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The Gazette of the Democratic Socialist Republic of Sri Lanka
EXTRAORDINARY

අංක 2473/31- 2026 ජනවාරි මස 31 වැනි සෙනසුරාදා - 2026.01.31
No. 2473/31- SATURDAY, JANUARY 31, 2026

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PART I : SECTION (I) — GENERAL

Government Notifications

CUSTOMS NOTIFICATION

The Customs Ordinance (Chapter 235)

Order under Section 10A

By virtue of the powers vested in me under Section 10A of the Customs Ordinance (Chapter 235) as amended by the Act, No. 83 of 1988, I, Anura Kumara Dissanayake, Minister of Finance, Planning and Economic Development of the Democratic Socialist Republic of Sri Lanka, do hereby order to further extend the validity period of the Surcharge of 50% imposed on the applicable Customs Import Duty on general or preferential basis on the imported goods as specified in the Schedule hereto by the *Gazette* Notification No. 2421/43 dated January 31, 2025 and the *Gazette* Notification No. 2434/03 dated April 28, 2025 for a period commencing from February 01, 2026 to December 31, 2026.

Anura Kumara Dissanayake,
Minister of Finance, Planning and
Economic Development.

Ministry of Finance, Planning and Economic Development,
Colombo 01,
January 30, 2026.



Schedule

<i>HS Hdg. (1)</i>	<i>HS Code (2)</i>		<i>Description (3)</i>
87.02			Motor vehicles for the transport of ten or more persons, including the driver.
	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
	8702.10.13	----	Modified Vehicles of heading 87.03, more than two years old.
	8702.10.19	----	Other
		---	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
	8702.10.29	----	Other
		---	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
	8702.10.33	----	Modified Vehicles of heading 87.03, more than two years old
	8702.10.39	----	Other
		---	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
	8702.10.49	----	Other
		---	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
	8702.10.54	----	Modified Vehicles of heading 87.03, more than two years old
		---	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
		---	Other, not more than ten years old :
	8702.10.73	----	Modified Vehicles of heading 87.03, not more than two years old

HS Hdg. (1)	HS Code (2)		Description (3)
	8702.10.74	----	Modified Vehicles of heading 87.03, more than two years old
		---	Other, more than ten years old :
	8702.10.81	----	Modified Vehicles of heading 87.03
	8702.20	-	With both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as 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
	8702.20.12	----	Modified Vehicles of heading 87.03, more than two years old
	8702.20.19	----	Other
		---	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
	8702.20.29	----	Other
		---	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
	8702.20.32	----	Modified vehicles of heading 87.03, more than two years old
	8702.20.39	----	Other
		---	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
	8702.20.49	----	Other
		---	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
	8702.20.52	----	Modified vehicles of heading 87.03, more than two years old
		---	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
		---	Other, not more than ten years old :
	8702.20.71	----	Modified vehicles of heading 87.03, not more than two years old
	8702.20.72	----	Modified vehicles of heading 87.03, more than two years old
		---	Other, more than ten years old :
	8702.20.81	----	Modified vehicles of heading 87.03

<i>HS Hdg. (1)</i>	<i>HS Code (2)</i>		<i>Description (3)</i>
	8702.30	-	With both spark-ignition internal combustion piston engine and electric motor as 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
	8702.30.12	----	Modified vehicles of heading 87.03, more than two years old
	8702.30.19	----	Other
		---	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
	8702.30.29	----	Other
		---	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
	8702.30.32	----	Modified vehicles of heading 87.03, more than two years old
	8702.30.39	----	Other
		---	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
	8702.30.49	----	Other
		---	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
	8702.30.52	----	Modified vehicles of heading 87.03, more than two years old
		---	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
		---	Other, not more than ten years old :
	8702.30.71	----	Modified vehicles of heading 87.03, not more than two years old
	8702.30.72	----	Modified vehicles of heading 87.03, more than two years old
		---	Other, more than ten years old :
	8702.30.81	----	Modified vehicles of heading 87.03
	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
	8702.40.12	----	Modified vehicles of heading 87.03, more than two years old
	8702.40.19	----	Other

<i>HS Hdg.</i> <i>(1)</i>	<i>HS Code</i> <i>(2)</i>		<i>Description</i> <i>(3)</i>
		---	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
	8702.40.29	----	Other
		---	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 :
	8702.40.31	----	Modified vehicles of heading 87.03, not more than two years old
	8702.40.32	----	Modified vehicles of heading 87.03, more than two years old
	8702.40.39	----	Other
		---	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
	8702.40.49	----	Other
		---	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
	8702.40.52	----	Modified Vehicles of heading 87.03, more than two years old
		---	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
	8702.40.69	----	Other
		---	Other, not more than ten years old:
	8702.40.71	----	Modified vehicles of heading 87.03, not more than two years old
	8702.40.72	----	Modified vehicles of heading 87.03, more than two years old
		---	Other, more than ten years old:
	8702.40.81	----	Modified vehicles of heading 87.03
	8702.40.89	----	Other
	8702.90	-	Other :
		---	Motor vehicles for the transport of less than 13 persons (adults) including the driver, not more than three and a half years old :
	8702.90.12	----	Modified Vehicles of heading 87.03, not more than two years old
	8702.90.13	----	Modified Vehicles of heading 87.03, more than two years old
	8702.90.19	----	Other
		---	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
	8702.90.29	----	Other

<i>HS Hdg. (1)</i>	<i>HS Code (2)</i>		<i>Description (3)</i>
		---	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
	8702.90.33	----	Modified Vehicles of heading 87.03, more than two years old
	8702.90.39	----	Other
		---	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
	8702.90.49	----	Other
		---	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
	8702.90.54	----	Modified Vehicles of heading 87.03, more than two years old
		---	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
		---	Other, not more than ten years old :
	8702.90.73	----	Modified Vehicles of heading 87.03, not more than two years old
	8702.90.74	----	Modified Vehicles of heading 87.03, more than two years old
		---	Other, more than ten years old :
	8702.90.81	----	Modified Vehicles of heading 87.03
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 :
		---	Not more than three years old:
	8703.10.19	----	Other
		---	More than three years old:
	8703.10.29	----	Other
		-	Other vehicles, with only spark-ignition internal combustion 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
	8703.21.20	---	Ambulances and prison vans more than three years old
	8703.21.30	---	Hearses not more than three years old

<i>HS Hdg. (1)</i>	<i>HS Code (2)</i>		<i>Description (3)</i>
	8703.21.40	---	Hearses more than three years old
		---	Auto-trishaws :
	8703.21.51	----	With two-stroke petrol engine
	8703.21.52	----	Other, driven by liquefied petroleum (LP) gas , not more than two years old
	8703.21.53	----	Other, driven by liquefied petroleum (LP) gas , more than two years old
	8703.21.54	----	Other, not more than two years old
	8703.21.55	----	Other, more than two years old :
		---	Motor cars including station wagons and racing cars, not more than three years old
	8703.21.63	----	Other, of cylinder capacity not exceeding 300 cc including Quadricycle
	8703.21.69	----	Other
		---	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
	8703.21.79	----	Other
		---	Other :
	8703.21.92	----	Not more than three years old
	8703.21.93	----	More than three years old
	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
	8703.22.20	---	Ambulances and prison vans, more than three years old
	8703.22.30	---	Hearses not more than three years old
	8703.22.40	---	Hearses more than three years old
	8703.22.50	---	Motor cars including station wagons and racing cars, not more than three years old
	8703.22.60	---	Motor cars including station wagons and racing cars, more than three years old
	8703.22.70	---	Other, not more than three years old
	8703.22.80	---	Other, more than three years old
	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

<i>HS Hdg. (1)</i>	<i>HS Code (2)</i>		<i>Description (3)</i>
	8703.23.20	---	Ambulances and prison vans more than three years old
	8703.23.30	---	Hearses not more than three years old
	8703.23.40	---	Hearses more than three years old
		---	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
	8703.23.55	----	Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800 cc
	8703.23.59	----	Other
		---	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
	8703.23.65	----	Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800 cc
	8703.23.69	----	Other
	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
	8703.23.80	---	Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc, more than three years old
		---	Other :
	8703.23.92	----	Of a cylinder capacity not exceeding 2,000 cc, not more than three years old
	8703.23.94	----	Of a cylinder capacity not exceeding 2,000 cc, more than three years old
	8703.23.96	----	Of a cylinder capacity exceeding 2,000 cc, not more than three years old
	8703.23.98	----	Of a cylinder capacity exceeding 2000cc., more than three years old
	8703.24	--	Of a cylinder capacity exceeding 3,000 cc :
	8703.24.10	---	Ambulances and prison vans not more than three years old
	8703.24.20	---	Ambulances and prison vans more than three years old
	8703.24.30	---	Hearses not more than three years old
	8703.24.40	---	Hearses more than three years old

<i>HS Hdg. (1)</i>	<i>HS Code (2)</i>		<i>Description (3)</i>
	8703.24.50	---	Motor cars including station wagons and racing cars, not more than three years old
	8703.24.60	---	Motor cars including station wagons and racing cars, more than three years old
	8703.24.70	---	Other, not more than three years old
	8703.24.80	---	Other, more than three years old
		-	Other vehicles, with only compression-ignition internal combustion piston engine (diesel or semi-diesel) :
	8703.31	--	Of a cylinder capacity not exceeding 1,500 cc :
	8703.31.10	---	Ambulances and prison vans not more than three years old
	8703.31.20	---	Ambulances and prison vans more than three years old
	8703.31.30	---	Hearses not more than three years old
	8703.31.40	---	Hearses more than three years old
	8703.31.50	---	Auto-trishaws not more than two years old
	8703.31.60	---	Auto-trishaws more than two years old
	8703.31.70	---	Motor cars including station wagons and racing cars, not more than three years old
	8703.31.80	---	Motor cars including station wagons and racing cars, more than three years old
		---	Other :
	8703.31.92	----	Not more than three years old
	8703.31.94	----	More than three years old
	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
	8703.32.20	---	Ambulances and prison vans more than three years old
	8703.32.30	---	Hearses not more than three years old
	8703.32.40	---	Hearses more than three years old
		---	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 1,600 cc
	8703.32.55	----	Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800 cc

<i>HS Hdg. (1)</i>	<i>HS Code (2)</i>		<i>Description (3)</i>
	8703.32.59	----	Other
		---	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
	8703.32.65	----	Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800 cc
	8703.32.69	---	Other
		---	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.
	8703.32.79	----	Other
	8703.32.80	---	Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc, more than three years old
		---	Other :
	8703.32.92	----	Of a cylinder capacity not exceeding 2,000 cc, not more than three years old
	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
	8703.32.95	----	Other, of a cylinder capacity exceeding 2000 cc., not more than three years old
	8703.32.97	----	Other, of a cylinder capacity not exceeding 2,000 cc., more than three years old
	8703.32.99	----	Other, of a cylinder capacity exceeding 2,000 cc., more than three years old
	8703.33	--	Of a cylinder capacity exceeding 2,500 cc :
	8703.33.10	---	Ambulances and prison vans not more than three years old
	8703.33.20	---	Ambulances and prison vans more than three years old
	8703.33.30	---	Hearses not more than three years old

<i>HS Hdg. (1)</i>	<i>HS Code (2)</i>		<i>Description (3)</i>
	8703.33.40	---	Hearses more than three years old
	8703.33.50	---	Motor cars including station wagons and racing cars, not more than three years old
	8703.33.60	---	Motor cars including station wagons and racing cars, more than three years old
		---	Other, not more than three years old :
	8703.33.71	----	Motor-homes, specially equipped for habitation (with sleeping, cooking , toilet facilities etc)
	8703.33.79	----	Other
	8703.33.80	---	Other, more than three years old
	8703.40	-	Other vehicles, with both spark-ignition internal combustion 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
	8703.40.12	----	Ambulances and prison vans more than three years
	8703.40.13	----	Hearses not more than three years old
	8703.40.14	----	Hearses more than three years old
	8703.40.15	----	Auto-trishaws, not more than two years old
	8703.40.16	----	Auto-trishaws, more than two years old
	8703.40.18	----	Other, not more than three years old
	8703.40.19	----	Other, more than three years old
		---	Motor cars including station wagons and racing cars ,of cylinder capacity not exceeding 1,000 cc :
	8703.40.23	----	Quadricycle of cylinder capacity not exceeding 300 cc , not more than three years old
	8703.40.24	----	Quadricycle of cylinder capacity not exceeding 300 cc , more than three years old
	8703.40.25	----	All terrain vehicle (ATV) , not more than three years old
	8703.40.26	----	All terrain vehicle (ATV) , more than three years old
	8703.40.28	----	Other , not more than three years old
	8703.40.29	----	Other , more than three years old
		---	Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc:
	8703.40.31	----	Ambulances and prison vans, not more than three years old
	8703.40.32	----	Ambulances and prison vans, more than three years old

HS Hdg. (1)	HS Code (2)		Description (3)
	8703.40.33	----	Hearses not more than three years old
	8703.40.34	----	Hearses more than three years old
	8703.40.35	----	Motor cars including station wagons and racing cars, not more than three years old
	8703.40.36	----	Motor cars including station wagons and racing cars, more than three years old
	8703.40.38	----	Other, not more than three years old
	8703.40.39	----	Other, more than three years old
		---	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
	8703.40.42	----	Ambulances and prison vans more than three years old
	8703.40.43	----	Hearses not more than three years old
	8703.40.44	----	Hearses more than three years old
	8703.40.48	----	Other , not more than three years old
	8703.40.49	----	Other , more than three years old
		---	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
	8703.40.52	----	Of a cylinder capacity not exceeding 1,600 cc ,more than three years old
	8703.40.53	----	Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800 cc ,not more than three years old
	8703.40.54	----	Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800 cc , more than three years old
	8703.40.58	----	Other , not more than three years old
	8703.40.59	----	Other , more than three years old
		---	Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc but not exceeding 3000cc :
	8703.40.61	----	Ambulances and prison vans not more than three years old
	8703.40.62	----	Ambulances and prison vans more than three years old
	8703.40.63	----	Hearses not more than three years old
	8703.40.64	----	Hearses more than three years old
	8703.40.68	----	Other , not more than three years old
	8703.40.69	----	Other , more than three years old
		---	Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc but not exceeding 3000cc :
	8703.40.71	----	Not more than three years old
	8703.40.72	----	More than three years old
		---	Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 3000cc :
	8703.40.81	----	Ambulances and prison vans not more than three years old

<i>HS Hdg. (1)</i>	<i>HS Code (2)</i>		<i>Description (3)</i>
	8703.40.82	----	Ambulances and prison vans more than three years old
	8703.40.83	----	Hearses not more than three years old
	8703.40.84	----	Hearses more than three years old
	8703.40.88	----	Other , not more than three years old
	8703.40.89	----	Other , more than three years old
		---	Motor cars including station wagons and racing cars of a cylinder capacity exceeding 3000cc :
	8703.40.91	----	Not more than three years old
	8703.40.92	----	More than three years old
	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 cylinder capacity not exceeding 1,000 cc :
	8703.50.11	----	Ambulances and prison vans not more than three years old
	8703.50.12	----	Ambulances and prison vans more than three years
	8703.50.13	----	Hearses not more than three years old
	8703.50.14	----	Hearses more than three years old
	8703.50.15	----	Auto-trishaws, not more than two years old
	8703.50.16	----	Auto-trishaws, more than two years old
	8703.50.18	----	Other, not more than three years old
	8703.50.19	----	Other, more than three years old
		---	Motor cars including station wagons and racing cars, of cylinder capacity not exceeding 1,000 cc :
	8703.50.23	----	Quadricycle of cylinder capacity not exceeding 300 cc, not more than three years old
	8703.50.24	----	Quadricycle of cylinder capacity not exceeding 300 cc, more than three years old
	8703.50.25	----	All terrain vehicle (ATV) , not more than three years old
	8703.50.26	----	All terrain vehicle (ATV) , more than three years old
	8703.50.28	----	Other , not more than three years old
	8703.50.29	----	Other , more than three years old
		---	Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc:
	8703.50.31	----	Ambulances and prison vans, not more than three years old
	8703.50.32	----	Ambulances and prison vans, more than three years old
	8703.50.33	----	Hearses not more than three years old
	8703.50.34	----	Hearses more than three years old
	8703.50.35	----	Motor cars including station wagons and racing cars, not more than three years old

HS Hdg. (1)	HS Code (2)		Description (3)
	8703.50.36	----	Motor cars including station wagons and racing cars, more than three years old
	8703.50.38	----	Other, not more than three years old
	8703.50.39	----	Other, more than three years old
		---	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 :
	8703.50.41	----	Ambulances and prison vans not more than three years old
	8703.50.42	----	Ambulances and prison vans more than three years old
	8703.50.43	----	Hearses not more than three years old
	8703.50.44	----	Hearses more than three years old
	8703.50.48	----	Other , not more than three years old
	8703.50.49	----	Other , more than three years old
		---	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
	8703.50.52	----	Of a cylinder capacity not exceeding 1,600 cc ,more than three years old
	8703.50.53	----	Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800 cc ,not more than three years old
	8703.50.54	----	Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800 cc , more than three years old
	8703.50.58	----	Other , not more than three years old
	8703.50.59	----	Other , more than three years old
		---	Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc but not exceeding 3000cc :
	8703.50.61	----	Ambulances and prison vans not more than three years old
	8703.50.62	----	Ambulances and prison vans more than three years old
	8703.50.63	----	Hearses not more than three years old
	8703.50.64	----	Hearses more than three years old
	8703.50.68	----	Other , not more than three years old
	8703.50.69	----	Other , more than three years old
		---	Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc but not exceeding 3000cc :
	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 a total payload (of persons and cargo) of over 800 kg, not more than three years old
	8703.50.72	----	Motor -homes, specially equipped for habitation (with sleeping, cooking , toilet facilities etc) , not more than three years old
	8703.50.78	----	Other, not more than three years old
	8703.50.79	----	Other, more than three years old
		---	Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 3000cc :

HS Hdg. (1)	HS Code (2)		Description (3)
	8703.50.81	----	Ambulances and prison vans not more than three years old
	8703.50.82	----	Ambulances and prison vans more than three years old
	8703.50.83	----	Hearses not more than three years old
	8703.50.84	----	Hearses more than three years old
	8703.50.88	----	Other , not more than three years old
	8703.50.89	----	Other , more than three years old
		---	Motor cars including station wagons and racing cars of a cylinder capacity exceeding 3000cc :
	8703.50.91	----	Motor -homes, specially equipped for habitation (with sleeping, cooking , toilet facilities etc) , not more than three years old
	8703.50.98	----	Other, not more than three years old
	8703.50.99	----	Other, more than three years old
	8703.60	=	Other vehicles, with both spark-ignition internal combustion 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 cylinder capacity not exceeding 1,000 cc :
	8703.60.11	----	Ambulances and prison vans not more than three years old
	8703.60.12	----	Ambulances and prison vans more than three years
	8703.60.13	----	Hearses not more than three years old
	8703.60.14	----	Hearses more than three years old
	8703.60.15	----	Auto-trishaws, not more than two years old
	8703.60.16	----	Auto-trishaws, more than two years old
	8703.60.18	----	Other, not more than three years old
	8703.60.19	----	Other, more than three years old
		---	Motor cars including station wagons and racing cars ,of cylinder capacity not exceeding 1,000 cc :
	8703.60.23	----	Quadricycle of cylinder capacity not exceeding 300 cc , not more than three years old
	8703.60.24	----	Quadricycle of cylinder capacity not exceeding 300 cc , more than three years old
	8703.60.25	----	All terrain vehicle (ATV) , not more than three years old
	8703.60.26	----	All terrain vehicle (ATV) , more than three years old
	8703.60.28	----	Other , not more than three years old
	8703.60.29	----	Other , more than three years old
		---	Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc:
	8703.60.31	----	Ambulances and prison vans, not more than three years old
	8703.60.32	----	Ambulances and prison vans, more than three years old

<i>HS Hdg. (1)</i>	<i>HS Code (2)</i>		<i>Description (3)</i>
	8703.60.33	----	Hearses not more than three years old
	8703.60.34	----	Hearses more than three years old
	8703.60.35	----	Motor cars including station wagons and racing cars, not more than three years old
	8703.60.36	----	Motor cars including station wagons and racing cars, more than three years old
	8703.60.38	----	Other, not more than three years old
	8703.60.39	----	Other, more than three years old
		---	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
	8703.60.42	----	Ambulances and prison vans more than three years old
	8703.60.43	----	Hearses not more than three years old
	8703.60.44	----	Hearses more than three years old
	8703.60.48	----	Other , not more than three years old
	8703.60.49	----	Other , more than three years old
		---	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
	8703.60.52	----	Of a cylinder capacity not exceeding 1,600 cc ,more than three years old
	8703.60.53	----	Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800 cc ,not more than three years old
	8703.60.54	----	Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800 cc , more than three years old
	8703.60.58	----	Other , not more than three years old
	8703.60.59	----	Other , more than three years old
		---	Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc but not exceeding 3000cc :
	8703.60.61	----	Ambulances and prison vans not more than three years old
	8703.60.62	----	Ambulances and prison vans more than three years old
	8703.60.63	----	Hearses not more than three years old
	8703.60.64	----	Hearses more than three years old
	8703.60.68	----	Other , not more than three years old
	8703.60.69	----	Other , more than three years old
		---	Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc, but not exceeding 3000cc :
	8703.60.71	----	Not more than three years old
	8703.60.72	----	More than three years old
		---	Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 3000cc :
	8703.60.81	----	Ambulances and prison vans not more than three years old

HS Hdg. (1)	HS Code (2)		Description (3)
	8703.60.82	----	Ambulances and prison vans more than three years old
	8703.60.83	----	Hearses not more than three years old
	8703.60.84	----	Hearses more than three years old
	8703.60.88	----	Other , not more than three years old
	8703.60.89	----	Other , more than three years old
		---	Motor cars including station wagons and racing cars of a cylinder capacity exceeding 3000cc :
	8703.60.91	----	Not more than three years old
	8703.60.92	----	More than three years old
	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
	8703.70.12	----	Ambulances and prison vans more than three years old
	8703.70.13	----	Hearses not more than three years old
	8703.70.14	----	Hearses more than three years old
	8703.70.15	----	Auto-trishaws, not more than two years old
	8703.70.16	----	Auto-trishaws, more than two years old
	8703.70.18	----	Other, not more than three years old
	8703.70.19	----	Other, more than three years old
		---	Motor cars including station wagons and racing cars, of a cylinder capacity not exceeding 1,000 cc :
	8703.70.23	----	Quadricycle of a cylinder capacity not exceeding 300 cc, not more than three years old
	8703.70.24	----	Quadricycle of a cylinder capacity not exceeding 300 cc, more than three years old
	8703.70.25	----	All terrain vehicle (ATV) , not more than three years old
	8703.70.26	----	All terrain vehicle (ATV) , more than three years old
	8703.70.28	----	Other , not more than three years old
	8703.70.29	----	Other , more than three years old
		---	Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc:
	8703.70.31	----	Ambulances and prison vans, not more than three years old
	8703.70.32	----	Ambulances and prison vans, more than three years old
	8703.70.33	----	Hearses not more than three years old
	8703.70.34	----	Hearses more than three years old
	8703.70.35	----	Motor cars including station wagons and racing cars, not more than three years old

<i>HS Hdg. (1)</i>	<i>HS Code (2)</i>		<i>Description (3)</i>
	8703.70.36	----	Motor cars including station wagons and racing cars, more than three years old
	8703.70.38	----	Other, not more than three years old
	8703.70.39	----	Other, more than three years old
		---	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
	8703.70.42	----	Ambulances and prison vans more than three years old
	8703.70.43	----	Hearses not more than three years old
	8703.70.44	----	Hearses more than three years old
	8703.70.48	----	Other , not more than three years old
	8703.70.49	----	Other , more than three years old
		---	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
	8703.70.52	----	Of a cylinder capacity not exceeding 1,600 cc ,more than three years old
	8703.70.53	----	Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800 cc ,not more than three years old
	8703.70.54	----	Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800 cc , more than three years old
	8703.70.58	----	Other , not more than three years old
	8703.70.59	----	Other , more than three years old
		---	Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc but not exceeding 3000cc :
	8703.70.61	----	Ambulances and prison vans not more than three years old
	8703.70.62	----	Ambulances and prison vans more than three years old
	8703.70.63	----	Hearses not more than three years old
	8703.70.64	----	Hearses more than three years old
	8703.70.68	----	Other , not more than three years old
	8703.70.69	----	Other , more than three years old
		---	Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc but not exceeding 3000cc :
	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 a total payload (of persons and cargo) of over 800 kg, not more than three years old
	8703.70.72	----	Motor-homes, specially equipped for habitation (with sleeping, cooking, toilet facilities etc) , not more than three years old
	8703.70.78	----	Other, not more than three years old
	8703.70.79	----	Other, more than three years old
		---	Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 3000cc :

HS Hdg. (1)	HS Code (2)		Description (3)
	8703.70.81	----	Ambulances and prison vans not more than three years old
	8703.70.82	----	Ambulances and prison vans more than three years old
	8703.70.83	----	Hearses not more than three years old
	8703.70.84	----	Hearses more than three years old
	8703.70.88	----	Other , not more than three years old
	8703.70.89	----	Other , more than three years old
		---	Motor cars including station wagons and racing cars of a cylinder capacity exceeding 3000cc :
	8703.70.91	----	Motor -homes, specially equipped for habitation (with sleeping, cooking , toilet facilities etc) , not more than three years old
	8703.70.98	----	Other, not more than three years old
	8703.70.99	----	Other, more than three years old
	8703.80	=	Other vehicles, with only electric motor for propulsion :
		---	Electric auto-trishaws:
	8703.80.11	----	Not more than two years old
	8703.80.12	----	More than two years old
		---	Other, powered by on board accumulators charged solely by electricity generated by on board solar electricity panels:
	8703.80.21	----	Not more than 3 years old
	8703.80.22	----	More than 3 years old
		---	Other , powered by on board accumulators charged by external electric source (e.g. National Grid) , not more than 3 years old :
	8703.80.31	----	Capacity of motors not exceeding 50kW
	8703.80.32	----	Capacity of motors exceeding 50kW, but not exceeding 100kW
	8703.80.33	----	Capacity of motors exceeding 100kW, but not exceeding 200kW
	8703.80.34	----	Capacity of motors exceeding 200kW
		---	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
	8703.80.42	----	Capacity of motors exceeding 50kW but not exceeding 100kW
	8703.80.43	----	Capacity of motors exceeding 100kW but not exceeding 200kW
	8703.80.44	----	Capacity of motors exceeding 200kW
		---	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, not more than 3 years old :
	8703.80.51	----	Capacity of motors not exceeding 50kW
	8703.80.52	----	Capacity of motors exceeding 50kW but not exceeding 100kW
	8703.80.53	----	Capacity of motors exceeding 100kW but not exceeding 200kW
	8703.80.54	----	Capacity of motors exceeding 200kW

<i>HS Hdg. (1)</i>	<i>HS Code (2)</i>		<i>Description (3)</i>
		---	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
	8703.80.61	----	Capacity of motors not exceeding 50kW
	8703.80.62	----	Capacity of motors exceeding 50kW but not exceeding 100kW
	8703.80.63	----	Capacity of motors exceeding 100kW but not exceeding 200kW
	8703.80.64	----	Capacity of motors exceeding 200kW
		---	Other, with spark – ignition internal combustion piston engine only for charging the electric accumulator, not capable of being charged by plugging to external source of electric power:
	8703.80.71	----	Capacity of motors not exceeding 50kW, not more than three years old
	8703.80.72	----	Capacity of motors not exceeding 50kW, more than three years old
	8703.80.73	----	Capacity of motors exceeding 50kW, but not exceeding 100kW, not more than three years old
	8703.80.74	----	Capacity of motors exceeding 50kW, but not exceeding 100kW, more than three years old
	8703.80.75	----	Capacity of motors exceeding 100kW, but not exceeding 200kW, not more than three years old
	8703.80.76	----	Capacity of motors exceeding 100kW, but not exceeding 200kW, more than three years old
	8703.80.77	----	Capacity of motors exceeding 200kW, not more than three years old
	8703.80.78	----	Capacity of motors exceeding 200kW, more than three years old
		---	Other, with compression – ignition internal combustion piston engine (diesel or semi-diesel) only for charging the electric accumulator, not capable of being charged by plugging to external source of electric power:
	8703.80.81	----	Capacity of motors not exceeding 50kW, not more than three years old
	8703.80.82	----	Capacity of motors not exceeding 50kW, more than three years old
	8703.80.83	----	Capacity of motors exceeding 50kW, but not exceeding 100kW, not more than three years old
	8703.80.84	----	Capacity of motors exceeding 50kW, but not exceeding 100kW, more than three years old
	8703.80.85	----	Capacity of motors exceeding 100kW, but not exceeding 200kW, not more than three years old
	8703.80.86	----	Capacity of motors exceeding 100kW, but not exceeding 200kW, more than three years old
	8703.80.87	----	Capacity of motors exceeding 200kW, not more than three years old
	8703.80.88	----	Capacity of motors exceeding 200kW, more than three years old
		---	Other
	8703.80.91	----	Not more than three years old
	8703.80.92	----	More than three years old

<i>HS Hdg.</i> <i>(1)</i>	<i>HS Code</i> <i>(2)</i>		<i>Description</i> <i>(3)</i>
	8703.90	=	Other :
	8703.90.10	---	Not more than three years old:
	8703.90.20	---	More than three years old:
87.04			Motor vehicles for the transport of goods.
		-	Other, with only compression-ignition internal combustion piston engine (diesel or semi-diesel) :
	8704.21	--	g.v.w. not exceeding 5 tonnes :
		---	Chassis fitted with engines and cabs
	8704.21.31	----	for vehicles of national subdivision 8704.21.43, not more than four years old
	8704.21.32	----	for vehicles of national subdivision 8704.21.44, more than four years old
	8704.21.33	----	for vehicles of national subdivision 8704.21.51, not more than four years old
	8704.21.34	----	for vehicles of national subdivision 8704.21.52, more than four years old
	8704.21.35	----	for vehicles of national subdivision 8704.21.63,not more than four years old
	8704.21.36	----	for vehicles of national subdivision 8704.21.64, more than four years old
	8704.21.37	----	for vehicles of national subdivision 8704.21.67, not more than four years old
	8704.21.38	----	for vehicles of national subdivision 8704.21.68, more than four years old
		---	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 2000 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 800kg, not more than four years old
	8704.21.42	----	Cargo carrying capacity of less than 800kg , more than four years old
	8704.21.43	----	Cargo carrying capacity of 800kg or more, not more than four years old
	8704.21.44	----	Cargo carrying capacity of 800kg or more, more than four years old

<i>HS Hdg. (1)</i>	<i>HS Code (2)</i>		<i>Description (3)</i>
		---	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 2000 kg or more :
	8704.21.51	----	Not more than four years old
	8704.21.52	----	More than four years old
		---	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 2000 kg :
	8704.21.61	----	Vehicles fitted with front leaf springs and Cargo carrying capacity of less than 800kg, not more than four years old
	8704.21.62	----	Vehicles fitted with front leaf springs and Cargo carrying capacity of less than 800kg , more than four years old
	8704.21.63	----	Vehicles fitted with front leaf springs and Cargo carrying capacity of 800kg or more, not more than four years old
	8704.21.64	----	Vehicles fitted with front leaf springs and Cargo carrying capacity of 800kg or more, more than four years old
	8704.21.65	----	Other Vehicles, Cargo carrying capacity of less than 800kg, not more than four years old
	8704.21.66	----	Other Vehicles, Cargo carrying capacity of less than 800kg , more than four years old
	8704.21.67	----	Other Vehicles, Cargo carrying capacity of 800kg or more, not more than four years old
	8704.21.68	----	Other Vehicles, Cargo carrying capacity of 800kg or more, more than four years old
		---	Other vehicles with separate bodies for cabin and cargo area, cabin been designed for six persons (adults) or less including the driver, with no additional space in the cabin that can be converted for other use, and a cargo carrying capacity of 800 kg or more, but excluding those vehicles with an engine compartment totally protruding to the front of the vehicle from the driving cab :
	8704.21.71	----	Not more than four years old
	8704.21.72	----	More than four years old
		---	Other :
	8704.21.91	----	Other vehicles with separate bodies for cabin and cargo area, not more than four years old

<i>HS Hdg. (1)</i>	<i>HS Code (2)</i>		<i>Description (3)</i>
	8704.21.92	----	Other vehicles with separate bodies for cabin and cargo area, more than four years old
	8704.21.93	----	Other vehicles not more than four years old
	8704.21.99	----	Other vehicles more than four years old
		-	Other, with only spark-ignition internal combustion piston engine :
	8704.31	--	g.v.w. not exceeding 5 tonnes :
		---	Chassis fitted with engines and cabs :
	8704.31.31	----	for vehicles of national subdivision 8704.31.43, not more than four years old
	8704.31.32	----	for vehicles of national subdivision 8704.31.44, more than four years old
	8704.31.33	----	for vehicles of national subdivision 8704.31.51, not more than four years old
	8704.31.34	----	for vehicles of national subdivision 8704.31.52, more than four years old
	8704.31.35	----	for vehicles of national subdivision 8704.31.63, not more than four years old
	8704.31.36	----	for vehicles of national subdivision 8704.31.64, more than four years old
	8704.31.37	----	for vehicles of national subdivision 8704.31.67, not more than four years old
	8704.31.38	----	for vehicles of national subdivision 8704.31.68, more than four years old
		---	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 2000 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 800kg, not more than four years old
	8704.31.42	----	Cargo carrying capacity of less than 800kg , more than four years old
	8704.31.43	----	Cargo carrying capacity of 800kg or more, not more than four years old
	8704.31.44	----	Cargo carrying capacity of 800kg or more, more than four years old
		---	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 2000 kg or more:
	8704.31.51	----	Not more than four years old
	8704.31.52	----	More than four years old

<i>HS Hdg. (1)</i>	<i>HS Code (2)</i>		<i>Description (3)</i>
		---	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 2000 kg. :
	8704.31.61	----	Vehicles fitted with front leaf springs and Cargo carrying capacity of less than 800kg, not more than four years old
	8704.31.62	----	Vehicles fitted with front leaf springs and Cargo carrying capacity of less than 800kg , more than four years old
	8704.31.63	----	Vehicles fitted with front leaf springs and Cargo carrying capacity of 800kg or more, not more than four years old
	8704.31.64	----	Vehicles fitted with front leaf springs and Cargo carrying capacity of 800kg or more, more than four years old
	8704.31.65	----	Other Vehicles, Cargo carrying capacity of less than 800kg, not more than four years old
	8704.31.66	----	Other Vehicles, Cargo carrying capacity of less than 800kg , more than four years old
	8704.31.67	----	Other Vehicles, Cargo carrying capacity of 800kg or more, not more than four years old
	8704.31.68	----	Other Vehicles, Cargo carrying capacity of 800kg or more, more than four years old
		---	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
	8704.31.72	----	More than four years old
		---	Other :
	8704.31.91	----	Vehicles with separate bodies for cabin and cargo area, not more than four years old
	8704.31.92	----	Vehicles with separate bodies for cabin and cargo area, more than four years old
	8704.31.93	----	Other not more than four years old
	8704.31.99	----	Other more than four years old
	8704.41	--	g.v.w. not exceeding 5 tonnes
		---	Chassis fitted with engines and cabs

<i>HS Hdg.</i> (1)	<i>HS Code</i> (2)		<i>Description</i> (3)
	8704.41.31	----	for vehicles of national subdivision 8704.41.43, not more than four years old
	8704.41.32	----	for vehicles of national subdivision 8704.41.44, more than four years old
	8704.41.33	----	for vehicles of national subdivision 8704.41.51, not more than four years old
	8704.41.34	----	for vehicles of national subdivision 8704.41.52, more than four years old
	8704.41.35	----	for vehicles of national subdivision 8704.41.63,not more than four years old
	8704.41.36	----	for vehicles of national subdivision 8704.41.64, more than four years old
	8704.41.37	----	for vehicles of national subdivision 8704.41.67, not more than four years old
	8704.41.38	----	for vehicles of national subdivision 8704.41.68, more than four years old
		---	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 2000 kg, but excluding those vehicles with an engine compartment totally protruding to the front of the vehicle from the driving cab :
	8704.41.41	----	Cargo carrying capacity of less than 800kg, not more than four years old
	8704.41.42	----	Cargo carrying capacity of less than 800kg , more than four years old
	8704.41.43	----	Cargo carrying capacity of 800kg or more, not more than four years old
	8704.41.44	----	Cargo carrying capacity of 800kg or more, more than four years old
		---	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 2000 kg or more :
	8704.41.51	----	Not more than four years old
	8704.41.52	----	More than four years old
		---	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 2000 kg :
	8704.41.61	----	Vehicles fitted with front leaf springs and Cargo carrying capacity of less than 800kg, not more than four years old
	8704.41.62	----	Vehicles fitted with front leaf springs and Cargo carrying capacity of less than 800kg , more than four years old
	8704.41.63	----	Vehicles fitted with front leaf springs and Cargo carrying capacity of 800kg or more, not more than four years old
	8704.41.64	----	Vehicles fitted with front leaf springs and Cargo carrying capacity of 800kg or more, more than four years old
	8704.41.65	----	Other Vehicles, Cargo carrying capacity of less than 800kg, not more than four years old
	8704.41.66	----	Other Vehicles, Cargo carrying capacity of less than 800kg , more than four years old
	8704.41.67	----	Other Vehicles, Cargo carrying capacity of 800kg or more, not more than four years old

<i>HS Hdg. (1)</i>	<i>HS Code (2)</i>		<i>Description (3)</i>
	8704.41.68	----	Other Vehicles, Cargo carrying capacity of 800kg or more, more than four years old
		---	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 :
	8704.41.71	----	Not more than four years old
	8704.41.72	----	More than four years old
		---	Other :
	8704.41.91	----	Other vehicles with separate bodies for cabin and cargo area, not more than four years old
	8704.41.92	----	Other vehicles with separate bodies for cabin and cargo area, more than four years old
	8704.41.93	----	Other vehicles not more than four years old
	8704.41.99	----	Other vehicles more than four years old
		-	Other, with both spark-ignition internal combustion piston engine and electric motor as motors for propulsion :
	8704.51		g.v.w. not exceeding 5 tonnes
		---	Chassis fitted with engines and cabs :
	8704.51.31	----	for vehicles of national subdivision 8704.51.43, not more than four years old
	8704.51.32	----	for vehicles of national subdivision 8704.51.44, more than four years old
	8704.51.33	----	for vehicles of national subdivision 8704.51.51, not more than four years old
	8704.51.34	----	for vehicles of national subdivision 8704.51.52, more than four years old
	8704.51.35	----	for vehicles of national subdivision 8704.51.63, not more than four years old
	8704.51.36	----	for vehicles of national subdivision 8704.51.64, more than four years old
	8704.51.37	----	for vehicles of national subdivision 8704.51.67, not more than four years old
	8704.51.38	----	for vehicles of national subdivision 8704.51.68, more than four years old
		---	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 2000 kg, but excluding those vehicles with an engine compartment totally protruding to the front of the vehicle from the driving cab :

HS Hdg. (1)	HS Code (2)		Description (3)
	8704.51.41	----	Cargo carrying capacity of less than 800kg, not more than four years old
	8704.51.42	----	Cargo carrying capacity of less than 800kg , more than four years old
	8704.51.43	----	Cargo carrying capacity of 800kg or more, not more than four years old
	8704.51.44	----	Cargo carrying capacity of 800kg or more, more than four years old
		---	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 2000 kg or more:
	8704.51.51	----	Not more than four years old
	8704.51.52	----	More than four years old
		---	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 2000 kg :
	8704.51.61	----	Vehicles fitted with front leaf springs and Cargo carrying capacity of less than 800kg, not more than four years old
	8704.51.62	----	Vehicles fitted with front leaf springs and Cargo carrying capacity of less than 800kg , more than four years old
	8704.51.63	----	Vehicles fitted with front leaf springs and Cargo carrying capacity of 800kg or more, not more than four years old
	8704.51.64	----	Vehicles fitted with front leaf springs and Cargo carrying capacity of 800kg or more, more than four years old
	8704.51.65	----	Other Vehicles, Cargo carrying capacity of less than 800kg, not more than four years old
	8704.51.66	----	Other Vehicles, Cargo carrying capacity of less than 800kg , more than four years old
	8704.51.67	----	Other Vehicles, Cargo carrying capacity of 800kg or more, not more than four years old
	8704.51.68	----	Other Vehicles, Cargo carrying capacity of 800kg or more, more than four years old
		---	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 :
	8704.51.71	----	Not more than four years old
	8704.51.72	----	More than four years old
		---	Other :

<i>HS Hdg. (1)</i>	<i>HS Code (2)</i>		<i>Description (3)</i>
	8704.51.91	----	Vehicles with separate bodies for cabin and cargo area, not more than four years old
	8704.51.92	----	Vehicles with separate bodies for cabin and cargo area, more than four years old
	8704.51.93	----	Other not more than four years old
	8704.51.99	----	Other more than four years old
	8704.60	-	Other with only electric motor for propulsion :
	8704.60.10	---	Electric auto-trishaws not more than five years old
	8704.60.20	---	Electric auto-trishaws more than five years old
		---	Other electric, not more than five years old
	8704.60.31	----	Capacity of motors not exceeding 50kW
	8704.60.32	----	Capacity of motors exceeding 50kW, but not exceeding 100kW
	8704.60.33	----	Capacity of motors exceeding 100kW, but not exceeding 200kW
	8704.60.34	----	Capacity of motors exceeding 200kW
		---	Other electric, more than five years old
	8704.60.41	----	Capacity of motors not exceeding 50kW
	8704.60.42	----	Capacity of motors exceeding 50kW, but not exceeding 100kW
	8704.60.43	----	Capacity of motors exceeding 100kW, but not exceeding 200kW
	8704.60.44	----	Capacity of motors exceeding 200kW
	8704.90	-	Other :
	8704.90.10	---	Not more than five years old
	8704.90.90	---	Other

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