

Central Excise Tariff Act, 1985

Chapter 87 - Vehicles Other Than Railway or Tramway Rolling-stock, and Parts and Accessories Thereof

CHAPTER 87

VEHICLES OTHER THAN RAILWAY OR TRAMWAY ROLLING-STOCK, AND PARTS AND ACCESSORIES THEREOF

NOTES

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

Machines and working tools designed for fitting to tractors of heading 8701 as interchangeable equipment remain classified in their respective headings even if presented with the tractor, and whether or not mounted on it.
3. 1 Heading 8706 shall include chassis, whether or not fitted with a cab.
4. Heading 8712 includes all children's bicycles. Other children's cycles fall in heading 2 [9503].
5. For the purposes of this Chapter, building a body or fabrication or mounting or fitting of structures or equipment on the chassis falling under heading 8706 shall amount to 'manufacture' of a motor vehicle.
6. For the purposes of this Chapter, "station wagons" means vehicles which may be used, without structural alteration, for the transportation of both persons and goods.

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
8701		TRACTORS (OTHER THAN TRACTORS OF HEADING 8709)		
8701 10 00	-	Pedestrian controlled tractors	u	16%
8701 20	-	Road tractors for semi-trailers :		
8701 20 10	---	Of engine capacity not exceeding 1,800 cc	u	16%
8701 20 90	---	Other	u	16%
8701 30	-	Track-laying tractors :		
	---	Garden tractors:		
8701 30 11	----	Of engine capacity not exceeding 1,800 cc	u	16%

8701 30 19	----	Other	u	16%
	---	Other :		
8701 30 91	----	Of engine capacity not exceeding 1,800 cc	u	16%
8701 30 99	----	Other	u	16%
8701 90	-	Other :		
8701 90 10	---	Of engine capacity not exceeding 1,800 cc	u	16%
8701 90 90	---	Other	u	16%
8702		MOTOR VEHICLES FOR THE TRANSPORT OF TEN OR MORE PERSONS, INCLUDING THE DRIVER		
8702 10	-	With compression-ignition internal combustion piston engine (diesel or semi-diesel) :		
	---	Vehicles for transport of not more than Thirteen persons, including the driver:		
8702 10 11	----	Integrated monocoque vehicle	u	6[24% + Rs.20,000 per unit]
8702 10 12	----	Air-conditioned vehicle	u	6[24% + Rs.20,000 per unit]
8702 10 19	----	Other	u	6[24% + Rs.20,000 per unit]
	---	Other :		
8702 10 91	----	Integrated monocoque vehicle	u	16%
8702 10 92	----	Air-conditioned vehicle	u	16%
8702 10 99	----	Other	u	16%
8702 90	-	Other :		
	---	Vehicles for transport of not more than Thirteen persons, including the driver:		
8702 90 11	----	Integrated monocoque vehicle	u	6[24% + Rs.20,000 per unit]
8702 90 12	----	Air-conditioned vehicle	u	6[24% + Rs.20,000 per unit]
8702 90 13	----	Electrically operated u		3[24%]
8702 90 19	----	Other	u	6[24% + Rs.20,000 per unit]

8702 90 20	---	Electrically operated vehicles not elsewhere included or specified	u	16%
	---	Other :		
8702 90 91	----	Integrated monocoque vehicle	u	16%
8702 90 92	----	Air-conditioned vehicle	u	16%
8702 90 99	----	Other	u	16%
8703		MOTOR CARS AND OTHER MOTOR VEHICLES PRINCIPALLY DESIGNED FOR THE TRANSPORT OF PERSONS (OTHER THAN THOSE OF HEADING 8702), INCLUDING STATION WAGONS AND RACING CARS		
8703 10	-	Vehicles specially designed for travelling on snow; golf cars and similar vehicles:		
8703 10 10	---	Electrically operated u		3 [24%]
8703 10 90	---	Other	u	3 [24%]
	-	Other vehicles, with spark-ignition internal combustion reciprocating piston engine :		
8703 21	--	Of a cylinder capacity not exceeding 1,000 cc :		
8703 21 10	---	Vehicles principally designed for the transport of more than seven persons, including the driver	U	3 [24%]
8703 21 20	---	Three-wheeled vehicles	u	3 [24%]
	---	Other:		
8703 21 91	----	Motor cars	u	3 [24%]
8703 21 92	----	Specialised transport vehicles such as ambulances, prison vans and the like	u	3 [24%]
8703 21 99	----	Other	u	3 [24%]
8703 22	---	Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc :		
8703 22 10	---	Vehicles principally designed for the transport of more than seven persons, including the driver	U	3 [24%]
8703 22 20	---	Specialised transport vehicles such as ambulances, prison vans and the like	u	3 [24%]
8703 22 30	---	Three-wheeled vehicles	u	3 [24%]
	---	Other:		
8703 22 91	----	Motor cars	u	3 [24%]
8703 22 99	----	Other	u	3 [24%]
8703 23	--	Of a cylinder capacity exceeding 1,500 cc but not exceeding 3,000 cc :		

8703 23 10	---	Vehicles principally designed for the transport of more than seven persons including the driver	U	6[24% + Rs.20,000 per unit]
8703 23 20	---	Three-wheeled vehicles	U	3[24%]
	---	Other:		
8703 23 91	----	Motor cars	U	6[24% + Rs.20,000 per unit]
8703 23 92	----	Specialised transport vehicles such as ambulances, prison vans and the like	u	6[24% + Rs.20,000 per unit]
8703 23 99	----	Other	U	6[24% + Rs.20,000 per unit]
8703 24	--	Of a cylinder capacity exceeding 3,000 cc :		
8703 24 10	---	Vehicles principally designed for the transport of more than seven persons, including the driver	U	6[24% + Rs.20,000 per unit]
8703 24 20	---	Three-wheeled vehicles	U	3[24%]
	---	Other:		
8703 24 91	----	Motor cars	u	6[24% + Rs.20,000 per unit]
8703 24 92	----	Specialised transport vehicles such as ambulances, prison vans and the like	u	6[24% + Rs.20,000 per unit]
8703 24 99	----	Other	U	6[24% + Rs.20,000 per unit]
	-	Other vehicles, with compression Ignition internal combustion piston engine (diesel or semi-diesel) :		
8703 31	--	Of a cylinder capacity not exceeding 1,500 cc :		
8703 31 10	---	Vehicles principally designed for the transport of more than seven persons, including the driver	u	3[24%]
8703 31 20	---	Three-wheeled vehicles	U	3[24%]
	--	Other:		
8703 31 91	----	Motor cars	u	3[24%]
8703 31 92	----	Specialised transport vehicles such as ambulances, prison vans and the like	u	3[24%]
8703 32	--	Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,500 cc :		

8703 32 10	---	Vehicles principally designed for the transport of more than seven persons, including the driver	U	6[24% + Rs.20,000 per unit]
8703 32 20	---	Three-wheeled vehicles	U	3[24%]
	---	Other:		
8703 32 91	---	Motor cars	u	6[24% + Rs.20,000 per unit]
8703 32 92	----	Specialized transport vehicles such as ambulances, prison vans and the like	u	6[24% + Rs.20,000 per unit]
8703 32 99	----	Other	U	6[24% + Rs.20,000 per unit]
8703 33	--	Of a cylinder capacity exceeding 2,500 cc :		
8703 33 10	---	Vehicles principally designed for the transport of more than seven persons, including the driver	U	6[24% + Rs.20,000 per unit]
8703 33 20	---	Three-wheeled vehicles	U	3[24%]
	---	Other:		
8703 33 91	----	Motor cars	u	6[24% + Rs.20,000 per unit]
8703 33 92	----	Specialised transport vehicles such as ambulances, prison vans and the like	u	6[24% + Rs.20,000 per unit]
8703 33 99	----	Other	U	6[24% + Rs.20,000 per unit]
8703 90	-	Other :		
8703 90 10	---	Electrically operated u		3[24%]
8703 90 90	---	Other	u	6[24% + Rs.20,000 per unit]
8704		MOTOR VEHICLES FOR THE TRANSPORT OF GOODS		
8704 10	-	Dumpers designed for off-highway use :		
8704 10 10	---	With net weight (excluding pay-load) exceeding 8 tonnes and maximum pay-load capacity not less than 10 tonnes	u	16%
8704 10 90	---	Other	u	3 [24%]

	-	Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel) :		
8704 21	--	g.v.w. not exceeding 5 tonnes:		
8704 21 10	---	Refrigerated	u	16%
8704 21 20	---	Three-wheeled motor vehicles	u	16%
8704 21 90	---	Other	u	16%
8704 22	--	g.v.w. exceeding 5 tonnes but not exceeding 20 tonnes :		
	---	Lorries and trucks:		
8704 22 11	----	Refrigerated	u	16%
8704 22 19	----	Other	u	16%
8704 22 90	---	Other	u	16%
8704 23	--	g.v.w. exceeding 20 tonnes :		
	---	Lorries and trucks:		
8704 23 11	----	Refrigerated	u	16%
8704 23 19	----	Other	u	16%
8704 23 90	---	Other	u	16%
	-	Other, with spark-ignition internal combustion piston engine :		
8704 31	--	g.v.w. not exceeding 5 tonnes :		
8704 31 10	---	Refrigerated	u	3 [24%]
8704 31 20	---	Three-wheeled motor vehicles	u	16%
8704 31 90	---	Other	u	3 [24%]
8704 32	--	g.v.w. exceeding 5 tonnes:		
	---	Lorries and trucks:		
8704 32 11	----	Refrigerated	u	3 [24%]
8704 32 19	----	Other	u	3 [24%]
8704 32 90	---	Other	u	3 [24%]
8704 90	-	Other :		
	---	Lorries and trucks:		
8704 90 11	----	Refrigerated	u	3 [24%]
8704 90 12	----	Electrically operated	u	3 [24%]
8704 90 19	----	Other	u	3 [24%]
8704 90 90	---	Other	u	3 [24%]

8705		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-MIXERS LORRIES, SPRAYING LORRIES, MOBILE WORKSHOPS, MOBILE RADIOLOGICAL UNITS)		
8705 10 00	-	Crane lorries	u	16%
8705 20 00	-	Mobile drilling derricks	u	16%
8705 30 00	-	Fire fighting vehicles u	16%	
8705 40 00	-	Concrete-mixer lorries	u	16%
8705 90 00	-	Other	u	16%
8706		CHASSIS FITTED WITH ENGINES, FOR THE MOTOR VEHICLES OF HEADINGS 8701 TO 8705		
8706 00	-	Chassis fitted with engines, for the motor vehicles of headings 8701 to 8705:		
	---	For the tractors of heading 8701 :		
8706 00 11	----	Of engine capacity not exceeding 1,800 cc	u	16%
8706 00 19	----	Other	u	16%
	---	For the vehicles of heading 8702:		
8706 00 21	----	For transport of not more than thirteen persons, including the driver	u	3 [24%]
8706 00 29	----	Other	u	16%+Rs.10,000 per chasis
	---	For the motor vehicles of heading 8703:		
8706 00 31	----	For three-wheeled vehicles	u	16%
8706 00 39	----	Other	u	3 [24%]
	---	For the motor vehicles of heading 8704:		
8706 00 41	----	For three-wheeled motor vehicles	u	16%
8706 00 42	----	For vehicles, other than petrol driven	u	16%+Rs.10,000 per chasis
8706 00 43	----	For dumpers covered in the heading 8704	u	4 [24% + Rs.10,000 per chasis]
8706 00 49	----	Other	u	4 [24% + Rs.10,000 per chasis]
8706 00 50	---	For the motor vehicles of heading 8705	u	16%

8707		BODIES (INCLUDING CABS), FOR THE MOTOR VEHICLES OF HEADINGS 8701 TO 8705		
8707 10 00	-	For the vehicles of heading 8703	u	16%
8707 90 00	-	Other	u	16%
8708		PARTS AND ACCESSORIES OF THE MOTOR VEHICLES OF HEADINGS 8701 TO 8705		
8708 10	-	Bumpers and parts thereof :		
8708 10 10	---	For tractors	kg.	16%
8708 10 90	---	Other	kg.	16%
	-	Other parts and accessories of bodies (including cabs) :		
8708 21 00	--	Safety seat belts	u	16%
5 [8708 29 00	--	Other	kg.	16%
8708 30 00	-	Brakes and servo-brakes; parts thereof	kg.	16%
8708 40 00	-	Gear boxes and parts thereof	kg.	16%
8708 50 00	-	Drive-axles with differential, whether or	kg.	16%
		not provided with other transmission components, and non-driving axles; parts thereof		
8708 70 00	-	Road wheels and parts and	kg.	16%
		accessories thereof		
8708 80 00	-	Suspension systems and parts thereof (including shock absorbers)	kg.	16%
	-	Other parts and accessories :		
8708 91 00	--	Radiators and parts thereof	kg.	16%
8708 92 00	--	Silencers (mufflers) and exhaust pipes; parts thereof	kg.	16%
8708 93 00	--	Clutches and parts thereof	kg.	16%
8708 94 00	--	Steering wheels, steering columns and steering boxes; parts thereof	kg.	16%
8708 95 00	--	Safety airbags with inflator system; parts thereof	kg.	16%
8708 99 00	-	Other	kg.	16%]

8709		WORKS TRUCKS, SELF-PROPELLED, NOT FITTED WITH LIFTING OR HANDLING EQUIPMENT, OF THE TYPE USED IN FACTORIES, WAREHOUSES, DOCK AREAS OR AIRPORTS FOR SHORT DISTANCE TRANSPORT OF GOODS; TRACTORS OF THE TYPE USED ON RAILWAY STATION PLATFORMS; PARTS OF THE FOREGOING VEHICLES		
	-	Vehicles :		
8709 11 00	--	Electrical	u	16%
8709 19 00	--	Other	u	16%
8709 90 00	-	Parts	kg.	16%
8710 00 00		TANKS AND OTHER ARMoured FIGHTING VEHICLES, MOTORISED, WHETHER OR NOT FITTED WITH WEAPONS, AND PARTS OF SUCH VEHICLES	kg.	16%
8711		MOTORCYCLES (INCLUDING MOPEDS) AND CYCLES FITTED WITH AN AUXILIARY MOTOR, WITH OR WITHOUT SIDE CARS;		
8711 10	-	With reciprocating internal combustion piston engine of a cylinder capacity not exceeding 50 cc:		
8711 10 10	---	Mopeds	u	16%
8711 10 20	---	Motorised cycles	u	16%
8711 10 90	---	Other	u	16%
8711 20	-	With reciprocating internal combustion piston engine of a cylinder capacity exceeding 50 cc but not exceeding 250 cc :		
	---	Scooters :		
8711 20 11	----	Of cylinder capacity not exceeding 75 cc	u	16%
8711 20 19	----	Other	u	16%
	---	Motor cycles :		
8711 20 21	----	Of cylinder capacity not exceeding 75 cc	u	16%
8711 20 29	----	Other	u	16%
	---	Mopeds :		
8711 20 31	----	Of cylinder capacity not exceeding 75 cc	u	16%
8711 20 39	----	Other	u	16%
	---	Other :		
8711 20 91	----	Of cylinder capacity not exceeding 75 cc	u	16%

8711 20 99	----	Other	u	16%
8711 30	-	With reciprocating internal combustion piston engine of a cylinder capacity exceeding 250 cc but not exceeding 500 cc :		
8711 30 10	---	Scooters	u	16%
8711 30 20	---	Motor-cycles	u	16%
8711 30 90	---	Other	u	16%
8711 40	-	With reciprocating internal combustion piston engine of a cylinder capacity exceeding 500 cc but not exceeding 800 cc :		
8711 40 10	---	Motor-cycles	U	16%
8711 40 90	---	Other	U	16%
8711 50 00	-	With reciprocating internal combustion piston engine of a cylinder capacity exceeding 800 cc	U	16%
8711 90	-	Other :		
8711 90 10	---	Side-cars	U	16%
	---	Other :		
8711 90 91	----	Electrically operated u	16%	
8711 90 99	----	Other	U	16%
8712		BICYCLES AND OTHER CYCLES (INCLUDING DELIVERY TRICYCLES), NOT MOTORISED		
8712 00	-	Bicycles and other cycles (including delivery tricycles), not motorised:		
8712 00 10	---	Bicycles	U	16%
8712 00 90	---	Other	U	16%
8713		CARRIAGES FOR DISABLED PERSONS, WHETHER OR NOT MOTORISED OR OTHERWISE MECHANICALLY PROPELLED		
8713 10	-	Not mechanically propelled :		
8713 10 10	---	Wheel chairs for invalid	U	Nil
8713 10 90	---	Other	U	Nil
8713 90	-	Other :		
8713 90 10	---	Wheel chairs for invalid	U	Nil
8713 90 90	---	Other	U	Nil
8714		PARTS AND ACCESSORIES OF VEHICLES OF HEADINGS 8711 TO 8713		
	-	Of motorcycles (including mopeds) :		
8714 11 00	--	Saddles	kg	16%

8714 19 00	--	Other	kg.	16%
8714 20	-	Of carriages for disabled persons:		
8714 20 10	---	Mechanically propelled	kg.	16%
8714 20 20	---	Non-mechanically propelled	kg.	16%
8714 20 90	---	Other	kg.	16%
	-	Other :		
8714 91 00	--	Frames and forks, and parts thereof	U	16%
8714 92	--	Wheel rims and spokes :		
8714 92 10	---	Bicycle rims	U	16%
8714 92 20	---	Bicycle spokes	U	16%
8714 92 90	---	Other	U	16%
8714 93	--	Hubs, other than coaster braking hubs and hub brakes, and free-wheel sprocket-wheels :		
8714 93 10	---	Bicycle hubs	kg.	16%
8714 93 20	---	Bicycle free-wheels	kg.	16%
8714 93 90	---	Other	kg.	16%
8714 94 00	--	Brakes, including coaster braking hubs and hub brakes, and parts thereof	kg.	16%
8714 95	--	Saddles :		
8714 95 10	---	Bicycle saddles	kg.	16%
8714 95 90	---	Other	kg.	16%
8714 96 00	--	Pedals and crank-gear, and parts thereof	kg.	16%
8714 99	--	Other :		
8714 99 10	---	Bicycle chains	kg.	16%
8714 99 20	---	Bicycle wheels	kg.	16%
8714 99 90	---	Other	kg.	16%
8715		BABY CARRIAGES AND PARTS THEREOF		
8715 00	-	Baby carriages and parts thereof:		
8715 00 10	---	Baby carriages	u	16%
8715 00 20	---	Parts	kg.	16%
8716		TRAILERS AND SEMI-TRAILERS; OTHER VEHICLES, NOT MECHANICALLY PROPELLED; PARTS THEREOF		
8716 10 00	-	Trailers and semi-trailers of the caravan type, for housing or camping	u	16%
8716 20 00	-	Self-loading or self-unloading trailers and semi-trailers for agricultural purposes	u	16%

	-	Other trailers and semi-trailers for the transport of goods :		
8716 31 00	--	Tanker trailers and tanker semi-trailers	u	16%
8716 39 00	--	Other	u	16%
8716 40 00	-	Other trailers and semi-trailers	u	16%
8716 80	-	Other vehicles :		
8716 80 10	---	Hand propelled vehicles (e.g. hand carts, rickshaws and the like)	u	16%
8716 80 20	---	Animal drawn vehicles	u	16%
8716 80 90	---	other	u	16%
8716 90	-	Parts :		
8716 90 10	---	Parts and accessories of trailers	kg.	16%
8716 90 90	---	Other	kg.	16%

1. Substituted for the following proviso by Notification no. 14/2005 dated 07.03.2005:-

"Motor chassis fitted with cabs fall in headings 8702 to 8704, and not in heading 8706."

2. Substituted for the figures "9501" by the seventh schedule of Finance Act, 2006, w.e.f. 01.01.2007.

3. Substituted for "16%" by the sixth schedule of the Finance Act, 2006, w.e.f. 18.04.2006.

4. Substituted for "24% + Rs.10,000 per chasis" by the sixth schedule of the Finance Act, 2006.

5. Substituted by the seventh schedule of Finance Act, 2006, w.e.f. 01.01.2007, for the following :-

"8708 29 00	--	Other	kg.	16%
	-	Brakes and servo-brakes and parts thereof :		
8708 31 00	--	Mounted brake linings	kg.	16%
8708 39 00	--	Other	kg.	16%
8708 40 00	-	Gear boxes	kg.	16%
8708 50 00	-	Drive-axles with differential, whether or not provided with other transmission components	kg.	16%
8708 60 00	-	Non-driving axles and parts thereof	kg.	16%
8708 70 00	-	Road wheels and parts and accessories thereof	kg.	16%
8708 80 00	-	Suspension shock-absorbers	kg.	16%
	-	Other parts and accessories :		
8708 91 00	--	Radiators	kg.	16%
8708 92 00	--	Silencers and exhaust pipes	kg.	16%
8708 93 00	--	Clutches and parts thereof	kg.	16%

8708 94 00	--	Steering wheels, steering columns and steering boxes	kg.	16%
8708 99 00	--	Other	kg.	16%"

6. Substituted by the Notification No. : 39/2008 dated 13.06.2008 for the entry "³24%".