

Customs Notification

Revenue Protection Order No. 03/2023

Revenue Protection Act, No.19 of 1962

Order

By virtue of the powers vested in me under Section 2 of the Revenue Protection Act, No. 19 of 1962, I, Ranil Wickremesinghe, Minister of Finance, Economic Stabilization and National Policies of the Democratic Socialist Republic of Sri Lanka, do by this Order from July 01, 2023, require the Director General of Customs to demand and levy on each article specified in Column 3 of the Schedule hereto at the preferential import duty rate, which is leviable and payable under the Sri Lanka - Singapore Free Trade Agreement, set out in the corresponding entry in Column 4 of that Schedule as an integral part of the Schedule "A" of the Customs Ordinance (Chapter 235).

Import duty at the general rate set out in the corresponding entry in Column 5 and preferential rates set out in the corresponding entry in Column 4, which are leviable and payable on each article specified in Column 3 of Schedule "A" of the Customs Ordinance (Chapter 235), published in the Extraordinary Gazette No. 2324/49 dated March 24, 2023 as amended, including its Schedules are continued to remain in force without change.



Ranil Wickremesinghe
Minister of Finance, Economic
Stabilization and National Policies

Ministry of Finance, Economic Stabilization
and National Policies

Colombo 01,
June ... 28... 2023

| No (i) | HS 8D (2) | | Description (3) | CID | Unit of Qry (5) |
|-----------|--------------|-----|---|------------------|--------------------|
| | | | | Pref (SG) (4) | |
| 1 | 01039100 | -- | Weighing less than 50 kg | Free | u |
| 2 | 01039200 | -- | Weighing 50 kg or more | Free | u |
| 3 | 01041090 | --- | Other | Free | u |
| 4 | 05051000 | - | Feathers of a kind used for stuffing; down | 12.5% | kg |
| 5 | 05059000 | - | Other | 12.5% | kg |
| 6 | 05069090 | --- | Other | 12.5% | kg |
| 7 | 05071010 | --- | Shark teeth | 12.5% | kg |
| 8 | 05071090 | --- | Other | 12.5% | kg |
| 9 | 05079000 | - | Other | 12.5% | kg |
| 10 | 05080010 | --- | Chanks | 12.5% | kg |
| 11 | 05080020 | --- | Conch shells other than chanks | 12.5% | kg |
| 12 | 05080090 | --- | Other | 12.5% | kg |
| 13 | 05100010 | --- | Ambergirs | 12.5% | kg |
| 14 | 05100090 | --- | Other | 12.5% | kg |
| 15 | 05119130 | --- | Shark jaws | 12.5% | kg |
| 16 | 05119140 | --- | Cuttle fish,squid and milkfish(chano) in small sizes,unfit for human consumption and certified by the Ministry of Fisheries & Aquatic Resources Development for use as fishing baits. | 12.5% | kg |
| 17 | 05119190 | --- | Other | 12.5% | kg |
| 18 | 05119910 | --- | Fellmongery waste | 12.5% | kg |
| 19 | 05119970 | --- | Operculum of chicoreas ramosus (Nakla or operculum of murex) | 12.5% | kg |
| 20 | 05119990 | --- | Other | 12.5% | kg |
| 21 | 08011920 | --- | Seed Coconut | 16.7% | kg & u |
| 22 | 08012110 | --- | Fresh | 16.7% | kg |
| 23 | 08012190 | --- | Other | 16.7% | kg |
| 24 | 08012200 | -- | Shelled | 16.7% | kg |
| 25 | 08021110 | --- | Fresh | 16.7% | kg |
| 26 | 08021190 | --- | Other | 16.7% | kg |
| 27 | 08021200 | -- | Shelled | 16.7% | kg |
| 28 | 08022110 | --- | Fresh | 16.7% | kg |
| 29 | 08022190 | --- | Other | 16.7% | kg |
| 30 | 08022200 | -- | Shelled | 16.7% | kg |
| 31 | 08023110 | --- | Fresh | 16.7% | kg |
| 32 | 08023190 | --- | Other | 16.7% | kg |
| 33 | 08023200 | -- | Shelled | 16.7% | kg |
| 34 | 08024100 | -- | In shell | 16.7% | kg |
| 35 | 08024200 | -- | Shelled | 16.7% | kg |
| 36 | 08025100 | -- | In shell | 16.7% | kg |
| 37 | 08025200 | -- | Shelled | 16.7% | kg |
| 38 | 08026100 | -- | In shell | 16.7% | kg |
| 39 | 08026200 | -- | Shelled | 16.7% | kg |

| No (i) | HS 8D (2) | | Description (3) | CID | Unit of Qry (5) |
|-----------|--------------|------|---|---------------------------------|--------------------|
| | | | | Pref (SG) (4) | |
| 40 | 08027000 | - | Kola nuts (Cola spp.) | 16.7% | kg |
| 41 | 08042010 | --- | Fresh | 16.7% | kg |
| 42 | 08042020 | --- | Dried | 16.7% | kg |
| 43 | 08052110 | --- | Fresh | 16.7% or Rs. 167/- per kg | kg |
| 44 | 08052210 | --- | Fresh | 16.7% | kg |
| 45 | 08052910 | --- | Fresh | 16.7% | kg |
| 46 | 10084000 | - | Fonio (Digitaria spp.) | 16.7% | kg |
| 47 | 10085000 | - | Quinoa (Chenopodium quinoa) | 16.7% | kg |
| 48 | 10086000 | - | Triticale | 16.7% | kg |
| 49 | 12129300 | -- | Sugar cane | 16.7% | kg |
| 50 | 12141000 | - | Lucerne (alfalfa) meal and pellets | Free | kg |
| 51 | 12149000 | - | Other | Free | kg |
| 52 | 13021400 | -- | Of ephedra | 16.7% | kg |
| 53 | 14049091 | ---- | Vegetable materials of a kind used primarily as stuffing or as padding (for example, eel-grass), whether or not put up as a layer with or without supporting material | 12.5% | kg |
| 54 | 14049092 | ---- | Vegetable materials of a kind used primarily in brooms or in brushes (for example, broom-corn, piassava, couch-grass and istle), whether or not in hanks or bundles | 16.7% | kg |
| 55 | 14049093 | ---- | Coconut Coir Pith (compressed or not) | 16.7% | kg |
| 56 | 14049099 | ---- | Other | 12.5% | kg |
| 57 | 15011000 | - | Lard | 16.7% | kg |
| 58 | 15012000 | - | Other pig fat | 16.7% | kg |
| 59 | 15019000 | - | Other | 16.7% | kg |
| 60 | 17024000 | - | Glucose and glucose syrup, containing in the dry state at least 20% but less than 50% by weight of fructose, excluding invert sugar | 16.7% | kg |
| 61 | 17025000 | - | Chemically pure fructose | 16.7% | kg |
| 62 | 17026000 | - | Other fructose and fructose syrup, containing in the dry state more than 50% by weight of fructose, excluding invert sugar | 16.7% | kg |
| 63 | 18010010 | --- | Whole or broken, raw | 12.5% | kg |
| 64 | 18020000 | | Cocoa shells, husks, skins and other cocoa waste. | 16.7% | kg |
| 65 | 19019010 | --- | Malt extract based preparations used in the making of beverages whether or not containing goods of heading 04.01 to 04.04, in retail packs or in bulk, | 12.5% | kg |

| No (i) | HS 8D (2) | | Description (3) | CID | Unit of Qry (5) |
|-----------|--------------|------|---|----------------------------------|--------------------|
| | | | | Pref (SG) (4) | |
| 66 | 20085010 | --- | Apricots pulp in bulk packaging of 220 kg or more | 16.7% or Rs. 50/- per kg | kg |
| 67 | 20085090 | --- | Other | 16.7% or Rs. 58.50 per kg | kg |
| 68 | 20086000 | - | Cherries | 16.67% or Rs. 83.50 per kg | kg |
| 69 | 20087000 | - | Peaches, including nectarines | 16.7% or Rs.83.50 per kg | kg |
| 70 | 20089300 | -- | Cranberries (Vaccinium macrocarpon, Vaccinium oxycoccos) ; lingonberries (Vaccinium vitis-idaea) | 16.7% or Rs. 92/- per kg | kg |
| 71 | 20096100 | -- | Of a Brix value not exceeding 30 | 16.7% or Rs. 50/- per kg | kg |
| 72 | 20096900 | -- | Other | 16.7% or Rs. 117/- per kg | kg |
| 73 | 20097100 | -- | Of a Brix value not exceeding 20 | 16.7% or Rs. 50/- per kg | kg |
| 74 | 20097900 | -- | Other | 16.7% or Rs. 100/- per kg | kg |
| 75 | 20098100 | -- | Cranberry (Vaccinium macrocarpon, Vaccinium oxycoccos) juice; lingonberry (Vaccinium vitis-idaea) juice. | 16.7% or Rs. 108.50 per kg | kg |
| 76 | 21039010 | --- | Preparations of a kind used as raw materials in the food or drink industries | 16.7% | kg |
| 77 | 21069019 | ---- | Other | 16.7% | kg |
| 78 | 21069031 | ---- | Flavours | 16.7% | kg |
| 79 | 21069097 | ---- | unprocessed coconut water preserved with ascorbic acid put for retail sale | 16.7% | kg |
| 80 | 23011000 | - | Flours, meals and pellets, of meat or meat offal; greaves | 16.7% | kg |
| 81 | 23012000 | - | Flours, meals and pellets, of fish or of crustaceans, molluscs or other aquatic invertebrates | 16.7% | kg |
| 82 | 23021000 | - | Of maize (corn) | 16.7% | kg |
| 83 | 23023000 | - | Of wheat | 16.7% | kg |
| 84 | 23024090 | --- | Other | 16.7% | kg |
| 85 | 23025000 | - | Of leguminous plants | 16.7% | kg |

| No (i) | HS 8D (2) | | Description (3) | CID | Unit of Qry (5) |
|-----------|--------------|-----|--|--|--------------------|
| | | | | Pref (SG) (4) | |
| 86 | 23031000 | - | Residues of starch manufacture and similar residues | 12.5% | kg |
| 87 | 23032000 | - | Beet-pulp, bagasse and other waste of sugar manufacture | 12.5% | kg |
| 88 | 23033000 | - | Brewing or distilling dregs and waste | 16.7% | kg |
| 89 | 23040000 | | Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soyabean oil. | 16.7% | kg |
| 90 | 23050000 | | Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of ground-nut oil. | 12.5% | kg |
| 91 | 23061000 | - | Of cotton seeds | 12.5% | kg |
| 92 | 23062000 | - | Of linseed | 12.5% | kg |
| 93 | 23063000 | - | Of sunflower seeds | 12.5% | kg |
| 94 | 23064100 | -- | Of low erucic acid rape or colza seeds | 12.5% | kg |
| 95 | 23064900 | -- | Other | 12.5% | kg |
| 96 | 23065010 | --- | Defatted coconut | 12.5% | kg |
| 97 | 23065020 | --- | Poonac | 12.5% | kg |
| 98 | 23065090 | --- | Other | 12.5% | kg |
| 99 | 23066000 | - | Of palm nuts or kernels | 12.5% | kg |
| 100 | 23069000 | - | Other | 12.5% | kg |
| 101 | 23070010 | --- | Wine lees | 12.5% | kg |
| 102 | 23070020 | --- | Argol | 12.5% | kg |
| 103 | 23080000 | | Vegetable materials and vegetable waste, vegetable residues and by-products, whether or not in the form of pellets, of a kind used in animal feeding, not elsewhere specified or included. | 12.5% | kg |
| 104 | 23091000 | - | Dog or cat food, put up for retail sale | 16.7% | kg |
| 105 | 24049100 | -- | For oral application | 212.5% or Rs. 3417/- per kg gross weight | kg |
| 106 | 25041010 | --- | Waste | 12.5% | kg |
| 107 | 25041090 | --- | Other | 12.5% | kg |
| 108 | 25049010 | --- | Waste | 12.5% | kg |
| 109 | 25049090 | --- | Other | 12.5% | kg |
| 110 | 25051010 | --- | Waste | 12.5% | kg |
| 111 | 25061010 | --- | Raw vein quartz | 12.5% | kg |
| 112 | 25061090 | --- | Value added vein quartz | 12.5% | kg |
| 113 | 25062000 | - | Quartzite | 12.5% | kg |
| 114 | 25151100 | -- | Crude or roughly trimmed | 12.5% | kg |

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|-----------|--------------|-----|---|------------------|--------------------|
| | | | | Pref (SG) (4) | |
| 115 | 25151200 | -- | Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape | 12.5% | kg |
| 116 | 25152000 | - | Ecaussine and other calcareous monumental or building stone; alabaster | 12.5% | kg |
| 117 | 25161100 | -- | Crude or roughly trimmed | 12.5% | kg |
| 118 | 25161200 | -- | Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape | 16.7% | kg |
| 119 | 25162000 | - | Sandstone | 12.5% | kg |
| 120 | 25169000 | - | Other monumental or building stone | 12.5% | kg |
| 121 | 25171000 | - | Pebbles, gravel, broken or crushed stone, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast, shingle and flint, whether or not heat-treated | 12.5% | kg |
| 122 | 25172000 | - | Macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in subheading 2517.10 | 16.7% | kg |
| 123 | 25173000 | - | Tarred macadam | 12.5% | kg |
| 124 | 25174900 | -- | Other | 12.5% | kg |
| 125 | 25181000 | - | Dolomite not calcined or sintered | 12.5% | kg |
| 126 | 25182000 | - | Calcined or sintered dolomite | 12.5% | kg |
| 127 | 25251000 | - | Crude mica and mica rifted into sheets or splittings | 12.5% | kg |
| 128 | 25252000 | - | Mica powder | 12.5% | kg |
| 129 | 25253000 | - | Mica waste | 12.5% | kg |
| 130 | 25291010 | --- | Waste | 12.5% | kg |
| 131 | 25291090 | --- | Other | 12.5% | kg |
| 132 | 25292110 | --- | Waste | 12.5% | kg |
| 133 | 25292190 | --- | Other | 12.5% | kg |
| 134 | 25292200 | -- | Containing by weight more than 97% of calcium fluoride | 12.5% | kg |
| 135 | 28112100 | -- | Carbon dioxide | 12.5% | kg |
| 136 | 28112910 | --- | Nitrous oxide | Free | kg |
| 137 | 29142910 | --- | Camphor | 12.5% | kg |
| 138 | 29222990 | --- | Other | 16.7% | kg |
| 139 | 32131000 | - | Colours in sets | 16.7% | kg |
| 140 | 32139000 | - | Other | 16.7% | kg |
| 141 | 33011200 | -- | Of orange | 12.5% | kg |
| 142 | 33011300 | -- | Of lemon | 12.5% | kg |
| 143 | 33011900 | -- | Other | 12.5% | kg |
| 144 | 33012400 | -- | Of peppermint (Mentha piperita) | 12.5% | kg |
| 145 | 33012900 | -- | Other | 12.5% | kg |

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|-----------|--------------|------|--|------------------|--------------------|
| | | | | Pref (SG) (4) | |
| 146 | 33013000 | - | Resinoids | 12.5% | kg |
| 147 | 33019010 | --- | Extracted oleoresins | 16.7% | kg |
| 148 | 33019020 | --- | Other, of citronella | 12.5% | kg |
| 149 | 33019060 | --- | Other, of eucalyptus | 12.5% | kg |
| 150 | 33019070 | --- | Other, of lemongrass | 12.5% | kg |
| 151 | 33019091 | ---- | Of mustard | 12.5% | kg |
| 152 | 33019092 | ---- | Of nutmeg | 12.5% | kg |
| 153 | 33019094 | ---- | Of vanilla | 12.5% | kg |
| 154 | 33019095 | ---- | Of cardamom | 12.5% | kg |
| 155 | 33021010 | --- | Mixtures of odoriferous substances and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials in industry | 16.7% | kg |
| 156 | 33021020 | --- | Other preparations based on odoriferous substances, of a kind used for the manufacture of beverages, having an alcoholic strength by volume not exceeding 0.5% vol | 16.7% | kg |
| 157 | 33030029 | ---- | Other | 16.7% | kg |
| 158 | 35051090 | --- | Other | 16.7% | kg |
| 159 | 35069990 | --- | Other | 12.5% | kg |
| 160 | 36010000 | | Propellant powders. | 12.5% | kg |
| 161 | 36020000 | | Prepared explosives, other than propellant Powders. | 12.5% | kg |
| 162 | 36031000 | - | Safety fuses | 12.5% | kg |
| 163 | 36032000 | - | Detonating cords | 12.5% | kg |
| 164 | 36033000 | - | Percussion caps | 12.5% | kg |
| 165 | 36034000 | - | Detonating caps | 12.5% | kg |
| 166 | 36035000 | - | Igniters | 12.5% | kg |
| 167 | 36036000 | - | Electric detonators | 12.5% | kg |
| 168 | 36049000 | - | Other | 12.5% | kg |
| 169 | 37012000 | - | Instant print film | 12.5% | kg |
| 170 | 37013000 | - | Other plates and film, with any side exceeding 255 mm | 16.7% | m2 |
| 171 | 37019100 | -- | For colour photography (polychrome) | 12.5% | kg |
| 172 | 37019900 | -- | Other | 12.5% | m2 |
| 173 | 37023110 | --- | Instant print film | 12.5% | m2 |
| 174 | 37023200 | -- | Other, with silver halide emulsion | 12.5% | m2 |
| 175 | 37023900 | -- | Other | 12.5% | m2 |
| 176 | 37024100 | -- | Of a width exceeding 610 mm and of a length exceeding 200 m for colour photography (polychrome) | 12.5% | m2 |
| 177 | 37024200 | -- | Of a width exceeding 610 mm and of a length exceeding 200m other than for colour photography | 12.5% | m2 |

| No (i) | HS 8D (2) | | Description (3) | CID | Unit of Qry (5) |
|-----------|--------------|-----|---|------------------|--------------------|
| | | | | Pref (SG) (4) | |
| 178 | 37024300 | -- | Of a width exceeding 610 mm and of a length not exceeding 200 m | 12.5% | m2 |
| 179 | 37024400 | -- | Of a width exceeding 105 mm but not exceeding 610 mm | 12.5% | m2 |
| 180 | 37025290 | --- | Other | 12.5% | m |
| 181 | 37025390 | --- | Other | 12.5% | m |
| 182 | 37025590 | --- | Other | 12.5% | m |
| 183 | 37025600 | -- | Of a width exceeding 35 mm | 12.5% | m |
| 184 | 37029690 | --- | Other | 12.5% | m |
| 185 | 37029790 | --- | Other | 12.5% | m |
| 186 | 37029800 | -- | Of a width exceeding 35 mm | 12.5% | m |
| 187 | 37031000 | - | In rolls of a width exceeding 610 mm | 12.5% | kg |
| 188 | 37032000 | - | Other, for colour photography (polychrome) | 12.5% | kg |
| 189 | 37039000 | - | Other | 12.5% | kg |
| 190 | 37040090 | --- | Other | 12.5% | kg |
| 191 | 37050090 | --- | Other | 12.5% | kg |
| 192 | 37071000 | - | Sensitising emulsions | 12.5% | kg |
| 193 | 37079000 | - | Other | 16.7% | kg |
| 194 | 38231910 | --- | Coconut fatty acid | 16.7% | kg |
| 195 | 38231920 | --- | Palm Oil fatty Acids | Free | kg |
| 196 | 38231930 | --- | Tallow fatty acids | Free | kg |
| 197 | 38231990 | --- | Other | 12.5% | kg |
| 198 | 39161000 | - | Of polymers of ethylene | 12.5% | kg |
| 199 | 39162000 | - | Of polymers of vinyl chloride | 12.5% | kg |
| 200 | 39172910 | --- | Of polyester resin, glass fiber, and mineral reinforcing agents, of a kind used for hydropower pipelines | 16.7% | kg |
| 201 | 39201020 | --- | Not metalized, of a width exceeding 110 mm but not exceeding 230 mm, of a kind used in manufacturing of napkins, sanitary towels | 16.7% | kg |
| 202 | 39203020 | --- | Metallised | 16.7% | kg |
| 203 | 39204920 | --- | Film of a thickness not exceeding 0.35 mm and certified by Secretary, Ministry of Health as having been imported for packaging of pharmaceuticals | 16.7% | kg |
| 204 | 39204930 | --- | Hi-barrier liner imported for the manufacture of bags for export of desiccated coconut | 16.7% | kg |
| 205 | 39204940 | --- | Shrink foil imported for packing of rubber for export | 16.7% | kg |
| 206 | 39205110 | --- | Metallised | 16.7% | kg |
| 207 | 39206120 | --- | Metallised | 16.7% | kg |

| No (i) | HS 8D (2) | | Description (3) | CID | Unit of Qry (5) |
|-----------|--------------|------|--|---------------------------------|--------------------|
| | | | | Pref (SG) (4) | |
| | | | Of bio-degradable and compostable plastic approved by the Central Environment Authority and the SLSI | 16.7% | kg |
| 208 | 39206991 | ---- | | | |
| 209 | 39207300 | -- | Of cellulose acetate | 16.7% | kg |
| 210 | 39207920 | --- | Metallised | 16.7% | kg |
| 211 | 39209110 | --- | Metallised | 12.5% | kg |
| 212 | 39209300 | -- | Of amino-resins | 16.7% | kg |
| 213 | 39209400 | -- | Of phenolic resins | 16.7% | kg |
| 214 | 39209910 | --- | Of silicone | 16.7% | kg |
| 215 | 39235010 | --- | Pre-formed shrink capsules | 16.7% | kg |
| 216 | 39235090 | --- | Other | 16.7% | kg |
| 217 | 39239020 | --- | Capsules used in the manufacture of pharmaceuticals or cosmetic products | Free | kg |
| 218 | 39239030 | --- | Pallets | 16.7% | kg |
| 219 | 39239090 | --- | Other | 12.5% | kg |
| 220 | 39249010 | --- | Teats for feeding bottles | 16.7% | kg |
| 221 | 39261010 | --- | Electronic duplicator stencils | 16.7% | kg |
| 222 | 39269091 | ---- | Paddy Planting Trays | 16.7% or Rs. 33.50 per kg | kg |
| 223 | 41012000 | - | Whole hides and skins, unsplit, of a weight per skin not exceeding 8 kg when simply dried, 10 kg when dry-salted, or 16 kg when fresh, wet-salted or otherwise preserved | 12.5% | kg |
| 224 | 41015000 | - | Whole hides and skins, of a weight exceeding 16 kg | 12.5% | kg |
| 225 | 41019000 | - | Other, including butts, bends and bellies | 12.5% | kg |
| 226 | 41021000 | - | With wool on | 12.5% | kg |
| 227 | 41022100 | -- | Pickled | 12.5% | kg |
| 228 | 41022900 | -- | Other | 12.5% | kg |
| 229 | 41032000 | - | Of reptiles | 12.5% | kg |
| 230 | 41033000 | - | Of swine | 12.5% | kg |
| 231 | 41039010 | --- | Of sharks | 12.5% | kg |
| 232 | 41039090 | --- | Other | 12.5% | kg |
| 233 | 41041190 | --- | Other | 12.5% | kg |
| 234 | 41041990 | --- | Other | 12.5% | kg |
| 235 | 41044100 | -- | Full grains, unsplit; grain splits | 12.5% | kg |
| 236 | 41044900 | -- | Other | 12.5% | kg |
| 237 | 41053000 | - | In the dry state (crust) | 12.5% | kg |
| 238 | 41062200 | -- | In the dry state (crust) | 12.5% | kg |
| 239 | 41063100 | -- | In the wet state (including wet-blue) | 12.5% | kg |
| 240 | 41063200 | -- | In the dry state (crust) | 12.5% | kg |
| 241 | 41064010 | --- | Crocodile skins other than vegetable pre-tanned | 12.5% | kg |
| 242 | 41069100 | -- | In the wet state (including wet-blue) | 12.5% | kg |

| No (i) | HS 8D (2) | | Description (3) | CID | Unit of Qry (5) |
|-----------|--------------|-----|--|------------------|--------------------|
| | | | | Pref (SG) (4) | |
| 243 | 41069200 | -- | In the dry state (crust) | 12.5% | kg |
| 244 | 41071100 | -- | Full grains, unsplit | 12.5% | kg |
| 245 | 41071200 | -- | Grain splits | 12.5% | kg |
| 246 | 41071900 | -- | Other | 12.5% | kg |
| 247 | 41079100 | -- | Full grains, unsplit | 12.5% | kg |
| 248 | 41079200 | -- | Grain splits | 12.5% | kg |
| 249 | 41079900 | -- | Other | 12.5% | kg |
| 250 | 41120000 | | Leather further prepared after tanning or crusting, including parchment-dressed leather, of sheep or lamb, without wool on, whether or not split, other than leather of heading 41.14. | 12.5% | kg |
| 251 | 41131000 | - | Of goats or kids | 12.5% | kg |
| 252 | 41132000 | - | Of swine | 12.5% | kg |
| 253 | 41133010 | --- | Crocodile skins | 12.5% | kg |
| 254 | 41133090 | --- | Other | 12.5% | kg |
| 255 | 41139000 | - | Other | 12.5% | kg |
| 256 | 41141000 | - | Chamois (including combination chamois) leather | 12.5% | kg |
| 257 | 41142000 | - | Patent leather and patent laminated leather; metallised leather | 12.5% | kg |
| 258 | 41151000 | - | Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls | 12.5% | kg |
| 259 | 41152000 | - | Parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour | 12.5% | kg |
| 260 | 44011100 | -- | Coniferous | 12.5% | kg |
| 261 | 44011200 | -- | Non-coniferous | 12.5% | kg |
| 262 | 44012100 | -- | Coniferous | 12.5% | kg |
| 263 | 44012200 | -- | Non-coniferous | 12.5% | kg |
| 264 | 44014100 | -- | Sawdust | 12.5% | kg |
| 265 | 44014900 | -- | Other | 12.5% | kg |
| 266 | 44021000 | - | Of bamboo | 12.5% | kg |
| 267 | 44022010 | --- | Coconut shell charcoal | 12.5% | kg |
| 268 | 44022090 | --- | Other | 12.5% | kg |
| 269 | 44029000 | - | Other | 12.5% | kg |
| 270 | 44184000 | - | Shuttering for concrete constructional work | 16.7% | kg |
| 271 | 44219110 | --- | Match splints | 16.7% | kg |
| 272 | 44219910 | --- | Match splints | 16.7% | kg |
| 273 | 48022000 | - | Paper and paperboard of a kind used as a base for photo-sensitive, heat-sensitive or electro-sensitive paper or paperboard | 16.7% | kg |
| 274 | 48024000 | - | Wallpaper base | 16.7% | kg |

| No (i) | HS 8D (2) | | Description (3) | CID | Unit of Qty (5) |
|-----------|--------------|-----|---|------------------|--------------------|
| | | | | Pref (SG) (4) | |
| 275 | 48025420 | --- | Carbonising base paper | 16.7% | kg |
| 276 | 48025490 | --- | Other | 16.7% | kg |
| 277 | 48025510 | --- | Carbonising base paper | 16.7% | kg |
| 278 | 48025610 | --- | Carbonising base paper | 16.7% | kg |
| 279 | 48025690 | --- | Other | 16.7% | kg |
| 280 | 48025710 | --- | Carbonising base paper | 16.7% | kg |
| 281 | 48025820 | --- | Carbonising base paper | 16.7% | kg |
| 282 | 48025890 | --- | Other | 16.7% | kg |
| 283 | 48026120 | --- | Carbonising base paper | 16.7% | kg |
| 284 | 48026190 | --- | Other | 16.7% | kg |
| 285 | 48026220 | --- | Carbonising base paper | 16.7% | kg |
| 286 | 48026290 | --- | Other | 16.7% | kg |
| 287 | 48026920 | --- | Carbonising base paper | 16.7% | kg |
| 288 | 48026990 | --- | Other | 16.7% | kg |
| 289 | 48030000 | | Toilet or facial tissue stock, towel or napkin stock and similar paper of a kind used for household or sanitary purposes, cellulose wadding and webs of cellulose fibres, whether or not creped, crinkled, embossed, perforated, surface-coloured, surfacedecor | 16.7% | kg |
| 290 | 48043100 | -- | unbleached | Free | kg |
| 291 | 48043900 | -- | Other | Free | kg |
| 292 | 48044100 | -- | unbleached | 16.7% | kg |
| 293 | 48044200 | -- | Bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process | 16.7% | kg |
| 294 | 48044900 | -- | Other | 16.7% | kg |
| 295 | 48045100 | -- | unbleached | 16.7% | kg |
| 296 | 48045200 | -- | Bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process | 16.7% | kg |
| 297 | 48045900 | -- | Other | 16.7% | kg |
| 298 | 48053000 | - | Sulphite wrapping paper | 16.7% | kg |
| 299 | 48054090 | --- | Other | 16.7% | kg |
| 300 | 48055000 | - | Felt paper and paperboard | 16.7% | kg |
| 301 | 48059390 | --- | Other | 16.7% | kg |
| 302 | 48061000 | - | Vegetable parchment | 16.7% | kg |
| 303 | 48062000 | - | Greaseproof papers | 16.7% | kg |
| 304 | 48063000 | - | Tracing papers | 16.7% | kg |
| 305 | 48064000 | - | Glassine and other glazed transparent or translucent papers | 16.7% | kg |

| No (i) | HS 8D (2) | | Description (3) | CID | Unit of Qry (5) |
|-----------|--------------|-----|--|------------------|--------------------|
| | | | | Pref (SG) (4) | |
| 306 | 48070010 | --- | Paper and paperboard, laminated internally with bitumen, tar or asphalt | 16.7% | kg |
| 307 | 48070090 | --- | Other | 16.7% | kg |
| 308 | 48081000 | - | Corrugated paper and paperboard, whether or not perforated | 16.7% | kg |
| 309 | 48084010 | --- | Sack craft paper | 16.7% | kg |
| 310 | 48084090 | --- | Other | 16.7% | kg |
| 311 | 48099010 | --- | Carbon or similar copying papers | 16.7% | kg |
| 312 | 48099090 | --- | Other | 16.7% | kg |
| 313 | 48101310 | --- | Watermarked paper for printing of cheque leaves or for printing of tickets for approved lotteries weighing not more than 150 g/m2 | 16.7% | kg |
| 314 | 48101410 | --- | Watermarked paper for printing of cheque leaves or for printing of tickets for approved lotteries weighing not more than 150 g/m2 | 16.7% | kg |
| 315 | 48101490 | --- | Other | 16.7% | kg |
| 316 | 48101910 | --- | Watermarked paper for printing of cheque leaves or for printing of tickets for approved lotteries weighing not more than 150 g/m2 | 16.7% | kg |
| 317 | 48103100 | -- | Bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process, and weighing 150 g/m2 or less | 16.7% | kg |
| 318 | 48103200 | -- | Bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process, and weighing more than 150 g/m2 | 16.7% | kg |
| 319 | 48103900 | -- | Other | 16.7% | kg |
| 320 | 48109900 | -- | Other | 16.7% | kg |
| 321 | 48111000 | - | Tarred, bituminised or asphalted paper and paperboard | 16.7% | kg |
| 322 | 48120000 | | Filter blocks, slabs and plates, of paper pulp. | 16.7% | kg |
| 323 | 48131000 | - | In the form of booklets or tubes | 16.7% | kg |
| 324 | 48132000 | - | In rolls of a width not exceeding 5 cm | 16.7% | kg |
| 325 | 48139000 | - | Other | 16.7% | kg |
| 326 | 48169090 | --- | Other | 16.7% | kg |
| 327 | 48189010 | --- | Cellulose wadding in rolls | 16.7% | kg |
| 328 | 48189020 | --- | Tissues in jumbo rolls exceeding 15 cm in width | 16.7% | kg |

| No (i) | HS 8D (2) | | Description (3) | CID | Unit of Qry (5) |
|-----------|--------------|-----|--|---------------------------------|--------------------|
| | | | | Pref (SG) (4) | |
| 329 | 48194010 | --- | Multi-walled paper sacks with aluminium foil with or without plastic material for packaging tea | 16.7% | kg |
| 330 | 48194020 | --- | Multi-walled paper sacks with plastic lining | 16.7% | kg |
| 331 | 48202000 | - | Exercise books | 12.5% | kg |
| 332 | 48229000 | - | Other | 16.7% | kg |
| 333 | 48232020 | --- | Filter paperboard | 16.7% | kg |
| 334 | 48234000 | - | Rolls, sheets and dials, printed for self-recording apparatus | 16.7% | kg |
| 335 | 49070020 | --- | unused postage and revenue stamps of the Government of the Democratic Socialist Republic of Sri Lanka or of a Provincial Council | 16.7% | kg |
| 336 | 49070030 | --- | Stamped envelopes | 16.7% | kg |
| 337 | 56075010 | --- | Imported for the manufacture of fishing nets | 12.5% or Rs. 37.50 per kg | kg |
| 338 | 56079020 | --- | Coir twine | Free | kg |
| 339 | 56079040 | --- | Of jute or of other textile bast fibres of heading 53.03 | 16.7% or Rs. 67/- per kg | kg |
| 340 | 64069010 | --- | Of wood | 16.7% | kg |
| 341 | 65069110 | --- | Bathing caps | 16.7% | kg |
| 342 | 65069910 | --- | Bathing caps | 16.7% | kg |
| 343 | 66020090 | --- | Other | 16.7% | u |
| 344 | 66032000 | - | umbrella frames, including frames mounted on shafts (sticks) | 16.7% | kg |
| 345 | 66039000 | - | Other | 16.7% | kg |
| 346 | 67030000 | | Human hair, dressed, thinned, bleached or otherwise worked; wool or other animal hair or other textile materials, prepared for use in making wigs or the like. | 16.7% | kg |
| 347 | 67041100 | -- | Complete wigs | 16.7% | kg |
| 348 | 67041900 | -- | Other | 16.7% | kg |
| 349 | 67042000 | - | Of human hair | 16.7% | kg |
| 350 | 67049000 | - | Of other materials | 16.7% | kg |
| 351 | 68010000 | | Setts, curbstones and flagstones, of natural stone (except slate). | 16.7% | kg |
| 352 | 68029910 | --- | Balls for crushing mills | 16.7% | kg |
| 353 | 68041000 | - | Millstones and grindstones for milling, grinding or pulping | 16.7% | kg |
| 354 | 68042100 | -- | Of agglomerated synthetic or natural diamond | 16.7% | kg |
| 355 | 68043000 | - | Hand sharpening or polishing stones | 16.7% | kg |
| 356 | 68061010 | --- | Ceramic fibre waste | 16.7% | kg |

| No (i) | HS 8D (2) | | Description (3) | CID | Unit of Qty (5) |
|-----------|--------------|-----|---|------------------|--------------------|
| | | | | Pref (SG) (4) | |
| 357 | 68061090 | --- | Other | 16.7% | kg |
| 358 | 68062000 | - | Exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials (including inter mixtures thereof) | 16.7% | kg |
| 359 | 68114010 | --- | Corrugated sheets | 16.7% | kg |
| 360 | 68114040 | --- | Packing washers and joints | 16.7% | kg |
| 361 | 68128000 | - | Of crocidolite | 16.7% | kg |
| 362 | 68129100 | -- | Clothing, clothing accessories, footwear and headgear | 16.7% | kg |
| 363 | 68129900 | -- | Other | 16.7% | kg |
| 364 | 68132000 | - | Containing asbestos | 16.7% | kg |
| 365 | 69010010 | --- | Magnesite and magnesite chrome bricks | 16.7% | kg |
| 366 | 69021010 | --- | Magnesite and magnesite chrome bricks | 16.7% | kg |
| 367 | 69031010 | --- | Crucibles | 16.7% | kg |
| 368 | 69031090 | --- | Other | 16.7% | kg |
| 369 | 69032010 | --- | Crucibles | 16.7% | kg |
| 370 | 69032090 | --- | Other | 16.7% | kg |
| 371 | 69039010 | --- | Crucibles | 16.7% | kg |
| 372 | 69039090 | --- | Other | 16.7% | kg |
| 373 | 70021000 | - | Balls | 12.5% | kg |
| 374 | 70023100 | -- | Of fused quartz or other fused silica | 12.5% | kg |
| 375 | 70023200 | -- | Of other glass having a linear coefficient of expansion not exceeding 5×10^{-6} per Kelvin within a temperature range of 0 OC to 300 OC | 12.5% | kg |
| 376 | 70031200 | -- | Coloured throughout the mass (body tinted), opacified, flashed or having an absorbent, reflecting or non-reflecting layer | 12.5% | m2 |
| 377 | 70031900 | -- | Other | 12.5% | m2 |
| 378 | 70032000 | - | Wired sheets | 12.5% | m2 |
| 379 | 70033000 | - | Profiled | 12.5% | m2 |
| 380 | 70060000 | | Glass of heading 70.03, 70.04 or 70.05, bent, edge-worked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials. | 12.5% | kg |
| 381 | 70101000 | - | Ampoules | 12.5% | kg |
| 382 | 70102000 | - | Stoppers, lids and other closures | 12.5% | kg |
| 383 | 70112000 | - | For cathode-ray tubes | 12.5% | kg |
| 384 | 70119000 | - | Other | 12.5% | kg |
| 385 | 70189000 | - | Other | 16.7% | kg |
| 386 | 70200010 | --- | Floats for fishing lines and nets | 12.5% | kg |

| No (i) | HS 8D (2) | | Description (3) | CID | Unit of Qry (5) |
|-----------|--------------|-----|--|------------------|--------------------|
| | | | | Pref (SG) (4) | |
| 387 | 70200020 | --- | Identifiable parts for industrial machines or equipment | 12.5% | kg |
| 388 | 70200030 | --- | Rods for operating 33 kV and 11 kV overhead line switches | 12.5% | kg |
| 389 | 70200050 | --- | Glass inners for vacuum flasks or for other vacuum vessels | 12.5% | kg |
| 390 | 72279000 | - | Other | 16.7% | kg |
| 391 | 73011000 | - | Sheet piling | 16.7% | kg |
| 392 | 73023000 | - | Switch blades, crossing frogs, point rods and other crossing pieces | 16.7% | kg |
| 393 | 73024000 | - | Fish-plates and sole plates | 16.7% | kg |
| 394 | 73029000 | - | Other | 16.7% | kg |
| 395 | 73041100 | -- | Of stainless steel | 12.5% | kg |
| 396 | 73041900 | -- | Other | 12.5% | kg |
| 397 | 73042200 | -- | Drill pipe of stainless steel | 12.5% | kg |
| 398 | 73042300 | -- | Other drill pipe | 12.5% | kg |
| 399 | 73042410 | --- | Seamless tubes and pipes | 12.5% | kg |
| 400 | 73044910 | --- | Seamless tubes and pipes | 12.5% | kg |
| 401 | 73044990 | --- | Other | 12.5% | kg |
| 402 | 73049010 | --- | Seamless tubes and pipes | 12.5% | kg |
| 403 | 73049090 | --- | Other | 12.5% | kg |
| 404 | 73051110 | --- | Over 20 cm diameter | 12.5% | kg |
| 405 | 73051210 | --- | Over 20 cm diameter | 12.5% | kg |
| 406 | 73051910 | --- | Over 20 cm diameter | 12.5% | kg |
| 407 | 73052010 | --- | Over 20 cm diameter | 12.5% | kg |
| 408 | 73053110 | --- | High-pressure hydro-electric conduits of steel whether or not reinforced | 12.5% | kg |
| 409 | 73053120 | --- | Other over 20 cm diameter | 12.5% | kg |
| 410 | 73053910 | --- | High-pressure hydro-electric conduits of steel whether or not reinforced | 12.5% | kg |
| 411 | 73053920 | --- | Other over 20 cm diameter | 12.5% | kg |
| 412 | 73059010 | --- | High-pressure hydro-electric conduits of steel whether or not reinforced | 12.5% | kg |
| 413 | 73059020 | --- | Other over 20 cm diameter | 12.5% | kg |
| 414 | 73061110 | --- | Over 20 cm diameter | 12.5% | kg |
| 415 | 73061910 | --- | Over 20 cm diameter | 12.5% | kg |
| 416 | 73062110 | --- | Over 20 cm diameter | 12.5% | kg |
| 417 | 73062910 | --- | Over 20 cm diameter | 12.5% | kg |
| 418 | 73069010 | --- | Over 20 cm diameter | 12.5% | kg |
| 419 | 73079900 | -- | Other | 12.5% | kg |
| 420 | 73081000 | - | Bridges and bridge-sections | 16.7% | kg |
| 421 | 73158100 | -- | Stud-link | 12.5% | kg |
| 422 | 73158200 | -- | Other, welded link | 12.5% | kg |
| 423 | 73158900 | -- | Other | 12.5% | kg |
| 424 | 73160000 | - | Anchors, grapnels and parts thereof, of iron or steel. | 12.5% | kg |

| No (i) | HS 8D (2) | | Description (3) | CID | Unit of Qty (5) |
|-----------|--------------|-----|---|-------------------------------------|--------------------|
| | | | | Pref (SG) (4) | |
| 425 | 73211100 | -- | For gas fuel or for both gas and other fuels | 16.7% | u |
| 426 | 73211200 | -- | For liquid fuel | 16.7% | u |
| 427 | 73211900 | -- | Other, including appliances for solid fuel | 16.7% | u |
| 428 | 73218100 | -- | For gas fuel or both gas and other fuels | 16.7% | u |
| 429 | 73218200 | -- | For liquid fuel | 16.7% | u |
| 430 | 73218900 | -- | Other, including appliances for solid fuel | 16.7% | u |
| 431 | 73219000 | - | Parts | 12.5% | kg |
| 432 | 76121000 | - | Collapsible tubular containers | 16.7% | kg |
| 433 | 83012000 | - | Locks of a kind used for motor vehicles | 16.7% or Rs. 367/- per kg | kg |
| 434 | 83017000 | - | Keys presented separately | 16.7% or Rs. 275/- per kg | kg |
| 435 | 84073110 | --- | Two-stroke petrol engines of a kind used for the propulsion of auto-trishaws (three-wheelers) | 16.7% | u |
| 436 | 84073120 | --- | Other, used | 16.7% | u |
| 437 | 84073190 | --- | Other | 16.7% | u |
| 438 | 84073210 | --- | Two-stroke petrol engines of a kind used for the propulsion of auto-trishaws (three-wheelers) | 16.7% | u |
| 439 | 84073220 | --- | Other, used | 16.7% | u |
| 440 | 84073290 | --- | Other | 16.7% | u |
| 441 | 84073310 | --- | Two-stroke petrol engines of a kind used for the propulsion of auto-trishaws (three-wheelers) | 16.7% | u |
| 442 | 84073320 | --- | Other, used | 16.7% | u |
| 443 | 84073390 | --- | Other | 16.7% | u |
| 444 | 84073410 | --- | More than ten years old | 16.7% | u |
| 445 | 84073490 | --- | Other | 16.7% | u |
| 446 | 84079010 | --- | More than ten years old | 16.7% | u |
| 447 | 84079090 | --- | Other | 16.7% | u |
| 448 | 84082010 | --- | used | 16.7% | u |
| 449 | 84089010 | --- | used | 16.7% | u |
| 450 | 84089090 | --- | Other | 16.7% | u |
| 451 | 84139110 | --- | Housings | 16.7% | kg |
| 452 | 84139190 | --- | Other | 16.7% | kg |
| 453 | 84139200 | -- | Of liquid elevators | 12.5% | kg |
| 454 | 84149010 | --- | Parts of subheading 8414.51 and national subdivision 8414.59 | 12.5% | kg |
| 455 | 84212110 | --- | Household, candle type | 16.67% or Rs. 833.50 per unit | u |

| No (i) | HS 8D (2) | | Description (3) | CID | Unit of Qry (5) |
|-----------|--------------|-----|---|------------------|--------------------|
| | | | | Pref (SG) (4) | |
| 456 | 84212200 | -- | For filtering or purifying beverages other than water | 16.7% | u |
| 457 | 84219990 | --- | Other | 16.7% | kg |
| 458 | 84241000 | - | Fire extinguishers, whether or not charged | 12.5% | u |
| 459 | 84521010 | --- | Completely knocked-down, excluding furniture and stands | Free | u |
| 460 | 84521090 | --- | Other | 16.7% | u |
| 461 | 84529010 | --- | Furniture, bases and covers for sewing machines and parts thereof | 16.7% | kg |
| 462 | 84792010 | --- | Special grinders, crushers, or presses for oil seeds or oleaginous fruits | 16.7% | u |
| 463 | 85030010 | --- | Wound stators for electric motors of single phase | 16.7% | kg |
| 464 | 85042210 | --- | Contaminated with or containing Polychlorinated biphenyls (PCB), not exceeding 5000 kVA | 12.5% | u |
| 465 | 85042220 | --- | Other, not exceeding 5000 kVA | 12.5% | u |
| 466 | 85043210 | --- | Contaminated with or containing Polychlorinated biphenyls (PCB) | 12.5% | u |
| 467 | 85043290 | --- | Other | 12.5% | u |
| 468 | 85043410 | --- | Contaminated with or containing Polychlorinated biphenyls (PCB) | 12.5% | u |
| 469 | 85043490 | --- | Other | 12.5% | u |
| 470 | 85045010 | --- | Contaminated with or containing Polychlorinated biphenyls (PCB) | Free | u |
| 471 | 85045090 | --- | Other | Free | u |
| 472 | 85049010 | --- | Contaminated with or containing Polychlorinated biphenyls (PCB) | Free | kg |
| 473 | 85049090 | --- | Other | Free | kg |
| 474 | 85061010 | --- | Size "D" | 16.7% | u |
| 475 | 85061090 | --- | Other | 16.7% | u |
| 476 | 85063000 | - | Mercuric oxide | 12.5% | u |
| 477 | 85064000 | - | Silver oxide | 12.5% | u |
| 478 | 85065000 | - | Lithium | 12.5% | u |
| 479 | 85066000 | - | Air-zinc | 12.5% | u |
| 480 | 85068000 | - | Other primary cells and primary batteries | 12.5% | u |
| 481 | 85072010 | --- | For electric vehicles | Free | u |
| 482 | 85072090 | --- | Other | 12.5% | u |
| 483 | 85075010 | --- | For electric vehicles | Free | u |
| 484 | 85075090 | --- | Other | 12.5% | u |
| 485 | 85076010 | --- | For electric vehicles | Free | u |
| 486 | 85076090 | --- | Other | 12.5% | u |
| 487 | 85078010 | --- | For electric vehicles | Free | u |
| 488 | 85078090 | --- | Other | 12.5% | u |
| 489 | 85079000 | - | Parts | 12.5% | kg |

| No (i) | HS 8D (2) | | Description (3) | CID | Unit of Qty (5) |
|-----------|--------------|-----|---|------------------|--------------------|
| | | | | Pref (SG) (4) | |
| 490 | 85112000 | - | Ignition magnetos; magneto-dynamos; magnetic flywheels | 12.5% | u |
| 491 | 85113000 | - | Distributors; ignition coils | 12.5% | u |
| 492 | 85114000 | - | Starter motors and dual purpose starter- generators | 12.5% | u |
| 493 | 85115000 | - | Other generators | 12.5% | u |
| 494 | 85118000 | - | Other equipment | 12.5% | u |
| 495 | 85119000 | - | Parts | 12.5% | kg |
| 496 | 85121000 | - | Lighting or visual signalling equipment of a kind used on bicycles | 12.5% | u |
| 497 | 85122000 | - | Other lighting or visual signalling equipment | 12.5% | u |
| 498 | 85123000 | - | Sound signalling equipment | 12.5% | u |
| 499 | 85124000 | - | Windscreen wipers, defrosters and demisters | 12.5% | u |
| 500 | 85129000 | - | Parts | 12.5% | kg |
| 501 | 85181000 | - | Microphones and stands therefor | 12.5% | u |
| 502 | 85182100 | -- | Single loudspeakers, mounted in their enclosures | 12.5% | u |
| 503 | 85182200 | -- | Multiple loudspeakers, mounted in the same enclosure | 12.5% | u |
| 504 | 85182900 | -- | Other | 16.7% | u |
| 505 | 85184000 | - | Audio-frequency electric amplifiers | 12.5% | u |
| 506 | 85185000 | - | Electric sound amplifier sets | 12.5% | u |
| 507 | 85189000 | - | Parts | 12.5% | kg |
| 508 | 85192000 | - | Apparatus operated by coins, banknotes, bank cards, tokens or by other means of payment | 12.5% | u |
| 509 | 85193000 | - | Turntables (record-decks) | 12.5% | u |
| 510 | 85198910 | --- | Sound reproducing apparatus | 12.5% | u |
| 511 | 85198990 | --- | Other | 12.5% | u |
| 512 | 85232100 | -- | Cards incorporating a magnetic stripe | 12.5% | u |
| 513 | 85232920 | --- | Other unrecorded magnetic tapes of a width not exceeding 4 mm | 12.5% | u |
| 514 | 85232990 | --- | Other | 12.5% | u |
| 515 | 85256000 | - | Transmission apparatus incorporating reception apparatus | Free | u |
| 516 | 85284910 | --- | used / reconditioned | 12.5% | u |
| 517 | 85284990 | --- | Other | 12.5% | u |
| 518 | 85285910 | --- | used / reconditioned | 16.7% | u |
| 519 | 85285990 | --- | Other | 16.7% | u |
| 520 | 85287110 | --- | used / reconditioned | 16.7% | u |
| 521 | 85287120 | --- | Other, colour | 16.7% | u |
| 522 | 85287190 | --- | Other | 16.7% | u |
| 523 | 85287330 | --- | Other, used / reconditioned | 16.7% | u |
| 524 | 85287390 | --- | Other | 16.7% | u |
| 525 | 85291090 | --- | Other | 12.5% | kg |

| No (i) | HS 8D (2) | | Description (3) | CID | Unit of Qry (5) |
|-----------|--------------|-----|--|------------------|--------------------|
| | | | | Pref (SG) (4) | |
| 526 | 85299000 | - | Other | 12.5% | kg |
| 527 | 85301000 | - | Equipment for railways or tramways | 12.5% | u |
| 528 | 85308000 | - | Other equipment | 12.5% | u |
| 529 | 85309000 | - | Parts | 12.5% | kg |
| 530 | 85311000 | - | Burglar or fire alarms and similar apparatus | 12.5% | u |
| 531 | 85312000 | - | Indicator panels incorporating liquid crystal devices (LCD) or light-emitting diodes (LED) | 12.5% | u |
| 532 | 85318090 | --- | Other | 12.5% | u |
| 533 | 85319000 | - | Parts | 12.5% | kg |
| 534 | 85391000 | - | Sealed beam lamp units | 12.5% | u |
| 535 | 85392110 | --- | Sealed glass envelops consist of filament imported for the manufacture of lamps | 16.7% | u |
| 536 | 85392190 | --- | Other | 16.7% | u |
| 537 | 85392910 | --- | Sealed glass envelops consist of filament imported for the manufacture of lamps | 16.7% | u |
| 538 | 85392990 | --- | Other | 16.7% | u |
| 539 | 85393190 | --- | Other | 12.5% | u |
| 540 | 85393900 | -- | Other | 12.5% | u |
| 541 | 85394100 | -- | Arc-lamps | 12.5% | u |
| 542 | 85394900 | -- | Other | 12.5% | u |
| 543 | 85437010 | --- | Television boosters | 12.5% | u |
| 544 | 85443000 | - | Ignition wiring sets and other wiring sets of a kind used in vehicles, aircraft or ships | 12.5% | kg |
| 545 | 85444210 | --- | For a voltage not exceeding 80 V | 16.7% | kg |
| 546 | 85444990 | --- | Other | 12.5% | kg |
| 547 | 85461000 | - | Of glass | 16.7% | kg |
| 548 | 85462000 | - | Of ceramics | 16.7% | kg |
| 549 | 85469000 | - | Other | 16.7% | kg |
| 550 | 85471000 | - | Insulating fittings of ceramics | 16.7% | kg |
| 551 | 85472000 | - | Insulating fittings of plastics | 16.7% | kg |
| 552 | 85479000 | - | Other | 16.7% | kg |
| 553 | 85480000 | | Electrical parts of machinery or apparatus, not specified or included elsewhere in this Chapter. | 16.7% | kg |
| 554 | 85491110 | --- | Spent | 16.7% | kg |
| 555 | 85491190 | --- | Other | 16.7% | kg |
| 556 | 85491210 | --- | Spent | 16.7% | kg |
| 557 | 85491290 | --- | Other | 16.7% | kg |
| 558 | 85491310 | --- | Spent | 16.7% | kg |
| 559 | 85491390 | --- | Other | 16.7% | kg |
| 560 | 85491410 | --- | Spent | 16.7% | kg |
| 561 | 85491490 | --- | Other | 16.7% | kg |

| No (i) | HS 8D (2) | | Description (3) | CID | Unit of Qry (5) |
|-----------|--------------|------|---|------------------|--------------------|
| | | | | Pref (SG) (4) | |
| 562 | 85491910 | --- | Spent | 16.7% | kg |
| 563 | 85491990 | --- | Other | 16.7% | kg |
| 564 | 85492100 | -- | Containing primary cells, primary batteries, electric accumulators, mercury-switches, glass from cathode ray tubes or other activated glass, or electrical or electronic components containing cadmium, mercury, lead or polychlorinated biphenyls (PCBs) | 16.7% | kg |
| 565 | 85492900 | -- | Other | 16.7% | kg |
| 566 | 85493100 | -- | Containing primary cells, primary batteries, electric accumulators, mercury-switches, glass from cathode ray tubes or other activated glass, or electrical or electronic components containing cadmium, mercury, lead or polychlorinated biphenyls (PCBs) | 16.7% | kg |
| 567 | 85493900 | -- | Other | 16.7% | kg |
| 568 | 85499100 | -- | Containing primary cells, primary batteries, electric accumulators, mercury-switches, glass from cathode ray tubes or other activated glass, or electrical or electronic components containing cadmium, mercury, lead or polychlorinated biphenyls (PCBs) | 16.7% | kg |
| 569 | 85499900 | -- | Other | 16.7% | kg |
| 570 | 87021012 | ---- | Modified Vehicles of heading 87.03, not more than two years old | 16.7% | u |
| 571 | 87021013 | ---- | Modified Vehicles of heading 87.03, more than two years old. | 16.7% | u |
| 572 | 87021019 | ---- | Other | 16.7% | u |
| 573 | 87021021 | ---- | Modified Vehicles of heading 87.03 | 16.7% | u |
| 574 | 87021029 | ---- | Other | 16.7% | u |
| 575 | 87021032 | ---- | Modified Vehicles of heading 87.03, not more than two years old | 16.7% | u |
| 576 | 87021033 | ---- | Modified Vehicles of heading 87.03, more than two years old | 16.7% | u |
| 577 | 87021039 | ---- | Other | 16.7% | u |
| 578 | 87021041 | ---- | Modified Vehicles of heading 87.03 | 16.7% | u |
| 579 | 87021049 | ---- | Other | 16.7% | u |

| No (i) | HS 8D (2) | | Description (3) | CID | Unit of Qty (5) |
|-----------|--------------|------|---|------------------|--------------------|
| | | | | Pref (SG) (4) | |
| 580 | 87021053 | ---- | Modified Vehicles of heading 87.03, not more than two years old | 16.7% | u |
| 581 | 87021054 | ---- | Modified Vehicles of heading 87.03, more than two years old | 16.7% | u |
| 582 | 87021061 | ---- | Modified Vehicles of heading 87.03 | 16.7% | u |
| 583 | 87021073 | ---- | Modified Vehicles of heading 87.03, not more than two years old | 16.7% | u |
| 584 | 87021074 | ---- | Modified Vehicles of heading 87.03, more than two years old | 16.7% | u |
| 585 | 87021081 | ---- | Modified Vehicles of heading 87.03 | 16.7% | u |
| 586 | 87022011 | ---- | Modified Vehicles of heading 87.03, not more than two years old | 16.7% | u |
| 587 | 87022012 | ---- | Modified Vehicles of heading 87.03, more than two years old | 16.7% | u |
| 588 | 87022019 | ---- | Other | 16.7% | u |
| 589 | 87022021 | ---- | Modified vehicles of heading 87.03 | 16.7% | u |
| 590 | 87022029 | ---- | Other | 16.7% | u |
| 591 | 87022031 | ---- | Modified vehicles of heading 87.03, not more than two years old | 16.7% | u |
| 592 | 87022032 | ---- | Modified vehicles of heading 87.03, more than two years old | 16.7% | u |
| 593 | 87022039 | ---- | Other | 16.7% | u |
| 594 | 87022041 | ---- | Modified vehicles of heading 87.03 | 16.7% | u |
| 595 | 87022049 | ---- | Other | 16.7% | u |
| 596 | 87022051 | ---- | Modified vehicles of heading 87.03, not more than two years old | 16.7% | u |
| 597 | 87022052 | ---- | Modified vehicles of heading 87.03, more than two years old | 16.7% | u |
| 598 | 87022061 | ---- | Modified vehicles of heading 87.03 | 16.7% | u |
| 599 | 87022071 | ---- | Modified vehicles of heading 87.03, not more than two years old | 16.7% | u |
| 600 | 87022072 | ---- | Modified vehicles of heading 87.03, more than two years old | 16.7% | u |
| 601 | 87022081 | ---- | Modified vehicles of heading 87.03 | 16.7% | u |
| 602 | 87023011 | ---- | Modified vehicles of heading 87.03, not more than two years old | 16.7% | u |
| 603 | 87023012 | ---- | Modified vehicles of heading 87.03, more than two years old | 16.7% | u |
| 604 | 87023019 | ---- | Other | 16.7% | u |
| 605 | 87023021 | ---- | Modified vehicles of heading 87.03 | 16.7% | u |
| 606 | 87023029 | ---- | Other | 16.7% | u |
| 607 | 87023031 | ---- | Modified vehicles of heading 87.03, not more than two years old | 16.7% | u |
| 608 | 87023032 | ---- | Modified vehicles of heading 87.03, more than two years old | 16.7% | u |
| 609 | 87023039 | ---- | Other | 16.7% | u |
| 610 | 87023041 | ---- | Modified vehicles of heading 87.03 | 16.7% | u |

| No (i) | HS 8D (2) | | Description (3) | CID | Unit of Qry (5) |
|-----------|--------------|------|---|------------------|--------------------|
| | | | | Pref (SG) (4) | |
| 611 | 87023049 | ---- | Other | 16.7% | u |
| 612 | 87023051 | ---- | Modified vehicles of heading 87.03, not more than two years old | 16.7% | u |
| 613 | 87023052 | ---- | Modified vehicles of heading 87.03, more than two years old | 16.7% | u |
| 614 | 87023061 | ---- | Modified vehicles of heading 87.03 | 16.7% | u |
| 615 | 87023071 | ---- | Modified vehicles of heading 87.03, not more than two years old | 16.7% | u |
| 616 | 87023072 | ---- | Modified vehicles of heading 87.03, more than two years old | 16.7% | u |
| 617 | 87023081 | ---- | Modified vehicles of heading 87.03 | 16.7% | u |
| 618 | 87024011 | ---- | Modified vehicles of heading 87.03, not more than two years old | 16.7% | u |
| 619 | 87024012 | ---- | Modified vehicles of heading 87.03, more than two years old | 16.7% | u |
| 620 | 87024019 | ---- | Other | 16.7% | u |
| 621 | 87024021 | ---- | Modified vehicles of heading 87.03 | 16.7% | u |
| 622 | 87024029 | ---- | Other | 16.7% | u |
| 623 | 87024031 | ---- | Modified vehicles of heading 87.03, not more than two years old | 16.7% | u |
| 624 | 87024032 | ---- | Modified vehicles of heading 87.03, more than two years old | 16.7% | u |
| 625 | 87024039 | ---- | Other | 16.7% | u |
| 626 | 87024041 | ---- | Modified vehicles of heading 87.03 | 16.7% | u |
| 627 | 87024049 | ---- | Other | 16.7% | u |
| 628 | 87024051 | ---- | Modified Vehicles of heading 87.03, not more than two years old | 16.7% | u |
| 629 | 87024052 | ---- | Modified Vehicles of heading 87.03, more than two years old | 16.7% | u |
| 630 | 87024061 | ---- | Modified vehicles of heading 87.03 | 16.7% | u |
| 631 | 87024069 | ---- | Other | 16.7% | u |
| 632 | 87024071 | ---- | Modified vehicles of heading 87.03, not more than two years old | 16.7% | u |
| 633 | 87024072 | ---- | Modified vehicles of heading 87.03, more than two years old | 16.7% | u |
| 634 | 87024081 | ---- | Modified vehicles of heading 87.03 | 16.7% | u |
| 635 | 87024089 | ---- | Other | 16.7% | u |
| 636 | 87029012 | ---- | Modified Vehicles of heading 87.03, not more than two years old | 16.7% | u |
| 637 | 87029013 | ---- | Modified Vehicles of heading 87.03, more than two years old | 16.7% | u |
| 638 | 87029019 | ---- | Other | 16.7% | u |
| 639 | 87029021 | ---- | Modified Vehicles of heading 87.03 | 16.7% | u |
| 640 | 87029029 | ---- | Other | 16.7% | u |
| 641 | 87029032 | ---- | Modified Vehicles of heading 87.03, not more than two years old | 16.7% | u |

| No (i) | HS 8D (2) | | Description (3) | CID | Unit of Qry (5) |
|-----------|--------------|------|--|---|--------------------|
| | | | | Pref (SG) (4) | |
| 642 | 87029033 | ---- | Modified Vehicles of heading 87.03, more than two years old | 16.7% | u |
| 643 | 87029039 | ---- | Other | 16.7% | u |
| 644 | 87029041 | ---- | Modified Vehicles of heading 87.03 | 16.7% | u |
| 645 | 87029049 | ---- | Other | 16.7% | u |
| 646 | 87029053 | ---- | Modified Vehicles of heading 87.03, not more than two years old | 16.7% | u |
| 647 | 87029054 | ---- | Modified Vehicles of heading 87.03, more than two years old | 16.7% | u |
| 648 | 87029061 | ---- | Modified Vehicles of heading 87.03 | 16.7% | u |
| 649 | 87029073 | ---- | Modified Vehicles of heading 87.03, not more than two years old | 16.7% | u |
| 650 | 87029074 | ---- | Modified Vehicles of heading 87.03, more than two years old | 16.7% | u |
| 651 | 87029081 | ---- | Modified Vehicles of heading 87.03 | 16.7% | u |
| 652 | 87031019 | ---- | Other | 16.7% | u |
| 653 | 87031029 | ---- | Other | 16.7% | u |
| 654 | 87032110 | --- | Ambulances and prison vans not more than three years old | 16.7% or Rs. 1,250,000/ per unit | u |
| 655 | 87032120 | --- | Ambulances and prison vans more than three years | 16.7% or Rs. 1,250,000/ per unit | u |
| 656 | 87032130 | --- | Hearses not more than three years old | 16.7% | u |
| 657 | 87032140 | --- | Hearses more than three years old | 16.7% | u |
| 658 | 87032151 | ---- | With two-stroke petrol engine | 16.7% | u |
| 659 | 87032152 | ---- | Other, driven by liquefied petroleum (LP) gas, not more than two years old | 16.7% | u |
| 660 | 87032153 | ---- | Other, driven by liquefied petroleum (LP) gas, more than two years old | 16.7% | u |
| 661 | 87032154 | ---- | Other, not more than two years old | 16.7% | u |
| 662 | 87032155 | ---- | Other, more than two years old | 16.7% | u |
| 663 | 87032162 | ---- | Go-Karts | Free | u |
| 664 | 87032163 | ---- | Other, of cylinder capacity not exceeding 300 cc including Quadricycle | 16.7% | u |
| 665 | 87032169 | ---- | Other | 16.7% | u |
| 666 | 87032172 | ---- | Other, of cylinder capacity not exceeding 300 cc including Quadricycle | 16.7% | u |
| 667 | 87032179 | ---- | Other | 16.7% | u |
| 668 | 87032192 | ---- | Not more than three years old | 16.7% | u |
| 669 | 87032193 | ---- | More than three years old | 16.7% | u |

| No (i) | HS 8D (2) | | Description (3) | CID | Unit of Qry (5) |
|-----------|--------------|------|--|---|--------------------|
| | | | | Pref (SG) (4) | |
| 670 | 87032210 | --- | Ambulances and prison vans, not more than three years old | 16.7% or Rs. 1,250,000/ per unit | u |
| 671 | 87032220 | --- | Ambulances and prison vans, more than three years old | 16.7% or Rs. 1,250,000/ per unit | u |
| 672 | 87032230 | --- | Hearses not more than three years old | 16.7% | u |
| 673 | 87032240 | --- | Hearses more than three years old | 16.7% | u |
| 674 | 87032250 | --- | Motor cars including station wagons and racing cars, not more than three years old | 16.7% | u |
| 675 | 87032260 | --- | Motor cars including station wagons and racing cars, more than three years old | 16.7% | u |
| 676 | 87032270 | --- | Other, not more than three years old | 16.7% | u |
| 677 | 87032280 | --- | Other, more than three years old | 16.7% | u |
| 678 | 87032310 | --- | Ambulances and prison vans not more than three years old | 16.7% or Rs. 1,250,000/ per unit | u |
| 679 | 87032320 | --- | Ambulances and prison vans more than three years old | 16.7% or Rs. 1,250,000/ per unit | u |
| 680 | 87032330 | --- | Hearses not more than three years old | 16.7% | u |
| 681 | 87032340 | --- | Hearses more than three years old | 16.7% | u |
| 682 | 87032352 | ---- | Of a cylinder capacity not exceeding 1,600 cc | 16.7% | u |
| 683 | 87032355 | ---- | Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800 cc | 16.7% | u |
| 684 | 87032359 | ---- | Other | 16.7% | u |
| 685 | 87032362 | ---- | Of a cylinder capacity not exceeding 1,600 cc | 16.7% | u |
| 686 | 87032365 | ---- | Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800 cc | 16.7% | u |
| 687 | 87032369 | ---- | Other | 16.7% | u |
| 688 | 87032370 | --- | Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc, not more than three years old | 16.7% | u |

| No (i) | HS 8D (2) | | Description (3) | CID | Unit of Qry (5) |
|-----------|--------------|------|--|---|--------------------|
| | | | | Pref (SG) (4) | |
| 689 | 87032380 | --- | Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc, more than three years old | 16.7% | u |
| 690 | 87032392 | ---- | Of a cylinder capacity not exceeding 2,000 cc, not more than three years old | 16.7% | u |
| 691 | 87032394 | ---- | Of a cylinder capacity not exceeding 2,000 cc, more than three years old | 16.7% | u |
| 692 | 87032396 | ---- | Of a cylinder capacity exceeding 2,000 cc, not more than three years old | 16.7% | u |
| 693 | 87032398 | ---- | Of a cylinder capacity exceeding 2000cc., more than three years old | 16.7% | u |
| 694 | 87032410 | --- | Ambulances and prison vans not more than three years old | 16.7% or Rs. 1,250,000/ per unit | u |
| 695 | 87032420 | --- | Ambulances and prison vans more than three years old | 16.7% or Rs. 1,250,000/ per unit | u |
| 696 | 87032430 | --- | Hearses not more than three years old | 16.7% | u |
| 697 | 87032440 | --- | Hearses more than three years old | 16.7% | u |
| 698 | 87032450 | --- | Motor cars including station wagons and racing cars, not more than three years old | 16.7% | u |
| 699 | 87032460 | --- | Motor cars including station wagons and racing cars, more than three years old | 16.7% | u |
| 700 | 87032470 | --- | Other, not more than three years old | 16.7% | u |
| 701 | 87032480 | --- | Other, more than three years old | 16.7% | u |
| 702 | 87033110 | --- | Ambulances and prison vans not more than three years old | 16.7% or Rs. 1,666.667 per unit | u |
| 703 | 87033120 | --- | Ambulances and prison vans more than three years old | 16.7% or Rs. 1,666,667/ per unit | u |
| 704 | 87033130 | --- | Hearses not more than three years old | 16.7% | u |
| 705 | 87033140 | --- | Hearses more than three years old | 16.7% | u |
| 706 | 87033150 | --- | Auto-trishaws not more than two years old | 16.7% | u |
| 707 | 87033160 | --- | Auto-trishaws more than two years old | 16.7% | u |

| No (i) | HS 8D (2) | | Description (3) | CID | Unit of Qty (5) |
|-----------|--------------|------|---|--|--------------------|
| | | | | Pref (SG) (4) | |
| 708 | 87033170 | --- | Motor cars including station wagons and racing cars, not more than three years old | 16.7% | u |
| 709 | 87033180 | --- | Motor cars including station wagons and racing cars, more than three years old | 16.7% | u |
| 710 | 87033192 | ---- | Not more than three years old | 16.7% | u |
| 711 | 87033194 | ---- | More than three years old | 16.7% | u |
| 712 | 87033210 | --- | Ambulances and prison vans not more than three years old | 16.7% or Rs. 1,666,667/- per unit | u |
| 713 | 87033220 | --- | Ambulances and prison vans more than three years old | 16.7% or Rs. 166,667/- per unit | u |
| 714 | 87033230 | --- | Hearses not more than three years old | 16.7% | u |
| 715 | 87033240 | --- | Hearses more than three years old | 16.7% | u |
| 716 | 87033252 | ---- | Of a cylinder capacity not exceeding 1,600 cc | 16.7% | u |
| 717 | 87033255 | ---- | Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800 cc | 16.7% | u |
| 718 | 87033259 | ---- | Other | 16.7% | u |
| 719 | 87033263 | ---- | Of a cylinder capacity not exceeding 1,600 cc | 16.7% | u |
| 720 | 87033265 | ---- | Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800 cc | 16.7% | u |
| 721 | 87033269 | --- | Other | 16.7% | u |
| 722 | 87033271 | ---- | 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. | 16.7% | u |
| 723 | 87033279 | ---- | Other | 16.7% | u |
| 724 | 87033280 | --- | Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc, more than three years old | 16.7% | u |
| 725 | 87033292 | ---- | Of a cylinder capacity not exceeding 2,000 cc, not more than three years old | 16.7% | u |

| No (i) | HS 8D (2) | | Description (3) | CID | Unit of Qry (5) |
|-----------|--------------|-------|---|---|--------------------|
| | | | | Pref (SG) (4) | |
| 726 | 87033293 | ---- | Motor - homes, specially equipped for habitation (with sleeping, cooking , toilet facilities etc) of a cylinder capacity exceeding 2000cc , not more than three years old | 16.7% | u |
| 727 | 87033295 | ---- | Other, of a cylinder capacity exceeding 2000 cc., not more than three years old | 16.7% | u |
| 728 | 87033297 | ---- | Other, of a cylinder capacity not exceeding 2,000 cc., more than three years old | 16.7% | u |
| 729 | 87033299 | ---- | Other, of a cylinder capacity exceeding 2,000 cc., more than three years old | 16.7% | u |
| 730 | 87033310 | --- | Ambulances and prison vans not more than three years old | 16.7% or Rs. 1,666,667/ per unit | u |
| 731 | 87033320 | --- | Ambulances and prison vans more than three years old | 16.7% or Rs. 166,667/ per unit | u |
| 732 | 87033330 | --- | Hearses not more than three years old | 16.7% | u |
| 733 | 87033340 | --- | Hearses more than three years old | 16.7% | u |
| 734 | 87033350 | --- | Motor cars including station wagons and racing cars, not more than three years old | 16.7% | u |
| 735 | 87033360 | --- | Motor cars including station wagons and racing cars, more than three years old | 16.7% | u |
| 736 | 87033371 | ---- | Motor-homes, specially equipped for habitation (with sleeping, cooking , toilet facilities etc) | 16.7% | u |
| 737 | 87033379 | ---- | Other | 16.7% | u |
| 738 | 87033380 | --- | Other, more than three years old | 16.7% | u |
| 739 | 87034011 | ---- | Ambulances and prison vans not more than three years old | 16.7% | u |
| 740 | 87034012 | ----- | Ambulances and prison vans more than three years | 16.7% | u |
| 741 | 87034013 | ---- | Hearses not more than three years old | 16.7% | u |
| 742 | 87034014 | ---- | Hearses more than three years old | 16.7% | u |
| 743 | 87034015 | ---- | Auto-trishaws, not more than two years old | 16.7% | u |
| 744 | 87034016 | ---- | Auto-trishaws, more than two years old | 16.7% | u |
| 745 | 87034018 | ---- | Other, not more than three years old | 16.7% | u |
| 746 | 87034019 | ---- | Other, more than three years old | 16.7% | u |

| No (i) | HS 8D (2) | | Description (3) | CID | Unit of Qry (5) |
|-----------|--------------|------|--|------------------|--------------------|
| | | | | Pref (SG) (4) | |
| 747 | 87034021 | ---- | Go-Karts, not more than three years old | Free | u |
| 748 | 87034022 | ---- | Go-Karts, more than three years old | Free | u |
| 749 | 87034023 | ---- | Quadricycle of cylinder capacity not exceeding 300 cc, not more than three years old | 16.7% | u |
| 750 | 87034024 | ---- | Quadricycle of cylinder capacity not exceeding 300 cc, more than three years old | 16.7% | u |
| 751 | 87034028 | ---- | Other, not more than three years old | 16.7% | u |
| 752 | 87034029 | ---- | Other, more than three years old | 16.7% | u |
| 753 | 87034031 | ---- | Ambulances and prison vans, not more than three years old | 16.7% | u |
| 754 | 87034032 | ---- | Ambulances and prison vans, more than three years old | 16.7% | u |
| 755 | 87034033 | ---- | Hearses not more than three years old | 16.7% | u |
| 756 | 87034034 | ---- | Hearses more than three years old | 16.7% | u |
| 757 | 87034035 | ---- | Motor cars including station wagons and racing cars, not more than three years old | 16.7% | u |
| 758 | 87034036 | ---- | Motor cars including station wagons and racing cars, more than three years old | 16.7% | u |
| 759 | 87034038 | ---- | Other, not more than three years old | 16.7% | u |
| 760 | 87034039 | ---- | Other, more than three years old | 16.7% | u |
| 761 | 87034041 | ---- | Ambulances and prison vans not more than three years old | 16.7% | u |
| 762 | 87034042 | ---- | Ambulances and prison vans more than three years old | 16.7% | u |
| 763 | 87034043 | ---- | Hearses not more than three years old | 16.7% | u |
| 764 | 87034044 | ---- | Hearses more than three years old | 16.7% | u |
| 765 | 87034048 | ---- | Other, not more than three years old | 16.7% | u |
| 766 | 87034049 | ---- | Other, more than three years old | 16.7% | u |
| 767 | 87034051 | ---- | Of a cylinder capacity not exceeding 1,600 cc, not more than three years old | 16.7% | u |
| 768 | 87034052 | ---- | Of a cylinder capacity not exceeding 1,600 cc, more than three years old | 16.7% | u |
| 769 | 87034053 | ---- | Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800 cc, not more than three years old | 16.7% | u |
| 770 | 87034054 | ---- | Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800 cc, more than three years old | 16.7% | u |
| 771 | 87034058 | ---- | Other, not more than three years old | 16.7% | u |
| 772 | 87034059 | ---- | Other, more than three years old | 16.7% | u |
| 773 | 87034061 | ---- | Ambulances and prison vans not more than three years old | 16.7% | u |

| No (i) | HS 8D (2) | | Description (3) | CID | Unit of Qry (5) |
|-----------|--------------|------|--|------------------|--------------------|
| | | | | Pref (SG) (4) | |
| 774 | 87034062 | ---- | Ambulances and prison vans more than three years old | 16.7% | u |
| 775 | 87034063 | ---- | Hearses not more than three years old | 16.7% | u |
| 776 | 87034064 | ---- | Hearses more than three years old | 16.7% | u |
| 777 | 87034068 | ---- | Other, not more than three years old | 16.7% | u |
| 778 | 87034069 | ---- | Other, more than three years old | 16.7% | u |
| 779 | 87034071 | ---- | Not more than three years old | 16.7% | u |
| 780 | 87034072 | ---- | More than three years old | 16.7% | u |
| 781 | 87034081 | ---- | Ambulances and prison vans not more than three years old | 16.7% | u |
| 782 | 87034082 | ---- | Ambulances and prison vans more than three years old | 16.7% | u |
| 783 | 87034083 | ---- | Hearses not more than three years old | 16.7% | u |
| 784 | 87034084 | ---- | Hearses more than three years old | 16.7% | u |
| 785 | 87034088 | ---- | Other, not more than three years old | 16.7% | u |
| 786 | 87034089 | ---- | Other, more than three years old | 16.7% | u |
| 787 | 87034091 | ---- | Not more than three years old | 16.7% | u |
| 788 | 87034092 | ---- | More than three years old | 16.7% | u |
| 789 | 87035011 | ---- | Ambulances and prison vans not more than three years old | 16.7% | u |
| 790 | 87035012 | ---- | Ambulances and prison vans more than three years old | 16.7% | u |
| 791 | 87035013 | ---- | Hearses not more than three years old | 16.7% | u |
| 792 | 87035014 | ---- | Hearses more than three years old | 16.7% | u |
| 793 | 87035015 | ---- | Auto-trishaws, not more than two years old | 16.7% | u |
| 794 | 87035016 | ---- | Auto-trishaws, more than two years old | 16.7% | u |
| 795 | 87035018 | ---- | Other, not more than three years old | 16.7% | u |
| 796 | 87035019 | ---- | Other, more than three years old | 16.7% | u |
| 797 | 87035021 | ---- | Go-Karts, not more than three years old | Free | u |
| 798 | 87035022 | ---- | Go-Karts, more than three years old | Free | u |
| 799 | 87035023 | ---- | Quadricycle of cylinder capacity not exceeding 300 cc, not more than three years old | 16.7% | u |
| 800 | 87035024 | ---- | Quadricycle of cylinder capacity not exceeding 300 cc, more than three years old | 16.7% | u |
| 801 | 87035025 | ---- | All terrain vehicle (ATV), not more than three years old | 16.7% | u |
| 802 | 87035026 | ---- | All terrain vehicle (ATV), more than three years old | 16.7% | u |
| 803 | 87035028 | ---- | Other, not more than three years old | 16.7% | u |
| 804 | 87035029 | ---- | Other, more than three years old | 16.7% | u |
| 805 | 87035031 | ---- | Ambulances and prison vans, not more than three years old | 16.7% | u |

| No (i) | HS 8D (2) | | Description (3) | CID | Unit of Qry (5) |
|-----------|--------------|------|--|------------------|--------------------|
| | | | | Pref (SG) (4) | |
| 806 | 87035032 | ---- | Ambulances and prison vans, more than three years old | 16.7% | u |
| 807 | 87035033 | ---- | Hearses not more than three years old | 16.7% | u |
| 808 | 87035034 | ---- | Hearses more than three years old | 16.7% | u |
| 809 | 87035035 | ---- | Motor cars including station wagons and racing cars, not more than three years old | 16.7% | u |
| 810 | 87035036 | ---- | Motor cars including station wagons and racing cars, more than three years old | 16.7% | u |
| 811 | 87035038 | ---- | Other, not more than three years old | 16.7% | u |
| 812 | 87035039 | ---- | Other, more than three years old | 16.7% | u |
| 813 | 87035041 | ---- | Ambulances and prison vans not more than three years old | 16.7% | u |
| 814 | 87035042 | ---- | Ambulances and prison vans more than three years old | 16.7% | u |
| 815 | 87035043 | ---- | Hearses not more than three years old | 16.7% | u |
| 816 | 87035044 | ---- | Hearses more than three years old | 16.7% | u |
| 817 | 87035048 | ---- | Other , not more than three years old | 16.7% | u |
| 818 | 87035049 | ---- | Other , more than three years old | 16.7% | u |
| 819 | 87035051 | ---- | Of a cylinder capacity not exceeding 1,600 cc , not more than three years old | 16.7% | u |
| 820 | 87035052 | ---- | Of a cylinder capacity not exceeding 1,600 cc ,more than three years old | 16.7% | u |
| 821 | 87035053 | ---- | Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800 cc ,not more than three years old | 16.7% | u |
| 822 | 87035054 | ---- | Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800 cc , more than three years old | 16.7% | u |
| 823 | 87035058 | ---- | Other , not more than three years old | 16.7% | u |
| 824 | 87035059 | ---- | Other , more than three years old | 16.7% | u |
| 825 | 87035061 | ---- | Ambulances and prison vans not more than three years old | 16.7% | u |
| 826 | 87035062 | ---- | Ambulances and prison vans more than three years old | 16.7% | u |
| 827 | 87035063 | ---- | Hearses not more than three years old | 16.7% | u |
| 828 | 87035064 | ---- | Hearses more than three years old | 16.7% | u |
| 829 | 87035068 | ---- | Other , not more than three years old | 16.7% | u |
| 830 | 87035069 | ---- | Other , more than three years old | 16.7% | u |

| No (i) | HS 8D (2) | | Description (3) | CID | Unit of Qry (5) |
|-----------|--------------|------|---|------------------|--------------------|
| | | | | Pref (SG) (4) | |
| 831 | 87035071 | ---- | 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, not mor | 16.7% | u |
| 832 | 87035072 | ---- | Motor - homes, specially equipped for habitation (with sleeping, cooking, toilet facilities etc) , not more than three years old | 16.7% | u |
| 833 | 87035078 | ---- | Other, not more than three years old | 16.7% | u |
| 834 | 87035079 | ---- | Other, more than three years old | 16.7% | u |
| 835 | 87035081 | ---- | Ambulances and prison vans not more than three years old | 16.7% | u |
| 836 | 87035082 | ---- | Ambulances and prison vans more than three years old | 16.7% | u |
| 837 | 87035083 | ---- | Hearses not more than three years old | 16.7% | u |
| 838 | 87035084 | ---- | Hearses more than three years old | 16.7% | u |
| 839 | 87035088 | ---- | Other , not more than three years old | 16.7% | u |
| 840 | 87035089 | ---- | Other , more than three years old | 16.7% | u |
| 841 | 87035091 | ---- | Motor -homes, specially equipped for habitation (with sleeping, cooking, toilet facilities etc) , not more than three years old | 16.7% | u |
| 842 | 87035098 | ---- | Other, not more than three years old | 16.7% | u |
| 843 | 87035099 | ---- | Other, more than three years old | 16.7% | u |
| 844 | 87036011 | ---- | Ambulances and prison vans not more than three years old | 16.7% | u |
| 845 | 87036012 | ---- | Ambulances and prison vans more than three years | 16.7% | u |
| 846 | 87036013 | ---- | Hearses not more than three years old | 16.7% | u |
| 847 | 87036014 | ---- | Hearses more than three years old | 16.7% | u |
| 848 | 87036015 | ---- | Auto-trishaws, not more than two years old | 16.7% | u |
| 849 | 87036016 | ---- | Auto-trishaws, more than two years old | 16.7% | u |
| 850 | 87036018 | ---- | Other, not more than three years old | 16.7% | u |
| 851 | 87036019 | ---- | Other, more than three years old | 16.7% | u |
| 852 | 87036021 | ---- | Go-Karts, not more than three years old | Free | u |
| 853 | 87036022 | ---- | Go-Karts, more than three years old | Free | u |
| 854 | 87036023 | ---- | Quadricycle of cylinder capacity not exceeding 300 cc , not more than three years old | 16.7% | u |

| No (i) | HS 8D (2) | | Description (3) | CID | Unit of Qry (5) |
|-----------|--------------|------|--|------------------|--------------------|
| | | | | Pref (SG) (4) | |
| 855 | 87036024 | ---- | Quadricycle of cylinder capacity not exceeding 300 cc , more than three years old | 16.7% | u |
| 856 | 87036025 | ---- | All terrain vehicle (ATV) , not more than three years old | 16.7% | u |
| 857 | 87036026 | ---- | All terrain vehicle (ATV) , more than three years old | 16.7% | u |
| 858 | 87036028 | ---- | Other , not more than three years old | 16.7% | u |
| 859 | 87036029 | ---- | Other , more than three years old | 16.7% | u |
| 860 | 87036031 | ---- | Ambulances and prison vans, not more than three years old | 16.7% | u |
| 861 | 87036032 | ---- | Ambulances and prison vans, more than three years old | 16.7% | u |
| 862 | 87036033 | ---- | Hearses not more than three years old | 16.7% | u |
| 863 | 87036034 | ---- | Hearses more than three years old | 16.7% | u |
| 864 | 87036035 | ---- | Motor cars including station wagons and racing cars, not more than three years old | 16.7% | u |
| 865 | 87036036 | ---- | Motor cars including station wagons and racing cars, more than three years old | 16.7% | u |
| 866 | 87036038 | ---- | Other, not more than three years old | 16.7% | u |
| 867 | 87036039 | ---- | Other, more than three years old | 16.7% | u |
| 868 | 87036041 | ---- | Ambulances and prison vans not more than three years old | 16.7% | u |
| 869 | 87036042 | ---- | Ambulances and prison vans more than three years old | 16.7% | u |
| 870 | 87036043 | ---- | Hearses not more than three years old | 16.7% | u |
| 871 | 87036044 | ---- | Hearses more than three years old | 16.7% | u |
| 872 | 87036048 | ---- | Other , not more than three years old | 16.7% | u |
| 873 | 87036049 | ---- | Other , more than three years old | 16.7% | u |
| 874 | 87036051 | ---- | Of a cylinder capacity not exceeding 1,600 cc , not more than three years old | 16.7% | u |
| 875 | 87036052 | ---- | Of a cylinder capacity not exceeding 1,600 cc ,more than three years old | 16.7% | u |
| 876 | 87036053 | ---- | Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800 cc ,not more than three years old | 16.7% | u |
| 877 | 87036054 | ---- | Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800 cc , more than three years old | 16.7% | u |
| 878 | 87036058 | ---- | Other , not more than three years old | 16.7% | u |
| 879 | 87036059 | ---- | Other , more than three years old | 16.7% | u |
| 880 | 87036061 | ---- | Ambulances and prison vans not more than three years old | 16.7% | u |
| 881 | 87036062 | ---- | Ambulances and prison vans more than three years old | 16.7% | u |

| No (i) | HS 8D (2) | | Description (3) | CID | Unit of Qry (5) |
|-----------|--------------|-------|---|------------------|--------------------|
| | | | | Pref (SG) (4) | |
| 882 | 87036063 | ---- | Hearses not more than three years old | 16.7% | u |
| 883 | 87036064 | ---- | Hearses more than three years old | 16.7% | u |
| 884 | 87036068 | ---- | Other , not more than three years old | 16.7% | u |
| 885 | 87036069 | ---- | Other , more than three years old | 16.7% | u |
| 886 | 87036071 | ---- | Not more than three years old | 16.7% | u |
| 887 | 87036072 | ---- | More than three years old | 16.7% | u |
| 888 | 87036081 | ---- | Ambulances and prison vans not more than three years old | 16.7% | u |
| 889 | 87036082 | ---- | Ambulances and prison vans more than three years old | 16.7% | u |
| 890 | 87036083 | ---- | Hearses not more than three years old | 16.7% | u |
| 891 | 87036084 | ---- | Hearses more than three years old | 16.7% | u |
| 892 | 87036088 | ---- | Other , not more than three years old | 16.7% | u |
| 893 | 87036089 | ---- | Other , more than three years old | 16.7% | u |
| 894 | 87036091 | ---- | Not more than three years old | 16.7% | u |
| 895 | 87036092 | ---- | More than three years old | 16.7% | u |
| 896 | 87037011 | ---- | Ambulances and prison vans not more than three years old | 16.7% | u |
| 897 | 87037012 | ---- | Ambulances and prison vans more than three years | 16.7% | u |
| 898 | 87037013 | ---- | Hearses not more than three years old | 16.7% | u |
| 899 | 87037014 | ---- | Hearses more than three years old | 16.7% | u |
| 900 | 87037015 | ---- | Auto-trishaws, not more than two years old | 16.7% | u |
| 901 | 87037016 | ---- | Auto-trishaws, more than two years old | 16.7% | u |
| 902 | 87037018 | ---- | Other, not more than three years old | 16.7% | u |
| 903 | 87037019 | ---- | Other, more than three years old | 16.7% | u |
| 904 | 87037021 | ---- | Go-Karts, not more than three years old | Free | u |
| 905 | 87037022 | ---- | Go-Karts, more than three years old | Free | u |
| 906 | 87037023 | ---- | Quadricycle of cylinder capacity not exceeding 300 cc , not more than three years old | 16.7% | u |
| 907 | 87037024 | ---- | Quadricycle of cylinder capacity not exceeding 300 cc , more than three years old | 16.7% | u |
| 908 | 87037025 | ----- | All terrain vehicle (ATV) , not more than three years old | 16.7% | u |
| 909 | 87037026 | ---- | All terrain vehicle (ATV) , more than three years old | 16.7% | u |
| 910 | 87037028 | ---- | Other , not more than three years old | 16.7% | u |
| 911 | 87037029 | ---- | Other , more than three years old | 16.7% | u |
| 912 | 87037031 | ---- | Ambulances and prison vans, not more than three years old | 16.7% | u |
| 913 | 87037032 | ---- | Ambulances and prison vans, more than three years old | 16.7% | u |

| No (i) | HS 8D (2) | | Description (3) | CID | Unit of Qry (5) |
|-----------|--------------|------|---|------------------|--------------------|
| | | | | Pref (SG) (4) | |
| 914 | 87037033 | ---- | Hearses not more than three years old | 16.7% | u |
| 915 | 87037034 | ---- | Hearses more than three years old | 16.7% | u |
| 916 | 87037035 | ---- | Motor cars including station wagons and racing cars, not more than three years old | 16.7% | u |
| 917 | 87037036 | ---- | Motor cars including station wagons and racing cars, more than three years old | 16.7% | u |
| 918 | 87037038 | ---- | Other, not more than three years old | 16.7% | u |
| 919 | 87037039 | ---- | Other, more than three years old | 16.7% | u |
| 920 | 87037041 | ---- | Ambulances and prison vans not more than three years old | 16.7% | u |
| 921 | 87037042 | ---- | Ambulances and prison vans more than three years old | 16.7% | u |
| 922 | 87037043 | ---- | Hearses not more than three years old | 16.7% | u |
| 923 | 87037044 | ---- | Hearses more than three years old | 16.7% | u |
| 924 | 87037048 | ---- | Other , not more than three years old | 16.7% | u |
| 925 | 87037049 | ---- | Other , more than three years old | 16.7% | u |
| 926 | 87037051 | ---- | Of a cylinder capacity not exceeding 1,600 cc , not more than three years old | 16.7% | u |
| 927 | 87037052 | ---- | Of a cylinder capacity not exceeding 1,600 cc ,more than three years old | 16.7% | u |
| 928 | 87037053 | ---- | Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800 cc ,not more than three years old | 16.7% | u |
| 929 | 87037054 | ---- | Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800 cc , more than three years old | 16.7% | u |
| 930 | 87037058 | ---- | Other , not more than three years old | 16.7% | u |
| 931 | 87037059 | ---- | Other , more than three years old | 16.7% | u |
| 932 | 87037061 | ---- | Ambulances and prison vans not more than three years old | 16.7% | u |
| 933 | 87037062 | ---- | Ambulances and prison vans more than three years old | 16.7% | u |
| 934 | 87037063 | ---- | Hearses not more than three years old | 16.7% | u |
| 935 | 87037064 | ---- | Hearses more than three years old | 16.7% | u |
| 936 | 87037068 | ---- | Other , not more than three years old | 16.7% | u |
| 937 | 87037069 | ---- | Other , more than three years old | 16.7% | u |
| 938 | 87037071 | ---- | 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, not mor | 16.7% | u |

| No (i) | HS 8D (2) | | Description (3) | CID | Unit of Qry (5) |
|-----------|--------------|------|---|------------------|--------------------|
| | | | | Pref (SG) (4) | |
| 939 | 87037072 | ---- | Motor -homes, specially equipped for habitation (with sleeping, cooking, toilet facilities etc) , not more than three years old | 16.7% | u |
| 940 | 87037078 | ---- | Other, not more than three years old | 16.7% | u |
| 941 | 87037079 | ---- | Other, more than three years old | 16.7% | u |
| 942 | 87037081 | ---- | Ambulances and prison vans not more than three years old | 16.7% | u |
| 943 | 87037082 | ---- | Ambulances and prison vans more than three years old | 16.7% | u |
| 944 | 87037083 | ---- | Hearses not more than three years old | 16.7% | u |
| 945 | 87037084 | ---- | Hearses more than three years old | 16.7% | u |
| 946 | 87037088 | ---- | Other , not more than three years old | 16.7% | u |
| 947 | 87037089 | ---- | Other , more than three years old | 16.7% | u |
| 948 | 87037091 | ---- | Motor -homes, specially equipped for habitation (with sleeping, cooking, toilet facilities etc) , not more than three years old | 16.7% | u |
| 949 | 87037098 | ---- | Other, not more than three years old | 16.7% | u |
| 950 | 87037099 | ---- | Other, more than three years old | 16.7% | u |
| 951 | 87038011 | ---- | Not more than two years old | 16.7% | u |
| 952 | 87038012 | ---- | More than two years old | 16.7% | u |
| 953 | 87038021 | ---- | Not more than 3 years old | 16.7% | u |
| 954 | 87038022 | ---- | More than 3 years old | 16.7% | u |
| 955 | 87038031 | ---- | Capacity of motors not exceeding 50kW | 16.7% | u |
| 956 | 87038032 | ---- | Capacity of motors exceeding 50kW but not exceeding 100kW | 16.7% | u |
| 957 | 87038033 | ---- | Capacity of motors exceeding 100kW but not exceeding 200kW | 16.7% | u |
| 958 | 87038034 | ---- | Capacity of motors exceeding 200kW | 16.7% | u |
| 959 | 87038041 | ---- | Capacity of motors not exceeding 50kW | 16.7% | u |
| 960 | 87038042 | ---- | Capacity of motors exceeding 50kW but not exceeding 100kW | 16.7% | u |
| 961 | 87038043 | ---- | Capacity of motors exceeding 100kW but not exceeding 200kW | 16.7% | u |
| 962 | 87038044 | ---- | Capacity of motors exceeding 200kW | 16.7% | u |
| 963 | 87038051 | ---- | Capacity of motors not exceeding 50kW | 16.7% | u |
| 964 | 87038052 | ---- | Capacity of motors exceeding 50kW but not exceeding 100kW | 16.7% | u |
| 965 | 87038053 | ---- | Capacity of motors exceeding 100kW but not exceeding 200kW | 16.7% | u |
| 966 | 87038054 | ---- | Capacity of motors exceeding 200kW | 16.7% | u |
| 967 | 87038061 | ---- | Capacity of motors not exceeding 50kW | 16.7% | u |

| No (i) | HS 8D (2) | | Description (3) | CID | Unit of Qty (5) |
|-----------|--------------|------|--|------------------|--------------------|
| | | | | Pref (SG) (4) | |
| 968 | 87038062 | ---- | Capacity of motors exceeding 50kW but not exceeding 100kW | 16.7% | u |
| 969 | 87038063 | ---- | Capacity of motors exceeding 100kW but not exceeding 200kW | 16.7% | u |
| 970 | 87038064 | ---- | Capacity of motors exceeding 200kW | 16.7% | u |
| 971 | 87038071 | ---- | Not more than three years old | 16.7% | u |
| 972 | 87038072 | ---- | More than three years old | 16.7% | u |
| 973 | 87039010 | --- | Not more than three years old: | 16.7% | u |
| 974 | 87039020 | --- | More than three years old: | 16.7% | u |
| 975 | 87042131 | ---- | for vehicles of national subdivision 8704.21.43, not more than four years old | 16.7% | u |
| 976 | 87042132 | ---- | for vehicles of national subdivision 8704.21.44, more than four years old | 16.7% | u |
| 977 | 87042133 | ---- | for vehicles of national subdivision 8704.21.51, not more than four years old | 16.7% | u |
| 978 | 87042134 | ---- | for vehicles of national subdivision 8704.21.52, more than four years old | 16.7% | u |
| 979 | 87042135 | ---- | for vehicles of national subdivision 8704.21.63, not more than four years old | 16.7% | u |
| 980 | 87042136 | ---- | for vehicles of national subdivision 8704.21.64, more than four years old | 16.7% | u |
| 981 | 87042137 | ---- | for vehicles of national subdivision 8704.21.67, not more than four years old | 16.7% | u |
| 982 | 87042138 | ---- | for vehicles of national subdivision 8704.21.68, more than four years old | 16.7% | u |
| 983 | 87042141 | ---- | Cargo carrying capacity of less than 800kg, not more than four years old | 16.7% | u |
| 984 | 87042142 | ---- | Cargo carrying capacity of less than 800kg, more than four years old | 16.7% | u |
| 985 | 87042143 | ---- | Cargo carrying capacity of 800kg or more, not more than four years old | 16.7% | u |
| 986 | 87042144 | ---- | Cargo carrying capacity of 800kg or more, more than four years old | 16.7% | u |
| 987 | 87042151 | ---- | Not more than four years old | 16.7% | u |
| 988 | 87042152 | ---- | More than four years old | 16.7% | u |
| 989 | 87042161 | ---- | Vehicles fitted with front leaf springs and Cargo carrying capacity of less than 800kg, not more than four years old | 16.7% | u |
| 990 | 87042162 | ---- | Vehicles fitted with front leaf springs and Cargo carrying capacity of less than 800kg, more than four years old | 16.7% | u |

| No (i) | HS 8D (2) | | Description (3) | CID | Unit of Qry (5) |
|-----------|--------------|------|---|------------------|--------------------|
| | | | | Pref (SG) (4) | |
| 991 | 87042163 | ---- | Vehicles fitted with front leaf sprigs and Cargo carrying capacity of 800kg or more, not more than four years old | 16.7% | u |
| 992 | 87042164 | ---- | Vehicles fitted with front leaf sprigs and Cargo carrying capacity of 800kg or more, more than four years old | 16.7% | u |
| 993 | 87042165 | ---- | Other Vehicles, Cargo carrying capacity of less than 800kg, not more than four years old | 16.7% | u |
| 994 | 87042166 | ---- | Other Vehicles, Cargo carrying capacity of less than 800kg , more than four years old | 16.7% | u |
| 995 | 87042167 | ---- | Other Vehicles, Cargo carrying capacity of 800kg or more, not more than four years old | 16.7% | u |
| 996 | 87042168 | ---- | Other Vehicles, Cargo carrying capacity of 800kg or more, more than four years old | 16.7% | u |
| 997 | 87042171 | ---- | Not more than four years old | 16.7% | u |
| 998 | 87042172 | ---- | More than four years old | 16.7% | u |
| 999 | 87042191 | ---- | Other vehicles with separate bodies for cabin and cargo area, not more than four years old | 16.7% | u |
| 1000 | 87042192 | ---- | Other vehicles with separate bodies for cabin and cargo area, more than four years old | 16.7% | u |
| 1001 | 87042193 | ---- | Other vehicles not more than four years old | 16.7% | u |
| 1002 | 87042199 | ---- | Other vehicles more than four years old | 16.7% | u |
| 1003 | 87043131 | ---- | for vehicles of national subdivision 8704.31.43, not more than four years old | 16.7% | u |
| 1004 | 87043132 | ---- | for vehicles of national subdivision 8704.31.44, more than four years old | 16.7% | u |
| 1005 | 87043133 | ---- | for vehicles of national subdivision 8704.31.51, not more than four years old | 16.7% | u |
| 1006 | 87043134 | ---- | for vehicles of national subdivision 8704.31.52, more than four years old | 16.7% | u |
| 1007 | 87043135 | ---- | for vehicles of national subdivision 8704.31.63, not more than four years old | 16.7% | u |
| 1008 | 87043136 | ---- | for vehicles of national subdivision 8704.31.64, more than four years old | 16.7% | u |

| No (i) | HS 8D (2) | | Description (3) | CID | Unit of Qty (5) |
|-----------|--------------|------|---|------------------|--------------------|
| | | | | Pref (SG) (4) | |
| 1009 | 87043137 | ---- | for vehicles of national subdivision 8704.31.67, not more than four years old | 16.7% | u |
| 1010 | 87043138 | ---- | for vehicles of national subdivision 8704.31.68, more than four years old | 16.7% | u |
| 1011 | 87043141 | ---- | Cargo carrying capacity of less than 800kg, not more than four years old | 16.7% | u |
| 1012 | 87043142 | ---- | Cargo carrying capacity of less than 800kg , more than four years old | 16.7% | u |
| 1013 | 87043143 | ---- | Cargo carrying capacity of 800kg or more, not more than four years old | 16.7% | u |
| 1014 | 87043144 | ---- | Cargo carrying capacity of 800kg or more, more than four years old | 16.7% | u |
| 1015 | 87043151 | ---- | Not more than four years old | 16.7% | u |
| 1016 | 87043152 | ---- | More than four years old | 16.7% | u |
| 1017 | 87043161 | ---- | Vehicles fitted with front leaf sprigs and Cargo carrying capacity of less than 800kg, not more than four years old | 16.7% | u |
| 1018 | 87043162 | ---- | Vehicles fitted with front leaf sprigs and Cargo carrying capacity of less than 800kg , more than four years old | 16.7% | u |
| 1019 | 87043163 | ---- | Vehicles fitted with front leaf sprigs and Cargo carrying capacity of 800kg or more, not more than four years old | 16.7% | u |
| 1020 | 87043164 | ---- | Vehicles fitted with front leaf sprigs and Cargo carrying capacity of 800kg or more, more than four years old | 16.7% | u |
| 1021 | 87043165 | ---- | Other Vehicles, Cargo carrying capacity of less than 800kg, not more than four years old | 16.7% | u |
| 1022 | 87043166 | ---- | Other Vehicles, Cargo carrying capacity of less than 800kg , more than four years old | 16.7% | u |
| 1023 | 87043167 | ---- | Other Vehicles, Cargo carrying capacity of 800kg or more, not more than four years old | 16.7% | u |
| 1024 | 87043168 | ---- | Other Vehicles, Cargo carrying capacity of 800kg or more, more than four years old | 16.7% | u |
| 1025 | 87043171 | ---- | Not more than four years old | 16.7% | u |
| 1026 | 87043172 | ---- | More than four years old | 16.7% | u |
| 1027 | 87043191 | ---- | Vehicles with separate bodies for cabin and cargo area, not more than four years old | 16.7% | u |
| 1028 | 87043192 | ---- | Vehicles with separate bodies for cabin and cargo area, more than four years old | 16.7% | u |

| No (i) | HS 8D (2) | | Description (3) | CID | Unit of Qry (5) |
|-----------|--------------|------|---|------------------|--------------------|
| | | | | Pref (SG) (4) | |
| 1029 | 87043193 | ---- | Other not more than four years old | 16.7% | u |
| 1030 | 87043199 | ---- | Other more than four years old | 16.7% | u |
| 1031 | 87044131 | ---- | for vehicles of national subdivision 8704.41.43, not more than four years old | 16.7% | u |
| 1032 | 87044132 | ---- | for vehicles of national subdivision 8704.41.44, more than four years old | 16.7% | u |
| 1033 | 87044133 | ---- | for vehicles of national subdivision 8704.41.51, not more than four years old | 16.7% | u |
| 1034 | 87044134 | ---- | for vehicles of national subdivision 8704.41.52, more than four years old | 16.7% | u |
| 1035 | 87044135 | ---- | for vehicles of national subdivision 8704.41.63, not more than four years old | 16.7% | u |
| 1036 | 87044136 | ---- | for vehicles of national subdivision 8704.41.64, more than four years old | 16.7% | u |
| 1037 | 87044137 | ---- | for vehicles of national subdivision 8704.41.67, not more than four years old | 16.7% | u |
| 1038 | 87044138 | ---- | for vehicles of national subdivision 8704.41.68, more than four years old | 16.7% | u |
| 1039 | 87044141 | ---- | Cargo carrying capacity of less than 800kg, not more than four years old | 16.7% | u |
| 1040 | 87044142 | ---- | Cargo carrying capacity of less than 800kg , more than four years old | 16.7% | u |
| 1041 | 87044143 | ---- | Cargo carrying capacity of 800kg or more, not more than four years old | 16.7% | u |
| 1042 | 87044144 | ---- | Cargo carrying capacity of 800kg or more, more than four years old | 16.7% | u |
| 1043 | 87044151 | ---- | Not more than four years old | 16.7% | u |
| 1044 | 87044152 | ---- | More than four years old | 16.7% | u |
| 1045 | 87044161 | ---- | Vehicles fitted with front leaf sprigs and Cargo carrying capacity of less than 800kg, not more than four years old | 16.7% | u |
| 1046 | 87044162 | ---- | Vehicles fitted with front leaf sprigs and Cargo carrying capacity of less than 800kg , more than four years old | 16.7% | u |
| 1047 | 87044163 | ---- | Vehicles fitted with front leaf sprigs and Cargo carrying capacity of 800kg or more, not more than four years old | 16.7% | u |
| 1048 | 87044164 | ---- | Vehicles fitted with front leaf sprigs and Cargo carrying capacity of 800kg or more, more than four years old | 16.7% | u |
| 1049 | 87044165 | ---- | Other Vehicles, Cargo carrying capacity of less than 800kg, not more than four years old | 16.7% | u |

| No (i) | HS 8D (2) | | Description (3) | CID | Unit of Qry (5) |
|-----------|--------------|------|--|------------------|--------------------|
| | | | | Pref (SG) (4) | |
| 1050 | 87044166 | ---- | Other Vehicles, Cargo carrying capacity of less than 800kg , more than four years old | 16.7% | u |
| 1051 | 87044167 | ---- | Other Vehicles, Cargo carrying capacity of 800kg or more, not more than four years old | 16.7% | u |
| 1052 | 87044168 | ---- | Other Vehicles, Cargo carrying capacity of 800kg or more, more than four years old | 16.7% | u |
| 1053 | 87044171 | ---- | Not more than four years old | 16.7% | u |
| 1054 | 87044172 | ---- | More than four years old | 16.7% | u |
| 1055 | 87044191 | ---- | Other vehicles with separate bodies for cabin and cargo area, not more than four years old | 16.7% | u |
| 1056 | 87044192 | ---- | Other vehicles with separate bodies for cabin and cargo area, more than four years old | 16.7% | u |
| 1057 | 87044193 | ---- | Other vehicles not more than four years old | 16.7% | u |
| 1058 | 87044199 | ---- | Other vehicles more than four years old | 16.7% | u |
| 1059 | 87045131 | ---- | for vehicles of national subdivision 8704.51.43, not more than four years old | 16.7% | u |
| 1060 | 87045132 | ---- | for vehicles of national subdivision 8704.51.44, more than four years old | 16.7% | u |
| 1061 | 87045133 | ---- | for vehicles of national subdivision 8704.51.51, not more than four years old | 16.7% | u |
| 1062 | 87045134 | ---- | for vehicles of national subdivision 8704.51.52, more than four years old | 16.7% | u |
| 1063 | 87045135 | ---- | for vehicles of national subdivision 8704.51.63, not more than four years old | 16.7% | u |
| 1064 | 87045136 | ---- | for vehicles of national subdivision 8704.51.64, more than four years old | 16.7% | u |
| 1065 | 87045137 | ---- | for vehicles of national subdivision 8704.51.67, not more than four years old | 16.7% | u |
| 1066 | 87045138 | ---- | for vehicles of national subdivision 8704.51.68, more than four years old | 16.7% | u |
| 1067 | 87045141 | ---- | Cargo carrying capacity of less than 800kg, not more than four years old | 16.7% | u |
| 1068 | 87045142 | ---- | Cargo carrying capacity of less than 800kg , more than four years old | 16.7% | u |
| 1069 | 87045143 | ---- | Cargo carrying capacity of 800kg or more, not more than four years old | 16.7% | u |

| No (i) | HS 8D (2) | | Description (3) | CID | Unit of Qry (5) |
|-----------|--------------|------|---|------------------|--------------------|
| | | | | Pref (SG) (4) | |
| 1070 | 87045144 | ---- | Cargo carrying capacity of 800kg or more, more than four years old | 16.7% | u |
| 1071 | 87045151 | ---- | Not more than four years old | 16.7% | u |
| 1072 | 87045152 | ---- | More than four years old | 16.7% | u |
| 1073 | 87045161 | ---- | Vehicles fitted with front leaf sprigs and Cargo carrying capacity of less than 800kg, not more than four years old | 16.7% | u |
| 1074 | 87045162 | ---- | Vehicles fitted with front leaf sprigs and Cargo carrying capacity of less than 800kg , more than four years old | 16.7% | u |
| 1075 | 87045163 | ---- | Vehicles fitted with front leaf sprigs and Cargo carrying capacity of 800kg or more, not more than four years old | 16.7% | u |
| 1076 | 87045164 | ---- | Vehicles fitted with front leaf sprigs and Cargo carrying capacity of 800kg or more, more than four years old | 16.7% | u |
| 1077 | 87045165 | ---- | Other Vehicles, Cargo carrying capacity of less than 800kg, not more than four years old | 16.7% | u |
| 1078 | 87045166 | ---- | Other Vehicles, Cargo carrying capacity of less than 800kg , more than four years old | 16.7% | u |
| 1079 | 87045167 | ---- | Other Vehicles, Cargo carrying capacity of 800kg or more, not more than four years old | 16.7% | u |
| 1080 | 87045168 | ---- | Other Vehicles, Cargo carrying capacity of 800kg or more, more than four years old | 16.7% | u |
| 1081 | 87045171 | ---- | Not more than four years old | 16.7% | u |
| 1082 | 87045172 | ---- | More than four years old | 16.7% | u |
| 1083 | 87045191 | ---- | Vehicles with separate bodies for cabin and cargo area, not more than four years old | 16.7% | u |
| 1084 | 87045192 | ---- | Vehicles with separate bodies for cabin and cargo area, more than four years old | 16.7% | u |
| 1085 | 87045193 | ---- | Other not more than four years old | 16.7% | u |
| 1086 | 87045199 | ---- | Other more than four years old | 16.7% | u |
| 1087 | 87046010 | --- | Electric auto-trishaws not more than five years old | 16.7% | u |
| 1088 | 87046020 | --- | Electric auto-trishaws more than five years old | 16.7% | u |
| 1089 | 87046031 | ---- | Capacity of motors not exceeding 50kW | 16.7% | u |
| 1090 | 87046032 | ---- | Capacity of motors exceeding 50kW, but not exceeding 100kW | 16.7% | u |

| No (i) | HS 8D (2) | | Description (3) | CID | Unit of Qry (5) |
|-----------|--------------|------|---|---|--------------------|
| | | | | Pref (SG) (4) | |
| 1091 | 87046033 | ---- | Capacity of motors exceeding 100kW, but not exceeding 200kW | 16.7% | u |
| 1092 | 87046034 | ---- | Capacity of motors exceeding 200kW | 16.7% | u |
| 1093 | 87046041 | ---- | Capacity of motors not exceeding 50kW | 16.7% | u |
| 1094 | 87046042 | ---- | Capacity of motors exceeding 50kW, but not exceeding 100kW | 16.7% | u |
| 1095 | 87046043 | ---- | Capacity of motors exceeding 100kW, but not exceeding 200kW | 16.7% | u |
| 1096 | 87046044 | ---- | Capacity of motors exceeding 200kW | 16.7% | u |
| 1097 | 87049010 | --- | Not more than five years old | 16.7% | u |
| 1098 | 87049090 | --- | Other | 16.7% | u |
| 1099 | 87059041 | ---- | Modified vehicles of heading 87.02, not more than three years old | Free | u |
| 1100 | 87059042 | ---- | Modified vehicles of heading 87.02, more than three years old | Free | u |
| 1101 | 87059043 | ---- | Modified vehicles of heading 87.03, not more than three years old | Free | u |
| 1102 | 87059044 | ---- | Modified vehicles of heading 87.03, more than three years old | Free | u |
| 1103 | 87059045 | ---- | Modified vehicles of heading 87.04, not more than three years old | Free | u |
| 1104 | 87059046 | ---- | Modified vehicles of heading 87.04, more than three years old | Free | u |
| 1105 | 87059047 | ---- | Other, not more than seven years old | Free | u |
| 1106 | 87059048 | ---- | Other, more than seven years old | Free | u |
| 1107 | 87059051 | ---- | Modified vehicles of heading 87.02, not more than three years old | Free | u |
| 1108 | 87059052 | ---- | Modified vehicles of heading 87.02, more than three years old | Free | u |
| 1109 | 87059053 | ---- | Modified vehicles of heading 87.03, not more than three years old | Free | u |
| 1110 | 87059054 | ---- | Modified vehicles of heading 87.03, more than three years old | Free | u |
| 1111 | 87059055 | ---- | Modified vehicles of heading 87.04, not more than three years old | Free | u |
| 1112 | 87059056 | ---- | Modified vehicles of heading 87.04, more than three years old | Free | u |
| 1113 | 87060020 | --- | New chassis fitted with engines for other motor vehicles of heading 87.02 | 16.7% | u |
| 1114 | 87060040 | --- | Other new chassis fitted with engines for other motor vehicles | 16.7% | u |
| 1115 | 87060050 | --- | used chassis fitted with engines | 16.7% or Rs. 333,333.50 per unit | u |

| No (i) | HS 8D (2) | | Description (3) | CID | Unit of Qry (5) |
|-----------|--------------|------|--|---|--------------------|
| | | | | Pref (SG) (4) | |
| 1116 | 87071010 | --- | used vehicle bodies fully equipped with fittings and accessories | 16.7% | u |
| 1117 | 87071020 | --- | Other vehicle bodies fully equipped with fittings and accessories | 16.7% | u |
| 1118 | 87071030 | --- | used vehicle bodies fully equipped with fittings and accessories excluding seats and upholstery | 16.7% | u |
| 1119 | 87071040 | --- | Other vehicle bodies fully equipped with fittings and accessories excluding seats and upholstery | 16.7% | u |
| 1120 | 87071050 | --- | Rough coated, bare body frame with /without doors, bonnet and boot lid | 16.7% | u |
| 1121 | 87071060 | --- | used bare body frame with /without doors, bonnet and boot lid | 16.7% | u |
| 1122 | 87071090 | --- | Other | 16.7% | u |
| 1123 | 87079010 | --- | 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 | 16.7% | u |
| 1124 | 87079041 | ---- | used bodies fully equipped with fittings and accessories | 16.7% | u |
| 1125 | 87079042 | ---- | Other vehicle bodies fully equipped with fittings and accessories | 16.7% | u |
| 1126 | 87079043 | ---- | used vehicle bodies fully equipped with fittings and accessories excluding seats and upholstery | 16.7% | u |
| 1127 | 87079044 | ---- | Other vehicle bodies fully equipped with fittings and accessories excluding seats and upholstery | 16.7% | u |
| 1128 | 87079048 | ---- | Rough coated ,bare body frame with /without doors , bonnet and boot lid | 16.7% | u |
| 1129 | 87079049 | ---- | used bare body frame with /without doors , bonnet and boot lid | 16.7% | u |
| 1130 | 87079090 | --- | Other | 16.7% | u |
| 1131 | 87082200 | -- | Front windscreens (windshields), rear windows and other windows specified in Subheading Note 1 to this Chapter | 16.7% | kg |
| 1132 | 87082910 | --- | "Cut-portions" of bodies and cabs | 16.7% or Rs. 133,333.50 per cut portion | kg |
| 1133 | 87082990 | --- | Other | 16.7% | kg |
| 1134 | 87089930 | --- | Other used chassis not fitted with engines, but with or without fittings | 16.7% | kg |

| No (i) | HS 8D (2) | | Description (3) | CID | Unit of Qry (5) |
|-----------|--------------|-----|--|--|--------------------|
| | | | | Pref (SG) (4) | |
| 1135 | 87089940 | --- | "Cut-portions" of motor vehicles | 16.7% or Rs. 241,667/- per cut portion | kg |
| 1136 | 87091100 | -- | Electrical | 16.7% | u |
| 1137 | 87091900 | -- | Other | 16.7% | u |
| 1138 | 87099000 | - | Parts | 16.7% | kg |
| 1139 | 87100000 | | Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles. | 16.7% | u |
| 1140 | 87149500 | -- | Saddles | 16.7% | u |
| 1141 | 87150000 | | Baby carriages and parts thereof. | 16.7% | kg |
| 1142 | 90029000 | - | Other | 12.5% | kg |
| 1143 | 90066100 | -- | Discharge lamp ("electronic") flashlight apparatus | 12.5% | u |
| 1144 | 90066900 | -- | Other | 12.5% | u |
| 1145 | 90069100 | -- | For cameras | 12.5% | kg |
| 1146 | 90069900 | -- | Other | 12.5% | kg |
| 1147 | 90071010 | --- | For film of less than 16 mm width or for double-8 mm film | 12.5% | u |
| 1148 | 90072010 | --- | For film of less than 16 mm width | 12.5% | u |
| 1149 | 92019000 | - | Other | 12.5% | u |
| 1150 | 92059000 | - | Other | 12.5% | u |
| 1151 | 92060000 | | Percussion musical instruments (for example, drums, xylophones, cymbals, castanets, maracas). | 12.5% | u |
| 1152 | 92079000 | - | Other | 16.7% | u |
| 1153 | 92081000 | - | Musical boxes | 12.5% | u |
| 1154 | 92089000 | - | Other | 12.5% | u |
| 1155 | 92093000 | - | Musical instrument strings | 12.5% or Rs. 308.50 per kg | kg |
| 1156 | 92099100 | -- | Parts and accessories for pianos | 12.5% | kg |
| 1157 | 92099200 | -- | Parts and accessories for the musical instruments of heading 92.02 | 12.5% | kg |
| 1158 | 92099400 | -- | Parts and accessories for the musical instruments of heading 92.07 | 12.5% | kg |
| 1159 | 92099910 | --- | Metronomes, tuning forks, pitch pipes; parts and accessories for keyboard pipe organs; parts and accessories for harmoniums and similar keyboard instruments with free metal reeds | 12.5% | kg |
| 1160 | 92099920 | --- | Mechanisms for musical boxes | 12.5% | kg |
| 1161 | 92099990 | --- | Other | 12.5% | kg |

| No (i) | HS 8D (2) | | Description (3) | CID | Unit of Qry (5) |
|-----------|--------------|-----|--|------------------|--------------------|
| | | | | Pref (SG) (4) | |
| 1162 | 93020000 | | Revolvers and pistols, other than those of heading 93.03 or 93.04. | 12.5% | u |
| 1163 | 93031000 | - | Muzzle-loading firearms | 12.5% | u |
| 1164 | 93032000 | - | Other sporting, hunting or target-shooting shotguns, including combination shotgun-rifles | 12.5% | u |
| 1165 | 93033000 | - | Other sporting, hunting or target-shooting rifles | 12.5% | u |
| 1166 | 93039000 | - | Other | 12.5% | u |
| 1167 | 93040000 | | Other arms (for example, spring, air or gas guns and pistols, truncheons), excluding those of heading 93.07. | 12.5% | u |
| 1168 | 93051000 | - | Of revolvers or pistols | 12.5% | kg |
| 1169 | 93052000 | - | Of shotguns or rifles of heading 93.03 | 12.5% | kg |
| 1170 | 93059100 | -- | Of military weapons of heading 93.01 | 12.5% | kg |
| 1171 | 93059900 | -- | Other | 12.5% | kg |
| 1172 | 94051190 | --- | Other | 16.7% | kg |
| 1173 | 94051990 | --- | Other | 16.7% | kg |
| 1174 | 94052110 | --- | DC solar lamps not exceeding 20v | Free | kg |
| 1175 | 94052190 | --- | Other | 16.7% | kg |
| 1176 | 94052910 | -- | DC solar lamps not exceeding 20v | Free | kg |
| 1177 | 94052990 | --- | Other | 16.7% | kg |
| 1178 | 94054110 | --- | Spotlights and flood lights for use in motion picture/television industry | 16.7% | kg |
| 1179 | 94054120 | --- | Search lights and spot lights | 16.7% | kg |
| 1180 | 94054190 | --- | Other | 16.7% | kg |
| 1181 | 94054210 | --- | Spotlights and flood lights for use in motion picture/television industry | 16.7% | kg |
| 1182 | 94054220 | --- | Search lights and spot lights | 16.7% | kg |
| 1183 | 94054290 | --- | Other | 16.7% | kg |
| 1184 | 94054910 | --- | Spotlights and flood lights for use in motion picture/television industry | 16.7% | kg |
| 1185 | 94054920 | --- | Search lights and spot lights | 16.7% | kg |
| 1186 | 94054990 | --- | Other | 16.7% | kg |
| 1187 | 95030040 | --- | Remote controlled stuffed toys representing animals or non-human creatures | 16.7% | kg |

| No (i) | HS 8D (2) | | Description (3) | CID | Unit of Qry (5) |
|-----------|--------------|-----|--|------------------|--------------------|
| | | | | Pref (SG) (4) | |
| 1188 | 95030060 | --- | Remote controlled electric trains, including tracks, signals and other accessories thereof; reduced-size ("scale") model assembly kits, whether or not working models; construction sets and constructional toys; toy musical instruments and apparatus; puzzles; toys put up in sets or outfits; toys and models, incorporating a motor | 16.7% | kg |
| 1189 | 95030070 | --- | Other electric trains, including tracks, signals and other accessories thereof; reduced-size ("scale") model assembly kits, whether or not working models; construction sets and constructional toys; toy musical instruments and apparatus; puzzles; toys, put up in sets or outfits; toys and models, incorporating a motor | 16.7% | kg |
| 1190 | 95030080 | --- | Other, remote controlled | 16.7% | kg |
| 1191 | 95030090 | --- | Other | 16.7% | kg |
| 1192 | 95042000 | - | Articles and accessories for billiards of all kinds | 16.7% | kg |
| 1193 | 95043010 | --- | used / reconditioned | 16.7% | u |
| 1194 | 95043090 | --- | Other | 16.7% | u |
| 1195 | 95045000 | - | Video game consoles and machines, other than those of subheading 9504.30 | 16.7% | kg |
| 1196 | 95049010 | --- | Games of chance | 16.7% | u |
| 1197 | 95049090 | --- | Other | 16.7% | u |
| 1198 | 95081000 | - | Travelling circuses and travelling menageries | 16.7% | kg |
| 1199 | 95082100 | -- | Roller coasters | 16.7% | kg |
| 1200 | 95082200 | -- | Carousels, swings and roundabouts | 16.7% | kg |
| 1201 | 95082300 | -- | Dodge'em cars | 16.7% | kg |
| 1202 | 95082400 | -- | Motion simulators and moving theatres | 16.7% | kg |
| 1203 | 95082500 | -- | Water rides | 16.7% | kg |
| 1204 | 95082600 | -- | Water park amusements | 16.7% | kg |
| 1205 | 95082900 | -- | Other | 16.7% | kg |
| 1206 | 95083000 | - | Fairground amusements | 16.7% | kg |
| 1207 | 95084000 | - | Travelling theatres | 16.7% | kg |
| 1208 | 96011000 | - | Worked ivory and articles of ivory | 16.7% | kg |

| No (i) | HS 8D (2) | | Description (3) | CID | Unit of Qry (5) |
|-----------|--------------|-----|---|------------------|--------------------|
| | | | | Pref (SG) (4) | |
| 1209 | 96050000 | | Travel sets for personal toilet, sewing or shoe or clothes cleaning. | 16.7% | u |
| 1210 | 96061000 | - | Press-fasteners, snap-fasteners and press-studs and parts therefor | 16.7% | kg |
| 1211 | 96062100 | -- | Of plastics, not covered with textile material | 16.7% | kg |
| 1212 | 96062200 | -- | Of base metal, not covered with textile material | 16.7% | kg |
| 1213 | 96062900 | -- | Other | 16.7% | kg |
| 1214 | 96063000 | - | Button moulds and other parts of buttons; button blanks | 16.7% | kg |
| 1215 | 96071100 | -- | Fitted with chain scoops of base metal | 16.7% | kg |
| 1216 | 96071900 | -- | Other | 16.7% | kg |
| 1217 | 96072000 | - | Parts | 16.7% | kg |
| 1218 | 96089100 | -- | Pen nibs and nib points | 16.7% | u |
| 1219 | 96100000 | | Slates and boards, with writing or drawing surfaces, whether or not framed. | 16.7% | kg |
| 1220 | 96121000 | - | Ribbons | 16.7% | u |
| 1221 | 96122000 | - | Ink-pads | 16.7% | u |
| 1222 | 96138000 | - | Other lighters | 12.5% | u |
| 1223 | 96139000 | - | Parts | 16.7% | kg |
| 1224 | 96140000 | | Smoking pipes (including pipe bowls) and cigar or cigarette holders, and parts thereof. | 16.7% | kg |
| 1225 | 96161010 | --- | Mounts and heads | 16.7% | u |
| 1226 | 96170090 | --- | Other | 16.7% | kg |
| 1227 | 96180000 | | Tailors' dummies and other lay figures; automata and other animated displays used for shop window dressing. | 16.7% | kg |
| 1228 | 97012100 | -- | Paintings, drawings and pastels | 12.5% | u |
| 1229 | 97012200 | -- | Mosaics | 12.5% | kg |
| 1230 | 97012900 | -- | Other | 12.5% | kg |
| 1231 | 97019100 | -- | Paintings, drawings and pastels | 12.5% | u |
| 1232 | 97019200 | -- | Mosaics | 12.5% | kg |
| 1233 | 97019900 | -- | Other | 12.5% | kg |
| 1234 | 97021000 | - | Of an age exceeding 100 years | 12.5% | u |
| 1235 | 97029000 | - | Other | 12.5% | u |
| 1236 | 97031000 | - | Of an age exceeding 100 years | 12.5% | u |
| 1237 | 97039000 | - | Other | 12.5% | u |
| 1238 | 97040000 | | Postage or revenue stamps, stamp-postmarks, first-day covers, postal stationery (stamped paper), and the like, used or unused, other than those of heading 49.07. | 12.5% | kg |