

# REVISED TARIFF (HS CODES) CLASSIFICATION FOR MOTOR VEHICLE IMPORTED BY : **INDIVIDUALS**

## 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 individuals (gas).       | 8703.2190.12 |  |              |   |              |
| Motor vehicles not exceeding 1000cc imported by individuals(gas)                      | 8703.2190.10 | 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 individuals (gas hybrid)      | 8703.4000.10 | Motor vehicle not exceeding 1000cc imported by individuals(diesel or semi-diesel)   | 8703.3190.10 |
| Motor vehicles ex 1000cc but not ex 1500cc imported by individuals(gas)               | 8703.2290.10 | 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 electric power imported by individuals (gas hybrid)                       | 8703.6000.10 | Motor vehicles exceeding 1000cc but not exceeding 1500cc imported by individuals. (diesel or semi-diesel)                         | 8703.3190.11 |
| Motor vehicle exceeding 1500cc but not exceeding 1599cc imported by individuals (gas) | 8703.2320.10 | 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 | 8703.5000.10 | Motor vehicles of a cylinder capacity exceeding 1,500 cc but not exceeding 1599cc, imported by individuals(diesel or semi-diesel) | 8703.3221.10 |

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|--|--------------------------------|---|---------------------------|---|--------------|
| <b>Motor vehicle exceeding 1599cc but not exceeding 1800cc imported by individuals (gas)</b> |                                | individuals (diesel or semi-diesel hybrid)  |                           |   |              |
|  | 8703.2330.10                   | 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 individuals (diesel or semi-diesel hybrid) | 8703.7000.10              | <i>Motor vehicles of a cylinder capacity exceeding 1,599 cc but not exceeding 1800cc, imported by individuals (diesel or semi-diesel)</i> | 8703.3222.10 |
|  | 8703.2340.10                   | Other vehicles, with only electric motor for propulsion, imported by individuals, three years and less since the date of manufacture  | 8703.8000.10              | <i>Motor vehicles of a cylinder capacity exceeding 1,800 cc but not exceeding 2000cc, imported by individuals (diesel or semi-diesel)</i> | 8703.3223.10 |
|  | 8703.2350.10                   | Other vehicles, with only electric motor for propulsion, imported by individuals, exceeding three years since the date of manufacture   | 8703.8000.11              | <i>Motor vehicles of a cylinder capacity exceeding 2000cc but not exceeding 2200cc, imported by individuals. (diesel or semi-diesel)</i>  | 8703.3224.10 |
|  | 8703.2360.10                   | Other motor vehicles imported by individuals  | 8703.9000.10              | <i>Motor vehicles of a cylinder capacity exceeding 2200cc but not exceeding 2500cc, imported by individuals. (diesel or semi-diesel)</i>  | 8703.3224.11 |
|  | 8703.2490.10                   |   |                           | <b>Motor vehicles 2500cc to 3500cc imported by individuals (diesel or semi-diesel)</b>  | 8703.3390.10 |
|  | 8703.2490.12                   |   |                           | <b>Motor vehicle exceeding 3500cc imported by individuals (diesel or semi-diesel)</b>   | 8703.3390.12 |
| <b>SUVS, PATHFINDERS AND THE LIKE</b>  |                                |   |                           |   |              |
| <b>GAS</b>   | <b>ELECTRIC/ HYBRID/ OTHER</b> |   | <b>DIESEL/SEMI DIESEL</b> |   |              |

| ITEM DESCRIPTION   | TARIFF CODE  | ITEM DESCRIPTION | TARIFF CODE | ITEM DESCRIPTION   | TARIFF CODE  |
|--|--------------|------------------|-------------|--|--------------|
|  |              |                  |             | Motor vehicle not exceeding 1000cc imported by individuals, (diesel or semi-diesel)  | 8703.3190.10 |
| SUVs/Wagons (Pathfinders and the like) not exceeding 1000cc imported by individuals (gas)                          | 8703.2190.11 |                  |             | SUVs/Wagons (Pathfinders and the like) exceeding 1000cc but not exceeding 1500cc imported by individuals. (diesel or semi-diesel)          | 8703.3190.12 |
| SUVs/Wagons (Pathfinders and the like) exceeding 1000cc but not exceeding 1500cc, imported by individuals (gas)    | 8703.2290.11 |                  |             | SUVs/Wagons (Pathfinders and the like) exceeding 1,500 cc but not exceeding 1599cc, imported by individuals (diesel or semi-diesel)        | 8703.3221.11 |
| SUVs/Wagons (Pathfinders and the like) exceeding 1500cc but not exceeding 1599cc imported by individuals (gas)     | 8703.2320.11 |                  |             | SUVs/Wagons (Pathfinders and the like) <i>exceeding 1,599 cc but not exceeding 1800cc, imported by individuals</i> (diesel or semi-diesel) | 8703.3222.11 |
| <i>SUV/Wagons (Pathfinder and the like) exceeding 1599cc but not exceeding 1800cc imported by individual (gas)</i> | 8703.2330.11 |                  |             | SUVs/Wagons (Pathfinders and the like) <i>exceeding 1800cc but not exceeding 2000cc, imported by individuals</i> (diesel or semi-diesel)   | 8703.3223.11 |
| SUVs/Wagons (Pathfinders and the like) exceeding 1800cc but not exceeding 2000cc imported by individuals (gas)     | 8703.2340.11 |                  |             | SUVs/Wagons (Pathfinders and the like) <i>exceeding 2000cc but not exceeding 2200cc, imported by individuals</i> (diesel or semi-diesel)   | 8703.3224.12 |
| SUVs/Wagons (Pathfinders and the like) exceeding 2000cc but not exceeding 2500cc imported                          | 8703.2350.11 |                  |             | SUVs/Wagons (Pathfinders and the like) <i>exceeding 2200cc but not exceeding 2500cc, imported by individuals</i> (diesel or semi-diesel)   | 8703.3224.13 |

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| by individuals (gas)<br><br>SUVs/Wagons (Pathfinders and the like) exceeding 2500cc but not exceeding 3000cc imported by individuals (gas)<br><br>Motor vehicle exceeding 3000cc but not exceeding 3,500cc imported by individuals including Pathfinders (and the like). (gas)<br><br>Motor vehicle exceeding 3,500cc imported by individuals including Pathfinders (and the like) (gas) | 8703.2360.11 |  |  | SUVs/Wagons (Pathfinders and the like) exceeding 2500cc but not exceeding 3500cc imported by individuals (diesel or semi-diesel) | 8703.3390.11 |
|  | 8703.2490.10 |  |  | SUVs/Wagons (Pathfinders and the like) Motor vehicle exceeding 3500cc imported by individuals (diesel or semi-diesel)            | 8703.3390.13 |
|  | 8703.2490.12 |  |  |  |              |

**TRUCKS, VANS, PICKUPS & TRACTORS**

| ITEM DESCRIPTION   | ELECTRIC/ HYBRID/ OTHER |   | DIESEL/SEMI DIESEL |  |              |
|--|-------------------------|---|--------------------|--|--------------|
|  | TARIFF CODE             | ITEM DESCRIPTION  | TARIFF CODE        | ITEM DESCRIPTION   | TARIFF CODE  |
| Dumpers designed for off-highway use imported by individuals, exceeding an unladen weight of 2032kg      | 8704.1000.10            | Trucks imported by individuals (diesel or semi-diesel hybrid)   | 8704.4190.10       | Dumpers designed for off-highway use imported by individuals exceeding unladen weight of 2032 kg     | 8704.1000.10 |
| Dumpers designed for off highway use imported by individuals, not exceeding an unladen weight of 2032 kg | 8704.1000.11            | Motor vehicles for the transport of goods (excluding pick-ups) imported by individuals.(diesel or semi-diesel hybrid) | 8704.4190.11       | Dumpers designed for off-highway use imported by individuals not exceeding unladen weight of 2032 kg | 8704.1000.11 |
| Trucks not exceeding 2 tons GVW imported by individuals. (gas)   | 8704.3190.10            | Pick-ups for the transport of goods imported by individuals (diesel or semi-diesel hybrid)                            | 8704.4190.12       | Trucks not exceeding 2 tons GVW imported by individuals. (diesel or semi-diesel)                     | 8704.2190.10 |

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| <b>Trucks exceeding 2 tons but not exceeding 5 tons GVW imported by individuals. (gas)</b>   | 8704.3190.11 | <b>Other ex 5 tonnes but not exceeding 20 tonnes imported by individuals(diesel or semi-diesel hybrid)</b>                             | 8704.4290.10 | <b>Trucks exceeding 2 tons GVW but not exceeding 5 tons GVW imported by individuals. (diesel or semi-diesel)</b>  | 8704.2190.11 |
| <b>Motor vehicles nesoi imported by individuals, exceeding 5 tons(gas)</b>   | 8704.3290.10 | <b>Other exceeding 20 tonnes imported by individuals (diesel or semi-diesel hybrid)</b>  | 8704.4390.10 | <b>Other exceeding 5 tones but not exceeding 20 tonnes imported by individuals(diesel or semi-diesel)</b>   | 8704.2290.10 |
| <b>Motor vehicles for the transport of goods of an unladen weight not exceeding 2032kg, (excluding pickups) imported by individuals. (gas)</b> | 8704.3190.12 | <b>Pick-ups with only electric motor for propulsion, three years and less since the date of manufacture imported by individuals</b>    | 8704.6090.10 | <b>Other exceeding 20 tonnes imported by individuals (diesel or semi-diesel)</b>  | 87042390.10  |
| <b>Motor vehicles for the transport of goods of an unladen weight exceeding 2032kg imported by individuals. (gas)</b>                          | 8704.3190.13 | <b>Pick-ups with only electric motor for propulsion, exceeding three years since the date of manufacture imported by individuals</b>   | 8704.6090.11 | <b>Motor vehicles for the transport of goods of an unladen weight not exceeding 2032 kg, imported by individuals (excluding pick-ups) (diesel or semi-diesel)</b> | 8704.2190.12 |
|  |              | <b>Panel vans with only electric motor for propulsion, three years and less since the date of manufacture imported by individuals</b>  | 8704.6090.12 | <b>Motor vehicles for the transport of goods of an unladen weight exceeding 2032 kg imported by dealer(diesel or semi-diesel)</b>                                 | 8704.2190.13 |
| <b>Pick-ups unladen weight under 1850kg (Individual Importer) (gas)</b>  | 8704.3190.14 | <b>Panel vans with only electric motor for propulsion, exceeding three years since the date of manufacture imported by individuals</b> | 8704.6090.13 | <b>Pick-ups of unladen weight under 1850kg, (individual) (diesel or semi-diesel)</b>  | 8704.2190.14 |
| <b>Pick-ups unladen weight exceeding 1850kg but not exceeding 2200kg (Individual Importer)(gas)</b>  | 8704.3190.15 | <b>Other nesoi, with only electric motor for propulsion, imported by individuals</b>   | 8704.6090.13 | <b>Pick-ups unladen weight exceeding 1850kg but not exceeding 2200kg (individual) (diesel or semi-diesel)</b>   | 8704.2190.15 |

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| <b>Pickup of an unladen weight exceeding 2200kg ((individual importer) (gas)</b><br><b>Single axle tractor imported by individuals (gas)</b><br><br><b>Road tractors for semi-trailers imported by individuals (gas)</b><br><br><b>Track-laying tractors, nesoi, imported by individual (gas)</b><br><br><b>Tractors, nesoi, imported by individuals (gas) not exceeding 18KW</b><br><br><b>Tractors, nesoi, imported by individuals (gas) &gt;18KW&lt;37KW</b><br><br><b>Tractors, nesoi, imported by individuals (gas) &gt;37KW&lt;75KW</b><br><br><b>Tractors, nesoi, imported by individuals (gas) &gt;75KW&lt;130KW</b> | 8704.3190.16 | <b>Mechanically propelled vehicles nesoi imported by individuals(gas)</b>        | 8704.9000.10 | <b>Pickup unladen weight exceeding 2200kg (individual) (diesel or semi-diesel)</b>         | 8704.2190.16 |
|  | 8701.1090.10 |  |              | <b>Single axle tractor imported by individuals (gas)</b>                                   | 8701.1090.11 |
|  | 8701290010   | <b>Road tractors for semi-trailers imported by individuals (petrol-electric)</b> | 8701.2300.10 | <b>Road tractors for semi-trailers imported by individuals ((diesel or semi-diesel)</b>    | 8701.2100.10 |
|  | 8701.3090.10 | <b>Road tractors for semi-trailers imported by individuals (diesel-electric)</b> | 8701.2200.10 | <b>Track-laying tractors, nesoi, imported by individuals(diesel or semi-diesel)</b>        | 8701.3090.11 |
|  | 8701.9190.10 | <b>Road tractors for semi-trailers imported by individuals (electric)</b>        | 8701.2400.10 | <b>Tractors, nesoi, imported by individuals (diesel or semi-diesel) not exceeding 18KW</b> | 8701.9190.11 |
|  | 8701.9290.10 |  |              | <b>Tractors, nesoi, imported by individuals (diesel or semi-diesel) &gt;18KW&lt;37KW</b>   | 8701.9290.11 |
|  | 8701.9390.10 |  |              | <b>Tractors, nesoi, imported by individuals (diesel or semi-diesel) &gt;37KW&lt;75KW</b>   | 8701.9390.11 |
|  | 8701.9490.10 |  |              | <b>Tractors, nesoi, imported by individuals diesel or semi-diesel) &gt;75KW&lt;130KW</b>   | 8701.9490.11 |
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| Tractors, nesoi, imported by individuals (gas) exceeding 130KW  | 8701.9590.10   |   |                    | Tractors, nesoi, imported by individuals (diesel or semi-diesel) exceeding 130KW  | 8701.9590.11       |
| <b>GAS</b>  | <b>COACHES,BUSES AND OTHER PASSENGER TYPE VEHICLES</b> |   |                    |   |                    |
|   |  | <b>ELECTRIC/ HYBRID/ OTHER</b>  |                    | <b>DIESEL/SEMI DIESEL</b>   |                    |
| <b>ITEM DESCRIPTION</b>   | <b>TARIFF CODE</b>                                     | <b>ITEM DESCRIPTION</b>   | <b>TARIFF CODE</b> | <b>ITEM DESCRIPTION</b>   | <b>TARIFF CODE</b> |
| Coaches, buses and mini-buses, of a seating capacity 10-14 seats imported by individuals (gas)          | 8702.9021.10   | Coaches, buses and mini-buses, of a seating capacity 10-14 seats imported by individuals (diesel or semi-diesel hybrid)         | 8702.2021.10       | Coaches, buses and mini-buses 10 - 14 imported by individuals( semi-diesel)   | 8702.1021.10       |
| Coaches, buses and mini-buses, of a seating capacity 15-21 seats imported by individuals. (gas)         | 8702.9021.11   | Coaches, buses and mini-buses, of a seating capacity 15-21 seats imported by individuals (diesel or semi-diesel hybrid)         | 8702.2021.11       | Coaches, buses and mini-buses 15 - 21 seaters imported by individuals(diesel or semi-diesel)                              | 8702.1021.11       |
| Coaches, buses and mini-buses, of a seating capacity 21-24 seats imported by individuals. (gas)         | 8702.9022.10   | Coaches, buses and mini-buses, of a seating capacity 21-24 seats imported by individuals (diesel or semi-diesel hybrid)         | 8702.2022.10       | Coaches, buses and mini-buses, 21-24 seats imported by individuals (diesel or semi-diesel)                                | 8702.1022.10       |
| Coaches, buses and mini-buses, of a seating capacity 25 to 29 seat imported by individuals. (gas)       | 8702.9022.11   | Coaches, buses and mini-buses, of a seating capacity 25-29 seats imported by individuals (diesel or semi-diesel hybrid)         | 8702.2022.11       | Coaches, buses and mini-buses, of a seating capacity 25 - 29 seats, imported by individuals (diesel or semi-diesel).      | 8702.1022.11       |
| Coaches, buses and mini-buses of a seating capacity exceeding 29 persons imported by individuals. (gas) | 8702.9023.10   | Coaches, buses and mini-buses of a seating capacity exceeding 29 persons imported by individuals (diesel or semi-diesel hybrid) | 8702.2023.10       | Coaches, buses and mini-buses, of a seating capacity exceeding 29 persons imported by individuals (diesel or semi-diesel) | 8702.1023.10       |
| Passenger type public transport, nesoi, imported by individual(gas)                                     | 8702.9029.10   | Passenger type public transport, nesoi, imported by individual (diesel or semi-diesel hybrid)                                   | 8702.2029.10       | Coaches, buses, mini-buses, nesoi, imported by individuals (diesel or semi- diesel)                                       | 8702.1029.10       |

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|  | <b>Coaches, buses and mini-buses, of a seating capacity 10-14 seats imported by individuals (gas hybrid)</b>         | 8702.3021.10 |  |  |
|  | <b>Coaches, buses and mini-buses, of a seating capacity 15-21 seats imported by individuals (gas hybrid)</b>         | 8702.3021.11 |  |  |
|  | <b>Coaches, buses and mini-buses, of a seating capacity 21-24 seats imported by individuals (gas hybrid)</b>         | 8702.3022.10 |  |  |
|  | <b>Coaches, buses and mini-buses, of a seating capacity 25-29 seats imported by individuals (gas hybrid)</b>         | 8702.3022.11 |  |  |
|  | <b>Coaches, buses and mini-buses of a seating capacity exceeding 29 persons imported by individuals (gas hybrid)</b> | 8702.3023.10 |  |  |
|  | <b>Passenger type public transport, nesoi, imported by individual (gas hybrid)</b>                                   | 8702.3029.10 |  |  |
|  | <b>Coaches, buses and mini-buses, of a seating capacity 10-14 seats imported by individuals (electric)</b>           | 8702.4021.10 |  |  |
|  | <b>Coaches, buses and mini-buses, of a seating capacity 15-21 seats imported by individuals (electric)</b>           | 8702.4021.11 |  |  |
|  | <b>Coaches, buses and mini-buses, of a seating capacity 21-24 seats imported by individuals (electric)</b>           | 8702.4022.10 |  |  |
|  | <b>Coaches, buses and mini-buses, of a seating capacity 25-29 seats imported by individuals (electric)</b>           | 8702.4022.11 |  |  |
|  | <b>Coaches, buses and mini-buses, of a seating capacity exceeding 29 seats imported by individuals (electric)</b>    | 8702.4023.10 |  |  |
|  | <b>Passenger type public transport, nesoi, imported by individuals (electric)</b>                                    | 8702.4029.10 |  |  |

## LIMOUSINES AND HEARSE

| GAS  |              | ELECTRIC/ HYBRID/ OTHER |             | DIESEL/SEMI DIESEL   |              |
|--|--------------|-------------------------|-------------|--|--------------|
| ITEM DESCRIPTION   | TARIFF CODE  | ITEM DESCRIPTION        | TARIFF CODE | ITEM DESCRIPTION   | TARIFF CODE  |
| Limousines exceeding 2000cc but not exceeding 2,500cc (individuals) (petrol)   | 8703.2350.12 |                         |             | Limousines exceeding 2000cc but not exceeding 2200cc (individuals) (diesel or semi-diesel)             | 8703.3224.14 |
| Limousines exceeding 2,500cc but not exceeding 3,000 cc (individuals) (petrol) | 8703.2360.12 |                         |             | Limousines exceeding 2200cc but not exceeding 2500cc (individuals) (diesel or semi-diesel)             | 8703.3224.15 |
| Limousines exceeding 3000cc but not exceeding 3,500cc (individuals) (petrol)   | 8703.2490.11 |                         |             | Limousines exceeding 2500cc but not exceeding 3500cc imported by (individuals) (diesel or semi-diesel) | 8703.3390.14 |
| Limousines exceeding 3,500cc (individuals) (petrol)                            | 8703.2490.13 |                         |             | Limousines exceeding 3500cc imported by (individuals) (diesel or semi-diesel)                          | 8703.3390.15 |