



SPECIFIC DUTY RATES - USED MOTOR VEHICLE VALUATION - UPDATED JUNE 2024

PART A: MOTOR VEHICLES FROM 2 YEARS UPTO 5 YEARS

HS Code	Unique Tariff Code	Description of Goods	Statistical Unit	GRAND TOTAL
8702 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)				
87021010	010	--of a sitting capacity of not exceeding 14	No.	58,763.10
87021090	010	--of a sitting capacity above 14 but not exceeding 32	No.	87,653.10
87021090	030	--of a sitting capacity exceeding 33 but not exceeding 44	No.	193,583.10
87021090	050	--of a sitting capacity exceeding 44	No.	241,733.10
- Bus with other compression-ignition internal combustion piston engines				
87029010	010	--of a sitting capacity of not exceeding 14	No.	58,763.10
87029090	010	--of a sitting capacity above 14 but not exceeding 32	No.	87,653.10
87029090	030	--of a sitting capacity exceeding 33 but not exceeding 44	No.	193,583.10
87029090	050	--of a sitting capacity exceeding 44	No.	241,733.10
8703 other motor vehicles principally				
- Other vehicles, with only spark-ignition internal combustion reciprocating piston engine:				
Sedans:				
87032190	010	--of engine capacity not exceeding 1000cc	No.	34,688.10
87032290	010	--of engine capacity of 1001cc but not exceeding 1500cc	No.	44,318.10
87032390	010	--of engine capacity of 1501 but not exceeding 2500cc	No.	53,948.10
87032390	090	--of engine capacity of 2501cc but not exceeding 3000cc	No.	58,763.10
87032490	010	--of engine capacity exceeding 3001cc.	No.	73,208.10
Hatchback:				
87032190	030	--of engine capacity not exceeding 1000cc	No.	29,873.10
87032290	030	--of engine capacity of 1001cc but not exceeding 1500cc	No.	39,503.10
87032390	030	--of engine capacity of 1501 but not exceeding 2500cc	No.	49,133.10
87032390	110	--of engine capacity of 2501cc but not exceeding 3000cc	No.	53,948.10
87032490	030	--of engine capacity exceeding 3001cc.	No.	63,578.10
Station Wagons:				
87032190	050	--of engine capacity not exceeding 1000cc	No.	34,688.10
87032290	050	--of engine capacity 1000cc but exceeding 1500cc	No.	44,315.67
87032390	050	--of engine capacity above 1500cc but not exceeding 2500cc	No.	53,948.10
87032390	050	--Of engine capacity exceeding 2500cc but not exceeding 3000cc	No.	58,763.10
87032490	050	--of engine capacity exceeding 3001cc.	No.	73,208.10
SUVs:				
87032190	090	--of engine capacity not exceeding 1000cc	No.	43,011.18
87032290	090	--of engine capacity 1000cc but exceeding 1500cc	No.	49,852.96
87032390	070	--of engine capacity above 1,500cc but not exceeding 2,500cc	No.	68,393.10
87032390	150	--Of engine capacity above 2500cc but not exceeding 3000cc	No.	78,023.10
87032490	070	--of engine capacity exceeding 3001cc.	No.	92,468.10
- Other vehicles, with only compression-ignition internal combustion piston engine (diesel or semi-diesel);				
Sedans:				
87033190	010	--of engine capacity not exceeding 1000cc	No.	34,688.10
87033190	050	--of engine capacity of 1001cc but not exceeding 1500cc	No.	44,318.10
87033290	010	--of engine capacity of 1501 but not exceeding 2500cc	No.	53,948.10
87033390	010	--of engine capacity of 2501cc but not exceeding 3000cc	No.	58,763.10
87033390	090	--Of engine capacity exceeding 3001cc.	No.	73,208.10
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87033190	070	--of engine capacity of 1001cc but not exceeding 1500cc	No.	39,503.10
87033290	030	--of engine capacity of 1501 but not exceeding 2500cc	No.	49,133.10
87033390	030	--of engine capacity of 2501cc but not exceeding 3000cc	No.	53,948.10
87033390	120	--of engine capacity exceeding 3001cc	No.	68,393.10
Station Wagons:				
87033190	110	--of engine capacity not exceeding 1000cc	No.	34,688.10
87033190	130	--of engine capacity above 1000cc but not exceeding 1,500cc	No.	44,315.67
87033290	050	--of engine capacity above 1,500cc but not exceeding 2,500cc	No.	53,948.10
87033290	140	--Of engine capacity exceeding 2500cc but not exceeding 3000cc	No.	58,763.10
87033290	080	--of engine capacity exceeding 3001cc.	No.	73,208.10
SUVs:				
87033190	150	--of engine capacity not exceeding 1000cc	No.	43,011.18
87033190	170	--of engine capacity above 1000cc but not exceeding 1,500cc	No.	49,852.96
87033290	070	--of engine capacity above 1,500cc but not exceeding 2,500cc	No.	68,393.10
87033390	070	--Of engine capacity above 2500cc but not exceeding 3000cc	No.	78,023.10
87033390	160	--of engine capacity exceeding 3001cc	No.	92,468.10
8704 Motor vehicles for the transport of goods.				
- Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel):				
Single cab:				
87042100	010	--of g.v.w exceeding 1 tonne but not exceeding 1.5 tonnes	No.	49,133.10
87042100	050	--of g.v.w above 1.5 tonnes but not exceeding 3	No.	58,763.10
87042100	110	--Of g.v.w exceeding 3 tonnes not exceeding 5 tonnes	No.	68,393.10
Double Cab of g.v.w not exceeding 3 tonnes				
87042100	190	--Double Cab of g.v.w not exceeding 3 tonnes	No.	68,393.10
87042100	150	--Double cab of g.v.w exceeding 3 tonnes but not exceeding 5 tonnes	No.	75,134.10
Panel vans:				
87042100	230	--of a g.v.w not exceeding 1 tonne	No.	30,306.46
87042100	030	--of g.v.w exceeding 1 tonne but not exceeding 1.5 tonnes	No.	34,688.10
87042100	070	--of g.v.w above 1.5 tonnes but not exceeding 3	No.	39,503.10

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87032390	090	--of engine capacity of 2501cc but not exceeding 3000cc	No.	58,763.10
87032490	010	--of engine capacity exceeding 3001cc.	No.	73,208.10
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87042100	070	--of g.v.w above 1.5 tonnes but not exceeding 3	No.	39,503.10

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.