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The Gazette of the Democratic Socialist Republic of Sri Lanka

EXTRAORDINARY

අංක 2384/43 - 2024 මැයි මස 17 වැනි සිකුරාදා - 2024.05.17

No. 2384/43 - FRIDAY, MAY 17, 2024

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## PART I : SECTION (I) — GENERAL

### Government Notifications

#### NOTIFICATION UNDER THE CUSTOMS ORDINANCE

(Revenue Protection Order No. 06/2023)

IT is hereby notified that following resolution under Section 10 of the Customs Ordinance (Chapter 235) was passed by Parliament at its Public Session on May 13,2024.

K. M. MAHINDA SIRIWARDANA,  
Secretary,  
Ministry of Finance, Economic  
Stabilization and National Policies.

Ministry of Finance, Economic Stabilization  
and National Policies,  
Colombo 01,  
17th May, 2024.



## RESOLUTION

This Parliament resolves under Section 10 of the Customs Ordinance (Chapter 235), that with effect from the date on which this resolution is notified in the *Gazette* ;

Import duties under the Customs Ordinance (Chapter 235) shall be levied and paid on the articles specified in Column 3 of the Schedule hereto at the preferential import duty rates, which is leviable and payable under the Sri Lanka - Singapore Free Trade Agreement, set out in the corresponding entries in Column 4 of that schedule as an integral part of the Schedule “A” of the Customs Ordinance (Chapter 235),

Customs import duty at the general rate, set out in the corresponding entry in Column 5 and preferential rates, *except the preferential rate of customs import duty under the Sri Lanka - Singapore Free Trade Agreement which have been revised above*, 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,

The Schedule “A” of the Customs Ordinance (Revenue Protection Order No. 03/2023), published in the *Extraordinary Gazette* No. 2354/04 dated October 16, 2023 is hereby rescinded effective from January 06, 2024 without prejudice to any action performed under the same during its validity period.

## Schedule

HS Hdg. (1)	HS Code (2)		Description (3)	CID	Unit of Qty (5)
				Pref (SG) (4)	
01.03	0103.91.00	--	Weighing less than 50 kg	20%	u
	0103.92.00	--	Weighing 50 kg or more	20%	u
01.04	0104.10.90	---	Other	20%	u
05.05	0505.10.00	-	Feathers of a kind used for stuffing; down	10%	kg
	0505.90.00	-	Other	10%	kg
05.06	0506.90.90	---	Other	10%	kg
05.07	0507.10.10	---	Shark teeth	10%	kg
	0507.10.90	---	Other	10%	kg
	0507.90.00	-	Other	10%	kg
05.08	0508.00.10	---	Chanks	10%	kg
	0508.00.20	---	Conch shells other than chanks	10%	kg

	0508.00.90	---	Other	10%	kg
<b>05.10</b>	0510.00.10	---	Ambergirs	10%	kg
	0510.00.90	---	Other	10%	kg
<b>05.11</b>	0511.91.30	---	Shark jaws	10%	kg
	0511.91.40	---	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.	10%	kg
	0511.91.90	---	Other	10%	kg
	0511.99.10	---	Fellmongery waste	10%	kg
	0511.99.70	---	Operculum of chicoreas ramosus (Nakla or operculum of murex)	10%	kg
	0511.99.90	---	Other	10%	kg
<b>08.01</b>	0801.19.20	---	Seed Coconut	20%	kg & u
	0801.21.10	---	Fresh	20%	kg
	0801.21.90	---	Other	20%	kg
	0801.22.00	--	Shelled	20%	kg
<b>08.02</b>	0802.11.10	---	Fresh	20%	kg
	0802.11.90	---	Other	20%	kg
	0802.12.00	--	Shelled	20%	kg
	0802.21.10	---	Fresh	20%	kg
	0802.21.90	---	Other	20%	kg
	0802.22.00	--	Shelled	20%	kg
	0802.31.10	---	Fresh	20%	kg
	0802.31.90	---	Other	20%	kg
	0802.32.00	--	Shelled	20%	kg
	0802.41.00	--	In shell	20%	kg
	0802.42.00	--	Shelled	20%	kg
	0802.51.00	--	In shell	20%	kg

	0802.52.00	--	Shelled	20%	kg
	0802.61.00	--	In shell	20%	kg
	0802.62.00	--	Shelled	20%	kg
	0802.70.00	-	Kola nuts (Cola spp.)	20%	kg
<b>08.04</b>	0804.20.10	---	Fresh	20%	kg
	0804.20.20	---	Dried	20%	kg
<b>08.05</b>	0805.21.10	---	Fresh	20%	kg
	0805.22.10	---	Fresh	20%	kg
	0805.29.10	---	Fresh	20%	kg
<b>10.08</b>	1008.40.00	-	Fonio (Digitaria spp.)	20%	kg
	1008.50.00	-	Quinoa (Chenopodium quinoa)	20%	kg
	1008.60.00	-	Triticale	20%	kg
<b>12.12</b>	1212.93.00	--	Sugar cane	20%	kg
<b>12.14</b>	1214.10.00	-	Lucerne (alfalfa) meal and pellets	10%	kg
	1214.90.00	-	Other	10%	kg
<b>13.02</b>	1302.14.00	--	Of ephedra	10%	kg
<b>14.04</b>	1404.90.91	----	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	10%	kg
	1404.90.92	----	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	20%	kg
	1404.90.93	----	Coconut Coir Pith (compressed or not)	10%	kg
	1404.90.99	----	Other	10%	kg
<b>15.01</b>	1501.10.00	-	Lard	20%	kg
	1501.20.00	-	Other pig fat	20%	kg
	1501.90.00	-	Other	20%	kg
<b>17.02</b>	1702.40.00	-	Glucose and glucose syrup, containing in the dry state at least 20% but less than 50% by weight of fructose, excluding invert sugar	10%	kg
	1702.50.00	-	Chemically pure fructose	10%	kg
	1702.60.00	-	Other fructose and fructose syrup, containing in the dry state more than 50% by weight of fructose, excluding invert sugar	10%	kg
<b>18.01</b>	1801.00.10	---	Whole or broken, raw	10%	kg
<b>18.02</b>	1802.00.00		Cocoa shells, husks, skins and other cocoa waste.	20%	kg
<b>19.01</b>	1901.90.10	---	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,	10%	kg
<b>20.08</b>	2008.50.10	---	Apricots pulp in bulk packaging of 220 kg or more	20%	kg
	2008.50.90	---	Other	20%	kg

	2008.60.00	-	Cherries	20%	kg
	2008.70.00	-	Peaches, including nectarines	20%	kg
	2008.93.00	--	Cranberries ( <i>Vaccinium macrocarpon</i> , <i>Vaccinium oxycoccos</i> ) ; lingonberries ( <i>Vaccinium vitis-idaea</i> )	20%	kg
<b>20.09</b>	2009.61.00	--	Of a Brix value not exceeding 30	20%	kg
	2009.69.00	--	Other	20%	kg
	2009.71.00	--	Of a Brix value not exceeding 20	20%	kg
	2009.79.00	--	Other	20%	kg
	2009.81.00	--	Cranberry ( <i>Vaccinium macrocarpon</i> , <i>Vaccinium oxycoccos</i> ) juice; lingonberry ( <i>Vaccinium vitis-idaea</i> ) juice.	20%	kg
<b>21.03</b>	2103.90.10	---	Preparations of a kind used as raw materials in the food or drink industries	10%	kg
<b>21.06</b>	2106.90.19	----	Other	20%	kg
	2106.90.31	----	Flavours	10%	kg
	2106.90.97	----	unprocessed coconut water preserved with ascorbic acid put for retail sale	20%	kg
<b>23.01</b>	2301.10.00	-	Flours, meals and pellets, of meat or meat offal; greaves	10%	kg
	2301.20.00	-	Flours, meals and pellets, of fish or of crustaceans, molluscs or other aquatic invertebrates	10%	kg
<b>23.02</b>	2302.10.00	-	Of maize (corn)	10%	kg
	2302.30.00	-	Of wheat	10%	kg
	2302.40.90	---	Other	10%	kg
	2302.50.00	-	Of leguminous plants	10%	kg
<b>23.03</b>	2303.10.00	-	Residues of starch manufacture and similar residues	10%	kg
	2303.20.00	-	Beet-pulp, bagasse and other waste of sugar manufacture	10%	kg
	2303.30.00	-	Brewing or distilling dregs and waste	10%	kg
<b>23.04</b>	2304.00.00		Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soyabean oil.	10%	kg
<b>23.05</b>	2305.00.00		Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of ground-nut oil.	10%	kg
<b>23.06</b>	2306.10.00	-	Of cotton seeds	10%	kg
	2306.20.00	-	Of linseed	10%	kg
	2306.30.00	-	Of sunflower seeds	10%	kg
	2306.41.00	--	Of low erucic acid rape or colza seeds	10%	kg
	2306.49.00	--	Other	10%	kg

	2306.50.10	---	Defatted coconut	10%	kg
	2306.50.20	---	Poonac	10%	kg
	2306.50.90	---	Other	10%	kg
	2306.60.00	-	Of palm nuts or kernels	10%	kg
	2306.90.00	-	Other	10%	kg
<b>23.07</b>	2307.00.10	---	Wine lees	10%	kg
	2307.00.20	---	Argol	10%	kg
<b>23.08</b>	2308.00.00		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.	10%	kg
<b>23.09</b>	2309.10.00	-	Dog or cat food, put up for retail sale	20%	kg
<b>25.04</b>	2504.10.10	---	Waste	10%	kg
	2504.10.90	---	Other	10%	kg
	2504.90.10	---	Waste	10%	kg
	2504.90.90	---	Other	10%	kg
<b>25.05</b>	2505.10.10	---	Waste	10%	kg
<b>25.06</b>	2506.10.10	---	Raw vein quartz	10%	kg
	2506.10.90	---	Value added vein quartz	10%	kg
	2506.20.00	-	Quartzite	10%	kg
<b>25.15</b>	2515.11.00	--	Crude or roughly trimmed	10%	kg
	2515.12.00	--	Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	10%	kg
	2515.20.00	-	Ecaussine and other calcareous monumental or building stone; alabaster	10%	kg
<b>25.16</b>	2516.11.00	--	Crude or roughly trimmed	10%	kg
	2516.12.00	--	Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	10%	kg
	2516.20.00	-	Sandstone	10%	kg
	2516.90.00	-	Other monumental or building stone	10%	kg
<b>25.17</b>	2517.10.00	-	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	10%	kg
	2517.20.00	-	Macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in subheading 2517.10	20%	kg
	2517.30.00	-	Tarred macadam	10%	kg
	2517.49.00	--	Other	10%	kg
<b>25.18</b>	2518.10.00	-	Dolomite not calcined or sintered	10%	kg
	2518.20.00	-	Calcined or sintered dolomite	10%	kg
<b>25.25</b>	2525.10.00	-	Crude mica and mica rifted into sheets or splittings	10%	kg
	2525.20.00	-	Mica powder	10%	kg
	2525.30.00	-	Mica waste	10%	kg
<b>25.29</b>	2529.10.10	---	Waste	10%	kg
	2529.10.90	---	Other	10%	kg
	2529.21.10	---	Waste	10%	kg

	2529.21.90	---	Other	10%	kg
	2529.22.00	--	Containing by weight more than 97% of calcium fluoride	10%	kg
<b>28.11</b>	2811.21.00	--	Carbon dioxide	10%	kg
	2811.29.10	---	Nitrous oxide	10%	kg
<b>29.14</b>	2914.29.10	---	Camphor	10%	kg
<b>29.22</b>	2922.29.90	---	Other	10%	kg
<b>32.13</b>	3213.10.00	-	Colours in sets	10%	kg
	3213.90.00	-	Other	10%	kg
<b>33.01</b>	3301.12.00	--	Of orange	10%	kg
	3301.13.00	--	Of lemon	10%	kg
	3301.19.00	--	Other	10%	kg
	3301.24.00	--	Of peppermint ( <i>Mentha piperita</i> )	10%	kg
	3301.29.00	--	Other	10%	kg
	3301.30.00	-	Resinoids	10%	kg
	3301.90.10	---	Extracted oleoresins	20%	kg
	3301.90.20	---	Other, of citronella	10%	kg
	3301.90.60	---	Other, of eucalyptus	10%	kg
	3301.90.70	---	Other, of lemongrass	10%	kg
	3301.90.91	----	Of mustard	10%	kg
	3301.90.92	----	Of nutmeg	10%	kg
	3301.90.94	----	Of vanilla	10%	kg
	3301.90.95	----	Of cardamom	10%	kg
<b>33.02</b>	3302.10.10	---	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	10%	kg
	3302.10.20	---	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	10%	kg
<b>33.03</b>	3303.00.29	----	Other	20%	kg
<b>35.05</b>	3505.10.90	---	Other	10%	kg
<b>35.06</b>	3506.99.90	---	Other	10%	kg
<b>36.01</b>	3601.00.00		Propellent powders.	10%	kg
<b>36.02</b>	3602.00.00		Prepared explosives, other than propellent Powders.	10%	kg
<b>36.03</b>	3603.10.00	-	Safety fuses	10%	kg
	3603.20.00	-	Detonating cords	10%	kg
	3603.30.00	-	Percussion caps	10%	kg
	3603.40.00	-	Detonating caps	10%	kg
	3603.50.00	-	Igniters	10%	kg
	3603.60.00	-	Electric detonators	10%	kg
<b>36.04</b>	3604.90.00	-	Other	10%	kg
<b>37.01</b>	3701.20.00	-	Instant print film	10%	kg

	3701.30.00	-	Other plates and film, with any side exceeding 255 mm	10%	m2
	3701.91.00	--	For colour photography (polychrome)	10%	kg
	3701.99.00	--	Other	10%	m2
<b>37.02</b>	3702.31.10	---	Instant print film	10%	m2
	3702.32.00	--	Other, with silver halide emulsion	10%	m2
	3702.39.00	--	Other	10%	m2
	3702.41.00	--	Of a width exceeding 610 mm and of a length exceeding 200 m for colour photography (polychrome)	10%	m2
	3702.42.00	--	Of a width exceeding 610 mm and of a length exceeding 200m other than for colour photography	10%	m2
	3702.43.00	--	Of a width exceeding 610 mm and of a length not exceeding 200 m	10%	m2
	3702.44.00	--	Of a width exceeding 105 mm but not exceeding 610 mm	10%	m2
	3702.52.90	---	Other	10%	m
	3702.53.90	---	Other	10%	m
	3702.55.90	---	Other	10%	m
	3702.56.00	--	Of a width exceeding 35 mm	10%	m
	3702.96.90	---	Other	10%	m
	3702.97.90	---	Other	10%	m
	3702.98.00	--	Of a width exceeding 35 mm	10%	m
<b>37.03</b>	3703.10.00	-	In rolls of a width exceeding 610 mm	10%	kg
	3703.20.00	-	Other, for colour photography (polychrome)	10%	kg
	3703.90.00	-	Other	10%	kg
<b>37.04</b>	3704.00.90	---	Other	10%	kg
<b>37.05</b>	3705.00.90	---	Other	10%	kg
<b>37.07</b>	3707.10.00	-	Sensitising emulsions	10%	kg
	3707.90.00	-	Other	10%	kg
<b>38.23</b>	3823.19.10	---	Coconut fatty acid	10%	kg
	3823.19.20	---	Palm Oil fatty Acids	10%	kg
	3823.19.30	---	Tallow fatty acids	10%	kg
	3823.19.90	---	Other	10%	kg
<b>39.16</b>	3916.10.00	-	Of polymers of ethylene	10%	kg
	3916.20.00	-	Of polymers of vinyl chloride	10%	kg
<b>39.17</b>	3917.29.10	---	Of polyester resin, glass fiber, and mineral reinforcing agents, of a kind used for hydropower pipelines	20%	kg
<b>39.20</b>	3920.10.20	---	Not metalized, of a width exceeding 110 mm but not exceeding 230 mm, of a kind used in manufacturing of napkins, sanitary towels	10%	kg
	3920.30.20	---	Metallised	10%	kg
	3920.49.20	---	Film of a thickness not exceeding 0.35 mm and certified by Secretary, Ministry of Health as having been imported for packaging of pharmaceuticals	10%	kg



	3920.49.30	---	Hi-barrier liner imported for the manufacture of bags for export of desiccated coconut	10%	kg
	3920.49.40	---	Shrink foil imported for packing of rubber for export	10%	kg
	3920.51.10	---	Metallised	10%	kg
	3920.61.20	---	Metallised	10%	kg
	3920.73.00	--	Of cellulose acetate	10%	kg
	3920.79.20	---	Metallised	10%	kg
	3920.91.10	---	Metallised	10%	kg
	3920.93.00	--	Of amino-resins	10%	kg
	3920.94.00	--	Of phenolic resins	10%	kg
	3920.99.10	---	Of silicone	10%	kg
<b>39.23</b>	3923.50.10	---	Pre-formed shrink capsules	10%	kg
	3923.50.90	---	Other	20%	kg
	3923.90.20	---	Capsules used in the manufacture of pharmaceuticals or cosmetic products	10%	kg
	3923.90.30	---	Pallets	10%	kg
	3923.90.90	---	Other	10%	kg
<b>39.24</b>	3924.90.10	---	Teats for feeding bottles	10%	kg
<b>39.26</b>	3926.10.10	---	Electronic duplicator stencils	10%	kg
	3926.90.91	----	Paddy Planting Trays	10% or Rs.14/= per kg	kg
<b>41.01</b>	4101.20.00	-	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	10%	kg
	4101.50.00	-	Whole hides and skins, of a weight exceeding 16 kg	10%	kg
	4101.90.00	-	Other, including butts, bends and bellies	10%	kg
<b>41.02</b>	4102.10.00	-	With wool on	10%	kg
	4102.21.00	--	Pickled	10%	kg
	4102.29.00	--	Other	10%	kg
<b>41.03</b>	4103.20.00	-	Of reptiles	10%	kg
	4103.30.00	-	Of swine	10%	kg
	4103.90.10	---	Of sharks	10%	kg
	4103.90.90	---	Other	10%	kg
<b>41.04</b>	4104.11.90	---	Other	10%	kg
	4104.19.90	---	Other	10%	kg
	4104.41.00	--	Full grains, unsplit; grain splits	10%	kg
	4104.49.00	--	Other	10%	kg
<b>41.05</b>	4105.30.00	-	In the dry state (crust)	10%	kg
<b>41.06</b>	4106.22.00	--	In the dry state (crust)	10%	kg
	4106.31.00	--	In the wet state (including wet-blue)	10%	kg

	4106.32.00	--	In the dry state (crust)	10%	kg
	4106.40.10	---	Crocodile skins other than vegetable pre-tanned	10%	kg
	4106.91.00	--	In the wet state (including wet-blue)	10%	kg
	4106.92.00	--	In the dry state (crust)	10%	kg
<b>41.07</b>	4107.11.00	--	Full grains, unsplit	10%	kg
	4107.12.00	--	Grain splits	10%	kg
	4107.19.00	--	Other	10%	kg
	4107.91.00	--	Full grains, unsplit	10%	kg
	4107.92.00	--	Grain splits	10%	kg
	4107.99.00	--	Other	10%	kg
<b>41.12</b>	4112.00.00		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.	10%	kg
<b>41.13</b>	4113.10.00	-	Of goats or kids	10%	kg
	4113.20.00	-	Of swine	10%	kg
	4113.30.10	---	Crocodile skins	10%	kg
	4113.30.90	---	Other	10%	kg
	4113.90.00	-	Other	10%	kg
<b>41.14</b>	4114.10.00	-	Chamois (including combination chamois) leather	10%	kg
	4114.20.00	-	Patent leather and patent laminated leather; metallised leather	10%	kg
<b>41.15</b>	4115.10.00	-	Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls	10%	kg
	4115.20.00	-	Parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour	10%	kg
<b>44.01</b>	4401.11.00	--	Coniferous	10%	kg
	4401.12.00	--	Non-coniferous	10%	kg
	4401.21.00	--	Coniferous	10%	kg
	4401.22.00	--	Non-coniferous	10%	kg
	4401.41.00	--	Sawdust	10%	kg
	4401.49.00	--	Other	10%	kg
<b>44.02</b>	4402.10.00	-	Of bamboo	10%	kg
	4402.20.10	---	Coconut shell charcoal	10%	kg
	4402.20.90	---	Other	10%	kg
	4402.90.00	-	Other	10%	kg
<b>44.18</b>	4418.40.00	-	Shuttering for concrete constructional work	20%	kg
<b>44.21</b>	4421.91.10	---	Match splints	10%	kg
	4421.99.10	---	Match splints	10%	kg
<b>48.02</b>	4802.20.00	-	Paper and paperboard of a kind used as a base for photo-sensitive, heat-sensitive or electro-sensitive paper or paperboard	10%	kg

	4802.40.00	-	Wallpaper base	10%	kg
	4802.54.20	---	Carbonising base paper	10%	kg
	4802.54.90	---	Other	10%	kg
	4802.55.10	---	Carbonising base paper	10%	kg
	4802.56.10	---	Carbonising base paper	10%	kg
	4802.56.90	---	Other	10%	kg
	4802.57.10	---	Carbonising base paper	10%	kg
	4802.58.20	---	Carbonising base paper	10%	kg
	4802.58.90	---	Other	10%	kg
	4802.61.20	---	Carbonising base paper	10%	kg
	4802.61.90	---	Other	10%	kg
	4802.62.20	---	Carbonising base paper	10%	kg
	4802.62.90	---	Other	10%	kg
	4802.69.20	---	Carbonising base paper	10%	kg
	4802.69.90	---	Other	10%	kg
<b>48.03</b>	4803.00.00		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	10%	kg
<b>48.04</b>	4804.31.00	--	unbleached	10%	kg
	4804.39.00	--	Other	10%	kg
	4804.41.00	--	unbleached	10%	kg
	4804.42.00	--	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	10%	kg
	4804.49.00	--	Other	10%	kg
	4804.51.00	--	unbleached	10%	kg
	4804.52.00	--	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	10%	kg
	4804.59.00	--	Other	10%	kg
<b>48.05</b>	4805.30.00	-	Sulphite wrapping paper	10%	kg
	4805.40.90	---	Other	10%	kg
	4805.50.00	-	Felt paper and paperboard	10%	kg
	4805.93.90	---	Other	10%	kg
<b>48.06</b>	4806.10.00	-	Vegetable parchment	10%	kg

	4806.20.00	-	Greaseproof papers	10%	kg
	4806.30.00	-	Tracing papers	10%	kg
	4806.40.00	-	Glassine and other glazed transparent or translucent papers	10%	kg
<b>48.07</b>	4807.00.10	---	Paper and paperboard, laminated internally with bitumen, tar or asphalt	10%	kg
	4807.00.90	---	Other	10%	kg
<b>48.08</b>	4808.10.00	-	Corrugated paper and paperboard, whether or not perforated	10%	kg
	4808.40.10	---	Sack craft paper	10%	kg
	4808.40.90	---	Other	10%	kg
<b>48.09</b>	4809.90.10	---	Carbon or similar copying papers	20%	kg
	4809.90.90	---	Other	10%	kg
<b>48.10</b>	4810.13.10	---	Watermarked paper for printing of cheque leaves or for printing of tickets for approved lotteries weighing not more than 150 g/m <sup>2</sup>	10%	kg
	4810.14.10	---	Watermarked paper for printing of cheque leaves or for printing of tickets for approved lotteries weighing not more than 150 g/m <sup>2</sup>	10%	kg
	4810.14.90	---	Other	10%	kg
	4810.19.10	---	Watermarked paper for printing of cheque leaves or for printing of tickets for approved lotteries weighing not more than 150 g/m <sup>2</sup>	10%	kg
	4810.31.00	--	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/m <sup>2</sup> or less	10%	kg
	4810.32.00	--	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/m <sup>2</sup>	10%	kg
	4810.39.00	--	Other	10%	kg
	4810.99.00	--	Other	10%	kg
<b>48.11</b>	4811.10.00	-	Tarred, bituminised or asphalted paper and paperboard	10%	kg
<b>48.12</b>	4812.00.00		Filter blocks, slabs and plates, of paper pulp.	10%	kg
<b>48.13</b>	4813.10.00	-	In the form of booklets or tubes	10%	kg
	4813.20.00	-	In rolls of a width not exceeding 5 cm	10%	kg
	4813.90.00	-	Other	10%	kg
<b>48.16</b>	4816.90.90	---	Other	10%	kg
<b>48.18</b>	4818.90.10	---	Cellulose wadding in rolls	10%	kg
	4818.90.20	---	Tissues in jumbo rolls exceeding 15 cm in width	10%	kg
<b>48.19</b>	4819.40.10	---	Multi-walled paper sacks with aluminium foil with or without plastic material for packaging tea	10%	kg
	4819.40.20	---	Multi-walled paper sacks with plastic lining	10%	kg
<b>48.20</b>	4820.20.00	-	Exercise books	10%	kg

48.22	4822.90.00	-	Other	10%	kg
48.23	4823.20.20	---	Filter paperboard	10%	kg
	4823.40.00	-	Rolls, sheets and dials, printed for self-recording apparatus	10%	kg
49.07	4907.00.20	---	unused postage and revenue stamps of the Government of the Democratic Socialist Republic of Sri Lanka or of a Provincial Council	10%	kg
	4907.00.30	---	Stamped envelopes	10%	kg
56.07	5607.50.10	---	Imported for the manufacture of fishing nets	6.67% or Rs.27/= per kg	kg
	5607.90.20	---	Coir twine	16.67% or Rs.44/= per kg	kg
	5607.90.40	---	Of jute or of other textile bast fibres of heading 53.03	16.67% or Rs.30/= per kg	kg
64.06	6406.90.10	---	Of wood	10%	kg
65.06	6506.91.10	---	Bathing caps	20%	kg
	6506.99.10	---	Bathing caps	20%	kg
66.02	6602.00.90	---	Other	20%	u
66.03	6603.20.00	-	umbrella frames, including frames mounted on shafts (sticks)	10%	kg
	6603.90.00	-	Other	10%	kg
67.03	6703.00.00		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.	20%	kg
67.04	6704.11.00	--	Complete wigs	20%	kg
	6704.19.00	--	Other	20%	kg
	6704.20.00	-	Of human hair	20%	kg
	6704.90.00	-	Of other materials	20%	kg
68.01	6801.00.00		Setts, curbstones and flagstones, of natural stone (except slate).	20%	kg
68.02	6802.99.10	---	Balls for crushing mills	10%	kg
68.04	6804.10.00	-	Millstones and grindstones for milling, grinding or pulping	10%	kg
	6804.21.00	--	Of agglomerated synthetic or natural diamond	10%	kg
	6804.30.00	-	Hand sharpening or polishing stones	10%	kg
68.06	6806.10.10	---	Ceramic fibre waste	10%	kg
	6806.10.90	---	Other	10%	kg
	6806.20.00	-	Exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials (including inter mixtures thereof)	10%	kg
68.11	6811.40.10	---	Corrugated sheets	20%	kg
	6811.40.40	---	Packing washers and joints	10%	kg
68.12	6812.80.00	-	Of crocidolite	10%	kg
	6812.91.00	--	Clothing, clothing accessories, footwear and headgear	10%	kg
	6812.99.00	--	Other	10%	kg

<b>68.13</b>	6813.20.00	-	Containing asbestos	10%	kg
<b>69.01</b>	6901.00.10	---	Magnesite and magnesite chrome bricks	10%	kg
<b>69.02</b>	6902.10.10	---	Magnesite and magnesite chrome bricks	10%	kg
<b>69.03</b>	6903.10.10	---	Crucibles	10%	kg
	6903.10.90	---	Other	10%	kg
	6903.20.10	---	Crucibles	10%	kg
	6903.20.90	---	Other	10%	kg
	6903.90.10	---	Crucibles	10%	kg
	6903.90.90	---	Other	10%	kg
<b>70.02</b>	7002.10.00	-	Balls	10%	kg
	7002.31.00	--	Of fused quartz or other fused silica	10%	kg
	7002.32.00	--	Of other glass having a linear coefficient of expansion not exceeding $5 \times 10^{-6}$ per Kelvin within a temperature range of 0 °C to 300 °C	10%	kg
<b>70.03</b>	7003.12.00	--	Coloured throughout the mass (body tinted), opacified, flashed or having an absorbent, reflecting or non-reflecting layer	10%	m <sup>2</sup>
	7003.19.00	--	Other	10%	m <sup>2</sup>
	7003.20.00	-	Wired sheets	10%	m <sup>2</sup>
	7003.30.00	-	Profiled	10%	m <sup>2</sup>
<b>70.06</b>	7006.00.00		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.	10%	kg
<b>70.10</b>	7010.10.00	-	Ampoules	10%	kg
	7010.20.00	-	Stoppers, lids and other closures	10%	kg
<b>70.11</b>	7011.20.00	-	For cathode-ray tubes	10%	kg
	7011.90.00	-	Other	10%	kg
<b>70.18</b>	7018.90.00	-	Other	20%	kg
<b>70.20</b>	7020.00.10	---	Floats for fishing lines and nets	10%	kg
	7020.00.20	---	Identifiable parts for industrial machines or equipment	10%	kg
	7020.00.30	---	Rods for operating 33 kV and 11 kV overhead line switches	10%	kg
	7020.00.50	---	Glass inners for vacuum flasks or for other vacuum vessels	10%	kg
<b>72.27</b>	7227.90.00	-	Other	10%	kg
<b>73.01</b>	7301.10.00	-	Sheet piling	10%	kg
<b>73.02</b>	7302.30.00	-	Switch blades, crossing frogs, point rods and other crossing pieces	10%	kg
	7302.40.00	-	Fish-plates and sole plates	10%	kg
	7302.90.00	-	Other	10%	kg
<b>73.04</b>	7304.11.00	--	Of stainless steel	10%	kg
	7304.19.00	--	Other	10%	kg
	7304.22.00	--	Drill pipe of stainless steel	10%	kg

	7304.23.00	--	Other drill pipe	10%	kg
	7304.24.10	---	Seamless tubes and pipes	10%	kg
	7304.49.10	---	Seamless tubes and pipes	10%	kg
	7304.49.90	---	Other	10%	kg
	7304.90.10	---	Seamless tubes and pipes	10%	kg
	7304.90.90	---	Other	10%	kg
<b>73.05</b>	7305.11.10	---	Over 20 cm diameter	10%	kg
	7305.12.10	---	Over 20 cm diameter	10%	kg
	7305.19.10	---	Over 20 cm diameter	10%	kg
	7305.20.10	---	Over 20 cm diameter	10%	kg
	7305.31.10	---	High-pressure hydro-electric conduits of steel whether or not reinforced	10%	kg
	7305.31.20	---	Other over 20 cm diameter	10%	kg
	7305.39.10	---	High-pressure hydro-electric conduits of steel whether or not reinforced	10%	kg
	7305.39.20	---	Other over 20 cm diameter	10%	kg
	7305.90.10	---	High-pressure hydro-electric conduits of steel whether or not reinforced	10%	kg
	7305.90.20	---	Other over 20 cm diameter	10%	kg
<b>73.06</b>	7306.11.10	---	Over 20 cm diameter	10%	kg
	7306.19.10	---	Over 20 cm diameter	10%	kg
	7306.21.10	---	Over 20 cm diameter	10%	kg
	7306.29.10	---	Over 20 cm diameter	10%	kg
	7306.90.10	---	Over 20 cm diameter	10%	kg
<b>73.07</b>	7307.99.00	--	Other	10%	kg
<b>73.08</b>	7308.10.00	-	Bridges and bridge-sections	20%	kg
<b>73.15</b>	7315.81.00	--	Stud-link	10%	kg
	7315.82.00	--	Other, welded link	10%	kg
	7315.89.00	--	Other	10%	kg
<b>73.16</b>	7316.00.00		Anchors, grapnels and parts thereof, of iron or steel.	10%	kg
<b>73.21</b>	7321.11.00	--	For gas fuel or for both gas and other fuels	20%	u
	7321.12.00	--	For liquid fuel	20%	u
	7321.19.00	--	Other, including appliances for solid fuel	20%	u
	7321.81.00	--	For gas fuel or both gas and other fuels	20%	u
	7321.82.00	--	For liquid fuel	20%	u
	7321.89.00	--	Other, including appliances for solid fuel	20%	u
	7321.90.00	-	Parts	10%	kg
<b>76.12</b>	7612.10.00	-	Collapsible tubular containers	10%	kg
<b>83.01</b>	8301.20.00	-	Locks of a kind used for motor vehicles	10% or Rs.134/= per kg	kg
<b>83.01</b>	8301.70.00	-	Keys presented separately	10% or Rs.100/- per kg	kg
<b>84.07</b>	8407.31.10	---	Two-stroke petrol engines of a kind used for the propulsion of auto-trishaws (three- wheelers)	10%	u
	8407.31.20	---	Other, used	10%	u

	8407.31.90	---	Other	10%	u
	8407.32.10	---	Two-stroke petrol engines of a kind used for the propulsion of auto-trishaws (three- wheelers)	10%	u
	8407.32.20	---	Other, used	10%	u
	8407.32.90	---	Other	10%	u
	8407.33.10	---	Two-stroke petrol engines of a kind used for the propulsion of auto-trishaws (three- wheelers)	10%	u
	8407.33.20	---	Other, used	10%	u
	8407.33.90	---	Other	10%	u
	8407.34.10	---	More than ten years old	10%	u
	8407.34.90	---	Other	10%	u
	8407.90.10	---	More than ten years old	10%	u
	8407.90.90	---	Other	10%	u
<b>84.08</b>	8408.20.10	---	used	10%	u
	8408.90.10	---	used	10%	u
	8408.90.90	---	Other	10%	u
<b>84.13</b>	8413.91.10	---	Housings	20%	kg
	8413.91.90	---	Other	10%	kg
	8413.92.00	--	Of liquid elevators	10%	kg
<b>84.14</b>	8414.90.10	---	Parts of subheading 8414.51 and national subdivision 8414.59	20%	kg
<b>84.21</b>	8421.21.10	---	Household, candle type	10% or Rs.334/= per unit	u
	8421.22.00	--	For filtering or purifying beverages other than water	10%	u
	8421.99.90	---	Other	10%	kg
<b>84.24</b>	8424.10.00	-	Fire extinguishers, whether or not charged	10%	u
<b>84.52</b>	8452.10.10	---	Completely knocked-down, excluding furniture and stands	3%	u
	8452.10.90	---	Other	17%	u
	8452.90.10	---	Furniture, bases and covers for sewing machines and parts thereof	20%	kg
<b>84.79</b>	8479.20.10	---	Special grinders, crushers, or presses for oil seeds or oleaginous fruits	20%	u
<b>85.03</b>	8503.00.10	---	Wound stators for electric motors of single phase	20%	kg
<b>85.04</b>	8504.22.10	---	Contaminated with or containing Polychlorinated biphenyls (PCB), not exceeding 5000 kVA	10%	u
	8504.22.20	---	Other, not exceeding 5000 kVA	10%	u
	8504.32.10	---	Contaminated with or containing Polychlorinated biphenyls (PCB)	10%	u
	8504.32.90	---	Other	10%	u
	8504.34.10	---	Contaminated with or containing Polychlorinated biphenyls (PCB)	10%	u
	8504.34.90	---	Other	10%	u
	8504.50.10	---	Contaminated with or containing Polychlorinated biphenyls (PCB)	Free	u
	8504.50.90	---	Other	Free	u



	8504.90.10	---	Contaminated with or containing Polychlorinated biphenyls (PCB)	Free	kg
	8504.90.90	---	Other	Free	kg
<b>85.06</b>	8506.10.10	---	Size "D"	20%	u
	8506.10.90	---	Other	10%	u
	8506.30.00	-	Mercuric oxide	10%	u
	8506.40.00	-	Silver oxide	10%	u
	8506.50.00	-	Lithium	10%	u
	8506.60.00	-	Air-zinc	10%	u
	8506.80.00	-	Other primary cells and primary batteries	10%	u
<b>85.07</b>	8507.20.10	---	For electric vehicles	10%	u
	8507.20.90	---	Other	10%	u
	8507.50.10	---	For electric vehicles	10%	u
	8507.50.90	---	Other	10%	u
	8507.60.10	---	For electric vehicles	10%	u
	8507.60.90	---	Other	10%	u
	8507.80.10	---	For electric vehicles	10%	u
	8507.80.90	---	Other	10%	u
	8507.90.00	-	Parts	10%	kg
<b>85.11</b>	8511.20.00	-	Ignition magnetos; magneto-dynamos; magnetic flywheels	10%	u
	8511.30.00	-	Distributors; ignition coils	10%	u
	8511.40.00	-	Starter motors and dual purpose starter-generators	10%	u
	8511.50.00	-	Other generators	10%	u
	8511.80.00	-	Other equipment	10%	u
	8511.90.00	-	Parts	10%	kg
<b>85.12</b>	8512.10.00	-	Lighting or visual signalling equipment of a kind used on bicycles	10%	u
	8512.20.00	-	Other lighting or visual signalling equipment	10%	u
	8512.30.00	-	Sound signalling equipment	10%	u
	8512.40.00	-	Windscreen wipers, defrosters and demisters	10%	u
	8512.90.00	-	Parts	10%	kg
<b>85.18</b>	8518.10.00	-	Microphones and stands therefor	10%	u
	8518.21.00	--	Single loudspeakers, mounted in their enclosures	10%	u
	8518.22.00	--	Multiple loudspeakers, mounted in the same enclosure	10%	u
	8518.29.00	--	Other	10%	u
	8518.40.00	-	Audio-frequency electric amplifiers	10%	u
	8518.50.00	-	Electric sound amplifier sets	10%	u
	8518.90.00	-	Parts	10%	kg
<b>85.19</b>	8519.20.00	-	Apparatus operated by coins, banknotes, bank cards, tokens or by other means of payment	10%	u
	8519.30.00	-	Turntables (record-decks)	10%	u
	8519.89.10	---	Sound reproducing apparatus	10%	u

	8519.89.90	---	Other	10%	u
<b>85.23</b>	8523.21.00	--	Cards incorporating a magnetic stripe	10%	u
	8523.29.20	---	Other unrecorded magnetic tapes of a width not exceeding 4 mm	10%	u
	8523.29.90	---	Other	10%	u
<b>85.25</b>	8525.60.00	-	Transmission apparatus incorporating reception apparatus	3%	u
<b>85.28</b>	8528.49.10	---	used / reconditioned	10%	u
	8528.49.90	---	Other	10%	u
	8528.59.10	---	used / reconditioned	10%	u
	8528.59.90	---	Other	10%	u
	8528.71.10	---	used / reconditioned	10%	u
	8528.71.20	---	Other, colour	10%	u
	8528.71.90	---	Other	10%	u
	8528.73.30	---	Other, used / reconditioned	10%	u
	8528.73.90	---	Other	10%	u
<b>85.29</b>	8529.10.90	---	Other	10%	kg
	8529.90.00	-	Other	10%	kg
<b>85.30</b>	8530.10.00	-	Equipment for railways or tramways	10%	u
	8530.80.00	-	Other equipment	10%	u
	8530.90.00	-	Parts	10%	kg
<b>85.31</b>	8531.10.00	-	Burglar or fire alarms and similar apparatus	10%	u
	8531.20.00	-	Indicator panels incorporating liquid crystal devices (LCD) or light-emitting diodes (LED)	10%	u
	8531.80.90	---	Other	10%	u
	8531.90.00	-	Parts	10%	kg
<b>85.39</b>	8539.10.00	-	Sealed beam lamp units	10%	u
	8539.21.10	---	Sealed glass envelopes consist of filament imported for the manufacture of lamps	10%	u
	8539.21.90	---	Other	10%	u
	8539.29.10	---	Sealed glass envelopes consist of filament imported for the manufacture of lamps	10%	u
	8539.29.90	---	Other	10%	u
	8539.31.90	---	Other	10%	u
	8539.39.00	--	Other	10%	u
	8539.41.00	--	Arc-lamps	10%	u
	8539.49.00	--	Other	10%	u
<b>85.43</b>	8543.70.10	---	Television boosters	10%	u
<b>85.44</b>	8544.30.00	-	Ignition wiring sets and other wiring sets of a kind used in vehicles, aircraft or ships	10%	kg
	8544.42.10	---	For a voltage not exceeding 80 V	10%	kg
	8544.49.90	---	Other	10%	kg
<b>85.46</b>	8546.10.00	-	Of glass	10%	kg
	8546.20.00	-	Of ceramics	10%	kg
	8546.90.00	-	Other	10%	kg

<b>85.47</b>	8547.10.00	-	Insulating fittings of ceramics	10%	kg
	8547.20.00	-	Insulating fittings of plastics	20%	kg
	8547.90.00	-	Other	10%	kg
<b>85.48</b>	8548.00.00		Electrical parts of machinery or apparatus, not specified or included elsewhere in this Chapter.	10%	kg
<b>85.49</b>	8549.11.10	---	Spent	20%	kg
	8549.11.90	---	Other	10%	kg
	8549.12.10	---	Spent	20%	kg
	8549.12.90	---	Other	10%	kg
	8549.13.10	---	Spent	20%	kg
	8549.13.90	---	Other	10%	kg
	8549.14.10	---	Spent	20%	kg
	8549.14.90	---	Other	10%	kg
	8549.19.10	---	Spent	20%	kg
	8549.19.90	---	Other	10%	kg
	8549.21.00	--	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)	20%	kg
	8549.29.00	--	Other	10%	kg
	8549.31.00	--	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)	20%	kg
	8549.39.00	--	Other	10%	kg
	8549.91.00	--	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)	20%	kg
	8549.99.00	--	Other	10%	kg
<b>87.02</b>	8702.10.12	----	Modified Vehicles of heading 87.03, not more than two years old	20%	u
	8702.10.13	----	Modified Vehicles of heading 87.03, more than two years old.	20%	u
	8702.10.19	----	Other	20%	u
	8702.10.21	----	Modified Vehicles of heading 87.03	20%	u
	8702.10.29	----	Other	20%	u
	8702.10.32	----	Modified Vehicles of heading 87.03, not more than two years old	20%	u

	8702.10.33	----	Modified Vehicles of heading 87.03, more than two years old	20%	u
	8702.10.39	----	Other	20%	u
	8702.10.41	----	Modified Vehicles of heading 87.03	20%	u
	8702.10.49	----	Other	20%	u
	8702.10.53	----	Modified Vehicles of heading 87.03, not more than two years old	20%	u
	8702.10.54	----	Modified Vehicles of heading 87.03, more than two years old	20%	u
	8702.10.61	----	Modified Vehicles of heading 87.03	20%	u
	8702.10.73	----	Modified Vehicles of heading 87.03, not more than two years old	20%	u
	8702.10.74	----	Modified Vehicles of heading 87.03, more than two years old	20%	u
	8702.10.81	----	Modified Vehicles of heading 87.03	20%	u
	8702.20.11	----	Modified Vehicles of heading 87.03, not more than two years old	20%	u
	8702.20.12	----	Modified Vehicles of heading 87.03, more than two years old	20%	u
	8702.20.19	----	Other	10%	u
	8702.20.21	----	Modified vehicles of heading 87.03	20%	u
	8702.20.29	----	Other	10%	u
	8702.20.31	----	Modified vehicles of heading 87.03, not more than two years old	20%	u
	8702.20.32	----	Modified vehicles of heading 87.03, more than two years old	20%	u
	8702.20.39	----	Other	10%	u
	8702.20.41	----	Modified vehicles of heading 87.03	20%	u
	8702.20.49	----	Other	10%	u
	8702.20.51	----	Modified vehicles of heading 87.03, not more than two years old	20%	u
	8702.20.52	----	Modified vehicles of heading 87.03, more than two years old	20%	u
	8702.20.61	----	Modified vehicles of heading 87.03	20%	u
	8702.20.71	----	Modified vehicles of heading 87.03, not more than two years old	20%	u
	8702.20.72	----	Modified vehicles of heading 87.03, more than two years old	20%	u
	8702.20.81	----	Modified vehicles of heading 87.03	20%	u
	8702.30.11	----	Modified vehicles of heading 87.03, not more than two years old	20%	u

	8702.30.12	----	Modified vehicles of heading 87.03, more than two years old	20%	u
	8702.30.19	----	Other	10%	u
	8702.30.21	----	Modified vehicles of heading 87.03	20%	u
	8702.30.29	----	Other	10%	u
	8702.30.31	----	Modified vehicles of heading 87.03, not more than two years old	20%	u
	8702.30.32	----	Modified vehicles of heading 87.03, more than two years old	20%	u
	8702.30.39	----	Other	10%	u
	8702.30.41	----	Modified vehicles of heading 87.03	20%	u
	8702.30.49	----	Other	10%	u
	8702.30.51	----	Modified vehicles of heading 87.03, not more than two years old	20%	u
	8702.30.52	----	Modified vehicles of heading 87.03, more than two years old	20%	u
	8702.30.61	----	Modified vehicles of heading 87.03	20%	u
	8702.30.71	----	Modified vehicles of heading 87.03, not more than two years old	20%	u
	8702.30.72	----	Modified vehicles of heading 87.03, more than two years old	20%	u
	8702.30.81	----	Modified vehicles of heading 87.03	20%	u
	8702.40.11	----	Modified vehicles of heading 87.03, not more than two years old	20%	u
	8702.40.12	----	Modified vehicles of heading 87.03, more than two years old	20%	u
	8702.40.19	----	Other	10%	u
	8702.40.21	----	Modified vehicles of heading 87.03	20%	u
	8702.40.29	----	Other	10%	u
	8702.40.31	----	Modified vehicles of heading 87.03, not more than two years old	20%	u
	8702.40.32	----	Modified vehicles of heading 87.03, more than two years old	20%	u
	8702.40.39	----	Other	10%	u
	8702.40.41	----	Modified vehicles of heading 87.03	20%	u
	8702.40.49	----	Other	10%	u
	8702.40.51	----	Modified Vehicles of heading 87.03, not more than two years old	20%	u
	8702.40.52	----	Modified Vehicles of heading 87.03, more than two years old	20%	u

	8702.40.61	----	Modified vehicles of heading 87.03	20%	u
	8702.40.69	----	Other	10%	u
	8702.40.71	----	Modified vehicles of heading 87.03, not more than two years old	20%	u
	8702.40.72	----	Modified vehicles of heading 87.03, more than two years old	20%	u
	8702.40.81	----	Modified vehicles of heading 87.03	20%	u
	8702.40.89	----	Other	10%	u
	8702.90.12	----	Modified Vehicles of heading 87.03, not more than two years old	20%	u
	8702.90.13	----	Modified Vehicles of heading 87.03, more than two years old	20%	u
	8702.90.19	----	Other	20%	u
	8702.90.21	----	Modified Vehicles of heading 87.03	20%	u
	8702.90.29	----	Other	20%	u
	8702.90.32	----	Modified Vehicles of heading 87.03, not more than two years old	20%	u
	8702.90.33	----	Modified Vehicles of heading 87.03, more than two years old	20%	u
	8702.90.39	----	Other	20%	u
	8702.90.41	----	Modified Vehicles of heading 87.03	20%	u
	8702.90.49	----	Other	20%	u
	8702.90.53	----	Modified Vehicles of heading 87.03, not more than two years old	20%	u
	8702.90.54	----	Modified Vehicles of heading 87.03, more than two years old	20%	u
	8702.90.61	----	Modified Vehicles of heading 87.03	20%	u
	8702.90.73	----	Modified Vehicles of heading 87.03, not more than two years old	20%	u
	8702.90.74	----	Modified Vehicles of heading 87.03, more than two years old	20%	u
	8702.90.81	----	Modified Vehicles of heading 87.03	20%	u
<b>87.03</b>	8703.10.19	----	Other	10%	u
	8703.10.29	----	Other	10%	u
	8703.21.10	---	Ambulances and prison vans not more than three years old	20%	u
	8703.21.20	---	Ambulances and prison vans more than three years old	20%	u

	8703.21.30	---	Hearses not more than three years old	20%	u
	8703.21.40	---	Hearses more than three years old	20%	u
	8703.21.51	----	With two-stroke petrol engine	10%	u
	8703.21.52	----	Other, driven by liquefied petroleum (LP) gas, not more than two years old	10%	u
	8703.21.53	----	Other, driven by liquefied petroleum (LP) gas , more than two years old	10%	u
	8703.21.54	----	Other, not more than two years old	10%	u
	8703.21.55	----	Other, more than two years old	10%	u
	8703.21.62	----	Go-Carts	20%	u
	8703.21.63	----	Other, of cylinder capacity not exceeding 300 cc including Quadricycle	20%	u
	8703.21.69	----	Other	20%	u
	8703.21.72	----	Other, of cylinder capacity not exceeding 300 cc including Quadricycle	20%	u
	8703.21.79	----	Other	20%	u
	8703.21.92	----	Not more than three years old	20%	u
	8703.21.93	----	More than three years old	20%	u
	8703.22.10	---	Ambulances and prison vans, not more than three years old	20%	u
	8703.22.20	---	Ambulances and prison vans, more than three years old	20%	u
	8703.22.30	---	Hearses not more than three years old	20%	u
	8703.22.40	---	Hearses more than three years old	20%	u
	8703.22.50	---	Motor cars including station wagons and racing cars, not more than three years old	20%	u
	8703.22.60	---	Motor cars including station wagons and racing cars, more than three years old	20%	u
	8703.22.70	---	Other, not more than three years old	20%	u
	8703.22.80	---	Other, more than three years old	20%	u
	8703.23.10	---	Ambulances and prison vans not more than three years old	20%	u
	8703.23.20	---	Ambulances and prison vans more than three years old	20%	u
	8703.23.30	---	Hearses not more than three years old	20%	u
	8703.23.40	---	Hearses more than three years old	20%	u
	8703.23.52	----	Of a cylinder capacity not exceeding 1,600 cc	20%	u
	8703.23.55	----	Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800 cc	20%	u
	8703.23.59	----	Other	20%	u
	8703.23.62	----	Of a cylinder capacity not exceeding 1,600 cc	20%	u

	8703.23.65	----	Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800 cc	20%	u
	8703.23.69	----	Other	20%	u
	8703.23.70	---	Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc, not more than three years old	20%	u
	8703.23.80	---	Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc, more than three years old	20%	u
	8703.23.92	----	Of a cylinder capacity not exceeding 2,000 cc, not more than three years old	20%	u
	8703.23.94	----	Of a cylinder capacity not exceeding 2,000 cc, more than three years old	20%	u
	8703.23.96	----	Of a cylinder capacity exceeding 2,000 cc, not more than three years old	20%	u
	8703.23.98	----	Of a cylinder capacity exceeding 2000cc., more than three years old	20%	u
	8703.24.10	---	Ambulances and prison vans not more than three years old	20%	u
	8703.24.20	---	Ambulances and prison vans more than three years old	20%	u
	8703.24.30	---	Hearses not more than three years old	20%	u
	8703.24.40	---	Hearses more than three years old	20%	u
	8703.24.50	---	Motor cars including station wagons and racing cars, not more than three years old	20%	u
	8703.24.60	---	Motor cars including station wagons and racing cars, more than three years old	20%	u
	8703.24.70	---	Other, not more than three years old	20%	u
	8703.24.80	---	Other, more than three years old	20%	u
	8703.31.10	---	Ambulances and prison vans not more than three years old	20%	u
	8703.31.20	---	Ambulances and prison vans more than three years old	20%	u
	8703.31.30	---	Hearses not more than three years old	20%	u
	8703.31.40	---	Hearses more than three years old	20%	u
	8703.31.50	---	Auto-trishaws not more than two years old	10%	u
	8703.31.60	---	Auto-trishaws more than two years old	10%	u
	8703.31.70	---	Motor cars including station wagons and racing cars, not more than three years old	20%	u
	8703.31.80	---	Motor cars including station wagons and racing cars, more than three years old	20%	u
	8703.31.92	----	Not more than three years old	20%	u
	8703.31.94	----	More than three years old	20%	u



	8703.32.10	---	Ambulances and prison vans not more than three years old	20%	u
	8703.32.20	---	Ambulances and prison vans more than three years old	20%	u
	8703.32.30	---	Hearses not more than three years old	20%	u
	8703.32.40	---	Hearses more than three years old	20%	u
	8703.32.52	----	Of a cylinder capacity not exceeding 1,600 cc	20%	u
	8703.32.55	----	Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800 cc	20%	u
	8703.32.59	----	Other	20%	u
	8703.32.63	----	Of a cylinder capacity not exceeding 1,600 cc	20%	u
	8703.32.65	----	Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800 cc	20%	u
	8703.32.69	----	Other	20%	u
	8703.32.71	----	Vehicles for the transport of 7 or more persons (adults) including the driver, with non-monocoque body bolted on ladder type heavy duty chassis, with permanent four-wheel drive capability, and a total payload (of persons and cargo) of over 800 kg.	20%	u
	8703.32.79	----	Other	20%	u
	8703.32.80	---	Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc, more than three years old	20%	u
	8703.32.92	----	Of a cylinder capacity not exceeding 2,000 cc, not more than three years old	20%	u
	8703.32.93	----	Motor - homes, specially equipped for habitation (with sleeping, cooking , toilet facilities etc) of a cylinder capacity exceeding 2000cc , not more than three years old	10%	u
	8703.32.95	----	Other, of a cylinder capacity exceeding 2000 cc., not more than three years old	20%	u
	8703.32.97	----	Other, of a cylinder capacity not exceeding 2,000 cc., more than three years old	20%	u
	8703.32.99	----	Other, of a cylinder capacity exceeding 2,000 cc., more than three years old	20%	u
	8703.33.10	---	Ambulances and prison vans not more than three years old	20%	u
	8703.33.20	---	Ambulances and prison vans more than three years old	20%	u
	8703.33.30	---	Hearses not more than three years old	20%	u
	8703.33.40	---	Hearses more than three years old	20%	u
	8703.33.50	---	Motor cars including station wagons and racing cars, not more than three years old	20%	u
	8703.33.60	---	Motor cars including station wagons and racing cars, more than three years old	20%	u

	8703.33.71	----	Motor-homes, specially equipped for habitation (with sleeping, cooking , toilet facilities etc)	10%	u
	8703.33.79	----	Other	20%	u
	8703.33.80	---	Other, more than three years old	20%	u
	8703.40.11	----	Ambulances and prison vans not more than three years old	10%	u
	8703.40.12	----	Ambulances and prison vans more than three years	10%	u
	8703.40.13	----	Hearses not more than three years old	10%	u
	8703.40.14	----	Hearses more than three years old	10%	u
	8703.40.15	----	Auto-trishaws, not more than two years old	10%	u
	8703.40.16	----	Auto-trishaws, more than two years old	10%	u
	8703.40.18	----	Other, not more than three years old	10%	u
	8703.40.19	----	Other, more than three years old	10%	u
	8703.40.21	----	Go-Carts, not more than three years old	10%	u
	8703.40.22	----	Go-Carts, more than three years old	10%	u
	8703.40.23	----	Quadricycle of cylinder capacity not exceeding 300 cc, not more than three years old	10%	u
	8703.40.24	----	Quadricycle of cylinder capacity not exceeding 300 cc, more than three years old	10%	u
	8703.40.28	----	Other, not more than three years old	10%	u
	8703.40.29	----	Other, more than three years old	10%	u
	8703.40.31	----	Ambulances and prison vans, not more than three years old	10%	u
	8703.40.32	----	Ambulances and prison vans, more than three years old	10%	u
	8703.40.33	----	Hearses not more than three years old	10%	u
	8703.40.34	----	Hearses more than three years old	10%	u
	8703.40.35	----	Motor cars including station wagons and racing cars, not more than three years old	10%	u
	8703.40.36	----	Motor cars including station wagons and racing cars, more than three years old	10%	u
	8703.40.38	----	Other, not more than three years old	10%	u
	8703.40.39	----	Other, more than three years old	10%	u
	8703.40.41	----	Ambulances and prison vans not more than three years old	10%	u
	8703.40.42	----	Ambulances and prison vans more than three years old	10%	u
	8703.40.43	----	Hearses not more than three years old	10%	u
	8703.40.44	----	Hearses more than three years old	10%	u
	8703.40.48	----	Other, not more than three years old	10%	u
	8703.40.49	----	Other, more than three years old	10%	u
	8703.40.51	----	Of a cylinder capacity not exceeding 1,600 cc, not more than three years old	10%	u

	8703.40.52	----	Of a cylinder capacity not exceeding 1,600 cc, more than three years old	10%	u
	8703.40.53	----	Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800 cc ,not more than three years old	10%	u
	8703.40.54	----	Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800 cc, more than three years old	10%	u
	8703.40.58	----	Other, not more than three years old	10%	u
	8703.40.59	----	Other, more than three years old	10%	u
	8703.40.61	----	Ambulances and prison vans not more than three years old	10%	u
	8703.40.62	----	Ambulances and prison vans more than three years old	10%	u
	8703.40.63	----	Hearses not more than three years old	10%	u
	8703.40.64	----	Hearses more than three years old	10%	u
	8703.40.68	----	Other, not more than three years old	10%	u
	8703.40.69	----	Other, more than three years old	10%	u
	8703.40.71	----	Not more than three years old	10%	u
	8703.40.72	----	More than three years old	10%	u
	8703.40.81	----	Ambulances and prison vans not more than three years old	10%	u
	8703.40.82	----	Ambulances and prison vans more than three years old	10%	u
	8703.40.83	----	Hearses not more than three years old	10%	u
	8703.40.84	----	Hearses more than three years old	10%	u
	8703.40.88	----	Other, not more than three years old	10%	u
	8703.40.89	----	Other, more than three years old	10%	u
	8703.40.91	----	Not more than three years old	10%	u
	8703.40.92	----	More than three years old	10%	u
	8703.50.11	----	Ambulances and prison vans not more than three years old	10%	u
	8703.50.12	----	Ambulances and prison vans more than three years old	10%	u
	8703.50.13	----	Hearses not more than three years old	10%	u
	8703.50.14	----	Hearses more than three years old	10%	u
	8703.50.15	----	Auto-trishaws, not more than two years old	10%	u
	8703.50.16	----	Auto-trishaws, more than two years old	10%	u
	8703.50.18	----	Other, not more than three years old	10%	u
	8703.50.19	----	Other, more than three years old	10%	u
	8703.50.21	----	Go-Carts, not more than three years old	10%	u
	8703.50.22	----	Go-Carts, more than three years old	10%	u
	8703.50.23	----	Quadricycle of cylinder capacity not exceeding 300 cc, not more than three years old	10%	u
	8703.50.24	----	Quadricycle of cylinder capacity not exceeding 300 cc, more than three years old	10%	u

	8703.50.25	----	All terrain vehicle (ATV), not more than three years old	10%	u
	8703.50.26	----	All terrain vehicle (ATV), more than three years old	10%	u
	8703.50.28	----	Other, not more than three years old	10%	u
	8703.50.29	----	Other, more than three years old	10%	u
	8703.50.31	----	Ambulances and prison vans, not more than three years old	10%	u
	8703.50.32	----	Ambulances and prison vans, more than three years old	10%	u
	8703.50.33	----	Hearses not more than three years old	10%	u
	8703.50.34	----	Hearses more than three years old	10%	u
	8703.50.35	----	Motor cars including station wagons and racing cars, not more than three years old	10%	u
	8703.50.36	----	Motor cars including station wagons and racing cars, more than three years old	10%	u
	8703.50.38	----	Other, not more than three years old	10%	u
	8703.50.39	----	Other, more than three years old	10%	u
	8703.50.41	----	Ambulances and prison vans not more than three years old	10%	u
	8703.50.42	----	Ambulances and prison vans more than three years old	10%	u
	8703.50.43	----	Hearses not more than three years old	10%	u
	8703.50.44	----	Hearses more than three years old	10%	u
	8703.50.48	----	Other , not more than three years old	10%	u
	8703.50.49	----	Other , more than three years old	10%	u
	8703.50.51	----	Of a cylinder capacity not exceeding 1,600 cc , not more than three years old	10%	u
	8703.50.52	----	Of a cylinder capacity not exceeding 1,600 cc, more than three years old	10%	u
	8703.50.53	----	Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800 cc, not more than three years old	10%	u
	8703.50.54	----	Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800 cc, more than three years old	10%	u
	8703.50.58	----	Other , not more than three years old	10%	u
	8703.50.59	----	Other , more than three years old	10%	u
	8703.50.61	----	Ambulances and prison vans not more than three years old	10%	u
	8703.50.62	----	Ambulances and prison vans more than three years old	10%	u
	8703.50.63	----	Hearses not more than three years old	10%	u
	8703.50.64	----	Hearses more than three years old	10%	u
	8703.50.68	----	Other , not more than three years old	10%	u
	8703.50.69	----	Other , more than three years old	10%	u
	8703.50.71	----	Vehicles for the transport of 7 or more persons	10%	u

			(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 more than three years old		
	8703.50.72	----	Motor - homes, specially equipped for habitation (with sleeping, cooking, toilet facilities etc) , not more than three years old	10%	u
	8703.50.78	----	Other, not more than three years old	10%	u
	8703.50.79	----	Other, more than three years old	10%	u
	8703.50.81	----	Ambulances and prison vans not more than three years old	10%	u
	8703.50.82	----	Ambulances and prison vans more than three years old	10%	u
	8703.50.83	----	Hearses not more than three years old	10%	u
	8703.50.84	----	Hearses more than three years old	10%	u
	8703.50.88	----	Other , not more than three years old	10%	u
	8703.50.89	----	Other , more than three years old	10%	u
	8703.50.91	----	Motor -homes, specially equipped for habitation (with sleeping, cooking, toilet facilities etc) , not more than three years old	10%	u
	8703.50.98	----	Other, not more than three years old	10%	u
	8703.50.99	----	Other, more than three years old	10%	u
	8703.60.11	----	Ambulances and prison vans not more than three years old	10%	u
	8703.60.12	----	Ambulances and prison vans more than three years	10%	u
	8703.60.13	----	Hearses not more than three years old	10%	u
	8703.60.14	----	Hearses more than three years old	10%	u
	8703.60.15	----	Auto-trishaws, not more than two years old	10%	u
	8703.60.16	----	Auto-trishaws, more than two years old	10%	u
	8703.60.18	----	Other, not more than three years old	10%	u
	8703.60.19	----	Other, more than three years old	10%	u
	8703.60.21	----	Go-Carts, not more than three years old	10%	u
	8703.60.22	----	Go-Carts, more than three years old	10%	u
	8703.60.23	----	Quadricycle of cylinder capacity not exceeding 300 cc , not more than three years old	10%	u
	8703.60.24	----	Quadricycle of cylinder capacity not exceeding 300 cc , more than three years old	10%	u
	8703.60.25	----	All terrain vehicle (ATV) , not more than three years old	10%	u
	8703.60.26	----	All terrain vehicle (ATV) , more than three years old	10%	u
	8703.60.28	----	Other , not more than three years old	10%	u

	8703.60.29	----	Other , more than three years old	10%	u
	8703.60.31	----	Ambulances and prison vans, not more than three years old	10%	u
	8703.60.32	----	Ambulances and prison vans, more than three years old	10%	u
	8703.60.33	----	Hearses not more than three years old	10%	u
	8703.60.34	----	Hearses more than three years old	10%	u
	8703.60.35	----	Motor cars including station wagons and racing cars, not more than three years old	10%	u
	8703.60.36	----	Motor cars including station wagons and racing cars, more than three years old	10%	u
	8703.60.38	----	Other, not more than three years old	10%	u
	8703.60.39	----	Other, more than three years old	10%	u
	8703.60.41	----	Ambulances and prison vans not more than three years old	10%	u
	8703.60.42	----	Ambulances and prison vans more than three years old	10%	u
	8703.60.43	----	Hearses not more than three years old	10%	u
	8703.60.44	----	Hearses more than three years old	10%	u
	8703.60.48	----	Other , not more than three years old	10%	u
	8703.60.49	----	Other , more than three years old	10%	u
	8703.60.51	----	Of a cylinder capacity not exceeding 1,600 cc , not more than three years old	10%	u
	8703.60.52	----	Of a cylinder capacity not exceeding 1,600 cc ,more than three years old	10%	u
	8703.60.53	----	Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800 cc ,not more than three years old	10%	u
	8703.60.54	----	Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800 cc , more than three years old	10%	u
	8703.60.58	----	Other , not more than three years old	10%	u
	8703.60.59	----	Other , more than three years old	10%	u
	8703.60.61	----	Ambulances and prison vans not more than three years old	10%	u
	8703.60.62	----	Ambulances and prison vans more than three years old	10%	u
	8703.60.63	----	Hearses not more than three years old	10%	u
	8703.60.64	----	Hearses more than three years old	10%	u
	8703.60.68	----	Other , not more than three years old	10%	u
	8703.60.69	----	Other , more than three years old	10%	u
	8703.60.71	----	Not more than three years old	10%	u
	8703.60.72	----	More than three years old	10%	u
	8703.60.81	----	Ambulances and prison vans not more than three years old	10%	u
	8703.60.82	----	Ambulances and prison vans more than three years old	10%	u

	8703.60.83	----	Hearses not more than three years old	10%	u
	8703.60.84	----	Hearses more than three years old	10%	u
	8703.60.88	----	Other , not more than three years old	10%	u
	8703.60.89	----	Other , more than three years old	10%	u
	8703.60.91	----	Not more than three years old	10%	u
	8703.60.92	----	More than three years old	10%	u
	8703.70.11	----	Ambulances and prison vans not more than three years old	10%	u
	8703.70.12	----	Ambulances and prison vans more than three years	10%	u
	8703.70.13	----	Hearses not more than three years old	10%	u
	8703.70.14	----	Hearses more than three years old	10%	u
	8703.70.15	----	Auto-trishaws, not more than two years old	10%	u
	8703.70.16	----	Auto-trishaws, more than two years old	10%	u
	8703.70.18	----	Other, not more than three years old	10%	u
	8703.70.19	----	Other, more than three years old	10%	u
	8703.70.21	----	Go-Carts, not more than three years old	10%	u
	8703.70.22	----	Go-Carts, more than three years old	10%	u
	8703.70.23	----	Quadricycle of cylinder capacity not exceeding 300 cc , not more than three years old	10%	u
	8703.70.24	----	Quadricycle of cylinder capacity not exceeding 300 cc , more than three years old	10%	u
	8703.70.25	----	All terrain vehicle (ATV) , not more than three years old	10%	u
	8703.70.26	----	All terrain vehicle (ATV) , more than three years old	10%	u
	8703.70.28	----	Other , not more than three years old	10%	u
	8703.70.29	----	Other , more than three years old	10%	u
	8703.70.31	----	Ambulances and prison vans, not more than three years old	10%	u
	8703.70.32	----	Ambulances and prison vans, more than three years old	10%	u
	8703.70.33	----	Hearses not more than three years old	10%	u
	8703.70.34	----	Hearses more than three years old	10%	u
	8703.70.35	----	Motor cars including station wagons and racing cars, not more than three years old	10%	u
	8703.70.36	----	Motor cars including station wagons and racing cars, more than three years old	10%	u
	8703.70.38	----	Other, not more than three years old	10%	u
	8703.70.39	----	Other, more than three years old	10%	u
	8703.70.41	----	Ambulances and prison vans not more than three years old	10%	u
	8703.70.42	----	Ambulances and prison vans more than three years old	10%	u
	8703.70.43	----	Hearses not more than three years old	10%	u
	8703.70.44	----	Hearses more than three years old	10%	u

	8703.70.48	----	Other , not more than three years old	10%	u
	8703.70.49	----	Other , more than three years old	10%	u
	8703.70.51	----	Of a cylinder capacity not exceeding 1,600 cc , not more than three years old	10%	u
	8703.70.52	----	Of a cylinder capacity not exceeding 1,600 cc ,more than three years old	10%	u
	8703.70.53	----	Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800 cc ,not more than three years old	10%	u
	8703.70.54	----	Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800 cc , more than three years old	10%	u
	8703.70.58	----	Other , not more than three years old	10%	u
	8703.70.59	----	Other , more than three years old	10%	u
	8703.70.61	----	Ambulances and prison vans not more than three years old	10%	u
	8703.70.62	----	Ambulances and prison vans more than three years old	10%	u
	8703.70.63	----	Hearses not more than three years old	10%	u
	8703.70.64	----	Hearses more than three years old	10%	u
	8703.70.68	----	Other , not more than three years old	10%	u
	8703.70.69	----	Other , more than three years old	10%	u
	8703.70.71	----	Vehicles for the transport of 7 or more persons (adults) including the driver, with non-monocoque body bolted on ladder type heavy duty chassis, with permanent four-wheel drive capability, and a total payload (of persons and cargo) of over 800 kg, not more than three years old	10%	u
	8703.70.72	----	Motor -homes, specially equipped for habitation (with sleeping, cooking, toilet facilities etc) , not more than three years old	10%	u
	8703.70.78	----	Other, not more than three years old	10%	u
	8703.70.79	----	Other, more than three years old	10%	u
	8703.70.81	----	Ambulances and prison vans not more than three years old	10%	u
	8703.70.82	----	Ambulances and prison vans more than three years old	10%	u
	8703.70.83	----	Hearses not more than three years old	10%	u
	8703.70.84	----	Hearses more than three years old	10%	u
	8703.70.88	----	Other , not more than three years old	10%	u
	8703.70.89	----	Other , more than three years old	10%	u
	8703.70.91	----	Motor -homes, specially equipped for habitation (with sleeping, cooking, toilet facilities etc) , not more than three years old	10%	u
	8703.70.98	----	Other, not more than three years old	10%	u



	8703.70.99	----	Other, more than three years old	10%	u
	8703.80.11	----	Not more than two years old	10%	u
	8703.80.12	----	More than two years old	10%	u
	8703.80.21	----	Not more than 3 years old	10%	u
	8703.80.22	----	More than 3 years old	10%	u
	8703.80.31	----	Capacity of motors not exceeding 50kW	10%	u
	8703.80.32	----	Capacity of motors exceeding 50kW but not exceeding 100kW	10%	u
	8703.80.33	----	Capacity of motors exceeding 100kW but not exceeding 200kW	10%	u
	8703.80.34	----	Capacity of motors exceeding 200kW	10%	u
	8703.80.41	----	Capacity of motors not exceeding 50kW	10%	u
	8703.80.42	----	Capacity of motors exceeding 50kW but not exceeding 100kW	10%	u
	8703.80.43	----	Capacity of motors exceeding 100kW but not exceeding 200kW	10%	u
	8703.80.44	----	Capacity of motors exceeding 200kW	10%	u
	8703.80.51	----	Capacity of motors not exceeding 50kW	10%	u
	8703.80.52	----	Capacity of motors exceeding 50kW but not exceeding 100kW	10%	u
	8703.80.53	----	Capacity of motors exceeding 100kW but not exceeding 200kW	10%	u
	8703.80.54	----	Capacity of motors exceeding 200kW	10%	u
	8703.80.61	----	Capacity of motors not exceeding 50kW	10%	u
	8703.80.62	----	Capacity of motors exceeding 50kW but not exceeding 100kW	10%	u
	8703.80.63	----	Capacity of motors exceeding 100kW but not exceeding 200kW	10%	u
	8703.80.64	----	Capacity of motors exceeding 200kW	10%	u
	8703.80.71	----	Not more than three years old	10%	u
	8703.80.72	----	More than three years old	10%	u
	8703.90.10	---	Not more than three years old:	20%	u
	8703.90.20	---	More than three years old:	20%	u
<b>87.04</b>	8704.21.31	----	for vehicles of national subdivision 8704.21.43, not more than four years old	20%	u
	8704.21.32	----	for vehicles of national subdivision 8704.21.44, more than four years old	20%	u
	8704.21.33	----	for vehicles of national subdivision 8704.21.51, not more than four years old	20%	u
	8704.21.34	----	for vehicles of national subdivision 8704.21.52, more than four years old	20%	u
	8704.21.35	----	for vehicles of national subdivision 8704.21.63, not more than four years old	20%	u
	8704.21.36	----	for vehicles of national subdivision 8704.21.64, more than four years old	20%	u
	8704.21.37	----	for vehicles of national subdivision 8704.21.67, not more than four years old	20%	u

8704.21.38	----	for vehicles of national subdivision 8704.21.68, more than four years old	20%	u
8704.21.41	----	Cargo carrying capacity of less than 800kg, not more than four years old	10%	u
8704.21.42	----	Cargo carrying capacity of less than 800kg , more than four years old	10%	u
8704.21.43	----	Cargo carrying capacity of 800kg or more, not more than four years old	20%	u
8704.21.44	----	Cargo carrying capacity of 800kg or more, more than four years old	20%	u
8704.21.51	----	Not more than four years old	10%	u
8704.21.52	----	More than four years old	10%	u
8704.21.61	----	Vehicles fitted with front leaf sprigs and Cargo carrying capacity of less than 800kg, not more than four years old	10%	u
8704.21.62	----	Vehicles fitted with front leaf sprigs and Cargo carrying capacity of less than 800kg , more than four years old	10%	u
8704.21.63	----	Vehicles fitted with front leaf sprigs and Cargo carrying capacity of 800kg or more, not more than four years old	20%	u
8704.21.64	----	Vehicles fitted with front leaf sprigs and Cargo carrying capacity of 800kg or more, more than four years old	20%	u
8704.21.65	----	Other Vehicles, Cargo carrying capacity of less than 800kg, not more than four years old	20%	u
8704.21.66	----	Other Vehicles, Cargo carrying capacity of less than 800kg , more than four years old	20%	u
8704.21.67	----	Other Vehicles, Cargo carrying capacity of 800kg or more, not more than four years old	20%	u
8704.21.68	----	Other Vehicles, Cargo carrying capacity of 800kg or more, more than four years old	20%	u
8704.21.71	----	Not more than four years old	20%	u
8704.21.72	----	More than four years old	20%	u
8704.21.91	----	Other vehicles with separate bodies for cabin and cargo area, not more than four years old	20%	u
8704.21.92	----	Other vehicles with separate bodies for cabin and cargo area, more than four years old	20%	u
8704.21.93	----	Other vehicles not more than four years old	20%	u
8704.21.99	----	Other vehicles more than four years old	20%	u
8704.31.31	----	for vehicles of national subdivision 8704.31.43, not more than four years old	20%	u
8704.31.32	----	for vehicles of national subdivision 8704.31.44, more than four years old	20%	u
8704.31.33	----	for vehicles of national subdivision 8704.31.51, not more than four years old	20%	u
8704.31.34	----	for vehicles of national subdivision 8704.31.52, more than four years old	20%	u
8704.31.35	----	for vehicles of national subdivision 8704.31.63, not more than four years old	20%	u
8704.31.36	----	for vehicles of national subdivision 8704.31.64, more than four years old	20%	u
8704.31.37	----	for vehicles of national subdivision 8704.31.67, not	20%	u

			more than four years old		
	8704.31.38	----	for vehicles of national subdivision 8704.31.68, more than four years old	20%	u
	8704.31.41	----	Cargo carrying capacity of less than 800kg, not more than four years old	10%	u
	8704.31.42	----	Cargo carrying capacity of less than 800kg , more than four years old	10%	u
	8704.31.43	----	Cargo carrying capacity of 800kg or more, not more than four years old	20%	u
	8704.31.44	----	Cargo carrying capacity of 800kg or more, more than four years old	20%	u
	8704.31.51	----	Not more than four years old	10%	u
	8704.31.52	----	More than four years old	10%	u
	8704.31.61	----	Vehicles fitted with front leaf sprigs and Cargo carrying capacity of less than 800kg, not more than four years old	10%	u
	8704.31.62	----	Vehicles fitted with front leaf sprigs and Cargo carrying capacity of less than 800kg , more than four years old	10%	u
	8704.31.63	----	Vehicles fitted with front leaf sprigs and Cargo carrying capacity of 800kg or more, not more than four years old	20%	u
	8704.31.64	----	Vehicles fitted with front leaf sprigs and Cargo carrying capacity of 800kg or more, more than four years old	20%	u
	8704.31.65	----	Other Vehicles, Cargo carrying capacity of less than 800kg, not more than four years old	20%	u
	8704.31.66	----	Other Vehicles, Cargo carrying capacity of less than 800kg , more than four years old	20%	u
	8704.31.67	----	Other Vehicles, Cargo carrying capacity of 800kg or more, not more than four years old	20%	u
	8704.31.68	----	Other Vehicles, Cargo carrying capacity of 800kg or more, more than four years old	20%	u
	8704.31.71	----	Not more than four years old	20%	u
	8704.31.72	----	More than four years old	20%	u
	8704.31.91	----	Vehicles with separate bodies for cabin and cargo area, not more than four years old	20%	u
	8704.31.92	----	Vehicles with separate bodies for cabin and cargo area, more than four years old	20%	u
	8704.31.93	----	Other not more than four years old	20%	u
	8704.31.99	----	Other more than four years old	20%	u
	8704.41.31	----	for vehicles of national subdivision 8704.41.43, not more than four years old	20%	u
	8704.41.32	----	for vehicles of national subdivision 8704.41.44, more than four years old	20%	u
	8704.41.33	----	for vehicles of national subdivision 8704.41.51, not more than four years old	20%	u
	8704.41.34	----	for vehicles of national subdivision 8704.41.52, more than four years old	20%	u
	8704.41.35	----	for vehicles of national subdivision 8704.41.63,not more than four years old	20%	u
	8704.41.36	----	for vehicles of national subdivision 8704.41.64, more than four years old	20%	u
	8704.41.37	----	for vehicles of national subdivision 8704.41.67, not more than four years old	20%	u

8704.41.38	----	for vehicles of national subdivision 8704.41.68, more than four years old	20%	u
8704.41.41	----	Cargo carrying capacity of less than 800kg, not more than four years old	10%	u
8704.41.42	----	Cargo carrying capacity of less than 800kg , more than four years old	10%	u
8704.41.43	----	Cargo carrying capacity of 800kg or more, not more than four years old	20%	u
8704.41.44	----	Cargo carrying capacity of 800kg or more, more than four years old	20%	u
8704.41.51	----	Not more than four years old	10%	u
8704.41.52	----	More than four years old	10%	u
8704.41.61	----	Vehicles fitted with front leaf sprigs and Cargo carrying capacity of less than 800kg, not more than four years old	10%	u
8704.41.62	----	Vehicles fitted with front leaf sprigs and Cargo carrying capacity of less than 800kg , more than four years old	10%	u
8704.41.63	----	Vehicles fitted with front leaf sprigs and Cargo carrying capacity of 800kg or more, not more than four years old	20%	u
8704.41.64	----	Vehicles fitted with front leaf sprigs and Cargo carrying capacity of 800kg or more, more than four years old	20%	u
8704.41.65	----	Other Vehicles, Cargo carrying capacity of less than 800kg, not more than four years old	20%	u
8704.41.66	----	Other Vehicles, Cargo carrying capacity of less than 800kg , more than four years old	20%	u
8704.41.67	----	Other Vehicles, Cargo carrying capacity of 800kg or more, not more than four years old	20%	u
8704.41.68	----	Other Vehicles, Cargo carrying capacity of 800kg or more, more than four years old	20%	u
8704.41.71	----	Not more than four years old	20%	u
8704.41.72	----	More than four years old	20%	u
8704.41.91	----	Other vehicles with separate bodies for cabin and cargo area, not more than four years old	20%	u
8704.41.92	----	Other vehicles with separate bodies for cabin and cargo area, more than four years old	20%	u
8704.41.93	----	Other vehicles not more than four years old	20%	u
8704.41.99	----	Other vehicles more than four years old	20%	u
8704.51.31	----	for vehicles of national subdivision 8704.51.43, not more than four years old	20%	u
8704.51.32	----	for vehicles of national subdivision 8704.51.44, more than four years old	20%	u
8704.51.33	----	for vehicles of national subdivision 8704.51.51, not more than four years old	20%	u
8704.51.34	----	for vehicles of national subdivision 8704.51.52, more than four years old	20%	u
8704.51.35	----	for vehicles of national subdivision 8704.51.63, not more than four years old	20%	u
8704.51.36	----	for vehicles of national subdivision 8704.51.64, more than four years old	20%	u

	8704.51.37	----	for vehicles of national subdivision 8704.51.67, not more than four years old	20%	u
	8704.51.38	----	for vehicles of national subdivision 8704.51.68, more than four years old	20%	u
	8704.51.41	----	Cargo carrying capacity of less than 800kg, not more than four years old	10%	u
	8704.51.42	----	Cargo carrying capacity of less than 800kg , more than four years old	10%	u
	8704.51.43	----	Cargo carrying capacity of 800kg or more, not more than four years old	20%	u
	8704.51.44	----	Cargo carrying capacity of 800kg or more, more than four years old	20%	u
	8704.51.51	----	Not more than four years old	10%	u
	8704.51.52	----	More than four years old	10%	u
	8704.51.61	----	Vehicles fitted with front leaf sprigs and Cargo carrying capacity of less than 800kg, not more than four years old	10%	u
	8704.51.62	----	Vehicles fitted with front leaf sprigs and Cargo carrying capacity of less than 800kg , more than four years old	10%	u
	8704.51.63	----	Vehicles fitted with front leaf sprigs and Cargo carrying capacity of 800kg or more, not more than four years old	20%	u
	8704.51.64	----	Vehicles fitted with front leaf sprigs and Cargo carrying capacity of 800kg or more, more than four years old	20%	u
	8704.51.65	----	Other Vehicles, Cargo carrying capacity of less than 800kg, not more than four years old	20%	u
	8704.51.66	----	Other Vehicles, Cargo carrying capacity of less than 800kg , more than four years old	20%	u
	8704.51.67	----	Other Vehicles, Cargo carrying capacity of 800kg or more, not more than four years old	20%	u
	8704.51.68	----	Other Vehicles, Cargo carrying capacity of 800kg or more, more than four years old	20%	u
	8704.51.71	----	Not more than four years old	20%	u
	8704.51.72	----	More than four years old	20%	u
	8704.51.91	----	Vehicles with separate bodies for cabin and cargo area, not more than four years old	20%	u
	8704.51.92	----	Vehicles with separate bodies for cabin and cargo area, more than four years old	20%	u
	8704.51.93	----	Other not more than four years old	20%	u
	8704.51.99	----	Other more than four years old	20%	u
	8704.60.10	---	Electric auto-trishaws not more than five years old	10%	u
	8704.60.20	---	Electric auto-trishaws more than five years old	10%	u
	8704.60.31	----	Capacity of motors not exceeding 50kW	20%	u
	8704.60.32	----	Capacity of motors exceeding 50kW, but not exceeding 100kW	20%	u
	8704.60.33	----	Capacity of motors exceeding 100kW, but not exceeding 200kW	20%	u

	8704.60.34	----	Capacity of motors exceeding 200kW	20%	u
	8704.60.41	----	Capacity of motors not exceeding 50kW	20%	u
	8704.60.42	----	Capacity of motors exceeding 50kW, but not exceeding 100kW	20%	u
	8704.60.43	----	Capacity of motors exceeding 100kW, but not exceeding 200kW	20%	u
	8704.60.44	----	Capacity of motors exceeding 200kW	20%	u
	8704.90.10	---	Not more than five years old	10%	u
	8704.90.90	---	Other	20%	u
<b>87.06</b>	8706.00.20	---	New chassis fitted with engines for other motor vehicles of heading 87.02	10%	u
	8706.00.40	---	Other new chassis fitted with engines for other motor vehicles	10%	u
	8706.00.50	---	used chassis fitted with engines	10% or Rs.145,334 /- per unit	u
<b>87.07</b>	8707.10.10	---	used vehicle bodies fully equipped with fittings and accessories	10%	u
	8707.10.20	---	Other vehicle bodies fully equipped with fittings and accessories	10%	u
	8707.10.30	---	used vehicle bodies fully equipped with fittings and accessories excluding seats and upholstery	10%	u
	8707.10.40	---	Other vehicle bodies fully equipped with fittings and accessories excluding seats and upholstery	10%	u
	8707.10.50	---	Rough coated, bare body frame with /without doors, bonnet and boot lid	10%	u
	8707.10.60	---	used bare body frame with /without doors, bonnet and boot lid	10%	u
	8707.10.90	---	Other	10%	u
	8707.90.10	---	Bodies and cabs incorporating attachments left over in the process of separating same from the main vehicle by cutting, but not meriting classification elsewhere by virtue of those left over attachments	10%	u
	8707.90.41	----	used bodies fully equipped with fittings and accessories	10%	u
	8707.90.42	----	Other vehicle bodies fully equipped with fittings and accessories	10%	u
	8707.90.43	----	used vehicle bodies fully equipped with fittings and accessories excluding seats and upholstery	10%	u
	8707.90.44	----	Other vehicle bodies fully equipped with fittings and accessories excluding seats and upholstery	10%	u
	8707.90.48	----	Rough coated ,bare body frame with /without doors , bonnet and boot lid	10%	u
	8707.90.49	----	used bare body frame with /without doors , bonnet and boot lid	10%	u
	8707.90.90	---	Other	10%	u
<b>87.08</b>	8708.22.00	--	Front windscreens (windshields), rear windows and other windows specified in Subheading Note 1 to this Chapter	20%	kg
	8708.29.10	---	"Cut-portions" of bodies and cabs	20% or Rs.80,000/- per Cut portion	kg
	8708.29.90	---	Other	20%	kg

	8708.99.30	---	Other used chassis not fitted with engines, but with or without fittings	20%	kg
	8708.99.40	---	"Cut-portions" of motor vehicles	20% or Rs.133,334 /- per Cut portion	kg
<b>87.09</b>	8709.11.00	--	Electrical	10%	u
	8709.19.00	--	Other	10%	u
	8709.90.00	-	Parts	10%	kg
<b>87.10</b>	8710.00.00		Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles.	10%	u
<b>87.14</b>	8714.95.00	--	Saddles	10%	u
<b>87.15</b>	8715.00.00		Baby carriages and parts thereof.	20%	kg
<b>90.02</b>	9002.90.00	-	Other	10%	kg
<b>90.06</b>	9006.61.00	--	Discharge lamp ("electronic") flashlight apparatus	10%	u
	9006.69.00	--	Other	10%	u
	9006.91.00	--	For cameras	10%	kg
	9006.99.00	--	Other	10%	kg
<b>90.07</b>	9007.10.10	---	For film of less than 16 mm width or for double-8 mm film	10%	u
	9007.20.10	---	For film of less than 16 mm width	10%	u
<b>92.01</b>	9201.90.00	-	Other	10%	u
<b>92.05</b>	9205.90.00	-	Other	10%	u
<b>92.06</b>	9206.00.00		Percussion musical instruments (for example, drums, xylophones, cymbals, castanets, maracas).	10%	u
<b>92.07</b>	9207.90.00	-	Other	10%	u
<b>92.08</b>	9208.10.00	-	Musical boxes	10%	u
	9208.90.00	-	Other	10%	u
<b>92.09</b>	9209.30.00	-	Musical instrument strings	3.33% or Rs.114/= per kg	kg
	9209.91.00	--	Parts and accessories for pianos	10%	kg
	9209.92.00	--	Parts and accessories for the musical instruments of heading 92.02	10%	kg
	9209.94.00	--	Parts and accessories for the musical instruments of heading 92.07	10%	kg
	9209.99.10	---	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	10%	kg
	9209.99.20	---	Mechanisms for musical boxes	10%	kg

	9209.99.90	---	Other	10%	kg
<b>93.02</b>	9302.00.00		Revolvers and pistols, other than those of heading 93.03 or 93.04.	10%	u
<b>93.03</b>	9303.10.00	-	Muzzle-loading firearms	10%	u
	9303.20.00	-	Other sporting, hunting or target-shooting shotguns, including combination shotgun-rifles	10%	u
	9303.30.00	-	Other sporting, hunting or target-shooting rifles	10%	u
	9303.90.00	-	Other	10%	u
<b>93.04</b>	9304.00.00		Other arms (for example, spring, air or gas guns and pistols, truncheons), excluding those of heading 93.07.	10%	u
<b>93.05</b>	9305.10.00	-	Of revolvers or pistols	10%	kg
	9305.20.00	-	Of shotguns or rifles of heading 93.03	10%	kg
	9305.91.00	--	Of military weapons of heading 93.01	10%	kg
	9305.99.00	--	Other	10%	kg
<b>94.05</b>	9405.11.90	---	Other	20%	kg
	9405.19.90	---	Other	20%	kg
	9405.21.10	---	DC solar lamps not exceeding 20v	20%	kg
	9405.21.90	---	Other	20%	kg
	9405.29.10	---	DC solar lamps not exceeding 20v	20%	kg
	9405.29.90	---	Other	20%	kg
	9405.41.10	---	Spotlights and flood lights for use in motion picture/television industry	10%	kg
	9405.41.20	---	Search lights and spot lights	10%	kg
	9405.41.90	---	Other	20%	kg
	9405.42.10	---	Spotlights and flood lights for use in motion picture/television industry	10%	kg
	9405.42.20	---	Search lights and spot lights	10%	kg
	9405.42.90	---	Other	20%	kg
	9405.49.10	---	Spotlights and flood lights for use in motion picture/television industry	10%	kg
	9405.49.20	---	Search lights and spot lights	10%	kg
	9405.49.90	---	Other	20%	kg
<b>95.03</b>	9503.00.40	---	Remote controlled stuffed toys representing animals or non-human creatures	10%	kg
	9503.00.60	---	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	10%	kg
	9503.00.70	---	Other electric trains, including tracks, signals and other accessories thereof; reduced-size ("scale") model assembly kits, whether or not working models;	10%	kg



			construction sets and constructional toys; toy musical instruments and apparatus; puzzles; toys, put up in sets or outfits; toys and models, incorporating a motor		
	9503.00.80	---	Other, remote controlled	10%	kg
	9503.00.90	---	Other	10%	kg
<b>95.04</b>	9504.20.00	-	Articles and accessories for billiards of all kinds	10%	kg
	9504.30.10	---	used / reconditioned	10%	u
	9504.30.90	---	Other	10%	u
	9504.50.00	-	Video game consoles and machines, other than those of subheading 9504.30	10%	kg
	9504.90.10	---	Games of chance	10%	u
	9504.90.90	---	Other	10%	u
<b>95.08</b>	9508.10.00	-	Travelling circuses and travelling menageries	10%	kg
	9508.21.00	--	Roller coasters	10%	kg
	9508.22.00	--	Carousels, swings and roundabouts	10%	kg
	9508.23.00	--	Dodge'em cars	10%	kg
	9508.24.00	--	Motion simulators and moving theatres	10%	kg
	9508.25.00	--	Water rides	10%	kg
	9508.26.00	--	Water park amusements	10%	kg
	9508.29.00	--	Other	10%	kg
	9508.30.00	-	Fairground amusements	10%	kg
	9508.40.00	-	Travelling theatres	10%	kg
<b>96.01</b>	9601.10.00	-	Worked ivory and articles of ivory	20%	kg
<b>96.05</b>	9605.00.00		Travel sets for personal toilet, sewing or shoe or clothes cleaning.	20%	u
<b>96.06</b>	9606.10.00	-	Press-fasteners, snap-fasteners and press-studs and parts therefor	10%	kg
	9606.21.00	--	Of plastics, not covered with textile material	10%	kg
	9606.22.00	--	Of base metal, not covered with textile material	10%	kg
	9606.29.00	--	Other	10%	kg
	9606.30.00	-	Button moulds and other parts of buttons; button blanks	10%	kg
<b>96.07</b>	9607.11.00	--	Fitted with chain scoops of base metal	10%	kg
	9607.19.00	--	Other	10%	kg
	9607.20.00	-	Parts	10%	kg
<b>96.08</b>	9608.91.00	--	Pen nibs and nib points	10%	u
<b>96.10</b>	9610.00.00		Slates and boards, with writing or drawing surfaces,	20%	kg

			whether or not framed.		
<b>96.12</b>	9612.10.00	-	Ribbons	10%	u
	9612.20.00	-	Ink-pads	10%	u
<b>96.13</b>	9613.80.00	-	Other lighters	20%	u
	9613.90.00	-	Parts	10%	kg
<b>96.14</b>	9614.00.00		Smoking pipes (including pipe bowls) and cigar or cigarette holders, and parts thereof.	20%	kg
<b>96.16</b>	9616.10.10	---	Mounts and heads	10%	u
<b>96.17</b>	9617.00.90	---	Other	10%	kg
<b>96.18</b>	9618.00.00		Tailors' dummies and other lay figures; automata and other animated displays used for shop window dressing.	10%	kg
<b>97.01</b>	9701.21.00	--	Paintings, drawings and pastels	10%	u
	9701.22.00	--	Mosaics	10%	kg
	9701.29.00	--	Other	10%	kg
	9701.91.00	--	Paintings, drawings and pastels	10%	u
	9701.92.00	--	Mosaics	10%	kg
	9701.99.00	--	Other	10%	kg
<b>97.02</b>	9702.10.00	-	Of an age exceeding 100 years	10%	u
	9702.90.00	-	Other	10%	u
<b>97.03</b>	9703.10.00	-	Of an age exceeding 100 years	10%	u
	9703.90.00	-	Other	10%	u
<b>97.04</b>	9704.00.00		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.	10%	kg

EOG 05 - 0152