



**MONETARY BOARD  
CENTRAL BANK OF SRI LANKA**

**12 October 2018**

**BANKING ACT DIRECTIONS**

**No. 07 of 2018**

**MEASURES TO CURTAIL IMPORTS OF MOTOR VEHICLES AND NON-ESSENTIAL  
CONSUMER GOODS**

Issued under Sections 76(J)(1) read with subsection (3) thereof, of the Banking Act  
No. 30 of 1988, as amended.

The Monetary Board, with a view to curtailing imports and the adverse impact on the exchange rate, issues the following Directions to the National Savings Bank (NSB) with regard to facilitation of imports of motor vehicles and non-essential consumer goods.

- |                                      |  |
|--------------------------------------|--|
| 1. Empowerment under the Banking Act | In terms of Sections 76(J)(1) read with subsection (3) thereof, of the Banking Act, in order to ensure the soundness of the banking system, the Monetary Board is empowered to issue Directions to licensed specialised banks, to any category of licensed specialised banks or to any particular licensed specialised bank regarding the manner in which any aspect of the business of such banks is to be conducted. |
| 2. Refrain from facilitating imports | NSB shall refrain from facilitating importation of motor vehicles other than those items specified in Schedule A and non-essential consumer goods specified in Schedule B through opening of Letters of Credit or other modes of payment until further notice.   |
| 3. Revocation                        | The letter dated 28 September 2018 on Margin Requirement Against Letters of Credit for Importation of Motor Vehicles is hereby withdrawn.  |
| 4. Implementation                    | These Directions shall be implemented with immediate effect.   |

**C J P Siriwardana**

*Chief Executive Officer/Senior Deputy Governor  
of the Central Bank of Sri Lanka*

## Schedule -A

### Exclusion List of Motor Vehicles

| HS Hdg       | HS Code    | Description  |
|--------------|------------|--|
| <b>87.01</b> |            | <b>Tractors (other than tractors of heading 87.09) (+)</b> |
|              | 8701.10.00 | Single axle tractors :                                     |
|              | 8701.10.10 | More than ten years old                                    |
|              | 8701.10.90 | Other  |
|              | 8701.20.00 | Road tractors for semi-trailers:                           |
|              | 8701.20.10 | Not more than five years old                               |
|              | 8701.20.20 | More than five years old                                   |
|              | 8701.30.00 | Track-laying tractors :                                    |
|              | 8701.30.10 | Not more than five years old                               |
|              | 8701.30.20 | More than five years old                                   |
|              |            | Other, of an engine power:                                 |
|              | 8701.91    | Not exceeding 18kW :                                       |
|              | 8701.91.10 | Agricultural tractors, not more than ten years old         |
|              | 8701.91.20 | Agricultural tractors, more than ten years old             |
|              | 8701.91.30 | Other, not more than ten years old                         |
|              | 8701.91.40 | Other, more than ten years old                             |
|              | 8701.92.00 | Exceeding 18 kW but not exceeding 37 kW :                  |
|              | 8701.92.10 | Agricultural tractors, not more than ten years old         |
|              | 8701.92.20 | Agricultural tractors, more than ten years old             |
|              | 8701.92.30 | Other, not more than ten years old                         |
|              | 8701.92.40 | Other, more than ten years old                             |
|              | 8701.93.00 | Exceeding 37 kW but not exceeding 75 kW :                  |
|              | 8701.93.10 | Agricultural tractors, not more than ten years old         |
|              | 8701.93.20 | Agricultural tractors, more than ten years old             |
|              | 8701.93.30 | Other, not more than ten years old                         |
|              | 8701.93.40 | Other, more than ten years old                             |
|              | 8701.94.00 | Exceeding 75 kW but not exceeding 130 kW :                 |
|              | 8701.94.10 | Agricultural tractors, not more than ten years old         |
|              | 8701.94.20 | Agricultural tractors, more than ten years old             |

|              |            |  |
|--------------|------------|--|
|              | 8701.94.30 | Other, not more than ten years old   |
|              | 8701.94.40 | Other, more than ten years old   |
|              | 8701.95.00 | Exceeding 130 kW :   |
|              | 8701.95.10 | Agricultural tractors, not more than ten years old   |
|              | 8701.95.20 | Agricultural tractors, more than ten years old   |
|              | 8701.95.30 | Other, not more than ten years old   |
|              | 8701.95.40 | Other, more than ten years old   |
|              |            |  |
| <b>87.02</b> |            | <b>Motor vehicles for the transport of ten or more persons, including the driver</b>   |
|              | 8702.10.00 | 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  |

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|  |            | 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  |

|  |            |   |
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|  |            | 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   |
|  | 8702.10.55 | Other, not more than five years old   |
|  | 8702.10.59 | Other   |
|  |            | 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  |
|  | 8702.10.69 | Other   |
|  |            | 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   |
|  | 8702.10.75 | Other, not more than five years old   |
|  | 8702.10.79 | Other   |
|  |            | Other, more than ten years old :  |
|  | 8702.10.81 | Modified Vehicles of heading 87.03  |
|  | 8702.10.89 | Other   |
|  | 8702.20.00 | 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:                     |

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|  | 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  |
|  | 8702.20.53 | Other, not more than five years old  |
|  | 8702.20.59 | Other  |

|  |            |   |
|--|------------|---|
|  |            | 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  |
|  | 8702.20.69 | Other   |
|  |            | 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   |
|  | 8702.20.73 | Other, not more than five years old   |
|  | 8702.20.79 | Other   |

|  |            |  |
|--|------------|--|
|  |            | Other, more than ten years old :   |
|  | 8702.20.81 | Modified vehicles of heading 87.03   |
|  | 8702.20.89 | Other  |
|  | 8702.30.00 | With both spark-ignition internal combustion reciprocating 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   |
|  | 8702.30.53 | Other, not more than five years old   |
|  | 8702.30.59 | Other   |
|  |            | 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  |
|  | 8702.30.69 | Other   |
|  |            | 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   |
|  | 8702.30.73 | Other, not more than five years old   |
|  | 8702.30.79 | Other   |
|  |            | Other, more than ten years old :  |
|  | 8702.30.81 | Modified vehicles of heading 87.03  |

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|  | 8702.30.89 | Other  |
|  | 8702.40.00 | 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  |



|  |            |   |
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|  | 8702.40.52 | Modified Vehicles of heading 87.03, more than two years old   |
|  | 8702.40.53 | Other, not more than five years old   |
|  | 8702.40.59 | Other   |
|  |            | 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   |
|  | 8702.40.73 | Other, not more than five years old   |
|  | 8702.40.79 | Other   |
|  |            | Other, more than ten years old:   |
|  | 8702.40.81 | Modified vehicles of heading 87.03  |
|  | 8702.40.89 | Other   |
|  | 8702.90.00 | Other :   |

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|  |            | 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  |
|  | 8702.90.55 | Other, not more than five years old  |
|  | 8702.90.59 | Other  |

|  |            |   |
|--|------------|---|
|  |            | 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  |
|  | 8702.90.69 | Other   |
|  |            | 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   |
|  | 8702.90.75 | Other, not more than five years old   |

|              |            |   |
|--------------|------------|---|
|              | 8702.90.79 | Other   |
|              |            | Other, more than ten years old :  |
|              | 8702.90.81 | Modified Vehicles of heading 87.03  |
|              | 8702.90.89 | Other   |
|              |            |   |
| <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> |
|              |            | Other vehicles, with only spark-ignition internal combustion reciprocating piston engine :  |
|              | 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   |
|              | 8703.22.00 | 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   |
|              |            | 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   |
|              | 8703.24.00 | 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   |

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|  | 8703.24.40 | Hearses more than three years old  |
|  | 8703.31.00 | 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  |
|  | 8703.32.00 | 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  |
|  | 8703.33.00 | 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  |
|  |            | 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   |
|  | 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  |
|  |            | 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  |

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|  | 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  |
|  |            | 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  |
|  |            | 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  |
|  |            | 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  |
|  |            | 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 : |

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|  |  | Vehicles other than motor cars including station wagons and racing cars ,of cylinder capacity not exceeding 1,000 cc : |
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|--|------------|--|
|  | 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  |
|  |            | 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  |
|  |            | 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  |
|  |            | 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  |
|  |            | 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  |

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|  | 8703.50.84 | Hearses more than three years old |
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|  |            | 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  |
|  |            | 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  |
|  |            | 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  |
|  |            | 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  |

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|  |            | 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  |
|  | 8703.70.11 | 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  |
|  |            | 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  |
|  |            | 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  |
|  |            | 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  |



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|              |            | 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   |
|              |            |   |
| <b>87.04</b> |            | <b>Motor vehicles for the transport of goods.</b>   |
|              | 8704.10.00 | Dumpers designed for off- highway use   |

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|  |            | Other, with compression- ignition internal combustion piston engine (diesel or semi- diesel) :   |
|  | 8704.21.00 | g.v.w. not exceeding 5 tonnes<br>:   |
|  |            | Special purpose tankers/bowsers and trucks:  |
|  | 8704.21.11 | Tankers / bowsers with stainless steel tanks for transport of milk, not more than five years old |
|  | 8704.21.12 | Tankers / bowsers with stainless steel tanks for transport of milk,more than five years old      |
|  | 8704.21.13 | Garbage trucks equipped with waste compacting mechanism, not more than five years old            |
|  | 8704.21.14 | Garbage trucks equipped with waste compacting mechanism, more than five years old                |
|  |            | Auto-trishaws :  |
|  | 8704.21.21 | Not more than four years old   |
|  | 8704.21.22 | More than four years old   |
|  |            | 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                        |

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|  | 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     |

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|  |            | 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  |

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|  |            | 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 sprigs and Cargo carrying capacity of less than 800kg, not more than four years old  |
|  | 8704.21.62 | Vehicles fitted with front leaf sprigs and Cargo carrying capacity of less than 800kg , more than four years old   |
|  | 8704.21.63 | Vehicles fitted with front leaf sprigs and Cargo carrying capacity of 800kg or more, not more than four years old  |
|  | 8704.21.64 | Vehicles fitted with front leaf sprigs 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 :  |
|  | 8704.22.00 | g.v.w. exceeding 5 tonnes but not exceeding 20 tonnes :  |

|  |                   |  |
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|  |                   | Tankers and bowsers with stainless steel tanks for transport of milk and refrigerated trucks : |
|  | 8704.22.41        | Not more than five years old   |
|  | 8704.22.42        | More than five years old but less than ten years old   |
|  | 8704.22.43        | More than ten years old  |
|  |                   | Garbage trucks equipped with waste compacting mechanism. :                                     |
|  | 8704.22.51        | Not more than five years old   |
|  | 8704.22.52        | More than five years old   |
|  |                   | Other :  |
|  | 8704.22.61        | Not more than five years old   |
|  | 8704.22.62        | More than five years old but less than ten years old   |
|  | 8704.22.63        | More than ten years old  |
|  |                   |  |
|  | <b>8704.23.00</b> | <b>g.v.w. exceeding 20 tonnes :</b>  |
|  |                   |  |
|  |                   | Tankers and bowsers with stainless steel tanks for transport of milk and refrigerated trucks : |
|  | 8704.23.51        | Not more than five years old   |
|  | 8704.23.52        | More than five years old but less than ten years old   |
|  | 8704.23.53        | More than ten years old  |
|  |                   | Garbage trucks equipped with waste compacting mechanism:                                       |
|  | 8704.23.61        | Not more than five years old   |
|  | 8704.23.62        | More than five years old   |
|  |                   | Other :  |
|  | 8704.23.71        | Not more than five years old   |
|  | 8704.23.72        | More than five years old but less than ten years old   |
|  | 8704.23.73        | More than ten years old  |
|  |                   | Other, with spark-ignition internal combustion piston engine :                                 |
|  | 8704.31.00        | g.v.w. not exceeding 5 tonnes :  |

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|  |            | Special purpose tankers/bowsers and trucks:  |
|  | 8704.31.11 | Tankers / bowsers with stainless steel tanks for transport of milk, not more than five years old |
|  | 8704.31.12 | Tankers / bowsers with stainless steel tanks for transport of milk, more than five years old     |
|  | 8704.31.13 | Garbage trucks equipped with waste compacting mechanism, not more than five years old            |
|  | 8704.31.14 | Garbage trucks equipped with waste compacting mechanism, more than five years old                |
|  |            | Auto-trishaws :  |
|  | 8704.31.21 | With two-stroke petrol engine  |
|  | 8704.31.22 | Other, not more than four years old  |
|  | 8704.31.23 | Other, 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                        |

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|  |            | 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 springs and Cargo carrying capacity of 800kg or more, more than four years old   |
|  | 8704.31.65 | Other Vehicles, Cargo carrying capacity of less than 800kg, not more than four years old   |
|  | 8704.31.66 | Other Vehicles, Cargo carrying capacity of less than 800kg, more than four years old   |
|  | 8704.31.67 | Other Vehicles, Cargo carrying capacity of 800kg or more, not more than four years old   |
|  | 8704.31.68 | Other Vehicles, Cargo carrying capacity of 800kg or more, more than four years old   |
|  |            | Other vehicles with separate bodies for cabin and cargo area, cabin been designed for six persons (adults) or less including the driver, with no additional space in the cabin that can be converted for other use, and a cargo carrying capacity of 800 kg or more, but excluding those vehicles with an engine compartment totally protruding to the front of the vehicle from the driving cab : |
|  | 8704.31.71 | Not more than four years old   |
|  | 8704.31.72 | More than four years old   |
|  |            | Other :  |
|  | 8704.31.93 | Other not more than four years old   |
|  | 8704.31.99 | Other more than four years old   |
|  | 8704.32.00 | g.v.w. exceeding 5 tonnes :  |
|  |            | Tankers and bowsers with stainless steel tanks for transport of milk and refrigerated trucks :   |
|  | 8704.32.41 | Not more than five years old   |
|  | 8704.32.42 | More than five years old but not more than ten years old   |
|  | 8704.32.43 | More than ten years old  |
|  |            | Garbage trucks equipped with waste compacting mechanism:   |
|  | 8704.32.51 | Not more than five years old   |
|  | 8704.32.52 | More than five years old   |
|  |            | Other :  |

|              |            |   |
|--------------|------------|---|
|              | 8704.32.61 | Not more than five years old  |
|              | 8704.32.62 | More than five years old but not more than ten years old  |
|              | 8704.32.63 | More than ten years old   |
|              | 8704.90.00 | Other :   |
|              | 8704.90.10 | Electric auto-trishaws not more than five years old   |
|              | 8704.90.20 | Electric auto-trishaws more than five years old   |
|              | 8704.90.30 | Other electric, not more than five years old  |
|              | 8704.90.40 | Other electric, more than five years old  |
|              | 8704.90.50 | Other, not more than five years old   |
|              | 8704.90.60 | Other, more than five years old   |
|              |            |   |
| <b>87.05</b> |            | <b>Special purpose motor vehicles, other than those principally designed for the transport of persons or goods (for example, breakdown lorries, crane lorries, fire fighting vehicles, concrete-mixer lorries, road sweeper lorries, spraying lorries, mobile workshops, mobile radiological units)</b> |
|              |            |   |
|              | 8705.10.00 | Crane lorries :   |
|              | 8705.10.10 | Not more than ten years old   |
|              | 8705.10.20 | More than ten years old   |
|              | 8705.20.00 | Mobile drilling derricks :  |
|              | 8705.20.10 | Not more than seven years old   |
|              | 8705.20.20 | More than seven years old   |
|              |            |   |
|              | 8705.30.00 | Fire fighting vehicles :  |
|              | 8705.30.10 | Not more than seven years old   |
|              | 8705.30.20 | More than seven years old   |
|              | 8705.40.00 | Concrete-mixer lorries :  |
|              | 8705.40.10 | Not more than ten years old   |
|              | 8705.40.20 | More than ten years old   |
|              | 8705.90.00 | Other :   |
|              |            | Mobile workshops  |
|              | 8705.90.11 | Not more than seven years old   |
|              | 8705.90.12 | More than seven years old   |



|              |            |  |
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|              |            | Gully bowzers equipped with suction pumps for extracting sewage water /wastes:   |
|              | 8705.90.21 | Not more than seven years old  |
|              | 8705.90.22 | More than seven years old  |
|              |            | Concrete pump trucks :   |
|              | 8705.90.31 | Not more than ten years old  |
|              | 8705.90.32 | More than ten years old  |
|              |            | Other :  |
|              | 8705.90.91 | g. v. w. not exceeding 4 tonnes , not more than seven years old  |
|              | 8705.90.92 | g. v. w. not exceeding 4 tonnes , more than seven years old  |
|              | 8705.90.93 | g. v. w. exceeding 4 tonnes , not more than seven years old  |
|              | 8705.90.94 | g. v. w. exceeding 4 tonnes , more than seven years old  |
|              |            |  |
| <b>87.06</b> | 8706.00.00 | <b>Chassis fitted with engines, for the motor vehicles of heading 87.01 to 87.05.</b>  |
|              |            |  |
|              | 8706.00.10 | New chassis fitted with engines for motor vehicles of heading 87.02, for the transport of twenty eight or more passengers including the driver |
|              | 8706.00.20 | New chassis fitted with engines for other motor vehicles of heading 87.02  |
|              | 8706.00.30 | New chassis fitted with engines for motor vehicles of heading 8704.21, 8704.22, 8704.23, 8704.31 and 8704.32 with a g.v.w. of 3,000 kg or more |
|              | 8706.00.40 | Other new chassis fitted with engines for other motor vehicles   |
|              | 8706.00.50 | Used chassis fitted with engines   |
| <b>87.07</b> |            | <b>Bodies (including cabs), for the motor vehicles of headings 87.01 to 87.05.</b>   |
|              | 8707.10.00 | For the vehicles of heading 87.03 :  |
|              | 8707.10.10 | Used vehicle bodies fully equipped with fittings and accessories   |

|              |            |  |
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|              | 8707.10.20 | Other vehicle bodies fully equipped with fittings and accessories  |
|              | 8707.10.30 | Used vehicle bodies fully equipped with fittings and accessories excluding seats and upholstery  |
|              | 8707.10.40 | Other vehicle bodies fully equipped with fittings and accessories excluding seats and upholstery   |
|              | 8707.10.50 | Rough coated ,bare body frame with /without doors , bonnet and boot lid  |
|              | 8707.10.60 | Used bare body frame with /without doors , bonnet and boot lid   |
|              | 8707.10.90 | Other  |
|              | 8707.90.00 | Other :  |
|              | 8707.90.10 | Bodies and cabs incorporating attachments left over in the process of separating same from the main vehicle by cutting, but not meriting classification elsewhere by virtue of those left over attachments |
|              | 8707.90.20 | Other, for the motor vehicles of heading 87.02, for the transport of 25 or more persons including the driver   |
|              | 8707.90.30 | Other, for the vehicles of sub- heading 8701.20 and the vehicles of heading 87.04, of a G.V.W. exceeding 3,000kg   |
|              |            | Other, bodies for the vehicles of 10 or more persons but less than 25 of heading 87.02 including the driver :  |
|              | 8707.90.41 | Used bodies fully equipped with fittings and accessories   |
|              | 8707.90.42 | Other vehicle bodies fully equipped with fittings and accessories  |
|              | 8707.90.43 | Used vehicle bodies fully equipped with fittings and accessories excluding seats and upholstery  |
|              | 8707.90.44 | Other vehicle bodies fully equipped with fittings and accessories excluding seats and upholstery   |
|              | 8707.90.48 | Rough coated ,bare body frame with /without doors, bonnet and boot lid   |
|              | 8707.90.49 | Used bare body frame with /without doors , bonnet and boot lid   |
|              | 8707.90.90 | Other  |
| <b>87.08</b> |            | <b>Parts and accessories of the motor vehicles of headings 87.01 to 87.05.</b>   |

|            |   |
|------------|---|
| 8708.10.00 | Bumpers and parts thereof   |
|            | Other parts and accessories of bodies (including cabs) :  |
| 8708.21.00 | Safety seat belts   |
| 8708.29.00 | Other :   |
| 8708.29.10 | "Cut-portions" of bodies and cabs   |
| 8708.29.90 | Other   |
| 8708.30.00 | Brakes and servo-brakes; parts thereof  |
| 8708.40.00 | Gear boxes and parts thereof  |
| 8708.50.00 | Drive-axles with differential, whether or not provided with other transmission components, and non-driving axles; parts thereof                   |
| 8708.70.00 | Road wheels and parts and accessories thereof :   |
| 8708.70.10 | Rims fitted with tyres, showing signs of wear   |
| 8708.70.20 | Other, rims fitted with tyres   |
| 8708.70.90 | Other   |
| 8708.80.00 | Suspension systems and parts thereof (including shock-absorbers)  |
|            | Other parts and accessories :   |
| 8708.91.00 | Radiators and parts thereof :   |
| 8708.91.10 | Radiators and parts thereof   |
| 8708.91.20 | Parts   |
| 8708.92.00 | Silencers (mufflers) and exhaust pipes; parts thereof   |
| 8708.93.00 | Clutches and parts thereof  |
| 8708.94.00 | Steering wheels, steering columns and steering boxes; parts thereof   |
| 8708.95.00 | Safety airbags with inflater system; parts thereof  |
| 8708.99.00 | Other :   |
| 8708.99.10 | New chassis not fitted with engines, but with or without fittings for motor vehicles of heading 87.02 and 87.04 with a g.v.w. of 3,000 kg or more |
| 8708.99.20 | Other new chassis not fitted with engines, but with or without fittings   |
| 8708.99.30 | Other used chassis not fitted with engines, but with or without fittings  |
| 8708.99.40 | "Cut-portions" of motor vehicles  |

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|  | 8708.99.90 | Other |
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| <b>87.09</b> |            | <b>Works trucks, self- propelled, not fitted with lifting or handling equipment, of the type used in factories, warehouses, dock areas or airports, for short distance transport of goods; tractors of the type used on railway station platforms; parts of the foregoing vehicles.</b> |
|              |            |   |
|              |            | Vehicles :  |
|              | 8709.11.00 | Electrical  |
|              | 8709.19.00 | Other   |
|              | 8709.90.00 | Parts   |
|              |            |   |
| <b>87.10</b> | 8710.00.00 | <b>Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles.</b>   |
|              |            |   |
| <b>87.13</b> |            | <b>Carriages for disabled persons, whether or not motorised or otherwise mechanically propelled.</b>  |
|              |            |   |
|              | 8713.10.00 | Not mechanically propelled  |
|              | 8713.90.00 | Other   |
| <b>87.14</b> |            | <b>Parts and accessories of vehicles of headings 87.11 to 87.13.</b>  |
|              | 8714.10.00 | Of motorcycles (including mopeds):  |
|              | 8714.10.10 | Frames, with or without front fork  |
|              | 8714.10.90 | Other   |
|              | 8714.20.00 | Of carriages for disabled persons   |
|              |            | Other :   |

|              |            |   |
|--------------|------------|---|
|              | 8714.91.00 | Frames and forks, and parts thereof :   |
|              | 8714.91.10 | Bicycle frames  |
|              | 8714.91.20 | Front forks   |
|              | 8714.91.90 | Other   |
|              | 8714.92.00 | Wheel rims and spokes :   |
|              | 8714.92.10 | Wheel rims  |
|              | 8714.92.90 | Other   |
|              | 8714.93.00 | Hubs, other than coaster braking hubs and hub brakes, and free-wheel sprocket- wheels         |
|              | 8714.94.00 | Brakes, including coaster braking hubs and hub brakes, and parts thereof                      |
|              | 8714.95.00 | Saddles   |
|              | 8714.96.00 | Pedals and crank-gear, and parts thereof  |
|              | 8714.99.00 | Other :   |
|              | 8714.99.10 | Mudguards   |
|              | 8714.99.20 | Chain stays   |
|              | 8714.99.30 | Seat stays  |
|              |            | Other:  |
|              | 8714.99.91 | Bicycle rims fitted with new tyres  |
|              | 8714.99.92 | Bicycle rims fitted with tyres showing signs of wear  |
|              | 8714.99.99 | Other   |
| <b>87.15</b> | 8715.00.00 | <b>Baby carriages and parts thereof.</b>  |
| <b>87.16</b> |            | <b>Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof.</b> |

|  |            |   |
|--|------------|---|
|  | 8716.10.00 | Trailers and semi-trailers of the caravan type, for housing or camping :              |
|  | 8716.10.10 | Not more than five years old  |
|  | 8716.10.20 | More than five years old  |
|  | 8716.20.00 | Self-loading or self-unloading trailers and semi-trailers for agricultural purposes : |
|  | 8716.20.10 | Not more than five years old  |
|  | 8716.20.20 | More than five years old  |
|  |            | Other trailers and semi- trailers for the transport of goods :                        |

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|--|------------|--|
|  | 8716.31.00 | Tanker trailers and tanker semi-trailers : |
|  | 8716.31.10 | Not more than five years old               |
|  | 8716.31.20 | More than five years old                   |
|  | 8716.39.00 | Other :                                    |
|  | 8716.39.10 | Not more than five years old               |
|  | 8716.39.20 | More than five years old                   |
|  | 8716.40.00 | Other trailers and semi- trailers :        |
|  | 8716.40.10 | Not more than five years old               |
|  | 8716.40.20 | More than five years old                   |
|  | 8716.80.00 | Other vehicles :                           |
|  | 8716.80.20 | Wheelbarrows                               |
|  | 8716.80.30 | Other not more than five years old         |
|  | 8716.80.40 | Other more than five years old             |
|  | 8716.90.00 | Parts:                                     |
|  | 8716.90.10 | For wheelbarrows                           |
|  | 8716.90.90 | Others                                     |

## Schedule -B

### Non-Essential Consumer Goods

| HS Hdg       | HS Code    | Description  |
|--------------|------------|--|
| <b>33.03</b> | 3303.00.00 | <b>Perfumes and toilet waters</b>  |
|              | 3303.00.10 | Perfumes   |
|              |            | Toilet waters  |
|              | 3303.00.21 | Baby cologne conforming to SLS 589 and containing alcohol not less than 55% and not more than 65% by v/v   |
|              | 3303.00.22 | Other colognes containing alcohol not less than 50% and not more than 90% by v/v   |
|              | 3303.00.29 | Other  |
| <b>33.07</b> |            | <b>Pre-shave, shaving or after-shave preparations, personal deodorants, bath preparations, depilatories and other perfumery, cosmetic or toilet preparations not elsewhere specified or included; prepared room deodorisers, whether or not perfumed or having disinfectant properties</b> |
|              | 3307.10.00 | Pre-shave, shaving or after-shave preparations   |
|              | 3307.20.00 | Personal deodorants and antiperspirants  |
|              | 3307.30.00 | Perfumed bath salts and other bath preparations  |
|              |            | Preparations for perfuming or deodorizing rooms, including odoriferous preparations used during religious rites :  |
|              | 3307.41.00 | "Agarbatti" and other odoriferous preparations which operate by burning  |
|              | 3307.49.00 | Other  |
|              | 3307.90.00 | Other :  |
|              | 3307.90.10 | Contact lens solutions   |
|              | 3307.90.90 | Other  |
| <b>40.11</b> |            | <b>New pneumatic tyres, of rubber (+)</b>  |
|              | 4011.10.00 | Of a kind used on motor cars (including station wagons and racing cars)  |
|              | 4011.20.00 | Of a kind used on buses or lorries :   |
|              |            | Having a rim size 20 inches and above :  |
|              | 4011.20.11 | Tyre casing without markings   |

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|              | 4011.20.19 | Other   |
|              | 4011.20.90 | Other   |
|              | 4011.30.00 | Of a kind used on aircraft  |
|              | 4011.40.00 | Of a kind used on motorcycles   |
|              | 4011.50.00 | Of a kind used on bicycles  |
|              | 4011.70.00 | Of a kind used on agricultural or forestry vehicles and machines  |
|              | 4011.80.00 | Of a kind used on construction, mining or industrial handling vehicles and machines :                                     |
|              | 4011.80.10 | Having a rim size not exceeding 61 cm   |
|              | 4011.80.90 | Having a rim size exceeding 61 cm   |
|              | 4011.90.00 | Other:  |
|              | 4011.90.10 | Of a kind used on auto trishaws   |
|              | 4011.90.90 | Other   |
| <b>64.02</b> |            | <b>Other footwear with outer soles and uppers of rubber or plastics</b>   |
|              |            | Sports footwear :   |
|              | 6402.12.00 | Ski-boots, cross-country ski footwear and snowboard boots   |
|              | 6402.19.00 | Other:  |
|              | 6402.19.10 | Football shoes and rugby shoes  |
|              | 6402.19.19 | Other   |
|              | 6402.20.00 | Footwear with upper straps or thongs assembled to the sole by means of plugs  |
|              |            | Other footwear :  |
|              | 6402.91.00 | Covering the ankle  |
|              | 6402.99.00 | Other   |
| <b>64.03</b> |            | <b>Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of leather</b>                |
|              |            | Sports footwear :   |
|              | 6403.12.00 | Ski-boots, cross-country ski footwear and snowboard boots   |
|              | 6403.19.00 | Other :   |
|              | 6403.19.10 | Football shoes, rugby shoes   |
|              | 6403.19.19 | Other   |
|              | 6403.20.00 | Footwear with outer soles of leather, and uppers which consist of leather straps across the instep and around the big toe |
|              | 6403.40.00 | Other footwear, incorporating a protective metal toe-cap  |



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|  |            | Other footwear with outer soles of leather : |
|  | 6403.51.00 | Covering the ankle                           |
|  | 6403.59.00 | Other  |
|  |            | Other footwear :                             |

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|--------------|------------|--|
|              | 6403.91.00 | Covering the ankle   |
|              | 6403.99.00 | Other  |
| <b>64.04</b> |            | <b>Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of textile materials</b>   |
|              |            | Footwear with outer soles of rubber or plastics :  |
|              | 6404.11.00 | Sports footwear; tennis shoes, basketball shoes, gym shoes, training shoes and the like  |
|              | 6404.19.00 | Other  |
|              | 6404.20.00 | Footwear with outer soles of leather or composition leather  |
| <b>64.05</b> |            | <b>Other footwear</b>  |
|              | 6405.10.00 | With uppers of leather or composition leather  |
|              | 6405.20.00 | With uppers of textile materials   |
|              | 6405.90.00 | Other  |
| <b>84.15</b> |            | <b>Air conditioning machines, comprising a motor driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated(+)</b> |
|              | 8415.10.00 | Of a kind designed to be fixed to a window, wall, ceiling or floor, self-contained or "split system" :   |
|              | 8415.10.10 | Used / reconditioned   |
|              |            | "Split system" :   |
|              | 8415.10.21 | Of a capacity not exceeding 9,000 BTU  |
|              | 8415.10.22 | Of a capacity exceeding 9,000 BTU and not exceeding 12,000 BTU   |
|              | 8415.10.23 | Of a capacity exceeding 12,000 BTU and not exceeding 18,000 BTU  |
|              | 8415.10.24 | Of a capacity exceeding 18,000 BTU and not exceeding 24,000 BTU  |
|              | 8415.10.25 | Of a capacity exceeding 24,000 BTU and not exceeding 30,000 BTU  |
|              | 8415.10.29 | Other  |
|              |            | Self-contained :   |

|              |            |   |
|--------------|------------|---|
|              | 8415.10.31 | Of a capacity not exceeding 9,000 BTU   |
|              | 8415.10.32 | Of a capacity exceeding 9,000 BTU and not exceeding 12,000 BTU  |
|              | 8415.10.33 | Of a capacity exceeding 12,000 BTU and not exceeding 18,000 BTU   |
|              | 8415.10.34 | Of a capacity exceeding 18,000 BTU and not exceeding 24,000 BTU   |
|              | 8415.10.35 | Of a capacity exceeding 24,000 BTU and not exceeding 30,000 BTU   |
|              | 8415.10.39 | Other   |
|              | 8415.20.00 | Of a kind used for persons, in motor vehicles :   |
|              | 8415.20.10 | Used / reconditioned  |
|              | 8415.20.90 | Other   |
|              |            | Other :   |
|              | 8415.81.00 | Incorporating a refrigerating unit and a valve for reversal of the cooling/heat cycle (reversible heat pumps) :   |
|              | 8415.81.10 | Used / reconditioned  |
|              | 8415.81.90 | Other   |
|              | 8415.82.00 | Other, incorporating a refrigerating unit :   |
|              | 8415.82.10 | Used / reconditioned  |
|              | 8415.82.90 | Other   |
|              | 8415.83.00 | Not incorporating a refrigerating unit :  |
|              | 8415.83.10 | Used / reconditioned  |
|              | 8415.83.90 | Other   |
|              | 8415.90.00 | Parts:  |
|              | 8415.90.10 | Outdoor units of split type air conditioning machines:  |
|              | 8415.90.11 | Used / reconditioned  |
|              | 8415.90.19 | Other   |
|              | 8415.90.20 | Indoor units of split type air conditioning machines:   |
|              | 8415.90.21 | Used / reconditioned  |
|              | 8415.90.29 | Other   |
|              | 8415.90.90 | Other   |
| <b>84.18</b> |            | <b>Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading 84.15</b> |
|              | 8418.10.00 | Combined refrigerator-freezers, fitted with separate external doors :   |

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|  | 8418.10.10 | Used / reconditioned   |
|  | 8418.10.90 | Other  |
|  |            | Refrigerators, household type :  |
|  | 8418.21.00 | Compression-type :   |
|  | 8418.21.10 | Used / reconditioned   |
|  | 8418.21.90 | Other  |
|  | 8418.29.00 | Other :  |
|  | 8418.29.10 | Used / reconditioned absorption-type, electrical   |
|  | 8418.29.20 | Other absorption-type, electrical  |
|  | 8418.29.30 | Other used / reconditioned   |
|  | 8418.29.90 | Other  |
|  | 8418.30.00 | Freezers of the chest type, not exceeding 800 l capacity :   |
|  | 8418.30.10 | Not exceeding 566 l used / reconditioned   |
|  | 8418.30.20 | Other, not exceeding 566 l   |
|  | 8418.30.30 | Other, used / reconditioned  |
|  | 8418.30.90 | Other  |
|  | 8418.40.00 | Freezers of the upright type, not exceeding 900 l capacity :   |
|  | 8418.40.10 | Not exceeding 566 l used / reconditioned   |
|  | 8418.40.20 | Other, not exceeding 566 l   |
|  | 8418.40.30 | Other, used / reconditioned  |
|  | 8418.40.90 | Other  |
|  | 8418.50.00 | Other furniture (chests, cabinets, display counters, show-cases and the like) for storage and display, incorporating refrigerating or freezing equipment : |
|  | 8418.50.10 | Used / reconditioned   |
|  | 8418.50.90 | Other  |
|  |            | Other refrigerating or freezing equipment; heat pumps :  |
|  | 8418.61.00 | Heat pumps other than air conditioning machines of heading 84.15   |
|  | 8418.69.00 | Other :  |
|  | 8418.69.10 | Cabinet and chest type refrigerators exceeding 566 l and below 850 l used/ reconditioned   |
|  | 8418.69.20 | Other, cabinet and chest type refrigerators exceeding 566 l and below 850 l  |
|  | 8418.69.30 | Blast-freezers for preserving poultry meat used/ reconditioned   |
|  | 8418.69.40 | Other, blast-freezers for preserving poultry meat  |
|  | 8418.69.50 | Milk chilling tanks used/ reconditioned  |
|  | 8418.69.60 | Other, milk chilling tanks   |

|  |            |   |
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|  | 8418.69.70 | Other, used/ re-conditioned   |
|  | 8418.69.90 | Other   |
|  |            | Parts :   |
|  | 8418.91.00 | Furniture designed to receive refrigerating or freezing equipment : |
|  | 8418.91.10 | Cabinets for refrigerators  |
|  | 8418.91.20 | Other cabinets  |
|  | 8418.91.90 | Other   |
|  | 8418.99.00 | Other   |

|              |            |   |
|--------------|------------|---|
| <b>85.17</b> |            | <b>Telephone sets, including telephones for cellular networks or for other wireless networks; other apparatus for the transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network), other than transmission or reception apparatus of heading 84.43, 85.25, 85.27 or 85.28</b> |
|              |            | Telephone sets, including telephones for cellular networks or for other wireless networks :   |
|              | 8517.11.00 | Line telephone sets with cordless handsets  |
|              | 8517.12.00 | Telephones for cellular networks or for other wireless networks :   |
|              | 8517.12.10 | Used / reconditioned cellular mobile telephones   |
|              | 8517.12.20 | Other, cellular mobile telephones   |
|              | 8517.12.90 | Other   |
|              | 8517.18.00 | Other   |
|              |            | Other apparatus for transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network) :   |
|              | 8517.61.00 | Base stations   |
|              | 8517.62.00 | Machines for the reception, conversion and transmission or regeneration of voice, images or other data, including switching and routing apparatus :   |
|              | 8517.62.10 | Transmission apparatus with or without reception apparatus  |
|              | 8517.62.90 | Other   |
|              | 8517.69.00 | Other   |
|              | 8517.70.00 | Parts   |

|              |            |   |
|--------------|------------|---|
| <b>85.28</b> |            | <b>Monitors and projectors, not incorporating television reception apparatus; reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus</b> |
|              |            | Cathode-ray tube monitors :   |
|              | 8528.42.00 | Capable of directly connecting to and designed for use with an automatic data processing machine of heading 84.71   |
|              | 8528.49.00 | Other :   |
|              | 8528.49.10 | Used / reconditioned  |
|              | 8528.49.90 | Other   |
|              |            | Other monitors :  |

|  |            |   |
|--|------------|---|
|  | 8528.52.00 | Capable of directly connecting to designed for use with an automatic data processing machine of heading 84.71                                     |
|  | 8528.59.00 | Other :   |
|  | 8528.59.10 | Used / reconditioned  |
|  | 8528.59.90 | Other   |
|  |            | Projectors :  |
|  | 8528.62.00 | Capable of directly connecting to designed for use with an automatic data processing machine of heading 84.71                                     |
|  | 8528.69.00 | Other   |
|  |            | Reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus : |
|  | 8528.71.00 | Not designed to incorporate a video display or screen :   |
|  | 8528.71.10 | Used / reconditioned  |
|  | 8528.71.20 | Other, colour   |
|  | 8528.71.90 | Other   |
|  | 8528.72.00 | Other, colour :   |
|  | 8528.72.10 | Unassembled in completely knocked- down form  |
|  | 8528.72.20 | Used / reconditioned  |
|  |            | Other, with cathode ray tube :  |
|  | 8528.72.31 | Having a screen of less than 14 inches  |
|  | 8528.72.32 | Having a screen of 14 inches and not exceeding 15 inches  |
|  | 8528.72.33 | Having a screen of exceeding 15 inches and not exceeding 21 inches  |

|              |            |  |
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|              | 8528.72.34 | Having a screen of exceeding 21 inches and not exceeding 25 inches                               |
|              | 8528.72.35 | Having a screen of exceeding 25 inches and not exceeding 29 inches                               |
|              | 8528.72.36 | Having a screen of exceeding 29 inches and not exceeding 34 inches                               |
|              | 8528.72.39 | Other  |
|              |            | Other, with LCD :  |
|              | 8528.72.41 | Having a screen of not exceeding 32 inches   |
|              | 8528.72.49 | Other  |
|              |            | Other :  |
|              | 8528.72.91 | Having a screen of not exceeding 32 inches   |
|              | 8528.72.99 | Other  |
|              | 8528.73.00 | Other, monochrome :  |
|              | 8528.73.10 | Used / reconditioned and completely knocked-down with or without cathode ray tube                |
|              | 8528.73.20 | Other, completely knocked-down with or without cathode ray tube                                  |
|              | 8528.73.30 | Other, used / reconditioned  |
|              | 8528.73.90 | Other  |
| <b>84.50</b> |            | <b>Household or laundry-type washing machines, including machines which both wash and dry(+)</b> |
|              |            | Machines, each of a dry linen capacity not exceeding 10 kg :                                     |
|              | 8450.11.00 | Fully-automatic machines :   |
|              | 8450.11.10 | Unassembled in completely knocked-down form  |
|              | 8450.11.20 | Used / reconditioned   |
|              |            | Other, top loading :   |
|              | 8450.11.31 | Of a dry linen capacity less than 4 kg   |
|              | 8450.11.32 | Of a dry linen capacity exceeding 4 kg and not exceeding 5.5 kg                                  |
|              | 8450.11.33 | Of a dry linen capacity exceeding 5.5 kg and not exceeding 7.5 kg                                |
|              | 8450.11.34 | Of a dry linen capacity exceeding 7.5 kg and not exceeding 9.5 kg                                |
|              | 8450.11.39 | Other  |
|              |            | Other, front loading :   |
|              | 8450.11.41 | Of a dry linen capacity less than 4 kg   |
|              | 8450.11.42 | Of a dry linen capacity exceeding 4 kg and not exceeding 5.5 kg                                  |

|  |            |   |
|--|------------|---|
|  | 8450.11.43 | Of a dry linen capacity exceeding 5.5 kg and not exceeding 7.5 kg |
|  | 8450.11.44 | Of a dry linen capacity exceeding 7.5 kg and not exceeding 9.5 kg |
|  | 8450.11.49 | Other   |
|  | 8450.12.00 | Other machines, with built-in centrifugal drier :                 |
|  | 8450.12.10 | Unassembled in completely knocked-down form                       |
|  | 8450.12.20 | Used / reconditioned  |
|  |            | Other :   |
|  | 8450.12.31 | Of a dry linen capacity less than 4 kg                            |
|  | 8450.12.32 | Of a dry linen capacity exceeding 4 kg and not exceeding 5.5 kg   |
|  | 8450.12.33 | Of a dry linen capacity exceeding 5.5 kg and not exceeding 7.5 kg |

|  |            |   |
|--|------------|---|
|  | 8450.12.34 | Of a dry linen capacity exceeding 7.5 kg and not exceeding 9.5 kg |
|  | 8450.12.39 | Other   |
|  | 8450.19.00 | Other :   |
|  | 8450.19.10 | Unassembled in completely knocked-down form                       |
|  | 8450.19.20 | Used / reconditioned  |
|  |            | Other :   |
|  | 8450.19.31 | Of a dry linen capacity less than 4 kg                            |
|  | 8450.19.32 | Of a dry linen capacity exceeding 4 kg and not exceeding 5.5 kg   |
|  | 8450.19.33 | Of a dry linen capacity exceeding 5.5 kg and not exceeding 7.5 kg |
|  | 8450.19.34 | Of a dry linen capacity exceeding 7.5 kg and not exceeding 9.5 kg |
|  | 8450.19.39 | Other   |
|  | 8450.20.00 | Machines, each of a dry linen capacity exceeding 10 kg            |
|  | 8450.90.00 | Parts   |