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අති විශේෂ

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

අංක 2147/72 - 2019 ඔක්තෝබර් මස 31 වැනි බ්‍රහස්පතින්දා - 2019.10.31  
No. 2147/72 - THURSDAY, OCTOBER 31, 2019

(Published by Authority)

## PART I : SECTION (I) — GENERAL

### Government Notifications

#### NOTIFICATION UNDER THE FINANCE ACT, NO. 35 OF 2018

By virtue of the powers vested in me by Section 51 read with Section 19 of the Finance Act, No. 35 of 2018, I, Managala Samaraweera, Minister of Finance, do by this Order promulgate the following regulations.

MANGALA SAMARAWEEERA,  
Minister of Finance.

Ministry of Finance,  
Colombo 01,  
October 31, 2019.

#### Regulations

1. These regulations may be cited as the Finance (Luxury Tax on Motor Vehicles) Regulations, No. 2 of 2019 and shall be effective from November 01, 2019.
2. The date for the purposes of Sections 19, 20 and 21 of the Finance Act, No. 35 of 2018 shall be March 06, 2019.
3. The Luxury tax on motor vehicles payable in terms of Section 19 of the said Act, on a specified motor vehicle, imported into Sri Lanka based on a Letter of Credit (LC) established on or after March 06, 2019 or assembled in Sri Lanka for which the Bill of entry delivered to the Director General of Customs on or after March 06, 2019, shall be paid to the Director General of Customs, by the person importing such motor vehicle, or delivering such Bill of entry, as the case may be, at the time of releasing the said motor vehicle from the Sri Lanka Customs.



4. Provided that :

- (a) The Luxury Tax on Motor Vehicles shall be applied at zero (0%) rate on a motor vehicle, imported into Sri Lanka based on a Letter of Credit established on or before March 05, 2019, subject to no amendment is made to the description or quantity or technical specifications of such motor vehicle in the said Letter of Credit and value or expiry date of the said Letter of Credit and released from the Sri Lanka Customs on or before December 31, 2019 and
  - (b) For greater certainty, a petrol motor vehicle of which the cylinder capacity not exceeding 1800 cc or a diesel motor vehicle of which the cylinder capacity not exceeding 2300 cc or an electric motor vehicle of which the motor power of the engine not exceeds 200 kW, imported into Sri Lanka based on a Letter of Credit established within the period from March 06, 2019 to October 31, 2019 subject to no amendment is made to the description or quantity or technical specifications of such motor vehicle in the said Letter of Credit and value or expiry date of the said Letter of Credit and released from the Sri Lanka Customs on or before March 31, 2020, shall not be subject to the Luxury Tax on Motor Vehicles.
5. The Luxury Tax on Motor Vehicles shall be charged on every specified motor vehicle as specified in Column I, of which the Cost, Insurance Freight (CIF) value or the Ex-Factory Price (Manufacturer's Price), as the case may be, in exceeding the Luxury Tax Free Threshold Value as specified in Column II of the Schedule hereto, at the rate specified in the corresponding entry in Column III of the said Schedule.

For the purpose of these Regulations,

“Luxury Tax Free Threshold Value” means the maximum Luxury Tax Free value of the Cost, Insurance, Freight (CIF), value or the Ex-Factory Price (Manufacturer's Price) of a locally assembled, as the case may be, of a motor vehicle as defined in the Column II of the Schedule to these Regulations.

6. The *Gazette Notification* No. 2113/11 dated March 05, 2019, as amended, published under the Sections 51 read with Section 19 of the Finance Act, No. 35 of 2018, is hereby repealed with effect from November 01, 2019.

SCHEDULE

<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. 3.5 Mn	120%
	8702.10.13	Modified vehicles of heading 87.03, more than two years old	Rs. 3.5 Mn	120%
	8702.10.19	Other	Rs. 3.5 Mn	0%
		Motor vehicles for the transport of less than 13 persons (adults) including the driver, more than three and a half years old :		
	8702.10.21	Modified vehicles of heading 87.03	Rs. 3.5 Mn	120%
	8702.10.29	Other	Rs. 3.5 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 :		
	8702.10.32	Modified vehicles of heading 87.03, not more than two years old	Rs. 3.5 Mn	120%
	8702.10.33	Modified vehicles of heading 87.03, more than two years old	Rs. 3.5 Mn	120%
	8702.10.39	Other	Rs. 3.5 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:		
	8702.10.41	Modified vehicles of heading 87.03	Rs. 3.5 Mn	120%
	8702.10.49	Other	Rs. 3.5 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:		

SCHEDULE (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>
	8702.10.53	Modified vehicles of heading 87.03, not more than two years old	Rs. 3.5 Mn	120%
	8702.10.54	Modified vehicles of heading 87.03, more than two years old	Rs. 3.5 Mn	120%
	8702.10.55	Other, not more than five years old	Rs. 3.5 Mn	0%
	8702.10.59	Other	Rs. 3.5 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 :		
	8702.10.61	Modified vehicles of heading 87.03	Rs. 3.5 Mn	120%
	8702.10.69	Other	Rs. 3.5 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. 3.5 Mn	120%
	8702.10.74	Modified vehicles of heading 87.03, more than two years old	Rs. 3.5 Mn	120%
	8702.10.75	Other, not more than five years old	Rs. 3.5 Mn	0%
	8702.10.79	Other	Rs. 3.5 Mn	0%
		Other, more than ten years old		
	8702.10.81	Modified vehicles of heading 87.03	Rs. 3.5 Mn	120%
	8702.10.89	Other	Rs. 3.5 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. 4.0 Mn	90%
	8702.20.12	Modified vehicles of heading 87.03, more than two years old	Rs. 4.0 Mn	90%
	8702.20.19	Other	Rs. 4.0 Mn	0%
		Motor vehicles for the transport of less than 13 persons (adults) including the driver, more than three and a half years old :		
	8702.20.21	Modified vehicles of heading 87.03	Rs. 4.0 Mn	90%
	8702.20.29	Other	Rs. 4.0 Mn	0%

SCHEDULE (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 vehicles for the transport of 13 or more persons (adults) but less than 25 persons (adults) including the driver, not more than five years old :		
	8702.20.31	Modified vehicles of heading 87.03, not more than two years old	Rs. 4.0 Mn	90%
	8702.20.32	Modified vehicles of heading 87.03, more than two years old	Rs. 4.0 Mn	90%
	8702.20.39	Other	Rs. 4.0 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:		
	8702.20.41	Modified vehicles of heading 87.03	Rs. 4.0 Mn	90%
	8702.20.49	Other	Rs. 4.0 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:		
	8702.20.51	Modified vehicles of heading 87.03, not more than two years old	Rs. 4.0 Mn	90%
	8702.20.52	Modified vehicles of heading 87.03, more than two years old	Rs. 4.0 Mn	90%
	8702.20.53	Other, not more than five years old	Rs. 4.0 Mn	0%
	8702.20.59	Other	Rs. 4.0 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 :		
	8702.20.61	Modified vehicles of heading 87.03	Rs. 4.0 Mn	90%
	8702.20.69	Other	Rs. 4.0 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. 4.0 Mn	90%
	8702.20.72	Modified vehicles of heading 87.03, more than two years old	Rs. 4.0 Mn	90%
	8702.20.73	Other, not more than five years old	Rs. 4.0 Mn	0%
	8702.20.79	Other	Rs. 4.0 Mn	0%
		Other, more than ten years old		

SCHEDULE (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>
	8702.20.81	Modified vehicles of heading 87.03	Rs. 4.0 Mn	90%
	8702.20.89	Other	Rs. 4.0 Mn	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	80%
	8702.30.12	Modified vehicles of heading 87.03, more than two years old	Rs. 4.0 Mn	80%
	8702.30.19	Other	Rs. 4.0 Mn	0%
		Motor vehicles for the transport of less than 13 persons (adults) including the driver, more than three and a half years old :		
	8702.30.21	Modified vehicles of heading 87.03	Rs. 4.0 Mn	80%
	8702.30.29	Other	Rs. 4.0 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 :		
	8702.30.31	Modified vehicles of heading 87.03, not more than two years old	Rs. 4.0 Mn	80%
	8702.30.32	Modified vehicles of heading 87.03, more than two years old	Rs. 4.0 Mn	80%
	8702.30.39	Other	Rs. 4.0 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:		
	8702.30.41	Modified vehicles of heading 87.03	Rs. 4.0 Mn	80%
	8702.30.49	Other	Rs. 4.0 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:		

SCHEDULE (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>
	8702.30.51	Modified vehicles of heading 87.03, not more than two years old	Rs. 4.0 Mn	80%
	8702.30.52	Modified vehicles of heading 87.03, more than two years old	Rs. 4.0 Mn	80%
	8702.30.53	Other, not more than five years old	Rs. 4.0 Mn	0%
	8702.30.59	Other	Rs. 4.0 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 :		
	8702.30.61	Modified vehicles of heading 87.03	Rs. 4.0 Mn	80%
	8702.30.69	Other	Rs. 4.0 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. 4.0 Mn	80%
	8702.30.72	Modified vehicles of heading 87.03, more than two years old	Rs. 4.0 Mn	80%
	8702.30.73	Other, not more than five years old	Rs. 4.0 Mn	0%
	8702.30.79	Other	Rs. 4.0 Mn	0%
		Other, more than ten years old		
	8702.30.81	Modified vehicles of heading 87.03	Rs. 4.0 Mn	80%
	8702.30.89	Other	Rs. 4.0 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%

SCHEDULE (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 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:		
	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%



SCHEDULE (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>
		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. 3.5 Mn	100%
	8702.90.13	Modified vehicles of heading 87.03, more than two years old	Rs. 3.5 Mn	100%
	8702.90.19	Other	Rs. 3.5 Mn	0%
		Motor vehicles for the transport of less than 13 persons (adults) including the driver, more than three and a half years old :		
	8702.90.21	Modified vehicles of heading 87.03	Rs. 3.5 Mn	100%
	8702.90.29	Other	Rs. 3.5 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 :		
	8702.90.32	Modified vehicles of heading 87.03, not more than two years old	Rs. 3.5 Mn	100%
	8702.90.33	Modified vehicles of heading 87.03, more than two years old	Rs. 3.5 Mn	100%
	8702.90.39	Other	Rs. 3.5 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 :		
	8702.90.41	Modified vehicles of heading 87.03	Rs. 3.5 Mn	100%
	8702.90.49	Other	Rs. 3.5 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 :		
	8702.90.53	Modified vehicles of heading 87.03, not more than two years old	Rs. 3.5 Mn	100%

SCHEDULE (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>
	8702.90.54	Modified vehicles of heading 87.03, more than two years old	Rs. 3.5 Mn	100%
	8702.90.55	Other, not more than five years old	Rs. 3.5 Mn	0%
	8702.90.59	Other	Rs. 3.5 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 :		
	8702.90.61	Modified vehicles of heading 87.03	Rs. 3.5 Mn	100%
	8702.90.69	Other	Rs. 3.5 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. 3.5 Mn	100%
	8702.90.74	Modified vehicles of heading 87.03, more than two years old	Rs. 3.5 Mn	100%
	8702.90.75	Other, not more than five years old	Rs. 3.5 Mn	0%
	8702.90.79	Other	Rs. 3.5 Mn	0%
		Other, more than ten years old		
	8702.90.81	Modified vehicles of heading 87.03	Rs. 3.5 Mn	100%
	8702.90.89	Other	Rs. 3.5 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. 3.5 Mn	0%
		More than three years old		
	8703.10.21	Electric Golf cars	Rs.6.0 Mn	0%
	8703.10.29	Other	Rs. 3.5 Mn	0%
		Other vehicles, with only spark-ignition internal combustion reciprocating piston engine :		
	8703.21	Of cylinder capacity not exceeding 1,000 cc :		

SCHEDULE (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>
	8703.21.10	Ambulances and prison vans not more than three years old	Rs. 3.5 Mn	0%
	8703.21.20	Ambulances and prison vans more than three years old	Rs. 3.5 Mn	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%
	8703.21.63	Other, of cylinder capacity not exceeding 300 cc including Quadricycle	Rs. 3.5 Mn	0%
	8703.21.64	All - terrain vehicle (ATV)	Rs. 3.5 Mn	0%
	8703.21.69	Other	Rs. 3.5 Mn	100%
		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%
	8703.21.73	All - terrain vehicle (ATV)	Rs. 3.5 Mn	0%
	8703.21.79	Other :	Rs. 3.5 Mn	100%
		Other :		
	8703.21.92	Not more than three years old	Rs. 3.5 Mn	100%
	8703.21.93	More than three years old	Rs. 3.5 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. 3.5 Mn	0%
	8703.22.20	Ambulances and prison vans, more than three years old	Rs. 3.5 Mn	0%
	8703.22.50	Motor cars including station wagons and racing cars, not more than three years old	Rs. 3.5 Mn	100%
	8703.22.60	Motor cars including station wagons and racing cars, more than three years old	Rs. 3.5 Mn	100%
	8703.22.70	Other, not more than three years old	Rs. 3.5 Mn	100%
	8703.22.80	Other, more than three years old	Rs. 3.5 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. 3.5 Mn	0%

SCHEDULE (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>
	8703.23.20	Ambulances and prison vans more than three years old	Rs. 3.5 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. 3.5 Mn	100%
	8703.23.55	Of a cylinder capacity exceeding 1,600cc, but not exceeding 1,800cc	Rs. 3.5 Mn	100%
	8703.23.59	Other	Rs. 3.5 Mn	100%
		Motor cars including station wagons and racing cars of a cylinder capacity not exceeding 2,000 cc, more than three years old:		
	8703.23.62	Of a cylinder capacity not exceeding 1,600 cc	Rs. 3.5 Mn	100%
	8703.23.65	Of a cylinder capacity exceeding 1,600cc, but not exceeding 1,800cc	Rs. 3.5 Mn	100%
	8703.23.69	Other	Rs. 3.5 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. 3.5 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. 3.5 Mn	100%
		Other :		
	8703.23.92	Of a cylinder capacity not exceeding 2,000 cc, not more than three years old	Rs. 3.5 Mn	100%
	8703.23.94	Of a cylinder capacity not exceeding 2,000 cc, more than three years old	Rs. 3.5 Mn	100%
	8703.23.96	Of a cylinder capacity exceeding 2,000 cc, not more than three years old	Rs. 3.5 Mn	100%
	8703.23.98	Of a cylinder capacity exceeding 2,000 cc, more than three years old	Rs. 3.5 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. 3.5 Mn	0%

SCHEDULE (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>
	8703.24.20	Ambulances and prison vans more than three years old	Rs. 3.5 Mn	0%
	8703.24.50	Motor cars including station wagons and racing cars, not more than three years old	Rs. 3.5 Mn	100%
	8703.24.60	Motor cars including station wagons and racing cars, more than three years old	Rs. 3.5 Mn	100%
	8703.24.70	Other, not more than three years old	Rs. 3.5 Mn	100%
	8703.24.80	Other, more than three years old	Rs. 3.5 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. 3.5 Mn	0%
	8703.31.20	Ambulances and prison vans more than three years old	Rs. 3.5 Mn	0%
	8703.31.70	Motor cars including station wagons and racing cars, not more than three years old	Rs. 3.5 Mn	120%
	8703.31.80	Motor cars including station wagons and racing cars, more than three years old	Rs. 3.5 Mn	120%
		Other:		
	8703.31.92	Not more than three years old	Rs. 3.5 Mn	120%
	8703.31.94	More than three years old	Rs. 3.5 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. 3.5 Mn	0%
	8703.32.20	Ambulances and prison vans more than three years old	Rs. 3.5 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. 3.5 Mn	120%

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<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>
	8703.32.55	Of a cylinder capacity exceeding 1,600cc, but not exceeding 1,800cc	Rs. 3.5 Mn	120%
	8703.32.59	Other	Rs. 3.5 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. 3.5 Mn	120%
	8703.32.65	Of a cylinder capacity exceeding 1,600cc, but not exceeding 1,800cc	Rs. 3.5 Mn	120%
	8703.32.69	Other :	Rs. 3.5 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. 3.5 Mn	120%
	8703.32.79	Other	Rs. 3.5 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. 3.5 Mn	120%
		Other		
	8703.32.92	Of a cylinder capacity not exceeding 2,000 cc, not more than three years old	Rs. 3.5 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. 3.5 Mn	0%
	8703.32.95	Other, of a cylinder capacity exceeding 2,000 cc, not more than three years old	Rs. 3.5 Mn	120%
	8703.32.97	Other, of a cylinder capacity not exceeding 2,000 cc, more than three years old	Rs. 3.5 Mn	120%

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<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>
	8703.32.99	Other, of a cylinder capacity exceeding 2,000 cc, more than three years old	Rs. 3.5 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. 3.5 Mn	0%
	8703.33.20	Ambulances and prison vans more than three years old	Rs. 3.5 Mn	0%
	8703.33.50	Motor cars including station wagons and racing cars, not more than three years old	Rs. 3.5 Mn	120%
	8703.33.60	Motor cars including station wagons and racing cars, more than three years old	Rs. 3.5 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. 3.5 Mn	0%
	8703.33.79	Other	Rs. 3.5 Mn	120%
	8703.33.80	Other, more than three years old	Rs. 3.5 Mn	120%
	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%
	8703.40.12	Ambulances and prison vans more than three years	Rs. 4.0 Mn	0%
	8703.40.18	Other, not more than three years old	Rs. 4.0 Mn	80%
	8703.40.19	Other, more than three years old	Rs. 4.0 Mn	80%
		Motor cars including station wagons and racing cars, of a cylinder capacity not exceeding 1,000 cc:		

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<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>
	8703.40.21	Go-Karts , not more than three years old	Rs. 4.0 Mn	0%
	8703.40.22	Go-Karts , more than three years old	Rs. 4.0 Mn	0%
	8703.40.23	Quadricycle of cylinder capacity not exceeding 300 cc, not more than three years old	Rs. 4.0 Mn	0%
	8703.40.24	Quadricycle of cylinder capacity not exceeding 300 cc, more than three years old	Rs. 4.0 Mn	0%
	8703.40.25	All terrain vehicle (ATV) , not more than three years old	Rs. 4.0 Mn	0%
	8703.40.26	All terrain vehicle (ATV) , more than three years old	Rs. 4.0 Mn	0%
	8703.40.28	Other, not more than three years old	Rs. 4.0 Mn	80%
	8703.40.29	Other, more than three years old	Rs. 4.0 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. 4.0 Mn	0%
	8703.40.32	Ambulances and prison vans, more than three years old	Rs. 4.0 Mn	0%
	8703.40.35	Motor cars including station wagons and racing cars, not more than three years old	Rs. 4.0 Mn	80%
	8703.40.36	Motor cars including station wagons and racing cars, more than three years old	Rs. 4.0 Mn	80%
	8703.40.38	Other, not more than three years old	Rs. 4.0 Mn	80%
	8703.40.39	Other, more than three years old	Rs. 4.0 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:		
	8703.40.41	Ambulances and prison vans not more than three years old	Rs. 4.0 Mn	0%
	8703.40.42	Ambulances and prison vans more than three years old	Rs. 4.0 Mn	0%
	8703.40.48	Other, not more than three years old	Rs. 4.0 Mn	80%
	8703.40.49	Other, more than three years old	Rs. 4.0 Mn	80%



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<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:		
	8703.40.51	Of a cylinder capacity not exceeding 1,600 cc, not more than three years old	Rs. 4.0 Mn	80%
	8703.40.52	Of a cylinder capacity not exceeding 1,600 cc, more than three years old	Rs. 4.0 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. 4.0 Mn	80%
	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	80%
	8703.40.58	Other, not more than three years old	Rs. 4.0 Mn	80%
	8703.40.59	Other, more than three years old	Rs. 4.0 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. 4.0 Mn	0%
	8703.40.62	Ambulances and prison vans more than three years old	Rs. 4.0 Mn	0%
	8703.40.68	Other, not more than three years old	Rs. 4.0 Mn	80%
	8703.40.69	Other, more than three years old	Rs. 4.0 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. 4.0 Mn	80%
	8703.40.72	More than three years old	Rs. 4.0 Mn	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%
	8703.40.82	Ambulances and prison vans more than three years old	Rs. 4.0 Mn	0%
	8703.40.88	Other, not more than three years old	Rs. 4.0 Mn	80%

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<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>
	8703.40.89	Other, more than three years old	Rs. 4.0 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. 4.0 Mn	80%
	8703.40.92	More than three years old	Rs. 4.0 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. 4.0 Mn	0%
	8703.50.12	Ambulances and prison vans more than three years	Rs. 4.0 Mn	0%
	8703.50.18	Other, not more than three years old	Rs. 4.0 Mn	90%
	8703.50.19	Other, more than three years old	Rs. 4.0 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. 4.0 Mn	0%
	8703.50.22	Go-Karts , more than three years old	Rs. 4.0 Mn	0%
	8703.50.23	Quadricycle of cylinder capacity not exceeding 300 cc, not more than three years old	Rs. 4.0 Mn	0%
	8703.50.24	Quadricycle of cylinder capacity not exceeding 300 cc, more than three years old	Rs. 4.0 Mn	0%
	8703.50.25	All terrain vehicle (ATV) , not more than three years old	Rs. 4.0 Mn	0%
	8703.50.26	All terrain vehicle (ATV) , more than three years old	Rs. 4.0 Mn	0%
	8703.50.28	Other, not more than three years old	Rs. 4.0 Mn	90%
	8703.50.29	Other, more than three years old	Rs. 4.0 Mn	90%

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<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>
		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%
	8703.50.32	Ambulances and prison vans, more than three years old	Rs. 4.0 Mn	0%
	8703.50.35	Motor cars including station wagons and racing cars, not more than three years old	Rs. 4.0 Mn	90%
	8703.50.36	Motor cars including station wagons and racing cars, more than three years old	Rs. 4.0 Mn	90%
	8703.50.38	Other, not more than three years old	Rs. 4.0 Mn	90%
	8703.50.39	Other, more than three years old	Rs. 4.0 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. 4.0 Mn	0%
	8703.50.42	Ambulances and prison vans, more than three years old	Rs. 4.0 Mn	0%
	8703.50.48	Other, not more than three years old	Rs. 4.0 Mn	90%
	8703.50.49	Other, more than three years old	Rs. 4.0 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. 4.0 Mn	90%
	8703.50.52	Of a cylinder capacity not exceeding 1,600 cc, more than three years old	Rs. 4.0 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. 4.0 Mn	90%
	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	90%
	8703.50.58	Other, not more than three years old	Rs. 4.0 Mn	90%

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<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>
	8703.50.59	Other, more than three years old	Rs. 4.0 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. 4.0 Mn	0%
	8703.50.62	Ambulances and prison vans, more than three years old	Rs. 4.0 Mn	0%
	8703.50.68	Other, not more than three years old	Rs. 4.0 Mn	90%
	8703.50.69	Other, more than three years old	Rs. 4.0 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. 4.0 Mn	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%
	8703.50.78	Other, not more than three years old	Rs. 4.0 Mn	90%
	8703.50.79	Other, more than three years old	Rs. 4.0 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. 4.0 Mn	0%
	8703.50.82	Ambulances and prison vans more than three years old	Rs. 4.0 Mn	0%
	8703.50.88	Other, not more than three years old	Rs. 4.0 Mn	90%

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<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>
	8703.50.89	Other, more than three years old	Rs. 4.0 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. 4.0 Mn	0%
	8703.50.98	Other, not more than three years old	Rs. 4.0 Mn	90%
	8703.50.99	Other, more than three years old	Rs. 4.0 Mn	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:		
	8703.60.11	Ambulances and prison vans not more than three years old	Rs. 4.0 Mn	0%
	8703.60.12	Ambulances and prison vans more than three years	Rs. 4.0 Mn	0%
	8703.60.18	Other, not more than three years old	Rs. 4.0 Mn	80%
	8703.60.19	Other, more than three years old	Rs. 4.0 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. 4.0 Mn	0%
	8703.60.22	Go-Karts , more than three years old	Rs. 4.0 Mn	0%
	8703.60.23	Quadricycle of cylinder capacity not exceeding 300 cc, not more than three years old	Rs. 4.0 Mn	0%
	8703.60.24	Quadricycle of cylinder capacity not exceeding 300 cc, more than three years old	Rs. 4.0 Mn	0%
	8703.60.25	All terrain vehicle (ATV) , not more than three years old	Rs. 4.0 Mn	0%

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<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>
	8703.60.26	All terrain vehicle (ATV) , more than three years old	Rs. 4.0 Mn	0%
	8703.60.28	Other, not more than three years old	Rs. 4.0 Mn	80%
	8703.60.29	Other, more than three years old	Rs. 4.0 Mn	80%
		Of a cylinder capacity exceeding 1,000 cc, but not exceeding 1,500cc		
	8703.60.31	Ambulances and prison vans, not more than three years old	Rs. 4.0 Mn	0%
	8703.60.32	Ambulances and prison vans, more than three years old	Rs. 4.0 Mn	0%
	8703.60.35	Motor cars including station wagons and racing cars, not more than three years old	Rs. 4.0 Mn	80%
	8703.60.36	Motor cars including station wagons and racing cars, more than three years old	Rs. 4.0 Mn	80%
	8703.60.38	Other, not more than three years old	Rs. 4.0 Mn	80%
	8703.60.39	Other, more than three years old	Rs. 4.0 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. 4.0 Mn	0%
	8703.60.42	Ambulances and prison vans, more than three years old	Rs. 4.0 Mn	0%
	8703.60.48	Other, not more than three years old	Rs. 4.0 Mn	80%
	8703.60.49	Other, more than three years old	Rs. 4.0 Mn	80%
		Motor cars including station wagons and racing cars of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000 cc:		
	8703.60.51	Of a cylinder capacity not exceeding 1,600 cc, not more than three years old	Rs. 4.0 Mn	80%
	8703.60.52	Of a cylinder capacity not exceeding 1,600 cc, more than three years old	Rs. 4.0 Mn	80%

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<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>
	8703.60.53	Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800cc, not more than three years old	Rs. 4.0 Mn	80%
	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	80%
	8703.60.58	Other, not more than three years old	Rs. 4.0 Mn	80%
	8703.60.59	Other, more than three years old	Rs. 4.0 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. 4.0 Mn	0%
	8703.60.62	Ambulances and prison vans, more than three years old	Rs. 4.0 Mn	0%
	8703.60.68	Other, not more than three years old	Rs. 4.0 Mn	80%
	8703.60.69	Other, more than three years old	Rs. 4.0 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	Other, not more than three years old	Rs. 4.0 Mn	80%
	8703.60.72	Other, more than three years old	Rs. 4.0 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. 4.0 Mn	0%
	8703.60.82	Ambulances and prison vans, more than three years old	Rs. 4.0 Mn	0%
	8703.60.88	Other, not more than three years old	Rs. 4.0 Mn	80%
	8703.60.89	Other, more than three years old	Rs. 4.0 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. 4.0 Mn	80%
	8703.60.92	More than three years old	Rs. 4.0 Mn	80%

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<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. 4.0 Mn	0%
	8703.70.12	Ambulances and prison vans, more than three years old	Rs. 4.0 Mn	0%
	8703.70.18	Other, not more than three years old	Rs. 4.0 Mn	90%
	8703.70.19	Other, more than three years old	Rs. 4.0 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. 4.0 Mn	0%
	8703.70.22	Go-Karts , more than three years old	Rs. 4.0 Mn	0%
	8703.70.23	Quadricycle of cylinder capacity not exceeding 300 cc, not more than three years old	Rs. 4.0 Mn	0%
	8703.70.24	Quadricycle of cylinder capacity not exceeding 300 cc, more than three years old	Rs. 4.0 Mn	0%
	8703.70.25	All terrain vehicle (ATV) , not more than three years old	Rs. 4.0 Mn	0%
	8703.70.26	All terrain vehicle (ATV) , more than three years old	Rs. 4.0 Mn	0%
	8703.70.28	Other, not more than three years old	Rs. 4.0 Mn	90%
	8703.70.29	Other, more than three years old	Rs. 4.0 Mn	90%
		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%
	8703.70.32	Ambulances and prison vans, more than three years old	Rs. 4.0 Mn	0%



SCHEDULE (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>
	8703.70.35	Motor cars including station wagons and racing cars, not more than three years old	Rs. 4.0 Mn	90%
	8703.70.36	Motor cars including station wagons and racing cars, more than three years old	Rs. 4.0 Mn	90%
	8703.70.38	Other, not more than three years old	Rs. 4.0 Mn	90%
	8703.70.39	Other, more than three years old	Rs. 4.0 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:		
	8703.70.41	Ambulances and prison vans, not more than three years old	Rs. 4.0 Mn	0%
	8703.70.42	Ambulances and prison vans, more than three years old	Rs. 4.0 Mn	0%
	8703.70.48	Other, not more than three years old	Rs. 4.0 Mn	90%
	8703.70.49	Other, more than three years old	Rs. 4.0 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. 4.0 Mn	90%
	8703.70.52	Of a cylinder capacity not exceeding 1,600 cc, more than three years old	Rs. 4.0 Mn	90%
	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	90%
	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	90%
	8703.70.58	Other, not more than three years old	Rs. 4.0 Mn	90%
	8703.70.59	Other, more than three years old	Rs. 4.0 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:		

SCHEDULE (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>
	8703.70.61	Ambulances and prison vans, not more than three years old	Rs. 4.0 Mn	0%
	8703.70.62	Ambulances and prison vans, more than three years old	Rs. 4.0 Mn	0%
	8703.70.68	Other, not more than three years old	Rs. 4.0 Mn	90%
	8703.70.69	Other, more than three years old	Rs. 4.0 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. 4.0 Mn	90%
	8703.70.72	Motor -homes, specially equipped for habitation (with sleeping, cooking , toilet facilities etc) , not more than three years old	Rs. 4.0 Mn	0%
	8703.70.78	Other, not more than three years old	Rs. 4.0 Mn	90%
	8703.70.79	Other, more than three years old	Rs. 4.0 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. 4.0 Mn	0%
	8703.70.82	Ambulances and prison vans, more than three years old	Rs. 4.0 Mn	0%
	8703.70.88	Other, not more than three years old	Rs. 4.0 Mn	90%
	8703.70.89	Other, more than three years old	Rs. 4.0 Mn	90%
		Motor cars including station wagons and racing cars of a cylinder capacity exceeding 3,000 cc:		

SCHEDULE (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>
	8703.70.91	Motor -homes, specially equipped for habitation (with sleeping, cooking , toilet facilities etc) , not more than three years old	Rs. 4.0 Mn	0%
	8703.70.98	Other, not more than three years old	Rs. 4.0 Mn	90%
	8703.70.99	Other, more than three years old	Rs. 4.0 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 3 years old :		
	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		

SCHEDULE(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>
		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:		
		Not more than three years old		
	8703.90.11	With wankel rotary engine	Rs. 3.5 Mn	100%
	8703.90.19	Other	Rs. 3.5 Mn	100%
		More than three years old		
	8703.90.21	With wankel rotary engine	Rs. 3.5 Mn	100%
	8703.90.29	Other	Rs. 3.5 Mn	100%
<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</b>		

SCHEDULE (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>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. 3.5 Mn	0%
	8705.10.20	More than ten years old	Rs. 3.5 Mn	0%
	8705.20	Mobile drilling derricks :		
	8705.20.10	Not more than seven years old	Rs. 3.5 Mn	0%
	8705.20.20	More than seven years old	Rs. 3.5 Mn	0%
	8705.30	Fire fighting vehicles :		
	8705.30.10	Not more than seven years old	Rs. 3.5 Mn	0%
	8705.30.20	More than seven years old	Rs. 3.5 Mn	0%
	8705.40	Concrete-mixer lorries :		
	8705.40.10	Not more than ten years old	Rs. 3.5 Mn	0%
	8705.40.20	More than ten years old	Rs. 3.5 Mn	0%
	8705.90	Other :		
		Mobile workshops		
	8705.90.11	Not more than seven years old	Rs. 3.5 Mn	0%
	8705.90.12	More than seven years old	Rs. 3.5 Mn	0%
		Gully bowzers equipped with suction pumps for extracting sewage water /wastes:		
	8705.90.21	Not more than seven years old	Rs. 3.5 Mn	0%
	8705.90.22	More than seven years old	Rs. 3.5 Mn	0%
		Concrete pump trucks :		
	8705.90.31	Not more than ten years old	Rs. 3.5 Mn	0%
	8705.90.32	More than ten years old	Rs. 3.5 Mn	0%
		Other :		
	8705.90.91	g. v. w. not exceeding 4 tonnes , not more than seven years old	Rs. 3.5 Mn	0%
	8705.90.92	g. v. w. not exceeding 4 tonnes , more than seven years old	Rs. 3.5 Mn	0%
	8705.90.93	g. v. w. exceeding 4 tonnes , not more than seven years old	Rs. 3.5 Mn	0%
	8705.90.94	g. v. w. exceeding 4 tonnes , more than seven years old	Rs. 3.5 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