

FIRST RESOLUTION

Madam Speaker,

I move that this Assembly resolves, with effect from 6 June 2025, that excise duty shall, in respect of the excisable goods falling under their respective H.S. Codes as specified in Part A of the Schedule to this Resolution be levied, subject to the transitional provision referred to in Part B of the Schedule, at the corresponding rate specified in Column 5 of Part A of the Schedule.

5 June 2025

SCHEDULE

Part A

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
04.02		Milk and cream, concentrated or containing added sugar or other sweetening matter.			
	0402.99.10	--- In liquid form containing sugar	Kg	Specific duty per gram	12 cents per gram of sugar
04.03		Yogurt; buttermilk, curdled milk and cream, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa.			
		- Yogurt:			
	0403.20.10	--- In liquid form containing sugar	Kg	Specific duty per gram	12 cents per gram of sugar
		- Other:			
	0403.90.10	--- In liquid form containing sugar	Kg	Specific duty per gram	12 cents per gram of sugar
17.02		Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel.			

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
		-- Containing by weight 99% or more lactose, expressed as anhydrous lactose, calculated on the dry matter:			
	1702.11.10	--- Syrup	Kg	Specific duty per gram	12 cents per gram of sugar
		-- Other:			
	1702.19.10	--- Syrup	Kg	Specific duty per gram	12 cents per gram of sugar
		- Maple sugar and maple syrup:			
	1702.20.10	--- Syrup	Kg	Specific duty per gram	12 cents per gram of sugar
		- Glucose and glucose syrup, not containing fructose or containing in the dry state less than 20% by weight of fructose:			
	1702.30.10	--- Syrup	Kg	Specific duty per gram	12 cents per gram of sugar
		- Glucose and glucose syrup, containing in the dry state at least 20% but less than 50% by weight of fructose, excluding invert sugar:			
	1702.40.10	--- Syrup	Kg	Specific duty per gram	12 cents per gram of sugar
		- Chemically pure fructose:			
	1702.50.10	--- Syrup	Kg	Specific duty per	12 cents per gram of sugar

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
				gram	
		- Other fructose and fructose syrup, containing in the dry state more than 50% by weight of fructose, excluding invert sugar:			
	1702.60.10	--- Syrup	Kg	Specific duty per gram	12 cents per gram of sugar
		- Other, including invert sugar and other sugar and sugar syrup blends containing in the dry state 50% by weight of fructose:			
	1702.90.10	--- Syrup	Kg	Specific duty per gram	12 cents per gram of sugar
20.09		Fruit or nut juices (including grape must and coconut water) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter.			
		- Orange juice:			
	2009.11.00	-- Frozen	L	Specific duty per gram	12 cents per gram of sugar
	2009.12.00	-- Not frozen, of a Brix value not exceeding 20	L	Specific duty per gram	12 cents per gram of sugar
	2009.19.00	-- Other	L	Specific duty per gram	12 cents per gram of sugar
		- Grapefruit (including pomelo) juice:			

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
	2009.21.00	-- Of a Brix value not exceeding 20	L	Specific duty per gram	12 cents per gram of sugar
	2009.29.00	-- Other	L	Specific duty per gram	12 cents per gram of sugar
		- Juice of any other single citrus fruit:			
	2009.31.00	-- Of a Brix value not exceeding 20	L	Specific duty per gram	12 cents per gram of sugar
	2009.39.00	-- Other	L	Specific duty per gram	12 cents per gram of sugar
		- Pineapple juice:			
	2009.41.00	-- Of a Brix value not exceeding 20	L	Specific duty per gram	12 cents per gram of sugar
	2009.49.00	-- Other	L	Specific duty per gram	12 cents per gram of sugar
	2009.50.00	- Tomato juice	L	Specific duty per gram	12 cents per gram of sugar
		- Grape juice (including grape must):			
	2009.61.90	--- Other	L	Specific duty per gram	12 cents per gram of sugar
	2009.69.90	--- Other	L	Specific duty per gram	12 cents per gram of sugar
		- Apple juice:			

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
	2009.71.00	-- Of a Brix value not exceeding 20	L	Specific duty per gram	12 cents per gram of sugar
	2009.79.00	-- Other	L	Specific duty per gram	12 cents per gram of sugar
		- Juice of any other single fruit, nut or vegetable:			
	2009.81.00	-- Cranberry (<i>Vaccinium macrocarpon</i> , <i>Vaccinium oxycoccos</i>) juice; lingonberry (<i>Vaccinium vitis-idaea</i>) juice	L	Specific duty per gram	12 cents per gram of sugar
	2009.89.00	-- Other	L	Specific duty per gram	12 cents per gram of sugar
	2009.90.00	- Mixtures of juices	L	Specific duty per gram	12 cents per gram of sugar
21.06		Food preparations not elsewhere specified or included.			
	2106.90.60	--- Syrup	Kg	Specific duty per gram	12 cents per gram of sugar
	2106.90.70	--- Concentrate for dilution into ready to drink beverages	Kg	Specific duty per gram	12 cents per gram of sugar
22.02		Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading 20.09.			
		--- Aerated waters:			
	2202.10.11	---- In plastic bottles	L	Specific	12 cents per gram

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
				duty per gram / per unit	of sugar plus Rs 2 per unit
	2202.10.12	---- In plant-based bottles	L	Specific duty per gram	12 cents per gram of sugar
	2202.10.13	---- In can	L	Specific duty per gram / per unit	12 cents per gram of sugar plus Rs 2 per can
	2202.10.19	---- Other	L	Specific duty per gram	12 cents per gram of sugar
		--- Other:			
	2202.10.91	---- Fruit drinks	L	Specific duty per gram	12 cents per gram of sugar
	2202.10.99	---- Other	L	Specific duty per gram	12 cents per gram of sugar
		-- Non-alcoholic beer:			
	2202.91.10	--- In can	L	Specific duty per gram / per unit	12 cents per gram of sugar plus Rs 2 per can
	2202.91.90	--- Other	L	Specific duty per gram	12 cents per gram of sugar
	2202.99.10	--- Soya milk	L	Specific duty per gram	12 cents per gram of sugar
	2202.99.20	--- Aloe vera drinks	L	Specific duty per gram	12 cents per gram of sugar
	2202.99.30	--- Beverages of milk obtained from nuts of Headings 08.01 and 08.02	L	Specific duty per gram	12 cents per gram of sugar

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
	2202.99.40	--- Oat milk	L	Specific duty per gram	12 cents per gram of sugar
	2202.99.50	--- Rice milk	L	Specific duty per gram	12 cents per gram of sugar
	2202.99.60	--- Other plant-based milk beverages	L	Specific duty per gram	12 cents per gram of sugar
	2202.99.70	--- Other beverages of milk, tea, coffee, cocoa and chocolate	L	Specific duty per gram	12 cents per gram of sugar
	2202.99.90	--- Other	L	Specific duty per gram	12 cents per gram of sugar
22.03		Beer made from malt:			
		--- Of an alcoholic strength not exceeding 9 degrees:			
	2203.00.11	---- In can	L	Specific duty per litre/per unit	Rs 58.10 per litre plus Rs 2 per can
	2203.00.19	---- Other	L	Specific duty per litre	Rs 58.10 per litre
		--- Other:			
	2203.00.91	---- In can	L	Specific duty per litre/per unit	Rs 80.65 per litre plus Rs 2 per can
	2203.00.99	---- Other	L	Specific duty per litre	Rs 80.65 per litre
22.04		Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09.			
		- Sparkling wine:			

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
	2204.10.10	--- Champagne	L	Specific duty per litre	Rs 1,352.80 per litre
		--- Other:			
	2204.10.91	---- Of an alcoholic strength of not less than 1.2 per cent of alcohol by volume and not more than 8.5 per cent of alcohol by volume, in can	L	Specific duty per litre/per unit	Rs 204.60 per litre plus Rs 2 per can
	2204.10.92	---- Other, of an alcoholic strength of not less than 1.2 per cent of alcohol by volume and not more than 8.5 per cent of alcohol by volume	L	Specific duty per litre	Rs 204.60 per litre
	2204.10.93	---- Of an alcoholic strength exceeding 8.5 per cent of alcohol by volume and not more than 18 per cent of alcohol by volume, in can	L	Specific duty per litre/per unit	Rs 284.10 per litre plus Rs 2 per can
	2204.10.99	---- Other, of an alcoholic strength exceeding 8.5 per cent of alcohol by volume and not more than 18 per cent of alcohol by volume	L	Specific duty per litre	Rs 284.10 per litre
		--- Fortified wine:			
	2204.21.11	---- Obtained by mixing spirits of cane or cane products, in can	L	Specific duty per litre/per unit	Rs 337.45 per litre plus Rs 2 per can
	2204.21.12	---- Obtained by mixing spirits of cane or cane products	L	Specific duty per litre	Rs 337.45 per litre
	2204.21.13	---- Other, in can	L	Specific duty per litre/per unit	Rs 337.45 per litre plus Rs 2 per can
	2204.21.19	---- Other	L	Specific duty per litre	Rs 337.45 per litre
		--- Other:			

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
	2204.21.91	---- Obtained by mixing spirits of cane or cane products	L	Specific duty per litre	Rs 284.10 per litre
	2204.21.92	---- Other, of an alcoholic strength of not less than 1.2 per cent of alcohol by volume and not more than 8.5 per cent of alcohol by volume, in can	L	Specific duty per litre/per unit	Rs 204.60 per litre plus Rs 2 per can
	2204.21.93	---- Other, of an alcoholic strength of not less than 1.2 per cent of alcohol by volume and not more than 8.5 per cent of alcohol by volume	L	Specific duty per litre	Rs 204.60 per litre
	2204.21.94	---- Other, of an alcoholic strength exceeding 8.5 per cent of alcohol by volume and not more than 18 per cent of alcohol by volume, in can	L	Specific duty per litre/per unit	Rs 284.10 per litre plus Rs 2 per can
	2204.21.99	---- Other, of an alcoholic strength exceeding 8.5 per cent of alcohol by volume and not more than 18 per cent of alcohol by volume	L	Specific duty per litre	Rs 284.10 per litre
	2204.22.10	--- Obtained by mixing spirits of cane or cane products	L	Specific duty per litre	Rs 284.10 per litre
		--- Other:			
	2204.22.91	---- Of an alcoholic strength of not less than 1.2 per cent of alcohol by volume and not more than 8.5 per cent of alcohol by volume, in can	L	Specific duty per litre/per unit	Rs 204.60 per litre plus Rs 2 per can
	2204.22.92	---- Other, of an alcoholic strength of not less than 1.2 per cent of alcohol by volume and not more than 8.5 per cent of alcohol by volume	L	Specific duty per litre	Rs 204.60 per litre
	2204.22.93	---- Of an alcoholic strength exceeding 8.5 per cent of alcohol by volume and not more than 18 per cent of alcohol by volume, in can	L	Specific duty per litre/per unit	Rs 284.10 per litre plus Rs 2 per can

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
	2204.22.99	---- Other, of an alcoholic strength exceeding 8.5 per cent of alcohol by volume and not more than 18 per cent of alcohol by volume	L	Specific duty per litre	Rs 284.10 per litre
		--- In bulk for bottling purposes:			
	2204.29.11	---- Of an alcoholic strength of not less than 1.2 per cent of alcohol by volume and not more than 8.5 per cent of alcohol by volume	L	Specific duty per litre	Rs 116.60 per litre
	2204.29.19	---- Of an alcoholic strength exceeding 8.5 per cent of alcohol by volume and not more than 18 per cent of alcohol by volume	L	Specific duty per litre	Rs 162.15 per litre
		--- Fortified wine:			
	2204.29.21	---- Obtained by mixing spirits of cane or cane products	L	Specific duty per litre	Rs 337.45 per litre
	2204.29.29	---- Other	L	Specific duty per litre	Rs 337.45 per litre
	2204.29.30	--- Grape must with fermentation prevented or arrested by the addition of alcohol	L	Specific duty per litre	Rs 202.60 per litre
		--- Other:			
	2204.29.91	---- Obtained by mixing spirits of cane or cane products	L	Specific duty per litre	Rs 284.10 per litre
	2204.29.92	---- Other, of an alcoholic strength of not less than 1.2 per cent of alcohol by volume and not more than 8.5 per cent of alcohol by	L	Specific duty per litre/per unit	Rs 204.60 per litre plus Rs 2 per can

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
		volume, in can			
	2204.29.93	---- Other, of an alcoholic strength of not less than 1.2 per cent of alcohol by volume and not more than 8.5 per cent of alcohol by volume	L	Specific duty per litre	Rs 204.60 per litre
	2204.29.94	---- Other, of an alcoholic strength exceeding 8.5 per cent of alcohol by volume and not more than 18 per cent of alcohol by volume, in can	L	Specific duty per litre/per unit	Rs 284.10 per litre plus Rs 2 per can
	2204.29.99	---- Other, of an alcoholic strength exceeding 8.5 per cent of alcohol by volume and not more than 18 per cent of alcohol by volume	L	Specific duty per litre	Rs 284.10 per litre
22.05		Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances.			
	2205.10.91	---- Of an alcoholic strength of not less than 1.2 per cent of alcohol by volume and not more than 8.5 per cent of alcohol by volume, in can	L	Specific duty per litre/per unit	Rs 204.60 per litre plus Rs 2 per can
	2205.10.92	---- Other, of an alcoholic strength of not less than 1.2 per cent of alcohol by volume and not more than 8.5 per cent of alcohol by volume	L	Specific duty per litre	Rs 204.60 per litre
	2205.10.93	---- Of an alcoholic strength exceeding 8.5 per cent of alcohol by volume and not more than 18 per cent of alcohol by volume, in can	L	Specific duty per litre/per unit	Rs 284.10 per litre plus Rs 2 per can
	2205.10.99	---- Other, of an alcoholic strength exceeding 8.5 per cent of alcohol by volume and not more than 18 per cent of alcohol by volume	L	Specific duty per litre	Rs 284.10 per litre
		--- In bulk for bottling purposes:			
	2205.90.11	---- Of an alcoholic strength of not less than 1.2 per cent of alcohol by	L	Specific duty per	Rs 116.60 per litre

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
		volume and not more than 8.5 per cent of alcohol by volume		litre	
	2205.90.19	---- Of an alcoholic strength exceeding 8.5 per cent of alcohol by volume and not more than 18 per cent of alcohol by volume	L	Specific duty per litre	Rs 162.15 per litre
		--- Other:			
	2205.90.91	---- Of an alcoholic strength of not less than 1.2 per cent of alcohol by volume and not more than 8.5 per cent of alcohol by volume, in can	L	Specific duty per litre/per unit	Rs 204.60 per litre plus Rs 2 per can
	2205.90.92	---- Other, of an alcoholic strength of not less than 1.2 per cent of alcohol by volume and not more than 8.5 per cent of alcohol by volume	L	Specific duty per litre	Rs 204.60 per litre
	2205.90.93	---- Of an alcoholic strength exceeding 8.5 per cent of alcohol by volume and not more than 18 per cent of alcohol by volume, in can	L	Specific duty per litre/per unit	Rs 284.10 per litre plus Rs 2 per can
	2205.90.99	---- Other, of an alcoholic strength exceeding 8.5 per cent of alcohol by volume and not more than 18 per cent of alcohol by volume	L	Specific duty per litre	Rs 284.10 per litre
22.06		Other fermented beverages (for example, cider, perry, mead, saké); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included:			
		--- Fruit wine:			
	2206.00.11	---- Of an alcoholic strength of not less than 1.2 per cent of alcohol by volume and not more than 8.5 per	L	Specific duty per litre/per unit	Rs 34.10 per litre plus Rs 2 per can

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
		cent of alcohol by volume, in can			
	2206.00.12	---- Other, of an alcoholic strength of not less than 1.2 per cent of alcohol by volume and not more than 8.5 per cent of alcohol by volume	L	Specific duty per litre	Rs 34.10 per litre
	2206.00.13	---- Of an alcoholic strength exceeding 8.5 per cent of alcohol by volume and not more than 18 per cent of alcohol by volume, in can	L	Specific duty per litre/per unit	Rs 47.05 per litre plus Rs 2 per can
	2206.00.19	---- Other, of an alcoholic strength exceeding 8.5 per cent of alcohol by volume and not more than 18 per cent of alcohol by volume	L	Specific duty per litre	Rs 47.05 per litre
		--- Fortified fruit wine:			
	2206.00.21	---- Obtained by mixing spirits of cane or cane products	L	Specific duty per litre	Rs 100.80 per litre
	2206.00.29	---- Other	L	Specific duty per litre	Rs 100.80 per litre
		--- Shandy:			
	2206.00.31	---- In can	L	Specific duty per litre/per unit	Rs 47.05 per litre plus Rs 2 per can
	2206.00.39	---- Other	L	Specific duty per litre	Rs 47.05 per litre
		--- Beer:			
	2206.00.41	---- Of an alcoholic strength not exceeding 9 degrees, in can	L	Specific duty per litre/per unit	Rs 58.10 per litre plus Rs 2 per can

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
	2206.00.42	---- Other, of an alcoholic strength not exceeding 9 degrees	L	Specific duty per litre	Rs 58.10 per litre
	2206.00.43	---- Of an alcoholic strength exceeding 9 degrees, in can	L	Specific duty per litre/per unit	Rs 80.65 per litre plus Rs 2 per can
	2206.00.49	---- Other	L	Specific duty per litre	Rs 80.65 per litre
		--- Cider, perry and mead:			
	2206.00.51	---- In can	L	Specific duty per litre/per unit	Rs 64 per litre plus Rs 2 per can
	2206.00.59	---- Other	L	Specific duty per litre	Rs 64 per litre
		--- Made wine and fortified made wine:			
	2206.00.61	---- Made wine, of an alcoholic strength of not less than 1.2 per cent of alcohol by volume and not more than 8.5 per cent of alcohol by volume, in can	L	Specific duty per litre/per unit	Rs 72.60 per litre plus Rs 2 per can
	2206.00.62	---- Other made wine, of an alcoholic strength of not less than 1.2 per cent of alcohol by volume and not more than 8.5 per cent of alcohol by volume	L	Specific duty per litre	Rs 72.60 per litre
	2206.00.63	---- Made wine, of an alcoholic strength exceeding 8.5 per cent of alcohol by volume and not more than 18 per cent of alcohol by volume, in can	L	Specific duty per litre/per unit	Rs 100.80 per litre plus Rs 2 per can
	2206.00.64	---- Other made wine, of an alcoholic strength exceeding 8.5 per cent of alcohol by volume and not more than 18 per cent of alcohol by volume	L	Specific duty per litre	Rs 100.80 per litre
	2206.00.65	---- Fortified made wine	L	Specific duty per	Rs 156.70 per litre

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
				litre	
	2206.00.66	---- Fortified made wine obtained by mixing spirits of cane or cane products	L	Specific duty per litre	Rs 156.70 per litre
		--- Island wine and fortified Island wine:			
	2206.00.71	---- Island wine, of an alcoholic strength of not less than 1.2 per cent of alcohol by volume and not more than 8.5 per cent of alcohol by volume, in can	L	Specific duty per litre/per unit	Rs 34.10 per litre plus Rs 2 per can
	2206.00.72	---- Other Island wine, of an alcoholic strength of not less than 1.2 per cent of alcohol by volume and not more than 8.5 per cent of alcohol by volume	L	Specific duty per litre	Rs 34.10 per litre
	2206.00.73	---- Island wine, of an alcoholic strength exceeding 8.5 per cent of alcohol by volume and not more than 18 per cent of alcohol by volume, in can	L	Specific duty per litre/per unit	Rs 47.05 per litre plus Rs 2 per can
	2206.00.74	---- Other Island wine, of an alcoholic strength exceeding 8.5 per cent of alcohol by volume and not more than 18 per cent of alcohol by volume	L	Specific duty per litre	Rs 47.05 per litre
	2206.00.75	---- Fortified Island wine	L	Specific duty per litre	Rs 100.80 per litre
	2206.00.76	---- Fortified island wine obtained by mixing spirits of cane or cane products	L	Specific duty per litre	Rs 100.80 per litre
		--- Admixed wine and fortified admixed wine:			
	2206.00.81	---- Admixed wine, of an alcoholic strength of not less than 1.2 per cent of alcohol by volume and not more than 8.5 per cent of alcohol by volume, in can	L	Specific duty per litre/per unit	Rs 88 per litre plus Rs 2 per can
	2206.00.82	---- Other admixed wine, of an	L	Specific	Rs 88 per litre

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
		alcoholic strength of not less than 1.2 per cent of alcohol by volume and not more than 8.5 per cent of alcohol by volume		duty per litre	
	2206.00.83	---- Admixed wine, of an alcoholic strength exceeding 8.5 per cent of alcohol by volume and not more than 18 per cent of alcohol by volume, in can	L	Specific duty per litre/per unit	Rs 122.60 per litre plus Rs 2 per can
	2206.00.84	---- Other admixed wine, of an alcoholic strength exceeding 8.5 per cent of alcohol by volume and not more than 18 per cent of alcohol by volume	L	Specific duty per litre	Rs 122.60 per litre
	2206.00.85	---- Fortified admixed Wine	L	Specific duty per litre	Rs 183.90 per litre
	2206.00.86	---- Fortified admixed wine obtained by mixing spirits of cane or cane products	L	Specific duty per litre	Rs 183.90 per litre
	2206.00.91	---- Wine, of an alcoholic strength of not less than 1.2 per cent of alcohol by volume and not more than 8.5 per cent of alcohol by volume, in can	L	Specific duty per litre/per unit	Rs 146.30 per litre plus Rs 2 per can
	2206.00.92	---- Other wine, of an alcoholic strength of not less than 1.2 per cent of alcohol by volume and not more than 8.5 per cent of alcohol by volume	L	Specific duty per litre	Rs 146.30 per litre
	2206.00.93	---- Wine, of an alcoholic strength exceeding 8.5 per cent of alcohol by volume and not more than 18 per cent of alcohol by volume, in can	L	Specific duty per litre/per unit	Rs 202.60 per litre plus Rs 2 per can
	2206.00.94	---- Other wine, of an alcoholic strength exceeding 8.5 per cent of alcohol by volume and not more than 18 per cent of alcohol by volume	L	Specific duty per litre	Rs 202.60 per litre
	2206.00.95	---- Other, in can	L	Specific duty per litre/per unit	Rs 202.60 per litre plus Rs 2 per can

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
	2206.00.99	---- Other	L	Specific duty per litre	Rs 202.60 per litre
22.08		Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol; spirits, liqueurs and other spirituous beverages.			
		--- Cognac:			
	2208.20.11	---- In bulk for bottling purposes	L	Specific duty per litre	Rs 1,538.65 per litre absolute alcohol
	2208.20.19	---- Other	L	Specific duty per litre	Rs 2,459.70 per litre absolute alcohol
		--- Brandy:			
	2208.20.21	---- In bulk for bottling purposes	L	Specific duty per litre	Rs 1,538.65 per litre absolute alcohol
	2208.20.22	---- Blended Brandy obtained by mixing spirits of cane or cane products	L	Specific duty per litre	Rs 2,459.70 per litre absolute alcohol
	2208.20.29	---- Other	L	Specific duty per litre	Rs 2,459.70 per litre absolute alcohol
	2208.20.90	--- Other	L	Specific duty per litre	Rs 2,459.70 per litre absolute alcohol
		- Whiskies:			
	2208.30.10	--- In bulk for bottling purposes	L	Specific duty per litre	Rs 1,538.65 per litre absolute alcohol
	2208.30.90	--- Other	L	Specific duty per litre	Rs 2,459.70 per litre absolute alcohol

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
		- Rum and other spirits obtained by distilling fermented sugar-cane products:			
	2208.40.10	--- Agricultural rum	L	Specific duty per litre	Rs 796.50 per litre absolute alcohol
	2208.40.20	--- Island recipe rum	L	Specific duty per litre	Rs 796.50 per litre absolute alcohol
	2208.40.30	--- Spirits obtained by redistilling alcohol obtained from molasses, sugar cane or its derivatives and by flavouring, sweetening, or further treating the redistilled alcohol	L	Specific duty per litre	Rs 796.50 per litre absolute alcohol
	2208.40.40	--- Spirits obtained by compounding or flavouring alcohol obtained from molasses, sugar cane or its derivatives	L	Specific duty per litre	Rs 796.50 per litre absolute alcohol
	2208.40.90	--- Other	L	Specific duty per litre	Rs 796.50 per litre absolute alcohol
		- Gin and Geneva:			
		--- Distilled gin:			
	2208.50.11	---- Distilled gin obtained by mixing spirits of cane or cane products	L	Specific duty per litre	Rs 796.50 per litre absolute alcohol
	2208.50.19	---- Other	L	Specific duty per litre	Rs 796.50 per litre absolute alcohol
		--- London gin:			
	2208.50.21	---- London gin obtained by mixing spirits of cane or cane products	L	Specific duty per litre	Rs 796.50 per litre absolute alcohol
	2208.50.29	---- Other	L	Specific duty per litre	Rs 796.50 per litre absolute alcohol

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
		--- Other:			
	2208.50.91	---- Obtained by mixing spirits of cane or cane products	L	Specific duty per litre	Rs 2,459.70 per litre absolute alcohol
	2208.50.99	---- Other	L	Specific duty per litre	Rs 2,459.70 per litre absolute alcohol
		- Vodka:			
	2208.60.10	--- Vodka produced from alcohol obtained by treating fermented mash of cereals or potato	L	Specific duty per litre	Rs 2,459.70 per litre absolute alcohol
	2208.60.20	--- Vodka produced from alcohol obtained from spirits of cane or cane products	L	Specific duty per litre	Rs 796.50 per litre absolute alcohol
	2208.60.30	--- Vodka obtained by mixing vodka of HS 2208.60.10 or 2208.60.90 with spirits of cane or cane products	L	Specific duty per litre	Rs 2,459.70 per litre absolute alcohol
	2208.60.90	--- Other	L	Specific duty per litre	Rs 2,459.70 per litre absolute alcohol
		---Liqueurs and cordials obtained by mixing spirits of cane or cane products:			
	2208.70.11	---- In can	L	Specific duty per litre/per unit	Rs 541.20 per litre absolute alcohol plus Rs 2 per can
	2208.70.19	---- Other	L	Specific duty per litre	Rs 541.20 per litre absolute alcohol
	2208.70.90	--- Other	L	Specific duty per litre	Rs 541.20 per litre absolute alcohol
		--- Eau de vie:			
	2208.90.11	---- In bulk for bottling purposes	L	Specific duty per	Rs 1,538.65 per litre absolute

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
				litre	alcohol
	2208.90.12	---- Eau de vie obtained from spirits of cane or cane products	L	Specific duty per litre	Rs 2,459.70 per litre absolute alcohol
	2208.90.19	---- Other	L	Specific duty per litre	Rs 2,459.70 per litre absolute alcohol
		--- Spirit cooler:			
	2208.90.21	---- In can	L	Specific duty per litre/per unit	Rs 75.75 per litre plus Rs 2 per can
	2208.90.22	---- Spirit cooler obtained by mixing spirits of cane or cane products	L	Specific duty per litre	Rs 75.75 per litre
	2208.90.23	---- Spirit cooler obtained by mixing spirits of cane or cane products, in can	L	Specific duty per litre/per unit	Rs 75.75 per litre plus Rs 2 per can
	2208.90.29	---- Other	L	Specific duty per litre	Rs 75.75 per litre
		--- Tequilla:			
	2208.90.31	---- In bulk for bottling purposes	L	Specific duty per litre	Rs 1,538.65 per litre absolute alcohol
	2208.90.39	---- Other	L	Specific duty per litre	Rs 2,459.70 per litre absolute alcohol
		--- Admixed spirits:			
	2208.90.61	---- Obtained by mixing spirits of cane or cane products	L	Specific duty per litre	At the rate applicable to the spirits calculated in proportion to the volume of spirits used in the production

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
	2208.90.69	---- Other	L	Specific duty per litre	At the rate applicable to the spirits calculated in proportion to the volume of spirits used in the production
		--- Other:			
	2208.90.91	---- Obtained by mixing spirits of cane or cane products	L	Specific duty per litre	Rs 2,459.70 per litre absolute alcohol
	2208.90.92	---- Obtained by mixing spirits of cane or cane products, in can	L	Specific duty per litre/per unit	Rs 2,459.70 per litre absolute alcohol plus Rs 2 per can
	2208.90.93	---- Other, in can	L	Specific duty per litre/ per unit	Rs 2,459.70 per litre absolute alcohol plus Rs 2 per can
	2208.90.99	---- Other	L	Specific duty per litre	Rs 2,459.70 per litre absolute alcohol
24.02		Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes.			
		- Cigars, cheroots and cigarillos, containing tobacco:			
	2402.10.10	--- Cigarillos	Kg	Specific duty per thousand	Rs 15,101 per thousand units
	2402.10.90	--- Other	Kg	Specific duty per kg	Rs 25,861 per kg
	2402.20.00	- Cigarettes containing tobacco	Kg	Specific duty per thousand	Rs 7,488 per thousand units
		- Other:			

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
	2402.90.10	--- Cigarillos	Kg	Specific duty per thousand	Rs 15,101 per thousand units
	2402.90.90	--- Other	Kg	Specific duty per thousand	Rs 7,488 per thousand units
87.02		Motor vehicles for the transport of ten or more persons, including the driver.			
		- With only compression-ignition internal combustion piston engine (diesel or semi-diesel):			
		--- New buses operating under a road service licence and used for the transport of the general public:			
	8702.10.21	---- Semi-low floor buses of a height of not more than 350 millimeters from ground level	U	Ad valorem or value at importation	0%
	8702.10.29	---- Other	U	Ad valorem or value at importation	0%
	8702.10.30	--- Second-hand buses operating under a road service licence and used for the transport of the general public	U	Ad valorem or value at importation	0%
		--- Other:			
	8702.10.91	---- New	U	Ad valorem or value at importation	20%
	8702.10.99	---- Second-hand	U	Ad valorem or value at importation	20%
		- With both compression-ignition internal combustion piston engine			

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
		(diesel or semi-diesel) and electric motor as motors for propulsion:			
		--- New buses operating under a road service licence and used for the transport of the general public:			
	8702.20.11	---- Semi-low floor buses of a height of not more than 350 millimeters from ground level	U	Ad valorem or value at importation	0%
	8702.20.19	---- Other	U	Ad valorem or value at importation	0%
	8702.20.20	--- Second-hand buses operating under a road service licence and used for the transport of the general public	U	Ad valorem or value at importation	0%
		--- Other:			
	8702.20.91	---- New, other than those capable of being charged by plugging to external source of electric power	U	Ad valorem or value at importation	15%
	8702.20.92	---- New, capable of being charged by plugging to external source of electric power	U	Ad valorem or value at importation	10%
	8702.20.93	---- Second-hand, other than those capable of being charged by plugging to external source of electric power	U	Ad valorem or value at importation	15%
	8702.20.94	---- Second-hand, capable of being charged by plugging to external source of electric power	U	Ad valorem or value at importation	10%
		- With both spark-ignition internal combustion piston engine and electric motor as motors for propulsion:			
		--- New buses operating under a road service licence and used for the transport of the general public:			

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
	8702.30.11	---- Semi-low floor buses of a height of not more than 350 millimeters from ground level	U	Ad valorem or value at importation	0%
	8702.30.19	---- Other	U	Ad valorem or value at importation	0%
	8702.30.20	--- Second-hand buses operating under a road service licence and used for the transport of the general public	U	Ad valorem or value at importation	0%
		--- Other:			
	8702.30.91	---- New, other than those capable of being charged by plugging to external source of electric power	U	Ad valorem or value at importation	15%
	8702.30.92	---- New, capable of being charged by plugging to external source of electric power	U	Ad valorem or value at importation	10%
	8702.30.93	---- Second-hand, other than those capable of being charged by plugging to external source of electric power	U	Ad valorem or value at importation	15%
	8702.30.94	---- Second-hand, capable of being charged by plugging to external source of electric power	U	Ad valorem or value at importation	10%
		- With only electric motor for propulsion:			
		--- New buses operating under a road service licence and used for the transport of the general public:			
	8702.40.11	---- Semi-low floor buses of a height of not more than 350 millimeters from ground level	U	Ad valorem or value at importation	0%
	8702.40.19	---- Other	U	Ad valorem or value at importation	0%
	8702.40.20	--- Second-hand buses operating under a road service licence and	U	Ad valorem or value at	0%

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
		used for the transport of the general public		importation	

		Other:			
	8702.40.91	---- New, of a power rating not exceeding 180 kW	U	Ad valorem or value at importation	5%
	8702.40.92	---- New, of a power rating exceeding 180 kW	U	Ad valorem or value at importation	5%
	8702.40.93	---- Second-hand, of a power rating not exceeding 180 kW	U	Ad valorem or value at importation	5%
	8702.40.99	---- Second-hand, of a power rating exceeding 180 kW	U	Ad valorem or value at importation	5%
		- Other:			
		--- New buses operating under a road service licence and used for the transport of the general public:			
	8702.90.21	---- Semi-low floor buses of a height of not more than 350 millimeters from ground level	U	Ad valorem or value at importation	0%
	8702.90.29	---- Other	U	Ad valorem or value at importation	0%
	8702.90.30	--- Second-hand buses operating under a road service licence and used for the transport of the general public	U	Ad valorem or value at importation	0%
		--- Other:			
	8702.90.91	---- New	U	Ad valorem or value at importation	20%
	8702.90.99	---- Second-hand	U	Ad valorem or value at importation	20%

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
87.03		Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 87.02), including station wagons and racing cars.			
		- Other vehicles, with only spark-ignition internal combustion reciprocating piston engine:			
		-- Of a cylinder capacity not exceeding 1,000 cc:			
		--- New:			
	8703.21.15	---- Of a cylinder capacity exceeding 550 cc and equipped with an electric boost system to supplement the power produced by the combustion engine, other than those capable of being charged by plugging to external source of electric power	U	Ad valorem or value at importation	25%
	8703.21.19	---- Other	U	Ad valorem or value at importation	45%
		--- Second-hand:			
	8703.21.95	---- Of a cylinder capacity exceeding 550 cc and equipped with an electric boost system to supplement the power produced by the combustion engine, other than those capable of being charged by plugging to external source of electric power	U	Ad valorem or value at importation	25%
	8703.21.99	---- Other	U	Ad valorem or value at importation	45%

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
		-- Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc:			
		--- New:			
	8703.22.13	---- Of a cylinder capacity not exceeding 1,250 cc	U	Ad valorem or value at importation	55%
	8703.22.14	---- Equipped with an electric boost system to supplement the power produced by the combustion engine, other than those capable of being charged by plugging to external source of electric power	U	Ad valorem or value at importation	35%
	8703.22.19	---- Other	U	Ad valorem or value at importation	55%
		--- Second-hand:			
	8703.22.93	---- Of a cylinder capacity not exceeding 1,250 cc	U	Ad valorem or value at importation	55%
	8703.22.94	---- Equipped with an electric boost system to supplement the power produced by the combustion engine, other than those capable of being charged by plugging to external source of electric power	U	Ad valorem or value at importation	35%
	8703.22.99	---- Other	U	Ad valorem or value at importation	55%
		-- Of a cylinder capacity exceeding 1,500 cc but not exceeding 3,000 cc:			
		--- New:			
	8703.23.13	---- Of a cylinder capacity not exceeding 1,600 cc	U	Ad valorem or value at importation	55%

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
	8703.23.14	---- Of a cylinder capacity exceeding 1,600 cc but not exceeding 2,000 cc	U	Ad valorem or value at importation	75%
	8703.23.15	---- Of a cylinder capacity not exceeding 1600 cc and equipped with an electric boost system to supplement the power produced by the combustion engine, other than those capable of being charged by plugging to external source of electric power	U	Ad valorem or value at importation	35%
	8703.23.16	---- Of a cylinder capacity exceeding 1600 cc but not exceeding 2000 cc and equipped with an electric boost system to supplement the power produced by the combustion engine, other than those capable of being charged by plugging to external source of electric power	U	Ad valorem or value at importation	55%
	8703.23.17	---- Of a cylinder capacity exceeding 2000 cc and equipped with an electric boost system to supplement the power produced by the combustion engine, other than those capable of being charged by plugging to external source of electric power	U	Ad valorem or value at importation	75%
	8703.23.19	---- Other	U	Ad valorem or value at importation	100%
		--- Second-hand:			
	8703.23.93	---- Of a cylinder capacity not exceeding 1,600 cc	U	Ad valorem or value at importation	55%
	8703.23.94	---- Of a cylinder capacity exceeding 1,600 cc but not exceeding 2,000 cc	U	Ad valorem or value at importation	75%
	8703.23.95	---- Of a cylinder capacity not exceeding 1600 cc and equipped with an electric boost system to supplement the power produced by	U	Ad valorem or value at importation	35%

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
		the combustion engine, other than those capable of being charged by plugging to external source of electric power			
	8703.23.96	---- Of a cylinder capacity exceeding 1600 cc but not exceeding 2000 cc and equipped with an electric boost system to supplement the power produced by the combustion engine, other than those capable of being charged by plugging to external source of electric power	U	Ad valorem or value at importation	55%
	8703.23.97	---- Of a cylinder capacity exceeding 2000 cc and equipped with an electric boost system to supplement the power produced by the combustion engine, other than those capable of being charged by plugging to external source of electric power	U	Ad valorem or value at importation	75%
	8703.23.99	---- Other	U	Ad valorem or value at importation	100%
		-- Of a cylinder capacity exceeding 3,000 cc:			
		--- New:			
	8703.24.13	---- Equipped with an electric boost system to supplement the power produced by the combustion engine, other than those capable of being charged by plugging to external source of electric power	U	Ad valorem or value at importation	75%
	8703.24.19	---- Other	U	Ad valorem or value at importation	100%
		--- Second-hand:			
	8703.24.93	---- Equipped with an electric boost system to supplement the power	U	Ad valorem or value at	75%

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
		produced by the combustion engine, other than those capable of being charged by plugging to external source of electric power		importation	
	8703.24.99	---- Other	U	Ad valorem or value at importation	100%
		- Other vehicles, with only compression-ignition internal combustion piston engine (diesel or semi-diesel):			
		-- Of a cylinder capacity not exceeding 1,500 cc:			
		--- New:			
	8703.31.15	---- Of a cylinder capacity exceeding 550 cc but not exceeding 1,000 cc	U	Ad valorem or value at importation	45%
	8703.31.16	---- Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,250 cc	U	Ad valorem or value at importation	55%
	8703.31.17	---- Of a cylinder capacity exceeding 550 cc but not exceeding 1,000 cc and equipped with an electric boost system to supplement the power produced by the combustion engine, other than those capable of being charged by plugging to external source of electric power	U	Ad valorem or value at importation	25%
	8703.31.18	---- Of a cylinder capacity exceeding 1,000 cc and equipped with an electric boost system to supplement the power produced by the combustion engine, other than those capable of being charged by plugging to external source of electric power	U	Ad valorem or value at importation	35%
	8703.31.19	---- Other	U	Ad valorem or value at importation	55%

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
		--- Second-hand:			
	8703.31.95	---- Of a cylinder capacity exceeding 550 cc but not exceeding 1,000 cc	U	Ad valorem or value at importation	45%
	8703.31.96	---- Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,250 cc	U	Ad valorem or value at importation	55%
	8703.31.97	---- Of a cylinder capacity exceeding 550 cc but not exceeding 1,000 cc and equipped with an electric boost system to supplement the power produced by the combustion engine, other than those capable of being charged by plugging to external source of electric power	U	Ad valorem or value at importation	25%
	8703.31.98	---- Of a cylinder capacity exceeding 1,000 cc and equipped with an electric boost system to supplement the power produced by the combustion engine, other than those capable of being charged by plugging to external source of electric power	U	Ad valorem or value at importation	35%
	8703.31.99	---- Other	U	Ad valorem or value at importation	55%
		-- Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,500 cc:			
		--- New:			
	8703.32.13	---- Of a cylinder capacity not exceeding 1,600 cc	U	Ad valorem or value at importation	55%
	8703.32.14	---- Of a cylinder capacity exceeding 1,600 cc but not exceeding 2,000 cc	U	Ad valorem or value at importation	75%

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
	8703.32.15	---- Of a cylinder capacity not exceeding 1600 cc and equipped with an electric boost system to supplement the power produced by the combustion engine, other than those capable of being charged by plugging to external source of electric power	U	Ad valorem or value at importation	35%
	8703.32.16	---- Of a cylinder capacity exceeding 1600 cc but not exceeding 2000 cc and equipped with an electric boost system to supplement the power produced by the combustion engine, other than those capable of being charged by plugging to external source of electric power	U	Ad valorem or value at importation	55%
	8703.32.17	---- Of a cylinder capacity exceeding 2000 cc and equipped with an electric boost system to supplement the power produced by the combustion engine, other than those capable of being charged by plugging to external source of electric power	U	Ad valorem or value at importation	75%
	8703.32.19	---- Other	U	Ad valorem or value at importation	100%
		--- Second-hand:			
	8703.32.93	---- Of a cylinder capacity not exceeding 1,600 cc	U	Ad valorem or value at importation	55%
	8703.32.94	---- Of a cylinder capacity exceeding 1,600 cc but not exceeding 2,000 cc	U	Ad valorem or value at importation	75%
	8703.32.95	---- Of a cylinder capacity not exceeding 1600 cc and equipped with an electric	U	Ad valorem or value at importation	35%

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
		boost system to supplement the power produced by the combustion engine, other than those capable of being charged by plugging to external source of electric power			
	8703.32.96	---- Of a cylinder capacity exceeding 1600 cc but not exceeding 2000 cc and equipped with an electric boost system to supplement the power produced by the combustion engine, other than those capable of being charged by plugging to external source of electric power	U	Ad valorem or value at importation	55%
	8703.32.97	---- Of a cylinder capacity exceeding 2000 cc and equipped with an electric boost system to supplement the power produced by the combustion engine, other than those capable of being charged by plugging to external source of electric power	U	Ad valorem or value at importation	75%
	8703.32.99	---- Other	U	Ad valorem or value at importation	100%
		-- Of a cylinder capacity exceeding 2,500 cc:			
		--- New:			
	8703.33.13	---- Equipped with an electric boost system to supplement the power produced by the combustion engine, other than those capable of being charged by plugging to external source of electric power	U	Ad valorem or value at importation	75%
	8703.33.19	---- Other	U	Ad valorem or value at importation	100%
		--- Second-hand:			

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
	8703.33.93	---- Equipped with an electric boost system to supplement the power produced by the combustion engine, other than those capable of being charged by plugging to external source of electric power	U	Ad valorem or value at importation	75%
	8703.33.99	---- Other	U	Ad valorem or value at importation	100%
		- Other vehicles, with both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion, other than those capable of being charged by plugging to external source of electric power:			
		--- New:			
	8703.40.12	---- Of a cylinder capacity exceeding 550 cc but not exceeding 1,000 cc	U	Ad valorem or value at importation	25%
	8703.40.13	---- Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,600 cc	U	Ad valorem or value at importation	35%
	8703.40.14	---- Of a cylinder capacity exceeding 1,600 cc but not exceeding 2,000 cc	U	Ad valorem or value at importation	55%
	8703.40.15	---- Of a cylinder capacity exceeding 2,000 cc but not exceeding 3,000 cc	U	Ad valorem or value at importation	75%
	8703.40.16	---- Of a cylinder capacity exceeding 3,000 cc	U	Ad valorem or value at importation	75%
		--- Second-hand:			
	8703.40.92	---- Of a cylinder capacity exceeding 550 cc but not exceeding 1,000 cc	U	Ad valorem or value at importation	25%

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
	8703.40.93	---- Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,600 cc	U	Ad valorem or value at importation	35%
	8703.40.94	---- Of a cylinder capacity exceeding 1,600 cc but not exceeding 2,000 cc	U	Ad valorem or value at importation	55%
	8703.40.95	---- Of a cylinder capacity exceeding 2,000 cc but not exceeding 3,000 cc	U	Ad valorem or value at importation	75%
	8703.40.96	---- Of a cylinder capacity exceeding 3,000 cc	U	Ad valorem or value at importation	75%
		- Other vehicles, with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion, other than those capable of being charged by plugging to external source of electric power:			
		--- New:			
	8703.50.12	---- Of a cylinder capacity exceeding 550 cc but not exceeding 1,000 cc	U	Ad valorem or value at importation	25%
	8703.50.13	---- Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,600 cc	U	Ad valorem or value at importation	35%
	8703.50.14	---- Of a cylinder capacity exceeding 1,600 cc but not exceeding 2,000 cc	U	Ad valorem or value at importation	55%
	8703.50.15	---- Of a cylinder capacity exceeding 2,000 cc but not exceeding 3,000 cc	U	Ad valorem or value at importation	75%
	8703.50.16	---- Of a cylinder capacity exceeding 3,000 cc	U	Ad valorem or value at importation	75%
		--- Second-hand:			
	8703.50.92	---- Of a cylinder capacity exceeding 550 cc but not exceeding 1,000 cc	U	Ad valorem or value at importation	25%

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
	8703.50.93	---- Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,600 cc	U	Ad valorem or value at importation	35%
	8703.50.94	---- Of a cylinder capacity exceeding 1,600 cc but not exceeding 2,000 cc	U	Ad valorem or value at importation	55%
	8703.50.95	---- Of a cylinder capacity exceeding 2,000 cc but not exceeding 3,000 cc	U	Ad valorem or value at importation	75%
	8703.50.96	---- Of a cylinder capacity exceeding 3,000 cc	U	Ad valorem or value at importation	75%
		- Other vehicles, with both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion, capable of being charged by plugging to external source of electric power:			
		--- New:			
	8703.60.12	---- Of a cylinder capacity exceeding 550 cc but not exceeding 1,000 cc	U	Ad valorem or value at importation	15%
	8703.60.13	---- Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,600 cc	U	Ad valorem or value at importation	25%
	8703.60.14	---- Of a cylinder capacity exceeding 1,600 cc but not exceeding 2,000 cc	U	Ad valorem or value at importation	35%
	8703.60.15	---- Of a cylinder capacity exceeding 2,000 cc but not exceeding 3,000 cc	U	Ad valorem or value at importation	55%
	8703.60.16	---- Of a cylinder capacity exceeding 3,000 cc	U	Ad valorem or value at importation	55%
		--- Second-hand:			
	8703.60.92	---- Of a cylinder capacity exceeding 550 cc but not exceeding 1,000 cc	U	Ad valorem or value at importation	15%

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
	8703.60.93	---- Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,600 cc	U	Ad valorem or value at importation	25%
	8703.60.94	---- Of a cylinder capacity exceeding 1,600 cc but not exceeding 2,000 cc	U	Ad valorem or value at importation	35%
	8703.60.95	---- Of a cylinder capacity exceeding 2,000 cc but not exceeding 3,000 cc	U	Ad valorem or value at importation	55%
	8703.60.96	---- Of a cylinder capacity exceeding 3,000 cc	U	Ad valorem or value at importation	55%
		- Other vehicles, with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion, capable of being charged by plugging to external source of electric power:			
		--- New:			
	8703.70.12	---- Of a cylinder capacity exceeding 550 cc but not exceeding 1,000 cc	U	Ad valorem or value at importation	15%
	8703.70.13	---- Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,600 cc	U	Ad valorem or value at importation	25%
	8703.70.14	---- Of a cylinder capacity exceeding 1,600 cc but not exceeding 2,000 cc	U	Ad valorem or value at importation	35%
	8703.70.15	---- Of a cylinder capacity exceeding 2,000 cc but not exceeding 3,000 cc	U	Ad valorem or value at importation	55%
	8703.70.16	---- Of a cylinder capacity exceeding 3,000 cc	U	Ad valorem or value at importation	55%
		--- Second-hand:			
	8703.70.92	---- Of a cylinder capacity exceeding 550 cc but not exceeding 1,000 cc	U	Ad valorem or value at importation	15%

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
	8703.70.93	---- Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,600 cc	U	Ad valorem or value at importation	25%
	8703.70.94	---- Of a cylinder capacity exceeding 1,600 cc but not exceeding 2,000 cc	U	Ad valorem or value at importation	35%
	8703.70.95	---- Of a cylinder capacity exceeding 2,000 cc but not exceeding 3,000 cc	U	Ad valorem or value at importation	55%
	8703.70.96	---- Of a cylinder capacity exceeding 3,000 cc	U	Ad valorem or value at importation	55%
		- Other vehicles, with only electric motor for propulsion:			
		--- New:			
	8703.80.11	---- Of a power rating not exceeding 180kW	U	Ad valorem or value at importation	15%
	8703.80.12	---- Of a power rating exceeding 180kW	U	Ad valorem or value at importation	25%
	8703.80.15	---- Three-wheeled mobility scooter of a power rating exceeding 6 kW	U	Ad valorem or value at importation	15%
		--- Second-hand:			
	8703.80.91	---- Of a power rating not exceeding 180kW	U	Ad valorem or value at importation	15%
	8703.80.92	---- Of a power rating exceeding 180kW	U	Ad valorem or value at importation	25%
	8703.80.95	---- Three-wheeled mobility scooter of a power rating exceeding 6 kW	U	Ad valorem or value at importation	15%
		- Other:			
		--- New, vehicles with both internal			

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
		combustion engine and electric motor, with only electric motor for propulsion, capable of being charged by plugging to external source of electric power:			
	8703.90.22	---- Of a cylinder capacity exceeding 550 cc but not exceeding 1,000 cc	U	Ad Valorem or value at importation	15%
	8703.90.23	---- Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,600 cc	U	Ad Valorem or value at importation	25%
	8703.90.24	---- Of a cylinder capacity exceeding 1,600 cc but not exceeding 2,000 cc	U	Ad Valorem or value at importation	35%
	8703.90.25	---- Of a cylinder capacity exceeding 2,000 cc but not exceeding 3,000 cc	U	Ad Valorem or value at importation	55%
	8703.90.26	---- Of a cylinder capacity exceeding 3,000 cc	U	Ad Valorem or value at importation	55%
		--- Second-hand, vehicles with both internal combustion engine and electric motor, with only electric motor for propulsion, capable of being charged by plugging to external source of electric power:			
	8703.90.32	---- Of a cylinder capacity exceeding 550 cc but not exceeding 1,000 cc	U	Ad Valorem or value at importation	15%
	8703.90.33	---- Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,600 cc	U	Ad Valorem or value at importation	25%
	8703.90.34	---- Of a cylinder capacity exceeding 1,600 cc but not exceeding 2,000 cc	U	Ad Valorem or value at importation	35%
	8703.90.35	---- Of a cylinder capacity exceeding 2,000 cc but not exceeding 3,000 cc	U	Ad Valorem or value at importation	55%
	8703.90.36	---- Of a cylinder capacity exceeding 3,000 cc	U	Ad Valorem or value at importation	55%

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
		--- New, vehicles with both internal combustion engine and electric motor, with only electric motor for propulsion, other than those capable of being charged by plugging to external source of electric power:			
	8703.90.42	---- Of a cylinder capacity exceeding 550 cc but not exceeding 1,000 cc	U	Ad Valorem or value at importation	25%
	8703.90.43	---- Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,600 cc	U	Ad Valorem or value at importation	35%
	8703.90.44	---- Of a cylinder capacity exceeding 1,600 cc but not exceeding 2,000 cc	U	Ad Valorem or value at importation	55%
	8703.90.45	---- Of a cylinder capacity exceeding 2,000 cc but not exceeding 3,000 cc	U	Ad Valorem or value at importation	75%
	8703.90.46	---- Of a cylinder capacity exceeding 3,000 cc	U	Ad Valorem or value at importation	75%
		--- Second-hand, vehicles with both internal combustion engine and electric motor, with only electric motor for propulsion, other than those capable of being charged by plugging to external source of electric power:			
	8703.90.52	---- Of a cylinder capacity exceeding 550 cc but not exceeding 1,000 cc	U	Ad Valorem or value at importation	25%
	8703.90.53	---- Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,600 cc	U	Ad Valorem or value at importation	35%
	8703.90.54	---- Of a cylinder capacity exceeding 1,600 cc but not exceeding 2,000 cc	U	Ad Valorem or value at importation	55%
	8703.90.55	---- Of a cylinder capacity exceeding 2,000 cc but not	U	Ad Valorem or value at	75%

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
		exceeding 3,000 cc		importation	
	8703.90.56	---- Of a cylinder capacity exceeding 3,000 cc	U	Ad Valorem or value at importation	75%
87.04		Motor vehicles for the transport of goods.			
		- Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel):			
		-- g.v.w. not exceeding 5 tonnes:			
		--- Trucks of the pick-up type with single or double space cabin:			
	8704.21.11	---- New, with single space cabin	U	Ad valorem or value at importation	10%
	8704.21.12	---- New, with double space cabin	U	Ad valorem or value at importation	30%
	8704.21.13	---- Second-hand, with single space cabin	U	Ad valorem or value at importation	10%
	8704.21.14	---- Second-hand, with double space cabin	U	Ad valorem or value at importation	30%
		--- Lorries:			
	8704.21.21	---- New	U	Ad valorem or value at importation	10%
	8704.21.29	---- Second-hand	U	Ad valorem or value at importation	10%
		--- Motor vans, new:			
	8704.21.31	---- Vans with no bench or anchor points therefor behind the front	U	Ad valorem or value at	10%

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
		seats, designed exclusively for the transport of goods and of such types which are not derived from motor cars nor derived from other motor vehicles principally designed for the transport of persons		importation	
	8704.21.32	---- Other, of a cylinder capacity not exceeding 1,250 cc	U	Ad valorem or value at importation	55%
	8704.21.33	---- Other, of a cylinder capacity exceeding 1,250 cc but not exceeding 1,600 cc	U	Ad valorem or value at importation	55%
	8704.21.34	---- Other, of a cylinder capacity exceeding 1,600 cc but not exceeding 2,000 cc	U	Ad valorem or value at importation	75%
	8704.21.35	---- Other, of a cylinder capacity exceeding 2,000 cc	U	Ad valorem or value at importation	100%
		--- Motor vans, Second-hand:			
	8704.21.41	---- Vans with no bench or anchor points therefor behind the front seats designed exclusively for the transport of goods and of such types which are not derived from motor cars nor derived from other motor vehicles principally designed for the transport of persons	U	Ad valorem or value at importation	10%
	8704.21.42	---- Other, of a cylinder capacity not exceeding 1,250 cc	U	Ad valorem or value at importation	55%
	8704.21.43	---- Other, of a cylinder capacity exceeding 1,250 cc but not exceeding 1,600 cc	U	Ad valorem or value at importation	55%
	8704.21.44	---- Other, of a cylinder capacity exceeding 1,600 cc but not exceeding 2,000 cc	U	Ad valorem or value at importation	75%
	8704.21.45	---- Other, of a cylinder capacity exceeding 2,000 cc	U	Ad valorem or value at importation	100%
		--- Chassis, fitted with engine and cabin only:			

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
	8704.21.51	---- For motor vehicles of HS Codes 8704.21.11, 8704.21.21 and 8704.21.31	U	Ad valorem or value at importation	10%
	8704.21.52	---- For motor vehicles of HS Codes 8704.21.32 and 8704.21.33	U	Ad valorem or value at importation	55%
	8704.21.53	---- For motor vehicles of HS Codes 8704.21.13, 8704.21.29 and 8704.21.41	U	Ad valorem or value at importation	10%
	8704.21.54	---- For motor vehicles of HS Codes 8704.21.42 and 8704.21.43	U	Ad valorem or value at importation	55%
	8704.21.55	---- For motor vehicles of H. S. Code 8704.21.12	U	Ad valorem or value at importation	30%
	8704.21.56	---- For motor vehicles of HS Code 8704.21.34	U	Ad valorem or value at importation	75%
	8704.21.57	---- For motor vehicles of H. S. Code 8704.21.14	U	Ad valorem or value at importation	30%
	8704.21.58	---- For motor vehicles of HS Code 8704.21.44	U	Ad valorem or value at importation	75%
	8704.21.59	---- For motor vehicles of HS Codes 8704.21.35 and 8704.21.45	U	Ad valorem or value at importation	100%
		-- g.v.w. exceeding 5 tonnes but not exceeding 20 tonnes:			
		--- Chassis, fitted with engine and cabin only:			
	8704.22.11	---- For motor vehicles of H.S. Code 8704.22.91	U	Ad valorem or value at importation	10%
	8704.22.19	---- For motor vehicles of H.S. Code 8704.22.99	U	Ad valorem or value at importation	10%
		--- Other:			

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
	8704.22.91	---- New	U	Ad valorem or value at importation	10%
	8704.22.99	---- Second-hand	U	Ad valorem or value at importation	10%
		-- g.v.w. exceeding 20 tonnes:			
		--- Chassis, fitted with engine and cabin only:			
	8704.23.11	---- For motor vehicles of H.S. Code 8704.23.91	U	Ad valorem or value at importation	10%
	8704.23.19	---- For motor vehicles of H.S. Code 8704.23.99	U	Ad valorem or value at importation	10%
		--- Other:			
	8704.23.91	---- New	U	Ad valorem or value at importation	10%
	8704.23.99	---- Second-hand	U	Ad valorem or value at importation	10%
		- Other, with spark-ignition internal combustion piston engine:			
		-- g.v.w. not exceeding 5 tonnes:			
		--- Trucks of the pick-up type with single or double space cabin:			
	8704.31.11	---- New, with single space cabin	U	Ad valorem or value at importation	10%
	8704.31.12	---- New, with double space cabin	U	Ad valorem or value at	30%

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
				importation	
	8704.31.13	---- Second-hand, with single space cabin	U	Ad valorem or value at importation	10%
	8704.31.14	---- Second-hand, with double space cabin	U	Ad valorem or value at importation	30%
		--- Lorries:			
	8704.31.21	---- New	U	Ad valorem or value at importation	10%
	8704.31.29	---- Second-hand	U	Ad valorem or value at importation	10%
		--- Motor vans, new:			
	8704.31.31	---- Vans with no bench or anchor points therefor behind the front seats, designed exclusively for the transport of goods and of such types which are not derived from motor cars nor derived from other motor vehicles principally designed for the transport of persons	U	Ad valorem or value at importation	10%
	8704.31.32	---- Other, of a cylinder capacity not exceeding 1,250 cc	U	Ad valorem or value at importation	55%
	8704.31.33	---- Other, of a cylinder capacity exceeding 1,250 cc but not exceeding 1,600 cc	U	Ad valorem or value at importation	55%
	8704.31.34	---- Other, of a cylinder capacity exceeding 1,600 cc but not exceeding 2,000 cc	U	Ad valorem or value at importation	75%
	8704.31.35	---- Other, of a cylinder capacity exceeding 2,000 cc	U	Ad valorem or value at importation	100%
		--- Motor vans, Second-hand:			
	8704.31.41	---- Vans with no bench or anchor	U	Ad valorem	10%

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
		points therefor behind the front seats designed exclusively for the transport of goods and of such types which are not derived from motor cars nor derived from other motor vehicles principally designed for the transport of persons		or value at importation	
	8704.31.42	---- Other, of a cylinder capacity not exceeding 1,250 cc	U	Ad valorem or value at importation	55%
	8704.31.43	---- Other, of a cylinder capacity exceeding 1,250 cc but not exceeding 1,600 cc	U	Ad valorem or value at importation	55%
	8704.31.44	---- Other, of a cylinder capacity exceeding 1,600 cc but not exceeding 2,000 cc	U	Ad valorem or value at importation	75%
	8704.31.45	---- Other, of a cylinder capacity exceeding 2,000 cc	U	Ad valorem or value at importation	100%
		- Other, with only spark-ignition internal combustion piston engine:			
		-- g.v.w. not exceeding 5 tonnes:			
		--- Chassis, fitted with engine and cabin only:			
	8704.31.51	---- For motor vehicles of HS Codes 8704.31.11, 8704.31.21 and 8704.31.31	U	Ad valorem or value at importation	10%
	8704.31.52	---- For motor vehicles of HS Codes 8704.31.32 and 8704.31.33	U	Ad valorem or value at importation	55%
	8704.31.53	---- For motor vehicles of HS Codes 8704.31.13, 8704.31.29 and 8704.31.41	U	Ad valorem or value at importation	10%
	8704.31.54	---- For motor vehicles of HS Codes 8704.31.42 and 8704.31.43	U	Ad valorem or value at importation	55%
	8704.31.55	---- For motor vehicles of H. S. Code 8704.31.12	U	Ad valorem or value at importation	30%
	8704.31.56	---- For motor vehicles of H. S.	U	Ad valorem	30%

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
		Code 8704.31.14		or value at importation	
	8704.31.57	---- For motor vehicles of HS Code 8704.31.34	U	Ad valorem or value at importation	75%
	8704.31.58	---- For motor vehicles of HS Code 8704.31.44	U	Ad valorem or value at importation	75%
	8704.31.59	---- For motor vehicles of HS Codes 8704.31.35 and 8704.31.45	U	Ad valorem or value at importation	100%
		-- g.v.w. exceeding 5 tonnes:			
		--- Chassis, fitted with engine and cabin only:			
	8704.32.11	---- For motor vehicles of HS Code 8704.32.91	U	Ad valorem or value at importation	10%
	8704.32.19	---- For motor vehicles of HS Code 8704.32.99	U	Ad valorem or value at importation	10%
		--- Other:			
	8704.32.91	---- New	U	Ad valorem or value at importation	10%
	8704.32.99	---- Second-hand	U	Ad valorem or value at importation	10%
		- Other, with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion:			
		-- g.v.w. not exceeding 5 tonnes:			
		--- Trucks of the pick-up type with single or double space cabin:			

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
	8704.41.11	---- New, with single space cabin	U	Ad valorem or value at importation	5%
	8704.41.12	---- New, with double space cabin	U	Ad valorem or value at importation	20%
	8704.41.13	---- Second-hand, with single space cabin	U	Ad valorem or value at importation	5%
	8704.41.14	---- Second-hand, with double space cabin	U	Ad valorem or value at importation	20%
		--- Lorries:			
	8704.41.21	---- New	U	Ad valorem or value at importation	5%
	8704.41.22	---- Second-hand	U	Ad valorem or value at importation	5%
		--- Motor vans, new:			
	8704.41.31	---- With no bench or anchor points therefor behind the front seats, designed exclusively for the transport of goods and of such types which are not derived from motor cars nor derived from other motor vehicles principally designed for the transport of persons	U	Ad valorem or value at importation	5%
	8704.41.32	---- Other, of a cylinder capacity not exceeding 1,600 cc	U	Ad valorem or value at importation	35%
	8704.41.33	---- Other, of a cylinder capacity exceeding 1,600 cc but not exceeding 2,000 cc	U	Ad valorem or value at importation	55%
	8704.41.34	---- Other, of a cylinder capacity exceeding 2,000 cc	U	Ad valorem or value at importation	75%

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
		--- Motor vans, second-hand:			
	8704.41.41	---- With no bench or anchor points therefor behind the front seats designed exclusively for the transport of goods and of such types which are not derived from motor cars nor derived from other motor vehicles principally designed for the transport of persons	U	Ad valorem or value at importation	5%
	8704.41.42	---- Other, of a cylinder capacity not exceeding 1,600 cc	U	Ad valorem or value at importation	35%
	8704.41.43	---- Other, of a cylinder capacity exceeding 1,600 cc but not exceeding 2,000 cc	U	Ad valorem or value at importation	55%
	8704.41.44	---- Other, of a cylinder capacity exceeding 2,000 cc	U	Ad valorem or value at importation	75%
		--- Chassis, fitted with engine and cabin only:			
	8704.41.51	---- For motor vehicles of HS Codes 8704.41.11, 8704.41.21 and 8704.41.31	U	Ad valorem or value at importation	5%
	8704.41.52	---- For motor vehicles of HS Code 8704.41.12	U	Ad valorem or value at importation	20%
	8704.41.53	---- For motor vehicles of HS Codes 8704.41.13, 8704.41.22 and 8704.41.41	U	Ad valorem or value at importation	5%
	8704.41.54	---- For motor vehicles of HS Code 8704.41.14	U	Ad valorem or value at importation	20%
	8704.41.55	---- For motor vehicles of HS Code 8704.41.32	U	Ad valorem or value at importation	35%
	8704.41.56	---- For motor vehicles of HS Code 8704.41.33	U	Ad valorem or value at importation	55%

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
	8704.41.57	---- For motor vehicles of HS Code 8704.41.42	U	Ad valorem or value at importation	35%
	8704.41.58	---- For motor vehicles of HS Code 8704.41.43	U	Ad valorem or value at importation	55%
	8704.41.59	---- For motor vehicles of HS Codes 8704.41.34 and 8704.41.44	U	Ad valorem or value at importation	75%
		-- g.v.w. exceeding 5 tonnes but not exceeding 20 tonnes:			
	8704.42.10	--- Chassis for lorries fitted with engine and cabin only	U	Ad valorem or value at importation	5%
	8704.42.20	--- New motor vehicles	U	Ad valorem or value at importation	5%
	8704.42.30	--- Second-hand motor vehicles	U	Ad valorem or value at importation	5%
		-- g.v.w. exceeding 20 tonnes:			
	8704.43.10	--- Chassis for lorries fitted with engine and cabin only	U	Ad valorem or value at importation	5%
	8704.43.20	--- New motor vehicles	U	Ad valorem or value at importation	5%
	8704.43.30	--- Second-hand motor vehicles	U	Ad valorem or value at importation	5%
		- Other, with both spark-ignition internal combustion piston engine and electric motor as motors for propulsion:			
		-- g.v.w. not exceeding 5 tonnes:			
		--- Trucks of the pick-up type with			

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
		single or double space cabin:			
	8704.51.11	---- New, with single space cabin	U	Ad valorem or value at importation	5%
	8704.51.12	---- New, with double space cabin	U	Ad valorem or value at importation	20%
	8704.51.13	---- Second-hand, with single space cabin	U	Ad valorem or value at importation	5%
	8704.51.14	---- Second-hand, with double space cabin	U	Ad valorem or value at importation	20%
		--- Lorries:			
	8704.51.21	---- New	U	Ad valorem or value at importation	5%
	8704.51.22	---- Second-hand	U	Ad valorem or value at importation	5%
		--- Motor vans, new:			
	8704.51.31	---- With no bench or anchor points therefor behind the front seats, designed exclusively for the transport of goods and of such types which are not derived from motor cars nor derived from other motor vehicles principally designed for the transport of persons	U	Ad valorem or value at importation	5%
	8704.51.32	---- Other, of an engine capacity not exceeding 1,600 cc	U	Ad valorem or value at importation	35%
	8704.51.33	---- Other, of an engine capacity exceeding 1,600 cc but not exceeding 2,000 cc	U	Ad valorem or value at importation	55%
	8704.51.34	---- Other, of an engine capacity exceeding 2,000 cc	U	Ad valorem or value at importation	75%

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
		--- Motor vans, second-hand:			
	8704.51.41	---- With no bench or anchor points therefor behind the front seats, designed exclusively for the transport of goods and of such types which are not derived from motor cars nor derived from other motor vehicles principally designed for the transport of persons	U	Ad valorem or value at importation	5%
	8704.51.42	---- Other, of an engine capacity not exceeding 1,600 cc	U	Ad valorem or value at importation	35%
	8704.51.43	---- Other, of an engine capacity exceeding 1,600 cc but not exceeding 2,000 cc	U	Ad valorem or value at importation	55%
	8704.51.44	---- Other, of an engine capacity exceeding 2,000 cc	U	Ad valorem or value at importation	75%
		--- Chassis, fitted with engine and cabin only:			
	8704.51.51	---- For motor vehicles of HS Codes 8704.51.11, 8704.51.21 and 8704.51.31	U	Ad valorem or value at importation	5%
	8704.51.52	---- For motor vehicles of H. S. Code 8704.51.12	U	Ad valorem or value at importation	20%
	8704.51.53	---- For motor vehicles of HS Codes 8704.51.13, 8704.51.22 and 8704.51.41	U	Ad valorem or value at importation	5%
	8704.51.54	---- For motor vehicles of H. S. Code 8704.51.14	U	Ad valorem or value at importation	20%
	8704.51.55	---- For motor vehicles of HS Code 8704.51.32	U	Ad valorem or value at importation	35%
	8704.51.56	---- For motor vehicles of HS Code 8704.51.33	U	Ad valorem or value at importation	55%

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
	8704.51.57	---- For motor vehicles of HS Code 8704.51.42	U	Ad valorem or value at importation	35%
	8704.51.58	---- For motor vehicles of HS Code 8704.51.43	U	Ad valorem or value at importation	55%
	8704.51.59	---- For motor vehicles of HS Codes 8704.51.34 and 8704.51.44	U	Ad valorem or value at importation	75%
		-- g.v.w. exceeding 5 tonnes:			
	8704.52.10	--- Chassis for lorries fitted with engine and cabin only	U	Ad valorem or value at importation	5%
	8704.52.20	--- New motor vehicles	U	Ad valorem or value at importation	5%
	8704.52.30	--- Second-hand motor vehicles	U	Ad valorem or value at importation	5%
		- Other with only electric motor for propulsion:			
		--- Trucks of the pick-up type with single or double space cabin:			
	8704.60.11	---- New, with single space cabin, of a power rating not exceeding 180 kW	U	Ad valorem or value at importation	5%
	8704.60.12	---- New, with single space cabin, of a power rating exceeding 180 kW	U	Ad valorem or value at importation	5%
	8704.60.13	---- New, with double space cabin, of a power rating not exceeding 180 kW	U	Ad valorem or value at importation	10%
	8704.60.14	---- New, with double space cabin, of a power rating exceeding 180 kW	U	Ad valorem or value at importation	15%
	8704.60.15	---- Second-hand, with single space cabin, of a power rating not exceeding 180 Kw	U	Ad valorem or value at importation	5%

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
	8704.60.16	---- Second-hand, with single space cabin, of a power rating exceeding 180 kW	U	Ad valorem or value at importation	5%
	8704.60.17	---- Second-hand, with double space cabin, of a power rating not exceeding 180 kW	U	Ad valorem or value at importation	10%
	8704.60.18	---- Second-hand, with double space cabin, of a power rating exceeding 180 kW	U	Ad valorem or value at importation	15%
		--- Lorries:			
	8704.60.21	---- New	U	Ad valorem or value at importation	5%
	8704.60.22	---- Second-hand	U	Ad valorem or value at importation	5%
		--- New vans:			
	8704.60.31	---- With no bench or anchor points therefor behind the front seats, designed exclusively for the transport of goods and of such types which are not derived from motor cars nor derived from other motor vehicles principally designed for the transport of persons, of a power rating not exceeding 180 kW	U	Ad valorem or value at importation	5%
	8704.60.32	---- With no bench or anchor points therefor behind the front seats, designed exclusively for the transport of goods and of such types which are not derived from motor cars nor derived from other motor vehicles principally designed for the transport of persons, of a power rating exceeding 180 kW	U	Ad valorem or value at importation	5%
	8704.60.33	---- Other, with a power rating not exceeding 180 kW	U	Ad valorem or value at importation	15%

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
	8704.60.34	---- Other, with a power rating exceeding 180 kW	U	Ad valorem or value at importation	25%
		--- Second-hand vans:			
	8704.60.41	---- With no bench or anchor points therefor behind the front seats, designed exclusively for the transport of goods and of such types which are not derived from motor cars nor derived from other motor vehicles principally designed for the transport of persons, of a power rating not exceeding 180 kW	U	Ad valorem or value at importation	5%
	8704.60.42	---- With no bench or anchor points therefor behind the front seats, designed exclusively for the transport of goods and of such types which are not derived from motor cars nor derived from other motor vehicles principally designed for the transport of persons, of a power rating exceeding 180 kW	U	Ad valorem or value at importation	5%
	8704.60.43	---- Other, with a power rating not exceeding 180 kW	U	Ad valorem or value at importation	15%
	8704.60.44	---- Other, with a power rating exceeding 180 kW	U	Ad valorem or value at importation	25%
		--- Chassis, fitted with engine and cabin only:			
	8704.60.71	---- For vehicles of HS Codes 8704.60.12, 8704.60.16, 8704.60.21, 8704.60.22, 8704.60.32 and 8704.60.42	U	Ad valorem or value at importation	5%
	8704.60.72	---- For vehicles of HS Codes 8704.60.11, 8704.60.15, 8704.60.31 and 8704.60.41	U	Ad valorem or value at importation	5%
	8704.60.73	---- For vehicles of HS Codes 8704.60.14 and 8704.60.18	U	Ad valorem or value at importation	15%

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
	8704.60.74	---- For vehicles of HS Codes 8704.60.13 and 8704.60.17	U	Ad valorem or value at importation	10%
	8704.60.75	---- For vehicles of HS Code 8704.60.34	U	Ad valorem or value at importation	25%
	8704.60.76	---- For vehicles of HS Codes 8704.60.33 and 8704.60.43	U	Ad valorem or value at importation	15%
	8704.60.77	---- For vehicles of HS Code 8704.60.44	U	Ad valorem or value at importation	25%
		- Other:			
		--- New:			
	8704.90.19	---- Other	U	Ad valorem or value at importation	10%
	8704.90.90	--- Second-hand	U	Ad valorem or value at importation	10%
87.06		Chassis fitted with engines, for the motor vehicles of headings 87.01 to 87.05:			
		--- For buses:			
	8706.00.11	---- Electrically operated	U	Ad valorem or value at importation	0%
	8706.00.12	---- Of subheadings 8702.10.21 and 8702.90.21	U	Ad valorem or value at importation	0%
	8706.00.19	---- Other	U	Ad valorem or value at importation	0%
		--- For Lorries:			

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
	8706.00.21	---- Electrically operated	U	Ad valorem or value at importation	5%
	8706.00.22	---- With both an internal combustion engine and an electric motor as motors for propulsion	U	Ad valorem or value at importation	5%
	8706.00.29	---- Other	U	Ad valorem or value at importation	10%
	8706.00.40	--- For motor vehicles of headings 87.01 and 87.05	U	Ad valorem or value at importation	0%
		--- Other:			
	8706.00.91	---- Electrically operated	U	Ad valorem or value at importation	15%
	8706.00.92	---- With both an internal combustion engine and an electric motor as motors for propulsion	U	Ad valorem or value at importation	15%
	8706.00.99	---- Other	U	Ad valorem or value at importation	55%

Part B

Transitional provision

The rates specified in Part I of the First Schedule to the Excise Act in force before 6 June 2025 shall continue to apply to excisable goods being vehicles, falling under their respective H.S. Codes as specified in Part A of the Schedule to this Resolution, provided any such vehicle –

- (a) has been issued with an import permit before 6 June 2025;
- (b) has been shipped before 6 June 2025; or
- (c) has been placed in a bonded warehouse before 6 June 2025; and
- (d) is cleared from Customs on or before 30 June 2025.