

Press Release

Revision of Customs Duties and Excise Duties – 31.03.2012

1. Motor Vehicles

The total number of motor vehicles imported to the island has been increased by 121% and 147% respectively in 2010 and 2011 compared to the year 2009. Import of motorcycles has gone up by 61% and 81% respectively in 2010 and 2011 compared to the year 2009 while import of three-wheelers has been increased by 163% and 298% respectively in 2010 and 2011 compared to the year 2009. And also the number of imported motor cars which was 37,134 in 2010 has risen upto 54,285 by 46% by the year 2011.

Import of Motor Vehicles 2009 – 2011

Type of the Motor Vehicle	Year and Unit		
	2009	2010	2011
Motor Cars	3,421	37,134	54,285
Vans and Cabs	170	9,504	12,838
Three-wheelers	34,563	91,230	137,816
Motor Bicycles	139,000	224,998	252,318
Other (Bus, Tractors, Etc.)	34,525	106,341	66,706
Total Number of Motor Vehicles	211,679	469,207	523,963

Source: Sri Lanka Customs

Accordingly, taking into consideration the rapid increase of motor vehicles imported to this country since 2009, the traffic congestion and the high demand for fuel which resulted in thereafter, the Government has taken steps to revise the excise duties on motor vehicles, three-wheelers and motor bicycles as follows so as to be effective from 31 March 2012 with the intension of discouraging such imports in order to lessen import expenses.

However, No any change would be done on the taxes levied on agricultural tractors, busses, lorries and trucks.

Motor Vehicle Cylinder Capacity	Existed Excise Duty	New Excise Duty Introduced	Total of All Existed Taxes	Total of All New Taxes
Hybrid Motor Vehicles				
Less than 2000	8%	14%	51%	60%
More than 2000	24%	40%	75%	100%
Above 3000	40%	57%	100%	125%
Petrol Cars				
Less than 1000	38%	85%	120%	200%
Between 1000-1600	43%	85%	129%	200%
Between 1600-2000	47%	85%	136%	200%
Above 2000	58%	114%	154%	250%
Above 3000	78%	129%	189%	275%
Diesel Cars				
Less than 1600	73%	114%	180%	250%
Between 1600-2000	114%	129%	250%	275%
Between 2000-2500	124%	143%	267%	300%
Above 2500	138%	173%	291%	350%
Vans - Petrol				
Upto 13-20 heads	28%	41%	103%	125%
Less than 13 heads	68%	85%	172%	200%
Vans - Diesel				
Upto 13-20 heads	33%	41%	112%	125%
Less than 13 heads	102%	114%	230%	250%
Modified Vehicles – Petrol	78%	143%	189%	300%
Modified Vehicles - Diesel	138%	173%	291%	350%
Three-Wheelers				
Petrol, Gas	8%	40%	51%	100%
Diesel	15%	40%	61%	100%
Electrical	0%	16%	27%	50%
Double Cabs – less than 1500Kg of weight	22%	56%	93%	150%
Double Cabs – More than 1500Kg of weight	32%	56%	110%	150%
Motorbikes	24%	51%	61%	100%

2. Spare parts of used motor vehicles

An increase in the cut parts of motor vehicles, bodies and other spare parts imported to the island has taken place recently. Customs duties have been revised so as to charge the highest value out of the unit value (Specific Duty) or percentage value (Advolarum Duty) having revised the existing duty in order to discourage the aforesaid imports. The HS code numbers relevant to the revision are 8706.00.50, 8707.10, 8707.90.10, 8707.90.90, 8708.29.10, 8708.99.90.

3. Revision of the age limit subject to the control of motor vehicle importation.

The age limit subject to the control of motor vehicles imported to Sri Lanka is revised as mentioned below. These revisions do not apply for the busses under the HS heading no. 87.02.

Type of Vehicle	Age limit subject to the import control for old vehicles
Vehicles under the HS heading no. 87.03	More than one (01) year
Modified vehicles under the HS heading no. 87.02	More than one (01) year
Vehicles under the HS heading no. 87.04 (except dumper trucks, tankers, bowsers and the vehicles exceeding five (5) tons of weight)	More than three and half (3 ½) year

4. Liquor and Cigarettes

As per the periodical tax revisions made annually ensuring the earning of estimated tax revenue from liquor and cigarettes, Customs import duty on imported Beer has been increased by Rs. 50/- per litre and Excise duty on local Beer and hard liquor have been increased by Rs. 5/- and Rs. 60/- per litre, respectively, as follows. The expected tax revenue for 2012 from these tax rate revisions on liquor and cigarettes is around 3 billion.

Category	Previous Duty (Rs.)	New Duty (Rs.)
Wine (Liquor other than toddy or any liquor made out of any Cereal) per Proof Litre	778/=	838/=
Molasses, Palmyrah, Coconut and Processed Arrack per Proof Litre	923/=	983/=
Country made foreign spirits per Proof Litre	1,063/=	1,123/=
Malt liquor (Absolute strength less than 5%) per Bulk Litre	85/=	90/=
Malt liquor (Absolute strength 5% and above) per Bulk Litre	101/=	106/=

The Excise (Special Provisions) Duty on all types of Cigarettes has been increased as follows such that price of a Cigarette is increased by Rs. 1.

H.S. Hdg.	H.S. Code	Description	Previous Excise Duty	New Excise Duty
24.02	2402.10	Cigars, Cheroots, Cigarillos, containing tobacco	Rs.4,000/- per kg net weight	Rs.5,500/- per kg net weight
	2402.20	Cigarettes containing tobacco:		
	2402.20.20	Cigarettes each not exceeding 60 mm in length	Rs. 3,465/- per 1,000 Cigarettes	Rs. 4,037/- per 1,000 Cigarettes
	2402.20.30	Cigarettes each exceeding 60 mm but not exceeding 67 mm in length	Rs. 7,540/- per 1,000 Cigarettes	Rs. 8,112/- per 1,000 Cigarettes
	2402.20.40	Cigarettes each exceeding 67mm but not exceeding 72 mm in length	Rs. 10,381/- per 1,000 Cigarettes	Rs. 10,953/- per 1,000 Cigarettes
	2402.20.50	Cigarettes each exceeding 72 mm but not exceeding 84 mm in length	Rs. 13,243/- per 1,000 Cigarettes	Rs. 13,815/- per 1,000 Cigarettes
	2402.20.60	Cigarettes each exceeding 84 mm in length	Rs. 16,400/- per 1,000 Cigarettes	Rs. 17,100/- per 1,000 Cigarettes

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EXTRAORDINARY

අංක 1751/28 - 2012 මාර්තු 30 වැනි සිකුරාදා - 2012.03.30
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(Published by Authority)

PART I : SECTION (I) – GENERAL

Government Notifications

Excise (Special Provisions) Act, No.13 of 1989

Order under Section 3

BY virtue of the powers vested in me by Section 3 of the Excise (Special Provisions) Act, No.13 of 1989, I, Mahinda Rajapaksa, Minister of Finance and Planning, do by this Order declare that:-

The Excise duty on every article specified in the Column II and III of the schedule hereto, corresponding to the every article specified under the following H S Headings mentioned in the Column I of the schedule of the Extraordinary Gazette Notification No. 1733/1 dated 2011.11.21 issued under the section 3 of this Act, shall be payable at the rate specified in the corresponding entry in Column IV of the Schedule hereto, with effect from 2012.03.31.

MAHINDARAJAPAKSA,
Minister of Finance and Planning

Ministry of Finance and Planning,
Colombo 01

30.03.2012

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PART I : SEC. (I) - GAZETTE EXTRAORDINARY OF THE DEMOCRATIC SOCIALIST REPUBLIC OF SRI LANKA - 30.03.2012

H S Hdg. I	H S code II	Description III	Excise DutyI V
24.02		Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes.	
	2402.10	Cigars, cheroots and cigarillos, containing tobacco	Rs. 5,500 per kg net weight
	2402.20	Cigarettes containing tobacco :	
	2402.20.20	Cigarettes, each not exceeding 60 mm in length	Rs. 4,037/= per 1000 cigarettes
	2402.20.30	Cigarettes, each exceeding 60 mm but not exceeding 67 mm in length	Rs.8,112/= per 1000 cigarettes
	2402.20.40	Cigarettes, each exceeding 67 mm but not exceeding 72 mm in length	Rs. 10,953/= per 1000 cigarettes
	2402.20.50	Cigarettes, each exceeding 72 mm but not exceeding 84 mm in length	Rs. 13,815/= per 1000 cigarettes
	2402.20.60	Cigarettes, each exceeding 84 mm in length	Rs. 17,100/= per 1000 cigarettes
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 half years old	
	8702.10.12	Modified Vehicles of heading 87.03, not more than one year old	173%
	8702.10.13	Modified Vehicles of heading 87.03, more than one year old	173%
	8702.10.19	Other	114%
		Motor vehicles for the transport of less than 13 persons (adults) including the driver, more than three and half years old	
	8702.10.21	Modified Vehicles of heading 87.03	173%
	8702.10.29	Other	114%
		Motor vehicles for the transport of 13 or more persons (adults) but less than 20 persons (adults) including the driver, not more than five years old	
	8702.10.32	Modified Vehicles of heading 87.03, not more than one year old	173%
	8702.10.33	Modified Vehicles of heading 87.03, more than one year old	173%
	8702.10.39	Other	41%
		Motor vehicles for the transport of 13 or more persons (adults) but less than 20 persons (adults) including the driver, more than five years old	
	8702.10.41	Modified Vehicles of heading 87.03	173
	8702.10.49	Other	41%
		Other, not more than five years old	
	8702.10.52	Modified Vehicles of heading 87.03, not more than one year old	173%
	8702.10.53	Modified Vehicles of heading 87.03, more than one year old	173%
		Other, more than five years old	
	8702.10.61	Modified Vehicles of heading 87.03	173%
	8702.10.69	Other	41%
	8702.90	Other	
		Motor vehicles for the transport of less than 13 persons (adults) including the driver, not more than three and half years old	
	8702.90.12	Modified Vehicles of heading 87.03, not more than one year old	143%
	8702.90.13	Modified Vehicles of heading 87.03, more than one year old	143%
	8702.90.19	Other	85%

H S Hdg. I	H S code II	Description III	Excise DutyI V
		Motor vehicles for the transport of less than 13 persons (adults) including the driver, more than three and half years old	
	8702.90.21	Modified Vehicles of heading 87.03	143%
	8702.90.29	Other	85%
		Motor vehicles for the transport of 13 or more persons (adults) but less than 20 persons (adults) including the driver, not more than five years old	
	8702.90.32	Modified Vehicles of heading 87.03, not more than one year old	143%
	8702.90.33	Modified Vehicles of heading 87.03, more than one year old	143%
	8702.90.39	Other	41%
		Motor vehicles for the transport of 13 or more persons (adults) but less than 20 persons (adults) including the driver, more than five years old	
	8702.90.41	Modified Vehicles of heading 87.03	143%
	8702.90.49	Other	41%
		Other, not more than five years old	
	8702.90.52	Modified Vehicles of heading 87.03, not more than one year old	143%
	8702.90.53	Modified Vehicles of heading 87.03, more than one year old	143%
		Other, more than five years old	
	8702.90.61	Modified Vehicles of heading 87.03	143%
	8702.90.69	Other	41%
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.	
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	8703.10	Vehicles specially designed for travelling on snow; golf cars and similar vehicles :	
	8703.10.10	Not more than one year old	40%
	8703.10.20	More than one year old	40%
		Other vehicles, with spark-ignition internal combustion reciprocating piston engine :	
	8703.21	Of cylinder capacity not exceeding 1,000 cc :	
	8703.21.30	Hearses not more than one year old	85%
	8703.21.40	Hearses more than one years old	85%
		Auto-trishaws	
	8703.21.51	With two-stroke petrol engine	40%
	8703.21.52	Other, driven by liquefied petroleum (L.P.) gas not more than one year old	40%
	8703.21.53	Other, driven by liquefied petroleum (L.P.) gas more than one year old	40%
	8703.21.54	Other, not more than one year old	40%
	8703.21.55	Other, more than one year old	40%
		Motor cars including station wagons and racing cars, not more than one year old	
	8703.21.61	Hybrid electric vehicles	14%
	8703.21.69	Other	85%
		Motor cars including station wagons and racing cars, more than one year old	
	8703.21.71	Hybrid electric vehicles	14%
	8703.21.79	Other:	85%
		Other:	
	8703.21.91	Hybrid electric vehicles, not more than one year old	14%

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H S Hdg. I	H S code II	Description III	Excise DutyI V
	8703.21.92	Other, not more one year old	85%
	8703.21.93	More than one year old	85%
	8703.22	Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc:	
	8703.22.30	Hearses not more than one year old	85%
	8703.22.40	Hearses more than one year old	85%
		Motor cars including station wagons and racing cars, not more than one year old	
	8703.22.51	Hybrid electric vehicles	14%
	8703.22.59	Other	85%
		Motor cars including station wagons and racing cars, more than one year old	
	8703.22.61	Hybrid electric vehicles	14%
	8703.22.69	Other:	85%
	8703.22.71	Other, not more than one year old	
	8703.22.79	Hybrid electric vehicles	14%
		Other	85%
		Other, more than one year old	
	8703.22.81	Hybrid electric vehicles	14%
	8703.22.89	Other	85%
	8703.23	Of a cylinder capacity exceeding 1,500 cc but not exceeding 3,000 cc :	
	8703.23.30	Hearses not more than one year old	85%
	8703.23.40	Hearses more than one year old	85%
		Motor cars including station wagons and racing cars of a cylinder capacity not exceeding 2,000 cc, not more than one year old:	
	8703.23.51	Hybrid electric vehicles of a cylinder capacity not exceeding 1600cc	14%
	8703.23.52	Other, of a cylinder capacity not exceeding 1,600 cc	85%
	8703.23.53	Other Hybrid electric vehicles	14%
	8703.23.59	Other	85%
		Motor cars including station wagons and racing cars of a cylinder capacity not exceeding 2,000 cc, more than one year old	
	8703.23.61	Hybrid electric vehicles of a cylinder capacity not exceeding 1600cc	14%
	8703.23.62	Other, of a cylinder capacity not exceeding 1,600 cc	85%
	8703.23.63	Other Hybrid electric vehicles	14%
	8703.23.69	Other	85%
		Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc, not more than one year old	
	8703.23.71	Hybrid electric vehicles	40%
	8703.23.79	Other	114%
		Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc, more than one year old	
	8703.23.81	Hybrid electric vehicles	40%
	8703.23.89	Other	114%
		Other	
	8703.23.91	Hybrid electric vehicles of a cylinder capacity not exceeding 2000cc, not more than one year old	14%
	8703.23.92	Other, of a cylinder capacity not exceeding 2,000 cc, not more than one year old	85%
	8703.23.93	Hybrid electric vehicles of a cylinder capacity not exceeding 2000cc, more than one year old	14%
	8703.23.94	Other, of a cylinder capacity exceeding 2,000 cc, more than one year old	85%
	8703.23.95	Hybrid electric vehicles of a cylinder capacity exceeding 2000cc, not more than one year old	40%

H S Hdg. I	H S code II	Description III	Excise DutyI V
	8703.23.96	Other, of a cylinder capacity exceeding 2,000 cc, not more than one year old	114%
	8703.23.97	Hybrid electric vehicles of a cylinder capacity exceeding 2,000 cc, more than one year old	40%
	8703.23.98	Other, of a cylinder capacity exceeding 2,000 cc, more than one year old	114%
	8703.24	Of a cylinder capacity exceeding 3,000 cc :	
	8703.24.30	Hearses not more than one year old	129%
	8703.24.40	Hearses more than one year old	129%
		Motor cars including station wagons and racing cars not more than one year old	
	8703.24.51	Hybrid electric vehicles	57%
	8703.24.59	Other	129%
		Motor cars including station wagons and racing cars, more than one year old	
	8703.24.61	Hybrid electric vehicles	57%
	8703.24.69	Other	129%
		Other, not more than one year old	
	8703.24.71	Hybrid electric vehicles	57%
	8703.24.79	Other	129%
		Other, more than one year old	
	8703.24.81	Hybrid electric vehicles	57%
	8703.24.89	Other	129%
		Other, vehicles with compression – ignition internal combustion piston engine (diesel or semi diesel):	
	8703.31	Of a cylinder capacity not exceeding 1,500 cc :	
	8703.31.30	Hearses not more than one year old	114%
	8703.31.40	Hearses more than one year old	114%
	8703.31.50	Auto-trishaws not more than one year old	40%
	8703.31.60	Auto-trishaws more than one year old	40%
	8703.31.70	Motor cars including station wagons and racing cars, not more than one year old	114%
	8703.31.80	Motor cars including station wagons and racing cars, more than one year old	114%
		Other	
	8703.31.91	Not more than one year old	114%
	8703.31.92	More than one year old	114%
	8703.32	Of a cylinder capacity exceeding 1,500 cc: but not exceeding 2,500 cc :	
	8703.32.30	Hearses not more than one year old	129%
	8703.32.40	Hearses more than one year old	129%
		Motor cars including station wagons and racing cars of a cylinder capacity not exceeding 2,000 cc, not more than one year old :	
	8703.32.51	Of a cylinder capacity not exceeding 1,600 cc	114%
	8703.32.59	Other:	129%
	8703.32.60	Motor cars including station wagons and racing cars of a cylinder capacity not exceeding 2,000 cc, more than one year old	129%
		Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc, not more than one year 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 800kg.	143%
	8703.32.79	Other	143%
	8703.32.80	Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc, more than one year old	143%
		Other:	

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H S Hdg. I	H S code II	Description III	Excise Duty V
	8703.32.91	Of a cylinder capacity not exceeding 2,000 cc, not more than one year old	129%
	8703.32.92	Of a cylinder capacity not exceeding 2,000 cc, more than one year old	129%
	8703.32.94	Other, of a cylinder capacity exceeding 2,000 cc, not more than one year old	143%
	8703.32.95	Of a cylinder capacity exceeding 2,000 cc, more than one year old	143%
	8703.33	Of a cylinder capacity exceeding 2,500 cc :	
	8703.33.30	Hearses not more than one year old	173%
	8703.33.40	Hearses more than one year old	173%
	8703.33.50	Motor cars including station wagons and racing cars, not more than one year old	173%
	8703.33.60	Motor cars including station wagons and racing cars, more than one year old	173%
		Other, not more than one year old	
	8703.33.79	Other	173%
	8703.33.80	Other, more than one year old	173%
	8703.90	Other :	
	8703.90.60	Other, more than one year old	85%
87.04		Motor vehicles for the transport of goods.	
		Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel) :	
	8704.21	g.v.w. not exceeding 5 tonnes :	
	8704.21.30	Chassis fitted with engines and cabs for vehicles of national subdivision 8704.21.52, more than three and half years old	Rs. 109,000/= per unit
		Vehicles with separate bodies for cabin and for cargo area, the 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 1,500 kg or more	
	8704.21.52	More than three and half years old	Rs. 109,000/= per unit
		Vehicles with separate bodies for cabin and for cargo area, the 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 less than 1,500 kg	
	8704.21.62	More than three and half years old	Rs. 109,000/= per unit
		Other vehicles with separate bodies for cabin and cargo area, and a cargo carrying capacity of 800 kg or more, but excluding those vehicles with a engine compartment totally protruding to the front of the vehicle from the driving cab:	
	8704.21.71	Not more than three and half years old	12%
	8704.21.72	More than three and half years old	12% or Rs. 109,000/= per unit
		Other vehicles of g.v.w. less than 1,500 kg:	
	8704.21.81	not more than three and half years old	56%
	8704.21.82	more than three and half years old	56%
		Other	
	8704.21.91	not more than three and half years old	56%
	8704.21.92	more than three and half years old	56%
	8704.22	g.v.w. exceeding 5 tonnes but not exceeding 20 tonnes :	
	8704.22.20	More than five years old	Rs. 109,000/= per unit
	8704.23	g.v.w. exceeding 20 tonnes :	
	8704.23.20	Tankers and bowsers with stainless steel tanks for transport of milk, refrigerated trucks, lorries and other trucks more than five years old	Rs. 109,000/= per unit
	8704.23.40	Other, more than five years old	Rs. 109,000/= per unit
		Other, with spark-ignition internal combustion piston engine :	
	8704.31	g.v.w. not exceeding 5 tonnes :	
	8704.31.30	Chassis fitted with engines and cabs for vehicles of national	

H S Hdg. I	H S code II	Description III	Excise Duty V
		subdivision 8704.31.42, more than five years old	Rs. 109,000/= per unit
		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 1,500 kg or more	
	8704.31.42	More than three and half years old	Rs. 109,000/= per unit
		Vehicles with separate bodies for cabin and for cargo area, the 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 less than 1,500 kg	
	8704.31.52	More than three and half years old Other vehicles with separate bodies for cabin and cargo area, and cargo carrying capacity of 800 kg or more but excluding those vehicles with a engine compartment totally protruding to the front of the vehicle from the driving cab:	Rs. 109,000/= per unit
	8704.31.61	Not more than three and half years old	12%
	8704.31.62	More than three and half years old	12% or Rs. 109,000/= per unit
		Other vehicles of g.v.w. less than 1,500 kg	
	8704.31.71	Not more than three and half years old	56%
	8704.31.72	More than three and half years old	56%
		Other	
	8704.31.91	Not more than three and half years old	56%
	8704.31.92	More than three and half years old	56%
	8704.32	g.v.w. exceeding 5 tonnes :	
	8704.32.20	Tankers and bowsers with stainless steel tanks for transport of milk, more than five years old	Rs. 109,000/= per unit
	8704.32.40	Other, more than five years old	Rs. 109,000/= per unit
	8704.90	Other :	
	8704.90.30	Other electric, not more than five years old	12%
	8704.90.40	Other electric, more than five years old	12% or Rs. 109,000/= per unit
	8704.90.50	Other, not more than five years old	32%
	8704.90.60	Other, more than five years old	32% or Rs. 218,500/= per unit
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	51%
	8711.10.20	More than three years old	51%
	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	51%
	8711.20.20	Exceeding 50 cc but not exceeding 200 cc, more than three years old	51%
	8711.20.30	Other, not more than three years old	51%
	8711.20.40	Other, more than three years old	51%
	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	51%
	8711.30.90	Other	51%
	8711.40	With reciprocating internal combustion piston engine of a cylinder capacity exceeding 500 cc but not exceeding 800 cc	51%
	8711.50	With reciprocating internal combustion piston engine of a cylinder capacity exceeding 800 cc	51%
	8711.90	Other :	
	8711.90.90	Other	51%