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இலங்கை மத்திய வங்கி
CENTRAL BANK OF SRI LANKA

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දෙපාර්තමේන්තුව

உள்ளநாட்டு தொழிற்பாடுகள்
திணைக்களம்

Domestic Operations
Department

Circular No: 35/01/005/0010/20

19 September 2018

To: All Licensed Commercial Banks

**MARGIN REQUIRMENTS AGAINST LETTERS OF CREDIT FOR IMPORTATION
OF MOTOR VEHICLES**

Licensed Commercial Banks (LCBs) are hereby informed that with immediate effect Letters of Credit (LCs) should not be opened by LCBs for the importation of motor vehicles other than those 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 LCBs at the time of such LCs are opened.

Following conditions are applicable for the motor vehicles covered by this circular,

1. In the case of existing LCs covering the importation of motor vehicles, no increase in the value of such LCs should be permitted by LCBs except on the terms prescribed in the above paragraph.
2. LCBs should not grant any advances to their import customers for the purpose of enabling such customers to meet the minimum margin requirement imposed by this circular.
3. Banks should endorse the relevant invoice to the effect that the margin deposit as per this circular has been obtained.

Director / Domestic Operations

7 වන මහල, 2 වන කුළුණ
අංක 30, ජනාධිපති මාවත
කැ.පො. 590, කොළඹ 01, ශ්‍රී ලංකාව
+94 112 477036

தளம் 7, கோபுரம் 2
இல. 30, சனாதிபதி மாவத்தை
த.பெ 590, கொழும்பு 01, இலங்கை
+94 112 346287

Level 7, Tower 2
No. 30, Janadhipathi Mawata
P.O. Box 590, Colombo 01, Sri Lanka
www.cbsl.gov.lk

ddod@cbsl.lk

Schedule -A

HS Hdg	HS Code	Description
87.01		Tractors (other than tractors of heading 87.09) (+)
	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

87.02		Motor vehicles for the transport of ten or more persons, including the driver
	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
		Motor vehicles for the transport of 13 or more persons (adults) but less than 25 persons (adults) including the driver, more than five years old :
	8702.10.41	Modified Vehicles of heading 87.03
	8702.10.49	Other
		Motor vehicles for the transport of 25 or more persons (adults) but less than 35 persons (adults) including the driver, not more than ten years old :
	8702.10.53	Modified Vehicles of heading 87.03, not more than two years old
	8702.10.54	Modified Vehicles of heading 87.03, more than two years old
	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:
	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
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
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 :
		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
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.
		Other vehicles, with only spark-ignition internal combustion reciprocating piston engine :
	8703.21.00	Of cylinder capacity not exceeding 1,000 cc :
	8703.21.10	Ambulances and prison vans not more than three years old
	8703.21.20	Ambulances and prison vans more than three years old
	8703.21.30	Hearses not more than three years old
	8703.21.40	Hearses more than three years old
	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
	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
	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 :
		Vehicles other than motor cars including station wagons and racing cars ,of cylinder capacity not exceeding 1,000 cc :
	8703.50.11	Ambulances and prison vans not more than three years old
	8703.50.12	Ambulances and prison vans more than three years
	8703.50.13	Hearses not more than three years old

	8703.50.14	Hearses more than three years old
		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
	8703.50.84	Hearses more than three years old
		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
		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
		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
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) :
	8704.21.00	g.v.w. not exceeding 5 tonnes :
		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	for vehicles of national subdivision 8704.21.63, not more than four years old
	8704.21.36	for vehicles of national subdivision 8704.21.64, more than four years old
	8704.21.37	for vehicles of national subdivision 8704.21.67, not more than four years old
	8704.21.38	for vehicles of national subdivision 8704.21.68, more than four years old
		Vehicles with separate bodies for cabin and for cargo area, the cabin been designed for 3 persons (adults) or less, including the driver, with no additional space in the cabin that can be converted for other uses, and cargo carrying capacity of less than 2000 kg, but excluding those vehicles with an engine compartment totally protruding to the front of the vehicle from the driving cab :
	8704.21.41	Cargo carrying capacity of less than 800kg, not more than four years old
	8704.21.42	Cargo carrying capacity of less than 800kg , more than four years old
	8704.21.43	Cargo carrying capacity of 800kg or more, not more than four years old
	8704.21.44	Cargo carrying capacity of 800kg or more, more than four years old

		Vehicles with separate bodies for cabin and cargo area, the cabin been designed for 3 persons (adults) or less, including the driver, with no additional space in the cabin that can be converted for other uses, and cargo carrying capacity of 2000 kg or more :
	8704.21.51	Not more than four years old
	8704.21.52	More than four years old
		Vehicles with separate bodies for cabin and for cargo area, the cabin been designed for 3 persons (adults) or less, including the driver, with no additional space in the cabin that can be converted for other uses, and cargo carrying capacity of less than 2000 kg :
	8704.21.61	Vehicles fitted with front leaf 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 :
		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
	8704.23.00	g.v.w. exceeding 20 tonnes :
		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 :
		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
		Vehicles with separate bodies for cabin and for cargo area, the cabin been designed for 3 persons (adults) or less, including the driver, with no additional space in the cabin that can be converted for other uses, and cargo carrying capacity of less than 2000 kg, but excluding those vehicles with an engine compartment totally protruding to the front of the vehicle from the driving cab :
	8704.31.41	Cargo carrying capacity of less than 800kg, not more than four years old
	8704.31.42	Cargo carrying capacity of less than 800kg , more than four years old
	8704.31.43	Cargo carrying capacity of 800kg or more, not more than four years old
	8704.31.44	Cargo carrying capacity of 800kg or more, more than four years old
		Vehicles with separate bodies for cabin and cargo area, cabin been designed for three persons (adults) or less, including the driver with no additional space in the cabin that can be converted for other uses and cargo carrying capacity of 2000 kg or more:
	8704.31.51	Not more than four years old
	8704.31.52	More than four years old
		Vehicles with separate bodies for cabin and for cargo area, the cabin been designed for 3 persons (adults) or less, including the driver, with no additional space in the cabin that can be converted for other uses, and cargo carrying capacity of less than 2000 kg :
	8704.31.61	Vehicles fitted with front leaf sprigs and Cargo carrying capacity of less than 800kg, not more than four years old
	8704.31.62	Vehicles fitted with front leaf sprigs and Cargo carrying capacity of less than 800kg , more than four years old
	8704.31.63	Vehicles fitted with front leaf sprigs and Cargo carrying capacity of 800kg or more, not more than four years old
	8704.31.64	Vehicles fitted with front leaf sprigs and Cargo carrying capacity of 800kg or more, more than four years old
	8704.31.65	Other Vehicles, Cargo carrying capacity of less than 800kg, not more than four years old

	8704.31.66	Other Vehicles, Cargo carrying capacity of less than 800kg , more than four years old
	8704.31.67	Other Vehicles, Cargo carrying capacity of 800kg or more, not more than four years old
	8704.31.68	Other Vehicles, Cargo carrying capacity of 800kg or more, more than four years old
		Other vehicles with separate bodies for cabin and cargo area, cabin been designed for six persons (adults) or less including the driver, with no additional space in the cabin that can be converted for other use, and a cargo carrying capacity of 800 kg or more, but excluding those vehicles with an engine compartment totally protruding to the front of the vehicle from the driving cab :
	8704.31.71	Not more than four years old
	8704.31.72	More than four years old
		Other :
	8704.31.93	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

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).
	8705.10.00	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
		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

87.06	8706.00.00	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.
	8707.10.00	For the vehicles of heading 87.03 :
	8707.10.10	Used vehicle bodies fully equipped with fittings and accessories
	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
87.08		Parts and accessories of the motor vehicles of headings 87.01 to 87.05.
	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
	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 :
	8709.11.00	Electrical
	8709.19.00	Other
	8709.90.00	Parts
87.10	8710.00.00	Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles.
87.13		Carriages for disabled persons, whether or not motorised or otherwise mechanically propelled.
	8713.10.00	Not mechanically propelled
	8713.90.00	Other
87.14		Parts and accessories of vehicles of headings 87.11 to 87.13.
	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
87.15	8715.00.00	Baby carriages and parts thereof.
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 :
	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 :
	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