

ශී ලංකා පුජාතාන්තික සමාජවාදී ජනරජයේ ගැසට් පතුය අති විශෙෂ

The Gazette of the Democratic Socialist Republic of Sri Lanka

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

(Published by Authority)

PART I : SECTION (I) — GENERAL

Government Notifications

THE FINANCE ACT, No. 35 OF 2018

Order under Section 19 read with Section 51

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

Mangala Samaraweera, Minister of Finance.

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



	SCHEDULE						
		I	II	III			
H. S.	H. S. Code	Description	Luxury Tax	Rate (Applicable on the amount exceeding the Luxury Tax Free Threshold)			
Heading			Free Threshold	III a^*	$III b^{**}$		
87.02		Motor vehicles for the transport of ten or more persons, including the driver.					
	8702.10	With only compressionignition 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	Rs. 3.5 Mn	x≤2300cm³=0%	x≤2300cm³=0%		
	0702.10.12	than two years old	K3. 3.3 WIII	$2300 \text{cm}^3 < x = 0\%$	$2300 \text{cm}^3 < x = 120\%$		
	8702.10.13	Modified vehicles of heading 87.03, more than	Rs. 3.5 Mn	x≤2300cm³=0%	x≤2300cm³=0%		
		two years old		$2300 \text{cm}^3 < x = 0\%$	$2300 \text{cm}^3 < x = 120\%$		
	8702.10.19	Other	Rs. 3.5 Mn	0%	0%		
		Motor vehicles for the transport of less than 13 persons (adults) including the driver, more than three and a half years old:					
	8702.10.21	Modified vehicles of	Rs. 3.5 Mn	x \le 2300 cm ³ = 0%	x≤2300cm³=0%		
	8702.10.29	heading 87.03 Other	Rs. 3.5 Mn	$\frac{2300 \text{cm}^3 < x = 0\%}{0\%}$	2300cm ³ <x =120%<="" td=""></x>		
	0702.10.27	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:	KS, J.J IVIII	U/U	0/0		
		Modified vehicles of	n	x≤2300cm³=0%	x≤2300cm³=0%		
	8702.10.32	heading 87.03, not more than two years old	Rs. 3.5 Mn	$2300 \text{cm}^3 < x = 0\%$	2300cm ³ <x =120%<="" td=""></x>		
	0=00 : : : : :	Modified vehicles of	D 0	x≤2300cm³=0%	x≤2300cm³=0%		
	8702.10.33	heading 87.03, more than two years old	Rs. 3.5 Mn	$2300 \text{cm}^3 < x = 0\%$	$2300 \text{cm}^3 < x = 120\%$		
	8702.10.39	Other	Rs. 3.5 Mn	0%	0%		

		SCH	IEDULE (Contd.)	
I			II	III	
H. S.	H. S. Code	Description	Luxury Tax		e amount exceeding the ree Threshold)
Heading	n. s. coac	Description	Free Threshold	III a^*	III b**
		Motor vehicles for the transport of 13 or more persons (adults) but less than 25 persons (adults) including the driver, more than five years old:			
	8702.10.41	Modified vehicles of heading 87.03	Rs. 3.5 Mn	$x \le 2300 \text{cm}^3 = 0\%$ $2300 \text{cm}^3 < x = 0\%$	x\le 2300cm^3=0\% 2300cm^3\le x = 120\%
	8702.10.49	Other	Rs. 3.5 Mn	0%	0%
		Motor vehicles for the transport of 25 or more persons (adults) but less than 35 persons (adults) including the driver, not more than ten years old:			
	8702.10.53	Modified vehicles of heading 87.03, not more than two years old	Rs. 3.5 Mn	$x \le 2300 \text{cm}^3 = 0\%$ $2300 \text{cm}^3 < x = 0\%$	$x \le 2300 \text{cm}^3 = 0\%$ $2300 \text{cm}^3 < x = 120\%$
	8702.10.54	Modified vehicles of heading 87.03, more than two years old	Rs. 3.5 Mn	$x \le 2300 \text{ cm}^3 = 0\%$ $2300 \text{ cm}^3 < x = 0\%$	$x \le 2300 \text{cm}^3 = 0\%$ $2300 \text{cm}^3 < x = 120\%$
	8702.10.55	Other, not more than five years old	Rs. 3.5 Mn	0%	0%
	8702.10.59	Other	Rs. 3.5 Mn	0%	0%
		Motor vehicles for the transport of 25 or more persons (adults) but less than 35 persons (adults) including the driver, more than ten years old:			
	8702.10.61	Modified vehicles of heading 87.03	Rs. 3.5 Mn	x\le 2300cm^3=0\% 2300cm^3\le x=0\%	x≤2300cm³=0% 2300cm³ <x =120%<="" td=""></x>
	8702.10.69	Other	Rs. 3.5 Mn	0%	0%
		Other, not more than ten years old			
	8702.10.73	Modified vehicles of heading 87.03, not more than two years old	Rs. 3.5 Mn	x\le 2300cm^3=0\% 2300cm^3\le x=0\%	x≤2300cm³=0% 2300cm³ <x =120%<="" td=""></x>
	8702.10.74	Modified vehicles of heading 87.03, more than two years old	Rs. 3.5 Mn	x≤2300cm³=0% 2300cm³ <x =0%<="" td=""><td>x\le 2300cm^3=0\% 2300cm^3\le x=120\%</td></x>	x\le 2300cm^3=0\% 2300cm^3\le x=120\%
	8702.10.75	Other, not more than five years old	Rs. 3.5 Mn	0%	0%
	8702.10.79	Other	Rs. 3.5 Mn	0%	0%

4A I කොටස : (I) ඡෙදය - ශීු ලංකා පුජාතාන්තික සමාජවාදී ජනරජයේ අති විශෙෂ ගැසට් පතුය - 2019.04.09 Part I : Sec. (I) - GAZETTE EXTRAORDINARY OF THE DEMOCRATIC SOCIALIST REPUBLIC OF SRI LANKA - 09.04.2019

		SCH	IEDULE (Contd.)	
I			II	III	
H. S.	H. S. Code	Description	Luxury Tax	Rate (Applicable on the amount exceeding the Luxury Tax Free Threshold)	
Heading	II. S. Couc	Description	Free Threshold	III a^*	III b**
		Other, more than ten years old			
	8702.10.81	Modified vehicles of heading 87.03	Rs. 3.5 Mn	x\le 2300cm^3=0\% 2300cm^3\le x =0\%	x\le 2300cm^3=0\% 2300cm^3\le x=120\%
	8702.10.89	Other	Rs. 3.5 Mn	0%	0%
	8702.20	With both compressionignition 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	Rs. 4.0 Mn	x\le 2300cm^3=0\% 2300cm^3 <x=0\%< td=""><td>x≤2300cm³=0% 2300cm³<x =90%<="" td=""></x></td></x=0\%<>	x≤2300cm³=0% 2300cm³ <x =90%<="" td=""></x>
		than two years old Modified vehicles of		x≤2300cm³=0%	x≤2300cm³=0%
	8702.20.12	heading 87.03, more than two years old	Rs. 4.0 Mn	2300 cm 3 < x = 0%	$2300 \text{cm}^3 < x = 90\%$
	8702.20.19	Other	Rs. 4.0 Mn	0%	0%
		Motor vehicles for the transport of less than 13 persons (adults) including the driver, more than three and a half years old:			
	8702.20.21	Modified vehicles of heading 87.03	Rs. 4.0 Mn	x≤2300cm3=0% 2300cm3 <x =0%<="" td=""><td>x≤2300cm³=0%</td></x>	x≤2300cm³=0%
	8702.20.29	Other	Rs. 4.0 Mn	0%	2300cm ³ <x=90%< td=""></x=90%<>
	0,02.20.27	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:	20. 1.0 1411	U/V	
	9702 20 21	Modified vehicles of	D = 4035	x \le 2300 cm^3 = 0\%	x≤2300cm³=0%
	8702.20.31	heading 87.03, not more than two years old	Rs. 4.0 Mn	$2300 \text{cm}^3 < x = 0\%$	2300cm ³ <x=90%< td=""></x=90%<>
	9702 20 22	Modified vehicles of	Do 40 Ma	x\le 2300cm^3=0\%	x≤2300cm³=0%
	8702.20.32	heading 87.03, more than two years old	Rs. 4.0 Mn	$2300 \text{cm}^3 < x = 0\%$	2300cm ³ <x=90%< td=""></x=90%<>
	8702.20.39	Other	Rs. 4.0 Mn	0%	0%

		SCF	HEDULE (Contd.)	
		I	II	I	II
H. S.	H. S. Code	Description	Luxury Tax		e amount exceeding the ree Threshold)
Heading		The state of the s	Free Threshold	III a*	$\mathit{III}\ b^{**}$
		Motor vehicles for the transport of 13 or more persons (adults) but less than 25 persons (adults) including the driver, more than five years old:			
	8702.20.41	Modified vehicles of	Rs. 4.0 Mn	x≤2300cm³=0%	x≤2300cm³=0%
	0702.20.11	heading 87.03	10. 1.0 1411	2300cm ³ <x=0%< td=""><td>2300cm³<x=90%< td=""></x=90%<></td></x=0%<>	2300cm ³ <x=90%< td=""></x=90%<>
	8702.20.49	Other	Rs. 4.0 Mn	0%	0%
		Motor vehicles for the transport of 25 or more persons (adults) but less than 35 persons (adults) including the driver, not more than ten years old:			
		Modified vehicles of		x≤2300cm³=0%	x≤2300cm³=0%
	8702.20.51	heading 87.03, not more than two years old	Rs. 4.0 Mn	2300cm ³ <x=0%< td=""><td>2300cm³<x=90%< td=""></x=90%<></td></x=0%<>	2300cm ³ <x=90%< td=""></x=90%<>
	0502 20 52	Modified vehicles of	D 4034	x\le 2300cm^3=0\%	x\le 2300cm^3=0\%
	8702.20.52	heading 87.03, more than two years old	Rs. 4.0 Mn	2300cm ³ <x=0%< td=""><td>2300cm³<x=90%< td=""></x=90%<></td></x=0%<>	2300cm ³ <x=90%< td=""></x=90%<>
	8702.20.53	Other, not more than five years old	Rs. 4.0 Mn	0%	0%
	8702.20.59	Other	Rs. 4.0 Mn	0%	0%
		Motor vehicles for the transport of 25 or more persons (adults) but less than 35 persons (adults) including the driver, more than ten years old:			
	8702.20.61	Modified vehicles of	Rs. 4.0 Mn	x≤2300cm³=0%	x≤2300cm³=0%
	0702.20.01	heading 87.03	13. 4.0 WIII	$2300 \text{cm}^3 < x = 0\%$	2300cm ³ <x=90%< td=""></x=90%<>
	8702.20.69	Other	Rs. 4.0 Mn	0%	0%
		Other, not more than ten years old			
	0=0= == = :	Modified vehicles of		x≤2300cm³=0%	x≤2300cm³=0%
	8702.20.71	heading 87.03, not more than two years old	Rs. 4.0 Mn	2300cm ³ <x=0%< td=""><td>2300cm³<x=90%< td=""></x=90%<></td></x=0%<>	2300cm ³ <x=90%< td=""></x=90%<>
	0=0====================================	Modified vehicles of		x≤2300cm³=0%	x≤2300cm³=0%
	8702.20.72	heading 87.03, more than two years old	Rs. 4.0 Mn	2300cm ³ <x=0%< td=""><td>2300cm³<x=90%< td=""></x=90%<></td></x=0%<>	2300cm ³ <x=90%< td=""></x=90%<>
	8702.20.73	Other, not more than five years old	Rs. 4.0 Mn	0%	0%

6A I කොටස : (I) ඡෙදය - ශී ලංකා පුජාතාන්තික සමාජවාදී ජනරජයේ අති විශෙෂ ගැසට් පතුය - 2019.04.09 Part I : Sec. (I) - GAZETTE EXTRAORDINARY OF THE DEMOCRATIC SOCIALIST REPUBLIC OF SRI LANKA - 09.04.2019

		SCH	IEDULE (Contd.)	
	I			III	
H. S.	H. S. Code	Description	Luxury Tax	Rate (Applicable on the amount exceeding the Luxury Tax Free Threshold)	
Heading	II. b. couc	Description	Free Threshold	III a^*	III b**
	8702.20.79	Other	Rs. 4.0 Mn	0%	0%
		Other, more than ten years old			
	8702.20.81	Modified vehicles of heading 87.03	Rs. 4.0 Mn	x\le 2300cm^3=0\% 2300cm^3\le x=0\%	x\le 2300cm^3=0\% 2300cm^3 <x=90\%< td=""></x=90\%<>
	8702.20.89	Other	Rs. 4.0 Mn	0%	0%
	8702.30	With both spark-ignition internal combustion reciprocating piston engine and electric motor as a motors for propulsion:			
		Motor vehicles for the transport of less than 13 persons (adults) including the driver, not more than three and a half years old:			
	8702.30.11	Modified vehicles of heading 87.03, not more than two years old	Rs. 4.0 Mn	x\le 1800cm^3=0\% 1800cm^3\le x=0\%	x≤1800cm³=0% 1800cm³ <x=80%< td=""></x=80%<>
	8702.30.12	Modified vehicles of heading 87.03, more than two years old	Rs. 4.0 Mn	x\le 1800cm^3=0\% 1800cm^3\le x=0\%	x≤1800cm³=0% 1800cm³ <x=80%< td=""></x=80%<>
	8702.30.19	Other	Rs. 4.0 Mn	0%	0%
		Motor vehicles for the transport of less than 13 persons (adults) including the driver, more than three and a half years old:			
	8702.30.21	Modified vehicles of heading 87.03	Rs. 4.0 Mn	x\le 1800cm^3=0\% 1800cm^3\le x=0\%	x\le 1800cm^3=0\% 1800cm^3 <x=80\%< td=""></x=80\%<>
	8702.30.29	Other	Rs. 4.0 Mn	0%	0%
		Motor vehicles for the transport of 13 or more persons (adults) but less than 25 persons (adults) including the driver, not more than five years old:			
	8702.30.31	Modified vehicles of heading 87.03, not more than two years old	Rs. 4.0 Mn	x\le 1800cm^3=0\% 1800cm^3\le x=0\%	x≤1800cm³=0% 1800cm³ <x=80%< td=""></x=80%<>
	8702.30.32	Modified vehicles of heading 87.03, more than	Rs. 4.0 Mn	x\le 1800cm^3=0\%	x≤1800cm³=0%
	3,02.30.32	two years old	110	$1800 \text{cm}^3 < x = 0\%$	1800cm ³ <x=80%< td=""></x=80%<>

		SCH	HEDULE (Contd.))	
I			II	1	II
H. S.	H \ Code Description	Luxury Tax	Rate (Applicable on the amount exceeding the Luxury Tax Free Threshold)		
Heading	111 21 2042	2 esempnen	Free Threshold	$III a^*$	$IIIb^{**}$
	8702.30.39	Other	Rs. 4.0 Mn	0%	0%
		Motor vehicles for the transport of 13 or more persons (adults) but less than 25 persons (adults) including the driver, more than five years old:			
	8702.30.41	Modified vehicles of heading 87.03	Rs. 4.0 Mn	x\le 1800cm^3=0\% 1800cm^3\le x=0\%	x\le 1800cm ³ =0% 1800cm ³ <x=80%< td=""></x=80%<>
	8702.30.49	Other	Rs. 4.0 Mn	0%	0%
		Motor vehicles for the transport of 25 or more persons (adults) but less than 35 persons (adults) including the driver, not more than ten years old:			
	0702 20 71	Modified vehicles of	D 40M	$x \le 1800 \text{cm}^3 = 0\%$	x≤1800cm³=0%
	8702.30.51	heading 87.03, not more than two years old	Rs. 4.0 Mn	$1800 \text{cm}^3 < x = 0\%$	$1800 \text{cm}^3 < x = 80\%$
		Modified vehicles of		$x \le 1800 \text{cm}^3 = 0\%$	x≤1800cm³=0%
	8702.30.52	heading 87.03, more than two years old	Rs. 4.0 Mn	$1800 \text{cm}^3 < x = 0\%$	1800cm ³ <x=80%< td=""></x=80%<>
	8702.30.53	Other, not more than five years old	Rs. 4.0 Mn	0%	0%
	8702.30.59	Other	Rs. 4.0 Mn	0%	0%
		Motor vehicles for the transport of 25 or more persons (adults) but less than 35 persons (adults) including the driver, more than ten years old:			
	8702.30.61	Modified vehicles of heading 87.03	Rs. 4.0 Mn	x\le 1800cm^3=0\% 1800cm^3\le x=0\%	x\le 1800cm^3=0\% 1800cm^3\le x=80\%
	8702.30.69	Other	Rs. 4.0 Mn	0%	0%
		Other, not more than ten years old		***	
		Modified vehicles of		x≤1800cm³=0%	x≤1800cm³=0%
	8702.30.71	heading 87.03, not more than two years old	Rs. 4.0 Mn	$1800 \text{cm}^3 < x = 0\%$	1800cm ³ <x=80%< td=""></x=80%<>
		Modified vehicles of		x≤1800cm³=0%	x≤1800cm³=0%
	8702.30.72	heading 87.03, more than two years old	Rs. 4.0 Mn	1800cm ³ <x=0%< td=""><td>1800cm³<x=80%< td=""></x=80%<></td></x=0%<>	1800cm ³ <x=80%< td=""></x=80%<>
	8702.30.73	Other, not more than five years old	Rs. 4.0 Mn	0%	0%
	8702.30.79	Other	Rs. 4.0 Mn	0%	0%

8A I කොටස : (I) ඡෙදය - ශීු ලංකා පුජාතාන්තුික සමාජවාදී ජනරජයේ අති විශෙෂ ගැසට් පතුය - 2019.04.09 Part I : Sec. (I) - GAZETTE EXTRAORDINARY OF THE DEMOCRATIC SOCIALIST REPUBLIC OF SRI LANKA - 09.04.2019

TARIT.	sec. (1) GAZETT	E EXTRAORDINARY OF THE	IEDULE (Contd.		DKI L/KWAY 07.04.2017
	I		II	III	
H. S.	H. S. Code	Description	Luxury Tax		e amount exceeding the ree Threshold)
Heading	n. s. couc	Description	Free Threshold	III a*	III b**
		Other, more than ten years old			
	8702.30.81	Modified vehicles of	Rs. 4.0 Mn	x≤1800cm³=0%	x≤1800cm³=0%
	0,02.50.01	heading 87.03	140. 1.0 1/11	1800cm ³ <x=0%< td=""><td>1800cm³<x=80%< td=""></x=80%<></td></x=0%<>	1800cm ³ <x=80%< td=""></x=80%<>
	8702.30.89	Other	Rs. 4.0 Mn	0%	0%
	8702.40	With only electric motor for propulsion			
		Motor vehicles for the transport of less than 13 persons (adults) including the driver, not more than three and a half years old:			
	8702.40.11	Modified vehicles of	Rs. 6.0 Mn	Capacity of motors not exceeding 200kW =0%	Capacity of motors not exceeding 200kW =0%
	8702.40.11	heading 87.03, not more than two years old	KS. 0.0 MII	Capacity of motors exceeding 200kW =0%	Capacity of motors exceeding 200kW =60%
	8702.40.12	Modified vehicles of heading 87.03, more than	Rs. 6.0 Mn	Capacity of motors not exceeding 200kW =0%	Capacity of motors not exceeding 200kW =0%
	0702.40.12	two years old	KS. 0.0 Will	Capacity of motors exceeding 200kW =0%	Capacity of motors exceeding 200kW =60%
	8702.40.19	Other	Rs. 6.0 Mn	0%	0%
		Motor vehicles for the transport of less than 13 persons (adults) including the driver, more than three and a half years old:			
	8702 40 21	Modified vehicles of	Da 60 Ma	Capacity of motors not exceeding 200kW =0%	Capacity of motors not exceeding 200kW =0%
	8702.40.21	heading 87.03	Rs. 6.0 Mn	Capacity of motors exceeding 200kW =0%	Capacity of motors exceeding 200kW =60%
	8702.40.29	Other	Rs. 6.0 Mn	0%	0%
		Motor vehicles for the transport of 13 or more persons (adults) but less than 25 persons (adults) including the driver, not more than five years old:			

	SCHEDULE (Contd.)					
I		II	III			
Н. S.	H. S. Code	Description	Luxury Tax		e amount exceeding the ree Threshold)	
Heading	II. b. Couc	Description	Free Threshold	III a*	III b**	
	8702.40.31	Modified vehicles of heading 87.03, not more	Rs. 6.0 Mn	Capacity of motors not exceeding 200kW =0%	Capacity of motors not exceeding 200kW =0%	
	8702.40.31	than two years old	KS. 0.0 MII	Capacity of motors exceeding 200kW =0%	Capacity of motors exceeding 200kW =60%	
	8702.40.32	Modified vehicles of heading 87.03, more than	Rs. 6.0 Mn	Capacity of motors not exceeding 200kW =0%	Capacity of motors not exceeding 200kW =0%	
	0702.40.32	two years old	KS. 0.0 WIII	Capacity of motors exceeding 200kW =0%	Capacity of motors exceeding 200kW =60%	
	8702.40.39	Other	Rs. 6.0 Mn	0%	0%	
		Motor vehicles for the transport of 13 or more persons (adults) but less than 25 persons (adults) including the driver, more than five years old:				
	8702.40.41	Modified vehicles of	Rs. 6.0 Mn	Capacity of motors not exceeding 200kW =0%	Capacity of motors not exceeding 200kW =0%	
	0702.40.41	heading 87.03	KS. 0.0 WIII	Capacity of motors exceeding 200kW =0%	Capacity of motors exceeding 200kW =60%	
	8702.40.49	Other	Rs. 6.0 Mn	0%	0%	
		Motor vehicles for the transport of 25 or more persons (adults) but less than 35 persons (adults) including the driver, not more than ten years old				
	8702.40.51	Modified vehicles of	Rs. 6.0 Mn	Capacity of motors not exceeding 200kW =0%	Capacity of motors not exceeding 200kW =0%	
	8702.40.31	heading 87.03, not more than two years old	RS. 6.0 Min	Capacity of motors exceeding 200kW =0%	Capacity of motors exceeding 200kW =60%	
	8702.40.52	Modified vehicles of heading 87.03, more than	Rs. 6.0 Mn	Capacity of motors not exceeding 200kW =0%	Capacity of motors not exceeding 200kW =0%	
	0102.40.32	two years old	IXS. U.U IVIII	Capacity of motors exceeding 200kW =0%	Capacity of motors exceeding 200kW =60%	
	8702.40.53	Other, not more than five years old	Rs. 6.0 Mn	0%	0%	

10A I කොටස : (I) ඡෙදය - ශී ලංකා පුජාතාන්තික සමාජවාදී ජනරජයේ අති විශෙෂ ගැසට් පතුය - 2019.04.09 Part I : Sec. (I) - GAZETTE EXTRAORDINARY OF THE DEMOCRATIC SOCIALIST REPUBLIC OF SRI LANKA - 09.04.2019

		SCH	IEDULE (Contd.)	
I			II	III	
Н. S.	H. S. Code	e Description	Luxury Tax	Rate (Applicable on the amount exceeding the Luxury Tax Free Threshold)	
Heading	11. S. Couc	Bescription	Free Threshold	III a^*	$\mathit{III}\ b^{**}$
	8702.40.59	Other	Rs. 6.0 Mn	0%	0%
		Motor vehicles for the transport of 25 or more persons (adults) but less than 35 persons (adults) including the driver, more than ten years old:			
	8702.40.61	Modified vehicles of	Rs. 6.0 Mn	Capacity of motors not exceeding 200kW =0%	Capacity of motors not exceeding 200kW =0%
	6702.40.01	heading 87.03	KS. 0.0 WIII	Capacity of motors exceeding 200kW =0%	Capacity of motors exceeding 200kW =60%
	8702.40.69	Other	Rs. 6.0 Mn	0%	0%
		Other, not more than ten years old			
	9702 40 71	Modified vehicles of	Do COMa	Capacity of motors not exceeding 200kW =0%	Capacity of motors not exceeding 200kW =0%
	8702.40.71	heading 87.03, not more than two years old	Rs. 6.0 Mn	Capacity of motors exceeding 200kW =0%	Capacity of motors exceeding 200kW =60%
	8702.40.72	Modified vehicles of heading 87.03, more than	Rs. 6.0 Mn	Capacity of motors not exceeding 200kW =0%	Capacity of motors not exceeding 200kW =0%
	8702.40.72	two years old	KS. 0.0 IVIII	Capacity of motors exceeding 200kW =0%	Capacity of motors exceeding 200kW =60%
	8702.40.73	Other, not more than five years old	Rs. 6.0 Mn	0%	0%
	8702.40.79	Other	Rs. 6.0 Mn	0%	0%
		Other, more than ten years old			
	8702.40.81	Modified vehicles of	Rs. 6.0 Mn	Capacity of motors not exceeding 200kW =0%	Capacity of motors not exceeding 200kW =0%
	8702.40.81	heading 87.03	KS. 0.0 IVIII	Capacity of motors exceeding 200kW =0%	Capacity of motors exceeding 200kW =60%
	8702.40.89	Other	Rs. 6.0 Mn	0%	0%
	8702.90	Other			
_		Motor vehicles for the transport of less than 13 persons (adults) including the driver, not more than three and a half years old:			

		SCH	IEDULE (Contd.)	
I			II	III	
H. S.	H. S. Code	Description	Luxury Tax		e amount exceeding the ree Threshold)
Heading	II. S. Couc	Description	Free Threshold	III a^*	$III b^{**}$
	0=00000	Modified vehicles of		$x \le 1800 \text{cm}^3 = 0\%$	x≤1800cm³=0%
	8702.90.12	heading 87.03, not more than two years old	Rs. 3.5 Mn	$1800 \text{cm}^3 < x = 0\%$	1800cm ³ <x=100%< td=""></x=100%<>
	0702 00 12	Modified vehicles of	D 2514	$x \le 1800 \text{cm}^3 = 0\%$	x≤1800cm³=0%
	8702.90.13	heading 87.03, more than two years old	Rs. 3.5 Mn	$1800 \text{cm}^3 < x = 0\%$	1800cm ³ <x=100%< td=""></x=100%<>
	8702.90.19	Other	Rs. 3.5 Mn	0%	0%
		Motor vehicles for the transport of less than 13 persons (adults) including the driver, more than three and a half years old:			
	8702.90.21	Modified vehicles of	Rs. 3.5 Mn	x≤1800cm³=0%	x\le 1800cm ³ =0\%
		heading 87.03	D 2514	1800cm ³ <x=0%< td=""><td>1800cm³<x=100%< td=""></x=100%<></td></x=0%<>	1800cm ³ <x=100%< td=""></x=100%<>
	8702.90.29	Other	Rs. 3.5 Mn	0%	0%
		Motor vehicles for the transport of 13 or more persons (adults) but less than 25 persons (adults) including the driver, not more than five years old:			
		Modified vehicles of		x≤1800cm³=0%	x≤1800cm³=0%
	8702.90.32	heading 87.03, not more than two years old	Rs. 3.5 Mn	1800cm ³ <x=0%< td=""><td>1800cm³<x=100%< td=""></x=100%<></td></x=0%<>	1800cm ³ <x=100%< td=""></x=100%<>
		Modified vehicles of		$x \le 1800 \text{cm}^3 = 0\%$	x≤1800cm³=0%
	8702.90.33	heading 87.03, more than two years old	Rs. 3.5 Mn	$1800 \text{cm}^3 < x = 0\%$	1800cm ³ <x=100%< td=""></x=100%<>
	8702.90.39	Other	Rs. 3.5 Mn	0%	0%
		Motor vehicles for the transport of 13 or more persons (adults) but less than 25 persons (adults) including the driver, more than five years old:			
	8702.90.41	Modified vehicles of heading 87.03	Rs. 3.5 Mn	x\le 1800cm^3=0\% 1800cm^3 <x=0\%< td=""><td>x≤1800cm³=0% 1800cm³<x=100%< td=""></x=100%<></td></x=0\%<>	x≤1800cm³=0% 1800cm³ <x=100%< td=""></x=100%<>
	8702.90.49	Other	Rs. 3.5 Mn	0%	0%
		Motor vehicles for the transport of 25 or more persons (adults) but less than 35 persons (adults) including the driver, not more than ten years old:			
		Modified vehicles of		x≤1800cm³=0%	x≤1800cm³=0%
	8702.90.53	heading 87.03, not more than two years old	Rs. 3.5 Mn	$1800 \text{cm}^3 < x = 0\%$	1800cm ³ <x=100%< td=""></x=100%<>

12A I කොටස : (I) ඡෙදය - ශී ලංකා පුජාතාන්තික සමාජවාදී ජනරජයේ අති විශෙෂ ගැසට් පතුය - 2019.04.09 Part I : Sec. (I) - GAZETTE EXTRAORDINARY OF THE DEMOCRATIC SOCIALIST REPUBLIC OF SRI LANKA - 09.04.2019

		SCH	IEDULE (Contd.)	
I			II	III	
H. S.		Description	Luxury Tax	Rate (Applicable on the amount exceeding the Luxury Tax Free Threshold)	
Heading	II. S. Couc	Description	Free Threshold	III a^*	$III b^{**}$
		Modified vehicles of		x≤1800cm³=0%	x≤1800cm³=0%
	8702.90.54	heading 87.03, more than two years old	Rs. 3.5 Mn	$1800 \text{cm}^3 < x = 0\%$	1800cm ³ <x=100%< td=""></x=100%<>
	8702.90.55	Other, not more than five years old	Rs. 3.5 Mn	0%	0%
	8702.90.59	Other	Rs. 3.5 Mn	0%	0%
		Motor vehicles for the transport of 25 or more persons (adults) but less than 35 persons (adults) including the driver, more than ten years old:			
	8702.90.61	Modified vehicles of	Rs. 3.5 Mn	x≤1800cm³=0%	x≤1800cm³=0%
	8702.90.69	heading 87.03 Other	Rs. 3.5 Mn	1800cm ³ <x=0%< td=""><td>1800cm³<x=100%< td=""></x=100%<></td></x=0%<>	1800cm ³ <x=100%< td=""></x=100%<>
	8/02.90.09	Other, not more than ten	KS. 3.3 IVIII	U%o	0%
		years old			
		Modified vehicles of		x≤1800cm³=0%	x≤1800cm³=0%
	8702.90.73	heading 87.03, not more than two years old	Rs. 3.5 Mn	1800cm ³ <x=0%< td=""><td>1800cm³<x=100%< td=""></x=100%<></td></x=0%<>	1800cm ³ <x=100%< td=""></x=100%<>
	9702 00 74	Modified vehicles of	Da 2.5 Ma	x≤1800cm³=0%	x≤1800cm³=0%
	8702.90.74	heading 87.03, more than two years old	Rs. 3.5 Mn	$1800 \text{cm}^3 < x = 0\%$	1800cm ³ <x=100%< td=""></x=100%<>
	8702.90.75	Other, not more than five years old	Rs. 3.5 Mn	0%	0%
	8702.90.79	Other	Rs. 3.5 Mn	0%	0%
		Other, more than ten years old			
	8702.90.81	Modified vehicles of	Rs. 3.5 Mn	x≤1800cm³=0%	x≤1800cm³=0%
		heading 87.03		1800cm ³ <x=0%< td=""><td>1800cm³<x=100%< td=""></x=100%<></td></x=0%<>	1800cm ³ <x=100%< td=""></x=100%<>
	8702.90.89	Other	Rs. 3.5 Mn	0%	0%
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			
	8703.10.11	Electric Golf cars	Rs. 6.0 Mn	0%	0%

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

14A I කොටස : (I) ඡෙදය - ශී ලංකා පුජාතාන්තුික සමාජවාදී ජනරජයේ අති විශෙෂ ගැසට් පතුය - 2019.04.09 Part I : Sec. (I) - GAZETTE EXTRAORDINARY OF THE DEMOCRATIC SOCIALIST REPUBLIC OF SRI LANKA - 09.04.2019

		SCH	IEDULE (Contd.)	
I		II	III		
Н. S.	H. S. Code	Description	Luxury Tax		e amount exceeding the ree Threshold)
Heading	11. 5. 6646	2 esemption	Free Threshold	III a^*	$III\ b^{**}$
		Motor cars including station wagons and racing cars, more than three years old:			
	8703.21.72	Other, of cylinder capacity not exceeding 300 cc including Quadricycle	Rs. 3.5 Mn	0%	0%
	8703.21.73	All - terrain vehicle (ATV)	Rs. 3.5 Mn	0%	0%
	8703.21.79	Other:	Rs. 3.5 Mn	0%	0%
		Other:			
	8703.21.92	Not more than three years old	Rs. 3.5 Mn	0%	0%
	8703.21.93	More than three years old	Rs. 3.5 Mn	0%	0%
	8703.22	Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc:			
	8703.22.10	Ambulances and prison vans, not more than three years old	Rs. 3.5 Mn	0%	0%
	8703.22.20	Ambulances and prison vans, more than three years old	Rs. 3.5 Mn	0%	0%
	8703.22.30	Hearses not more than three years old	Rs. 3.5 Mn	0%	0%
	8703.22.40	Hearses more than three years old	Rs. 3.5 Mn	0%	0%
	8703.22.50	Motor cars including station wagons and racing cars, not more than three years old	Rs. 3.5 Mn	0%	0%
	8703.22.60	Motor cars including station wagons and racing cars, more than three years old	Rs. 3.5 Mn	0%	0%
	8703.22.70	Other, not more than three years old	Rs. 3.5 Mn	0%	0%
	8703.22.80	Other, more than three years old	Rs. 3.5 Mn	0%	0%
	8703.23	Of a cylinder capacity exceeding 1,500 cc but not exceeding 3,000 cc:			
	8703.23.10	Ambulances and prison vans not more than three years old	Rs. 3.5 Mn	0%	0%

		SCH	HEDULE (Contd.)		
	I		II	III		
H. S.	H. S. Code	Description	Luxury Tax		e amount exceeding the ree Threshold)	
Heading		2 222.7	Free Threshold	III a*	$III\ b^{**}$	
	8703.23.20	Ambulances and prison vans more than three years old	Rs. 3.5 Mn	0%	0%	
	8703.23.30	Hearses not more than three years old	Rs. 3.5 Mn	0%	0%	
	8703.23.40	Hearses more than three years old	Rs. 3.5 Mn	0%	0%	
		Motor cars including station wagons and racing cars of a cylinder capacity not exceeding 2,000 cc, not more than three years old:				
	8703.23.52	Of a cylinder capacity not exceeding 1,600 cc	Rs. 3.5 Mn	0%	0%	
	8703.23.55	Of a cylinder capacity exceeding 1,600cc, but not exceeding 1,800cc	Rs. 3.5 Mn	0%	0%	
	8703.23.59	Other Motor cars including station wagons and racing cars of a cylinder capacity not exceeding 2,000 cc, more than three years old:	Rs. 3.5 Mn	0%	100%	
	8703.23.62	Of a cylinder capacity not exceeding 1,600 cc	Rs. 3.5 Mn	0%	0%	
	8703.23.65	Of a cylinder capacity exceeding 1,600cc, but not exceeding 1,800cc	Rs. 3.5 Mn	0%	0%	
	8703.23.69	Other	Rs. 3.5 Mn	0%	100%	
	8703.23.70	Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc, not more than three years old	Rs. 3.5 Mn	0%	100%	
	8703.23.80	Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc, more than three years old	Rs. 3.5 Mn	0%	100%	
		Other:		1500 cm ³ <x≤1800cm<sup>3</x≤1800cm<sup>	1500cm ³ < x1800cm ³	
	8703.23.92	Of a cylinder capacity not exceeding 2,000 cc, not	Rs. 3.5 Mn	$ \begin{array}{r} 1500 \text{ cm}^3 < x \le 1800 \text{ cm}^3 \\ = 0\% \\ \hline 1800 \text{ cm}^3 < x \le 2000 \text{ cm}^3 \end{array} $	$\frac{1500 \text{cm}^3 < \text{x} 1800 \text{cm}^3}{=0\%}$ $\frac{1800 \text{cm}^3 < \text{x} \le 2000 \text{cm}^3}{1800 \text{cm}^3}$	
		more than three years old		=0%	=100%	
	8703.23.94	Of a cylinder capacity not exceeding 2,000 cc, more	Rs. 3.5 Mn	1500c m ³ <x≤1800cm<sup>3 =0%</x≤1800cm<sup>	$ 1500 \text{cm}^3 < x \le 1800 \text{cm}^3 = 0\% $	
	5705.23.7T	than three years old	110. 5.5 11111	1800cm ³ <x≤2000cm<sup>3 =0%</x≤2000cm<sup>	1800cm ³ <x≤2000cm<sup>3 =100%</x≤2000cm<sup>	

16A I කොටස : (I) ඡෙදය - ශී ලංකා පුජාතාන්තික සමාජවාදී ජනරජයේ අති විශෙෂ ගැසට් පතුය - 2019.04.09 Part I : Sec. (I) - GAZETTE EXTRAORDINARY OF THE DEMOCRATIC SOCIALIST REPUBLIC OF SRI LANKA - 09.04.2019

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

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

18A I කොටස : (I) ඡෙදය - ශී ලංකා පුජාතාන්තික සමාජවාදී ජනරජයේ අති විශෙෂ ගැසට් පතුය - 2019.04.09 Part I : Sec. (I) - GAZETTE EXTRAORDINARY OF THE DEMOCRATIC SOCIALIST REPUBLIC OF SRI LANKA - 09.04.2019

		SCH	IEDULE (Contd.)	
	I		II	III	
H. S.	H. S. Code	Description	Luxury Tax		e amount exceeding the ree Threshold)
Heading			Free Threshold	III a^*	$III\ b^{**}$
		Motor cars including station wagons and racing cars of a cylinder capacity not exceeding 2,000 cc, more than three years old:			
	8703.32.63	Of a cylinder capacity not exceeding 1,600 cc	Rs. 3.5 Mn	0%	0%
	8703.32.65	Of a cylinder capacity exceeding 1,600cc, but not exceeding 1,800cc	Rs. 3.5 Mn	0%	0%
	8703.32.69	Other:	Rs. 3.5 Mn	0%	0%
		Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc, not more than three years old:			
	8703.32.71	Vehicles for the transport of 7 or more persons (adults) including the driver, with non- monocoque body bolted on ladder type heavy duty	Rs. 3.5 Mn	2000cm ³ <x≤ 2300cm<sup="">3 =0%</x≤>	2000cm ³ <x≤2300cm<sup>3 =0%</x≤2300cm<sup>
		chassis, with permanent four-wheel drive capability, and a total payload (of persons and cargo) of over 800 kg.		$2300 \text{cm}^3 < x \le 2500 \text{cm}^3 \\ = 0\%$	2300cm ³ < x≤2500cm ³ =120%
	8703.32.79	Other	Rs. 3.5 Mn	2000cm ³ < x < 2300cm ³ =0%	$2000 \text{cm}^3 < x \le 2300 \text{cm}^3$ =0%
	6703.32.79	Other	KS. 3.5 Will	2300cm ³ <x≤2500cm<sup>3 =0%</x≤2500cm<sup>	2300cm ³ < x≤2500cm ³ =120%
	0.000.000	Motor cars including station wagons and racing		2000cm ³ <x≤2300cm<sup>3 =0%</x≤2300cm<sup>	2000cm ³ <x≤ 2300cm<sup="">3 =0%</x≤>
	8703.32.80	cars of a cylinder capacity exceeding 2,000 cc, more than three years old	Rs. 3.5 Mn	2300cm ³ <x≤2500cm<sup>3 =0%</x≤2500cm<sup>	2300cm ³ < x≤2500cm ³ =120%
		Other			
	8703.32.92	Of a cylinder capacity not exceeding 2,000 cc, not more than three years old	Rs. 3.5 Mn	0%	0%
	8703.32.93	Motor - homes, specially equipped for habitation (with sleeping, cooking , toilet facilities etc) of a cylinder capacity exceeding 2000cc , not more than three years old	Rs. 3.5 Mn	0%	0%

		SCH	IEDULE (Contd.	.)	
		I	II	III	
Н. S.	H. S. Code	Description	Luxury Tax	Luxury Tax F	e amount exceeding the ree Threshold)
Heading	11. b. couc	Description	Free Threshold	III a^*	$III b^{**}$
	8703.32.95	Other, of a cylinder capacity exceeding 2,000	Rs. 3.5 Mn	2000cm ³ <x≤2300cm<sup>3 =0%</x≤2300cm<sup>	$2000 \text{cm}^3 < x \le 2300 \text{cm}^3$ =0%
	8703.32.93	cc, not more than three years old	KS. 3.3 IVIII	$2300 \text{cm}^3 < x \le 2500 \text{cm}^3 = 0\%$	$2300 \text{cm}^3 < x \le 2500 \text{cm}^3 \\ = 120\%$
	8703.32.97	Other, of a cylinder capacity not exceeding 2,000 cc, more than three years old	Rs. 3.5 Mn	0%	0%
	8703.32.99	Other, of a cylinder capacity exceeding 2,000	Rs. 3.5 Mn	$2000 \text{cm}^3 < x \le 2300 \text{cm}^3 \\ = 0\%$	$2000 \text{cm}^3 < x2300 \text{cm}^3 =0\%$
	6103.32.99	cc, more than three years old	KS. 3.3 WIII	$2300 \text{cm}^3 < x \le 2500 \text{cm}^3 \\ = 0\%$	$2300 \text{cm}^3 < x \le 2500 \text{cm}^3 \\ = 120\%$
	8703.33	Of a cylinder capacity exceeding 2,500 cc:			
	8703.33.10	Ambulances and prison vans not more than three years old	Rs. 3.5 Mn	0%	0%
	8703.33.20	Ambulances and prison vans more than three years old	Rs. 3.5 Mn	0%	0%
	8703.33.30	Hearses not more than three years old	Rs. 3.5 Mn	0%	0%
	8703.33.40	Hearses more than three years old	Rs. 3.5 Mn	0%	0%
	8703.33.50	Motor cars including station wagons and racing cars, not more than three years old	Rs. 3.5 Mn	0%	120%
	8703.33.60	Motor cars including station wagons and racing cars, more than three years old	Rs. 3.5 Mn	0%	120%
		Other, not more than three years old			
	8703.33.71	Motor-homes, specially equipped for habitation (with sleeping, cooking, toilet facilities etc)	Rs. 3.5 Mn	0%	0%
	8703.33.79	Other	Rs. 3.5 Mn	0%	120%
	8703.33.80	Other, more than three years old	Rs. 3.5 Mn	0%	120%

20A I කොටස : (I) ඡෙදය - ශී ලංකා පුජාතාන්තුික සමාජවාදී ජනරජයේ අති විශෙෂ ගැසට් පතුය - 2019.04.09 Part I : Sec. (I) - GAZETTE EXTRAORDINARY OF THE DEMOCRATIC SOCIALIST REPUBLIC OF SRI LANKA - 09.04.2019

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

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

22A I කොටස : (I) ඡෙදය - ශී ලංකා පුජාතාන්තුික සමාජවාදී ජනරජයේ අති විශෙෂ ගැසට් පතුය - 2019.04.09 Part I : Sec. (I) - GAZETTE EXTRAORDINARY OF THE DEMOCRATIC SOCIALIST REPUBLIC OF SRI LANKA - 09.04.2019

		SCH	HEDULE (Contd.)	
	I		II	III	
H. S.	H. S. Code	Description	Luxury Tax		e amount exceeding the ree Threshold)
Heading			Free Threshold	III a*	$\mathit{III}\ b^{**}$
	8703.40.42	Ambulances and prison vans more than three years old	Rs. 4.0 Mn	0%	0%
	8703.40.43	Hearses not more than three years old	Rs. 4.0 Mn	0%	0%
	8703.40.44	Hearses more than three years old	Rs. 4.0 Mn	0%	0%
	8703.40.48	Other, not more than three years old	Rs. 4.0 Mn	$ \begin{array}{r} 1500 \text{ cm}^3 < x \le 1800 \text{cm}^3 \\ = 0\% \\ \hline 1800 \text{cm}^3 < x \le 2000 \text{cm}^3 \end{array} $	$ 1500 \text{cm}^3 < x1800 \text{cm}^3 =0\% $ $ 1800 \text{cm}^3 < x \le 2000 \text{cm}^3 $
				=0%	=80%
	8703.40.49	Other, more than three	Rs. 4.0 Mn	$ 1500c m3 < x \le 1800cm3 = 0% $	1500cm ³ <x1800cm<sup>3=0%</x1800cm<sup>
	0703.40.43	years old	RS. 4.0 WIII	1800cm ³ <x≤2000cm<sup>3 =0%</x≤2000cm<sup>	1800c m³ <x≤2000cm³ =80%</x≤2000cm³
		Motor cars including station wagons and racing cars of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000 cc:			
	8703.40.51	Of a cylinder capacity not exceeding 1,600 cc, not more than three years old	Rs. 4.0 Mn	0%	0%
	8703.40.52	Of a cylinder capacity not exceeding 1,600 cc, more than three years old	Rs. 4.0 Mn	0%	0%
	8703.40.53	Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800cc, not more than three years old	Rs. 4.0 Mn	0%	0%
	8703.40.54	Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800cc, more than three years old	Rs. 4.0 Mn	0%	0%
	8703.40.58	Other, not more than three years old	Rs. 4.0 Mn	0%	80%
	8703.40.59	Other, more than three years old	Rs. 4.0 Mn	0%	80%
		Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc but not exceeding 3,000 cc:			
	8703.40.61	Ambulances and prison vans not more than three years old	Rs. 4.0 Mn	0%	0%

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

24A I කොටස : (I) ඡෙදය - ශී ලංකා පුජාතාන්තුික සමාජවාදී ජනරජයේ අති විශෙෂ ගැසට් පතුය - 2019.04.09 Part I : Sec. (I) - GAZETTE EXTRAORDINARY OF THE DEMOCRATIC SOCIALIST REPUBLIC OF SRI LANKA - 09.04.2019

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

		SCH	IEDULE (Contd.)	
		I	II	III	
H. S. Heading	H. S. Code	Description	Luxury Tax Free Threshold	Luxury Tax F	e amount exceeding the ree Threshold)
			1 700 1777 0577010	III a*	III b**
	8703.50.23	Quadricycle of cylinder capacity not exceeding 300 cc, not more than three years old	Rs. 4.0 Mn	0%	0%
	8703.50.24	Quadricycle of cylinder capacity not exceeding 300 cc, more than three years old	Rs. 4.0 Mn	0%	0%
	8703.50.25	All terrain vehicle (ATV) , not more than three years old	Rs. 4.0 Mn	0%	0%
	8703.50.26	All terrain vehicle (ATV), more than three years old	Rs. 4.0 Mn	0%	0%
	8703.50.28	Other, not more than three years old	Rs. 4.0 Mn	0%	0%
	8703.50.29	Other, more than three years old	Rs. 4.0 Mn	0%	0%
		Of a cylinder capacity exceeding 1,000 cc, but not exceeding 1,500cc			
	8703.50.31	Ambulances and prison vans, not more than three years old	Rs. 4.0 Mn	0%	0%
	8703.50.32	Ambulances and prison vans, more than three years old	Rs. 4.0 Mn	0%	0%
	8703.50.33	Hearses not more than three years old	Rs. 4.0 Mn	0%	0%
	8703.50.34	Hearses more than three years old	Rs. 4.0 Mn	0%	0%
	8703.50.35	Motor cars including station wagons and racing cars, not more than three years old	Rs. 4.0 Mn	0%	0%
	8703.50.36	Motor cars including station wagons and racing cars, more than three years old	Rs. 4.0 Mn	0%	0%
	8703.50.38	Other, not more than three years old	Rs. 4.0 Mn	0%	0%
	8703.50.39	Other, more than three years old	Rs. 4.0 Mn	0%	0%
		Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000 cc:			

26A I කොටස : (I) ඡෙදය - ශී ලංකා පුජාතාන්තුික සමාජවාදී ජනරජයේ අති විශෙෂ ගැසට් පතුය - 2019.04.09 Part I : Sec. (I) - GAZETTE EXTRAORDINARY OF THE DEMOCRATIC SOCIALIST REPUBLIC OF SRI LANKA - 09.04.2019

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

		SCH	IEDULE (Contd.	.)	
	I			III	
Н. S.	H. S. Code	Description	Luxury Tax	Rate (Applicable on the amount exceeding the Luxury Tax Free Threshold)	
Heading	II. S. Couc	Bescripmon	Free Threshold	III a^*	$III\ b^{**}$
	8703.50.62	Ambulances and prison vans, more than three years old	Rs. 4.0 Mn	0%	0%
	8703.50.63	Hearses not more than three years old	Rs. 4.0 Mn	0%	0%
	8703.50.64	Hearses more than three years old	Rs. 4.0 Mn	0%	0%
	8703.50.68	Other, not more than three	Do 40 Min	2000c m ³ <x≤2300cm<sup>3 =0%</x≤2300cm<sup>	2000cm ³ <x≤2300cm<sup>3 =0%</x≤2300cm<sup>
	8703.30.08	years old	Rs. 4.0 Mn	$ 2300 \text{cm}^3 < x \le 3000 \text{cm}^3 =0\% $	2300c m³ <x≤3000cm³ =90%</x≤3000cm³
	8703.50.69	Other, more than three	Rs. 4.0 Mn	2000cm ³ <x≤2300cm<sup>3 =0%</x≤2300cm<sup>	2000cm ³ <x≤2300cm<sup>3 =0%</x≤2300cm<sup>
	8703.30.09	years old	KS. 4.0 MII	2300c m ³ <x≤3000cm<sup>3 =0%</x≤3000cm<sup>	$2300 \text{cm}^3 < x \le 3000 \text{cm}^3$ $= 90\%$
		Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc but not exceeding 3,000 cc:			
		Vehicles for the transport of 7 or more persons (adults) including the driver, with non-		2000cm ³ <x≤2300cm<sup>3=0%</x≤2300cm<sup>	2000cm ³ < x ≤ 2300cm ³ =0%
	8703.50.71	monocoque body bolted on ladder type heavy duty chassis, with permanent four-wheel drive capability, and total payload (of persons and cargo) of over 800kg, not more than three years old	Rs. 4.0 Mn	2300cm ³ <x≤3000cm<sup>3=0%</x≤3000cm<sup>	$2300 \text{cm}^3 < x \le 3000 \text{cm}^3 = 90\%$
	8703.50.72	Motor -homes, specially equipped for habitation (with sleeping, cooking, toilet facilities etc), not more than three years old	Rs. 4.0 Mn	0%	0%
	8703.50.78	Other, not more than three	Rs. 4.0 Mn	2000cm ³ <x≤2300cm<sup>3 =0%</x≤2300cm<sup>	$ 2000 \text{cm}^3 < x \le 2300 \text{cm}^3 =0\% $
	0103.30.18	years old	1X5. 4.0 WIII	2300cm ³ <x≤3000cm<sup>3 =0%</x≤3000cm<sup>	2300cm ³ <x≤3000cm<sup>3 =90%</x≤3000cm<sup>
	8703.50.79	Other, more than three	Rs. 4.0 Mn	2000cm ³ <x≤2300cm<sup>3=0%</x≤2300cm<sup>	$ 2000 \text{cm}^3 < x \le 2300 \text{cm}^3 =0\% $
	0103.30.13	years old	133. 4.0 [VIII]	2300cm ³ <x≤3000cm<sup>3 =0%</x≤3000cm<sup>	2300cm ³ < x≤3000cm ³ =90%

28A I කොටස : (I) ඡෙදය - ශී ලංකා පුජාතාන්තුික සමාජවාදී ජනරජයේ අති විශෙෂ ගැසට් පතුය - 2019.04.09 Part I : Sec. (I) - GAZETTE EXTRAORDINARY OF THE DEMOCRATIC SOCIALIST REPUBLIC OF SRI LANKA - 09.04.2019

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

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

30A I කොටස : (I) ඡෙදය - ශී ලංකා පුජාතාන්තුික සමාජවාදී ජනරජයේ අති විශෙෂ ගැසට් පතුය - 2019.04.09 Part I : Sec. (I) - GAZETTE EXTRAORDINARY OF THE DEMOCRATIC SOCIALIST REPUBLIC OF SRI LANKA - 09.04.2019

		SCH	IEDULE (Contd.	.)	
		I	II	III	
H. S.	H. S. Code	Description	Luxury Tax	Rate (Applicable on the amount exceeding the Luxury Tax Free Threshold)	
Heading			Free Threshold	III a*	$III\ b^{**}$
	8703.60.31	Ambulances and prison vans, not more than three years old	Rs. 4.0 Mn	0%	0%
	8703.60.32	Ambulances and prison vans, more than three years old	Rs. 4.0 Mn	0%	0%
	8703.60.33	Hearses not more than three years old	Rs. 4.0 Mn	0%	0%
	8703.60.34	Hearses more than three years old	Rs. 4.0 Mn	0%	0%
	8703.60.35	Motor cars including station wagons and racing cars, not more than three years old	Rs. 4.0 Mn	0%	0%
	8703.60.36	Motor cars including station wagons and racing cars, more than three years old	Rs. 4.0 Mn	0%	0%
	8703.60.38	Other, not more than three years old	Rs. 4.0 Mn	0%	0%
	8703.60.39	Other, more than three years old	Rs. 4.0 Mn	0%	0%
		Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000 cc:			
	8703.60.41	Ambulances and prison vans, not more than three years old	Rs. 4.0 Mn	0%	0%
	8703.60.42	Ambulances and prison vans, more than three years old	Rs. 4.0 Mn	0%	0%
	8703.60.43	Hearses not more than three years old	Rs. 4.0 Mn	0%	0%
	8703.60.44	Hearses more than three years old	Rs. 4.0 Mn	0%	0%
	8703.60.48	Other, not more than three years old	Rs. 4.0 Mn	1500c m ³ <x≤1800cm<sup>3 =0% 1800cm ³<x≤2000cm<sup>3</x≤2000cm<sup></x≤1800cm<sup>	1500cm ³ < x < 1800cm ³ =0% 1800cm ³ < x < 2000cm ³
	8703.60.49	Other, more than three years old	Rs. 4.0 Mn		=80% 1500c m ³ <x≤1800cm<sup>3 =0% 1800cm³<x≤2000cm<sup>3 =80%</x≤2000cm<sup></x≤1800cm<sup>

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

32A I කොටස : (I) ඡෙදය - ශී ලංකා පුජාතාන්තුික සමාජවාදී ජනරජයේ අති විශෙෂ ගැසට් පතුය - 2019.04.09 Part I : Sec. (I) - GAZETTE EXTRAORDINARY OF THE DEMOCRATIC SOCIALIST REPUBLIC OF SRI LANKA - 09.04.2019

		SCH	IEDULE (Contd.)	
	I			III	
H. S.	H. S. Code	Description	Luxury Tax	Rate (Applicable on the amount exceeding the Luxury Tax Free Threshold)	
Heading	11. 5. 6046	2 esempnen	Free Threshold	III a^*	III b**
	8703.60.71	Other, not more than three years old	Rs. 4.0 Mn	0%	80%
	8703.60.72	Other, more than three years old	Rs. 4.0 Mn	0%	80%
		Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 3,000 cc:			
	8703.60.81	Ambulances and prison vans, not more than three years old	Rs. 4.0 Mn	0%	0%
	8703.60.82	Ambulances and prison vans, more than three years old	Rs. 4.0 Mn	0%	0%
	8703.60.83	Hearses not more than three years old	Rs. 4.0 Mn	0%	0%
	8703.60.84	Hearses more than three years old	Rs. 4.0 Mn	0%	0%
	8703.60.88	Other, not more than three years old	Rs. 4.0 Mn	0%	80%
	8703.60.89	Other, more than three years old	Rs. 4.0 Mn	0%	80%
		Motor cars including station wagons and racing cars of a cylinder capacity exceeding 3,000 cc:			
	8703.60.91	Not more than three years old	Rs. 4.0 Mn	0%	80%
	8703.60.92	More than three years old	Rs. 4.0 Mn	0%	80%
	8703.70	Other vehicles, with both compression-ignition internal combustion piston engine (diesel or semidiesel) and electric motor as motors for propulsion, capable of being charged by plugging to external source of electric power			
		Vehicles other than motor cars including station wagons and racing cars, of a cylinder capacity not exceeding 1,000 cc:			
	8703.70.11	Ambulances and prison vans, not more than three years old	Rs. 4.0 Mn	0%	0%

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

34A I කොටස : (I) ඡෙදය - ශී ලංකා පුජාතාන්තුික සමාජවාදී ජනරජයේ අති විශෙෂ ගැසට් පතුය - 2019.04.09 Part I : Sec. (I) - GAZETTE EXTRAORDINARY OF THE DEMOCRATIC SOCIALIST REPUBLIC OF SRI LANKA - 09.04.2019

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

SCHEDULE (Contd.)					
I			II	1	II
H. S.	H. S. Code	Description	Luxury Tax	Rate (Applicable on the amount exceeding the Luxury Tax Free Threshold)	
Heading	II. S. Couc	Description	Free Threshold	III a^*	$III\ b^{**}$
	8703.70.52	Of a cylinder capacity not exceeding 1,600 cc, more than three years old	Rs. 4.0 Mn	0%	0%
	8703.70.53	Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800cc, not more than three years old	Rs. 4.0 Mn	0%	0%
	8703.70.54	Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800cc, more than three years old	Rs. 4.0 Mn	0%	0%
	8703.70.58	Other, not more than three years old	Rs. 4.0 Mn	0%	0%
	8703.70.59	Other, more than three years old	Rs. 4.0 Mn	0%	0%
		Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc but not exceeding 3,000 cc:			
	8703.70.61	Ambulances and prison vans, not more than three years old	Rs. 4.0 Mn	0%	0%
	8703.70.62	Ambulances and prison vans, more than three years old	Rs. 4.0 Mn	0%	0%
	8703.70.63	Hearses not more than three years old	Rs. 4.0 Mn	0%	0%
	8703.70.64	Hearses more than three years old	Rs. 4.0 Mn	0%	0%
	8703.70.68	Other, not more than three	Rs. 4.0 Mn	2000c m ³ <x≤2300cm<sup>3 =0%</x≤2300cm<sup>	2000c m ³ <x≤2300cm<sup>3 =0%</x≤2300cm<sup>
	0703.70.00	years old	10. 4.0 10111	2300cm ³ <x≤3000cm<sup>3 =0%</x≤3000cm<sup>	2300cm ³ <x≤3000cm<sup>3 =90%</x≤3000cm<sup>
	8703.70.69	Other, more than three years old	Rs. 4.0 Mn	2000 cm ³ <x≤2300cm<sup>3 =0% 2300c m³<x≤3000cm<sup>3</x≤3000cm<sup></x≤2300cm<sup>	2000 cm ³ <x≤2300cm<sup>3 =0% 2300 cm³<x≤3000cm<sup>3</x≤3000cm<sup></x≤2300cm<sup>
		Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc but not exceeding 3,000 cc:		=0%	=90%

36A I කොටස : (I) ඡෙදය - ශී ලංකා පුජාතාන්තුික සමාජවාදී ජනරජයේ අති විශෙෂ ගැසට් පතුය - 2019.04.09 Part I : Sec. (I) - GAZETTE EXTRAORDINARY OF THE DEMOCRATIC SOCIALIST REPUBLIC OF SRI LANKA - 09.04.2019

		SCH	IEDULE (Contd.	.)	
		I	II	III	
H. S.	H. S. Code	Description	Luxury Tax	Rate (Applicable on the amount exceeding the Luxury Tax Free Threshold)	
Heading	II. b. Couc	Description	Free Threshold	III a*	$III\ b^{**}$
		Vehicles for the transport of 7 or more persons (adults) including the driver, with non- monocoque body bolted		2000 cm ³ <x≤2300cm<sup>3 =0%</x≤2300cm<sup>	2000cm ³ <x≤23 00cm<sup="">3 =0%</x≤23>
	8703.70.71	on ladder type heavy duty chassis, with permanent four-wheel drive capability, and total payload (of persons and cargo) of over 800kg, not more than three years old	Rs. 4.0 Mn	$2300cm^{3} < x \le 3000cm^{3} = 0\%$	2300cm ³ <x≤3000cm<sup>3 =90%</x≤3000cm<sup>
	8703.70.72	Motor -homes, specially equipped for habitation (with sleeping, cooking, toilet facilities etc), not more than three years old	Rs. 4.0 Mn	0%	0%
		Other, not more than three		2000c m ³ <x≤2300cm<sup>3 =0%</x≤2300cm<sup>	$2000 \text{cm}^3 < x \le 2300 \text{cm}^3$ =0%
	8703.70.78	years old	Rs. 4.0 Mn	2300cm ³ <x≤3000cm<sup>3 =0%</x≤3000cm<sup>	2300cm ³ <x≤3000cm<sup>3 =90%</x≤3000cm<sup>
	8703.70.79	Other, more than three	Rs. 4.0 Mn	2000c m ³ <x≤2300cm<sup>3 =0%</x≤2300cm<sup>	$ 2000 \text{cm}^3 < x \le 2300 \text{cm}^3 =0\% $
		years old		$2300 \text{cm}^3 < x \le 3000 \text{cm}^3 = 0\%$	$2300 \text{cm}^3 < x \le 3000 \text{cm}^3 = 90\%$
		Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 3,000 cc:			
	8703.70.81	Ambulances and prison vans, not more than three years old	Rs. 4.0 Mn	0%	0%
	8703.70.82	Ambulances and prison vans, more than three years old	Rs. 4.0 Mn	0%	0%
	8703.70.83	Hearses not more than three years old	Rs. 4.0 Mn	0%	0%
	8703.70.84	Hearses more than three years old	Rs. 4.0 Mn	0%	0%
	8703.70.88	Other, not more than three years old	Rs. 4.0 Mn	0%	90%
	8703.70.89	Other, more than three years old	Rs. 4.0 Mn	0%	90%
		Motor cars including station wagons and racing cars of a cylinder capacity exceeding 3,000 cc:			

		SCH	IEDULE (Contd.)	
	I		II	1	III
H. S.	H. S. Code	Description	Luxury Tax		e amount exceeding the ree Threshold)
Heading			Free Threshold	III a^*	$III b^{**}$
	8703.70.91	Motor -homes, specially equipped for habitation (with sleeping, cooking, toilet facilities etc), not more than three years old	Rs. 4.0 Mn	0%	0%
	8703.70.98	Other, not more than three years old	Rs. 4.0 Mn	0%	90%
	8703.70.99	Other, more than three years old	Rs. 4.0 Mn	0%	90%
	8703.80	Other vehicles, with only electric motor for propulsion			
		Electric auto-trishaws:			
	8703.80.11	Not more than two years old	Rs. 6.0 Mn	0%	0%
	8703.80.12	More than two years old	Rs. 6.0 Mn	0%	0%
		Other, powered by on board accumulators charged solely by electricity generated by on board solar electricity panels:			
	8703.80.21	Not more than three years	Rs. 6.0 Mn	Capacity of motors not exceeding 200kW =0%	Capacity of motors not exceeding 200kW =0%
		old		Capacity of motors exceeding 200kW =0%	Capacity of motors exceeding 200kW =60%
	0702.00.22		D (0)M	Capacity of motors not exceeding 200kW =0%	Capacity of motors not exceeding 200kW =0%
	8703.80.22	More than three years old	Rs. 6.0 Mn	Capacity of motors exceeding 200kW =0%	Capacity of motors exceeding 200kW =60%
		Other, powered by on board accumulators charged by external electric source (e.g. National grid), not more than three years old			
	8703.80.31	Capacity of motors not exceeding 50kW	Rs. 6.0 Mn	0%	0%
	8703.80.32	Capacity of motors exceeding 50kW, but not exceeding 100kW	Rs. 6.0 Mn	0%	0%
	8703.80.33	Capacity of motors exceeding 100kW, but not exceeding 200kW		0%	0%

38A I කොටස : (I) ඡෙදය - ශී ලංකා පුජාතාන්තුික සමාජවාදී ජනරජයේ අති විශෙෂ ගැසට් පතුය - 2019.04.09 Part I : Sec. (I) - GAZETTE EXTRAORDINARY OF THE DEMOCRATIC SOCIALIST REPUBLIC OF SRI LANKA - 09.04.2019

		SCH	IEDULE (Contd.)		
I			II	III		
Н. S.	H. S. Code	Description	Luxury Tax		he amount exceeding the Free Threshold)	
Heading	111 21 0000	2 esempnen	Free Threshold	III a*	$III\ b^{**}$	
	8703.80.34	Capacity of motors exceeding 200kW	Rs. 6.0 Mn	0%	60%	
		Other, driven by electric motors powered by on board accumulators charged by external electric source (e.g. National Grid), more than 3 years old:				
	8703.80.41	Capacity of motors not exceeding 50kW	Rs. 6.0 Mn	0%	0%	
	8703.80.42	Capacity of motors exceeding 50kW, but not exceeding 100kW	Rs. 6.0 Mn	0%	0%	
	8703.80.43	Capacity of motors exceeding 100kW, but not exceeding 200kW	Rs. 6.0 Mn	0%	0%	
	8703.80.44	Capacity of motors exceeding 200kW	Rs. 6.0 Mn	0%	60%	
		Other, powered by on board accumulators charged by external electric source (e.g. National grid) and supported by an internal combustion engine used exclusively to generate electricity by driven a generator on board, not more than three years old				
	8703.80.51	Capacity of motors not exceeding 50kW	Rs. 6.0 Mn	0%	0%	
	8703.80.52	Capacity of motors exceeding 50kW, but not exceeding 100kW	Rs. 6.0 Mn	0%	0%	
	8703.80.53	Capacity of motors exceeding 100kW, but not exceeding 200kW	Rs. 6.0 Mn	0%	0%	
	8703.80.54	Capacity of motors exceeding 200kW 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:	Rs. 6.0 Mn	0%	60%	

		SCH	IEDULE (Contd.)		
I		II	III			
H. S.	H. S. Code	Description	Luxury Tax		he amount exceeding the Free Threshold)	
Heading	II. S. Couc	Description	Free Threshold	III a^*	III b**	
	8703.80.61	Capacity of motors not exceeding 50kW	Rs. 6.0 Mn	0%	0%	
	8703.80.62	Capacity of motors exceeding 50kW, but not exceeding 100kW	Rs. 6.0 Mn	0%	0%	
	8703.80.63	Capacity of motors exceeding 100kW, but not exceeding 200kW	Rs. 6.0 Mn	0%	0%	
	8703.80.64	Capacity of motors exceeding 200kW	Rs. 6.0 Mn	0%	60%	
		Other:				
	8703.80.71	Not more than three years	Do (0 Mr.	Capacity of motors not exceeding 200kW =0%	Capacity of motors not exceeding 200kW =0%	
	8/03.80./1	old	Rs. 6.0 Mn	Capacity of motors exceeding 200kW =0%	Capacity of motors exceeding 200kW =60%	
	0702 00 72	Manadan dan sanah	D- (0M:	Capacity of motors not exceeding 200kW =0%	Capacity of motors not exceeding 200kW =0%	
	8703.80.72	More than three years old	Rs. 6.0 Mn	Capacity of motors exceeding 200kW =0%	Capacity of motors exceeding 200kW =60%	
	8703.90	Other:				
		Not more than three years old				
	8703.90.11	With wankel rotary engine		0%	0%	
	8703.90.19	Other		0%	0%	
		More than three years old				
	8703.90.21	With wankel rotary engine		0%	0%	
	8703.90.29	Other		0%	0%	
87.04		Motor vehicles for the transport of goods.				
	8704.10.00	Dumpers designed for off- highway use	Rs. 3.5 Mn	0%	0%	
		Other, with compression- ignition internal combustion piston engine (diesel or semi-diesel):				
	8704.21	g.v.w. not exceeding 5 tonnes :	Rs. 3.5 Mn	0%	0%	
		Special purpose tankers/ bowsers and trucks:				

40A I කොටස : (I) ඡෙදය - ශී ලංකා පුජාතාන්තුික සමාජවාදී ජනරජයේ අති විශෙෂ ගැසට් පතුය - 2019.04.09 Part I : Sec. (I) - GAZETTE EXTRAORDINARY OF THE DEMOCRATIC SOCIALIST REPUBLIC OF SRI LANKA - 09.04.2019

		SCH	IEDULE (Contd.)	
	I		II	III	
H. S.	H. S. Code	Description	Luxury Tax	Rate (Applicable on the amount exceeding the Luxury Tax Free Threshold)	
Heading	11. 5. 6046	2 esemption	Free Threshold	III a^*	$III b^{**}$
	8704.21.11	Tankers / bowsers with stainless steel tanks for transport of milk, not more than five years old	Rs. 3.5 Mn	0%	0%
	8704.21.12	Tankers / bowsers with stainless steel tanks for transport of milk,more than five years old	Rs. 3.5 Mn	0%	0%
	8704.21.13	Garbage trucks equipped with waste compacting mechanism, not more than five years old	Rs. 3.5 Mn	0%	0%
	8704.21.14	Garbage trucks equipped with waste compacting mechanism, more than five years old	Rs. 3.5 Mn	0%	0%
		Auto-trishaws:			
	8704.21.21	Not more than four years old	Rs. 3.5 Mn	0%	0%
	8704.21.22	More than four years old	Rs. 3.5 Mn	0%	0%
		Chassis fitted with			
	8704.21.31	For vehicles of national subdivision 8704.21.43, not more than four years old	Rs. 3.5 Mn	0%	0%
	8704.21.32	For vehicles of national subdivision 8704.21.44, more than four years old	Rs. 3.5 Mn	0%	0%
	8704.21.33	For vehicles of national subdivision 8704.21.51, not more than four years old	Rs. 3.5 Mn	0%	0%
	8704.21.34	For vehicles of national subdivision 8704.21.52, more than four years old	Rs. 3.5 Mn	0%	0%
	8704.21.35	For vehicles of national subdivision 8704.21.63, not more than four years old	Rs. 3.5 Mn	0%	0%
	8704.21.36	For vehicles of national subdivision 8704.21.64, more than four years old	Rs. 3.5 Mn	0%	0%
	8704.21.37	For vehicles of national subdivision 8704.21.67, not more than four years old	Rs. 3.5 Mn	0%	0%

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

42A I කොටස : (I) ඡෙදය - ශී ලංකා පුජාතාන්තුික සමාජවාදී ජනරජයේ අති විශෙෂ ගැසට් පතුය - 2019.04.09 Part I : Sec. (I) - GAZETTE EXTRAORDINARY OF THE DEMOCRATIC SOCIALIST REPUBLIC OF SRI LANKA - 09.04.2019

		SCH	IEDULE (Contd.)		
	I		II	III		
H. S.	H. S. Code	Description	Luxury Tax	Luxury Tax		e amount exceeding the ree Threshold)
Heading	II. S. Code	Description	Free Threshold	III a^*	III b**	
		Vehicles with separate bodies for cabin and for cargo area, the cabin been designed for three persons (adults) or less, including the driver, with no additional space in the cabin that can be converted for other uses, and cargo carrying capacity of less than 2,000 kg:				
	8704.21.61	Vehicles fitted with front leaf sprigs and cargo carrying capacity of less than 800 kg, not more than four years old	Rs. 3.5 Mn	0%	0%	
	8704.21.62	Vehicles fitted with front leaf sprigs and cargo carrying capacity of less than 800 kg, more than four years old	Rs. 3.5 Mn	0%	0%	
	8704.21.63	Vehicles fitted with front leaf sprigs and cargo carrying capacity of 800 kg or more, not more than four years old	Rs. 3.5 Mn	0%	0%	
	8704.21.64	Vehicles fitted with front leaf sprigs and cargo carrying capacity of 800 kg or more, more than four years old	Rs. 3.5 Mn	0%	0%	
	8704.21.65	Other vehicles, cargo carrying capacity of less than 800 kg, not more than four years old	Rs. 3.5 Mn	0%	0%	
	8704.21.66	Other vehicles, cargo carrying capacity of less than 800 kg, more than four years old	Rs. 3.5 Mn	0%	0%	
	8704.21.67	Other vehicles, cargo carrying capacity of 800 kg or more, not more than four years old	Rs. 3.5 Mn	0%	0%	
	8704.21.68	Other vehicles, cargo carrying capacity of 800 kg or more, more than four years old	Rs. 3.5 Mn	0%	0%	

		SCH	IEDULE (Contd.)	
I		II	III		
H. S.	H. S. Code	Description	Luxury Tax	Rate (Applicable on the amount exceeding Luxury Tax Free Threshold)	
Heading	II. S. Code	Description	Free Threshold	III a^*	$III b^{**}$
		Other vehicles with separate bodies for cabin and cargo area, cabin been designed for six persons (adults) or less including the driver, with no additional space in the cabin that can be converted for other use, and cargo carrying capacity of 800 kg or more, but excluding those vehicles with an engine compartment totally protruding to the front of the vehicle from the driving cab:			
	8704.21.71	Not more than four years old	Rs. 3.5 Mn	0%	0%
	8704.21.72	More than four years old	Rs. 3.5 Mn	0%	0%
		Other:	Rs. 3.5 Mn	0%	0%
	8704.21.91	Other vehicles with separate bodies for cabin and cargo area, not more than four years old	Rs. 3.5 Mn	x≤2300cm³=0% 2300cm³ <x=0%< td=""><td>x≤2300cm³=0% 2300cm³<x=120%< td=""></x=120%<></td></x=0%<>	x≤2300cm³=0% 2300cm³ <x=120%< td=""></x=120%<>
		Other vehicles with		x \le 2300 cm^3 = 0%	x≤2300cm³=0%
	8704.21.92	separate bodies for cabin and cargo area, more than four years old	Rs. 3.5 Mn	2300cm ³ <x=0%< td=""><td>2300cm³<x=120%< td=""></x=120%<></td></x=0%<>	2300cm ³ <x=120%< td=""></x=120%<>
	8704.21.93	Other vehicles not more than four years old	Rs. 3.5 Mn	0%	0%
	8704.21.99	Other vehicles more than four years old	Rs. 3.5 Mn	0%	0%
	8704.22	g.v.w. exceeding 5tonnes but not exceeding 20 tonnes :	Rs. 3.5 Mn	0%	0%
		Tankers and bowsers with stainless steel tanks for transport of milk and refrigerated trucks			
	8704.22.41	Not more than five years old	Rs. 3.5 Mn	0%	0%
	8704.22.42	More than five years old, but less than ten years old	Rs. 3.5 Mn	0%	0%
	8704.22.43	More than ten years old	Rs. 3.5 Mn	0%	0%
		Garbage trucks equipped with waste compacting Mechanism			

44A I කොටස : (I) ඡෙදය - ශී ලංකා පුජාතාන්තුික සමාජවාදී ජනරජයේ අති විශෙෂ ගැසට් පතුය - 2019.04.09 Part I : Sec. (I) - GAZETTE EXTRAORDINARY OF THE DEMOCRATIC SOCIALIST REPUBLIC OF SRI LANKA - 09.04.2019

		SCH	HEDULE (Contd.)	
	I		II	1	II
H. S.	H. S. Code	Description	Luxury Tax	Rate (Applicable on the amount exceeding the Luxury Tax Free Threshold)	
Heading		•	Free Threshold	III a^*	$\mathit{III}\ b^{**}$
	8704.22.51	Not more than five years old	Rs. 3.5 Mn	0%	0%
	8704.22.52	More than five years old	Rs. 3.5 Mn	0%	0%
		Other:			
	8704.22.61	Not more than five years old	Rs. 3.5 Mn	0%	0%
	8704.22.62	More than five years old, but less than ten years old	Rs. 3.5 Mn	0%	0%
	8704.22.63	More than ten years old	Rs. 3.5 Mn	0%	0%
	8704.23	g.v.w. exceeding 20 tonnes :	Rs. 3.5 Mn	0%	0%
		Tankers and bowsers with stainless steel tanks for transport of milk and refrigerated			
	8704.23.51	Not more than five years old	Rs. 3.5 Mn	0%	0%
	8704.23.52	More than five years old, but less than ten years old	Rs. 3.5 Mn	0%	0%
	8704.23.53	More than ten years old	Rs. 3.5 Mn	0%	0%
		Garbage trucks equipped with waste compacting Mechanism			
	8704.23.61	Not more than five years old	Rs. 3.5 Mn	0%	0%
	8704.23.62	More than five years old	Rs. 3.5 Mn	0%	0%
		Other:			
	8704.23.71	Not more than five years old	Rs. 3.5 Mn	0%	0%
	8704.23.72	More than five years old, but less than ten years old	Rs. 3.5 Mn	0%	0%
	8704.23.73	More than ten years old	Rs. 3.5 Mn	0%	0%
		Other, with spark-ignition internal combustion piston engine :			
	8704.31	g.v.w. not exceeding 5 tonnes :	Rs. 3.5 Mn	0%	0%
		Special purpose tankers/ bowsers and trucks:			
	8704.31.11	Tankers / bowsers with stainless steel tanks for transport of milk, not more than five years old	Rs. 3.5 Mn	0%	0%

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

46A I කොටස : (I) ඡෙදය - ශී ලංකා පුජාතාන්තුික සමාජවාදී ජනරජයේ අති විශෙෂ ගැසට් පතුය - 2019.04.09 Part I : Sec. (I) - GAZETTE EXTRAORDINARY OF THE DEMOCRATIC SOCIALIST REPUBLIC OF SRI LANKA - 09.04.2019

		SCH	IEDULE (Contd.)	
I		II	III		
H. S.	H. S. Code	Description	Luxury Tax		e amount exceeding the ree Threshold)
Heading	11. S. Couc	Description	Free Threshold	III a*	III b**
	8704.31.38	For vehicles of national subdivision 8704.31.68, more than four years old	Rs. 3.5 Mn	0%	0%
		Vehicles with separate bodies for cabin and for cargo area, the cabin been designed for three persons (adults) or less, including the driver, with no additional space in the cabin that can be converted for other uses and cargo carrying capacity of less than 2,000 kg, but excluding those vehicles with an engine compartment totally protruding to the front of the vehicle from the driving cab:			
	8704.31.41	Cargo carrying capacity of less than 800 kg, not more than four years old	Rs. 3.5 Mn	0%	0%
	8704.31.42	Cargo carrying capacity of less than 800 kg, more than four years old	Rs. 3.5 Mn	0%	0%
	8704.31.43	Cargo carrying capacity of 800 kg or more, not more than four years old	Rs. 3.5 Mn	0%	0%
	8704.31.44	Cargo carrying capacity of 800 kg or more, more than four years old	Rs. 3.5 Mn	0%	0%
		Vehicles with separate bodies for cabin and cargo area, cabin been designed for three persons (adults) or less, including the driver with no additional space in the cabin that can be converted for other uses and cargo carrying capacity of 2,000 kg or more:			
	8704.31.51	Not more than four years old	Rs. 3.5 Mn	0%	0%
	8704.31.52	More than four years old	Rs. 3.5 Mn	0%	0%

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

48A I කොටස : (I) ඡෙදය - ශී ලංකා පුජාතාන්තුික සමාජවාදී ජනරජයේ අති විශෙෂ ගැසට් පතුය - 2019.04.09 Part I : Sec. (I) - GAZETTE EXTRAORDINARY OF THE DEMOCRATIC SOCIALIST REPUBLIC OF SRI LANKA - 09.04.2019

		SCH	HEDULE (Contd.)	
I		II	III		
Н. S.	H. S. Code	Description	Luxury Tax		e amount exceeding the ree Threshold)
Heading	111 21 0000	2 esempuen	Free Threshold	III a^*	III b**
		Other vehicles with separate bodies for cabin and cargo area, cabin been designed for six persons (adults) or less including the driver, with no additional space in the cabin that can be converted for other use, and a cargo carrying capacity of 800 kg or more, but excluding those vehicles with an engine compartment totally protruding to the front of the vehicle from the driving cab:			
	8704.31.71	Not more than four years old	Rs. 3.5 Mn	0%	0%
	8704.31.72	More than four years old	Rs. 3.5 Mn	0%	0%
		Other:			
	8704.31.91	Vehicles with separate bodies for cabin and cargo area, not more than four years old	Rs. 3.5 Mn	x≤2200cm³=0% 2200cm³ <x=0%< td=""><td>x≤2200cm³=0% 2200cm³<x=120%< td=""></x=120%<></td></x=0%<>	x≤2200cm³=0% 2200cm³ <x=120%< td=""></x=120%<>
		Vehicles with separate		x≤2200cm³=0%	x≤2200cm³=0%
	8704.31.92	bodies for cabin and cargo area, more than four years old	Rs. 3.5 Mn	2200cm ³ <x=0%< td=""><td>2200cm³<x=120%< td=""></x=120%<></td></x=0%<>	2200cm ³ <x=120%< td=""></x=120%<>
	8704.31.93	Other not more than four years old	Rs. 3.5 Mn	0%	0%
	8704.31.99	Other more than four years old	Rs. 3.5 Mn	0%	0%
	8704.32	g.v.w. exceeding 5 tonnes :	Rs. 3.5 Mn	0%	0%
		Tankers and bowsers with stainless steel tanks for transport of milk and refrigerated trucks			
	8704.32.41	Not more than five years old	Rs. 3.5 Mn	0%	0%
	8704.32.42	More than five years old, but less than ten years old	Rs. 3.5 Mn	0%	0%
	8704.32.43	More than ten years old	Rs. 3.5 Mn	0%	0%
		Garbage trucks equipped with waste compacting mechanism			

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

Note:

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

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

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

cm³- cubic centimeter(s)

kW – kilowatt(s)

g.v.w – gross vehicle weight

x < 1800 cm³ of cylinder capacity not exceeding 1800cc

x \le 2200 cm³ of cylinder capacity not exceeding 2200cc

x \le 2300 cm³ of cylinder capacity not exceeding 2300cc

1800cm³<x – of cylinder capacity exceeding 1800cc

2200cm³< x- of cylinder capacity exceeding 2200cc

2300cm³< x- of cylinder capacity exceeding 2300cc

 $1500 \text{cm}^3 < x \le 1800 \text{cm}^3 - \text{ of cylinder capacity exceeding } 1500 \text{cc but not exceeding } 1800 \text{cc} \\ 1800 \text{cm}^3 < x \le 2000 \text{cm}^3 - \text{ of cylinder capacity exceeding } 1500 \text{cc but not exceeding } 2000 \text{cc} \\ 2000 \text{cm}^3 < x \le 2300 \text{cm}^3 - \text{ of cylinder capacity exceeding } 2000 \text{cc but not exceeding } 2300 \text{cc} \\ 2300 \text{cm}^3 < x \le 2500 \text{cm}^3 - \text{ of cylinder capacity exceeding } 2300 \text{cc but not exceeding } 2500 \text{cc} \\ 2300 \text{cm}^3 < x \le 2500 \text{cm}^3 - \text{ of cylinder capacity exceeding } 2300 \text{cc but not exceeding } 2500 \text{cc} \\ 2300 \text{cm}^3 < x \le 2500 \text{cm}^3 - \text{ of cylinder capacity exceeding } 2300 \text{cc} \\ 2300 \text{cm}^3 < x \le 2500 \text{cm}^3 - \text{ of cylinder capacity exceeding } 2500 \text{cc} \\ 2300 \text{cm}^3 < x \le 2500 \text{cm}^3 - \text{ of cylinder capacity exceeding } 2500 \text{cc} \\ 2300 \text{cm}^3 < x \le 2500 \text{cm}^3 - \text{ of cylinder capacity exceeding } 2500 \text{cc} \\ 2300 \text{cm}^3 < x \le 2500 \text{cm}^3 - \text{ of cylinder capacity exceeding } 2500 \text{cc} \\ 2500 \text{cm}^3 < x \le 2500 \text{cm}^3 - \text{ of cylinder capacity exceeding } 2500 \text{cc} \\ 2500 \text{cm}^3 < x \le 2500 \text{cm}^3 - \text{ of cylinder capacity exceeding } 2500 \text{cc} \\ 2500 \text{cm}^3 < x \le 2500 \text{cm}^3 - \text{ of cylinder capacity exceeding } 2500 \text{cc} \\ 2500 \text{cm}^3 < x \le 2500 \text{cm}^3 - \text{ of cylinder capacity exceeding } 2500 \text{cc} \\ 2500 \text{cm}^3 < x \le 2500 \text{cm}^3 - \text{ of cylinder capacity exceeding } 2500 \text{cc} \\ 2500 \text{cm}^3 < x \le 2500 \text{cm}^3 - \text{ of cylinder capacity exceeding } 2500 \text{cc} \\ 2500 \text{cm}^3 < x \le 2500 \text{cm}^3 - \text{ of cylinder capacity exceeding } 2500 \text{cc} \\ 2500 \text{cm}^3 < x \le 2500 \text{cm}^3 - \text{ of cylinder capacity exceeding } 2500 \text{cc} \\ 2500 \text{cm}^3 < x \le 2500 \text{cm}^3 - \text{ of cylinder capacity exceeding } 2500 \text{cc} \\ 2500 \text{cm}^3 < x \le 2500 \text{cm}^3 - \text{ of cylinder capacity exceeding } 2500 \text{cc} \\ 2500 \text{cm}^3 - \text{ of cylinder capacity exceeding } 2500 \text{cc} \\ 2500 \text{cm}^3 - \text{ of cylinder capacity exceeding } 2500 \text{cc} \\ 2500 \text{cm}^3 - \text{ of cylinder capacity exceeding } 2500 \text{cc} \\ 2500 \text{cc} - \text{ of cylinder capacity excee$

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