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இலங்கை மத்திய வங்கி
CENTRAL BANK OF SRI LANKA

Domestic Operations Department

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Circular No. 35/01/005/0010/19

29 October 2015

To : All Licensed Commercial Banks

MARGIN REQUIREMENTS AGAINST LETTERS OF CREDIT FOR IMPORTATION OF MOTOR VEHICLES

Commercial Banks are hereby informed that with effect from 30 October 2015, until 01 December 2015, Letters of Credit (LCs) should not be opened by commercial banks for the importation of the items specified in Schedule A (attached), unless such LCs are covered by a minimum cash margin of 100 per cent of import value deposited with the LC opening banks at the time of such LCs are opened.

Following conditions are applicable,

1. In the case of existing LCs covering the importation of the items mentioned in Schedule A, no increase in the value of such LCs should be permitted by banks except on the terms prescribed in the above paragraph.
2. The banks should not grant any advances to their import customers for the purpose of enabling such customers to meet the minimum margin requirements imposed by this circular. However, interest may be paid on margin deposits.
3. Banks should endorse the relevant invoice to the effect that the margin deposit as per this circular, has been obtained.

**Director/Domestic Operations
For and on behalf of the Monetary Board
of the Central Bank of Sri Lanka.**

Schedule A

30.10.2015

List of Items Requiring 100 per cent Margin Deposit Against Letter of Credit - Vehicles

HS Hdg.	HS Code	Description
87.02		Motor vehicles for the transport of ten or more persons, including the driver.
	8702.10	With 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:
	8702.10.11	Hybrid electric vehicles
	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 20 persons (adults) including the driver, not more than five years old:
	8702.10.31	Hybrid electric vehicles
	8702.10.32	Modified vehicles of heading 87.03, not more than two years old
	8702.10.33	Modified vehicles of heading 87.03, more than two years old
	8702.10.39	Other
		Motor vehicles for the transport of 13 or more persons (adults) but less than 25 persons (adults) including the driver, more than five years old
	8702.10.41	Modified vehicles of heading 87.03
	8702.10.49	Other
		Motor vehicles for the transport of 25 or more persons (adults) but less than 35 persons (adults) including the driver, not more than ten years old :
	8702.10.51	Hybrid electric vehicles, not more than five years old
	8702.10.52	Modified vehicles of heading 87.03, more than five years old

HS Hdg.	HS Code	Description
	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
	8702.10.71	Hybrid electric vehicles, not more than five years old
	8702.10.72	Hybrid electric vehicles, more than five 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 ten years old
	8702.10.81	Modified vehicles of heading 87.03
	8702.10.89	Other
	8702.90	Other :
		Motor vehicles for the transport of less than 13 persons (adults) including the driver, not more than three and a half years old
	8702.90.11	Hybrid electric vehicles
	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
	8702.90.31	Hybrid electric vehicles
	8702.90.32	Modified vehicles of heading 87.03, not more than two years old

HS Hdg.	HS Code	Description
	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 :
	8702.90.51	Hybrid electric vehicles, not more than five year old
	8702.90.52	Hybrid electric vehicles, more than five year 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
	8702.90.59	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
	8702.90.71	Hybrid electric vehicles, not more than five year old
	8702.90.72	Hybrid electric vehicles, more than five year 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 ten 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

HS Hdg.	HS Code	Description
87.03		Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 87.02), including station wagons and racing cars.
	8703.10	Vehicles specially designed for travelling on snow; golf cars and similar vehicles :
	8703.10.10	Not more than three years old
	8703.10.20	More than three years old
		Other vehicles, with spark-ignition internal combustion reciprocating piston engine :
	8703.21	Of cylinder capacity not exceeding 1,000 cc :
	8703.21.30	Hearses not more than three years old.
	8703.21.40	Hearses more than three years old.
		Auto-trishaws :
	8703.21.51	With two-stroke petrol engine
	8703.21.52	Other, driven by liquefied petroleum (LP) gas, not more than two years old
	8703.21.53	Other, driven by liquefied petroleum (LP) gas, more than two years old
	8703.21.54	Other, not more than two years old
	8703.21.55	Other, more than two years old
		Motor cars including station wagons and racing cars, not more than three years old
	8703.21.61	Hybrid electric vehicles
	8703.21.62	Gocart
	8703.21.69	Other
		Motor cars including station wagons and racing cars, more than three years old :
	8703.21.71	Hybrid electric vehicles
	8703.21.79	Other
		Other
	8703.21.91	Hybrid electric vehicles, not more than three years old
	8703.21.92	Other, not more than three years old
	8703.21.93	More than three years old
	8703.22	Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc:
	8703.22.30	Hearses not more than three years old.

HS Hdg.	HS Code	Description
	8703.22.40	Hearses more than three years old.
		Motor cars including station wagons and racing cars, not more than three years old
	8703.22.51	Hybrid electric vehicles
	8703.22.59	Other
		Motor cars including station wagons and racing cars, more than two years old Other, not more than three years old
	8703.22.61	Hybrid electric vehicles
	8703.22.69	Other
		Other, not more than three years old :
	8703.22.71	Hybrid electric vehicles
	8703.22.79	Other
		Other, more than three years old
	8703.22.81	Hybrid electric vehicles
	8703.22.89	Other
	8703.23	Of a cylinder capacity exceeding 1,500 cc but not exceeding 3,000 cc :
	8703.23.30	Hearses not more than three years old
	8703.23.40	Hearses more than three years old
		Motor cars including station wagons and racing cars of a cylinder capacity not exceeding 2,000 cc, not more than three years old :
	8703.23.51	Hybrid electric vehicles of a cylinder capacity not exceeding 1,600 cc
	8703.23.52	Other, of a cylinder capacity not exceeding 1,600 cc
	8703.23.53	Other hybrid electric vehicles
	8703.23.59	Other
		Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc, not more than three years old
	8703.23.61	Hybrid electric vehicles of a cylinder capacity not exceeding 1600 cc,
	8703.23.62	Other, of a cylinder capacity not exceeding 1,600 cc
	8703.23.63	Other, hybrid electric vehicles
	8703.23.69	Other
		Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc, not more than

HS Hdg.	HS Code	Description
	8703.23.71	Hybrid electric vehicles
	8703.23.79	Other
		Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc, more than three years old
	8703.23.81	Hybrid electric vehicles
	8703.23.89	Other
		Other :
	8703.23.91	Hybrid electric vehicles of a cylinder capacity not exceeding 2,000 cc, not more than two years old
	8703.23.92	Other, of a cylinder capacity not exceeding 2,000 cc, not more than three years old
	8703.23.93	Hybrid electric vehicles of a cylinder capacity not exceeding 2,000 cc, more than three years old
	8703.23.94	Other, of a cylinder capacity not exceeding 2,000 cc, more than three years old
	8703.23.95	Hybrid electric vehicles of a cylinder capacity exceeding 2,000 cc, not more than three years old
	8703.23.96	Other, of a cylinder capacity exceeding 2,000 cc, not more than three years old
	8703.23.97	Hybrid electric vehicles of a cylinder capacity exceeding 2,000 cc, more than three years old
	8703.23.98	Other, of a cylinder capacity exceeding 2,000 cc, more than three years old
	8703.24	Of a cylinder capacity exceeding 3,000 cc :
	8703.24.30	Hearses not more than three years old
	8703.24.40	Hearses more than three years old
		Motor cars including station wagons and racing cars, not more than three years old
	8703.24.51	Hybrid electric vehicles
	8703.24.59	Other
		Motor cars including station wagons and racing cars, more than three years old:
	8703.24.61	Hybrid electric vehicles
	8703.24.69	Other
		Other, not more than three years old :
	8703.24.71	Hybrid electric vehicles
	8703.24.79	Other
		Other, more than three years old :

HS Hdg.	HS Code	Description
	8703.24.81	Hybrid electric vehicles
	8703.24.89	Other
		Other vehicles, with compression-ignition internal combustion piston engine (diesel or semi-diesel) :
	8703.31	Of a cylinder capacity not exceeding 1,500 cc :
	8703.31.30	Hearses not more than two years old
	8703.31.40	Hearses more than two years old
	8703.31.50	Auto-trishaws not more than two years old
	8703.31.60	Auto-trishaws more than two years old
		Motor cars including station wagons and racing cars, not more than three years old
	8703.31.71	Hybrid electric vehicles
	8703.31.79	Other
		Motor cars including station wagons and racing cars, more than three years old:
	8703.31.81	Hybrid electric vehicles
	8703.31.89	Other
		Other
	8703.31.91	Hybrid electric vehicles not more than three years old
	8703.31.92	Other, not more than three years old
	8703.31.93	Hybrid electric vehicles more than three years old
	8703.31.94	Other, more than three years old
	8703.32	Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,500 cc :
	8703.32.30	Hearses, not more than three years old
	8703.32.40	Hearses, more than three years old
		Motor cars including station wagons and racing cars of a cylinder capacity not exceeding 2,000 cc, not more than three years old :
	8703.32.51	Hybrid electric vehicles of a cylinder capacity not exceeding 1,600 cc
	8703.32.52	Other, of a cylinder capacity not exceeding 1600cc
	8703.32.53	Other hybrid electric vehicles
	8703.32.59	Other
		Motor cars including station wagons and racing cars of a cylinder capacity not exceeding 2,000 cc, more than three years old
	8703.32.61	Hybrid electric vehicles

HS Hdg.	HS Code	Description
	8703.32.69	Other
		Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc, not more than three years old
	8703.32.71	Vehicles for the transport of 7 or more persons (adults) including the driver, with non-monocoque body bolted on ladder type heavy duty chassis, with permanent four-wheel drive capability, and a total payload (of persons and cargo) of over 800 kg.
	8703.32.72	Hybrid electric vehicles
	8703.32.79	Other
		Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc, more than two years old
	8703.32.81	Hybrid electric vehicles
	8703.32.89	Other :
		Other :
	8703.32.91	Hybrid electric vehicles of a cylinder capacity not exceeding 2,000 cc, not more than three years old
	8703.32.92	Other of a cylinder capacity not exceeding 2,000 cc, not more than three years old
	8703.32.93	Motor - homes, specially equipped for habitation (with sleeping, cooking , toilet facilities etc) of a cylinder capacity exceeding 2000cc , not more than two years old
	8703.32.94	Other, of a cylinder capacity exceeding 2,000 cc, not more than three years old
	8703.32.95	Other of a cylinder capacity exceeding 2000 cc. not more than three years old
	8703.32.96	Hybrid electric vehicles of a cylinder capacity not exceeding 2,000cc, more than three years old
	8703.32.97	Other, of a cylinder capacity not exceeding 2,000cc., more than three years old
	8703.32.98	Hybrid electric vehicles of a cylinder capacity exceeding 2,000cc., more than three years old
	8703.32.99	Other, of a cylinder capacity exceeding 2,000cc., more than three years old
	8703.33	Of a cylinder capacity exceeding 2,500 cc :
	8703.33.30	Hearses, not more than three years old
	8703.33.40	Hearses, more than three years old
		Motor cars including station wagons and racing cars, not more than two years old
	8703.33.51	Hybrid electric vehicles

HS Hdg.	HS Code	Description
	8703.33.59	Other :
		Motor cars including station wagons and racing cars, more than three years old
	8703.33.61	Hybrid electric vehicles
	8703.33.69	Other :
		Other, not more than three years old
	8703.33.71	Motor-homes, specially equipped for habitation (with sleeping, cooking , toilet facilities etc)
	8703.33.72	Hybrid electric vehicles
	8703.33.79	Other
		Other, more than three years old
	8703.33.81	Hybrid electric vehicles
	8703.33.89	Other
	8703.90	Other :
	8703.90.10	Electric auto-trishaws not more than two years old
	8703.90.20	Electric auto-trishaws more than two years old
	8703.90.30	Other, electric, not more than three years old
	8703.90.40	Other, electric, more than three years old
	8703.90.50	Other, not more than three years old
	8703.90.60	Other, more than three years old
87.04		Motor vehicles for the transport of goods (+)
	8704.10	Dumpers designed for off-highway use
		Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel) :
	8704.21	g.v.w. not exceeding 5 tonnes :

HS Hdg.	HS Code	Description
		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
	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	8704.21.63, not more than four years old
	8704.21.36	For vehicles of national subdivision 8704.21.64, more than four years old
	8704.21.37	For vehicles of national subdivision 8704.21.67, not more than four years old
	8704.21.38	For vehicles of national subdivision 8704.21.68, more than four years old
		Vehicles with separate bodies for cabin and for cargo area, the cabin been designed for 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 less than 1500 kg
	8704.21.41	Cargo carrying capacity of less than 800Kg,not more than four year old
	8704.21.42	Cargo carrying capacity of less than 800Kg, more than four year old
	8704.21.43	Cargo carrying capacity 800Kg or more , not more than four year old
	8704.21.44	Cargo carrying capacity 800Kg or more, more than four year 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

HS Hdg.	HS Code	Description
		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 less than 2000 kg:
	8704.21.61	Vehicle fitted with front leaf springs and Cargo carrying capacity of less than 800 kg, Not more than four years old
	8704.21.62	Vehicle fitted with front leaf springs and Cargo carrying capacity of less than 800 kg, More than four years old
	8704.21.63	Vehicle fitted with front leaf springs and Cargo carrying capacity of 800 kg or more, not more than four years old
	8704.21.64	Vehicle fitted with front leaf springs and Cargo carrying capacity of 800 kg or more, more than four years old
	8704.21.65	Other vehicles, cargo carrying capacity of less than 800Kg, not more than four year old
	8704.21.66	Other vehicles, cargo carrying capacity of less than 800Kg, more than four year old
	8704.21.67	Other vehicles, cargo carrying capacity of 800Kg or more, not more than four year old
	8704.21.68	Other vehicles, cargo carrying capacity of 800Kg or more, more than four year old
		Other vehicles with separate bodies for cabin and cargo area, cabin been designed for six persons (adults) or less including the driver, with no additional space in the cabin that can be converted for other use, and a cargo carrying capacity of 800 kg or more, but excluding those vehicles with an engine compartment totally protruding to the front of the vehicle from the driving cab :
	8704.21.71	Not more than four years old
	8704.21.72	More than four years old
		Other:
	8704.21.91	Other Vehicles with separate bodies for cabin and cargo area, not more than four years old
	8704.21.92	Other Vehicles with separate bodies for cabin and cargo area, more than four years old
	8704.21.93	Other vehicles, not more than four years old
	8704.21.99	Other vehicles, more than four years old
	8704.22	g.v.w. exceeding 5 tonnes but not exceeding 20 tonnes :
		Special purpose tankers/bowsers & trucks:
	8704.22.11	Tankers and bowsers with stainless steel tanks for transport of milk and refrigerated trucks not more than five years old
	8704.22.12	Tankers and bowsers with stainless steel tanks for transport of milk and refrigerated trucks more than five years old
	8704.22.13	Garbage trucks equipped with waste compacting mechanism, not more than five years old
	8704.22.14	Garbage trucks equipped with waste compacting mechanism, more than five years old
	8704.22.15	Other, not more than five years old
	8704.22.16	Other, more than five years old
	8704.23	g.v.w. exceeding 20 tonnes :
	8704.23.10	Tankers and bowsers with stainless steel tanks for transport of milk and refrigerated trucks not more than five years old

HS Hdg.	HS Code	Description
	8704.23.20	Tankers and bowsters with stainless steel tanks for transport of milk and refrigerated trucks more than five years old
	8704.23.30	Other, not more than five years old
	8704.23.40	Other, more than five years old
		Other, with spark-ignition internal combustion piston engine :
	8704.31	g.v.w. not exceeding 5 tonnes :
		Special purpose tankers / bowsters and trucks
	8704.31.11	Tankers/bowsters with stainless steel tanks for transport of milk, not more than five years old
	8704.31.12	Tankers/bowsters 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 year old
	8704.31.14	Garbage trucks equipped with waste compacting mechanism, more than five year old
		Auto trishaw :
	8704.31.21	With two stroke engine
	8704.31.22	Other, not more than four year old
	8704.31.23	Other, more than four year old
		Chassis fitted with engines and cabs :
	8704.31.31	Chassis fitted with engines and cabs for vehicles of national subdivision 8704.31.41, not more than four years old
	8704.31.32	Chassis fitted with engines and cabs for vehicles of national subdivision 8704.31.42, 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 8704.31.51, more than four years old
	8704.31.35	for vehicles of national subdivision 8704.31.63, not more than four years old
	8704.31.36	for vehicles of national subdivision 8704.31.64, more than four years old
	8704.31.37	for vehicles of national subdivision 8704.31.67, not more than four years old
	8704.31.38	for vehicles of national subdivision 8704.31.68, more than four years old
		Vehicles with separate bodies for cabin and for cargo area, the cabin been designed for 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 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

HS Hdg.	HS Code	Description
	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 3 persons (adults) or less, including the driver, with no additional space in the cabin that can be converted for other use, 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 cargo area, 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 use, and a cargo carrying capacity of less than 2000 kg :
	8704.31.61	Vehicle fitted with front leaf springs and Cargo carrying capacity of less than 800 kg, not more than four years old
	8704.31.62	Vehicle fitted with front leaf springs and Cargo carrying capacity of less than 800 kg, more than four years old
	8704.31.63	Vehicle fitted with front leaf springs and Cargo carrying capacity of 800 kg or more, not more than four years old
	8704.31.64	Vehicle fitted with front leaf springs and Cargo carrying capacity of 800 kg 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 6 persons (adults) or less, including the driver, with no additional space in the cabin that can be converted for other use, and cargo carrying capacity of 800 kg or more, but excluding those vehicles with an engine compartment totally protruding to the front of the vehicle from the driving cab:
	8704.31.71	Not more than four years old
	8704.31.72	More than four years old
		Other :
	8704.31.91	Vehicles with separate bodies for cabin and cargo area, not more than four years old
	8704.31.92	Vehicles with separate bodies for cabin and cargo area, more than four years old
	8704.31.93	Other vehicles, not more than four years old
	8704.31.99	Other vehicles, more than four years old
	8704.32	g.v.w. exceeding 5 tonnes :
	8704.32.11	Tankers and bowzers with stainless steel tanks for transport of milk refrigerated trucks, not more than five years old
	8704.32.12	Tankers and bowzers with stainless steel tanks for transport of milk refrigerated trucks, more than five years old

HS Hdg.	HS Code	Description
	8704.32.13	Garbage trucks equipped with waste compacting mechanism, not more than five year old
	8704.32.14	Garbage trucks equipped with waste compacting mechanism, more than five year old
	8704.32.15	Other, not more than five years old
	8704.32.16	Other, more than five years old
	8704.90	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
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 workshops, mobile radiological units) (+).
	8705.10	Crane lorries
	8705.10.10	Not more than seven years old
	8705.10.20	More than seven years old
	8705.20	Mobile drilling derricks :
	8705.20.10	Not more than seven years old
	8705.20.20	More than seven years old
	8705.30	Fire fighting vehicles :
	8705.30.10	Not more than seven years old
	8705.30.20	More than seven years old
	8705.40	Concrete-mixer lorries
	8705.40.10	Not more than seven years old
	8705.40.20	More than seven years old
	8705.90	Other :
	8705.90.11	Mobile workshops, not more than seven years old

HS Hdg.	HS Code	Description
	8705.90.12	Mobile workshops, more than seven years old
		Gully bowzers equipped with suction pumps for extracting sewage water/waste
	8705.90.21	Not more than seven years old
	8705.90.22	More than seven years old
		Other :
	8705.90.91	Not more than seven years old
	8705.90.92	More than seven years old
87.06	8706.00	Chassis fitted with engines, for the motor vehicles of heading 87.01 to 87.05.
	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
87.07		Bodies (including cabs), for the motor vehicles of headings 87.01 to 87.05.
	8707.10	For the vehicles of heading 87.03
	8707.90	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 twenty eight or more persons including the driver
	8707.90.30	Other, for the manufacture of lorries and trucks of heading 87.04, of a g.v.w. exceeding 3,000kg
	8707.90.90	Other
87.08		Parts and accessories of the motor vehicles of headings 87.01 to 87.05.
	8708.10	Bumpers and parts thereof
		Other parts and accessories of bodies (including cabs) :
	8708.21	Safety seat belts
	8708.29	Other :

HS Hdg.	HS Code	Description
	8708.29.10	"Cut-portions" of bodies and cabs
	8708.29.90	Other
	8708.30	Brakes and servo-brakes; parts thereof
	8708.40	Gear boxes and parts thereof
	8708.50	Drive-axles with differential, whether or not provided with other transmission components, and non-driving axles; parts thereof
	8708.70	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	Suspension systems and parts thereof (including shock-absorbers)
		Other parts and accessories :
	8708.91	Radiators and parts thereof
	8708.92	Silencers (mufflers) and exhaust pipes; parts thereof
	8708.93	Clutches and parts thereof
	8708.94	Steering wheels, steering columns and steering boxes; parts thereof
	8708.95	Safety airbags with inflator system; parts thereof
	8708.99	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
	8708.99.90	Other
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	Electrical
	8709.19	Other
	8709.90	Parts
87.10	8710.00	Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles.

HS Hdg.	HS Code	Description
87.11		Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars.
	8711.10	With reciprocating internal combustion piston engine of a cylinder capacity not exceeding 50 cc :
	8711.10.10	Not more than three years old
	8711.10.20	More than three years old
	8711.20	With reciprocating internal combustion piston engine of a cylinder capacity exceeding 50 cc but not exceeding 250 cc :
	8711.20.10	Exceeding 50 cc but not exceeding 200 cc, not more than three years old
	8711.20.20	Exceeding 50 cc but not exceeding 200 cc, more than three years old
	8711.20.30	Other, not more than three years old
	8711.20.40	Other, more than three years old
	8711.30	With reciprocating internal combustion piston engine of a cylinder capacity exceeding 250 cc but not exceeding 500 cc :
	8711.30.10	Exceeding 250 cc but not exceeding 350 cc not more than three years old
	8711.30.20	Exceeding 250 cc but not exceeding 350 cc more than three years old
	8711.30.30	Exceeding 350 cc but not exceeding 450 cc not more than three years old
	8711.30.40	Exceeding 350 cc but not exceeding 450 cc more than three years old
	8711.30.50	Other, not more than three years old
	8711.30.60	Other, more than three years old
	8711.30.90	Other
	8711.40	With reciprocating internal combustion piston engine of a cylinder capacity exceeding 500 cc but not exceeding 800 cc
	8711.40.10	Not more than three years old
	8711.40.20	More than three years old
	8711.50	With reciprocating internal combustion piston engine of a cylinder capacity exceeding 800 cc
	8711.50.10	Exceeding 800 cc but not exceeding 1000 cc, not more than three years old
	8711.50.20	Exceeding 800 cc but not exceeding 1000 cc, more than three years old
	8711.50.30	Other, not more than three years old
	8711.50.40	Other, more than three years old
	8711.90	Other :
	8711.90.10	Electrically operated motor bicycles

HS Hdg.	HS Code	Description
	8711.90.90	Other
87.12		Bicycles and other cycles (including delivery tricycles), not motorised :
	8712.00.10	Delivery tricycles
	8712.00.90	Other
87.16		Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof.
	8716.10	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	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 :
	8716.31	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	Other :
	8716.39.10	Not more than five years old
	8716.39.20	More than five years old
	8716.40	Other trailers and semi-trailers :
	8716.40.10	Not more than five years old
	8716.40.20	More than five years old
	8716.80	Other vehicles :
	8716.80.10	Hand pallet trucks
	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	Parts