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අති විශේෂ

# The Gazette of the Democratic Socialist Republic of Sri Lanka EXTRAORDINARY

අංක 2118/24 - 2019 අප්‍රේල් මස 09 වැනි අඟහරුවාදා - 2019.04.09  
No. 2118/24 - TUESDAY, APRIL 09, 2019

(Published by Authority)

## PART I : SECTION (I) — GENERAL

### Government Notifications

THE FINANCE ACT, No. 35 OF 2018

#### Order under Section 19 read with Section 51

by virtue of the powers vested in me by Section 19 read with Section 51 of the Finance Act, No. 35 of 2108, I, Mangala Samaraweera, Minister of Finance, do by this Order amend the Schedule to the Finance (Luxuary Tax on Motor Vehicle) Regulations, No. 1 of 2019, published in the *Extraordinary Gazette* No. 2113/11 dated March 05, 2019 as amended by the *Extraordinary Gazette* No. 2113/46 dated March 07, 2019, by the substitution of the Schedule hereto :-

MANGALA SAMARAWEEA,  
Minister of Finance.

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



SCHEDULE					
I			II	III	
H. S. Heading	H. S. Code	Description	Luxury Tax Free Threshold	Rate (Applicable on the amount exceeding the Luxury Tax Free Threshold)	
				III a*	III b**
<b>87.02</b>		<b>Motor vehicles for the transport of ten or more persons, including the driver.</b>			
	8702.10	With only 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	Rs. 3.5 Mn	$x \leq 2300 \text{cm}^3 = 0\%$ $2300 \text{cm}^3 < x = 0\%$	$x \leq 2300 \text{cm}^3 = 0\%$ $2300 \text{cm}^3 < x = 120\%$
	8702.10.13	Modified vehicles of heading 87.03, more than two years old	Rs. 3.5 Mn	$x \leq 2300 \text{cm}^3 = 0\%$ $2300 \text{cm}^3 < x = 0\%$	$x \leq 2300 \text{cm}^3 = 0\%$ $2300 \text{cm}^3 < x = 120\%$
	8702.10.19	Other	Rs. 3.5 Mn	0%	0%
		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	Rs. 3.5 Mn	$x \leq 2300 \text{cm}^3 = 0\%$ $2300 \text{cm}^3 < x = 0\%$	$x \leq 2300 \text{cm}^3 = 0\%$ $2300 \text{cm}^3 < x = 120\%$
	8702.10.29	Other	Rs. 3.5 Mn	0%	0%
		Motor vehicles for the transport of 13 or more persons (adults) but less than 25 persons (adults) including the driver, not more than five years old :			
	8702.10.32	Modified vehicles of heading 87.03, not more than two years old	Rs. 3.5 Mn	$x \leq 2300 \text{cm}^3 = 0\%$ $2300 \text{cm}^3 < x = 0\%$	$x \leq 2300 \text{cm}^3 = 0\%$ $2300 \text{cm}^3 < x = 120\%$
	8702.10.33	Modified vehicles of heading 87.03, more than two years old	Rs. 3.5 Mn	$x \leq 2300 \text{cm}^3 = 0\%$ $2300 \text{cm}^3 < x = 0\%$	$x \leq 2300 \text{cm}^3 = 0\%$ $2300 \text{cm}^3 < x = 120\%$
	8702.10.39	Other	Rs. 3.5 Mn	0%	0%

SCHEDULE (Contd.)					
I			II	III	
H. S. Heading	H. S. Code	Description	Luxury Tax Free Threshold	Rate (Applicable on the amount exceeding the Luxury Tax Free Threshold)	
				III a*	III b**
		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	Rs. 3.5 Mn	$x \leq 2300 \text{cm}^3 = 0\%$ $2300 \text{cm}^3 < x = 0\%$	$x \leq 2300 \text{cm}^3 = 0\%$ $2300 \text{cm}^3 < x = 120\%$
	8702.10.49	Other	Rs. 3.5 Mn	0%	0%
		Motor vehicles for the transport of 25 or more persons (adults) but less than 35 persons (adults) including the driver, not more than ten years old:			
	8702.10.53	Modified vehicles of heading 87.03, not more than two years old	Rs. 3.5 Mn	$x \leq 2300 \text{cm}^3 = 0\%$ $2300 \text{cm}^3 < x = 0\%$	$x \leq 2300 \text{cm}^3 = 0\%$ $2300 \text{cm}^3 < x = 120\%$
	8702.10.54	Modified vehicles of heading 87.03, more than two years old	Rs. 3.5 Mn	$x \leq 2300 \text{cm}^3 = 0\%$ $2300 \text{cm}^3 < x = 0\%$	$x \leq 2300 \text{cm}^3 = 0\%$ $2300 \text{cm}^3 < x = 120\%$
	8702.10.55	Other, not more than five years old	Rs. 3.5 Mn	0%	0%
	8702.10.59	Other	Rs. 3.5 Mn	0%	0%
		Motor vehicles for the transport of 25 or more persons (adults) but less than 35 persons (adults) including the driver, more than ten years old :			
	8702.10.61	Modified vehicles of heading 87.03	Rs. 3.5 Mn	$x \leq 2300 \text{cm}^3 = 0\%$ $2300 \text{cm}^3 < x = 0\%$	$x \leq 2300 \text{cm}^3 = 0\%$ $2300 \text{cm}^3 < x = 120\%$
	8702.10.69	Other	Rs. 3.5 Mn	0%	0%
		Other, not more than ten years old			
	8702.10.73	Modified vehicles of heading 87.03, not more than two years old	Rs. 3.5 Mn	$x \leq 2300 \text{cm}^3 = 0\%$ $2300 \text{cm}^3 < x = 0\%$	$x \leq 2300 \text{cm}^3 = 0\%$ $2300 \text{cm}^3 < x = 120\%$
	8702.10.74	Modified vehicles of heading 87.03, more than two years old	Rs. 3.5 Mn	$x \leq 2300 \text{cm}^3 = 0\%$ $2300 \text{cm}^3 < x = 0\%$	$x \leq 2300 \text{cm}^3 = 0\%$ $2300 \text{cm}^3 < x = 120\%$
	8702.10.75	Other, not more than five years old	Rs. 3.5 Mn	0%	0%
	8702.10.79	Other	Rs. 3.5 Mn	0%	0%

SCHEDULE (Contd.)					
I			II	III	
H. S. Heading	H. S. Code	Description	Luxury Tax Free Threshold	Rate (Applicable on the amount exceeding the Luxury Tax Free Threshold)	
				III a*	III b**
		Other, more than ten years old			
	8702.10.81	Modified vehicles of heading 87.03	Rs. 3.5 Mn	$x \leq 2300 \text{cm}^3 = 0\%$ $2300 \text{cm}^3 < x = 0\%$	$x \leq 2300 \text{cm}^3 = 0\%$ $2300 \text{cm}^3 < x = 120\%$
	8702.10.89	Other	Rs. 3.5 Mn	0%	0%
	8702.20	With both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as a motors for propulsion:			
		Motor vehicles for the transport of less than 13 persons (adults) including the driver, not more than three and a half years old:			
	8702.20.11	Modified vehicles of heading 87.03, not more than two years old	Rs. 4.0 Mn	$x \leq 2300 \text{cm}^3 = 0\%$ $2300 \text{cm}^3 < x = 0\%$	$x \leq 2300 \text{cm}^3 = 0\%$ $2300 \text{cm}^3 < x = 90\%$
	8702.20.12	Modified vehicles of heading 87.03, more than two years old	Rs. 4.0 Mn	$x \leq 2300 \text{cm}^3 = 0\%$ $2300 \text{cm}^3 < x = 0\%$	$x \leq 2300 \text{cm}^3 = 0\%$ $2300 \text{cm}^3 < x = 90\%$
	8702.20.19	Other	Rs. 4.0 Mn	0%	0%
		Motor vehicles for the transport of less than 13 persons (adults) including the driver, more than three and a half years old :			
	8702.20.21	Modified vehicles of heading 87.03	Rs. 4.0 Mn	$x \leq 2300 \text{cm}^3 = 0\%$ $2300 \text{cm}^3 < x = 0\%$	$x \leq 2300 \text{cm}^3 = 0\%$ $2300 \text{cm}^3 < x = 90\%$
	8702.20.29	Other	Rs. 4.0 Mn	0%	0%
		Motor vehicles for the transport of 13 or more persons (adults) but less than 25 persons (adults) including the driver, not more than five years old :			
	8702.20.31	Modified vehicles of heading 87.03, not more than two years old	Rs. 4.0 Mn	$x \leq 2300 \text{cm}^3 = 0\%$ $2300 \text{cm}^3 < x = 0\%$	$x \leq 2300 \text{cm}^3 = 0\%$ $2300 \text{cm}^3 < x = 90\%$
	8702.20.32	Modified vehicles of heading 87.03, more than two years old	Rs. 4.0 Mn	$x \leq 2300 \text{cm}^3 = 0\%$ $2300 \text{cm}^3 < x = 0\%$	$x \leq 2300 \text{cm}^3 = 0\%$ $2300 \text{cm}^3 < x = 90\%$
	8702.20.39	Other	Rs. 4.0 Mn	0%	0%

SCHEDULE (Contd.)					
I			II	III	
H. S. Heading	H. S. Code	Description	Luxury Tax Free Threshold	Rate (Applicable on the amount exceeding the Luxury Tax Free Threshold)	
				III a*	III b**
		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:			
	8702.20.41	Modified vehicles of heading 87.03	Rs. 4.0 Mn	$x \leq 2300 \text{cm}^3 = 0\%$	$x \leq 2300 \text{cm}^3 = 0\%$
				$2300 \text{cm}^3 < x = 0\%$	$2300 \text{cm}^3 < x = 90\%$
	8702.20.49	Other	Rs. 4.0 Mn	0%	0%
		Motor vehicles for the transport of 25 or more persons (adults) but less than 35 persons (adults) including the driver, not more than ten years old:			
	8702.20.51	Modified vehicles of heading 87.03, not more than two years old	Rs. 4.0 Mn	$x \leq 2300 \text{cm}^3 = 0\%$	$x \leq 2300 \text{cm}^3 = 0\%$
				$2300 \text{cm}^3 < x = 0\%$	$2300 \text{cm}^3 < x = 90\%$
	8702.20.52	Modified vehicles of heading 87.03, more than two years old	Rs. 4.0 Mn	$x \leq 2300 \text{cm}^3 = 0\%$	$x \leq 2300 \text{cm}^3 = 0\%$
				$2300 \text{cm}^3 < x = 0\%$	$2300 \text{cm}^3 < x = 90\%$
	8702.20.53	Other, not more than five years old	Rs. 4.0 Mn	0%	0%
	8702.20.59	Other	Rs. 4.0 Mn	0%	0%
		Motor vehicles for the transport of 25 or more persons (adults) but less than 35 persons (adults) including the driver, more than ten years old :			
	8702.20.61	Modified vehicles of heading 87.03	Rs. 4.0 Mn	$x \leq 2300 \text{cm}^3 = 0\%$	$x \leq 2300 \text{cm}^3 = 0\%$
				$2300 \text{cm}^3 < x = 0\%$	$2300 \text{cm}^3 < x = 90\%$
	8702.20.69	Other	Rs. 4.0 Mn	0%	0%
		Other, not more than ten years old			
	8702.20.71	Modified vehicles of heading 87.03, not more than two years old	Rs. 4.0 Mn	$x \leq 2300 \text{cm}^3 = 0\%$	$x \leq 2300 \text{cm}^3 = 0\%$
				$2300 \text{cm}^3 < x = 0\%$	$2300 \text{cm}^3 < x = 90\%$
	8702.20.72	Modified vehicles of heading 87.03, more than two years old	Rs. 4.0 Mn	$x \leq 2300 \text{cm}^3 = 0\%$	$x \leq 2300 \text{cm}^3 = 0\%$
				$2300 \text{cm}^3 < x = 0\%$	$2300 \text{cm}^3 < x = 90\%$
	8702.20.73	Other, not more than five years old	Rs. 4.0 Mn	0%	0%

SCHEDULE (Contd.)					
I			II	III	
H. S. Heading	H. S. Code	Description	Luxury Tax Free Threshold	Rate (Applicable on the amount exceeding the Luxury Tax Free Threshold)	
				III a*	III b**
	8702.20.79	Other	Rs. 4.0 Mn	0%	0%
		Other, more than ten years old			
	8702.20.81	Modified vehicles of heading 87.03	Rs. 4.0 Mn	$x \leq 2300 \text{cm}^3 = 0\%$ $2300 \text{cm}^3 < x = 0\%$	$x \leq 2300 \text{cm}^3 = 0\%$ $2300 \text{cm}^3 < x = 90\%$
	8702.20.89	Other	Rs. 4.0 Mn	0%	0%
	8702.30	With both spark-ignition internal combustion reciprocating piston engine and electric motor as a motors for propulsion:			
		Motor vehicles for the transport of less than 13 persons (adults) including the driver, not more than three and a half years old:			
	8702.30.11	Modified vehicles of heading 87.03, not more than two years old	Rs. 4.0 Mn	$x \leq 1800 \text{cm}^3 = 0\%$ $1800 \text{cm}^3 < x = 0\%$	$x \leq 1800 \text{cm}^3 = 0\%$ $1800 \text{cm}^3 < x = 80\%$
	8702.30.12	Modified vehicles of heading 87.03, more than two years old	Rs. 4.0 Mn	$x \leq 1800 \text{cm}^3 = 0\%$ $1800 \text{cm}^3 < x = 0\%$	$x \leq 1800 \text{cm}^3 = 0\%$ $1800 \text{cm}^3 < x = 80\%$
	8702.30.19	Other	Rs. 4.0 Mn	0%	0%
		Motor vehicles for the transport of less than 13 persons (adults) including the driver, more than three and a half years old :			
	8702.30.21	Modified vehicles of heading 87.03	Rs. 4.0 Mn	$x \leq 1800 \text{cm}^3 = 0\%$ $1800 \text{cm}^3 < x = 0\%$	$x \leq 1800 \text{cm}^3 = 0\%$ $1800 \text{cm}^3 < x = 80\%$
	8702.30.29	Other	Rs. 4.0 Mn	0%	0%
		Motor vehicles for the transport of 13 or more persons (adults) but less than 25 persons (adults) including the driver, not more than five years old :			
	8702.30.31	Modified vehicles of heading 87.03, not more than two years old	Rs. 4.0 Mn	$x \leq 1800 \text{cm}^3 = 0\%$ $1800 \text{cm}^3 < x = 0\%$	$x \leq 1800 \text{cm}^3 = 0\%$ $1800 \text{cm}^3 < x = 80\%$
	8702.30.32	Modified vehicles of heading 87.03, more than two years old	Rs. 4.0 Mn	$x \leq 1800 \text{cm}^3 = 0\%$ $1800 \text{cm}^3 < x = 0\%$	$x \leq 1800 \text{cm}^3 = 0\%$ $1800 \text{cm}^3 < x = 80\%$

SCHEDULE (Contd.)					
I			II	III	
H. S. Heading	H. S. Code	Description	Luxury Tax Free Threshold	Rate (Applicable on the amount exceeding the Luxury Tax Free Threshold)	
				III a*	III b**
	8702.30.39	Other	Rs. 4.0 Mn	0%	0%
		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:			
	8702.30.41	Modified vehicles of heading 87.03	Rs. 4.0 Mn	$x \leq 1800 \text{cm}^3 = 0\%$ $1800 \text{cm}^3 < x = 0\%$	$x \leq 1800 \text{cm}^3 = 0\%$ $1800 \text{cm}^3 < x = 80\%$
	8702.30.49	Other	Rs. 4.0 Mn	0%	0%
		Motor vehicles for the transport of 25 or more persons (adults) but less than 35 persons (adults) including the driver, not more than ten years old:			
	8702.30.51	Modified vehicles of heading 87.03, not more than two years old	Rs. 4.0 Mn	$x \leq 1800 \text{cm}^3 = 0\%$ $1800 \text{cm}^3 < x = 0\%$	$x \leq 1800 \text{cm}^3 = 0\%$ $1800 \text{cm}^3 < x = 80\%$
	8702.30.52	Modified vehicles of heading 87.03, more than two years old	Rs. 4.0 Mn	$x \leq 1800 \text{cm}^3 = 0\%$ $1800 \text{cm}^3 < x = 0\%$	$x \leq 1800 \text{cm}^3 = 0\%$ $1800 \text{cm}^3 < x = 80\%$
	8702.30.53	Other, not more than five years old	Rs. 4.0 Mn	0%	0%
	8702.30.59	Other	Rs. 4.0 Mn	0%	0%
		Motor vehicles for the transport of 25 or more persons (adults) but less than 35 persons (adults) including the driver, more than ten years old :			
	8702.30.61	Modified vehicles of heading 87.03	Rs. 4.0 Mn	$x \leq 1800 \text{cm}^3 = 0\%$ $1800 \text{cm}^3 < x = 0\%$	$x \leq 1800 \text{cm}^3 = 0\%$ $1800 \text{cm}^3 < x = 80\%$
	8702.30.69	Other	Rs. 4.0 Mn	0%	0%
		Other, not more than ten years old			
	8702.30.71	Modified vehicles of heading 87.03, not more than two years old	Rs. 4.0 Mn	$x \leq 1800 \text{cm}^3 = 0\%$ $1800 \text{cm}^3 < x = 0\%$	$x \leq 1800 \text{cm}^3 = 0\%$ $1800 \text{cm}^3 < x = 80\%$
	8702.30.72	Modified vehicles of heading 87.03, more than two years old	Rs. 4.0 Mn	$x \leq 1800 \text{cm}^3 = 0\%$ $1800 \text{cm}^3 < x = 0\%$	$x \leq 1800 \text{cm}^3 = 0\%$ $1800 \text{cm}^3 < x = 80\%$
	8702.30.73	Other, not more than five years old	Rs. 4.0 Mn	0%	0%
	8702.30.79	Other	Rs. 4.0 Mn	0%	0%

SCHEDULE (Contd.)					
I			II	III	
H. S. Heading	H. S. Code	Description	Luxury Tax Free Threshold	Rate (Applicable on the amount exceeding the Luxury Tax Free Threshold)	
				III a*	III b**
		Other, more than ten years old			
	8702.30.81	Modified vehicles of heading 87.03	Rs. 4.0 Mn	$x \leq 1800 \text{cm}^3 = 0\%$ $1800 \text{cm}^3 < x = 0\%$	$x \leq 1800 \text{cm}^3 = 0\%$ $1800 \text{cm}^3 < x = 80\%$
	8702.30.89	Other	Rs. 4.0 Mn	0%	0%
	8702.40	With only electric motor for propulsion			
		Motor vehicles for the transport of less than 13 persons (adults) including the driver, not more than three and a half years old:			
	8702.40.11	Modified vehicles of heading 87.03, not more than two years old	Rs. 6.0 Mn	Capacity of motors not exceeding 200kW = 0% Capacity of motors exceeding 200kW = 0%	Capacity of motors not exceeding 200kW = 0% Capacity of motors exceeding 200kW = 60%
	8702.40.12	Modified vehicles of heading 87.03, more than two years old	Rs. 6.0 Mn	Capacity of motors not exceeding 200kW = 0% Capacity of motors exceeding 200kW = 0%	Capacity of motors not exceeding 200kW = 0% Capacity of motors exceeding 200kW = 60%
	8702.40.19	Other	Rs. 6.0 Mn	0%	0%
		Motor vehicles for the transport of less than 13 persons (adults) including the driver, more than three and a half years old :			
	8702.40.21	Modified vehicles of heading 87.03	Rs. 6.0 Mn	Capacity of motors not exceeding 200kW = 0% Capacity of motors exceeding 200kW = 0%	Capacity of motors not exceeding 200kW = 0% Capacity of motors exceeding 200kW = 60%
	8702.40.29	Other	Rs. 6.0 Mn	0%	0%
		Motor vehicles for the transport of 13 or more persons (adults) but less than 25 persons (adults) including the driver, not more than five years old :			



SCHEDULE (Contd.)					
I			II	III	
H. S. Heading	H. S. Code	Description	Luxury Tax Free Threshold	Rate (Applicable on the amount exceeding the Luxury Tax Free Threshold)	
				III a*	III b**
	8702.40.31	Modified vehicles of heading 87.03, not more than two years old	Rs. 6.0 Mn	Capacity of motors not exceeding 200kW =0%	Capacity of motors not exceeding 200kW =0%
				Capacity of motors exceeding 200kW =0%	Capacity of motors exceeding 200kW =60%
	8702.40.32	Modified vehicles of heading 87.03, more than two years old	Rs. 6.0 Mn	Capacity of motors not exceeding 200kW =0%	Capacity of motors not exceeding 200kW =0%
				Capacity of motors exceeding 200kW =0%	Capacity of motors exceeding 200kW =60%
	8702.40.39	Other	Rs. 6.0 Mn	0%	0%
		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:			
	8702.40.41	Modified vehicles of heading 87.03	Rs. 6.0 Mn	Capacity of motors not exceeding 200kW =0%	Capacity of motors not exceeding 200kW =0%
				Capacity of motors exceeding 200kW =0%	Capacity of motors exceeding 200kW =60%
	8702.40.49	Other	Rs. 6.0 Mn	0%	0%
		Motor vehicles for the transport of 25 or more persons (adults) but less than 35 persons (adults) including the driver, not more than ten years old			
	8702.40.51	Modified vehicles of heading 87.03, not more than two years old	Rs. 6.0 Mn	Capacity of motors not exceeding 200kW =0%	Capacity of motors not exceeding 200kW =0%
				Capacity of motors exceeding 200kW =0%	Capacity of motors exceeding 200kW =60%
	8702.40.52	Modified vehicles of heading 87.03, more than two years old	Rs. 6.0 Mn	Capacity of motors not exceeding 200kW =0%	Capacity of motors not exceeding 200kW =0%
				Capacity of motors exceeding 200kW =0%	Capacity of motors exceeding 200kW =60%
	8702.40.53	Other, not more than five years old	Rs. 6.0 Mn	0%	0%

SCHEDULE (Contd.)					
I			II	III	
H. S. Heading	H. S. Code	Description	Luxury Tax Free Threshold	Rate (Applicable on the amount exceeding the Luxury Tax Free Threshold)	
				III a*	III b**
	8702.40.59	Other	Rs. 6.0 Mn	0%	0%
		Motor vehicles for the transport of 25 or more persons (adults) but less than 35 persons (adults) including the driver, more than ten years old :			
	8702.40.61	Modified vehicles of heading 87.03	Rs. 6.0 Mn	Capacity of motors not exceeding 200kW =0%	Capacity of motors not exceeding 200kW =0%
				Capacity of motors exceeding 200kW =0%	Capacity of motors exceeding 200kW =60%
	8702.40.69	Other	Rs. 6.0 Mn	0%	0%
		Other, not more than ten years old			
	8702.40.71	Modified vehicles of heading 87.03, not more than two years old	Rs. 6.0 Mn	Capacity of motors not exceeding 200kW =0%	Capacity of motors not exceeding 200kW =0%
				Capacity of motors exceeding 200kW =0%	Capacity of motors exceeding 200kW =60%
	8702.40.72	Modified vehicles of heading 87.03, more than two years old	Rs. 6.0 Mn	Capacity of motors not exceeding 200kW =0%	Capacity of motors not exceeding 200kW =0%
				Capacity of motors exceeding 200kW =0%	Capacity of motors exceeding 200kW =60%
	8702.40.73	Other, not more than five years old	Rs. 6.0 Mn	0%	0%
	8702.40.79	Other	Rs. 6.0 Mn	0%	0%
		Other, more than ten years old			
	8702.40.81	Modified vehicles of heading 87.03	Rs. 6.0 Mn	Capacity of motors not exceeding 200kW =0%	Capacity of motors not exceeding 200kW =0%
				Capacity of motors exceeding 200kW =0%	Capacity of motors exceeding 200kW =60%
	8702.40.89	Other	Rs. 6.0 Mn	0%	0%
	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 :			

SCHEDULE (Contd.)					
I			II	III	
H. S. Heading	H. S. Code	Description	Luxury Tax Free Threshold	Rate (Applicable on the amount exceeding the Luxury Tax Free Threshold)	
				III a*	III b**
	8702.90.12	Modified vehicles of heading 87.03, not more than two years old	Rs. 3.5 Mn	$x \leq 1800\text{cm}^3 = 0\%$	$x \leq 1800\text{cm}^3 = 0\%$
				$1800\text{cm}^3 < x = 0\%$	$1800\text{cm}^3 < x = 100\%$
	8702.90.13	Modified vehicles of heading 87.03, more than two years old	Rs. 3.5 Mn	$x \leq 1800\text{cm}^3 = 0\%$	$x \leq 1800\text{cm}^3 = 0\%$
				$1800\text{cm}^3 < x = 0\%$	$1800\text{cm}^3 < x = 100\%$
	8702.90.19	Other	Rs. 3.5 Mn	0%	0%
		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	Rs. 3.5 Mn	$x \leq 1800\text{cm}^3 = 0\%$	$x \leq 1800\text{cm}^3 = 0\%$
				$1800\text{cm}^3 < x = 0\%$	$1800\text{cm}^3 < x = 100\%$
	8702.90.29	Other	Rs. 3.5 Mn	0%	0%
		Motor vehicles for the transport of 13 or more persons (adults) but less than 25 persons (adults) including the driver, not more than five years old :			
	8702.90.32	Modified vehicles of heading 87.03, not more than two years old	Rs. 3.5 Mn	$x \leq 1800\text{cm}^3 = 0\%$	$x \leq 1800\text{cm}^3 = 0\%$
				$1800\text{cm}^3 < x = 0\%$	$1800\text{cm}^3 < x = 100\%$
	8702.90.33	Modified vehicles of heading 87.03, more than two years old	Rs. 3.5 Mn	$x \leq 1800\text{cm}^3 = 0\%$	$x \leq 1800\text{cm}^3 = 0\%$
				$1800\text{cm}^3 < x = 0\%$	$1800\text{cm}^3 < x = 100\%$
	8702.90.39	Other	Rs. 3.5 Mn	0%	0%
		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	Rs. 3.5 Mn	$x \leq 1800\text{cm}^3 = 0\%$	$x \leq 1800\text{cm}^3 = 0\%$
				$1800\text{cm}^3 < x = 0\%$	$1800\text{cm}^3 < x = 100\%$
	8702.90.49	Other	Rs. 3.5 Mn	0%	0%
		Motor vehicles for the transport of 25 or more persons (adults) but less than 35 persons (adults) including the driver, not more than ten years old :			
	8702.90.53	Modified vehicles of heading 87.03, not more than two years old	Rs. 3.5 Mn	$x \leq 1800\text{cm}^3 = 0\%$	$x \leq 1800\text{cm}^3 = 0\%$
				$1800\text{cm}^3 < x = 0\%$	$1800\text{cm}^3 < x = 100\%$

SCHEDULE (Contd.)					
I			II	III	
H. S. Heading	H. S. Code	Description	Luxury Tax Free Threshold	Rate (Applicable on the amount exceeding the Luxury Tax Free Threshold)	
				III a*	III b**
	8702.90.54	Modified vehicles of heading 87.03, more than two years old	Rs. 3.5 Mn	$x \leq 1800\text{cm}^3 = 0\%$	$x \leq 1800\text{cm}^3 = 0\%$
				$1800\text{cm}^3 < x = 0\%$	$1800\text{cm}^3 < x = 100\%$
	8702.90.55	Other, not more than five years old	Rs. 3.5 Mn	0%	0%
	8702.90.59	Other	Rs. 3.5 Mn	0%	0%
		Motor vehicles for the transport of 25 or more persons (adults) but less than 35 persons (adults) including the driver, more than ten years old :			
	8702.90.61	Modified vehicles of heading 87.03	Rs. 3.5 Mn	$x \leq 1800\text{cm}^3 = 0\%$	$x \leq 1800\text{cm}^3 = 0\%$
				$1800\text{cm}^3 < x = 0\%$	$1800\text{cm}^3 < x = 100\%$
	8702.90.69	Other	Rs. 3.5 Mn	0%	0%
		Other, not more than ten years old			
	8702.90.73	Modified vehicles of heading 87.03, not more than two years old	Rs. 3.5 Mn	$x \leq 1800\text{cm}^3 = 0\%$	$x \leq 1800\text{cm}^3 = 0\%$
				$1800\text{cm}^3 < x = 0\%$	$1800\text{cm}^3 < x = 100\%$
	8702.90.74	Modified vehicles of heading 87.03, more than two years old	Rs. 3.5 Mn	$x \leq 1800\text{cm}^3 = 0\%$	$x \leq 1800\text{cm}^3 = 0\%$
				$1800\text{cm}^3 < x = 0\%$	$1800\text{cm}^3 < x = 100\%$
	8702.90.75	Other, not more than five years old	Rs. 3.5 Mn	0%	0%
	8702.90.79	Other	Rs. 3.5 Mn	0%	0%
		Other, more than ten years old			
	8702.90.81	Modified vehicles of heading 87.03	Rs. 3.5 Mn	$x \leq 1800\text{cm}^3 = 0\%$	$x \leq 1800\text{cm}^3 = 0\%$
				$1800\text{cm}^3 < x = 0\%$	$1800\text{cm}^3 < x = 100\%$
	8702.90.89	Other	Rs. 3.5 Mn	0%	0%
<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 :			
		Not more than three years old			
	8703.10.11	Electric Golf cars	Rs. 6.0 Mn	0%	0%

SCHEDULE (Contd.)					
I			II	III	
H. S. Heading	H. S. Code	Description	Luxury Tax Free Threshold	Rate (Applicable on the amount exceeding the Luxury Tax Free Threshold)	
				III a*	III b**
	8703.10.19	Other	Rs. 3.5 Mn	0%	0%
		More than three years old			
	8703.10.21	Electric Golf cars	Rs.6.0 Mn	0%	0%
	8703.10.29	Other	Rs. 3.5 Mn	0%	0%
		Other vehicles, with only spark-ignition internal combustion reciprocating piston engine :			
	8703.21	Of cylinder capacity not exceeding 1,000 cc :			
	8703.21.10	Ambulances and prison vans not more than three years old	Rs. 3.5 Mn	0%	0%
	8703.21.20	Ambulances and prison vans more than three years old	Rs. 3.5 Mn	0%	0%
	8703.21.30	Hearses not more than three years old	Rs. 3.5 Mn	0%	0%
	8703.21.40	Hearses more than three years old	Rs. 3.5 Mn	0%	0%
		Auto-trishaws :			
	8703.21.51	With two-stroke petrol engine	Rs. 3.5 Mn	0%	0%
	8703.21.52	Other, driven by liquefied petroleum (L.P.) gas, not more than two years old	Rs. 3.5 Mn	0%	0%
	8703.21.53	Other, driven by liquefied petroleum (L.P.) gas, more than two years old	Rs. 3.5 Mn	0%	0%
	8703.21.54	Other, not more than two years old	Rs. 3.5 Mn	0%	0%
	8703.21.55	Other, more than two years old	Rs. 3.5 Mn	0%	0%
		Motor cars including station wagons and racing cars, not more than three years old :			
	8703.21.62	Go-Karts	Rs. 3.5 Mn	0%	0%
	8703.21.63	Other, of cylinder capacity not exceeding 300 cc including Quadricycle	Rs. 3.5 Mn	0%	0%
	8703.21.64	All - terrain vehicle (ATV)	Rs. 3.5 Mn	0%	0%
	8703.21.69	Other	Rs. 3.5 Mn	0%	0%

SCHEDULE (Contd.)					
I			II	III	
H. S. Heading	H. S. Code	Description	Luxury Tax Free Threshold	Rate (Applicable on the amount exceeding the Luxury Tax Free Threshold)	
				III a*	III b**
		Motor cars including station wagons and racing cars, more than three years old :			
	8703.21.72	Other, of cylinder capacity not exceeding 300 cc including Quadricycle	Rs. 3.5 Mn	0%	0%
	8703.21.73	All - terrain vehicle (ATV)	Rs. 3.5 Mn	0%	0%
	8703.21.79	Other :	Rs. 3.5 Mn	0%	0%
		Other :			
	8703.21.92	Not more than three years old	Rs. 3.5 Mn	0%	0%
	8703.21.93	More than three years old	Rs. 3.5 Mn	0%	0%
	8703.22	Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc :			
	8703.22.10	Ambulances and prison vans, not more than three years old	Rs. 3.5 Mn	0%	0%
	8703.22.20	Ambulances and prison vans, more than three years old	Rs. 3.5 Mn	0%	0%
	8703.22.30	Hearses not more than three years old	Rs. 3.5 Mn	0%	0%
	8703.22.40	Hearses more than three years old	Rs. 3.5 Mn	0%	0%
	8703.22.50	Motor cars including station wagons and racing cars, not more than three years old	Rs. 3.5 Mn	0%	0%
	8703.22.60	Motor cars including station wagons and racing cars, more than three years old	Rs. 3.5 Mn	0%	0%
	8703.22.70	Other, not more than three years old	Rs. 3.5 Mn	0%	0%
	8703.22.80	Other, more than three years old	Rs. 3.5 Mn	0%	0%
	8703.23	Of a cylinder capacity exceeding 1,500 cc but not exceeding 3,000 cc :			
	8703.23.10	Ambulances and prison vans not more than three years old	Rs. 3.5 Mn	0%	0%

SCHEDULE (Contd.)					
I			II	III	
H. S. Heading	H. S. Code	Description	Luxury Tax Free Threshold	Rate (Applicable on the amount exceeding the Luxury Tax Free Threshold)	
				III a*	III b**
	8703.23.20	Ambulances and prison vans more than three years old	Rs. 3.5 Mn	0%	0%
	8703.23.30	Hearses not more than three years old	Rs. 3.5 Mn	0%	0%
	8703.23.40	Hearses more than three years old	Rs. 3.5 Mn	0%	0%
		Motor cars including station wagons and racing cars of a cylinder capacity not exceeding 2,000 cc, not more than three years old :			
	8703.23.52	Of a cylinder capacity not exceeding 1,600 cc	Rs. 3.5 Mn	0%	0%
	8703.23.55	Of a cylinder capacity exceeding 1,600cc, but not exceeding 1,800cc	Rs. 3.5 Mn	0%	0%
	8703.23.59	Other	Rs. 3.5 Mn	0%	100%
		Motor cars including station wagons and racing cars of a cylinder capacity not exceeding 2,000 cc, more than three years old:			
	8703.23.62	Of a cylinder capacity not exceeding 1,600 cc	Rs. 3.5 Mn	0%	0%
	8703.23.65	Of a cylinder capacity exceeding 1,600cc, but not exceeding 1,800cc	Rs. 3.5 Mn	0%	0%
	8703.23.69	Other	Rs. 3.5 Mn	0%	100%
	8703.23.70	Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc, not more than three years old	Rs. 3.5 Mn	0%	100%
	8703.23.80	Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc, more than three years old	Rs. 3.5 Mn	0%	100%
		Other :			
	8703.23.92	Of a cylinder capacity not exceeding 2,000 cc, not more than three years old	Rs. 3.5 Mn	1500 cm <sup>3</sup> <x≤1800cm <sup>3</sup> =0%	1500cm <sup>3</sup> <x1800cm <sup>3</sup> =0%
				1800cm <sup>3</sup> <x≤2000cm <sup>3</sup> =0%	1800cm <sup>3</sup> <x≤2000cm <sup>3</sup> =100%
	8703.23.94	Of a cylinder capacity not exceeding 2,000 cc, more than three years old	Rs. 3.5 Mn	1500c m <sup>3</sup> <x≤1800cm <sup>3</sup> =0%	1500cm <sup>3</sup> <x≤1 800cm <sup>3</sup> =0%
				1800cm <sup>3</sup> <x≤2000cm <sup>3</sup> =0%	1800cm <sup>3</sup> <x≤2000cm <sup>3</sup> =100%

SCHEDULE (Contd.)					
I			II	III	
H. S. Heading	H. S. Code	Description	Luxury Tax Free Threshold	Rate (Applicable on the amount exceeding the Luxury Tax Free Threshold)	
				III a*	III b**
	8703.23.96	Of a cylinder capacity exceeding 2,000 cc, not more than three years old	Rs. 3.5 Mn	0%	100%
	8703.23.98	Of a cylinder capacity exceeding 2,000 cc, more than three years old	Rs. 3.5 Mn	0%	100%
	8703.24	Of a cylinder capacity exceeding 3,000 cc :			
	8703.24.10	Ambulances and prison vans not more than three years old	Rs. 3.5 Mn	0%	0%
	8703.24.20	Ambulances and prison vans more than three years old	Rs. 3.5 Mn	0%	0%
	8703.24.30	Hearses not more than three years old	Rs. 3.5 Mn	0%	0%
	8703.24.40	Hearses more than three years old	Rs. 3.5 Mn	0%	0%
	8703.24.50	Motor cars including station wagons and racing cars, not more than three years old	Rs. 3.5 Mn	0%	100%
	8703.24.60	Motor cars including station wagons and racing cars, more than three years old	Rs. 3.5 Mn	0%	100%
	8703.24.70	Other, not more than three years old	Rs. 3.5 Mn	0%	100%
	8703.24.80	Other, more than three years old	Rs. 3.5 Mn	0%	100%
		Other vehicles, with only compression – ignition internal combustion piston engine (diesel or semi diesel) :			
	8703.31	Of a cylinder capacity not exceeding 1,500cc :			
	8703.31.10	Ambulances and prison vans not more than three years old	Rs. 3.5 Mn	0%	0%
	8703.31.20	Ambulances and prison vans more than three years old	Rs. 3.5 Mn	0%	0%
	8703.31.30	Hearses not more than three years old	Rs. 3.5 Mn	0%	0%



SCHEDULE (Contd.)					
I			II	III	
H. S. Heading	H. S. Code	Description	Luxury Tax Free Threshold	Rate (Applicable on the amount exceeding the Luxury Tax Free Threshold)	
				III a*	III b**
	8703.31.40	Hearses more than three years old	Rs. 3.5 Mn	0%	0%
	8703.31.50	Auto-trishaws, not more than two years old	Rs. 3.5 Mn	0%	0%
	8703.31.60	Auto-trishaws, more than two years old	Rs. 3.5 Mn	0%	0%
	8703.31.70	Motor cars including station wagons and racing cars, not more than three years old	Rs. 3.5 Mn	0%	0%
	8703.31.80	Motor cars including station wagons and racing cars, more than three years old	Rs. 3.5 Mn	0%	0%
		Other:	Rs. 3.5 Mn	0%	0%
	8703.31.92	Not more than three years old	Rs. 3.5 Mn	0%	0%
	8703.31.94	More than three years old	Rs. 3.5 Mn	0%	0%
	8703.32	Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,500 cc :			
	8703.32.10	Ambulances and prison vans not more than three years old	Rs. 3.5 Mn	0%	0%
	8703.32.20	Ambulances and prison vans more than three years old	Rs. 3.5 Mn	0%	0%
	8703.32.30	Hearses not more than three years old	Rs. 3.5 Mn	0%	0%
	8703.32.40	Hearses more than three years old	Rs. 3.5 Mn	0%	0%
		Motor cars including station wagons and racing cars of a cylinder capacity not exceeding 2,000 cc, not more than three years old :			
	8703.32.52	Of a cylinder capacity not exceeding 1,600cc	Rs. 3.5 Mn	0%	0%
	8703.32.55	Of a cylinder capacity exceeding 1,600cc, but not exceeding 1,800cc	Rs. 3.5 Mn	0%	0%
	8703.32.59	Other	Rs. 3.5 Mn	0%	0%

SCHEDULE (Contd.)					
I			II	III	
H. S. Heading	H. S. Code	Description	Luxury Tax Free Threshold	Rate (Applicable on the amount exceeding the Luxury Tax Free Threshold)	
				III a*	III b**
		Motor cars including station wagons and racing cars of a cylinder capacity not exceeding 2,000 cc, more than three years old:			
	8703.32.63	Of a cylinder capacity not exceeding 1,600 cc	Rs. 3.5 Mn	0%	0%
	8703.32.65	Of a cylinder capacity exceeding 1,600cc, but not exceeding 1,800cc	Rs. 3.5 Mn	0%	0%
	8703.32.69	Other :	Rs. 3.5 Mn	0%	0%
		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.	Rs. 3.5 Mn	$2000\text{cm}^3 < x \leq 2300\text{cm}^3$ =0%	$2000\text{cm}^3 < x \leq 2300\text{cm}^3$ =0%
				$2300\text{cm}^3 < x \leq 2500\text{cm}^3$ =0%	$2300\text{cm}^3 < x \leq 2500\text{cm}^3$ =120%
	8703.32.79	Other	Rs. 3.5 Mn	$2000\text{cm}^3 < x \leq 2300\text{cm}^3$ =0%	$2000\text{cm}^3 < x \leq 2300\text{cm}^3$ =0%
				$2300\text{cm}^3 < x \leq 2500\text{cm}^3$ =0%	$2300\text{cm}^3 < x \leq 2500\text{cm}^3$ =120%
	8703.32.80	Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc, more than three years old	Rs. 3.5 Mn	$2000\text{cm}^3 < x \leq 2300\text{cm}^3$ =0%	$2000\text{cm}^3 < x \leq 2300\text{cm}^3$ =0%
				$2300\text{cm}^3 < x \leq 2500\text{cm}^3$ =0%	$2300\text{cm}^3 < x \leq 2500\text{cm}^3$ =120%
		Other			
	8703.32.92	Of a cylinder capacity not exceeding 2,000 cc, not more than three years old	Rs. 3.5 Mn	0%	0%
	8703.32.93	Motor - homes, specially equipped for habitation (with sleeping, cooking , toilet facilities etc) of a cylinder capacity exceeding 2000cc , not more than three years old	Rs. 3.5 Mn	0%	0%

SCHEDULE (Contd.)					
I			II	III	
H. S. Heading	H. S. Code	Description	Luxury Tax Free Threshold	Rate (Applicable on the amount exceeding the Luxury Tax Free Threshold)	
				III a*	III b**
	8703.32.95	Other, of a cylinder capacity exceeding 2,000 cc, not more than three years old	Rs. 3.5 Mn	2000cm <sup>3</sup> < x ≤ 2300cm <sup>3</sup> =0%	2000cm <sup>3</sup> < x ≤ 2300cm <sup>3</sup> =0%
				2300cm <sup>3</sup> < x ≤ 2500cm <sup>3</sup> =0%	2300cm <sup>3</sup> < x ≤ 2500cm <sup>3</sup> =120%
	8703.32.97	Other, of a cylinder capacity not exceeding 2,000 cc, more than three years old	Rs. 3.5 Mn	0%	0%
	8703.32.99	Other, of a cylinder capacity exceeding 2,000 cc, more than three years old	Rs. 3.5 Mn	2000cm <sup>3</sup> < x ≤ 2300cm <sup>3</sup> =0%	2000cm <sup>3</sup> < x ≤ 2300cm <sup>3</sup> =0%
				2300cm <sup>3</sup> < x ≤ 2500cm <sup>3</sup> =0%	2300cm <sup>3</sup> < x ≤ 2500cm <sup>3</sup> =120%
	8703.33	Of a cylinder capacity exceeding 2,500 cc :			
	8703.33.10	Ambulances and prison vans not more than three years old	Rs. 3.5 Mn	0%	0%
	8703.33.20	Ambulances and prison vans more than three years old	Rs. 3.5 Mn	0%	0%
	8703.33.30	Hearses not more than three years old	Rs. 3.5 Mn	0%	0%
	8703.33.40	Hearses more than three years old	Rs. 3.5 Mn	0%	0%
	8703.33.50	Motor cars including station wagons and racing cars, not more than three years old	Rs. 3.5 Mn	0%	120%
	8703.33.60	Motor cars including station wagons and racing cars, more than three years old	Rs. 3.5 Mn	0%	120%
		Other, not more than three years old			
	8703.33.71	Motor-homes, specially equipped for habitation (with sleeping, cooking , toilet facilities etc)	Rs. 3.5 Mn	0%	0%
	8703.33.79	Other	Rs. 3.5 Mn	0%	120%
	8703.33.80	Other, more than three years old	Rs. 3.5 Mn	0%	120%

SCHEDULE (Contd.)					
I			II	III	
H. S. Heading	H. S. Code	Description	Luxury Tax Free Threshold	Rate (Applicable on the amount exceeding the Luxury Tax Free Threshold)	
				III a*	III b**
	8703.40	Other vehicles, with both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion, other than those capable of being charged by plugging to external source of electric power			
		Vehicles other than motor cars including station wagons and racing cars, of a cylinder capacity not exceeding 1,000 cc:			
	8703.40.11	Ambulances and prison vans not more than three years old	Rs. 4.0 Mn	0%	0%
	8703.40.12	Ambulances and prison vans more than three years	Rs. 4.0 Mn	0%	0%
	8703.40.13	Hearses not more than three years old	Rs. 4.0 Mn	0%	0%
	8703.40.14	Hearses more than three years old	Rs. 4.0 Mn	0%	0%
	8703.40.15	Auto-trishaws, not more than two years old	Rs. 4.0 Mn	0%	0%
	8703.40.16	Auto-trishaws, more than two years old	Rs. 4.0 Mn	0%	0%
	8703.40.18	Other, not more than three years old	Rs. 4.0 Mn	0%	0%
	8703.40.19	Other, more than three years old	Rs. 4.0 Mn	0%	0%
		Motor cars including station wagons and racing cars, of a cylinder capacity not exceeding 1,000 cc:			
	8703.40.21	Go-Karts , not more than three years old	Rs. 4.0 Mn	0%	0%
	8703.40.22	Go-Karts , more than three years old	Rs. 4.0 Mn	0%	0%
	8703.40.23	Quadricycle of cylinder capacity not exceeding 300 cc, not more than three years old	Rs. 4.0 Mn	0%	0%

SCHEDULE (Contd.)					
I			II	III	
H. S. Heading	H. S. Code	Description	Luxury Tax Free Threshold	Rate (Applicable on the amount exceeding the Luxury Tax Free Threshold)	
				III a*	III b**
	8703.40.24	Quadricycle of cylinder capacity not exceeding 300 cc, more than three years old	Rs. 4.0 Mn	0%	0%
	8703.40.25	All terrain vehicle (ATV) , not more than three years old	Rs. 4.0 Mn	0%	0%
	8703.40.26	All terrain vehicle (ATV) , more than three years old	Rs. 4.0 Mn	0%	0%
	8703.40.28	Other, not more than three years old	Rs. 4.0 Mn	0%	0%
	8703.40.29	Other, more than three years old	Rs. 4.0 Mn	0%	0%
		Of a cylinder capacity exceeding 1000 cc, but not exceeding 1500cc			
	8703.40.31	Ambulances and prison vans, not more than three years old	Rs. 4.0 Mn	0%	0%
	8703.40.32	Ambulances and prison vans, more than three years old	Rs. 4.0 Mn	0%	0%
	8703.40.33	Hearses not more than three years old	Rs. 4.0 Mn	0%	0%
	8703.40.34	Hearses more than three years old	Rs. 4.0 Mn	0%	0%
	8703.40.35	Motor cars including station wagons and racing cars, not more than three years old	Rs. 4.0 Mn	0%	0%
	8703.40.36	Motor cars including station wagons and racing cars, more than three years old	Rs. 4.0 Mn	0%	0%
	8703.40.38	Other, not more than three years old	Rs. 4.0 Mn	0%	0%
	8703.40.39	Other, more than three years old	Rs. 4.0 Mn	0%	0%
		Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000 cc:			
	8703.40.41	Ambulances and prison vans not more than three years old	Rs. 4.0 Mn	0%	0%

SCHEDULE (Contd.)					
I			II	III	
H. S. Heading	H. S. Code	Description	Luxury Tax Free Threshold	Rate (Applicable on the amount exceeding the Luxury Tax Free Threshold)	
				III a*	III b**
	8703.40.42	Ambulances and prison vans more than three years old	Rs. 4.0 Mn	0%	0%
	8703.40.43	Hearses not more than three years old	Rs. 4.0 Mn	0%	0%
	8703.40.44	Hearses more than three years old	Rs. 4.0 Mn	0%	0%
	8703.40.48	Other, not more than three years old	Rs. 4.0 Mn	$1500\text{ cm}^3 < x \leq 1800\text{ cm}^3$ =0%	$1500\text{ cm}^3 < x \leq 1800\text{ cm}^3$ =0%
				$1800\text{ cm}^3 < x \leq 2000\text{ cm}^3$ =0%	$1800\text{ cm}^3 < x \leq 2000\text{ cm}^3$ =80%
	8703.40.49	Other, more than three years old	Rs. 4.0 Mn	$1500\text{ cm}^3 < x \leq 1800\text{ cm}^3$ =0%	$1500\text{ cm}^3 < x \leq 1800\text{ cm}^3$ =0%
				$1800\text{ cm}^3 < x \leq 2000\text{ cm}^3$ =0%	$1800\text{ cm}^3 < x \leq 2000\text{ cm}^3$ =80%
		Motor cars including station wagons and racing cars of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000 cc:			
	8703.40.51	Of a cylinder capacity not exceeding 1,600 cc, not more than three years old	Rs. 4.0 Mn	0%	0%
	8703.40.52	Of a cylinder capacity not exceeding 1,600 cc, more than three years old	Rs. 4.0 Mn	0%	0%
	8703.40.53	Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800cc, not more than three years old	Rs. 4.0 Mn	0%	0%
	8703.40.54	Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800cc, more than three years old	Rs. 4.0 Mn	0%	0%
	8703.40.58	Other, not more than three years old	Rs. 4.0 Mn	0%	80%
	8703.40.59	Other, more than three years old	Rs. 4.0 Mn	0%	80%
		Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc but not exceeding 3,000 cc:			
	8703.40.61	Ambulances and prison vans not more than three years old	Rs. 4.0 Mn	0%	0%

SCHEDULE (Contd.)					
I			II	III	
H. S. Heading	H. S. Code	Description	Luxury Tax Free Threshold	Rate (Applicable on the amount exceeding the Luxury Tax Free Threshold)	
				III a*	III b**
	8703.40.62	Ambulances and prison vans more than three years old	Rs. 4.0 Mn	0%	0%
	8703.40.63	Hearses not more than three years old	Rs. 4.0 Mn	0%	0%
	8703.40.64	Hearses more than three years old	Rs. 4.0 Mn	0%	0%
	8703.40.68	Other, not more than three years old	Rs. 4.0 Mn	0%	80%
	8703.40.69	Other, more than three years old	Rs. 4.0 Mn	0%	80%
		Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc but not exceeding 3,000 cc:			
	8703.40.71	Not more than three years old	Rs. 4.0 Mn	0%	80%
	8703.40.72	More than three years old	Rs. 4.0 Mn	0%	80%
		Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 3,000 cc:			
	8703.40.81	Ambulances and prison vans not more than three years old	Rs. 4.0 Mn	0%	0%
	8703.40.82	Ambulances and prison vans more than three years old	Rs. 4.0 Mn	0%	0%
	8703.40.83	Hearses not more than three years old	Rs. 4.0 Mn	0%	0%
	8703.40.84	Hearses more than three years old	Rs. 4.0 Mn	0%	0%
	8703.40.88	Other, not more than three years old	Rs. 4.0 Mn	0%	80%
	8703.40.89	Other, more than three years old	Rs. 4.0 Mn	0%	80%
		Motor cars including station wagons and racing cars of a cylinder capacity exceeding 3,000 cc:			
	8703.40.91	Not more than three years old	Rs. 4.0 Mn	0%	80%

SCHEDULE (Contd.)					
I			II	III	
H. S. Heading	H. S. Code	Description	Luxury Tax Free Threshold	Rate (Applicable on the amount exceeding the Luxury Tax Free Threshold)	
				III a*	III b**
	8703.40.92	More than three years old	Rs. 4.0 Mn	0%	80%
	8703.50	Other vehicles, with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion, other than those capable of being charged by plugging to external source of electric power			
		Vehicles other than motor cars including station wagons and racing cars, of a cylinder capacity not exceeding 1,000 cc:			
	8703.50.11	Ambulances and prison vans not more than three years old	Rs. 4.0 Mn	0%	0%
	8703.50.12	Ambulances and prison vans more than three years	Rs. 4.0 Mn	0%	0%
	8703.50.13	Hearses not more than three years old	Rs. 4.0 Mn	0%	0%
	8703.50.14	Hearses more than three years old	Rs. 4.0 Mn	0%	0%
	8703.50.15	Auto-trishaws, not more than two years old	Rs. 4.0 Mn	0%	0%
	8703.50.16	Auto-trishaws, more than two years old	Rs. 4.0 Mn	0%	0%
	8703.50.18	Other, not more than three years old	Rs. 4.0 Mn	0%	0%
	8703.50.19	Other, more than three years old	Rs. 4.0 Mn	0%	0%
		Motor cars including station wagons and racing cars, of a cylinder capacity not exceeding 1,000 cc:			
	8703.50.21	Go-Karts , not more than three years old	Rs. 4.0 Mn	0%	0%
	8703.50.22	Go-Karts , more than three years old	Rs. 4.0 Mn	0%	0%



SCHEDULE (Contd.)					
I			II	III	
H. S. Heading	H. S. Code	Description	Luxury Tax Free Threshold	Rate (Applicable on the amount exceeding the Luxury Tax Free Threshold)	
				III a*	III b**
	8703.50.23	Quadricycle of cylinder capacity not exceeding 300 cc, not more than three years old	Rs. 4.0 Mn	0%	0%
	8703.50.24	Quadricycle of cylinder capacity not exceeding 300 cc, more than three years old	Rs. 4.0 Mn	0%	0%
	8703.50.25	All terrain vehicle (ATV) , not more than three years old	Rs. 4.0 Mn	0%	0%
	8703.50.26	All terrain vehicle (ATV) , more than three years old	Rs. 4.0 Mn	0%	0%
	8703.50.28	Other, not more than three years old	Rs. 4.0 Mn	0%	0%
	8703.50.29	Other, more than three years old	Rs. 4.0 Mn	0%	0%
		Of a cylinder capacity exceeding 1,000 cc, but not exceeding 1,500cc			
	8703.50.31	Ambulances and prison vans, not more than three years old	Rs. 4.0 Mn	0%	0%
	8703.50.32	Ambulances and prison vans, more than three years old	Rs. 4.0 Mn	0%	0%
	8703.50.33	Hearses not more than three years old	Rs. 4.0 Mn	0%	0%
	8703.50.34	Hearses more than three years old	Rs. 4.0 Mn	0%	0%
	8703.50.35	Motor cars including station wagons and racing cars, not more than three years old	Rs. 4.0 Mn	0%	0%
	8703.50.36	Motor cars including station wagons and racing cars, more than three years old	Rs. 4.0 Mn	0%	0%
	8703.50.38	Other, not more than three years old	Rs. 4.0 Mn	0%	0%
	8703.50.39	Other, more than three years old	Rs. 4.0 Mn	0%	0%
		Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000 cc:			

SCHEDULE (Contd.)					
I			II	III	
H. S. Heading	H. S. Code	Description	Luxury Tax Free Threshold	Rate (Applicable on the amount exceeding the Luxury Tax Free Threshold)	
				III a*	III b**
	8703.50.41	Ambulances and prison vans, not more than three years old	Rs. 4.0 Mn	0%	0%
	8703.50.42	Ambulances and prison vans, more than three years old	Rs. 4.0 Mn	0%	0%
	8703.50.43	Hearses not more than three years old	Rs. 4.0 Mn	0%	0%
	8703.50.44	Hearses more than three years old	Rs. 4.0 Mn	0%	0%
	8703.50.48	Other, not more than three years old	Rs. 4.0 Mn	0%	0%
	8703.50.49	Other, more than three years old	Rs. 4.0 Mn	0%	0%
		Motor cars including station wagons and racing cars of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000 cc:			
	8703.50.51	Of a cylinder capacity not exceeding 1,600 cc, not more than three years old	Rs. 4.0 Mn	0%	0%
	8703.50.52	Of a cylinder capacity not exceeding 1,600 cc, more than three years old	Rs. 4.0 Mn	0%	0%
	8703.50.53	Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800cc, not more than three years old	Rs. 4.0 Mn	0%	0%
	8703.50.54	Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800cc, more than three years old	Rs. 4.0 Mn	0%	0%
	8703.50.58	Other, not more than three years old	Rs. 4.0 Mn	0%	0%
	8703.50.59	Other, more than three years old	Rs. 4.0 Mn	0%	0%
		Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc but not exceeding 3,000 cc:			
	8703.50.61	Ambulances and prison vans, not more than three years old	Rs. 4.0 Mn	0%	0%

SCHEDULE (Contd.)					
I			II	III	
H. S. Heading	H. S. Code	Description	Luxury Tax Free Threshold	Rate (Applicable on the amount exceeding the Luxury Tax Free Threshold)	
				III a*	III b**
	8703.50.62	Ambulances and prison vans, more than three years old	Rs. 4.0 Mn	0%	0%
	8703.50.63	Hearses not more than three years old	Rs. 4.0 Mn	0%	0%
	8703.50.64	Hearses more than three years old	Rs. 4.0 Mn	0%	0%
	8703.50.68	Other, not more than three years old	Rs. 4.0 Mn	2000cm <sup>3</sup> < x ≤ 2300cm <sup>3</sup> =0%	2000cm <sup>3</sup> < x ≤ 2300cm <sup>3</sup> =0%
				2300cm <sup>3</sup> < x ≤ 3000cm <sup>3</sup> =0%	2300cm <sup>3</sup> < x ≤ 3000cm <sup>3</sup> =90%
	8703.50.69	Other, more than three years old	Rs. 4.0 Mn	2000cm <sup>3</sup> < x ≤ 2300cm <sup>3</sup> =0%	2000cm <sup>3</sup> < x ≤ 2300cm <sup>3</sup> =0%
				2300cm <sup>3</sup> < x ≤ 3000cm <sup>3</sup> =0%	2300cm <sup>3</sup> < x ≤ 3000cm <sup>3</sup> =90%
		Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc but not exceeding 3,000 cc:			
	8703.50.71	Vehicles for the transport of 7 or more persons (adults) including the driver, with non-monocoque body bolted on ladder type heavy duty chassis, with permanent four-wheel drive capability, and total payload (of persons and cargo) of over 800kg, not more than three years old	Rs. 4.0 Mn	2000cm <sup>3</sup> < x ≤ 2300cm <sup>3</sup> =0%	2000cm <sup>3</sup> < x ≤ 2300cm <sup>3</sup> =0%
				2300cm <sup>3</sup> < x ≤ 3000cm <sup>3</sup> =0%	2300cm <sup>3</sup> < x ≤ 3000cm <sup>3</sup> =90%
	8703.50.72	Motor -homes, specially equipped for habitation (with sleeping, cooking , toilet facilities etc) , not more than three years old	Rs. 4.0 Mn	0%	0%
	8703.50.78	Other, not more than three years old	Rs. 4.0 Mn	2000cm <sup>3</sup> < x ≤ 2300cm <sup>3</sup> =0%	2000cm <sup>3</sup> < x ≤ 2300cm <sup>3</sup> =0%
				2300cm <sup>3</sup> < x ≤ 3000cm <sup>3</sup> =0%	2300cm <sup>3</sup> < x ≤ 3000cm <sup>3</sup> =90%
	8703.50.79	Other, more than three years old	Rs. 4.0 Mn	2000cm <sup>3</sup> < x ≤ 2300cm <sup>3</sup> =0%	2000cm <sup>3</sup> < x ≤ 2300cm <sup>3</sup> =0%
				2300cm <sup>3</sup> < x ≤ 3000cm <sup>3</sup> =0%	2300cm <sup>3</sup> < x ≤ 3000cm <sup>3</sup> =90%

SCHEDULE (Contd.)					
I			II	III	
H. S. Heading	H. S. Code	Description	Luxury Tax Free Threshold	Rate (Applicable on the amount exceeding the Luxury Tax Free Threshold)	
				III a*	III b**
		Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 3,000 cc:			
	8703.50.81	Ambulances and prison vans not more than three years old	Rs. 4.0 Mn	0%	0%
	8703.50.82	Ambulances and prison vans more than three years old	Rs. 4.0 Mn	0%	0%
	8703.50.83	Hearses not more than three years old	Rs. 4.0 Mn	0%	0%
	8703.50.84	Hearses more than three years old	Rs. 4.0 Mn	0%	0%
	8703.50.88	Other, not more than three years old	Rs. 4.0 Mn	0%	90%
	8703.50.89	Other, more than three years old	Rs. 4.0 Mn	0%	90%
		Motor cars including station wagons and racing cars of a cylinder capacity exceeding 3,000 cc:			
	8703.50.91	Motor -homes, specially equipped for habitation (with sleeping, cooking , toilet facilities etc) , not more than three years old	Rs. 4.0 Mn	0%	0%
	8703.50.98	Other, not more than three years old	Rs. 4.0 Mn	0%	90%
	8703.50.99	Other, more than three years old	Rs. 4.0 Mn	0%	90%
	8703.60	Other vehicles, with both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion, capable of being charged by plugging to external source of electric power			
		Vehicles other than motor cars including station wagons and racing cars, of a cylinder capacity not exceeding 1,000 cc:			

SCHEDULE (Contd.)					
I			II	III	
H. S. Heading	H. S. Code	Description	Luxury Tax Free Threshold	Rate (Applicable on the amount exceeding the Luxury Tax Free Threshold)	
				III a*	III b**
	8703.60.11	Ambulances and prison vans not more than three years old	Rs. 4.0 Mn	0%	0%
	8703.60.12	Ambulances and prison vans more than three years	Rs. 4.0 Mn	0%	0%
	8703.60.13	Hearses not more than three years old	Rs. 4.0 Mn	0%	0%
	8703.60.14	Hearses more than three years old	Rs. 4.0 Mn	0%	0%
	8703.60.15	Auto-trishaws, not more than two years old	Rs. 4.0 Mn	0%	0%
	8703.60.16	Auto-trishaws, more than two years old	Rs. 4.0 Mn	0%	0%
	8703.60.18	Other, not more than three years old	Rs. 4.0 Mn	0%	0%
	8703.60.19	Other, more than three years old	Rs. 4.0 Mn	0%	0%
		Motor cars including station wagons and racing cars, of a cylinder capacity not exceeding 1,000 cc:			
	8703.60.21	Go-Karts , not more than three years old	Rs. 4.0 Mn	0%	0%
	8703.60.22	Go-Karts , more than three years old	Rs. 4.0 Mn	0%	0%
	8703.60.23	Quadricycle of cylinder capacity not exceeding 300 cc, not more than three years old	Rs. 4.0 Mn	0%	0%
	8703.60.24	Quadricycle of cylinder capacity not exceeding 300 cc, more than three years old	Rs. 4.0 Mn	0%	0%
	8703.60.25	All terrain vehicle (ATV) , not more than three years old	Rs. 4.0 Mn	0%	0%
	8703.60.26	All terrain vehicle (ATV) , more than three years old	Rs. 4.0 Mn	0%	0%
	8703.60.28	Other, not more than three years old	Rs. 4.0 Mn	0%	0%
	8703.60.29	Other, more than three years old	Rs. 4.0 Mn	0%	0%
		Of a cylinder capacity exceeding 1,000 cc, but not exceeding 1,500cc			

SCHEDULE (Contd.)					
I			II	III	
H. S. Heading	H. S. Code	Description	Luxury Tax Free Threshold	Rate (Applicable on the amount exceeding the Luxury Tax Free Threshold)	
				III a*	III b**
	8703.60.31	Ambulances and prison vans, not more than three years old	Rs. 4.0 Mn	0%	0%
	8703.60.32	Ambulances and prison vans, more than three years old	Rs. 4.0 Mn	0%	0%
	8703.60.33	Hearses not more than three years old	Rs. 4.0 Mn	0%	0%
	8703.60.34	Hearses more than three years old	Rs. 4.0 Mn	0%	0%
	8703.60.35	Motor cars including station wagons and racing cars, not more than three years old	Rs. 4.0 Mn	0%	0%
	8703.60.36	Motor cars including station wagons and racing cars, more than three years old	Rs. 4.0 Mn	0%	0%
	8703.60.38	Other, not more than three years old	Rs. 4.0 Mn	0%	0%
	8703.60.39	Other, more than three years old	Rs. 4.0 Mn	0%	0%
		Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000 cc:			
	8703.60.41	Ambulances and prison vans, not more than three years old	Rs. 4.0 Mn	0%	0%
	8703.60.42	Ambulances and prison vans, more than three years old	Rs. 4.0 Mn	0%	0%
	8703.60.43	Hearses not more than three years old	Rs. 4.0 Mn	0%	0%
	8703.60.44	Hearses more than three years old	Rs. 4.0 Mn	0%	0%
	8703.60.48	Other, not more than three years old	Rs. 4.0 Mn	$1500\text{cm}^3 < x \leq 1800\text{cm}^3$ =0%	$1500\text{cm}^3 < x \leq 1800\text{cm}^3$ =0%
				$1800\text{cm}^3 < x \leq 2000\text{cm}^3$ =0%	$1800\text{cm}^3 < x \leq 2000\text{cm}^3$ =80%
	8703.60.49	Other, more than three years old	Rs. 4.0 Mn	$1500\text{cm}^3 < x \leq 1800\text{cm}^3$ =0%	$1500\text{cm}^3 < x \leq 1800\text{cm}^3$ =0%
				$1800\text{cm}^3 < x \leq 2000\text{cm}^3$ =0%	$1800\text{cm}^3 < x \leq 2000\text{cm}^3$ =80%

SCHEDULE (Contd.)					
I			II	III	
H. S. Heading	H. S. Code	Description	Luxury Tax Free Threshold	Rate (Applicable on the amount exceeding the Luxury Tax Free Threshold)	
				III a*	III b**
		Motor cars including station wagons and racing cars of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000 cc:			
	8703.60.51	Of a cylinder capacity not exceeding 1,600 cc, not more than three years old	Rs. 4.0 Mn	0%	0%
	8703.60.52	Of a cylinder capacity not exceeding 1,600 cc, more than three years old	Rs. 4.0 Mn	0%	0%
	8703.60.53	Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800cc, not more than three years old	Rs. 4.0 Mn	0%	0%
	8703.60.54	Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800cc, more than three years old	Rs. 4.0 Mn	0%	0%
	8703.60.58	Other, not more than three years old	Rs. 4.0 Mn	0%	80%
	8703.60.59	Other, more than three years old	Rs. 4.0 Mn	0%	80%
		Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc but not exceeding 3,000 cc:			
	8703.60.61	Ambulances and prison vans, not more than three years old	Rs. 4.0 Mn	0%	0%
	8703.60.62	Ambulances and prison vans, more than three years old	Rs. 4.0 Mn	0%	0%
	8703.60.63	Hearses not more than three years old	Rs. 4.0 Mn	0%	0%
	8703.60.64	Hearses more than three years old	Rs. 4.0 Mn	0%	0%
	8703.60.68	Other, not more than three years old	Rs. 4.0 Mn	0%	80%
	8703.60.69	Other, more than three years old	Rs. 4.0 Mn	0%	80%
		Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc but not exceeding 3,000 cc:			

SCHEDULE (Contd.)					
I			II	III	
H. S. Heading	H. S. Code	Description	Luxury Tax Free Threshold	Rate (Applicable on the amount exceeding the Luxury Tax Free Threshold)	
				III a*	III b**
	8703.60.71	Other, not more than three years old	Rs. 4.0 Mn	0%	80%
	8703.60.72	Other, more than three years old	Rs. 4.0 Mn	0%	80%
		Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 3,000 cc:			
	8703.60.81	Ambulances and prison vans, not more than three years old	Rs. 4.0 Mn	0%	0%
	8703.60.82	Ambulances and prison vans, more than three years old	Rs. 4.0 Mn	0%	0%
	8703.60.83	Hearses not more than three years old	Rs. 4.0 Mn	0%	0%
	8703.60.84	Hearses more than three years old	Rs. 4.0 Mn	0%	0%
	8703.60.88	Other, not more than three years old	Rs. 4.0 Mn	0%	80%
	8703.60.89	Other, more than three years old	Rs. 4.0 Mn	0%	80%
		Motor cars including station wagons and racing cars of a cylinder capacity exceeding 3,000 cc:			
	8703.60.91	Not more than three years old	Rs. 4.0 Mn	0%	80%
	8703.60.92	More than three years old	Rs. 4.0 Mn	0%	80%
	8703.70	Other vehicles, with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion, capable of being charged by plugging to external source of electric power			
		Vehicles other than motor cars including station wagons and racing cars, of a cylinder capacity not exceeding 1,000 cc:			
	8703.70.11	Ambulances and prison vans, not more than three years old	Rs. 4.0 Mn	0%	0%



SCHEDULE (Contd.)					
I			II	III	
H. S. Heading	H. S. Code	Description	Luxury Tax Free Threshold	Rate (Applicable on the amount exceeding the Luxury Tax Free Threshold)	
				III a*	III b**
	8703.70.12	Ambulances and prison vans, more than three years old	Rs. 4.0 Mn	0%	0%
	8703.70.13	Hearses not more than three years old	Rs. 4.0 Mn	0%	0%
	8703.70.14	Hearses more than three years old	Rs. 4.0 Mn	0%	0%
	8703.70.15	Auto-trishaws, not more than two years old	Rs. 4.0 Mn	0%	0%
	8703.70.16	Auto-trishaws, more than two years old	Rs. 4.0 Mn	0%	0%
	8703.70.18	Other, not more than three years old	Rs. 4.0 Mn	0%	0%
	8703.70.19	Other, more than three years old	Rs. 4.0 Mn	0%	0%
		Motor cars including station wagons and racing cars, of a cylinder capacity not exceeding 1,000 cc:			
	8703.70.21	Go-Karts , not more than three years old	Rs. 4.0 Mn	0%	0%
	8703.70.22	Go-Karts , more than three years old	Rs. 4.0 Mn	0%	0%
	8703.70.23	Quadricycle of cylinder capacity not exceeding 300 cc, not more than three years old	Rs. 4.0 Mn	0%	0%
	8703.70.24	Quadricycle of cylinder capacity not exceeding 300 cc, more than three years old	Rs. 4.0 Mn	0%	0%
	8703.70.25	All terrain vehicle (ATV) , not more than three years old	Rs. 4.0 Mn	0%	0%
	8703.70.26	All terrain vehicle (ATV) , more than three years old	Rs. 4.0 Mn	0%	0%
	8703.70.28	Other, not more than three years old	Rs. 4.0 Mn	0%	0%
	8703.70.29	Other, more than three years old	Rs. 4.0 Mn	0%	0%
		Of a cylinder capacity exceeding 1,000 cc, but not exceeding 1,500cc			
	8703.70.31	Ambulances and prison vans, not more than three years old	Rs. 4.0 Mn	0%	0%

SCHEDULE (Contd.)					
I			II	III	
H. S. Heading	H. S. Code	Description	Luxury Tax Free Threshold	Rate (Applicable on the amount exceeding the Luxury Tax Free Threshold)	
				III a*	III b**
	8703.70.32	Ambulances and prison vans, more than three years old	Rs. 4.0 Mn	0%	0%
	8703.70.33	Hearses not more than three years old	Rs. 4.0 Mn	0%	0%
	8703.70.34	Hearses more than three years old	Rs. 4.0 Mn	0%	0%
	8703.70.35	Motor cars including station wagons and racing cars, not more than three years old	Rs. 4.0 Mn	0%	0%
	8703.70.36	Motor cars including station wagons and racing cars, more than three years old	Rs. 4.0 Mn	0%	0%
	8703.70.38	Other, not more than three years old	Rs. 4.0 Mn	0%	0%
	8703.70.39	Other, more than three years old	Rs. 4.0 Mn	0%	0%
		Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000 cc:			
	8703.70.41	Ambulances and prison vans, not more than three years old	Rs. 4.0 Mn	0%	0%
	8703.70.42	Ambulances and prison vans, more than three years old	Rs. 4.0 Mn	0%	0%
	8703.70.43	Hearses not more than three years old	Rs. 4.0 Mn	0%	0%
	8703.70.44	Hearses more than three years old	Rs. 4.0 Mn	0%	0%
	8703.70.48	Other, not more than three years old	Rs. 4.0 Mn	0%	0%
	8703.70.49	Other, more than three years old	Rs. 4.0 Mn	0%	0%
		Motor cars including station wagons and racing cars of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000 cc:			
	8703.70.51	Of a cylinder capacity not exceeding 1,600 cc, not more than three years old	Rs. 4.0 Mn	0%	0%

SCHEDULE (Contd.)					
I			II	III	
H. S. Heading	H. S. Code	Description	Luxury Tax Free Threshold	Rate (Applicable on the amount exceeding the Luxury Tax Free Threshold)	
				III a*	III b**
	8703.70.52	Of a cylinder capacity not exceeding 1,600 cc, more than three years old	Rs. 4.0 Mn	0%	0%
	8703.70.53	Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800cc, not more than three years old	Rs. 4.0 Mn	0%	0%
	8703.70.54	Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800cc, more than three years old	Rs. 4.0 Mn	0%	0%
	8703.70.58	Other, not more than three years old	Rs. 4.0 Mn	0%	0%
	8703.70.59	Other, more than three years old	Rs. 4.0 Mn	0%	0%
		Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc but not exceeding 3,000 cc:			
	8703.70.61	Ambulances and prison vans, not more than three years old	Rs. 4.0 Mn	0%	0%
	8703.70.62	Ambulances and prison vans, more than three years old	Rs. 4.0 Mn	0%	0%
	8703.70.63	Hearses not more than three years old	Rs. 4.0 Mn	0%	0%
	8703.70.64	Hearses more than three years old	Rs. 4.0 Mn	0%	0%
	8703.70.68	Other, not more than three years old	Rs. 4.0 Mn	2000c m <sup>3</sup> <x≤2300cm <sup>3</sup> =0%	2000c m <sup>3</sup> <x≤2300cm <sup>3</sup> =0%
				2300cm <sup>3</sup> <x≤3000cm <sup>3</sup> =0%	2300cm <sup>3</sup> <x≤3000cm <sup>3</sup> =90%
	8703.70.69	Other, more than three years old	Rs. 4.0 Mn	2000 cm <sup>3</sup> <x≤2300cm <sup>3</sup> =0%	2000 cm <sup>3</sup> <x≤2300cm <sup>3</sup> =0%
				2300c m <sup>3</sup> <x≤3000cm <sup>3</sup> =0%	2300 cm <sup>3</sup> <x≤3000cm <sup>3</sup> =90%
		Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc but not exceeding 3,000 cc:			

SCHEDULE (Contd.)					
I			II	III	
H. S. Heading	H. S. Code	Description	Luxury Tax Free Threshold	Rate (Applicable on the amount exceeding the Luxury Tax Free Threshold)	
				III a*	III b**
	8703.70.71	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 total payload (of persons and cargo) of over 800kg, not more than three years old	Rs. 4.0 Mn	2000 cm <sup>3</sup> < x ≤ 2300 cm <sup>3</sup> =0%	2000 cm <sup>3</sup> < x ≤ 2300 cm <sup>3</sup> =0%
				2300 cm <sup>3</sup> < x ≤ 3000 cm <sup>3</sup> =0%	2300 cm <sup>3</sup> < x ≤ 3000 cm <sup>3</sup> =90%
	8703.70.72	Motor -homes, specially equipped for habitation (with sleeping, cooking , toilet facilities etc) , not more than three years old	Rs. 4.0 Mn	0%	0%
	8703.70.78	Other, not more than three years old	Rs. 4.0 Mn	2000 cm <sup>3</sup> < x ≤ 2300 cm <sup>3</sup> =0%	2000 cm <sup>3</sup> < x ≤ 2300 cm <sup>3</sup> =0%
				2300 cm <sup>3</sup> < x ≤ 3000 cm <sup>3</sup> =0%	2300 cm <sup>3</sup> < x ≤ 3000 cm <sup>3</sup> =90%
	8703.70.79	Other, more than three years old	Rs. 4.0 Mn	2000 cm <sup>3</sup> < x ≤ 2300 cm <sup>3</sup> =0%	2000 cm <sup>3</sup> < x ≤ 2300 cm <sup>3</sup> =0%
				2300 cm <sup>3</sup> < x ≤ 3000 cm <sup>3</sup> =0%	2300 cm <sup>3</sup> < x ≤ 3000 cm <sup>3</sup> =90%
		Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 3,000 cc:			
	8703.70.81	Ambulances and prison vans, not more than three years old	Rs. 4.0 Mn	0%	0%
	8703.70.82	Ambulances and prison vans, more than three years old	Rs. 4.0 Mn	0%	0%
	8703.70.83	Hearses not more than three years old	Rs. 4.0 Mn	0%	0%
	8703.70.84	Hearses more than three years old	Rs. 4.0 Mn	0%	0%
	8703.70.88	Other, not more than three years old	Rs. 4.0 Mn	0%	90%
	8703.70.89	Other, more than three years old	Rs. 4.0 Mn	0%	90%
		Motor cars including station wagons and racing cars of a cylinder capacity exceeding 3,000 cc:			

SCHEDULE (Contd.)					
I			II	III	
H. S. Heading	H. S. Code	Description	Luxury Tax Free Threshold	Rate (Applicable on the amount exceeding the Luxury Tax Free Threshold)	
				III a*	III b**
	8703.70.91	Motor -homes, specially equipped for habitation (with sleeping, cooking , toilet facilities etc) , not more than three years old	Rs. 4.0 Mn	0%	0%
	8703.70.98	Other, not more than three years old	Rs. 4.0 Mn	0%	90%
	8703.70.99	Other, more than three years old	Rs. 4.0 Mn	0%	90%
	8703.80	Other vehicles, with only electric motor for propulsion			
		Electric auto-trishaws:			
	8703.80.11	Not more than two years old	Rs. 6.0 Mn	0%	0%
	8703.80.12	More than two years old	Rs. 6.0 Mn	0%	0%
		Other, powered by on board accumulators charged solely by electricity generated by on board solar electricity panels:			
	8703.80.21	Not more than three years old	Rs. 6.0 Mn	Capacity of motors not exceeding 200kW =0%	Capacity of motors not exceeding 200kW =0%
				Capacity of motors exceeding 200kW =0%	Capacity of motors exceeding 200kW =60%
	8703.80.22	More than three years old	Rs. 6.0 Mn	Capacity of motors not exceeding 200kW =0%	Capacity of motors not exceeding 200kW =0%
				Capacity of motors exceeding 200kW =0%	Capacity of motors exceeding 200kW =60%
		Other, powered by on board accumulators charged by external electric source (e.g. National grid), not more than three years old			
	8703.80.31	Capacity of motors not exceeding 50kW	Rs. 6.0 Mn	0%	0%
	8703.80.32	Capacity of motors exceeding 50kW, but not exceeding 100kW	Rs. 6.0 Mn	0%	0%
	8703.80.33	Capacity of motors exceeding 100kW, but not exceeding 200kW		0%	0%

SCHEDULE (Contd.)					
I			II	III	
H. S. Heading	H. S. Code	Description	Luxury Tax Free Threshold	Rate (Applicable on the amount exceeding the Luxury Tax Free Threshold)	
				III a*	III b**
	8703.80.34	Capacity of motors exceeding 200kW	Rs. 6.0 Mn	0%	60%
		Other , driven by electric motors powered by on board accumulators charged by external electric source (e.g. National Grid) , more than 3 years old :			
	8703.80.41	Capacity of motors not exceeding 50kW	Rs. 6.0 Mn	0%	0%
	8703.80.42	Capacity of motors exceeding 50kW, but not exceeding 100kW	Rs. 6.0 Mn	0%	0%
	8703.80.43	Capacity of motors exceeding 100kW, but not exceeding 200kW	Rs. 6.0 Mn	0%	0%
	8703.80.44	Capacity of motors exceeding 200kW	Rs. 6.0 Mn	0%	60%
		Other, powered by on board accumulators charged by external electric source (e.g. National grid) and supported by an internal combustion engine used exclusively to generate electricity by driven a generator on board, not more than three years old			
	8703.80.51	Capacity of motors not exceeding 50kW	Rs. 6.0 Mn	0%	0%
	8703.80.52	Capacity of motors exceeding 50kW, but not exceeding 100kW	Rs. 6.0 Mn	0%	0%
	8703.80.53	Capacity of motors exceeding 100kW, but not exceeding 200kW	Rs. 6.0 Mn	0%	0%
	8703.80.54	Capacity of motors exceeding 200kW	Rs. 6.0 Mn	0%	60%
		Other , powered by on board accumulators charged by external electric source (e.g. National grid) and supported by an internal combustion engine used exclusively to generate electricity by driving a generator on board ,more than 3 years old :			

SCHEDULE (Contd.)					
I			II	III	
H. S. Heading	H. S. Code	Description	Luxury Tax Free Threshold	Rate (Applicable on the amount exceeding the Luxury Tax Free Threshold)	
				III a*	III b**
	8703.80.61	Capacity of motors not exceeding 50kW	Rs. 6.0 Mn	0%	0%
	8703.80.62	Capacity of motors exceeding 50kW, but not exceeding 100kW	Rs. 6.0 Mn	0%	0%
	8703.80.63	Capacity of motors exceeding 100kW, but not exceeding 200kW	Rs. 6.0 Mn	0%	0%
	8703.80.64	Capacity of motors exceeding 200kW	Rs. 6.0 Mn	0%	60%
		Other:			
	8703.80.71	Not more than three years old	Rs. 6.0 Mn	Capacity of motors not exceeding 200kW =0%	Capacity of motors not exceeding 200kW =0%
				Capacity of motors exceeding 200kW =0%	Capacity of motors exceeding 200kW =60%
	8703.80.72	More than three years old	Rs. 6.0 Mn	Capacity of motors not exceeding 200kW =0%	Capacity of motors not exceeding 200kW =0%
				Capacity of motors exceeding 200kW =0%	Capacity of motors exceeding 200kW =60%
	8703.90	Other:			
		Not more than three years old			
	8703.90.11	With wankel rotary engine		0%	0%
	8703.90.19	Other		0%	0%
		More than three years old			
	8703.90.21	With wankel rotary engine		0%	0%
	8703.90.29	Other		0%	0%
<b>87.04</b>		<b>Motor vehicles for the transport of goods.</b>			
	8704.10.00	Dumpers designed for off-highway use	Rs. 3.5 Mn	0%	0%
		Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel) :			
	8704.21	g.v.w. not exceeding 5 tonnes :	Rs. 3.5 Mn	0%	0%
		Special purpose tankers/ bowzers and trucks:			

SCHEDULE (Contd.)					
I			II	III	
H. S. Heading	H. S. Code	Description	Luxury Tax Free Threshold	Rate (Applicable on the amount exceeding the Luxury Tax Free Threshold)	
				III a*	III b**
	8704.21.11	Tankers / bowzers with stainless steel tanks for transport of milk, not more than five years old	Rs. 3.5 Mn	0%	0%
	8704.21.12	Tankers / bowzers with stainless steel tanks for transport of milk, more than five years old	Rs. 3.5 Mn	0%	0%
	8704.21.13	Garbage trucks equipped with waste compacting mechanism, not more than five years old	Rs. 3.5 Mn	0%	0%
	8704.21.14	Garbage trucks equipped with waste compacting mechanism, more than five years old	Rs. 3.5 Mn	0%	0%
		Auto-trishaws :			
	8704.21.21	Not more than four years old	Rs. 3.5 Mn	0%	0%
	8704.21.22	More than four years old	Rs. 3.5 Mn	0%	0%
		Chassis fitted with engines and cabs			
	8704.21.31	For vehicles of national subdivision 8704.21.43, not more than four years old	Rs. 3.5 Mn	0%	0%
	8704.21.32	For vehicles of national subdivision 8704.21.44, more than four years old	Rs. 3.5 Mn	0%	0%
	8704.21.33	For vehicles of national subdivision 8704.21.51, not more than four years old	Rs. 3.5 Mn	0%	0%
	8704.21.34	For vehicles of national subdivision 8704.21.52, more than four years old	Rs. 3.5 Mn	0%	0%
	8704.21.35	For vehicles of national subdivision 8704.21.63, not more than four years old	Rs. 3.5 Mn	0%	0%
	8704.21.36	For vehicles of national subdivision 8704.21.64, more than four years old	Rs. 3.5 Mn	0%	0%
	8704.21.37	For vehicles of national subdivision 8704.21.67, not more than four years old	Rs. 3.5 Mn	0%	0%



SCHEDULE (Contd.)					
I			II	III	
H. S. Heading	H. S. Code	Description	Luxury Tax Free Threshold	Rate (Applicable on the amount exceeding the Luxury Tax Free Threshold)	
				III a*	III b**
	8704.21.38	For vehicles of national subdivision 8704.21.68, more than four years old	Rs. 3.5 Mn	0%	0%
		Vehicles with separate bodies for cabin and for cargo area, the cabin been designed for 3 persons (adults) or less, including the driver, with no additional space in the cabin that can be converted for other uses, and cargo carrying capacity of less than 2,000 kg, but excluding those vehicles with an engine compartment totally protruding to the front of the vehicle from the driving cab			
	8704.21.41	Cargo carrying capacity of less than 800 Kg, not more than four years old	Rs. 3.5 Mn	0%	0%
	8704.21.42	Cargo carrying capacity of less than 800Kg, more than four years old	Rs. 3.5 Mn	0%	0%
	8704.21.43	Cargo carrying capacity of 800 kg or more, not more than four years old	Rs. 3.5 Mn	0%	0%
	8704.21.44	Cargo carrying capacity of 800 kg or more, more than four years old	Rs. 3.5 Mn	0%	0%
		Vehicles with separate bodies for cabin and cargo area, the cabin been designed for 3 persons (adults) or less, including the driver, with no additional space in the cabin that can be converted for other uses, and cargo carrying capacity of 2,000 kg or more			
	8704.21.51	Not more than four years old	Rs. 3.5 Mn	0%	0%
	8704.21.52	More than four years old	Rs. 3.5 Mn	0%	0%

SCHEDULE (Contd.)					
I			II	III	
H. S. Heading	H. S. Code	Description	Luxury Tax Free Threshold	Rate (Applicable on the amount exceeding the Luxury Tax Free Threshold)	
				III a*	III b**
		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 sprigs and cargo carrying capacity of less than 800 kg, not more than four years old	Rs. 3.5 Mn	0%	0%
	8704.21.62	Vehicles fitted with front leaf sprigs and cargo carrying capacity of less than 800 kg, more than four years old	Rs. 3.5 Mn	0%	0%
	8704.21.63	Vehicles fitted with front leaf sprigs and cargo carrying capacity of 800 kg or more, not more than four years old	Rs. 3.5 Mn	0%	0%
	8704.21.64	Vehicles fitted with front leaf sprigs and cargo carrying capacity of 800 kg or more, more than four years old	Rs. 3.5 Mn	0%	0%
	8704.21.65	Other vehicles, cargo carrying capacity of less than 800 kg, not more than four years old	Rs. 3.5 Mn	0%	0%
	8704.21.66	Other vehicles, cargo carrying capacity of less than 800 kg, more than four years old	Rs. 3.5 Mn	0%	0%
	8704.21.67	Other vehicles, cargo carrying capacity of 800 kg or more, not more than four years old	Rs. 3.5 Mn	0%	0%
	8704.21.68	Other vehicles, cargo carrying capacity of 800 kg or more, more than four years old	Rs. 3.5 Mn	0%	0%

SCHEDULE (Contd.)					
I			II	III	
H. S. Heading	H. S. Code	Description	Luxury Tax Free Threshold	Rate (Applicable on the amount exceeding the Luxury Tax Free Threshold)	
				III a*	III b**
		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	Rs. 3.5 Mn	0%	0%
	8704.21.72	More than four years old	Rs. 3.5 Mn	0%	0%
		Other :	Rs. 3.5 Mn	0%	0%
	8704.21.91	Other vehicles with separate bodies for cabin and cargo area, not more than four years old	Rs. 3.5 Mn	$x \leq 2300 \text{cm}^3 = 0\%$	$x \leq 2300 \text{cm}^3 = 0\%$
				$2300 \text{cm}^3 < x = 0\%$	$2300 \text{cm}^3 < x = 120\%$
	8704.21.92	Other vehicles with separate bodies for cabin and cargo area, more than four years old	Rs. 3.5 Mn	$x \leq 2300 \text{cm}^3 = 0\%$	$x \leq 2300 \text{cm}^3 = 0\%$
				$2300 \text{cm}^3 < x = 0\%$	$2300 \text{cm}^3 < x = 120\%$
	8704.21.93	Other vehicles not more than four years old	Rs. 3.5 Mn	0%	0%
	8704.21.99	Other vehicles more than four years old	Rs. 3.5 Mn	0%	0%
	8704.22	g.v.w. exceeding 5tonnes but not exceeding 20 tonnes :	Rs. 3.5 Mn	0%	0%
		Tankers and bowsters with stainless steel tanks for transport of milk and refrigerated trucks			
	8704.22.41	Not more than five years old	Rs. 3.5 Mn	0%	0%
	8704.22.42	More than five years old, but less than ten years old	Rs. 3.5 Mn	0%	0%
	8704.22.43	More than ten years old	Rs. 3.5 Mn	0%	0%
		Garbage trucks equipped with waste compacting Mechanism			

SCHEDULE (Contd.)					
I			II	III	
H. S. Heading	H. S. Code	Description	Luxury Tax Free Threshold	Rate (Applicable on the amount exceeding the Luxury Tax Free Threshold)	
				III a*	III b**
	8704.22.51	Not more than five years old	Rs. 3.5 Mn	0%	0%
	8704.22.52	More than five years old	Rs. 3.5 Mn	0%	0%
		Other:			
	8704.22.61	Not more than five years old	Rs. 3.5 Mn	0%	0%
	8704.22.62	More than five years old, but less than ten years old	Rs. 3.5 Mn	0%	0%
	8704.22.63	More than ten years old	Rs. 3.5 Mn	0%	0%
	8704.23	g.v.w. exceeding 20 tonnes :	Rs. 3.5 Mn	0%	0%
		Tankers and bowzers with stainless steel tanks for transport of milk and refrigerated			
	8704.23.51	Not more than five years old	Rs. 3.5 Mn	0%	0%
	8704.23.52	More than five years old, but less than ten years old	Rs. 3.5 Mn	0%	0%
	8704.23.53	More than ten years old	Rs. 3.5 Mn	0%	0%
		Garbage trucks equipped with waste compacting Mechanism			
	8704.23.61	Not more than five years old	Rs. 3.5 Mn	0%	0%
	8704.23.62	More than five years old	Rs. 3.5 Mn	0%	0%
		Other:			
	8704.23.71	Not more than five years old	Rs. 3.5 Mn	0%	0%
	8704.23.72	More than five years old, but less than ten years old	Rs. 3.5 Mn	0%	0%
	8704.23.73	More than ten years old	Rs. 3.5 Mn	0%	0%
		Other, with spark-ignition internal combustion piston engine :			
	8704.31	g.v.w. not exceeding 5 tonnes :	Rs. 3.5 Mn	0%	0%
		Special purpose tankers/ bowzers and trucks:			
	8704.31.11	Tankers / bowzers with stainless steel tanks for transport of milk, not more than five years old	Rs. 3.5 Mn	0%	0%

SCHEDULE (Contd.)					
I			II	III	
H. S. Heading	H. S. Code	Description	Luxury Tax Free Threshold	Rate (Applicable on the amount exceeding the Luxury Tax Free Threshold)	
				III a*	III b**
	8704.31.12	Tankers / bowsters with stainless steel tanks for transport of milk, more than five years old	Rs. 3.5 Mn	0%	0%
	8704.31.13	Garbage trucks equipped with waste compacting mechanism, not more than five years old	Rs. 3.5 Mn	0%	0%
	8704.31.14	Garbage trucks equipped with waste compacting mechanism, more than five years old	Rs. 3.5 Mn	0%	0%
		Auto-trishaws :			
	8704.31.21	With two-stroke petrol engine	Rs. 3.5 Mn	0%	0%
	8704.31.22	Other, not more than four years old	Rs. 3.5 Mn	0%	0%
	8704.31.23	Other, more than four years old	Rs. 3.5 Mn	0%	0%
		Chassis fitted with engines and cabs			
	8704.31.31	For vehicles of national subdivision 8704.31.43, not more than four years old	Rs. 3.5 Mn	0%	0%
	8704.31.32	For vehicles of national subdivision 8704.31.44, more than four years old	Rs. 3.5 Mn	0%	0%
	8704.31.33	for vehicles of national subdivision 8704.31.51, not more than four years old	Rs. 3.5 Mn	0%	0%
	8704.31.34	For vehicles of national subdivision 8704.31.52, more than four years old	Rs. 3.5 Mn	0%	0%
	8704.31.35	For vehicles of national subdivision 8704.31.63, not more than four years old	Rs. 3.5 Mn	0%	0%
	8704.31.36	For vehicles of national subdivision 8704.31.64, more than four years old	Rs. 3.5 Mn	0%	0%
	8704.31.37	For vehicles of national subdivision 8704.31.67, not more than four years old	Rs. 3.5 Mn	0%	0%

SCHEDULE (Contd.)					
I			II	III	
H. S. Heading	H. S. Code	Description	Luxury Tax Free Threshold	Rate (Applicable on the amount exceeding the Luxury Tax Free Threshold)	
				III a*	III b**
	8704.31.38	For vehicles of national subdivision 8704.31.68, more than four years old	Rs. 3.5 Mn	0%	0%
		Vehicles with separate bodies for cabin and for cargo area, the cabin been designed for three persons (adults) or less, including the driver, with no additional space in the cabin that can be converted for other uses and cargo carrying capacity of less than 2,000 kg, 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	Rs. 3.5 Mn	0%	0%
	8704.31.42	Cargo carrying capacity of less than 800 kg, more than four years old	Rs. 3.5 Mn	0%	0%
	8704.31.43	Cargo carrying capacity of 800 kg or more, not more than four years old	Rs. 3.5 Mn	0%	0%
	8704.31.44	Cargo carrying capacity of 800 kg or more, more than four years old	Rs. 3.5 Mn	0%	0%
		Vehicles with separate bodies for cabin and cargo area, cabin been designed for three persons (adults) or less, including the driver with no additional space in the cabin that can be converted for other uses and cargo carrying capacity of 2,000 kg or more:			
	8704.31.51	Not more than four years old	Rs. 3.5 Mn	0%	0%
	8704.31.52	More than four years old	Rs. 3.5 Mn	0%	0%

SCHEDULE (Contd.)					
I			II	III	
H. S. Heading	H. S. Code	Description	Luxury Tax Free Threshold	Rate (Applicable on the amount exceeding the Luxury Tax Free Threshold)	
				III a*	III b**
		Vehicles with separate bodies for cabin and for cargo area, the cabin been designed for three persons (adults) or less, including the driver, with no additional space in the cabin that can be converted for other uses and cargo carrying capacity of less than 2,000 kg :			
	8704.31.61	Vehicles fitted with front leaf sprigs and cargo carrying capacity of less than 800 kg, not more than four years old	Rs. 3.5 Mn	0%	0%
	8704.31.62	Vehicles fitted with front leaf sprigs and cargo carrying capacity of less than 800 kg, more than four years old	Rs. 3.5 Mn	0%	0%
	8704.31.63	Vehicles fitted with front leaf sprigs and cargo carrying capacity of 800 kg or more, not more than four years old	Rs. 3.5 Mn	0%	0%
	8704.31.64	Vehicles fitted with front leaf sprigs and cargo carrying capacity of 800 kg or more, more than four years old	Rs. 3.5 Mn	0%	0%
	8704.31.65	Other vehicles, cargo carrying capacity of less than 800 kg, not more than four years old	Rs. 3.5 Mn	0%	0%
	8704.31.66	Other vehicles, cargo carrying capacity of less than 800 kg , more than four years old	Rs. 3.5 Mn	0%	0%
	8704.31.67	Other vehicles, cargo carrying capacity of 800 kg or more, not more than four years old	Rs. 3.5 Mn	0%	0%
	8704.31.68	Other vehicles, cargo carrying capacity of 800 kg or more, more than four years old	Rs. 3.5 Mn	0%	0%

SCHEDULE (Contd.)					
I			II	III	
H. S. Heading	H. S. Code	Description	Luxury Tax Free Threshold	Rate (Applicable on the amount exceeding the Luxury Tax Free Threshold)	
				III a*	III b**
		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	Rs. 3.5 Mn	0%	0%
	8704.31.72	More than four years old	Rs. 3.5 Mn	0%	0%
		Other :			
	8704.31.91	Vehicles with separate bodies for cabin and cargo area, not more than four years old	Rs. 3.5 Mn	$x \leq 2200 \text{cm}^3 = 0\%$	$x \leq 2200 \text{cm}^3 = 0\%$
				$2200 \text{cm}^3 < x = 0\%$	$2200 \text{cm}^3 < x = 120\%$
	8704.31.92	Vehicles with separate bodies for cabin and cargo area, more than four years old	Rs. 3.5 Mn	$x \leq 2200 \text{cm}^3 = 0\%$	$x \leq 2200 \text{cm}^3 = 0\%$
				$2200 \text{cm}^3 < x = 0\%$	$2200 \text{cm}^3 < x = 120\%$
	8704.31.93	Other not more than four years old	Rs. 3.5 Mn	0%	0%
	8704.31.99	Other more than four years old	Rs. 3.5 Mn	0%	0%
	8704.32	g.v.w. exceeding 5 tonnes :	Rs. 3.5 Mn	0%	0%
		Tankers and bowsters with stainless steel tanks for transport of milk and refrigerated trucks			
	8704.32.41	Not more than five years old	Rs. 3.5 Mn	0%	0%
	8704.32.42	More than five years old, but less than ten years old	Rs. 3.5 Mn	0%	0%
	8704.32.43	More than ten years old	Rs. 3.5 Mn	0%	0%
		Garbage trucks equipped with waste compacting mechanism			



SCHEDULE (Contd.)					
I			II	III	
H. S. Heading	H. S. Code	Description	Luxury Tax Free Threshold	Rate (Applicable on the amount exceeding the Luxury Tax Free Threshold)	
				III a*	III b**
	8704.32.51	Not more than five years old	Rs. 3.5 Mn	0%	0%
	8704.32.52	More than five years old	Rs. 3.5 Mn	0%	0%
		Other:			
	8704.32.61	Not more than five years old	Rs. 3.5 Mn	0%	0%
	8704.32.62	More than five years old, but less than ten years old	Rs. 3.5 Mn	0%	0%
	8704.32.63	More than ten years old	Rs. 3.5 Mn	0%	0%
	8704.90	Other :			
	8704.90.10	Electric auto-trishaws not more than five years old	Rs. 6.0 Mn	0%	0%
	8704.90.20	Electric auto-trishaws more than five years old	Rs. 6.0 Mn	0%	0%
		Other electric, not more than five years old			
	8704.90.31	Capacity of motors not exceeding 50kW	Rs. 6.0 Mn	0%	0%
	8704.90.32	Capacity of motors exceeding 50kW, but not exceeding 100kW	Rs. 6.0 Mn	0%	0%
	8704.90.33	Capacity of motors exceeding 100kW, but not exceeding 200kW	Rs. 6.0 Mn	0%	0%
	8704.90.34	Capacity of motors exceeding 200kW	Rs. 6.0 Mn	0%	0%
		Other electric, more than five years old	Rs. 6.0 Mn	0%	0%
	8704.90.41	Capacity of motors not exceeding 50kW	Rs. 6.0 Mn	0%	0%
	8704.90.42	Capacity of motors exceeding 50kW, but not exceeding 100kW	Rs. 6.0 Mn	0%	0%
	8704.90.43	Capacity of motors exceeding 100kW, but not exceeding 200kW	Rs. 6.0 Mn	0%	0%
	8704.90.44	Capacity of motors exceeding 200kW	Rs. 6.0 Mn	0%	0%
	8704.90.50	Other, not more than five years old	Rs. 6.0 Mn	0%	0%
	8704.90.60	Other, more than five years old	Rs. 6.0 Mn	0%	0%

**Note:**

\* Rates applicable on any motor vehicle, imported into Sri Lanka based on any Letter of Credit (LC) established or assembled in Sri Lanka for which, the bill of entry delivered to the Director General of Customs before March 06, 2019.

\*\* Rates applicable on any motor vehicle, imported into Sri Lanka based on any Letter of Credit (LC) established or assembled in Sri Lanka for which, the bill of entry delivered to the Director General of Customs on or after March 06, 2019

The technical terms following used in schedule should be read as follows;

cm<sup>3</sup>- cubic centimeter(s)

kW – kilowatt(s)

g.v.w – gross vehicle weight

$x \leq 1800 \text{ cm}^3$  - of cylinder capacity not exceeding 1800cc

$x \leq 2200 \text{ cm}^3$  - of cylinder capacity not exceeding 2200cc

$x \leq 2300 \text{ cm}^3$  - of cylinder capacity not exceeding 2300cc

$1800 \text{ cm}^3 < x$  – of cylinder capacity exceeding 1800cc

$2200 \text{ cm}^3 < x$  – of cylinder capacity exceeding 2200cc

$2300 \text{ cm}^3 < x$  – of cylinder capacity exceeding 2300cc

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

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

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

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

$2300 \text{ cm}^3 < x \leq 3000 \text{ cm}^3$  - of cylinder capacity exceeding 2300cc but not exceeding 3000cc