

Schedule 1 and 2

EXCISABLE GOODS AND RATES OF EXCISE TAX 2020

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff Item HS Code	Description of Excisable Goods	Taxable Base	Excise Tax Rate	Excise Levy
04.01	Milk and cream, not concentrated nor containing added sugar or other sweetening matter			
	-Of a fat content, by weight, not exceeding 1%			
0401.1010	---In immediate bottles made of PET or plastics	1/ bottle	Nil	SCR1.00/bottle
	-Of a fat content by weight , exceeding 1% but not exceeding 6%			
	---Reconstituted (e.g. UHT)			
0401.2011	----In immediate bottles made of PET or plastics	1/ bottle	Nil	SCR1.00/bottle
	---Other			
0401.2091	----In immediate bottles made of PET or plastics	1/ bottle	Nil	SCR1.00/bottle
20.09	Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter.			
	-Orange juice :			
	--Not frozen, of a Brix value not exceeding 20			
	---Other :			
2009.1291	----In immediate bottles made of PET or plastics	1/ bottle	Nil	SCR1.00/bottle
2009.1292	----In immediate containers made of metal	1/ can	Nil	SCR1.00/can
	--Other :			
2009.1910	---In immediate bottles made of PET or plastics	1/ bottle	Nil	SCR1.00/bottle
2009.1920	---In immediate containers made of metal	1/ can	Nil	SCR1.00/can
	-Grapefruit (including pomelo) juice :			
	--Of a brix value not exceeding 20			
	---Other :			
2009.2191	----In immediate bottles made of PET or plastics	1/ bottle	Nil	SCR1.00/bottle
2009.2192	----In immediate containers made of metal	1/ can	Nil	SCR1.00/can
	--Other :			
2009.2910	---In immediate bottles made of PET or plastics	1/ bottle	Nil	SCR1.00/bottle
2009.2920	---In immediate containers made of metal	1/ can	Nil	SCR1.00/can
	-Juice of any other single citrus fruit:			
	--Of a Brix value not exceeding 20			
	---Other :			
2009.3191	----In immediate bottles made of PET or plastics	1/ bottle	Nil	SCR1.00/bottle
2009.3192	----In immediate containers made of metal	1/ can	Nil	SCR1.00/can

	--Other :			
2009.3910	---In immediate bottles made of PET or plastics	1/ bottle	Nil	SCR1.00/bottle
2009.3920	---In immediate containers made of metal	1/ can	Nil	SCR1.00/can
	-Pineapple juice:			
	--Of a Brix value not exceeding 20			
	---Other :			
2009.4191	----In immediate bottles made of PET or plastics	1/ bottle	Nil	SCR1.00/bottle
2009.4192	----In immediate containers made of metal	1/ can	Nil	SCR1.00/can
	--Other :			
2009.4910	---In immediate bottles made of PET or plastics	1/ bottle	Nil	SCR1.00/bottle
2009.4920	---In immediate containers made of metal	1/ can	Nil	SCR1.00/can
	-Tomato juice			
	---Other :			
2009.5091	----In immediate bottles made of PET or plastics	1/ bottle	Nil	SCR1.00/bottle
2009.5092	----In immediate containers made of metal	1/ can	Nil	SCR1.00/can
	-Grape juice (including grape must) :			
	--Of a Brix value not exceeding 30			
	---Other :			
2009.6191	----In immediate bottles made of PET or plastics	1/ bottle	Nil	SCR1.00/bottle
2009.6192	----In immediate containers made of metal	1/ can	Nil	SCR1.00/can
	--Other :			
2009.6910	---In immediate bottles made of PET or plastics	1/ bottle	Nil	SCR1.00/bottle
2009.6920	---In immediate containers made of metal	1/ can	Nil	SCR1.00/can
	-Apple juice:			
	--Of a Brix value not exceeding 20			
	---Other :			
2009.7191	----In immediate bottles made of PET or plastics	1/ bottle	Nil	SCR1.00/bottle
2009.7192	----In immediate containers made of metal	1/ can	Nil	SCR1.00/can
	--Other :			
2009.7910	---In immediate bottles made of PET or plastics	1/ bottle	Nil	SCR1.00/bottle
2009.7920	---In immediate containers made of metal	1/ can	Nil	SCR1.00/can
	-Juice of any other single fruit or vegetable			
	--Cranberry (<i>Vaccinium macrocarpon</i> , <i>Vaccinium oxycoccos</i> , <i>Vaccinium vitis-idaea</i>) juice			
	---other with no sugar added			
2009.8111	----In immediate bottles made of PET or plastics	1/ bottle	Nil	SCR1.00/bottle
2009.8112	---- In immediate containers made of metal	1/ bottle	Nil	SCR1.00/can
	---other with sugar added			

2009.8121	----In immediate bottles made of PET or plastics	1/ bottle	Nil	SCR1.00/bottle
2009.8122	----In immediate containers made of metal	1/ can	Nil	SCR1.00/can
	--Other			
	--- other with no sugar added			
2009.8911	----In immediate bottles made of PET or plastics	1/ bottle	Nil	SCR1.00/bottle
2009.8912	----In immediate containers made of metal	1/ can	Nil	SCR1.00/can
	---Other with sugar added			
2009.8921	----In immediate bottles made of PET or plastics	1/ bottle	Nil	SCR1.00/bottle
2009.8922	----In immediate containers made of metal	1/ can	Nil	SCR1.00/can
	-Mixtures of juices			
	---Other with no sugar added			
2009.9011	----In immediate bottles made of PET or plastics	1/ bottle	Nil	SCR1.00/bottle
2009.9012	----In immediate containers made of metal	1/ can	Nil	SCR1.00/can
	---Other with sugar added			
2009.9021	----In immediate bottles made of PET or plastics	1/ bottle	Nil	SCR1.00/bottle
2009.9022	----In immediate containers made of metal	1/ can	Nil	SCR1.00/can
	Ice cream and other edible ice, whether or not containing cocoa			
2105.0010	---Popsicles having alcoholic strength exceeding 0.5% but not exceeding 15 %volume	1	SCR46.45	Nil
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			
	-Mineral waters and aerated waters			
2201.1010	---In immediate bottles made of PET or plastics	1/ bottle	Nil	SCR1.00/bottle
2201.1040	---In immediate containers made of metal	1/ can	Nil	SCR1.00/can
	--Other :			
2201.9010	---In immediate bottles made of PET or plastics	1/ bottle	Nil	SCR1.00/bottle
2201.9020	---In immediate containers made of metal	1/ can	Nil	SCR1.00/can
22.02	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading 20.09.			
	Waters, including minerals waters and aerated waters, containing added sugar or other sweetening matter or flavoured.			
2202.1010	---In immediate bottles made of PET or plastics	1/ bottle	Nil	SCR1.00/bottle
2202.1020	---In immediate containers made of metal	1/ can	Nil	SCR1.00/can
	-Other :			
	--Non-alcoholic beer			
2202.9110	---In immediate bottles made of PET or plastics	1/ bottle	Nil	SCR1.00/bottle
2202.9120	---In immediate containers made of metal	1/ can	Nil	SCR1/can
	---Dietetic or low calorie beverages (or carbonated soft drinks)			

2202.9911	----In immediate bottles made of PET or plastics	1/ bottle	Nil	SCR1.00/bottle
2202.9912	----In immediate containers made of metal	1/ can	Nil	SCR1.00/can
	---Milk based drinks not including fruit or vegetable juices of heading 20.09			
2202.9921	----In immediate bottles made of PET or plastics	1/ bottle	Nil	SCR1.00/bottle
2202.9922	----In immediate containers made of metal	1/ can	Nil	SCR1.00/can
	--- Low calorie milk based drinks not including fruit or vegetable juice of heading 20.9			
2202.9931	----In immediate bottles made of PET or plastics	1/ bottle	Nil	SCR1.00/bottle
2202.9932	----In immediate containers made of metal	1/ can	Nil	SCR1.00/can
	---Other			
2202.9941	----In immediate bottles made of PET or plastics	1/ bottle	Nil	SCR1.00/bottle
2202.9942	----In immediate containers made of metal	1/ can	Nil	SCR1.00/can
22.03	Beer made from malt			
	---Beer having an alcoholic strength not exceeding 8% vol:			
2203.0031	----In immediate bottles made of PET or plastics	1/ bottle	SCR23.08	SCR1.00/bottle
2203.0032	---- In immediate containers made of metal	1/ can	SCR23.08	SCR1.00/can
2203.0033	---In immediate bottles made of glass	1/bottle	SCR23.08	SCR2.00/bottle
2203.0039	----In immediate containers made of other materials	1	SCR23.08/1	Nil
	---beer having an alcoholic strength exceeding 8% but not exceeding 16% vol:	1/bottle		
2203.0041	----In immediate bottles made of PET or plastics	1/ bottle	SCR48.40	SCR1.00/bottle
2203.0042	----In immediate containers made of metal	1/ can	SCR48.40	SCR1.00/can
2203.0043	----In immediate bottles made of glass	1/ can	SCR48.40	SCR2.00/bottle
2203.0049	----In immediate containers made of other materials	1	SCR48.40	Nil
	--- Beer having an alcoholic strength exceeding 16% vol:			
2203.0051	---- In immediate bottles made of PET or plastics	1/ bottle	SCR105.60	SCR1.00/bottle
2203.0052	----In immediate containers made of metal	1/ can	SCR105.60	SCR1.00/can
2203.0053	----In immediate bottles made of glass	1/ bottle	SCR105.60	SCR2.00/bottle
2203.0059	----In immediate containers made of other materials	1	SCR105.60	Nil
	---Stout having an alcoholic strength not exceeding 8 % vol:			
2203.0061	---- In immediate bottles made of PET or plastics	1/ bottle	SCR16.67	SCR1.00/bottle
2203.0062	----In immediate containers made of metal	1/ can	SCR16.67	SCR1.00/can
2203.0063	----In immediate bottles made of glass	1/ bottle	SCR16.67	SCR2.00/bottle
2203.0069	----In immediate containers made of other materials	1	SCR16.67	Nil
	---Stout having an alcoholic strength exceeding 8% but not exceeding 16% Vol:			
2203.0071	---- In immediate bottles made of PET or plastics	1/ bottle	SCR48.40	SCR1.00/bottle
2203.0072	----In immediate containers made of metal	1/ can	SCR48.40	SCR1.00/can
2203.0073	----In immediate bottles made of glass	1/ bottle	SCR48.40	SCR2.00/bottle
2203.0079	----In immediate containers made of other materials	1	SCR48.40	Nil
	Stout having an alcoholic strength exceeding 16% Vol:			
2203.0081	---- In immediate bottles made of PET or plastics	1/ bottle	SCR105.60	SCR1.00/bottle
2203.0082	----In immediate containers made of metal	1/ can	SCR105.60	SCR1.00/can
2203.0083	----In immediate bottles made of glass	1/ bottle	SCR105.60	SCR2.00/bottle
2203.0089	----In immediate containers made of other materials	1	SCR105.60	Nil

22.04	Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09			
	-Sparkling wine			
2204.1010	---In immediate bottles made of PET or plastics	1/ bottle	SCR48.40	SCR1.00/bottle
2204.1030	----In immediate bottle made of glass	1/bottle	SCR48.40	SCR2.00/bottle
2204.1090	---In immediate containers made of other materials	1	SCR48.40	Nil
	Other wine; grape must with fermentation prevented or arrested by the addiction of alcohol:			
	--In containers holding 2 L or less			
	---Having an alcoholic strength exceeding 8% but not exceeding 16% vol:			
2204.2111	----In immediate bottles made of PET or plastics	1/ bottle	SCR48.40	SCR1.00/bottle
2204.2112	----In immediate containers made of glass	1/ bottle	SCR48.40	SCR2.00/bottle
2204.2119	----In immediate containers made of other materials	1	SCR48.40	Nil
	---Having an alcoholic strength exceeding 16 %vol			
2204.2121	----In immediate bottles made of PET or plastics	1/ bottle	SCR 105.60	SCR1.00/bottle
2204.2122	----In immediate bottles made of glass	1/ bottle	SCR105.60	SCR2.00/bottle
2204.2129	----In immediate containers made of other materials	1	SCR105.60	Nil
	--In containers holding more than 2 liters but not more than 10 liters:			
	---Having an alcoholic strength exceeding 8% but not exceeding 16% vol:			
2204.2211	----In immediate bottles made of PET or plastics	1/ bottle	SCR.48.40	SCR1.00/bottle
2204.2212	----In immediate containers made of glass	1/ bottle	SCR 48.40	SCR2.00/bottle
2204.2219	---- In immediate containers made of other materials	1	SCR48.40	Nil
	--- Having an alcoholic strength exceeding 16 % vol			
2204.2221	----In immediate bottles made of PET or plastics	1/ bottle	SCR105.60	SCR1.00/bottle
2204.2222	----In immediate containers made of glass	1/ bottle	SCR105.60	SCR2.00/bottle
2204.2229	---- In immediate containers made of other materials	1	SCR105.60	Nil
	---Other			
	---Having an alcoholic strength exceeding 8% but not exceeding 16% Vol.			
2204.2911	----In immediate bottles made of PET or plastics	1/ bottle	SCR48.40	SCR1.00/bottle
2204.2912	----In immediate containers made of glass	1/ bottle	SCR48.40	SCR2.00/bottle
2204.2919	----In immediate containers made of other materials	1	SCR48.40	Nil
	---Having an alcoholic strength exceeding 16%			
2204.2921	----In immediate bottles made of PET or plastics	1/ bottle	SCR 105.60	SCR1.00/bottle
2204.2922	----In immediate containers made of glass	1/ bottle	SCR105.60	SCR2.00/bottle
2204.2929	----In immediate containers made of other materials	1	SCR105.60	Nil
	-Other grape must:			
	---Having an alcoholic strength exceeding 8% but not exceeding 16% vol.			
2204.3011	----In immediate bottles made of PET or plastics	1/ bottle	SCR48.40	SCR1.00/bottle
2204.3012	----In immediate containers made of glass	1/ bottle	SCR48.40	SCR2.00/bottle
2204.3019	----In immediate containers made of other materials	1	SCR48.40	Nil
	---Having an alcoholic strength exceeding 16%			
2204.3021	----In immediate bottles made of PET or plastics	1/ bottle	SCR105.60	SCR1.00/bottle
2204.3022	----In immediate containers made of glass	1/ bottle	SCR105.60	SCR2.00/bottle
2204.3029	----In immediate containers made of other materials	1	SCR105.60	Nil
22.05	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances.			
	-In containers holding 2 L or less			
	---Having an alcoholic strength exceeding 8%, but not exceeding 16 %			
2205.1011	----In immediate bottles made of PET or plastics	1/ bottle	SCR48.40	SCR1.00/bottle

2205.1012	----In immediate containers made of glass	1/ bottle	SCR48.40	SCR2.00/bottle
2205.1019	----In immediate containers made of other materials	1	SCR48.40	
	---Having an alcoholic strength by volume exceeding 16% vol. but not exceeding 30% vol:			
2205.1021	----In immediate bottles made of PET or plastics	1/ bottle	SCR105.60	SCR1.00/bottle
2205.1022	----In immediate bottles made of glass	1/ bottle	SCR105.60	SCR2.00/bottle
2205.1029	----In immediate containers made of other materials	1	SCR105.60	Nil
	-Other			
	---Having an alcoholic strength exceeding 8 % but not exceeding 16% vol:			
2205.9011	----In immediate bottles made of PET or plastics	1/ bottle	SCR48.40	SCR1.00/bottle
2205.9012	----In immediate bottles made of glass	1/ bottle	SCR48.40	SCR2.00/bottle
2205.9019	----In immediate containers made of other materials	1	SCR48.40	Nil
	---Having an alcoholic strength exceeding 16% vol. but not exceeding 30% vol:			
2205.9021	----In immediate bottles made of PET or plastics	1/ bottle	SCR105.60	SCR1.00/bottle
2205.9022	----In immediate containers made of glass	1/ bottle	SCR105.60	SCR2.00/bottle
2205.9029	----In immediate containers made of other materials	1	SCR105.60	Nil
22.06	Other fermented beverages (for example, cider, perry, mead, saké); mixtures of fermented beverages and mixtures of fermented beverages, and non-alcoholic beverages, not elsewhere specified or included.			
2206.0010	---In immediate bottles made of PET or plastics	1/ bottle	SCR26.95	SCR1.00/bottle
2206.0020	---In immediate containers made of metal	1/can	SCR26.95	SCR1.00/can
2206.0030	---- In immediate bottles made of glass	1/ bottle	SCR26.95	SCR2.00/bottle
2206.0090	---In immediate containers made of other materials	1	SCR26.95	Nil
22.07	Ethyl alcohol of and other spirits, denatured, of any strength:			
2207.2010	---In immediate bottles made of PET or plastics	1/ bottle	Nil	SCR1.00/bottle
22.08	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol; spirits, liqueurs and other spirituous beverages.			
	-Spirits obtained by distilling grape wine or grape marc:			
2208.2010	---In immediate bottles made of PET or plastics	1/ bottle	SCR224	SCR1.00./bottle
2208.2020	----In immediate bottles made of glass	1/ bottle	SCR224	SCR2.00./bottle
2208.2090	---In immediate containers made of other materials	1	SCR224	Nil
	-Whiskies:			
2208.3010	---In immediate bottles made of PET or plastics	1/ bottle	SCR268.40	SCR1.00/bottle
2208.3020	----In immediate bottles made of glass	1/ bottle	SCR268.40	SCR2.00./bottle
2208.3090	---In immediate containers made of other materials	1	SCR268.40	Nil
	-Rum and other spirits obtained by distilling fermented sugar-cane products			
2208.4010	---In immediate bottles made of PET or plastics	1/ bottle	SCR158.40	SCR1.00/bottle
2208.4020	----In immediate bottles made of glass	1/ bottle	SCR158.40	SCR2.00./bottle
2208.4090	---In immediate containers made of other materials	1	SCR158.40	Nil
	-Gin and Geneva			
2208.5010	---In immediate bottles made of PET or plastics	1/ bottle	SCR268.40	SCR1.00/bottle
2208.5020	----In immediate bottles made of glass	1/ bottle	SCR268.40	SCR2.00./bottle
2208.5090	---In immediate containers made of other materials	1	SCR268.40	Nil
	-Vodka			
2208.6010	---In immediate bottles made of PET or plastics	1/ bottle	SCR158.40	SCR1.00/bottle
2208.6020	----In immediate bottles made of glass	1/ bottle	SCR158.40	SCR2.00./bottle
2208.6090	---In immediate containers made of other materials	1	SCR158.40	Nil
	-Liqueurs and cordials			
	---Having an alcoholic strength by volume not exceeding 16% vol:			
2208.7011	---In immediate bottles made of PET or plastics	1/ bottle	SCR66.00	SCR1.00/bottle
2208.7012	----In immediate bottles made of glass	1/ bottle	SCR66.00	SCR2.00./bottle

2208.7019	---In immediate containers made of other materials	1/ bottle	SCR66.00	Nil
	Having an alcoholic exceeding 16% vol. but not exceeding 30%:			
2208.7021	---In immediate bottles made of PET or plastics	1/ bottle	SCR79.20	SCR1.00/bottle
2208.7022	----In immediate bottles made of glass	1/ bottle	SCR79.20	SCR2.00./bottle
2208.7029	---In immediate containers made of other materials	1/ bottle	SCR79.20	Nil
	---Having an alcoholic strength exceeding 30% Vol.			
2208.7031	----In immediate bottles made of PET or plastics	1/ bottle	SCR158.40	SCR1.00/bottle
2208.7032	----In immediate containers made of glass	1/ bottle	SCR158.40	SCR2.00./bottle
2208.7039	----In immediate containers made of other materials	1	SCR158.40	Nil
	---Alcopops having alcohol strength exceeding 0.5% but not exceeding 8%			
2208.9011	----In immediate bottles made of PET or plastics	1/ bottle	SCR26.95	SCR1.00/bottle
2208.9012	----In immediate containers made of metal	1/can	SCR26.95	SCR1/can
2208.9013	----In immediate bottles made of glass	1/ bottle	SCR26.95	SCR2.00./bottle
2208.9019	----In immediate containers made of other materials	1	SCR26.95	Nil
	---Other			
2208.9021	----In immediate bottles made of PET or plastics	1/ bottle	SCR268.40	SCR1.00/bottle
2208.9022	----In immediate containers made of metal	1/can	SCR268.40	SCR1/can
2208.9023	----In immediate bottles made of glass	1/bottle	SCR268.40	SCR2.00./bottle
2208.9029	----In immediate containers made of other materials	1	SCR268.40	Nil
24.02	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco Substitutes.			
2402.1000	-Cigars, cheroots and cigarillos containing tobacco	Kg	65%	Nil
2402.2000	-Cigarettes containing tobacco	Kg	SRC 734 per 200 cigarettes	Nil
2402.9000	-other	Kg	65%	Nil
24.03	Other manufactured tobacco and manufactured tobacco substitutes; 'homogenized' or 'reconstituted' tobacco: tobacco extracts and essence.			
	-Smoking tobacco whether or not containing tobacco substitutes in any proportion			
2403.1100	--Water pipe tobacco specifies subheading Note1 to this chapter	kg	55%	Nil
2403.1900	--other	kg	55%	Nil
	-Other			
2403.9100	--"Homogenised" or "reconstituted"	kg	55%	Nil
2403.9900	--Other	kg	55%	Nil
27.10	Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing by weight 70 % or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations; waste oils.			
	- Petroleum oils and oils obtained from bituminous minerals (other than crude) and preparations not elsewhere specified or included, containing by weight 70 % or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations, other than those obtained biodiesel and other than waste oils.			
	--Light oils and preparations :			
2710.1210	---Aviation gasoline (Avgas)	Kg/1	SRC 2/1	Nil
2710.1220	---Motor gasoline	Kg/1	SRC 8.5/1	Nil
2710.1290	---other	Kg/1	SRC 8.5/1	Nil
	--Other			
	---Medium oils and preparations :			
2710.1911	----Kerosene, type jet fuel	Kg/1	SRC 8/1	Nil

2710.1919	----other	Kg/1	SRC 8.5/1	Nil
	---Heavy oils and preparations :			
2710.1921	----Gas oil (Diesel)	Kg/1	SRC 8.5/1	Nil
2710.1922	----Fuel oils	Kg/1	SRC 4/1	Nil
2710.1923	----Lubricating oils	Kg/1	5%	Nil
2710.1924	----Greases	Kg/1	5%	Nil
2710.1926	----Lubricating oil specifically designed for marine and agriculture use	Kg/1	5%	Nil
2710.1927	----Lubricating greases other than greases of 2710.1924	Kg/1	5%	Nil
2710.1929	----other	Kg/1	5%	Nil
2710.2000	-Petroleum oils and oils obtained from bituminous minerals (other than crude) and preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or oils obtained from bituminous minerals, those oils being the basic constituents of the preparations, containing biodiesel, other than waste oils.	Kg/1	5%	Nil
27.11	Petroleum gases and other gaseous hydrocarbons.			
	-Liquefied :			
2711.1100	--Natural gas	Kg/1	SRC 0.5/1	Nil
2711.1900	--Other	Kg/1	SRC 0.5/1	Nil
	-In gaseous state :			
2711.2100	--Natural gas	Kg/1	SRC 0.5/1	Nil
2711.2900	--Other	Kg/1	SRC 0.5/1	Nil
	Articles for the conveyance or packing of goods; stoppers, lids, caps and other closures of plastics			
	-carboys, bottles, flasks and similar articles			
3923.3010	---Pet Bottles	No.	Nil	SCR1.00/bottle
3923.9010	Bottles performs of plastics	No.	Nil	SCR1.00/bottle
70.10	Carboys, bottles, flasks, jars, pots phials, ampules and other containers, of glass, of and used for the conveyance or packing of goods: preserving jars; stoppers, lids and other closures, of glass			
	-other			
	---Glass bottles			
	----Glass bottles, used for the bottling of alcoholic beverages	No.	Nil	SCR2.00/bottle
85.29	Parts suitable for use solely or principally with the apparatus of headings 85.25 to 85.28			
	-Aerial and aerial reflectors of all kinds; parts suitable for use therewith			
8529.1010	---Aerial and aerial reflectors, parts suitable for use with satellite dish (0 to 1.5m)	No.	25 %	Nil
8529.1020	---Aerial and aerial reflectors parts suitable for use with satellite dish (1.6m to 2.5m)	No.	25 %	Nil
8529.1030	---Aerial and aerial reflectors parts suitable for use with satellite dish (2.6m to 3.5m)	No.	25 %	Nil
8529.1040	---Aerial and aerial reflectors parts suitable for use with satellite dish (3.6m and above)	No.	25 %	Nil
87.02	Motor vehicles for the transport of 10 or more persons including the driver.			
8702.1000	-With only compression-ignition internal combustion piston engine(diesel or semi diesel)	No.	5%	Nil

8702.2000	-With both compression-ignition internal combustion piston engine(diesel or semi diesel) and electric motor as motors for propulsion	No.	5%	Nil
8702.3000	-With both spark-ignition internal combustion reciprocating piston engine and electric motor as motors propulsion	No.	5%	Nil
8702.9000	-other	No.	5%	Nil
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.			
	-Vehicles specially designed for travelling on snow; golf cars and similar vehicles			
	---golf cats and similar vehicles			
8703.1091	----Hybrid Motor Vehicles	No.	5%	Nil
8703.1099	---Other	No.	5%	Nil
	-Other vehicles, with only spark-ignition internal combustion reciprocating piston engine			
	--Of a cylinder capacity not exceeding 1000cc			
8703.2130	---Quad Motorcycles	No.	75%	Nil
8703.2190	---Other	No.	50%	Nil
	--Of a cylinder capacity not exceeding 1,000cc but not exceeding 1.500cc			
8703.2290	---other	No.	50%	Nil
	---Of a cylinder capacity exceeding 1500cc but not exceeding 3000cc			
	---Of a cylinder capacity exceeding 1500cc but not exceeding 1600cc			
8703.2319	----other		50%	Nil
	---Of a cylinder capacity exceeding 1600cc but not exceeding 2,000cc:			
8703.2329	----other	No.	75%	Nil
	----Of a cylinder capacity exceeding 2000cc but not exceeding 3000cc			
8703.2339	----other	No.	100%	Nil
	Of a cylinder capacity exceeding 3000cc			
8703.2490	---other	No.	100%	Nil
	-other vehicles with only compression-ignition internal combustion piston engine (diesel or semi-diesel)			
	--Of a cylinder capacity not exceeding 1,500cc			
8703.3190	--- other	No.	50%	Nil
	--Of a cylinder capacity exceeding 1500cc but not exceeding 2500cc:			
	---Of a cylinder capacity exceeding 1500cc but not exceeding 1600cc:			
8703.3219	---other	No.	50%	Nil
	---Of a cylinder capacity exceeding 1600cc but not exceeding 2000cc:			
8703.3229	----other	No.	75%	Nil
	---Of a cylinder capacity exceeding 2000cc but not exceeding 2,500cc:			
8703.3239	----other	No.	100%	Nil
	--Of a cylinder capacity exceeding 2500cc			
8703.3390	---Other	No.	100 %	Nil

	-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.			
	---Of a cylinder capacity not exceeding 1600 cc			
8703.4019	---- other	No.	12.5%	Nil
8703.4029	---- other	No.	75%	Nil
	---Of a cylinder capacity exceeding 2000cc but not exceeding 2,500cc:			
8703.4039	----Other	No.	100%	Nil
	---Of a cylinder capacity exceeding 2500cc			
8703.4049	----Other	No.	100%	Nil
	-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.			
	---Of a cylinder capacity not exceeding 1600cc			
8703.5019	----other	No.	12%	Nil
	---Of a cylinder capacity exceeding 1600cc but not exceeding 2,500cc			
8703.5029	----other	No.	75%	Nil
	---Of a cylinder capacity exceeding 2000cc but not exceeding 2,500cc			
8703.5039	----Other	No.	100%	Nil
	---Of a cylinder capacity exceeding 2,500cc			
8703.5049	----Other	No.	100%	Nil
	- 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.			
	---Of a cylinder capacity exceeding 1600cc			
8703.6019	----Other	No.	10%	Nil
	---Of a cylinder capacity exceeding 1600cc but not exceeding 2000cc			
8703.6029	----other	No.	15%	Nil
	---Of a cylinder capacity exceeding 2000cc but not exceeding 2500cc			
8703.6039	----other	No.	20%	Nil
	---Of a cylinder capacity exceeding 2500cc			
8703.6049	----Other	No.	25%	Nil
	- 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.			
	---Of a cylinder capacity not exceeding 1600cc			
8703.7019	----Other	No.	10%	Nil
	---Of a cylinder capacity exceeding 1600cc but not exceeding 2000cc			
8703.7029	----Other	No.	15%	Nil
	---Of a cylinder capacity exceeding 2000cc but not exceeding 2500cc			
8703.7039	----Other	No.	20%	Nil

	---Of a cylinder capacity exceeding 2500cc			
8703.7049	---Other	No.	25%	Nil
8703.9000	-Other	No.	25%	Nil
87.04	Motor vehicles for the transport of goods			
	-other, with compression-ignition internal combustion piston engine (diesel or semi-diesel)			
	--g.v.w. not exceeding 5 tonnes			
8704.2130	---Insulated Truck	No.	25 %	Nil
	---Hybrid Motor Vehicles			
8704.2141	----Plug-in	No.	10 %	Nil
8704.2149	----Other	No.	12.5 %	Nil
	g.v.w. exceeding 5 tonnes but not exceeding 20 tonnes			
8704.2230	---Insulated Truck	No.	25 %	Nil
8704.2290	---other	No.	25 %	Nil
	g.v.w. exceeding 20 tonnes			
8704.2330	---Insulated Truck	No.	25 %	Nil
8704.2390	other	No.	25 %	Nil
	-other, with spark-ignition internal combustion piston engine			
	g.v.w. not exceeding 5 tonnes			
8704. 3130	---Insulated Truck	No.	25%	Nil
	Hybrid Motor Vehicles			
8704.3141	----Plug in	No.	10%	Nil
8704.3149	----Other	No.	12.5%	Nil
8704.3190	---Other	No.	25%	Nil
	--g.v.w. exceeding 5 tonnes			
8704.3230	---Insulated Truck	No.	25%	Nil
8704.3290	---Other	No.	12.5%	Nil
	-Other			
8704. 9020	---Insulated trucks	No.	25 %	Nil
8704. 9090	---other	No.	25 %	Nil
8706. 0000	Chassis fitted with engines , for the motor vehicles of heading 87.01 to 87.05	No.	100 %	Nil
87.07	Bodies (including cabs), for the motor vehicles of heading 87.01 to 87.05.			
8707.1000	For the vehicles of heading 87.03	No.	100%	Nil
	-Other			
8707.9090	---Other	No.	100%	Nil
87.08	Parts and accessories of the motor vehicles of headings 87.01 to 87.05.			
8708.7010	---Wheel rims fitted with used retreaded or re-grooved tyres	No.	175%	Nil
8708.9910	---Nose cuts, front cuts, rear cuts and quarter panels of vehicles of headings 87.02 to 87.04	No.	190%	Nil
8708.9920	---Half cut for vehicles of headings 87.02 to 87.03	No.	175%	Nil
8710.0000	Tanks and other armored fighting vehicles, motorized, whether or not fitted with weapons, and parts thereof of such vehicle	No.	25%	Nil
87.11	Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side - cars; side-cars			
	-With reciprocating internal combustion piston engine of a cylinder capacity not exceeding 50cc			
	---Hybrid electric Motorcycle			

8711.1011	----Plug in	No.	10%	Nil
8711.1019	----Other	No.	12.5%	Nil
8711.1090	---Other	No.	25%	Nil
	<i>With reciprocating internal combustion piston engine of a cylinder capacity exceeding 50cc but not exceeding 250cc</i>			
	---Hybrid electric Motorcycles			
8711.2011	----Plug in	No.	10%	Nil
8711.2019	----Other	No.	12.5%	Nil
8711.2090	---Other	No.	25%	Nil
	<i>With reciprocating internal combustion piston engine of a cylinder capacity exceeding 250cc but not exceeding 500cc</i>			
	---Hybrid electric Motorcycles			
8711.3011	----Plug in	No.	10%	Nil
8711.3019	----Other	No.	12.5%	Nil
8711.3090	---Other	No.	75%	Nil
	<i>With reciprocating internal combustion piston engine of a cylinder capacity exceeding 500cc but not exceeding 800cc</i>			
	---Hybrid electric Motorcycles			
8711.4011	----Plug in	No.	10%	Nil
8711.4019	----Other	No.	12.5%	Nil
8711.4090	---Other	No.	75%	Nil
	<i>With reciprocating internal combustion piston engine of a cylinder capacity exceeding 800cc.</i>			
	---Hybrid electric Motorcycles			
8711.5011	----Plug in	No.	10%	Nil
8711.5019	----other	No.	12.5%	Nil
8711.5090	---other	No.	75%	Nil
8711.6010	---Self-balancing battery powered motor vehicle.	No.	25%	Nil
8711.9000	Other	No.	75%	Nil