

SECTION XVII

*VEHICLES, AIRCRAFT, VESSELS AND ASSOCIATED
TRANSPORT EQUIPMENT*

NOTES

1. This Section does not cover articles of heading 9503 or 9508 or bobsleighs, toboggans and the like of heading 9506.

2. The expressions “parts” and “parts and accessories” do not apply to the following articles, whether or not they are identifiable as for the goods of this Section:

(a) joints, washers or the like of any material (classified according to their constituent material or in heading 8484) or other articles of vulcanised rubber other than hard rubber (heading 4016);

(b) parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);

(c) articles of Chapter 82 (tools);

(d) articles of heading 8306;

(e) machines and apparatus of headings 8401 to 8479, or parts thereof, other than the radiators for the articles of this Section, articles of heading 8481 or 8482 or, provided they constitute integral parts of engines and motors, articles of heading 8483;

(f) electrical machinery or equipment (Chapter 85);

(g) articles of Chapter 90;

(h) articles of Chapter 91;

(i) arms (Chapter 93);

(k) lamps or lighting fittings of heading 9405; or

(l) brushes of a kind used as parts of vehicles (heading 9603).

3. References in Chapters 86 to 88 to “parts” or “accessories” do not apply to parts or accessories which are not suitable for use solely or principally with the articles of those Chapters. A part or accessory which answers to a description in two or more of the headings of those Chapters is to be classified under that heading which corresponds to the principal use of that part or accessory.

4. For the purposes of this Section:

(a) vehicles specially constructed to travel on both road and rail are classified under the appropriate heading of Chapter 87;

(b) amphibious motor vehicles are classified under the appropriate heading of Chapter 87;

(c) aircraft specially constructed so that they can also be used as road vehicles are classified under the appropriate heading of Chapter 88.

5. Air-cushion vehicles are to be classified within this Section with the vehicles to which they are most akin as follows:

(a) in Chapter 86 if designed to travel on a guide-track (hovertrains);

(b) in Chapter 87 if designed to travel over land or over both land and water;

(c) in Chapter 89 if designed to travel over water, whether or not able to land on beaches or landing-stages or also able to travel over ice.

Parts and accessories of air-cushion vehicles are to be classified in the same way as those of vehicles of the heading in which the air-cushion vehicles are classified under the above provisions.

Hovertrain track fixtures and fittings are to be classified as railway track fixtures and fittings, and signalling, safety or traffic control equipment for hovertrain transport systems as signalling, safety or traffic control equipment for railways.

6. In respect of goods covered by this Section, conversion of an article which is incomplete or unfinished but having the essential character of the complete or finished article (including 'blank', that is an article, not ready for direct use, having the approximate shape or outline of the finished article or part, and which can only be used, other than in exceptional cases, for completion into a finished article or a part), into complete or finished article shall amount to 'manufacture'.

CHAPTER 86

Railway or tramway locomotives, rolling-stock and parts thereof; railway or tramway track fixtures and fittings and parts thereof; mechanical (including electro-mechanical) traffic signalling equipment of all kinds

NOTES

1. This Chapter does not cover :

(a) railway or tramway sleepers of wood or of concrete, or concrete guide-track sections for hovertrains (heading 4406 or 6810);

(b) railway or tramway track construction material of iron or steel of heading 7302; or

(c) electrical signalling, safety or traffic control equipment of heading 8530.

2. Heading 8607 applies, *inter alia*, to:

(a) axles, wheels, wheel sets (running gear), metal tyres, hoops and hubs and other parts of wheels;

(b) frames, under frames, bogies and bissel-bogies;

(c) axle boxes, brake gear;

(d) buffers for rolling-stock; hooks and other coupling gear and corridor connections;

(e) coach work.

3. Subject to the provisions of Note 1 above, heading 8608 applies, *inter alia*, to :

(a) assembled track, turntables, platform buffers, loading gauges;

(b) semaphores, mechanical signal discs, level crossing control gear, signal and point controls and other mechanical (including electro-mechanical) signalling, safety or traffic control equipment, whether or not fitted for electric lighting, for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields.

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
8601	RAIL LOCOMOTIVES POWERED FROM AN EXTERNAL SOURCE OF ELECTRICITY OR BY ELECTRIC ACCUMULATORS		
8601 10 00	- Powered from an external source of electricity	u	6%
8601 20 00	- Powered by electric accumulators	u	6%
8602	OTHER RAIL LOCOMOTIVES; LOCOMOTIVE TENDERS		
8602 10 00	- Diesel-electric locomotives	u	6%
8602 90	- <i>Other :</i>		
8602 90 10	--- Steam locomotives and tenders thereof	u	6%
8602 90 90	--- Other	u	6%
8603	SELF-PROPELLED RAILWAY OR TRAMWAY COACHES, VANS AND TRUCKS, OTHER THAN THOSE OF HEADING 8604		
8603 10 00	- Powered from an external source of electricity	u	6%
8603 90 00	- Other	u	6%
8604 00 00	RAILWAY OR TRAMWAY MAINTENANCE OR SERVICE VEHICLES WHETHER OR NOT SELF-PROPELLED (FOR EXAMPLE, WORKSHOPS, CRANES, BALLAST TAMPERS, TRACK-LINERS, TESTING COACHES AND TRACK INSPECTION VEHICLES)	u	12.5%
8605 00 00	RAILWAY OR TRAMWAY PASSENGER COACHES, NOT SELF-PROPELLED; LUGGAGE VANS, POST OFFICE COACHES AND OTHER SPECIAL PURPOSE RAILWAY OR TRAMWAY COACHES, NOT SELF-PROPELLED (EXCLUDING THOSE OF HEADING 8604)	u	6%
8606	RAILWAY OR TRAMWAY GOODS VANS AND WAGONS, NOT SELF-PROPELLED		
8606 10	- <i>Tank wagons and the like :</i>		
8606 10 10	--- Four-wheeler tank wagons of pay-load exceeding 23 tonnes	u	6%
8606 10 20	--- Eight-wheeler tank wagons of pay-load not exceeding 60 tonnes	u	6%
8606 10 90	--- Other	u	6%
8606 30 00	- Self-discharging vans and wagons, other than those of sub-heading 8606 10	u	6%
	- <i>Other:</i>		
8606 91	-- <i>Covered and closed :</i>		
8606 91 10	--- Meter guage eight-wheeler covered wagons of pay-load not exceeding 38 tonnes	u	6%
8606 91 20	--- Broad guage eight-wheeler covered wagons of pay-load not exceeding 60 tonnes	u	6%
8606 91 90	--- Other	u	6%
8606 92	-- <i>Open with non-removable sides of a</i>		

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
	<i>height exceeding 60 cms:</i>		
8606 92 10	--- Bogie eight-wheeler wagons of pay-load not exceeding 60 tonnes	u	6%
8606 92 20	--- Broad gauge bogie eight-wheeler wagons of pay-load exceeding 60 tonnes but not exceeding 67 tonnes	u	6%
8606 92 90	--- Other	u	6%
8606 99 00	-- Other	u	6%
8607	PARTS OF RAILWAY OR TRAMWAY LOCOMOTIVES OR ROLLING-STOCK		
	- <i>Bogies, bissel-bogies, axles and wheels, and parts thereof :</i>		
8607 11 00	-- Driving bogies and bissel-bogies	kg.	12.5%
8607 12 00	-- Other bogies and bissel-bogies	kg.	12.5%
8607 19	-- <i>Other including parts :</i>		
8607 19 10	--- Axles, wheels for coaches, van and wagons (rolling-stock)	kg.	12.5%
8607 19 20	--- Axles and wheels for locomotives	kg.	12.5%
8607 19 30	--- Axle boxes (lubricating or grease box)	kg.	12.5%
8607 19 90	--- Other parts of axles and wheels	kg.	12.5%
	- <i>Brakes and parts thereof :</i>		
8607 21 00	-- Air brakes and parts thereof	kg.	12.5%
8607 29 00	-- Other	kg.	12.5%
8607 30	- <i>Hooks and other coupling devices, buffers and parts thereof:</i>		
8607 30 10	--- Buffers and coupling devices	kg.	12.5%
8607 30 90	--- Other	kg.	12.5%
	- <i>Other :</i>		
8607 91 00	-- Of locomotives	kg.	12.5%
8607 99	-- <i>Other :</i>		
8607 99 10	--- Parts of coach work of railway running stock	kg.	12.5%
8607 99 20	--- Parts of tramway, locomotives and running stock	kg.	12.5%
8607 99 30	--- Hydraulic shock absorbers for railway bogies	kg.	12.5%
8607 99 90	--- Other	kg.	12.5%
8608	RAILWAY OR TRAMWAY TRACK FIXTURES AND FITTINGS; MECHANICAL (INCLUDING ELECTRO-MECHANICAL) SIGNALLING, SAFETY OR TRAFFIC CONTROL EQUIPMENT FOR RAILWAY, TRAMWAYS, ROADS, INLAND WATERWAYS, PARKING FACILITIES, PORT INSTALLATION OR AIR-FIELDS; PARTS OF THE FOREGOING		
8608 00	- <i>Railway or tramway track fixtures and fittings; mechanical (including electro-mechanical) signalling, safety or traffic control equipment for railway, tramways, roads, inland waterways,</i>		

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
	<i>parking facilities, port installation or air-fields; parts of the foregoing :</i>		
8608 00 10	--- Railway and tramway track fixtures and fittings	kg.	12.5%
8608 00 20	--- Mechanical equipment, not electrically powered for signalling to, or controlling, road rail or other vehicles, ships or aircraft	kg.	12.5%
8608 00 30	--- Other traffic control equipment for railways	kg.	12.5%
8608 00 40	--- Other traffic control equipment for roads or inland waterways including automatic traffic control equipment for use at ports and airports	kg.	12.5%
8608 00 90	--- Other	kg	12.5%
8609 00 00	CONTAINERS (INCLUDING CONTAINERS FOR THE TRANSPORT OF FLUIDS) SPECIALLY DESIGNED AND EQUIPPED FOR CARRIAGE BY ONE OR MORE MODES OF TRANSPORT	u	12.5%

EXEMPTION NOTIFICATIONS

Exemption to marine freight containers cleared from 100% EOUs into DTA for exports:

In exercise of the powers conferred by sub-section (i) of Section 5A of the Central Excise Act, 1944 (1 of 1944), the Central Government, being satisfied that it is necessary in the public interest so to do, hereby **exempts marine freight containers**, falling under Chapter 86 of the Schedule to the Central Excise Tariff Act, 1985 (5 of 1986), **produced or manufactured in hundred per cent Export Oriented Unit or a unit in an Export Processing Zone or a Free Trade Zone from the whole of the duty of excise** leviable thereon under section 3 of the Central Excise Act, 1944 (1 of 1944), **when sold in India for export:**

Provided that the unit and buyer of the marine freight containers executes a bond in such form and for such sum as may be specified by the Assistant Commissioner of Customs incharge of the hundred per cent Export Oriented Unit or Export Processing Zone or Free Trade Zone, binding themselves to **export the said containers within six months from the date of clearance** from the hundred per cent Export Oriented Unit or Export Processing Zone or Free Trade Zone and to furnish documentary evidence thereof to the satisfaction of Assistant Commissioner of Customs and to pay the duty leviable thereon in the event of the failure of the said buyer to export the said marine freight containers:

Provided further that the aforesaid period of six months may, on sufficient cause being shown, be extended by the Assistant Commissioner of Customs for a further period not exceeding six months.

[Notifn. No.24/98-CE dt.5.8.1998]

CHAPTER 87

Vehicles other than railway or tramway rolling-stock, and parts and accessories thereof

NOTES

1. This Chapter does not cover railway or tramway rolling-stock designed solely for running on rails.
2. For the purposes of this Chapter, "tractors" means vehicles constructed essentially for hauling or pushing another vehicle, appliance or load, whether or not they contain subsidiary provision for the transport, in connection with the main use of the tractor, of tools, seeds, fertilizers or other goods.
Machines and working tools designed for fitting to tractors of heading 8701 as interchangeable equipment remain classified in their respective headings even if presented with the tractor, and whether or not mounted on it.
3. *Heading 8706 shall include chassis, whether or not fitted with a cab.
4. Heading 8712 includes all children's bicycles. Other children's cycles fall in heading 9503.
5. For the purposes of this Chapter, building a body or fabrication or mounting or fitting of structures or equipment on the chassis falling under heading 8706 shall amount to 'manufacture' of a motor vehicle.
6. For the purposes of this Chapter, "station wagons" means vehicles which may be used, without structural alteration, for the transportation of both persons and goods.

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
8701	TRACTORS (OTHER THAN TRACTORS OF HEADING 8709)		
8701 10 00	- Single axle tractors	u	12.5%
8701 20	- <i>Road tractors for semi-trailers :</i>		
8701 20 10	--- Of engine capacity not exceeding 1,800 cc	u	12.5%
8701 20 90	--- Other	u	12.5%
8701 30	- <i>Track-laying tractors :</i>		
	--- <i>Garden tractors:</i>		
8701 30 11	---- Of engine capacity not exceeding 1,800 cc	u	12.5%
8701 30 19	---- Other	u	12.5%
	--- <i>Other :</i>		
8701 30 91	---- Of engine capacity not exceeding 1,800 cc	u	12.5%
8701 30 99	---- Other	u	12.5%
	- <i>Other, of an engine power:</i>		
8701 91 00	-- Not exceeding 18 kW	u	12.5%
8701 92 00	-- Exceeding 18 kW but not exceeding 37 kW	u	12.5%
8701 93 00	-- Exceeding 37 kW but not exceeding 75 kW	u	12.5%

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
8701 94 00	-- Exceeding 75 kW but not exceeding 130 kW	u	12.5%
8701 95 00	-- Exceeding 130 kW	u	12.5%
8702	MOTOR VEHICLES FOR THE TRANSPORT OF TEN OR MORE PERSONS, INCLUDING THE DRIVER		
8702 10	- <i>With only compression-ignition internal combustion piston engine (diesel or semi-diesel):</i> --- Vehicles for transport of not more than 13 persons, including the driver:		
8702 10 11	---- Integrated monocoque vehicle, air-conditioned	u	27%
8702 10 12	---- Integrated monocoque vehicle, non air-conditioned	u	27%
8702 10 18	---- Other, air-conditioned	u	27%
8702 10 19	---- Other, non air-conditioned --- Other:	u	27%
8702 10 21	---- Integrated monocoque vehicle, air-conditioned	u	12.5%
8702 10 22	---- Integrated monocoque vehicle, non air-conditioned	u	12.5%
8702 10 28	---- Other, air-conditioned	u	12.5%
8702 10 29	---- Other, non air-conditioned	u	12.5%
8702 20	- <i>With both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion:</i> --- Vehicles for transport of not more than 13 persons, including the driver:		
8702 20 11	---- Integrated monocoque vehicle, air-conditioned	u	27%
8702 20 12	---- Integrated monocoque vehicle, non air-conditioned	u	27%
8702 20 18	---- Other, air-conditioned	u	27%
8702 20 19	---- Other, non air-conditioned --- Other:	u	27%
8702 20 21	---- Integrated monocoque vehicle, air-conditioned	u	12.5%
8702 20 22	---- Integrated monocoque vehicle, non air-conditioned	u	12.5%
8702 20 28	---- Other, air-conditioned	u	12.5%
8702 20 29	---- Other, non air-conditioned	u	12.5%
8702 30	- <i>With both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion:</i> --- Vehicles for transport of not more than 13 persons, including the driver:		
8702 30 11	---- Integrated monocoque vehicle, air-conditioned	u	27%
8702 30 12	---- Integrated monocoque vehicle, non air-conditioned	u	27%
8702 30 18	---- Other, air-conditioned	u	27%
8702 30 19	---- Other, non air-conditioned --- Other:	u	27%
8702 30 21	---- Integrated monocoque vehicle, air-conditioned	u	12.5%
8702 30 22	---- Integrated monocoque vehicle, non air-conditioned	u	12.5%
8702 30 28	---- Other, air-conditioned	u	12.5%

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
8702 30 29	---- Other, non air-conditioned	u	12.5%
8702 40	- With only electric motor for propulsion: --- Vehicles for transport of not more than 13 persons, including the driver:		
8702 40 11	---- Integrated monocoque vehicle, air-conditioned	u	12.5%
8702 40 12	---- Integrated monocoque vehicle, non air-conditioned	u	12.5%
8702 40 18	---- Other, air-conditioned	u	12.5%
8702 40 19	---- Other, non air-conditioned	u	12.5%
	--- Other:		
8702 40 21	---- Integrated monocoque vehicle, air-conditioned	u	12.5%
8702 40 22	---- Integrated monocoque vehicle, non air-conditioned	u	12.5%
8702 40 28	---- Other, air-conditioned	u	12.5%
8702 40 29	---- Other, non air-conditioned	u	12.5%
8702 90	- Other: --- Vehicles for transport of not more than 13 persons, including the driver: 40		
8702 90 11	---- Integrated monocoque vehicle, air-conditioned	u	27%
8702 90 12	---- Integrated monocoque vehicle, non air-conditioned	u	27%
8702 90 18	---- Other, air-conditioned	u	27%
8702 90 19	---- Other, non air-conditioned	u	27%
	--- Other:		
8702 90 21	---- Integrated monocoque vehicle, air-conditioned	u	27%
8702 90 22	---- Integrated monocoque vehicle, non air-conditioned	u	27%
8702 90 28	---- Other, air-conditioned	u	27%
8702 90 29	---- Other, non air-conditioned	u	27%
8703	MOTOR CARS AND OTHER MOTOR VEHICLES PRINCIPALLY DESIGNED FOR THE TRANSPORT OF PERSONS (OTHER THAN THOSE OF HEADING 8702), INCLUDING STATION WAGONS AND RACING CARS		
8703 10	- <i>Vehicles specially designed for travelling on snow; golf cars and similar vehicles:</i>		
8703 10 10	--- Electrically operated	u	12.5%
8703 10 90	--- Other - <i>Other vehicles, with only spark-ignition internal combustion reciprocating piston engine :</i>	u	24%
8703 21	-- <i>Of a cylinder capacity not exceeding 1,000 cc :</i>		
8703 21 10	--- Vehicles principally designed for the transport of more than seven persons, including the driver	u	24%
8703 21 20	--- Three-wheeled vehicles --- <i>Other:</i>	u	24%
8703 21 91	---- Motor cars	u	24%

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
8703 21 92	---- Specialised transport vehicles such as ambulances, prison vans and the like	u	24%
8703 21 99	---- Other	u	24%
8703 22	-- <i>Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc :</i>		
8703 22 10	--- Vehicles principally designed for the transport of more than seven persons, including the driver	u	24%
8703 22 20	--- Specialised transport vehicles such as ambulances, prison vans and the like	u	24%
8703 22 30	--- Three-wheeled vehicles --- <i>Other:</i>	u	24%
8703 22 91	---- Motor cars	u	24%
8703 22 99	---- Other	u	24%
8703 23	-- <i>Of a cylinder capacity exceeding 1,500 cc but not exceeding 3,000 cc :</i>		
8703 23 10	--- Vehicles principally designed for the transport of more than seven persons including the driver	u	30%
8703 23 20	--- Three-wheeled vehicles --- <i>Other:</i>	u	24%
8703 23 91	---- Motor cars	u	30%
8703 23 92	---- Specialised transport vehicles such as ambulances, prison vans and the like	u	30%
8703 23 99	---- Other	u	30%
8703 24	-- <i>Of a cylinder capacity exceeding 3,000 cc :</i>		
8703 24 10	--- Vehicles principally designed for the transport of more than seven persons, including the driver	u	30%
8703 24 20	--- Three-wheeled vehicles --- <i>Other:</i>	u	24%
8703 24 91	---- Motor cars	u	30%
8703 24 92	---- Specialised transport vehicles such as ambulances, prison vans and the like	u	30%
8703 24 99	---- Other - <i>Other vehicles, with only compression-ignition internal combustion piston engine (diesel or semi-diesel) :</i>	u	30%
8703 31	-- <i>Of a cylinder capacity not exceeding 1,500 cc :</i>		
8703 31 10	--- Vehicles principally designed for the transport of more than seven persons, including the driver	u	24%

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
8703 31 20	Omitted		
	--- <i>Other:</i>		
8703 31 91	---- Motor cars	u	24%
8703 31 92	---- Specialised transport vehicles such as ambulances, prison vans and the like	u	24%
8703 31 99	---- Other	u	24%
8703 32	-- <i>Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,500 cc :</i>		
8703 32 10	--- Vehicles principally designed for the transport of more than seven persons, including the driver	u	30%
8703 32 20	Omitted		
	--- <i>Other:</i>		
8703 32 91	---- Motor cars	u	30%
8703 32 92	---- Specialized transport vehicles such as ambulances, prison vans and the like	u	30%
8703 32 99	---- Other	u	30%
8703 33	-- <i>Of a cylinder capacity exceeding 2,500 cc :</i>		
8703 33 10	--- Vehicles principally designed for the transport of more than seven persons, including the driver	u	30%
8703 33 20	--- Three-wheeled vehicles	u	24%
	--- <i>Other:</i>		
8703 33 91	---- Motor cars	u	30%
8703 33 92	---- Specialised transport vehicles such as ambulances, prison vans and the like	u	30%
8703 33 99	---- Other	u	30%
8703 40	- 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:		
8703 40 10	--- Vehicles principally designed for transport of more than seven persons, including driver	u	30%
8703 40 20	--- Specialised transport vehicles such as ambulances, prison vans and the like	u	30%
8703 40 30	--- Motor cars	u	30%
8703 40 40	--- Three-wheeled vehicles	u	24%
8703 40 90	--- Other	u	30%
8703 50	- 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:		

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
8703 50 10	--- Vehicles principally designed for transport of more than seven persons, including driver	u	30%
8703 50 20	--- Specialised transport vehicles such as ambulances, prison vans and the like	u	30%
8703 50 30	--- Motor cars	u	30%
8703 50 40	--- Three-wheeled vehicles	u	24%
8703 50 90	--- Other	u	30%
8703 60	- 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:		
8703 60 10	--- Vehicles principally designed for transport of more than seven persons, including driver	u	30%
8703 60 20	--- Specialised transport vehicles such as ambulances, prison vans and the like	u	30%
8703 60 30	--- Motor cars	u	30%
8703 60 40	--- Three-wheeled vehicles	u	24%
8703 60 90	--- Other	u	30%
8703 70	- 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:		
8703 70 10	--- Vehicles principally designed for transport of more than seven persons, including driver	u	30%
8703 70 20	--- Specialised transport vehicles such as ambulances, prison vans and the like	u	30%
8703 70 30	--- Motor cars	u	30%
8703 70 40	--- Three-wheeled vehicles	u	24%
8703 70 90	--- Other	u	30%
8703 80	- Other vehicles, with only electric motor for propulsion:		
8703 80 10	--- Vehicles principally designed for transport of more than seven persons, including driver	u	12.5%
8703 80 20	--- Specialised transport vehicles such as ambulances, prison vans and the like	u	12.5%
8703 80 30	--- Motor cars	u	12.5%
8703 80 40	--- Three-wheeled vehicles	u	12.5%
8703 80 90	--- Other	u	30%
8703 90 00	- Other	u	30%

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
8704	MOTOR VEHICLES FOR THE TRANSPORT OF GOODS		
8704 10	- <i>Dumpers designed for off-highway use :</i>		
8704 10 10	--- With net weight (excluding pay-load) exceeding 8 tonnes and maximum pay-load capacity not less than 10 tonnes	u	12.5%
8704 10 90	--- Other - <i>Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel) :</i>	u	24%
8704 21	-- <i>g.v.w. not exceeding 5 tonnes:</i>		
8704 21 10	--- Refrigerated	u	12.5%
8704 21 20	--- Three-wheeled motor vehicles	u	12.5%
8704 21 90	--- Other	u	12.5%
8704 22	-- <i>g.v.w. exceeding 5 tonnes but not exceeding 20 tonnes :</i>		
	--- <i>Lorries and trucks:</i>		
8704 22 11	---- Refrigerated	u	12.5%
8704 22 19	---- Other	u	12.5%
8704 22 90	--- Other	u	12.5%
8704 23	-- <i>g.v.w. exceeding 20 tonnes :</i>		
	--- <i>Lorries and trucks:</i>		
8704 23 11	---- Refrigerated	u	12.5%
8704 23 19	---- Other	u	12.5%
8704 23 90	--- Other	u	12.5%
	- <i>Other, with spark-ignition internal combustion piston engine :</i>		
8704 31	-- <i>g.v.w. not exceeding 5 tonnes :</i>		
8704 31 10	--- Refrigerated	u	12.5%
8704 31 20	--- Three-wheeled motor vehicles	u	12.5%
8704 31 90	--- Other	u	24%
8704 32	-- <i>g.v.w. exceeding 5 tonnes:</i>		
	--- <i>Lorries and trucks:</i>		
8704 32 11	---- Refrigerated	u	12.5%
8704 32 19	---- Other	u	24%
8704 32 90	--- Other	u	24%
8704 90	- <i>Other :</i>		
	--- <i>Lorries and trucks:</i>		
8704 90 11	---- Refrigerated	u	12.5%
8704 90 12	---- Electrically operated	u	12.5%
8704 90 19	---- Other	u	24%
8704 90 90	---- Other	u	24%
8705	SPECIAL PURPOSE MOTOR VEHICLES, OTHER THAN THOSE PRINCIPALLY DESIGNED FOR THE TRANSPORT OF PERSONS		

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
	OR GOODS (FOR EXAMPLE, BREAKDOWN LORRIES, CRANE LORRIES, FIRE FIGHTING VEHICLES, CONCRETE-MIXERS LORRIES, SPRAYING LORRIES, MOBILE WORKSHOPS, MOBILE RADIOLOGICAL UNITS)		
8705 10 00	- Crane lorries	u	12.5%
8705 20 00	- Mobile drilling derricks	u	12.5%
8705 30 00	- Fire fighting vehicles	u	12.5%
8705 40 00	- Concrete-mixer lorries	u	12.5%
8705 90 00	- Other	u	12.5%
8706	CHASSIS FITTED WITH ENGINES, FOR THE MOTOR VEHICLES OF HEADINGS 8701 TO 8705		
8706 00	- <i>Chassis fitted with engines, for the motor vehicles of headings 8701 to 8705:</i>		
	--- <i>For the tractors of heading 8701 :</i>		
8706 00 11	---- Of engine capacity not exceeding 1,800 cc	u	12.5%
8706 00 19	---- Other	u	12.5%
	--- <i>For the vehicles of heading 8702:</i>		
8706 00 21	---- For transport of not more than thirteen persons, including the driver	u	24%
8706 00 29	---- Other	u	15%
	--- <i>For the motor vehicles of heading 8703:</i>		
8706 00 31	---- For three-wheeled vehicles	u	12.5%
8706 00 39	---- Other	u	24%
	--- <i>For the motor vehicles of heading 8704:</i>		
8706 00 41	---- For three-wheeled motor vehicles	u	12.5%
8706 00 42	---- For vehicles, other than petrol driven	u	15%
8706 00 43	---- For dumpers covered in the heading 8704	u	25%
8706 00 49	---- Other	u	25%
8706 00 50	--- For the motor vehicles of heading 8705	u	12.5%
8707	BODIES (INCLUDING CABS), FOR THE MOTOR VEHICLES OF HEADINGS 8701 TO 8705		
8707 10 00	- For the vehicles of heading 8703	u	12.5%
8707 90 00	- Other	u	12.5%
8708	PARTS AND ACCESSORIES OF THE MOTOR VEHICLES OF HEADINGS 8701 TO 8705		
8708 10	- <i>Bumpers and parts thereof :</i>		
8708 10 10	--- For tractors	kg.	12.5%
8708 10 90	--- Other	kg.	12.5%
	- <i>Other parts and accessories of bodies (including cabs) :</i>		
8708 21 00	-- Safety seat belts	u	12.5%
8708 29 00	-- Other	kg.	12.5%
8708 30 00	- Brakes and servo-brakes and parts thereof	kg.	12.5%

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
8708 40 00	- Gear boxes and parts thereof	kg.	12.5%
8708 50 00	- Drive-axles with differential, whether or not provided with other transmission components, and non-driving axles; parts thereof	kg.	12.5%
8708 70 00	- Road wheels and parts and accessories thereof	kg.	12.5%
8708 80 00	- Suspension systems and parts thereof (including shock-absorbers)	kg.	12.5%
	- <i>Other parts and accessories :</i>		
8708 91 00	-- Radiators and parts thereof	kg.	12.5%
8708 92 00	-- Silencers (mufflers) and exhaust pipes; parts thereof	kg.	12.5%
8708 93 00	-- Clutches and parts thereof	kg.	12.5%
8708 94 00	-- Steering wheels, steering columns and steering boxes; parts thereof	kg.	12.5%
8708 95 00	-- Safety airbags with inflater system; parts thereof	kg.	12.5%
8708 99 00	-- Other	kg.	12.5%
8709	WORKS TRUCKS, SELF-PROPELLED, NOT FITTED WITH LIFTING OR HANDLING EQUIPMENT, OF THE TYPE USED IN FACTORIES, WAREHOUSES, DOCK AREAS OR AIRPORTS FOR SHORT DISTANCE TRANSPORT OF GOODS; TRACTORS OF THE TYPE USED ON RAILWAY STATION PLATFORMS; PARTS OF THE FOREGOING VEHICLES		
	- <i>Vehicles :</i>		
8709 11 00	-- Electrical	u	12.5%
8709 19 00	-- Other	u	12.5%
8709 90 00	- Parts	kg.	12.5%
8710 00 00	TANKS AND OTHER ARMoured FIGHTING VEHICLES, MOTORISED, WHETHER OR NOT FITTED WITH WEAPONS, AND PARTS OF SUCH VEHICLES	kg.	12.5%
8711	MOTORCYCLES (INCLUDING MOPEDS) AND CYCLES FITTED WITH AN AUXILIARY MOTOR, WITH OR WITHOUT SIDE-CARS;		
8711 10	- <i>With reciprocating internal combustion piston engine of a cylinder capacity not exceeding 50 cc:</i>		
8711 10 10	--- Mopeds	u	12.5%
8711 10 20	--- Motorised cycles	u	12.5%
8711 10 90	--- Other	u	12.5%
8711 20	- <i>With reciprocating internal combustion piston engine of a cylinder capacity exceeding 50 cc but not exceeding 250 cc :</i>		
	--- <i>Scooters :</i>		
8711 20 11	---- Of cylinder capacity not exceeding 75 cc	u	12.5%

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
8711 20 19	---- Other --- <i>Motor cycles :</i>	u	12.5%
8711 20 21	---- Of cylinder capacity not exceeding 75 cc	u	12.5%
8711 20 29	---- Other --- <i>Mopeds :</i>	u	12.5%
8711 20 31	---- Of cylinder capacity not exceeding 75 cc	u	12.5%
8711 20 39	---- Other --- <i>Other :</i>	u	12.5%
8711 20 91	---- Of cylinder capacity not exceeding 75 cc	u	12.5%
8711 20 99	---- Other	u	12.5%
8711 30	- <i>With reciprocating internal combustion piston engine of a cylinder capacity exceeding 250 cc but not exceeding 500 cc :</i>		
8711 30 10	--- Scooters	u	12.5%
8711 30 20	--- Motor-cycles	u	12.5%
8711 30 90	--- Other	u	12.5%
8711 40	- <i>With reciprocating internal combustion piston engine of a cylinder capacity exceeding 500 cc but not exceeding 800 cc :</i>		
8711 40 10	--- Motor-cycles	u	12.5%
8711 40 90	--- Other	u	12.5%
8711 50 00	- <i>With reciprocating internal combustion piston engine of a cylinder capacity exceeding 800 cc</i>	u	12.5%
8711 60	- <i>With electric motor for propulsion:</i>		
8711 60 10	--- Motor cycles	u	12.5%
8711 60 20	--- Scooters	u	12.5%
8711 60 30	--- Mopeds	u	12.5%
8711 60 90	--- Others	u	12.5%
8711 90	- <i>Other:</i>		
8711 90 10	--- Side cars	u	12.5%
8711 90 90	--- Other	u	12.5%
8712	BICYCLES AND OTHER CYCLES (INCLUDING DELIVERY TRICYCLES), NOT MOTORISED		
8712 00	- <i>Bicycles and other cycles (including delivery tricycles), not motorised:</i>		
8712 00 10	--- Bicycles	u	12.5%
8712 00 90	--- Other	u	12.5%
8713	CARRIAGES FOR DISABLED PERSONS, WHETHER OR NOT MOTORISED OR OTHERWISE MECHANICALLY PROPELLED		
8713 10	- <i>Not mechanically propelled :</i>		

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
8713 10 10	--- Wheel chairs for invalid	u	Nil
8713 10 90	--- Other	u	Nil
8713 90	- <i>Other :</i>		
8713 90 10	--- Wheel chairs for invalid	u	Nil
8713 90 90	--- Other	u	Nil
8714	PARTS AND ACCESSORIES OF VEHICLES OF HEADINGS 8711 TO 8713		
	- <i>Of motorcycles (including mopeds) :</i>		
8714 10	- Of motorcycles (including mopeds):		
8714 10 10	--- Saddles	kg	12.5%
8714 10 90	--- Other	kg	12.5%
8714 20	- <i>Of carriages for disabled persons:</i>		
8714 20 10	--- Mechanically propelled	kg.	12.5%
8714 20 20	--- Non-mechanically propelled	kg.	12.5%
8714 20 90	--- Other	kg.	12.5%
	- <i>Other :</i>		
8714 91 00	-- Frames and forks, and parts thereof	u	12.5%
8714 92	-- <i>Wheel rims and spokes :</i>		
8714 92 10	--- Bicycle rims	u	12.5%
8714 92 20	--- Bicycle spokes	u	12.5%
8714 92 90	--- Other	u	12.5%
8714 93	-- <i>Hubs, other than coaster braking hubs and hub brakes, and free-wheel sprocket-wheels :</i>		
8714 93 10	--- Bicycle hubs	kg.	12.5%
8714 93 20	--- Bicycle free-wheels	kg.	12.5%
8714 93 90	--- Other	kg.	12.5%
8714 94 00	-- Brakes, including coaster braking hubs and hub brakes, and parts thereof	kg.	12.5%
8714 95	-- <i>Saddles :</i>		
8714 95 10	--- Bicycle saddles	kg.	12.5%
8714 95 90	--- Other	kg.	12.5%
8714 96 00	-- Pedals and crank-gear, and parts thereof	kg.	12.5%
8714 99	-- <i>Other :</i>		
8714 99 10	--- Bicycle chains	kg.	12.5%
8714 99 20	--- Bicycle wheels	kg.	12.5%
8714 99 90	--- Other	kg.	12.5%
8715	BABY CARRIAGES AND PARTS THEREOF		
8715 00	- <i>Baby carriages and parts thereof:</i>		
8715 00 10	--- Baby carriages	u	12.5%
8715 00 20	--- Parts	kg.	12.5%
8716	TRAILERS AND SEMI-TRAILERS; OTHER VEHICLES, NOT		

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
	MECHANICALLY PROPELLED; PARTS THEREOF		
8716 10 00	- Trailers and semi-trailers of the caravan type, for housing or camping	u	12.5%
8716 20 00	- Self-loading or self-unloading trailers and semi-trailers for agricultural purposes - <i>Other trailers and semi-trailers for the transport of goods :</i>	u	12.5%
8716 31 00	-- Tanker trailers and tanker semi-trailers	u	12.5%
8716 39 00	-- Other	u	12.5%
8716 40 00	- Other trailers and semi-trailers	u	12.5%
8716 80	- <i>Other vehicles :</i>		
8716 80 10	--- Hand propelled vehicles (<i>e.g.</i> hand carts, rickshaws and the like)	u	12.5%
8716 80 20	--- Animal drawn vehicles	u	12.5%
8716 80 90	--- other	u	12.5%
8716 90	- <i>Parts :</i>		
8716 90 10	--- Parts and accessories of trailers	kg.	12.5%
8716 90 90	--- Other	kg.	12.5%

- For rates of special duty of excise and notification(s) giving effective rates of special duty of excise on specified goods of this Chapter - please see the second Schedule to this tariff.
- For rates of National Calamity Contingent duty on specified goods of this Chapter - please see Appendix III.
- For effective rates of Cess on the specified goods of this Chapter - please see Appendix IV.

EXEMPTION NOTIFICATIONS

Exemption for cars for physically handicapped persons from the whole of National Calamity Contingent duty leviable thereon subject to the conditions specified therein:

In exercise of the powers conferred by sub-section (1) of section 5A of the Central Excise Act, 1944 (1 of 1944) read with sub-section (3) of section 136 of the Finance Act, 2001 (14 of 2001) and section 169 of the Finance Act, 2003 (32 of 2003), the Central Government, being satisfied that it is necessary in the public interest so to do, hereby **exempts cars for physically handicapped persons**, for transport of upto seven persons including the driver, falling under heading 8703 of the First Schedule to the Central Excise Tariff Act, 1985 (5 of 1986), **from the whole of the National Calamity Contingent duty** leviable thereon under sub-section (1) of section 136 of the said Finance Act, 2001 read with section 169 of the said Finance Act, 2003.

2. This exemption shall be subject to the conditions that an officer not below the rank of the **Deputy Secretary** to the Government of India in the **Department of Heavy Industries**, certifies that the said goods are **capable of being used by the physically handicapped persons**, and the **buyer of the car gives an affidavit** that he shall **not dispose** of the car for a period of **five years** after its purchase.