



(31)

ශ්‍රී ලංකා රේගුව
இலங்கைச் சுங்கம் **Sri Lanka Customs**
දෙපාර්තමේන්තු නියෝගය
தீணைக்களக் கட்டளை
Departmental Order

DOPL 1675 F

සියළුම නිලධාරීන් වෙත
சகல அலுவலர்களுக்கும்
To All Officers

Order Under Section 10A of the Customs Ordinance (Chapter 235)

Order made by the Minister of Finance, Planning and Economic Development under Section 10A of the Customs Ordinance (Chapter 235) as amended by Act, No. 83 of 1988 published in the Gazette Extraordinary No. 2501/88 of 13.08.2026 is hereby published for your information and compliance.

Sgd: **Wimal.S. K. Liyanagama**
Director General of Customs

B. A. H. Karunarathna
Director of Customs
Policy, Planning & Research Directorate
Sri Lanka Customs
Colombo 11.

14.08.2026

References:	1. Gazette Extraordinary No. 2501/88 of 13.08.2026 2. Letter dated 14.08.2026 from the Department of Trade and Investment Policy with reference TIP/TP/01/12(53) 6(S).
Effective Date:	15.08.2026
Subject:	Order Under Section 10A of the Customs Ordinance (Chapter 235)
Related Files:	DOPL 1675 D, DOPL 1675 E



වෙළඳ හා ආයෝජන ප්‍රතිපත්ති දෙපාර්තමේන්තුව
 வியாபார மற்றும் முதலீட்டுக் கொள்கைத் திணைக்களம்
 Department of Trade and Investment Policy

හෙලේකම් කාර්යාලය, කොළඹ - 01
 செயலகம், கொழும்பு - 01
 The Secretariat, Colombo - 01

මුදල්, ක්‍රමසම්පාදන සහ ආර්ථික සංවර්ධන අමාත්‍යාංශය
 நிதி, திட்டமிடல் மற்றும் பொருளாதார அபிவிருத்தி அமைச்சு
 Ministry of Finance, Planning and Economic Development

මගේ අංකය
 எனது இல.
 My No.

TIP/TP/01/12(53)6(S)

ඔබේ අංකය
 உமது இல
 Your No.

දිනය
 திகதி
 Date

2026.08. 14



රජයේ මුද්‍රණාලයාධිපති
 රජයේ මුද්‍රණ දෙපාර්තමේන්තුව

මහත්මයාණෙනි

රේගු ආඥා පනතේ (235 වැනි අධිකාරය) 10අ වගන්තියේ විධි විධාන යටතේ ආනයනික මෝටර් වාහන සඳහා පනවා ඇති රේගු ආනයන බද්ද මත අධිභාරය තවදුරටත් දීර්ඝ කිරීම වෙනුවෙන් වන ගැසට් නිවේදනය

මුදල්, ක්‍රමසම්පාදන සහ ආර්ථික සංවර්ධන අමාත්‍යතුමා විසින් රේගු ආඥා පනතේ (235 වන අධිකාරය) 10අ වගන්තිය යටතේ ආනයනික මෝටර් වාහන සඳහා පනවා ඇති රේගු ආනයන බද්ද මත අධිභාරය තවදුරටත් දීර්ඝ කිරීම වෙනුවෙන් වන නියමය 2026.08.14 දිනැති අංක 2501/88 දරන අති විශේෂ ගැසට් නිවේදනයේ පළ කිරීම සඳහා සිංහල, දෙමළ සහ ඉංග්‍රීසි භාෂා තුනෙන්ම සකස් කර මේ සමග එවමි.

මෙම නිවේදනයේ සෝදුපත් කියවීම සඳහා කොළඹ 01, වෙළඳ හා ආයෝජන ප්‍රතිපත්ති දෙපාර්තමේන්තුවේ අධ්‍යක්ෂ ජනරාල් අමතනු මැනවි (කාර්යාලයේ දුරකථන අංකය 2484930 වේ).

මෙම නියමය ගැසට් නිවේදනයේ පළ කිරීමෙන් පසුව ඉන් පිටපත් 400 ක් වෙළඳ හා ආයෝජන ප්‍රතිපත්ති දෙපාර්තමේන්තුවේ අධ්‍යක්ෂ ජනරාල් වෙතද, පිටපත් 25 ක් රේගු අධ්‍යක්ෂ ජනරාල් වෙතද එවනු මැනවි.

රේගු ආඥා පනතේ විධි විධාන අනුව මෙම ගැසට් නිවේදනය අප්‍රමාදව පාර්ලිමේන්තුවේ සභාගත කිරීම සඳහා ඉදිරිපත් කළ යුතුව ඇති බැවින්, මුද්‍රිත පිටපත් ඉතා ඉක්මනින් මා වෙත ලැබෙන්නට සලස්වන්නේ නම් කෘතඥ වෙමි.

මෙයට - විශ්වාසී,

DSC(DOPL)
 Pls proceed
 14.08.

SANC(Tariff)
 Pls publish as a
 DOPL.
 14/08/2026

ඓශානි ජේ. අබේරත්න
 අධ්‍යක්ෂ ජනරාල්

පිටපත් -

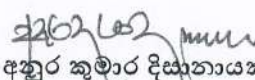
- රේගු අධ්‍යක්ෂ ජනරාල් - මේ සමග එවනු ලබන රේගු ආඥා පනතේ (235 වැනි අධිකාරය) 10අ වගන්තිය යටතේ වන නියමය ක්‍රියාත්මක කිරීම සහ අවශ්‍ය කටයුතු සඳහා
- අධ්‍යක්ෂ ජනරාල් - රාජ්‍ය මූල්‍ය ප්‍රතිපත්ති දෙපාර්තමේන්තුව - කා.දැ.ස
- අධ්‍යක්ෂ ජනරාල්, වානිජ දෙපාර්තමේන්තුව - වෙළඳ තොරතුරු ද්වාරය (Trade Information Portal) දැනුවත් කිරීම සඳහා
- අධ්‍යක්ෂ ජනරාල්, තොරතුරු තාක්ෂණ කළමනාකරණ දෙපාර්තමේන්තුව - වෙබ් පිටුවේ පළකිරීම සඳහා

රේගු නිවේදනයයි

රේගු ආඥාපනත (235 වන අධිකාරය)

10අ වගන්තිය යටතේ නියමය

1. 1988 අංක 83 දරන පනතින් සංශෝධිත (235 වන අධිකාරය) රේගු ආඥා පනතේ 10අ වගන්තිය යටතේ මා වෙත පැවරී ඇති බලතල ප්‍රකාරව, ශ්‍රී ලංකා ප්‍රජාතාන්ත්‍රික සමාජවාදී ජනරජයේ මුදල්, ක්‍රමසම්පාදන සහ ආර්ථික සංවර්ධන අමාත්‍ය අනුර කුමාර දිසානායක වන මම, මෙහි පහත උපලේඛනයේ දැක්වෙන ආනයන භාණ්ඩ සම්බන්ධයෙන් බලපැවැත්වෙන වරණීය හා සාමාන්‍ය රේගු ආනයන බද්ද මත, 50% ක් වූ අධිහාරයක් 2026 අගෝස්තු මස 15 දින සිට 2026 දෙසැම්බර් මස 31 දින තෙක් වූ කාල සීමාවක් බලපවත්වන පරිදි මෙම නියමය මගින් පනවමි.
2. (i) මෙම නියමය, 2026 මැයි මස 15 දින හෝ එදිනට පෙර ණයවර ලිපි / ලිපිය විවෘත කරන ලද මෙහි පහත උපලේඛනයේ දක්වා ඇති මෝටර් වාහන ආනයනයන් සම්බන්ධයෙන් අදාළ නොවේ.
(ii) එසේ වුවද, 2026 මැයි මස 15 දින හෝ එදිනට පෙර ණයවර ලිපි/ලිපිය විවෘත කරන ලද, එහෙත් එදිනට පසුව අදාළ ණයවර ලිපි / ලිපියේ,
(අ) වාහන සංඛ්‍යාව, වාහනය හඳුනාගැනීමේ අංකය, වාහනයේ විස්තරය, වාහනයේ තාක්ෂණික පිරිවිතරයන්, ණයවර ලිපි/ලිපියේ කල් ඉකුත් වීමේ දිනය යන එකක් හෝ කිහිපයක් සංශෝධනය කිරීමක් සිදුකර ඇත්නම්, සහ/හෝ
(ආ) 2026 මැයි මස 15 දින හෝ එදිනට පෙර ණයවර ලිපි / ලිපිය විවෘත කර ඇති, මෙහි පහත උපලේඛනයේ සඳහන් මෝටර් වාහන ආනයනයන් සම්බන්ධයෙන් වන නෞභාර පත්‍රයේ/ගුවන් භාර පත්‍රයේ නැව්ගත/ගුවන්ගත කරනු ලැබූ දිනය (shipped on board date of Bill of Lading/Airway Bill) 2026 නොවැම්බර් මස 15 දිනට පසු දිනයක් නම්,
මෙම නියමයේ සඳහන් වරණීය හා සාමාන්‍ය රේගු ආනයන බද්ද මත 50% ක් වූ අධිහාරය අදාළ කර ගත යුතු බවට තවදුරටත් මෙයින් නියම කරමි.


අනුර කුමාර දිසානායක
මුදල්, ක්‍රමසම්පාදන සහ ආර්ථික
සංවර්ධන අමාත්‍ය

2026 අගෝස්තු මස 13 වන දින
කොළඹ 01,
මුදල්, ක්‍රමසම්පාදන සහ ආර්ථික සංවර්ධන අමාත්‍යාංශයේදීය.

சுங்க அறிவித்தல்

சுங்கக் கட்டளைச் சட்டத்தின் (235 ஆம் அதிகாரம்)
10அ பிரிவின் கீழான கட்டளை

1. 1988 ஆம் ஆண்டின் 83 ஆம் இலக்க சட்டத்தின் மூலம் திருத்தம் செய்யப்பட்ட சுங்கக் கட்டளைச் சட்டத்தின் (235 ஆம் அதிகாரம்) 10அ பிரிவின் கீழ் என்னிடம் ஒப்படைக்கப்பட்டுள்ள அதிகாரங்களின் பிரகாரம், இலங்கை சனநாயக சோஷலிசக் குடியரசின் நிதி, திட்டமிடல் மற்றும் பொருளாதார அபிவிருத்தி அமைச்சர் அநுர குமார திஸாநாயக்க ஆகிய நான், இங்கு கீழேயுள்ள அட்டவணையில் குறிப்பிடப்பட்டுள்ள இறக்குமதிப் பொருட்கள் தொடர்பில் தேர்வு அடிப்படையிலான மற்றும் பொதுவான சுங்க இறக்குமதி வரி மீது, 50% மிகைக்கட்டணம் ஒன்றினை 2026 ஆகஸ்ட் மாதம் 15 ஆம் திகதி முதல் 2026 டிசம்பர் மாதம் 31 ஆம் திகதி வரையான காலப் பகுதி ஒன்றிற்கு அமுலாகும் வகையில் இந்தக் கட்டளையை விதிக்கின்றேன்.

2. (i) இந்தக் கட்டளை, 2026 மே மாதம் 15 ஆம் திகதி அல்லது அத்திகதிக்கு முன்னர் கடன் பத்திரங்கள்/ பத்திரம் திறந்து வைக்கப்பட்டுள்ள மோட்டார் வாகன இறக்குமதிகள் தொடர்பில் ஏற்புடையதல்ல.
- (ii) எவ்வாறெனினும், 2026 மே மாதம் 15 ஆம் திகதி அல்லது அதற்கு முன்னர் கடன் பத்திரங்கள்/ பத்திரம் திறந்து வைக்கப்பட்டுள்ள, எனினும் அத்தினத்திற்குப் பின்னர் உரிய கடன் பத்திரங்களில் / பத்திரத்தில்,

(அ) வாகனங்களின் எண்ணிக்கை, வாகனத்தினை அடையாளம் காணும் இலக்கம், வாகனத்தின் விபரம், வாகனத்தின் தொழிநுட்ப விவரக்குறிப்புக்கள், கடன் பத்திரங்களின் / பத்திரத்தின் காலாவதியாகும் திகதி ஆகிய ஒன்றோ அல்லது பலவோ திருத்தம் செய்யப்பட்டு இருப்பின், மற்றும் / அல்லது

(ஆ) 2026 மே மாதம் 15 ஆம் திகதி அல்லது அத்திகதிக்கு முன்னர் கடன் பத்திரங்கள்/ பத்திரம் திறந்து வைக்கப்பட்டுள்ள, இங்கு கீழேயுள்ள அட்டவணையில் குறிப்பிடப்பட்டுள்ள மோட்டார் வாகனங்களின் இறக்குமதி தொடர்பான கப்பலில் ஒப்படைக்கும் பற்றுச்சீட்டின்/ விமானத்தில் ஒப்படைக்கும் பற்றுச்சீட்டின் கப்பலில் ஏற்றும் / விமானத்தில் ஏற்றும் திகதி (shipped on board date of Bill of Lading/Airway Bill) 2026 நவம்பர் மாதம் 15 ஆம் திகதிக்கு பின்னர் வரும் தினம் ஒன்றாயின்,

இந்தக் கட்டளையில் குறிப்பிடப்பட்டுள்ள தேர்வு அடிப்படையிலான மற்றும் பொதுவான சுங்க இறக்குமதி வரியின் மீது 50% ஆன மிகைக் கட்டணத்தினை ஏற்புடையதாக்கிக் கொள்ளல் வேண்டும் என்பதனை மேலும் இத்தால் கட்டளையிடுகின்றேன்.

அநுர குமார திஸாநாயக்க
நிதி, திட்டமிடல் மற்றும் பொருளாதார அபிவிருத்தி அமைச்சர்

2026 ஆகஸ்ட் மாதம் 13 ஆம் திகதி

கொழும்பு 01,

நிதி, திட்டமிடல் மற்றும் பொருளாதார அபிவிருத்தி அமைச்சில்.

Customs Notification**Customs Ordinance (Chapter 235)****Order under Section 10A**

1. By virtue of the powers vested in me under Section 10A of the Customs Ordinance (Chapter 235) as amended by the Act No. 83 of 1988, I, Anura Kumara Disanayake, Minister of Finance, Planning and Economic Development of the Democratic Socialist Republic of Sri Lanka, do by this Order impose, on the imported goods as specified in the Schedule below, a Surcharge at the rate of 50% on applicable Customs Import Duty, both General and Preferential basis, with effect from August 15, 2026 to December 31, 2026.
2. (i) This Order shall not be applied to the importation of motor vehicles specified in the Schedule below, for which Letter of Credit/ Letters of Credit have been established on or before May 15, 2026.

(ii) However, it is further do hereby ordered that the Surcharge at the rate of 50% on the Customs Import Duty, both General and Preferential basis specified in this Order shall be applicable with respect to the imports for which Letter of Credit/ Letters of Credit have been established on or before May 15, 2026 under following circumstances.
 - (a) If any one or several of the following have been amended i.e. number of vehicles, vehicle identification number, description of the vehicle, technical specifications, date of expiry of the Letter of Credit/ Letters of Credit, and/ or
 - (b) If the shipped on board date of Bill of Lading/Airway Bill falls after November 15, 2026 with respect to the motor vehicle imports specified in the Schedule below for which Letters of Credit/ Letter of Credit have been established on or before May 15, 2026.

Anura Kumara Disanayake
Minister of Finance, Planning and
Economic Development

August 13, 2026,
Ministry of Finance, Planning
and Economic Development
Colombo 01.

Schedule

HS Hdg. (1)	HS Code (2)		Description (3)
87.02			Motor vehicles for the transport of ten or more persons, including the driver.
	8702.10	-	With only compression-ignition internal combustion piston engine (diesel or semi-diesel) :
		---	Motor vehicles for the transport of less than 13 persons (adults) including the driver, not more than three and a half years old:
	8702.10.12	----	Modified Vehicles of heading 87.03, not more than two years old
	8702.10.13	----	Modified Vehicles of heading 87.03, more than two years old.
	8702.10.19	----	Other
		---	Motor vehicles for the transport of less than 13 persons (adults) including the driver, more than three and a half years old:
	8702.10.21	----	Modified Vehicles of heading 87.03
	8702.10.29	----	Other
		---	Motor vehicles for the transport of 13 or more persons (adults) but less than 25 persons (adults) including the driver, not more than five years old :
	8702.10.32	----	Modified Vehicles of heading 87.03, not more than two years old
	8702.10.33	----	Modified Vehicles of heading 87.03, more than two years old
	8702.10.39	----	Other
		---	Motor vehicles for the transport of 13 or more persons (adults) but less than 25 persons (adults) including the driver, more than five years old :
	8702.10.41	----	Modified Vehicles of heading 87.03
	8702.10.49	----	Other
		---	Motor vehicles for the transport of 25 or more persons (adults) but less than 35 persons (adults) including the driver, not more than ten years old
	8702.10.53	----	Modified Vehicles of heading 87.03, not more than two years old
	8702.10.54	----	Modified Vehicles of heading 87.03, more than two years old
		---	Motor vehicles for the transport of 25 or more persons (adults) but less than 35 persons (adults) including the driver, more than ten years old :
	8702.10.61	----	Modified Vehicles of heading 87.03
		---	Other, not more than ten years old :

8702.10.73	----	Modified Vehicles of heading 87.03, not more than two years old
8702.10.74	----	Modified Vehicles of heading 87.03, more than two years old
	---	Other, more than ten years old :
8702.10.81	----	Modified Vehicles of heading 87.03
8702.20	-	With both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion :
	---	Motor vehicles for the transport of less than 13 persons (adults) including the driver, not more than three and a half years old:
8702.20.11	----	Modified Vehicles of heading 87.03, not more than two years old
8702.20.12	----	Modified Vehicles of heading 87.03, more than two years old
8702.20.19	----	Other
	---	Motor vehicles for the transport of less than 13 persons (adults) including the driver, more than three and a half years old:
8702.20.21	----	Modified vehicles of heading 87.03
8702.20.29	----	Other
	---	Motor vehicles for the transport of 13 or more persons (adults) but less than 25 persons (adults) including the driver, not more than five years old :
8702.20.31	----	Modified vehicles of heading 87.03, not more than two years old
8702.20.32	----	Modified vehicles of heading 87.03, more than two years old
8702.20.39	----	Other
	---	Motor vehicles for the transport of 13 or more persons (adults) but less than 25 persons (adults) including the driver, more than five years old :
8702.20.41	----	Modified vehicles of heading 87.03
8702.20.49	----	Other
	---	Motor vehicles for the transport of 25 or more persons (adults) but less than 35 persons (adults) including the driver, not more than ten years old :
8702.20.51	----	Modified vehicles of heading 87.03, not more than two years old
8702.20.52	----	Modified vehicles of heading 87.03, more than two years old
	---	Motor vehicles for the transport of 25 or more persons (adults) but less than 35 persons (adults) including the driver, more than ten years old :
8702.20.61	----	Modified vehicles of heading 87.03
	---	Other, not more than ten years old :
8702.20.71	----	Modified vehicles of heading 87.03, not more than two years old
8702.20.72	----	Modified vehicles of heading 87.03, more than two years old
	---	Other, more than ten years old :
8702.20.81	----	Modified vehicles of heading 87.03
8702.30	-	With both spark-ignition internal combustion piston engine and electric motor as motors for propulsion :
	---	Motor vehicles for the transport of less than 13 persons (adults) including the driver, not more than three and a half years old:
8702.30.11	----	Modified vehicles of heading 87.03, not more than two years old
8702.30.12	----	Modified vehicles of heading 87.03, more than two years old

8702.30.19	----	Other
	---	Motor vehicles for the transport of less than 13 persons (adults) including the driver, more than three and a half years old:
8702.30.21	----	Modified vehicles of heading 87.03
8702.30.29	----	Other
	---	Motor vehicles for the transport of 13 or more persons (adults) but less than 25 persons (adults) including the driver, not more than five years old :
8702.30.31	----	Modified vehicles of heading 87.03, not more than two years old
8702.30.32	----	Modified vehicles of heading 87.03, more than two years old
8702.30.39	----	Other
	---	Motor vehicles for the transport of 13 or more persons (adults) but less than 25 persons (adults) including the driver, more than five years old :
8702.30.41	----	Modified vehicles of heading 87.03
8702.30.49	----	Other
	---	Motor vehicles for the transport of 25 or more persons (adults) but less than 35 persons (adults) including the driver, not more than ten years old :
8702.30.51	----	Modified vehicles of heading 87.03, not more than two years old
8702.30.52	----	Modified vehicles of heading 87.03, more than two years old
	---	Motor vehicles for the transport of 25 or more persons (adults) but less than 35 persons (adults) including the driver, more than ten years old :
8702.30.61	----	Modified vehicles of heading 87.03
	---	Other, not more than ten years old :
8702.30.71	----	Modified vehicles of heading 87.03, not more than two years old
8702.30.72	----	Modified vehicles of heading 87.03, more than two years old
	---	Other, more than ten years old :
8702.30.81	----	Modified vehicles of heading 87.03
8702.40	-	With only electric motor for propulsion :
	---	Motor vehicles for the transport of less than 13 persons (adults) including the driver, not more than three and a half years old :
8702.40.11	----	Modified vehicles of heading 87.03, not more than two years old
8702.40.12	----	Modified vehicles of heading 87.03, more than two years old
8702.40.19	----	Other
	---	Motor vehicles for the transport of less than 13 persons (adults) including the driver, more than three and a half years old :
8702.40.21	----	Modified vehicles of heading 87.03
8702.40.29	----	Other
	---	Motor vehicles for the transport of 13 or more persons (adults) but less than 25 persons (adults) including the driver, not more than five years old :
8702.40.31	----	Modified vehicles of heading 87.03, not more than two years old
8702.40.32	----	Modified vehicles of heading 87.03, more than two years old
8702.40.39	----	Other
	---	Motor vehicles for the transport of 13 or more persons (adults) but less than 25 persons (adults) including the driver, more than five years old :
8702.40.41	----	Modified vehicles of heading 87.03
8702.40.49	----	Other

		---	Motor vehicles for the transport of 25 or more persons (adults) but less than 35 persons (adults) including the driver, not more than ten years old :
	8702.40.51	----	Modified Vehicles of heading 87.03, not more than two years old
	8702.40.52	----	Modified Vehicles of heading 87.03, more than two years old
		---	Motor vehicles for the transport of 25 or more persons (adults) but less than 35 persons (adults) including the driver, more than ten years old :
	8702.40.61	----	Modified vehicles of heading 87.03
	8702.40.69	----	Other
		---	Other, not more than ten years old:
	8702.40.71	----	Modified vehicles of heading 87.03, not more than two years old
	8702.40.72	----	Modified vehicles of heading 87.03, more than two years old
		---	Other, more than ten years old:
	8702.40.81	----	Modified vehicles of heading 87.03
	8702.40.89	----	Other
	8702.90	-	Other :
		---	Motor vehicles for the transport of less than 13 persons (adults) including the driver, not more than three and a half years old :
	8702.90.12	----	Modified Vehicles of heading 87.03, not more than two years old
	8702.90.13	----	Modified Vehicles of heading 87.03, more than two years old
	8702.90.19	----	Other
		---	Motor vehicles for the transport of less than 13 persons (adults) including the driver, more than three and a half years old :
	8702.90.21	----	Modified Vehicles of heading 87.03
	8702.90.29	----	Other
		---	Motor vehicles for the transport of 13 or more persons (adults) but less than 25 persons (adults) including the driver, not more than five years old :
	8702.90.32	----	Modified Vehicles of heading 87.03, not more than two years old
	8702.90.33	----	Modified Vehicles of heading 87.03, more than two years old
	8702.90.39	----	Other
		---	Motor vehicles for the transport of 13 or more persons (adults) but less than 25 persons (adults) including the driver, more than five years old :
	8702.90.41	----	Modified Vehicles of heading 87.03
	8702.90.49	----	Other
		---	Motor vehicles for the transport of 25 or more persons (adults) but less than 35 persons (adults) including the driver, not more than ten years old :
	8702.90.53	----	Modified Vehicles of heading 87.03, not more than two years old
	8702.90.54	----	Modified Vehicles of heading 87.03, more than two years old
		---	Motor vehicles for the transport of 25 or more persons (adults) but less than 35 persons (adults) including the driver, more than ten years old :
	8702.90.61	----	Modified Vehicles of heading 87.03
		---	Other, not more than ten years old :
	8702.90.73	----	Modified Vehicles of heading 87.03, not more than two years old
	8702.90.74	----	Modified Vehicles of heading 87.03, more than two years old
		---	Other, more than ten years old :

	8702.90.81	----	Modified Vehicles of heading 87.03
87.03			Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 87.02), including station wagons and racing cars.
	8703.10	-	Vehicles specially designed for travelling on snow; golf cars and similar vehicles :
		---	Not more than three years old:
	8703.10.19	----	Other
		---	More than three years old:
	8703.10.29	----	Other
		-	Other vehicles, with only spark-ignition internal combustion piston engine :
	8703.21	--	Of cylinder capacity not exceeding 1,000 cc :
	8703.21.10	---	Ambulances and prison vans not more than three years old
	8703.21.20	---	Ambulances and prison vans more than three years old
	8703.21.30	---	Hearses not more than three years old
	8703.21.40	---	Hearses more than three years old
		---	Motor cars including station wagons and racing cars, not more than three years old
	8703.21.63	----	Other, of cylinder capacity not exceeding 300 cc including Quadricycle
	8703.21.69	----	Other
		---	Motor cars including station wagons and racing cars, more than three years old :
	8703.21.72	----	Other, of cylinder capacity not exceeding 300 cc including Quadricycle
	8703.21.79	----	Other
		---	Other :
	8703.21.92	----	Not more than three years old
	8703.21.93	----	More than three years old
	8703.22	--	Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc:
	8703.22.10	---	Ambulances and prison vans, not more than three years old
	8703.22.20	---	Ambulances and prison vans, more than three years old
	8703.22.30	---	Hearses not more than three years old
	8703.22.40	---	Hearses more than three years old
	8703.22.50	---	Motor cars including station wagons and racing cars, not more than three years old

8703.22.60	---	Motor cars including station wagons and racing cars, more than three years old
8703.22.70	---	Other, not more than three years old
8703.22.80	---	Other, more than three years old
8703.23	--	Of a cylinder capacity exceeding 1,500 cc but not exceeding 3,000 cc :
8703.23.10	---	Ambulances and prison vans not more than three years old
8703.23.20	---	Ambulances and prison vans more than three years old
8703.23.30	---	Hearses not more than three years old
8703.23.40	---	Hearses more than three years old
	---	Motor cars including station wagons and racing cars of a cylinder capacity not exceeding 2,000 cc, not more than three years old :
8703.23.52	----	Of a cylinder capacity not exceeding 1,600 cc
8703.23.55	----	Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800 cc
8703.23.59	----	Other
	---	Motor cars including station wagons and racing cars of a cylinder capacity not exceeding 2,000 cc, more than three years old :
8703.23.62	----	Of a cylinder capacity not exceeding 1,600 cc
8703.23.65	----	Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800 cc
8703.23.69	----	Other
8703.23.70	---	Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc, not more than three years old
8703.23.80	---	Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc, more than three years old
	---	Other :
8703.23.92	----	Of a cylinder capacity not exceeding 2,000 cc, not more than three years old
8703.23.94	----	Of a cylinder capacity not exceeding 2,000 cc, more than three years old
8703.23.96	----	Of a cylinder capacity exceeding 2,000 cc, not more than three years old

	8703.23.98	----	Of a cylinder capacity exceeding 2000cc., more than three years old
	8703.24	--	Of a cylinder capacity exceeding 3,000 cc :
	8703.24.10	---	Ambulances and prison vans not more than three years old
	8703.24.20	---	Ambulances and prison vans more than three years old
	8703.24.30	---	Hearses not more than three years old
	8703.24.40	---	Hearses more than three years old
	8703.24.50	---	Motor cars including station wagons and racing cars, not more than three years old
	8703.24.60	---	Motor cars including station wagons and racing cars, more than three years old
	8703.24.70	---	Other, not more than three years old
	8703.24.80	---	Other, more than three years old
		-	Other vehicles, with only compression-ignition internal combustion piston engine (diesel or semi-diesel) :
	8703.31	--	Of a cylinder capacity not exceeding 1,500 cc :
	8703.31.10	---	Ambulances and prison vans not more than three years old
	8703.31.20	---	Ambulances and prison vans more than three years old
	8703.31.30	---	Hearses not more than three years old
	8703.31.40	---	Hearses more than three years old
	8703.31.70	---	Motor cars including station wagons and racing cars, not more than three years old
	8703.31.80	---	Motor cars including station wagons and racing cars, more than three years old
		---	Other :
	8703.31.92	----	Not more than three years old
	8703.31.94	----	More than three years old
	8703.32	--	Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,500 cc :
	8703.32.10	---	Ambulances and prison vans not more than three years old
	8703.32.20	---	Ambulances and prison vans more than three years old
	8703.32.30	---	Hearses not more than three years old
	8703.32.40	---	Hearses more than three years old

		---	Motor cars including station wagons and racing cars of a cylinder capacity not exceeding 2,000 cc, not more than three years old :
	8703.32.52	----	Of a cylinder capacity not exceeding 1,600 cc
	8703.32.55	----	Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800 cc
	8703.32.59	----	Other
		---	Motor cars including station wagons and racing cars of a cylinder capacity not exceeding 2,000 cc, more than three years old :
	8703.32.63	----	Of a cylinder capacity not exceeding 1,600 cc
	8703.32.65	----	Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800 cc
	8703.32.69	---	Other
		---	Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc, not more than three years old :
	8703.32.71	----	Vehicles for the transport of 7 or more persons (adults) including the driver, with non-monocoque body bolted on ladder type heavy duty chassis, with permanent four-wheel drive capability, and a total payload (of persons and cargo) of over 800 kg.
	8703.32.79	----	Other
	8703.32.80	---	Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc, more than three years old
		---	Other :
	8703.32.92	----	Of a cylinder capacity not exceeding 2,000 cc, not more than three years old
	8703.32.93	----	Motor - homes, specially equipped for habitation (with sleeping, cooking , toilet facilities etc) of a cylinder capacity exceeding 2000cc , not more than three years old
	8703.32.95	----	Other, of a cylinder capacity exceeding 2000 cc., not more than three years old
	8703.32.97	----	Other, of a cylinder capacity not exceeding 2,000 cc., more than three years old
	8703.32.99	----	Other, of a cylinder capacity exceeding 2,000 cc., more than three years old
	8703.33	--	Of a cylinder capacity exceeding 2,500 cc :

8703.33.10	---	Ambulances and prison vans not more than three years old
8703.33.20	---	Ambulances and prison vans more than three years old
8703.33.30	---	Hearses not more than three years old
8703.33.40	---	Hearses more than three years old
8703.33.50	---	Motor cars including station wagons and racing cars, not more than three years old
8703.33.60	---	Motor cars including station wagons and racing cars, more than three years old
	---	Other, not more than three years old :
8703.33.71	----	Motor-homes, specially equipped for habitation (with sleeping, cooking, toilet facilities etc)
8703.33.79	----	Other
8703.33.80	---	Other, more than three years old
8703.40	-	Other vehicles, with both spark-ignition internal combustion piston engine and electric motor as motors for propulsion, other than those capable of being charged by plugging to external source of electric power :
	---	Vehicles other than motor cars including station wagons and racing cars, of a cylinder capacity not exceeding 1,000 cc :
8703.40.11	----	Ambulances and prison vans not more than three years old
8703.40.12	----	Ambulances and prison vans more than three years
8703.40.13	----	Hearses not more than three years old
8703.40.14	----	Hearses more than three years old
8703.40.18	----	Other, not more than three years old
8703.40.19	----	Other, more than three years old
	---	Motor cars including station wagons and racing cars, of cylinder capacity not exceeding 1,000 cc :
8703.40.23	----	Quadricycle of cylinder capacity not exceeding 300 cc, not more than three years old
8703.40.24	----	Quadricycle of cylinder capacity not exceeding 300 cc, more than three years old
8703.40.25	----	All terrain vehicle (ATV), not more than three years old
8703.40.26	----	All terrain vehicle (ATV), more than three years old
8703.40.28	----	Other, not more than three years old
8703.40.29	----	Other, more than three years old
	---	Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc:
8703.40.31	----	Ambulances and prison vans, not more than three years old
8703.40.32	----	Ambulances and prison vans, more than three years old
8703.40.33	----	Hearses not more than three years old
8703.40.34	----	Hearses more than three years old
8703.40.35	----	Motor cars including station wagons and racing cars, not more than three years old
8703.40.36	----	Motor cars including station wagons and racing cars, more than three years old
8703.40.38	----	Other, not more than three years old
8703.40.39	----	Other, more than three years old

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		---	Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000 cc :
	8703.40.41	----	Ambulances and prison vans not more than three years old
	8703.40.42	----	Ambulances and prison vans more than three years old
	8703.40.43	----	Hearses not more than three years old
	8703.40.44	----	Hearses more than three years old
	8703.40.48	----	Other , not more than three years old
	8703.40.49	----	Other , more than three years old
		---	Motor cars including station wagons and racing cars of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000 cc :
	8703.40.51	----	Of a cylinder capacity not exceeding 1,600 cc , not more than three years old
	8703.40.52	----	Of a cylinder capacity not exceeding 1,600 cc ,more than three years old
	8703.40.53	----	Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800 cc ,not more than three years old
	8703.40.54	----	Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800 cc , more than three years old
	8703.40.58	----	Other , not more than three years old
	8703.40.59	----	Other , more than three years old
		---	Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc but not exceeding 3000cc :
	8703.40.61	----	Ambulances and prison vans not more than three years old
	8703.40.62	----	Ambulances and prison vans more than three years old
	8703.40.63	----	Hearses not more than three years old
	8703.40.64	----	Hearses more than three years old
	8703.40.68	----	Other , not more than three years old
	8703.40.69	----	Other , more than three years old
		---	Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc but not exceeding 3000cc :
	8703.40.71	----	Not more than three years old
	8703.40.72	----	More than three years old
		---	Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 3000cc :
	8703.40.81	----	Ambulances and prison vans not more than three years old
	8703.40.82	----	Ambulances and prison vans more than three years old
	8703.40.83	----	Hearses not more than three years old
	8703.40.84	----	Hearses more than three years old
	8703.40.88	----	Other , not more than three years old
	8703.40.89	----	Other , more than three years old
		---	Motor cars including station wagons and racing cars of a cylinder capacity exceeding 3000cc :
	8703.40.91	----	Not more than three years old
	8703.40.92	----	More than three years old
	8703.50	-	Other vehicles, with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion, other than those capable of being charged by plugging to external source of electric power :
		---	Vehicles other than motor cars including station wagons and racing cars ,of cylinder capacity not exceeding 1,000 cc :
	8703.50.11	----	Ambulances and prison vans not more than three years old

	8703.50.12	----	Ambulances and prison vans more than three years
	8703.50.13	----	Hearses not more than three years old
	8703.50.14	----	Hearses more than three years old
	8703.50.18	----	Other, not more than three years old
	8703.50.19	----	Other, more than three years old
		---	Motor cars including station wagons and racing cars, of cylinder capacity not exceeding 1,000 cc :
	8703.50.23	----	Quadricycle of cylinder capacity not exceeding 300 cc, not more than three years old
	8703.50.24	----	Quadricycle of cylinder capacity not exceeding 300 cc, more than three years old
	8703.50.25	----	All terrain vehicle (ATV) , not more than three years old
	8703.50.26	----	All terrain vehicle (ATV) , more than three years old
	8703.50.28	----	Other , not more than three years old
	8703.50.29	----	Other , more than three years old
		---	Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc:
	8703.50.31	----	Ambulances and prison vans, not more than three years old
	8703.50.32	----	Ambulances and prison vans, more than three years old
	8703.50.33	----	Hearses not more than three years old
	8703.50.34	----	Hearses more than three years old
	8703.50.35	----	Motor cars including station wagons and racing cars, not more than three years old
	8703.50.36	----	Motor cars including station wagons and racing cars, more than three years old
	8703.50.38	----	Other, not more than three years old
	8703.50.39	----	Other, more than three years old
		---	Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000 cc :
	8703.50.41	----	Ambulances and prison vans not more than three years old
	8703.50.42	----	Ambulances and prison vans more than three years old
	8703.50.43	----	Hearses not more than three years old
	8703.50.44	----	Hearses more than three years old
	8703.50.48	----	Other , not more than three years old
	8703.50.49	----	Other , more than three years old
		---	Motor cars including station wagons and racing cars of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000 cc :
	8703.50.51	----	Of a cylinder capacity not exceeding 1,600 cc , not more than three years old
	8703.50.52	----	Of a cylinder capacity not exceeding 1,600 cc ,more than three years old
	8703.50.53	----	Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800 cc ,not more than three years old
	8703.50.54	----	Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800 cc , more than three years old
	8703.50.58	----	Other , not more than three years old
	8703.50.59	----	Other , more than three years old
		---	Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc but not exceeding 3000cc :
	8703.50.61	----	Ambulances and prison vans not more than three years old
	8703.50.62	----	Ambulances and prison vans more than three years old
	8703.50.63	----	Hearses not more than three years old
	8703.50.64	----	Hearses more than three years old

8703.50.68	----	Other , not more than three years old
8703.50.69	----	Other , more than three years old
	---	Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc but not exceeding 3000cc :
8703.50.71	----	Vehicles for the transport of 7 or more persons (adults) including the driver, with non-monocoque body bolted on ladder type heavy duty chassis, with permanent four-wheel drive capability, and a total payload (of persons and cargo) of over 800 kg, not more than three years old
8703.50.72	----	Motor -homes, specially equipped for habitation (with sleeping, cooking , toilet facilities etc) , not more than three years old
8703.50.78	----	Other, not more than three years old
8703.50.79	----	Other, more than three years old
	---	Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 3000cc :
8703.50.81	----	Ambulances and prison vans not more than three years old
8703.50.82	----	Ambulances and prison vans more than three years old
8703.50.83	----	Hearses not more than three years old
8703.50.84	----	Hearses more than three years old
8703.50.88	----	Other , not more than three years old
8703.50.89	----	Other , more than three years old
	---	Motor cars including station wagons and racing cars of a cylinder capacity exceeding 3000cc :
8703.50.91	----	Motor -homes, specially equipped for habitation (with sleeping, cooking , toilet facilities etc) , not more than three years old
8703.50.98	----	Other, not more than three years old
8703.50.99	----	Other, more than three years old
8703.60	-	Other vehicles, with both spark-ignition internal combustion piston engine and electric motor as motors for propulsion, capable of being charged by plugging to external source of electric power :
	---	Vehicles other than motor cars including station wagons and racing cars ,Of cylinder capacity not exceeding 1,000 cc :
8703.60.11	----	Ambulances and prison vans not more than three years old
8703.60.12	----	Ambulances and prison vans more than three years
8703.60.13	----	Hearses not more than three years old
8703.60.14	----	Hearses more than three years old
8703.60.18	----	Other, not more than three years old
8703.60.19	----	Other, more than three years old
	---	Motor cars including station wagons and racing cars ,of cylinder capacity not exceeding 1,000 cc :
8703.60.23	----	Quadricycle of cylinder capacity not exceeding 300 cc , not more than three years old
8703.60.24	----	Quadricycle of cylinder capacity not exceeding 300 cc , more than three years old
8703.60.25	----	All terrain vehicle (ATV) , not more than three years old
8703.60.26	----	All terrain vehicle (ATV) , more than three years old

8703.60.28	----	Other , not more than three years old
8703.60.29	----	Other , more than three years old
	---	Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc:
8703.60.31	----	Ambulances and prison vans, not more than three years old
8703.60.32	----	Ambulances and prison vans, more than three years old
8703.60.33	----	Hearses not more than three years old
8703.60.34	----	Hearses more than three years old
8703.60.35	----	Motor cars including station wagons and racing cars, not more than three years old
8703.60.36	----	Motor cars including station wagons and racing cars, more than three years old
8703.60.38	----	Other, not more than three years old
8703.60.39	----	Other, more than three years old
	---	Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000 cc :
8703.60.41	----	Ambulances and prison vans not more than three years old
8703.60.42	----	Ambulances and prison vans more than three years old
8703.60.43	----	Hearses not more than three years old
8703.60.44	----	Hearses more than three years old
8703.60.48	----	Other , not more than three years old
8703.60.49	----	Other , more than three years old
	---	Motor cars including station wagons and racing cars of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000 cc :
8703.60.51	----	Of a cylinder capacity not exceeding 1,600 cc , not more than three years old
8703.60.52	----	Of a cylinder capacity not exceeding 1,600 cc ,more than three years old
8703.60.53	----	Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800 cc ,not more than three years old
8703.60.54	----	Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800 cc , more than three years old
8703.60.58	----	Other , not more than three years old
8703.60.59	----	Other , more than three years old
	---	Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc but not exceeding 3000cc :
8703.60.61	----	Ambulances and prison vans not more than three years old
8703.60.62	----	Ambulances and prison vans more than three years old
8703.60.63	----	Hearses not more than three years old
8703.60.64	----	Hearses more than three years old
8703.60.68	----	Other , not more than three years old
8703.60.69	----	Other , more than three years old
	---	Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc but not exceeding 3000cc :
8703.60.71	----	Not more than three years old
8703.60.72	----	More than three years old
	---	Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 3000cc :
8703.60.81	----	Ambulances and prison vans not more than three years old
8703.60.82	----	Ambulances and prison vans more than three years old
8703.60.83	----	Hearses not more than three years old

8703.60.84	----	Hearses more than three years old
8703.60.88	----	Other , not more than three years old
8703.60.89	----	Other , more than three years old
	---	Motor cars including station wagons and racing cars of a cylinder capacity exceeding 3000cc :
8703.60.91	----	Not more than three years old
8703.60.92	----	More than three years old
8703.70	-	Other vehicles, with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion, capable of being charged by plugging to external source of electric power
	---	Vehicles other than motor cars including station wagons and racing cars ,of cylinder capacity not exceeding 1,000 cc :
8703.70.11	----	Ambulances and prison vans not more than three years old
8703.70.12	----	Ambulances and prison vans more than three years
8703.70.13	----	Hearses not more than three years old
8703.70.14	----	Hearses more than three years old
8703.70.18	----	Other, not more than three years old
8703.70.19	----	Other, more than three years old
	---	Motor cars including station wagons and racing cars ,of cylinder capacity not exceeding 1,000 cc :
8703.70.23	----	Quadricycle of cylinder capacity not exceeding 300 cc , not more than three years old
8703.70.24	----	Quadricycle of cylinder capacity not exceeding 300 cc , more than three years old
8703.70.25	----	All terrain vehicle (ATV) , not more than three years old
8703.70.26	----	All terrain vehicle (ATV) , more than three years old
8703.70.28	----	Other , not more than three years old
8703.70.29	----	Other , more than three years old
	---	Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc:
8703.70.31	----	Ambulances and prison vans, not more than three years old
8703.70.32	----	Ambulances and prison vans, more than three years old
8703.70.33	----	Hearses not more than three years old
8703.70.34	----	Hearses more than three years old
8703.70.35	----	Motor cars including station wagons and racing cars, not more than three years old
8703.70.36	----	Motor cars including station wagons and racing cars, more than three years old
8703.70.38	----	Other, not more than three years old
8703.70.39	----	Other, more than three years old
	---	Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000 cc :
8703.70.41	----	Ambulances and prison vans not more than three years old
8703.70.42	----	Ambulances and prison vans more than three years old
8703.70.43	----	Hearses not more than three years old
8703.70.44	----	Hearses more than three years old
8703.70.48	----	Other , not more than three years old
8703.70.49	----	Other , more than three years old
	---	Motor cars including station wagons and racing cars of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000 cc :

8703.70.51	----	Of a cylinder capacity not exceeding 1,600 cc , not more than three years old
8703.70.52	----	Of a cylinder capacity not exceeding 1,600 cc ,more than three years old
8703.70.53	----	Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800 cc ,not more than three years old
8703.70.54	----	Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800 cc , more than three years old
8703.70.58	----	Other , not more than three years old
8703.70.59	----	Other , more than three years old
	---	Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc but not exceeding 3000cc :
8703.70.61	----	Ambulances and prison vans not more than three years old
8703.70.62	----	Ambulances and prison vans more than three years old
8703.70.63	----	Hearses not more than three years old
8703.70.64	----	Hearses more than three years old
8703.70.68	----	Other , not more than three years old
8703.70.69	----	Other , more than three years old
	---	Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc but not exceeding 3000cc :
8703.70.71	----	Vehicles for the transport of 7 or more persons (adults) including the driver, with non-monocoque body bolted on ladder type heavy duty chassis, with permanent four-wheel drive capability, and a total payload (of persons and cargo) of over 800 kg, not more than three years old
8703.70.72	----	Motor -homes, specially equipped for habitation (with sleeping, cooking , toilet facilities etc) , not more than three years old
8703.70.78	----	Other, not more than three years old
8703.70.79	----	Other, more than three years old
	---	Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 3000cc :
8703.70.81	----	Ambulances and prison vans not more than three years old
8703.70.82	----	Ambulances and prison vans more than three years old
8703.70.83	----	Hearses not more than three years old
8703.70.84	----	Hearses more than three years old
8703.70.88	----	Other , not more than three years old
8703.70.89	----	Other , more than three years old
	---	Motor cars including station wagons and racing cars of a cylinder capacity exceeding 3000cc :
8703.70.91	----	Motor -homes, specially equipped for habitation (with sleeping, cooking , toilet facilities etc) , not more than three years old
8703.70.98	----	Other, not more than three years old
8703.70.99	----	Other, more than three years old
8703.80	-	Other vehicles, with only electric motor for propulsion :
	---	Other, powered by on board accumulators charged solely by electricity generated by on board solar electricity panels:
8703.80.21	----	Not more than 3 years old

8703.80.22	----	More than 3 years old
	---	Other , powered by on board accumulators charged by external electric source (e.g. National Grid) , not more than 3 years old :
8703.80.31	----	Capacity of motors not exceeding 50kW
8703.80.32	----	Capacity of motors exceeding 50kW but not exceeding 100kW
8703.80.33	----	Capacity of motors exceeding 100kW but not exceeding 200kW
8703.80.34	----	Capacity of motors exceeding 200kW
	---	Other , driven by electric motors powered by on board accumulators charged by external electric source (e.g. National Grid) , more than 3 years old :
8703.80.41	----	Capacity of motors not exceeding 50kW
8703.80.42	----	Capacity of motors exceeding 50kW but not exceeding 100kW
8703.80.43	----	Capacity of motors exceeding 100kW but not exceeding 200kW
8703.80.44	----	Capacity of motors exceeding 200kW
	---	Other , powered by on board accumulators charged by external electric source (e.g. National grid) and supported by an internal combustion engine used exclusively to generate electricity by driving a generator on board, not more than 3 years old :
8703.80.51	----	Capacity of motors not exceeding 50kW
8703.80.52	----	Capacity of motors exceeding 50kW but not exceeding 100kW
8703.80.53	----	Capacity of motors exceeding 100kW but not exceeding 200kW
8703.80.54	----	Capacity of motors exceeding 200kW
	---	Other , powered by on board accumulators charged by external electric source (e.g. National grid) and supported by an internal combustion engine used exclusively to generate electricity by driving a generator on board ,more than 3 years old
8703.80.61	----	Capacity of motors not exceeding 50kW
8703.80.62	----	Capacity of motors exceeding 50kW but not exceeding 100kW
8703.80.63	----	Capacity of motors exceeding 100kW but not exceeding 200kW
8703.80.64	----	Capacity of motors exceeding 200kW
	---	Other :
8703.80.71	----	Not more than three years old
8703.80.72	----	More than three years old
8703.80.73	----	Capacity of motors exceeding 50kW but not exceeding 100kW, not more than three years old
8703.80.74	----	Capacity of motors exceeding 50kW but not exceeding 100kW, more than three years old
8703.80.75	----	Capacity of motors exceeding 100kW but not exceeding 200kW, not more than three years old
8703.80.76	----	Capacity of motors exceeding 100kW but not exceeding 200kW, more than three years old
8703.80.77	----	Capacity of motors exceeding 200kW, not more than three years old
8703.80.78	----	Capacity of motors exceeding 200kW, more than three years old
	---	Other, with compression – ignition internal combustion piston engine (diesel or semi-diesel) only for charging the electric accumulator, not capable of being charged by plugging to external source of electric power:
8703.80.81	----	Capacity of motors not exceeding 50kW, not more than three years old
8703.80.82	----	Capacity of motors not exceeding 50kW, more than three years old
8703.80.83	----	Capacity of motors exceeding 50kW but not exceeding 100kW, not more than three years old
8703.80.84	----	Capacity of motors exceeding 50kW but not exceeding 100kW, more than three years old
8703.80.85	----	Capacity of motors exceeding 100kW but not exceeding 200kW, not more than three years old
8703.80.86	----	Capacity of motors exceeding 100kW but not exceeding 200kW, more than three years old

	8703.80.87	----	Capacity of motors exceeding 200kW, not more than three years old
	8703.80.88	----	Capacity of motors exceeding 200kW, more than three years old
		---	Other
	8703.80.91	----	Not more than three years old
	8703.80.92	----	More than three years old
	8703.90	-	Other :
	8703.90.10	---	Not more than three years old:
	8703.90.20	---	More than three years old:
87.04			Motor vehicles for the transport of goods.
		-	Other, with only compression-ignition internal combustion piston engine (diesel or semi-diesel) :
	8704.21	--	g.v.w. not exceeding 5 tonnes :
		---	Chassis fitted with engines and cabs
	8704.21.31	----	for vehicles of national subdivision 8704.21.43, not more than four years old
	8704.21.32	----	for vehicles of national subdivision 8704.21.44, more than four years old
	8704.21.33	----	for vehicles of national subdivision 8704.21.51, not more than four years old
	8704.21.34	----	for vehicles of national subdivision 8704.21.52, more than four years old
	8704.21.35	----	for vehicles of national subdivision 8704.21.63, not more than four years old
	8704.21.36	----	for vehicles of national subdivision 8704.21.64, more than four years old
	8704.21.37	----	for vehicles of national subdivision 8704.21.67, not more than four years old
	8704.21.38	----	for vehicles of national subdivision 8704.21.68, more than four years old
		---	Vehicles with separate bodies for cabin and for cargo area, the cabin been designed for 3 persons (adults) or less, including the driver, with no additional space in the cabin that can be converted for other uses, and cargo carrying capacity of less than 2000 kg, but excluding those vehicles with an engine compartment totally protruding to the front of the vehicle from the driving cab :
	8704.21.41	----	Cargo carrying capacity of less than 800kg, not more than four years old
	8704.21.42	----	Cargo carrying capacity of less than 800kg , more than four years old

8704.21.43	----	Cargo carrying capacity of 800kg or more, not more than four years old
8704.21.44	----	Cargo carrying capacity of 800kg or more, more than four years old
	---	Vehicles with separate bodies for cabin and cargo area, the cabin been designed for 3 persons (adults) or less, including the driver, with no additional space in the cabin that can be converted for other uses, and cargo carrying capacity of 2000 kg or more :
8704.21.51	----	Not more than four years old
8704.21.52	----	More than four years old
	---	Vehicles with separate bodies for cabin and for cargo area, the cabin been designed for 3 persons (adults) or less, including the driver, with no additional space in the cabin that can be converted for other uses, and cargo carrying capacity of less than 2000 kg :
8704.21.61	----	Vehicles fitted with front leaf springs and Cargo carrying capacity of less than 800kg, not more than four years old
8704.21.62	----	Vehicles fitted with front leaf springs and Cargo carrying capacity of less than 800kg , more than four years old
8704.21.63	----	Vehicles fitted with front leaf springs and Cargo carrying capacity of 800kg or more, not more than four years old
8704.21.64	----	Vehicles fitted with front leaf springs and Cargo carrying capacity of 800kg or more, more than four years old
8704.21.65	----	Other Vehicles, Cargo carrying capacity of less than 800kg, not more than four years old
8704.21.66	----	Other Vehicles, Cargo carrying capacity of less than 800kg , more than four years old
8704.21.67	----	Other Vehicles, Cargo carrying capacity of 800kg or more, not more than four years old
8704.21.68	----	Other Vehicles, Cargo carrying capacity of 800kg or more, more than four years old
	---	Other vehicles with separate bodies for cabin and cargo area, cabin been designed for six persons (adults) or less including the driver, with no additional space in the cabin that can be converted for other use, and a cargo carrying capacity of 800 kg or more, but excluding those vehicles with an engine compartment totally protruding to the front of the vehicle from the driving cab :
8704.21.71	----	Not more than four years old
8704.21.72	----	More than four years old
	---	Other :
8704.21.91	----	Other vehicles with separate bodies for cabin and cargo area, not more than four years old
8704.21.92	----	Other vehicles with separate bodies for cabin and cargo area, more than four years old
8704.21.93	----	Other vehicles not more than four years old
8704.21.99	----	Other vehicles more than four years old

		---	Chassis fitted with engines and cabs :
8704.31.31	----		for vehicles of national subdivision 8704.31.43, not more than four years old
8704.31.32	----		for vehicles of national subdivision 8704.31.44, more than four years old
8704.31.33	----		for vehicles of national subdivision 8704.31.51, not more than four years old
8704.31.34	----		for vehicles of national subdivision 8704.31.52, more than four years old
8704.31.35	----		for vehicles of national subdivision 8704.31.63, not more than four years old
8704.31.36	----		for vehicles of national subdivision 8704.31.64, more than four years old
8704.31.37	----		for vehicles of national subdivision 8704.31.67, not more than four years old
8704.31.38	----		for vehicles of national subdivision 8704.31.68, more than four years old
		---	Vehicles with separate bodies for cabin and for cargo area, the cabin been designed for 3 persons (adults) or less, including the driver, with no additional space in the cabin that can be converted for other uses, and cargo carrying capacity of less than 2000 kg, but excluding those vehicles with an engine compartment totally protruding to the front of the vehicle from the driving cab :
8704.31.41	----		Cargo carrying capacity of less than 800kg, not more than four years old
8704.31.42	----		Cargo carrying capacity of less than 800kg , more than four years old
8704.31.43	----		Cargo carrying capacity of 800kg or more, not more than four years old
8704.31.44	----		Cargo carrying capacity of 800kg or more, more than four years old
		---	Vehicles with separate bodies for cabin and cargo area, cabin been designed for three persons (adults) or less, including the driver with no additional space in the cabin that can be converted for other uses and cargo carrying capacity of 2000 kg or more:
8704.31.51	----		Not more than four years old
8704.31.52	----		More than four years old
		---	Vehicles with separate bodies for cabin and for cargo area, the cabin been designed for 3 persons (adults) or less, including the driver, with no additional space in the cabin that can be converted for other uses, and cargo carrying capacity of less than 2000 kg. :
8704.31.61	----		Vehicles fitted with front leaf sprigs and Cargo carrying capacity of less than 800kg, not more than four years old
8704.31.62	----		Vehicles fitted with front leaf sprigs and Cargo carrying capacity of less than 800kg , more than four years old
8704.31.63	----		Vehicles fitted with front leaf sprigs and Cargo carrying capacity of 800kg or more, not more than four years old
8704.31.64	----		Vehicles fitted with front leaf sprigs and Cargo carrying capacity of 800kg or more, more than four years old
8704.31.65	----		Other Vehicles, Cargo carrying capacity of less than 800kg, not more than four years old
8704.31.66	----		Other Vehicles, Cargo carrying capacity of less than 800kg , more than four years old
8704.31.67	----		Other Vehicles, Cargo carrying capacity of 800kg or more, not more than four years old
8704.31.68	----		Other Vehicles, Cargo carrying capacity of 800kg or more, more than four years old
		---	Other vehicles with separate bodies for cabin and cargo area, cabin been designed for six persons (adults) or less including the driver, with no additional space in the cabin that can be converted for other use, and a cargo carrying capacity of 800 kg or more, but excluding those vehicles with an engine compartment totally protruding to the front of the vehicle from the driving cab :

8704.31.71	----	Not more than four years old
8704.31.72	----	More than four years old
	---	Other :
8704.31.91	----	Vehicles with separate bodies for cabin and cargo area, not more than four years old
8704.31.92	----	Vehicles with separate bodies for cabin and cargo area, more than four years old
8704.31.93	----	Other not more than four years old
8704.31.99	----	Other more than four years old
8704.41.31	----	for vehicles of national subdivision 8704.41.43, not more than four years old
8704.41.32	----	for vehicles of national subdivision 8704.41.44, more than four years old
8704.41.33	----	for vehicles of national subdivision 8704.41.51, not more than four years old
8704.41.34	----	for vehicles of national subdivision 8704.41.52, more than four years old
8704.41.35	----	for vehicles of national subdivision 8704.41.63, not more than four years old
8704.41.36	----	for vehicles of national subdivision 8704.41.64, more than four years old
8704.41.37	----	for vehicles of national subdivision 8704.41.67, not more than four years old
8704.41.38	----	for vehicles of national subdivision 8704.41.68, more than four years old
	---	Vehicles with separate bodies for cabin and for cargo area, the cabin been designed for 3 persons (adults) or less, including the driver, with no additional space in the cabin that can be converted for other uses, and cargo carrying capacity of less than 2000 kg, but excluding those vehicles with an engine compartment totally protruding to the front of the vehicle from the driving cab :
8704.41.41	----	Cargo carrying capacity of less than 800kg, not more than four years old
8704.41.42	----	Cargo carrying capacity of less than 800kg , more than four years old
8704.41.43	----	Cargo carrying capacity of 800kg or more, not more than four years old
8704.41.44	----	Cargo carrying capacity of 800kg or more, more than four years old
	---	Vehicles with separate bodies for cabin and cargo area, the cabin been designed for 3 persons (adults) or less, including the driver, with no additional space in the cabin that can be converted for other uses, and cargo carrying capacity of 2000 kg or more :
8704.41.51	----	Not more than four years old
8704.41.52	----	More than four years old
	---	Vehicles with separate bodies for cabin and for cargo area, the cabin been designed for 3 persons (adults) or less, including the driver, with no additional space in the cabin that can be converted for other uses, and cargo carrying capacity of less than 2000 kg :
8704.41.61	----	Vehicles fitted with front leaf sprigs and Cargo carrying capacity of less than 800kg, not more than four years old
8704.41.62	----	Vehicles fitted with front leaf sprigs and Cargo carrying capacity of less than 800kg , more than four years old
8704.41.63	----	Vehicles fitted with front leaf sprigs and Cargo carrying capacity of 800kg or more, not more than four years old
8704.41.64	----	Vehicles fitted with front leaf sprigs and Cargo carrying capacity of 800kg or more, more than four years old
8704.41.65	----	Other Vehicles, Cargo carrying capacity of less than 800kg, not more than four years old
8704.41.66	----	Other Vehicles, Cargo carrying capacity of less than 800kg , more than four years old
8704.41.67	----	Other Vehicles, Cargo carrying capacity of 800kg or more, not more than four years old
8704.41.68	----	Other Vehicles, Cargo carrying capacity of 800kg or more, more than four years old
	---	Other vehicles with separate bodies for cabin and cargo area, cabin been designed for six persons (adults) or less including the driver, with no additional space in the cabin that can be converted for

			other use, and a cargo carrying capacity of 800 kg or more, but excluding those vehicles with an engine compartment totally protruding to the front of the vehicle from the driving cab :
8704.41.71	----		Not more than four years old
8704.41.72	----		More than four years old
	---		Other :
8704.41.91	----		Other vehicles with separate bodies for cabin and cargo area, not more than four years old
8704.41.92	----		Other vehicles with separate bodies for cabin and cargo area, more than four years old
8704.41.93	----		Other vehicles not more than four years old
8704.41.99	----		Other vehicles more than four years old
		-	Other, with both spark-ignition internal combustion piston engine and electric motor as motors for propulsion :
8704.51			g.v.w. not exceeding 5 tonnes
	---		Special purpose tankers/bowsers and trucks:
	---		Chassis fitted with engines and cabs :
8704.51.31	----		for vehicles of national subdivision 8704.51.43, not more than four years old
8704.51.32	----		for vehicles of national subdivision 8704.51.44, more than four years old
8704.51.33	----		for vehicles of national subdivision 8704.51.51, not more than four years old
8704.51.34	----		for vehicles of national subdivision 8704.51.52, more than four years old
8704.51.35	----		for vehicles of national subdivision 8704.51.63, not more than four years old
8704.51.36	----		for vehicles of national subdivision 8704.51.64, more than four years old
8704.51.37	----		for vehicles of national subdivision 8704.51.67, not more than four years old
8704.51.38	----		for vehicles of national subdivision 8704.51.68, more than four years old
	---		Vehicles with separate bodies for cabin and for cargo area, the cabin been designed for 3 persons (adults) or less, including the driver, with no additional space in the cabin that can be converted for other uses, and cargo carrying capacity of less than 2000 kg, but excluding those vehicles with an engine compartment totally protruding to the front of the vehicle from the driving cab :
8704.51.41	----		Cargo carrying capacity of less than 800kg, not more than four years old
8704.51.42	----		Cargo carrying capacity of less than 800kg , more than four years old
8704.51.43	----		Cargo carrying capacity of 800kg or more, not more than four years old
8704.51.44	----		Cargo carrying capacity of 800kg or more, more than four years old
	---		Vehicles with separate bodies for cabin and cargo area, cabin been designed for three persons (adults) or less, including the driver with no additional space in the cabin that can be converted for other uses and cargo carrying capacity of 2000 kg or more:
8704.51.51	----		Not more than four years old
8704.51.52	----		More than four years old
	---		Vehicles with separate bodies for cabin and for cargo area, the cabin been designed for 3 persons (adults) or less, including the driver, with no additional space in the cabin that can be converted for other uses, and cargo carrying capacity of less than 2000 kg :
8704.51.61	----		Vehicles fitted with front leaf springs and Cargo carrying capacity of less than 800kg, not more than four years old

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8704.51.62	----	Vehicles fitted with front leaf springs and Cargo carrying capacity of less than 800kg , more than four years old
8704.51.63	----	Vehicles fitted with front leaf springs and Cargo carrying capacity of 800kg or more, not more than four years old
8704.51.64	----	Vehicles fitted with front leaf springs and Cargo carrying capacity of 800kg or more, more than four years old
8704.51.65	----	Other Vehicles, Cargo carrying capacity of less than 800kg, not more than four years old
8704.51.66	----	Other Vehicles, Cargo carrying capacity of less than 800kg , more than four years old
8704.51.67	----	Other Vehicles, Cargo carrying capacity of 800kg or more, not more than four years old
8704.51.68	----	Other Vehicles, Cargo carrying capacity of 800kg or more, more than four years old
	---	Other vehicles with separate bodies for cabin and cargo area, cabin been designed for six persons (adults) or less including the driver, with no additional space in the cabin that can be converted for other use, and a cargo carrying capacity of 800 kg or more, but excluding those vehicles with an engine compartment totally protruding to the front of the vehicle from the driving cab :
8704.51.71	----	Not more than four years old
8704.51.72	----	More than four years old
	---	Other :
8704.51.91	----	Vehicles with separate bodies for cabin and cargo area, not more than four years old
8704.51.92	----	Vehicles with separate bodies for cabin and cargo area, more than four years old
8704.51.93	----	Other not more than four years old
8704.51.99	----	Other more than four years old
8704.60	-	Other with only electric motor for propulsion :
	---	Other electric, not more than five years old
8704.60.31	----	Capacity of motors not exceeding 50kW
8704.60.32	----	Capacity of motors exceeding 50kW, but not exceeding 100kW
8704.60.33	----	Capacity of motors exceeding 100kW, but not exceeding 200kW
8704.60.34	----	Capacity of motors exceeding 200kW
	---	Other electric, more than five years old
8704.60.41	----	Capacity of motors not exceeding 50kW
8704.60.42	----	Capacity of motors exceeding 50kW, but not exceeding 100kW
8704.60.43	----	Capacity of motors exceeding 100kW, but not exceeding 200kW
8704.60.44	----	Capacity of motors exceeding 200kW
8704.90	-	Other :
8704.90.10	---	Not more than five years old
8704.90.90	---	Other