Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
	Garden tractors:		
87013011	Of engine capacity not exceeding 1800 cc	10	B10
87013019	Other	10	B10
	Other:		
87013091	Of engine capacity not exceeding 1800 cc	10	B10
87013099	Other	10	B10
870190	**Other**		
87019010	Of engine capacity not exceeding 1800 cc	10	B10
87019090	Other	10	B10
8702	**Motor vehicles for the transport of ten or more persons, including the driver.**		
870210	**With compression-ignition internal combustion piston engine (diesel or semi-diesel)**		
	Vehicles for transport of not more than 13 persons, including the driver:		
87021011	Integrated monocoque vehicle		X
87021012	Air-conditioned vehicle		X
87021019	Other		X
	Other:		
87021091	Integrated moncoque vehicle		X
87021092	Air-conditioned vehicle		X
87021099	Other		X
870290	**Other**		
	Vehicles for transport of not more than 13 persons, including the driver:		
87029011	Integrated monocoque vehicle		X
87029012	Air-conditioned vehicle		X
87029013	Electrically operated		X
87029019	Other		X
87029020	Electrically operated vehicle nor elsewhere included or specified		X
	Other:		
87029091	Integrated monocoque vehicle		X
87029092	Air-conditioned vehicle		X
87029099	Other		X
8703	**Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 87.02), including station wagons and racing cars.**		
870310	**Vehicles specially designed for travelling on snow; golf cars and similar vehicles**		
87031010	Electrically operated	100	B10
87031090	Other	100	B10
	Other vehicles, with spark-ignition internal combustion reciprocating piston engine:		
870321	**Of a cylinder capacity not exceeding 1,000 cc**		
87032110	Vehicles principally designed for the transport of more than seven persons including the driver		X
87032120	Three Wheeled vehicles		X
	Other:		
87032191	Motor cars		X
87032192	Specialised transport vehicles such as ambulances, prison vans and the like		X
87032199	Other		X
870322	**Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc**		
87032210	Vehicles principally designed for the transport of more than seven persons, including the driver		X
87032220	Specialised transport vehicles such as ambulances, prison vans and the like		X
87032230	Three-wheeled vehicles		X
	Other:		
87032291	Motor cars		X
87032299	Other		X
870323	**Of a cylinder capacity exceeding 1,500 cc but not exceeding 3,000 cc**		
87032310	Vehicles principally designed for the transport of more than seven persons including the driver		X
87032320	Three-wheeled vehicles		X
	Other:		
87032391	Motor cars		X
87032392	Specialised transport vehicles such as ambulances, prison vans and the like		X
87032399	Other		X
870324	**Of a cylinder capacity exceeding 3,000 cc**		
87032410	Vehicles principally designed for the transport of more than seven persons, including the driver		X
87032420	Three Wheeled vehicles		X
	Other:		
87032491	Motor cars		X
87032492	Specialised transport vehicles such as ambulances, prison vans and the like		X
87032499	Other		X
	Other vehicles, with compression-ignition internal combustion piston engine (diesel or semi-diesel):		
870331	**Of a cylinder capacity not exceeding 1,500 cc**		
87033110	Vehicles principally designed for the transport of more than seven persons, including the driver		X
87033120	Three Wheeled vehicles		X
	Other:		
87033191	Motor cars		X
87033192	Specialised transport vehicles such as ambulances, prison vans and the like		X
87033199	Other		X
870332	**Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,500 cc**		
87033210	Vehicles principally designed for the transport of more than seven persons, including the driver		X
87033220	Three-wheeled vehicles		X
	Other:		
87033291	Motor cars		X
87033292	Specialised transport vehicles such as ambulances, prison vans and the like		X
87033299	Other		X
870333	**Of a cylinder capacity exceeding 2,500 cc**		
87033310	Vehicles principally designed for the transport of more than seven persons, including the driver		X
87033320	Three-wheeled vehicles		X
	Other:		
87033391	Motor cars		X
87033392	Specialised transport vehicles such as ambulances, prison vans and the like		X
87033399	Other		X
870390	**Other**		
87039010	Electrically operated		X