

No. S 65

EXCISE ORDER, 2006
(S 40/06)

EXCISE DUTIES (AMENDMENT) ORDER, 2012

ARRANGEMENT OF PARAGRAPHS

Paragraph

1. Citation and commencement.
 2. Substitution of First Schedule to S 26/2007.
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EXCISE ORDER, 2006
(S 40/06)

EXCISE DUTIES (AMENDMENT) ORDER, 2012

In exercise of the power conferred by section 9(1) of the Excise Order, 2006, the Minister of Finance, with the approval of His Majesty the Sultan and Yang Di-Pertuan, hereby makes the following Order —

Citation and commencement.

1. This Order may be cited as the Excise Duties (Amendment) Order, 2012 and shall be deemed to have commenced on 1st. April, 2012.

Substitution of First Schedule to S 26/2007.

2. The First Schedule to the Excise Duties Order, 2007 is repealed and the following new First Schedule substituted therefor —

“FIRST SCHEDULE (paragraphs 2 and 3(1))

RATE OF EXCISE DUTY

Chapter 22

Beverages, spirits and vinegar

Notes.

1. This Chapter does not cover : —

- (a) Products of this Chapter (other than those of heading 22.09) prepared for culinary purposes and thereby rendered unsuitable for consumption as beverages (generally heading 21.03);
- (b) Sea water (heading 25.01);
- (c) Distilled or conductivity water or water of similar purity (heading 28.53);
- (d) Acetic acid of a concentration exceeding 10% by weight of acetic acid (heading 29.15);
- (e) Medicaments of heading 30.03 or 30.04; or
- (f) Perfumery or toilet preparations (Chapter 33).

2. For the purposes of this Chapter and of Chapters 20 and 21, the “alcoholic strength by volume” shall be determined at a temperature of 20°C.
3. For the purposes of heading 22.02, the term “non-alcoholic beverages” means beverages of an alcoholic strength by volume not exceeding 0.5% vol. Alcoholic beverages are classified in heading 22.03 to 22.06 or heading 22.08 as appropriate.

Subheading Note.

1. For the purposes of subheading 2204.10, the expression “sparkling wine” means wine which, when kept at a temperature of 20°C in closed containers, has an excess pressure of not less than 3 bars.

Heading	HS Code	Description	Unit of Quantity	Rate of Excise Duty	Additional Excise Duty	Deduction Excise Duty
22.03	2203.00	Beer made from malt.				
	2203.00.10.00	- Stout or porter	1	\$30/dal		
	2203.00.90.00	- Other, including ale	1	\$30/dal		
22.04		Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09.				
	2204.10.00.00	- Sparkling wine	1	\$120/dal		
		- Other wine; grape must with fermentation prevented or arrested by the addition of alcohol:				
	2204.21	- - In containers holding 2 l or less:				
		- - - Wine:				
	2204.21.11.00	- - - - Of an alcoholic strength by volume not exceeding 15% vol	1	\$55/dal		
	2204.21.13.00	- - - - Of an alcoholic strength by volume exceeding 15% vol but not exceeding 23% vol	1	\$90/dal		
2204.21.14.00	- - - - Of an alcoholic strength by volume exceeding 23% vol	1	\$90/dal			
	- - - Grape must with fermentation prevented or arrested by the addition of alcohol:					
2204.21.21.00	- - - - Of an alcoholic strength by volume not exceeding 15% vol	1	\$55/dal			

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Heading	HS Code	Description	Unit of Quantity	Rate of Excise Duty	Additional Excise Duty	Deduction Excise Duty
	2204.21.22.00	---- Of an alcoholic strength by volume exceeding 15% vol	l	\$90/dal		
	2204.29	-- Other:				
		--- Wine:				
	2204.29.11.00	---- Of an alcoholic strength by volume not exceeding 15% vol	l	\$55/dal		
	2204.29.13.00	---- Of an alcoholic strength by volume exceeding 15% vol but not exceeding 23% vol	l	\$90/dal		
	2204.29.14.00	---- Of an alcoholic strength by volume exceeding 23% vol --- Grape must with fermentation prevented or arrested by the addition of alcohol:	l	\$90/dal		
	2204.29.21.00	---- Of an alcoholic strength by volume not exceeding 15% vol	l	\$55/dal		
	2204.29.22.00	---- Of an alcoholic strength by volume exceeding 15% vol	l	\$90/dal		
	2204.30	- Other grape must:				
	2204.30.10.00	-- Of an alcoholic strength by volume not exceeding 15% vol	l	\$55/dal		
	2204.30.20.00	-- Of an alcoholic strength by volume exceeding 15% vol	l	\$90/dal		
22.05		Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances.				
	2205.10	- In containers holding 2 l or less:				
	2205.10.10.00	-- Of an alcoholic strength by volume not exceeding 15% vol	l	\$55/dal		
	2205.10.20.00	-- Of an alcoholic strength by volume exceeding 15% vol	l	\$90/dal		
	2205.90	- Other:				
	2205.90.10.00	-- Of an alcoholic strength by volume not exceeding 15% vol	l	\$55/dal		
	2205.90.20.00	-- Of an alcoholic strength by volume exceeding 15% vol	l	\$90/dal		
22.06	2206.00	Other fermented beverages (for example, cider, perry, mead); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included.				

Heading	HS Code	Description	Unit of Quantity	Rate of Excise Duty	Additional Excise Duty	Deduction Excise Duty
	2206.00.10.00	- Cider or perry	1	\$30/dal		
	2206.00.20.00	- Sake	1	\$90/dal		
	2206.00.30.00	- Toddy	1	\$90/dal		
	2206.00.40.00	- Shandy	1	\$30/dal		
		- Other, including mead :				
	2206.00.91.00	- - Other rice wine (including medicated rice wine)	1	\$30/dal		
	2206.00.99.00	- - Other	1	\$30/dal		
22.07		Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher; ethyl alcohol and other spirits, denatured, of any strength.				
	2207.10.00.00	- Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher	1	\$250.p.p. dal		
22.08		Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol; spirits, liqueurs and other spirituous beverages.				
	2208.20	- Spirits obtained by distilling grape wine or grape marc:				
	2208.20.50.00	- - Brandy	1	\$250.p.p. dal		
	2208.20.90.00	- - Other	1	\$250.p.p. dal		
	2208.30.00.00	- Whiskies	1	\$250.p.p. dal		
	2208.40.00.00	- Rum and other spirits obtained by distilling fermented sugar-cane products:	1	\$250.p.p. dal		
	2208.50.00.00	- Gin and Geneva	1	\$250.p.p. dal		
	2208.60.00.00	- Vodka	1	\$250.p.p. dal		
	2208.70.00.00	- Liqueurs and cordials	1	\$250.p.p. dal		
	2208.90	- Other:				
	2208.90.10.00	- - Medicated samsu of an alcoholic strength by volume not exceeding 40% vol	1	\$90/dal		
	2208.90.20.00	- - Medicated samsu of an alcoholic strength by volume exceeding 40% vol	1	\$120.p.p. dal		

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Heading	HS Code	Description	Unit of Quantity	Rate of Excise Duty	Additional Excise Duty	Deduction Excise Duty
	2208.90.30.00	-- Other samsu of an alcoholic strength by volume not exceeding 40% vol	l	\$90/dal		
	2208.90.40.00	-- Other samsu of an alcoholic strength by volume exceeding 40% vol	l	\$120.p.p. dal		
	2208.90.50.00	-- Arrack or pineapple spirit of an alcoholic strength by volume not exceeding 40% vol	l	\$90/dal		
	2208.90.60.00	-- Arrack or pineapple spirit of an alcoholic strength by volume exceeding 40% vol	l	\$120.p.p. dal		
	2208.90.70.00	-- Bitters and similar beverages of an alcoholic strength not exceeding 57% vol	l	\$250/dal		
	2208.90.80.00	-- Bitters and similar beverages of an alcoholic strength exceeding 57% vol	l	\$250/dal		
	2208.90.90.00	-- Other	l	\$120.p.p. dal		

Chapter 24

Tobacco and manufactured tobacco substitutes

Note.

1. This Chapter does not cover medicinal cigarettes (Chapter 30).

Subheading Note.

1. For the purposes of subheading 2403.11, the expression "water pipe tobacco" means tobacco intended for smoking in a water pipe and which consists of a mixture of tobacco and glycerol, whether or not containing aromatic oils and extracts, molasses or sugar, and whether or not flavoured with fruit. However, tobacco-free products intended for smoking in a water pipe are excluded from this subheading.

Heading	HS Code	Description	Unit of Quantity	Rate of Excise Duty	Additional Excise Duty	Deduction Excise Duty
24.01		Unmanufactured tobacco; tobacco refuse.				
	2401.10	- Tobacco, not stemmed/stripped:				
	2401.10.10.00	-- Virginia type, flue-cured	kg	\$60/kg		
	2401.10.20.00	-- Virginia type, other than flue-cured	kg	\$60/kg		
	2401.10.40.00	-- Burley type	kg	\$60/kg		
	2401.10.50.00	-- Other, flue-cured	kg	\$60/kg		
	2401.10.90.00	-- Other	kg	\$60/kg		
	2401.20	- Tobacco, partly or wholly stemmed/stripped:				
	2401.20.10.00	-- Virginia type, flue-cured	kg	\$60/kg		
	2401.20.20.00	-- Virginia type, other than flue-cured	kg	\$60/kg		
	2401.20.30.00	-- Oriental type	kg	\$60/kg		
	2401.20.40.00	-- Burley type	kg	\$60/kg		
	2401.20.50.00	-- Other, flue-cured	kg	\$60/kg		
	2401.20.90.00	-- Other	kg	\$60/kg		
	2401.30	- Tobacco refuse:				
	2401.30.10.00	-- Tobacco stems	kg	\$60/kg		
	2401.30.90.00	-- Other	kg	\$60/kg		
24.02		Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes.				

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Heading	HS Code	Description	Unit of Quantity	Rate of Excise Duty	Additional Excise Duty	Deduction Excise Duty
24.03	2402.10.00.00	- Cigars, cheroots and cigarillos, containing tobacco	kg	\$200/kg		
	2402.20	- Cigarettes containing tobacco:				
	2402.20.10.00	-- Beedies	kg	\$120/kg		
	2402.20.20.00	-- Clove cigarettes	kg	\$0.25 per stick		
	2402.20.90.00	-- Other	kg	\$0.25 per stick		
	2402.90	- Other:				
	2402.90.10.00	-- Cigars, cheroots and cigarillos of tobacco substitutes	kg	\$200/kg		
	2402.90.20.00	-- Cigarettes of tobacco substitutes	kg	\$0.25 per stick		
		Other manufactured tobacco and manufactured tobacco substitutes; "homogenised" or "reconstituted" tobacco; tobacco extracts and essences.				
		- Smoking tobacco, whether or not containing tobacco substitutes in any proportion:				
	2403.11.00.00	-- Water pipe tobacco specified in Subheading Note 1 to this Chapter	kg	\$120/kg		
	2403.19	-- Other:				
		--- Packed for retail sale:				
	2403.19.11.00	---- Ang Hoon	kg	\$120/kg		
	2403.19.19.00	---- Other	kg	\$120/kg		
	2403.19.20.00	--- Other manufactured tobacco for the manufacture of cigarettes	kg	\$120/kg		
	2403.19.90.00	--- Other	kg	\$120/kg		
		- Other:				
	2403.91	-- "Homogenised" or "reconstituted" tobacco:				
	2403.91.10.00	--- Packed for retail sale	kg	\$120/kg		
	2403.91.90.00	--- Other	kg	\$120/kg		
	2403.99	-- Other:				
	2403.99.10.00	--- Tobacco extracts and essences	kg	\$120/kg		
	2403.99.30.00	--- Manufactured tobacco substitutes	kg	\$120/kg		

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Heading	HS Code	Description	Unit of Quantity	Rate of Excise Duty	Additional Excise Duty	Deduction Excise Duty
	2403.99.40.00	- - - Snuff, whether or not dry	kg	\$120/ kg		
	2403.99.50.00	- - - Chewing and sucking tobacco	kg	\$120/ kg		
	2403.99.90.00	- - - Other	kg	\$120/ kg		

Chapter 84

Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof

Notes.

1. This Chapter does not cover:

- (a)* Millstones, grindstones or other articles of Chapter 68;
- (b)* Machinery or appliances (for example, pumps) of ceramic material and ceramic parts of machinery or appliances of any material (Chapter 69);
- (c)* Laboratory glassware (heading 70.17); machinery, appliances or other articles for technical uses or parts thereof, of glass (heading 70.19 or 70.20);
- (d)* Articles of heading 73.21 or 73.22 or similar articles of other base metals (Chapters 74 to 76 or 78 to 81);
- (e)* Vacuum cleaners of heading 85.08;
- (f)* Electro-mechanical domestic appliances of heading 85.09; digital cameras of heading 85.25; or
- (g)* Hand-operated mechanical floor sweepers, not motorised (heading 96.03).

2. Subject to the operation of Note 3 to Section XVI and subject to Note 9 to this Chapter, a machine or appliance which answers to a description in one or more of the headings 84.01 to 84.24, or heading 84.86 and at the same time to a description in one or other of the headings 84.25 to 84.80 is to be classified under the appropriate heading of the former group or under heading 84.86, as the case may be, and not the latter group.

Heading 84.19 does not, however, cover:

- (a)* Germination plant, incubators or brooders (heading 84.36);
- (b)* Grain dampening machines (heading 84.37);
- (c)* Diffusing apparatus for sugar juice extraction (heading 84.38);
- (d)* Machinery for the heat-treatment of textile yarns, fabrics or made up textile articles (heading 84.51); or

- (e) Machinery or plant, designed for a mechanical operation, in which a change of temperature, even if necessary, is subsidiary.

Heading 84.22 does not cover:

- (a) Sewing machines for closing bags or similar containers (heading 84.52);
or
(b) Office machinery of heading 84.72.

Heading 84.24 does not cover:

- (a) Ink-jet printing machines (heading 84.43); or
(b) Water-jet cutting machines (heading 84.56).

3. A machine-tool for working any material which answers to a description in heading 84.56 and at the same time to a description in heading 84.57, 84.58, 84.59, 84.60, 84.61, 84.64 or 84.65 is to be classified in heading 84.56.
4. Heading 84.57 applies only to machine-tools for working metal, other than lathes (including turning centres), which can carry out different types of machining operations either:
- (a) by automatic tool change from a magazine or the like in conformity with a machining programme (machining centres),
- (b) by the automatic use, simultaneously or sequentially, of different unit heads working on a fixed position workpiece (unit construction machines, single station), or
- (c) by the automatic transfer of the workpiece to different unit heads (multi-station transfer machines).
5. (A) For the purposes of heading 84.71, the expression “automatic data processing machines” means machines capable of:
- (i) Storing the processing program or programs and at least the data immediately necessary for the execution of the program;
- (ii) Being freely programmed in accordance with the requirements of the user;
- (iii) Performing arithmetical computations specified by the user; and,

- (iv) Executing, without human intervention, a processing program which requires them to modify their execution, by logical decision during the processing run.
- (B) Automatic data processing machines may be in the form of systems consisting of a variable number of separate units.
- (C) Subject to paragraphs (D) and (E) below, a unit is to be regarded as being a part of an automatic data processing system if it meets all of the following conditions:
 - (i) It is of a kind solely or principally used in an automatic data processing system;
 - (ii) It is connectable to the central processing unit either directly or through one or more other units; and
 - (iii) It is able to accept or deliver data in a form (codes or signals) which can be used by the system.

Separately presented units of an automatic data processing machine are to be classified in heading 84.71.

However, keyboards, X-Y co-ordinate input devices and disk storage units which satisfy the conditions of paragraphs (C) (ii) and (C) (iii) above, are in all cases to be classified as units of heading 84.71.

- (D) Heading 84.71 does not cover the following when presented separately, even if they meet all of the conditions set forth in Note 5 (C) above:
 - (i) Printers, copying machines, facsimile machines, whether or not combined;
 - (ii) Apparatus for the transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network);
 - (iii) Loudspeakers and microphones;
 - (iv) Television cameras, digital cameras and video camera recorders;
 - (v) Monitors and projectors, not incorporating television reception apparatus.
- (E) Machines incorporating or working in conjunction with an automatic data processing machine and performing a specific function other than

data processing are to be classified in the headings appropriate to their respective functions or, failing that, in residual headings.

6. Heading 84.82 applies, *inter alia*, to polished steel balls, the maximum and minimum diameters of which do not differ from the nominal diameter by more than 1% or by more than 0.05 mm, whichever is less.

Other steel balls are to be classified in heading 73.26.

7. A machine which is used for more than one purpose is, for the purposes of classification, to be treated as if its principal purpose were its sole purpose.

Subject to Note 2 to this Chapter and Note 3 to Section XVI, a machine the principal purpose of which is not described in any heading or for which no one purpose is the principal purpose is, unless the context otherwise requires, to be classified in heading 84.79. Heading 84.79 also covers machines for making rope or cable (for example, stranding, twisting or cabling machines) from metal wire, textile yarn or any other material or from a combination of such materials.

8. For the purposes of heading 84.70, the term “pocket-size” applies only to machines the dimensions of which do not exceed 170 mm x 100 mm x 45 mm.
9. (A) Notes 8 (a) and 8 (b) to Chapter 85 also apply with respect to the expressions “semiconductor devices” and “electronic integrated circuits”, respectively, as used in this Note and in heading 84.86. However, for the purposes of this Note and of heading 84.86, the expression “semiconductor devices” also covers photosensitive semiconductor devices and light emitting diodes.

(B) For the purposes of this Note and of heading 84.86, the expression “manufacture of flat panel displays” covers the fabrication of substrates into a flat panel. It does not cover the manufacture of glass or the assembly of printed circuits boards or other electronic components onto the flat panel. The expression “flat panel display” does not cover cathode-ray tube technology.

(C) Heading 84.86 also includes machines and apparatus sole or principally of a kind used for:
 - (i) the manufacture or repair of masks and reticles;
 - (ii) assembling semiconductor devices or electronic integrated circuits;
 - (iii) lifting, handling, loading or unloading of boules, wafers, semiconductor devices, electronic integrated circuits and flat panel displays.

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(D) Subject to Note 1 to Section XVI and Note 1 to Chapter 84, machines and apparatus answering to the description in heading 84.86 are to be classified in that heading and in no other heading of the Nomenclature.

Subheading Notes.

1. For the purposes of subheading 8471.49, the term "systems" means automatic data processing machines whose units satisfy the conditions laid down in Note 5 (C) to Chapter 84 and which comprise at least a central processing unit, one input unit (for example, a keyboard or a scanner), and one output unit (for example, a visual display unit or a printer).
2. Subheading 8482.40 applies only to bearings with cylindrical rollers of a uniform diameter not exceeding 5 mm and having a length which is at least three times the diameter. The ends of the rollers may be rounded.

Heading	HS Code	Description	Unit of Quantity	Rate of Excise Duty	Additional Excise Duty	Deduction Excise Duty
84.02		Steam or other vapour generating boilers (other than central heating hot water boilers capable also of producing low pressure steam); super-heated water boilers.				
	8402.11	- Steam or other vapour generating boilers:				
		- - Watertube boilers with a steam production exceeding 45 t per hour:				
	8402.11.20.00	- - - Not electrically operated	kg	5%		
	8402.12	- - Watertube boilers with a steam production not exceeding 45 t per hour:				
		- - - Not electrically operated:				
	8402.12.21.00	- - - - Boilers with a steam production exceeding 15 t per hour	kg	5%		
	8402.12.29.00	- - - - Other	kg	5%		
	8402.19.21.00	- - - Not electrically operated:				
		- - - - Boilers with a steam production exceeding 15 t per hour	kg	5%		
	8402.19.29.00	- - - - Other	kg	5%		
	8402.20	- Super-heated water boilers:				
	8402.20.20.00	- - Not electrically operated	kg	5%		
	8402.90	- Parts:				
	8402.90.10.00	- - Boiler bodies or shells	kg	5%		
	8402.90.90.00	- - Other	kg	5%		
84.03		Central heating boilers other than those of heading 84.02.				
	8403.10.00.00	- Boilers	u	5%		
	8403.90	- Parts:				

Heading	HS Code	Description	Unit of Quantity	Rate of Excise Duty	Additional Excise Duty	Deduction Excise Duty
84.04	8403.90.10.00	- - Boiler bodies or shells	kg	5%		
	8403.90.90.00	- - Other	kg	5%		
		Auxiliary plant for use with boilers of heading 84.02 or 84.03 (for example, economisers, super-heaters, soot removers, gas recoverers); condensers for steam or other vapour power units.				
	8404.10	- Auxiliary plant for use with boilers of heading 84.02 or 84.03:				
	8404.10.10.00	- - For use with boilers of heading 84.02	kg	5%		
	8404.10.20.00	- - For use with boilers of heading 84.03	kg	5%		
	8404.20.00.00	- Condensers for steam or other vapour power units	kg	5%		
	8404.90	- Parts:				
		- - Of goods of subheading 8404.10.10:				
	8404.90.11.00	- - - Boiler bodies or shells	kg	5%		
	8404.90.19.00	- - - Other	kg	5%		
		- - Of goods of subheading 8404.10.20:				
	8404.90.21.00	- - - Boiler bodies or shells	kg	5%		
	8404.90.29.00	- - - Other	kg	5%		
8404.90.90.00	- - Other	kg	5%			
84.13		Pumps for liquids, whether or not fitted with a measuring device; liquid elevators.				
	8413.40.00.00	- Concrete pumps	u	5%		
	8413.50	- Other reciprocating positive displacement pumps:				
	8413.50.30.00	- - Water pumps, with a flow rate not exceeding 8,000 m ³ /h	u	5%		
	8413.50.40.00	- - Water pumps, with a flow rate exceeding 8,000 m ³ /h but not exceeding 13,000 m ³ /h	u	5%		
	8413.50.90.00	- - Other	u	5%		
	8413.60	- Other rotary positive displacement pumps:				
	8413.60.30.00	- - Water pumps, with a flow rate not exceeding 8,000 m ³ /h	u	5%		

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Heading	HS Code	Description	Unit of Quantity	Rate of Excise Duty	Additional Excise Duty	Deduction Excise Duty
	8413.60.40.00	-- Water pumps, with a flow rate exceeding 8,000 m ³ /h but not exceeding 13,000 m ³ /h	u	5%		
	8413.60.90.00	-- Other				
	8413.70	- Other centrifugal pumps:				
		-- Single stage, single suction horizontal shaft water pumps suitable for belt drive or direct coupling, other than pumps with shafts common with the prime mover:				
	8413.70.11.00	--- With an inlet diameter not exceeding 200 mm	u	5%		
	8413.70.19.00	--- Other	u	5%		
		-- Submersible water pumps:				
	8413.70.31.00	--- With an inlet diameter not exceeding 200 mm	u	5%		
	8413.70.39.00	--- Other	u	5%		
		-- Other water pumps, with a flow rate not exceeding 8,000 m ³ /h:				
	8413.70.41.00	--- With inlet diameter not exceeding 200 mm	u	5%		
	8413.70.49.00	--- Other	u	5%		
		-- Other water pumps, with a flow rate exceeding 8,000 m ³ /h but not exceeding 13,000 m ³ /h:				
	8413.70.51.00	--- With an inlet diameter not exceeding 200 mm	u	5%		
	8413.70.59.00	--- Other	u	5%		
		-- Other:				
	8413.70.91.00	--- With an inlet diameter not exceeding 200 mm	u	5%		
	8413.70.99.00	--- Other	u	5%		
		- Other pumps; liquid elevators:				
	8413.81	-- Pumps:				
	8413.81.11.00	--- Water pumps, with a flow rate not exceeding 8,000 m ³ /h	u	5%		
	8413.81.12.00	--- Water pumps, with a flow rate exceeding 8,000 m ³ /h but not exceeding 13,000 m ³ /h	u	5%		
	8413.81.19.00	--- Other	u	5%		
	8413.82.00.00	-- Liquid elevators	u	5%		
		- Parts:				
	8413.91	-- Of pumps:				

Heading	HS Code	Description	Unit of Quantity	Rate of Excise Duty	Additional Excise Duty	Deduction Excise Duty
	8413.91.30.00	- - - Of pumps of subheadings 8413.70.11 and 8413.70.19	kg	5%		
	8413.91.40.00	- - - Of other centrifugal pumps	kg	5%		
	8413.91.90.00	- - - Of other pumps	kg	5%		
	8413.92.00.00	- - Of liquid elevators	kg	5%		
84.14		Air or vacuum pumps, air or other gas compressors and fans; ventilating or recycling hoods incorporating a fan, whether or not fitted with filters.				
	8414.40.00.00	- Air compressors mounted on a wheeled chassis for towing	u	5%		
	8414.90	- Parts:				
		- - Of pumps or compressors:				
	8414.90.16.00	- - - Of goods of subheading 8414.40	kg	5%		
84.19		Machinery, plant or laboratory equipment, whether or not electrically heated (excluding furnaces, ovens and other equipment of heading 85.14), for the treatment of materials by a process involving a change of temperature such as heating, cooking, roasting, distilling, rectifying, sterilising, pasteurising, steaming, drying, evaporating, vaporising, condensing or cooling, other than machinery or plant of a kind used for domestic purposes; instantaneous or storage water heaters, non-electric.				
		- Instantaneous or storage water heaters, non-electric:				
	8419.11	- - Instantaneous gas water heaters:				
	8419.11.10.00	- - - Household type	u	5%		
	8419.11.90.00	- - - Other	u	5%		
	8419.19	- - Other:				
	8419.19.10.00	- - - Household type	u	5%		
	8419.19.90.00	- - - Other	u	5%		
		- Dryers:				
	8419.31	- - For agricultural products:				
	8419.31.20.00	- - - Not electrically operated	u	5%		
	8419.32	- - For wood, paper pulp, paper or paperboard:				
	8419.32.20.00	- - - Not electrically operated	u	5%		
	8419.39	- - Other:				

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Heading	HS Code	Description	Unit of Quantity	Rate of Excise Duty	Additional Excise Duty	Deduction Excise Duty
84.21	8419.39.20.00	- - - Not electrically operated	u	5%		
	8419.40	- Distilling or rectifying plant:				
	8419.40.20.00	- - Not electrically operated	u	5%		
	8419.50	- Heat exchange units:				
	8419.50.90.00	- - Other	u	5%		
	8419.60	- Machinery for liquefying air or other gases:				
	8419.60.20.00	- - Not electrically operated	u	5%		
		- Other machinery, plant and equipment:				
	8419.81	- - For making hot drinks or for cooking or heating food:				
	8419.81.20.00	- - - Not electrically operated	u	5%		
	8419.89	- - Other:				
	8419.89.20.00	- - - Not electrically operated	u	5%		
	8419.90	- Parts:				
		- - Of non-electrically operated articles:				
	8419.90.21.00	- - - Household type	kg	5%		
	8419.90.29.00	- - - Other	kg	5%		
		Centrifuges, including centrifugal dryers; filtering or purifying machinery and apparatus for liquids or gases.				
		- Filtering or purifying machinery and apparatus for liquids:				
	8421.21	- - For filtering or purifying water:				
		- - - Of a capacity not exceeding 500 l/h:				
8421.21.11.00	- - - - Filtering machinery and apparatus for domestic use	u	5%			
	- - - - Of a capacity exceeding 500 l/h:					
8421.21.23.00	- - - - Not electrically operated	u	5%			
8421.23	- - Oil or petrol-filters for internal combustion engines:					
	- - - Other:					
8421.23.91.00	- - - - Oil filters	u	5%			
8421.23.99.00	- - - - Other	u	5%			
	- Filtering or purifying machinery and apparatus for gases:					
8421.31	- - Intake air filters for internal combustion engines:					

Heading	HS Code	Description	Unit of Quantity	Rate of Excise Duty	Additional Excise Duty	Deduction Excise Duty
	8421.31.90.00	--- Other	u	5%		
	8421.99	-- Other:				
	8421.99.20.00	--- Filtering cartridges for filters of subheading 8421.23	kg	5%		
	8421.99.30.00	--- Of goods of subheading 8421.31	kg	5%		
	8421.99.91.00	--- Other: ---- Of goods of subheading 8421.29.20	kg	5%		
	8421.99.94.00	---- Of goods of subheading 8421.21.11	kg	5%		
	8421.99.95.00	---- Of goods of subheading 8421.23.11, 8421.23.19, 8421.23.91 or 8421.23.99	kg	5%		
	8421.99.99.00	---- Other	kg	5%		
84.23		Weighing machinery (excluding balances of a sensitivity of 5 cg or better), including weight operated counting or checking machines; weighing machine weights of all kinds.				
	8423.10	- Personal weighing machines, including baby scales; household scales:				
	8423.10.20.00	-- Not electrically operated	u	5%		
	8423.20	- Scales for continuous weighing of goods on conveyors:				
	8423.20.20.00	-- Not electrically operated	u	5%		
	8423.30	- Constant weight scales and scales for discharging a predetermined weight of material into a bag or container, including hopper scales:				
	8423.30.20.00	-- Not electrically operated	u	5%		
	8423.81	- Other weighing machinery: -- Having a maximum weighing capacity not exceeding 30 kg:				
	8423.81.20.00	--- Not electrically operated	u	5%		
	8423.82	-- Having a maximum weighing capacity exceeding 30 kg but not exceeding 5,000 kg:				
	8423.82.21.00	--- Not electrically operated: ---- Having a maximum weighing capacity not exceeding 1,000 kg	u	5%		
	8423.82.29.00	---- Other	u	5%		

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Heading	HS Code	Description	Unit of Quantity	Rate of Excise Duty	Additional Excise Duty	Deduction Excise Duty
84.24	8423.89	- - Other:				
	8423.89.20.00	- - - Not electrically operated	u	5%		
	8423.90	- Weighing machine weights of all kinds; parts of weighing machinery:				
	8423.90.10.00	- - Weighing machine weights	kg	5%		
		- - Other parts of weighing machinery:				
	8423.90.29.00	- - - Of non-electrically operated machines	kg	5%		
		Mechanical appliances (whether or not hand-operated) for projecting, dispersing or spraying liquids or powders; fire extinguishers, whether or not charged; spray guns and similar appliances; steam or sand blasting machines and similar jet projecting machines.				
	8424.20	- Spray guns and similar appliances:				
		- - Not electrically operated:				
	8424.20.21.00	- - - Agricultural or horticultural	u	5%		
	8424.20.29.00	- - - Other	u	5%		
		- Other appliances:				
	8424.81	- - Agricultural or horticultural:				
	8424.81.30.00	- - - Hand-operated insecticide sprayers	u	5%		
	8424.81.40.00	- - - Other, not electrically operated	u	5%		
8424.90	- Parts:					
	- - Of spray guns and similar appliances:					
	- - - Not electrically operated:					
8424.90.24.00	- - - - Of goods of subheading 8424.20.21	kg	5%			
8424.90.29.00	- - - - Other	kg	5%			
	- - Of other appliances:					
8424.90.94.00	- - - Of goods of subheading 8424.81.30 or 8424.81.40	kg	5%			
84.25		Pulley tackle and hoists other than skip hoists; winches and capstans; jacks.				
		- Pulley tackle and hoists other than skip hoists or hoists of a kind used for raising vehicles:				

Heading	HS Code	Description	Unit of Quantity	Rate of Excise Duty	Additional Excise Duty	Deduction Excise Duty
	8425.19.00.00	-- Other - Winches; capstans:	u	5%		
	8425.39.00.00	-- Other - Jacks; hoists of a kind used for raising vehicles:	u	5%		
	8425.42	-- Other jacks and hoists, hydraulic:				
	8425.42.90.00	--- Other	u	5%		
	8425.49	-- Other:				
	8425.49.20.00	--- Not electrically operated	u	5%		
84.29		Self-propelled bulldozers, angledozers, graders, levellers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and road rollers. - Bulldozers and angledozers:				
	8429.11.00.00	-- Track laying	u	5%		
	8429.19.00.00	-- Other	u	5%		
	8429.20.00.00	- Graders and levelers	u	5%		
	8429.30.00.00	- Scrapers	u	5%		
	8429.40	- Tamping machines and road rollers:				
	8429.40.30.00	-- Tamping machines	u	5%		
	8429.40.40.00	-- Vibratory smooth drum rollers, with a centrifugal force drum not exceeding 20 t by weight	u	5%		
	8429.40.50.00	-- Other vibratory road rollers	u	5%		
	8429.40.90.00	-- Other - Mechanical shovels, excavators and shovel loaders:	u	5%		
	8429.51.00.00	-- Front-end shovel loaders	u	5%		
	8429.52.00.00	-- Machinery with a 360° revolving superstructure	u	5%		
	8429.59.00.00	-- Other	u	5%		
84.30		Other moving, grading, levelling, scraping, excavating, tamping, compacting, extracting or boring machinery, for earth, minerals or ores; pile-drivers and pile-extractors; snow-ploughs and snow-blowers. - Other boring or sinking machinery:				
	8430.49	-- Other:				

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Heading	HS Code	Description	Unit of Quantity	Rate of Excise Duty	Additional Excise Duty	Deduction Excise Duty
84.31	8430.49.10.00	- - - Wellhead platforms and integrated production modules suitable for use in drilling operations	u	5%		
	8431.10	Parts suitable for use solely or principally with the machinery of headings 84.25 to 84.30. - Of machinery of heading 84.25: - - Of non-electrically operated machines:				
	8431.10.22.00	- - - Of goods of subheading 8425.19.00, 8425.39.00, 8425.41.00, 8425.42.10 or 8425.42.90	kg	5%		
84.33	8431.10.29.00	- - - Other	kg	5%		
	8433.60	Harvesting or threshing machinery, including straw or fodder balers; grass or hay mowers; machines for cleaning, sorting or grading eggs, fruit or other agricultural produce, other than machinery of heading 84.37. - Machines for cleaning, sorting or grading eggs, fruit or other agricultural produce:				
	8433.60.20.00	- - Not electrically operated	u	5%		
84.34	8434.10	Milking machines and dairy machinery. - Milking machines:				
	8434.10.20.00	- - Not electrically operated	u	5%		
	8434.20	- Dairy machinery:				
	8434.20.20.00	- - Not electrically operated	u	5%		
	8434.90	- Parts:				
	8434.90.20.00	- - Of non-electrically operated machines	kg	5%		
84.35	8435.10	Presses, crushers and similar machinery used in the manufacture of wine, cider, fruit juices or similar beverages. - Machinery:				
	8435.10.20.00	- - Not electrically operated	u	5%		
	8435.90	- Parts:				

Heading	HS Code	Description	Unit of Quantity	Rate of Excise Duty	Additional Excise Duty	Deduction Excise Duty
84.36	8435.90.20.00	-- Of non-electrically operated machines	kg	5%		
		Other agricultural, horticultural, forestry, poultry-keeping or bee-keeping machinery, including germination plant fitted with mechanical or thermal equipment; poultry incubators and brooders.				
	8436.10	- Machinery for preparing animal feeding stuffs:				
	8436.10.20.00	-- Not electrically operated	u	5%		
		- Poultry-keeping machinery; poultry incubators and brooders:				
	8436.21	-- Poultry incubators and brooders:				
	8436.21.20.00	--- Not electrically operated	u	5%		
	8436.29	-- Other:				
	8436.29.20.00	--- Not electrically operated	u	5%		
	8436.80	- Other machinery:				
		-- Not electrically operated:				
	8436.80.21.00	--- Agricultural or horticultural type	u	5%		
	8436.80.29.00	--- Other	u	5%		
	8436.91	- Parts:				
		-- Of poultry-keeping machinery or poultry incubators and brooders:				
	8436.91.20.00	--- Of non-electrically operated machines and equipment	kg	5%		
8436.99	-- Other:					
	--- Of non-electrically operated machines and equipment:					
8436.99.21.00	---- Agricultural or horticultural type	kg	5%			
8436.99.29.00	---- Other	kg	5%			
84.37		Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables; machinery used in the milling industry or for the working of cereals or dried leguminous vegetables, other than farm-type machinery.				
	8437.10	- Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables:				

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Heading	HS Code	Description	Unit of Quantity	Rate of Excise Duty	Additional Excise Duty	Deduction Excise Duty
84.38	8437.10.20.00	-- For grains, not electrically operated; winnowing and similar cleaning machines, not electrically operated	u	5%		
	8437.10.40.00	-- Other, not electrically operated	u	5%		
	8437.80	- Other machinery:				
	8437.80.40.00	-- Industrial type coffee and corn mills, not electrically operated	u	5%		
		-- Other, not electrically operated:				
	8437.80.69.00	--- Other	u	5%		
	8437.90	- Parts:				
		-- Of non-electrically operated machines:				
	8437.90.21.00	--- Of machines of subheading 8437.10	kg	5%		
	8437.90.29.00	--- Other	kg	5%		
		Machinery, not specified or included elsewhere in this Chapter, for the industrial preparation or manufacture of food or drink, other than machinery for the extraction or preparation of animal or fixed vegetable fats or oils.				
	8438.10	- Bakery machinery and machinery for the manufacture of macaroni, spaghetti or similar products:				
	8438.10.20.00	-- Not electrically operated	u	5%		
	8438.20	- Machinery for the manufacture of confectionery, cocoa or chocolate:				
	8438.20.20.00	-- Not electrically operated	u	5%		
	8438.30	- Machinery for sugar manufacture:				
	8438.30.20.00	-- Not electrically operated	u	5%		
8438.50	- Machinery for the preparation of meat or poultry:					
8438.50.20.00	-- Not electrically operated	u	5%			

Heading	HS Code	Description	Unit of Quantity	Rate of Excise Duty	Additional Excise Duty	Deduction Excise Duty
	8438.60	- Machinery for the preparation of fruits, nuts or vegetables:				
	8438.60.20.00	-- Not electrically operated	u	5%		
	8438.80	- Other machinery:				
		-- Coffee pulpers:				
	8438.80.12.00	--- Not electrically operated	u	5%		
		-- Other:				
	8438.80.92.00	--- Not electrically operated	u	5%		
	8438.90	- Parts:				
		-- Of non-electrically operated machines:				
	8438.90.21.00	--- Of goods of subheading 8438.30.20	kg	5%		
	8438.90.22.00	--- Of coffee pulpers	kg	5%		
	8438.90.29.00	--- Other	kg	5%		
84.40		Book-binding machinery, including book-sewing machines.				
	8440.10	- Machinery:				
	8440.10.20.00	-- Not electrically operated	u	5%		
	8440.90	- Parts:				
	8440.90.20.00	-- Of non-electrically operated machines	kg	5%		
84.41		Other machinery for making up paper pulp, paper or paperboard, including cutting machines of all kinds.				
	8441.10	- Cutting machines:				
	8441.10.20.00	-- Not electrically operated	u	5%		
	8441.20	- Machines for making bags, sacks or envelopes:				
	8441.20.20.00	-- Not electrically operated	u	5%		
	8441.30	- Machines for making cartons, boxes, cases, tubes, drums or similar containers, other than by moulding:				
	8441.30.20.00	-- Not electrically operated	u	5%		
	8441.40	- Machines for moulding articles in paper pulp, paper or paperboard:				
	8441.40.20.00	-- Not electrically operated	u	5%		
	8441.80	- Other machinery:				
	8441.80.20.00	-- Not electrically operated	u	5%		
	8441.90	- Parts:				

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Heading	HS Code	Description	Unit of Quantity	Rate of Excise Duty	Additional Excise Duty	Deduction Excise Duty
84.42	8441.90.20.00	- - Of non-electrically operated machines	kg	5%		
		Machinery, apparatus and equipment (other than the machine-tools of headings 84.56 to 84.65) for preparing or making plates, cylinders or other printing components; plates, cylinders and other printing components; plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished).				
	8442.30	- Machinery, apparatus and equipment:				
	8442.30.20.00	- - Not electrically operated	u	5%		
	8442.40	- Parts of the foregoing machinery, apparatus or equipment:				
	8442.40.20.00	- - Of non-electrically operated machines, apparatus or equipment	kg	5%		
84.44	8442.50.00.00	- Plates, cylinders and other printing components; plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished)	kg	5%		
	8444.00	Machines for extruding, drawing, texturing or cutting man-made textile materials.				
84.45	8444.00.20.00	- Not electrically operated	u	5%		
		Machines for preparing textile fibres; spinning, doubling or twisting machines and other machinery for producing textile yarns; textile reeling or winding (including weft-winding) machines and machines for preparing textile yarns for use on the machines of heading 84.46 or 84.47.				
		- Machines for preparing textile fibres:				
	8445.11	- - Carding machines:				
	8445.11.20.00	- - - Not electrically operated	u	5%		
	8445.12	- - Combing machines:				
	8445.12.20.00	- - - Not electrically operated	u	5%		

Heading	HS Code	Description	Unit of Quantity	Rate of Excise Duty	Additional Excise Duty	Deduction Excise Duty
	8445.13	- - Drawing or roving machines:				
	8445.13.20.00	- - - Not electrically operated	u	5%		
	8445.19	- - Other:				
	8445.19.20.00	- - - Not electrically operated	u	5%		
	8445.20	- Textile spinning machines:				
	8445.20.20.00	- - Not electrically operated	u	5%		
	8445.30	- Textile doubling or twisting machines:				
	8445.30.20.00	- - Not electrically operated	u	5%		
	8445.40	- Textile winding (including weft-winding) or reeling machines:				
	8445.40.20.00	- - Not electrically operated	u	5%		
	8445.90	- Other:				
	8445.90.20.00	- - Not electrically operated	u	5%		
84.46		Weaving machines (looms).				
	8446.10	- For weaving fabrics of a width not exceeding 30 cm:				
	8446.10.20.00	- - Not electrically operated	u	5%		
	8446.29.00.00	- For weaving fabrics of a width exceeding 30 cm, shuttle type: - - Other	u	5%		
84.47		Knitting machines, stitch-bonding machines and machines for making gimped yarn, tulle, lace, embroidery, trimmings, braid or net and machines for tufting.				
	8447.11	- Circular knitting machines: - - With cylinder diameter not exceeding 165 mm:				
	8447.11.20.00	- - - Not electrically operated	u	5%		
	8447.12	- - With cylinder diameter exceeding 165 mm:				
	8447.12.20.00	- - - Not electrically operated	u	5%		
	8447.20	- Flat knitting machines; stitch-bonding machines:				
	8447.20.20.00	- - Not electrically operated	u	5%		
	8447.90	- Other:				
	8447.90.20.00	- - Not electrically operated	u	5%		

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Heading	HS Code	Description	Unit of Quantity	Rate of Excise Duty	Additional Excise Duty	Deduction Excise Duty
84.48		Auxiliary machinery for use with machines of heading 84.44, 84.45, 84.46 or 84.47 (for example, dobbies, Jacquards, automatic stop motions, shuttle changing mechanisms); parts and accessories suitable for use solely or principally with the machines of this heading or of heading 84.44, 84.45, 84.46 or 84.47 (for example, spindles and spindle flyers, card clothing, combs, extruding nipples, shuttles, healds and heald-frames, hosiery needles). - Auxiliary machinery for machines of heading 84.44, 84.45, 84.46 or 84.47:				
	8448.11	-- Dobbies and Jacquards; card reducing, copying, punching or assembling machines for use therewith:				
	8448.11.20.00	--- Not electrically operated	kg	5%		
	8448.19	-- Other:				
	8448.19.20.00	--- Not electrically operated	kg	5%		
	8448.20.00.00	- Parts and accessories of machines of heading 84.44 or of their auxiliary machinery - Parts and accessories of machines of heading 84.45 or of their auxiliary machinery:	kg	5%		
	8448.31.00.00	-- Card clothing	kg	5%		
	8448.32.00.00	-- Of machines for preparing textile fibres, other than card clothing	kg	5%		
	8448.33.00.00	-- Spindles, spindle flyers, spinning rings and ring travellers	kg	5%		
	8448.39.00.00	-- Other - Parts and accessories of weaving machines (looms) or of their auxiliary machinery:	kg	5%		
	8448.42.00.00	-- Reeds for looms, healds and heald-frames	kg	5%		
	8448.49	-- Other:				
		--- Other:				
	8448.49.92.00	---- Parts of non-electrically operated machines	kg	5%		

Heading	HS Code	Description	Unit of Quantity	Rate of Excise Duty	Additional Excise Duty	Deduction Excise Duty
		- Parts and accessories of machines of heading 84.47 or of their auxiliary machinery:				
	8448.51.00.00	- - Sinkers, needles and other articles used in forming stitches	kg	5%		
	8448.59.00.00	- - Other	kg	5%		
84.49	8449.00	Machinery for the manufacture or finishing of felt or nonwovens in the piece or in shapes, including machinery for making felt hats; blocks for making hats.				
	8449.00.20.00	- Not electrically operated	kg	5%		
84.53		Machinery for preparing, tanning or working hides, skins or leather or for making or repairing footwear or other articles of hides, skins or leather, other than sewing machines.				
	8453.10	- Machinery for preparing, tanning or working hides, skins or leather:				
	8453.10.20.00	- - Not electrically operated	u	5%		
	8453.20	- Machinery for making or repairing footwear:				
	8453.20.20.00	- - Not electrically operated	u	5%		
	8453.80	- Other machinery:				
	8453.80.20.00	- - Not electrically operated	u	5%		
	8453.90.00.00	- Parts	kg	5%		
84.59		Machine-tools (including way-type unit head machines) for drilling, boring, milling, threading or tapping by removing metal, other than lathes (including turning centres) of heading 84.58.				
	8459.10	- Way-type unit head machines:				
	8459.10.20.00	- - Not electrically operated	u	5%		
		- Other drilling machines:				
	8459.29	- - Other:				
	8459.29.20.00	- - - Not electrically operated	u	5%		
		- Other boring-milling machines:				
	8459.39	- - Other:				
	8459.39.20.00	- - - Not electrically operated	u	5%		
	8459.40	- Other boring machines:				
	8459.40.20.00	- - Not electrically operated	u	5%		

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Heading	HS Code	Description	Unit of Quantity	Rate of Excise Duty	Additional Excise Duty	Deduction Excise Duty
84.60	8459.59	- Milling machines, knee-type:				
		- - Other:				
	8459.59.20.00	- - - Not electrically operated	u	5%		
		- Other milling machines:				
	8459.69	- - Other:				
	8459.69.20.00	- - - Not electrically operated	u	5%		
	8459.70	- Other threading or tapping machines:				
	8459.70.20.00	- - Not electrically operated	u	5%		
		Machine-tools for deburring, sharpening, grinding, honing, lapping, polishing or otherwise finishing metal or cermets by means of grinding stones, abrasives or polishing products, other than gear cutting, gear grinding or gear finishing machines of heading 84.61.				
		- Flat-surface grinding machines, in which the positioning in any one axis can be set up to an accuracy of at least 0.01 mm:				
	- - Other:					
	8460.19	- - - Not electrically operated	u	5%		
	8460.19.20.00	- Other grinding machines, in which the positioning in any one axis can be set up to an accuracy of at least 0.01 mm:				
	8460.29	- - Other:				
	8460.29.20.00	- - - Not electrically operated	u	5%		
		- Sharpening (tool or cutter grinding) machines:				
	8460.39	- - Other:				
	8460.39.20.00	- - - Not electrically operated	u	5%		
	8460.40	- Honing or lapping machines:				
	8460.40.20.00	- - Not electrically operated	u	5%		
	8460.90	- Other:				
	8460.90.20.00	- - Not electrically operated	u	5%		
84.61		Machine-tools for planing, shaping, slotting, broaching, gear cutting, gear grinding or gear finishing, sawing, cutting-off and other machine-tools working by removing metal or cermets, not elsewhere specified or included.				

Heading	HS Code	Description	Unit of Quantity	Rate of Excise Duty	Additional Excise Duty	Deduction Excise Duty
84.62	8461.20	- Shaping or slotting machines:				
	8461.20.20.00	- - Not electrically operated	u	5%		
	8461.30	- Broaching machines:				
	8461.30.20.00	- - Not electrically operated	u	5%		
	8461.40	- Gear cutting, gear grinding or gear finishing machines:				
	8461.40.20.00	- - Not electrically operated	u	5%		
	8461.50	- Sawing or cutting-off machines:	.			
	8461.50.20.00	- - Not electrically operated	u	5%		
	8461.90	- Other:				
		- - Not electrically operated:				
	8461.90.91.00	- - - Planing machines	u	5%		
	8461.90.99.00	- - - Other	u	5%		
		Machine-tools (including presses) for working metal by forging, hammering or die-stamping; machine-tools (including presses) for working metal by bending, folding, straightening, flattening, shearing, punching or notching; presses for working metal or metal carbides, not specified above.				
	8462.10	- Forging or die-stamping machines (including presses) and hammers:				
	8462.10.20.00	- - Not electrically operated	u	5%		
		- Bending, folding, straightening or flattening machines (including presses):				
	8462.29	- - Other:				
	8462.29.20.00	- - - Not electrically operated	u	5%		
		- Shearing machines (including presses), other than combined punching and shearing machines:				
	8462.39	- - Other:				
8462.39.20.00	- - - Not electrically operated	u	5%			
	- Punching or notching machines (including presses), including combined punching and shearing machines:					
8462.49	- - Other:					
8462.49.20.00	- - - Not electrically operated	u	5%			
	- Other:					
8462.91.00.00	- - Hydraulic presses	u	5%			

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Heading	HS Code	Description	Unit of Quantity	Rate of Excise Duty	Additional Excise Duty	Deduction Excise Duty
84.63	8462.99	-- Other:				
	8462.99.20.00	--- Machines for the manufacture of boxes, cans and similar containers of tin plate, not electrically operated	u	5%		
	8462.99.60.00	--- Other, not electrically operated	u	5%		
		Other machine-tools for working metal or cermets, without removing material.				
	8463.10	- Draw-benches for bars, tubes, profiles, wire or the like:				
	8463.10.20.00	-- Not electrically operated	u	5%		
	8463.20	- Thread rolling machines:				
	8463.20.20.00	-- Not electrically operated	u	5%		
	8463.30	- Machines for working wire:				
	8463.30.20.00	-- Not electrically operated	u	5%		
84.64	8463.90	- Other:				
	8463.90.20.00	-- Not electrically operated	u	5%		
		Machine-tools for working stone, ceramics, concrete, asbestos-cement or like mineral materials or for cold-working glass.				
	8464.10	- Sawing machines:				
	8464.10.20.00	-- Not electrically operated	u	5%		
	8464.20	- Grinding or polishing machines:				
	8464.20.20.00	-- Not electrically operated	u	5%		
	8464.90	- Other:				
8464.90.20.00	-- Not electrically operated	u	5%			
84.65		Machine-tools (including machines for nailing, stapling, glueing or otherwise assembling) for working wood, cork, bone, hard rubber, hard plastics or similar hard materials.				
		- Other:				
	8465.91	-- Sawing machines:				
	8465.91.90.00	--- Other	u	5%		
	8465.92	-- Planing, milling or moulding (by cutting) machines:				
	8465.92.90.00	--- Other	u	5%		
8465.93	-- Grinding, sanding or polishing machines:					

Heading	HS Code	Description	Unit of Quantity	Rate of Excise Duty	Additional Excise Duty	Deduction Excise Duty
	8465.93.20.00	- - - Not electrically operated	u	5%		
	8465.94	- - Bending or assembling machines:				
	8465.94.20.00	- - - Not electrically operated	u	5%		
	8465.95	- - Drilling or morticing machines:				
	8465.95.90.00	- - - Other	u	5%		
	8465.96	- - Splitting, slicing or paring machines:				
	8465.96.20.00	- - - Not electrically operated	u	5%		
	8465.99	- - Other:				
	8465.99.40.00	- - - Lathes, not electrically operated	u	5%		
	8465.99.90.00	- - - Other	u	5%		
84.66		Parts and accessories suitable for use solely or principally with the machines of headings 84.56 to 84.65, including work or tool holders, self-opening dieheads, dividing heads and other special attachments for machine-tools; tool holders for any type of tool for working in the hand.				
	8466.10	- Tool holders and self-opening dieheads:				
	8466.10.10.00	- - For the machine-tools of subheading 8456.90.10, 8456.90.20, 8460.31.10, 8465.91.10, 8465.92.10, 8465.95.10 or 8465.99.50	kg	5%		
	8466.10.90.00	- - Other	kg	5%		
	8466.20	- Work holders:				
	8466.20.10.00	- - For the machine-tools of subheading 8456.90.10, 8456.90.20, 8460.31.10, 8465.91.10, 8465.92.10, 8465.95.10 or 8465.99.50	kg	5%		
	8466.20.90.00	- - Other	kg	5%		
	8466.30	- Dividing heads and other special attachments for machine-tools:				
	8466.30.10.00	- - For the machine-tools of subheading 8456.90.10, 8456.90.20, 8460.31.10, 8465.91.10, 8465.92.10, 8465.95.10 or 8465.99.50	kg	5%		
	8466.30.90.00	- - Other	kg	5%		

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Heading	HS Code	Description	Unit of Quantity	Rate of Excise Duty	Additional Excise Duty	Deduction Excise Duty	
84.72	8466.91.00.00	- Other: -- For machines of heading 84.64	kg	5%			
	8466.92	-- For machines of heading 84.65:					
	8466.92.10.00	--- For the machine tools of subheading 8465.91.10, 8465.92.10, 8465.95.10 or 8465.99.50	kg	5%			
	8466.92.90.00	--- Other	kg	5%			
	8466.93	-- For machines of headings 84.56 to 84.61:					
	8466.93.20.00	--- For machines of subheading 8456.90.10, 8456.90.20 or 8460.31.10	kg	5%			
	8466.93.90.00	--- Other	kg	5%			
	8466.94.00.00	-- For machines of heading 84.62 or 84.63	kg	5%			
			Other office machines (for example, hectograph or stencil duplicating machines, addressing machines, automatic banknote dispensers, coin-sorting machines, coin-counting or wrapping machines, pencil-sharpening machines, perforating or stapling machines).				
		8472.10	- Duplicating machines:				
	8472.10.20.00	-- Not electrically operated	u	5%			
	8472.30	- Machines for sorting or folding mail or for inserting mail in envelopes or bands, machines for opening, closing or sealing mail and machines for affixing or cancelling postage stamps:					
	8472.30.20.00	-- Not electrically operated	u	5%			
	8472.90	- Other:					
	8472.90.90.00	-- Other, not electrically operated	u	5%			
84.73		Parts and accessories (other than covers, carrying cases and the like) suitable for use solely or principally with the machines of headings 84.69 to 84.72.					
	8473.40	- Parts and accessories of the machines of heading 84.72:					
	8473.40.20.00	-- For non-electrically operated machines	kg	5%			

Heading	HS Code	Description	Unit of Quantity	Rate of Excise Duty	Additional Excise Duty	Deduction Excise Duty
84.74		Machinery for sorting, screening, separating, washing, crushing, grinding, mixing or kneading earth, stone, ores or other mineral substances, in solid (including powder or paste) form; machinery for agglomerating, shaping or moulding solid mineral fuels, ceramic paste, unhardened cements, plastering materials or other mineral products in powder or paste form; machines for forming foundry moulds of sand.				
	8474.20	- Crushing or grinding machines:				
		- - Not electrically operated:				
	8474.20.21.00	- - - For stone	u	5%		
	8474.20.29.00	- - - Other	u	5%		
		- Mixing or kneading machines:				
	8474.31	- - Concrete or mortar mixers:				
	8474.31.20.00	- - - Not electrically operated	u	5%		
	8474.32	- - Machines for mixing mineral substances with bitumen:				
		- - - Not electrically operated:				
	8474.32.21.00	- - - - Of an output capacity not exceeding 80 t /h	u	5%		
	8474.32.29.00	- - - - Other	u	5%		
	8474.39	- - Other:				
	8474.39.20.00	- - - Not electrically operated	u	5%		
	8474.80	- Other machinery:				
	8474.80.20.00	- - Not electrically operated	u	5%		
	8474.90	- Parts:				
	8474.90.20.00	- - Of non-electrically operated machines	kg	5%		
84.75		Machines for assembling electric or electronic lamps, tubes or valves or flashbulb, in glass envelopes; machines for manufacturing or hot working glass or glassware.				
	8475.10	- Machines for assembling electric or electronic lamps, tubes or valves or flashbulbs, in glass envelopes:				
	8475.10.20.00	- - Not electrically operated	u	5%		
		- Machines for manufacturing or hot working glass or glassware:				
	8475.29.00.00	- - Other	u	5%		
	8475.90	- Parts:				

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Heading	HS Code	Description	Unit of Quantity	Rate of Excise Duty	Additional Excise Duty	Deduction Excise Duty
84.77	8475.90.20.00	-- Of non-electrically operated machines	kg	5%		
		Machinery for working rubber or plastics or for the manufacture of products from these materials, not specified or included elsewhere in this Chapter.				
	8477.80	- Other machinery:				
	8477.80.20.00	-- For working rubber or for the manufacture of products from rubber, not electrically operated	u	5%		
	8477.80.40.00	-- For working plastics or for the manufacture of products from plastics, not electrically operated	u	5%		
	8477.90	- Parts:				
84.78	8477.90.20.00	-- Of non-electrically operated machines for working rubber or for the manufacture of products from rubber	kg	5%		
	8477.90.40.00	-- Of non-electrically operated machines for working plastics or for the manufacture of products from plastic materials	kg	5%		
		Machinery for preparing or making up tobacco, not specified or included elsewhere in this Chapter.				
	8478.10	- Machinery:				
84.79	8478.10.20.00	-- Not electrically operated	u	5%		
	8478.90	- Parts:				
	8478.90.20.00	-- Of non-electrically operated machines	kg	5%		
		Machines and mechanical appliances having individual functions, not specified or included elsewhere in this Chapter.				
84.79	8479.10	- Machinery for public works, building or the like:				
	8479.10.20.00	-- Not electrically operated	u	5%		
	8479.20	- Machinery for the extraction or preparation of animal or fixed vegetable fats or oils:				
	8479.20.20.00	-- Not electrically operated	u	5%		

Heading	HS Code	Description	Unit of Quantity	Rate of Excise Duty	Additional Excise Duty	Deduction Excise Duty
	8479.30	- Presses for the manufacture of particle board or fibre building board of wood or other ligneous materials and other machinery for treating wood or cork:				
	8479.30.20.00	- - Not electrically operated	u	5%		
	8479.40	- Rope or cable-making machines:				
	8479.40.20.00	- - Not electrically operated	t	5%		
		- Other machines and mechanical appliances:				
	8479.81	- - For treating metal, including electric wire coil-winders:				
	8479.81.20.00	- - - Not electrically operated	u	5%		
	8479.82	- - Mixing, kneading, crushing, grinding, screening, sifting, homogenising, emulsifying or stirring machines:				
	8479.82.20.00	- - - Not electrically operated	u	5%		
	8479.89	- - Other:				
	8479.89.40.00	- - - Other, not electrically operated	u	5%		
	8479.90	- Parts:				
	8479.90.40.00	- - Of non-electrically operated machines	kg	5%		
84.86		Machines and apparatus of a kind used solely or principally for the manufacture of semiconductor boules or wafers, semiconductor devices, electronic integrated circuits or flat panel displays; machines and apparatus specified in Note 9 (C) to this Chapter; parts and accessories.				
	8486.20	- Machines and apparatus for the manufacture of semiconductor devices or of electronic integrated circuits:				
		- - Lithography equipment:				
	8486.20.41.00	- - - Direct write-on-wafer apparatus	u	5%		
	8486.20.42.00	- - - Step and repeat aligners	u	5%		
	8486.40	- Machines and apparatus specified in Note 9 (C) to this Chapter:				
	8486.40.30.00	- - Moulds for manufacture of semiconductor devices	u	5%		

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Heading	HS Code	Description	Unit of Quantity	Rate of Excise Duty	Additional Excise Duty	Deduction Excise Duty
	8486.40.40.00	-- Optical stereoscopic microscopes fitted with equipment specifically designed for the handling and transport of semiconductor wafers or reticles	u	5%		
	8486.40.50.00	-- Photomicrographic microscopes fitted with equipment specifically designed for the handling and transport of semiconductor wafers or reticles	u	5%		
	8486.40.70.00	-- Pattern generating apparatus of a kind used for producing masks or reticles from photoresist coated substrates	u	5%		
	8486.90	- Parts and accessories: -- Of machines and apparatus for the manufacture of boules or wafers:				
	8486.90.13.00	--- Of machines for working any material by removal of material, by laser or other light or photon beam in the production of semiconductor wafers --- Of machines for sawing monocrystal semiconductor boules into slices, or wafers into chips:	kg	5%		
	8486.90.14.00	---- Tool holders and self-opening dieheads; work holders; dividing heads and other special attachments for machine tools	kg	5%		
	8486.90.15.00	---- Other	kg	5%		
	8486.90.16.00	--- Of grinding, polishing and lapping machines for processing of semiconductor wafers -- Of machines and apparatus for the manufacture of semiconductor devices or of electronic integrated circuits: --- Of spraying appliances for etching, stripping or cleaning semiconductor wafers; of apparatus for wet etching, developing, stripping or cleaning semiconductor wafers; of dry-etching patterns on semiconductor materials:	kg	5%		
	8486.90.24.00	---- Tool holders and self-opening dieheads; work holders; dividing heads and other special attachments for machine tools	kg	5%		

Heading	HS Code	Description	Unit of Quantity	Rate of Excise Duty	Additional Excise Duty	Deduction Excise Duty
		- - - Of dicing machines for scribing or scoring semiconductor wafers; of lasercutters for cutting tracks in semiconductor production by laser beam; of machines for bending, folding and straightening semiconductor leads:				
	8486.90.26.00	- - - - Tool holders and self-opening dieheads; workholders; dividing heads and other special attachments for machine tools	kg	5%		
	8486.90.27.00	- - - - Other	kg	5%		
		- - Of machines and apparatus for the manufacture of flat panel displays:				
	8486.90.31.00	- - - Of apparatus for dry etching patterns on flat panel display substrates	kg	5%		
	8486.90.32.00	- - - - Tool holders and self-opening dieheads; work holders; dividing heads and other special attachments for machine tools	kg	5%		
		- - Of machines or apparatus specified in Note 9 (C) to this Chapter:				
	8486.90.41.00	- - - Of focused ion beam milling machine to produce or repair masks and reticles for patterns on semiconductor devices	kg	5%		
	8486.90.44.00	- - - Of optical stereoscopic and photomicrographic microscopes fitted with equipment specifically designed for the handling and transport of semiconductor wafers or reticles	kg	5%		
	8486.90.46.00	- - - Of pattern generating apparatus of a kind used for producing masks or reticles from photoresist coated substrates, including printed circuit assemblies	kg	5%		

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, fertilisers or other goods.

Machines and working tools designed for fitting to tractors of heading 87.01 as interchangeable equipment remain classified in their respective headings even if presented with the tractor, and whether or not mounted on it.

3. Motor chassis fitted with cabs fall in headings 87.02 to 87.04, and not in heading 87.06.
4. Heading 87.12 includes all children's bicycles. Other children's cycles fall in heading 95.03.

Heading	HS Code	Description	Unit of Quantity	Rate of Excise Duty	Additional Excise Duty	Deduction Excise Duty
87.01		Tractors (other than tractors of heading 87.09).				
	8701.20	- Road tractors for semi-trailers:				
	8701.20.10.00	- - Completely Knocked Down	u	15%		
	8701.20.90.00	- - Other	u	15%		
87.02		Motor vehicles for the transport of ten or more persons, including the driver.				
	8702.10	- With compression-ignition internal combustion piston engine (diesel or semi-diesel):				
		- - Completely Knocked Down:				

Heading	HS Code	Description	Unit of Quantity	Rate of Excise Duty	Additional Excise Duty	Deduction Excise Duty
	8702.10.10	--- Motor cars (including stretch limousines but not including coaches, buses, minibuses or vans)				
	8702.10.10.10	---- For use of public transport ---- Hybrid:	u	15%		
	8702.10.10.21	----- Of a cylinder capacity not exceeding 1,700 cc	u	15%	5%	5%
	8702.10.10.22	----- Of a cylinder capacity exceeding 1,700 cc but not exceeding 2,500 cc	u	20%	5%	5%
	8702.10.10.23	----- Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	u	25%	5%	5%
	8702.10.10.24	----- Of a cylinder capacity exceeding 3,000 cc but not exceeding 3,500 cc	u	30%	5%	5%
	8702.10.10.25	----- Of a cylinder capacity exceeding 3,500 cc ---- Other:	u	35%	5%	5%
	8702.10.10.91	----- Of a cylinder capacity not exceeding 1,700 cc	u	15%	5%	
	8702.10.10.92	----- Of a cylinder capacity exceeding 1,700 cc but not exceeding 2,500 cc	u	20%	5%	
	8702.10.10.93	----- Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	u	25%	5%	
	8702.10.10.94	----- Of a cylinder capacity exceeding 3,000 cc but not exceeding 3,500 cc	u	30%	5%	
	8702.10.10.95	----- Of a cylinder capacity exceeding 3,500 cc --- Motor coaches, buses or minibuses:	u	35%	5%	
	8702.10.41.00	---- g.v.w. of at least 6 t but not exceeding 18 t	u	15%		
	8702.10.49.00	---- Other	u	15%		
	8702.10.50	--- Other				
	8702.10.50.10	---- For use of public transport ---- Hybrid:	u	15%		
	8702.10.50.21	----- Of a cylinder capacity not exceeding 1,700 cc	u	15%	5%	5%
	8702.10.50.22	----- Of a cylinder capacity exceeding 1,700 cc but not exceeding 2,500 cc	u	20%	5%	5%

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Heading	HS Code	Description	Unit of Quantity	Rate of Excise Duty	Additional Excise Duty	Deduction Excise Duty
	8702.10.50.23	----- Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	u	25%	5%	5%
	8702.10.50.24	----- Of a cylinder capacity exceeding 3,000 cc but not exceeding 3,500 cc	u	30%	5%	5%
	8702.10.50.25	----- Of a cylinder capacity exceeding 3,500 cc	u	35%	5%	5%
		----- Other:				
	8702.10.50.91	----- Of a cylinder capacity not exceeding 1,700 cc	u	15%	5%	
	8702.10.50.92	----- Of a cylinder capacity exceeding 1,700 cc but not exceeding 2,500 cc	u	20%	5%	
	8702.10.50.93	----- Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	u	25%	5%	
	8702.10.50.94	----- Of a cylinder capacity exceeding 3,000 cc but not exceeding 3,500 cc	u	30%	5%	
	8702.10.50.95	----- Of a cylinder capacity exceeding 3,500 cc	u	35%	5%	
		-- Other:				
	8702.10.60	--- Motor cars (including stretch limousines but not including coaches, buses, minibuses or vans)				
	8702.10.60.10	---- For use of public transport	u	15%		
		---- Hybrid:				
	8702.10.60.21	----- Of a cylinder capacity not exceeding 1,700 cc	u	15%	5%	5%
	8702.10.60.22	----- Of a cylinder capacity exceeding 1,700 cc but not exceeding 2,500 cc	u	20%	5%	5%
	8702.10.60.23	----- Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	u	25%	5%	5%
	8702.10.60.24	----- Of a cylinder capacity exceeding 3,000 cc but not exceeding 3,500 cc	u	30%	5%	5%
	8702.10.60.25	----- Of a cylinder capacity exceeding 3,500 cc	u	35%	5%	5%
		----- Other:				
	8702.10.60.91	----- Of a cylinder capacity not exceeding 1,700 cc	u	15%	5%	

Heading	HS Code	Description	Unit of Quantity	Rate of Excise Duty	Additional Excise Duty	Deduction Excise Duty
	8702.10.60.92	----- Of a cylinder capacity exceeding 1,700 cc but not exceeding 2,500 cc	u	20%	5%	
	8702.10.60.93	----- Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	u	25%	5%	
	8702.10.60.94	----- Of a cylinder capacity exceeding 3,000 cc but not exceeding 3,500 cc	u	30%	5%	
	8702.10.60.95	----- Of a cylinder capacity exceeding 3,500 cc --- For the transport of 30 persons or more and specially designed for use in airports:	u	35%	5%	
	8702.10.71.00	---- g.v.w. of at least 6 t but not exceeding 18 t	u	15%		
	8702.10.79.00	---- Other --- Other motor coaches, buses or minibuses:	u	15%		
	8702.10.81.00	---- g.v.w. of at least 6 t but not exceeding 18 t	u	15%		
	8702.10.89.00	---- Other	u	15%		
	8702.10.90	--- Other				
	8702.10.90.10	---- For use of public transport ---- Hybrid:	u	15%		
	8702.10.90.21	----- Of a cylinder capacity not exceeding 1,700 cc	u	15%	5%	5%
	8702.10.90.22	----- Of a cylinder capacity exceeding 1,700 cc but not exceeding 2,500 cc	u	20%	5%	5%
	8702.10.90.23	----- Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	u	25%	5%	5%
	8702.10.90.24	----- Of a cylinder capacity exceeding 3,000 cc but not exceeding 3,500 cc	u	30%	5%	5%
	8702.10.90.25	----- Of a cylinder capacity exceeding 3,500 cc ---- Other:	u	35%	5%	5%
	8702.10.90.91	----- Of a cylinder capacity not exceeding 1,700 cc	u	15%	5%	
	8702.10.90.92	----- Of a cylinder capacity exceeding 1,700 cc but not exceeding 2,500 cc	u	20%	5%	
	8702.10.90.93	----- Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	u	25%	5%	

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Heading	HS Code	Description	Unit of Quantity	Rate of Excise Duty	Additional Excise Duty	Deduction Excise Duty
	8702.10.90.94	----- Of a cylinder capacity exceeding 3,000 cc but not exceeding 3,500 cc	u	30%	5%	
	8702.10.90.95	----- Of a cylinder capacity exceeding 3,500 cc	u	35%	5%	
	8702.90	- Other:				
		- - Completely Knocked Down:				
	8702.90.12	- - - Motor cars (including stretch limousines but not including coaches, buses, minibuses or vans)				
	8702.90.12.10	----- For use of public transport ----- With spark-ignition internal combustion reciprocating piston engine: ----- Hybrid	u	15%		
	8702.90.12.21	----- Of a cylinder capacity not exceeding 1,700 cc	u	15%		5%
	8702.90.12.22	----- Of a cylinder capacity exceeding 1,700 cc but not exceeding 2,500 cc	u	20%		5%
	8702.90.12.23	----- Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	u	25%		5%
	8702.90.12.24	----- Of a cylinder capacity exceeding 3,000 cc but not exceeding 3,500 cc	u	30%		5%
	8702.90.12.25	----- Of a cylinder capacity exceeding 3,500 cc ----- Other:	u	35%		5%
	8702.90.12.91	----- Of a cylinder capacity not exceeding 1,700 cc	u	15%		
	8702.90.12.92	----- Of a cylinder capacity exceeding 1,700 cc but not exceeding 2,500 cc	u	20%		
	8702.90.12.93	----- Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	u	25%		
	8702.90.12.94	----- Of a cylinder capacity exceeding 3,000 cc but not exceeding 3,500 cc	u	30%		
	8702.90.12.95	----- Of a cylinder capacity exceeding 3,500 cc	u	35%		
	8702.90.13.00	- - - For the transport of 30 persons or more	u	15%		
	8702.90.14.00	- - - Other motor coaches, buses or minibuses	u	15%		

Heading	HS Code	Description	Unit of Quantity	Rate of Excise Duty	Additional Excise Duty	Deduction Excise Duty
	8702.90.19	- - - Other				
	8702.90.19.10	- - - - For use of public transport - - - - With spark-ignition internal combustion reciprocating piston engine: - - - - - Hybrid	u	15%		
	8702.90.19.21	- - - - - Of a cylinder capacity not exceeding 1,700 cc	u	15%		5%
	8702.90.19.22	- - - - - Of a cylinder capacity exceeding 1,700 cc but not exceeding 2,500 cc	u	20%		5%
	8702.90.19.23	- - - - - Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	u	25%		5%
	8702.90.19.24	- - - - - Of a cylinder capacity exceeding 3,000 cc but not exceeding 3,500 cc	u	30%		5%
	8702.90.19.25	- - - - - Of a cylinder capacity exceeding 3,500 cc - - - - - Other:	u	35%		5%
	8702.90.19.91	- - - - - Of a cylinder capacity not exceeding 1,700 cc	u	15%		
	8702.90.19.92	- - - - - Of a cylinder capacity exceeding 1,700 cc but not exceeding 2,500 cc	u	20%		
	8702.90.19.93	- - - - - Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	u	25%		
	8702.90.19.94	- - - - - Of a cylinder capacity exceeding 3,000 cc but not exceeding 3,500 cc	u	30%		
	8702.90.19.95	- - - - - Of a cylinder capacity exceeding 3,500 cc - - - - - Other:	u	35%		
	8702.90.92	- - - Motor cars (including stretch limousines but not including coaches, buses, minibuses or vans)				
	8702.90.92.10	- - - - For use of public transport - - - - With spark-ignition internal combustion reciprocating piston engine: - - - - - Hybrid	u	15%		
	8702.90.92.21	- - - - - Of a cylinder capacity not exceeding 1,700 cc	u	15%		5%

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Heading	HS Code	Description	Unit of Quantity	Rate of Excise Duty	Additional Excise Duty	Deduction Excise Duty
	8702.90.92.22	----- Of a cylinder capacity exceeding 1,700 cc but not exceeding 2,500 cc	u	20%		5%
	8702.90.92.23	----- Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	u	25%		5%
	8702.90.92.24	----- Of a cylinder capacity exceeding 3,000 cc but not exceeding 3,500 cc	u	30%		5%
	8702.90.92.25	----- Of a cylinder capacity exceeding 3,500 cc ----- Other:	u	35%		5%
	8702.90.92.91	----- Of a cylinder capacity not exceeding 1,700 cc	u	15%		
	8702.90.92.92	----- Of a cylinder capacity exceeding 1,700 cc but not exceeding 2,500 cc	u	20%		
	8702.90.92.93	----- Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	u	25%		
	8702.90.92.94	----- Of a cylinder capacity exceeding 3,000 cc but not exceeding 3,500 cc	u	30%		
	8702.90.92.95	----- Of a cylinder capacity exceeding 3,500 cc --- For the transport of 30 persons or more:	u	35%		
	8702.90.93.00	---- Specially designed for use in airports	u	15%		
	8702.90.94.00	---- Other	u	15%		
	8702.90.95.00	--- Other motor coaches, buses or minibuses	u	15%		
	8702.90.99	--- Other				
	8702.90.99.10	---- For use of public transport ---- With spark-ignition internal combustion reciprocating piston engine: ----- Hybrid	u	15%		
	8702.90.99.21	----- Of a cylinder capacity not exceeding 1,700 cc	u	15%		5%
	8702.90.99.22	----- Of a cylinder capacity exceeding 1,700 cc but not exceeding 2,500 cc	u	20%		5%
	8702.90.99.23	----- Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	u	25%		5%

Heading	HS Code	Description	Unit of Quantity	Rate of Excise Duty	Additional Excise Duty	Deduction Excise Duty
	8702.90.99.24	----- Of a cylinder capacity exceeding 3,000 cc but not exceeding 3,500 cc	u	30%		5%
	8702.90.99.25	----- Of a cylinder capacity exceeding 3,500 cc ----- Other:	u	35%		5%
	8702.90.99.91	----- Of a cylinder capacity not exceeding 1,700 cc	u	15%		
	8702.90.99.92	----- Of a cylinder capacity exceeding 1,700 cc but not exceeding 2,500 cc	u	20%		
	8702.90.99.93	----- Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	u	25%		
	8702.90.99.94	----- Of a cylinder capacity exceeding 3,000 cc but not exceeding 3,500 cc	u	30%		
	8702.90.99.95	----- Of a cylinder capacity exceeding 3,500 cc	u	35%		
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.				
	8703.10	- Vehicles specially designed for travelling on snow; golf cars and similar vehicles:				
	8703.10.10.00	-- Golf cars, including golf buggies	u	20%		
	8703.10.90.00	-- Other	u	20%		
	8703.21	- Other vehicles, with spark-ignition internal combustion reciprocating piston engine:				
	8703.21.10.00	-- Of a cylinder capacity not exceeding 1,000 cc: --- Go-karts	u	20%		
	8703.21.22	---- Completely Knocked Down: ----- Four-wheel drive				
	8703.21.22.10	----- Hybrid	u	15%		5%
	8703.21.22.90	----- Other	u	15%		
	8703.21.23	----- Other				

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Heading	HS Code	Description	Unit of Quantity	Rate of Excise Duty	Additional Excise Duty	Deduction Excise Duty
	8703.21.23.10	----- Hybrid	u	15%		5%
	8703.21.23.90	----- Other	u	15%		
		---- Other:				
	8703.21.24	----- Four-wheel drive				
	8703.21.24.10	----- Hybrid	u	15%		5%
	8703.21.24.90	----- Other	u	15%		
	8703.21.29	----- Other				
	8703.21.29.10	----- Hybrid	u	15%		5%
	8703.21.29.90	----- Other	u	15%		
		--- Other vehicles, Completely Knocked Down:				
	8703.21.31	---- Four-wheel drive				
	8703.21.31.10	----- Hybrid	u	15%		5%
	8703.21.31.90	----- Other	u	15%		
	8703.21.39	---- Other				
	8703.21.39.10	----- Hybrid	u	15%		5%
	8703.21.39.90	----- Other	u	15%		
		--- Other:				
	8703.21.92	---- Motor-homes				
	8703.21.92.10	----- Hybrid	u	15%		5%
	8703.21.92.90	----- Other	u	15%		
	8703.21.99	---- Other				
	8703.21.99.10	----- Hybrid	u	15%		5%
	8703.21.99.90	----- Other	u	15%		
	8703.22	-- Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc:				
		--- Motor cars (including station wagons, SUVs and sports cars, but not including vans):				
	8703.22.11	---- Completely Knocked Down				
	8703.22.11.10	----- Hybrid	u	15%		5%
	8703.22.11.90	----- Other	u	15%		
	8703.22.19	---- Other				
	8703.22.19.10	----- Hybrid	u	15%		5%
	8703.22.19.90	----- Other	u	15%		
		--- Other vehicles, Completely Knocked Down:				
	8703.22.21	---- Four-wheel drive				
	8703.22.21.10	----- Hybrid	u	15%		5%
	8703.22.21.90	----- Other	u	15%		
	8703.22.29	---- Other				

Heading	HS Code	Description	Unit of Quantity	Rate of Excise Duty	Additional Excise Duty	Deduction Excise Duty
	8703.22.29.10	----- Hybrid	u	15%		5%
	8703.22.29.90	----- Other	u	15%		
		--- Other:				
	8703.22.92	---- Motor-homes				
	8703.22.92.10	----- Hybrid	u	15%		5%
	8703.22.92.90	----- Other	u	15%		
	8703.22.99	---- Other				
	8703.22.99.10	----- Hybrid	u	15%		5%
	8703.22.99.90	----- Other	u	15%		
	8703.23	-- Of a cylinder capacity exceeding 1,500 cc but not exceeding 3,000 cc:				
		--- Hearses:				
	8703.23.21	---- Completely Knocked Down				
		----- Hybrid:				
	8703.23.21.11	----- Of a cylinder capacity not exceeding 1,700 cc	u	15%		5%
	8703.23.21.12	----- Of a cylinder capacity exceeding 1,700 cc but not exceeding 2,500 cc	u	20%		5%
	8703.23.21.13	----- Of a cylinder capacity exceeding 2,500 but not exceeding 3,000 cc	u	25%		5%
		----- Other:				
	8703.23.21.91	----- Of a cylinder capacity not exceeding 1,700 cc	u	15%		
	8703.23.21.92	----- Of a cylinder capacity exceeding 1,700 cc but not exceeding 2,500 cc	u	20%		
	8703.23.21.93	----- Of a cylinder capacity exceeding 2,500 but not exceeding 3,000 cc	u	25%		
	8703.23.29	---- Other				
		----- Hybrid:				
	8703.23.29.11	----- Of a cylinder capacity not exceeding 1,700 cc	u	15%		5%
	8703.23.29.12	----- Of a cylinder capacity exceeding 1,700 cc but not exceeding 2,500 cc	u	20%		5%
	8703.23.29.13	----- Of a cylinder capacity exceeding 2,500 but not exceeding 3,000 cc	u	25%		5%
		----- Other:				
	8703.23.29.91	----- Of a cylinder capacity not exceeding 1,700 cc	u	15%		

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Heading	HS Code	Description	Unit of Quantity	Rate of Excise Duty	Additional Excise Duty	Deduction Excise Duty
	8703.23.29.92	----- Of a cylinder capacity exceeding 1,700 cc but not exceeding 2,500 cc	u	20%		
	8703.23.29.93	----- Of a cylinder capacity exceeding 2,500 but not exceeding 3,000 cc	u	25%		
		--- Prison vans:				
	8703.23.31	---- Completely Knocked Down				
		----- Hybrid:				
	8703.23.31.11	----- Of a cylinder capacity not exceeding 1,700 cc	u	15%		5%
	8703.23.31.12	----- Of a cylinder capacity exceeding 1,700 cc but not exceeding 2,500 cc	u	20%		5%
	8703.23.31.13	----- Of a cylinder capacity exceeding 2,500 but not exceeding 3,000 cc	u	25%		5%
		----- Other:				
	8703.23.31.91	----- Of a cylinder capacity not exceeding 1,700 cc	u	15%		
	8703.23.31.92	----- Of a cylinder capacity exceeding 1,700 cc but not exceeding 2,500 cc	u	20%		
	8703.23.31.93	----- Of a cylinder capacity exceeding 2,500 but not exceeding 3,000 cc	u	25%		
	8703.23.39	---- Other				
		----- Hybrid:				
	8703.23.39.11	----- Of a cylinder capacity not exceeding 1,700 cc	u	15%		5%
	8703.23.39.12	----- Of a cylinder capacity exceeding 1,700 cc but not exceeding 2,500 cc	u	20%		5%
	8703.23.39.13	----- Of a cylinder capacity exceeding 2,500 but not exceeding 3,000 cc	u	25%		5%
		----- Other:				
	8703.23.39.91	----- Of a cylinder capacity not exceeding 1,700 cc	u	15%		
	8703.23.39.92	----- Of a cylinder capacity exceeding 1,700 cc but not exceeding 2,500 cc	u	20%		
	8703.23.39.93	----- Of a cylinder capacity exceeding 2,500 but not exceeding 3,000 cc	u	25%		
	8703.23.40	--- Motor-homes				

Heading	HS Code	Description	Unit of Quantity	Rate of Excise Duty	Additional Excise Duty	Deduction Excise Duty
		---- Hybrid:				
	8703.23.40.11	----- Of a cylinder capacity not exceeding 1,700 cc	u	15%		5%
	8703.23.40.12	----- Of a cylinder capacity exceeding 1,700 cc but not exceeding 2,500 cc	u	20%		5%
	8703.23.40.13	----- Of a cylinder capacity exceeding 2,500 but not exceeding 3,000 cc	u	25%		5%
		---- Other:				
	8703.23.40.91	----- Of a cylinder capacity not exceeding 1,700 cc	u	15%		
	8703.23.40.92	----- Of a cylinder capacity exceeding 1,700 cc but not exceeding 2,500 cc	u	20%		
	8703.23.40.93	----- Of a cylinder capacity exceeding 2,500 but not exceeding 3,000 cc	u	25%		
		--- Motor cars (including station wagons, SUVs and sports cars, but not including vans), Completely Knocked Down:				
	8703.23.51	---- Of a cylinder capacity not exceeding 1,800 cc				
		----- Hybrid:				
	8703.23.51.11	----- Of a cylinder capacity but not exceeding 1,700 cc	u	15%		5%
	8703.23.51.12	----- Of a cylinder capacity exceeding 1,700 cc but not exceeding 1,800 cc	u	20%		5%
		----- Other:				
	8703.23.51.91	----- Of a cylinder capacity but not exceeding 1,700 cc	u	15%		
	8703.23.51.92	----- Of a cylinder capacity exceeding 1,700 cc but not exceeding 1,800 cc	u	20%		
	8703.23.52	---- Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc				
	8703.23.52.10	----- Hybrid	u	20%		5%
	8703.23.52.90	----- Other	u	20%		
	8703.23.53	---- Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc				
	8703.23.53.10	----- Hybrid	u	20%		5%
	8703.23.53.90	----- Other	u	20%		

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Heading	HS Code	Description	Unit of Quantity	Rate of Excise Duty	Additional Excise Duty	Deduction Excise Duty
	8703.23.54	---- Of a cylinder capacity exceeding 2,500 cc				
	8703.23.54.10	----- Hybrid	u	25%		5%
	8703.23.54.90	----- Other	u	25%		
		--- Motor cars (including station wagons, SUVs and sports cars, but not including vans), other:				
	8703.23.61	---- Of a cylinder capacity not exceeding 1,800 cc				
		----- Hybrid				
	8703.23.61.11	----- Of a cylinder capacity but not exceeding 1,700 cc	u	15%		5%
	8703.23.61.12	----- Of a cylinder capacity exceeding 1,700 cc but not exceeding 1,800 cc	u	20%		5%
		----- Other:				
	8703.23.61.91	----- Of a cylinder capacity but not exceeding 1,700 cc	u	15%		
	8703.23.61.92	----- Of a cylinder capacity exceeding 1,700 cc but not exceeding 1,800 cc	u	20%		
	8703.23.62	---- Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc				
	8703.23.62.10	----- Hybrid	u	20%		5%
	8703.23.62.90	----- Other	u	20%		
	8703.23.63	---- Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc				
	8703.23.63.10	----- Hybrid	u	20%		5%
	8703.23.63.90	----- Other	u	20%		
	8703.23.64	---- Of a cylinder capacity exceeding 2,500 cc				
	8703.23.64.10	----- Hybrid	u	25%		5%
	8703.23.64.90	----- Other	u	25%		
		--- Other vehicles, Completely Knocked Down:				
	8703.23.71	---- Of a cylinder capacity not exceeding 1,800 cc				
		----- Hybrid				
	8703.23.71.11	----- Of a cylinder capacity but not exceeding 1,700 cc	u	15%		5%
	8703.23.71.12	----- Of a cylinder capacity exceeding 1,700 cc but not exceeding 1,800 cc	u	20%		5%

Heading	HS Code	Description	Unit of Quantity	Rate of Excise Duty	Additional Excise Duty	Deduction Excise Duty
		----- Other:				
	8703.23.71.91	----- Of a cylinder capacity but not exceeding 1,700 cc	u	15%		
	8703.23.71.92	----- Of a cylinder capacity exceeding 1,700 cc but not exceeding 1,800 cc	u	20%		
	8703.23.72	---- Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc	.			
	8703.23.72.10	----- Hybrid	u	20%		5%
	8703.23.72.90	----- Other	u	20%		
	8703.23.73	---- Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc				
	8703.23.73.10	----- Hybrid	u	20%		5%
	8703.23.73.90	----- Other	u	20%		
	8703.23.74	---- Of a cylinder capacity exceeding 2,500 cc				
	8703.23.74.10	----- Hybrid	u	25%		5%
	8703.23.74.90	----- Other	u	25%		
		--- Other:				
	8703.23.91	---- Of a cylinder capacity not exceeding 1,800 cc				
		----- Hybrid				
	8703.23.91.11	----- Of a cylinder capacity but not exceeding 1,700 cc	u	15%		5%
	8703.23.91.12	----- Of a cylinder capacity exceeding 1,700 cc but not exceeding 1,800 cc	u	20%		5%
		----- Other:				
	8703.23.91.91	----- Of a cylinder capacity but not exceeding 1,700 cc	u	15%		
	8703.23.91.92	----- Of a cylinder capacity exceeding 1,700 cc but not exceeding 1,800 cc	u	20%		
	8703.23.92	---- Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc				
	8703.23.92.10	----- Hybrid	u	20%		5%
	8703.23.92.90	----- Other	u	20%		
	8703.23.93	---- Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc				
	8703.23.93.10	----- Hybrid	u	20%		5%
	8703.23.93.90	----- Other	u	20%		

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Heading	HS Code	Description	Unit of Quantity	Rate of Excise Duty	Additional Excise Duty	Deduction Excise Duty
	8703.23.94	---- Of a cylinder capacity exceeding 2,500 cc				
	8703.23.94.10	----- Hybrid	u	25%		5%
	8703.23.94.90	----- Other	u	25%		
	8703.24	-- Of a cylinder capacity exceeding 3,000 cc: --- Hearses:				
	8703.24.21	---- Completely Knocked Down ----- Hybrid:				
	8703.24.21.11	----- Of a cylinder capacity not exceeding 3,500 cc	u	30%		5%
	8703.24.21.12	----- Of a cylinder capacity exceeding 3,500 cc ----- Other:	u	35%		5%
	8703.24.21.91	----- Of a cylinder capacity not exceeding 3,500 cc	u	30%		
	8703.24.21.92	----- Of a cylinder capacity exceeding 3,500 cc	u	35%		
	8703.24.29	---- Other ----- Hybrid:				
	8703.24.29.11	----- Of a cylinder capacity not exceeding 3,500 cc	u	30%		5%
	8703.24.29.12	----- Of a cylinder capacity exceeding 3,500 cc ----- Other:	u	35%		5%
	8703.24.29.91	----- Of a cylinder capacity not exceeding 3,500 cc	u	30%		
	8703.24.29.92	----- Of a cylinder capacity exceeding 3,500 cc --- Prison vans:	u	35%		
	8703.24.31	---- Completely Knocked Down ----- Hybrid:				
	8703.24.31.11	----- Of a cylinder capacity not exceeding 3,500 cc	u	30%		5%
	8703.24.31.12	----- Of a cylinder capacity exceeding 3,500 cc ----- Other:	u	35%		5%
	8703.24.31.91	----- Of a cylinder capacity not exceeding 3,500 cc	u	30%		
	8703.24.31.92	----- Of a cylinder capacity exceeding 3,500 cc	u	35%		
	8703.24.39	---- Other ----- Hybrid:				

Heading	HS Code	Description	Unit of Quantity	Rate of Excise Duty	Additional Excise Duty	Deduction Excise Duty
	8703.24.39.11	----- Of a cylinder capacity not exceeding 3,500 cc	u	30%		5%
	8703.24.39.12	----- Of a cylinder capacity exceeding 3,500 cc ----- Other:	u	35%		5%
	8703.24.39.91	----- Of a cylinder capacity not exceeding 3,500 cc	u	30%		
	8703.24.39.92	----- Of a cylinder capacity exceeding 3,500 cc --- Motor cars (including station wagons, SUVs and sports cars, but not including vans), Completely Knocked Down:	u	35%		
	8703.24.41	---- Four-wheel drive ----- Hybrid:				
	8703.24.41.11	----- Of a cylinder capacity not exceeding 3,500 cc	u	30%		5%
	8703.24.41.12	----- Of a cylinder capacity exceeding 3,500 cc ----- Other:	u	35%		5%
	8703.24.41.91	----- Of a cylinder capacity not exceeding 3,500 cc	u	30%		
	8703.24.41.92	----- Of a cylinder capacity exceeding 3,500 cc	u	35%		
	8703.24.49	---- Other ----- Hybrid:				
	8703.24.49.11	----- Of a cylinder capacity not exceeding 3,500 cc	u	30%		5%
	8703.24.49.12	----- Of a cylinder capacity exceeding 3,500 cc ----- Other:	u	35%		5%
	8703.24.49.91	----- Of a cylinder capacity not exceeding 3,500 cc	u	30%		
	8703.24.49.92	----- Of a cylinder capacity exceeding 3,500 cc --- Motor cars (including station wagons, SUVs and sports cars, but not including vans), other:	u	35%		
	8703.24.51	---- Four-wheel drive ----- Hybrid:				
	8703.24.51.11	----- Of a cylinder capacity not exceeding 3,500 cc	u	30%		5%
	8703.24.51.12	----- Of a cylinder capacity exceeding 3,500 cc ----- Other:	u	35%		5%

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Heading	HS Code	Description	Unit of Quantity	Rate of Excise Duty	Additional Excise Duty	Deduction Excise Duty
	8703.24.51.91	----- Of a cylinder capacity not exceeding 3,500 cc	u	30%		
	8703.24.51.92	----- Of a cylinder capacity exceeding 3,500 cc	u	35%		
	8703.24.59	---- Other				
		----- Hybrid:				
	8703.24.59.11	----- Of a cylinder capacity not exceeding 3,500 cc	u	30%		5%
	8703.24.59.12	----- Of a cylinder capacity exceeding 3,500 cc	u	35%		5%
		----- Other:				
	8703.24.59.91	----- Of a cylinder capacity not exceeding 3,500 cc	u	30%		
	8703.24.59.92	----- Of a cylinder capacity exceeding 3,500 cc	u	35%		
	8703.24.70	--- Motor-homes				
		---- Hybrid:				
	8703.24.70.11	----- Of a cylinder capacity not exceeding 3,500 cc	u	30%		5%
	8703.24.70.12	----- Of a cylinder capacity exceeding 3,500 cc	u	35%		5%
		---- Other:				
	8703.24.70.91	----- Of a cylinder capacity not exceeding 3,500 cc	u	30%		
	8703.24.70.92	----- Of a cylinder capacity exceeding 3,500 cc	u	35%		
		--- Other vehicles, Completely Knocked Down:				
	8703.24.81	---- Four-wheel drive				
		----- Hybrid:				
	8703.24.81.11	----- Of a cylinder capacity not exceeding 3,500 cc	u	30%		5%
	8703.24.81.12	----- Of a cylinder capacity exceeding 3,500 cc	u	35%		5%
		----- Other:				
	8703.24.81.91	----- Of a cylinder capacity not exceeding 3,500 cc	u	30%		
	8703.24.81.92	----- Of a cylinder capacity exceeding 3,500 cc	u	35%		
	8703.24.89	---- Other				
		----- Hybrid:				
	8703.24.89.11	----- Of a cylinder capacity not exceeding 3,500 cc	u	30%		5%
	8703.24.89.12	----- Of a cylinder capacity exceeding 3,500 cc	u	35%		5%

Heading	HS Code	Description	Unit of Quantity	Rate of Excise Duty	Additional Excise Duty	Deduction Excise Duty
		----- Other:				
	8703.24.89.91	----- Of a cylinder capacity not exceeding 3,500 cc	u	30%		
	8703.24.89.92	----- Of a cylinder capacity exceeding 3,500 cc	u	35%		
		--- Other:				
	8703.24.91	---- Four-wheel drive				
		----- Hybrid:				
	8703.24.91.11	----- Of a cylinder capacity not exceeding 3,500 cc	u	30%		5%
	8703.24.91.12	----- Of a cylinder capacity exceeding 3,500 cc	u	35%		5%
		----- Other:				
	8703.24.91.91	----- Of a cylinder capacity not exceeding 3,500 cc	u	30%		
	8703.24.91.92	----- Of a cylinder capacity exceeding 3,500 cc	u	35%		
	8703.24.99	---- Other				
		----- Hybrid:				
	8703.24.99.11	----- Of a cylinder capacity not exceeding 3,500 cc	u	30%		5%
	8703.24.99.12	----- Of a cylinder capacity exceeding 3,500 cc	u	35%		5%
		----- Other:				
	8703.24.99.91	----- Of a cylinder capacity not exceeding 3,500 cc	u	30%		
	8703.24.99.92	----- Of a cylinder capacity exceeding 3,500 cc	u	35%		
		- Other vehicles, with compression-ignition internal combustion piston engine (diesel or semi-diesel):				
	8703.31	-- Of a cylinder capacity not exceeding 1,500 cc:				
		--- Motor cars (including station wagons, SUVs and sports cars, but not including vans), Completely Knocked Down:				
	8703.31.11	---- Four-wheel drive				
	8703.31.11.10	----- Hybrid	u	15%	5%	5%
	8703.31.11.90	----- Other	u	15%	5%	
	8703.31.19	---- Other				
	8703.31.19.10	----- Hybrid	u	15%	5%	5%
	8703.31.19.90	----- Other	u	15%	5%	

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Heading	HS Code	Description	Unit of Quantity	Rate of Excise Duty	Additional Excise Duty	Deduction Excise Duty
	8703.31.20	--- Motor cars (including station wagons, SUVs and sports cars, but not including vans), other				
	8703.31.20.10	---- Hybrid	u	15%	5%	5%
	8703.31.20.90	---- Other	u	15%	5%	
	8703.31.50	--- Motor-homes				
	8703.31.50.10	---- Hybrid	u	15%	5%	5%
	8703.31.50.90	---- Other	u	15%	5%	
		--- Other vehicles, Completely Knocked Down:				
	8703.31.81	---- Four-wheel drive				
	8703.31.81.10	----- Hybrid	u	15%	5%	5%
	8703.31.81.90	----- Other	u	15%	5%	
	8703.31.89	---- Other				
	8703.31.89.10	----- Hybrid	u	15%	5%	5%
	8703.31.89.90	----- Other	u	15%	5%	
		--- Other:				
	8703.31.91	---- Four-wheel drive				
	8703.31.91.10	----- Hybrid	u	15%	5%	5%
	8703.31.91.90	----- Other	u	15%	5%	
	8703.31.99	---- Other				
	8703.31.99.10	----- Hybrid	u	15%	5%	5%
	8703.31.99.90	----- Other	u	15%	5%	
	8703.32	-- Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,500 cc:				
		--- Hearses:				
	8703.32.21	---- Completely Knocked Down				
		----- Hybrid				
	8703.32.21.11	----- Of a cylinder capacity but not exceeding 1,700 cc	u	15%	5%	5%
	8703.32.21.12	----- Of a cylinder capacity exceeding 1,700 cc but not exceeding 2,500 cc	u	20%	5%	5%
		----- Other:				
	8703.32.21.91	----- Of a cylinder capacity but not exceeding 1,700 cc	u	15%	5%	
	8703.32.21.92	----- Of a cylinder capacity exceeding 1,700 cc but not exceeding 2,500 cc	u	20%	5%	
	8703.32.29	---- Other				
		----- Hybrid				
	8703.32.29.11	----- Of a cylinder capacity but not exceeding 1,700 cc	u	15%	5%	5%

Heading	HS Code	Description	Unit of Quantity	Rate of Excise Duty	Additional Excise Duty	Deduction Excise Duty
	8703.32.29.12	----- Of a cylinder capacity exceeding 1,700 cc but not exceeding 2,500 cc ----- Other:	u	20%	5%	5%
	8703.32.29.91	----- Of a cylinder capacity but not exceeding 1,700 cc	u	15%	5%	
	8703.32.29.92	----- Of a cylinder capacity exceeding 1,700 cc but not exceeding 2,500 cc --- Prison vans:	u	20%	5%	
	8703.32.31	---- Completely Knocked Down ----- Hybrid				
	8703.32.31.11	----- Of a cylinder capacity but not exceeding 1,700 cc	u	15%	5%	5%
	8703.32.31.12	----- Of a cylinder capacity exceeding 1,700 cc but not exceeding 2,500 cc ----- Other:	u	20%	5%	5%
	8703.32.31.91	----- Of a cylinder capacity but not exceeding 1,700 cc	u	15%	5%	
	8703.32.31.92	----- Of a cylinder capacity exceeding 1,700 cc but not exceeding 2,500 cc	u	20%	5%	
	8703.32.39	---- Other ----- Hybrid				
	8703.32.39.11	----- Of a cylinder capacity but not exceeding 1,700 cc	u	15%	5%	5%
	8703.32.39.12	----- Of a cylinder capacity exceeding 1,700 cc but not exceeding 2,500 cc ----- Other:	u	20%	5%	5%
	8703.32.39.91	----- Of a cylinder capacity but not exceeding 1,700 cc	u	15%	5%	
	8703.32.39.92	----- Of a cylinder capacity exceeding 1,700 cc but not exceeding 2,500 cc --- Motor cars (including station wagons, SUVs and sports cars, but not including vans), Completely Knocked Down:	u	20%	5%	
	8703.32.42	---- Of a cylinder capacity not exceeding 2,000 cc: ----- Four-wheel drive ----- Hybrid				
	8703.32.42.11	----- Of a cylinder capacity but not exceeding 1,700 cc	u	15%	5%	5%

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Heading	HS Code	Description	Unit of Quantity	Rate of Excise Duty	Additional Excise Duty	Deduction Excise Duty
	8703.32.42.12	----- Of a cylinder capacity exceeding 1,700 cc but not exceeding 2,000 cc	u	20%	5%	5%
		----- Other:				
	8703.32.42.91	----- Of a cylinder capacity but not exceeding 1,700 cc	u	15%	5%	
	8703.32.42.92	----- Of a cylinder capacity exceeding 1,700 cc but not exceeding 2,000 cc	u	20%	5%	
	8703.32.43	----- Other				
		----- Hybrid				
	8703.32.43.11	----- Of a cylinder capacity but not exceeding 1,700 cc	u	15%	5%	5%
	8703.32.43.12	----- Of a cylinder capacity exceeding 1,700 cc but not exceeding 2,000 cc	u	20%	5%	5%
		----- Other:				
	8703.32.43.91	----- Of a cylinder capacity but not exceeding 1,700 cc	u	15%	5%	
	8703.32.43.92	----- Of a cylinder capacity exceeding 1,700 cc but not exceeding 2,000 cc	u	20%	5%	
		----- Other:				
	8703.32.44	----- Four-wheel drive				
	8703.32.44.10	----- Hybrid	u	20%	5%	5%
	8703.32.44.90	----- Other	u	20%	5%	
	8703.32.49	----- Other				
	8703.32.49.10	----- Hybrid	u	20%	5%	5%
	8703.32.49.90	----- Other	u	20%	5%	
		--- Motor cars (including station wagons, SUVs and sports cars, but not including vans), other:				
		---- Of a cylinder capacity not exceeding 2,000 cc:				
	8703.32.52	---- Four-wheel drive				
		----- Hybrid				
	8703.32.52.11	----- Of a cylinder capacity but not exceeding 1,700 cc	u	15%	5%	5%
	8703.32.52.12	----- Of a cylinder capacity exceeding 1,700 cc but not exceeding 2,000 cc	u	20%	5%	5%
		----- Other:				
	8703.32.52.91	----- Of a cylinder capacity but not exceeding 1,700 cc	u	15%	5%	

Heading	HS Code	Description	Unit of Quantity	Rate of Excise Duty	Additional Excise Duty	Deduction Excise Duty
	8703.32.52.92	----- Of a cylinder capacity exceeding 1,700 cc but not exceeding 2,000 cc	u	20%	5%	
	8703.32.53	----- Other ----- Hybrid				
	8703.32.53.11	----- Of a cylinder capacity but not exceeding 1,700 cc	u	15%	5%	5%
	8703.32.53.12	----- Of a cylinder capacity exceeding 1,700 cc but not exceeding 2,000 cc ----- Other:	u	20%	5%	5%
	8703.32.53.91	----- Of a cylinder capacity but not exceeding 1,700 cc	u	15%	5%	
	8703.32.53.92	----- Of a cylinder capacity exceeding 1,700 cc but not exceeding 2,000 cc ----- Other:	u	20%	5%	
	8703.32.54	----- Four-wheel drive				
	8703.32.54.10	----- Hybrid	u	20%	5%	5%
	8703.32.54.90	----- Other	u	20%	5%	
	8703.32.59	----- Other				
	8703.32.59.10	----- Hybrid	u	20%	5%	5%
	8703.32.59.90	----- Other	u	20%	5%	
	8703.32.60	--- Motor-homes ---- Hybrid				
	8703.32.60.11	----- Of a cylinder capacity but not exceeding 1,700 cc	u	15%	5%	5%
	8703.32.60.12	----- Of a cylinder capacity exceeding 1,700 cc but not exceeding 2,500 cc ----- Other:	u	20%	5%	5%
	8703.32.60.91	----- Of a cylinder capacity but not exceeding 1,700 cc	u	15%	5%	
	8703.32.60.92	----- Of a cylinder capacity exceeding 1,700 cc but not exceeding 2,500 cc --- Other vehicles, Completely Knocked Down: ---- Of a cylinder capacity not exceeding 2,000 cc:	u	20%	5%	
	8703.32.71	----- Four-wheel drive ----- Hybrid				
	8703.32.71.11	----- Of a cylinder capacity but not exceeding 1,700 cc	u	15%	5%	5%

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Heading	HS Code	Description	Unit of Quantity	Rate of Excise Duty	Additional Excise Duty	Deduction Excise Duty
	8703.32.71.12	----- Of a cylinder capacity exceeding 1,700 cc but not exceeding 2,000 cc ----- Other:	u	20%	5%	5%
	8703.32.71.91	----- Of a cylinder capacity but not exceeding 1,700 cc	u	15%	5%	
	8703.32.71.92	----- Of a cylinder capacity exceeding 1,700 cc but not exceeding 2,000 cc	u	20%	5%	
	8703.32.72	----- Other ----- Hybrid				
	8703.32.72.11	----- Of a cylinder capacity but not exceeding 1,700 cc	u	15%	5%	5%
	8703.32.72.12	----- Of a cylinder capacity exceeding 1,700 cc but not exceeding 2,000 cc ----- Other:	u	20%	5%	5%
	8703.32.72.91	----- Of a cylinder capacity but not exceeding 1,700 cc	u	15%	5%	
	8703.32.72.92	----- Of a cylinder capacity exceeding 1,700 cc but not exceeding 2,000 cc ----- Other:	u	20%	5%	
	8703.32.73	----- Four-wheel drive				
	8703.32.73.10	----- Hybrid	u	20%	5%	5%
	8703.32.73.90	----- Other	u	20%	5%	
	8703.32.79	----- Other				
	8703.32.79.10	----- Hybrid	u	20%	5%	5%
	8703.32.79.90	----- Other --- Other: ---- Of a cylinder capacity not exceeding 2,000 cc:	u	20%	5%	
	8703.32.92	----- Four-wheel drive ----- Hybrid				
	8703.32.92.11	----- Of a cylinder capacity but not exceeding 1,700 cc	u	15%	5%	5%
	8703.32.92.12	----- Of a cylinder capacity exceeding 1,700 cc but not exceeding 2,000 cc ----- Other:	u	20%	5%	5%
	8703.32.92.91	----- Of a cylinder capacity but not exceeding 1,700 cc	u	15%	5%	
	8703.32.92.92	----- Of a cylinder capacity exceeding 1,700 cc but not exceeding 2,000 cc	u	20%	5%	

Heading	HS Code	Description	Unit of Quantity	Rate of Excise Duty	Additional Excise Duty	Deduction Excise Duty
	8703.32.93	----- Other				
		----- Hybrid				
	8703.32.93.11	----- Of a cylinder capacity but not exceeding 1,700 cc	u	15%	5%	5%
	8703.32.93.12	----- Of a cylinder capacity exceeding 1,700 cc but not exceeding 2,000 cc	u	20%	5%	5%
		----- Other:				
	8703.32.93.91	----- Of a cylinder capacity but not exceeding 1,700 cc	u	15%	5%	
	8703.32.93.92	----- Of a cylinder capacity exceeding 1,700 cc but not exceeding 2,000 cc	u	20%	5%	
		----- Other:				
	8703.32.94	----- Four-wheel drive				
	8703.32.94.10	----- Hybrid	u	20%	5%	5%
	8703.32.94.90	----- Other	u	20%	5%	
	8703.32.99	----- Other				
	8703.32.99.10	----- Hybrid	u	20%	5%	5%
	8703.32.99.90	----- Other	u	20%	5%	
	8703.33	-- Of a cylinder capacity exceeding 2,500 cc:				
		--- Hearses:				
	8703.33.21	---- Completely Knocked Down				
		----- Hybrid:				
	8703.33.21.11	----- Of a cylinder capacity not exceeding 3,000 cc	u	25%	5%	5%
	8703.33.21.12	----- Of a cylinder capacity not exceeding 3,500 cc	u	30%	5%	5%
	8703.33.21.13	----- Of a cylinder capacity exceeding 3,500 cc	u	35%	5%	5%
		----- Other:				
	8703.33.21.91	----- Of a cylinder capacity not exceeding 3,000 cc	u	25%	5%	
	8703.33.21.92	----- Of a cylinder capacity not exceeding 3,500 cc	u	30%	5%	
	8703.33.21.93	----- Of a cylinder capacity exceeding 3,500 cc	u	35%	5%	
	8703.33.29	---- Other				
		----- Hybrid:				
	8703.33.29.11	----- Of a cylinder capacity not exceeding 3,000 cc	u	25%	5%	5%
	8703.33.29.12	----- Of a cylinder capacity not exceeding 3,500 cc	u	30%	5%	5%

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Heading	HS Code	Description	Unit of Quantity	Rate of Excise Duty	Additional Excise Duty	Deduction Excise Duty
	8703.33.29.13	----- Of a cylinder capacity exceeding 3,500 cc ----- Other:	u	35%	5%	5%
	8703.33.29.91	----- Of a cylinder capacity not exceeding 3,000 cc	u	25%	5%	
	8703.33.29.92	----- Of a cylinder capacity not exceeding 3,500 cc	u	30%	5%	
	8703.33.29.93	----- Of a cylinder capacity exceeding 3,500 cc	u	35%	5%	
	8703.33.31	--- Prison vans: ---- Completely Knocked Down ----- Hybrid:				
	8703.33.31.11	----- Of a cylinder capacity not exceeding 3,000 cc	u	25%	5%	5%
	8703.33.31.12	----- Of a cylinder capacity not exceeding 3,500 cc	u	30%	5%	5%
	8703.33.31.13	----- Of a cylinder capacity exceeding 3,500 cc ----- Other:	u	35%	5%	5%
	8703.33.31.91	----- Of a cylinder capacity not exceeding 3,000 cc	u	25%	5%	
	8703.33.31.92	----- Of a cylinder capacity not exceeding 3,500 cc	u	30%	5%	
	8703.33.31.93	----- Of a cylinder capacity exceeding 3,500 cc	u	35%	5%	
	8703.33.39	---- Other ----- Hybrid:				
	8703.33.39.11	----- Of a cylinder capacity not exceeding 3,000 cc	u	25%	5%	5%
	8703.33.39.12	----- Of a cylinder capacity not exceeding 3,500 cc	u	30%	5%	5%
	8703.33.39.13	----- Of a cylinder capacity exceeding 3,500 cc ----- Other:	u	35%	5%	5%
	8703.33.39.91	----- Of a cylinder capacity not exceeding 3,000 cc	u	25%	5%	
	8703.33.39.92	----- Of a cylinder capacity not exceeding 3,500 cc	u	30%	5%	
	8703.33.39.93	----- Of a cylinder capacity exceeding 3,500 cc --- Motor cars (including station wagons, SUVs and sports cars, but not including vans), Completely Knocked Down:	u	35%	5%	

Heading	HS Code	Description	Unit of Quantity	Rate of Excise Duty	Additional Excise Duty	Deduction Excise Duty
		---- Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc:				
	8703.33.43	----- Four-wheel drive				
	8703.33.43.10	----- Hybrid	u	25%	5%	5%
	8703.33.43.90	----- Other	u	25%	5%	
	8703.33.44	----- Other				
	8703.33.44.10	----- Hybrid	u	25%	5%	5%
	8703.33.44.90	----- Other	u	25%	5%	
		---- Of a cylinder capacity exceeding 3,000 cc:				
	8703.33.45	----- Four-wheel drive				
		----- Hybrid:				
	8703.33.45.11	----- Of a cylinder capacity not exceeding 3,500 cc	u	30%	5%	5%
	8703.33.45.12	----- Of a cylinder capacity exceeding 3,500 cc	u	35%	5%	5%
		----- Other:				
	8703.33.45.91	----- Of a cylinder capacity not exceeding 3,500 cc	u	30%	5%	
	8703.33.45.92	----- Of a cylinder capacity exceeding 3,500 cc	u	35%	5%	
	8703.33.49	----- Other				
		----- Hybrid:				
	8703.33.49.11	----- Of a cylinder capacity not exceeding 3,500 cc	u	30%	5%	5%
	8703.33.49.12	----- Of a cylinder capacity exceeding 3,500 cc	u	35%	5%	5%
		----- Other:				
	8703.33.49.91	----- Of a cylinder capacity not exceeding 3,500 cc	u	30%	5%	
	8703.33.49.92	----- Of a cylinder capacity exceeding 3,500 cc	u	35%	5%	
		--- Motor cars (including station wagons, SUVs and sports cars, but not including vans), other:				
		---- Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc:				
	8703.33.53	----- Four-wheel drive				
	8703.33.53.10	----- Hybrid	u	25%	5%	5%
	8703.33.53.90	----- Other	u	25%	5%	
	8703.33.54	----- Other				
	8703.33.54.10	----- Hybrid	u	25%	5%	5%

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Heading	HS Code	Description	Unit of Quantity	Rate of Excise Duty	Additional Excise Duty	Deduction Excise Duty
	8703.33.54.90	----- Other ---- Of a cylinder capacity exceeding 3,000 cc:	u	25%	5%	
	8703.33.55	----- Four-wheel drive ----- Hybrid:				
	8703.33.55.11	----- Of a cylinder capacity not exceeding 3,500 cc	u	30%	5%	5%
	8703.33.55.12	----- Of a cylinder capacity exceeding 3,500 cc ----- Other:	u	35%	5%	5%
	8703.33.55.91	----- Of a cylinder capacity not exceeding 3,500 cc	u	30%	5%	
	8703.33.55.92	----- Of a cylinder capacity exceeding 3,500 cc	u	35%	5%	
	8703.33.59	----- Other ----- Hybrid:				
	8703.33.59.11	----- Of a cylinder capacity not exceeding 3,500 cc	u	30%	5%	5%
	8703.33.59.12	----- Of a cylinder capacity exceeding 3,500 cc ----- Other:	u	35%	5%	5%
	8703.33.59.91	----- Of a cylinder capacity not exceeding 3,500 cc	u	30%	5%	
	8703.33.59.92	----- Of a cylinder capacity exceeding 3,500 cc	u	35%	5%	
	8703.33.70	--- Motor-homes --- Hybrid:				
	8703.33.70.11	---- Of a cylinder capacity not exceeding 3,000 cc	u	25%	5%	5%
	8703.33.70.12	---- Of a cylinder capacity not exceeding 3,500 cc	u	30%	5%	5%
	8703.33.70.13	---- Of a cylinder capacity exceeding 3,500 cc ---- Other:	u	35%	5%	5%
	8703.33.70.91	---- Of a cylinder capacity not exceeding 3,000 cc	u	25%	5%	
	8703.33.70.92	---- Of a cylinder capacity not exceeding 3,500 cc	u	30%	5%	
	8703.33.70.93	---- Of a cylinder capacity exceeding 3,500 cc --- Other vehicles, Completely Knocked Down:	u	35%	5%	
	8703.33.81	---- Four-wheel drive ----- Hybrid:				

Heading	HS Code	Description	Unit of Quantity	Rate of Excise Duty	Additional Excise Duty	Deduction Excise Duty
	8703.33.81.11	----- Of a cylinder capacity not exceeding 3,000 cc	u	25%	5%	5%
	8703.33.81.12	----- Of a cylinder capacity not exceeding 3,500 cc	u	30%	5%	5%
	8703.33.81.13	----- Of a cylinder capacity exceeding 3,500 cc	u	35%	5%	5%
		----- Other:				
	8703.33.81.91	----- Of a cylinder capacity not exceeding 3,000 cc	u	25%	5%	
	8703.33.81.92	----- Of a cylinder capacity not exceeding 3,500 cc	u	30%	5%	
	8703.33.81.93	----- Of a cylinder capacity exceeding 3,500 cc	u	35%	5%	
		--- Other:				
	8703.33.91	---- Four-wheel drive				
		----- Hybrid:				
	8703.33.91.11	----- Of a cylinder capacity not exceeding 3,000 cc	u	25%	5%	5%
	8703.33.91.12	----- Of a cylinder capacity not exceeding 3,500 cc	u	30%	5%	5%
	8703.33.91.13	----- Of a cylinder capacity exceeding 3,500 cc	u	35%	5%	5%
		----- Other:				
	8703.33.91.91	----- Of a cylinder capacity not exceeding 3,000 cc	u	25%	5%	
	8703.33.91.92	----- Of a cylinder capacity not exceeding 3,500 cc	u	30%	5%	
	8703.33.91.93	----- Of a cylinder capacity exceeding 3,500 cc	u	35%	5%	
	8703.33.99	---- Other				
		----- Hybrid:				
	8703.33.99.11	----- Of a cylinder capacity not exceeding 3,000 cc	u	25%	5%	5%
	8703.33.99.12	----- Of a cylinder capacity not exceeding 3,500 cc	u	30%	5%	5%
	8703.33.99.13	----- Of a cylinder capacity exceeding 3,500 cc	u	35%	5%	5%
		----- Other:				
	8703.33.99.91	----- Of a cylinder capacity not exceeding 3,000 cc	u	25%	5%	
	8703.33.99.92	----- Of a cylinder capacity not exceeding 3,500 cc	u	30%	5%	
	8703.33.99.93	----- Of a cylinder capacity exceeding 3,500 cc	u	35%	5%	
	8703.90	- Other:				

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Heading	HS Code	Description	Unit of Quantity	Rate of Excise Duty	Additional Excise Duty	Deduction Excise Duty
		-- Electrically-powered vehicles:				
	8703.90.12.00	--- Go-karts	u	20%		
		--- Other:				
	8703.90.13.00	---- Completely Knocked Down	u	20%		5%
	8703.90.19.00	---- Other	u	20%		5%
		-- Other:				
	8703.90.50	--- Motor cars (including station wagons, SUVs and sports cars, but not including vans), Completely Knocked Down				
		---- Hybrid:				
	8703.90.50.11	----- Of a cylinder capacity not exceeding 1,700 cc	u	15%		5%
	8703.90.50.12	----- Of a cylinder capacity exceeding 1,700 cc but not exceeding 2,500 cc	u	20%		5%
	8703.90.50.13	----- Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	u	25%		5%
	8703.90.50.14	----- Of a cylinder capacity exceeding 3,000 cc but not exceeding 3,500 cc	u	30%		5%
	8703.90.50.15	----- Of a cylinder capacity exceeding 3,500 cc	u	35%		5%
		---- Other:				
	8703.90.50.91	----- Of a cylinder capacity not exceeding 1,700 cc	u	15%		
	8703.90.50.92	----- Of a cylinder capacity exceeding 1,700 cc but not exceeding 2,500 cc	u	20%		
	8703.90.50.93	----- Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	u	25%		
	8703.90.50.94	----- Of a cylinder capacity exceeding 3,000 cc but not exceeding 3,500 cc	u	30%		
	8703.90.50.95	----- Of a cylinder capacity exceeding 3,500 cc	u	35%		
	8703.90.70	--- Motor cars (including station wagons, SUVs and sports cars, but not including vans), other				
		---- Hybrid:				
	8703.90.70.11	----- Of a cylinder capacity not exceeding 1,700 cc	u	15%		5%

Heading	HS Code	Description	Unit of Quantity	Rate of Excise Duty	Additional Excise Duty	Deduction Excise Duty
	8703.90.70.12	----- Of a cylinder capacity exceeding 1,700 cc but not exceeding 2,500 cc	u	20%		5%
	8703.90.70.13	----- Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	u	25%		5%
	8703.90.70.14	----- Of a cylinder capacity exceeding 3,000 cc but not exceeding 3,500 cc	u	30%		5%
	8703.90.70.15	----- Of a cylinder capacity exceeding 3,500 cc	u	35%		5%
		----- Other:				
	8703.90.70.91	----- Of a cylinder capacity not exceeding 1,700 cc	u	15%		
	8703.90.70.92	----- Of a cylinder capacity exceeding 1,700 cc but not exceeding 2,500 cc	u	20%		
	8703.90.70.93	----- Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	u	25%		
	8703.90.70.94	----- Of a cylinder capacity exceeding 3,000 cc but not exceeding 3,500 cc	u	30%		
	8703.90.70.95	----- Of a cylinder capacity exceeding 3,500 cc	u	35%		
	8703.90.80	--- Other vehicles, Completely Knocked Down				
		----- Hybrid:				
	8703.90.80.11	----- Of a cylinder capacity not exceeding 1,700 cc	u	15%		5%
	8703.90.80.12	----- Of a cylinder capacity exceeding 1,700 cc but not exceeding 2,500 cc	u	20%		5%
	8703.90.80.13	----- Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	u	25%		5%
	8703.90.80.14	----- Of a cylinder capacity exceeding 3,000 cc but not exceeding 3,500 cc	u	30%		5%
	8703.90.80.15	----- Of a cylinder capacity exceeding 3,500 cc	u	35%		5%
		----- Other:				
	8703.90.80.91	----- Of a cylinder capacity not exceeding 1,700 cc	u	15%		
	8703.90.80.92	----- Of a cylinder capacity exceeding 1,700 cc but not exceeding 2,500 cc	u	20%		

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Heading	HS Code	Description	Unit of Quantity	Rate of Excise Duty	Additional Excise Duty	Deduction Excise Duty
	8703.90.80.93	----- Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	u	25%		
	8703.90.80.94	----- Of a cylinder capacity exceeding 3,000 cc but not exceeding 3,500 cc	u	30%		
	8703.90.80.95	----- Of a cylinder capacity exceeding 3,500 cc	u	35%		
	8703.90.90	--- Other ---- Hybrid:				
	8703.90.90.11	----- Of a cylinder capacity not exceeding 1,700 cc	u	15%		5%
	8703.90.90.12	----- Of a cylinder capacity exceeding 1,700 cc but not exceeding 2,500 cc	u	20%		5%
	8703.90.90.13	----- Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	u	25%		5%
	8703.90.90.14	----- Of a cylinder capacity exceeding 3,000 cc but not exceeding 3,500 cc	u	30%		5%
	8703.90.90.15	----- Of a cylinder capacity exceeding 3,500 cc ---- Other:	u	35%		5%
	8703.90.90.91	----- Of a cylinder capacity not exceeding 1,700 cc	u	15%		
	8703.90.90.92	----- Of a cylinder capacity exceeding 1,700 cc but not exceeding 2,500 cc	u	20%		
	8703.90.90.93	----- Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	u	25%		
	8703.90.90.94	----- Of a cylinder capacity exceeding 3,000 cc but not exceeding 3,500 cc	u	30%		
	8703.90.90.95	----- Of a cylinder capacity exceeding 3,500 cc	u	35%		
87.04		Motor vehicles for the transport of goods.				
	8704.10	- Dumpers designed for off-highway use: -- Completely Knocked Down:				
	8704.10.13.00	--- g.v.w. not exceeding 5 t	u	20%		
	8704.10.14.00	--- g.v.w. exceeding 5 t but not exceeding 10 t	u	20%		

Heading	HS Code	Description	Unit of Quantity	Rate of Excise Duty	Additional Excise Duty	Deduction Excise Duty
	8704.10.15.00	--- g.v.w. exceeding 10 t but not exceeding 20 t	u	20%		
	8704.10.16.00	--- g.v.w. exceeding 20 t but not exceeding 24 t	u	20%		
	8704.10.17.00	--- g.v.w. exceeding 24 t but not exceeding 45 t	u	20%		
	8704.10.18.00	--- g.v.w. exceeding 45 t	u	20%		
		-- Other:				
	8704.10.23.00	--- g.v.w. not exceeding 5 t	u	20%		
	8704.10.24.00	--- g.v.w. exceeding 5 t but not exceeding 10 t	u	20%		
	8704.10.25.00	--- g.v.w. exceeding 10 t but not exceeding 20 t	u	20%		
	8704.10.26.00	--- g.v.w. exceeding 20 t but not exceeding 24 t	u	20%		
	8704.10.27.00	--- g.v.w. exceeding 24 t but not exceeding 45 t	u	20%		
	8704.10.28.00	--- g.v.w. exceeding 45 t	u	20%		
		- Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel):				
	8704.21	-- g.v.w. not exceeding 5 t:				
		--- Completely Knocked Down:				
	8704.21.11.00	---- Refrigerated lorries (trucks)	u	20%		
	8704.21.19.00	---- Other	u	20%		
		--- Other:				
	8704.21.21.00	---- Refrigerated lorries (trucks)	u	20%		
	8704.21.22.00	---- Refuse/garbage collection vehicles having a refuse compressing device	u	20%		
	8704.21.23.00	---- Tanker vehicles	u	20%		
	8704.21.24.00	---- Armoured cargo vehicles for transporting valuables	u	20%		
	8704.21.25.00	---- Hooklift lorries (trucks)	u	20%		
	8704.21.29.00	---- Other	u	20%		
	8704.22	-- g.v.w. exceeding 5 t but not exceeding 20 t:				
		--- g.v.w. not exceeding 6 t:				
		---- Completely Knocked Down:				
	8704.22.11.00	---- Refrigerated lorries (trucks)	u	20%		
	8704.22.19.00	---- Other	u	20%		

BRUNEI DARUSSALAM GOVERNMENT GAZETTE

Heading	HS Code	Description	Unit of Quantity	Rate of Excise Duty	Additional Excise Duty	Deduction Excise Duty
		---- Other:				
	8704.22.21.00	----- Refrigerated lorries (trucks)	u	20%		
	8704.22.22.00	----- Refuse/garbage collection vehicles having a refuse compressing device	u	20%		
	8704.22.23.00	----- Tanker vehicles; bulk-cement lorries (trucks)	u	20%		
	8704.22.24.00	----- Armoured cargo vehicles for transporting valuables	u	20%		
	8704.22.25.00	----- Hooklift lorries (trucks)	u	20%		
	8704.22.29.00	----- Other	u	20%		
		--- g.v.w. exceeding 6 t but not exceeding 20 t:				
		---- Completely Knocked Down:				
	8704.22.31.00	----- Refrigerated lorries (trucks)	u	20%		
	8704.22.39.00	----- Other	u	20%		
		---- Other:				
	8704.22.41.00	----- Refrigerated lorries (trucks)	u	20%		
	8704.22.42.00	----- Refuse/garbage collection vehicles having a refuse compressing device	u	20%		
	8704.22.43.00	----- Tanker vehicles; bulk-cement lorries (trucks)	u	20%		
	8704.22.44.00	----- Armoured cargo vehicles for transporting valuables	u	20%		
	8704.22.45.00	----- Hooklift lorries (trucks)	u	20%		
		----- Other:				
	8704.22.51.00	----- g.v.w. exceeding 6 t but not exceeding 10 t	u	20%		
	8704.22.59.00	----- Other	u	20%		
	8704.23	-- g.v.w. exceeding 20 t:				
		--- g.v.w. not exceeding 24 t:				
		---- Completely Knocked Down:				
	8704.23.11.00	----- Refrigerated lorries (trucks)	u	20%		
	8704.23.19.00	----- Other	u	20%		
		---- Other:				
	8704.23.21.00	----- Refrigerated lorries (trucks)	u	20%		

Heading	HS Code	Description	Unit of Quantity	Rate of Excise Duty	Additional Excise Duty	Deduction Excise Duty
	8704.23.22.00	----- Refuse/garbage collection vehicles having a refuse compressing device	u	20%		
	8704.23.23.00	----- Tanker vehicles; bulk-cement lorries (trucks)	u	20%		
	8704.23.24.00	----- Armoured cargo vehicles for transporting valuables	u	20%		
	8704.23.25.00	----- Hooklift lorries (trucks)	u	20%		
	8704.23.29.00	----- Other --- g.v.w. exceeding 24 t but not exceeding 45 t: ----- Completely Knocked Down:	u	20%		
	8704.23.51.00	----- Refrigerated lorries (trucks)	u	20%		
	8704.23.59.00	----- Other ----- Other:	u	20%		
	8704.23.61.00	----- Refrigerated lorries (trucks)	u	20%		
	8704.23.62.00	----- Refuse/garbage collection vehicles having a refuse compressing device	u	20%		
	8704.23.63.00	----- Tanker vehicles; bulk-cement lorries (trucks)	u	20%		
	8704.23.64.00	----- Armoured cargo vehicles for transporting valuables	u	20%		
	8704.23.65.00	----- Hooklift lorries (trucks)	u	20%		
	8704.23.66.00	----- Dumpers	u	20%		
	8704.23.69.00	----- Other --- g.v.w. exceeding 45 t: ----- Completely Knocked Down:	u	20%		
	8704.23.71.00	----- Refrigerated lorries (trucks)	u	20%		
	8704.23.79.00	----- Other ----- Other:	u	20%		
	8704.23.81.00	----- Refrigerated lorries (trucks)	u	20%		
	8704.23.82.00	----- Refuse/garbage collection vehicles having a refuse compressing device	u	20%		
	8704.23.83.00	----- Tanker vehicles; bulk-cement lorries (trucks)	u	20%		
	8704.23.84.00	----- Armoured cargo vehicles for transporting valuables	u	20%		

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Heading	HS Code	Description	Unit of Quantity	Rate of Excise Duty	Additional Excise Duty	Deduction Excise Duty
	8704.23.85.00	----- Hooklift lorries (trucks)	u	20%		
	8704.23.86.00	----- Dumpers	u	20%		
	8704.23.89.00	----- Other	u	20%		
		- Other, with spark-ignition internal combustion piston engine:				
	8704.31	-- g.v.w. not exceeding 5 t:				
		--- Completely Knocked Down:				
	8704.31.11.00	---- Refrigerated lorries (trucks)	u	20%		
	8704.31.19.00	---- Other	u	20%		
		--- Other:				
	8704.31.21.00	---- Refrigerated lorries (trucks)	u	20%		
	8704.31.22.00	---- Refuse/garbage collection vehicles having a refuse compressing device	u	20%		
	8704.31.23.00	---- Tanker vehicles; bulk-cement lorries (trucks)	u	20%		
	8704.31.24.00	---- Armoured cargo vehicles for transporting valuables	u	20%		
	8704.31.25.00	---- Hooklift lorries (trucks)	u	20%		
	8704.31.29.00	---- Other	u	20%		
	8704.32	-- g.v.w. exceeding 5 t:				
		--- g.v.w. not exceeding 6 t:				
		---- Completely Knocked Down:				
	8704.32.11.00	----- Refrigerated lorries (trucks)	u	20%		
	8704.32.19.00	----- Other	u	20%		
		---- Other:				
	8704.32.21.00	----- Refrigerated lorries (trucks)	u	20%		
	8704.32.22.00	----- Refuse/garbage collection vehicles having a refuse compressing device	u	20%		
	8704.32.23.00	----- Tanker vehicles	u	20%		
	8704.32.24.00	----- Armoured cargo vehicles for transporting valuables	u	20%		
	8704.32.25.00	----- Hooklift lorries (trucks)	u	20%		
	8704.32.29.00	----- Other	u	20%		
		--- g.v.w. exceeding 6 t but not exceeding 20 t:				
		---- Completely Knocked Down:				

Heading	HS Code	Description	Unit of Quantity	Rate of Excise Duty	Additional Excise Duty	Deduction Excise Duty
	8704.32.31.00	----- Refrigerated lorries (trucks)	u	20%		
	8704.32.39.00	----- Other	u	20%		
		----- Other:				
	8704.32.41.00	----- Refrigerated lorries (trucks)	u	20%		
	8704.32.42.00	----- Refuse/garbage collection vehicles having a refuse compressing device	u	20%		
	8704.32.43.00	----- Tanker vehicles	u	20%		
	8704.32.44.00	----- Armoured cargo vehicles for transporting valuables	u	20%		
	8704.32.45.00	----- Hooklift lorries (trucks)	u	20%		
		----- Other:				
	8704.32.46.00	----- g.v.w. exceeding 6 t but not exceeding 10 t	u	20%		
	8704.32.49.00	----- Other	u	20%		
		--- g.v.w. exceeding 20 t but not exceeding 24 t:				
		----- Completely Knocked Down:				
	8704.32.51.00	----- Refrigerated lorries (trucks)	u	20%		
	8704.32.59.00	----- Other	u	20%		
		----- Other:				
	8704.32.61.00	----- Refrigerated lorries (trucks)	u	20%		
	8704.32.62.00	----- Refuse/garbage collection vehicles having a refuse compressing device	u	20%		
	8704.32.63.00	----- Tanker vehicles	u	20%		
	8704.32.64.00	----- Armoured cargo vehicles for transporting valuables	u	20%		
	8704.32.65.00	----- Hooklift lorries (trucks)	u	20%		
	8704.32.69.00	----- Other	u	20%		
		--- g.v.w. exceeding 24 t but not exceeding 45 t:				
		----- Completely Knocked Down:				
	8704.32.72.00	----- Refrigerated lorries (trucks)	u	20%		
	8704.32.79.00	----- Other	u	20%		
		----- Other:				
	8704.32.81.00	----- Refrigerated lorries (trucks)	u	20%		

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Heading	HS Code	Description	Unit of Quantity	Rate of Excise Duty	Additional Excise Duty	Deduction Excise Duty
	8704.32.82.00	----- Refuse/garbage collection vehicles having a refuse compressing device	u	20%		
	8704.32.83.00	----- Tanker vehicles; bulk-cement lorries (trucks)	u	20%		
	8704.32.84.00	----- Armoured cargo vehicles for transporting valuables	u	20%		
	8704.32.85.00	----- Hooklift lorries (trucks)	u	20%		
	8704.32.86.00	----- Dumpers	u	20%		
	8704.32.89.00	----- Other	u	20%		
		--- g.v.w. exceeding 45 t:				
		---- Completely Knocked Down:				
	8704.32.91.00	----- Refrigerated lorries (trucks)	u	20%		
	8704.32.92.00	----- Other	u	20%		
		---- Other:				
	8704.32.93.00	----- Refrigerated lorries (trucks)	u	20%		
	8704.32.94.00	----- Refuse/garbage collection vehicles having a refuse compressing device	u	20%		
	8704.32.95.00	----- Tanker vehicles; bulk-cement lorries (trucks)	u	20%		
	8704.32.96.00	----- Armoured cargo vehicles for transporting valuables	u	20%		
	8704.32.97.00	----- Hooklift lorries (trucks)	u	20%		
	8704.32.98.00	----- Dumpers	u	20%		
	8704.32.99.00	----- Other	u	20%		
	8704.90	- Other:				
	8704.90.10.00	-- Completely Knocked Down	u	20%		
		-- Other:				
	8704.90.91.00	--- g.v.w. not exceeding 5 t	u	20%		
	8704.90.92.00	--- g.v.w. exceeding 5 t but not exceeding 10 t	u	20%		
	8704.90.93.00	--- g.v.w. exceeding 10 t but not exceeding 20 t	u	20%		
	8704.90.94.00	--- g.v.w. exceeding 20 t but not exceeding 45 t	u	20%		
	8704.90.99.00	--- Other	u	20%		

Heading	HS Code	Description	Unit of Quantity	Rate of Excise Duty	Additional Excise Duty	Deduction Excise Duty
87.05		Special purpose motor vehicles, other than those principally designed for the transport of persons or goods (for example, breakdown lorries, crane lorries, fire fighting vehicles, concrete-mixer lorries, road sweeper lorries, spraying lorries, mobile workshops, mobile radiological units).				
	8705.10.00.00	- Crane lorries	u	20%		
	8705.20.00.00	- Mobile drilling derricks	u	20%		
	8705.40.00.00	- Concrete-mixer lorries	u	20%		
	8705.90	- Other:				
	8705.90.90.00	-- Other	u	20%		
87.06	8706.00	Chassis fitted with engines, for the motor vehicles of headings 87.01 to 87.05.				
		- For vehicles of heading 87.01:				
	8706.00.11.00	-- For agricultural tractors of subheading 8701.10 or 8701.90	u	20%		
	8706.00.19.00	-- Other	u	20%		
		- For vehicles of heading 87.02:				
	8706.00.21.00	-- For motor cars (including stretch limousines but not including coaches, buses, minibuses or vans)	u	20%		
	8706.00.29.00	-- Other	u	20%		
		- For vehicles of heading 87.03:				
	8706.00.31.00	-- For go-karts and golf cars, including golf buggies	u	20%		
	8706.00.32.00	-- For ambulances	u	20%		
	8706.00.33.00	-- For motor cars (including station wagons, SUVs and sports cars, but not including vans)	u	20%		
	8706.00.39.00	-- Other	u	20%		
	8706.00.40.00	- For vehicles of heading 87.04	u	20%		
	8706.00.50.00	- For vehicles of heading 87.05	u	20%		
87.07		Bodies (including cabs), for the motor vehicles of headings 87.01 to 87.05.				
	8707.10	- For the vehicles of heading 87.03:				
	8707.10.10.00	-- For go-karts and golf cars, including golf buggies	u	20%		

BRUNEI DARUSSALAM GOVERNMENT GAZETTE

Heading	HS Code	Description	Unit of Quantity	Rate of Excise Duty	Additional Excise Duty	Deduction Excise Duty
87.11	8707.10.20.00	-- For ambulances	u	20%		
	8707.10.90.00	-- Other	u	20%		
	8707.90	- Other:				
	8707.90.10.00	-- For vehicles of heading 87.01	u	20%		
		-- For vehicles of heading 87.02:				
	8707.90.21.00	--- For motor cars (including stretch limousines but not including coaches, buses, minibuses or vans)	u	20%		
	8707.90.29.00	--- Other	u	20%		
	8707.90.30.00	-- For vehicles of heading 87.05	u	20%		
	8707.90.90.00	-- Other	u	20%		
		Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars.				
	8711.10	- With reciprocating internal combustion piston engine of a cylinder capacity not exceeding 50 cc:				
		-- Completely Knocked Down:				
	8711.10.12.00	--- Mopeds and motorised bicycles	u	20%		
	8711.10.13.00	--- Other motorcycles and motor scooters	u	20%		
	8711.10.19.00	--- Other	u	20%		
		- Other:				
	8711.10.92.00	--- Mopeds and motorised bicycles	u	20%		
	8711.10.93.00	--- Other motorcycles and motor scooters	u	20%		
	8711.10.99.00	--- Other	u	20%		
	8711.20	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 50 cc but not exceeding 250 cc:				
8711.20.10.00	-- Motocross motorcycles	u	20%			
8711.20.20.00	-- Mopeds and motorised bicycles	u	20%			
	-- Other, Completely Knocked Down:					
	--- Motorcycles (with or without side-cars), including motor scooters:					

Heading	HS Code	Description	Unit of Quantity	Rate of Excise Duty	Additional Excise Duty	Deduction Excise Duty
	8711.20.31.00	---- Of a cylinder capacity exceeding 150 cc but not exceeding 200 cc	u	20%		
	8711.20.32.00	---- Of a cylinder capacity exceeding 200 cc but not exceeding 250 cc	u	20%		
	8711.20.39.00	---- Other --- Other:	u	20%		
	8711.20.41.00	---- Of a cylinder capacity not exceeding 200 cc	u	20%		
	8711.20.49.00	---- Other -- Other: --- Motorcycles (with or without side-cars), including motor scooters:	u	20%		
	8711.20.51.00	---- Of a cylinder capacity exceeding 150 cc but not exceeding 200 cc	u	20%		
	8711.20.52.00	---- Of a cylinder capacity exceeding 200 cc but not exceeding 250 cc	u	20%		
	8711.20.59.00	---- Other	u	20%		
	8711.20.90.00	--- Other	u	20%		
	8711.30	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 250 cc but not exceeding 500 cc:				
	8711.30.10.00	-- Motocross motorcycles	u	20%		
	8711.30.30.00	-- Other, Completely Knocked Down	u	20%		
	8711.30.90.00	-- Other	u	20%		
	8711.40	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 500 cc but not exceeding 800 cc:				
	8711.40.10.00	-- Motocross motorcycles	u	20%		
	8711.40.20.00	-- Other, Completely Knocked Down	u	20%		
	8711.40.90.00	-- Other	u	20%		
	8711.50	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 800 cc:				
	8711.50.20.00	-- Completely Knocked Down	u	20%		
	8711.50.90.00	-- Other	u	20%		
	8711.90	- Other:				

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Heading	HS Code	Description	Unit of Quantity	Rate of Excise Duty	Additional Excise Duty	Deduction Excise Duty	
87.16	8711.90.40.00	-- Side-cars -- Other, Completely Knocked Down:	u	20%			
	8711.90.51.00	--- Electrically powered motorcycles	u	20%			
	8711.90.52.00	--- Other, of a cylinder capacity not exceeding 200 cc	u	20%			
	8711.90.53.00	--- Other, of a cylinder capacity exceeding 200 cc but not exceeding 500 cc	u	20%			
	8711.90.54.00	--- Other, of a cylinder capacity exceeding 500 cc	u	20%			
	8711.90.91.00	-- Other: --- Electrically powered motorcycles	u	20%			
	8711.90.99.00	--- Other	u	20%			
			Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof.				
	8716.10.00.00	- Trailers and semi-trailers of the caravan type, for housing or camping - Other trailers and semi-trailers for the transport of goods:	u	20%			
	8716.31.00.00	-- Tanker trailers and tanker semi-trailers	u	20%			
	8716.39	-- Other:					
	8716.39.91.00	--- - Having a carrying capacity (payload) exceeding 200 t	u	20%			
	8716.39.99.00	--- - Other	u	20%			
	8716.40.00.00	- Other trailers and semi-trailers	u	20%			
	8716.80	- Other vehicles:					
8716.80.90.00	-- Other	u	20%".				

SECTION XVIII

OPTICAL, PHOTOGRAPHIC, CINEMATOGRAPHIC, MEASURING, CHECKING, PRECISION,
MEDICAL OR SURGICAL INSTRUMENTS AND APPARATUS; CLOCKS AND WATCHES;
MUSICAL INSTRUMENTS; PARS AND ACCESSORIES THEREOF

Chapter 90

Optical, photographic, cinematographic measuring, checking, precision, medical or
surgical instruments and apparatus; parts and accessories thereof

Notes.

1. This Chapter does not cover:
 - (a) Articles of a kind used in machines, appliances or for other technical uses, of vulcanised rubber other than hard rubber (heading 40.16), of leather or of composition leather (heading 42.05) or of textile material (heading 59.11);
 - (b) Supporting belts or other support articles of textile material, whose intended effect on the organ to be supported or held derives solely from their elasticity (for example, maternity belts, thoracic support bandages, abdominal support bandages, supports for joints or muscles) (Section XI);
 - (c) Refractory goods of heading 69.03; ceramic wares for laboratory, chemical or other technical uses, of heading 69.09;
 - (d) Glass mirrors, not optically worked, of heading 70.09, or mirrors of base metal or of precious metal, not being optical elements (heading 83.06 or Chapter 71);
 - (e) Goods of heading 70.07, 70.08, 70.11, 70.14, 70.15 or 70.17;
 - (f) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV) or similar goods of plastics (Chapter 39);
 - (g) Pumps incorporating measuring devices, of heading 84.13; weight-operated counting or checking machinery, or separately presented weights for balances (heading 84.23); lifting or handling machinery (headings 84.25 to 84.28); paper or paperboard cutting machines of all kinds (heading 84.41); fittings for adjusting work or tools on machine-tools, of heading 84.66, including fittings with optical devices for reading the scale (for example, "optical" dividing heads) but not those

which are in themselves essentially optical instruments (for example, alignment telescopes); calculating machines (heading 84.70); valves or other appliances of heading 84.81; machines and apparatus (including apparatus for the projection or drawing of circuit patterns on sensitised semiconductor materials) of heading 84.86;

- (h)* Searchlights or spotlights of a kind used for cycles or motor vehicles (heading 85.12); portable electric lamps of heading 85.13; cinematographic sound recording, reproducing or re-recording apparatus (heading 85.19); sound-heads (heading 85.22); television cameras, digital cameras and video camera recorders (heading 85.25); radar apparatus, radio navigational aid apparatus or radio remote control apparatus (heading 85.26); connectors for optical fibres, optical fibre bundles or cables (heading 85.36); numerical control apparatus of heading 85.37; sealed beam lamp units of heading 85.39; optical fibre cables of heading 85.44;
 - (ij)* Searchlights or spotlights of heading 94.05;
 - (k)* Articles of Chapter 95;
 - (l)* Capacity measures, which are to be classified according to their constituent material; or
 - (m)* Spools, reels or similar supports (which are to be classified according to their constituent material, for example, in heading 39.23 or Section XV).
2. Subject to Note 1 above, parts and accessories for machines, apparatus, instruments or articles of this Chapter are to be classified according to the following rules:
- (a)* Parts and accessories which are goods included in any of the headings of this Chapter or of Chapter 84, 85 or 91 (other than heading 84.87, 85.48 or 90.33) are in all cases to be classified in their respective headings;
 - (b)* Other parts and accessories, if suitable for use solely or principally with a particular kind of machine, instrument or apparatus, or with a number of machines, instruments or apparatus of the same heading (including a machine, instrument or apparatus of heading 90.10, 90.13 or 90.31) are to be classified with the machines, instruments or apparatus of that kind;
 - (c)* All other parts and accessories are to be classified in heading 90.33.

3. The provisions of Notes 3 and 4 to Section XVI apply also to this Chapter.
4. Heading 90.05 does not apply to telescopic sights for fitting to arms, periscopic telescopes for fitting to submarines or tanks, or to telescopes for machines, appliances, instruments or apparatus of this Chapter or Section XVI; such telescopic sights and telescopes are to be classified in heading 90.13.
5. Measuring or checking optical instruments, appliances or machines which, but for this Note, could be classified both in heading 90.13 and in heading 90.31 are to be classified in heading 90.31.
6. For the purposes of heading 90.21, the expression "orthopaedic appliances" means appliances for:
 - Preventing or correcting bodily deformities; or
 - Supporting or holding parts of the body following an illness, operation or injury.

Orthopaedic appliances include footwear and special insoles designed to correct orthopaedic conditions, provided that they are either (1) made to measure or (2) mass-produced, presented singly and not in pairs and designed to fit either foot equally.

7. Heading 90.32 applies only to:
 - (a) Instruments and apparatus for automatically controlling the flow, level, pressure or other variables of liquids or gases, or for automatically controlling temperature, whether or not their operation depends on an electrical phenomenon which varies according to the factor to be automatically controlled, which are designed to bring this factor to, and maintain it at, a desired value, stabilised against disturbances, by constantly or periodically measuring its actual value; and
 - (b) Automatic regulators of electrical quantities, and instruments or apparatus for automatically controlling non-electrical quantities the operation of which depends on an electrical phenomenon varying according to the factor to be controlled, which are designed to bring this factor to, and maintain it at, a desired value, stabilised against disturbances, by constantly or periodically measuring its actual value.

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Heading	HS Code	Description	Unit of Quantity	Rate of Excise Duty	Additional Excise Duty	Deduction Excise Duty
90.19		Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus; ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus.				
	9019.10	- Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus:				
	9019.10.90.00	- - Other	kg	5%		
	9019.20.00.00	- Ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus	kg	5%		
90.24		Machines and appliances for testing the hardness, strength, compressibility, elasticity or other mechanical properties of materials (for example, metals, wood, textiles, paper, plastics).				
	9024.10	- Machines and appliances for testing metals:				
	9024.10.20.00	- - Not electrically operated	u	5%		
	9024.80	- Other machines and appliances:				
	9024.80.20.00	- - Not electrically operated	u	5%		
	9024.90	- Parts and accessories:				
	9024.90.20.00	- - For non-electrically operated machines and appliances	kg	5%		
90.25		Hydrometers and similar floating instruments, thermometers, pyrometers, barometers, hygrometers and psychrometers, recording or not, and any combination of these instruments.				
		- Thermometers and pyrometers, not combined with other instruments:				
	9025.11.00.00	- - Liquid-filled, for direct reading	u	5%		
	9025.19	- - Other:				
	9025.19.20.00	- - - Not electrically operated	u	5%		

Heading	HS Code	Description	Unit of Quantity	Rate of Excise Duty	Additional Excise Duty	Deduction Excise Duty	
90.26	9025.80	- Other instruments:					
	9025.80.30.00	- - Not electrically operated	u	5%			
	9025.90	- Parts and accessories:					
	9025.90.20.00	- - For non-electrically operated instruments	kg	5%			
		Instruments and apparatus for measuring or checking the flow, level, pressure or other variables of liquids or gases (for example, flow meters, level gauges, manometers, heat meters), excluding instruments and apparatus of heading 90.14, 90.15, 90.28 or 90.32.					
	9026.10	- For measuring or checking the flow or level of liquids:					
	9026.10.20.00	- - Level gauges for motor vehicles, not electrically operated	u	5%			
	9026.10.90.00	- - Other, not electrically operated	u	5%			
	9026.20	- For measuring or checking pressure:					
	9026.20.20.00	- - Pressure gauges for motor vehicles, not electrically operated	u	5%			
	9026.20.40.00	- - Other, not electrically operated	u	5%			
	9026.80	- Other instruments or apparatus:					
	9026.80.20.00	- - Not electrically operated	u	5%			
	9026.90	- Parts and accessories:					
9026.90.20.00	- - For non-electrically operated instruments and apparatus	kg	5%				
90.27		Instruments and apparatus for physical or chemical analysis (for example, polarimeters, refractometers, spectrometers, gas or smoke analysis apparatus); instruments and apparatus for measuring or checking viscosity, porosity, expansion, surface tension or the like; instruments and apparatus for measuring or checking quantities of heat, sound or light (including exposure meters); microtomes.					

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Heading	HS Code	Description	Unit of Quantity	Rate of Excise Duty	Additional Excise Duty	Deduction Excise Duty
	9027.10	- Gas or smoke analysis apparatus:				
	9027.10.20.00	- - Not electrically operated	u	5%		
	9027.20	- Chromatographs and electrophoresis instruments:				
	9027.20.20.00	- - Not electrically operated	u	5%		
	9027.30	- Spectrometers, spectrophotometers and spectrographs using optical radiations (UV, visible, IR):				
	9027.30.20.00	- - Not electrically operated	u	5%		
	9027.50	- Other instruments and apparatus using optical radiations (UV, visible, IR):				
	9027.50.20.00	- - Not electrically operated	u	5%		
	9027.80	- Other instruments and apparatus:				
	9027.80.40.00	- - Other, not electrically operated	u	5%		
	9027.90	- Microtomes; parts and accessories:				
		- - Other:				
	9027.90.99.00	- - - Other	kg	5%		
90.28		Gas, liquid or electricity supply or production meters, including calibrating meters therefor.				
	9028.10	- Gas meters:				
	9028.10.10.00	- - Gas meters of a kind mounted on gas containers	u	5%		
	9028.10.90.00	- - Other	u	5%		
	9028.20	- Liquid meters:				
	9028.20.20.00	- - Water meters	u	5%		
	9028.20.90.00	- - Other	u	5%		
	9028.90	- - Parts and accessories:				
	9028.90.10.00	- - Water meter housings or bodies	kg	5%		
	9028.90.90.00	- - Other	kg	5%		
90.30		Oscilloscopes, spectrum analysers and other instruments and apparatus for measuring or checking electrical quantities, excluding meters of heading 90.28; instruments and apparatus for measuring or detecting alpha, beta, gamma, X-ray, cosmic or other ionising radiations.				

Heading	HS Code	Description	Unit of Quantity	Rate of Excise Duty	Additional Excise Duty	Deduction Excise Duty
90.31	9030.40.00.00	- Other instruments and apparatus, specially designed for telecommunications (for example, cross-talk meters, gain measuring instruments, distortion factor meters, psophometers)	u	5%		
		Measuring or checking instruments, appliances and machines, not specified or included elsewhere in this Chapter; profile projectors.				
	9031.10	- Machines for balancing mechanical parts:				
	9031.10.20.00	- - Not electrically operated	u	5%		
	9031.20	- Test benches:				
	9031.20.20.00	- - Not electrically operated	u	5%		
	9031.80	- Other instruments, appliances and machines:				
	9031.80.10.00	- - Cable testers	u	5%		
	9031.80.90.00	- - Other	u	5%		
	9031.90	- Parts and accessories:				
9031.90.20.00	- - For non-electrically operated equipment	kg	5%			
90.32		Automatic regulating or controlling instruments and apparatus.				
	9032.10	- Thermostats:				
	9032.10.20.00	- - Not electrically operated	u	5%		
	9032.20	- Manostats:				
	9032.20.20.00	- - Not electrically operated	u	5%		
		- Other instruments and apparatus:				
	9032.81.00.00	- - Hydraulic or pneumatic	u	5%		
	9032.89	- - Other:				
	9032.89.90.00	- - - Other	u	5%		
	9032.90	- Parts and accessories:				
9032.90.90.00	- - Other	kg	5%			
90.33	9033.00	Parts and accessories (not specified or included elsewhere in this Chapter) for machines, appliances, instruments or apparatus of Chapter 90.				
	9033.00.20.00	- For non-electrically operated equipment	kg	5%		

Made this 23rd. day of Syawal, 1433 Hijriah corresponding to the 10th. day of September, 2012.

AWANG HAJI NAZMI BIN HAJI MOHAMAD
Permanent Secretary,
Ministry of Finance,
Brunei Darussalam.