

Chapter 87

Vehicles other than railway or tramway rolling-stock, and parts and accessories thereof

Notes.

- 1.- This Chapter does not cover railway or tramway rolling-stock designed solely for running on rails.
- 2.- For the purposes of this Chapter, "tractors" means vehicles constructed essentially for hauling or pushing another vehicle, appliance or load, whether or not they contain subsidiary provision for the transport, in connection with the main use of the tractor, of tools, seeds, fertilisers or other goods.
- Machines and working tools designed for fitting to tractors of heading 87.01 as interchangeable equipment remain classified in their respective headings even if presented with the tractor, and whether or not mounted on it.
- 3.- Motor chassis fitted with cabs fall in headings 87.02 to 87.04, and not in heading 87.06.
- 4.- Heading 87.12 includes all children's bicycles. Other children's cycles fall in heading 95.03.

Heading	H.S.Code	Description	Statistical Unit	Statutory Rate of Import Duty	Statutory Rate of Export Duty
(1)	(2)	(3)	(4)	(5)	(6)
87.01		Tractors (other than tractors of heading 87.09).			
	8701.10.00	- Single axle tractors	u	5%	Free
	8701.20.00	- Road tractors for semi-trailers	u	5%	Free
	8701.30.00	- Track-laying tractors	u	5%	Free
		- Other, of an engine power :			
		-- Not exceeding 18 kW			
	8701.91.10	--- Tractor used for agricultural purpose	u	1%	Free
	8701.91.90	--- Other	u	5%	Free
		-- Exceeding 18 kW but not exceeding 37 kW			
	8701.92.10	--- Tractor used for agricultural purpose	u	1%	Free
	8701.92.90	--- Other	u	5%	Free
		-- Exceeding 37 kW but not exceeding 75 kW			
	8701.93.10	--- Tractor used for agricultural purpose	u	1%	Free
	8701.93.90	--- Other	u	5%	Free
		-- Exceeding 75 kW but not exceeding 130 kW			
	8701.94.10	--- Tractor used for agricultural purpose	u	1%	Free
	8701.94.90	--- Other	u	5%	Free
		-- Exceeding 130 kW			
	8701.95.10	--- Tractor used for agricultural purpose	u	1%	Free
	8701.95.90	--- Other	u	5%	Free
87.02		Motor vehicles for the transport of ten or more persons including the driver.			
		- With only compression-ignition internal combustion piston engine (diesel or semi-diesel)			
	8702.10.10	--- Built-up, Double decker bus	u	5%	Free
	8702.10.20	--- Built-up, having a seating capacity of 40 or more, excluding folding seats	u	10%	Free
	8702.10.30	--- Built-up, having a seating capacity exceeding 15 but not exceeding 40, including the driver	u	10%	Free
		--- Built-up, having a seating capacity not exceeding 15, including the driver			
	8702.10.41	---- Human hauler	u	25%	Free
	8702.10.49	---- Other	u	25%	Free
	8702.10.50	--- CKD Motor vehicles	u	10%	Free
		- With both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion			

8702.20.10	-- Built-up, Double decker bus	u	5%	Free
8702.20.20	-- Built-up, having a seating capacity of 40 or more, excluding folding seats	u	10%	Free
8702.20.30	-- Built-up, having a seating capacity exceeding 15 but not exceeding 40, including the driver	u	10%	Free
	-- Built-up, having a seating capacity not exceeding 15, including the driver			
8702.20.41	---- Human hauler	u	25%	Free
8702.20.49	---- Other	u	25%	Free
8702.20.50	-- CKD Motor vehicles	u	10%	Free
	- With both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion			
8702.30.10	-- Built-up, Double decker bus	u	5%	Free
8702.30.20	-- Built-up, having a seating capacity of 40 or more, excluding folding seats	u	10%	Free
8702.30.30	-- Built-up, having a seating capacity exceeding 15 but not exceeding 40, including the driver	u	10%	Free
	-- Built-up, having a seating capacity not exceeding 15, including the driver			
8702.30.41	---- Human hauler	u	25%	Free
8702.30.49	---- Other	u	25%	Free
8702.30.50	-- CKD Motor vehicles	u	10%	Free
8702.40.00	- With only electric motor for propulsion	u	25%	Free
	- Other			
	-- Built-up, Double Decker bus			
8702.90.11	---- Using CNG/LPG/LNG as fuel	u	5%	Free
8702.90.19	---- Other	u	5%	Free
	-- Built-up, having a seating capacity of 40 or more excluding folding seats			
8702.90.21	---- Using CNG/LPG/LNG as fuel	u	10%	Free
8702.90.29	---- Other	u	10%	Free
8702.90.30	-- Built-up, having a seating capacity exceeding 15 but not exceeding 40, including the driver	u	10%	Free
8702.90.40	-- Built-up, having a seating capacity not exceeding 15, including the driver	u	25%	Free
	-- CKD motor vehicles			
8702.90.51	---- Having a seating capacity of 40 or more excluding folding seats using CNG/LPG/LNG as fuel	u	10%	Free
8702.90.59	---- Other	u	10%	Free
87.03	Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading No. 87.02), including station wagons and racing cars.			
8703.10.00	- Vehicles specially designed for travelling on snow; golf cars and similar vehicles	u	25%	Free
	- Other vehicles, with only spark-ignition internal combustion reciprocating piston engine :			
	-- Of a cylinder capacity not exceeding 1000 cc			
	--- Three wheeled vehicles			
8703.21.11	---- In CBU condition	u	25%	Free
8703.21.19	---- In CKD condition	u	25%	Free
	-- Reconditioned motor cars and other vehicles, including station wagons			
8703.21.21	---- In CBU condition	u	25%	Free
8703.21.22	---- Motor cars, CKD	u	25%	Free
8703.21.23	---- Other vehicles, CKD	u	25%	Free
8703.21.24	---- Microbus, CBU	u	25%	Free
	-- Other motor cars and other vehicles, including station wagons			
8703.21.31	---- In CBU condition	u	25%	Free
8703.21.32	---- Motor cars, CKD	u	25%	Free
8703.21.33	---- Other vehicles, CKD	u	25%	Free
8703.21.34	---- Microbus, CBU	u	25%	Free
	-- Of a cylinder capacity exceeding 1000 cc but not exceeding 1500cc			
	-- Reconditioned vehicles exceeding 1000 cc but not exceeding 1500cc			
8703.22.11	---- Motor cars and other vehicles, including station wagons, CBU	u	25%	Free
8703.22.12	---- Motor cars, CKD	u	25%	Free
8703.22.13	---- Other vehicles, CKD	u	25%	Free
8703.22.14	---- Ambulance fitted with essential equipment	u	5%	Free

8703.22.15	--- Microbus, CBU	u	25%	Free
	-- Other vehicles exceeding 1000 cc but not exceeding 1500cc			
8703.22.21	--- Motor cars and other vehicles, including station wagons, CBU	u	25%	Free
8703.22.22	--- Motor cars, CKD	u	25%	Free
8703.22.23	--- Other vehicles, CKD	u	25%	Free
8703.22.24	--- Ambulance fitted with essential equipment	u	5%	Free
8703.22.25	--- Microbus, CBU	u	25%	Free
	-- Of a cylinder capacity exceeding 1500 cc but not exceeding 3000cc			
	-- Reconditioned vehicles exceeding 1500 cc but not exceeding 1600 cc			
8703.23.11	--- Motor cars and other vehicles, including station wagons, CBU	u	25%	Free
8703.23.12	--- Motor cars, CKD	u	25%	Free
8703.23.13	--- Other vehicles, CKD	u	25%	Free
8703.23.14	--- Ambulance fitted with essential equipment	u	5%	Free
8703.23.15	--- Microbus, CBU	u	25%	Free
	-- Other vehicles exceeding 1500 cc but not exceeding 1600 cc			
8703.23.21	--- Motor cars and other vehicles, including station wagons, CBU	u	25%	Free
8703.23.22	--- Motor cars, CKD	u	25%	Free
8703.23.23	--- Other vehicles, CKD	u	25%	Free
8703.23.24	--- Ambulance fitted with essential equipment	u	5%	Free
8703.23.25	--- Microbus, CBU	u	25%	Free
	-- Reconditioned vehicles exceeding 1600 cc but not exceeding 2000 cc			
8703.23.31	--- Motor cars and other vehicles, including station wagons, CBU	u	25%	Free
8703.23.32	--- Motor cars, CKD	u	25%	Free
8703.23.33	--- Other vehicles, CKD	u	25%	Free
8703.23.34	--- Ambulance fitted with essential equipment	u	5%	Free
8703.23.35	--- Microbus of a cylinder capacity not exceeding 1800 cc, CBU	u	25%	Free
8703.23.36	--- Microbus of a cylinder capacity exceeding 1800 cc, CBU	u	25%	Free
	-- Other vehicles exceeding 1600 cc but not exceeding 2000 cc			
8703.23.41	--- Motor cars and other vehicles, including station wagons, CBU	u	25%	Free
8703.23.42	--- Motor cars, CKD	u	25%	Free
8703.23.43	--- Other vehicles, CKD	u	25%	Free
8703.23.44	--- Ambulance fitted with essential equipment	u	5%	Free
8703.23.45	--- Microbus of a cylinder capacity not exceeding 1800 cc, CBU	u	25%	Free
8703.23.46	--- Microbus of a cylinder capacity exceeding 1800 cc, CBU	u	25%	Free
	-- Reconditioned vehicles exceeding 2000 cc but not exceeding 3000cc			
8703.23.51	--- Motor cars and other vehicles, including station wagons, CBU	u	25%	Free
8703.23.52	--- Motor cars and other vehicles, including station wagons, CKD	u	25%	Free
8703.23.53	--- Ambulance fitted with essential equipment	u	5%	Free
	-- Other vehicles exceeding 2000 cc but not exceeding 3000cc			
8703.23.61	--- Motor cars and other vehicles, including station wagons, CBU	u	25%	Free
8703.23.62	--- Motor cars and other vehicles, including station wagons, CKD	u	25%	Free
8703.23.63	--- Ambulance fitted with essential equipment	u	5%	Free
	-- Of a cylinder capacity exceeding 3000 cc			
	-- Reconditioned vehicles exceeding 3000 cc but not exceeding 4000 cc			
8703.24.11	--- Motor cars and other vehicles, including station wagons, CBU	u	25%	Free
8703.24.12	--- Motor cars and other vehicles, including station wagons, CKD	u	25%	Free
8703.24.13	--- Ambulance fitted with essential equipment	u	5%	Free
	-- Other vehicles exceeding 3000 cc but not exceeding 4000 cc			
8703.24.21	--- Motor cars and other vehicles, including station wagons, CBU	u	25%	Free
8703.24.22	--- Motor cars and other vehicles, including station wagons, CKD	u	25%	Free
8703.24.23	--- Ambulance fitted with essential equipment	u	5%	Free
	-- Reconditioned vehicles exceeding 4000 cc			
8703.24.31	--- Motor cars and other vehicles, including station wagons, CBU	u	25%	Free
8703.24.32	--- Motor cars and other vehicles, including station wagons, CKD	u	25%	Free

8703.24.33	--- Ambulance fitted with essential equipment	u	5%	Free
	--- Other vehicles exceeding 4000 cc			
8703.24.41	--- Motor cars and other vehicles, including station wagons, CBU	u	25%	Free
8703.24.42	--- Motor cars and other vehicles, including station wagons, CKD	u	25%	Free
8703.24.43	--- Ambulance fitted with essential equipment	u	5%	Free
	- Other vehicles, with only compression-ignition internal combustion piston engine (diesel or semi-diesel) :			
	- Of a cylinder capacity not exceeding 1500 cc			
	--- Reconditioned vehicles not exceeding 1000 cc			
8703.31.11	--- Motor cars and other vehicles, including station wagons, CBU	u	25%	Free
8703.31.12	--- Motor cars, CKD	u	25%	Free
8703.31.13	--- Other vehicles, CKD	u	25%	Free
8703.31.14	--- Microbus, CBU	u	25%	Free
	--- Other vehicles not exceeding 1000 cc			
8703.31.21	--- Motor cars and other vehicles, including station wagons, CBU	u	25%	Free
8703.31.22	--- Motor cars, CKD	u	25%	Free
8703.31.23	--- Other vehicles, CKD	u	25%	Free
8703.31.24	--- Microbus, CBU	u	25%	Free
8703.31.25	--- Three wheeled vehicles	u	25%	Free
	--- Reconditioned vehicles exceeding 1000 cc but not exceeding 1500 cc			
8703.31.31	--- Motor cars and other vehicles, including station wagons, CBU	u	25%	Free
8703.31.32	--- Motor cars, CKD	u	25%	Free
8703.31.33	--- Other vehicles, CKD	u	25%	Free
8703.31.34	--- Ambulance fitted with essential equipment	u	5%	Free
8703.31.35	--- Microbus, CBU	u	25%	Free
	--- Other vehicles exceeding 1000 cc but not exceeding 1500 cc			
8703.31.41	--- Motor cars and other vehicles, including station wagons, CBU	u	25%	Free
8703.31.42	--- Motor cars, CKD	u	25%	Free
8703.31.43	--- Other vehicles, CKD	u	25%	Free
8703.31.44	--- Ambulance fitted with essential equipment	u	5%	Free
8703.31.45	--- Microbus, CBU	u	25%	Free
	- Of a cylinder capacity exceeding 1500 cc but not exceeding 2500 cc			
	--- Reconditioned vehicles exceeding 1500 cc but not exceeding 1600 cc			
8703.32.11	--- Motor cars and other vehicles, including station wagons, CBU	u	25%	Free
8703.32.12	--- Motor cars, CKD	u	25%	Free
8703.32.13	--- Other vehicles, CKD	u	25%	Free
8703.32.14	--- Ambulance fitted with essential equipment	u	5%	Free
8703.32.15	--- Microbus, CBU	u	25%	Free
	--- Other vehicles exceeding 1500 cc but not exceeding 1600 cc			
8703.32.21	--- Motor cars and other vehicles, including station wagons, CBU	u	25%	Free
8703.32.22	--- Motor cars, CKD	u	25%	Free
8703.32.23	--- Other vehicles, CKD	u	25%	Free
8703.32.24	--- Ambulance fitted with essential equipment	u	5%	Free
8703.32.25	--- Microbus, CBU	u	25%	Free
	--- Reconditioned vehicles exceeding 1600 cc but not exceeding 2000 cc			
8703.32.31	--- Motor cars and other vehicles, including station wagons, CBU	u	25%	Free
8703.32.32	--- Motor cars, CKD	u	25%	Free
8703.32.33	--- Other vehicles, CKD	u	25%	Free
8703.32.34	--- Ambulance fitted with essential equipment	u	5%	Free
8703.32.35	--- Microbus of a cylinder capacity not exceeding 1800 cc, CBU	u	25%	Free
8703.32.36	--- Microbus of a cylinder capacity exceeding 1800 cc, CBU	u	25%	Free
	--- Other vehicles exceeding 1600 cc but not exceeding 2000 cc			
8703.32.41	--- Motor cars and other vehicles, including station wagons, CBU	u	25%	Free
8703.32.42	--- Motor cars, CKD	u	25%	Free

8703.32.43	--- Other vehicles, CKD	u	25%	Free
8703.32.44	--- Ambulance fitted with essential equipment	u	5%	Free
8703.32.45	--- Microbus of a cylinder capacity not exceeding 1800 cc, CBU	u	25%	Free
8703.32.46	--- Microbus of a cylinder capacity exceeding 1800 cc, CBU	u	25%	Free
	--- Reconditioned vehicles exceeding 2000 cc but not exceeding 2500 cc			
8703.32.51	--- Motor cars and other vehicles, including station wagons, CBU	u	25%	Free
8703.32.52	--- Motor cars, CKD	u	25%	Free
8703.32.53	--- Other vehicles, CKD	u	25%	Free
8703.32.54	--- Ambulance fitted with essential equipment	u	5%	Free
	--- Other vehicles exceeding 2000 cc but not exceeding 2500 cc			
8703.32.61	--- Motor cars and other vehicles, including station wagons, CBU	u	25%	Free
8703.32.62	--- Motor cars, CKD	u	25%	Free
8703.32.63	--- Other vehicles, CKD	u	25%	Free
8703.32.64	--- Ambulance fitted with essential equipment	u	5%	Free
	--- Of a cylinder capacity exceeding 2500 cc			
	--- Reconditioned vehicles exceeding 2500 cc but not exceeding 3000 cc			
8703.33.11	--- Motor cars and other vehicles, including station wagons, CBU	u	25%	Free
8703.33.12	--- Motor cars and other vehicles, including station wagons, CKD	u	25%	Free
8703.33.13	--- Ambulance fitted with essential equipment	u	5%	Free
	--- Other vehicles exceeding 2500 cc but not exceeding 3000 cc			
8703.33.21	--- Motor cars and other vehicles, including station wagons, CBU	u	25%	Free
8703.33.22	--- Motor cars and other vehicles, including station wagons, CKD	u	25%	Free
8703.33.23	--- Ambulance fitted with essential equipment	u	5%	Free
	--- Reconditioned vehicles exceeding 3000cc but not exceeding 4000cc			
8703.33.31	--- Motor cars and other vehicles, including station wagons, CBU	u	25%	Free
8703.33.32	--- Motor cars and other vehicles, including station wagons, CKD	u	25%	Free
8703.33.33	--- Ambulance fitted with essential equipment	u	5%	Free
	--- Other vehicles exceeding 3000cc but not exceeding 4000cc			
8703.33.41	--- Motor cars and other vehicles, including station wagons, CBU	u	25%	Free
8703.33.42	--- Motor cars and other vehicles, including station wagons, CKD	u	25%	Free
8703.33.43	--- Ambulance fitted with essential equipment	u	5%	Free
	--- Reconditioned vehicles exceeding 4000cc			
8703.33.51	--- Motor cars and other vehicles, including station wagons, CBU	u	25%	Free
8703.33.52	--- Motor cars and other vehicles, including station wagons, CKD	u	25%	Free
8703.33.53	--- Ambulance fitted with essential equipment	u	5%	Free
	--- Other vehicles exceeding 4000cc			
8703.33.61	--- Motor cars and other vehicles, including station wagons, CBU	u	25%	Free
8703.33.62	--- Motor cars and other vehicles, including station wagons, CKD	u	25%	Free
8703.33.63	--- Ambulance fitted with essential equipment	u	5%	Free
	- 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			
	--- Of a cylinder capacity not exceeding 1800 cc			
8703.40.11	--- Motor cars and other vehicles, including station wagons, CBU, brand new	u	25%	Free
8703.40.12	--- Motor cars and other vehicles, including station wagons, CBU, reconditioned	u	25%	Free
8703.40.13	--- Microbus, brand new	u	25%	Free
8703.40.14	--- Microbus, reconditioned	u	25%	Free
8703.40.15	--- Ambulance fitted with essential equipments, brand new	u	5%	Free
8703.40.16	--- Ambulance fitted with essential equipments, reconditioned	u	5%	Free
	--- Of a cylinder capacity exceeding 1800 cc but not exceeding 2000 cc			
8703.40.21	--- Motor cars and other vehicles, including station wagons, CBU, brand new	u	25%	Free
8703.40.22	--- Motor cars and other vehicles, including station wagons, CBU, reconditioned	u	25%	Free
8703.40.23	--- Microbus, brand new	u	25%	Free

8703.40.24	--- Microbus, reconditioned	u	25%	Free
8703.40.27	--- Ambulance fitted with essential equipments, brand new	u	5%	Free
8703.40.28	--- Ambulance fitted with essential equipments, reconditioned	u	5%	Free
	-- Of a cylinder capacity exceeding 2000 cc but not exceeding 3000 cc			
8703.40.31	--- Motor cars and other vehicles, including station wagons, CBU, brand new	u	25%	Free
8703.40.32	--- Motor cars and other vehicles, including station wagons, CBU, reconditioned	u	25%	Free
8703.40.33	--- Microbus, brand new	u	25%	Free
8703.40.34	--- Microbus, reconditioned	u	25%	Free
8703.40.35	--- Ambulance fitted with essential equipments, brand new	u	5%	Free
8703.40.36	--- Ambulance fitted with essential equipments, reconditioned	u	5%	Free
	-- Of a cylinder capacity exceeding 3000 cc but not exceeding 4000 cc			
8703.40.41	--- Motor cars and other vehicles, including station wagons, CBU, brand new	u	25%	Free
8703.40.42	--- Motor cars and other vehicles, including station wagons, CBU, reconditioned	u	25%	Free
8703.40.43	--- Microbus, brand new	u	25%	Free
8703.40.44	--- Microbus, reconditioned	u	25%	Free
8703.40.45	--- Ambulance fitted with essential equipments, brand new	u	5%	Free
8703.40.46	--- Ambulance fitted with essential equipments, reconditioned	u	5%	Free
	-- Of a cylinder capacity exceeding 4000 cc			
8703.40.51	--- Motor cars and other vehicles, including station wagons, CBU, brand new	u	25%	Free
8703.40.52	--- Motor cars and other vehicles, including station wagons, CBU, reconditioned	u	25%	Free
8703.40.53	--- Microbus, brand new	u	25%	Free
8703.40.54	--- Microbus, reconditioned	u	25%	Free
8703.40.55	--- Ambulance fitted with essential equipments, brand new	u	5%	Free
8703.40.56	--- Ambulance fitted with essential equipments, reconditioned	u	5%	Free
	- 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			
	-- Of a cylinder capacity not exceeding 1800 cc			
8703.50.11	--- Motor cars and other vehicles, including station wagons, CBU, brand new	u	25%	Free
8703.50.12	--- Motor cars and other vehicles, including station wagons, CBU, reconditioned	u	25%	Free
8703.50.13	--- Microbus, brand new	u	25%	Free
8703.50.14	--- Microbus, reconditioned	u	25%	Free
8703.50.15	--- Ambulance fitted with essential equipments, brand new	u	5%	Free
8703.50.16	--- Ambulance fitted with essential equipments, reconditioned	u	5%	Free
	-- Of a cylinder capacity exceeding 1800 cc but not exceeding 2000 cc			
8703.50.21	--- Motor cars and other vehicles, including station wagons, CBU, brand new	u	25%	Free
8703.50.22	--- Motor cars and other vehicles, including station wagons, CBU, reconditioned	u	25%	Free
8703.50.23	--- Microbus, brand new	u	25%	Free
8703.50.24	--- Microbus, reconditioned	u	25%	Free
8703.50.27	--- Ambulance fitted with essential equipments, brand new	u	5%	Free
8703.50.28	--- Ambulance fitted with essential equipments, reconditioned	u	5%	Free
	-- Of a cylinder capacity exceeding 2000 cc but not exceeding 3000 cc			
8703.50.31	--- Motor cars and other vehicles, including station wagons, CBU, brand new	u	25%	Free
8703.50.32	--- Motor cars and other vehicles, including station wagons, CBU, reconditioned	u	25%	Free
8703.50.33	--- Microbus, brand new	u	25%	Free
8703.50.34	--- Microbus, reconditioned	u	25%	Free
8703.50.35	--- Ambulance fitted with essential equipments, brand new	u	5%	Free
8703.50.36	--- Ambulance fitted with essential equipments, reconditioned	u	5%	Free
	-- Of a cylinder capacity exceeding 3000 cc but not exceeding 4000 cc			
8703.50.41	--- Motor cars and other vehicles, including station wagons, CBU, brand new	u	25%	Free
8703.50.42	--- Motor cars and other vehicles, including station wagons, CBU, reconditioned	u	25%	Free
8703.50.43	--- Microbus, brand new	u	25%	Free

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8703.50.44	--- Microbus, reconditioned	u	25%	Free
8703.50.45	--- Ambulance fitted with essential equipments, brand new	u	5%	Free
8703.50.46	--- Ambulance fitted with essential equipments, reconditioned	u	5%	Free
	-- Of a cylinder capacity exceeding 4000 cc			
8703.50.51	--- Motor cars and other vehicles, including station wagons, CBU, brand new	u	25%	Free
8703.50.52	--- Motor cars and other vehicles, including station wagons, CBU, reconditioned	u	25%	Free
8703.50.53	--- Microbus, brand new	u	25%	Free
8703.50.54	--- Microbus, reconditioned	u	25%	Free
8703.50.55	--- Ambulance fitted with essential equipments, brand new	u	5%	Free
8703.50.56	--- Ambulance fitted with essential equipments, reconditioned	u	5%	Free
	- Other vehicles, with both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion, capable of being charged by plugging to external source of electric power			
	-- Of a cylinder capacity not exceeding 1800 cc			
8703.60.11	--- Motor cars and other vehicles, including station wagons, CBU, brand new	u	25%	Free
8703.60.12	--- Motor cars and other vehicles, including station wagons, CBU, reconditioned	u	25%	Free
8703.60.13	--- Microbus, brand new	u	25%	Free
8703.60.14	--- Microbus, reconditioned	u	25%	Free
8703.60.15	--- Ambulance fitted with essential equipments, brand new	u	5%	Free
8703.60.16	--- Ambulance fitted with essential equipments, reconditioned	u	5%	Free
	-- 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	u	25%	Free
8703.60.22	--- Motor cars and other vehicles, including station wagons, CBU, reconditioned	u	25%	Free
8703.60.23	--- Microbus, brand new	u	25%	Free
8703.60.24	--- Microbus, reconditioned	u	25%	Free
8703.60.27	--- Ambulance fitted with essential equipments, brand new	u	5%	Free
8703.60.28	--- Ambulance fitted with essential equipments, reconditioned	u	5%	Free
	-- Of a cylinder capacity exceeding 2000 cc but not exceeding 3000 cc			
8703.60.31	--- Motor cars and other vehicles, including station wagons, CBU, brand new	u	25%	Free
8703.60.32	--- Motor cars and other vehicles, including station wagons, CBU, reconditioned	u	25%	Free
8703.60.33	--- Microbus, brand new	u	25%	Free
8703.60.34	--- Microbus, reconditioned	u	25%	Free
8703.60.35	--- Ambulance fitted with essential equipments, brand new	u	5%	Free
8703.60.36	--- Ambulance fitted with essential equipments, reconditioned	u	5%	Free
	-- Of a cylinder capacity exceeding 3000 cc but not exceeding 4000 cc			
8703.60.41	--- Motor cars and other vehicles, including station wagons, CBU, brand new	u	25%	Free
8703.60.42	--- Motor cars and other vehicles, including station wagons, CBU, reconditioned	u	25%	Free
8703.60.43	--- Microbus, brand new	u	25%	Free
8703.60.44	--- Microbus, reconditioned	u	25%	Free
8703.60.45	--- Ambulance fitted with essential equipments, brand new	u	5%	Free
8703.60.46	--- Ambulance fitted with essential equipments, reconditioned	u	5%	Free
	-- Of a cylinder capacity exceeding 4000 cc			
8703.60.51	--- Motor cars and other vehicles, including station wagons, CBU, brand new	u	25%	Free
8703.60.52	--- Motor cars and other vehicles, including station wagons, CBU, reconditioned	u	25%	Free
8703.60.53	--- Microbus, brand new	u	25%	Free
8703.60.54	--- Microbus, reconditioned	u	25%	Free
8703.60.55	--- Ambulance fitted with essential equipments, brand new	u	5%	Free
8703.60.56	--- Ambulance fitted with essential equipments, reconditioned	u	5%	Free
	- 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	u	25%	Free

8703.70.12	--- Motor cars and other vehicles, including station wagons, CBU, reconditioned	u	25%	Free
8703.70.13	--- Microbus, brand new	u	25%	Free
8703.70.14	--- Microbus, reconditioned	u	25%	Free
8703.70.15	--- Ambulance fitted with essential equipments, brand new	u	5%	Free
8703.70.16	--- Ambulance fitted with essential equipments, reconditioned -- Of a cylinder capacity exceeding 1800 cc but not exceeding 2000 cc	u	5%	Free
8703.70.21	--- Motor cars and other vehicles, including station wagons, CBU, brand new	u	25%	Free
8703.70.22	--- Motor cars and other vehicles, including station wagons, CBU, reconditioned	u	25%	Free
8703.70.23	--- Microbus, brand new	u	25%	Free
8703.70.24	--- Microbus, reconditioned	u	25%	Free
8703.70.27	--- Ambulance fitted with essential equipments, brand new	u	5%	Free
8703.70.28	--- Ambulance fitted with essential equipments, reconditioned -- Of a cylinder capacity exceeding 2000 cc but not exceeding 3000 cc	u	5%	Free
8703.70.31	--- Motor cars and other vehicles, including station wagons, CBU, brand new	u	25%	Free
8703.70.32	--- Motor cars and other vehicles, including station wagons, CBU, reconditioned	u	25%	Free
8703.70.33	--- Microbus, brand new	u	25%	Free
8703.70.34	--- Microbus, reconditioned	u	25%	Free
8703.70.35	--- Ambulance fitted with essential equipments, brand new	u	5%	Free
8703.70.36	--- Ambulance fitted with essential equipments, reconditioned -- Of a cylinder capacity exceeding 3000 cc but not exceeding 4000 cc	u	5%	Free
8703.70.41	--- Motor cars and other vehicles, including station wagons, CBU, brand new	u	25%	Free
8703.70.42	--- Motor cars and other vehicles, including station wagons, CBU, reconditioned	u	25%	Free
8703.70.43	--- Microbus, brand new	u	25%	Free
8703.70.44	--- Microbus, reconditioned	u	25%	Free
8703.70.45	--- Ambulance fitted with essential equipments, brand new	u	5%	Free
8703.70.46	--- Ambulance fitted with essential equipments, reconditioned -- Of a cylinder capacity exceeding 4000 cc	u	5%	Free
8703.70.51	--- Motor cars and other vehicles, including station wagons, CBU, brand new	u	25%	Free
8703.70.52	--- Motor cars and other vehicles, including station wagons, CBU, reconditioned	u	25%	Free
8703.70.53	--- Microbus, brand new	u	25%	Free
8703.70.54	--- Microbus, reconditioned	u	25%	Free
8703.70.55	--- Ambulance fitted with essential equipments, brand new	u	5%	Free
8703.70.56	--- Ambulance fitted with essential equipments, reconditioned	u	5%	Free
8703.80.00	- Other vehicles, with only electric motor for propulsion - Other -- Three wheeled vehicles	u	25%	Free
8703.90.11	--- CNG/LPG/LNG operated with four stroke engine, CBU	u	25%	Free
8703.90.12	--- CNG/LPG/LNG operated with four stroke engine, CKD	u	25%	Free
8703.90.13	--- Electric battery operated	u	25%	Free
8703.90.19	--- Other	u	25%	Free
8703.90.20	--- Ambulance fitted with essential equipment	u	5%	Free
8703.90.90	--- Other	u	25%	Free
87.04	Motor vehicles for the transport of goods.			
8704.10.00	- Dumpers designed for off-highway use - Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel) -- g.v.w. not exceeding 5 tonnes	u	1%	Free
8704.21.11	--- Refrigeration van & insulated road milk tanker in CBU	u	5%	Free
8704.21.12	--- Double cabin pickup in CBU condition with minimum four doors of a cylinder capacity not exceeding 1600 cc	u	25%	Free
8704.21.13	--- Double cabin pickup in CBU condition with minimum four doors of a cylinder capacity exceeding 1600 cc but not exceeding 2000 cc	u	25%	Free
8704.21.14	--- Double cabin pickup in CBU condition with minimum four doors of a cylinder capacity exceeding 2000 cc but not exceeding 3000 cc	u	25%	Free
8704.21.15	--- Double cabin pickup in CBU condition with minimum four doors of a cylinder capacity exceeding 3000 cc but not exceeding 4000 cc	u	25%	Free
8704.21.16	--- Double cabin pickup in CBU condition with minimum four doors of a	u	25%	Free

	cylinder capacity exceeding 4000 cc			
8704.21.17	--- Dumper/tipper in CBU	u	15%	Free
8704.21.19	--- Other, CBU	u	25%	Free
8704.21.21	--- Truck and pickup in CKD condition	u	10%	Free
8704.21.29	--- Other In CKD condition	u	25%	Free
	- g.v.w. exceeding 5 tonnes but not exceeding 20 tonnes			
8704.22.11	--- Refrigeration van in CBU	u	5%	Free
8704.22.12	--- Truck having more than 2 axles in CBU	u	10%	Free
8704.22.13	--- Insulated road milk tanker in CBU	u	1%	Free
8704.22.14	--- Dumper/tipper in CBU	u	15%	Free
8704.22.15	--- LPG road tanker/Bobtail tanker in CBU	u	1%	Free
8704.22.16	--- Other, CBU	u	25%	Free
8704.22.17	--- Truck in CKD condition	u	10%	Free
8704.22.18	--- Other CKD condition	u	25%	Free
	- g.v.w. exceeding 20 tonnes			
8704.23.11	--- Refrigeration van & insulated road milk tanker in CBU	u	5%	Free
8704.23.12	--- Truck having more than 2 axles in CBU	u	10%	Free
8704.23.13	--- Dumper/tipper in CBU	u	15%	Free
8704.23.14	--- Other, CBU	u	25%	Free
8704.23.15	--- Truck in CKD condition	u	10%	Free
8704.23.16	--- Other CKD condition	u	25%	Free
	- Other, with spark-ignition internal combustion piston engine			
	- g.v.w. not exceeding 5 tonnes			
8704.31.11	--- Refrigeration van & insulated road milk tanker in CBU	u	5%	Free
8704.31.12	--- Double cabin pickup in CBU condition with minimum four doors of a cylinder capacity not exceeding 1600 cc	u	25%	Free
8704.31.13	--- Double cabin pickup in CBU condition with minimum four doors of a cylinder capacity exceeding 1600 cc but not exceeding 2000 cc	u	25%	Free
8704.31.14	--- Double cabin pickup in CBU condition with minimum four doors of a cylinder capacity exceeding 2000 cc but not exceeding 3000 cc	u	25%	Free
8704.31.15	--- Double cabin pickup in CBU condition with minimum four doors of a cylinder capacity exceeding 3000 cc but not exceeding 4000 cc	u	25%	Free
8704.31.16	--- Double cabin pickup in CBU condition with minimum four doors of a cylinder capacity exceeding 4000 cc	u	25%	Free
8704.31.17	--- Dumper/tipper in CBU	u	15%	Free
8704.31.18	--- Other, CBU	u	25%	Free
8704.31.19	--- Truck in CKD condition	u	10%	Free
8704.31.21	--- Pickup in CKD condition	u	25%	Free
8704.31.22	--- Other In CKD condition	u	25%	Free
	- g.v.w. exceeding 5 tonnes			
8704.32.11	--- Refrigeration van & insulated road milk tanker in CBU	u	5%	Free
8704.32.12	--- Truck having more than 2 axles in CBU	u	10%	Free
8704.32.13	--- Dumper/tipper in CBU	u	15%	Free
8704.32.19	--- Other, CBU	u	25%	Free
8704.32.21	--- Truck in CKD condition	u	10%	Free
8704.32.22	--- Other in CKD condition (excl. truck)	u	25%	Free
	- Other			
8704.90.11	--- CNG/LPG/LNG operated Refrigeration van & insulated road milk tanker in CBU	u	1%	Free
8704.90.12	--- CNG/LPG/LNG operated Trucks (excl. multi axle trucks) in CBU, g.v.w. exceeding 5 tonnes	u	10%	Free
8704.90.13	--- CNG/LPG/LNG operated dumper/tipper in CBU	u	15%	Free
8704.90.14	--- Truck having more than 2 axles in CBU	u	10%	Free
8704.90.15	--- Other, CBU	u	25%	Free
8704.90.21	--- CNG/LPG/LNG operated Trucks (excl. multi axle trucks) in CKD, g.v.w. exceeding 5 tonnes	u	10%	Free
8704.90.23	--- Other in CKD condition (excl. truck/pickup)	u	25%	Free
87.05	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 work shops, mobile radiological units).			
8705.10.00	- Crane lorries	u	5%	Free
8705.20.00	- Mobile drilling derricks	u	5%	Free

	8705.30.00	- Fire fighting vehicles	u	5%	Free
	8705.40.00	- Concrete-mixer lorries	u	10%	Free
		- Other			
	8705.90.10	--- Truck mounted CPT	u	5%	Free
	8705.90.90	--- Other	u	10%	Free
87.06		Chassis fitted with engines, for the motor vehicles of headings 87.01 to 87.05.			
	8706.00.10	--- Chassis fitted with engines, for the motor vehicles of headings 87.01	u	5%	Free
		--- Chassis fitted with engines, for the motor vehicles of headings 87.02			
	8706.00.21	---- Double decker	u	5%	Free
	8706.00.22	---- Buses for having seating capacity of 40 or more	u	10%	Free
	8706.00.23	---- Public carrier of having seating capacity of not exceeding 15 including driver	u	25%	Free
	8706.00.24	--- Chassis fitted with engines, for the motor vehicles of headings 87.02 in CKD condition	u	5%	Free
	8706.00.29	--- Other	u	10%	Free
		--- Chassis fitted with engines, for the motor vehicles of headings 87.03			
	8706.00.31	---- For three wheeled vehicles with two stroke engine	u	25%	Free
	8706.00.32	---- For three wheeled vehicles with four stroke engine	u	25%	Free
	8706.00.33	---- For microbus of a cylinder capacity not exceeding 1800cc	u	25%	Free
	8706.00.34	---- For microbus of a cylinder capacity exceeding 1800cc but not exceeding 2000 cc	u	25%	Free
	8706.00.35	---- For other vehicles of a cylinder capacity not exceeding 1600cc	u	25%	Free
	8706.00.36	---- For other vehicles of a cylinder capacity exceeding 1600cc but not exceeding 2000cc	u	25%	Free
	8706.00.37	---- For other vehicles including microbus of a cylinder capacity exceeding 2000cc but not exceeding 3000cc	u	25%	Free
	8706.00.38	---- For other vehicles including microbus of a cylinder capacity exceeding 3000cc but not exceeding 4000cc	u	25%	Free
	8706.00.39	---- For other vehicles including microbus of a cylinder capacity exceeding 4000cc	u	25%	Free
		--- Chassis fitted with engines, for the motor vehicles of headings 87.04			
	8706.00.41	--- Chassis fitted with engines, for trucks (excl. multi axle trucks), pickup and delivery van	u	25%	Free
	8706.00.42	--- Chassis fitted with engines, for trucks with more than two axles	u	10%	Free
	8706.00.43	--- Chassis fitted with engines, for the motor vehicles of headings 87.04 in CKD condition	u	10%	Free
	8706.00.44	--- Chassis fitted with engines, for double cabin pickup of headings 87.04 of a cylinder capacity not exceeding 1600cc	u	25%	Free
	8706.00.45	--- Chassis fitted with engines, for double cabin pickup of headings 87.04 of a cylinder capacity exceeding 1600cc but not exceeding 2000cc	u	25%	Free
	8706.00.46	--- Chassis fitted with engines, for double cabin pickup of headings 87.04 of a cylinder capacity exceeding 2000cc but not exceeding 3000cc	u	25%	Free
	8706.00.47	--- Chassis fitted with engines, for double cabin pickup of headings 87.04 of a cylinder capacity exceeding 3000cc but not exceeding 4000cc	u	25%	Free
	8706.00.48	--- Chassis fitted with engines, for double cabin pickup of headings 87.04 of a cylinder capacity exceeding 4000cc	u	25%	Free
	8706.00.49	--- Other	u	25%	Free
	8706.00.50	--- Chassis fitted with engines, for the motor vehicles of headings 87.05	u	5%	Free
87.07		Bodies (including cabs), for the motor vehicles of heading Nos. 87.01 to 87.05.			
	8707.10.00	- For the vehicles of headings 87.03	u	25%	Free
		- Other			
	8707.90.10	--- Bodies including cabs, for the motor vehicles of headings 87.01	u	5%	Free
		--- Bodies including cabs, for the motor vehicles of headings 87.02			
	8707.90.21	---- Double decker	u	5%	Free
	8707.90.22	---- Buses for having seating capacity of 40 or more	u	5%	Free
	8707.90.23	---- Public carrier of having seating capacity not exceeding 15 including driver	u	10%	Free
	8707.90.29	--- Other	u	25%	Free
		--- Bodies including cabs, for the motor vehicles of headings 87.04			
	8707.90.41	--- Bodies including cabs, for trucks (excl. multi axle trucks), pickup and delivery van	u	25%	Free
	8707.90.42	--- Bodies including cabs, for trucks with more than two axles	u	5%	Free
	8707.90.49	--- Other	u	25%	Free

87.08	8707.90.50	--- Bodies including cabs, for the motor vehicles of headings 87.05 Parts and accessories of the motor vehicles of heading Nos. 87.01 to 87.05.	u	5%	Free
	8708.10.00	- Bumpers and parts thereof	kg	10%	Free
		- Other parts and accessories of bodies (including cabs)			
	8708.21.00	-- Safety seat belts	kg	10%	Free
	8708.29.00	-- Other	kg	10%	Free
	8708.30.00	- Brakes and servo-brakes and parts thereof	kg	10%	Free
	8708.40.00	- Gear boxes and parts thereof	kg	10%	Free
	8708.50.00	- Drive-axles with differential, whether or not provided with other transmission components, and non-driving axles; parts thereof	kg	10%	Free
	8708.70.00	- Road wheels and parts and accessories thereof	kg	10%	Free
	8708.80.00	- Suspension systems and parts thereof (including shock-absorbers) - Other parts and accessories	kg	10%	Free
	8708.91.00	-- Radiators and parts thereof	kg	10%	Free
	8708.92.00	-- Silencers (mufflers) and exhaust pipes; parts thereof	kg	10%	Free
	8708.93.00	-- Clutches and parts thereof	kg	10%	Free
	8708.94.00	-- Steering wheels, steering columns and steering boxes; parts thereof	kg	10%	Free
	8708.95.00	-- Safety airbags with inflater system; parts thereof	u	10%	Free
	8708.99.00	-- Other	kg	10%	Free
87.09		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.			
		- Vehicles			
	8709.11.00	-- Electrical	u	5%	Free
	8709.19.00	-- Other	u	5%	Free
	8709.90.00	- Parts	kg	10%	Free
87.10	8710.00.00	Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles.	u	5%	Free
87.11		Motorcycles (including mopeds) and cycles fitted with an auxiliary with or without side-cars; side-cars.			
		- With reciprocating internal combustion piston engine of a cylinder capacity not exceeding 50 cc			
	8711.10.11	--- Motorcycles, in CBU with four-stroke engine	u	25%	Free
	8711.10.19	--- Motorcycles, in CBU with two-stroke engine	u	25%	Free
	8711.10.21	--- Motorcycles, in CKD with four-stroke engine	u	25%	Free
	8711.10.29	--- Motorcycles, in CKD with two-stroke engine --- Other	u	25%	Free
	8711.10.91	--- Four-stroke engine in CBU	u	25%	Free
	8711.10.92	--- Four-stroke engine in CKD	u	25%	Free
	8711.10.99	--- Two-stroke engine in CBU/CKD	u	25%	Free
		- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 50 cc but not exceeding 250 cc			
	8711.20.11	--- Motorcycles, in CBU with four-stroke engine	u	25%	Free
	8711.20.19	--- Motorcycles, in CBU with two-stroke engine	u	25%	Free
	8711.20.21	--- Motorcycles, in CKD with four-stroke engine	u	25%	Free
	8711.20.29	--- Motorcycles, in CKD with two-stroke engine --- Other	u	25%	Free
	8711.20.91	--- Four-stroke engine in CBU	u	25%	Free
	8711.20.92	--- Four-stroke engine in CKD	u	25%	Free
	8711.20.99	--- Two-stroke engine in CBU/CKD	u	25%	Free
	8711.30.00	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 250 cc but not exceeding 500 cc	u	25%	Free
	8711.40.00	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 500 cc but not exceeding 800 cc	u	25%	Free
	8711.50.00	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 800 cc	u	25%	Free
	8711.60.00	- With electric motor for propulsion	u	10%	Free
	8711.90.00	- Other	u	25%	Free
87.12	8712.00.00	Bicycles and other cycles (including delivery tricycles), not motorised.	u	25%	Free
87.13		Carriages for disabled persons, whether or not motorised or otherwise mechanically propelled.			

	8713.10.00	- Not mechanically propelled	u	0%	Free
	8713.90.00	- Other	u	0%	Free
87.14		Parts and accessories of vehicles of headings. 87.11 to 87.13.			
		- Of motorcycles (including mopeds)			
	8714.10.10	--- Saddles	kg	25%	Free
	8714.10.20	--- Fuel tank	kg	25%	Free
	8714.10.90	--- Other	kg	25%	Free
	8714.20.00	- Of carriages for disabled persons	kg	25%	Free
		- Other			
	8714.91.00	-- Frames and forks, and parts thereof	kg	25%	Free
		-- Wheel rims and spokes			
	8714.92.10	--- Of bicycles and other cycles, not motorised	kg	25%	Free
	8714.92.90	--- Other	kg	25%	Free
		-- Hubs, other than coaster braking hubs and hub brakes, and free-wheel sprocket-wheels			
	8714.93.10	--- Of bicycles and other, not motorised	kg	10%	Free
	8714.93.90	--- Other	kg	25%	Free
		-- Brakes, including coaster braking hubs and hub brakes, and parts thereof			
	8714.94.10	--- Of bicycles and other, not motorised	kg	25%	Free
	8714.94.90	--- Other	kg	25%	Free
		-- Saddles			
	8714.95.10	--- Of bicycles and other, not motorised	u	25%	Free
	8714.95.90	--- Other	u	25%	Free
		-- Pedals and crank-gear, and parts thereof			
	8714.96.10	--- Of bicycles and other, not motorised	kg	10%	Free
	8714.96.90	--- Other	kg	25%	Free
	8714.99.00	-- Other	kg	25%	Free
87.15	8715.00.00	Baby carriages and parts thereof.	kg	25%	Free
87.16		Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof.			
	8716.10.00	- Trailers and semi-trailers of the caravan type, for housing or camping	u	25%	Free
	8716.20.00	- Self-loading or self-unloading trailers and semi-trailers for agricultural purposes	u	1%	Free
		- Other trailers and semi-trailers for the transport of goods			
	8716.31.00	-- Tanker trailers and tanker semi-trailers	u	1%	Free
	8716.39.00	-- Other	u	1%	Free
	8716.40.00	- Other trailers and semi-trailers	u	5%	Free
	8716.80.00	- Other vehicles	u	5%	Free
	8716.90.00	- Parts	kg	5%	Free