

## Annex 2

### PART A

2710.19.19, 2710.19.50, 8407.21.90, 8703.60.11, 8703.60.12, 8703.60.13,  
 8703.60.14, 8703.60.15, 8703.60.16, 8703.60.91, 8703.60.92, 8703.60.93,  
 8703.60.94, 8703.60.95, 8703.60.96, 8703.70.11, 8703.70.12, 8703.70.13,  
 8703.70.14, 8703.70.15, 8703.70.16, 8703.70.91, 8703.70.92, 8703.70.93,  
 8703.70.94, 8703.70.95, 8703.70.96, 8703.80.12, 8703.80.92, 8903.10.10,  
 8903.91.10, 8903.92.10, 8903.99.10

### PART B

Column 1	Column 2	Column 3	Column 4	Column 5	
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
	2710.19.19	---- Other (Mogas)	L	Specific duty per litre	Rs 12.20 per litre
	2710.19.50	--- Gas oils	L	Specific duty per litre	Rs 4.70 per litre
		--- Other:			
	8407.21.91	---- Using non-fossil fuel	U	Ad valorem or value at importation	0%
	8407.21.99	---- Other	U	Ad valorem or value at importation	50%
	8408.10.13	---- Exceeding 150 horsepower using non-fossil fuel	U	Ad valorem or value at importation	0%
		- Other vehicles, with both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion, capable of being charged by plugging to external source of electric			

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
		power :			
		---			
		--- New:			
	8703.60.11	---- Of a cylinder capacity not exceeding 550 cc	U	Ad valorem or value at importation	0%
	8703.60.12	---- Of a cylinder capacity exceeding 550 cc but not exceeding 1,000 cc	U	Ad valorem or value at importation	10%
	8703.60.13	---- Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,600 cc	U	Ad valorem or value at importation	15%
	8703.60.14	---- Of a cylinder capacity exceeding 1,600 cc but not exceeding 2,000 cc	U	Ad valorem or value at importation	30%
	8703.60.15	---- Of a cylinder capacity exceeding 2,000 cc but not exceeding 3,000 cc	U	Ad valorem or value at importation	55%
	8703.60.16	---- Of a cylinder capacity exceeding 3,000 cc	U	Ad valorem or value at importation	65%
		---			
		--- Second-hand:			
	8703.60.91	---- Of a cylinder capacity not exceeding 550 cc	U	Ad valorem or value at importation	0%
	8703.60.92	---- Of a cylinder capacity exceeding 550 cc but not exceeding 1,000 cc	U	Ad valorem or value at importation	10%
	8703.60.93	---- Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,600 cc	U	Ad valorem or value at importation	15%
	8703.60.94	---- Of a cylinder capacity exceeding	U	Ad valorem or value at	30%

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
		1,600 cc but not exceeding 2,000 cc		importation	
	8703.60.95	---- Of a cylinder capacity exceeding 2,000 cc but not exceeding 3,000 cc	U	Ad valorem or value at importation	55%
	8703.60.96	---- Of a cylinder capacity exceeding 3,000 cc	U	Ad valorem or value at importation	65%
		- Other vehicles, with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion, capable of being charged by plugging to external source of electric power:			
		--- New:			
	8703.70.11	---- Of a cylinder capacity not exceeding 550 cc	U	Ad valorem or value at importation	0%
	8703.70.12	---- Of a cylinder capacity exceeding 550 cc but not exceeding 1,000 cc	U	Ad valorem or value at importation	10%
	8703.70.13	---- Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,600 cc	U	Ad valorem or value at importation	15%
	8703.70.14	---- Of a cylinder capacity exceeding 1,600 cc but not exceeding 2,000 cc	U	Ad valorem or value at importation	30%
	8703.70.15	---- Of a cylinder capacity exceeding 2,000 cc but not exceeding 3,000 cc	U	Ad valorem or value at importation	55%

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
	8703.70.16	---- Of a cylinder capacity exceeding 3,000 cc	U	Ad valorem or value at importation	65%
		--- Second-hand:			
	8703.70.91	---- Of a cylinder capacity not exceeding 550 cc	U	Ad valorem or value at importation	0%
	8703.70.92	---- Of a cylinder capacity exceeding 550 cc but not exceeding 1,000 cc	U	Ad valorem or value at importation	10%
	8703.70.93	---- Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,600 cc	U	Ad valorem or value at importation	15%
	8703.70.94	---- Of a cylinder capacity exceeding 1,600 cc but not exceeding 2,000 cc	U	Ad valorem or value at importation	30%
	8703.70.95	---- Of a cylinder capacity exceeding 2,000 cc but not exceeding 3,000 cc	U	Ad valorem or value at importation	55%
	8703.70.96	---- Of a cylinder capacity exceeding 3,000 cc	U	Ad valorem or value at importation	65%
		- Other vehicles, with only electric motor for propulsion:			
		--- New:			
	8703.80.12	---- Of a power rating exceeding 180kW	U	Ad valorem or value at importation	15%
		--- Second-hand:			

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
	8703.80.92	---- Of a power rating exceeding 180kW	U	Ad valorem or value at importation	15%
		--- Equipped with outboard motors of a total capacity exceeding 150 horsepower:			
	8903.10.11	---- Using non-fossil fuel	U	Ad valorem or value at importation	0%
	8903.10.19	---- Other	U	Ad valorem or value at importation	50% on the value of the outboard motors
		--- Equipped with outboard motors of a total capacity exceeding 150 horsepower:			
	8903.91.11	---- Using non-fossil fuel	U	Ad valorem or value at importation	0%
	8903.91.19	---- Other	U	Ad valorem or value at importation	50% on the value of the outboard motors
		--- Equipped with outboard motors of a total capacity exceeding 150 horsepower:			
	8903.92.11	---- Using non-fossil fuel	U	Ad valorem or value at importation	0%
	8903.92.19	---- Other	U	Ad valorem	50% on the

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
				or value at importation	value of the outboard motors
		--- Equipped with outboard motors of a total capacity exceeding 150 horsepower:			
	8903.99.11	---- Using non-fossil fuel	U	Ad valorem or value at importation	0%
	8903.99.19	---- Other	U	Ad valorem or value at importation	50% on the value of the outboard motors