

Gazette Extraordinary
No. 2421/44
dated 31.01.2025

GOVERNMENT NOTIFICATION

Imports and Exports Control Act, No. 1 of 1969

IN terms of the powers vested in me by Section 20 read together with Sub-Section 4(1) and Section 14 of the Imports and Exports (Control) Act, No. 1 of 1969 as amended by Act, No. 48 of 1985 and Act, No. 28 of 1987, I, Anura Kumara Dissanayake, the Minister of Finance, Planning and Economic Development promulgate following Regulations.


Anura Kumara Dissanayake
Minister of Finance, Planning and
Economic Development

Ministry of Finance, Planning and Economic Development,
Colombo 01.

January 31, 2025

REGULATIONS

1. These Regulations may be cited as the “**Imports and Exports (Control) Regulations No. 02 of 2025**”.
2. These Regulations are promulgated based on decision of the Cabinet of Ministers dated September 13, 2024 on the Memorandum No. 24/1945/604/208 dated September 12, 2024 titled, “Approval for removal of Temporary Suspension on Importation of Motor Vehicles”.
3. The Imports and Exports (Control) Regulations No. 02 of 2023, published in the Gazette Extraordinary No. 2312/78 dated January 01, 2023 as amended subsequently and as last amended by the Imports and Exports (Control) Regulations No. 01 of 2025, published in the Gazette Extraordinary No. 2421/04 dated January 27, 2025 is hereby further amended.
4. The Imports and Exports (Control) Regulations No. 01 of 2025, published in the Gazette Extraordinary No. 2421/04 dated January 27, 2025 is hereby rescinded without prejudice to the validity of any actions performed thereunder.

5. Goods, classified under the HS Codes together with their corresponding entries as described in the Schedule A below, which is an integral part of these Regulations, shall be deleted from the **Schedule I** of the Imports and Exports (Control) Regulations No. 02 of 2023, published in the Gazette Extraordinary No. 2312/78 dated January 01, 2023;

Schedule A

	<i>Column I</i> HS Heading	<i>Column II</i> HS Code		<i>Column III</i> Description	<i>Column IV</i> Temporary Suspension (TS) List A	<i>Column V</i> Temporary Suspension (TS) List B
198	87.02			Motor vehicles for the transport of ten or more persons, including the driver		
		8702.10	-	With only compression – ignition internal combustion piston engine (diesel or semi-diesel):		
			---	Motor vehicles for the transport of less than 13 person (adults) including the driver, not more than three and a half years old:		
		8702.10.12	----	Modified vehicles of heading 87.03, not more than two years old	TS	
		8702.10.19	----	Other	TS	
			---	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:		
		8702.10.32	----	Modified vehicles of heading 87.03, not more than five years old	TS	
		8702.10.39	----	Other	TS	
			---	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:		
		8702.10.53	----	Modified vehicles of heading 87.03, not more than two years old	TS	
		8702.10.55	----	Other, not more than five years old	TS	
		8702.10.59	----	Other	TS	
			---	Other, not more than ten years old:		
		8702.10.73	----	Modified Vehicles of heading 87.03, not more than two years old	TS	
		8702.10.75	----	Other, not more than five years old	TS	
		8702.10.79	----	Other	TS	
			---	Other, more than ten years old:		

		8702.20	-	With both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion:		
			---	Motor vehicles for the transport of less than 13 persons (adults) including the driver, not more than three and a half years old:		
		8702.20.11	----	Modified vehicles of heading 87.03, not more than two years old	TS	
		8702.20.19	----	Other	TS	
			---	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:		
		8702.20.31	----	Modified vehicles of 87.03, not more than two years old	TS	
		8702.20.39	----	Other	TS	
			---	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:		
		8702.20.51	----	Modified vehicles of heading 87.03, not more than two years old	TS	
		8702.20.53	----	Other, not more than five years old	TS	
		8702.20.59	----	Other	TS	
			---	Other, not more than ten years old:		
		8702.20.71	----	Modified vehicles of heading 87.03, more than two years old	TS	
		8702.20.73	----	Other, not more than five years old	TS	
		8702.20.79	----	Other	TS	
			---	Other, more than ten years old:		
		8702.30	-	With both spark-ignition internal combustion piston engine and electric motor as motors for propulsion :		
			---	Motor vehicles for the transport of less than 13 persons (adults) including the driver, not more than three and a half years old:		
		8702.30.11	----	Modified vehicles of heading 87.03, not more than two years old	TS	
		8702.30.19	----	Other	TS	
			---	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:		
		8702.30.31	----	Modified vehicles of heading 87.03, not more than two years old	TS	

		8702.30.39	----	Other	TS	
			---	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:		
		8702.30.51	----	Modified vehicles of heading 87.03, not more than two years old	TS	
		8702.30.53	----	Other, not more than five years old	TS	
		8702.30.59	----	Other	TS	
			---	Other, not more than ten years old:		
		8702.30.71	----	Modified vehicles of heading 87.03, not more than two years old	TS	
		8702.30.73	----	Other, not more than five years old	TS	
		8702.30.79	----	Other	TS	
			---	Other, more than ten years old:		
		8702.40	-	With only electric motor for propulsion:		
			---	Motor vehicles for the transport of less than 13 persons (adults) including the driver, not more than three and a half years old:		
		8702.40.11	----	Modified vehicles of heading 87.03, not more than two years old	TS	
		8702.40.19	----	Other	TS	
			---	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:		
		8702.40.31	----	Modified vehicles of heading 87.03, not more than two years old	TS	
		8702.40.39	----	Other	TS	
			---	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:		
		8702.40.51	----	Modified Vehicles of heading 87.03, not more than two years old	TS	
		8702.40.53	----	Other, not more than five years old	TS	
		8702.40.59	----	Other	TS	
			---	Other, not more than ten years old:		
		8702.40.71	----	Modified vehicles of heading 87.03, not more than two years old	TS	
		8702.40.73	----	Other, not more than five years old	TS	
		8702.40.79	----	Other	TS	
			---	Other, more than ten years old:		
		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:		
		8702.90.12	----	Modified Vehicles of heading 87.03, not more than two years old	TS	
		8702.90.19	----	Other	TS	
			---	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:		
		8702.90.32	----	Modified Vehicles of heading 87.03, not more than two years old	TS	
		8702.90.39	----	Other	TS	
			---	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:		
		8702.90.53	----	Modified Vehicles of heading 87.03, not more than two years old	TS	
		8702.90.55	----	Other, not more than five years old	TS	
		8702.90.59	----	Other	TS	
			---	Other, not more than ten years old:		
		8702.90.73	----	Modified Vehicles of heading 87.03, not more than two years old	TS	
		8702.90.75	----	Other, not more than five years old	TS	
		8702.90.79	----	Other	TS	
199	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:		
			---	Not more than three years old:		
		8703.10.11	----	Electric Golf cars	TS	
		8703.10.19	----	Other	TS	
		8703.20	-	Other vehicles, with only spark-ignition internal combustion piston engine :		
			--	Of cylinder capacity not exceeding 1,000 cc :		
			---	Auto-trishaws:		
		8703.21.52	----	Other, driven by liquefied petroleum (LP) gas, not more than two years old	TS	
		8703.21.54	----	Other, not more than two years old	TS	
			---	Motor cars including station wagons and racing cars, not more than three years old:		

		8703.21.62	----	Go-Karts	TS	
		8703.21.63	----	Other, of cylinder capacity not exceeding 300 cc including Quadricycle	TS	
		8703.21.64	----	All - terrain vehicle (ATV)	TS	
		8703.21.69	----	Other	TS	
			---	Motor cars including station wagons and racing cars, more than three years old:		
		8703.21.73	----	All - terrain vehicle (ATV)	TS	
			----	Other:		
		8703.21.92	----	Not more than three years old	TS	
		8703.22	--	Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc:		
		8703.22.50	---	Motor cars including station wagons and racing cars, not more than three years old	TS	
		8703.22.70	---	Other, not more than three years old	TS	
		8703.23	---	Of a cylinder capacity exceeding 1,500 cc but not exceeding 3,000 cc:		
			---	Motor cars including station wagons and racing cars of a cylinder capacity not exceeding 2,000 cc, not more than three years old:		
		8703.23.52	----	Of a cylinder capacity not exceeding 1,600 cc	TS	
		8703.23.55	----	Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800 cc	TS	
		8703.23.59	----	Other	TS	
			---	Motor cars including station wagons and racing cars of a cylinder capacity not exceeding 2,000 cc, more than three years old:		
		8703.23.70	---	Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc, not more than three years old	TS	
			---	Other:		
		8703.23.92	----	Of a cylinder capacity not exceeding 2,000 cc, not more than three years old	TS	
		8703.23.96	----	Of a cylinder capacity exceeding 2,000 cc, not more than three years old	TS	
		8703.24	--	Of a cylinder capacity exceeding 3,000 cc:		
		8703.24.50	---	Motor cars including station wagons and racing cars, not more than three years old	TS	
		8703.24.70	---	Other, not more than three years old	TS	
			-	Other vehicles, with only compression-ignition internal combustion piston engine (diesel or semi-diesel):		
		8703.31	--	Of a cylinder capacity not exceeding 1,500 cc:		

	8703.31.50	---	Auto-trishaws not more than two years old	TS	
	8703.31.70	---	Motor cars including station wagons and racing cars, not more than three years old	TS	
		---	Other:		
	8703.31.92	----	Not more than three years old	TS	
	8703.32	--	Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,500 cc:		
		---	Motor cars including station wagons and racing cars of a cylinder capacity not exceeding 2,000 cc, not more than three years old:		
	8703.32.52	----	Of a cylinder capacity not exceeding 1,600 cc	TS	
	8703.32.55	----	Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800 cc	TS	
	8703.32.59	----	Other	TS	
		---	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-monologue 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.	TS	
	8703.32.79	----	Other	TS	
		---	Other:		
	8703.32.92	----	Of a cylinder capacity not exceeding 2,000 cc, not more than three years old	TS	
	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	TS	
	8703.32.95	----	Other, of a cylinder capacity exceeding 2000 cc., not more than three years old	TS	
	8703.33	--	Of a cylinder capacity exceeding 2,500 cc:		
	8703.33.50	---	Motor cars including station wagons and racing cars, not more than three years old	TS	
		---	Other, not more than three years old:		
	8703.33.71	----	Motor-homes, specially equipped for habitation (with sleeping, cooking, toilet facilities etc.)	TS	
	8703.33.79	----	Other	TS	

		8703.40	-	Other vehicles, with both spark-ignition internal combustion piston engine and electric motor as motors for propulsion, other than those capable of being charged by plugging to external source of electric power :		
			---	Vehicles other than motor cars including station wagons and racing cars, of a cylinder capacity not exceeding 1,000 cc:		
		8703.40.15	----	Auto-trishaws, not more than two years old	TS	
		8703.40.18	----	Other, not more than three years old	TS	
			---	Motor cars including station wagons and racing cars, of cylinder capacity not exceeding 1,000 cc:		
		8703.40.21	----	Go-Karts, not more than three years old	TS	
		8703.40.23	----	Quadricycle of cylinder capacity not exceeding 300 cc, not more than three years old	TS	
		8703.40.25	----	All-terrain vehicle (ATV), not more than three years old	TS	
		8703.40.28	----	Other, not more than three years old	TS	
			---	Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc:		
		8703.40.35	----	Motor cars including station wagons and racing cars, not more than three years old	TS	
		8703.40.38	----	Other, not more than three years old	TS	
			---	Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000 cc:		
		8703.40.48	----	Other, not more than three years old	TS	
			---	Motor cars including station wagons and racing cars of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000 cc:		
		8703.40.51	----	Of a cylinder capacity not exceeding 1,600 cc, not more than three years old	TS	
		8703.40.53	----	Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800 cc, not more than three years old	TS	
		8703.40.58	----	Other, not more than three years old	TS	
			---	Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc but not exceeding 3000cc:		
		8703.40.68	----	Other, not more than three years old	TS	

			---	Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc but not exceeding 3000cc:		
		8703.40.71	----	Not more than three years old	TS	
			---	Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 3000cc:		
		8703.40.88	----	Other, not more than three years old	TS	
			---	Motor cars including station wagons and racing cars of a cylinder capacity exceeding 3000cc:		
		8703.40.91	----	Not more than three years old	TS	
		8703.50	-	Other vehicles, with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion, other than those capable of being charged by plugging to external source of electric power:		
			---	Vehicles other than motor cars including station wagons and racing cars, of cylinder capacity not exceeding 1,000 cc:		
		8703.50.15	----	Auto-trishaws, not more than two years old	TS	
		8703.50.18	----	Other, not more than three years old	TS	
			---	Motor cars including station wagons and racing cars, of cylinder capacity not exceeding 1,000 cc:		
		8703.50.21	----	Go-Karts, not more than three years old	TS	
		8703.50.23	----	Quadricycle of cylinder capacity not exceeding 300 cc, not more than three years old	TS	
		8703.50.25	----	All-terrain vehicle (ATV), not more than three years old	TS	
		8703.50.28	----	Other, not more than three years old	TS	
			---	Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc:		
		8703.50.35	----	Motor cars including station wagons and racing cars, not more than three years old	TS	
		8703.50.38	----	Other, not more than three years old	TS	
			---	Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000 cc:		
		8703.50.48	----	Other, not more than three years old	TS	
			---	Motor cars including station wagons and racing cars of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000 cc:		

		8703.50.51	----	Of a cylinder capacity not exceeding 1,600 cc, not more than three years old	TS	
		8703.50.53	----	Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800 cc, not more than three years old	TS	
		8703.50.58	----	Other, not more than three years old	TS	
			---	Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc but not exceeding 3000cc:		
		8703.50.68	----	Other, not more than three years old	TS	
			---	Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc but not exceeding 3000cc:		
		8703.50.71	----	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, not more than three years old	TS	
		8703.50.72	----	Motor-homes, specially equipped for habitation (with sleeping, cooking, toilet facilities etc.), not more than three years old	TS	
		8703.50.78	----	Other, not more than three years old	TS	
			---	Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 3000cc:		
		8703.50.88	----	Other, not more than three years old	TS	
			---	Motor cars including station wagons and racing cars of a cylinder capacity exceeding 3000cc:		
		8703.50.91	----	Motor-homes, specially equipped for habitation (with sleeping, cooking, toilet facilities etc.), not more than three years old	TS	
		8703.50.98	----	Other, not more than three years old	TS	
		8703.60	-	Other vehicles, with both spark-ignition internal combustion piston engine and electric motor as motors for propulsion, capable of being charged by plugging to external source of electric power :		
			---	Vehicles other than motor cars including station wagons and racing cars, Of cylinder capacity not exceeding 1,000 cc:		
		8703.60.15	----	Auto-trishaws, not more than two years old	TS	
		8703.60.18	----	Other, not more than three years old	TS	

			---	Motor cars including station wagons and racing cars, of cylinder capacity not exceeding 1,000 cc:		
		8703.60.21	----	Go-Karts, not more than three years old	TS	
		8703.60.23	----	Quadricycle of cylinder capacity not exceeding 300 cc, not more than three years old	TS	
		8703.60.25	----	All-terrain vehicle (ATV), not more than three years old	TS	
		8703.60.28	----	Other, not more than three years old	TS	
			---	Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc:		
		8703.60.35	----	Motor cars including station wagons and racing cars, not more than three years old	TS	
		8703.60.38	----	Other, not more than three years old	TS	
			---	Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000 cc:		
		8703.60.48	----	Other, not more than three years old	TS	
			---	Motor cars including station wagons and racing cars of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000 cc:		
		8703.60.51	----	Of a cylinder capacity not exceeding 1,600 cc, not more than three years old	TS	
		8703.60.53	----	Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800 cc, not more than three years old	TS	
		8703.60.58	----	Other, not more than three years old	TS	
			---	Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc but not exceeding 3000cc:		
		8703.60.68	----	Other, not more than three years old	TS	
			---	Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc but not exceeding 3000cc:		
		8703.60.71	----	Not more than three years old	TS	
			---	Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 3000cc:		
		8703.60.88	----	Other, not more than three years old	TS	
			---	Motor cars including station wagons and racing cars of a cylinder capacity exceeding 3000cc:		
		8703.60.91	----	Not more than three years old	TS	

		8703.70	-	Other vehicles, with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion, capable of being charged by plugging to external source of electric power:		
			---	Vehicles other than motor cars including station wagons and racing cars, of cylinder capacity not exceeding 1,000 cc:		
		8703.70.15	----	Auto-trishaws, not more than two years old	TS	
		8703.70.18	----	Other, not more than three years old	TS	
			---	Motor cars including station wagons and racing cars, of cylinder capacity not exceeding 1,000 cc:		
		8703.70.21	----	Go-Karts, not more than three years old	TS	
		8703.70.23	----	Quadricycle of cylinder capacity not exceeding 300 cc, not more than three years old	TS	
		8703.70.25	----	All-terrain vehicle (ATV), not more than three years old	TS	
		8703.70.28	----	Other, not more than three years old	TS	
			---	Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc:		
		8703.70.35	----	Motor cars including station wagons and racing cars, not more than three years old	TS	
		8703.70.38	----	Other, not more than three years old	TS	
			---	Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000 cc:		
		8703.70.48	----	Other, not more than three years old	TS	
			---	Motor cars including station wagons and racing cars of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000 cc:		
		8703.70.51	----	Of a cylinder capacity not exceeding 1,600 cc, not more than three years old	TS	
		8703.70.53	----	Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800 cc, not more than three years old	TS	
		8703.70.58	----	Other, not more than three years old	TS	
			---	Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc but not exceeding 3000cc:		
		8703.70.68	----	Other, not more than three years old	TS	

			---	Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc but not exceeding 3000cc:		
		8703.70.71	----	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, not more than three years old	TS	
		8703.70.72	----	Motor-homes, specially equipped for habitation (with sleeping, cooking, toilet facilities etc.), not more than three years old	TS	
		8703.70.78	----	Other, not more than three years old	TS	
			---	Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 3000cc:		
		8703.70.88	----	Other, not more than three years old	TS	
			---	Motor cars including station wagons and racing cars of a cylinder capacity exceeding 3000cc:		
		8703.70.91	----	Motor-homes, specially equipped for habitation (with sleeping, cooking, toilet facilities etc.), not more than three years old	TS	
		8703.70.98	----	Other, not more than three years old	TS	
		8703.80	-	Other vehicles, with only electric motor for propulsion:		
			---	Electric auto-trishaws:		
		8703.80.11	----	Not more than two years old	TS	
			---	Other, powered by on board accumulators charged solely by electricity generated by on board solar electricity panels:		
		8703.80.21	----	Not more than 3 years old	TS	
			---	Other, powered by on board accumulators charged by external electric source (e.g. National Grid), not more than 3 years old:		
		8703.80.31	----	Capacity of motors not exceeding 50kW	TS	
		8703.80.32	----	Capacity of motors exceeding 50kW, but not exceeding 100kW	TS	
		8703.80.33	----	Capacity of motors exceeding 100kW, but not exceeding 200kW	TS	
		8703.80.34	----	Capacity of motors exceeding 200kW	TS	

			---	Other, 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, not more than 3 years old:		
		8703.80.51	----	Capacity of motors not exceeding 50kW	TS	
		8703.80.52	----	Capacity of motors exceeding 50kW, but not exceeding 100kW	TS	
		8703.80.53	----	Capacity of motors exceeding 100kW, but not exceeding 200kW	TS	
		8703.80.54	----	Capacity of motors exceeding 200kW	TS	
			---	Other:		
		8703.80.71	----	Not more than three years old	TS	
		8703.90	-	Other:		
		8703.90.10	---	Not more than three years old:	TS	
200	87.04			Motor vehicles for the transport of goods.		
		8704.10	-	Dumpers designed for off-highway use	TS	
			-	Other, with only 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	TS	
			---	Auto-trishaws:		
		8704.21.21	----	Not more than four years old	TS	
			---	Chassis fitted with engines and cabs		
		8704.21.31	----	for vehicles of national subdivision 8704.21.43, not more than four years old	TS	
		8704.21.33	----	for vehicles of national subdivision 8704.21.51, not more than four years old	TS	
		8704.21.35	----	for vehicles of national subdivision 8704.21.63, not more than four years old	TS	
		8704.21.37	----	for vehicles of national subdivision 8704.21.67, not more than four years old	TS	

			---	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	TS	
		8704.21.43	----	Cargo carrying capacity of 800kg or more, not more than four years old	TS	
			---	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	TS	
			---	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	TS	
		8704.21.63	----	Vehicles fitted with front leaf sprigs and Cargo carrying capacity of 800kg or more, not more than four years old	TS	
		8704.21.65	----	Other Vehicles, Cargo carrying capacity of less than 800kg, not more than four years old	TS	
		8704.21.67	----	Other Vehicles, Cargo carrying capacity of 800kg or more, not more than four years old	TS	
			---	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	TS	
			---	Other:		
		8704.21.91	----	Other vehicles with separate bodies for cabin and cargo area, not more than four years old	TS	
		8704.21.93	----	Other vehicles not more than four years old	TS	
		8704.22	--	g.v.w. exceeding 5 tonnes but not exceeding 20 tonnes:		
			---	Tankers and bowsters with stainless steel tanks for transport of milk and refrigerated trucks:		
		8704.22.41	----	Not more than five years old	TS	
		8704.22.42	----	More than five years old but less than ten years old	TS	
			---	Other:		
		8704.22.61	----	Not more than five years old	TS	
		8704.22.62	----	More than five years old but less than ten years old	TS	
		8704.23	--	g.v.w. exceeding 20 tonnes:		
			---	Tankers and bowsters with stainless steel tanks for transport of milk and refrigerated trucks:		
		8704.23.51	----	Not more than five years old	TS	
		8704.23.52	----	More than five years old but less than ten years old	TS	
			---	Other:		
		8704.23.71	----	Not more than five years old	TS	
		8704.23.72	----	More than five years old but less than ten years old	TS	
			-	Other, with only spark-ignition internal combustion piston engine :		
		8704.31	--	g.v.w. not exceeding 5 tonnes:		
			---	Special purpose tankers/bowsters and trucks:		
		8704.31.11	----	Tankers / bowsters with stainless steel tanks for transport of milk, not more than five years old	TS	
		8704.31.13	----	Garbage trucks equipped with waste compacting mechanism, not more than five years old	TS	
			---	Auto-trishaws:		
		8704.31.22	----	Other, not more than four years old	TS	
			---	Chassis fitted with engines and cabs:		
		8704.31.31	----	for vehicles of national subdivision 8704.31.43, not more than four years old	TS	
		8704.31.33	----	for vehicles of national subdivision 8704.31.51, not more than four years old	TS	
		8704.31.35	----	for vehicles of national subdivision 8704.31.63, not more than four years old	TS	

			---	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	TS	
		8704.31.43	----	Cargo carrying capacity of 800kg or more, not more than four years old	TS	
			---	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	TS	
			---	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	TS	
		8704.31.63	----	Vehicles fitted with front leaf sprigs and Cargo carrying capacity of 800kg or more, not more than four years old	TS	
		8704.31.65	----	Other Vehicles, Cargo carrying capacity of less than 800kg, not more than four years old	TS	
		8704.31.67	----	Other Vehicles, Cargo carrying capacity of 800kg or more, not more than four years old	TS	
			---	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	TS	
		---	Other:		
	8704.31.91	----	Vehicles with separate bodies for cabin and cargo area, not more than four years old	TS	
	8704.31.93	----	Other not more than four years old	TS	
	8704.32	--	g.v.w. exceeding 5 tonnes:		
		---	Tankers and bowsters with stainless steel tanks for transport of milk and refrigerated trucks:		
	8704.32.41	----	Not more than five years old	TS	
	8704.32.42	----	More than five years old but not more than ten years old	TS	
		----	Garbage trucks equipped with waste compacting mechanism:		
	8704.32.51	----	Not more than five years old	TS	
		---	Other:		
	8704.32.61	----	Not more than five years old	TS	
	8704.32.62	----	More than five years old but not more than ten years old	TS	
		-	Other, with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion :		
	8704.41	--	g.v.w. not exceeding 5 tonnes		
		---	Special purpose tankers/bowsters and trucks:		
	8704.41.11	----	Tankers / bowsters with stainless steel tanks for transport of milk, not more than five years old	TS	
	8704.41.13	----	Garbage trucks equipped with waste compacting mechanism, not more than five years old	TS	
		---	Auto-trishaws :		
	8704.41.21	----	Not more than four years old	TS	
		---	Chassis fitted with engines and cabs		
	8704.41.31	----	for vehicles of national subdivision 8704.41.43, not more than four years old	TS	
	8704.41.33	----	for vehicles of national subdivision 8704.41.51, not more than four years old	TS	
	8704.41.35	----	for vehicles of national subdivision 8704.41.63, not more than four years old	TS	
	8704.41.37	----	for vehicles of national subdivision 8704.41.67, not more than four years old	TS	

			---	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 :		
		8704.41.41	----	Cargo carrying capacity of less than 800kg, not more than four years old	TS	
		8704.41.43	----	Cargo carrying capacity of 800kg or more, not more than four years old	TS	
			---	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 :		
		8704.41.51	----	Not more than four years old	TS	
			---	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 :		
		8704.41.61	----	Vehicles fitted with front leaf sprigs and Cargo carrying capacity of less than 800kg, not more than four years old	TS	
		8704.41.63	----	Vehicles fitted with front leaf sprigs and Cargo carrying capacity of 800kg or more, not more than four years old	TS	
		8704.41.65	----	Other Vehicles, Cargo carrying capacity of less than 800kg, not more than four years old	TS	
		8704.41.67	----	Other Vehicles, Cargo carrying capacity of 800kg or more, not more than four years old	TS	
			---	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 :		

	8704.41.71	----	Not more than four years old	TS	
		---	Other :		
	8704.41.91	----	Other vehicles with separate bodies for cabin and cargo area, not more than four years old	TS	
	8704.41.93	----	Other vehicles not more than four years old	TS	
	8704.42	--	g.v.w. exceeding 5 tonnes but not exceeding 20 tonnes :		
		---	Tankers and bowsters with stainless steel tanks for transport of milk and refrigerated trucks :		
	8704.42.41	----	Not more than five years old	TS	
	8704.42.42	----	More than five years old but less than ten years old	TS	
		---	Garbage trucks equipped with waste compacting mechanism. :		
	8704.42.51	----	Not more than five years old	TS	
		---	Other :		
	8704.42.61	----	Not more than five years old	TS	
	8704.42.62	----	More than five years old but less than ten years old	TS	
		---	Tankers and bowsters with stainless steel tanks for transport of milk and refrigerated trucks :		
	8704.43.51	----	Not more than five years old	TS	
	8704.43.52	----	More than five years old but less than ten years old	TS	
		---	Garbage trucks equipped with waste compacting mechanism :		
	8704.43.61	----	Not more than five years old	TS	
		---	Other :		
	8704.43.71	----	Not more than five years old	TS	
	8704.43.72	----	More than five years old but less than ten years old	TS	
		-	Other, with both spark-ignition internal combustion piston engine and electric motor as motors for propulsion :		
	8704.51		g.v.w. not exceeding 5 tonnes		
		---	Special purpose tankers/bowsters and trucks:		
	8704.51.11	----	Tankers / bowsters with stainless steel tanks for transport of milk, not more than five years old	TS	
	8704.51.13	----	Garbage trucks equipped with waste compacting mechanism, not more than five years old	TS	
		---	Auto-trishaws :		
	8704.51.21	----	With two-stroke petrol engine	TS	
	8704.51.22	----	Other, not more than four years old	TS	

			---	Chassis fitted with engines and cabs :		
		8704.51.31	----	for vehicles of national subdivision 8704.51.43, not more than four years old	TS	
		8704.51.33	----	for vehicles of national subdivision 8704.51.51, not more than four years old	TS	
		8704.51.35	----	for vehicles of national subdivision 8704.51.63, not more than four years old	TS	
		8704.51.37	----	for vehicles of national subdivision 8704.51.67, not more than four years old	TS	
			---	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 :		
		8704.51.41	----	Cargo carrying capacity of less than 800kg, not more than four years old	TS	
		8704.51.43	----	Cargo carrying capacity of 800kg or more, not more than four years old	TS	
			---	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:		
		8704.51.51	----	Not more than four years old	TS	
			---	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 :		
		8704.51.61	----	Vehicles fitted with front leaf sprigs and Cargo carrying capacity of less than 800kg, not more than four years old	TS	
		8704.51.63	----	Vehicles fitted with front leaf sprigs and Cargo carrying capacity of 800kg or more, not more than four years old	TS	
		8704.51.65	----	Other Vehicles, Cargo carrying capacity of less than 800kg, not more than four years old	TS	
		8704.51.67	----	Other Vehicles, Cargo carrying capacity of 800kg or more, not more than four years old	TS	

			---	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 :		
		8704.51.71	----	Not more than four years old	TS	
			---	Other :		
		8704.51.91	----	Vehicles with separate bodies for cabin and cargo area, not more than four years old	TS	
		8704.51.93	----	Other not more than four years old	TS	
		8704.52	--	g.v.w. exceeding 5 tonnes :		
			---	Tankers and bowsters with stainless steel tanks for transport of milk and refrigerated trucks :		
		8704.52.41	----	Not more than five years old	TS	
		8704.52.42	----	More than five years old but not more than ten years old	TS	
			---	Garbage trucks equipped with waste compacting mechanism :		
		8704.52.51	----	Not more than five years old	TS	
			---	Other :		
		8704.52.61	----	Not more than five years old	TS	
		8704.52.62	----	More than five years old but not more than ten years old	TS	
			-	Other with only electric motor for propulsion :		
		8704.60.10	---	Electric auto-trishaws not more than five years old	TS	
			---	Other electric, not more than five years old		
		8704.60.31	----	Capacity of motors not exceeding 50kW	TS	
		8704.60.32	----	Capacity of motors exceeding 50kW, but not exceeding 100kW	TS	
		8704.60.33	----	Capacity of motors exceeding 100kW, but not exceeding 200kW	TS	
		8704.60.34	----	Capacity of motors exceeding 200kW	TS	
		8704.90	-	Other :		
		8704.90.10	---	Not more than five years old	TS	

201	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, concretemixer lorries, road sweeper lorries, spraying lorries, mobile workshops, mobile radiological units).		
		8705.10	-	Crane lorries :		
		8705.10.10	---	Not more than ten years old		TS
		8705.20	-	Mobile drilling derricks :		
		8705.20.10	---	Not more than seven years old		TS
		8705.30	-	Fire fighting vehicles :		
		8705.30.10	---	Not more than seven years old		TS
		8705.40	-	Concrete-mixer lorries :		
		8705.40.10	---	Not more than ten years old		TS
		8705.90	-	Other :		
			---	Gully bowzers equipped with suction pumps for extracting sewage water /wastes:		
		8705.90.21	----	Not more than seven years old		TS
			---	Concrete pump trucks :		
		8705.90.31	----	Not more than ten years old		TS
			---	Mobile workshops		
		8705.90.41	---	Modified vehicles of heading 87.02, not more than three years old	TS	
		8705.90.43	----	Modified vehicles of heading 87.03, not more than three years old	TS	
		8705.90.45	----	Modified vehicles of heading 87.04, not more than three years old	TS	
		8705.90.47	----	Other, not more than seven years old	TS	
			---	Other, modified vehicles of heading 87.02, 87.03 and 87.04:		
		8705.90.51	----	Modified vehicles of heading 87.02, not more than three years old.	TS	
		8705.90.53	----	Modified vehicles of heading 87.03, not more than three years old.	TS	
		8705.90.55	----	Modified vehicles of heading 87.04, not more than three years old.	TS	
			---	Other:		
		8705.90.91	----	g. v. w. not exceeding 4 tonnes, not more than seven years old (except Aerial Platform Trucks)	TS	
		8705.90.93	----	g. v. w. exceeding 4 tonnes, not more than seven years old (except Aerial Platform Trucks)	TS	

		8705.90.94	----	g. v. w. exceeding 4 tonnes, more than seven years old	TS	
203	87.11			Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars.		
		8711.10	-	With internal combustion piston engine of a cylinder capacity not exceeding 50 cc :		
		8711.10.10	---	Not more than three years old	TS	
		8711.20	-	With 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	TS	
		8711.20.30	---	Other, not more than three years old	TS	
		8711.30	-	With 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	TS	
		8711.30.30	---	Exceeding 350 cc but not exceeding 450 cc, not more than three years old	TS	
		8711.30.50	---	Other, not more than three years old	TS	
		8711.40	-	With 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	TS	
		8711.50	-	With 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	TS	
		8711.50.30	---	Other, not more than three years old	TS	
		8711.60	-	With electric motor for propulsion:		
		8711.90	-	Other	TS	
204	87.12	8712.00		Bicycles and other cycles (including delivery tricycles), not motorized:		
		8712.00.10	---	Delivery tricycles	TS	
		8712.00.20	---	Used bicycle	TS	
205	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		TS
		8716.20	-	Self-loading or self-unloading trailers and semi-trailers for agricultural purposes :		
		8716.20.10	---	Not more than five years old		TS
		8716.31	--	Tanker trailers and tanker semitrailers :		
		8716.31.10	---	Not more than five years old		TS
		8716.39	--	Other :		
		8716.39.10	---	Not more than three years old		TS
		8716.40	-	Other trailers and semi-trailers :		
		8716.40.10	---	Not more than five years old		TS
		8716.80	-	Other vehicles :		
		8716.80.20	---	Wheelbarrows		TS
		8716.80.30	---	Other not more than five years old		TS
		8716.90.10	---	For wheelbarrows		TS

6.1 (i) An importer registered under the Department of Motor Traffic as a motor vehicle importer is permitted to import required number of motor vehicles classified under the HS Codes referred to in the Regulation No.5 above for trading purpose.

(ii) No importer other than an importer referred to in Regulation No. 6.1 (i) above, shall be permitted to import vehicle(s), classified under the HS Codes referred to in the Regulation No.5 above within a period of twelve (12) months from the date of Bill of Entry (Customs Declaration – CUSDEC) of the imported motor vehicle.

(iii) Notwithstanding the Regulation No. 6.1 (ii) above, Government organizations or development projects awarded by Government organizations or Diplomatic Missions in Sri Lanka are permitted to import required number of motor vehicles, classified under the HS Codes referred to in the Regulation No.5 above.

6.2 (i) An **importer** referred to in the Regulation 6.1 (i) above shall register such motor vehicle(s) in the name of buyer and other importers referred to in the Regulation No. 6.1 (ii) and (iii) above shall register such motor vehicle(s) in the name of the importer with the Department of Motor Traffic, within 90 days from the date of Bill of Entry (Customs Declaration - CUSDEC) of said motor vehicle(s).

- (ii) For the purpose of registration of motor vehicles, classified under the HS Codes referred to in the Regulation No.5 above, the importer or buyer shall submit an Affidavit affirming his or her Tax Payer Identification Number (TIN) issued by the Department of Inland Revenue, along with other required documents to the Commissioner General of Department of Motor Traffic.
- (iii) Director General of the Sri Lanka Customs shall ensure inclusion of this Gazette Notification Number and the Cost-Insurance-Freight (CIF) value of the relevant motor vehicle imported under the provisions of these Regulations, respectively in the Cage Nos. 44 and 46 of the Customs Declaration.

6.3 If an **importer** fails to register any motor vehicle(s), imported as per provisions of these Regulations within the 90 days as specified in the Regulations No. 6.2 (i) above, such importer shall be liable to pay a monthly late fee of 03% (Three percentage) of the Cost-Insurance-Freight (CIF) value of the said motor vehicle(s), which will be computed non-compounded linearly to the Commissioner General of the Department of Motor Traffic at the time of registration of motor vehicles, where a maximum cap on the payment of the monthly late fee for such late registration is limited at 45% (Forty-five percentage) of the CIF value of respective motor vehicle. For the purpose of this Regulation,

- (i) Commissioner General, Department of Motor Traffic shall register any motor vehicle(s), classified under the HS Codes referred to in the Regulation No.5 and imported as per the provisions of these Regulations beyond 90 days from the date of Customs Declaration under the prevailing rules and regulations subject to the payment of monthly late fee as specified above,
- (ii) **No** waiver of the payment of monthly late fee shall be granted under any circumstances and
- (iii) Any number of late days less than 30 days shall also be considered as a calendar month.

6.4 Any importer, who imported motor vehicles more than 25% of his or her total imported motor vehicles during a period of every six (06) months from the date of these Regulations until the end of February 2026 in violation of the provisions of the Regulation No.6.2(i) above, shall be suspended from importation of motor vehicles

for a minimum period of thirty six (36) months under the provisions of these Regulations.

7. The age of a motor vehicle for the purpose of these Regulations shall mean the period between the Date of Manufacture (Mentioned either in the Manufacturer's Certificate or Export Inspection Certificate, specified in the Imports and Exports (Control) Regulations, No. 02 of 2013, published in the Gazette Extraordinary No. 1804/17 dated April 03, 2013) and date of the Bill of Lading or Airway Bill of that motor vehicle.
8. Any motor vehicle, classified under the HS Codes referred to in the Regulation No.5 above, shall not be allowed for the importation and Customs clearance by the Director General of Customs under any Vehicle Import Permits, issued at concessionary rate of duties/taxes.
9. If any motor vehicle(s), specified in the Regulation No. 5 above, is imported in violation to these Regulations and/or any prevailing Rules and Regulations applicable on importation of motor vehicle(s), such motor vehicles(s) shall be re-exported by the respective importer within ninety (90) days from the date of the Bill of Entry (CUSDEC) with all associated costs borne by the said importer.
10. Licensed banks shall submit a daily report on Letter of Credits established for importation of motor vehicles under the provisions of these Regulations, to the Controller General of Imports and Exports.
11. The Special Import License Regulations No. 01 of 2023, published in the Gazette Extraordinary No. 2312/77 dated January 01, 2023, as subsequently amended, is hereby further amended.
 - 11.1 Regulation No.6 of the Special Import License Regulations No. 01 of 2023 referred above is hereby deleted without prejudice to the validity of any actions performed thereunder.

11.2 Goods described in the **Schedule B** below shall be inserted into the **Schedule I and Schedule V** of the Special Import License Regulations No.01 of 2023, referred above.

Schedule B

	<i>Column I</i> HS Headin g	<i>Column II</i> HS Code		<i>Column III</i> Description	<i>Column IV</i> Import Control License (ICL)
198	87.02			Motor vehicles for the transport of ten or more persons, including the driver	
			---	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 :	
		8702.10.59	----	Other	L
			---	Other, not more than ten years old :	
		8702.10.79	----	Other	L
			---	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 :	
		8702.20.59	----	Other	L
			---	Other, not more than ten years old :	
		8702.20.79	----	Other	L
			---	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 :	
		8702.30.59	----	Other	L
			---	Other, not more than ten years old :	
		8702.30.79	----	Other	L
			---	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 :	
		8702.40.59	----	Other	L
			---	Other, not more than ten years old :	
		8702.40.79	----	Other	L
			---	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 :	
		8702.90.59	----	Other	L
			---	Other, not more than ten years old :	

		8702.90.79	----	Other	L
200	87.04			Motor vehicles for the transport of goods.	
			---	Auto-trishaws :	
		8704.51.21	----	With two-stroke petrol engine	L
		8704.51.22	----	Other, not more than four years old	L
201	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, concret mixer lorries, road sweeper lorries, spraying lorries, mobile workshops, mobile radiological units).	
		8705.90.94	----	g. v. w. exceeding 4 tonnes, more than seven years old	L
204	87.12			Bicycles and other cycles (including delivery tricycles), not motorized:	
		8712.00.20	---	Used bicycle	L

12. To achieve the objectives of these Regulations, the Controller General of Imports and Exports shall issue "Operational Instructions" to the Director General of Customs, licensed banks or any other relevant authorities.

13. The final decision shall be made by the Controller General of Imports and Exports on any issues arising in relation to these Regulations except the Regulation No. 9 above.

14. These Regulations shall enter into force with effect from February 01, 2025.

15. Interpretation;

15.1 Date of Manufacture shall mean;

Fifteenth (15th) of the relevant month specified either in the Manufacturer's Certificate or Export Inspection Certificate, specified in the Import and Export (Control) Regulation, No. 02 of 2013, published in the Gazette Extraordinary No. 1804/17 dated April 03, 2013.

15.2 In case, if the month of manufacture is not specified (only the year of manufacture is indicated) in the Manufacturer's Certificate or Export Inspection Certificate referred in 15.1 above, the Fifteenth (15th) of January of the year specified should be considered as the Date of Manufacture.