

Specific Duty Rates for Used Motor Vehicles Valuation – 2025

PART I: MOTOR VEHICLES OF 2 YEARS TO 5 YEARS

HS Code	Unique Tariff Code	Description of Goods	Statistical Unit	Total Taxes
87.02		Motor vehicles for the transport of ten or more persons, including the driver.		
		- Bus with only compression-ignition internal combustion piston engine (diesel or semi-diesel)		
8702.10.10	010	--Of a sitting capacity of not exceeding 14	No.	66,666.20
8702.10.90	010	--Of a sitting capacity above 14 but not exceeding 32	No.	99,311.90
8702.10.90	030	--Of a sitting capacity exceeding 33 but not exceeding 44	No.	219,012.80
8702.10.90	050	--Of a sitting capacity exceeding 44	No.	273,422.30
		- Bus with other compression-ignition internal combustion piston engines		
8702.90.10	010	--Of a sitting capacity of not exceeding 14	No.	66,666.20
8702.90.90	010	--Of a sitting capacity above 14 but not exceeding 32	No.	99,311.90
8702.90.90	030	--Of a sitting capacity exceeding 33 but not exceeding 44	No.	219,012.80
8702.90.90	050	--Of a sitting capacity exceeding 44	No.	273,422.30
87.03		Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 87.02), including station wagons and racing cars.		
		- Other vehicles, with only spark-ignition internal combustion reciprocating piston engine:		
		Sedans:		
8703.21.90	010	--Of engine capacity not exceeding 1000cc	No.	39,461.45
8703.22.90	010	--Of engine capacity of 1001cc but not exceeding 1500cc	No.	50,343.35
8703.23.90	010	--Of engine capacity of 1501 but not exceeding 2500cc	No.	61,225.25
8703.23.90	090	--Of engine capacity of 2501cc but not exceeding 3000cc	No.	66,666.20
8703.24.90	010	--Of engine capacity exceeding 3000cc	No.	82,989.05
		Hatchback:		
8703.21.90	030	--Of engine capacity not exceeding 1000cc	No.	34,020.50
8703.22.90	030	--Of engine capacity of 1001cc but not exceeding 1500cc	No.	44,902.40
8703.23.90	030	--Of engine capacity of 1501 but not exceeding 2500cc	No.	55,784.30
8703.23.90	110	--Of engine capacity of 2501cc but not exceeding 3000cc	No.	61,225.25
8703.24.90	030	--Of engine capacity exceeding 3000cc	No.	72,107.15
		Station Wagons:		
8703.21.90	050	--Of engine capacity not exceeding 1000cc	No.	39,461.45
8703.22.90	050	--Of engine capacity exceeding 1000cc but not exceeding 1500cc	No.	50,340.60
8703.23.90	050	--Of engine capacity exceeding 1500cc but not exceeding 2500cc	No.	61,225.25
8703.23.90	050	--Of engine capacity exceeding 2500cc but not exceeding 3000cc	No.	66,666.20
8703.24.90	050	--Of engine capacity exceeding 3000cc	No.	82,989.05
		SUVs:		
8703.21.90	090	--Of engine capacity not exceeding 1000cc	No.	48,866.53
8703.22.90	090	--Of engine capacity exceeding 1000cc but not exceeding 1500cc	No.	56,597.74
8703.23.90	070	--Of engine capacity above 1500cc but not exceeding 2500cc	No.	77,548.10
8703.23.90	150	--Of engine capacity above 2500cc but not exceeding 3000cc	No.	88,430.00
8703.24.90	070	--Of engine capacity exceeding 3000cc	No.	104,752.85
		- Other vehicles, with only compression-ignition internal combustion piston engine (diesel or semi-diesel):		
		Sedans:		
8703.31.90	010	--Of engine capacity not exceeding 1000cc	No.	39,461.45
8703.31.90	050	--Of engine capacity of 1001cc but not exceeding 1500cc	No.	50,343.35
8703.32.90	010	--Of engine capacity of 1501cc but not exceeding 2500cc	No.	61,225.25
8703.33.90	010	--Of engine capacity of 2501cc but not exceeding 3000cc	No.	66,666.20
8703.33.90	090	--Of engine capacity exceeding 3000cc	No.	82,989.05
		Hatchback:		
8703.31.90	030	--Of engine capacity not exceeding 1000cc	No.	34,020.50
8703.31.90	070	--Of engine capacity of 1001cc but not exceeding 1500cc	No.	44,902.40
8703.32.90	030	--Of engine capacity of 1501 but not exceeding 2500cc	No.	55,784.30
8703.33.90	030	--Of engine capacity of 2501cc but not exceeding 3000cc	No.	61,225.25
8703.33.90	120	--Of engine capacity exceeding 3000cc	No.	77,548.10
		Station Wagons:		
8703.31.90	110	--Of engine capacity not exceeding 1000cc	No.	39,461.45
8703.31.90	130	--Of engine capacity above 1000cc but not exceeding 1500cc	No.	50,340.60
8703.32.90	050	--Of engine capacity above 1500cc but not exceeding 2500cc	No.	61,225.25
8703.33.90	140	--Of engine capacity of 2501cc but not exceeding 3000cc	No.	66,666.20
8703.33.90	080	--Of engine capacity exceeding 3000cc	No.	82,989.05
		SUVs:		
8703.31.90	150	--Of engine capacity not exceeding 1000cc	No.	48,866.53
8703.31.90	170	--Of engine capacity above 1000cc but not exceeding 1500cc	No.	56,597.74
8703.32.90	070	--Of engine capacity above 1500cc but not exceeding 2500cc	No.	77,548.10
8703.33.90	070	--Of engine capacity above 2500cc but not exceeding 3000cc	No.	88,430.00
8703.33.90	160	--Of engine capacity exceeding 3000cc	No.	104,752.85
87.04		Motor vehicles for the transport of goods.		
		- Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel):		
		Single cab:		
8704.21.00	010	--Of g.v.w exceeding 1 tonne but not exceeding 1.5 tonnes	No.	55,784.30
8704.21.00	050	--Of g.v.w exceeding 1.5 tonnes but not exceeding 3 tonnes	No.	66,666.20
8704.21.00	110	--Of g.v.w exceeding 3 tonnes but not exceeding 5 tonnes	No.	77,548.10
		Double cab:		
8704.21.00	190	--Of g.v.w not exceeding 3 tonnes	No.	77,548.10
8704.21.00	150	--Of g.v.w exceeding 3 tonnes but not exceeding 5 tonnes	No.	85,165.43
		Panel vans:		
8704.21.00	230	--Of a g.v.w not exceeding 1 tonne	No.	34,510.20
8704.21.00	030	--Of g.v.w exceeding 1 tonne but not exceeding 1.5 tonnes	No.	39,461.45
8704.21.00	070	--Of g.v.w above 1.5 tonnes but not exceeding 3 tonnes	No.	44,902.40
8704.21.00	130	--Of g.v.w exceeding 3 tonnes but not exceeding 5 tonnes	No.	55,784.30
		Trucks:		
8704.21.00	090	--g.v.w up to 2 tonnes	No.	50,343.36
8704.21.00	170	--g.v.w above 2 tonnes but not exceeding 5 tonnes	No.	55,784.30
8704.22.00	010	--g.v.w above 5 tonnes but not exceeding 10 tonnes	No.	88,430.00
8704.22.00	030	--g.v.w exceeding 10 tonnes but not exceeding 20 tonnes	No.	110,193.80
8704.23.00	010	--g.v.w exceeding 20 tonnes	No.	131,957.60
		- Other, with spark ignition internal combustion piston engine:		
		Single cab:		
8704.31.00	010	--Of g.v.w exceeding 1 tonne but not exceeding 1.5 tonnes	No.	55,784.30
8704.31.00	050	--Of g.v.w exceeding 1.5 tonnes but not exceeding 3 tonnes	No.	66,666.20
8704.31.00	110	--Of g.v.w exceeding 3 tonnes but not exceeding 5 tonnes	No.	77,548.10
		Double Cab:		
8704.31.00	190	--Of g.v.w not exceeding 3 tonnes	No.	77,548.10
8704.31.00	130	--Of g.v.w exceeding 3 tonnes but not exceeding 5 tonnes	No.	85,165.43
		Panel vans:		
8704.31.00	230	--Of g.v.w not exceeding 1 tonne	No.	34,510.20
8704.31.00	030	--Of g.v.w exceeding 1 tonne but not exceeding 1.5 tonnes	No.	39,461.45
8704.31.00	070	--Of g.v.w above 1.5 tonnes but not exceeding 3 tonnes	No.	44,902.40

8704.31.00	150	--Of g.v.w exceeding 3 tonnes but not exceeding 5 tonnes	No.	55,784.30
		Trucks:		
8704.31.00	090	--g.v.w up to 2 tonnes	No.	50,343.36
8704.31.00	170	--g.v.w above 2 tonnes but not exceeding 5 tonnes	No.	55,784.30
8704.32.00	010	--g.v.w above 5 tonnes but not exceeding 10 tonnes	No.	88,430.00
8704.32.00	030	--g.v.w exceeding 10 tonnes but not exceeding 20 tonnes	No.	110,193.80
8704.32.00	050	--g.v.w exceeding 20 tonnes	No.	131,957.60
		- other, with both compression-ignition internal combustion piston engine (diesel and semi-diesel) and electric motor as motors for propulsion:		
		Single cabs:		
8704.41.00	010	--Of g.v.w exceeding 1 tonne but not exceeding 1.5 tonnes	No.	55,784.30
8704.41.00	050	--Of g.v.w above 1.5 tonnes but not exceeding 3 tonnes	No.	66,666.20
8704.41.00	110	--Of g.v.w exceeding 3 tonnes but not exceeding 5 tonnes	No.	77,548.10
		Double cabs:		
8704.41.00	190	--Of g.v.w not exceeding 3 tonnes	No.	77,548.10
8704.41.00	150	--Of g.v.w exceeding 3 tonnes but not exceeding 5 tonnes	No.	85,165.43
		Panel vans:		
8704.41.00	230	--Of a g.v.w not exceeding 1 tonne	No.	34,510.20
8704.41.00	030	--Of g.v.w exceeding 1 tonne but not exceeding 1.5 tonnes	No.	39,461.45
8704.41.00	070	--Of g.v.w above 1.5 tonnes but not exceeding 3 tonnes	No.	44,902.40
8704.41.00	130	--Of g.v.w exceeding 3 tonnes but not exceeding 5 tonnes	No.	55,784.30
		Trucks:		
8704.41.00	090	--g.v.w up to 2 tonnes	No.	50,343.36
8704.41.00	170	--g.v.w above 2 tonnes but not exceeding 5 tonnes	No.	55,784.30
8704.42.00	010	--g.v.w above 5 tonnes but not exceeding 10 tonnes	No.	88,430.00
8704.42.00	030	--g.v.w exceeding 10 tonnes but not exceeding 20 tonnes	No.	110,193.80
8704.43.00	010	--g.v.w exceeding 20 tonnes	No.	131,957.60
		-Other, with both spark-ignition internal combustion piston engine and electric motor as motors for propulsion:		
		Single cab:		
8704.51.00	010	--Of g.v.w exceeding 1 tonne but not exceeding 1.5 tonnes	No.	55,784.30
8704.51.00	050	--Of g.v.w above 1.5 tonnes but not exceeding 3 tonnes	No.	66,666.20
8704.51.00	110	--Of g.v.w exceeding 3 tonnes but not exceeding 5 tonnes	No.	77,548.10
		Double cab:		
8704.51.00	190	--Of g.v.w not exceeding 3 tonnes	No.	77,548.10
8704.51.00	130	--Of g.v.w exceeding 3 tonnes but not exceeding 5 tonnes	No.	85,165.43
		Panel vans:		
8704.51.00	230	--Of a g.v.w not exceeding 1 tonne	No.	34,510.20
8704.51.00	030	--Of g.v.w exceeding 1 tonne but not exceeding 1.5 tonnes	No.	39,461.45
8704.51.00	070	--Of g.v.w above 1.5 tonnes but not exceeding 3 tonnes	No.	44,902.40
8704.51.00	150	--Of g.v.w exceeding 3 tonnes but not exceeding 5 tonnes	No.	55,784.30
		Trucks:		
8704.51.00	090	--g.v.w up to 2 tonnes	No.	50,343.36
8704.51.00	170	--g.v.w above 2 tonnes but not exceeding 5 tonnes	No.	55,784.30
8704.52.00	010	--g.v.w above 5 tonnes but not exceeding 10 tonnes	No.	88,430.00
8704.52.00	030	--g.v.w exceeding 10 tonnes but not exceeding 20 tonnes	No.	110,193.80
8704.52.00	050	--g.v.w exceeding 20 tonnes	No.	131,957.60

NOTE: 1. THE ABOVE VALUES INCLUDE THE FOLLOWING: CUSTOMS DUTY, EXCISE DUTY, VALUE ADDED TAX (VAT), MOTOR VEHICLE FEE, ASYCUDA PROCESSING FEE AND MOTOR VEHICLE SURTAX
NOTE: 2. THE ABOVE VALUES DO NOT INCLUDE CARBON EMISSION SURTAX; IN ORDER TO FIND THE AMOUNT PAYABLE, IMPORTERS ARE REQUIRED TO ADD TO THE ABOVE GRAND TOTALS THE CARBON EMISSION SURTAX DEPENDING ON THE ENGINE CAPACITY AS TABULATED BELOW:

Motor cycles	123.20
Engine Capacity 0 -1500cc	123.20
Engine Capacity 1501cc - 2000cc	246.40
Engine Capacity 2001cc - 3000cc	352.00
Engine Capacity 3001cc and above	484.00

NOTE: 1. THE ABOVE VALUES INCLUDE THE FOLLOWING: CUSTOMS DUTY, EXCISE DUTY, VALUE ADDED TAX (VAT), MOTOR VEHICLE FEE, ASYCUDA PROCESSING FEE AND MOTOR VEHICLE SURTAX 2.
THE ABOVE VALUES DO NOT INCLUDE CARBON EMISSION SURTAX; IN ORDER TO FIND THE AMOUNT PAYABLE, IMPORTERS ARE REQUIRED TO ADD TO THE ABOVE GRAND TOTALS THE CARBON EMISSION SURTAX DEPENDING ON THE ENGINE CAPACITY AS TABULATED BELOW:
NOTE: 2. THE SPECIFIC DUTY RATES ARE NOT APPLICABLE FOR USED HYBRID MOTOR VEHICLES.

Specific Duty Rates for Used Motor Vehicles Valuation – 2025

PART II: MOTOR VEHICLES OF 5 YEARS AND OLDER

HS Code	Unique Tariff Code	Description of Goods	Statistical Unit	Total Taxes
87.02		Motor vehicles for the transport of ten or more persons, including the driver.		
		- Bus with only compression-ignition internal combustion piston engine (diesel or semi-diesel)		
8702.10.10	020	---Of a sitting capacity not exceeding 14	No.	36,020.50
8702.10.90	020	---Of a sitting capacity above 14 but not exceeding 32	No.	38,196.88
8702.10.90	040	---Of a sitting capacity exceeding 33 but not exceeding 44	No.	52,343.35
8702.10.90	060	---Of a sitting capacity exceeding 44	No.	112,193.80
		- Bus with other compression-ignition internal combustion piston engine.		
8702.90.10	020	---of a sitting capacity of not exceeding 14	No.	36,020.50
8702.90.90	020	---Of a sitting capacity above 14 but not exceeding 32	No.	38,196.88
8702.90.90	040	---Of a sitting capacity exceeding 33 but not exceeding 44	No.	52,343.35
8702.90.90	060	---Of a sitting capacity exceeding 44	No.	112,193.80
87.03		Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 87.02), including station wagons and racing cars.		
		- Other vehicles, with only spark-ignition internal combustion reciprocating piston engine:		
		Sedans:		
8703.21.90	020	--- Of engine capacity not exceeding 1000cc	No.	25,138.60
8703.22.90	020	--- Of engine capacity of 1001cc but not exceeding 1500cc	No.	29,491.36
8703.23.90	020	--- Of engine capacity of 1501 but not exceeding 2500cc	No.	33,844.12
8703.23.90	100	--- Of engine capacity of 2501cc but not exceeding 3000cc	No.	41,461.45
8703.24.90	020	--- Of engine capacity exceeding 3000cc		46,902.40
		Hatchback:		
8703.21.90	040	---Of engine capacity not exceeding 1000cc	No.	25,138.60
8703.22.90	040	--- Of engine capacity of 1001cc but not exceeding 1500cc	No.	29,491.36
8703.23.90	040	---Of engine capacity of 1501 but not exceeding 2500cc	No.	33,844.12
8703.23.90	120	---Of engine capacity of 2501cc but not exceeding 3000cc	No.	41,461.45
8703.24.90	040	---Of engine capacity exceeding 3000cc		46,902.40
		Station Wagons:		
8703.21.90	060	---Of engine capacity not exceeding 1000cc	No.	25,138.60
8703.22.90	060	---Of engine capacity above 1000cc but not exceeding 1,500cc	No.	29,491.36
8703.23.90	060	---Of engine capacity above 1,500cc but not exceeding 2,500cc	No.	36,020.71
8703.23.90	140	---Of engine capacity exceeding 2500cc but not exceeding 3000cc	No.	41,461.45
8703.24.90	060	---Of engine capacity exceeding 3000cc	No	46,902.40
		SUVs:		
8703.21.90	100	--- Of engine capacity not exceeding 1000c	No.	31,869.84
8703.22.90	100	---Of engine capacity exceeding 1000cc but not exceeding 1500cc	No.	36,508.57
8703.23.90	080	---Of engine capacity above 1500c but not exceeding 2500cc	No.	49,078.78
8703.23.90	160	---Of engine capacity above 2500cc but not exceeding 3000cc	No.	59,525.40
8703.24.90	080	--- Of engine capacity exceeding 3000cc	No.	68,666.20
		- Other vehicles, with only compression-ignition internal combustion piston engine (diesel or semi-diesel);		
		Sedans:		
8703.31.90	020	--- Of engine capacity not exceeding 1000cc	No.	25,138.60
8703.31.90	060	--- Of engine capacity of 1001cc but not exceeding 1500cc	No.	29,491.36
8703.32.90	020	--- Of engine capacity of 1500 but not exceeding 2500cc	No.	33,844.12
8703.33.90	020	--- Of engine capacity of 2501cc but not exceeding 3000cc	No.	41,461.45
8703.33.90	100	--- Of engine capacity exceeding 3000cc	No.	46,902.40

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		Hatchback:		
8703.31.90	040	---Of engine capacity not exceeding 1000cc	No.	25,138.60
8703.31.90	080	--- Of engine capacity of 1000cc but not exceeding 1500cc	No.	29,491.36
8703.32.90	040	---Of engine capacity of 1501 but not exceeding 2500cc	No.	33,844.12
8703.33.90	040	---Of engine capacity of 2501cc but not exceeding 3000cc	No.	41,461.45
8703.33.90	120	---Of engine capacity exceeding 3000cc	No.	46,902.40
		Station Wagons:		
8703.31.90	120	---Of engine capacity not exceeding 1000cc	No.	25,138.60
8703.31.90	140	---Of engine capacity above 1000cc but not exceeding 1,500cc	No.	29,491.36
8703.32.90	060	---Of engine capacity above 1500cc but not exceeding 2500cc	No.	36,020.71
8703.33.90	060	---Of engine capacity exceeding 2500cc but not exceeding 3000cc	No.	41,461.45
8703.33.90	140	---Of engine capacity exceeding 3000cc	No.	46,902.40
		SUVs:		
8703.31.90	160	--of engine capacity not exceeding 1000c	No.	31,869.84
8703.31.90	180	--of engine capacity above 1000c but not exceeding 1500cc	No.	36,508.57
8703.32.90	080	---of engine capacity above 1500c but not exceeding 2500cc	No.	49,078.78
8703.33.90	080	---Of engine capacity above 2500cc but not exceeding 3000cc	No.	59,525.40
8703.33.90	160	---of engine capacity exceeding 3000cc	No.	68,666.20
87.04		Motor vehicles for the transport of goods.		
		- Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel):		
		Single Cab:		
8704.21.00	020	--Of g.v.w exceeding 1 tonne but not exceeding 1.5 tonnes	No.	25,138.60
8704.21.00	060	--Of g.v.w above 1.5 tonnes but not exceeding 3	No.	41,461.45
8704.21.00	120	--Of g.v.w exceeding 3 tonnes but not exceeding 5 tonnes	No.	46,902.40
		Double Cab		
8704.21.00	200	-- Of g.v.w not exceeding 3 tonnes	No.	63,225.25
8704.21.00	160	--Of g.v.w exceeding 3 tonnes but not exceeding 5 tonnes	No.	69,210.29
		Panel vans:		
8704.21.00	240	--Of a g.v.w not exceeding 1 tonne	No.	22,309.32
8704.21.00	040	--Of g.v.w exceeding 1 tonne but not exceeding 1.5 tonnes	No.	25,138.60
8704.21.00	080	--Of g.v.w above 1.5 tonnes but not exceeding 3	No.	41,461.45
8704.21.00	140	--Of g.v.w exceeding 3 tonnes but not exceeding 5 tonnes	No.	46,902.40
		Truck:		
8704.21.00	100	--g.v.w up to 2 tonnes	No.	25,954.74
8704.21.00	180	--g.v.w above 2 tonnes but not exceeding 5 tonnes	No.	30,579.55
8704.22.00	020	--g.v.w above 5 tonnes but not exceeding 10 tonnes	No.	36,020.50
8704.22.00	040	-- g.v.w exceeding 10 tonnes but not exceeding 20 tonnes	No.	44,726.02
8704.23.00	020	--g.v.w exceeding 20 tonnes	No.	52,343.35
		- Other, with spark ignition internal combustion piston engine:		
		Single cab:		
8704.31.00	020	--Of g.v.w exceeding 1 tonne but not exceeding 1.5 tonnes	No.	25,138.60
8704.31.00	060	--Of g.v.w above 1.5 tonnes but not exceeding 3 tonnes	No.	41,461.45
8704.31.00	120	--Of g.v.w exceeding 3 tonnes not exceeding 5 tonnes	No.	46,902.40
		Double Cab:		
8704.31.00	200	--Of g.v.w not exceeding 3 tonnes	No.	63,225.25
8704.31.00	140	-- Of g.v.w exceeding 3 tonnes but not exceeding 5 tonnes	No.	69,210.29
		Panel vans:		
8704.31.00	240	--Of a g.v.w not exceeding 1 tonne	No.	22,309.32
8704.31.00	040	--Of g.v.w exceeding 1 tonne but not exceeding 1.5 tonnes	No.	25,138.60
8704.31.00	080	--Of g.v.w above 1.5 tonnes but not exceeding 3	No.	41,461.45
8704.31.00	160	--Of g.v.w exceeding 3 tonnes but not exceeding 5 tonnes	No.	46,902.40
		Truck:		
8704.31.00	100	--g.v.w up to 2 tonnes	No.	25,954.74
8704.31.00	180	--g.v.w above 2 tonnes but not exceeding 5 tonnes	No.	30,579.55
8704.32.00	020	--g.v.w above 5 tonnes but not exceeding 10 tonnes	No.	36,020.50
8704.32.00	040	-- g.v.w exceeding 10 tonnes but not exceeding 20 tonnes	No.	44,726.02

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8704.32.00	060	--g.v.w exceeding 20 tonnes	No.	52,343.35
		- other, with both compression-ignition internal combustion piston engine (diesel and semi-diesel) and electric motor as motors for propulsion:		
		Single cabs:		
8704.41.00	020	--Of g.v.w exceeding 1 tonne but not exceeding 1.5 tonnes	No.	25,138.60
8704.41.00	060	--Of g.v.w above 1.5 tonnes but not exceeding 3 tonnes	No.	41,461.45
8704.41.00	120	--Of g.v.w exceeding 3 tonnes not exceeding 5 tonnes	No.	46,902.40
		Double cab:		
8704.41.00	200	--Of g.v.w not exceeding 3 tonnes	No.	63,225.25
8704.41.00	160	--Of g.v.w exceeding 3 tonnes but not exceeding 5 tonnes	No.	69,210.29
		Panel vans:		
8704.41.00	240	--Of a g.v.w not exceeding 1 tonne	No.	22,309.32
8704.41.00	040	--Of g.v.w exceeding 1 tonne but not exceeding 1.5 tonnes	No.	25,138.60
8704.41.00	080	--Of g.v.w above 1.5 tonnes but not exceeding 3	No.	41,461.45
8704.41.00	140	--Of g.v.w exceeding 3 tonnes but not exceeding 5 tonnes	No.	46,902.40
		Trucks:		
8704.41.00	100	--g.v.w up to 2 tonnes	No.	25,954.74
8704.41.00	180	--g.v.w above 2 tonnes but not exceeding 5	No.	30,579.55
8704.42.00	020	--g.v.w above 5 tonnes but not exceeding 10 tonnes	No.	36,020.50
8704.42.00	040	-- g.v.w exceeding 10 tonnes but not exceeding 20 tonnes	No.	44,726.02
8704.43.00	020	--g.v.w exceeding 20 tonnes	No.	52,343.35
		- Other, with both spark-ignition internal combustion piston engine and electric motor as motors for propulsion:		
		Single cabs:		
8704.51.00	020	--Of g.v.w exceeding 1 tonne but not exceeding 1.5 tonnes	No.	25,138.60
8704.51.00	060	--Of g.v.w above 1.5 tonnes but not exceeding 3	No.	41,461.45
8704.51.00	120	--Of g.v.w exceeding 3 tonnes not exceeding 5 tonnes	No.	46,902.40
		Double cabs:		
8704.51.00	200	--Of g.v.w not exceeding 3 tonnes	No.	63,225.25
8704.51.00	140	-- Of g.v.w exceeding 3 tonnes but not exceeding 5 tonnes	No	69,210.29
		Panel vans:		
8704.51.00	240	--Of g.v.w not exceeding 1 tonne	No.	22,309.32
8704.51.00	040	--Of g.v.w exceeding 1 tonne but not exceeding 1.5 tonnes	No.	25,138.60
8704.51.00	080	--Of g.v.w above 1.5 tonnes but not exceeding 3 tonnes	No.	41,461.45
8704.51.00	160	--Of g.v.w exceeding 3 tonnes but not exceeding 5 tonnes	No.	46,902.40
		Trucks:		
8704.51.00	100	--g.v.w up to 2 tonnes	No.	25,954.74
8704.51.00	180	--g.v.w above 2 tonnes but not exceeding 5 tonnes	No.	30,579.55
8704.52.00	020	--g.v.w above 5 tonnes but not exceeding 10 tonnes	No.	36,020.50
8704.52.00	040	--Trucks g.v.w exceeding 10 tonnes but not exceeding 20 tonnes	No.	44,726.02
8704.52.00	060	--exceeding 20 tonnes	No.	52,343.35

Specific Duty Rates for Used Motor Vehicles Valuation – 2025

PART III: USED MOTOR CYCLES 2 - 5 YEARS

Tariff	Unique Code	VDP	VAT Rate	CD Rate	CD	VAT	MVF	APF	TOTAL
87111000	010	2,000	0.16	0.25	500	400	708	666.80	4,275.21
87112000	010	2,500	0.16	0.25	625	500	708	666.80	5,000.21
87113000	010	3,000	0.16	0.25	750	600	708	666.80	5,725.21
87114000	010	3,500	0.16	0.25	875	700	708	666.80	6,450.21
87115000	010	8,000	0.16	0.25	2,000	1,600	708	666.80	12,975.21
87119000	010	4,000	0.16	0.25	1,000	800	708	666.80	7,175.21

PART IV: USED MOTOR CYCLES ABOVE 5 YEARS

Tariff	Unique Codes	VDP	VAT Rate	CD Rate	CD	VAT	MVF	APF	MVS	TOTAL
87111000	020	1,500	0.16	0.25	375.00	300.00	708.00	666.80	2,000.00	4,049.80
87112000	020	2,000	0.16	0.25	500.00	400.00	708.00	666.80	2,000.00	4,274.80
87113000	020	2,500	0.16	0.25	625.00	500.00	708.00	666.80	2,000.00	4,499.80
87114000	020	3,000	0.16	0.25	750.00	600.00	708.00	666.80	2,000.00	4,724.80
87115000	020	6,000	0.16	0.25	1,500.00	1,200.00	708.00	666.80	2,000.00	6,074.80
87119000	020	3,500	0.16	0.25	875.00	700.00	708.00	666.80	2,000.00	4,949.80

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