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අති විශේෂ

# The Gazette of the Democratic Socialist Republic of Sri Lanka

## EXTRAORDINARY

අංක 2421/41 - 2025 ජනවාරි මස 31 වැනි සිකුරාදා - 2025.01.31  
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## PART I : SECTION (I) — GENERAL

### Government Notifications

NOTIFICATION UNDER THE FINANCE ACT, No. 35 of 2018

#### Luxury Tax on Motor Vehicles

BY virtue of the powers vested in me by Section 19 read with Section 51 of the Finance Act, No. 35 of 2018, I, Anura Kumara Disanayake, Minister of Finance, Planning and Economic Development, do by this regulation amend the regulations published in *Extraordinary Gazette Notification* No. 2147/72 dated October 31, 2019, as last amended by the *Extraordinary Gazette Notification* No. 2312/69 dated December 31, 2022, by the substitution for Schedule I thereto with the schedule hereto, with effect from February 01, 2025.

**ANURA KUMARA DISSANAYAKE,**

Minister of Finance, Planning and Economic Development.

Ministry of Finance, Planning and Economic Development,  
Colombo 01,  
January 31, 2025.



**SCHEDULE I**

<i>I</i>			<i>II</i>	<i>III</i>
<i>H. S. Heading</i>	<i>H. S. Code</i>	<i>Description</i>	<i>Luxury Tax-Free Threshold Value</i>	<i>Rate (Applicable on the amount exceeding the Luxury Tax Free Threshold)</i>
<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. 5.0 Mn	120%
	8702.10.13	Modified vehicles of heading 87.03, more than two years old	Rs. 5.0 Mn	120%
	8702.10.19	Other	Rs. 5.0 Mn	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. 5.0 Mn	120%
	8702.10.29	Other	Rs. 5.0 Mn	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. 5.0 Mn	120%
	8702.10.33	Modified vehicles of heading 87.03, more than two years old	Rs. 5.0 Mn	120%
	8702.10.39	Other	Rs. 5.0 Mn	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:		
	8702.10.41	Modified vehicles of heading 87.03	Rs. 5.0 Mn	120%
	8702.10.49	Other	Rs. 5.0 Mn	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. 5.0 Mn	120%
	8702.10.54	Modified vehicles of heading 87.03, more than two years old	Rs. 5.0 Mn	120%

**SCHEDULE I (Contd.)**

<i>I</i>			<i>II</i>	<i>III</i>
<i>H. S. Heading</i>	<i>H. S. Code</i>	<i>Description</i>	<i>Luxury Tax-Free Threshold Value</i>	<i>Rate (Applicable on the amount exceeding the Luxury Tax Free Threshold)</i>
	8702.10.55	Other, not more than five years old	Rs. 5.0 Mn	0%
	8702.10.59	Other	Rs. 5.0 Mn	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. 5.0 Mn	120%
	8702.10.69	Other	Rs. 5.0 Mn	0%
		Other, not more than ten years old:		
	8702.10.73	Modified vehicles of heading 87.03, not more than two years old	Rs. 5.0 Mn	120%
	8702.10.74	Modified vehicles of heading 87.03, more than two years old	Rs. 5.0 Mn	120%
	8702.10.75	Other, not more than five years old:	Rs. 5.0 Mn	0%
	8702.10.79	Other	Rs. 5.0 Mn	0%
		Other, more than ten years old:		
	8702.10.81	Modified vehicles of heading 87.03	Rs. 5.0 Mn	120%
	8702.10.89	Other	Rs. 5.0 Mn	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. 5.5 Mn	90%
	8702.20.12	Modified vehicles of heading 87.03, more than two years old	Rs. 5.5 Mn	90%
	8702.20.19	Other	Rs. 5.5 Mn	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. 5.5 Mn	90%
	8702.20.29	Other	Rs. 5.5 Mn	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. 5.5 Mn	90%

**SCHEDULE I (Contd.)**

<i>I</i>			<i>II</i>	<i>III</i>
<i>H. S. Heading</i>	<i>H. S. Code</i>	<i>Description</i>	<i>Luxury Tax-Free Threshold Value</i>	<i>Rate (Applicable on the amount exceeding the Luxury Tax Free Threshold)</i>
	8702.20.32	Modified vehicles of heading 87.03, more than two years old	Rs. 5.5 Mn	90%
	8702.20.39	Other	Rs. 5.5 Mn	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:		
	8702.20.41	Modified vehicles of heading 87.03	Rs. 5.5 Mn	90%
	8702.20.49	Other	Rs. 5.5 Mn	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. 5.5 Mn	90%
	8702.20.52	Modified vehicles of heading 87.03, more than two years old	Rs. 5.5 Mn	90%
	8702.20.53	Other, not more than five years old	Rs. 5.5 Mn	0%
	8702.20.59	Other	Rs. 5.5 Mn	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. 5.5 Mn	90%
	8702.20.69	Other	Rs. 5.5 Mn	0%
		Other, not more than ten years old:		
	8702.20.71	Modified vehicles of heading 87.03, not more than two years old	Rs. 5.5 Mn	90%
	8702.20.72	Modified vehicles of heading 87.03, more than two years old	Rs. 5.5 Mn	90%
	8702.20.73	Other, not more than five years old	Rs. 5.5 Mn	0%
	8702.20.79	Other	Rs. 5.5 Mn	0%
		Other, more than ten years old:		
	8702.20.81	Modified vehicles of heading 87.03	Rs. 5.5 Mn	90%
	8702.20.89	Other	Rs. 5.5 Mn	0%
	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:		

**SCHEDULE I (Contd.)**

<i>I</i>			<i>II</i>	<i>III</i>
<i>H. S. Heading</i>	<i>H. S. Code</i>	<i>Description</i>	<i>Luxury Tax-Free Threshold Value</i>	<i>Rate (Applicable on the amount exceeding the Luxury Tax Free Threshold)</i>
	8702.30.11	Modified vehicles of heading 87.03, not more than two years old	Rs. 5.5 Mn	80%
	8702.30.12	Modified vehicles of heading 87.03, more than two years old	Rs. 5.5 Mn	80%
	8702.30.19	Other	Rs. 5.5 Mn	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. 5.5 Mn	80%
	8702.30.29	Other	Rs. 5.5 Mn	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. 5.5 Mn	80%
	8702.30.32	Modified vehicles of heading 87.03, more than two years old	Rs. 5.5 Mn	80%
	8702.30.39	Other	Rs. 5.5 Mn	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. 5.5 Mn	80%
	8702.30.49	Other	Rs. 5.5 Mn	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. 5.5 Mn	80%
	8702.30.52	Modified vehicles of heading 87.03, more than two years old	Rs. 5.5 Mn	80%
	8702.30.53	Other, not more than five years old	Rs. 5.5 Mn	0%
	8702.30.59	Other	Rs. 5.5 Mn	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. 5.5 Mn	80%

**SCHEDULE I (Contd.)**

<i>I</i>			<i>II</i>	<i>III</i>
<i>H. S. Heading</i>	<i>H. S. Code</i>	<i>Description</i>	<i>Luxury Tax-Free Threshold Value</i>	<i>Rate (Applicable on the amount exceeding the Luxury Tax Free Threshold)</i>
	8702.30.69	Other	Rs. 5.5 Mn	0%
		Other, not more than ten years old:		
	8702.30.71	Modified vehicles of heading 87.03, not more than two years old	Rs. 5.5 Mn	80%
	8702.30.72	Modified vehicles of heading 87.03, more than two years old	Rs. 5.5 Mn	80%
	8702.30.73	Other, not more than five years old	Rs. 5.5 Mn	0%
	8702.30.79	Other	Rs. 5.5 Mn	0%
		Other, more than ten years old:		
	8702.30.81	Modified vehicles of heading 87.03	Rs. 5.5 Mn	80%
	8702.30.89	Other	Rs. 5.5 Mn	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	60%
	8702.40.12	Modified vehicles of heading 87.03, more than two years old	Rs. 6.0 Mn	60%
	8702.40.19	Other	Rs. 6.0 Mn	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	60%
	8702.40.29	Other	Rs. 6.0 Mn	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 :		
	8702.40.31	Modified vehicles of heading 87.03, not more than two years old	Rs. 6.0 Mn	60%
	8702.40.32	Modified vehicles of heading 87.03, more than two years old	Rs. 6.0 Mn	60%
	8702.40.39	Other	Rs. 6.0 Mn	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:		

**SCHEDULE I (Contd.)**

<i>I</i>			<i>II</i>	<i>III</i>
<i>H. S. Heading</i>	<i>H. S. Code</i>	<i>Description</i>	<i>Luxury Tax-Free Threshold Value</i>	<i>Rate (Applicable on the amount exceeding the Luxury Tax Free Threshold)</i>
	8702.40.41	Modified vehicles of heading 87.03	Rs. 6.0 Mn	60%
	8702.40.49	Other	Rs. 6.0 Mn	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	60%
	8702.40.52	Modified vehicles of heading 87.03, more than two years old	Rs. 6.0 Mn	60%
	8702.40.53	Other, not more than five years old	Rs. 6.0 Mn	0%
	8702.40.59	Other	Rs. 6.0 Mn	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	60%
	8702.40.69	Other	Rs. 6.0 Mn	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	60%
	8702.40.72	Modified vehicles of heading 87.03, more than two years old	Rs. 6.0 Mn	60%
	8702.40.73	Other, not more than five years old	Rs. 6.0 Mn	0%
	8702.40.79	Other	Rs. 6.0 Mn	0%
		Other, more than ten years old:		
	8702.40.81	Modified vehicles of heading 87.03	Rs. 6.0 Mn	60%
	8702.40.89	Other	Rs. 6.0 Mn	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 :		
	8702.90.12	Modified vehicles of heading 87.03, not more than two years old	Rs. 5.0 Mn	100%
	8702.90.13	Modified vehicles of heading 87.03, more than two years old	Rs. 5.0 Mn	100%

**SCHEDULE I (Contd.)**

<i>I</i>			<i>II</i>	<i>III</i>
<i>H. S. Heading</i>	<i>H. S. Code</i>	<i>Description</i>	<i>Luxury Tax-Free Threshold Value</i>	<i>Rate (Applicable on the amount exceeding the Luxury Tax Free Threshold)</i>
	8702.90.19	Other	Rs. 5.0 Mn	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. 5.0 Mn	100%
	8702.90.29	Other	Rs. 5.0 Mn	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. 5.0 Mn	100%
	8702.90.33	Modified vehicles of heading 87.03, more than two years old	Rs. 5.0 Mn	100%
	8702.90.39	Other	Rs. 5.0 Mn	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. 5.0 Mn	100%
	8702.90.49	Other	Rs. 5.0 Mn	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. 5.0 Mn	100%
	8702.90.54	Modified vehicles of heading 87.03, more than two years old	Rs. 5.0 Mn	100%
	8702.90.55	Other, not more than five years old	Rs. 5.0 Mn	0%
	8702.90.59	Other	Rs. 5.0 Mn	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. 5.0 Mn	100%
	8702.90.69	Other	Rs. 5.0 Mn	0%
		Other, not more than ten years old		
	8702.90.73	Modified vehicles of heading 87.03, not more than two years old	Rs. 5.0 Mn	100%



**SCHEDULE I (Contd.)**

<i>I</i>			<i>II</i>	<i>III</i>
<i>H. S. Heading</i>	<i>H. S. Code</i>	<i>Description</i>	<i>Luxury Tax-Free Threshold Value</i>	<i>Rate (Applicable on the amount exceeding the Luxury Tax Free Threshold)</i>
	8702.90.74	Modified vehicles of heading 87.03, more than two years old	Rs. 5.0 Mn	100%
	8702.90.75	Other, not more than five years old	Rs. 5.0 Mn	0%
	8702.90.79	Other	Rs. 5.0 Mn	0%
		Other, more than ten years old:		
	8702.90.81	Modified vehicles of heading 87.03	Rs. 5.0 Mn	100%
	8702.90.89	Other	Rs. 5.0 Mn	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%
	8703.10.19	Other	Rs. 5.0 Mn	0%
		More than three years old:		
	8703.10.21	Electric Golf cars	Rs. 6.0 Mn	0%
	8703.10.29	Other	Rs. 5.0 Mn	0%
		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	Rs. 5.0 Mn	0%
	8703.21.20	Ambulances and prison vans more than three years old	Rs. 5.0 Mn	0%
		Motor cars including station wagons and racing cars, not more than three years old :		
	8703.21.62	Go-Karts	Rs. 5.0 Mn	0%
	8703.21.63	Other, of cylinder capacity not exceeding 300 cc including Quadricycle	Rs. 5.0 Mn	0%
	8703.21.64	All-terrain vehicle (ATV)	Rs. 5.0 Mn	0%
	8703.21.69	Other	Rs. 5.0 Mn	100%
		Motor cars including station wagons and racing cars, more than three years old :		

**SCHEDULE I (Contd.)**

<i>I</i>			<i>II</i>	<i>III</i>
<i>H. S. Heading</i>	<i>H. S. Code</i>	<i>Description</i>	<i>Luxury Tax-Free Threshold Value</i>	<i>Rate (Applicable on the amount exceeding the Luxury Tax Free Threshold)</i>
	8703.21.72	Other, of cylinder capacity not exceeding 300 cc including Quadricycle	Rs. 5.0 Mn	0%
	8703.21.73	All - terrain vehicle (ATV)	Rs. 5.0 Mn	0%
	8703.21.79	Other	Rs. 5.0 Mn	100%
		Other :		
	8703.21.92	Not more than three years old	Rs. 5.0 Mn	100%
	8703.21.93	More than three years old	Rs. 5.0 Mn	100%
	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. 5.0 Mn	0%
	8703.22.20	Ambulances and prison vans, more than three years old	Rs. 5.0 Mn	0%
	8703.22.50	Motor cars including station wagons and racing cars, not more than three years old	Rs. 5.0 Mn	100%
	8703.22.60	Motor cars including station wagons and racing cars, more than three years old	Rs. 5.0 Mn	100%
	8703.22.70	Other, not more than three years old	Rs. 5.0 Mn	100%
	8703.22.80	Other, more than three years old	Rs. 5.0 Mn	100%
	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. 5.0 Mn	0%
	8703.23.20	Ambulances and prison vans more than three years old	Rs. 5.0 Mn	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. 5.0 Mn	100%
	8703.23.55	Of a cylinder capacity exceeding 1,600cc, but not exceeding 1,800cc	Rs. 5.0 Mn	100%
	8703.23.59	Other	Rs. 5.0 Mn	100%
		Motor cars including station wagons and racing cars of a cylinder capacity not exceeding 2,000 cc, more than three years old:		

**SCHEDULE I (Contd.)**

<i>I</i>			<i>II</i>	<i>III</i>
<i>H. S. Heading</i>	<i>H. S. Code</i>	<i>Description</i>	<i>Luxury Tax-Free Threshold Value</i>	<i>Rate (Applicable on the amount exceeding the Luxury Tax Free Threshold)</i>
	8703.23.62	Of a cylinder capacity not exceeding 1,600 cc	Rs. 5.0 Mn	100%
	8703.23.65	Of a cylinder capacity exceeding 1,600cc, but not exceeding 1,800cc	Rs. 5.0 Mn	100%
	8703.23.69	Other	Rs. 5.0 Mn	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. 5.0 Mn	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. 5.0 Mn	100%
		Other :		
	8703.23.92	Of a cylinder capacity not exceeding 2,000 cc, not more than three years old	Rs. 5.0 Mn	100%
	8703.23.94	Of a cylinder capacity not exceeding 2,000 cc, more than three years old	Rs. 5.0 Mn	100%
	8703.23.96	Of a cylinder capacity exceeding 2,000 cc, not more than three years old	Rs. 5.0 Mn	100%
	8703.23.98	Of a cylinder capacity exceeding 2,000 cc, more than three years old	Rs. 5.0 Mn	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. 5.0 Mn	0%
	8703.24.20	Ambulances and prison vans more than three years old	Rs. 5.0 Mn	0%
	8703.24.50	Motor cars including station wagons and racing cars, not more than three years old	Rs. 5.0 Mn	100%
	8703.24.60	Motor cars including station wagons and racing cars, more than three years old	Rs. 5.0 Mn	100%
	8703.24.70	Other, not more than three years old	Rs. 5.0 Mn	100%
	8703.24.80	Other, more than three years old	Rs. 5.0 Mn	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. 5.0 Mn	0%
	8703.31.20	Ambulances and prison vans more than three years old	Rs. 5.0 Mn	0%

**SCHEDULE I (Contd.)**

<i>I</i>			<i>II</i>	<i>III</i>
<i>H. S. Heading</i>	<i>H. S. Code</i>	<i>Description</i>	<i>Luxury Tax-Free Threshold Value</i>	<i>Rate (Applicable on the amount exceeding the Luxury Tax Free Threshold)</i>
	8703.31.70	Motor cars including station wagons and racing cars, not more than three years old	Rs. 5.0 Mn	120%
	8703.31.80	Motor cars including station wagons and racing cars, more than three years old	Rs. 5.0 Mn	120%
		Other		
	8703.31.92	Not more than three years old	Rs. 5.0 Mn	120%
	8703.31.94	More than three years old	Rs. 5.0 Mn	120%
	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. 5.0 Mn	0%
	8703.32.20	Ambulances and prison vans more than three years old	Rs. 5.0 Mn	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. 5.0 Mn	120%
	8703.32.55	Of a cylinder capacity exceeding 1,600cc, but not exceeding 1,800cc	Rs. 5.0 Mn	120%
	8703.32.59	Other	Rs. 5.0 Mn	120%
		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. 5.0 Mn	120%
	8703.32.65	Of a cylinder capacity exceeding 1,600cc, but not exceeding 1,800cc	Rs. 5.0 Mn	120%
	8703.32.69	Other	Rs. 5.0 Mn	120%
		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. 5.0 Mn	120%

**SCHEDULE I (Contd.)**

<i>I</i>			<i>II</i>	<i>III</i>
<i>H. S. Heading</i>	<i>H. S. Code</i>	<i>Description</i>	<i>Luxury Tax-Free Threshold Value</i>	<i>Rate (Applicable on the amount exceeding the Luxury Tax Free Threshold)</i>
	8703.32.79	Other:	Rs. 5.0 Mn	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. 5.0 Mn	120%
		Other		
	8703.32.92	Of a cylinder capacity not exceeding 2,000 cc, not more than three years old	Rs. 5.0 Mn	120%
	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. 5.0 Mn	0%
	8703.32.95	Other, of a cylinder capacity exceeding 2,000 cc, not more than three years old	Rs. 5.0 Mn	120%
	8703.32.97	Other, of a cylinder capacity not exceeding 2,000 cc, more than three years old	Rs. 5.0 Mn	120%
	8703.32.99	Other, of a cylinder capacity exceeding 2,000 cc, more than three years old	Rs. 5.0 Mn	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. 5.0 Mn	0%
	8703.33.20	Ambulances and prison vans more than three years old	Rs. 5.0 Mn	0%
	8703.33.50	Motor cars including station wagons and racing cars, not more than three years old	Rs. 5.0 Mn	120%
	8703.33.60	Motor cars including station wagons and racing cars, more than three years old	Rs. 5.0 Mn	120%
		Other, not more than three years old		
	8703.33.71	Motor-homes, specially equipped for habitation (with sleeping, cooking, toilet facilities etc)	Rs. 5.0 Mn	0%
	8703.33.79	Other	Rs. 5.0 Mn	120%
	8703.33.80	Other, more than three years old	Rs. 5.0 Mn	120%
	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:		

**SCHEDULE I (Contd.)**

<i>I</i>			<i>II</i>	<i>III</i>
<i>H. S. Heading</i>	<i>H. S. Code</i>	<i>Description</i>	<i>Luxury Tax-Free Threshold Value</i>	<i>Rate (Applicable on the amount exceeding the Luxury Tax Free Threshold)</i>
	8703.40.11	Ambulances and prison vans not more than three years old	Rs. 5.5 Mn	0%
	8703.40.12	Ambulances and prison vans more than three years	Rs. 5.5 Mn	0%
	8703.40.18	Other, not more than three years old	Rs. 5.5 Mn	80%
	8703.40.19	Other, more than three years old	Rs. 5.5 Mn	80%
		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. 5.5 Mn	0%
	8703.40.22	Go-Karts, more than three years old	Rs. 5.5 Mn	0%
	8703.40.23	Quadricycle of cylinder capacity not exceeding 300 cc, not more than three years old	Rs. 5.5 Mn	0%
	8703.40.24	Quadricycle of cylinder capacity not exceeding 300 cc, more than three years old	Rs. 5.5 Mn	0%
	8703.40.25	All terrain vehicle (ATV), not more than three years old	Rs. 5.5 Mn	0%
	8703.40.26	All terrain vehicle (ATV), more than three years old	Rs. 5.5 Mn	0%
	8703.40.28	Other, not more than three years old	Rs. 5.5 Mn	80%
	8703.40.29	Other, more than three years old	Rs. 5.5 Mn	80%
		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. 5.5 Mn	0%
	8703.40.32	Ambulances and prison vans, more than three years old	Rs. 5.5 Mn	0%
	8703.40.35	Motor cars including station wagons and racing cars, not more than three years old	Rs. 5.5 Mn	80%
	8703.40.36	Motor cars including station wagons and racing cars, more than three years old	Rs. 5.5 Mn	80%
	8703.40.38	Other, not more than three years old	Rs. 5.5 Mn	80%
	8703.40.39	Other, more than three years old	Rs. 5.5 Mn	80%
		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 I (Contd.)**

<i>I</i>			<i>II</i>	<i>III</i>
<i>H. S. Heading</i>	<i>H. S. Code</i>	<i>Description</i>	<i>Luxury Tax-Free Threshold Value</i>	<i>Rate (Applicable on the amount exceeding the Luxury Tax Free Threshold)</i>
	8703.40.41	Ambulances and prison vans not more than three years old	Rs. 5.5 Mn	0%
	8703.40.42	Ambulances and prison vans more than three years old	Rs. 5.5 Mn	0%
	8703.40.48	Other, not more than three years old	Rs. 5.5 Mn	80%
	8703.40.49	Other, more than three years old	Rs. 5.5 Mn	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. 5.5 Mn	80%
	8703.40.52	Of a cylinder capacity not exceeding 1,600 cc, more than three years old	Rs. 5.5 Mn	80%
	8703.40.53	Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800cc, not more than three years old	Rs. 5.5 Mn	80%
	8703.40.54	Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800cc, more than three years old	Rs. 5.5 Mn	80%
	8703.40.58	Other, not more than three years old	Rs. 5.5 Mn	80%
	8703.40.59	Other, more than three years old	Rs. 5.5 Mn	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. 5.5 Mn	0%
	8703.40.62	Ambulances and prison vans more than three years old	Rs. 5.5 Mn	0%
	8703.40.68	Other, not more than three years old	Rs. 5.5 Mn	80%
	8703.40.69	Other, more than three years old	Rs. 5.5 Mn	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. 5.5 Mn	80%
	8703.40.72	More than three years old	Rs. 5.5 Mn	80%
		Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 3,000cc:		
	8703.40.81	Ambulances and prison vans not more than three years old	Rs. 5.5 Mn	0%
	8703.40.82	Ambulances and prison vans more than three years old	Rs. 5.5 Mn	0%

**SCHEDULE I (Contd.)**

<i>I</i>			<i>II</i>	<i>III</i>
<i>H. S. Heading</i>	<i>H. S. Code</i>	<i>Description</i>	<i>Luxury Tax-Free Threshold Value</i>	<i>Rate (Applicable on the amount exceeding the Luxury Tax Free Threshold)</i>
	8703.40.88	Other, not more than three years old	Rs. 5.5 Mn	80%
	8703.40.89	Other, more than three years old	Rs. 5.5 Mn	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. 5.5 Mn	80%
	8703.40.92	More than three years old	Rs. 5.5 Mn	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. 5.5 Mn	0%
	8703.50.12	Ambulances and prison vans more than three years	Rs. 5.5 Mn	0%
	8703.50.18	Other, not more than three years old	Rs. 5.5 Mn	90%
	8703.50.19	Other, more than three years old	Rs. 5.5 Mn	90%
		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. 5.5 Mn	0%
	8703.50.22	Go-Karts, more than three years old	Rs. 5.5 Mn	0%
	8703.50.23	Quadricycle of cylinder capacity not exceeding 300 cc, not more than three years old	Rs. 5.5 Mn	0%
	8703.50.24	Quadricycle of cylinder capacity not exceeding 300 cc, more than three years old	Rs. 5.5 Mn	0%
	8703.50.25	All terrain vehicle (ATV), not more than three years old	Rs. 5.5 Mn	0%
	8703.50.26	All terrain vehicle (ATV), more than three years old	Rs. 5.5 Mn	0%
	8703.50.28	Other, not more than three years old	Rs. 5.5 Mn	90%
	8703.50.29	Other, more than three years old	Rs. 5.5 Mn	90%
		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	Rs. 5.5 Mn	0%



**SCHEDULE I (Contd.)**

<i>I</i>			<i>II</i>	<i>III</i>
<i>H. S. Heading</i>	<i>H. S. Code</i>	<i>Description</i>	<i>Luxury Tax-Free Threshold Value</i>	<i>Rate (Applicable on the amount exceeding the Luxury Tax Free Threshold)</i>
	8703.50.32	Ambulances and prison vans, more than three years old	Rs. 5.5 Mn	0%
	8703.50.35	Motor cars including station wagons and racing cars, not more than three years old	Rs. 5.5 Mn	90%
	8703.50.36	Motor cars including station wagons and racing cars, more than three years old	Rs. 5.5 Mn	90%
	8703.50.38	Other, not more than three years old	Rs. 5.5 Mn	90%
	8703.50.39	Other, more than three years old	Rs. 5.5 Mn	90%
		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	Rs. 5.5 Mn	0%
	8703.50.42	Ambulances and prison vans, more than three years old	Rs. 5.5 Mn	0%
	8703.50.48	Other, not more than three years old	Rs. 5.5 Mn	90%
	8703.50.49	Other, more than three years old	Rs. 5.5 Mn	90%
		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. 5.5 Mn	90%
	8703.50.52	Of a cylinder capacity not exceeding 1,600 cc, more than three years old	Rs. 5.5 Mn	90%
	8703.50.53	Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800cc, not more than three years old	Rs. 5.5 Mn	90%
	8703.50.54	Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800 cc, more than three years old	Rs. 5.5 Mn	90%
	8703.50.58	Other, not more than three years old	Rs. 5.5 Mn	90%
	8703.50.59	Other, more than three years old	Rs. 5.5 Mn	90%
		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. 5.5 Mn	0%
	8703.50.62	Ambulances and prison vans, more than three years old	Rs. 5.5 Mn	0%
	8703.50.68	Other, not more than three years old	Rs. 5.5 Mn	90%

**SCHEDULE I (Contd.)**

<i>I</i>			<i>II</i>	<i>III</i>
<i>H. S. Heading</i>	<i>H. S. Code</i>	<i>Description</i>	<i>Luxury Tax-Free Threshold Value</i>	<i>Rate (Applicable on the amount exceeding the Luxury Tax Free Threshold)</i>
	8703.50.69	Other, more than three years old	Rs. 5.5 Mn	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. 5.5 Mn	90%
	8703.50.72	Motor -homes, specially equipped for habitation (with sleeping, cooking, toilet facilities etc), not more than three years old	Rs. 5.5 Mn	0%
	8703.50.78	Other, not more than three years old	Rs. 5.5 Mn	90%
	8703.50.79	Other, more than three years old	Rs. 5.5 Mn	90%
		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. 5.5 Mn	0%
	8703.50.82	Ambulances and prison vans more than three years old	Rs. 5.5 Mn	0%
	8703.50.88	Other, not more than three years old	Rs. 5.5 Mn	90%
	8703.50.89	Other, more than three years old	Rs. 5.5 Mn	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. 5.5 Mn	0%
	8703.50.98	Other, not more than three years old	Rs. 5.5 Mn	90%
	8703.50.99	Other, more than three years old	Rs. 5.5 Mn	90%
	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 a cylinder capacity not exceeding 1,000 cc:		
	8703.60.11	Ambulances and prison vans not more than three years old	Rs. 5.5 Mn	0%

**SCHEDULE I (Contd.)**

<i>I</i>			<i>II</i>	<i>III</i>
<i>H. S. Heading</i>	<i>H. S. Code</i>	<i>Description</i>	<i>Luxury Tax-Free Threshold Value</i>	<i>Rate (Applicable on the amount exceeding the Luxury Tax Free Threshold)</i>
	8703.60.12	Ambulances and prison vans more than three years	Rs. 5.5 Mn	0%
	8703.60.18	Other, not more than three years old	Rs. 5.5 Mn	80%
	8703.60.19	Other, more than three years old	Rs. 5.5 Mn	80%
		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. 5.5 Mn	0%
	8703.60.22	Go-Karts, more than three years old	Rs. 5.5 Mn	0%
	8703.60.23	Quadricycle of cylinder capacity not exceeding 300 cc, not more than three years old	Rs. 5.5 Mn	0%
	8703.60.24	Quadricycle of cylinder capacity not exceeding 300 cc, more than three years old	Rs. 5.5 Mn	0%
	8703.60.25	All terrain vehicle (ATV), not more than three years old	Rs. 5.5 Mn	0%
	8703.60.26	All terrain vehicle (ATV), more than three years old	Rs. 5.5 Mn	0%
	8703.60.28	Other, not more than three years old	Rs. 5.5 Mn	80%
	8703.60.29	Other, more than three years old	Rs. 5.5 Mn	80%
		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	Rs. 5.5 Mn	0%
	8703.60.32	Ambulances and prison vans, more than three years old	Rs. 5.5 Mn	0%
	8703.60.35	Motor cars including station wagons and racing cars, not more than three years old	Rs. 5.5 Mn	80%
	8703.60.36	Motor cars including station wagons and racing cars, more than three years old	Rs. 5.5 Mn	80%
	8703.60.38	Other, not more than three years old	Rs. 5.5 Mn	80%
	8703.60.39	Other, more than three years old	Rs. 5.5 Mn	80%
		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. 5.5 Mn	0%
	8703.60.42	Ambulances and prison vans, more than three years old	Rs. 5.5 Mn	0%
	8703.60.48	Other, not more than three years old	Rs. 5.5 Mn	80%
	8703.60.49	Other, more than three years old	Rs. 5.5 Mn	80%

**SCHEDULE I (Contd.)**

<i>I</i>			<i>II</i>	<i>III</i>
<i>H. S. Heading</i>	<i>H. S. Code</i>	<i>Description</i>	<i>Luxury Tax-Free Threshold Value</i>	<i>Rate (Applicable on the amount exceeding the Luxury Tax Free Threshold)</i>
		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. 5.5 Mn	80%
	8703.60.52	Of a cylinder capacity not exceeding 1,600 cc, more than three years old	Rs. 5.5 Mn	80%
	8703.60.53	Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800cc, not more than three years old	Rs. 5.5 Mn	80%
	8703.60.54	Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800cc, more than three years old	Rs. 5.5 Mn	80%
	8703.60.58	Other, not more than three years old	Rs. 5.5 Mn	80%
	8703.60.59	Other, more than three years old	Rs. 5.5 Mn	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. 5.5 Mn	0%
	8703.60.62	Ambulances and prison vans, more than three years old	Rs. 5.5 Mn	0%
	8703.60.68	Other, not more than three years old	Rs. 5.5 Mn	80%
	8703.60.69	Other, more than three years old	Rs. 5.5 Mn	80%
		Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc but not exceeding 3,000 cc:		
	8703.60.71	Not more than three years old	Rs. 5.5 Mn	80%
	8703.60.72	More than three years old	Rs. 5.5 Mn	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. 5.5 Mn	0%
	8703.60.82	Ambulances and prison vans, more than three years old	Rs. 5.5 Mn	0%
	8703.60.88	Other, not more than three years old	Rs. 5.5 Mn	80%
	8703.60.89	Other, more than three years old	Rs. 5.5 Mn	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. 5.5 Mn	80%
	8703.60.92	More than three years old	Rs. 5.5 Mn	80%

**SCHEDULE I (Contd.)**

<i>I</i>			<i>II</i>	<i>III</i>
<i>H. S. Heading</i>	<i>H. S. Code</i>	<i>Description</i>	<i>Luxury Tax-Free Threshold Value</i>	<i>Rate (Applicable on the amount exceeding the Luxury Tax Free Threshold)</i>
	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. 5.5 Mn	0%
	8703.70.12	Ambulances and prison vans, more than three years old	Rs. 5.5 Mn	0%
	8703.70.18	Other, not more than three years old	Rs. 5.5 Mn	90%
	8703.70.19	Other, more than three years old	Rs. 5.5 Mn	90%
		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. 5.5 Mn	0%
	8703.70.22	Go-Karts, more than three years old	Rs. 5.5 Mn	0%
	8703.70.23	Quadricycle of cylinder capacity not exceeding 300 cc, not more than three years old	Rs. 5.5 Mn	0%
	8703.70.24	Quadricycle of cylinder capacity not exceeding 300 cc, more than three years old	Rs. 5.5 Mn	0%
	8703.70.25	All terrain vehicle (ATV), not more than three years old	Rs. 5.5 Mn	0%
	8703.70.26	All terrain vehicle (ATV), more than three years old	Rs. 5.5 Mn	0%
	8703.70.28	Other, not more than three years old	Rs. 5.5 Mn	90%
	8703.70.29	Other, more than three years old	Rs. 5.5 Mn	90%
		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	Rs. 5.5 Mn	0%
	8703.70.32	Ambulances and prison vans, more than three years old	Rs. 5.5 Mn	0%
	8703.70.35	Motor cars including station wagons and racing cars, not more than three years old	Rs. 5.5 Mn	90%
	8703.70.36	Motor cars including station wagons and racing cars, more than three years old	Rs. 5.5 Mn	90%
	8703.70.38	Other, not more than three years old	Rs. 5.5 Mn	90%
	8703.70.39	Other, more than three years old	Rs. 5.5 Mn	90%
		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 I (Contd.)**

<i>I</i>			<i>II</i>	<i>III</i>
<i>H. S. Heading</i>	<i>H. S. Code</i>	<i>Description</i>	<i>Luxury Tax-Free Threshold Value</i>	<i>Rate (Applicable on the amount exceeding the Luxury Tax Free Threshold)</i>
	8703.70.41	Ambulances and prison vans, not more than three years old	Rs. 5.5 Mn	0%
	8703.70.42	Ambulances and prison vans, more than three years old	Rs. 5.5 Mn	0%
	8703.70.48	Other, not more than three years old	Rs. 5.5 Mn	90%
	8703.70.49	Other, more than three years old	Rs. 5.5 Mn	90%
		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. 5.5 Mn	90%
	8703.70.52	Of a cylinder capacity not exceeding 1,600 cc, more than three years old	Rs. 5.5 Mn	90%
	8703.70.53	Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800 cc, not more than three years old	Rs. 5.5 Mn	90%
	8703.70.54	Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800 cc, more than three years old	Rs. 5.5 Mn	90%
	8703.70.58	Other, not more than three years old	Rs. 5.5 Mn	90%
	8703.70.59	Other, more than three years old	Rs. 5.5 Mn	90%
		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. 5.5 Mn	0%
	8703.70.62	Ambulances and prison vans, more than three years old	Rs. 5.5 Mn	0%
	8703.70.68	Other, not more than three years old	Rs. 5.5 Mn	90%
	8703.70.69	Other, more than three years old	Rs. 5.5 Mn	90%
		Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc but not exceeding 3,000 cc:		
	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. 5.5 Mn	90%
	8703.70.72	Motor -homes, specially equipped for habitation (with sleeping, cooking, toilet facilities etc), not more than three years old	Rs. 5.5 Mn	0%

**SCHEDULE I (Contd.)**

<i>I</i>			<i>II</i>	<i>III</i>
<i>H. S. Heading</i>	<i>H. S. Code</i>	<i>Description</i>	<i>Luxury Tax-Free Threshold Value</i>	<i>Rate (Applicable on the amount exceeding the Luxury Tax Free Threshold)</i>
	8703.70.78	Other, not more than three years old	Rs. 5.5 Mn	90%
	8703.70.79	Other, more than three years old	Rs. 5.5 Mn	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. 5.5 Mn	0%
	8703.70.82	Ambulances and prison vans, more than three years old	Rs. 5.5 Mn	0%
	8703.70.88	Other, not more than three years old	Rs. 5.5 Mn	90%
	8703.70.89	Other, more than three years old	Rs. 5.5 Mn	90%
		Motor cars including station wagons and racing cars of a cylinder capacity exceeding 3,000 cc:		
	8703.70.91	Motor -homes, specially equipped for habitation (with sleeping, cooking, toilet facilities etc), not more than three years old	Rs. 5.5 Mn	0%
	8703.70.98	Other, not more than three years old	Rs. 5.5 Mn	90%
	8703.70.99	Other, more than three years old	Rs. 5.5 Mn	90%
	8703.80	Other vehicles, with only electric motor for propulsion		
		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	60%
	8703.80.22	More than three years old	Rs. 6.0 Mn	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	60%
	8703.80.32	Capacity of motors exceeding 50kW, but not exceeding 100kW	Rs. 6.0 Mn	60%
	8703.80.33	Capacity of motors exceeding 100kW, but not exceeding 200kW	Rs. 6.0 Mn	60%
	8703.80.34	Capacity of motors exceeding 200kW	Rs. 6.0 Mn	60%
		Other, driven by electric motors powered by on board accumulators charged by external electric source (e.g. National grid) more than three years old		

**SCHEDULE I (Contd.)**

<i>I</i>			<i>II</i>	<i>III</i>
<i>H. S. Heading</i>	<i>H. S. Code</i>	<i>Description</i>	<i>Luxury Tax-Free Threshold Value</i>	<i>Rate (Applicable on the amount exceeding the Luxury Tax Free Threshold)</i>
	8703.80.41	Capacity of motors not exceeding 50kW	Rs. 6.0 Mn	60%
	8703.80.42	Capacity of motors exceeding 50kW, but not exceeding 100kW	Rs. 6.0 Mn	60%
	8703.80.43	Capacity of motors exceeding 100kW, but not exceeding 200kW	Rs. 6.0 Mn	60%
	8703.80.44	Capacity of motors exceeding 200kW	Rs. 6.0 Mn	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	60%
	8703.80.52	Capacity of motors exceeding 50kW, but not exceeding 100kW	Rs. 6.0 Mn	60%
	8703.80.53	Capacity of motors exceeding 100kW, but not exceeding 200kW	Rs. 6.0 Mn	60%
	8703.80.54	Capacity of motors exceeding 200kW	Rs. 6.0 Mn	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 :		
	8703.80.61	Capacity of motors not exceeding 50kW	Rs. 6.0 Mn	60%
	8703.80.62	Capacity of motors exceeding 50kW, but not exceeding 100kW	Rs. 6.0 Mn	60%
	8703.80.63	Capacity of motors exceeding 100kW, but not exceeding 200kW	Rs. 6.0 Mn	60%
	8703.80.64	Capacity of motors exceeding 200kW	Rs. 6.0 Mn	60%
		Other:		
	8703.80.71	Not more than three years old	Rs. 6.0 Mn	60%
	8703.80.72	More than three years old	Rs. 6.0 Mn	60%
	8703.90	Other:		
	8703.90.10	Not more than three years old:	Rs. 5.0 Mn	100%
	8703.90.20	More than three years old:	Rs. 5.0 Mn	100%



**SCHEDULE I (Contd.)**

<i>I</i>			<i>II</i>	<i>III</i>
<i>H. S. Heading</i>	<i>H. S. Code</i>	<i>Description</i>	<i>Luxury Tax-Free Threshold Value</i>	<i>Rate (Applicable on the amount exceeding the Luxury Tax Free Threshold)</i>
<b>87.05</b>		<b>Special purpose motor vehicles, other than those principally designed for the transport of persons or goods (for example, breakdown lorries, crane lorries, fire fighting vehicles, concrete mixer lorries, road sweeper lorries, spraying lorries, mobile workshops, mobile radiological units)</b>		
	8705.10	Crane lorries :		
	8705.10.10	Not more than ten years old	Rs. 5.0 Mn	0%
	8705.10.20	More than ten years old	Rs. 5.0 Mn	0%
	8705.20	Mobile drilling derricks :		
	8705.20.10	Not more than seven years old	Rs. 5.0 Mn	0%
	8705.20.20	More than seven years old	Rs. 5.0 Mn	0%
	8705.30	Fire fighting vehicles :		
	8705.30.10	Not more than seven years old	Rs. 5.0 Mn	0%
	8705.30.20	More than seven years old	Rs. 5.0 Mn	0%
	8705.40	Concrete-mixer lorries :		
	8705.40.10	Not more than ten years old	Rs. 5.0 Mn	0%
	8705.40.20	More than ten years old	Rs. 5.0 Mn	0%
	8705.90	Other :		
		Gully bowzers equipped with suction pumps for extracting sewage water /wastes:		
	8705.90.21	Not more than seven years old	Rs. 5.0 Mn	0%
	8705.90.22	More than seven years old	Rs. 5.0 Mn	0%
		Concrete pump trucks :		
	8705.90.31	Not more than ten years old	Rs. 5.0 Mn	0%
	8705.90.32	More than ten years old	Rs. 5.0 Mn	0%
		Mobile workshops :	Rs. 5.0 Mn	0%
	8705.90.41	Modified vehicles of heading 87.02, not more than three years old	Rs. 5.0 Mn	0%
	8705.90.42	Modified vehicles of heading 87.02, more than three years old	Rs. 5.0 Mn	0%
	8705.90.43	Modified vehicles of heading 87.03, not more than three years old	Rs. 5.0 Mn	0%
	8705.90.44	Modified vehicles of heading 87.03, more than three years old	Rs. 5.0 Mn	0%
	8705.90.45	Modified vehicles of heading 87.04, not more than three years old	Rs. 5.0 Mn	0%

**SCHEDULE I (Contd.)**

<i>I</i>			<i>II</i>	<i>III</i>
<i>H. S. Heading</i>	<i>H. S. Code</i>	<i>Description</i>	<i>Luxury Tax-Free Threshold Value</i>	<i>Rate (Applicable on the amount exceeding the Luxury Tax Free Threshold)</i>
	8705.90.46	Modified vehicles of heading 87.04, more than three years old	Rs. 5.0 Mn	0%
	8705.90.47	Other, not more than seven years old	Rs. 5.0 Mn	0%
	8705.90.48	Other, more than seven years old	Rs. 5.0 Mn	0%
		Other, Modified vehicles of heading 87.02, 87.03 and 87.04:		
	8705.90.51	Modified vehicles of heading 87.02, not more than three years old	Rs. 5.0 Mn	0%
	8705.90.52	Modified vehicles of heading 87.02, more than three years old	Rs. 5.0 Mn	0%
	8705.90.53	Modified vehicles of heading 87.03, not more than three years old	Rs. 5.0 Mn	0%
	8705.90.54	Modified vehicles of heading 87.03, more than three years old	Rs. 5.0 Mn	0%
	8705.90.55	Modified vehicles of heading 87.04, not more than three years old	Rs. 5.0 Mn	0%
	8705.90.56	Modified vehicles of heading 87.04, more than three years old	Rs. 5.0 Mn	0%
		Other:		
	8705.90.91	g. v. w. not exceeding 4 tonnes, not more than seven years old	Rs. 5.0 Mn	0%
	8705.90.92	g. v. w. not exceeding 4 tonnes, more than seven years old	Rs. 5.0 Mn	0%
	8705.90.93	g. v. w. exceeding 4 tonnes, not more than seven years old	Rs. 5.0 Mn	0%
	8705.90.94	g. v. w. exceeding 4 tonnes, more than seven years old	Rs. 5.0 Mn	0%

The Technical terms following used in Schedule should be read as follows ;

cc - cubic centimeter(s)  
kW - Kilowatt(s)  
g.v.w. -gross vehicle weight

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