

Heading	Tariff Number	Description	Excise Rate on Value
1. Fats and Oils			
15.01 to 15.15		Edible animal or vegetable fats and oils and their cleavage products; with content of 40g or more saturated fat per 100g, or unable to determine level of saturated fat from label.	30%
15.16		Edible animal or vegetable fats and oils, partially or wholly hydrogenated, with content of 40g or more saturated fat per 100g, or more than 0.5g of trans fat per 100g, or unable to determine level of saturated fat from label.	40%
15.17		Edible margarine 40g or more saturated fat per 100g, or more than 0.5g of trans fat per 100g.	50%
2. Sugar and Sugar Confectionery			
17.01	1701.1200	Any type of sugar (in solid or liquid form) excluding molasses, Maple sugar and maple syrup	20%
	1701.1400		
	1701.9100		
	1701.9900		
17.02	1702.2000		
17.04	1704.1000	Chewing gum, whether or not sugar coated	30%
17.04	1704.9000	Sugar confectionery including white chocolate not containing cocoa.	
3. Chocolate and food preparation containing cocoa			
18.06	1806.1000, 1806.2000, 1806.3100, 1806.3200, 1806.9090	Chocolate and other food preparations containing cocoa not including Infant or Invalid food	30%
4. Soft Drink Powder			
21.06	2106.9040	Powder soft drinks	25%
5. Beverages and Spirits			
5.1. Non-Alcoholic Beverages			

22.01	2201.1000	All types of waters, including natural or artificial mineral waters and aerated (sparkling) waters canned in a factory, not containing added sugar or other sweetening matter nor flavored.	10%
	2201.9000		
22.02	2202.1000	All types of mineral waters and aerated (sparkling) water containing added sugar or other sweetening matter or flavored, and other non-alcoholic beverages, excluding fruit or vegetable juices and dietary supplements.	25%
	2202.9990		
	2202.9100	Non-Alcoholic beer	25%

5.2. Alcoholic Beverages and Spirits

22.03	2203.0000	All types of beer, fermented drinks (cider, perry, mead, opaque beer), and with mixtures of fermented beverages with non-alcoholic beverage and spirituous beverages & stout and of other beer kind, Powdered beer, ready to drink with of alcoholic content not exceeding 5%.	40% or 11 Birr per liter, whichever is higher	
	22.08			2208.9010
		Beer the local raw material content of which excluding water is at least 75% by weight of its constituents.	30% or 8 Birr per liter whichever is higher	
22.04	2204.1000	All types of wine made of grape, wines including fortified wines, fermented wines, grape must, and other alcoholic beverages obtained by fermentation of fruits.	40%	
	2204.2100			
	2204.2200			
	2204.3000			
22.05	2205.1000	Wine the local raw material content of which excluding water is at least 75% by weight of its constituents.	30%	
	2205.9000			
22.08	2208.3000	Fermented beverages (Cider, perry, mead), mixture of fermented	80%	
22.06	2206.0000	beverages and non alcoholic drinks, undenatured etyle alcohol of		
22.07	2207.1000	an alcoholic strengthes by volume of 80% or lower or higher,		
22.08	2208.2000	denatured etyle alcohol and sprits of any strength, whisky, Gin,		

	2208.4000	Geneva, vodka, rum and other spirits obtained by distiling fermented sugar cane products, liqueurs, cordials.	
	2208.5000		
	2208.6000		
	2208.7000		
	2208.9090		
22.07	2207.2000	All types of pure Alcohol	60%

6. Tobacco & Tobacco Products

24.01	2401.1000	Tobacco Leaf	20%
	2401.2000		
	2401.3000		
24.02	2402.2000	Cigarettes	30% + 6 birr per pack (20 stick)
24.03	2402.1000	Cigar, Cigarillos, Pipe tobacco, Snuff, Any other tobacco product	30% + 250 birr per Kilogram
	2402.9000		
	2403.1900		
	2403.9100		
	2403.9900		

7. Salt

25.01	2501.0010	Salt	25%
	2501.0090		

8. Mineral Fuel, Oil and their products

27.10	2710.1200	Fuel-Super Benzene, Regular Benzene, Petrol, Gasoline and other Motor Spirits, Jet fuel	30%
	2710.1910		
	2710.1920		
	2710.1950		
	2710.2010		
	2710.2020		
	2710.2050		

9. Perfumes, Toilet Waters, Cosmetics and beauty products

33.03	3303.0000	Perfumes and Toilet Waters	100%
33.04, 33.05	3304.1000, 3304.2000, 3304.3000, 3304.9100, 3304.9900, 3305.2000, 3305.3000, 3305.9000, 3307.2000, 3307.3000, 3307.4100, 3307.4900, 3307.9000	Cosmetics and beauty products Except Sun screen and Shampoos	

10. Fireworks

36.04	3604.1000	Fireworks	100%
--------------	-----------	-----------	------

11. Plastic Bags

39.23, 39.23	3923.2110, 3923.2910, 3923.2910, 3923.2920	Plastic shopping bags	40 birr per kg
-------------------------------	-----------------------------------------------------	-----------------------	-------------------

12. Tyres

40.11 to 40.13	4011.1000 to 4013.9090	Rubber Tyres	5%
------------------------------------	------------------------------	--------------	----

13. Textile and Textile products manufactured by industries.

50.07	5007.1010 5007.1090 5007.2010 5007.9010 5007.9090	8.1 Textile fabrics, knitted or woven of natural silk, rayon, nylon, wool, partly or wholly made from cotton, which is grey, white, dyed or printed, in pieces of any length or width (except Mosquito net and Abugedi) and including blankets, bedsheets, counterpanes,	8%
--------------	---------------------------------------------------------------	--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------	----

51.11 to 51.13	5111.1110 to 5113.0090	towels, counterpanes, towels, table clothes and similar articles manufactured by industries.	
52.08 to 52.12	5208.1100 to 5212.2500		
53.09 to 53.11	5309.1190 to 5311.0090		
54.07 to 54.08	5407.1010 to 5408.3400		
55.12 to 55.16	5512.1110 to 5516.9400		
58.01 to 58.11 (Except 58.08),	5801.1000 to 5811.0000 (Except 5802.1100, 5804.1010)		
59.01 to 59.11 (Except 59.02),	5901.1000 to 5911.9000 (Except 5902.1000, 5902.2000, 5902.9000)		

57.01 to 57.05	5701.1000 to 5705.0000	8.2. Carpets	30%
60.01 to 60.06	6001.1000 to 6006.9000	8.3. Garments	8%
62.01 to 62.19	6201.1100 to 6217.9000		
63.01 to 63.04	6310.1000 to 6304.9990		
14. Artificial flowers, foliage and fruit and Articles made of artificial flowers, foliage or fruit.			
67.02	6702.1000, 6702.9010, 6702.9090	Artificial flowers, foliage and fruit and Articles made of artificial flowers, foliage or fruit.	10%
15. Human Hair and Wigs			
67.03 67.04	6703.0000 6704.1100, 6704.1900, 6704.2000, 6704.9000	Human hair, waste of human hair, Wigs false beards, eyebrows and eyelashes, animal hair or of textile materials	40%
16. Asbestos and Asbestos Products			
68.11, 68.12, 68.13	6811.4000, 6812.9100, 6812.9200, 6812.9300	Articles of asbestos-cement, of cellulose fiber-cement, Fabricated asbestos fibers; mixtures with a basis of asbestos or with a basis of asbestos and magnesium carbonate; articles of such mixtures or of asbestos (for example, thread, woven fabric, clothing, headgear footwear, gaskets, whether or not reinforced, Friction material and article there of	20%

6812.8000,
6812.9900,
6813.2000

17. NATURAL OR CULTURED PEARLS AND PRECIOUS OR SEMI-RECIOUS STONES

71.01	7101.1000	Natural or cultured pearls, Precious or semi-precious stones, Precious metals, metals clad with precious metal, and articles thereof, imitation jewelry, coin Except monetary	20%
	to		
to	7117.9090		
71.17	(Except		
(Except	7108.2000,		
71.15)	7115.1000, 7115.9010)		

18. Video recording or reproducing apparatus, Television broadcast receivers, cameras,

85.21	8521.1000,	Video recording or reproducing apparatus, whether or not incorporating a video tuner	10%
	8521.9010, 8521.9090		
85.25	8525.8000	Television camera, Digital camera and Video Camera recorder	10%
85.27	8527.1310	Radio-broadcast apparatus combined with sound recording or reproducing apparatus presented SKD for assembly industry	10%
	8527.1390	Radio-broadcasting apparatus combined with sound recording or reproducing apparatus:	10%
	8527.1910	Radio-broadcast receivers capable of operating without an external source of power presented SKD for assembly industry	10%
	8527.1990	Radio-broadcast receivers capable of operating without an external source of power	10%
	8527.9920	Radio-broadcast receivers combined with VCD or DVD players	10%
	8528.7210	Incorporating video recording or reproducing apparatus, presented SKD for the assembly industry	10%
	8528.7220	Incorporating video recording or reproducing apparatus, presented CBU	10%

8528.7230	Other, presented SKD for the assembly industry	10%
8528.7290	Colored Television	10%
8528.7300	Monochrome	10%

19. Motor passenger cars, Station Wagons, utility cars, and Land Rovers, Jeeps pickups, similar vehicles (including motorized caravans), whether assembled, together with their appropriate initial equipment:

87.01 Tractor

19.1. Single axle tractors

8701.1021	Used, of age not exceeding four years	100%
8701.1022	Used, of age exceeding four years but not exceeding seven years	200%
8701.1023	Used, of age exceeding seven years	400%

19.2. Road tractors for semi-trailers

8701.2021	Used, of age not exceeding four years	100%
8701.2022	Used, of age exceeding four years but not exceeding seven years	200%
8701.2023	Used, of age exceeding seven years	400%

19.3. Track-laying tractors

8701.3021	Used, of age not exceeding four years	100%
8701.3022	Used, of age exceeding four years but not exceeding seven years	200%
8701.3023	Used, of age exceeding seven years	400%

19.4. Other, of an engine power

19.4.1. Not exceeding 18 kW

8701.9121	Used, of age not exceeding four years	100%
8701.9122	Used, of age exceeding four years but not exceeding seven years	200%
8701.9123	Used, of age exceeding seven years	400%

19.4.2. Exceeding 18 kW but not exceeding 37 kW

8701.9221	Used, of age not exceeding four years	100%
8701.9222	Used, of age exceeding four years but not exceeding seven years	200%
8701.9223	Used, of age exceeding seven years	400%

19.4.3. Exceeding 37 kW but not exceeding 75 kW:

8701.9321	Used, of age not exceeding four years	100%
8701.9322	Used, of age exceeding four years but not exceeding seven years	200%
8701.9323	Used, of age exceeding seven years	400%

19.4.4. Exceeding 75 kW but not exceeding 130 kW

8701.9421	Used, of age not exceeding four years	100%
8701.9422	Used, of age exceeding four years but not exceeding seven years	200%
8701.9423	Used, of age exceeding seven years	400%

19.4.5. Exceeding 130 kW

8701.9521	Used, of age not exceeding four years	100%
8701.9522	Used, of age exceeding four years but not exceeding seven years	200%
8701.9523	Used, of age exceeding seven years	400%

87.02

Motor vehicles for the transport of ten or more persons, including the driver.

19.5. With only compression-ignition internal combustion piston engine(diesel or semi-diesel)

8702.1022	Used, Of a seating capacity not exceeding 16 passengers (adults) including the driver, of age not exceeding four years	100%
8702.1023	Used, Of a seating capacity not exceeding 16 passengers (adults) including the driver, of age exceeding four years but not exceeding seven years	200%
8702.1024	Used, Of a seating capacity not exceeding 16 passengers (adults) including the driver, of age exceeding seven years	400%
8702.1025	Used, Of a seating capacity exceeding 16 passengers (adults) including the driver, of age not exceeding four years	100%
8702.1026	Used, Of a seating capacity exceeding 16 passengers (adults) including the driver, of age exceeding four years but not exceeding seven years	200%
8702.1027	Used, Of a seating capacity exceeding 16 passengers (adults) including the driver, of age exceeding seven years	400%

19.6. With both compression-ignition internal combustion piston engine(diesel or semi-diesel) and electric motor as motors for propulsion

8702.2022	Used, Of a seating capacity not exceeding 16 passengers (adults) including the driver, of age not exceeding four years	100%
8702.2023	Used, Of a seating capacity not exceeding 16 passengers (adults) including the driver, of age exceeding four years but not exceeding seven years	200%

8702.2024	Used, Of a seating capacity not exceeding 16 passengers (adults) including the driver, of age exceeding seven years	400%
8702.2025	Used, Of a seating capacity exceeding 16 passengers (adults) including the driver, of age not exceeding four years	100%
8702.2026	Used, Of a seating capacity exceeding 16 passengers (adults) including the driver, of age exceeding four years but not exceeding seven years	200%
8702.2027	Used, Of a seating capacity exceeding 16 passengers (adults) including the driver, of age exceeding seven years	400%

19.7. With both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion

8702.3022	Used, Of a seating capacity not exceeding 16 passengers (adults) including the driver, of age not exceeding four years	100%
8702.3023	Used, Of a seating capacity not exceeding 16 passengers (adults) including the driver, of age exceeding four years but not exceeding seven years	200%
8702.3024	Used, Of a seating capacity not exceeding 16 passengers (adults) including the driver, of age exceeding seven years	400%
8702.3025	Used, Of a seating capacity exceeding 16 passengers (adults) including the driver, of age not exceeding four years	100%
8702.3026	Used, Of a seating capacity exceeding 16 passengers (adults) including the driver, of age exceeding four years but not exceeding seven years	200%
8702.3027	Used, Of a seating capacity exceeding 16 passengers (adults) including the driver, of age exceeding seven years	400%

19.8. With only electric motor for propulsion

8702.4022	Used, Of a seating capacity not exceeding 16 passengers (adults) including the driver, of age not exceeding four years	100%
8702.4023	Used, Of a seating capacity not exceeding 16 passengers (adults) including the driver, of age exceeding four years but not exceeding seven years	200%
8702.4024	Used, Of a seating capacity not exceeding 16 passengers (adults) including the driver, of age exceeding seven years	400%
8702.4025	Used, Of a seating capacity exceeding 16 passengers (adults) including the driver, of age not exceeding four years	100%
8702.4026	Used, Of a seating capacity exceeding 16 passengers (adults) including the driver, of age exceeding four years but not exceeding seven years	200%

	8702.4027	Used, Of a seating capacity exceeding 16 passengers (adults) including the driver, of age exceeding seven years	400%
19.9. Other			
	8702.9022	Used, Of a seating capacity not exceeding 16 passengers (adults) including the driver, of age not exceeding four years	100%
	8702.9023	Used, Of a seating capacity not exceeding 16 passengers (adults) including the driver, of age exceeding four years but not exceeding seven years	200%
	8702.9024	Used, Of a seating capacity not exceeding 16 passengers (adults) including the driver, of age exceeding seven years	400%
	8702.9025	Used, Of a seating capacity exceeding 16 passengers (adults) including the driver, of age not exceeding four years	100%
	8702.9026	Used, Of a seating capacity exceeding 16 passengers (adults) including the driver, of age exceeding four years but not exceeding seven years	200%
	8702.9027	Used, Of a seating capacity exceeding 16 passengers (adults) including the driver, of age exceeding seven years	400%
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.		
19.10. Vehicles specially designed for travelling on snow; golf cars and similar vehicles			
	8703.1021	Used, Of age one year or more but less than two years	50%
	8703.1022	Used, Of age two years or more but not exceeding four years	100%
	8703.1023	Used, Of age exceeding four years but not exceeding seven years	200%
	8703.1024	Used, Of age exceeding seven years	400%
19.11. Other vehicles, with only spark-ignition internal combustion reciprocating piston engine:			
19.11.1. Of a cylinder capacity not exceeding 1,000 cc:			
Three-wheeler motor vehicles			
	8703.2111	New, Completely Knocked Down (CKD) to be assembled by domestic industry	5%
	8703.2112	New, Semi Knocked Down (SKD) to be assembled by domestic industry	5%
	8703.2113	New, Completely Built Up (CBU)	5%
	8703.2114	Used, of age one year or more but less than two years	55%
	8703.2115	Used, of age two years or more but not exceeding four years	105%

8703.2116	Used, of age exceeding four years but not exceeding seven years	205%
8703.2117	Used, of age exceeding seven years	405%

Other

8703.2191	New, Completely Knocked Down (CKD) to be assembled by domestic industry	5%
8703.2192	New, Semi Knocked Down (SKD) to be assembled by domestic industry	5%
8703.2193	New, Completely Built Up (CBU)	5%
8703.2194	Used, of age one year or more but less than two years	55%
8703. 2195	Used, of age two years or more but not exceeding four years	105%
8703.2196	Used, of age exceeding four years but not exceeding seven years	205%
8703.2197	Used, of age exceeding seven years	405%

19.11.2. Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc:

Of a cylinder capacity not exceeding 1300 cc:

8703.2211	New, Completely Knocked Down (CKD) to be assembled by domestic industry	5%
8703.2212	New, Semi Knocked Down (SKD) to be assembled by domestic industry	5%
8703.2213	New, Completely Built Up (CBU)	5%
8703.2214	Used, of age one year or more but less than two years	55%
8703. 2215	Used, of age two years or more but not exceeding four years	105%
8703.2216	Used, of age exceeding four years but not exceeding seven years	205%
8703.2217	Used, of age exceeding seven years	405%

Of a cylinder capacity exceeding 1,300 cc:

8703.2221	New, Completely Knocked Down (CKD) to be assembled by domestic industry	5%
8703.2222	New, Semi Knocked Down (SKD) to be assembled by domestic industry	5%
8703.2223	New, Completely Built Up (CBU)	5%
8703.2224	Used, of age one year or more but less than two years	55%
8703. 2225	Used, of age two years or more but not exceeding four years	105%
8703.2226	Used, of age exceeding four years but not exceeding seven years	205%
8703.2227	Used, of age exceeding seven years	405%

19.11.3. Of a cylinder capacity exceeding 1,500 cc but not exceeding 3,000cc:

of a cylinder capacity not exceeding 1800 cc:

8703.2311	New, Completely Knocked Down (CKD) to be assembled by domestic industry	60%
8703.2312	New, Semi Knocked Down (SKD) to be assembled by domestic industry	60%
8703.2313	New, Completely Built Up (CBU) form	60%
8703.2314	Used, of age one year or more but less than two years	110%
8703. 2315	Used, of age two years or more but not exceeding four years	160%
8703.2316	Used, of age exceeding four years but not exceeding seven years	260%
8703.2317	Used, of age exceeding seven years	460%

of a cylinder capacity exceeding 1800 cc:

8703.2321	New, Completely Knocked Down (CKD) to be assembled by domestic industry	100%
8703.2322	New, Semi Knocked Down (SKD) to be assembled by domestic industry	100%
8703.2323	New, Completely Built Up (CBU) form	100%
8703.2324	Used, of age one year or more but less than two years	150%
8703. 2325	Used, of age two years or more but not exceeding four years	200%
8703.2326	Used, of age exceeding four years but not exceeding seven years	300%
8703.2327	Used, of age exceeding seven years	500%

Of a cylinder capacity exceeding 3,000 cc:

8703.2411	New, Completely Knocked Down (CKD) to be assembled by domestic industry	100%
8703.2412	New, Semi Knocked Down (SKD) to be assembled by domestic industry	100%
8703.2413	New, Completely Built Up (CBU) form	100%
8703. 2421	Used, of age one year or more but less than two years	150%
8703.2422	Used, of age two years or more but not exceeding four years	200%
8703.2423	Used, of age exceeding four years but not exceeding seven years	300%
8703.2424	Used, of age exceeding seven years	500%

19.12. Other vehicles, with only compression-ignition internal combustion piston engine (diesel or semi-diesel):

19.12.1. Of a cylinder capacity not exceeding 1,500cc:

Three-wheeler motor vehicles

8703.3111	New, Completely Knocked Down (CKD) to be assembled by domestic industry	5%
8703.3112	New, Semi Knocked Down (SKD) to be assembled by domestic industry	5%

8703.3113	New, Completely Built Up (CBU)	5%
8703.3114	Used, of age one year or more but less than two years	55%
8703.3115	Used, of age two years or more but not exceeding four years	105%
8703.3116	Used, of age exceeding four years but not exceeding seven years	205%
8703.3117	Used, of age exceeding seven years	405%

Of a cylinder capacity not exceeding 1300cc:

8703.3121	New, Completely Knocked Down (CKD) to be assembled by domestic industry	5%
8703.3122	New, Semi Knocked Down (SKD) to be assembled by domestic industry	55%
8703.3123	New, Completely Built Up (CBU)	5%
8703.3124	Used, of age one year or more but less than two years	55%
8703.3125	Used, of age two years or more but not exceeding four years	105%
8703.3126	Used, of age exceeding four years but not exceeding seven years	205%
8703.3127	Used, of age exceeding seven years	405%

Of a cylinder capacity exceeding 1300 cc:

8703.3131	New, Completely Knocked Down (CKD) to be assembled by domestic industry	60%
8703.3132	New, Semi Knocked Down (SKD) to be assembled by domestic industry	60%
8703.3133	New, Completely Built Up (CBU)	60%
8703.3134	Used, of age one year or more but less than two years	110%
8703.3135	Used, of age two years or more but not exceeding four years	160%
8703.3136	Used, of age exceeding four years but not exceeding seven years	260%
8703.3137	Used, of age exceeding seven years	460%

19.12.2. Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,500 cc:

Of a cylinder capacity not exceeding 1,800 cc:

8703.3211	New, Completely Knocked Down (CKD) to be assembled by domestic industry	100%
8703.3212	New, Semi Knocked Down (SKD) to be assembled by domestic industry	100%
8703.3213	New, Completely Built Up (CBU) form	100%
8703.3214	Used, of age one year or more but less than two years	150%
8703.3215	Used, of age two years or more but not exceeding four years	200%
8703.3216	Used, of age exceeding four years but not exceeding seven years	300%

8703.3217	Used, of age exceeding seven years	500%
-----------	------------------------------------	------

Of a cylinder capacity exceeding 1800 cc:

8703.3221	New, Completely Knocked Down (CKD) to be assembled by domestic industry	100%
8703.3222	New, Semi Knocked Down (SKD) to be assembled by domestic industry	100%
8703.3223	New, Completely Built Up (CBU) form	100%
8703.3224	Used, of age one year or more but less than two years	150%
8703.3225	Used, of age two years or more but not exceeding four years	200%
8703.3226	Used, of age exceeding four years but not exceeding seven years	300%
8703.3227	Used, of age exceeding seven years	500%

Of a cylinder capacity exceeding 2,500cc:

8703.3312	New, Completely Knocked Down (CKD) to be assembled by domestic industry	100%
8703.3313	New, Semi Knocked Down (SKD) to be assembled by domestic industry	100%
8703.3314	New, Completely Built Up (CBU) form	100%
8703.3321	Used, of age one year or more but less than two years	150%
8703.3322	Used, of age two years or more but not exceeding four years	200%
8703.3323	Used, of age exceeding four years but not exceeding seven years	300%
8703.3324	Used, of age exceeding seven years	500%

19.13. Other vehicles, with both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion, other than those capable of being charged by plugging to external source of electric power:

Three-wheeler motor vehicles:

8703.4011	New, Completely Knocked Down (CKD) to be assembled by domestic industry	5%
8703.4012	New, Semi Knocked Down (SKD) to be assembled by domestic industry	5%
8703.4013	New, Completely Built Up (CBU)	5%
8703.4014	Used, of age one year or more but less than two years	55%
8703.4015	Used, of age two years or more but not exceeding four years	105%
8703.4016	Used, of age exceeding four years but not exceeding seven years	205%
8703.4017	Used, of age exceeding seven years	405%

Of a cylinder capacity not exceeding 1300 cc:

8703.4021	New, Completely Knocked Down (CKD) to be assembled by domestic industry	5%
8703.4022	New, Semi Knocked Down (SKD) to be assembled by domestic industry	5%
8703.4023	New, Completely Built Up (CBU)	5%
8703.4024	Used, of age one year or more but less than two years	55%
8703.4025	Used, of age two years or more but not exceeding four years	105%
8703.4026	Used, of age exceeding four years but not exceeding seven years	205%
8703.4027	Used, of age exceeding seven years	405%

Of a cylinder capacity exceeding 1300 cc but not exceeding 1800 cc:

8703.4031	New, Completely Knocked Down (CKD) to be assembled by domestic industry	60%
8703.4032	New, Semi Knocked Down (SKD) to be assembled by domestic industry	60%
8703.4033	New, Completely Built Up (CBU) form	60%
8703.4034	Used, of age one year or more but less than two years	110%
8703.4035	Used, of age two years or more but not exceeding four years	160%
8703.4036	Used, of age exceeding four years but not exceeding seven years	260%
8703.4037	Used, of age exceeding seven years	460%

Of a cylinder capacity exceeding 1800 cc:

8703.4041	New, Completely Knocked Down (CKD) to be assembled by domestic industry	100%
8703.4042	New, Semi Knocked Down (SKD) to be assembled by domestic industry	100%
8703.4043	New, Completely Built Up (CBU) form	100%
8703.4044	Used, of age one year or more but less than two years	150%
8703.4045	Used, of age two years or more but not exceeding four years	200%
8703.4046	Used, of age exceeding four years but not exceeding seven years	300%
8703.4047	Used, of age exceeding seven years	500%

19.14. 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:

Three-wheeler motor vehicles:

8703.5011	New, Completely Knocked Down (CKD) to be assembled by domestic industry	5%
8703.5012	New, Semi Knocked Down (SKD) to be assembled by domestic industry	5%

8703.5013	New, Completely Built Up (CBU)	5%
8703.5014	Used, of age one year or more but less than two years	55%
8703.5015	Used, of age two years or more but not exceeding four years	105%
8703.5016	Used, of age exceeding four years but not exceeding seven years	205%
8703.5017	Used, of age exceeding seven years	405%

Of a cylinder capacity not exceeding 1300 cc:

8703.5021	New, Completely Knocked Down (CKD) to be assembled by domestic industry	5%
8703.5022	New, Semi Knocked Down (SKD) to be assembled by domestic industry	5%
8703.5023	New, Completely Built Up (CBU)	5%
8703.5024	Used, of age one year or more but less than two years	55%
8703.5025	Used, of age two years or more but not exceeding four years	105%
8703.5026	Used, of age exceeding four years but not exceeding seven years	205%
8703.5027	Used, of age exceeding seven years	405%

Of a cylinder capacity exceeding 1300 cc but not exceeding 1800 cc:

8703.5031	New, Completely Knocked Down (CKD) to be assembled by domestic industry	60%
8703.5032	New, Semi Knocked Down (SKD) to be assembled by domestic industry	60%
8703.5033	New, Completely Built Up (CBU) form	60%
8703.5034	Used, of age one year or more but less than two years	110%
8703.5035	Used, of age two years or more but not exceeding four years	160%
8703.5036	Used, of age exceeding four years but not exceeding seven years	260%
8703.5037	Used, of age exceeding seven years	460%

Of a cylinder capacity exceeding 1800 cc:

8703.5041	New, Completely Knocked Down (CKD) to be assembled by domestic industry	100%
8703.5042	New, Semi Knocked Down (SKD) to be assembled by domestic industry	100%
8703.5043	New, Completely Built Up (CBU) form	100%
8703.5044	Used, of age one year or more but less than two years	150%
8703.5045	Used, of age two years or more but not exceeding four years	200%
8703.5046	Used, of age exceeding four years but not exceeding seven years	300%
8703.5047	Used, of age exceeding seven years	500%

19.15. Other vehicles, with both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion, capable of being charged by plugging to external source of electric power:

Three-wheeler motor vehicles:

8703.6011	New, Completely Knocked Down (CKD) to be assembled by domestic industry	5%
8703.6012	New, Semi Knocked Down (SKD) to be assembled by domestic industry	5%
8703.6013	New, Completely Built Up (CBU)	5%
8703.6014	Used, of age one year or more but less than two years	55%
8703.6015	Used, of age two years or more but not exceeding four years	105%
8703.6016	Used, of age exceeding four years but not exceeding seven years	205%
8703.6017	Used, of age exceeding seven years	405%

Of a cylinder capacity not exceeding 1300 cc:

8703.6021	New, Completely Knocked Down (CKD) to be assembled by domestic industry	5%
8703.6022	New, Semi Knocked Down (SKD) to be assembled by domestic industry	5%
8703.6023	New, Completely Built Up (CBU)	5%
8703.6024	Used, of age one year or more but less than two years	55%
8703.6025	Used, of age two years or more but not exceeding four years	105%
8703.6026	Used, of age exceeding four years but not exceeding seven years	305%
8703.6027	Used, of age exceeding seven years	405%

Of a cylinder capacity exceeding 1300 cc but not exceeding 1800 cc:

8703.6031	New, Completely Knocked Down (CKD) to be assembled by domestic industry	60%
8703.6032	New, Semi Knocked Down (SKD) to be assembled by domestic industry	60%
8703.6033	New, Completely Built Up (CBU) form	60%
8703.6034	Used, of age one year or more but less than two years	110%
8703.6035	Used, of age two years or more but not exceeding four years	160%
8703.6036	Used, of age exceeding four years but not exceeding seven years	260%
8703.6037	Used, of age exceeding seven years	460%

Of a cylinder capacity exceeding 1800 cc:

8703.6041	New, Completely Knocked Down (CKD) to be assembled by domestic industry	100%
-----------	-------------------------------------------------------------------------	------

8703.6042	New, Semi Knocked Down (SKD) to be assembled by domestic industry	100%
8703.6043	New, Completely Built Up (CBU) form	100%
8703.6044	Used, of age one year or more but less than two years	150%
8703.6045	Used, of age two years or more but not exceeding four years	200%
8703.6046	Used, of age exceeding four years but not exceeding seven years	300%
8703.6047	Used, of age exceeding seven years	500%

19.16. 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:

Three-wheeler motor vehicles:

8703.7014	New, Completely Knocked Down (CKD) to be assembled by domestic industry	5%
8703.7015	New, Semi Knocked Down (SKD) to be assembled by domestic industry	5%
8703.7016	New, Completely Built Up (CBU)	5%
8703.7014	Used, of age one year or more but less than two years	55%
8703.7015	Used, of age two years or more but not exceeding four years	105%
8703.7016	Used, of age exceeding four years but not exceeding seven years	205%
8703.7017	Used, of age exceeding seven years	405%

of a cylinder capacity not exceeding 1300 cc:

8703.7021	New, Completely Knocked Down (CKD) to be assembled by domestic industry	5%
8703.7022	New, Semi Knocked Down (SKD) to be assembled by domestic industry	5%
8703.7023	New, Completely Built Up (CBU)	5%
8703.7024	Used, of age one year or more but less than two years	55%
8703.7025	Used, of age two years or more but not exceeding four years	105%
8703.7026	Used, of age exceeding four years but not exceeding seven years	205%
8703.7027	Used, of age exceeding seven years	405%

of a cylinder capacity exceeding 1300 cc but not exceeding 1800 cc:

8703.7031	New, Completely Knocked Down (CKD) to be assembled by domestic industry	60%
8703.7032	New, Semi Knocked Down (SKD) to be assembled by domestic industry	60%
8703.7033	New, Completely Built Up (CBU) form	60%

8703.7034	Used, of age one year or more but less than two years	110%
8703.7035	Used, of age two years or more but not exceeding four years	160%
8703.7036	Used, of age exceeding four years but not exceeding seven years	260%
8703.7037	Used, of age exceeding seven years	460%

Of a cylinder capacity exceeding 1800 cc:

8703.7041	New, Completely Knocked Down (CKD) to be assembled by domestic industry	100%
8703.7042	New, Semi Knocked Down (SKD) to be assembled by domestic industry	100%
8703.7043	New, Completely Built Up (CBU) form	100%
8703.7044	Used, of age one year or more but less than two years	150%
8703.7045	Used, of age two years or more but not exceeding four years	200%
8703.7046	Used, of age exceeding four years but not exceeding seven years	300%
8703.7047	Used, of age exceeding seven years	500%

19.17. Other vehicles, with only electric motor for propulsion:

8703.8021	Used, of age one year or more but less than two years	50%
8703.8022	Used, of age two years or more but not exceeding four years	100%
8703.8023	Used, of age exceeding four years but not exceeding seven years	200%
8703.8024	Used, of age exceeding seven years	400%

19.18. Other

8703.9011	New, Completely Knocked Down (CKD) to be assembled by domestic industry	30%
8703.9012	New, Semi Knocked Down (SKD) to be assembled by domestic industry	30%
8703.9013	New, Completely Built Up (CBU)	30%
8703.9021	Used, of age one year or more but less than two years	80%
8703.9022	Used, of age two years or more but not exceeding four years	130%
8703.9023	Used, of age exceeding four years but not exceeding seven years	230%
8703.9024	Used, of age exceeding seven years	430%

87.04 Motor vehicles for the transport of goods.

19.19. Dumpers designed for off-highway use:

8704.1021	Used, of age not exceeding four years	100%
8704.1022	Used, of age exceeding four years but not exceeding seven years	200%
8704.1023	Used, of age exceeding seven years	400%

19.20. Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel):

19.20.1. g.v.w. not exceeding 5 tonnes:

With a carrying capacity not exceeding 1,500 kg:

8704.2114	Used, of age not exceeding four years	100%
8704.2115	Used, of age exceeding four years but not exceeding seven years	200%
8704.2116	Used, of age exceeding seven years	400%

With a carrying capacity exceeding 1,500 kg:

8704.2124	Used, of age not exceeding four years	100%
8704.2125	Used, of age exceeding four years but not exceeding seven years	200%
8704.2126	Used, of age exceeding seven years	400%

19.20.2. g.v.w. exceeding 5 tones but not exceeding 20 tonnes:

8704.2221	Used, of age not exceeding four years	100%
8704.2222	Used, of age exceeding four years but not exceeding seven years	200%
8704.2223	Used, of age exceeding seven years	400%

19.20.3. g.v.w. exceeding 20 tonnes:

8704.2321	Used, of age not exceeding four years	100%
8704.2322	Used, of age exceeding four years but not exceeding seven years	200%
8704.2323	Used, of age exceeding seven years	400%

19.21. Other, with spark-ignition internal combustion piston engine:

19.21.1. g.v.w. not exceeding 5 tonnes:

With a carrying capacity not exceeding 1,500 kg:

8704.3114	Used, of age not exceeding four years	100%
8704.3115	Used, of age exceeding four years but not exceeding seven years	200%
8704.3116	Used, of age exceeding seven years	400%

With a carrying capacity exceeding 1,500 kg:

8704.3124	Used, of age not exceeding four years	100%
8704.3125	Used, of age exceeding four years but not exceeding seven years	200%
8704.3126	Used, of age exceeding seven years	400%

19.21.2. g.v.w. exceeding 5 tonnes:

8704.3221	Used, of age not exceeding four years	100%
8704.3222	Used, of age exceeding four years but not exceeding seven years	200%

	8704.3223	Used, of age exceeding seven years	400%
19.22. Other			
	8704.9021	Used, of age not exceeding four years	100%
	8704.9022	Used, of age exceeding four years but not exceeding seven years	200%
	8704.9023	Used, of age exceeding seven years	400%
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).		
19.23. Crane lorries:			
	8705.1021	Used, of age not exceeding four years	100%
	8705.1022	Used, of age exceeding four years but not exceeding seven years	200%
	8705.1023	Used, of age exceeding seven years	400%
19.24. Mobile drilling derricks:			
	8705.2021	Used, of age not exceeding four years	100%
	8705.2022	Used, of age exceeding four years but not exceeding seven years	200%
	8705.2023	Used, of age exceeding seven years	400%
19.25. Concrete-mixer lorries:			
	8705.4021	Used, of age not exceeding four years	100%
	8705.4022	Used, of age exceeding four years but not exceeding seven years	200%
	8705.4023	Used, of age exceeding seven years	400%
19.26. Motor Cycles:			
87.11	8711.1013	Motor Cycles (New)	30%
	8711.1020	Motor Cycles (Used)	200%
	8711.3013	Motor Cycles (New)	30%
	8711.3020	Motor Cycles (Used)	200%
	8711.4013	Motor Cycles (New)	30%
	8711.4020	Motor Cycles (Used)	200%
	8711.5013	Motor Cycles (New)	5%
	8711.5020	Motor Cycles (Used)	200%
	8711.6013	Motor Cycles (New Electric)	5%

	8711.6020	Motor Cycles (Used Electric)	200%
	8711.9013	Motor Cycles (New)	30%
	8711.9020	Motor Cycles (Used)	200%
87.16	Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof.		
Trailers and semi-trailers of the caravan type, for housing or camping:			
	8716.1020	Used	200%
Self-loading or self-unloading trailers and semi-trailers for agricultural purposes:			
	8716.2020	Used	200%
Other trailers and semi-trailers for the transport of goods:			
Tanker trailers and tanker semi – trailers:			
	8716.3120	Used	200%
Other			
	8716.3920	Used	200%
Other trailers and semi-trailers			
	8716.4020	Used	200%
Other vehicles:			
Tar and pitch boilers, and similar vehicles ordinarily employed in the construction and maintenance of road:			
	8716.8012	Used	200%
Other:			
	8716.8092	Used	200%
19.27. Carnival and Festive Entertainment and Gambling Machine			
95.04	9504.2000	Carnival and festive entertainment, Gambling Machine, Playing	20%
to	to	Cards	
95.05	9505.9000		
19.28. Smoking pipes and cigar or cigarette holders			
96.14	9614.0000	Smoking pipes (including pipe bowls) and cigar or cigarette holders, and parts thereof.	20%