200 cc, more than three years old	24%
	8711.20.30	Other, not more than three years old	24%
	8711.20.40	Other, more than three years old	24%
	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	24%
	8711.30.90	Other	24%
	8711.40	With reciprocating internal combustion piston engine of a cylinder capacity exceeding 500 cc but not exceeding 800 cc :	24%
	8711.50	With reciprocating internal combustion piston engine of a cylinder capacity exceeding 800 cc :	24%
	8711.90	Other :	
	8711.90.10	Electrically operated motor bicycles	24%
	8711.90.90	Other	24%

* (i) exceeding 50 cc but not exceeding 250 cc :