

**ITC (HS), 2012  
SCHEDULE 1 – IMPORT POLICY**

Section XVII

Chapter-87

**CHAPTER 87**

**VEHICLES OTHER THAN RAILWAY OR TRAMWAY ROLLING -  
STOCK,  
AND PARTS AND ACCESSORIES THEREOF**

**NOTES:**

1. This Chapter does not cover railway or tramway rolling-stock designed solely for running on rails.
2. For the purpose of this Chapter, "tractors" means vehicles constructed essentially for hauling or pushing another vehicle, appliance or load, whether or not they contain subsidiary provision for the transport, in connection with the main use of the tractor, of tools, seeds, fertilizers or other goods. Machines and working tools designed for fitting to tractors of heading 8701 as interchangeable equipment remain classified in their respective headings even if presented with tractor, and whether or not mounted on it.
3. Motor chassis fitted with cabs fall in headings 8702 to 8704, and not in heading 8706.
4. Heading 8712 includes all children's bicycles. Other children's cycles fall in heading 9503.

Exim Code	Item Description	Policy	Policy Conditions
<b>8701</b>	<b>TRACTORS (OTHER THAN TRACTORS OF HEADING 8709)</b>		
8701 10 00	Pedestrian controlled tractors	Free	
<b>8701 20</b>	<b><i>Road tractors for semi-trailers:</i></b>		
8701 20 10	Of Engine capacity not exceeding 1800 cc	Free	
8701 20 90	Other	Free	
<b>8701 30</b>	<b><i>Track-laying tractors:</i></b>		
	<b><i>Garden tractors:</i></b>		
8701 30 11	Of engine capacity not exceeding 1800 cc	Free	
8701 30 19	Other	Free	
	<b><i>Other:</i></b>		
8701 30 91	Of engine capacity not exceeding 1800 cc	Free	
8701 30 99	Other	Free	

**ITC (HS), 2012  
SCHEDULE 1 – IMPORT POLICY**

Section XVII

Chapter-87

<b>8701 90</b>	<i>Other:</i>		
8701 90 10	Of engine capacity not exceeding 1800 cc	Free	
8701 90 90	Other	Free	
<b>8702</b>	<b>MOTOR VEHICLES FOR THE TRANSPORT OF TEN OR MORE PERSONS, INCLUDING THE DRIVER</b>		
<b>8702 10</b>	<i>With compression-ignition internal combustion piston engine (diesel or semi-diesel):</i>		
	<i>Vehicles for transport of not more than 13 persons; including the driver:</i>		
8702 10 11	Integrated monocoque vehicle	Free	
8702 10 12	Air-conditioned luxury vehicle	Free	
8702 10 19	Other	Free	
	<i>Other:</i>		
8702 10 91	Integrated monocoque vehicle	Free	
8702 10 92	Air-conditioned vehicle	Free	
8702 10 99	Other	Free	
<b>8702 90</b>	<i>Other:</i>		
	<i>Vehicles for transport of not more than 13 persons; including the driver:</i>		
8702 90 11	Integrated monocoque vehicle	Free	
8702 90 12	Air-conditioned vehicle	Free	
8702 90 13	Electrically operated	Free	
8702 90 19	Other	Free	
8702 90 20	Electrically operated vehicles not elsewhere included or specified	Free	
	<i>Other:</i>		
8702 90 91	Integrated monocoque vehicle	Free	
8702 90 92	Air-conditioned vehicle	Free	
8702 90 99	Other	Free	
<b>8703</b>	<b>MOTOR CARS AND OTHER MOTOR VEHICLES PRINCIPALLY DESIGNED FOR THE TRANSPORT OF PERSONS (OTHER THAN THOSE OF HEADING 8702), INCLUDING STATION WAGONS AND RACING CARS.</b>		

**ITC (HS), 2012**  
**SCHEDULE 1 – IMPORT POLICY**

Section XVII

Chapter-87

<b>8703 10</b>	<b><i>Vehicles specially designed for travelling on snow; golf cars and similar vehicles:</i></b>		
8703 10 10	Electrically operated	Free	
8703 10 90	Other	Free	
	<b><i>Other vehicles, with spark-Ignition internal combustion reciprocating piston engine:</i></b>		
<b>8703 21</b>	<b><i>Of a cylinder capacity not exceeding 1000 cc:</i></b>		
8703 21 10	Vehicles principally designed for the transport of more than seven persons, including the driver	Free	
8703 21 20	Three-wheeled vehicles	Free	
	<b><i>Other:</i></b>		
8703 21 91	Motor cars	Free	
8703 21 92	Specialised transport vehicles such as ambulances, prison vans and the like	Free	
8703 21 99	Other	Free	
<b>8703 22</b>	<b><i>Of a cylinder capacity exceeding 1000 cc but not exceeding 1500 cc:</i></b>		
8703 22 10	Vehicles principally designed for the transport of more than seven persons, including the driver	Free	
8703 22 20	Specialised transport vehicles such as ambulances, prison vans and the like	Free	
8703 22 30	Three-wheeled vehicles	Free	
	<b><i>Other:</i></b>		
8703 22 91	Motor cars	Free	
8703 22 99	Other	Free	
<b>8703 23</b>	<b><i>Of a cylinder capacity exceeding 1500 cc but not exceeding 3000 cc:</i></b>		
8703 23 10	Vehicles principally designed for the transport of more than seven persons, including the driver	Free	
8703 23 20	Three-wheeled vehicles	Free	
	<b><i>Other:</i></b>		
8703 23 91	Motor cars	Free	
8703 23 92	Specialized transport vehicles such as ambulances, prison vans and the like	Free	
8703 23 99	Other	Free	
<b>8703 24</b>	<b><i>Of a cylinder capacity exceeding 3000 cc:</i></b>		
8703 24 10	Vehicles principally designed for the transport of more than seven persons, including the driver	Free	
8703 24 20	Three-wheeled vehicles	Free	
	<b><i>Other:</i></b>		

**ITC (HS), 2012**  
**SCHEDULE 1 – IMPORT POLICY**

Section XVII

Chapter-87

8703 24 91	Motor cars	Free	
8703 24 92	Specialised transport vehicles such as ambulances, prison vans and the like	Free	
8703 24 99	Other	Free	
	<b><i>Other vehicles, with compression Ignition internal combustion piston engine (diesel or semi-diesel):</i></b>		
<b>8703 31</b>	<b><i>Of a cylinder capacity not exceeding 1500 cc:</i></b>		
8703 31 10	Vehicles principally designed for the transport of more than seven persons, including the driver	Free	
8703 31 20	Three-wheeled vehicles	Free	
	<b><i>Other:</i></b>		
8703 31 91	Motor cars	Free	
8703 31 92	Specialised transport vehicles such as ambulances, prison vans and the like	Free	
8703 31 99	Other	Free	
<b>8703 32</b>	<b><i>Of a cylinder capacity exceeding 1500 cc but not exceeding 2500 cc:</i></b>		
8703 32 10	Vehicles principally designed for the transport of more than seven persons, including the driver	Free	
8703 32 20	Three-wheeled vehicles	Free	
	<b><i>Other:</i></b>		
8703 32 91	Motor cars	Free	
8703 32 92	Specialised transport vehicles such as ambulances, prison vans and the like	Free	
8703 32 99	Other	Free	
<b>8703 33</b>	<b><i>Of a cylinder capacity exceeding 2500 cc:</i></b>		
8703 33 10	Vehicles principally designed for the transport of more than seven persons, including the driver	Free	
8703 33 20	Three-wheeled vehicles	Free	
	<b><i>Other:</i></b>		
8703 33 91	Motor cars	Free	
8703 33 92	Specialised transport vehicles such as ambulances, prison vans and the like	Free	
8703 33 99	Other	Free	
<b>8703 90</b>	<b><i>Other:</i></b>		
8703 90 10	Electrically operated	Free	
8703 90 90	Other	Free	

**ITC (HS), 2012**  
**SCHEDULE 1 – IMPORT POLICY**

Section XVII

Chapter-87

<b>8704</b>	<b>MOTOR VEHICLES FOR THE TRANSPORT OF GOODS</b>		
8704 10	<i>Dumpers designed for off-highway use:</i>		
8704 10 10	With net weight (excluding pay-load) exceeding 8 tonnes and maximum pay-load capacity not less than 10 tonnes	Free	
8704 10 90	Other	Free	
	<i>Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel):</i>		
<b>8704 21</b>	<i>g.v.w. not exceeding 5 tonnes:</i>		
8704 21 10	Refrigerated	Free	
8704 21 20	Three-wheeled motor vehicles	Free	
8704 21 90	Other	Free	
<b>8704 22</b>	<i>g.v.w. exceeding 5 tonnes but not exceeding 20 tonnes:</i>		
	<i>Lorries and trucks:</i>		
8704 22 11	Refrigerated	Free	
8704 22 19	Other	Free	
8704 22 90	Other	Free	
<b>8704 23</b>	<i>g.v.w. exceeding 20 tonnes:</i>		
	<i>Lorries and trucks:</i>		
8704 23 11	Refrigerated	Free	
8704 23 19	Other	Free	
8704 23 90	Other	Free	
	<i>Other, with spark-ignition internal combustion piston engine:</i>		
<b>8704 31</b>	<i>g.v.w. not exceeding 5 tonnes:</i>		
8704 31 10	Refrigerated	Free	
8704 31 20	Three-wheeled motor vehicles	Free	
8704 31 90	Other	Free	
<b>8704 32</b>	<i>g.v.w. exceeding 5 tonnes:</i>		
	<i>Lorries and trucks:</i>		
8704 32 11	Refrigerated	Free	

**ITC (HS), 2012  
SCHEDULE 1 – IMPORT POLICY**

Section XVII

Chapter-87

8704 32 19	Other	Free	
8704 32 90	Other	Free	
<b>8704 90</b>	<b>Other:</b>		
	<i>Lorries and trucks:</i>		
8704 90 11	Refrigerated	Free	
8704 90 12	Electrically operated	Free	
8704 90 19	Other	Free	
8704 90 90	Other	Free	
<b>8705</b>	<b>SPECIAL PURPOSE MOTOR VEHICLES, OTHER THAN THOSE PRINCIPALLY DESIGNED FOR THE TRANSPORT OR PERSONS OR GOODS (FOR EXAMPLE BREAKDOWN LORRIES, CRANE LORRIES, FIRE FIGHTING VEHICLES, CONCRETE-MIXERS LORRIES, SPRAYING LORRIES, MOBILE WORKSHOPS, MOBILE RADIOLOGICAL UNITS)</b>		
8705 10 00	Crane Lorries	Free	
8705 20 00	Mobile drilling derricks	Free	
8705 30 00	Fire fighting vehicles	Free	
8705 40 00	Concrete-mixer lorries	Free	
8705 90 00	Other	Free	
<b>8706</b>	<b>CHASSIS FITTED WITH ENGINES, FOR THE MOTOR VEHICLES OF HEADINGS 8701 TO 8705</b>		
<b>8706 00</b>	<b>Chasis fitted with engines, for the motor vehicles of headings 8701 to 8705:</b>		
	<i>For the tractors of heading 8701:</i>		
8706 00 11	Of engine capacity not exceeding 1800 cc	Free	
8706 00 19	Other	Free	
	<i>For the vehicles of heading 8702:</i>		
8706 00 21	For transport of not more than thirteen persons, including the driver	Free	
8706 00 29	Other	Free	
	<i>For the motor vehicles of heading 8703:</i>		
8706 00 31	For three-wheeled vehicles	Free	
8706 00 39	Other	Free	

**ITC (HS), 2012  
SCHEDULE 1 – IMPORT POLICY**

Section XVII

Chapter-87

	<b><i>For the motor vehicles of heading 8704:</i></b>		
8706 00 41	For three-wheeled motor vehicle	Free	
8706 00 42	For vehicles, other than petrol driven	Free	
8706 00 43	For dumpers covered in the heading 8704	Free	
8706 00 49	Other	Free	
8706 00 50	For the motor vehicles of heading 8705	Free	
<b>8707</b>	<b>BODIES (INCLUDING CABS), FOR THE MOTOR VEHICLES OF HEADINGS 8701 TO 8705</b>		
8707 10 00	For the vehicles of heading 8703	Free	
8707 90 00	Other	Free	
<b>8708</b>	<b>PARTS AND ACCESSORIES OF THE MOTOR VEHICLES OF HEADINGS 8701 TO 8705</b>		
<b>8708 10</b>	<b><i>Bumpers and parts thereof:</i></b>		
8708 10 10	For tractors	Free	
8708 10 90	Other	Free	
	<b><i>Other parts and accessories of bodies (including cabs):</i></b>		
8708 21 00	Safety seat belts	Free	
8708 29 00	Other	Free	
8708 30 00	Brakes and servo-brakes; parts thereof	Free	
8708 40 00	Gear boxes and parts thereof	Free	
8708 50 00	Drive-axles with differential, whether or not provided with other transmission components, non-driving axles; parts thereof	Free	
8708 70 00	Road wheels and parts and accessories thereof	Free	
8708 80 00	Suspension systems and parts thereof (including shock absorbers)	Free	
	<b><i>Other parts and accessories:</i></b>		
8708 91 00	Radiators and parts thereof	Free	
8708 92 00	Silencers (mufflers) and exhaust pipes; parts thereof	Free	
8708 93 00	Clutches and parts thereof	Free	
8708 94 00	Steering wheels, steering columns and steering boxes; parts thereof	Free	
8708 95 00	Safety airbags with inflator system; parts thereof	Free	
8708 99 00	Other	Free	

**ITC (HS), 2012  
SCHEDULE 1 – IMPORT POLICY**

Section XVII

Chapter-87

<b>8709</b>	<b>WORKS TRUCKS, SELF-PROPELLED, NOT FITTED WITH LIFTING OR HANDLING EQUIPMENT, OF THE TYPE USED IN FACTORIES, WAREHOUSES, DOCK AREAS OR AIRPORTS FOR SHORT DISTANCE TRANSPORT OF GOODS; TRACTORS OF THE TYPE USED ON RAILWAY STATION PLATFORMS; PARTS OF THE FOREGOING VEHICLES</b>		
	<i>Vehicles:</i>		
8709 11 00	Electrical	Free	
8709 19 00	Other	Free	
8709 90 00	Parts	Free	
8710 00 00	Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles	Restricted	
<b>8711</b>	<b>MOTORCYCLES (INCLUDING MOPEDS) AND CYCLES FITTED WITH AN AUXILIARY MOTOR, WITH OR WITHOUT SIDE-CARS</b>		
<b>8711 10</b>	<i>With reciprocating internal combustion piston engine of a cylinder capacity not exceeding 50cc:</i>		
8711 10 10	Mopeds	Free	
8711 10 20	Motorised cycles	Free	
8711 10 90	Other	Free	
<b>8711 20</b>	<i>With reciprocating internal combustion piston engine of a cylinder capacity exceeding 50 cc but not exceeding 250 cc:</i>		
	<i>Scooters:</i>		
8711 20 11	Of cylinder capacity not exceeding 75 cc	Free	
8711 20 19	Other	Free	
	<i>Motor cycles:</i>		
8711 20 21	Of cylinder capacity not exceeding 75 cc	Free	
8711 20 29	Other	Free	
	<i>Mopeds:</i>		
8711 20 31	Of cylinder capacity not exceeding 75 cc	Free	
8711 20 39	Other	Free	



**ITC (HS), 2012  
SCHEDULE 1 – IMPORT POLICY**

Section XVII

Chapter-87

	<b>Other:</b>		
8711 20 91	Of cylinder capacity not exceeding 75 cc	Free	
8711 20 99	Other	Free	
<b>8711 30</b>	<b>With reciprocating internal combustion piston engine of a cylinder capacity exceeding 250 cc but not exceeding 500 cc:</b>		
8711 30 10	Scooters	Free	
8711 30 20	Motor-cycles	Free	
8711 30 90	Other	Free	
<b>8711 40</b>	<b>With reciprocating internal combustion piston engine of a cylinder capacity exceeding 500 cc but not exceeding 800 cc:</b>		
8711 40 10	Motor-cycles	Free	
8711 40 90	Other	Free	
8711 50 00	With reciprocating internal combustion piston engine of a cylinder capacity exceeding 800 cc	Free	
<b>8711 90</b>	<b>Other:</b>		
8711 90 10	Side-cars	Free	
	<b>Other:</b>		
8711 90 91	Electrically operated	Free	
8711 90 99	Other	Free	
<b>8712</b>	<b>BICYCLES AND OTHER CYCLES (INCLUDING DELIVERY TRICYCLES), NOT MOTORISED</b>		
<b>8712 00</b>	<b>Bicycles and other cycles (including delivery tricycles), not motorized:</b>		
8712 00 10	Bicycles	Free	
8712 00 90	Other	Free	
<b>8713</b>	<b>CARRIAGES FOR DISABLED PERSONS, WHETHER OR NOT MOTORISED OR OTHERWISE MECHANICALLY PROPELLED</b>		
<b>8713 10</b>	<b>Not mechanically propelled:</b>		
8713 10 10	Wheel chairs for invalid	Free	
8713 10 90	Other	Free	
<b>8713 90</b>	<b>Other:</b>		
8713 90 10	Wheel chairs for invalid	Free	
8713 90 90	Other	Free	

**ITC (HS), 2012  
SCHEDULE 1 – IMPORT POLICY**

Section XVII

Chapter-87

<b>8714</b>	<b>PARTS AND ACCESSORIES OF VEHICLES OF HEADINGS 8711 TO 8713</b>		
<b>8714 10</b>	<i>Of motorcycles (including mopeds):</i>		
8714 10 10	Saddles	Free	
8714 10 90	Other	Free	
<b>8714 20</b>	<i>Of carriages for disabled persons:</i>		
8714 20 10	Mechanically propelled	Free	
8714 20 20	Non-mechanically propelled	Free	
8714 20 90	Other	Free	
	<i>Other:</i>		
8714 91 00	Frames and forks, and parts thereof	Free	
<b>8714 92</b>	<i>Wheel rims and spokes:</i>		
8714 92 10	Bicycle rims	Free	
8714 92 20	Bicycle spokes	Free	
8714 92 90	Other	Free	
<b>8714 93</b>	<i>Hubs, other than coaster braking hubs and hub brakes, and free-wheel sprocket-wheels:</i>		
8714 93 10	Bicycle hubs	Free	
8714 93 20	Bicycle free-wheels	Free	
8714 93 90	Other	Free	
8714 94 00	Brakes, including coaster braking hubs and hub brakes, and parts thereof	Free	
<b>8714 95</b>	<b>Saddles:</b>		
8714 95 10	Bicycle saddles	Free	
8714 95 90	Other	Free	
8714 96 00	Pedals and crank-gear, and parts thereof	Free	
<b>8714 99</b>	<i>Other:</i>		
8714 99 10	Bicycle chains	Free	
8714 99 20	Bicycle wheels	Free	
8714 99 90	Other	Free	
<b>8715</b>	<b>BABY CARRIAGES AND PARTS THEREOF</b>		
<b>8715 00</b>	<i>Baby carriages and parts thereof:</i>		
8715 00 10	Baby carriages	Free	
8715 00 20	Parts	Free	

**ITC (HS), 2012**  
**SCHEDULE 1 – IMPORT POLICY**

Section XVII

Chapter-87

<b>8716</b>	<b>TRAILERS AND SEMI-TRAILERS; OTHER VEHICLES, NOT MECHANICALLY PROPELLED; PARTS THEREOF</b>		
8716 10 00	Trailers and semi-trailers of the caravan type, for housing or camping	Free	
8716 20 00	Self-loading or self-unloading trailers and semi-trailers for agricultural purposes	Free	
	<i>Other trailers and semi-trailers for the transport of goods:</i>		
8716 31 00	Tanker trailers and tanker semi-trailers	Free	
8716 39 00	Other	Free	
8716 40 00	Other trailers and semi-trailers	Free	
<b>8716 80</b>	<i>Other vehicles:</i>		
8716 80 10	Hand propelled vehicles (e.g. hand carts, rickshaws and the like)	Free	
8716 80 20	Animal drawn vehicles	Free	
8716 80 90	Other	Free	
<b>8716 90</b>	<i>Parts:</i>		
8716 90 10	Parts and accessories of trailers	Free	
8716 90 90	Other	Free	

**Policy Conditions of this Chapter:**

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

**ITC (HS), 2012**  
**SCHEDULE 1 – IMPORT POLICY**

*Section XVII*

*Chapter-87*

- (c) In addition to the conditions specified in (a) and (b) above, the second hand or used vehicle shall conform to the provisions of the Motor Vehicle Act, 1988 and the rules made thereunder.
- (d) Whoever being an importer or dealer in motor vehicles who imports or offers to import a second hand or used vehicle into India shall,
  - (i) at the time of importation, submit a certificate issued by a testing agency, which the Central Government may notify in this regard, that the second hand or used vehicle being imported into India has been tested immediately before shipment for export to India and the said vehicle conforms to all the regulations specified in the Motor Vehicles Act, 1988 of India and the rules made thereunder.
  - (ii) At the time of importation, submit a certificate issued by a testing agency, which the Central Government may notify in this regard, that the second hand or used vehicle being imported into India has been tested immediately before shipment for export to India and the said vehicle conforms to the original homologation certificate issued at the time of manufacture.
  - (iii) On arrival at the Indian port but before clearance for home consumption, submit the vehicle for testing by the Vehicle Research and Development Establishment, Ahmednagar of the Ministry of Defence of the Government of India or Automotive research Association of India, Pune or Central Farm Machinery Training and Testing Institute, Budni, Madhya Pradesh for tractors, and such other agencies as may be specified by the Central Government, for granting a certificate by that agency as to the compliance of the provisions of the Motor Vehicles Act, 1988 and any rules made thereunder.
  - (iv) Import of these vehicles shall be allowed only through the customs port at Mumbai.
- (e) The second hand or used vehicles imported into India should have a minimum roadworthiness for a period of 5 years from the date of importation into India with assurance for providing service facilities within the country during the five year period. For this purpose, the importer shall, at the time of importation, submit a declaration indicating the period of roadworthiness in respect of every individual vehicle being imported, supported by a certificate issued by any of the testing agencies, which the Central Government may notify in this regard.

**ITC (HS), 2012**  
**SCHEDULE 1 – IMPORT POLICY**

*Section XVII*

*Chapter-87*

- (2) (I) A new imported vehicle (including all the vehicles other than Railway or Tramway) for the purposes of this Chapter shall mean a vehicle that:-
- (a) has not been manufactured/assembled in India; and
  - (b) has not been sold, leased or loaned prior to importation into India; or
  - (c) has not been registered for use in any country according to the laws of that country, prior to importation into India.
- (II) The import of new vehicles shall be subject to the following conditions:
- a. The new vehicle shall-
    - (i) have a speedometer indicating the speed in Kilometers per hour;
    - (ii) have right hand steering, and controls (applicable on vehicles other than two and three wheelers);
    - (iii) have photometry of the headlamps to suit “keep-left” traffic; and
    - (iv) be imported from the country of manufacture.
  - b. In addition to the conditions specified in (a) above, the new vehicle shall conform to the provisions of the Motor Vehicles Act, 1988 and the rules made thereunder, as applicable, on the date of import.
  - c. Whoever being an importer or dealer in motor vehicles who imports or offers to import a new vehicle into India shall,
    - (i) at the time of importation, have valid certificate of compliance as per the provisions of rule 126 of Central Motor Vehicle Rules(CMVR), 1989, for the vehicle model being imported, issued by any of the testing agencies, specified in the said rule;
    - (ii) be responsible for all the provisions assigned to the manufacturer as per Rules 122 & 138 of CMVR, 1989 and for issuing Form 22, as per provisions of CMVR, 1989; and
    - (iii) give an undertaking in writing that the proof of compliance to conformity of production as per rule 126A of CMVR shall be submitted within six months of the imports. In case of failure to do so, no further import of new vehicle of that model shall be allowed thereafter.
  - d. The import of new vehicles shall be permitted only through the Customs port at Nhava Sheva, Kolkata, Chennai and Chennai Airport, Cochin, ICD-Tughlakabad and Delhi Air Cargo, Mumbai Port and Mumbai Air Cargo Complex, ICD Talegaon Pune.
  - e. The provisions of this notification will not apply to the imports of new vehicles-
    - (i) for the purpose of certification as per para c(i) above;

**ITC (HS), 2012**  
**SCHEDULE 1 – IMPORT POLICY**

*Section XVII*

*Chapter-87*

- (ii) for the purpose of defence requirements;
  - f. The above mentioned provisions will also not apply to the import of new vehicles for R & D purpose by vehicle manufacturers and auto component manufacturers. However, the vehicles imported by both these categories for R & D will not be registered under the CMVR Rules in the country and will not ply on Indian roads. The customs will make necessary endorsement at the time of clearance of these vehicles.
  - g. In case the country of manufacture is a land locked country and the shipment takes place from another country, the vehicles would deemed to have been exported from the country of manufacture provided there are supporting documents to track the vehicles from the country of manufacture to the Port of Landing and from there, to the Port of Destination.
- (3) (I)** The conditions at Sl. Nos. 1 & 2 above shall not be applicable on import of passenger cars/jeeps/multi utility vehicles etc. on payment of full Customs duty by the following categories of importers:
- (a) Individuals coming to India for permanent settlement after two years continuous stay abroad provided the car has been in the possession of the individual for a period of minimum one year abroad.
  - (b) Resident Indians presented with a car as an award in any international event/match/competition;
  - (c) Legal heirs/successors of deceased relatives residing abroad;
  - (d) Physically handicapped persons;
  - (e) Companies incorporated in India having foreign equity participation;
  - (f) Branches/offices of foreign firms;
  - (g) Charitable/Missionary/Religious institutions registered as per the law relating to the registration of the societies or trusts or otherwise approved by the Central or State Government, subject to the condition that the importer is an established institution and is functioning for the common benefit of the community, and subject further to production of necessary clearance under the Foreign Contribution (Regulation) Act, 1976.
  - (h) Honorary Consuls of foreign countries on the recommendations of the Ministry of External Affairs, Government of India.
  - (i) Journalists/Correspondents of foreign news agencies having accreditation certificate with the Press Information Bureau, Ministry of Information and Broadcasting, Govt. of India.

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

**ITC (HS), 2012**  
**SCHEDULE 1 – IMPORT POLICY**

*Section XVII*

*Chapter-87*

- (II) All the above categories shall be entitled to import only one vehicle except categories (e) and (f), which shall be entitled to import maximum of three vehicles. Persons in category (d) shall be entitled to import only specially designed vehicles suitable for use by handicapped. All such imports shall carry a “NO SALE” condition of two years which shall be endorsed by the Customs authorities on the passport/ registration documents at the time of import and by the Regional Transport Authorities when such vehicles are presented for registration in India. The DGFT may, however, permit relaxation of these conditions or imports by any other category not listed above in special circumstances.
- (III) All bonds/ bank guarantees executed by importers of cars/two wheelers etc. prior to 31.03.97, where the vehicle has not been transferred, shall be deemed to have been discharged with effect from 31.03.2000 (from the date of issuance of public notice no. 3(RE-2000)/97-02.
- (4) The import of vehicles (as classified under this Chapter) by Foreign Diplomats and Other Privileged Persons in this category, who are exempt from payment of customs duty, shall be exempt from the conditions specified at Sl. No. 1 & 2 above. Such imported vehicles shall be disposed off in the manner specified in the Foreign Privileged Persons (Regulations of Customs Privileges) Rules, 1957, as amended from time to time.
- (5) The import of vehicles namely, Digital Satellite News Gathering Vans (DSNG van)/ Outdoor Broadcasting Vans (OB Van), as classified in this Chapter, fitted with equipments for telecasting shall be exempted from the conditions specified at Sl. No. 1 & 2 above. However, these imports shall be subject to the condition that the vehicle should have right hand steering and controls (applicable on vehicles other than two and three wheelers).
- (6) The import of vehicles namely, ATVs (All Terrain Vehicles) which are specifically designed for off-the-road sports, recreation and some farm usage and do not require registration under provisions of the CMVR, shall be exempted from the conditions mentioned at Sl. No. 1 and 2 above.
- (7) Import of new vehicles having an FOB value of US \$ 40,000 or more and engine capacity of more than 3000cc for petrol run vehicle and more than 2500cc for diesel run vehicles by (a) Individuals, (b) Companies and firms or (c) OEMs (Original Equipment Manufacturers- who have manufacturing and service network in India) will be exempt from the conditions at Sl. No. 2(II)(a)(iv) and 2(II)(c) above. However, at the time of Customs clearance, a Type Approval Certificate / COP of an international accredited agency from the country of origin

**ITC (HS), 2012**  
**SCHEDULE 1 – IMPORT POLICY**

*Section XVII*

*Chapter-87*

or an EC Type Approval Certificate / Certificate of COP, of an accredited agency from any member state of EU, including a notarized English translation thereof, shall be furnished. This Type Approval shall stipulate that the vehicle to be imported complies with all the ECE Regulations for the complete vehicle. The accredited agencies have been notified vide Policy Circular No. 26 dated 9.2.2004.

**(8)** Import of new and second hand vehicles (not older than three years from the date of manufacture) shall be exempt from the condition at Sl. No. 2(II) (c) above only for jobbing and subsequent re-export in terms of Customs Notification No. 32/97 CUS (N.T.) dated 01.04.1997.

**(9)** Import of new motorcycles with engine capacity of 800 cc or more, by all categories of importers, including: (a) Individuals; (b) Companies and firm; or (c) OEMs (Original Equipment Manufacturers- who have manufacturing and service network in India) will be exempt from the conditions at Sl. No. (2) (II) (c) above. However, at the time of Customs clearance, an EC Type Approval Certificate / Certificate of COP, of an accredited agency from any member state of EU, including a notarized English translation thereof, shall be furnished. This Type Approval shall stipulate that the vehicle to be imported meets the technical requirements of all relevant separate directives, as last amended and as listed in EU Directive 2002/24/EC. Such imported motorcycles shall meet the EURO III emission norms as defined in EU Directive 2003/77/EC.