

Section XVII – Chapter 87

TARIFF ITEM (1)	ITEM DESCRIPTION (2)	UNIT (3)	BASIC (4)	EFFECT. (5)	PRE. (6)	ACD (7)	CVD. (8)	CESS (9)	TOTAL (10)	POLICY (11)	REMARKS (12)
8702 10 11	---- Integrated monocoque vehicle	u	10.00	10.00	---	4	22%+Rs. 20000 per unit			Free	CVD by Ntfn 59/2008-CE dated 07.12.2008
8702 10 12	---- Air-conditioned luxury vehicle	u	10.00	10.00	---	4	22%+Rs. 20000 per unit			Free	CVD by Ntfn 59/2008-CE dated 07.12.2008
8702 10 19	---- Other	u	10.00	10.00	---	4	22%+Rs. 20000 per unit			Free	CVD by Ntfn 59/2008-CE dated 07.12.2008
	--- Other:										
8702 10 91	---- Integrated monocoque vehicle	u	10.00	10.00	---	4	10	0.64	26.849	Free	CVD by Ntfn 6/2006-CE dated 01.03.2006
8702 10 92	---- Air-conditioned luxury vehicle	u	10.00	10.00	---	4	10	0.64	26.849	Free	CVD by Ntfn 6/2006-CE dated 01.03.2006
8702 10 99	---- Other	u	10.00	10.00	---	4	10	0.64	26.849	Free	CVD by Ntfn 6/2006-CE dated 01.03.2006
8702 90	- Other:										
	--- Vehicles for transport of not more than 13 persons; including the driver:										
8702 90 11	---- Integrated monocoque vehicle	u	10.00	10.00	---	4	22%+Rs. 20000 per unit			Free	CVD by Ntfn 59/2008-CE dated 07.12.2008
8702 90 12	---- Air-conditioned luxury vehicle	u	10.00	10.00	---	4	22%+Rs. 20000 per unit			Free	CVD by Ntfn 59/2008-CE dated 07.12.2008
8702 90 13	---- Electrically operated	u	10.00	10.00	---	4	22	1.05	41.413	Free	CVD: Electrically operated vehicles as specified - Nil by 6/2006-CE dated 01.03.2006
8702 90 19	---- Other	u	10.00	10.00	---	4	22%+Rs. 20000 per unit			Free	CVD by Ntfn 59/2008-CE dated 07.12.2008
8702 90 20	--- Electrically operated vehicle nor elsewhere included or shipment	u	10.00	10.00	---	4	10	0.64	26.849	Free	
	--- Other:										
8702 90 91	---- Integrated monocoque vehicle	u	10.00	10.00	---	4	10	0.64	26.849	Free	CVD by Ntfn 6/2006-CE dated 01.03.2006
8702 90 92	---- Air-conditioned luxury vehicle	u	10.00	10.00	---	4	10	0.64	26.849	Free	CVD by Ntfn 6/2006-CE dated 01.03.2006
8702 90 99	---- Other	u	10.00	10.00	---	4	10	0.64	26.849	Free	CVD by Ntfn 6/2006-CE dated 01.03.2006
8703	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										<i>Exemption: See Ntfn 21/02-Cus. dated 01.03.2002; Sl. No. 344, 344A; Effective Duty on Golf Cars is 10% and CVD on Golf Car is 10%; On Motor vehicles as specified - 10%; On battery powered car is - Nil; Hybrid Motor vehicles is - 10%; Three wheeled vehicles for transport of not more than 7 persons is - 10% by Ntfn 6/2006-CE dated 01.03.2006. CVD: On Motor vehicles of engine capacity not exceeding 1500 cc - 22% and motor vehicles of engine capacity exceeding 1500 cc - 22% + Rs. 15,000 per unit by Ntfn 06/2006-CE dated 01.03.2006; Sl. No. 41A</i>
8703 10	- Vehicles specially designed for travelling on snow; golf cars and similar vehicles; including the driver:										
8703 10 10	--- Electrically operated	u	100.00	100.00	---	4	22	4.36	159.667	Free	
8703 10 90	--- Other	u	100.00	100.00	---	4	22	4.36	159.667	Free	
	- 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	u	100.00	100.00	---	4	22	4.36	159.667	Free	

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8703 21 20	--- Three wheeled vehicles	u	100.00	100.00	---	4	22	4.36	159.667	Free	
	--- Other:										
8703 21 91	---- Motor cars	u	100.00	100.00	---	4	22	4.36	159.667	Free	
8703 21 92	---- Specialised transport vehicles (e.g. ambulances, prison vans and the like)	u	100.00	100.00	---	4	22	4.36	159.667	Free	
8703 21 99	---- Other	u	100.00	100.00	---	4	22	4.36	159.667	Free	
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	100.00	100.00	---	4	22	4.36	159.667	Free	
8703 22 20	--- Specialised transport vehicles (e.g. ambulances, prison vans and the like)	u	100.00	100.00	---	4	22	4.36	159.667	Free	
8703 22 30	--- Three wheeled vehicles	u	100.00	100.00	---	4	22	4.36	159.667	Free	
	--- Other:										
8703 22 91	---- Motor cars	u	100.00	100.00	---	4	22	4.36	159.667	Free	
8703 22 99	---- Other	u	100.00	100.00	---	4	22	4.36	159.667	Free	
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	100.00	100.00	---	4	22%+Rs. 20000 per unit			Free	CVD by Ntfn 59/2008-CE dated 07.12.2008
8703 23 20	--- Three wheeled vehicles	u	100.00	100.00	---	4	22	4.36	159.667	Free	
	--- Other:										
8703 23 91	---- Motor cars	u	100.00	100.00	---	4	22%+Rs. 20000 per unit			Free	CVD by Ntfn 59/2008-CE dated 07.12.2008
8703 23 92	---- Specialised transport vehicles. (e.g. ambulances, prison vans and the like)	u	100.00	100.00	---	4	22%+Rs. 20000 per unit			Free	CVD by Ntfn 59/2008-CE dated 07.12.2008
8703 23 99	---- Other	u	100.00	100.00	---	4	22%+Rs. 20000 per unit			Free	CVD by Ntfn 59/2008-CE dated 07.12.2008
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	100.00	100.00	---	4	22%+Rs. 20000 per unit			Free	CVD by Ntfn 59/2008-CE dated 07.12.2008
8703 24 20	--- Three wheeled vehicles	u	100.00	100.00	---	4	22	4.36	159.667	Free	
	--- Other:										
8703 24 91	---- Motor cars	u	100.00	100.00	---	4	22%+Rs. 20000 per unit			Free	CVD by Ntfn 59/2008-CE dated 07.12.2008
8703 24 92	---- Specialised transport vehicles. (e.g. ambulances, prison vans and the like)	u	100.00	100.00	---	4	22%+Rs. 20000 per unit			Free	CVD by Ntfn 59/2008-CE dated 07.12.2008
8703 24 99	---- Other	u	100.00	100.00	---	4	22%+Rs. 20000 per unit			Free	CVD by Ntfn 59/2008-CE dated 07.12.2008
	- 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	100.00	100.00	---	4	22	4.36	159.667	Free	
8703 31 20	--- Three wheeled vehicles	u	100.00	100.00	---	4	22	4.36	159.667	Free	
	--- Other:										
8703 31 91	---- Motor cars	u	100.00	100.00	---	4	22	4.36	159.667	Free	
8703 31 92	---- Specialised transport vehicles. (e.g. ambulances, prison vans and the like)	u	100.00	100.00	---	4	22	4.36	159.667	Free	
8703 31 99	---- Other	u	100.00	100.00	---	4	22	4.36	159.667	Free	
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	100.00	100.00	---	4	22%+Rs. 20000 per unit			Free	CVD by Ntfn 59/2008-CE dated 07.12.2008
8703 32 20	--- Three wheeled vehicles	u	100.00	100.00	---	4	22	4.36	159.667	Free	

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	--- Lorries & trucks:										
8704 32 11	---- Refrigerated	u	10.00	0.00	---	4	5	0.15	9.517	Free	
8704 32 19	---- Other	u	10.00	10.00	---	4	22	1.05	41.413	Free	
8704 32 90	--- Other	u	10.00	10.00	---	4	22	1.05	41.413	Free	
8704 90	- Other:										
	--- Lorries & trucks:										
8704 90 11	---- Refrigerated	u	10.00	0.00	---	4	5	0.15	9.517	Free	
8704 90 12	---- Electrically operated	u	10.00	10.00	---	4	22	1.05	41.413	Free	
8704 90 19	---- Other	u	10.00	10.00	---	4	22	1.05	41.413	Free	
8704 90 90	--- Other	u	10.00	10.00	---	4	22	1.05	41.413	Free	
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-mixer lorries, road sweeper lorries, spraying lorries, mobile workshops, mobile radiological units)										
8705 10 00	- Crane lorries	u	10.00	10.00	---	4	10	0.64	26.849	Free	
8705 20 00	- Mobile drilling derricks	u	10.00	10.00	---	4	10	0.64	26.849	Free	
8705 30 00	- Fire fighting vehicles	u	10.00	10.00	---	4	10	0.64	26.849	Free	
8705 40 00	- Concrete-mixer lorries	u	10.00	10.00	---	4	10	0.64	26.849	Free	
8705 90 00	- Other	u	10.00	10.00	---	4	10	0.64	26.849	Free	
National Calamity Contingent duty of Customs will be charged @ 1%.											
8706	Chassis fitted with engines, for the motor vehicles of headings 87.01 to 87.05										
8706 00	- Chassis fitted with engines, for the motor vehicles of headings 87.01 to 87.05:										
	--- For the tractors of heading 87.01										
8706 00 11	---- Of Engine capacity not exceeding 1,800 cc	u	10.00	10.00	---	4	10	0.64	26.849	Free	
8706 00 19	---- Other	u	10.00	10.00	---	4	10	0.64	26.849	Free	
	--- For the vehicles of heading 87.02:										
8706 00 21	---- For transport of not more than thirteen persons, including the driver	u	10.00	10.00	---	4	22	1.05	41.413	Free	
8706 00 29	---- Other	u	10.00	10.00	---	4	10%+Rs. 10000 per chassis			Free	<i>CVD on chassis fitted with engines for the goods under 8702 10 91, 8702 10 92, 8702 10 99, 8702 90 91, 8702 90 92 and 8702 90 99 is - 10%+Rs.10000 per chassis by Ntfn 6/2006-CE dated 01.03.2006</i>
	--- For the motor vehicles of heading 87.03:										
8706 00 31	---- For three-wheeled vehicles	u	10.00	10.00	---	4	10	0.64	26.849	Free	
8706 00 39	---- Other	u	10.00	10.00	---	4	22	1.05	41.413	Free	
	--- For the motor vehicles of heading 87.04:										
8706 00 41	---- For three-wheeled motor vehicle	u	10.00	10.00	---	4	10	0.64	26.849	Free	
8706 00 42	---- For vehicles, other than petrol driven	u	10.00	10.00	---	4	10%+Rs. 10000 per chassis			Free	
8706 00 43	---- For dumpers covered in the heading 87.04	u	10.00	10.00	---	4	22%+Rs. 10000 per chassis			Free	
8706 00 49	---- Other	u	10.00	10.00	---	4	10%+Rs. 10000 per chassis			Free	<i>CVD: For dumpres as specified - 10% + Rs. 10,000 per chassis by Ntfn 6/2006-CE dated 01.03.2006</i>
8706 00 50	--- For the motor vehicles of heading 87.05	u	10.00	10.00	---	4	10	0.64	26.849	Free	
8707	Bodies (including cabs), for the motor vehicles of headings 87.01 to 87.05										
8707 10 00	- For the vehicles of heading 87.03	u	10.00	10.00	---	4	10	0.64	26.849	Free	
8707 90 00	- Other	u	10.00	10.00	---	4	10	0.64	26.849	Free	

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	--- Scooters:										
8711 20 11	---- Of cylinder capacity not exceeding 75 cc	u	100.00	100.00	---	4	10	3.62	133.187	Free	
8711 20 19	---- Other	u	100.00	100.00	---	4	10	3.62	133.187	Free	
	--- Motor-cycles:										
8711 20 21	---- Of cylinder capacity not exceeding 75 cc	u	100.00	100.00	---	4	10	3.62	133.187	Free	
8711 20 29	---- Other	u	100.00	100.00	---	4	10	3.62	133.187	Free	
	--- Moped:										
8711 20 31	---- Of cylinder capacity not exceeding 75 cc	u	100.00	100.00	---	4	10	3.62	133.187	Free	
8711 20 39	---- Other	u	100.00	100.00	---	4	10	3.62	133.187	Free	
	--- Other:										
8711 20 91	---- Of cylinder capacity not exceeding 75 cc	u	100.00	100.00	---	4	10	3.62	133.187	Free	
8711 20 99	---- Other	u	100.00	100.00	---	4	10	3.62	133.187	Free	
8711 30	- With reciprocating internal combustion piston engine of cylinder capacity exceeding 250 cc but not exceeding 500 cc:										
8711 30 10	--- Scooters	u	100.00	100.00	---	4	10	3.62	133.187	Free	
8711 30 20	--- Motor-cycles	u	100.00	100.00	---	4	10	3.62	133.187	Free	
8711 30 90	--- Other	u	100.00	100.00	---	4	10	3.62	133.187	Free	
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	100.00	100.00	---	4	10	3.62	133.187	Free	
8711 40 90	--- Other	u	100.00	100.00	---	4	10	3.62	133.187	Free	
8711 50 00	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 800 cc	u	100.00	100.00	---	4	10	3.62	133.187	Free	
8711 90	- Other:										
8711 90 10	--- Side cars	u	100.00	100.00	---	4	10	3.62	133.187	Free	
	--- Other:										
8711 90 91	---- Electrically operated	u	100.00	100.00	---	4	10	3.62	133.187	Free	
8711 90 99	---- Other	u	100.00	100.00	---	4	10	3.62	133.187	Free	
8712	Bicycles and other cycles (including delivery tricycles), not motorised										<i>Exemption: CVD 5% by 02/2011-CE dated 01.03.2011 and 1% without CENVAT Credit by 01/2011-CE dated 01.03.2011</i>
8712 00	- Bicycles and other cycles (including delivery tricycles), not motorised:										
8712 00 10	--- Bicycles	u	10.00	10.00	---	4	5	0.47	20.780	Free	
8712 00 90	--- Other	u	10.00	10.00	---	4	5	0.47	20.780	Free	
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	10.00	10.00	---	4	0	0.30	14.712	Free	
8713 10 90	--- Other	u	10.00	10.00	---	4	0	0.30	14.712	Free	
8713 90	- Other:										
8713 90 10	--- Wheel chairs for invalids	u	10.00	10.00	---	4	0	0.30	14.712	Free	
8713 90 90	--- Other	u	10.00	10.00	---	4	0	0.30	14.712	Free	
8714	Parts and accessories of vehicles of headings Nos. 87.11 to 87.13										<i>CVD On parts and accessories of vehicle of heading no. 87.12 is NIL by Ntfn 10/2006-CE dated 01.03.2006</i>
	- Of motorcycles (including mopeds):										
8714 11 00	-- Saddles	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
8714 19 00	-- Other	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
8714 20	- Of carriages for disabled persons										
8714 20 10	--- Mechanically propelled	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
8714 20 20	--- Non mechanically propelled	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
8714 20 90	--- Other	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	

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	- Other:										
8714 91 00	-- Frames and forks, and parts thereof	u	10.00	10.00	---	4	10	0.64	26.849	Free	
8714 92	-- Wheel rims and spokes:										
8714 92 10	--- Bicycle rims	u	10.00	10.00	---	4	10	0.64	26.849	Free	
8714 92 20	--- Bicycle spokes	u	10.00	10.00	---	4	10	0.64	26.849	Free	
8714 92 90	--- Other	u	10.00	10.00	---	4	10	0.64	26.849	Free	
8714 93	-- Hubs, other than coaster braking hubs and hub brakes, and free-wheel sprocket-wheels:										
8714 93 10	--- Bicycle hubs	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
8714 93 20	--- Bicycle free-wheels	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
8714 93 90	--- Other	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
8714 94 00	-- Brakes, including coaster braking hubs and hub brakes, and parts thereof	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
8714 95	-- Saddles:										
8714 95 10	--- Bicycle saddles	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
8714 95 90	--- Other	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
8714 96 00	-- Pedals and crank-gear, and parts thereof	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
8714 99	-- Other:										
8714 99 10	--- Bicycle chains	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
8714 99 20	--- Bicycle wheels	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
8714 99 90	--- Other	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
8715	Baby carriages and parts thereof										
8715 00	- Baby carriages and parts thereof:										
8715 00 10	--- Baby carriages	u	10.00	10.00	---	4	10	0.64	26.849	Free	
8715 00 20	--- Parts	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
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	10.00	10.00	---	4	10	0.64	26.849	Free	
8716 20 00	- Self-loading or self-unloading trailers and semi-trailers for agricultural purposes	u	10.00	10.00	---	4	10	0.64	26.849	Free	
	- Other trailers and semi-trailers for the transport goods:										
8716 31 00	-- Tanker trailers and tanker semi-trailers	u	10.00	10.00	---	4	10	0.64	26.849	Free	
8716 39 00	-- Other	u	10.00	10.00	---	4	10	0.64	26.849	Free	
8716 40 00	- Other trailers and semi-trailers	u	10.00	10.00	---	4	10	0.64	26.849	Free	
8716 80	- Other vehicles:										
8716 80 10	--- Hand propelled vehicles (e.g. hand-carts, rickshaws and the like)	u	10.00	10.00	---	4	10	0.64	26.849	Free	
8716 80 20	--- Animal drawn vehicles	u	10.00	10.00	---	4	10	0.64	26.849	Free	
8716 80 90	--- Other	u	10.00	10.00	---	4	10	0.64	26.849	Free	
8716 90	- Parts:										
8716 90 10	--- Parts & accessories of trailers	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
8716 90 90	--- Other	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	

Import Licensing Notes

- (1) (I) A second hand or used vehicle (including all the vehicles other than Railway or Tramway) for the purposes of this Chapter shall mean a vehicle that :-
- has been sold, leased or loaned prior to importation into India; or
 - has been registered for use in any country according to the laws of that country, prior to importation into India;
- (II) The import of second hand or used vehicles shall be subject to the following conditions:-
- The second hand or used vehicle shall not be older than three years from the date of manufacture,
 - The second hand or used vehicle shall:
 - have right hand steering, and controls (applicable on vehicles other than two and three wheelers);
 - have a speedometer indicating the speed in Kilometres; and
 - have photometry of the headlamps to suit "keep left" traffic.
 - In addition to the conditions specified in (a) and (b) above, the second hand or used vehicle shall conform to the provisions of the Motor Vehicle Act, 1988 and the rules made thereunder.

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	(d) Whoever being an importer or dealer in motor vehicles who imports or offers to import a second hand or used vehicle into India shall,										
	(i) at the time of importation, submit a certificate issued by a testing agency, which the Central Government may notify in this regard, that the second hand or used vehicle being imported into India has been tested immediately before shipment for export to India and the said vehicle conforms to all the regulations specified in the Motor Vehicles Act, 1988 of India and the rules made thereunder.										
	(ii) At the time of importation, submit a certificate issued by a testing agency, which the Central Government may notify in this regard, that the second hand or used vehicle being imported into India has been tested immediately before shipment for export to India and the said vehicle conforms to the original homologation certificate issued at the time of manufacture.										
	(iii) On arrival at the Indian port but before clearance for home consumption, submit the vehicle for testing by the Vehicle Research and Development Establishment, Ahmednagar of the Ministry of Defence of the Government of India or Automotive research Association of India, Pune or Central Farm Machinery Training and Testing Institute, Budni, Madhya Pradesh for tractors, and such other agencies as may be specified by the Central Government, for granting a certificate by that agency as to the compliance of the provisions of the Motor Vehicles Act, 1988 and any rules made thereunder.										
	(iv) Import of these vehicles shall be allowed only through the customs port at Mumbai.										
	(e) The second hand or used vehicles imported into India should have a minimum roadworthiness for a period of 5 years from the date of importation into India with assurance for providing service facilities within the country during the five year period. For this purpose, the importer shall, at the time of importation, submit a declaration indicating the period of roadworthiness in respect of every individual vehicle being imported, supported by a certificate issued by any of the testing agencies, which the Central Government may notify in this regard."										
(2) (I)	A new imported vehicle (including all the vehicles other than Railway or Tramway) for the purposes of this Chapter shall mean a vehicle that :-										
	(a) has not been manufactured/assembled in India; and										
	(b) has not been sold, leased or loaned prior to importation into India; or										
	(c) has not been registered for use in any country according to the laws of that country, prior to importation into India.										
(II)	The import of new vehicles shall be subject to the following conditions:										
	a. The new vehicle shall-										
	(i) have a speedometer indicating the speed in Kilometres per hour;										
	(ii) have right hand steering, and controls (applicable on vehicles other than two and three wheelers);										
	(iii) have photometry of the headlamps to suit "keep-left" traffic; and										
	(iv) be imported from the country of manufacture.										
	b. In addition to the conditions specified in (a) above, the new vehicle shall conform to the provisions of the Motor Vehicles Act, 1988 and the rules made thereunder, as applicable, on the date of import.										
	c. Whoever being an importer or dealer in motor vehicles who imports or offers to import a new vehicle into India shall,										
	(i) at the time of importation, have valid certificate of compliance as per the provisions of rule 126 of Central Motor Vehicle Rules(CMVR), 1989, for the vehicle model being imported, issued by any of the testing agencies, specified in the said rule;										
	(ii) be responsible for all the provisions assigned to the manufacturer as per Rules 122 & 138 of CMVR, 1989 and for issuing Form 22, as per provisions of CMVR, 1989;and										
	(iii) give an undertaking in writing that the proof of compliance to conformity of production as per rule 126A of CMVR shall be submitted within six months of the imports. In case of failure to do so, no further import of new vehicle of that model shall be allowed thereafter.										
¹ d.	The import of new vehicles shall be permitted only through the Customs port at Nhava Sheva, Kolkata, Chennai and Chennai Airport, Cochin, ICD-Tughlakabad and Delhi Air Cargo, Mumbai Port and Mumbai Air Cargo Complex, ICD Telegaon Pune.]										
² e.	The above mentioned provisions will not apply to the import of new vehicles :										
	(i) For the purpose of certification as per para (c) (i) above;										
	(ii) For the purpose of defence requirement.										
f.	The above mentioned provisions will also not apply to the import of new vehicles for R & D purpose by vehicle manufacturers and auto component manufacturers. However, the vehicles imported by both these categories for R & D will not be registered under the CMVR Rules in the country and will not ply on Indian roads. The customs will make necessary endorsement at the time of clearance of these vehicles.										
g.	In case the country of manufacture is a land locked country and the shipment takes place from another country, the vehicles would deemed to have been exported from the country of manufacture provided there are supporting documents to track the vehicles from the country of manufacture to the Port of Landing and from there, to the Port of Destination.]										
(3)	The conditions at Sl. Nos. 1 & 2 above shall not be applicable on import of passenger cars/ jeeps/ multi utility vehicles etc. which are in the restricted category may be imported without a licence on payment of full Customs duty by the following categories of importers:										
	(a) Individuals coming to India for permanent settlement after two year's continuous stay abroad provided the car has been in the possession of the individual for a period of minimum one year abroad;										
	(b) Resident Indians presented with a car as an award in any international event/ match/ competition;										

¹ Amended vide Notification No. 74 (RE-2008)/2004-2009 dated 30.12.2008 and Notification No. 30 (2009-2014) dated 10.02.2010.

² Amended vide Notification No. 02 (RE-2006)/2004-2009 dated 07.04.2006.

TARIFF ITEM (1)	ITEM DESCRIPTION (2)	UNIT (3)	BASIC (4)	EFFECT. (5)	PRE. (6)	ACD (7)	CVD. (8)	CESS (9)	TOTAL (10)	POLICY (11)	REMARKS (12)
	(c) Legal heirs/ successors of deceased relatives residing abroad;										
	(d) Physically handicapped persons;										
	(e) Companies incorporated in India having foreign equity participation;										
	(f) Branches/ offices of foreign firms;										
	(g) Charitable/ missionary institutions registered as per the law relating to the registration of the societies or trusts or otherwise approved by the Central or State Government, subject to the condition that the importer is an established institution and is functioning for the common benefit of the community, and subject further to production of necessary clearance under the Foreign Contribution (Regulation) Act, 1976.										
	(h) Honorary Consuls of Foreign Countries on the recommendations of the Ministry of External Affairs, Government of India;										
	(i) Journalists/ Correspondents of foreign news agencies having accreditation certificate with the Press Information Bureau, Ministry of Information and Broadcasting, Govt. of India.										

However, these imports shall be subject to the condition that, the vehicle should have right hand steering and controls (applicable on vehicles other than two and three wheelers).

- (II) All the above categories shall be entitled to import only one vehicle except categories (e) and (f), which shall be entitled to import maximum of three vehicles. Persons in category (d) shall be entitled to import only specially designed vehicles suitable for use by handicapped. All such import shall carry a "NO SALE" condition of two years which shall be endorsed by the Customs Authorities on the passport/ registration documents at the time of import and by the Regional Transport Authorities when such vehicles are presented for registration in India. The DGFT may, however, permit relaxation of these conditions or imports by any other category not listed above in special circumstances.
- (III) All bonds/ bank guarantees executed by importers of cars/ two wheelers etc. prior to 31.03.97, where the vehicle has not been transferred, shall be deemed to have been discharged with effect from 31.03.2000 (from the date of issuance of public notice No. 3(RE-2000)/97-02.
- (4) The import of vehicles (as classified under this chapter) by Foreign Diplomats and Other Privileged Persons in this category, who are exempt from payment of customs duty, shall be exempt from the conditions specified at Sl. No. 1 & 2 above. However, such imported vehicles cannot be sold in India except to another diplomat or privileged person and are compulsorily required to be re-exported.
- (5) The import of vehicles namely, Digital Satellite News Gathering Vans (DSNG Van)/ Outdoor Broadcasting Vans (OB Van), as classified in this Chapter, fitted with equipments for telecasting shall be exempted from the conditions specified at Sl. No. 1 & 2 above. However, these imports shall be subject to the condition that the vehicle should have right hand steering and controls (applicable on vehicles other than two and three wheelers).
- (6) The import of vehicles namely, ATVs (All Terrain Vehicles) which are specifically designed for **off-the-road** sports, recreation and some farm usage and do not require registration under provisions of the CMVR, shall be exempted from the conditions mentioned at sl.no. 1 and 2 above.
- ¹[(7) Import of new vehicles having an FOB value of US \$ 40,000 or more and engine capacity of more than 3000cc for petrol run vehicle and more than 2500cc for diesel run vehicles by:
- (a) Individuals, (b) Companies and firms or (c) OEMs (Original Equipment Manufacturers - who have manufacturing and service network in India) will be exempt from the conditions at Sl. No. (2) (II) (c) above. However, at the time of Customs clearance, a Type Approval Certificate / COP of an international accredited agency from the country of origin or an EC Type Approval Certificate / Certificate of COP, of an accredited agency from any member state of EU, including a notarized English translation thereof, shall be furnished. This Type Approval shall stipulate that the vehicle to be imported complies with all the ECE Regulations for the complete vehicle. The accredited agencies have been notified vide Policy Circular No. 26 dated 9.2.2004.]
- (8) Import of new and second hand vehicles (not older than three years from the date of manufacture) shall be exempt from the condition at S.No. 2(II)(c) above only for jobbing, testing and subsequent re-export in terms of Customs Notification No. 32/97-Cus. (N.T.) dated 01.04.1997.
- ³[9. Import of new motorcycles with engine capacity of 800 cc or more, by all categories of importers, including: (a) Individuals; (b) Companies and firm; or (c) OEMs (Original Equipment Manufacturers- who have manufacturing and service network in India) will be exempt from the conditions at Sl. No. (2) (II) (c) above. However, at the time of Customs clearance, an EC Type Approval Certificate / Certificate of COP, of an accredited agency from any member state of EU, including a notarized English translation thereof, shall be furnished. This Type Approval shall stipulate that the vehicle to be imported meets the technical requirements of all relevant separate directives, as last amended and as listed in EU Directive 2002/24/EC. Such imported motorcycles shall meet the EURO III emission norms as defined in EU Directive 2003/77/EC.]

Exemption Notifications

Please see all Customs, Excise duty exemption notifications and General Exemption notifications relating to Country, Export Promotion, Exhibitions, Fairs, Seminars, Gifts, Donations, Art, Culture, Repairs, Miscellaneous, Sports and Defence etc. in Part-II.

Amendments in the First Schedule of the Customs Tariff Act

The First Schedule is being amended to include editorial changes in the Harmonized System of Nomenclature (HSN), by the Finance Bill, 2011 which would be effective from 01.01.2012. For changes please see Annexure-1 after Chapter 98 of this book.

¹ Amended vide Notification No. 56 (RE-2008)/2004-2009 dated 07.11.2008.

² Import of new vehicles having an FOB value of US \$ 40,000 or more and engine capacity of more than 3000cc for petrol run vehicle and more than 2500cc for diesel run vehicles, as allowed under Import Licensing Note No. 7 under Chapter 87, shall be exempted from policy provision of Import Licensing Note No. 2(II)(a)(iv) under Chapter 87 which stipulates that vehicle shall be imported from the country of manufacture. [Ref. Ntfn 74 (RE-2008)/2004-2009 dated 30.12.2008].

³ Inserted vide Notification No. 62 (RE-2007)/2004-2009 dated 12.12.2007.