

REVISED TARIFF CODES (as per HS 2022) CLASSIFICATION FOR MOTOR VEHICLE IMPORTED BY : DEALERS

MOTOR CAR AND STATION WAGONS

GAS		ELECTRIC/ HYBRID/ OTHER		DIESEL/SEMI DIESEL	
ITEM DESCRIPTION	TARIFF CODE	ITEM DESCRIPTION	TARIFF CODE	ITEM DESCRIPTION	TARIFF CODE
All-terrain vehicles (ATVs) not exceeding 1000cc imported by dealers (gas)	8703.2190.32				
Motor vehicles not exceeding 1000cc imported by dealers (gas)	8703.2190.30	Other vehicles, with both spark-ignition internal combustion piston engine and electric motor as motors for propulsion, other than those capable of being charged by plugging to external source of electric power imported by dealers (gas hybrid)	8703.4000.30	Motor vehicle not exceeding 1000cc imported by dealers (diesel or semi-diesel)	8703.3190.30
Motor vehicles ex 1000cc but not ex 1500cc imported by dealers (gas)	8703.2290.30	Other vehicles, with both spark-ignition internal combustion piston engine and electric motor as motors for propulsion, capable of being charged by plugging to external source of	8703.6000.30	Motor vehicles exceeding 1000cc but not exceeding 1500cc imported by dealers. (diesel or semi-diesel)	8703.3190.31

Motor vehicle exceeding 1500cc but not exceeding 1599cc imported by dealers (gas) <i>Motor vehicle exceeding 1599cc but not exceeding 1800cc imported by dealers (gas)</i> Motor Vehicle exceeding 1800cc but not exceeding 2000cc imported by dealers (gas)		electric power imported by dealers (gas hybrid)			
	8703.2320.30	Other vehicles, with both compression ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion, other than those capable of being charged by plugging to external source of electric power imported by dealers (diesel or semi-diesel hybrid)	8703.5000.30	Motor vehicles of a cylinder capacity exceeding 1,500 cc but not exceeding 1599cc, imported by dealers (diesel or semi-diesel)	8703.3221.30
	8703.2330.30	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 power imported by dealers (diesel or semi-diesel hybrid)	8703.7000.30	Motor vehicles of a cylinder capacity exceeding 1,599 cc but not exceeding 1800cc, imported by dealers ((diesel or semi-diesel)	8703.3222.30
	8703.2340.30	Other vehicles, with only electric motor for propulsion, imported by dealers, three years and less since the date of manufacture	8703.8000.30	Motor vehicles of a cylinder capacity exceeding 1,800 cc but not exceeding 2000cc, imported by dealers (diesel or semi-diesel)	8703.3223.30

Motor vehicle exceeding 2000cc but not exceeding 2500cc imported by dealers (gas) Motor vehicle exceeding 2500cc but not exceeding 3000cc imported by dealers (gas) Motor vehicle exceeding 3000cc but not exceeding 3,500cc imported by dealers (gas) Motor vehicle exceeding 3,500cc imported by dealers (gas)	8703.2350.30	Other vehicles, with only electric motor for propulsion, imported by dealers, exceeding three years since the date of manufacture	8703.8000.31	<i>Motor vehicles of a cylinder capacity exceeding 2000cc but not exceeding 2200cc, imported by dealers. (diesel or semi-diesel)</i>	8703.3224.30
	8703.2360.30	Other motor vehicles imported by dealers	8703.9000.30	<i>Motor vehicles of a cylinder capacity exceeding 2200cc but not exceeding 2500cc, imported by dealers. (diesel or semi-diesel)</i>	8703.3224.31
	8703.2490.30			Motor vehicles 2500cc to 3500cc imported by individuals (diesel or semi-diesel)	8703.3390.30
	8703.2490.32			Motor vehicle exceeding 3500cc imported by individuals (diesel or semi-diesel)	8703.3390.31
SUVS, PATHFINDERS AND THE LIKE					
GAS ITEM DESCRIPTION	ELECTRIC/ HYBRID/ OTHER		DIESEL/SEMI DIESEL		
	TARIFF CODE	ITEM DESCRIPTION	TARIFF CODE	ITEM DESCRIPTION	TARIFF CODE
	8703.2190.31			SUVs/Wagons (Pathfinders and the like) exceeding 1000cc but not exceeding 1500cc imported by individuals. (diesel or semi-diesel)	8703.3190.32
	8703.2290.31			Motor vehicles of a cylinder capacity exceeding 1,500 cc but not exceeding	8703.3221.30

1500cc, imported by dealers. (gas)				1,599 cc, imported by dealers (diesel or semi-diesel)	
Motor vehicle exceeding 1500cc but not exceeding 1599cc imported by dealers (gas)	8703.2320.30			Motor vehicles of a cylinder capacity exceeding 1,599 cc but not exceeding 1,800 cc, imported by dealers (diesel or semi-diesel)	8703.3222.30
<i>Motor vehicle exceeding 1599cc but not exceeding 1800cc imported by dealers (gas)</i>	8703.2330.30			Motor vehicles of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc, imported by dealers (diesel or semi-diesel)	8703.3223.30
Motor Vehicle exceeding 1800cc but not exceeding 2000cc imported by dealers (gas)	8703.2340.30			Motor vehicles of a cylinder capacity exceeding 2000cc but not exceeding 2200cc, imported by dealers (diesel or semi-diesel)	8703.3224.30
Motor vehicle exceeding 2000cc but not exceeding 2500cc imported by dealers (gas)	8703.2350.30			Motor vehicles of a cylinder capacity exceeding 2200cc but not exceeding 2500cc, imported by dealers (diesel or semi-diesel)	8703.3224.31
Motor vehicle exceeding 2500cc but not exceeding 3,000cc imported by dealers (gas)	8703.2360.30			Motor vehicles 2500cc to 3500cc imported by dealers (diesel or semi-diesel)	8703.3390.30
Motor vehicle exceeding 3000cc but not exceeding 3500cc	8703.2490.30			Motor vehicle exceeding 3500cc imported by dealers (diesel or semi-diesel)	8703.3390.31

imported by dealers (gas) Motor vehicle exceeding 3,500cc imported by dealers (gas)					
	8703.2490.32				
TRUCKS,VANS,PICKUPS & TRACTORS					
GAS	ELECTRIC/ HYBRID/ OTHER		DIESEL/SEMI DIESEL		
ITEM DESCRIPTION	TARIFF CODE	ITEM DESCRIPTION	TARIFF CODE	ITEM DESCRIPTION	TARIFF CODE
Dumpers designed for off-highway use imported by dealers, exceeding an unladen weight of 2032kg	8704.1000.30	Trucks imported by dealers (diesel or semi-diesel hybrid)	8704.4190.30	Dumpers designed for off-highway use imported by dealers exceeding unladen weight of 2032 kg	8704.1000.30
Dumpers designed for off highway use imported by dealers, not exceeding an unladen weight of 2032 kg	8704.1000.31	Motor vehicles for the transport of goods (excluding pick-ups) imported by dealers.(diesel or semi-diesel hybrid)	8704.4190.31	Dumpers designed for off-highway use imported by dealers not exceeding unladen weight of 2032 kg	8704.1000.31
Trucks not exceeding 2 tons GVW imported by dealers. (gas)	8704.3190.30	Pick-ups for the transport of goods imported by dealers (diesel or semi-diesel hybrid)	8704.4190.32	Trucks not exceeding 2 tons GVW imported by dealers. (diesel or semi-diesel)	8704.2190.30
Trucks exceeding 2 tons but not exceeding 5 tons GVW imported by	8704.3190.31	Other ex 5 tonnes but not exceeding 20 tonnes imported by	8704.4290.30	Trucks exceeding 2 tons GVW but not exceeding 5 tons GVW imported by	8704.2190.31

dealers. (gas)		dealers (diesel or semi-diesel hybrid)		dealers. (diesel or semi-diesel)	
Motor vehicles nesoi imported by dealers, exceeding 5 tons (gas)	8704.3290.30	Other exceeding 20 tonnes imported by dealers (diesel or semi-diesel hybrid)	8704.4390.30	Other exceeding 5 tones but not exceeding 20 tonnes imported by dealers (diesel or semi-diesel)	8704.2290.30
Motor vehicles for the transport of goods of an unladen weight not exceeding 2032kg, (excluding pickups) imported by dealers. (gas)	8704.3190.32	Trucks imported by dealers (gas hybrid)	8704.5190.30	Other exceeding 20 tonnes imported by dealers (diesel or semi-diesel)	87042390.30
Motor vehicles for the transport of goods of an unladen weight exceeding 2032kg imported by dealers. (gas)	8704.3190.33	Motor vehicles for the transport of goods (excluding pick-ups) imported by dealers (gas hybrid)	8704.5190.31	Motor vehicles for the transport of goods of an unladen weight not exceeding 2032 kg, imported by dealers (excluding pick-ups) (diesel or semi-diesel)	8704.2190.32
		Pick-ups for the transport of goods imported by dealers (gas hybrid)	8704.5190.32	Motor vehicles for the transport of goods of an unladen weight exceeding 2032 kg imported by dealers (diesel or semi-diesel)	8704.2190.33
Pick-ups unladen weight under 1850kg (dealers) (gas)	8704.3190.34	Motor vehicles nesoi imported by dealers, exceeding 5 tonnes (gas hybrid)	8704.5290.30	Pick-ups of unladen weight under 1850kg, (dealers) (diesel or semi-diesel)	8704.2190.34

Pick-ups unladen weight exceeding 1850kg but not exceeding 2200kg (dealers)(gas)	8704.3190.35	Pick-ups with only electric motor for propulsion, three years and less since the date of manufacture imported by dealers	8704.6090.30	Pick-ups unladen weight exceeding 1850kg but not exceeding 2200kg (dealers) (diesel or semi-diesel)	8704.2190.35
Pickup of an unladen weight exceeding 2200kg (dealers)(gas)	8704.3190.36	Pick-ups with only electric motor for propulsion, exceeding three years since the date of manufacture imported by dealers	8704.6090.31	Pickup unladen weight exceeding 2200kg (individual) (diesel or semi-diesel)	8704.2190.36
		Panel vans with only electric motor for propulsion, three years and less since the date of manufacture imported by dealers	8704.6090.32		
		Panel vans with only electric motor for propulsion, exceeding three years since the date of manufacture imported by dealers	8704.6090.33		
		Other nesoi, with only electric motor for propulsion, imported by dealers	8704.6090.34		
		Mechanically propelled vehicles nesoi imported by dealers	8704.9000.30		

Single axle tractor imported by dealers (gas)					
	8701.1090.30			Single axle tractor imported by dealers (diesel or semi-diesel)	8701.1090.31
Road tractors for semi-trailers imported by dealers (gas)	8701.2900.30	Road tractors for semi-trailers imported by dealers (gas-electric)	8701.2300.30	Road tractors for semi-trailers imported by dealers ((diesel or semi-diesel)	8701.2100.30
Track-laying tractors, nesoi, imported by dealers (gas)	8701.3090.30	Road tractors for semi-trailers imported by dealers (diesel-electric)	8701.2200.30	Tracklaying tractors, nesoi, imported by dealers (diesel or semi-diesel)	8701.3090.31
Tractors, nesoi, imported by dealers (gas)<18W	8701.9190.30	Road tractors for semi-trailers imported by dealers (electric)	8701.2400.30	Tractors, nesoi, imported by dealers (diesel or semi-diesel) <18W	8701.9190.31
Tractors, nesoi, imported by dealers (gas) >18W<37W	8701.9290.30			Tractors, nesoi, imported by dealers (diesel or semi-diesel) >18W<37W	8701.9290.31
Tractors, nesoi, imported by dealers (gas) >37W<75W	8701.9390.30			Tractors, nesoi, imported by dealers (diesel or semi-diesel) >37W<75W	8701.9390.31
	8701.9490.30				8701.9490.31

Tractors, nesoi, imported by dealers (gas) >75W<130W				Tractors, nesoi, imported by dealers (diesel or semi-diesel) >75W<130W	
Tractors, nesoi, imported by dealers (gas)>130W	8701.9590.30			Tractors, nesoi, imported by dealers (diesel or semi-diesel) >130W	8701.9590.31

COACHES,BUSES AND OTHER PASSENGER TYPE VEHICLES

ITEM DESCRIPTION	GAS	ELECTRIC/ HYBRID/ OTHER		DIESEL/SEMI DIESEL	
	TARIFF CODE	ITEM DESCRIPTION	TARIFF CODE	ITEM DESCRIPTION	TARIFF CODE
Coaches, buses and mini-buses, of a seating capacity 10-14 seats imported by dealers (gas)	8702.9021.30	Coaches, buses and mini-buses, of a seating capacity 10-14 seats imported by dealers (diesel or semi-diesel hybrid)	8702.2021.30	Coaches, buses and mini-buses 10 - 14 imported by dealers (semi-diesel)	8702.1021.30
Coaches, buses and mini-buses, of a seating capacity 15-21 seats imported by dealers. (gas)	8702.9021.31	Coaches, buses and mini-buses, of a seating capacity 15-21 seats imported by dealers (diesel or semi-diesel hybrid)	8702.2021.31	Coaches, buses and mini-buses 15 - 21 seats imported by dealers (diesel or semi-diesel)	8702.1021.31
Coaches, buses and mini-buses, of a seating capacity 21-24 seats imported by dealers. (gas)	8702.9022.30	Coaches, buses and mini-buses, of a seating capacity 21-24 seats imported by dealers (diesel or semi-diesel hybrid)	8702.2022.30	Coaches, buses and mini-buses, 21-24 seats imported by dealers (diesel or semi-diesel)	8702.1022.30
Coaches, buses and mini-buses, of a seating capacity 25 to 29 seat imported by dealers. (gas)	8702.9022.31	Coaches, buses and mini-buses, of a seating capacity 25-29 seats imported by dealers (diesel or semi-diesel hybrid)	8702.2022.31	Coaches, buses and mini-buses, of a seating capacity 25 - 29 seats, imported by dealers (diesel or semi-diesel).	8702.1022.31
Coaches, buses and		Coaches, buses and mini-buses of a	8702.2023.30	Coaches, buses and mini-	

mini-buses of a seating capacity exceeding 29 persons imported by dealers. (gas) Passenger type public transport, nesoi, imported by dealers (gas)	8702.9023.30	seating capacity exceeding 29 persons imported by dealers (diesel or semi-diesel hybrid)		buses, of a seating capacity exceeding 29 persons imported by dealers (diesel or semi-diesel)	8702.1023.30
	8702.9029.30	Passenger type public transport, nesoi, imported by dealers (diesel or semi-diesel hybrid)	8702.2029.30	Coaches, buses, mini-buses, nesoi, imported by dealers (diesel or semi- diesel)	8702.1029.30
		Coaches, buses and mini-buses, of a seating capacity 10-14 seats imported by dealers (gas hybrid)	8702.3021.30		
		Coaches, buses and mini-buses, of a seating capacity 15-21 seats imported by dealers (gas hybrid)	8702.3021.31		
		Coaches, buses and mini-buses, of a seating capacity 21-24 seats imported by dealers (gas hybrid)	8702.3022.30		
		Coaches, buses and mini-buses, of a seating capacity 25-29 seats imported by dealers (gas hybrid)	8702.3022.31		
		Coaches, buses and mini-buses of a seating capacity exceeding 29 persons imported by dealers (gas hybrid)	8702.3023.30		
		Passenger type public transport, nesoi,	8702.3029.30		

		imported by dealers (gas hybrid)			
		Coaches, buses and mini-buses, of a seating capacity 10-14 seats imported by dealers (electric)	8702.4021.30		
		Coaches, buses and mini-buses, of a seating capacity 15-21 seats imported by dealers (electric)	8702.4021.31		
		Coaches, buses and mini-buses, of a seating capacity 21-24 seats imported by dealers (electric)	8702.4022.30		
		Coaches, buses and mini-buses, of a seating capacity 25-29 seats imported by dealers (electric)	8702.4022.31		
		Coaches, buses and mini-buses, of a seating capacity exceeding 29 seats imported by dealers (electric)	8702.4023.30		
		Passenger type public transport, nesoi, imported by dealers (electric)	8702.4029.30		
	LIMOUSINES AND HEARSES				
GAS ITEM DESCRIPTION		ELECTRIC/ HYBRID/ OTHER		DIESEL/SEMI DIESEL	
	TARIFF CODE	ITEM DESCRIPTION	TARIFF CODE	ITEM DESCRIPTION	TARIFF CODE

Limousines exceeding 2000cc but not exceeding 2,500cc (dealers) (petrol)	8703.2350.31			Limousines exceeding 2000cc but not exceeding 2200cc (dealers) (diesel or semi-diesel)	8703.3224.32
Limousines exceeding 2,500cc but not exceeding 3,000 cc (dealers) (petrol)	8703.2360.31			Limousines exceeding 2200cc but not exceeding 2500cc (dealers) (diesel or semi-diesel)	8703.3224.33
Limousines exceeding 3000cc but not exceeding 3,500cc dealers) (petrol)	8703.2490.31			Limousines exceeding 2500cc but not exceeding 3500cc imported by dealers (diesel or semi-diesel)	8703.3390.32
Limousines exceeding 3,500cc (dealers) (petrol)	8703.2490.33			Limousines exceeding 3500cc imported by dealers (diesel or semi-diesel)	8703.3390.33
Hearse of an unladen weight of 2032 kilogram and under imported by dealers (petrol)	8703.2490.34			Hearse of an unladen weight of 2032 kg and under imported by dealers (diesel or semi-diesel)	8703.3390.34
Hearse of an unladen weight of over 2032 kg imported by dealers (petrol)	8703.2490.35			Hearse of an unladen weight of over 2032kgs imported by dealers (diesel or semi-diesel)	8703.3390.35