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**EXEMPLARY LIST OF TARIFFS AND SUPPLEMENTS PUBLISHED IN ENGLISH
IN THE INTERNATIONAL CUSTOMS JOURNAL**

COUNTRY	Journal No.	Edition	Suppl.	Date
Algeria (Dem. People's Republic of)	88	15 th		7.03
Andean Community (<i>Comunidad Andina</i>) (Bolivia, Colombia, Ecuador, Peru, Venezuela)	120	1 st		8.04
Argentine Republic	58	14 th		9.98
Australia	166	13 th		3.99
Bolivia	101	10 th		10.99
Brazil	6	17 th		7.04
Brunei	157	3 rd		2.87
Bulgaria (Republic of)	74	9 th		5.99
Burma (Socialist Republic of the Union of)	11	3 rd		3.79
Burundi (Republic of)	47	5 th		5.87
Canada	57	25 th		4.02
C.A.C.E.U.: Cameroon, Central African Republic, Congo, Equatorial Guinea, Gabon, Chad	66	4 th		3.90
CARICOM (Caribbean Common Market): Antigua and Barbuda, Barbados, Belize, Dominica, Grenada, Guyana, Jamaica, Montserrat, St. Kitts and Nevis, St. Lucia, St. Vincent and the Grenadines, Trinidad and Tobago	86	3 rd		2.99
Chile	150	17 th		1.05
China (People's Republic of)	13	9 th		10.04
Colombia	90	15 th		3.00
Comoros (The Islamic Republic of the)	68	3 ^d		3.99
Congo (Democratic Republic of)	3	2 nd		6.97
Costa Rica	128	1 st		10.03
Cuba	148	9 th		7.97
Cyprus	54	17 th		8.99
Dominican Republic	5	7 th		3.72
Ecuador	59	18 th		8.01
Egypt (Arab Republic of)	36	5 th		5.99
Ethiopia	31	5 th		12.80
E.U. Common Tariff: Austria, Belgium, Denmark, France, Finland, Germany, Great Britain and Northern Ireland, Greece, Ireland, Italy, Luxembourg, Netherlands, Portugal, Spain, Sweden	14	26 th		1.04
Guatemala SAC (Central American Customs System: Guatemala, Costa Rica, El Salvador, Honduras and Nicaragua)	127	1 st		9.03
Hungary	192	10 th		4.95
Iceland	111	9 th		8.91
India	4	23 rd		10.00
Indonesia	63	10 th		11.04
Iran	138	9 th		3.74
Israel	41	9 th		9.82
Japan	28	17 th		5.96
Jordan (Hashemite Kingdom of)	77	3 rd	1	10.87
Korea (Republic of)	80	4 th		6.87
Lebanon	49	5 th		1.04
Libyan Arab Jamahiriya	51	5 th		4.84
Madagascar (Republic of)	107	3 rd		10.03

COUNTRY	Journal No.	Edition	Suppl.	Date
Malaysia	12	5 th		10.87
Malta	53	13 th		09.02
Mauritius	71	11 th		4.81
MERCOSUR (Argentina, Brazil, Paraguay, Uruguay)	122	1 st		7.04
Mexico	27	17 th		12.02
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Netherlands Antilles	67	4 th		1.83
New Zealand	29	16 th		12.98
Norway	94	28 th		6.02
Oman (Sultanate of)	180	4 th		3.87
Pakistan	44	10 th		1.03
Panama	170	9 th		4.88
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Romania	32	10 th		9.03
Rwanda (Republic of)	37	6 th		12.03
The Russian Federation	23	2 nd		2.96
Saudi Arabia	62	8 th		12.04
Singapore (Republic of)	26	13 th		1.05
Slovenia	125	1 st		8.94
South Africa (Republic of)	42	20 th		8.98
Sri Lanka	69	4 th		10.98
Sudan (Democratic Republic of the)	73	7 th	2	2.80
Suriname	60	8 th		6.88
Switzerland	1	24 th		4.04
Syria (Arab Republic of)	50	4 th	4	4.85
Tunisia	89	11 th	1	6.91
Turkey	133	11 th		10.97
United States of America	21	20 th		9.04
Venezuela	30	23 rd		9.97
WAEMU – West African Economic and Monetary Union (Benin, Burkina Faso, Côte d'Ivoire, Guinea Bissau, Mali, Niger, Senegal and Togo)	103	1 st		8.03
Zimbabwe	82	1 st		10.83

SINGAPORE

Customs Tariff ¹

Duties

All dutiable goods imported into or manufactured in Singapore are subject to Customs duty and/or Excise duty in accordance with the Schedule to the Singapore Customs Duties Order. The broad categories of dutiable goods in Singapore are intoxicating liquors, tobacco products, motor vehicles and petroleum products.

Where the goods are dutiable, *ad valorem* or specific rates may be applied. An *ad valorem* rate is a percentage of the assessed value of the imported goods such as 20% *ad valorem*. A specific rate is a specified amount per unit of weight or other quantity such as \$293.00/kg.

Formulae for computation of duty payable on liquors:

a) Formula:

Duty = Total quantity in litres x \$70.00 x % of alcoholic strength

b) Example: Importation of 100 litres of port wine with alcoholic strength of 19%

Duty = 100 x \$70.00 x 0.19 = \$1,330.00

Goods and Services Tax on imported goods

1. For dutiable goods, the taxable value for GST is calculated based on the CIF (Costs, Insurance and Freight) value plus all duties and other charges. In the case of non-dutiable goods, GST should be based on the CIF value plus any commission and other incidental charges whether or not shown on the invoice. If the goods are dutiable, the GST will be collected simultaneously with the duties.
2. In the case of dutiable goods such as liquors, tobacco, motor vehicles and petroleum products, the GST together with the duties would be temporarily suspended when such goods on importation are removed to a licensed warehouse registered with Customs for storage. The GST and duties will be payable when the goods are later released from the warehouse for local consumption.
3. For imported non-dutiable goods which are removed to a bonded warehouse for storage or imported under the major exporter scheme, the GST will be temporarily suspended. The GST is payable to Customs when the goods are removed from the bonded warehouse for local consumption. In the case of goods imported under the major exporter scheme, the importer will have to collect GST on his local sales. The importer will have to account for this GST to the Inland Revenue Authority of Singapore (IRAS) during the accounting period concerned.
4. If the goods are deposited in the free trade zone (FTZ) pending re-export or transshipment, the GST payable is suspended. The GST is payable on goods used or consumed in the FTZ as well as on their removal into the Customs territory for home consumption. GST is also payable on any supply made in the FTZ if the goods supplied are used or consumed in the FTZ. However, GST is not payable on any supply made in the FTZ if the goods supplied are meant for re-export or transshipment.

Preferential Tariff

The import of beer, stout, samsu and medicated samsu originating from the following countries are eligible for preferential tariff:

- New Zealand and ASEAN countries with the above mentioned four products in their Inclusion Lists. Currently, only Philippines and Thailand qualify for preferential tariff.
- Japan
- Switzerland (includes Liechtenstein)
- Norway and
- Iceland
- Australia
- United States

¹ As at 9.06.2004.

Free Trade Agreements

1. Agreement between New Zealand and Singapore on a Closer Economic Partnership (ANZSCEP)
2. ASEAN Free Trade Area (AFTA)
3. Japan-Singapore Economic Partnership Agreement (JSEPA)
4. European-Singapore Free Trade Agreement (ESFTA)
5. Singapore-Australia Free Trade Agreement (SAFTA)
6. United States-Singapore Free Trade Agreement (USSFTA)

Under the preferential tariff treatment accorded by the free trade agreements mentioned above, the import duty originating from qualifying countries is zero-rated.

[Circular No: 53/2000 dated 29 December 2000](#): Operational procedures for Imports attracting Preferential Tariff (under ANZSCEP and AFTA)

[Circular No: 42/2002 dated 5 November 2002](#): Operational Procedures for Imports Attracting Preferential Tariff under Japan and Singapore on a New Economic Partnership (JSEPA) Agreement

[Circular No: 1/2003 dated 10 January 2003](#): Operational Procedures for Imports Attracting Preferential Tariff under the Free Trade Agreement between EFTA States and Singapore.

[Circular No: 24/2003 dated 15 July 2003](#): Operational Procedures for Imports Attracting Preferential Tariff under the Singapore - Australia Free Trade Agreement (SAFTA).

[Circular No: 43/2003 dated 16 Dec 2003](#): Operational procedures for imports from the United States of America (USA) under the United States - Singapore Free Trade Agreement (USSFTA).

Valuation for Duties

Value of imported and locally manufactured goods

The value of imported goods and locally manufactured goods subject to the ad valorem rate of duty is determined according to the price actually paid or payable for the imported goods when sold for export to the country of importation adjusted in accordance with the provisions of Article 8 of WTO Valuation Agreement.

The following elements are taken into account in assessing the duty payable

- a. cost
- b.. insurance
- c. freight
- d. all other charges incidental to the sale and delivery of the goods, e.g., commission, documentation, packing, etc.

Valuation for Goods & Services Tax (GST)

For dutiable goods, the taxable value for GST is calculated based on the CIF value plus all duties and other charges.

In the case of non-dutiable goods, the GST should be based on the CIF value plus any commission and other incidental charges whether or not shown on the invoice. The CIF value if shown in foreign currency should be converted to Singapore dollars by using the prevailing Customs exchange rate.

If there is a supply or sale in the FTZ, the GST will be computed on the value of this sale (normally the price on the sales invoice) or the last sale (Last selling price: LSP) if there has been more than one sale, plus the duty payable, if any. If the consignment comprises dutiable goods attracting ad valorem rate of duty, the importer will have to apply for assessment of value of the imported goods.

For warehoused goods, the purchase price in the warehouse plus the duty payable, if any, should be used to compute the GST payable.

For locally manufactured goods subject to excise duty which have been supplied or sold in the warehouse and where price is the sole consideration, the GST will be based on the value of the sale (normally the invoice price) or the value of the last sale (LSP) if there has been more than one sale, plus the duty payable if any

Special Requirements

Flat Rates for Freight and Insurance

For invoice value quoted in FOB terms and the freight and insurance charges are not known or are not available to the importer, or where the freight charges cover two or more invoices of varying invoice terms, flat rates for freight and insurance shall be used to arrive at the CIF value.

Free On Board (FOB)

"Free On Board" means that the seller fulfills his obligation to deliver when the goods have passed over the ship's rail at the named port of shipment. This means that the buyer has to bear all costs and risks of loss of or damage to the goods from that point. The term FOB requires the seller to clear the goods for export. This term can be used only for sea or inland waterway transport.

Cost, Insurance and Freight (CIF)

"Cost, Insurance and Freight" means that the seller delivers when the goods pass the ship's rail in the port of shipment.

The seller must pay the costs and freight necessary to bring the goods to the named port of destination but the risk of loss or damages to the goods, as well as any additional costs due to events occurring after the time of delivery, are transferred from the seller to the buyer. However, in CIF, the seller also has to procure marine insurance against the buyer's risk of loss of or damage to the goods during the carriage.

Consequently, the seller contracts for insurance and pays the insurance premium. The buyer should note that under the CIF term, the seller is required to obtain insurance only on minimum coverage. Should the buyer wish to have the protection of greater coverage, he would either need to agree as much expressly with the seller or to make his own extra insurance arrangements.

Traders are allowed to use the standard rate provided by Customs for freight and insurance to compute the CIF value of imported cargo when the actual charges are not available.

The flat rates for freight and insurance to be used are:

Place of Export	Flat Rate for Freight and Insurance charge
Africa, Canada and USA	24.5% of FOB value
Europe	19% of FOB value
Japan, Australia and New Zealand	19% of FOB value
China, Taiwan, Korea, Sri Lanka, India and Pakistan	15.5% of FOB value
Myanmar, Thailand, Cambodia, Laos, Vietnam, Hong Kong, Philippines and Indonesia	9.5% of FOB value
Peninsular Malaysia	5% of FOB value

Similarly, for invoice value quoted in C&F terms, traders can use a flat rate for insurance at 1% of the C&F value to compute the CIF value.

With effect from 1 May 2003, traders can set the insurance to zero value, if no insurance charges were incurred in the importation of the goods.

Petroleum Products

The declarant is required to key in a 13 alpha-numeric product code when declaring a TradeNet payment permit covering the following motor spirit products. Applications for Product Codes must be made to Head, Revenue Control Branch.

HS Code	Motor Spirit
2710 11 11	Premium, leaded
2710.1112	Premium, unleaded
2710.1113	Regular, leaded
2710.1114	Regular, unleaded
2710.1115	Other, leaded
2710.1116	Other, unleaded

Rate of Exchange

The rate of exchange used in the conversion of the foreign currency quoted in the invoice into Singapore dollars should be indicated. The rate must be the prevailing rate quoted by Customs at the time of declaration if the currency is one of the common foreign currencies listed in the Customs rates of exchange. If the foreign currency quoted in the invoice is other than those listed currencies given by Customs, a trader can use the selling rate quoted by a commercial bank for that currency. In this case, the trader is required to declare the name of the bank, telephone number and the date on which the rate was quoted in the "remarks column" of the Customs Duty/GST payment declaration.

Payment of Duties and GST

Upon approval of a Payment declaration, the payment of duties and/or GST will be made through the "Inter-Bank GIRO" (IBG). For such IBG arrangement, the declaring company is required to authorize the deductions to be made from his bank account by signing an "Inter-Bank GIRO" (IBG) form.

If the importer is not a declarant but wishes to pay the duties and/or GST from his bank account for declarations made by his declaring agent, he must indicate the declaring agent's name and CR No. in the payment authorization section of the IBG form.

An importer may authorize his declaring agents to declare payment permits on his behalf. The payment mode for duties and/or GST will be reflected as one of the condition codes in the permit. The two codes are:

GF -	Successful GIRO deduction of the amount to be paid from the importer's account. Importer must have enough funds in bank account to meet payment before instructing the declaring agent to make this declaration.
G7 -	Successful GIRO deduction of the amount to be paid from the declaring agent's account. You must have enough funds in your bank account to meet payment before making the declaration.

Further information can be found on the Singapore Customs website <http://www.customs.gov.sg/trade/maintrade.html>.

LIST OF DUTIABLE GOODS

HS code	Product Description	Duty Rates	
		Customs Duty	Excise Duty
2106 90 61	Alcoholic preparations to be used as raw material, for the manufacture of alcoholic beverages, in liquid form	Nil	\$70.00/litre of alcohol
2106 90 62	Alcoholic preparations to be used as raw material, for the manufacture of alcoholic beverages, in other form	Nil	\$90.00/kg
21069064	Composite concentrates of alcoholic preparations, for the manufacture of alcoholic beverages, in liquid form	Nil	\$70.00/litre of alcohol
21069065	Composite concentrates of alcoholic preparations, for the manufacture of alcoholic beverages, in other forms	Nil	\$90.00/kg
2203 00 10	Stout and porter	\$1.70/litre	\$3.70/litre
2203 00 90	Beer and ale	\$0.80/litre	\$2.70/litre
2204 10 00	Sparkling wine	Nil	\$9.50/litre
2204 21 11	Still wine, 2 litres or less, not exceeding 15% vol	Nil	\$9.50/litre
2204 21 12	Still wine, 2 litres or less, exceeding 15% vol	Nil	\$9.50/litre
2204 21 21	Grape must, with fermentation prevented or arrested by the addition of alcohol, including fortified wine, 2 litres or less, not exceeding 15% vol	Nil	\$70.00/litre of alcohol
2204 21 22	Grape must, with fermentation prevented or arrested by the addition of alcohol, including fortified wine, 2 litres or less, exceeding 15% vol	Nil	\$70.00/litre of alcohol
2204 29 11	Still wine, more than 2 litres, not exceeding 15% vol	Nil	\$9.50/litre
2204 29 12	Still wine, more than 2 litres, exceeding 15% vol	Nil	\$9.50/litre
2204 29 21	Grape must, with fermentation prevented or arrested by the addition of alcohol, including fortified wine, more than 2 litres, not exceeding 15% vol	Nil	\$70.00/litre of alcohol
2204 29 22	Grape must, with fermentation prevented or arrested by the addition of alcohol, including fortified wine, more than 2 litres, exceeding 15% vol	Nil	\$70.00/litre of alcohol
2204 30 10	Other grape must, not exceeding 15% vol	Nil	\$70.00/litre of alcohol
2204 30 20	Other grape must, exceeding 15% vol	Nil	\$70.00/litre of alcohol
2205 10 10	Vermouth and other flavoured grape wine, 2 litres or less, not exceeding 15%	Nil	\$9.50/litre
2205 10 20	Vermouth and other flavoured grape wine, 2 litres or less, exceeding 15%	Nil	\$9.50/litre
2205 90 10	Vermouth and other flavoured grape wine, more than 2 litres, not exceeding 15%	Nil	\$9.50/litre
2205 90 20	Vermouth and other flavoured grape wine, more than 2 litres, exceeding 15%	Nil	\$9.50/litre
2206 00 10	Cider and perry	Nil	\$3.30/litre
2206 00 20	Sake (rice wine)	Nil	\$70.00/litre of alcohol
2206 00 30	Toddy	Nil	\$70.00/litre of alcohol
2206 00 40	Shandy, exceeding 0.5% vol but not exceeding 1% vol	Nil	\$0.80/litre
2206 00 50	Shandy, exceeding 1% vol but not exceeding 3% vol	Nil	\$1.40/litre
2206 00 90	Mead and other fermented beverages	Nil	\$70.00/litre of alcohol
2207 10 00	Ethyl alcohol, undenatured, 80% vol or higher	Nil	\$70.00/litre of alcohol
2208 20 10	Brandy, not exceeding 46% vol	Nil	\$30.00/litre
2208 20 20	Brandy, exceeding 46% vol	Nil	\$70.00/litre of alcohol
2208 20 30	Other spirits obtained by distilling grape wine or wine marc, not exceeding 46%	Nil	\$30.00/litre
2208 20 40	Other spirits obtained by distilling grape wine or wine marc, exceeding 46%	Nil	\$70.00/litre of alcohol
2208 30 10	Whisky, not exceeding 46% vol	Nil	\$30.00/litre
2208 30 20	Whisky, exceeding 46% vol	Nil	\$70.00/litre of alcohol
2208 40 10	Rum and tafia, not exceeding 46% vol	Nil	\$30.00/litre
2208 40 20	Rum and tafia, exceeding 46% vol	Nil	\$70.00/litre of alcohol
2208 50 10	Gin and Geneva, not exceeding 46% vol	Nil	\$30.00/litre
2208 50 20	Gin and Geneva, exceeding 46% vol	Nil	\$70.00/litre of alcohol
2208 60 10	Vodka, not exceeding 46% vol	Nil	\$30.00/litre
2208 60 20	Vodka, exceeding 46% vol	Nil	\$70.00/litre of alcohol
2208 70 10	Liqueurs and cordials, not exceeding 57% vol	Nil	\$30.00/litre
2208 70 20	Liqueurs and cordials, exceeding 57% vol	Nil	\$70.00/litre of alcohol
2208 90 10	Medicated samsu, not exceeding 40% vol	\$8.00/litre of alcohol	\$70.00/litre of alcohol
2208 90 20	Medicated samsu, exceeding 40% vol	\$8.00/litre of alcohol	\$70.00/litre of alcohol
2208 90 30	Other samsu, not exceeding 40% vol	\$8.00/litre of alcohol	\$70.00/litre of alcohol
2208 90 40	Other samsu, exceeding 40% vol	\$8.00/litre of alcohol	\$70.00/litre of alcohol
2208 90 50	Arrack and pineapple spirit, not exceeding 40% vol	Nil	\$70.00/litre of alcohol
2208 90 60	Arrack and pineapple spirit, exceeding 40% vol	Nil	\$70.00/litre of alcohol
2208 90 70	Bitters and similar beverages, not exceeding 57% vol	Nil	\$30.00/litre
2208 90 80	Bitters and similar beverages, exceeding 57% vol	Nil	\$70.00/litre of alcohol
2208 90 90	Other spirituous beverages	Nil	\$70.00/litre of alcohol
2401 10 10	Tobacco leaf, not stemmed / stripped, Virginia type, flue-cured	Nil	\$250.00/kg
2401 10 20	Tobacco leaf, not stemmed / stripped, Virginia type, not flue-cured	Nil	\$250.00/kg

HS code	Product Description	Duty Rates	
		Customs Duty	Excise Duty
2401 10 30	Tobacco leaf, not stemmed / stripped, other type, flue-cured	Nil	\$250.00/kg
2401 10 90	Tobacco leaf, not stemmed / stripped, other type, not flue-cured	Nil	\$250.00/kg
2401 20 10	Tobacco leaf, partly or wholly stemmed / stripped, Virginia type, flue-cured	Nil	\$250.00/kg
2401 20 20	Tobacco leaf, partly or wholly stemmed / stripped, Virginia type, not flue-cured	Nil	\$250.00/kg
2401 20 30	Tobacco leaf, partly or wholly stemmed / stripped, Oriental type	Nil	\$250.00/kg
2401 20 40	Tobacco leaf, partly or wholly stemmed / stripped, Burley type	Nil	\$250.00/kg
2401 20 50	Tobacco leaf, partly or wholly stemmed / stripped, other type, flue-cured	Nil	\$250.00/kg
2401 20 90	Tobacco leaf, partly or wholly stemmed / stripped, other type, not flue-cured	Nil	\$250.00/kg
2401 30 10	Tobacco stems	Nil	\$250.00/kg
2401 30 90	Other tobacco refuse	Nil	\$250.00/kg
2402 10 00	Cigars, cheroots and cigarillos containing tobacco	Nil	\$293.00/kg
2402 20 10	Beedies	Nil	\$151.00/kg
2402 20 90	Cigarettes (1 g or less)	Nil	29.3 cents for every gram or part thereof of each cigarette
2402 90 10	Cigars, cheroots and cigarillos of tobacco substitutes	Nil	\$293.00/kg
2402 90 20	Cigarettes of tobacco substitutes (1 g or less)	Nil	29.3 cents for every gram or part thereof of each cigarette
2403 10 11	Blended tobacco, packed for retail sale	Nil	\$293.00/kg
2403 10 19	Other tobacco, packed for retail sale	Nil	\$293.00/kg
2403 10 21	Blended tobacco, for cigarette making	Nil	\$250.00/kg
2403 10 29	Other tobacco, for cigarette making	Nil	\$250.00/kg
2403 10 90	Other cut tobacco	Nil	\$293.00/kg
2403 91 00	"Homogenised" or "reconstituted" tobacco	Nil	\$293.00/kg
2403 99 30	Manufactured tobacco substitutes	Nil	\$293.00/kg
2403 99 40	Snuff	Nil	\$293.00/kg
2403 99 50	Smokeless tobacco, including chewing and sucking tobacco	Nil	\$151.00/kg
2403 99 60	Ang Hoon	Nil	\$151.00/kg
2403 99 90	Other manufactured tobacco	Nil	\$293.00/kg
2710 11 11	Motor spirit, premium leaded	Nil	\$7.10 per dal
2710 11 12	Motor spirit, premium unleaded	Nil	\$4.40 per dal
2710 11 13	Motor spirit, regular leaded	Nil	\$6.30 per dal
2710 11 14	Motor spirit, regular unleaded	Nil	\$3.70 per dal
2710 11 15	Other motor spirit, leaded	Nil	\$6.80 per dal
2710 11 16	Other motor spirit, unleaded	Nil	\$4.10 per dal
3302 10 10	Odoriferous alcoholic preparations of a kind used for the manufacture of alcoholic beverages, in liquid form	Nil	\$70.00/litre of alcohol
3302 10 20	Odoriferous alcoholic preparations of a kind used for the manufacture of alcoholic beverages, in other form	Nil	\$90.00/kg
8703 10 11	Golf cars and golf buggies, for the transport of 8 persons or less including the driver	Nil	20%
8703 10 12	Go-karts	Nil	20%
8703 10 19	Snow vehicles, for the transport of 8 persons or less including the driver	Nil	20%
8703 21 10	Hearses, petrol, not exceeding 1 000 cc	Nil	20%
8703 21 20	Prison vans, petrol, not exceeding 1 000 cc	Nil	20%
8703 21 31	Motor cars, CKD, petrol, not exceeding 1 000 cc, for the transport of 8 persons or less including the driver	Nil	20%
8703 21 32	Motor cars, CBU/other, petrol, not exceeding 1 000 cc, for the transport of 8 persons or less including the driver	Nil	20%
8703 21 41	Four wheel drive vehicles, CKD, petrol, not exceeding 1 000 cc, for the transport of 8 persons or less including the driver	Nil	20%
8703 21 42	Four wheel drive vehicles, CBU/other, petrol, not exceeding 1 000 cc, for the transport of 8 persons or less including the driver	Nil	20%
8703 21 43	Other vehicles, CKD, petrol, not exceeding 1 000 cc, for the transport of 8 persons or less including the driver	Nil	20%
8703 21 44	Other vehicles, CBU/other, petrol, not exceeding 1 000 cc, for the transport of 8 persons or less including the driver	Nil	20%
8703 22 10	Ambulances, petrol, exceeding 1 000 cc but not exceeding 1 500 cc	Nil	20%
8703 22 20	Motor-homes, petrol, exceeding 1 000 cc but not exceeding 1 500 cc	Nil	20%
8703 22 30	Hearses, petrol, exceeding 1 000 cc but not exceeding 1 500 cc	Nil	20%
8703 22 40	Prison vans, petrol, exceeding 1 000 cc but not exceeding 1 500 cc	Nil	20%
8703 22 51	Motor cars, CKD, petrol, exceeding 1 000 cc but not exceeding 1 500 cc, for the transport of 8 persons or less including the driver	Nil	20%
8703 22 52	Motor cars, CBU/other, petrol, exceeding 1 000 cc but not exceeding 1 500 cc, for the transport of 8 persons or less including the driver	Nil	20%
8703 22 61	Four wheel drive vehicles, CKD, petrol, exceeding 1 000 cc but not exceeding 1 500 cc, for the transport of 8 persons or less including the driver	Nil	20%
8703 22 62	Four wheel drive vehicles, CBU/other, petrol, exceeding 1 000 cc but not exceeding 1 500 cc, for the transport of 8 persons or less including the driver	Nil	20%

HS code	Product Description	Duty Rates	
		Customs Duty	Excise Duty
8703 22 63	Other vehicles, CKD, petrol, exceeding 1 000 cc but not exceeding 1 500 cc, for the transport of 8 persons or less including the driver	Nil	20%
8703 22 64	Other vehicles, CBU/other, petrol, exceeding 1 000 cc but not exceeding 1 500 cc, for the transport of 8 persons or less including the driver	Nil	20%
8703 23 11	Ambulances, petrol, exceeding 1 500 cc but not exceeding 3 000 cc	Nil	20%
8703 23 12	Motor-homes, petrol, exceeding 1 500 cc but not exceeding 3 000 cc	Nil	20%
8703 23 13	Hearses, petrol, exceeding 1 500 cc but not exceeding 3 000 cc	Nil	20%
8703 23 14	Prison vans, petrol, exceeding 1 500 cc but not exceeding 3 000 cc	Nil	20%
8703 23 15	Motor cars, CKD, petrol, exceeding 1 500 cc but not exceeding 2 000 cc, for the transport of 8 persons or less including the driver	Nil	20%
8703 23 16	Motor cars, CKD, petrol, exceeding 2 000 cc but not exceeding 2 500 cc, for the transport of 8 persons or less including the driver	Nil	20%
8703 23 17	Motor cars, CKD, petrol, exceeding 2 500 cc but not exceeding 3 000 cc, for the transport of 8 persons or less including the driver	Nil	20%
8703 23 21	Motor cars, CBU/other, petrol, exceeding 1 500 cc but not exceeding 1 800 cc, for the transport of 8 persons or less including the driver	Nil	20%
8703 23 22	Motor cars, CBU/other, petrol, exceeding 1 800 cc but not exceeding 2 000 cc, for the transport of 8 persons or less including the driver	Nil	20%
8703 23 23	Motor cars, CBU/other, petrol, exceeding 2 000 cc but not exceeding 2 500 cc, for the transport of 8 persons or less including the driver	Nil	20%
8703 23 24	Motor cars, CBU/other, petrol, exceeding 2 500 cc but not exceeding 3 000 cc, for the transport of 8 persons or less including the driver	Nil	20%
8703 23 25	Four wheel drive vehicles, CKD, petrol, exceeding 1 500 cc but not exceeding 1 800 cc, for the transport of 8 persons or less including the driver	Nil	20%
8703 23 26	Four wheel drive vehicles, CKD, petrol, exceeding 1 800 cc but not exceeding 2 000 cc, for the transport of 8 persons or less including the driver	Nil	20%
8703 23 27	Four wheel drive vehicles, CKD, petrol, exceeding 2 000 cc but not exceeding 2 500 cc, for the transport of 8 persons or less including the driver	Nil	20%
8703 23 28	Four wheel drive vehicles, CKD, petrol, exceeding 2 500 cc but not exceeding 3 000 cc, for the transport of 8 persons or less including the driver	Nil	20%
8703 23 31	Four wheel drive vehicles, CBU/other, petrol, exceeding 1 500 cc but not exceeding 1 800 cc, for the transport of 8 persons or less including the driver	Nil	20%
8703 23 32	Four wheel drive vehicles, CBU/other, petrol, exceeding 1 800 cc but not exceeding 2 000 cc, for the transport of 8 persons or less including the driver	Nil	20%
8703 23 33	Four wheel drive vehicles, CBU/other, petrol, exceeding 2 000 cc but not exceeding 2 500 cc, for the transport of 8 persons or less including the driver	Nil	20%
8703 23 34	Four wheel drive vehicles, CBU/other, petrol, exceeding 2 500 cc but not exceeding 3 000 cc, for the transport of 8 persons or less including the driver	Nil	20%
8703 23 35	Other vehicles, CKD, petrol, exceeding 1 500 cc but not exceeding 1 800 cc, for the transport of 8 persons or less including the driver	Nil	20%
8703 23 36	Other vehicles, CKD, petrol, exceeding 1 800 cc but not exceeding 2 000 cc, for the transport of 8 persons or less including the driver	Nil	20%
8703 23 37	Other vehicles, CKD, petrol, exceeding 2 000 cc but not exceeding 2 500 cc, for the transport of 8 persons or less including the driver	Nil	20%
8703 23 38	Other vehicles, CKD, petrol, exceeding 2 500 cc but not exceeding 3 000 cc, for the transport of 8 persons or less including the driver	Nil	20%
8703 23 41	Other vehicles, CBU/other, petrol, exceeding 1 500 cc but not exceeding 1 800 cc, for the transport of 8 persons or less including the driver	Nil	20%
8703 23 42	Other vehicles, CBU/other, petrol, exceeding 1 800 cc but not exceeding 2 000 cc, for the transport of 8 persons or less including the driver	Nil	20%
8703 23 43	Other vehicles, CBU/other, petrol, exceeding 2 000 cc but not exceeding 2 500 cc, for the transport of 8 persons or less including the driver	Nil	20%
8703 23 44	Other vehicles, CBU/other, petrol, exceeding 2 500 cc but not exceeding 3 000 cc, for the transport of 8 persons or less including the driver	Nil	20%
8703 24 11	Ambulances, petrol, exceeding 3 000 cc but not exceeding 4 000 cc	Nil	20%
8703 24 12	Motor-homes, petrol, exceeding 3 000 cc but not exceeding 4 000 cc	Nil	20%
8703 24 13	Hearses, petrol, exceeding 3 000 cc but not exceeding 4 000 cc	Nil	20%
8703 24 14	Prison vans, petrol, exceeding 3 000 cc but not exceeding 4 000 cc	Nil	20%
8703 24 21	Motor cars, CKD, petrol, exceeding 3 000 cc but not exceeding 4 000 cc, for the transport of 8 persons or less including the driver	Nil	20%
8703 24 22	Motor cars, CBU/other, petrol, exceeding 3 000 cc but not exceeding 4 000 cc, for the transport of 8 persons or less including the driver	Nil	20%
8703 24 31	Four wheel drive vehicles, CKD, petrol, exceeding 3 000 cc but not exceeding 4 000 cc, for the transport of 8 persons or less including the driver	Nil	20%
8703 24 32	Four wheel drive vehicles, CBU/other, petrol, exceeding 3 000 cc but not exceeding 4 000 cc, for the transport of 8 persons or less including the driver	Nil	20%

HS code	Product Description	Duty Rates	
		Customs Duty	Excise Duty
8703 24 33	Other vehicles, CKD, petrol, exceeding 3 000 cc but not exceeding 4 000 cc, for the transport of 8 persons or less including the driver	Nil	20%
8703 24 34	Other vehicles, CBU/other, petrol, exceeding 3 000 cc but not exceeding 4 000 cc, for the transport of 8 persons or less including the driver	Nil	20%
8703 24 51	Ambulances, petrol, exceeding 4 000 cc	Nil	20%
8703 24 52	Motor-homes, petrol, exceeding 4 000 cc	Nil	20%
8703 24 53	Hearses, petrol, exceeding 4 000 cc	Nil	20%
8703 24 54	Prison vans, petrol, exceeding 4 000 cc	Nil	20%
8703 24 61	Motor cars, CKD, petrol, exceeding 4 000 cc, for the transport of 8 persons or less including the driver	Nil	20%
8703 24 62	Motor cars, CBU/other, petrol, exceeding 4 000 cc, for the transport of 8 persons or less including the driver	Nil	20%
8703 24 71	Four wheel drive vehicles, CKD, petrol, exceeding 4 000 cc, for the transport of 8 persons or less including the driver	Nil	20%
8703 24 72	Four wheel drive vehicles, CBU/other, petrol, exceeding 4 000 cc, for the transport of 8 persons or less including the driver	Nil	20%
8703 24 73	Other vehicles, CKD, petrol, exceeding 4 000 cc, for the transport of 8 persons or less including the driver	Nil	20%
8703 24 74	Other vehicles, CBU/other, petrol, exceeding 4 000 cc, for the transport of 8 persons or less including the driver	Nil	20%
8703 31 10	Ambulances, diesel or semi-diesel, not exceeding 1 500 cc	Nil	20%
8703 31 20	Motor-homes, diesel or semi-diesel, not exceeding 1 500 cc	Nil	20%
8703 31 30	Hearses, diesel or semi-diesel, not exceeding 1 500 cc	Nil	20%
8703 31 40	Prison vans, diesel or semi-diesel, not exceeding 1 500 cc	Nil	20%
8703 31 51	Motor cars, CKD, diesel or semi-diesel, not exceeding 1 500 cc, for the transport of 8 persons or less including the driver	Nil	20%
8703 31 52	New motor cars, CBU/other, diesel or semi-diesel, not exceeding 1 500 cc, for the transport of 8 persons or less including the driver	Nil	20%
8703 31 53	Used motor cars, CBU/other, diesel or semi-diesel, not exceeding 1 500 cc, for the transport of 8 persons or less including the driver	Nil	20%
8703 31 61	Four wheel drive vehicles, CKD, diesel or semi-diesel, not exceeding 1 500 cc, for the transport of 8 persons or less including the driver	Nil	20%
8703 31 62	Four wheel drive vehicles, CBU/other, diesel or semi-diesel, not exceeding 1 500 cc, for the transport of 8 persons or less including the driver	Nil	20%
8703 31 63	Other vehicles, CKD, diesel or semi-diesel, not exceeding 1 500 cc, for the transport of 8 persons or less including the driver	Nil	20%
8703 31 64	Other vehicles, CBU/other, diesel or semi-diesel, not exceeding 1 500 cc, for the transport of 8 persons or less including the driver	Nil	20%
8703 32 11	Ambulances, diesel or semi-diesel, exceeding 1 500 cc but not exceeding 2 500 cc	Nil	20%
8703 32 12	Motor-homes, diesel or semi-diesel, exceeding 1 500 cc but not exceeding 2 500 cc	Nil	20%
8703 32 13	Hearses, diesel or semi-diesel, exceeding 1 500 cc but not exceeding 2 500 cc	Nil	20%
8703 32 14	Prison vans, diesel or semi-diesel, exceeding 1 500 cc but not exceeding 2 500 cc	Nil	20%
8703 32 21	Motor cars, CKD, diesel or semi-diesel, exceeding 1 500 cc but not exceeding 2 000 cc, for the transport of 8 persons or less including the driver	Nil	20%
8703 32 22	Motor cars, CKD, diesel or semi-diesel, exceeding 2 000 cc but not exceeding 2 500 cc, for the transport of 8 persons or less including the driver	Nil	20%
8703 32 23	New cars, CBU/other, diesel or semi-diesel, exceeding 1 500 cc but not exceeding 2 500 cc, for the transport of 8 persons or less including the driver	Nil	20%
8703 32 24	Used cars, CBU/other, diesel or semi-diesel, exceeding 1 500 cc but not exceeding 1 800 cc, for the transport of 8 persons or less including the driver	Nil	20%
8703 32 25	Used cars, CBU/other, diesel or semi-diesel, exceeding 1 800 cc but not exceeding 2 000 cc, for the transport of 8 persons or less including the driver	Nil	20%
8703 32 26	Used cars, CBU/other, diesel or semi-diesel, exceeding 2 000 cc but not exceeding 2 500 cc, for the transport of 8 persons or less including the driver	Nil	20%
8703 32 31	Four wheel drive vehicles, CKD, diesel or semi-diesel, exceeding 1 500 cc but not exceeding 1 800 cc, for the transport of 8 persons or less including the driver	Nil	20%
8703 32 32	Four wheel drive vehicles, CKD, diesel or semi-diesel, exceeding 1 800 cc but not exceeding 2 000 cc, for the transport of 8 persons or less including the driver	Nil	20%
8703 32 33	Four wheel drive vehicles, CKD, diesel or semi-diesel, exceeding 2 000 cc but not exceeding 2 500 cc, for the transport of 8 persons or less including the driver	Nil	20%
8703 32 34	Four wheel drive vehicles, CBU/other, diesel or semi-diesel, exceeding 1 500 cc but not exceeding 1 800 cc, for the transport of 8 persons or less including the driver	Nil	20%

HS code	Product Description	Duty Rates	
		Customs Duty	Excise Duty
8703 32 35	Four wheel drive vehicles, CBU/other, diesel or semi-diesel, exceeding 1 800 cc but not exceeding 2 000 cc, for the transport of 8 persons or less including the driver	Nil	20%
8703 32 36	Four wheel drive vehicles, CBU/other, diesel or semi-diesel, exceeding 2 000 cc but not exceeding 2 500 cc, for the transport of 8 persons or less including the driver	Nil	20%
8703 32 41	Other vehicles, CKD, diesel or semi-diesel, exceeding 1 500 cc but not exceeding 1 800 cc, for the transport of 8 persons or less including the driver	Nil	20%
8703 32 42	Other vehicles, CKD, diesel or semi-diesel, exceeding 1 800 cc but not exceeding 2 000 cc, for the transport of 8 persons or less including the driver	Nil	20%
8703 32 43	Other vehicles, CKD, diesel or semi-diesel, exceeding 2 000 cc but not exceeding 2 500 cc, for the transport of 8 persons or less including the driver	Nil	20%
8703 32 44	Other vehicles, CBU/other, diesel or semi-diesel, exceeding 1 500 cc but not exceeding 1 800 cc, for the transport of 8 persons or less including the driver	Nil	20%
8703 32 45	Other vehicles, CBU/other, diesel or semi-diesel, exceeding 1 800 cc but not exceeding 2 000 cc, for the transport of 8 persons or less including the driver	Nil	20%
8703 32 46	Other vehicles, CBU/other, diesel or semi-diesel, exceeding 2 000 cc but not exceeding 2 500 cc, for the transport of 8 persons or less including the driver	Nil	20%
8703 33 11	Ambulances, diesel or semi-diesel, exceeding 2 500 cc but not exceeding 3 000 cc	Nil	20%
8703 33 12	Motor-homes, diesel or semi-diesel, exceeding 2 500 cc but not exceeding 3 000 cc	Nil	20%
8703 33 13	Hearses, diesel or semi-diesel, exceeding 2 500 cc but not exceeding 3 000 cc	Nil	20%
8703 33 14	Prison vans, diesel or semi-diesel, exceeding 2 500 cc but not exceeding 3 000 cc	Nil	20%
8703 33 21	Motor cars, CKD, diesel or semi-diesel, exceeding 2 500 cc but not exceeding 3 000 cc, for the transport of 8 persons or less including the driver	Nil	20%
8703 33 22	New cars, CBU/other, diesel or semi-diesel, exceeding 2 500 cc but not exceeding 3 000 cc, for the transport of 8 persons or less including the driver	Nil	20%
8703 33 23	Used cars, CBU/other, diesel or semi-diesel, exceeding 2 500 cc but not exceeding 3 000 cc, for the transport of 8 persons or less including the driver	Nil	20%
8703 33 24	Four wheel drive vehicles, CKD, diesel or semi-diesel, exceeding 2 500 cc but not exceeding 3 000 cc, for the transport of 8 persons or less including the driver	Nil	20%
8703 33 25	Four wheel drive vehicles, CBU/other, diesel or semi-diesel, exceeding 2 500 cc but not exceeding 3 000 cc, for the transport of 8 persons or less including the driver	Nil	20%
8703 33 26	Other vehicles, CKD, diesel or semi-diesel, exceeding 2 500 cc but not exceeding 3 000 cc, for the transport of 8 persons or less including the driver	Nil	20%
8703 33 27	Other vehicles, CBU/other, diesel or semi-diesel, exceeding 2 500 cc but not exceeding 3 000 cc, for the transport of 8 persons or less including the driver	Nil	20%
8703 33 41	Ambulances, diesel or semi-diesel, exceeding 3 000 cc but not exceeding 4 000 cc	Nil	20%
8703 33 42	Motor-homes, diesel or semi-diesel, exceeding 3 000 cc but not exceeding 4 000 cc	Nil	20%
8703 33 43	Hearses, diesel or semi-diesel, exceeding 3 000 cc but not exceeding 4 000 cc	Nil	20%
8703 33 44	Prison vans, diesel or semi-diesel, exceeding 3 000 cc but not exceeding 4 000 cc	Nil	20%
8703 33 51	Motor cars, CKD, diesel or semi-diesel, exceeding 3 000 cc but not exceeding 4 000 cc, for the transport of 8 persons or less including the driver	Nil	20%
8703 33 52	New cars, CBU/other, diesel or semi-diesel, exceeding 3 000 cc but not exceeding 4 000 cc, for the transport of 8 persons or less including the driver	Nil	20%
8703 33 53	Used cars, CBU/other, diesel or semi-diesel, exceeding 3 000 cc but not exceeding 4 000 cc, for the transport of 8 persons or less including the driver	Nil	20%
8703 33 54	Four wheel drive vehicles, CKD, diesel or semi-diesel, exceeding 3 000 cc but not exceeding 4 000 cc, for the transport of 8 persons or less including the driver	Nil	20%
8703 33 55	Four wheel drive vehicles, CBU/other, diesel or semi-diesel, exceeding 3 000 cc but not exceeding 4 000 cc, for the transport of 8 persons or less including the driver	Nil	20%

HS code	Product Description	Duty Rates	
		Customs Duty	Excise Duty
8703 33 56	Other vehicles, CKD, diesel or semi-diesel, exceeding 3 000 cc but not exceeding 4 000 cc, for the transport of 8 persons or less including the driver	Nil	20%
8703 33 57	Other vehicles, CBU/other, diesel or semi-diesel, exceeding 3 000 cc but not exceeding 4 000 cc, for the transport of 8 persons or less including the driver	Nil	20%
8703 33 71	Ambulances, diesel or semi-diesel, exceeding 4 000 cc	Nil	20%
8703 33 72	Motor-homes, diesel or semi-diesel, exceeding 4 000 cc	Nil	20%
8703 33 73	Hearses, diesel or semi-diesel, exceeding 4 000 cc	Nil	20%
8703 33 74	Prison vans, diesel or semi-diesel, exceeding 4 000 cc	Nil	20%
8703 33 81	Motor cars, CKD, diesel or semi-diesel, exceeding 4 000 cc, for the transport of 8 persons or less including the driver	Nil	20%
8703 33 82	New cars, CBU/other, diesel or semi-diesel, exceeding 4 000 cc, for the transport of 8 persons or less including the driver	Nil	20%
8703 33 83	Used cars, CBU/other, diesel or semi-diesel, exceeding 4 000 cc, for the transport of 8 persons or less including the driver	Nil	20%
8703 33 84	Four wheel drive vehicles, CKD, diesel or semi-diesel, exceeding 4 000 cc, for the transport of 8 persons or less including the driver	Nil	20%
8703 33 85	Four wheel drive vehicles, CBU/other, diesel or semi-diesel, exceeding 4 000 cc, for the transport of 8 persons or less including the driver	Nil	20%
8703 33 86	Other vehicles, CKD, diesel or semi-diesel, exceeding 4 000 cc, for the transport of 8 persons or less including the driver	Nil	20%
8703 33 87	Other vehicles, CBU/other, diesel or semi-diesel, exceeding 4 000 cc, for the transport of 8 persons or less including the driver	Nil	20%
8703 90 11	Ambulance, electric/other	Nil	20%
8703 90 12	Motor-homes, electric/other	Nil	20%
8703 90 13	Hearses, electric/other	Nil	20%
8703 90 14	Prison vans, electric/other	Nil	20%
8703 90 21	Cars, electric, for the transport of 8 persons or less including the driver	Nil	20%
8703 90 22	Cars, CKD, not exceeding 2 000 cc, for the transport of 8 persons or less including the driver	Nil	20%
8703 90 23	Cars, CKD, exceeding 2 000 cc but not exceeding 2 500 cc, for the transport of 8 persons or less including the driver	Nil	20%
8703 90 24	Cars, CKD, exceeding 2 500 cc but not exceeding 3 000 cc, for the transport of 8 persons or less including the driver	Nil	20%
8703 90 25	Cars, CKD, exceeding 3 000 cc, for the transport of 8 persons or less including the driver	Nil	20%
8703 90 26	Cars, CBU/other, not exceeding 1 800 cc, for the transport of 8 persons or less including the driver	Nil	20%
8703 90 27	Cars, CBU/other, exceeding 1 800 cc but not exceeding 2 000 cc, for the transport of 8 persons or less including the driver	Nil	20%
8703 90 28	Cars, CBU/other, exceeding 2 000 cc but not exceeding 2 500 cc, for the transport of 8 persons or less including the driver	Nil	20%
8703 90 31	Cars, CBU/other, exceeding 2 500 cc but not exceeding 3 000 cc, for the transport of 8 persons or less including the driver	Nil	20%
8703 90 32	Cars, CBU/other, exceeding 3 000 cc, for the transport of 8 persons or less including the driver	Nil	20%
8703 90 33	Four wheel drive vehicles, CKD, not exceeding 1 800 cc, for the transport of 8 persons or less including the driver	Nil	20%
8703 90 34	Four wheel drive vehicles, CKD, exceeding 1 800 cc but not exceeding 2 000 cc, for the transport of 8 persons or less including the driver	Nil	20%
8703 90 35	Four wheel drive vehicles, CKD, exceeding 2 000 cc but not exceeding 2 500 cc, for the transport of 8 persons or less including the driver	Nil	20%
8703 90 36	Four wheel drive vehicles, CKD, exceeding 2 500 cc, for the transport of 8 persons or less including the driver	Nil	20%
8703 90 37	Four wheel drive vehicles, CBU/other, not exceeding 1 800 cc, for the transport of 8 persons or less including the driver	Nil	20%
8703 90 38	Four wheel drive vehicles, CBU/other, exceeding 1 800 cc but not exceeding 2 000 cc, for the transport of 8 persons or less including the driver	Nil	20%
8703 90 41	Four wheel drive vehicles, CBU/other, exceeding 2 000 cc but not exceeding 2 500 cc, for the transport of 8 persons or less including the driver	Nil	20%
8703 90 42	Four wheel drive vehicles, CBU/other, exceeding 2 500 cc but not exceeding 3 000 cc, for the transport of 8 persons or less including the driver	Nil	20%
8703 90 43	Four wheel drive vehicles, CBU/other, exceeding 3 000 cc, for the transport of 8 persons or less including the driver	Nil	20%
8703 90 44	Other vehicles, CKD, not exceeding 1 800 cc, for the transport of 8 persons or less including the driver	Nil	20%
8703 90 45	Other vehicles, CKD, exceeding 1 800 cc but not exceeding 2 000 cc, for the transport of 8 persons or less including the driver	Nil	20%
8703 90 46	Other vehicles, CKD, exceeding 2 000 cc but not exceeding 2 500 cc, for the transport of 8 persons or less including the driver	Nil	20%
8703 90 47	Other vehicles, CKD, exceeding 2 500 cc, for the transport of 8 persons or less including the driver	Nil	20%

HS code	Product Description	Duty Rates	
		Customs Duty	Excise Duty
8703 90 48	Other vehicles, CBU/other, not exceeding 1 800 cc, for the transport of 8 persons or less including the driver	Nil	20%
8703 90 51	Other vehicles, CBU/other, exceeding 1 800 cc but not exceeding 2 000 cc, for the transport of 8 persons or less including the driver	Nil	20%
8703 90 52	Other vehicles, CBU/other, exceeding 2 000 cc but not exceeding 2 500 cc, for the transport of 8 persons or less including the driver	Nil	20%
8703 90 53	Other vehicles, CBU/other, exceeding 2 500 cc but not exceeding 3 000 cc, for the transport of 8 persons or less including the driver	Nil	20%
8703 90 54	Other vehicles, CBU/other, exceeding 3 000 cc, for the transport of 8 persons or less including the driver	Nil	20%
8706 00 31	Chassis fitted with engines for ambulances	Nil	20%
8706 00 39	Chassis fitted with engines for other passenger vehicles of heading 87.03	Nil	20%
8707 10 10	Bodies for ambulances	Nil	20%
8707 10 90	Bodies for other passenger vehicles of heading 87.03	Nil	20%
8711 10 10	Mopeds, petrol, not exceeding 50 cc	Nil	12%
8711 10 21	Motor scooters, CKD, petrol, not exceeding 50 cc	Nil	12%
8711 10 22	Other motor cycles with or without side cars, CKD, petrol, not exceeding 50 cc	Nil	12%
8711 10 29	Other cycles with motor, CKD, petrol, not exceeding 50 cc	Nil	12%
8711 10 31	Motor scooters, CBU/other, petrol, not exceeding 50 cc	Nil	12%
8711 10 32	Other motor cycles with or without side cars, CBU/other, petrol, not exceeding 50 cc	Nil	12%
8711 10 39	Other cycles with motor, CBU/other, petrol, not exceeding 50 cc	Nil	12%
8711 20 10	Mopeds, petrol, exceeding 50 cc but not exceeding 250 cc	Nil	12%
8711 20 20	Motorcross motorcycles, petrol, exceeding 50 cc but not exceeding 250 cc	Nil	12%
8711 20 31	Motor scooters, CKD, petrol, exceeding 50 cc but not exceeding 125 cc	Nil	12%
8711 20 32	Other motor cycles, CKD, petrol, exceeding 50 cc but not exceeding 125 cc	Nil	12%
8711 20 33	Other cycles with motor, CKD, petrol, exceeding 50 cc but not exceeding 125 cc	Nil	12%
8711 20 34	Motor scooters, CKD, petrol, exceeding 125 cc but not exceeding 150 cc	Nil	12%
8711 20 35	Other motor cycles, CKD, petrol, exceeding 125 cc but not exceeding 150 cc	Nil	12%
8711 20 36	Other cycles with motor, CKD, petrol, exceeding 125 cc but not exceeding 150 cc	Nil	12%
8711 20 37	Motor scooters, CKD, petrol, exceeding 150 cc but not exceeding 200 cc	Nil	12%
8711 20 38	Other motor cycles, CKD, petrol, exceeding 150 cc but not exceeding 200 cc	Nil	12%
8711 20 39	Other cycles with motor, CKD, petrol, exceeding 150 cc but not exceeding 200 cc	Nil	12%
8711 20 41	Motor scooters, CKD, petrol, exceeding 200 cc but not exceeding 250 cc	Nil	12%
8711 20 42	Other motor cycles, CKD, petrol, exceeding 200 cc but not exceeding 250 cc	Nil	12%
8711 20 43	Other cycles with motor, CKD, petrol, exceeding 200 cc but not exceeding 250 cc	Nil	12%
8711 20 44	Motor scooters, CBU/other, petrol, exceeding 50 cc but not exceeding 125 cc	Nil	12%
8711 20 45	Other motor cycles, CBU/other, petrol, exceeding 50 cc but not exceeding 125 cc	Nil	12%
8711 20 46	Other cycles with motor, CBU/other, petrol, exceeding 50 cc but not exceeding 125 cc	Nil	12%
8711 20 47	Motor scooters, CBU/other, petrol, exceeding 125 cc but not exceeding 150 cc	Nil	12%
8711 20 48	Other motor cycles, CBU/other, petrol, exceeding 125 cc but not exceeding 150 cc	Nil	12%
8711 20 49	Other cycles with motor, CBU/other, petrol, exceeding 125 cc but not exceeding 150 cc	Nil	12%
8711 20 51	Motor scooters, CBU/other, petrol, exceeding 150 cc but not exceeding 200 cc	Nil	12%
8711 20 52	Other motor cycles, CBU/other, petrol, exceeding 150 cc but not exceeding 200 cc	Nil	12%
8711 20 53	Other cycles with motor, CBU/other, petrol, exceeding 150 cc but not exceeding 200 cc	Nil	12%
8711 20 54	Motor scooters, CBU/other, petrol, exceeding 200 cc but not exceeding 250 cc	Nil	12%
8711 20 55	Other motor cycles, CBU/other, petrol, exceeding 200 cc but not exceeding 250 cc	Nil	12%
8711 20 56	Other cycles with motor, CBU/other, petrol, exceeding 200 cc but not exceeding 250 cc	Nil	12%
8711 30 10	Motorcross motorcycles, petrol, exceeding 250 cc but not exceeding 500 cc	Nil	12%
8711 30 20	Other motor cycles, CKD, petrol, exceeding 250 cc but not exceeding 500 cc	Nil	12%

HS code	Product Description	Duty Rates	
		Customs Duty	Excise Duty
8711 30 30	Other motor cycles, CBU/other, petrol, exceeding 250 cc but not exceeding 500 cc	Nil	12%
8711 40 10	Motorcross motorcycles, petrol, exceeding 500 cc but not exceeding 800 cc	Nil	12%
8711 40 20	Other motor cycles, CKD, petrol, exceeding 500 cc but not exceeding 800 cc	Nil	12%
8711 40 30	Other motor cycles, CBU/other, petrol, exceeding 500 cc but not exceeding 800 cc	Nil	12%
8711 50 10	Motorcross motorcycles, petrol, exceeding 800 cc	Nil	12%
8711 50 20	Other motor cycles, CKD, petrol, exceeding 800 cc	Nil	12%
8711 50 30	Other motor cycles, CBU/other, petrol, exceeding 800 cc	Nil	12%
8711 90 10	Mopeds, electric/other	Nil	12%
8711 90 20	Motor scooters, electric/other	Nil	12%
8711 90 30	Other cycles fitted with an auxiliary motor with or without side-cars	Nil	12%
8711 90 91	Other cycles with motor, CKD, electric/other, not exceeding 200 cc	Nil	12%
8711 90 92	Other cycles with motor, CKD, electric/other, exceeding 200 cc but not exceeding 500 cc	Nil	12%
8711 90 93	Other cycles with motor, CKD, electric/other, exceeding 500 cc but not exceeding 800 cc	Nil	12%
8711 90 94	Other cycles with motor, CKD, electric/other, exceeding 800 cc	Nil	12%
8711 90 95	Other cycles with motor, CBU/other, electric/other, not exceeding 200 cc	Nil	12%
8711 90 96	Other cycles with motor, CBU/other, electric/other, exceeding 200 cc but not exceeding 500 cc	Nil	12%
8711 90 97	Other cycles with motor, CBU/other, electric/other, exceeding 500 cc but not exceeding 800 cc	Nil	12%
8711 90 98	Other cycles with motor, CBU/other, electric/other, exceeding 800 cc	Nil	12%

