

- Plug-in Hybrid গাড়ি, শুধুমাত্র পেট্রোল, অকটেন, ডিজেল চালিত গাড়ি ও সাধারণ হাইব্রিড গাড়ি অপেক্ষা কম জীবাশ্ম জ্বালানী ব্যবহার করে থাকে। এধরণের গাড়ির ব্যবহার উৎসাহিত করার উদ্দেশ্যে শুল্ক-কর হার সাধারণ হাইব্রিড গাড়ি ও জীবাশ্ম জ্বালানী চালিত গাড়ি অপেক্ষা কম হওয়া সমীচীন। কিন্তু বর্তমানে Plug-in Hybrid গাড়ি আমদানিতে শুল্ক-কর হার পেট্রোল, অকটেন, ডিজেল চালিত গাড়ি অপেক্ষা কম হলেও সাধারণ হাইব্রিড গাড়ির সমান। এমতাবস্থায়, হেডিং 87.03 ভুক্ত ২০০০ সিসি পর্যন্ত ইঞ্জিন ক্ষমতা সম্পন্ন পেট্রোল/অকটেন চালিত Plug-in Hybrid গাড়ি ও ডিজেল চালিত Plug-in Hybrid গাড়ির শুল্ক-কর হার নিম্নরূপভাবে নির্ধারণ করা যেতে পারে, যেমন:-

H.S. Code	Description	CD	RD	SD	VAT	AT	AIT	Total Tax Incidence (TTI)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	- 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 :							
	--- Of a cylinder capacity not exceeding 1800 cc :							
8703.60.11	---- Motor cars and other vehicles, including station wagons, CBU, brand new	25	0	10	15	7.5	5	73.437
8703.60.12	---- Motor cars and other vehicles, including station wagons, CBU, reconditioned	25	5	10	15	7.5	5	80.175
	--- Of a cylinder capacity exceeding 1800 cc but not exceeding 2000 cc :							
8703.60.21	---- Motor cars and other vehicles, including station wagons, CBU, brand new	25	5	20	15	7.5	5	96.10
8703.60.22	---- Motor cars and other vehicles, including station wagons, CBU, reconditioned	25	5	20	15	7.5	5	96.10
8703.60.23	---- Microbus, brand new	25	5	10	15	7.5	5	80.175
8703.60.24	---- Microbus, reconditioned	25	5	10	15	7.5	5	80.175

H.S. Code	Description	CD	RD	SD	VAT	AT	AIT	Total Tax Incidence (TTI)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	- 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 :							
	--- Of a cylinder capacity not exceeding 1800 cc :							
8703.70.11	---- Motor cars and other vehicles, including station wagons, CBU, brand new	25	0	10	15	7.5	5	73.437
8703.70.12	---- Motor cars and other vehicles, including station wagons, CBU, reconditioned	25	5	10	15	7.5	5	80.175
	--- Of a cylinder capacity exceeding 1800 cc but not exceeding 2000 cc :							
8703.70.21	---- Motor cars and other vehicles, including station wagons, CBU, brand new	25	5	20	15	7.5	5	96.10
8703.70.22	---- Motor cars and other vehicles, including station wagons, CBU, reconditioned	25	5	20	15	7.5	5	96.10
8703.70.23	---- Microbus, brand new	25	5	10	15	7.5	5	80.175
8703.70.24	---- Microbus, reconditioned	25	5	10	15	7.5	5	80.175

➤ ইলেকট্রিক মোটরগাড়ির H.S. Code সৃজন ও শুল্ক-কর নির্ধারণ সংক্রান্ত:

H.S. Code	Description	CD	RD	SD	VAT	AT	AIT	Total Tax Incidence (TTI)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	- Other vehicles, with only electric motor for propulsion							
	--- Value not exceeding USD 25000							
8703.80.11	---- Motor cars and other vehicles, including station wagons, CBU	25	5	0	15	7.5	5	64.25
8703.80.12	---- Motor vehicles, CKD	15	5	0	15	7.5	5	52.00
	--- Value exceeding USD 25000 but not exceeding USD 50000							
8703.80.21	---- Motor cars and other vehicles, including station wagons, CBU	25	5	10	15	7.5	5	80.175
8703.80.22	---- Motor vehicles, CKD	25	5	0	15	7.5	5	64.25
	--- Value exceeding USD 50000 but not exceeding USD 100000							
8703.80.31	---- Motor cars and other vehicles, including station wagons, CBU	25	5	45	15	7.5	5	135.91
8703.80.32	---- Motor vehicles, CKD	25	5	20	15	7.5	5	96.10
	--- Value exceeding USD 100000 but not exceeding USD 200000							
8703.80.41	---- Motor cars and other vehicles, including station wagons, CBU	25	5	60	15	7.5	5	159.80
8703.80.42	---- Motor vehicles, CKD	25	5	45	15	7.5	5	135.91
	--- Value exceeding USD 200000							
8703.80.51	---- Motor cars and other vehicles, including station wagons, CBU	25	5	100	15	7.5	5	223.50
8703.80.52	---- Motor vehicles, CKD	25	5	60	15	7.5	5	159.80
	--- Other							

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(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
8703.80.91	---- Ambulance fitted with essential equipments passenger cabin length exceeding 9ft	5	0	0	15	7.5	5	33.62
8703.80.99	---- Other	25	5	100	15	7.5	5	223.50

➤ হেডিং ৮৭.০৩ ভুক্ত পেট্রোল, অকটেন ও ডিজেল চালিত মোটরকারের ক্ষেত্রে সিলিন্ডার ক্যাপাসিটি ১০০০ থেকে ১২০০ সিসি পর্যন্ত মটরকার আমদানির ক্ষেত্রে নিম্নের টেবিলে বর্ণিতভাবে ১০০০ সিসি হতে ১২০০ সিসি পর্যন্ত সম্পূরক শুল্ক ৪৫% বহাল রেখে এবং ১২০১ সিসি হতে ১৬০০ সিসি পর্যন্ত মোটরকারের বিদ্যমান সম্পূরক শুল্ক ৪৫% হতে বৃদ্ধি করে ৬০% নির্ধারণ করা হয়েছে। সে লক্ষ্যে বাংলাদেশ কাস্টমস ট্যারিফে এ সংক্রান্ত H.S. Code ও শুল্ক-কর হার নিম্নের টেবিল অনুযায়ী পুনর্বিদ্যমান করা হয়েছে:

H.S. Code	Description	CD	RD	SD	VAT	AT	AIT	Total Tax Incidence (TTI)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	--- Reconditioned vehicles exceeding 1000 cc but not exceeding 1200 cc :							
8703.22.11	---- Motor cars and other vehicles, including station wagons, CBU	25	5	45	15	7.5	5	135.91
8703.22.12	---- Ambulance fitted with essential equipment having passenger cabin length exceeding 9 feet	5	0	0	15	7.5	5	33.63
8703.22.13	---- Microbus, CBU	25	5	20	15	7.5	5	96.10
	--- Other vehicles exceeding 1000 cc but not exceeding 1200 cc :							
8703.22.21	---- Motor cars and other vehicles, including station wagons, CBU	25	5	45	15	7.5	5	135.91
8703.22.22	---- Motor cars, CKD	25	5	20	15	7.5	5	96.10
8703.22.23	---- Other vehicles, CKD	25	5	20	15	7.5	5	96.10
8703.22.24	---- Ambulance fitted with essential equipment having passenger cabin length exceeding 9 feet	5	0	0	15	7.5	5	33.63

H.S. Code	Description	CD	RD	SD	VAT	AT	AIT	Total Tax Incidence (TTI)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
8703.22.25	---- Microbus, CBU	25	5	20	15	7.5	5	96.10
	--- Reconditioned vehicles exceeding 1200 cc but not exceeding 1500 cc :							
8703.22.31	---- Motor cars and other vehicles, including station wagons, CBU	25	5	60	15	7.5	5	159.80
8703.22.32	---- Ambulance fitted with essential equipment having passenger cabin length exceeding 9 feet	5	0	0	15	7.5	5	33.63
8703.22.33	---- Microbus, CBU	25	5	20	15	7.5	5	96.10
	--- Other vehicles exceeding 1200 cc but not exceeding 1500 cc :							
8703.22.41	---- Motor cars and other vehicles, including station wagons, CBU	25	5	60	15	7.5	5	159.80
8703.22.42	---- Motor cars, CKD	25	5	20	15	7.5	5	96.10
8703.22.43	---- Other vehicles, CKD	25	5	20	15	7.5	5	96.10
8703.22.44	---- Ambulance fitted with essential equipment having passenger cabin length exceeding 9 feet	5	0	0	15	7.5	5	33.63
8703.22.45	---- Microbus, CBU	25	5	20	15	7.5	5	96.10
	--- Reconditioned vehicles exceeding 1000 cc but not exceeding 1200 cc :							
8703.31.31	---- Motor cars and other vehicles, including station wagons, CBU	25	5	45	15	7.5	5	135.91
8703.31.32	---- Ambulance fitted with essential equipment having passenger cabin length exceeding 9 feet	5	0	0	15	7.5	5	33.63
8703.31.33	---- Microbus, CBU	25	5	20	15	7.5	5	96.10
	--- Other vehicles exceeding 1000 cc but not exceeding 1200 cc :							
8703.31.41	---- Motor cars and other vehicles, including station wagons, CBU	25	5	45	15	7.5	5	135.91
8703.31.42	---- Motor cars, CKD	25	5	20	15	7.5	5	96.10
8703.31.43	---- Other vehicles, CKD	25	5	20	15	7.5	5	96.10
8703.31.44	---- Ambulance fitted	5	0	0	15	7.5	5	33.63

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(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	with essential equipment having passenger cabin length exceeding 9 feet							
8703.31.45	---- Microbus, CBU	25	5	20	15	7.5	5	96.10
	--- Reconditioned vehicles exceeding 1200 cc but not exceeding 1500 cc :							
8703.31.51	---- Motor cars and other vehicles, including station wagons, CBU	25	5	60	15	7.5	5	159.80
8703.31.52	---- Ambulance fitted with essential equipment having passenger cabin length exceeding 9 feet	5	0	0	15	7.5	5	33.63
8703.31.53	---- Microbus, CBU	25	5	20	15	7.5	5	96.10
	--- Other vehicles exceeding 1200 cc but not exceeding 1500 cc :							
8703.31.61	---- Motor cars and other vehicles, including station wagons, CBU	25	5	60	15	7.5	5	159.80
8703.31.62	---- Motor cars, CKD	25	5	20	15	7.5	5	96.10
8703.31.63	---- Other vehicles, CKD	25	5	20	15	7.5	5	96.10
8703.31.64	---- Ambulance fitted with essential equipment having passenger cabin length exceeding 9 feet	5	0	0	15	7.5	5	33.63
8703.31.65	---- Microbus, CBU	25	5	20	15	7.5	5	96.10