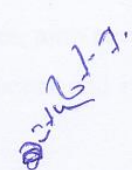


Gazette No. 2231/18 of June 11, 2021

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), 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, Mahinda Rajapaksa, the Minister of Finance, promulgate following Regulations.


Mahinda Rajapaksa,
Minister of Finance.

Ministry of Finance,
Colombo 01,
11. June 2021.

REGULATIONS

1. These Regulations may be cited as “**Imports and Exports (Control) Regulations No. 10 of 2021**”.
2. The Imports and Exports (Control) Regulations No. 04 of 2020 published in the *Gazette Extraordinary* No. 2184/21 dated 16 July 2020, including its Schedules, as amended subsequently, are hereby repealed effective from 11. June 2021 without prejudice to the importation of goods, which have the date of Bill of Lading/ Airway Bill on or before 10. June 2021.

3. a) Goods specified in the **Schedule I**, except vehicles, auto parts, plastic goods, and agricultural products, are allowed to be imported for the purpose of processing and re-exporting or the purpose of processing and supply to another exporter for exporting, subject to minimum local value addition of 20% if such importation is made by an importer, who is registered under the Temporary Import and Export Processing Scheme (TIEP) or recommended by the Chairman / Director General of Board of Investment of Sri Lanka or Director General of Export Development Board.
- b) Goods specified in the Schedule I, except motor vehicles, plastic goods, and agricultural products, and imported by an importer for the purpose of processing for export or the purpose of processing and supply to another exporter for export, but with local value addition below 20%, may be allowed on the recommendation of the Chairman / Director General of Board of Investment of Sri Lanka or Director General of Export Development Board on a case by case basis.
4. a) Importation of goods specified in the **Schedule I**, except vehicles, auto parts plastic goods, and agricultural products, by an importer for the purpose of process and re-export will be allowed if such importation of goods will be made;
- i. On the “No Foreign Exchange (NFE)” Basis;
 - ii. By using funds of the foreign buyer, without obtaining funds from local banks;
 - iii. By using the deposits made out from the earnings of their exports in the Foreign Currency Bank Accounts (FCBU and Business Foreign Currency Accounts, BFCA), subject to not exceeding the positive balance.

In the above cases, the importer shall be required to declare his source of foreign currency earnings to the local bank(s) when importing under provisions of this Regulation.

b) When any importation will be made as per Regulation Nos. 4(a)(i) and 4(a)(ii) above, goods can be cleared from the Sri Lanka Customs after submission of a declaration, which confirms that the said importation is made as per the said Regulations and approvals of other institutions are not required.

5. The importer referred to in the Regulations Nos. 3 and 4 shall under all circumstances bring foreign exchange earnings to a commercial bank in Sri Lanka within a period not more than 120 days reckoned from the date of the export of processed goods using the imported goods referred to in Regulations Nos. 3 and 4 above.
6. In any conditions, the Director General of Customs shall not entertain any letters of requests of any Ministry, Government Department or Statutory Body, etc. other than the Board of Investment or the Export Development Board (as provided in the Regulations Nos 3 and 10 in this Gazette), issued under any legal provisions to allow the importation of goods, which are listed out in the **Schedule I (Temporary Suspension)** unless such letters of requests are channeled to the Director General, Sri Lanka Customs through the Controller General of Imports and Exports in order to prevent misuses.
7. The goods specified in the **Schedule I** have been identified on the Recommendation of the Tariff Determination Committee, appointed by the His Excellency President with a view to strengthen and revive the national economy, and the importation of those Goods shall be subject to the restrictions prescribed by the Regulations below.
8. a) Importation of any goods, specified in the **Schedule I** under any Bill of Lading or Airway Bill dated on or after 11 June 2021, targeting supply to the local market under the payment terms 3(1)(a), 3(1)(b), and 3(1)(c), of the Imports and Exports (Control) Regulations No. 01 of 2011 published in the *Gazette Extraordinary* No. 1739/3 dated 2 January 2012, shall be temporarily suspended.

b) Raw materials for any products which are locally manufactured with minimum local value addition of 35% or more shall be allowed to import required raw materials, which are not available locally but required for manufacturing such products and specified in the **Schedule I** subject to a minimum 30 days supplier's credit facility.

c) Notwithstanding the Regulation No.8 (a) above,

- i. Building Materials Cooperation (BMC) is hereby allowed to import goods, classified under the HS Heading of 69.07 and listed out in the **Schedule I** of this *Gazette*.
 - ii. Director General of Customs may clear Plastic Covers, Parts, and Connectors accompanied with the importation of approved goods (*Ex: Complete Solution Providers*).
 - iii. Franchise operators of any international food and beverage chains, established in the country shall be allowed to import goods specified in the **Schedule I**, except vehicles and auto parts, on a Special License, issued on a quarterly or half-yearly basis by the Controller General of Imports and Exports.
9. Notwithstanding Regulation No. 8 above, importation of Motor Vehicles (***HS Codes of HS Heading 87.02 and 87.03 only***) is allowed through a valid Letters of Credit (LC) for the use of the diplomatic officers, who are serving in the Diplomatic missions in Sri Lanka, subject to the prior approval of the Foreign Ministry. The importer shall submit the approval of the Foreign Ministry to any commercial banks to establish Letters of Credit and to the Director General of Customs to clearance of the approved motor vehicles from the Sri Lanka Customs under this Regulation.
10. a) Importation of project-related capital Goods, listed out in the **Schedule I** (*including international brands being imported by registered agents*) for the purpose of any Strategic Development Projects or other projects, which funded by foreign direct investors or local investors and approved under Section 17 of the Board of Investment (BOI) of Sri Lanka Act, No. 4 of 1978, is hereby permitted to be imported on the recommendation of the Chairman/ Director General of BOI. Furthermore, loans of any local banks shall not be used for such importation of project-related capital goods under this Regulation.

b) In such instances referred (a) above, the importer shall submit a recommendation from the Chairman / Director General of Board of Investment of Sri Lanka to commercial banks and the Director General of Customs for effect the payment and clearing purpose from the Sri Lanka Customs.

11. Any person, who submits an application to a bank to make payment for importation of any goods, specified in the Schedules I shall provide the correct Harmonized Description System and Commodity Classification (HS) Code as specified in Schedule 'A' of the Customs Ordinance and relevant Schedule of the goods of this *Gazette* in his application.
12. In terms of Section 21 of the Imports and Exports Control Act No. 1 of 1969, restrictions specified in the Regulations issued under that Act are deemed as the restrictions imposed under the Customs Ordinance. Therefore, the Director General of Customs shall act as per the objectives of these Regulations.
13. The Head of the Department of Foreign Exchange and the Head of the Department of Bank Supervisions of the Central Bank of Sri Lanka shall ensure that the commercial banks are carrying out related activities in compliance with the objectives of these Regulations.
14. Where any commercial bank acts in violation of the provisions of these Regulations, the Director General of Customs shall notify such violations in detail together with relevant documentary evidence to the Head of the Department of Foreign Exchange and the Controller General of Imports and Exports. The Head of the Department of Foreign Exchange and the Controller General of Imports and Exports shall take action as provided for in the law or inform the relevant authority to take appropriate action, as the case may be.
15. Where any person, who is the declarant or the importer acts in violation of the provisions of these Regulations, the Director General of Customs and the Controller General of Imports and Exports shall take action as provided for in the law on the recommendations of the Tariff Determination Committee appointed by His Excellency President.

16. Controller General of Imports and Exports shall charge penalty and documentation fee from an importer who imports any consignment in violations of provisions of these Regulations as specified in the **Schedule II** of this *Gazette* when the Tariff Determination Committee permits the importation and Customs clearance of such consignment.
17. To achieve the objectives of these Regulations, the Controller General of Imports and Exports shall issue “Operational Instructions” to the Director General of Customs, the local banks, Ministry of Industries, Department of Agriculture, or any other relevant authorities.
18. The final decision shall be made on any issue arising in the process of implementation of the above Regulations on the recommendation of the Tariff Determination Committee, appointed by His Excellency President.
19. In these Regulations –
- i. **‘The temporary suspension of imports’** shall mean that the importation of goods which does not comply with the relevant Regulations stated above is prohibited.
 - ii. **‘Exportation’** shall mean the carrying and taking out of Sri Lanka or causing to be carried or taken out of Sri Lanka, when used in relation to any goods whether by sea or by air of such goods as mentioned in section 22 of the Imports and Exports (Control) Act, 1 of 1969.
 - iii. **‘Importation/Import’** shall mean the importing and bringing into Sri Lanka, or causing to be imported or brought into Sri Lanka, when used in relation to any goods whether by sea or by air of such goods as mentioned in section 22 of the Imports and Exports (Control) Act, 1 of 1969.

- iv. **‘Local Value Addition’** shall mean the enhancement of the value of the unit price of the imported goods made at the factory and it is calculated by using the following equation.

$$\text{Local Value Addition} = \frac{\text{Ex-factory Cost} - \text{Cost of Imported raw materials}}{\text{Ex-factory Cost}} \times 100\%$$

For the value of imported raw materials, the followings shall only be included

- a. Cost, insurance, freight (CIF) value of Imported raw materials
- b. Custom Duty
- c. Port and airport levy
- d. Other import charges

For ex-factory cost, the followings shall only be included

- a. Cost of locally manufactured inputs (*Materials and parts manufactured locally*)
- b. Direct labor cost (*Salaries and Wages*)
- c. Depreciation cost

- v. **‘No Foreign Exchange Basis’** – shall mean the importation of goods without payment in foreign exchange out of Sri Lanka.
- vi. **‘Project-related capital goods’** shall mean construction Goods, machinery, plant & equipment, and/or any other capital item/material required by a Strategic Development Project or a Section 17 project, except vehicles, auto parts, plastic goods, and agricultural products.
- vii. **‘Strategic Development Project’** shall mean a project identified under the Strategic Development Projects Act, No 14 of 2008 and in terms of regulations published thereunder.

- viii. **‘Section 17 projects’** shall mean an enterprise approved under section 17 of the Board of Investment (BOI) Act, No. 4 of 1978, which entered into an agreement with BOI having fulfilled the investment threshold or any other specified requirement.
- ix. **‘Local Market’** shall mean selling goods in Sri Lanka for local consumption or consumption in person.
- x. **‘Vehicles and Auto parts ’** shall mean items categorized under HS Headings 87.02, 87.03, 87.04, 87.05, 87.07, 87.11, and 87.12 of this *Gazette*
- xi. **‘Plastic Items’** shall mean items categorized under HS Headings 39.22, 39.23, 39.24, 39.25, and 39.26 of this *Gazette*.
- xii. **‘Agricultural Products’** shall mean items categorized under HS Headings 07.02, 07.03, 07.05, 07.06, 07.07, 07.08, 07.09, 07.13, 07.14, 08.01, 08.03, 08.04, 08.07, 08.10, 08.11, 10.06, 10.08, 11.02, 11.03, 11.06, 12.02, 12.07 and 12.08 of this *Gazette*.
- xiii. **‘Approved Goods’** shall mean goods allowed to import under the Regulation Nos. 3, 4, 8(b), 10, and 18 of this *Gazette*.

Schedule I

	Column I HS Heading	Column II HS Code		Column III Description	Column IV Temporary Suspension (TS)
1	03.04			Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen.	
			-	Fresh or chilled fillets of tilapias (<i>Oreochromis spp.</i>), catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>), carp (<i>Cyprinus spp.</i> , <i>Carassius spp.</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo spp.</i> , <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama spp.</i>), eels (<i>Anguilla spp.</i>), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa spp.</i>):	
		0304.39.00	--	Other	TS
			-	Frozen fillets of other fish :	
		0304.81.00	--	Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbusha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>), Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	TS
		0304.87.00	--	Tunas (of the genus <i>Thunnus</i>), skipjack or stripe-bellied bonito (<i>Euthynnus (Katsuwonus) pelamis</i>)	TS
			-	Other, frozen :	
		0304.95.00	--	Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, other than Alaska Pollack (<i>Theragra chalcogramma</i>)	TS
		0304.99.00	-	Other	TS

2	04.02			Milk and cream, concentrated or containing added sugar or other sweetening matter.	
			-	Other:	
		0402.99.00	--	Other:	
		0402.99.10	---	Sweetened Condense Milk	TS
3	07.02	0702.00.00		Tomatoes, fresh or chilled.	TS
4	07.03			Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled.	
		0703.90.00	-	Leeks and other alliaceous vegetables	TS
5	07.05			Lettuce (<i>Lactuca sativa</i>) and chicory (<i>Cichorium spp.</i>), fresh or chilled.	
			-	Lettuce :	
		0705.11.00	--	Cabbage lettuce (head lettuce)	TS
		0705.19.00	--	Other	TS
			-	Chicory :	
		0705.21.00	--	Witloof chicory (<i>Cichorium intybus</i> var. <i>foliosum</i>)	TS
		0705.29.00	--	Other	TS
6	07.06			Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled.	
		0706.10.00	-	Carrots and turnips	TS
		0706.90.00	-	Other	TS
7	07.07	0707.00.00		Cucumbers and gherkins, fresh or chilled :	
		0707.00.10	---	Cucumbers	TS
		0707.00.20	---	Gherkins	TS
8	07.08			Leguminous vegetables, shelled or unshelled, fresh or chilled.	
		0708.10.00	-	Peas (<i>Pisum sativum</i>)	TS
		0708.20.00	-	Beans (<i>Vigna spp.</i> , <i>Phaseolus spp.</i>)	TS
		0708.90.00	-	Other leguminous vegetables	TS
9	07.09			Other vegetables, fresh or chilled.	
			-	Mushrooms and truffles :	
		0709.51.00	--	Mushrooms of the genus <i>Agaricus</i>	TS

		0709.59.00	--	Other :	
		0709.59.10	---	Truffles	TS
		0709.59.90	---	Other	TS
		0709.60.00	-	Fruits of the genus Capsicum or of the genus Pimenta	TS
			-	Other :	
		0709.93.00	--	Pumpkins, squash and gourds (Cucurbita spp.)	TS
		0709.99.00	--	Other :	
			---	Sweet corn (Zea mays var.sacharata), whether or not on the cob :	
		0709.99.12	----	Other	TS
		0709.99.20	----	Other	TS
10	07.13			Dried leguminous vegetables, shelled, whether or not skinned or split.	
			-	Beans (Vigna spp., Phaseolus spp.) :	
		0713.31.00	--	Beans of the species Vigna mungo (L.) Hepper or Vigna radiata (L.) Wilczek :	
			---	Green gram (moong):	
		0713.31.19	----	Other	TS
		0713.35.00	--	Cow peas (Vigna unguiculata) :	
		0713.35.90	---	Other	TS
11	07.14			Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, fresh, chilled, frozen or dried, whether or not sliced or in the form of pellets; sago pith.	
		0714.10.00	-	Manioc (cassava)	TS
		0714.20.00	-	Sweet potatoes	TS
12	08.01			Coconuts, Brazil nuts and cashew nuts, fresh or dried, whether or not shelled or peeled	
			-	Cashew nuts :	
		0801.32.00	--	Shelled	TS
13	08.03			Bananas, including plantains, fresh or dried.	
		0803.10.00	-	Plantains:	
		0803.10.10	---	Fresh	TS

		0803.10.90	---	Other	TS
		0803.90.00	-	Other:	
		0803.90.10	---	Fresh	TS
		0803.90.90	---	Other	TS
14	08.04			Dates, figs, pineapples, avocados, guavas, mangoes and mangoosteens, fresh or dried.	
		0804.30.00	-	Pineapples :	
		0804.30.10	---	Fresh	TS
		0804.30.20	---	Dried	TS
		0804.40.00	-	Avocados :	
		0804.40.10	---	Fresh	TS
		0804.40.20	---	Dried	TS
		0804.50.00	-	Guavas, mangoes and mangoosteens :	
		0804.50.10	---	Guavas, fresh	TS
		0804.50.20	---	Guavas, dried	TS
		0804.50.30	---	Mangoes, fresh	TS
		0804.50.40	---	Mangoes, dried	TS
		0804.50.50	---	Mangoosteens, fresh	TS
		0804.50.60	---	Mangoosteens, dried	TS
15	08.07			Melons (including watermelons) and papaws (papayas), fresh.	
			-	Melons (including watermelons) :	
		0807.11.00	--	Watermelons	TS
		0807.19.00	--	Other	TS
16	08.10			Other fruit, fresh.	
		0810.10.00	-	Strawberries	TS
		0810.60.00	-	Durians	TS
17	08.11			Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter.	
		0811.10.00	-	Strawberries	TS
18	10.06			Rice.	
		1006.20.00	-	Husked (brown) rice	TS
		1006.30.00	-	Semi-milled or wholly milled rice, whether or not polished or glazed :	

		1006.30.10	---	Raw Rice (kekulu)	TS
		1006.30.20	---	Nadu Rice (red or white)	TS
		1006.30.30	---	Samba Rice (red or white)	TS
		1006.30.40	---	Basmati Rice and long grain rice (except Basmati)	TS
		1006.30.90	---	Other	TS
		1006.40.00	-	Broken rice	TS
19	10.08			Buckwheat, millet and canary seeds; other cereals.	
			-	Millet :	
		1008.29.00	--	Other :	
		1008.29.10	---	Kurakkan (<i>Eleusine coracana</i> spp.)	TS
		1008.29.90	---	Other	TS
20	11.02			Cereal flours other than of wheat or meslin.	
		1102.20.00	-	Maize (corn) flour	TS
		1102.90.00	-	Other :	
		1102.90.10	---	Rice flour	TS
		1102.90.20	---	Kurakkan (<i>Eleusine coracana</i> spp.) flour	TS
		1102.90.30	---	Rye flour	TS
		1102.90.90	---	Other	TS
21	11.03			Cereal groats, meal and pellets.	
			-	Groats and meal :	
		1103.11.00	--	Of wheat	TS
		1103.13.00	--	Of maize (corn)	TS
		1103.19.00	--	Of other cereals	TS
		1103.20.00	-	Pellets	TS
22	11.06			Flour, meal and powder of the dried leguminous vegetables of heading 07.13, of sago or of roots or tubers of heading 07.14 or of the products of Chapter 8.	
		1106.10.00	-	Of the dried leguminous vegetables of heading 07.13 :	
		1106.10.10	---	Black-gram flour	TS
		1106.10.90	---	Other	TS
		1106.20.00	-	Of sago or of roots or tubers of heading 07.14 :	
		1106.20.90	---	Other	TS

		1106.30.00	-	Of the products of Chapter 8 :	
		1106.30.10	---	Dried coconut kernel, ground or powdered after extracting oil	TS
		1106.30.90	---	Other	TS
23	12.02			Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken	
		1202.30.00	-	Seed	TS
			-	Other:	
		1202.41.00	--	In shell	TS
		1202.42.00	--	Shelled, whether or not broken	TS
24	12.07			Other oil seeds and oleaginous fruits, whether or not broken	
			-	Cotton seeds:	
		1207.40.00	-	Sesamum seeds	TS
25	12.08			Flours and meals of oil seeds or oleaginous fruits, other than those of mustard.	
		1208.10.00	-	Of soya beans	TS
		1208.90.00	-	Other	TS
26	15.13			Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified.	
			-	Palm kernel or babassu oil and fractions there of :	
		1513.21.00	--	Crude oil	TS
		1513.29.00	--	Other	TS
27	21.06			Food preparations not elsewhere specified or included.	
		2106.90.00	-	Other :	
		2106.90.60	---	Papadam and similar products	TS
28	22.01			Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice and snow.	
		2201.10.00	-	Mineral waters and aerated waters :	

		2201.10.10	---	Mineral waters	TS
		2201.10.90	---	Other	TS
		2201.90.00	-	Other :	
		2201.90.10	---	Water	TS
		2201.90.90	---	Other	TS
29	22.06	2206.00.00		Other fermented beverages (for example, cider, perry, mead, sake); mixtures of fermented beverages and mixtures of fermented beverages and nonalcoholic beverages, not elsewhere specified or included.	
		2206.00.90	---	Other	
		2206.00.91	----	Palmyrah Toddy	TS
		2206.00.99	----	Other	TS
30	22.09	2209.00.00		Vinegar and substitutes for vinegar obtained from acetic acid.	TS
31	25.15			Marble, travertine, ecaussine and other calcareous monumental or building stone of an apparent specific gravity of 2.5 or more, and alabaster, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.	
			-	Marble and travertine :	
		2515.11.00	--	Crude or roughly trimmed	TS
		2515.12.00	--	Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	TS
32	25.16			Granite, prophry, basalt, sandstone and other monu-mental or building stone, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.	
			-	Granite	
		2516.11.00	--	Crude or roughly trimmed	TS

		2516.12.00	--	Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	TS
		2516.20.00	-	Sandstone	TS
		2516.90.00	-	Other monumental or building stone	TS
33	34.01			Soap; organic surface-active products and preparations for use as soap, in the form of bars, cakes, moulded pieces or shapes, whether or not containing soap; organic surface-active products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap; paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent.	
			-	Soap and organic surface-active products and preparations, in the form of bars, cakes, moulded pieces or shapes, and paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent :	
		3401.11.00	--	For toilet use (including medicated products) :	
		3401.11.30	---	In retail packaging of 500 g or less	TS
		3401.11.90	---	Other	TS
		3401.19.00	--	Other :	
		3401.19.30	---	In retail packaging of 500 g or less	TS
		3401.19.90	---	Other	TS
		3401.20.00	-	Soap in other forms :	
		3401.20.90	---	Other	TS
		3401.30.00	-	Organic surface-active products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap	
		3401.30.90	---	Other (except Milk bath)	TS
34	38.24			Prepared binders for foundry moulds or cores; chemical products and preparation of the chemical or allied industries (including those consisting of mixtures of	

				natural products), not elsewhere specified or included	
		3824.99.00	--	Other :	
		3824.99.20	---	Road marking paints	TS
35	39.22			Baths, shower-baths, sinks, wash-basins, bidets, lavatory pans, seats and covers, flushing cisterns and similar sanitary ware, of plastics.	
		3922.10.00	-	Baths, shower-baths, sinks and wash-basins	TS
		3922.90.00	-	Other:	
		3922.90.10	---	Waterless urinals using 'Key Valves'	TS
		3922.90.90	---	Other	TS
36	39.23			Articles for the conveyance or packing of goods, of plastics; stoppers, lids, caps and other closures, of plastics.	
		3923.10.00	-	Boxes, cases, crates and similar articles :	
		3923.10.90	---	Other (except plastic creates)	TS
			-	Sacks and bags (including cones)	
		3923.29.00	--	Of other plastics :	
		3923.29.10	---	Made of sheeting with thickness of 40 microns and below	TS
		3923.29.20	---	Other, heat shrinkable bags, printed for packing of poultry products	TS
		3923.30.00	-	Carboys, bottles, flasks and similar articles :	
		3923.30.90	---	Other	TS
37	39.24			Tableware, kitchenware, other household articles and hygienic or toilet articles, of plastics.	
		3924.10.00	-	Tableware and kitchenware :	
		3924.10.10	---	Of bio-degradable and compostable plastic approved by the Central Environment Authority and the SLSI	TS
		3924.10.90	---	Of other plastics (except Camping Equipment)	TS
		3924.90.00	-	Other:	

		3924.90.20	---	Water bottles not more than 1 L, equipped with micro filters for the absorption of heavy metals, micro- organisms and chemicals	TS
		3924.90.90	---	Other (Except hangers, Feeding Bottle, Baby Soother, Nipple Shield, Baby Teether, cycling bottles)	TS
38	39.25			Builders ware of plastics, not elsewhere specified or included.	
		3925.10.00	-	Reservoirs, tanks, vats and similar containers, of a capacity exceeding 300 l	TS
		3925.20.00	-	Doors, windows and their frames and thresholds for doors	TS
		3925.30.00	-	Shutters, blinds (including Venetian blinds) and similar articles and parts thereof	TS
		3925.90.00	-	Other	TS
39	39.26			Other articles of plastics and articles of other materials of headings 39.01 to 39.14.	
		3926.10.00	-	Office or school supplies :	
		3926.10.90	--	Other (Except UV treated Polythene for the use in poly houses for the production of value added agricultural crops only)	TS
		3926.30.00	-	Fittings for furniture, coachwork or the like	TS
		3926.40.00	-	Statuettes and other ornamental articles	TS
		3926.90.00	-	Other:	
		3926.90.60	---	Handles for toothbrushes	TS
40	46.01			Plaits and similar products of plaiting materials, whether or not assembled into strips; plaiting materials, plaits and similar products of plaiting materials, bound together in parallel strands or woven, in sheet form, whether or not being finished articles (for example, mats, matting, screens).	
			-	Mats, matting and screens of vegetable materials :	
		4601.21.00	--	Of bamboo	TS
		4601.29.00	--	Other	TS
			-	Other:	
		4601.92.00	--	Of bamboo	TS

		4601.99.00	--	Other	TS
41	46.02			Basketwork, wickerwork and other articles, made directly to shape from plaiting materials or made up from goods of heading 46.01; articles of loofah.	
			-	Of vegetable materials :	
		4602.11.00	--	Of bamboo	TS
		4602.12.00	--	Of rattan	TS
		4602.19.00	--	Other	TS
		4602.90.00	-	Other	TS
42	67.01	6701.00.00		Skins and other parts of birds with their feathers or down, feathers, parts of feathers, down and articles thereof (other than goods of heading 05.05 and worked quills and scapes).	TS
43	67.02			Artificial flowers, foliage and fruit and parts thereof; articles made of artificial flowers, foliage or fruit.	
		6702.10.00	-	Of plastics	TS
		6702.90.00	-	Of other materials	TS
44	68.02			Worked monumental or building stone (except slate) and articles thereof, other than goods of heading 68.01; mosaic cubes and the like, of natural stone (including slate), whether or not on a backing; artificially coloured granules, chippings and powder, of natural stone (including slate).	
		6802.10.00	-	Tiles, cubes and similar articles, whether or not rectangular (including squares), the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm; artificially coloured granules, chippings and powder	TS
			-	Other monumental or building stone and articles thereof, simply cut or sawn, with a flat or even surface :	

		6802.21.00	--	Marble, travertine and alabaster	TS
		6802.23.00	--	Granite	TS
		6802.29.00	--	Other stone	TS
			-	Other :	
		6802.91.00	--	Marble, travertine and alabaster:	
		6802.91.10	---	unpolished marble slabs, merely cut, with epoxy application on one side and glass fibre netting on the other side	TS
		6802.91.90	---	Other	TS
		6802.92.00	--	Other calcareous stone	TS
		6802.93.00	--	Granite	TS
		6802.99.00	--	Other Stone :	
		6802.99.10	---	Balls for crushing mills	TS
		6802.99.90	---	Other	TS
45	68.10			Articles of cement, of concrete or of artificial stone, whether or not reinforced.	
			-	Tiles, flagstones, bricks and similar articles :	
		6810.11.00	--	Building blocks and bricks :	
		6810.11.90	---	Other	TS
		6810.19.00	--	Other	TS
			-	Other articles :	
		6810.91.00	--	Prefabricated structural components for building or civil engineering	TS
		6810.99.00	--	Other:	
		6810.99.90	---	Other	TS
46	68.11			Articles of asbestos-cement, of cellulose Fibre-cement or the like.	
		6811.40.00	-	Containing asbestos :	
		6811.40.10	---	Corrugated sheets	TS
		6811.40.20	---	Other sheets, panels, tiles and similar articles	TS
		6811.40.30	---	Tubes, pipes and tube or pipe fittings	TS
		6811.40.40	---	Packing washers and joints	TS
		6811.40.90	---	Other	TS
			-	Not containing asbestos :	
		6811.81.00	--	Corrugated sheets	TS

47	69.05			Roofing tiles, chimney-pots, cowl, chimney liners, architectural ornaments and other ceramic constructional goods.	
		6905.10.00	-	Roofing tiles	TS
		6905.90.00	-	Other	TS
48	69.07			Ceramic flags and paving, hearth or wall tiles; unglazed ceramic mosaic cubes and the like, whether or not on a backing; finishing ceramics.	
			-	Flags and paving, hearth or wall tiles, other than those of subheadings 6907.30 and 6907.40 :	
		6907.21.00	--	Of a water absorption coefficient by weight not exceeding 0.5% :	
		6907.21.10	---	Wall tiles	TS
		6907.21.90	---	Other	TS
		6907.22.00	--	Of a water absorption coefficient by weight exceeding 0.5% but not exceeding 10% :	
		6907.22.10	---	Wall tiles	TS
		6907.22.90	---	Other	TS
		6907.23.00	--	Of a water absorption coefficient by weight exceeding 10% :	
		6907.23.10	---	Wall tiles	TS
		6907.23.90	---	Other	TS
		6907.30.00	-	Mosaic cubes and the like, other than those of subheading 6907.40	TS
		6907.40.00	-	Finishing ceramics	TS
49	69.14			Other ceramic articles.	
		6914.90.00	-	Other :	
		6914.90.10	---	Handicrafts	TS
		6914.90.90	---	Other	TS
50	87.02			Motor vehicles for the transport of ten or more persons, including the driver	
		8702.10.00	-	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:	
		8702.20.00	-	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:	
		8702.30.00	-	With both spark- ignition internal combustion reciprocating 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 :	
		8702.40.00	-	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:	
		8702.90.00	-	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
51	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.	
		8703.10.00	-	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
			---	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
		8703.22.00	--	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
		8703.23.00	---	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
		8703.24.00	--	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) :	
		8703.31.00	--	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
		8703.32.00	--	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
		8703.33.00	--	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
		8703.40.00	-	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 :	
			---	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
		8703.50.00	-	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

		8703.60.00	-	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 :	
			---	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
		8703.70.00	-	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	TS

				facilities etc.) , not more than three years old	
		8703.70.98	----	Other, not more than three years old	TS
		8703.80.00	-	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
		8703.90.00	-	Other :	
			---	Not more than three years old :	
		8703.90.11	----	With wankel rotary engine	TS
		8703.90.19	----	Other	TS
52	87.04			Motor vehicles for the transport of goods.	
		8704.10.00	-	Dumpers designed for off-highway use	TS

			-	Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel) :	
		8704.21.00	--	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
		8704.22.00	--	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
		8704.23.00	--	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 spark-ignition internal combustion piston engine :	
		8704.31.00	--	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
		8704.31.37	----	for vehicles of national subdivision 8704.31.67, 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 :	
		8704.31.41	----	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
		8704.32.00	--	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
		8704.90.00	-	Other :	
		8704.90.10	---	Electric auto-trishaws not more than five years old	TS
			---	Other electric, not more than five years old	
		8704.90.31	----	Capacity of motors not exceeding 50kW	TS
		8704.90.32	----	Capacity of motors exceeding 50kW, but not exceeding 100kW	TS
		8704.90.33	----	Capacity of motors exceeding 100kW, but not exceeding 200kW	TS
		8704.90.34	----	Capacity of motors exceeding 200kW	TS
			---	Other electric, more than five years old	
		8704.90.50	---	Other, not more than five years old	TS
53	87.05			Special purpose motor vehicles, other than those principally designed for the transport of persons or goods (for example, breakdown lorries, crane lorries, fire fighting vehicles, concrete-mixer lorries, road sweeper lorries, spraying lorries, mobile workshops, mobile radiological units).	
		8705.90.00	-	Other :	
			---	Mobile workshops	
		8705.90.11	----	Not more than seven years old	TS
		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
54	87.07			Bodies (including cabs), for the motor vehicles of headings 87.01 to 87.05.	
		8707.90.00	-	Other :	
		8707.90.20	---	Other, for the motor vehicles of heading 87.02, for the transport of 25 or more persons including the driver	TS
		8707.90.30	---	Other, for the vehicles of sub-heading 8701.20 and the vehicles of heading 87.04, of a g.v.w. exceeding 3,000kg	TS
55	87.11			Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars.	
		8711.10.00	-	With reciprocating internal combustion piston engine of a cylinder capacity not exceeding 50 cc :	
		8711.10.10	---	Not more than three years old	TS

		8711.20.00	-	With reciprocating internal combustion piston engine of a cylinder capacity exceeding 50 cc but not exceeding 250 cc :	
		8711.20.10	---	Exceeding 50 cc but not exceeding 200 cc, not more than three years old	TS
		8711.20.30	---	Other, not more than three years old	TS
		8711.30.00	-	With reciprocating internal combustion piston engine of a cylinder capacity exceeding 250 cc but not exceeding 500 cc :	
		8711.30.10	---	Exceeding 250 cc but not exceeding 350 cc, not more than three years old	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
		8711.40.00	-	With reciprocating internal combustion piston engine of a cylinder capacity exceeding 500 cc but not exceeding 800 cc :	
		8711.40.10	---	Not more than three years old	TS
		8711.50.00	-	With reciprocating internal combustion piston engine of a cylinder capacity exceeding 800 cc :	
		8711.50.10	---	Exceeding 800 cc but not exceeding 1000 cc, not more than three years old	TS
		8711.50.30	---	Other, not more than three years old	TS
		8711.60.00	-	With electric motor for propulsion:	
		8711.60.10	---	Not more than three years old (except motor cycles which are used for disable mobility)	TS
		8711.90.00	-	Other	TS
56	87.12	8712.00.00		Bicycles and other cycles (including delivery tricycles), not motorized :	
		8712.00.10	---	Delivery tricycles	TS
		8712.00.20	---	Used bicycle	TS
		8712.00.90	---	Other (except Sports and Racing Bicycles)	TS
57	94.01			Seats (other than those of heading 94.02), whether or not convertible into beds, and parts thereof.	
		9401.40.00	-	Seats other than garden seats or camping equipment, convertible into beds :	
		9401.40.90	---	Other	TS

			-	Seats of cane, osier, bamboo or similar materials :	
		9401.52.00	--	Of bamboo:	
		9401.52.90	---	Other	TS
		9401.53.00	--	Of rattan :	
		9401.53.90	---	Other	TS
		9401.59.00	--	Other :	
		9401.59.90	---	Other	TS
			-	Other seats, with wooden frames :	
		9401.61.00	--	Upholstered :	
		9401.61.90	---	Other	TS
		9401.69.00	--	Other	
		9401.69.90	---	Other	TS
			-	Other seats, with metal frames :	
		9401.79.00	--	Other :	
		9401.79.90	---	Other	TS
		9401.80.00	-	Other seats :	
		9401.80.90	---	Other (except kids items - car seats, baby cots)	TS
58	94.03			Other furniture and parts thereof.	
		9403.30.00	-	Wooden furniture of a kind used in offices :	
		9403.30.90	---	Other	TS
		9403.40.00	-	Wooden furniture of a kind used in the kitchen :	
		9403.40.90	---	Other	TS
		9403.50.00	-	Wooden furniture of a kind used in the bedroom :	
		9403.50.90	---	Other	TS
		9403.60.00	-	Other wooden furniture :	
		9403.60.90	---	Other	TS
		9403.70.00	-	Furniture of plastics :	
		9403.70.90	---	Other	TS
			-	Furniture of other materials, including cane, osier, bamboo or similar materials :	
		9403.82.00	--	Of Bamboo :	
		9403.82.90	---	Other	TS
		9403.83.00	--	Of rattan :	
		9403.83.90	---	Other	TS
		9403.89.00	--	Other:	
		9403.89.90	---	Other	TS

59	94.04			Mattress supports; articles of bedding and similar furnishing (for example, mattresses, quilts, eiderdowns, cushions, pouffes and pillows) fitted with springs or stuffed or internally fitted with any material or of cellular rubber or plastics, whether or not covered.	
		9404.10.00	-	Mattress supports :	
		9404.10.90	---	Other	TS
			-	Mattresses :	
		9404.21.00	--	Of cellular rubber or plastics, whether or not covered :	
		9404.21.90	---	Other	TS
		9404.29.00	--	Of other materials :	
		9404.29.20	---	unused coir pads or mattress for bedding, above 60 mm in thickness	TS
		9404.29.90	---	Other (except baby cots and kids mattresses)	TS
		9404.90.00	-	Other :	
		9404.90.90	---	Other	TS
60	96.03			Brooms, brushes (including brushes constituting parts of machines, appliances or vehicles), hand-operated mechanical floor sweepers, not motorised, mops and feather dusters; prepared knots and tufts for broom or brush making; paint pads and rollers; squeegees (other than roller squeegees).	
		9603.10.00	-	Brooms and brushes, consisting of twigs or other vegetable materials bound together, with or without handles :	
		9603.10.10	---	Brooms made of coconut fibre	TS
		9603.10.20	---	Brooms made of other fibre	TS
		9603.10.30	---	Tawashi brushes made of 100% coconut fibre	TS
		9603.10.50	---	Tawashi brushes made of coir fibre mixed with artificial fibre	TS
		9603.10.60	---	Other brushes made of coconut fibre	TS
		9603.10.70	---	Brushes made of other fibre	TS
			-	Tooth brushes, shaving brushes, hair brushes, nail brushes, eyelash brushes and	

				other toilet brushes for use on the person, including such brushes constituting parts of appliances:	
		9603.21.00	--	Tooth brushes, including dental-plate brushes	TS
		9603.29.00	--	Other	TS
		9603.90.00	-	Other:	
		9603.90.10	---	Squeegees with inbuilt control valve, for use as "liquid shoe-polish applicators"	TS
		9603.90.90	---	Other :	TS

Schedule II

		Description	Percentage (%)	Method of charging
Additional Fees	1	Submitting incorrect HS code/ Subheading to Commercial bank which leads to effect a payment.	Upper limit 10.0%	CIF
	2	Effecting payment for a Temporary Suspended item by violating regulations.	10.0%	CIF
	3	Documentation fee	Rs. 1000.00	Per invoice