

N.B.— Sinhala and Tamil versions of this Gazette Extraordinary are published Separately.



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The Gazette of the Democratic Socialist Republic of Sri Lanka EXTRAORDINARY

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PART I : SECTION (I) — GENERAL

Government Notifications

CUSTOMS NOTIFICATION

Revenue Protection Order No. 04/2015

REVENUE PROTECTION ACT, No. 19 OF 1962

THE following Order made by the Minister of Finance, in pursuance of the powers vested in him by Section 2 of the Revenue Protection Act, No. 19 of 1962, is hereby published for general information.

R. H. S. SAMARATUNGA,
Secretary,
Ministry of Finance.

Ministry of Finance,
Colombo 01,
20th November 2015.

REVENUE PROTECTION ACT, No. 19 OF 1962

ORDER

Whereas the Cabinet of Ministers had decided that a resolution should be introduced in Parliament, being a resolution which will have the effect of altering the rates of import duty of the articles specified in Column 3 of the Schedule hereto, and deleting the existing List of Concessions and the List of Exemptions under the provisions of Schedule A of the Customs Ordinance (Chapter 235) and substituting therefore the List of Concessions and the List of Exemptions in the Schedule hereto :



Chapter 87

Vehicles other than railway or tramway rolling-stock, and parts and accessories thereof

Notes.

- 1.- This Chapter does not cover railway or tramway rolling-stock designed solely for running on rails.
- 2.- For the purposes of this Chapter, “tractors” means vehicles constructed essentially for hauling or pushing another vehicle, appliance or load, whether or not they contain subsidiary provision for the transport, in connection with the main use of the tractor, of tools, seeds, fertilisers or other goods.

Machines and working tools designed for fitting to tractors of heading 87.01 as interchangeable equipment remain classified in their respective headings even if presented with the tractor, and whether or not mounted on it.
- 3.- Motor chassis fitted with cabs fall in headings 87.02 to 87.04, and not in heading 87.06.
- 4.- Heading 87.12 includes all children's bicycles. Other children's cycles fall in heading 95.03.

HS Hdg.(1)	HS Code(2)		Description(3)	Customs Duty		Unit of Qty.(6)
				Pref.(4)	Gen.(5)	
87.01			Tractors (other than tractors of heading 87.09).			
	8701.10	-	Pedestrian controlled tractors :			
	8701.10.10	---	More than ten years old	(IN)Free (PK)Free (SF)Free (SD)Free	Free	u
	8701.10.90	---	Other	(IN)Free (PK)Free (SF)Free (SD)Free	Free	u
	8701.20	-	Road tractors for semi-trailers :			
	8701.20.10	---	Not more than five years old	(IN)Free (PK)Free (SF)4%	Free	u

				(SD)1.5%		
	8701.20.20	---	More than five years old	(IN)Free (PK)Free (SF)4% (SD)1.5%	Free	u
	8701.30	-	Track-laying tractors :			
	8701.30.10	---	Not more than five years old	(IN)Free (PK)Free (SF)4% (SD)1.5%	Free	u
	8701.30.20	---	More than five years old	(IN)Free (PK)Free (SF)4% (SD)1.5%	Free	u
	8701.90	-	Other :			
	8701.90.10	---	Agricultural tractors, not more than ten years old	(IN)Free (PK)Free (SF)Free (SD)Free	Free	u
	8701.90.20	---	Agricultural tractors, more than ten years old	(IN)Free (PK)Free (SF)Free (SD)Free	Free	u
	8701.90.30	---	Other, not more than ten years old	(IN)Free (PK)Free (SF)4% (SD)1.5%	Free	u
	8701.90.40	---	Other, more than ten years old	(IN)Free (PK)Free (SF)4% (SD)1.5%	Free	u
87.02			Motor vehicles for the transport of ten or more persons, including the driver.			
	8702.10	-	With compression-ignition internal combustion piston engine (diesel or semi-diesel) :			
		---	Motor vehicles for the transport of less than 13 persons (adults) including the driver, not more than three and a half years old:			
	8702.10.11	----	Hybrid electric vehicles		15%	u
	8702.10.12	----	Modified Vehicles of heading 87.03, not more than two years old		30%	u
	8702.10.13	----	Modified Vehicles of heading 87.03, more than two years old.		30%	u
	8702.10.19	----	Other		30%	u
		---	Motor vehicles for the transport of less than 13 persons (adults) including the driver, more than three and a half years old:			

	8702.10.21	----	Modified Vehicles of heading 87.03		30%	u
	8702.10.29	----	Other		30%	u
		---	Motor vehicles for the transport of 13 or more persons (adults) but less than 25 persons (adults) including the driver, not more than five years old			
	8702.10.31	----	Hybrid electric vehicles		15%	u
	8702.10.32	----	Modified Vehicles of heading 87.03, not more than two years old		30%	u
	8702.10.33	----	Modified Vehicles of heading 87.03, more than two years old		30%	u
	8702.10.39	----	Other		30%	u
		---	Motor vehicles for the transport of 13 or more persons (adults) but less than 25 persons (adults) including the driver, more than five years old			
	8702.10.41	----	Modified Vehicles of heading 87.03		30%	u
	8702.10.49	----	Other		30%	u
		---	Motor vehicles for the transport of 25 or more persons (adults) but less than 35 persons (adults) including the driver, not more than ten years old			
	8702.10.51	----	Hybrid electric vehicles, not more than five years old		Free	u
	8702.10.52	----	Hybrid electric vehicles, more than five years old		Free	u
	8702.10.53	----	Modified Vehicles of heading 87.03, not more than two years old		30%	u
	8702.10.54	----	Modified Vehicles of heading 87.03, more than two years old		30%	u
	8702.10.55	----	Other, not more than five years old		Free	u
	8702.10.59	----	Other		Free	u
		---	Motor vehicles for the transport of 25 or more persons (adults) but less than 35 persons (adults) including the driver, more than ten years old			
	8702.10.61	----	Modified Vehicles of heading 87.03		30%	u
	8702.10.69	----	Other		Free	u
			Other, not more than ten years old			
	8702.10.71	----	Hybrid electric vehicles, not more than five years old		Free	u
	8702.10.72	----	Hybrid electric vehicles, more than five years old		Free	u
	8702.10.73	----	Modified Vehicles of heading 87.03, not more than two years old		30%	u
	8702.10.74	----	Modified Vehicles of heading 87.03, more than two years old		30%	u
	8702.10.75	----	Other, not more than five years old		Free	u
	8702.10.79	----	Other		Free	u

			Other, more than ten years old			
	8702.10.81	----	Modified Vehicles of heading 87.03		30%	u
	8702.10.89	----	Other		Free	u
	8702.90	-	Other :			
		---	Motor vehicles for the transport of less than 13 persons (adults) including the driver, not more than three and a half years old			
	8702.90.11	----	Hybrid electric vehicles		15%	u
	8702.90.12	----	Modified Vehicles of heading 87.03, not more than two years old		30%	u
	8702.90.13	----	Modified Vehicles of heading 87.03, more than two years old		30%	u
	8702.90.19	----	Other		30%	u
		---	Motor vehicles for the transport of less than 13 persons (adults) including the driver, more than three and a half years old			
	8702.90.21	----	Modified Vehicles of heading 87.03		30%	u
	8702.90.29	----	Other		30%	u
		---	Motor vehicles for the transport of 13 or more persons (adults) but less than 25 persons (adults) including the driver, not more than five years old			
	8702.90.31	----	Hybrid electric vehicles		15%	u
	8702.90.32	----	Modified Vehicles of heading 87.03, not more than two years old		30%	u
	8702.90.33	----	Modified Vehicles of heading 87.03, more than two years old		30%	u
	8702.90.39	----	Other		30%	u
		---	Motor vehicles for the transport of 13 or more persons (adults) but less than 25 persons (adults) including the driver, more than five years old			
	8702.90.41	----	Modified Vehicles of heading 87.03		30%	u
	8702.90.49	----	Other		30%	u
			Motor vehicles for the transport of 25 or more persons (adults) but less than 35 persons (adults) including the driver, not more than ten years old			
	8702.90.51	----	Hybrid electric vehicles, not more than five years old		Free	u
	8702.90.52	----	Hybrid electric vehicles, more than five years old		Free	
	8702.90.53	----	Modified Vehicles of heading 87.03, not more than two years old		30%	u
	8702.90.54	----	Modified Vehicles of heading 87.03, more than two years old		30%	u
	8702.90.55	----	Other, not more than five years old		Free	u
	8702.90.59	----	Other		Free	u
			Motor vehicles for the transport of 25 or more			

			persons (adults) but less than 35 persons (adults) including the driver, more than ten years old			
	8702.90.61	----	Modified Vehicles of heading 87.03		30%	u
	8702.90.69	----	Other		Free	u
		---	Other, not more than ten years old			
	8702.90.71	----	Hybrid electric vehicles, not more than five years old		Free	u
	8702.90.72	----	Hybrid electric vehicles, more than five years old		Free	
	8702.90.73	----	Modified Vehicles of heading 87.03, not more than two years old		30%	u
	8702.90.74	----	Modified Vehicles of heading 87.03, more than two years old		30%	u
	8702.90.75	----	Other, not more than five years old		Free	u
	8702.90.79	----	Other		Free	u
		---	Other, more than ten years old			
	8702.90.81	----	Modified Vehicles of heading 87.03		30%	u
	8702.90.89	----	Other		Free	u
87.03			Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 87.02), including station wagons and racing cars.			
	8703.10	-	Vehicles specially designed for travelling on snow; golf cars and similar vehicles :			
	8703.10.10	---	Not more than three years old		30%	u
	8703.10.20	---	More than three years old		30%	u
		-	Other vehicles, with spark-ignition internal combustion reciprocating piston engine :			
	8703.21	--	Of cylinder capacity not exceeding 1,000 cc :			
	8703.21.10	---	Ambulances and prison vans not more than three years old		30%	u
	8703.21.20	---	Ambulances and prison vans more than three years		30%	u
	8703.21.30	---	Hearses not more than three years old		30%	u
	8703.21.40	---	Hearses more than three years old		30%	u
		---	Auto-trishaws :			
	8703.21.51	----	With two-stroke petrol engine		15%	u
	8703.21.52	----	Other, driven by liquefied petroleum (LP) gas , not more than two years old		15%	u
	8703.21.53	----	Other, driven by liquefied petroleum (LP) gas , more than two years old		15%	u
	8703.21.54	----	Other, not more than two years old		15%	u
	8703.21.55	----	Other, more than two years old		15%	u
		---	Motor cars including station wagons and racing cars, not more than three years old			

	8703.21.61	----	Hybrid electric vehicles	(GT)12%	15%	u
	8703.21.62	----	Gocart	(GT)24%	30%	u
	8703.21.63	----	Other, of cylinder capacity not exceeding 300 cc including Quadricycle	(GT)24%	30%	u
	8703.21.69	----	Other	(GT)24%	30%	u
		---	Motor cars including station wagons and racing cars, more than three years old			
	8703.21.71	----	Hybrid electric vehicles	(GT)12%	15%	u
	8703.21.72	----	Other, of cylinder capacity not exceeding 300 cc including Quadricycle	(GT)24%	30%	u
	8703.21.79	----	Other	(GT)24%	30%	u
		---	Other :			
	8703.21.91	----	Hybrid electric vehicles, not more than three years old	(GT)12%	15%	u
	8703.21.92	----	Other, not more than three years old	(GT)24%	30%	u
	8703.21.93	----	More than three years old	(GT)24%	30%	u
	8703.22	--	Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc:			
	8703.22.10	----	Ambulances and prison vans, not more than three years old		30%	u
	8703.22.20	----	Ambulances and prison vans, more than three years old		30%	u
	8703.22.30	----	Hearses not more than three years old		30%	u
	8703.22.40	----	Hearses more than three years old		30%	u
		---	Motor cars including station wagons and racing cars, not more than three years old			
	8703.22.51	----	Hybrid electric vehicles		15%	u
	8703.22.59	----	Other		30%	u
		---	Motor cars including station wagons and racing cars, more than three years old			
	8703.22.61	----	Hybrid electric vehicles		15%	u
	8703.22.69	----	Other		30%	u
		---	Other, not more than three years old			
	8703.22.71	----	Hybrid electric vehicles		15%	u
	8703.22.79	----	Other		30%	u
		---	Other, more than three years old			
	8703.22.81	----	Hybrid electric vehicles		15%	u
	8703.22.89	----	Other		30%	u
	8703.23	--	Of a cylinder capacity exceeding 1,500 cc but not exceeding 3,000 cc :			
	8703.23.10	---	Ambulances and prison vans not more than three years old		30%	u
	8703.23.20	---	Ambulances and prison vans more than three years old		30%	u

	8703.23.30	---	Hearses not more than three years old		30%	u
	8703.23.40	---	Hearses more than three years old		30%	u
		---	Motor cars including station wagons and racing cars of a cylinder capacity not exceeding 2,000 cc, not more than three years old :			
	8703.23.51	----	Hybrid electric vehicles of a cylinder capacity not exceeding 1,600 cc	(GT)9.9%	15%	u
	8703.23.52	----	Other, of a cylinder capacity not exceeding 1,600 cc	(GT)19.9%	30%	u
	8703.23.53	----	Other hybrid electric vehicles	(GT)9.9%	15%	u
	8703.23.59	----	Other	(GT)19.9%	30%	u
		---	Motor cars including station wagons and racing cars of a cylinder capacity not exceeding 2,000 cc, more than three years old			
	8703.23.61	----	Hybrid electric vehicles of a cylinder capacity not exceeding 1,600 cc	(GT)9.9%	15%	u
	8703.23.62	----	Other, of a cylinder capacity not exceeding 1,600 cc	(GT)19.9%	30%	u
	8703.23.63	----	Other, hybrid electric vehicles	(GT)9.9%	15%	u
	8703.23.69	----	Other	(GT)19.9%	30%	u
		---	Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc, not more than three years old			
	8703.23.71	----	Hybrid electric vehicles	(GT)13.5%	15%	u
	8703.23.79	----	Other	(GT)27%	30%	u
		---	Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc, more than three years old			
	8703.23.81	----	Hybrid electric vehicles	(GT)13.5%	15%	u
	8703.23.89	----	Other	(GT)27%	30%	u
		---	Other :			
	8703.23.91	----	Hybrid electric vehicles of a cylinder capacity not exceeding 2,000 cc, not more than three years old	(GT)9.9%	15%	u
	8703.23.92	----	Other, of a cylinder capacity not exceeding 2,000 cc, not more than three years old	(GT)19.9%	30%	u
	8703.23.93	----	Hybrid electric vehicles of a cylinder capacity not exceeding 2,000 cc, more than three years old	(GT)13.5%	15%	u
	8703.23.94	----	Other, of a cylinder capacity not exceeding 2,000 cc, more than three years old	(GT)27%	30%	u
	8703.23.95	----	Hybrid electric vehicles of a cylinder capacity exceeding 2,000 cc, not more than three years old	(GT)13.5%	15%	u

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	8703.23.96	----	Other, of a cylinder capacity exceeding 2,000 cc, not more than three years old	(GT)27%	30%	u
	8703.23.97	----	Hybrid electric vehicles of a cylinder capacity exceeding 2000cc., more than three years old	(GT)13.5%	15%	u
	8703.23.98	----	Other, of a cylinder capacity exceeding 2000cc., more than three years old	(GT)27%	30%	u
	8703.24	--	Of a cylinder capacity exceeding 3,000 cc :			
	8703.24.10	---	Ambulances and prison vans not more than three years old		30%	u
	8703.24.20	---	Ambulances and prison vans more than three years old		30%	u
	8703.24.30	---	Hearses not more than three years old		30%	u
	8703.24.40	---	Hearses more than three years old		30%	u
		---	Motor cars including station wagons and racing cars, not more than three years old			
	8703.24.51	----	Hybrid electric vehicles	(GT)13.5%	15%	u
	8703.24.59	----	Other	(GT)27%	30%	u
		---	Motor cars including station wagons and racing cars, more than three years old			
	8703.24.61	----	Hybrid electric vehicles	(GT)13.5%	15%	u
	8703.24.69	----	Other	(GT)27%	30%	u
		---	Other, not more than three years old			
	8703.24.71	----	Hybrid electric vehicles	(GT)13.5%	15%	u
	8703.24.79	----	Other	(GT)27%	30%	u
		---	Other, more than three years old			
	8703.24.81	----	Hybrid electric vehicles	(GT)13.5%	15%	u
	8703.24.89	----	Other	(GT)27%	30%	u
		-	Other vehicles, with compression-ignition internal combustion piston engine (diesel or semi-diesel) :			
	8703.31	--	Of a cylinder capacity not exceeding 1,500 cc :			
	8703.31.10	---	Ambulances and prison vans not more than three years old		30%	u
	8703.31.20	---	Ambulances and prison vans more than three years old		30%	u
	8703.31.30	---	Hearses not more than three years old		30%	u
	8703.31.40	---	Hearses more than three years old		30%	u
	8703.31.50	---	Auto-trishaws not more than two years old		15%	u
	8703.31.60	---	Auto-trishaws more than two years old		15%	u
		---	Motor cars including station wagons and racing cars, not more than three years old			
	8703.31.71	---	Hybrid electric vehicles	(GT)12%	15%	u
	8703.31.79	---	Other	(GT)24%	30%	u
		---	Motor cars including station wagons and racing cars, more than three years old			

	8703.31.81	---	Hybrid electric vehicles	(GT)12%	15%	u
	8703.31.89	---	Other	(GT)24%	30%	u
		---	Other :			
	8703.31.91	----	Hybrid electric vehicles, not more than three years old	(GT)12%	15%	u
	8703.31.92	----	Other, not more than three years old	(GT)24%	30%	u
	8703.31.93	----	Hybrid electric vehicles, more than three years old	(GT)12%	15%	u
	8703.31.94	----	Other, more than three years old	(GT)24%	30%	u
	8703.32	--	Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,500 cc :			
	8703.32.10	---	Ambulances and prison vans not more than three years old		30%	u
	8703.32.20	---	Ambulances and prison vans more than three years old		30%	u
	8703.32.30	---	Hearses not more than three years old		30%	u
	8703.32.40	---	Hearses more than three years old		30%	u
		---	Motor cars including station wagons and racing cars of a cylinder capacity not exceeding 2,000 cc, not more than three years old :			
	8703.32.51	----	Hybrid electric vehicles of a cylinder capacity not exceeding 1,600 cc	(GT)9.96%	15%	u
	8703.32.52	----	Other of a cylinder capacity not exceeding 1,600 cc	(GT)19.9%	30%	u
	8703.32.53	----	Other Hybrid electric vehicles	(GT)9.96%	15%	u
	8703.32.59	----	Other	(GT)19.9%	30%	u
		---	Motor cars including station wagons and racing cars of a cylinder capacity not exceeding 2,000 cc, more than three years old			
	8703.32.61	---	Hybrid electric vehicles	(GT)9.96%	15%	u
	8703.32.69	---	Other	(GT)19.9%	30%	u
		---	Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc, not more than three years old :			
	8703.32.71	----	Vehicles for the transport of 7 or more persons (adults) including the driver, with non-monocoque body bolted on ladder type heavy duty chassis, with permanent four-wheel drive capability, and a total payload (of persons and cargo) of over 800 kg.	(GT)27%	30%	u
	8703.32.72	----	Hybrid electric vehicles	(GT)13.5%	15%	u
	8703.32.79	----	Other	(GT)27%	30%	u
		---	Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc, more than three years old			
	8703.32.81	---	Hybrid electric vehicles	(GT)13.5%	15%	u

	8703.32.89	---	Other	(GT)27%	30%	u
		---	Other :			
	8703.32.91	----	Hybrid electric vehicles of a cylinder capacity not exceeding 2,000 cc, not more than three years old	(GT)9.96%	15%	u
	8703.32.92	----	Other, of a cylinder capacity not exceeding 2,000 cc, not more than three years old	(GT)19.9%	30%	u
	8703.32.93	----	Motor - homes, specially equipped for habitation (with sleeping, cooking , toilet facilities etc) of a cylinder capacity exceeding 2000cc , not more than three years old	(GT)13.5%	15%	u
	8703.32.94	----	Hybrid electric vehicles of a cylinder capacity exceeding 2,000 cc, not more than three years old	(GT)9.96%	15%	u
	8703.32.95	----	Other, of a cylinder capacity exceeding 2000 cc., not more than three years old	(GT)19.9%	30%	u
	8703.32.96	----	Hybrid electric vehicles of a cylinder capacity not exceeding 2,000 cc, more than three years old	(GT)13.5%	15%	u
	8703.32.97	----	Other, of a cylinder capacity not exceeding 2,000 cc., more than three years old	(GT)27%	30%	u
	8703.32.98	----	Hybrid electric vehicles of a cylinder capacity exceeding 2,000 cc, more than three years old	(GT)13.5%	15%	u
	8703.32.99	----	Other, of a cylinder capacity exceeding 2,000 cc., more than three years old	(GT)27%	30%	u
	8703.33	--	Of a cylinder capacity exceeding 2,500 cc :			
	8703.33.10	---	Ambulances and prison vans not more than three years old		30%	u
	8703.33.20	---	Ambulances and prison vans more than three years old		30%	u
	8703.33.30	---	Hearses not more than three years old		30%	u
	8703.33.40	---	Hearses more than three years old		30%	u
		---	Motor cars including station wagons and racing cars, not more than three years old			
	8703.33.51	---	Hybrid electric vehicles	(GT)13.5%	15%	u
	8703.33.59	---	Other	(GT)27%	30%	u
		---	Motor cars including station wagons and racing cars, more than three years old			
	8703.33.61	---	Hybrid electric vehicles	(GT)13.5%	15%	u
	8703.33.69	---	Other	(GT)27%	30%	u
		---	Other, not more than three years old			
	8703.33.71	----	Motor-homes, specially equipped for habitation (with sleeping, cooking , toilet facilities etc)	(GT)13.5%	15%	u
	8703.33.72	----	Hybrid electric vehicles	(GT)13.5%	15%	u
	8703.33.79	----	Other	(GT)27%	30%	u

		---	Other, more than three years old			
	8703.33.81	---	Hybrid electric vehicles	(GT)13.5%	15%	u
	8703.33.89	---	Other	(GT)27%	30%	u
	8703.90	-	Other :			
		---	Electric auto-trishaws			
	8703.90.11	----	not more than two years old		Free	u
	8703.90.12	----	more than two years old		15%	u
		---	Other electric vehicles, not more than three years old			
	8703.90.21	----	Not fitted with internal combustion engines, but driven by electric motors powered by on board accumulators charged solely by electricity generated by on board solar electricity panels.		15%	u
	8703.90.22	----	Not fitted with internal combustion engines, but driven by electric motors powered by on board accumulators charged by external electric source (e.g. National grid)		15%	u
	8703.90.23	----	Driven by electric motors powered by on board accumulators charged by external electric source (e.g. National grid) and supported by an internal combustion engine used exclusively to generate electricity by driving a generator on board		15%	u
	8703.90.29	----	Other		15%	u
		---	Other electric vehicles, more than three years old			
	8703.90.31	----	Not fitted with internal combustion engines, but driven by electric motors powered by on board accumulators charged solely by electricity generated by on board solar electricity panels.		30%	u
	8703.90.32	----	Not fitted with internal combustion engines, but driven by electric motors powered by on board accumulators charged by external electric source (e.g. National grid)		30%	u
	8703.90.33	----	Driven by electric motors powered by on board accumulators charged by external electric source (e.g. National grid) and supported by an internal combustion engine used exclusively to generate electricity by driving a generator on board		30%	u
	8703.90.39	----	Other		30%	u
		---	Other			
	8703.90.91	---	Not more than three years old		15%	u
	8703.90.92	---	More than three years old		30%	u
87.04			Motor vehicles for the transport of goods.			
	8704.10	-	Dumpers designed for off-highway use	(IN)Free (PK)Free (SF) Free (SD) Free	Free	u
		-	Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel) :			
	8704.21	--	g.v.w. not exceeding 5 tonnes :			
		---	Special purpose tankers/bowsers and trucks:			
	8704.21.11	----	Tankers / bowsers with stainless steel tanks for transport of milk, not more than five years old	(GT) Free	Free	u

630A 1 කොටස : (1) පේදය - ශ්‍රී ලංකා ප්‍රජාතාන්ත්‍රික සමාජවාදී ජනරජයේ අති විශේෂ ගැසට් පත්‍රය - 2015.11.20
PART I : SEC (I) - GAZETTE EXTRA ORDINARY OF THE DEMOCRATIC SOCIALIST REPUBLIC OF SRI LANKA - 20.11.2015

	8704.21.12	----	Tankers / bowzers with stainless steel tanks for transport of milk, more than five years old	(GT) Free	Free	u
	8704.21.13	----	Garbage trucks equipped with waste compacting mechanism, not more than five years old		Free	u
	8704.21.14	----	Garbage trucks equipped with waste compacting mechanism, more than five years old		Free	u
		---	Auto-trishaws :			
	8704.21.21	----	Not more than four years old		Free	u
	8704.21.22	----	More than four years old		Free	u
		---	Chassis fitted with engines and cabs			
	8704.21.31	----	for vehicles of national subdivision 8704.21.43, not more than four years old		30%	u
	8704.21.32	----	for vehicles of national subdivision 8704.21.44, more than four years old		30%	u
	8704.21.33	----	for vehicles of national subdivision 8704.21.51, not more than four years old		30%	u
	8704.21.34	----	for vehicles of national subdivision 8704.21.52, more than four years old		30%	u
	8704.21.35	----	for vehicles of national subdivision 8704.21.63, not more than four years old		30%	u
	8704.21.36	----	for vehicles of national subdivision 8704.21.64, more than four years old		30%	u
	8704.21.37	----	for vehicles of national subdivision 8704.21.67, not more than four years old		30%	u
	8704.21.38	----	for vehicles of national subdivision 8704.21.68, more than four years old		30%	u
		---	Vehicles with separate bodies for cabin and for cargo area, the cabin been designed for 3 persons (adults) or less, including the driver, with no additional space in the cabin that can be converted for other uses, and cargo carrying capacity of less than 2000 kg, but excluding those vehicles with an engine compartment totally protruding to the front of the vehicle from the driving cab			
	8704.21.41	----	Cargo carrying capacity of less than 800kg, not more than four years old		15%	u
	8704.21.42	----	Cargo carrying capacity of less than 800kg, more than four years old		15%	u
	8704.21.43	----	Cargo carrying capacity of 800kg or more, not more than four years old		30%	u
	8704.21.44	----	Cargo carrying capacity of 800kg or more, more than four years old		30%	u
		---	Vehicles with separate bodies for cabin and cargo area, the cabin been designed for 3 persons (adults) or less, including the driver, with no additional space in the cabin that can be converted for other			

			uses, and cargo carrying capacity of 2000 kg or more,			
	8704.21.51	----	Not more than four years old		15%	u
	8704.21.52	----	More than four years old		15%	u
		---	Vehicles with separate bodies for cabin and for cargo area, the cabin been designed for 3 persons (adults) or less, including the driver, with no additional space in the cabin that can be converted for other uses, and cargo carrying capacity of less than 2000 kg,			
	8704.21.61	----	Vehicles fitted with front leaf sprigs and Cargo carrying capacity of less than 800kg, not more than four years old		15%	u
	8704.21.62	----	Vehicles fitted with front leaf sprigs and Cargo carrying capacity of less than 800kg, more than four years old		15%	u
	8704.21.63	----	Vehicles fitted with front leaf sprigs and Cargo carrying capacity of 800kg or more, not more than four years old		30%	u
	8704.21.64	----	Vehicles fitted with front leaf sprigs and Cargo carrying capacity of 800kg or more, more than four years old		30%	u
	8704.21.65	----	Other Vehicles, Cargo carrying capacity of less than 800kg, not more than four years old		30%	u
	8704.21.66	----	Other Vehicles, Cargo carrying capacity of less than 800kg, more than four years old		30%	u
	8704.21.67	----	Other Vehicles, Cargo carrying capacity of 800kg or more, not more than four years old		30%	u
	8704.21.68	----	Other Vehicles, Cargo carrying capacity of 800kg or more, more than four years old		30%	u
		---	Other vehicles with separate bodies for cabin and cargo area, cabin been designed for six persons (adults) or less including the driver, with no additional space in the cabin that can be converted for other use, and a cargo carrying capacity of 800 kg or more, but excluding those vehicles with an engine compartment totally protruding to the front of the vehicle from the driving cab :			
	8704.21.71	----	Not more than four years old		30%	u
	8704.21.72	----	More than four years old		30%	u
		---	Other :			
	8704.21.91	----	Other vehicles with separate bodies for cabin and cargo area, not more than four years old		30%	u
	8704.21.92	----	Other vehicles with separate bodies for cabin and cargo area, more than four years old		30%	u
	8704.21.93	----	Other vehicles not more than four years old		30%	u

	8704.21.99	----	Other vehicles more than four years old		30%	u
	8704.22	--	g.v.w. exceeding 5 tonnes but not exceeding 20 tonnes :			
		---	Special purpose tankers/bowsers and trucks:			
	8704.22.11	----	Tankers and bowsers with stainless steel tanks for transport of milk and refrigerated trucks not more than five years old	(GT)Free (IN)Free (PK)Free (SF)Free (SD)Free	Free	u
	8704.22.12	----	Tankers and bowsers with stainless steel tanks for transport of milk and refrigerated trucks more than five years old	(GT)Free (IN)Free (PK)Free (SF)Free (SD)Free	Free	u
	8704.22.13	----	Garbage trucks equipped with waste compacting mechanism, not more than five years old	(GT)Free (IN)Free (PK)Free (SF)Free (SD)Free	Free	u
	8704.22.14	----	Garbage trucks equipped with waste compacting mechanism, more than five years old	(GT)Free (IN)Free (PK)Free (SF)Free (SD)Free	Free	u
	8704.22.20	----	Other, not more than five years old	(GT)Free (IN)Free (PK)Free (SF)Free (SD)Free	Free	u
	8704.22.30	----	Other, more than five years old	(GT)Free (IN)Free (PK)Free (SF)Free (SD)Free	Free	u
	8704.23	--	g.v.w. exceeding 20 tonnes :			
	8704.23.10	---	Tankers and bowsers with stainless steel tanks for transport of milk and refrigerated trucks not more than five years old	(GT)Free (IN)Free (PK)Free (SF)Free (SD)Free	Free	u
	8704.23.20	---	Tankers and bowsers with stainless steel tanks for transport of milk and refrigerated trucks more than five years old	(GT)Free (IN)Free (PK)Free (SF)Free (SD)Free	Free	u
	8704.23.30	---	Other, not more than five years old	(IN)Free (PK)Free (SF)Free (SD)Free	Free	u
	8704.23.40	---	Other, more than five years old	(IN)Free (PK)Free (SF)Free (SD)Free	Free	u
		-	Other, with spark-ignition internal combustion piston engine :			

	8704.31	--	g.v.w. not exceeding 5 tonnes :			
		---	Special purpose tankers/bowsers and trucks:			
	8704.31.11	----	Tankers / bowsers with stainless steel tanks for transport of milk, not more than five years old	(GT) Free	Free	u
	8704.31.12	----	Tankers / bowsers with stainless steel tanks for transport of milk, more than five years old	(GT) Free	Free	u
	8704.31.13	----	Garbage trucks equipped with waste compacting mechanism, not more than five years old		Free	u
	8704.31.14	----	Garbage trucks equipped with waste compacting mechanism, more than five years old		Free	u
		---	Auto-trishaws :			
	8704.31.21	----	With two-stroke petrol engine		Free	u
	8704.31.22	----	Other, not more than four years old		Free	u
	8704.31.23	----	Other, more than four years old		Free	u
		---	Chassis fitted with engines and cabs			
	8704.31.31	----	for vehicles of national subdivision 8704.31.43, not more than four years old		30%	u
	8704.31.32	----	for vehicles of national subdivision 8704.31.44, more than four years old		30%	u
	8704.31.33	----	for vehicles of national subdivision 8704.31.51, not more than four years old		30%	u
	8704.31.34	----	for vehicles of national subdivision 8704.31.52, more than four years old		30%	u
	8704.31.35	----	for vehicles of national subdivision 8704.31.63, not more than four years old		30%	u
	8704.31.36	----	for vehicles of national subdivision 8704.31.64, more than four years old		30%	u
	8704.31.37	----	for vehicles of national subdivision 8704.31.67, not more than four years old		30%	u
	8704.31.38	----	for vehicles of national subdivision 8704.31.68, more than four years old		30%	u
		---	Vehicles with separate bodies for cabin and for cargo area, the cabin been designed for 3 persons (adults) or less, including the driver, with no additional space in the cabin that can be converted for other uses, and cargo carrying capacity of less than 2000 kg, but excluding those vehicles with an engine compartment totally protruding to the front of the vehicle from the driving cab			
	8704.31.41	----	Cargo carrying capacity of less than 800kg, not more than four years old		15%	u
	8704.31.42	----	Cargo carrying capacity of less than 800kg , more than four years old		15%	u
	8704.31.43	----	Cargo carrying capacity of 800kg or more, not more than four years old		30%	u
	8704.31.44	----	Cargo carrying capacity of 800kg or more, more		30%	u

			than four years old			
		---	Vehicles with separate bodies for cabin and cargo area, cabin been designed for three persons (adults) or less, including the driver with no additional space in the cabin that can be converted for other uses and cargo carrying capacity of 2000 kg or more:			
	8704.31.51	----	Not more than four years old		15%	u
	8704.31.52	----	More than four years old		15%	u
		---	Vehicles with separate bodies for cabin and for cargo area, the cabin been designed for 3 persons (adults) or less, including the driver, with no additional space in the cabin that can be converted for other uses, and cargo carrying capacity of less than 2000 kg,			
	8704.31.61	----	Vehicles fitted with front leaf sprigs and Cargo carrying capacity of less than 800kg, not more than four years old		15%	u
	8704.31.62	----	Vehicles fitted with front leaf sprigs and Cargo carrying capacity of less than 800kg , more than four years old		15%	u
	8704.31.63	----	Vehicles fitted with front leaf sprigs and Cargo carrying capacity of 800kg or more, not more than four years old		30%	u
	8704.31.64	----	Vehicles fitted with front leaf sprigs and Cargo carrying capacity of 800kg or more, more than four years old		30%	u
	8704.31.65	----	Other Vehicles, Cargo carrying capacity of less than 800kg, not more than four years old		30%	u
	8704.31.66	----	Other Vehicles, Cargo carrying capacity of less than 800kg , more than four years old		30%	u
	8704.31.67	----	Other Vehicles, Cargo carrying capacity of 800kg or more, not more than four years old		30%	u
	8704.31.68	----	Other Vehicles, Cargo carrying capacity of 800kg or more, more than four years old		30%	u
		---	Other vehicles with separate bodies for cabin and cargo area, cabin been designed for six persons (adults) or less including the driver, with no additional space in the cabin that can be converted for other use, and a cargo carrying capacity of 800 kg or more, but excluding those vehicles with an engine compartment totally protruding to the front of the vehicle from the driving cab :			
	8704.31.71	----	Not more than four years old		30%	u
	8704.31.72	----	More than four years old		30%	u
		---	Other :			
	8704.31.91	----	Vehicles with separate bodies for cabin and cargo area, not more than four years old		30%	u
	8704.31.92	----	Vehicles with separate bodies for cabin and cargo area, more than four years old		30%	u
	8704.31.93	----	Other not more than four years old		30%	u
	8704.31.99	----	Other more than four years old		30%	u

	8704.32	--	g.v.w. exceeding 5 tonnes :			
	8704.32.11	---	Tankers and bowsers with stainless steel tanks for transport of milk, not more than five years old	(GT) Free (IN)Free (PK)Free (SF) Free (SD) Free	Free	u
	8704.32.12	---	Tankers and bowsers with stainless steel tanks for transport of milk, more than five years old	(GT) Free (IN)Free (PK)Free (SF) Free (SD) Free	Free	u
	8704.32.13	----	Garbage trucks equipped with waste compacting mechanism, not more than five years old	(IN)Free (PK)Free (SF)Free (SD)Free	Free	u
	8704.32.14	----	Garbage trucks equipped with waste compacting mechanism, more than five years old	(IN)Free (PK)Free (SF)Free (SD)Free	Free	u
	8704.32.20	---	Other, not more than five years old	(IN)Free (PK)Free (SF)4% (SD)1.5%	Free	u
	8704.32.30	---	Other, more than five years old	(IN)Free (PK)Free (SF)4% (SD)1.5%	Free	u
	8704.90	-	Other :			
	8704.90.10	---	Electric auto-trishaws not more than five years old		15%	u
	8704.90.20	---	Electric auto-trishaws more than five years old		15%	u
	8704.90.30	---	Other electric, not more than five old		30%	u
	8704.90.40	---	Other electric, more than five years old		30%	u
	8704.90.50	---	Other, not more than five years old		30%	u
	8704.90.60	---	Other, more than five years old		30%	u
87.05			Special purpose motor vehicles, other than those principally designed for the transport of persons or goods (for example, breakdown lorries, crane lorries, fire fighting vehicles, concrete-mixer lorries, road sweeper lorries, spraying lorries, mobile workshops, mobile radiological units).			
	8705.10	-	Crane lorries			
	8705.10.10	---	Not more than ten years old	(IN)Free (PK)Free (SF)Free	Free	u
	8705.10.20	---	More than ten years old	(IN)Free (PK)Free (SF)Free	Free	u
	8705.20	-	Mobile drilling derricks :			
	8705.20.10	---	Not more than seven years old	(IN)Free (PK)Free (SF)Free	Free	u

	8705.20.20	---	More than seven years old	(IN)Free (PK)Free (SF)Free	Free	u
	8705.30	-	Fire fighting vehicles :			
	8705.30.10	---	Not more than seven years old	(IN)Free (PK)Free (SF)Free (SD)Free	Free	u
	8705.30.20	---	More than seven years old	(IN)Free (PK)Free (SF)Free (SD)Free	Free	u
	8705.40	-	Concrete-mixer lorries			
	8705.40.10	---	Not more than ten years old	(IN)Free (PK)Free (SF)Free	Free	u
	8705.40.20	---	More than ten years old	(IN)Free (PK)Free (SF)Free	Free	u
	8705.90	-	Other :			
		---	Mobile workshops			
	8705.90.11	----	Not more than seven years old	(GT)Free (IN)Free (PK)Free (SF)Free (SD)Free	Free	u
	8705.90.12	----	More than seven years old	(GT)Free (IN)Free (PK)Free (SF)Free (SD)Free	Free	u
		---	Gully bowzers equipped with suction pumps for extracting sewage water /wastes:			
	8705.90.21	----	Not more than seven years old	(IN)Free (PK)Free (SF)Free (SD)Free	Free	u
	8705.90.22	----	More than seven years old	(IN)Free (PK)Free (SF)Free (SD)Free	Free	u
		---	Other			
	8705.90.91	----	g. v. w. not exceeding 4 tonnes , not more than seven years old	(IN)Free (PK)Free (SF)Free (SD)Free	Free	u
	8705.90.92	----	g. v. w. not exceeding 4 tonnes , more than seven years old	(IN)Free (PK)Free (SF)Free (SD)Free	Free	u
	8705.90.93	----	g. v. w. exceeding 4 tonnes , not more than seven years old	(IN)Free (PK)Free (SF)Free (SD)Free	Free	u

	8705.90.94	----	g. v. w. exceeding 4 tonnes , more than seven years old	(IN)Free (PK)Free (SF)Free (SD)Free	Free	u
87.06	8706.00		Chassis fitted with engines, for the motor vehicles of heading 87.01 to 87.05.			
	8706.00.10	---	New chassis fitted with engines for motor vehicles of heading 87.02, for the transport of twenty eight or more passengers including the driver	(AP)Free	Free	u
	8706.00.20	---	New chassis fitted with engines for other motor vehicles of heading 87.02	(AP)7.5%	15%	u
	8706.00.30	---	New chassis fitted with engines for motor vehicles of heading 8704.21, 8704.22, 8704.23, 8704.31 and 8704.32 with a g.v.w. of 3,000 kg or more		Free	u
	8706.00.40	---	Other new chassis fitted with engines for other motor vehicles		15%	u
	8706.00.50	---	Used chassis fitted with engines		15% or Rs.218,000 per unit	u
87.07			Bodies (including cabs), for the motor vehicles of headings 87.01 to 87.05.			
	8707.10	-	For the vehicles of heading 87.03		15% or Rs.291,000 per unit	u
	8707.90	-	Other :			
	8707.90.10	---	Bodies and cabs incorporating attachments left over in the process of separating same from the main vehicle by cutting, but not meriting classification elsewhere by virtue of those left over attachments		30% or 349,200 per unit	u
	8707.90.20	---	Other, for the motor vehicles of heading 87.02, for the transport of twenty eight or more persons including the driver		Free	u
	8707.90.30	---	Other, for the manufacture of lorries and trucks of heading 87.04, of a g.v.w. exceeding 3,000kg		Free	u
	8707.90.90	---	Other		15% or 291,000 per unit	u
87.08			Parts and accessories of the motor vehicles of headings 87.01 to 87.05.			
	8708.10	-	Bumpers and parts thereof	(IN)Free (PK)Free (SF)5% (SD)5%	30%	kg

		-	Other parts and accessories of bodies (including cabs) :			
	8708.21	--	Safety seat belts	(IN)Free (PK)Free (SF)5% (SD)5%	30%	kg
	8708.29	--	Other :			
	8708.29.10	---	"Cut-portions" of bodies and cabs	(SF)5% or Rs.20,000 per cut portion (SD)5% or Rs20,000 per cut portion	30% or Rs. 120,000 per cut portion	kg
	8708.29.90	---	Other	(IN)Free (SF)5% (SD) 5%	30%	kg
	8708.30	-	Brakes and servo-brakes; parts thereof	(IN)Free (PK)Free (SF)5% (SD)5%	30%	kg
	8708.40	-	Gear boxes and parts thereof	(IN)Free (PK)Free (SF)5% (SD)5%	30%	kg
	8708.50	-	Drive-axles with differential, whether or not provided with other transmission components, and non-driving axles; parts thereof	(IN)Free (PK)Free (SF)5% (SD)5%	30%	kg
	8708.70	-	Road wheels and parts and accessories thereof :			
	8708.70.10	---	Rims fitted with tyres, showing signs of wear	(SF)5% (SD)5%	30%	kg
	8708.70.20	---	Other, rims fitted with tyres	(SF)5% (SD)5%	30%	kg
	8708.70.90	---	Other	(SF)5% (SD)5%	30%	kg
	8708.80	-	Suspension systems and parts thereof (including shock-absorbers)	(IN)Free (PK)Free (SF)5% (SD)5%	30%	kg
		-	Other parts and accessories :			
	8708.91	--	Radiators and parts thereof	(SF)5% (SD)5%	30%	kg
	8708.92	--	Silencers (mufflers) and exhaust pipes; parts thereof	((SF)5% (SD)5%	30%	kg
	8708.93	--	Clutches and parts thereof	(IN)Free (PK)Free (SF)5% (SD)5%	30%	kg
	8708.94	--	Steering wheels, steering columns and steering boxes; parts thereof	(IN)Free (PK)Free (SF)5% (SD)5%	30%	kg
	8708.95	--	Safety airbags with inflater system; parts thereof		30%	kg
	8708.99	--	Other :			

	8708.99.10	---	New chassis not fitted with engines, but with or without fittings for motor vehicles of heading 87.02 and 87.04 with a g.v.w. of 3,000 kg or more		Free	kg
	8708.99.20	---	Other new chassis not fitted with engines, but with or without fittings		30%	kg
	8708.99.30	---	Other used chassis not fitted with engines, but with or without fittings		30%	kg
	8708.99.40	---	"Cut-portions" of motor vehicles	(AP)27% or Rs108,000 per cut portion (SF)25.2% or Rs.100,000 per cut portion	30% or Rs. 120,000 per cut portion	kg
	8708.99.90	---	Other		30%	kg
87.09			Works trucks, self-propelled, not fitted with lifting or handling equipment, of the type used in factories, warehouses, dock areas or airports, for short distance transport of goods; tractors of the type used on railway station platforms; parts of the foregoing vehicles.			
		-	Vehicles :			
	8709.11	--	Electrical	(SF)5% (SD)4.5%	15%	u
	8709.19	--	Other		15%	u
	8709.90	-	Parts		15%	kg
87.10	8710.00		Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles.	(SF)5% (SD)4.5%	15%	u
87.11			Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars.			
	8711.10	-	With reciprocating internal combustion piston engine of a cylinder capacity not exceeding 50 cc :			
	8711.10.10	---	Not more than three years old	(IN)Free (PK)Free (SF)4% (SD)1.5%	Free	u
	8711.10.20	---	More than three years old	(IN)Free (PK)Free (SF)4% (SD)1.5%	Free	u
	8711.20	-	With reciprocating internal combustion piston engine of a cylinder capacity exceeding 50 cc but not exceeding 250 cc :			
	8711.20.10	---	Exceeding 50 cc but not exceeding 200 cc, not more than three years old	(IN)Free (PK)Free (SF)4% (SD)1.5%	Free	u

	8711.20.20	---	Exceeding 50 cc but not exceeding 200 cc, more than three years old	(IN)Free (PK)Free (SF)4% (SD)1.5%	Free	u
	8711.20.30	---	Other, not more than three years old	(IN)Free (PK)Free (SF)4% (SD)1.5%	Free	u
	8711.20.40	---	Other, more than three years old	(IN)Free (PK)Free (SF)4% (SD)1.5%	Free	u
	8711.30	-	With reciprocating internal combustion piston engine of a cylinder capacity exceeding 250 cc but not exceeding 500 cc :			
	8711.30.10	---	Exceeding 250 cc but not exceeding 350 cc, not more than three years old	(IN)Free (PK)Free (SF)4% (SD)1.5%	Free	u
	8711.30.20	---	Exceeding 250 cc but not exceeding 350 cc, more than three years old	(IN)Free (PK)Free (SF)4% (SD)1.5%	Free	u
	8711.30.30	---	Exceeding 350 cc but not exceeding 450 cc, not more than three years old	(IN)Free (PK)Free (SF)4% (SD)1.5%	Free	u
	8711.30.40	---	Exceeding 350 cc but not exceeding 450 cc , more than three years old	(IN)Free (PK)Free (SF)4% (SD)1.5%	Free	u
	8711.30.50	---	Other, not more than three years old	(IN)Free (PK)Free (SF)4% (SD)1.5%	Free	u
	8711.30.60	---	Other, more than three years old	(IN)Free (PK)Free (SF)4% (SD)1.5%	Free	u
	8711.40	-	With reciprocating internal combustion piston engine of a cylinder capacity exceeding 500 cc but not exceeding 800 cc			
	8711.40.10	---	Not more than three years old	(IN)Free (PK)Free (SF)4% (SD)1.5%	Free	u
	8711.40.20	---	More than three years old	(IN)Free (PK)Free (SF)4% (SD)1.5%	Free	u
	8711.50	-	With reciprocating internal combustion piston engine of a cylinder capacity exceeding 800 cc			
	8711.50.10	---	Exceeding 800 cc but not exceeding 1000 cc, not more than three years old	(IN)Free (PK)Free (SF)4% (SD)1.5%	Free	u
	8711.50.20	---	Exceeding 800 cc but not exceeding 1000 cc , more than three years old	(IN)Free (PK)Free (SF)4% (SD)1.5%	Free	u
	8711.50.30	---	Other, not more than three years old	(IN)Free (PK)Free (SF)4% (SD)1.5%	Free	u

	8711.50.40	---	Other, more than three years old	(IN)Free (PK)Free (SF)4% (SD)1.5%	Free	u
	8711.90	-	Other :			
	8711.90.10	---	Electrically operated motor bicycles	(IN)Free (PK)Free (SF)Free (SD)Free	Free	u
	8711.90.90	---	Other	(IN)Free (PK)Free (SF)4% (SD)1.5%	Free	u
87.12	8712.00		Bicycles and other cycles (including delivery tricycles), not motorised :			
	8712.00.10	---	Delivery tricycles		15%	u
	8712.00.90	---	Other		30% or Rs. 1800/= per unit	u
87.13			Carriages for disabled persons, whether or not motorised or otherwise mechanically propelled.			
	8713.10	-	Not mechanically propelled	(IN)Free (PK)Free (SF)Free (SD)Free	Free	u
	8713.90	-	Other	(IN)Free (PK)Free (SF)Free (SD)Free	Free	u
87.14			Parts and accessories of vehicles of headings 87.11 to 87.13.			
	8714.10	-	Of motorcycles (including mopeds)			
	8714.10.10	---	Frames, with or without frount folk	(IN)Free (PK)Free (SF)4% (SD)1.5%	Free	kg
	8714.10.90	---	Other	(IN)Free (PK)Free (SF)4% (SD)1.5%	Free	kg
	8714.20	-	Of carriages for disabled persons	(IN)Free (PK)Free (SF)Free (SD)Free	Free	kg
		-	Other :			

	8714.91	--	Frames and forks, and parts thereof :			
	8714.91.10	---	Bicycle frames	(PK)Free	15%	kg
	8714.91.20	---	Front forks	(PK)Free	15%	kg
	8714.91.90	---	Other	(PK)Free	Free	kg
	8714.92	--	Wheel rims and spokes :			
	8714.92.10	---	Wheel rims	(AP)14.25% (IN)Free (PK)Free (SF)5% (SD)4.5%	15%	kg
	8714.92.90	---	Other	(AP) Free (IN)Free (PK)Free (SF)4% (SD)1.5%	Free	kg
	8714.93	--	Hubs, other than coaster braking hubs and hub brakes, and free-wheel sprocket-wheels	(IN)Free (PK)Free (SF)4% (SD)1.5%	Free	kg
	8714.94	--	Brakes, including coaster braking hubs and hub brakes, and parts thereof	(IN)Free (PK)Free (SF)4% (SD)1.5%	Free	kg
	8714.95	--	Saddles	(PK)Free	15%	u
	8714.96	--	Pedals and crank-gear, and parts thereof	(IN)Free (PK)Free (SF)4% (SD)1.5%	Free	kg
	8714.99	--	Other :			
	8714.99.10	---	Mudguards	(PK)Free	15%	kg
	8714.99.20	---	Chain stays	(PK)Free	15%	kg
	8714.99.30	---	Seat stays	(PK)Free	15%	kg
	8714.99.90	---	Other	(PK)Free (SF)13.5%	15%	kg
87.15	8715.00		Baby carriages and parts thereof.		30%	kg
87.16			Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof.			
	8716.10	-	Trailers and semi-trailers of the caravan type, for housing or camping :			
	8716.10.10	---	Not more than five years old		15%	u
	8716.10.20	---	More than five years old		15%	u
	8716.20	-	Self-loading or self-unloading trailers and semi-trailers for agricultural purposes :			
	8716.20.10	---	Not more than five years old		15%	u
	8716.20.20	---	More than five years old		15%	u
		-	Other trailers and semi-trailers for the transport of goods :			
	8716.31	--	Tanker trailers and tanker semi-trailers :			

1 කොටස : (1) පේදය - ශ්‍රී ලංකා ප්‍රජාතාන්ත්‍රික සමාජවාදී ජනරජයේ අති විශේෂ ගැසට් පත්‍රය - 2015.11.20 643A
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	8716.31.10	---	Not more than five years old		15%	u
	8716.31.20	---	More than five years old		15%	u
	8716.39	--	Other :			
	8716.39.10	---	Not more than five years old		15%	u
	8716.39.20	---	More than five years old		15%	u
	8716.40	-	Other trailers and semi-trailers :			
	8716.40.10	---	Not more than five years old		15%	u
	8716.40.20	---	More than five years old		15%	u
	8716.80	-	Other vehicles :			
	8716.80.10	---	Hand pallet trucks		Free	u
	8716.80.20	---	Wheelbarrows		30%	u
	8716.80.30	---	Other not more than five years old		15%	u
	8716.80.40	---	Other more than five years old		15%	u
		-	Parts			
	8716.90.10	---	For wheelbarrows	(IN)Free (PK) Free (SF) 5% (SD)5%	30%	kg
	8716.90.90	---	Others	(IN)Free (PK) Free (SF) 4% (SD)1.5%	Free %	kg