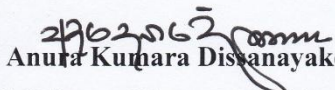


Gazette Extraordinary  
No. 2434/12  
Dated April 29, 2025

## GOVERNMENT NOTIFICATION

### 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) and 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, Anura Kumara Dissanayake, the Minister of Finance, Planning and Economic Development promulgate following Regulations.

  
Anura Kumara Dissanayake,  
Minister of Finance, Planning and  
Economic Development

Ministry of Finance, Planning and Economic Development,  
Colombo 01.

April 28, 2025.

## REGULATIONS

1. These Regulations may be cited as the “**Imports and Exports (Control) Regulations No. 04. of 2025**”.
2. The Special Import License Regulations No. 01 of 2023, published in the Gazette Extraordinary No. 2312/77 dated January 01, 2023, as amended subsequently, is hereby further amended.
  - 2.1 Goods, classified under the HS Code of 8711.60.10 together with its corresponding entries, described in the **Schedule I** of the Special Import License Regulations No. 01 of 2023, referred above, are hereby deleted and replaced by **Schedule A** below and read as follows;

### Schedule A

	<i>Column I</i> <b>HS Heading</b>	<i>Column II</i> <b>HS Code</b>		<i>Column III</i> <b>Description</b>	<i>Column IV</i> <b>Import Control License (ICL)</b>
<b>212</b>	<b>87.11</b>			<b>Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars.</b>	
		8711.60	-	With electric motor for propulsion:	
		8711.60.10	---	Not more than three years old [ <b>Except Motorcycles unregistered in any country (Brand New)</b> ]	<b>L</b>

2.2 **Regulation No.9 and Schedule V** of the Special Import License Regulations No. 01 of 2023, referred above, are hereby deleted.

2.3 Issuance of Import Control License (ICL) for importation of goods specified in the **Schedule B** below shall be suspended until further notice.

2.4 These Regulations shall also apply to the business entities established under the Board of Investment Law No.4 of 1978 subject to the Commercial Hub Regulation No. 01 of 2019, published in the Gazette Extraordinary No.2152/35 dated December 05, 2019 issued under the Finance Act, No.12 of 2012 and No.12 of 2013 as amended.

### Schedule B

	<i>Column I</i> <b>HS Heading</b>	<i>Column II</i> <b>HS Code</b>		<i>Column III</i> <b>Description</b>	<i>Column IV</i> <b>Import Control License (ICL)</b>
<b>1</b>	<b>08.02</b>			<b>Other nuts, fresh or dried, whether or not shelled or peeled.</b>	
		0802.80	-	Areca nuts :	
		0802.80.10	---	Fresh (not shelled or peeled)	<b>L</b>
		0802.80.90	---	Other	<b>L</b>
<b>2</b>	<b>08.13</b>			<b>Fruit, dried, other than that of headings 08.01 to 08.06; mixtures of nuts or dried fruits of this Chapter.</b>	
		0813.40	-	Other fruit :	
		0813.40.10	---	Tamarind	<b>L</b>

<b>3</b>	<b>09.04</b>			<b>Pepper of the genus Piper; dried or crushed or ground fruits of the genus Capsicum or of the genus Pimenta.</b>	
			-	Pepper :	
		0904.11	--	Neither crushed nor ground :	
			---	Light Berries of pepper with a density not exceeding 450 grams per litre :	
		0904.11.11	----	Organic	<b>L</b>
		0904.11.19	----	Other	<b>L</b>
		0904.11.20	---	Matured Berries of pepper with a density exceeding 450 grams per litre	<b>L</b>
		0904.11.30	---	Other, white	<b>L</b>
		0904.11.90	---	Other	<b>L</b>
		0904.12	--	Crushed or ground :	
		0904.12.10	---	Crushed	<b>L</b>
		0904.12.20	---	Ground	<b>L</b>
<b>4</b>	<b>09.06</b>			<b>Cinnamon and cinnamon-tree flowers.</b>	
			-	Neither crushed nor ground :	
		0906.11	--	Cinnamon ( <i>Cinnamomum zeylanicum</i> Blume):	
			---	Organic	
		0906.11.11	----	Quills cut, in retail packs of 1 kg or less and packed in cases	<b>L</b>
		0906.11.12	----	Other quills	<b>L</b>
		0906.11.13	----	Qullings	<b>L</b>
		0906.11.14	----	Featherings	<b>L</b>
		0906.11.15	----	Chips	<b>L</b>
		0906.11.19	----	Other	<b>L</b>
			---	Other :	
		0906.11.91	----	Quills cut, in retail packs of 1 kg or less and packed in cases	<b>L</b>
		0906.11.92	----	Other quills	<b>L</b>
		0906.11.93	----	Qullings	<b>L</b>
		0906.11.94	----	Featherings	<b>L</b>
		0906.11.95	----	Chips	<b>L</b>
		0906.11.99	----	Other	<b>L</b>
		0906.19	--	Other	<b>L</b>
		0906.20	-	Crushed or ground :	
		0906.20.10	---	Cinnamon ( <i>Cinnamomum zeylanicum</i> Blume) crushed	<b>L</b>
		0906.20.20	---	Cinnamon ( <i>Cinnamomum zeylanicum</i> Blume) ground	<b>L</b>

		0906.20.90	---	Other	<b>L</b>
<b>5</b>	<b>09.07</b>			<b>Cloves (whole fruit, cloves and stems).</b>	
		0907.10	-	Neither crushed nor ground :	
			---	Organic :	
		0907.10.11	----	Whole fruit	<b>L</b>
		0907.10.12	----	Cloves	<b>L</b>
		0907.10.13	----	Stems	<b>L</b>
			---	Other :	
		0907.10.91	----	Whole fruit	<b>L</b>
		0907.10.92	----	Cloves	<b>L</b>
		0907.10.93	----	Stems	<b>L</b>
		0907.20	-	Crushed or ground	<b>L</b>
<b>6</b>	<b>09.08</b>			<b>Nutmeg, mace and cardamoms.</b>	
			-	Nutmeg:	
		0908.11	--	Neither crushed nor ground :	
			---	Organic:	
		0908.11.11	----	Wormy and Punky	<b>L</b>
		0908.11.19	----	Other	<b>L</b>
			---	Other :	
		0908.11.91	----	Wormy and Punky	<b>L</b>
		0908.11.99	----	Other	<b>L</b>
		0908.12	--	Crushed or ground :	
		0908.12.10	---	Broken	<b>L</b>
		0908.12.90	---	Other	<b>L</b>
			-	Mace:	
		0908.21	--	Neither crushed nor ground	<b>L</b>
		0908.22	--	Crushed or ground	<b>L</b>
			-	Cardamoms:	
		0908.31	--	Neither crushed nor ground	<b>L</b>
		0908.32	--	Crushed or ground	<b>L</b>
<b>7</b>	<b>09.10</b>			<b>Ginger, saffron, turmeric (curcuma), thyme, bay leaves, curry and other spices.</b>	
			-	Ginger :	
		0910.11	--	Neither crushed nor ground :	
		0910.11.10	---	Dried	<b>L</b>
		0910.11.90	---	Other	<b>L</b>
		0910.12	--	Crushed or ground	<b>L</b>
		0910.30	-	Turmeric (curcuma) :	
		0910.30.10	---	Neither crushed nor ground	<b>L</b>
		0910.30.90	---	Other	<b>L</b>

<b>8</b>	<b>10.06</b>			<b>Rice.</b>	
		1006.30	-	Semi-milled or wholly milled rice, whether or not polished or glazed:	
			---	Raw Rice	
		1006.30.19	----	Other	<b>L</b>
			---	Parboiled Rice	
		1006.30.29	----	Other	<b>L</b>
<b>9</b>	<b>33.07</b>			<b>Pre-shave, shaving or after-shave preparations, personal deodorants, bath preparations, depilatories and other perfumery, cosmetic or toilet preparations not elsewhere specified or included; prepared room deodorisers, whether or not perfumed or having disinfectant properties.</b>	
			-	Preparations for perfuming or deodorizing rooms, including odoriferous preparations used during religious rites :	
		3307.41	--	"Agarbatti" and other odoriferous preparations which operate by burning	<b>L</b>
<b>10</b>	<b>63.09</b>			<b>Worn clothing and other worn articles:</b>	
		6309.00.10	---	Blankets	<b>L</b>
<b>11</b>	<b>63.10</b>			<b>Used or new rags, scrap twine, cordage, rope and cables and worn out articles of twine, cordage, rope or cables, of textile materials.</b>	
		6310.10	-	Sorted :	
		6310.10.10	---	Used	<b>L</b>
		6310.10.90	---	Other	<b>L</b>
		6310.90	-	Other :	
		6310.90.10	---	Used	<b>L</b>
		6310.90.90	---	Other	<b>L</b>
<b>12</b>	<b>68.10</b>			<b>Articles of cement, of concrete or of artificial stone, whether or not reinforced.</b>	
			-	Tiles, flagstones, bricks and similar articles :	
		6810.11	--	Building blocks and bricks :	
		6810.11.10	---	Concrete cement blocks encasing industrial waste sludge	<b>L</b>
			-	Other articles :	
		6810.99	--	Other :	

		6810.99.10	---	Concrete cement blocks encasing industrial waste sludge	<b>L</b>
<b>13</b>	<b>71.13</b>			<b>Articles of jewellery and parts thereof, of precious metal or of metal clad with precious metal.</b>	
			-	Of precious metal whether or not plated or clad with precious metal :	
		7113.19	--	Of other precious metal, whether or not plated or clad with precious metal :	
			---	Articles	
		7113.19.12	----	Of Gold more than 22 karat	<b>L</b>
			---	Parts:	
		7113.19.92	----	Of Gold more than 22 karat	<b>L</b>
<b>14</b>	<b>84.07</b>			<b>Spark-ignition reciprocating or rotary internal combustion piston engines.</b>	
			-	Reciprocating piston engines of a kind used for the propulsion of vehicles of Chapter 87:	
		8407.31	--	Of a cylinder capacity not exceeding 50 cc :	
		8407.31.10	---	Two-stroke petrol engines of a kind used for the propulsion of auto-trishaws (three-wheelers)	<b>L</b>
		8407.32	--	Of a cylinder capacity exceeding 50 cc but not exceeding 250 cc :	
		8407.32.10	---	Two-stroke petrol engines of a kind used for the propulsion of auto-trishaws (three-wheelers)	<b>L</b>
		8407.33	--	Of a cylinder capacity exceeding 250 cc but not exceeding 1,000 cc :	
		8407.33.10	---	Two-stroke petrol engines of a kind used for the propulsion of auto-trishaws (three-wheelers)	<b>L</b>
<b>15</b>	<b>84.09</b>			<b>Parts suitable for use solely or principally with the engines of heading 84.07 or 84.08</b>	
			-	Other :	
		8409.91	--	Suitable for use solely or principally with spark-ignition internal combustion piston engines	
		8409.91.10	---	Engine blocks, and cylinder heads for two-stroke petrol engines of a kind used for the propulsion of auto-trishaws (three-wheelers)	<b>L</b>

<b>16</b>	<b>84.15</b>			<b>Air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated.</b>	
		8415.10	-	Of a kind designed to be fixed to a window, wall, ceiling or floor, self-contained or "split system" :	
		8415.10.10	---	Used / reconditioned	<b>L</b>
			---	"Split system" :	
		8415.20	-	Of a kind used for persons, in motor vehicles:	
		8415.20.10	---	Used / reconditioned	<b>L</b>
			-	Other :	
		8415.81	--	Incorporating a refrigerating unit and a valve for reversal of the cooling/heat cycle (reversible heat pumps) :	
		8415.81.10	---	Used / reconditioned	<b>L</b>
		8415.82	---	Other, incorporating a refrigerating unit :	
		8415.82.10	---	Used / reconditioned	<b>L</b>
		8415.83	--	Not incorporating a refrigerating unit :	
		8415.83.10	---	Used / reconditioned	<b>L</b>
		8415.90	-	Parts:	
		8415.90.10	---	Outdoor units of split type air conditioning machines :	
		8415.90.11	----	Used / reconditioned	<b>L</b>
<b>17</b>	<b>84.18</b>			<b>Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading 84.15.</b>	
		8418.10	-	Combined refrigerator-freezers, fitted with separate external doors or drawers, or combinations thereof :	
		8418.10.10	---	Used / reconditioned	<b>L</b>
		8418.21	--	Compression-type :	
		8418.21.10	---	Used / reconditioned	<b>L</b>
		8418.29	--	Other	
		8418.29.10	---	Used / reconditioned absorption-type, electrical	<b>L</b>
		8418.29.30	---	Other used / reconditioned	<b>L</b>
		8418.30	-	Freezers of the chest type, not exceeding 800 l capacity :	
		8418.30.10	---	Not exceeding 566 l used / reconditioned	<b>L</b>
		8418.30.30	---	Other, used / reconditioned	<b>L</b>



		8418.40	-	Freezers of the upright type, not exceeding 900 l capacity :	
		8418.40.10	---	Not exceeding 566 l used / reconditioned	<b>L</b>
		8418.40.30	---	Other, used / reconditioned	<b>L</b>
		8418.50	-	Other furniture (chests, cabinets, display counters, show-cases and the like) for storage and display, incorporating refrigerating or freezing equipment :	
		8418.50.10	---	Used / reconditioned	<b>L</b>
			-	Other refrigerating or freezing equipment; heat pumps :	
		8418.69	--	Other :	
		8418.69.10	---	Cabinet and chest type refrigerators exceeding 566 l and below 850 l used/ reconditioned	<b>L</b>
		8418.69.30	---	Blast-freezers for preserving poultry meat used/ reconditioned	<b>L</b>
		8418.69.50	---	Milk chilling tanks used/ reconditioned	<b>L</b>
		8418.69.70	---	Other, used/ re-conditioned	<b>L</b>
<b>18</b>	<b>84.50</b>			<b>Household or laundry-type washing machines, including machines which both wash and dry'</b>	
			-	Machines, each of a dry linen capacity not exceeding 10 kg :	
		8450.11	--	Fully-automatic machines :	
		8450.11.20	---	Used / reconditioned	<b>L</b>
		8450.12	--	Other machines, with built-in centrifugal drier :	
		8450.12.20	---	Used / reconditioned	<b>L</b>
		8450.19	--	Other :	
		8450.19.20	---	Used / reconditioned	<b>L</b>
<b>19</b>	<b>84.71</b>			<b>Automatic data processing machines and units thereof; magnetic or optical readers, machines for transcribing data on to data media in coded form and machines for processing such data, not elsewhere specified or included.</b>	
		8471.30	-	Portable automatic data processing machines, weighing not more than 10 kg, consisting of at least a central processing unit, a keyboard and a display :	
		8471.30.10	---	Used / reconditioned	<b>L</b>
			-	Other automatic data processing machines :	



		8471.41	--	Comprising in the same housing at least a central processing unit and an input and output unit, whether or not combined :	
		8471.41.10	---	Used / reconditioned	<b>L</b>
		8471.49	--	Other, presented in the form of systems :	
		8471.49.10	---	Used / reconditioned	<b>L</b>
		8471.50	-	Processing units other than those of subheading 8471.41 or 8471.49, whether or not containing in the same housing one or two of the following types of unit: storage units, input units, output units :	
		8471.50.10	---	Used / reconditioned	<b>L</b>
<b>20</b>	<b>85.28</b>			<b>Monitors and projectors, not incorporating television reception apparatus; reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus.</b>	
			-	Cathode-ray tube monitors :	
		8528.49	--	Other :	
		8528.49.10	---	Used / reconditioned	<b>L</b>
		8528.59	--	Other :	
		8528.59.10	---	Used / reconditioned	<b>L</b>
			-	Reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus :	
		8528.71	--	Not designed to incorporate a video display or screen :	
		8528.71.10	---	Used / reconditioned	<b>L</b>
		8528.72	--	Other, colour :	
		8528.72.20	---	Used / reconditioned	<b>L</b>
		8528.73	--	Other, monochrome :	
		8528.73.10	---	Used / reconditioned and completely knocked-down with or without cathode ray tube	<b>L</b>
		8528.73.30	---	Other, used / reconditioned	<b>L</b>
<b>21</b>	<b>87.02</b>			<b>Motor vehicles for the transport of ten or more persons, including the driver.</b>	
		8702.10	-	With only compression-ignition internal combustion piston engine (diesel or semi-diesel) :	

			---	Motor vehicles for the transport of less than 13 persons (adults) including the driver, not more than three and a half years old:	
		8702.10.13	----	Modified Vehicles of heading 87.03, more than two years old.	<b>L</b>
			---	Motor vehicles for the transport of less than 13 persons (adults) including the driver, more than three and a half years old:	
		8702.10.21	----	Modified Vehicles of heading 87.03	<b>L</b>
		8702.10.29	----	Other	<b>L</b>
			---	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 :	
		8702.10.33	----	Modified Vehicles of heading 87.03, more than two years old	<b>L</b>
			---	Motor vehicles for the transport of 13 or more persons (adults) but less than 25 persons (adults) including the driver, more than five years old :	
		8702.10.41	----	Modified Vehicles of heading 87.03	<b>L</b>
		8702.10.49	----	Other	<b>L</b>
			---	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 :	
		8702.10.54	----	Modified Vehicles of heading 87.03, more than two years old	<b>L</b>
		8702.10.59	----	Other	<b>L</b>
			---	Motor vehicles for the transport of 25 or more persons (adults) but less than 35 persons (adults) including the driver, more than ten years old :	
		8702.10.61	----	Modified Vehicles of heading 87.03	<b>L</b>
		8702.10.69	----	Other	<b>L</b>
			---	Other, not more than ten years old :	
		8702.10.74	----	Modified Vehicles of heading 87.03, more than two years old	<b>L</b>
		8702.10.79	----	Other	<b>L</b>
			---	Other, more than ten years old :	
		8702.10.81	----	Modified Vehicles of heading 87.03	<b>L</b>
		8702.10.89	----	Other	<b>L</b>

		8702.20	-	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:	
		8702.20.12	----	Modified Vehicles of heading 87.03, more than two years old	<b>L</b>
			---	Motor vehicles for the transport of less than 13 persons (adults) including the driver, more than three and a half years old:	
		8702.20.21	----	Modified vehicles of heading 87.03	<b>L</b>
		8702.20.29	----	Other	<b>L</b>
			---	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 :	
		8702.20.32	----	Modified vehicles of heading 87.03, more than two years old	<b>L</b>
			---	Motor vehicles for the transport of 13 or more persons (adults) but less than 25 persons (adults) including the driver, more than five years old :	
		8702.20.41	----	Modified vehicles of heading 87.03	<b>L</b>
		8702.20.49	----	Other	<b>L</b>
			---	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 :	
		8702.20.52	----	Modified vehicles of heading 87.03, more than two years old	<b>L</b>
		8702.20.59	----	Other	<b>L</b>
			---	Motor vehicles for the transport of 25 or more persons (adults) but less than 35 persons (adults) including the driver, more than ten years old :	
		8702.20.61	----	Modified vehicles of heading 87.03	<b>L</b>
		8702.20.69	----	Other	<b>L</b>
			---	Other, not more than ten years old :	
		8702.20.72	----	Modified vehicles of heading 87.03, more than two years old	<b>L</b>
		8702.20.79	----	Other	<b>L</b>
			---	Other, more than ten years old :	
		8702.20.81	----	Modified vehicles of heading 87.03	<b>L</b>

		8702.20.89	----	Other	<b>L</b>
		8702.30	-	With both spark-ignition internal combustion 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:	
		8702.30.12	----	Modified vehicles of heading 87.03, more than two years old	<b>L</b>
			---	Motor vehicles for the transport of less than 13 persons (adults) including the driver, more than three and a half years old:	
		8702.30.21	----	Modified vehicles of heading 87.03	<b>L</b>
		8702.30.29	----	Other	<b>L</b>
		8702.30.32	----	Modified vehicles of heading 87.03, more than two years old	<b>L</b>
			---	Motor vehicles for the transport of 13 or more persons (adults) but less than 25 persons (adults) including the driver, more than five years old :	
		8702.30.41	----	Modified vehicles of heading 87.03	<b>L</b>
		8702.30.49	----	Other	<b>L</b>
			---	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 :	
		8702.30.52	----	Modified vehicles of heading 87.03, more than two years old	<b>L</b>
		8702.30.59	----	Other	<b>L</b>
			---	Motor vehicles for the transport of 25 or more persons (adults) but less than 35 persons (adults) including the driver, more than ten years old :	
		8702.30.61	----	Modified vehicles of heading 87.03	<b>L</b>
		8702.30.69	----	Other	<b>L</b>
			---	Other, not more than ten years old :	
		8702.30.72	----	Modified vehicles of heading 87.03, more than two years old	<b>L</b>
		8702.30.79	----	Other	<b>L</b>
			---	Other, more than ten years old :	
		8702.30.81	----	Modified vehicles of heading 87.03	<b>L</b>
		8702.30.89	----	Other	<b>L</b>
		8702.40	-	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:	
		8702.40.12	----	Modified vehicles of heading 87.03, more than two years old	<b>L</b>
			---	Motor vehicles for the transport of less than 13 persons (adults) including the driver, more than three and a half years old :	
		8702.40.21	----	Modified vehicles of heading 87.03	<b>L</b>
		8702.40.29	----	Other	<b>L</b>
			---	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 :	
		8702.40.32	----	Modified vehicles of heading 87.03, more than two years old	<b>L</b>
			---	Motor vehicles for the transport of 13 or more persons (adults) but less than 25 persons (adults) including the driver, more than five years old :	
		8702.40.41	----	Modified vehicles of heading 87.03	<b>L</b>
		8702.40.49	----	Other	<b>L</b>
			---	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 :	
		8702.40.52	----	Modified Vehicles of heading 87.03, more than two years old	<b>L</b>
		8702.40.59	----	Other	<b>L</b>
			---	Motor vehicles for the transport of 25 or more persons (adults) but less than 35 persons (adults) including the driver, more than ten years old :	
		8702.40.61	----	Modified vehicles of heading 87.03	<b>L</b>
		8702.40.69	----	Other	<b>L</b>
			----	Other, not more than ten years old:	
		8702.40.72	----	Modified vehicles of heading 87.03, more than two years old	<b>L</b>
		8702.40.79	----	Other	<b>L</b>
			---	Other, more than ten years old:	
		8702.40.81	----	Modified vehicles of heading 87.03	<b>L</b>
		8702.40.89	----	Other	<b>L</b>
		8702.90	-	Other :	

			---	Motor vehicles for the transport of less than 13 persons (adults) including the driver, not more than three and a half years old :	
		8702.90.13	----	Modified Vehicles of heading 87.03, more than two years old	<b>L</b>
			---	Motor vehicles for the transport of less than 13 persons (adults) including the driver, more than three and a half years old :	
		8702.90.21	----	Modified Vehicles of heading 87.03	<b>L</b>
		8702.90.29	----	Other	<b>L</b>
			---	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 :	
		8702.90.33	----	Modified Vehicles of heading 87.03, more than two years old	<b>L</b>
			---	Motor vehicles for the transport of 13 or more persons (adults) but less than 25 persons (adults) including the driver, more than five years old :	
		8702.90.41	----	Modified Vehicles of heading 87.03	<b>L</b>
		8702.90.49	----	Other	<b>L</b>
			---	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 :	
		8702.90.54	----	Modified Vehicles of heading 87.03, more than two years old	<b>L</b>
		8702.90.59	----	Other	<b>L</b>
			---	Motor vehicles for the transport of 25 or more persons (adults) but less than 35 persons (adults) including the driver, more than ten years old :	
		8702.90.61	----	Modified Vehicles of heading 87.03	<b>L</b>
		8702.90.69	----	Other	<b>L</b>
			---	Other, not more than ten years old :	
		8702.90.74	----	Modified Vehicles of heading 87.03, more than two years old	<b>L</b>
		8702.90.79	----	Other	<b>L</b>
			---	Other, more than ten years old :	
		8702.90.81	----	Modified Vehicles of heading 87.03	<b>L</b>
		8702.90.89	----	Other	<b>L</b>

<b>22</b>	<b>87.03</b>			<b>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.</b>	
		8703.10	-	Vehicles specially designed for travelling on snow; golf cars and similar vehicles :	
			---	Not more than three years old:	
		8703.10.20	---	More than three years old :	
		8703.10.21	----	Electric Golf cars	<b>L</b>
		8703.10.29	----	Other	<b>L</b>
			-	Other vehicles, with only spark-ignition internal combustion piston engine :	
		8703.21	--	Of cylinder capacity not exceeding 1,000 cc :	
		8703.21.20	---	Ambulances and prison vans more than three years old	<b>L</b>
		8703.21.40	---	Hearses more than three years old	<b>L</b>
			---	Auto-trishaws :	
		8703.21.51	----	With two-stroke petrol engine	<b>L</b>
		8703.21.53	----	Other, driven by liquefied petroleum (LP) gas, not more than two years old	<b>L</b>
		8703.21.55	----	Other, more than two years old	<b>L</b>
			---	Motor cars including station wagons and racing cars, more than three years old :	
		8703.21.72	----	Other, of cylinder capacity not exceeding 300 cc including Quadricycle	<b>L</b>
		8703.21.79	----	Other	<b>L</b>
			---	Other :	
			---	Other:	
		8703.21.93	----	More than three years old	<b>L</b>
		8703.22	--	Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc:	
		8703.22.20	---	Ambulances and prison vans, more than three years old	<b>L</b>
		8703.22.40	---	Hearses more than three years old	<b>L</b>
		8703.22.60	---	Motor cars including station wagons and racing cars, more than three years old	<b>L</b>
		8703.22.80	---	Other, more than three years old	<b>L</b>
		8703.23	--	Of a cylinder capacity exceeding 1,500 cc but not exceeding 3,000 cc :	
		8703.23.20	---	Ambulances and prison vans more than three years old	<b>L</b>
		8703.23.40	---	Hearses more than three years old	<b>L</b>



			---	Motor cars including station wagons and racing cars of a cylinder capacity not exceeding 2,000 cc, more than three years old :	
		8703.23.62	----	Of a cylinder capacity not exceeding 1,600 cc	<b>L</b>
		8703.23.65	----	Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800 cc	<b>L</b>
		8703.23.69	----	Other	<b>L</b>
		8703.23.80	---	Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc, more than three years old	<b>L</b>
			---	Other :	
		8703.23.94	----	Of a cylinder capacity not exceeding 2,000 cc, more than three years old	<b>L</b>
		8703.23.98	----	Of a cylinder capacity exceeding 2000cc., more than three years old	<b>L</b>
		8703.24	--	Of a cylinder capacity exceeding 3,000 cc :	
		8703.24.20	---	Ambulances and prison vans more than three years old	<b>L</b>
		8703.24.40	---	Hearses more than three years old	<b>L</b>
		8703.24.60	---	Motor cars including station wagons and racing cars, more than three years old	<b>L</b>
		8703.24.80	---	Other, more than three years old	<b>L</b>
			-	Other vehicles, with only compression-ignition internal combustion piston engine (diesel or semi-diesel) :	
		8703.31	--	Of a cylinder capacity not exceeding 1,500 cc :	
		8703.31.20	---	Ambulances and prison vans more than three years old	<b>L</b>
		8703.31.40	---	Hearses more than three years old	<b>L</b>
		8703.31.60	---	Auto-trishaws more than two years old	<b>L</b>
		8703.31.80	---	Motor cars including station wagons and racing cars, more than three years old	<b>L</b>
			---	Other :	
		8703.31.94	----	More than three years old	<b>L</b>
		8703.32	--	Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,500 cc :	
		8703.32.20	---	Ambulances and prison vans more than three years old	<b>L</b>
		8703.32.40	---	Hearses more than three years old	<b>L</b>
			---	Motor cars including station wagons and racing cars of a cylinder capacity not	

				exceeding 2,000 cc, more than three years old :	
			---	Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc, not more than three years old:	
		8703.32.63	----	Of a cylinder capacity not exceeding 1,600 cc	<b>L</b>
		8703.32.65	----	Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800 cc	<b>L</b>
		8703.32.69	----	Other	<b>L</b>
		8703.32.80	---	Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc, more than three years old	<b>L</b>
			---	Other :	
		8703.32.97	----	Other, of a cylinder capacity not exceeding 2,000 cc., more than three years old	<b>L</b>
		8703.32.99	----	Other, of a cylinder capacity exceeding 2,000 cc., more than three years old	<b>L</b>
		8703.33	--	Of a cylinder capacity exceeding 2,500 cc :	
		8703.33.20	---	Ambulances and prison vans more than three years old	<b>L</b>
		8703.33.40	---	Hearses more than three years old	<b>L</b>
		8703.33.60	---	Motor cars including station wagons and racing cars, more than three years old	<b>L</b>
		8703.33.80	---	Other, more than three years old	<b>L</b>
		8703.40	-	Other vehicles, with both spark-ignition internal combustion 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 :	
		8703.40.12	----	Ambulances and prison vans more than three years old	<b>L</b>
		8703.40.14	----	Hearses more than three years old	<b>L</b>
		8703.40.16	----	Auto-trishaws, more than two years old	<b>L</b>
		8703.40.19	----	Other, more than three years old	<b>L</b>
			---	Motor cars including station wagons and racing cars, of cylinder capacity not exceeding 1,000 cc :	
		8703.40.22	----	Go-Karts, more than three years old	<b>L</b>

		8703.40.24	----	Quadricycle of cylinder capacity not exceeding 300 cc, more than three years old	<b>L</b>
		8703.40.26	----	All terrain vehicle (ATV), more than three years old	<b>L</b>
		8703.40.29	----	Other, more than three years old	<b>L</b>
			---	Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc:	
		8703.40.32	----	Ambulances and prison vans, more than three years old	<b>L</b>
		8703.40.34	----	Hearses more than three years old	<b>L</b>
		8703.40.36	----	Motor cars including station wagons and racing cars, more than three years old	<b>L</b>
		8703.40.39	----	Other, more than three years old	<b>L</b>
			---	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 :	
		8703.40.42	----	Ambulances and prison vans more than three years old	<b>L</b>
		8703.40.44	----	Hearses more than three years old	<b>L</b>
		8703.40.49	----	Other , more than three years old	<b>L</b>
			---	Motor cars including station wagons and racing cars of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000 cc :	
		8703.40.52	----	Of a cylinder capacity not exceeding 1,600 cc, more than three years old	<b>L</b>
		8703.40.54	----	Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800 cc , more than three years old	<b>L</b>
		8703.40.59	----	Other, more than three years old	<b>L</b>
			---	Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc but not exceeding 3000cc :	
		8703.40.62	----	Ambulances and prison vans more than three years old	<b>L</b>
		8703.40.64	----	Hearses more than three years old	<b>L</b>
		8703.40.69	----	Other, more than three years old	<b>L</b>
			---	Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc but not exceeding 3000cc :	
		8703.40.72	----	More than three years old	<b>L</b>

			---	Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 3000cc :	
		8703.40.82	----	Ambulances and prison vans more than three years old	<b>L</b>
		8703.40.84	----	Hearses more than three years old	<b>L</b>
		8703.40.89	----	Other, more than three years old	<b>L</b>
			---	Motor cars including station wagons and racing cars of a cylinder capacity exceeding 3000cc :	
		8703.40.92	----	More than three years old	<b>L</b>
		8703.50	-	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 :	
		8703.50.12	----	Ambulances and prison vans more than three years	<b>L</b>
		8703.50.14	----	Hearses more than three years old	<b>L</b>
		8703.50.16	----	Auto-trishaws, more than two years old	<b>L</b>
		8703.50.19	----	Other, more than three years old	<b>L</b>
			---	Motor cars including station wagons and racing cars, of cylinder capacity not exceeding 1,000 cc :	
		8703.50.22	----	Go-Karts, more than three years old	<b>L</b>
		8703.50.24	----	Quadricycle of cylinder capacity not exceeding 300 cc, more than three years old	<b>L</b>
		8703.50.26	----	All terrain vehicle (ATV), more than three years old	<b>L</b>
		8703.50.29	----	Other , more than three years old	<b>L</b>
			---	Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc:	
		8703.50.32	----	Ambulances and prison vans, more than three years old	<b>L</b>
		8703.50.34	----	Hearses more than three years old	<b>L</b>
		8703.50.36	----	Motor cars including station wagons and racing cars, more than three years old	<b>L</b>
		8703.50.39	----	Other, more than three years old	<b>L</b>
			---	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 :	
		8703.50.42	----	Ambulances and prison vans more than three years old	<b>L</b>
		8703.50.44	----	Hearses more than three years old	<b>L</b>
		8703.50.49	----	Other , more than three years old	<b>L</b>
			---	Motor cars including station wagons and racing cars of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000 cc :	
		8703.50.52	----	Of a cylinder capacity not exceeding 1,600 cc, more than three years old	<b>L</b>
		8703.50.54	----	Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800 cc\, more than three years old	<b>L</b>
		8703.50.59	----	Other, more than three years old	<b>L</b>
			---	Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc but not exceeding 3000cc :	
		8703.50.62	----	Ambulances and prison vans more than three years old	<b>L</b>
		8703.50.64	----	Hearses more than three years old	<b>L</b>
		8703.50.69	----	Other, more than three years old	<b>L</b>
			---	Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc but not exceeding 3000cc :	
		8703.50.79	----	Other, more than three years old	<b>L</b>
			---	Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 3000cc :	
		8703.50.82	----	Ambulances and prison vans more than three years old	<b>L</b>
		8703.50.84	----	Hearses more than three years old	<b>L</b>
		8703.50.89	----	Other, more than three years old	<b>L</b>
			---	Motor cars including station wagons and racing cars of a cylinder capacity exceeding 3000cc :	
		8703.50.99	----	Other, more than three years old	<b>L</b>
		8703.60	-	Other vehicles, with both spark-ignition internal combustion 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 :	
		8703.60.12	----	Ambulances and prison vans more than three years old	<b>L</b>
		8703.60.14	----	Hearses more than three years old	<b>L</b>
		8703.60.16	----	Auto-trishaws, more than two years old	<b>L</b>
		8703.60.19	----	Other, more than three years old	<b>L</b>
			---	Motor cars including station wagons and racing cars, of cylinder capacity not exceeding 1,000 cc :	
		8703.60.22	----	Go-Karts , more than three years old	<b>L</b>
		8703.60.24	----	Quadricycle of cylinder capacity not exceeding 300 cc, more than three years old	<b>L</b>
		8703.60.26	----	All terrain vehicle (ATV), more than three years old	<b>L</b>
		8703.60.29	----	Other, more than three years old	<b>L</b>
			---	Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc:	
		8703.60.32	----	Ambulances and prison vans, more than three years old	<b>L</b>
		8703.60.34	----	Hearses more than three years old	<b>L</b>
		8703.60.36	----	Motor cars including station wagons and racing cars, more than three years old	<b>L</b>
		8703.60.39	----	Other, more than three years old	<b>L</b>
			---	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 :	
		8703.60.42	----	Ambulances and prison vans more than three years old	<b>L</b>
		8703.60.44	----	Hearses more than three years old	<b>L</b>
		8703.60.49	----	Other, more than three years old	<b>L</b>
			---	Motor cars including station wagons and racing cars of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000 cc :	
		8703.60.52	----	Of a cylinder capacity not exceeding 1,600 cc ,more than three years old	<b>L</b>
		8703.60.54	----	Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800 cc, more than three years old	<b>L</b>
		8703.60.59	----	Other, more than three years old	<b>L</b>

			---	Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc but not exceeding 3000cc :	
		8703.60.62	----	Ambulances and prison vans more than three years old	<b>L</b>
		8703.60.64	----	Hearses more than three years old	<b>L</b>
		8703.60.69	----	Other, more than three years old	<b>L</b>
			---	Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc but not exceeding 3000cc :	
		8703.60.72	----	More than three years old	<b>L</b>
			---	Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 3000cc :	
		8703.60.82	----	Ambulances and prison vans more than three years old	<b>L</b>
		8703.60.84	----	Hearses more than three years old	<b>L</b>
		8703.60.89	----	Other, more than three years old	<b>L</b>
			---	Motor cars including station wagons and racing cars of a cylinder capacity exceeding 3000cc :	
		8703.60.92	----	More than three years old	<b>L</b>
		8703.70	-	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 :	
		8703.70.12	----	Ambulances and prison vans more than three years	<b>L</b>
		8703.70.14	----	Hearses more than three years old	<b>L</b>
		8703.70.16	----	Auto-trishaws, more than two years old	<b>L</b>
		8703.70.19	----	Other, more than three years old	<b>L</b>
			---	Motor cars including station wagons and racing cars, of cylinder capacity not exceeding 1,000 cc :	
		8703.70.22	----	Go-Karts, more than three years old	<b>L</b>
		8703.70.24	----	Quadricycle of cylinder capacity not exceeding 300 cc, more than three years old	<b>L</b>
		8703.70.26	----	All terrain vehicle (ATV), more than three years old	<b>L</b>
		8703.70.29	----	Other, more than three years old	<b>L</b>



			---	Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc:	
		8703.70.32	----	Ambulances and prison vans, more than three years old	<b>L</b>
		8703.70.34	----	Hearses more than three years old	<b>L</b>
		8703.70.36	----	Motor cars including station wagons and racing cars, more than three years old	<b>L</b>
		8703.70.39	----	Other, more than three years old	<b>L</b>
			---	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 :	
		8703.70.42	----	Ambulances and prison vans more than three years old	<b>L</b>
		8703.70.44	----	Hearses more than three years old	<b>L</b>
		8703.70.49	----	Other, more than three years old	<b>L</b>
			---	Motor cars including station wagons and racing cars of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000 cc :	
		8703.70.52	----	Of a cylinder capacity not exceeding 1,600 cc, more than three years old	<b>L</b>
		8703.70.54	----	Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800 cc, more than three years old	<b>L</b>
		8703.70.59	----	Other, more than three years old	<b>L</b>
			---	Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc but not exceeding 3000cc :	
		8703.70.62	----	Ambulances and prison vans more than three years old	<b>L</b>
		8703.70.64	----	Hearses more than three years old	<b>L</b>
		8703.70.69	----	Other, more than three years old	<b>L</b>
			---	Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc but not exceeding 3000cc :	
		8703.70.79	----	Other, more than three years old	<b>L</b>
			---	Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 3000cc :	
		8703.70.82	----	Ambulances and prison vans more than three years old	<b>L</b>
		8703.70.84	----	Hearses more than three years old	<b>L</b>
		8703.70.89	----	Other, more than three years old	<b>L</b>

			---	Motor cars including station wagons and racing cars of a cylinder capacity exceeding 3,000cc:	
		8703.70.99	----	Other, more than three years old	<b>L</b>
		8703.80	-	Other vehicles, with only electric motor for propulsion :	
			---	Electric auto-trishaws:	
		8703.80.12	----	More than two years old	<b>L</b>
			---	Other, powered by on board accumulators charged solely by electricity generated by on board solar electricity panels:	
		8703.80.22	----	More than 3 years old	<b>L</b>
			---	Other, driven by electric motors powered by on board accumulators charged by external electric source (e.g. National Grid), more than 3 years old :	
		8703.80.41	----	Capacity of motors not exceeding 50kW	<b>L</b>
		8703.80.42	----	Capacity of motors exceeding 50kW but not exceeding 100kW	<b>L</b>
		8703.80.43	----	Capacity of motors exceeding 100kW but not exceeding 200kW	<b>L</b>
		8703.80.44	----	Capacity of motors exceeding 200kW	<b>L</b>
			---	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, more than 3 years old :	
		8703.80.61	----	Capacity of motors not exceeding 50kW	<b>L</b>
		8703.80.62	----	Capacity of motors exceeding 50kW but not exceeding 100kW	<b>L</b>
		8703.80.63	----	Capacity of motors exceeding 100kW but not exceeding 200kW	<b>L</b>
		8703.80.64	----	Capacity of motors exceeding 200kW	<b>L</b>
			---	Other:	
		8703.80.72	----	More than three years old	<b>L</b>
		8703.90	-	Other :	
		8703.90.20	---	More than three years old	<b>L</b>
<b>23</b>	<b>87.04</b>			<b>Motor vehicles for the transport of goods.</b>	
			-	Other, with only compression-ignition internal combustion piston engine (diesel or semi-diesel) :	
		8704.21	--	g.v.w. not exceeding 5 tonnes :	

			---	Special purpose tankers/bowsers and trucks:	
		8704.21.12	----	Tankers / bowsers with stainless steel tanks for transport of milk, more than five years old	<b>L</b>
		8704.21.14	----	Garbage trucks equipped with waste compacting mechanism, more than five years old	<b>L</b>
			---	Auto-trishaws :	
		8704.21.22	----	More than four years old	<b>L</b>
			---	Chassis fitted with engines and cabs	
		8704.21.32	----	for vehicles of national subdivision 8704.21.44, more than four years old	<b>L</b>
		8704.21.34	----	for vehicles of national subdivision 8704.21.52, more than four years old	<b>L</b>
		8704.21.36	----	for vehicles of national subdivision 8704.21.64, more than four years old	<b>L</b>
		8704.21.38	----	for vehicles of national subdivision 8704.21.68, more than four years old	<b>L</b>
			---	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 :	
		8704.21.42	----	Cargo carrying capacity of less than 800kg , more than four years old	<b>L</b>
		8704.21.44	----	Cargo carrying capacity of 800kg or more, more than four years old	<b>L</b>
			---	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 :	
		8704.21.52	----	More than four years old	<b>L</b>
			---	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 :	

		8704.21.62	----	Vehicles fitted with front leaf sprigs and Cargo carrying capacity of less than 800kg, more than four years old	<b>L</b>
		8704.21.64	----	Vehicles fitted with front leaf sprigs and Cargo carrying capacity of 800kg or more, more than four years old	<b>L</b>
		8704.21.66	----	Other Vehicles, Cargo carrying capacity of less than 800kg, more than four years old	<b>L</b>
		8704.21.68	----	Other Vehicles, Cargo carrying capacity of 800kg or more, more than four years old	<b>L</b>
			---	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 :	
		8704.21.72	----	More than four years old	<b>L</b>
			---	Other :	
		8704.21.92	----	Other vehicles with separate bodies for cabin and cargo area, more than four years old	<b>L</b>
		8704.21.99	----	Other vehicles more than four years old	<b>L</b>
		8704.22	--	g.v.w. exceeding 5 tonnes but not exceeding 20 tonnes :	
			---	Tankers and bowsers with stainless steel tanks for transport of milk and refrigerated trucks :	
		8704.22.43	----	More than ten years old	<b>L</b>
			---	Garbage trucks equipped with waste compacting mechanism. :	
		8704.22.52	----	More than five years old	<b>L</b>
			---	Other :	
		8704.22.63	----	More than ten years old	<b>L</b>
		8704.23	--	g.v.w. exceeding 20 tonnes :	
			---	Tankers and bowsers with stainless steel tanks for transport of milk and refrigerated trucks :	
		8704.23.53	----	More than ten years old	<b>L</b>
			---	Garbage trucks equipped with waste compacting mechanism :	
		8704.23.62	----	More than five years old	<b>L</b>
			---	Other :	

		8704.23.73	----	More than ten years old	<b>L</b>
			-	Other, with only spark-ignition internal combustion piston engine :	
		8704.31	--	g.v.w. not exceeding 5 tonnes :	
			---	Special purpose tankers/bowsers and trucks:	
		8704.31.12	----	Tankers / bowsers with stainless steel tanks for transport of milk, more than five years old	<b>L</b>
		8704.31.14	----	Garbage trucks equipped with waste compacting mechanism, more than five years old	<b>L</b>
			---	Auto-trishaws :	
		8704.31.21	----	With two-stroke petrol engine	<b>L</b>
		8704.31.23	----	Other, more than four years old	<b>L</b>
			---	Chassis fitted with engines and cabs :	
		8704.31.32	----	for vehicles of national subdivision 8704.31.44, more than four years old	<b>L</b>
		8704.31.34	----	for vehicles of national subdivision 8704.31.52, more than four years old	<b>L</b>
		8704.31.36	----	for vehicles of national subdivision 8704.31.64, more than four years old	<b>L</b>
		8704.31.38	----	for vehicles of national subdivision 8704.31.68, more than four years old	<b>L</b>
			---	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 :	
		8704.31.42	----	Cargo carrying capacity of less than 800kg, more than four years old	<b>L</b>
		8704.31.44	----	Cargo carrying capacity of 800kg or more, more than four years old	<b>L</b>
			---	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:	
		8704.31.52	----	More than four years old	<b>L</b>

			---	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 :	
		8704.31.62	----	Vehicles fitted with front leaf sprigs and Cargo carrying capacity of less than 800kg, more than four years old	<b>L</b>
		8704.31.64	----	Vehicles fitted with front leaf sprigs and Cargo carrying capacity of 800kg or more, more than four years old	<b>L</b>
		8704.31.66	----	Other Vehicles, Cargo carrying capacity of less than 800kg , more than four years old	<b>L</b>
		8704.31.68	----	Other Vehicles, Cargo carrying capacity of 800kg or more, more than four years old	<b>L</b>
			---	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 :	
		8704.31.72	----	More than four years old	<b>L</b>
			---	Other :	
		8704.31.92	----	Vehicles with separate bodies for cabin and cargo area, more than four years old	<b>L</b>
		8704.31.99	----	Other more than four years old	<b>L</b>
		8704.32	--	g.v.w. exceeding 5 tonnes :	
			---	Tankers and bowsters with stainless steel tanks for transport of milk and refrigerated trucks :	
		8704.32.43	----	More than ten years old	<b>L</b>
			---	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:	
		8704.32.52	----	More than five years old	<b>L</b>
			---	Other :	
		8704.32.63	----	More than ten years old	<b>L</b>

			-	Other, with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion :	
		8704.41	--	g.v.w. not exceeding 5 tonnes	
			---	Special purpose tankers/bowsers and trucks:	
		8704.41.12	----	Tankers / bowsers with stainless steel tanks for transport of milk, more than five years old	<b>L</b>
		8704.41.14	----	Garbage trucks equipped with waste compacting mechanism, more than five years old	<b>L</b>
			---	Auto-trishaws :	
		8704.41.22	----	More than four years old	<b>L</b>
			---	Chassis fitted with engines and cabs	
		8704.41.32	----	for vehicles of national subdivision 8704.41.44, more than four years old	<b>L</b>
		8704.41.34	----	for vehicles of national subdivision 8704.41.52, more than four years old	<b>L</b>
		8704.41.36	----	for vehicles of national subdivision 8704.41.64, more than four years old	<b>L</b>
		8704.41.38	----	for vehicles of national subdivision 8704.41.68, more than four years old	<b>L</b>
			---	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 :	
		8704.41.42	----	Cargo carrying capacity of less than 800kg , more than four years old	<b>L</b>
		8704.41.44	----	Cargo carrying capacity of 800kg or more, more than four years old	<b>L</b>
			---	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 :	
		8704.41.52	----	More than four years old	<b>L</b>



			---	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 :	
		8704.41.62	----	Vehicles fitted with front leaf sprigs and Cargo carrying capacity of less than 800kg , more than four years old	<b>L</b>
		8704.41.64	----	Vehicles fitted with front leaf sprigs and Cargo carrying capacity of 800kg or more, more than four years old	<b>L</b>
		8704.41.66	----	Other Vehicles, Cargo carrying capacity of less than 800kg , more than four years old	<b>L</b>
		8704.41.68	----	Other Vehicles, Cargo carrying capacity of 800kg or more, more than four years old	<b>L</b>
			---	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 :	
		8704.41.72	----	More than four years old	<b>L</b>
			---	Other :	
		8704.41.92	----	Other vehicles with separate bodies for cabin and cargo area, more than four years old	<b>L</b>
		8704.41.99	----	Other vehicles more than four years old	<b>L</b>
			--	g.v.w. exceeding 5 tonnes but not exceeding 20 tonnes :	
			---	Tankers and bowsers with stainless steel tanks for transport of milk and refrigerated trucks :	
		8704.42.43	----	More than ten years old	<b>L</b>
			---	Garbage trucks equipped with waste compacting mechanism. :	
		8704.42.52	----	More than five years old	<b>L</b>
			---	Other :	
		8704.42.63	----	More than ten years old	<b>L</b>
		8704.43	--	g.v.w. exceeding 20 tonnes :	

			---	Tankers and bowsters with stainless steel tanks for transport of milk and refrigerated trucks :	
		8704.43.53	----	More than ten years old	<b>L</b>
			---	Garbage trucks equipped with waste compacting mechanism :	
		8704.43.62	----	More than five years old	<b>L</b>
			---	Other :	
		8704.43.73	----	More than ten years old	<b>L</b>
			-	Other, with both spark-ignition internal combustion piston engine and electric motor as motors for propulsion :	
		8704.51	--	g.v.w. not exceeding 5 tonnes	
			---	Special purpose tankers/bowsters and trucks:	
		8704.51.12	----	Tankers / bowsters with stainless steel tanks for transport of milk,more than five years old	<b>L</b>
		8704.51.14	----	Garbage trucks equipped with waste compacting mechanism, more than five years old	<b>L</b>
			---	Auto-trishaws :	
		8704.51.21	----	With two-stroke petrol engine	<b>L</b>
		8704.51.22	----	Other, not more than four years old	<b>L</b>
		8704.51.23	----	Other, more than four years old	<b>L</b>
			---	Chassis fitted with engines and cabs :	
		8704.51.32	----	for vehicles of national subdivision 8704.51.44, more than four years old	<b>L</b>
		8704.51.34	----	for vehicles of national subdivision 8704.51.52, more than four years old	<b>L</b>
		8704.51.36	----	for vehicles of national subdivision 8704.51.64, more than four years old	<b>L</b>
		8704.51.38	----	for vehicles of national subdivision 8704.51.68, more than four years old	<b>L</b>
			---	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 :	

		8704.51.42	----	Cargo carrying capacity of less than 800kg , more than four years old	<b>L</b>
		8704.51.44	----	Cargo carrying capacity of 800kg or more, more than four years old	<b>L</b>
			---	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:	
		8704.51.52	----	More than four years old	<b>L</b>
			---	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 :	
		8704.51.62	----	Vehicles fitted with front leaf sprigs and Cargo carrying capacity of less than 800kg , more than four years old	<b>L</b>
		8704.51.64	----	Vehicles fitted with front leaf sprigs and Cargo carrying capacity of 800kg or more, more than four years old	<b>L</b>
		8704.51.66	----	Other Vehicles, Cargo carrying capacity of less than 800kg , more than four years old	<b>L</b>
		8704.51.68	----	Other Vehicles, Cargo carrying capacity of 800kg or more, more than four years old	<b>L</b>
			---	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 :	
		8704.51.72	----	More than four years old	<b>L</b>
			---	Other :	
		8704.51.92	----	Vehicles with separate bodies for cabin and cargo area, more than four years old	<b>L</b>
		8704.51.99	----	Other more than four years old	<b>L</b>
		8704.52	--	g.v.w. exceeding 5 tonnes :	

			---	Tankers and bowzers with stainless steel tanks for transport of milk and refrigerated trucks :	
		8704.52.43	----	More than ten years old	<b>L</b>
			---	Garbage trucks equipped with waste compacting mechanism :	
		8704.52.52	----	More than five years old	<b>L</b>
			---	Other :	
		8704.52.63	----	More than ten years old	<b>L</b>
			-	Other with only electric motor for propulsion :	
		8704.60.20	---	Electric auto-trishaws more than five years old	<b>L</b>
			---	Other electric, more than five years old	
		8704.60.41	----	Capacity of motors not exceeding 50kW	<b>L</b>
		8704.60.42	----	Capacity of motors exceeding 50kW, but not exceeding 100kW	<b>L</b>
		8704.60.43	----	Capacity of motors exceeding 100kW, but not exceeding 200kW	<b>L</b>
		8704.60.44	----	Capacity of motors exceeding 200kW	<b>L</b>
		8704.90	-	Other :	
		8704.90.90	---	Other	<b>L</b>
<b>24</b>	<b>87.05</b>			<b>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).</b>	
		8705.10	-	Crane lorries :	
		8705.10.20	---	More than ten years old	<b>L</b>
		8705.20	-	Mobile drilling derricks :	
		8705.20.20	---	More than seven years old	<b>L</b>
		8705.30	-	Fire fighting vehicles :	
		8705.30.20	---	More than seven years old	<b>L</b>
		8705.40	-	Concrete-mixer lorries :	
		8705.40.20	---	More than ten years old	<b>L</b>
		8705.90	-	Other :	
			---	Gully bowzers equipped with suction pumps for extracting sewage water /wastes:	
		8705.90.22	----	More than seven years old	<b>L</b>
			---	Concrete pump trucks :	
		8705.90.32	----	More than ten years old	<b>L</b>
			---	Mobile workshops	

		8705.90.42	----	Modified Vehicles of heading 87.02, more than three years old	<b>L</b>
		8705.90.44	----	Modified Vehicles of heading 87.03, more than three years old	<b>L</b>
		8705.90.46	----	Modified Vehicles of heading 87.04, more than three years old	<b>L</b>
		8705.90.48	----	Other, more than seven years old	<b>L</b>
			---	Other, modified vehicles of heading 87.02, 87.03 and 87.04:	
		8705.90.52	----	Modified Vehicles of heading 87.02, more than three years old	<b>L</b>
		8705.90.54	----	Modified Vehicles of heading 87.03, more than three years old	<b>L</b>
		8705.90.56	----	Modified Vehicles of heading 87.04, more than three years old	<b>L</b>
			---	Other :	
		8705.90.92	----	g. v. w. not exceeding 4 tonnes , more than seven years old	<b>L</b>
		8705.90.94	----	g. v. w. exceeding 4 tonnes , more than seven years old	<b>L</b>
<b>25</b>	<b>87.06</b>			<b>Chassis fitted with engines, for the motor vehicles of heading 87.01 to 87.05.</b>	
		8706.00.50	---	Used chassis fitted with engines	<b>L</b>
<b>26</b>	<b>87.07</b>			<b>Bodies (including cabs), for the motor vehicles of headings 87.01 to 87.05.</b>	
		8707.10	-	For the vehicles of heading 87.03 :	
		8707.10.10	---	Used <b>vehicle</b> bodies fully equipped with fittings and accessories	<b>L</b>
		8707.10.20	---	Other vehicle bodies fully equipped with fittings and accessories	<b>L</b>
		8707.10.30	---	Used vehicle bodies fully equipped with fittings and accessories excluding seats and upholstery	<b>L</b>
		8707.10.40	---	Other vehicle bodies fully equipped with fittings and accessories excluding seats and upholstery	<b>L</b>
		8707.10.60	---	Used bare body frame with /without doors , bonnet and boot lid	<b>L</b>
		8707.90	-	Other :	

		8707.90.10	---	Bodies and cabs incorporating attachments left over in the process of separating same from the main vehicle by cutting, but not meriting classification elsewhere by virtue of those left over attachments	<b>L</b>
			---	Other, bodies for the vehicles of 10 or more persons but less than 25 of heading 87.02 including the driver :	
		8707.90.41	----	Used bodies fully equipped with fittings and accessories	<b>L</b>
		8707.90.42	----	Other vehicle bodies fully equipped with fittings and accessories	<b>L</b>
		8707.90.43	----	Used vehicle bodies fully equipped with fittings and accessories excluding seats and upholstery	<b>L</b>
		8707.90.44	----	Used vehicle bodies fully equipped with fittings and accessories excluding seats and upholstery	<b>L</b>
		8707.90.48	----	<b>Rough</b> coated, bare body frame with /without doors, bonnet and boot lid	<b>L</b>
		8707.90.49	----	<b>Used</b> bare body frame with /without doors, bonnet and boot lid	<b>L</b>
<b>27</b>	<b>87.08</b>			<b>Parts and accessories of the motor vehicles of headings 87.01 to 87.05</b>	
			-	Other parts and accessories of bodies (including cabs) :	
		8708.29	--	Other :	
		8708.29.10	---	"Cut-portions" of bodies and cabs	<b>L</b>
		8708.7	-	Road wheels and parts and accessories thereof :	
		8708.70.10	---	Rims fitted with tyres, showing signs of wear	<b>L</b>
			-	Other parts and accessories :	
		8708.99	--	Other :	
		8708.99.30	---	Other used chassis not fitted with engines, but with or without fittings	<b>L</b>
		8708.99.40	---	"Cut-portions" of motor vehicles	<b>L</b>
<b>28</b>	<b>87.11</b>			<b>Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars.</b>	
		8711.10	-	With internal combustion piston engine of a cylinder capacity not exceeding 50 cc :	
		8711.10.20	---	More than three years old	<b>L</b>

		8711.20	-	With internal combustion piston engine of a cylinder capacity exceeding 50 cc but not exceeding 250 cc :	
		8711.20.20	---	Exceeding 50 cc but not exceeding 200 cc, more than three years old	<b>L</b>
		8711.20.40	---	Other, more than three years old	<b>L</b>
		8711.30	-	With internal combustion piston engine of a cylinder capacity exceeding 250 cc but not exceeding 500 cc :	
		8711.30.20	---	Exceeding 250 cc but not exceeding 350 cc, more than three years old	<b>L</b>
		8711.30.40	---	Exceeding 350 cc but not exceeding 450 cc , more than three years old	<b>L</b>
		8711.30.60	---	Other, more than three years old	<b>L</b>
		8711.40	-	With internal combustion piston engine of a cylinder capacity exceeding 500 cc but not exceeding 800 cc :	
		8711.40.20	---	More than three years old	<b>L</b>
		8711.50	-	With internal combustion piston engine of a cylinder capacity exceeding 800 cc :	
		8711.50.20	---	Exceeding 800 cc but not exceeding 1000 cc , more than three years old	<b>L</b>
		8711.50.40	---	Other, more than three years old	<b>L</b>
		8711.60	-	With electric motor for propulsion:	
		8711.60.10	---	Not more than three years old [ <b>Except Motorcycles unregistered in any country (Brand New)</b> ]	<b>L</b>
		8711.60.20	---	More than three years old	<b>L</b>
<b>29</b>	<b>87.12</b>			<b>Bicycles and other cycles (including delivery tricycles), not motorized :</b>	
		8712.00.20	---	Used bicycle	<b>L</b>
<b>30</b>	<b>87.16</b>			<b>Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof.</b>	
		8716.10	-	Trailers and semi-trailers of the caravan type, for housing or camping :	
		8716.10.20	---	More than five years old	<b>L</b>
		8716.20	-	Self-loading or self-unloading trailers and semi-trailers for agricultural purposes :	
		8716.20.20	---	More than five years old	<b>L</b>
			-	Other trailers and semi-trailers for the transport of goods :	
		8716.31	--	Tanker trailers and tanker semi-trailers :	
		8716.31.20	---	More than five years old	<b>L</b>



		8716.39	--	Other :	
		8716.39.20	---	More than five years old	<b>L</b>
		8716.40	-	Other trailers and semi-trailers :	
		8716.40.20	---	More than five years old	<b>L</b>
		8716.80	-	Other vehicles :	
		8716.80.40	---	Other more than five years old	<b>L</b>
		8716.90	-	Parts :	
<b>31</b>	<b>94.01</b>			<b>Seats (other than those of heading 94.02), whether or not convertible into beds, and parts thereof</b>	
		9401.10	-	Seats of a kind used for aircraft :	
		9401.10.10	---	Used	<b>L</b>
		9401.20	-	Seats of a kind used for motor vehicles :	
		9401.20.10	---	Used	<b>L</b>
			-	Swivel seats with variable height adjustment :	
		9401.31	--	Of wood :	
		9401.31.10	---	Used	<b>L</b>
		9401.39	--	Other :	
		9401.39.10	---	Used	<b>L</b>
			-	Seats other than garden seats or camping equipment, convertible into beds :	
		9401.41	--	Of wood :	
		9401.41.10	---	Used	<b>L</b>
		9401.49	--	Other :	
		9401.49.10	---	Used	<b>L</b>
			-	Seats of cane, osier, bamboo or similar materials :	
		9401.52	--	Of bamboo	
		9401.52.10	---	Used	<b>L</b>
		9401.53	--	Of ratten	
		9401.53.10	---	Used	<b>L</b>
		9401.59	--	Other :	
		9401.59.10	---	Used	<b>L</b>
			-	Other seats, with wooden frames :	
		9401.61	--	Upholstered :	
		9401.61.10	---	Used	<b>L</b>
		9401.69	--	Other :	
		9401.69.10	---	Used	<b>L</b>
			-	Other seats, with metal frames :	
		9401.71	--	Upholstered :	
		9401.71.10	---	Used	<b>L</b>
		9401.79	--	Other :	
		9401.79.10	---	Used	<b>L</b>

		9401.80	-	Other seats :	
		9401.80.10	---	Used	<b>L</b>
			-	Parts :	
		9401.91	--	Of wood	
		9401.91.10	---	Used	<b>L</b>
		9401.99	--	Other	
		9401.99.10	---	Used	<b>L</b>
<b>32</b>	<b>94.03</b>			<b>Other furniture and parts thereof.</b>	
		9403.10	-	Metal furniture of a kind used in offices :	
		9403.10.10	---	Used	<b>L</b>
		9403.20	-	Other metal furniture :	
		9403.20.10	---	Used	<b>L</b>
		9403.30	-	Wooden furniture of a kind used in offices :	
		9403.30.10	---	Used	<b>L</b>
		9403.40	-	Wooden furniture of a kind used in the kitchen :	
		9403.40.10	---	Used	<b>L</b>
		9403.50	-	Wooden furniture of a kind used in the bedroom :	
		9403.50.10	---	Used	<b>L</b>
		9403.60	-	Other wooden furniture :	
		9403.60.10	---	Used	<b>L</b>
		9403.70	-	Furniture of plastics :	
		9403.70.10	---	Used	<b>L</b>
			-	Furniture of other materials, including cane, osier, bamboo or similar materials :	
		9403.82	--	Of Bamboo:	
		9403.82.10	---	Used	<b>L</b>
		9403.83	--	Of rattan :	
		9403.83.10	---	Used	<b>L</b>
		9403.89	--	Other :	
		9403.89.10	---	Used	<b>L</b>
			-	Parts :	
		9403.91	--	Of wood	
		9403.91.10	---	Used	<b>L</b>
		9403.99	--	Other :	
		9403.99.10	---	Used	<b>L</b>

<b>33</b>	<b>94.04</b>			<b>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.</b>	
		9404.10	-	Mattress supports :	
		9404.10.10	---	Used	<b>L</b>
			-	Mattresses :	
		9404.21	--	Of cellular rubber or plastics, whether or not covered :	
		9404.21.10	---	Used	<b>L</b>
		9404.29	--	Of other materials :	
		9404.29.30	---	Used	<b>L</b>
		9404.30	-	Sleeping bags :	
		9404.30.10	---	Used	<b>L</b>
		9404.40	-	Quilts, bedspreads, eiderdowns and duvets (comforters)	
		9404.40.10	---	Used	<b>L</b>
		9404.90	-	Other :	
		9404.90.10	---	Used	<b>L</b>
<b>34</b>	<b>95.03</b>			<b>Tricycles, scooters, pedal cars and similar wheeled toys; dolls' carriages; dolls; other toys; reduced size ("scale") models and similar recreational models, working or not; puzzles of all kinds.</b>	
		9503.00.90	---	Other (Kites only)	<b>L</b>
<b>35</b>	<b>95.05</b>			<b>Festive, carnival or other entertainment articles, including conjuring tricks and novelty jokes.</b>	
		9505.90		Other (Lanterns/ Vesak Lanterns only)	<b>L</b>

3. The Regulation Nos. 6, 7, 8, 9, 10, 13 and 15 of the Imports and Exports (Control) Regulations No. 02 of 2025, published in the Gazette Extraordinary No. 2421/44 dated January 31, 2025, shall be applicable for importation of **Motorcycles unregistered in any country (Brand New)**, classified under HS Code 8711.60.10.

4. To achieve the objectives of these Regulations, the Controller General of Imports and Exports shall issue “Operational Instructions” to the Director General of Customs, licensed banks or any other relevant authorities.
5. These Regulations shall enter into force with effect from ...April 29...2025.