

Section XVII

Vehicles, aircraft, vessels and associated transport equipment

NOTES—

1. This Section does not cover articles of heading 95.03 or 95.08, or bobsleighs, toboggans or the like of heading 95.06.
2. The expressions “parts” and “parts and accessories” do not apply to the following articles, whether or not they are identifiable as for the goods of this Section:
 - (a) Joints, washers or the like of any material (classified according to their constituent material or in heading 84.84) or other articles of vulcanised rubber other than hard rubber (heading 40.16);
 - (b) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
 - (c) Articles of Chapter 82 (tools);
 - (d) Articles of heading 83.06;
 - (e) Machines or apparatus of headings 84.01 to 84.79, or parts thereof, other than the radiators for the articles of this section; articles of heading 84.81 or 84.82 or, provided they constitute integral parts of engines or motors, articles of heading 84.83;
 - (f) Electrical machinery or equipment (Chapter 85);
 - (g) Articles of Chapter 90;
 - (h) Articles of Chapter 91;
 - (i) Arms (Chapter 93);
 - (k) Lamps or lighting fittings of heading 94.05; or
 - (l) Brushes of a kind used as parts of vehicles (heading 96.03).
3. References in Chapters 86 to 88 to “parts” or “accessories” do not apply to parts or accessories which are not suitable for use solely or principally with the articles of those Chapters. A part or accessory which answers to a description in two or more of the headings of those Chapters is to be classified under that heading which corresponds to the principal use of that part or accessory.
4. For the purposes of this Section:
 - (a) Vehicles specially constructed to travel on both road and rail are classified under the appropriate heading of Chapter 87;
 - (b) Amphibious motor vehicles are classified under the appropriate heading of Chapter 87;
 - (c) Aircraft specially constructed so that they can also be used as road vehicles are classified under the appropriate heading of Chapter 88.
5. Air-cushion vehicles are to be classified within this Section with the vehicles to which they are most akin as follows:
 - (a) In Chapter 86 if designed to travel on a guide-track (hovertrains);
 - (b) In Chapter 87 if designed to travel over land or over both land and water;
 - (c) In Chapter 89 if designed to travel over water, whether or not able to land on beaches or landing-stages or also able to travel over ice.

Parts and accessories of air-cushion vehicles are to be classified in the same way as those of vehicles of the heading in which the air-cushion vehicles are classified under the above provisions.

Hovertrain track fixtures and fittings are to be classified as railway track fixtures and fittings, and signalling, safety or traffic control equipment for hovertrain transport systems as signalling, safety or traffic control equipment for railways.

Chapter 86

Railway or tramway locomotives, rolling-stock and parts thereof; railway or tramway track fixtures and fittings and parts thereof; mechanical (including electro-mechanical) traffic signalling equipment of all kinds

NOTES—

1. This Chapter does not cover:
 - (a) Railway or tramway sleepers of wood or of concrete, or concrete guide-track sections for hovertrains (heading 44.06 or 68.10);
 - (b) Railway or tramway track construction material of iron or steel of heading 73.02; or
 - (c) Electrical signalling, safety or traffic control equipment of heading 85.30.
2. Heading 86.07 applies, *inter alia*, to:
 - (a) Axles, wheels, wheel sets (running gear), metal tyres, hoops and hubs and other parts of wheels;
 - (b) Frames, underframes, bogies and bissel-bogies;
 - (c) Axle boxes; brake gear;
 - (d) Buffers for rolling-stock; hooks and other coupling gear and corridor connections;
 - (e) Coachwork.
3. Subject to the provisions of Note 1 above, heading 86.08 applies, *inter alia*, to:
 - (a) Assembled track, turntables, platform buffers, loading gauges;
 - (b) Semaphores, mechanical signal discs, level crossing control gear, signal and point controls, and other mechanical (including electro-mechanical) signalling, safety or traffic control equipment, whether or not fitted for electric lighting, for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields.

**Railway or tramway locomotives, rolling-stock and parts thereof;
railway or tramway track fixtures and fittings and parts thereof; mechanical
(including electro-mechanical) traffic signalling equipment of all kinds—continued**

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
86.01			Rail locomotives powered from an external source of electricity or by electric accumulators:		
8601.10.00	00E	No.	– Powered from an external source of electricity	Free	Free
8601.20.00	00J	No.	– Powered by electric accumulators	Free	Free
86.02			Other rail locomotives; locomotive tenders:		
8602.10			– Diesel-electric locomotives:		
8602.10.01	00K	No.	-- Of a weight not exceeding 46 tonnes	5	Free *See Below CA Free
8602.10.09	00L	No.	-- Other	Free	Free
8602.90			– Other:		
8602.90.01	00J	No.	-- Of a weight not exceeding 46 tonnes	5	Free *See Below CA Free
8602.90.09	00K	No.	-- Other	Free	Free
86.03			Self-propelled railway or tramway coaches, vans and trucks, other than those of heading 86.04:		
8603.10.00	00A	No.	– Powered from an external source of electricity	Free	Free
8603.90.00	00L	No.	– Other	Free	Free
86.04			Railway or tramway maintenance or service vehicles, whether or not self-propelled (for example, workshops, cranes, ballast tampers, trackliners, testing coaches and track inspection vehicles)		
8604.00.00	00F	No.		Free	Free
86.05			Railway or tramway passenger coaches, not self-propelled; luggage vans, post office coaches and other special purpose railway or tramway coaches, not self-propelled (excluding those of heading 86.04)		
8605.00.00	00D	No.		Free	Free
86.06			Railway or tramway goods vans and wagons, not self-propelled:		
8606.10.00	00F	No.	– Tank wagons and the like	5	Free *See Below CA Free
8606.30.00	00C	No.	– Self-discharging vans and wagons, other than those of subheading 8606.10	5	Free *See Below CA Free
			– Other:		
8606.91.00			-- Covered and closed	5	Free *See Below CA Free
	10G	No.	. . . Insulated or refrigerated vans and wagons, other than those of subheading 8606.10		
	19L	No.	. . . Other		
8606.92.00	00D	No.	-- Open, with non-removable sides of a height exceeding 60 cm	5	Free *See Below CA Free
8606.99.00	00F	No.	-- Other	5	Free *See Below CA Free
86.07			Parts of railway or tramway locomotives or rolling-stock:		
			– Bogies, bissel-bogies, axles and wheels, and parts thereof:		
8607.11.00	00J	kg	-- Driving bogies and bissel-bogies	5	Free *See Below CA Free
8607.12.00	00C	kg	-- Other bogies and bissel-bogies	5	Free *See Below CA Free
8607.19.00	00E	kg	-- Other, including parts	5	Free *See Below CA Free
			– Brakes and parts thereof:		
8607.21.00	00B	kg	-- Air brakes and parts thereof	5	Free *See Below CA Free

*Unless otherwise indicated, AAN, AU, CN, CPT, HK, KR, LLDC, MY, Pac, SG, TH, TPA and TW rates in the Preferential Tariff are Free.

**Railway or tramway locomotives, rolling-stock and parts thereof;
railway or tramway track fixtures and fittings and parts thereof; mechanical
(including electro-mechanical) traffic signalling equipment of all kinds—continued**

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
Parts of railway or tramway locomotives or, etc.—continued					
– Brakes and parts thereof—continued					
8607.29.00	00J	kg	-- Other	5	Free *See Below CA Free
8607.30.00	00A	kg	– Hooks and other coupling devices, buffers, and parts thereof	5	Free *See Below CA Free
– Other:					
8607.91.00	00H	kg	-- Of locomotives	5	Free *See Below CA Free
8607.99.00	00D	kg	-- Other	5	Free *See Below CA Free
86.08					
8608.00	Railway or tramway track fixtures and fittings; mechanical (including electro-mechanical) signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields; parts of the foregoing:				
8608.00.01	00E	. .	– Electro-mechanical signalling, safety and control equipment	5	Free *See Below CA Free
8608.00.09	00F	kg	– Other	Free	Free
86.09					
8609.00	Containers (including containers for the transport of fluids) specially designed and equipped for carriage by one or more modes of transport:				
8609.00.01	00C	. .	– Under such security as Customs may require that the containers will be exported	Free	Free
8609.00.09			– Other	5	Free *See Below CA Free
			. . Refrigerated:		
			. . . Containing hydrofluorocarbons:		
	10A	No. Containing 1,1,1,2-Tetrafluoroethane (HFC-134a)		
	15B	No. Containing R-404A		
	16L	No. Other		
	17J Other		
	19E Other		

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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 purposes 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, fertilisers or other goods.

Machines and working tools designed for fitting to tractors of heading 87.01 as interchangeable equipment remain classified in their respective headings even if presented with the tractor, and whether or not mounted on it.

3. Motor chassis fitted with cabs fall in headings 87.02 to 87.04, and not in heading 87.06.
4. Heading 87.12 includes all children’s bicycles. Other children’s cycles fall in heading 95.03.

NEW ZEALAND NOTE—

1. Parts and components of the goods of heading 87.01, 87.02, 87.03, 87.04 or 87.06 imported unassembled in accordance with Section 14 of the Tariff Act 1988 and notwithstanding that these may be imported in more than one shipment and from different sources, are deemed to fall within the Tariff item specifically provided for these goods within the appropriate heading. This provision is, however, not to be taken to apply to parts and components which the Minister has determined must be entered separately. These parts and components are to be entered under the Tariff item specifically provided in the heading within which they would fall to be classified if imported separately.

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Chapter 87—continued

**Vehicles other than railway or tramway rolling-stock, and parts
and accessories thereof—continued**

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
87.01			Tractors (other than tractors of heading 87.09):		
8701.10.00	10J	No.	– Single axle tractors	Free	Free
8701.20			– Road tractors for semi-trailers:		
8701.20.01	00A	No.	– – Unassembled as may be determined by the Minister in accordance with Section 14 of this Act, and under such conditions as the Minister may prescribe	Free	Free
			– – Other:		
8701.20.11	00G	No.	– – – G.v.w. not exceeding 10,500 kg	5	Free *See Below CA Free
8701.20.19	00H	No.	– – – Other	Free	Free
8701.30.00	00J	No.	– Track-laying tractors	Free	Free
			– Other, of an engine power:		
8701.91.00			– – Not exceeding 18 kW	Free	Free
			. . . Wheeled:		
	10B	No.	. . . . Garden		
	13G	No.	. . . . Log skidders and log skidder bases		
	15C	No.	. . . . Other		
	19F	No.	. . . Other		
8701.92.00			– – Exceeding 18 kW but not exceeding 37 kW	Free	Free
			. . . Wheeled:		
	10G	No.	. . . . Garden		
	13A	No.	. . . . Log skidders and log skidder bases		
	15H	No.	. . . . Other		
	19L	No.	. . . Other		
8701.93.00			– – Exceeding 37 kW but not exceeding 75 kW	Free	Free
			. . . Wheeled:		
	10A	No.	. . . . Garden		
	13F	No.	. . . . Log skidders and log skidder bases		
	15B	No.	. . . . Other		
	19E	No.	. . . Other		
8701.94.00			– – Exceeding 75 kW but not exceeding 130 kW	Free	Free
			. . . Wheeled:		
	10F	No.	. . . . Garden		
	13L	No.	. . . . Log skidders and log skidder bases		
	15G	No.	. . . . Other		
	19K	No.	. . . Other		
8701.95.00			– – Exceeding 130 kW	Free	Free
			. . . Wheeled:		
	10L	No.	. . . . Garden		
	13E	No.	. . . . Log skidders and log skidder bases		
	15A	No.	. . . . Other		
	19D	No.	. . . Other		
87.02			Motor vehicles for the transport of ten or more persons, including the driver:		
8702.10.00			– With only compression-ignition internal combustion piston engine (diesel or semi-diesel)	5	Free *See Below CA Free
	10G	No.	. . New		
	19L	No.	. . Used		
8702.20.00			– With both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion	5	Free *See Below CA Free
	10L	No.	. . New		
	19D	No.	. . Used		
8702.30.00			– With both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion	5	Free *See Below CA Free
	10D	No.	. . New		
	19H	No.	. . Used		
8702.40.00			– With only electric motor for propulsion	5	Free *See Below CA Free
	10H	No.	. . New		
	19A	No.	. . Used		

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**Vehicles other than railway or tramway rolling-stock, and parts
and accessories thereof—continued**

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
			Motor vehicles for the transport of ten or more persons, etc.—continued		
8702.90.00			— Other	5	Free *See Below CA Free
	10F	No.	. . . New		
	19K	No.	. . . Used		
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:		
8703.10.00	00H	No.	— Vehicles specially designed for travelling on snow; golf cars and similar vehicles	Free	Free
			— Other vehicles, with only spark-ignition internal combustion reciprocating piston engine:		
8703.21			— Of a cylinder capacity not exceeding 1,000 cc:		
8703.21.11			— — Motorhomes, being vehicles for the transport of persons, specially equipped for habitation (for example, with sleeping, cooking, toilet facilities, etc.)	10	Free *See Below CA Free
	10E	No.	. . . . New		
	19J	No.	. . . . Used		
8703.21.15			— — — Ambulances	10	Free *See Below CA Free
	10L	No.	. . . . New		
	19D	No.	. . . . Used		
8703.21.19			— — — Other	Free	Free
	10F	No.	. . . . Four-wheeled farm-bike vehicles		
			. . . . Motor cars:		
			. . . . . New:		
	11D	No.	. . . . . Unassembled as may be determined by the Minister in accordance with section 14 of this Act, and under such conditions as the Minister may prescribe		
	15G	No.	. . . . . Other		
	17C	No.	. . . . . Used		
	19K	No.	. . . . . Other		
8703.22			— Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc:		
8703.22.11			— — Motorhomes, being vehicles for the transport of persons, specially equipped for habitation (for example, with sleeping, cooking, toilet facilities, etc.)	10	Free *See Below CA Free
	10K	No.	. . . . New		
	19C	No.	. . . . Used		
8703.22.15			— — — Ambulances	10	Free *See Below CA Free
	10E	No.	. . . . New		
	19J	No.	. . . . Used		
8703.22.19			— — — Other	Free	Free
			. . . . Motor cars:		
			. . . . . New:		
	10L	No.	. . . . . Unassembled as may be determined by the Minister in accordance with section 14 of this Act, and under such conditions as the Minister may prescribe		
	15A	No.	. . . . . Other		
	17H	No.	. . . . . Used		
	19D	No.	. . . . . Other		
8703.23			— Of a cylinder capacity exceeding 1,500 cc but not exceeding 3,000 cc:		
8703.23.11			— — Motorhomes, being vehicles for the transport of persons, specially equipped for habitation (for example, with sleeping, cooking, toilet facilities, etc.)	10	Free *See Below CA Free
	10D	No.	. . . . New		
	19H	No. Used		
8703.23.15			— — — Ambulances	10	Free *See Below CA Free
	10K	No. New		
	19C	No. Used		

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Chapter 87—continued

**Vehicles other than railway or tramway rolling-stock, and parts
and accessories thereof—continued**

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
			Motor cars and other motor vehicles principally, etc.—continued — Other vehicles, with only spark-ignition internal, etc.— <i>continued</i> — Of a cylinder capacity exceeding 1,500 cc but not, etc.— <i>continued</i>		
8703.23.19			--- Other Motor cars: New:	Free	Free
	10E	No.	. . . . . Unassembled as may be determined by the Minister in accordance with section 14 of this Act, and under such conditions as the Minister may prescribe		
	15F	No.	. . . . . Other		
	17B	No.	. . . . . Used		
	19J	No.	. . . . . Other		
8703.24			-- Of a cylinder capacity exceeding 3,000 cc:		
8703.24.11			--- Motorhomes, being vehicles for the transport of persons, specially equipped for habitation (for example, with sleeping, cooking, toilet facilities, etc.)	10	Free *See Below CA Free
	10J	No.	. . . . . New		
	19B	No.	. . . . . Used		
8703.24.15			--- Ambulances	10	Free *See Below CA Free
	10D	No.	. . . . . New		
	19H	No.	. . . . . Used		
8703.24.19			--- Other Motor cars: New:	Free	Free
	10K	No.	. . . . . Unassembled as may be determined by the Minister in accordance with section 14 of this Act, and under such conditions as the Minister may prescribe		
	15L	No.	. . . . . Other		
	17G	No.	. . . . . Used		
	19C	No.	. . . . . Other		
8703.31			— Other vehicles, with only compression-ignition internal combustion piston engine (diesel or semi-diesel): -- Of a cylinder capacity not exceeding 1,500 cc:		
8703.31.11			--- Motorhomes, being vehicles for the transport of persons, specially equipped for habitation (for example, with sleeping, cooking, toilet facilities, etc.)	10	Free *See Below CA Free
	10J	No.	. . . . . New		
	19B	No.	. . . . . Used		
8703.31.15			--- Ambulances	10	Free *See Below CA Free
	10D	No.	. . . . . New		
	19H	No.	. . . . . Used		
8703.31.19			--- Other Four-wheeled farm-bike vehicles Motor cars: New:	Free	Free
	11H	No.	. . . . . Unassembled as may be determined by the Minister in accordance with section 14 of this Act, and under such conditions as the Minister may prescribe		
	15L	No.	. . . . . Other		
	17G	No.	. . . . . Used		
	19C	No.	. . . . . Other		
8703.32			-- Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,500 cc:		
8703.32.11			--- Motorhomes, being vehicles for the transport of persons, specially equipped for habitation (for example, with sleeping, cooking, toilet facilities, etc.)	10	Free *See Below CA Free
	10C	No.	. . . . . New		
	19G	No. Used		
8703.32.15			--- Ambulances	10	Free *See Below CA Free
	10J	No. New		
	19B	No. Used		

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**Vehicles other than railway or tramway rolling-stock, and parts
and accessories thereof—continued**

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
8703.32			Motor cars and other motor vehicles principally, etc.—continued — Other vehicles, with only compression-ignition, etc.—continued — Of a cylinder capacity exceeding 1,500 cc but not, etc.—continued		
8703.32.19			--- Other Motor cars: New: 10D No. Unassembled as may be determined by the Minister in accordance with section 14 of this Act, and under such conditions as the Minister may prescribe 15E No. Other 17A No. Used 19H No. Other	Free	Free
8703.33			-- Of a cylinder capacity exceeding 2,500 cc:		
8703.33.11			--- Motorhomes, being vehicles for the transport of persons, specially equipped for habitation (for example, with sleeping, cooking, toilet facilities, etc.)	10	Free *See Below CA Free
	10H	No.	. . . . New		
	19A	No.	. . . . Used		
8703.33.15			--- Ambulances	10	Free *See Below CA Free
	10C	No.	. . . . New		
	19G	No.	. . . . Used		
8703.33.19			--- Other Motor cars: New: 10J No. Unassembled as may be determined by the Minister in accordance with section 14 of this Act, and under such conditions as the Minister may prescribe 15K No. Other 17F No. Used 19B No. Other	Free	Free
8703.40			— Other vehicles, with both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion, other than those capable of being charged by plugging to external source of electric power: — Of a cylinder capacity not exceeding 1,000 cc:		
8703.40.10			--- Motorhomes, being vehicles for the transport of persons, specially equipped for habitation (for example, with sleeping, cooking, toilet facilities, etc.)	10	Free *See Below CA Free
	10A	No.	. . . . New		
	19E	No.	. . . . Used		
8703.40.11			--- Ambulances	10	Free *See Below CA Free
	10H	No.	. . . . New		
	19A	No.	. . . . Used		
8703.40.13			--- Other Four-wheeled farm-bike vehicles Motor cars: New: 11J No. Unassembled as may be determined by the Minister in accordance with section 14 of this Act, and under such conditions as the Minister may prescribe 15A No. Other 17H No. Used 19D No. Other	Free	Free
8703.40.15			-- Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc: --- Motorhomes, being vehicles for the transport of persons, specially equipped for habitation (for example, with sleeping, cooking, toilet facilities, etc.)	10	Free *See Below CA Free
	10C	No.	. . . . New		
	19G	No. Used		
8703.40.17			--- Ambulances	10	Free *See Below CA Free
	10F	No. New		
	19K	No. Used		

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Chapter 87—continued

**Vehicles other than railway or tramway rolling-stock, and parts
and accessories thereof—continued**

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
			Motor cars and other motor vehicles principally, etc.—continued — Other vehicles, with both spark-ignition internal, etc.— <i>continued</i> — Of a cylinder capacity exceeding 1,000 cc but not, etc.— <i>continued</i> :		
8703.40.19			--- Other Motor cars: New:	Free	Free
	10J	No.	. . . . . Unassembled as may be determined by the Minister in accordance with section 14 of this Act, and under such conditions as the Minister may prescribe		
	15K	No.	. . . . . Other		
	17F	No.	. . . . . Used		
	19B	No.	. . . . . Other		
			— Of a cylinder capacity exceeding 1,500 cc but not exceeding 3,000 cc:		
8703.40.21			--- Motorhomes, being vehicles for the transport of persons, specially equipped for habitation (for example, with sleeping, cooking, toilet facilities, etc.)	10	Free *See Below CA Free
	10C	No.	. . . . . New		
	19G	No.	. . . . . Used		
8703.40.23			--- Ambulances	10	Free *See Below CA Free
	10F	No.	. . . . . New		
	19K	No.	. . . . . Used		
8703.40.25			--- Other Motor cars: New:	Free	Free
	10J	No.	. . . . . Unassembled as may be determined by the Minister in accordance with section 14 of this Act, and under such conditions as the Minister may prescribe		
	15K	No.	. . . . . Other		
	17F	No.	. . . . . Used		
	19B	No.	. . . . . Other		
			— Of a cylinder capacity exceeding 3,000 cc:		
8703.40.27			--- Motorhomes, being vehicles for the transport of persons, specially equipped for habitation (for example, with sleeping, cooking, toilet facilities, etc.)	10	Free *See Below CA Free
	10A	No.	. . . . . New		
	19E	No.	. . . . . Used		
8703.40.29			--- Ambulances	10	Free *See Below CA Free
	10D	No.	. . . . . New		
	19H	No.	. . . . . Used		
8703.40.39			--- Other Motor cars: New:	Free	Free
	10K	No.	. . . . . Unassembled as may be determined by the Minister in accordance with section 14 of this Act, and under such conditions as the Minister may prescribe		
	15L	No.	. . . . . Other		
	17G	No.	. . . . . Used		
	19C	No.	. . . . . Other		
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:		
			— Of a cylinder capacity not exceeding 1,500 cc:		
8703.50.10			--- Motorhomes, being vehicles for the transport of persons, specially equipped for habitation (for example, with sleeping, cooking, toilet facilities, etc.)	10	Free *See Below CA Free
	10E	No. New		
	19J	No. Used		

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**Vehicles other than railway or tramway rolling-stock, and parts
and accessories thereof—continued**

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
			Motor cars and other motor vehicles principally, etc.—continued — Other vehicles, with both compression-ignition internal, etc.— <i>continued</i> — Of a cylinder capacity not exceeding 1,500 cc— <i>continued</i>		
8703.50.11			--- Ambulances	10	Free *See Below CA Free
	10A	No.	New		
	19E	No.	Used		
8703.50.13			--- Other	Free	Free
	10D	No.	Four-wheeled farm-bike vehicles		
			Motor cars:		
			Motor cars:		
			New:		
	11B	No.	Unassembled as may be determined by the Minister in accordance with section 14 of this Act, and under such conditions as the Minister may prescribe		
	15E	No.	Other		
	17A	No.	Used		
	19H	No.	Other		
			--- Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,500 cc:		
8703.50.15			--- Motorhomes, being vehicles for the transport of persons, specially equipped for habitation (for example, with sleeping, cooking, toilet facilities, etc.)	10	Free *See Below CA Free
	10G	No.	New		
	19L	No.	Used		
8703.50.17			--- Ambulances	10	Free *See Below CA Free
	10K	No.	New		
	19C	No.	Used		
8703.50.19			--- Other	Free	Free
			Motor cars:		
			Motor cars:		
			New:		
	10B	No.	Unassembled as may be determined by the Minister in accordance with section 14 of this Act, and under such conditions as the Minister may prescribe		
	15C	No.	Other		
	17K	No.	Used		
	19F	No.	Other		
			--- Of a cylinder capacity exceeding 2,500 cc:		
8703.50.21			--- Motorhomes, being vehicles for the transport of persons, specially equipped for habitation (for example, with sleeping, cooking, toilet facilities, etc.)	10	Free *See Below CA Free
	10G	No.	New		
	19L	No.	Used		
8703.50.23			--- Ambulances	10	Free *See Below CA Free
	10K	No.	New		
	19C	No.	Used		
8703.50.29			--- Other	Free	Free
			Motor cars:		
			Motor cars:		
			New:		
	10H	No.	Unassembled as may be determined by the Minister in accordance with section 14 of this Act, and under such conditions as the Minister may prescribe		
	15J	No.	Other		
	17E	No.	Used		
	19A	No.	Other		

*Unless otherwise indicated, AAN, AU, CN, CPT, HK, KR, LLDC, MY, Pac, SG, TH, TPA and TW rates in the Preferential Tariff are Free.

Chapter 87—continued

**Vehicles other than railway or tramway rolling-stock, and parts
and accessories thereof—continued**

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
			Motor cars and other motor vehicles principally, etc.—continued		
8703.60			— Other vehicles, with both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion, capable of being charged by plugging to external source of electric power:		
			— Of a cylinder capacity not exceeding 1,000 cc:		
8703.60.10			— — — Motorhomes, being vehicles for the transport of persons, specially equipped for habitation (for example, with sleeping, cooking, toilet facilities, etc.)	10	Free *See Below CA Free
	10J	No.	New		
	19B	No.	Used		
8703.60.11			— — — Ambulances	10	Free CA Free
	10E	No.	New		
	19J	No.	Used		
8703.60.13			— — — Other	Free	Free
	10H	No.	Four-wheeled farm-bike vehicles		
			. . . . . Motor cars:		
			. . . . . New:		
	11F	No.	Unassembled as may be determined by the Minister in accordance with section 14 of this Act, and under such conditions as the Minister may prescribe		
	15J	No.	Other		
	17E	No.	Used		
	19A	No.	Other		
			— Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc:		
8703.60.15			— — — Motorhomes, being vehicles for the transport of persons, specially equipped for habitation (for example, with sleeping, cooking, toilet facilities, etc.)	10	Free *See Below CA Free
	10L	No.	New		
	19D	No.	Used		
8703.60.17			— — — Ambulances	10	Free *See Below CA Free
	10C	No.	New		
	19G	No.	Used		
8703.60.19			— — — Other	Free	Free
			. . . . . Motor cars:		
			. . . . . New:		
	10F	No.	Unassembled as may be determined by the Minister in accordance with section 14 of this Act, and under such conditions as the Minister may prescribe		
	15G	No.	Other		
	17C	No.	Used		
	19K	No.	Other		
			— Of a cylinder capacity exceeding 1,500 cc but not exceeding 3,000 cc:		
8703.60.21			— — — Motorhomes, being vehicles for the transport of persons, specially equipped for habitation (for example, with sleeping, cooking, toilet facilities, etc.)	10	Free *See Below CA Free
	10L	No.	New		
	19D	No.	Used		
8703.60.23			— — — Ambulances	10	Free *See Below CA Free
	10C	No.	New		
	19G	No.	Used		
8703.60.25			— — — Other	Free	Free
			. . . . . Motor cars:		
			. . . . . New:		
	10F	No.	Unassembled as may be determined by the Minister in accordance with section 14 of this Act, and under such conditions as the Minister may prescribe		
	15G	No.	Other		
	17C	No.	Used		
	19K	No.	Other		

*Unless otherwise indicated, AAN, AU, CN, CPT, HK, KR, LLDC, MY, Pac, SG, TH, TPA and TW rates in the Preferential Tariff are Free.

**Vehicles other than railway or tramway rolling-stock, and parts
and accessories thereof—continued**

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
			Motor cars and other motor vehicles principally, etc.—continued — Other vehicles, with both spark-ignition internal, etc.—continued — Of a cylinder capacity exceeding 3,000 cc:		
8703.60.27			— — — Motorhomes, being vehicles for the transport of persons, specially equipped for habitation (for example, with sleeping, cooking, toilet facilities, etc.)	10	Free *See Below CA Free
	10J 19B	No. No.	New Used		
8703.60.29			— — — Ambulances	10	Free *See Below CA Free
	10A 19E	No. No.	New Used		
8703.60.39			— — — Other Motor cars: New: 11E No. Unassembled as may be determined by the Minister in accordance with section 14 of this Act, and under such conditions as the Minister may prescribe 15H No. Other 17D No. Used 19L No. Other	Free	Free
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: — Of a cylinder capacity not exceeding 1,500 cc:		
8703.70.10			— — — Motorhomes, being vehicles for the transport of persons, specially equipped for habitation (for example, with sleeping, cooking, toilet facilities, etc.)	10	Free *See Below CA Free
	10B 19F	No. No.	New Used		
8703.70.11			— — — Ambulances	10	Free *See Below CA Free
	10J 19B	No. No.	New Used		
8703.70.13			— — — Other 10A No. Four-wheeled farm-bike vehicles Motor cars: New: 11K No. Unassembled as may be determined by the Minister in accordance with section 14 of this Act, and under such conditions as the Minister may prescribe 15B No. Other 17J No. Used 19E No. Other	Free	Free
8703.70.15			— Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,500 cc: — — — Motorhomes, being vehicles for the transport of persons, specially equipped for habitation (for example, with sleeping, cooking, toilet facilities, etc.)	10	Free *See Below CA Free
	10D 19H	No. No.	New Used		
8703.70.17			— — — Ambulances	10	Free *See Below CA Free
	10G 19L	No. No.	New Used		

*Unless otherwise indicated, AAN, AU, CN, CPT, HK, KR, LLDC, MY, Pac, SG, TH, TPA and TW rates in the Preferential Tariff are Free.

Chapter 87—continued

**Vehicles other than railway or tramway rolling-stock, and parts
and accessories thereof—continued**

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
			Motor cars and other motor vehicles principally, etc.—continued — Other vehicles, with both compression-ignition internal, etc.— <i>continued</i> — Of a cylinder capacity exceeding 1,500 cc but not, etc.— <i>continued</i>		
8703.70.19			--- Other	Free	Free
			. . . . . Motor cars:		
			. . . . . New:		
	11H	No.	. . . . . Unassembled as may be determined by the Minister in accordance with section 14 of this Act, and under such conditions as the Minister may prescribe		
	15L	No.	. . . . . Other		
	17G	No.	. . . . . Used		
	19C	No.	. . . . . Other		
			-- Of a cylinder capacity exceeding 2,500 cc:		
8703.70.21			--- Motorhomes, being vehicles for the transport of persons, specially equipped for habitation (for example, with sleeping, cooking, toilet facilities, etc.)	10	Free *See Below CA Free
	10D	No.	. . . . . New		
	19H	No.	. . . . . Used		
8703.70.23			--- Ambulances	10	Free *See Below CA Free
	10G	No.	. . . . . New		
	19L	No.	. . . . . Used		
8703.70.29			--- Other	Free	Free
			. . . . . Motor cars:		
			. . . . . New:		
	10E	No.	. . . . . Unassembled as may be determined by the Minister in accordance with section 14 of this Act, and under such conditions as the Minister may prescribe		
	15F	No.	. . . . . Other		
	17B	No.	. . . . . Used		
	19J	No.	. . . . . Other		
8703.80			— Other vehicles, with only electric motor for propulsion:		
8703.80.10			-- Motorhomes, being vehicles for the transport of persons, specially equipped for habitation (for example, with sleeping, cooking, toilet facilities, etc.)	10	Free *See Below CA Free
	10F	No.	. . . . . New		
	19K	No.	. . . . . Used		
8703.80.15			-- Ambulances	10	Free *See Below CA Free
	10H	No.	. . . . . New		
	19A	No.	. . . . . Used		
8703.80.19			-- Other	Free	Free
			. . . . . Motor cars:		
			. . . . . New:		
	10C	No.	. . . . . Unassembled as may be determined by the Minister in accordance with section 14 of this Act, and under such conditions as the Minister may prescribe		
	11A	No.	. . . . . Other		
	15D	No.	. . . . . Used		
	19G	No.	. . . . . Other		
8703.90			— Other:		
8703.90.11			-- Motorhomes, being vehicles for the transport of persons, specially equipped for habitation (for example, with sleeping, cooking, toilet facilities, etc.)	10	Free *See Below CA Free
			. . . . . Having rotary piston engines:		
	10F	No.	. . . . . New		
	11D	No.	. . . . . Used		
			. . . . . Other		
	17C	No.	. . . . . New		
	19K	No.	. . . . . Used		

*Unless otherwise indicated, AAN, AU, CN, CPT, HK, KR, LLDC, MY, Pac, SG, TH, TPA and TW rates in the Preferential Tariff are Free.

**Vehicles other than railway or tramway rolling-stock, and parts
and accessories thereof—continued**

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
			Motor cars and other motor vehicles principally, etc.—continued		
			– Other—continued		
8703.90.50			-- Ambulances	10	Free *See Below CA Free
			. . . Having rotary piston engines:		
	10A	No.	. . . . . New		
	11K	No.	. . . . . Used		
			. . . Other		
	17J	No.	. . . . . New		
	19E	No.	. . . . . Used		
8703.90.90			-- Other	Free	Free
			. . . Having rotary piston engines:		
			. . . . . Motor cars:		
			. . . . . New:		
	10C	No.	. . . . . Unassembled as may be determined by the Minister in accordance with section 14 of this Act, and under such conditions as the Minister may prescribe		
			. . . . . Other		
	11A	No.	. . . . . Other		
	13H	No.	. . . . . Used		
	15D	No.	. . . . . Other		
			. . . Other:		
			. . . . . Motor cars:		
			. . . . . New:		
	19G	No.	. . . . . Unassembled as may be determined by the Minister in accordance with section 14 of this Act, and under such conditions as the Minister may prescribe		
			. . . . . Other		
	21J	No.	. . . . . Other		
	25A	No.	. . . . . Used		
	29D	No.	. . . . . Other		
87.04			Motor vehicles for the transport of goods:		
			– Dumpers designed for off-highway use:		
8704.10.01			-- G.v.w. not exceeding 10,500 kg	5	Free *See Below CA Free
	01L	No.	. . . . . New		
	09F	No.	. . . . . Used		
8704.10.09			-- Other	Free	Free
	01A	No.	. . . . . New		
	09G	No.	. . . . . Used		
			– Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel):		
8704.21			-- G.v.w. not exceeding 5 tonnes:		
8704.21.10			-- -- Unassembled as may be determined by the Minister in accordance with Section 14 of this Act, and under such conditions as the Minister may prescribe	Free	Free
			. . . . . G.v.w. not exceeding 3,500 kg:		
	01H	No.	. . . . . Vans		
	05L	No.	. . . . . Other		
	09C	No.	. . . . . Other		

*Unless otherwise indicated, AAN, AU, CN, CPT, HK, KR, LLDC, MY, Pac, SG, TH, TPA and TW rates in the Preferential Tariff are Free.

**Vehicles other than railway or tramway rolling-stock, and parts
and accessories thereof—continued**

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
			Motor vehicles for the transport of goods—continued		
			– Other, with compression-ignition internal combustion, etc—continued		
8704.22			– – G.v.w. exceeding 5 tonnes but not exceeding 20 tonnes:		
8704.22.01			– – – Unassembled as may be determined by the Minister in accordance with Section 14 of this Act, and under such conditions as the Minister may prescribe	Free	Free
	01C	No.	. . . . . G.v.w. not exceeding 10,500 kg		
	09J	No.	. . . . . Other		
			– – – Other:		
8704.22.11			– – – – G.v.w. not exceeding 10,500 kg	5	Free *See Below CA Free
	01J	No.	. . . . . Cabs for use in the assembly of motor vehicles		
			. . . . . Other:		
			. . . . . Refrigerated lorries (trucks):		
			. . . . . Containing hydrofluorocarbons, other than in the cab's air conditioning machine:		
			. . . . . Containing 1,1,1,2-Tetrafluoroethane (HFC-134a):		
	10H	No.	. . . . . New		
	13B	No.	. . . . . Used		
			. . . . . Containing R-404A:		
	15J	No.	. . . . . New		
	17E	No.	. . . . . Used		
			. . . . . Other:		
	18C	No.	. . . . . New		
	20E	No.	. . . . . Used		
			. . . . . Other:		
	21C	No.	. . . . . New		
	23K	No.	. . . . . Used		
			. . . . . Other:		
	25F	No.	. . . . . New		
	29J	No.	. . . . . Used		
8704.22.19			– – – – Other	Free	Free
	01K	No.	. . . . . Cabs for use in the assembly of motor vehicles		
			. . . . . Other:		
			. . . . . Refrigerated lorries (trucks):		
			. . . . . Containing hydrofluorocarbons, other than in the cab's air conditioning machine:		
			. . . . . Containing 1,1,1,2-Tetrafluoroethane (HFC-134a):		
	10J	No.	. . . . . New		
	13C	No.	. . . . . Used		
			. . . . . Containing R-404A:		
	15K	No.	. . . . . New		
	17F	No.	. . . . . Used		
			. . . . . Other:		
	18D	No.	. . . . . New		
	20F	No.	. . . . . Used		
			. . . . . Other:		
	21D	No.	. . . . . New		
	23L	No.	. . . . . Used		
			. . . . . Other:		
	25G	No.	. . . . . New		
	29K	No.	. . . . . Used		
8704.23			– – G.v.w. exceeding 20 tonnes:		
8704.23.01	00K	No.	– – – Unassembled as may be determined by the Minister in accordance with Section 14 of this Act, and under such conditions as the Minister may prescribe	Free	Free

*Unless otherwise indicated, AAN, AU, CN, CPT, HK, KR, LLDC, MY, Pac, SG, TH, TPA and TW rates in the Preferential Tariff are Free.

Chapter 87—*continued*

**Vehicles other than railway or tramway rolling-stock, and parts
and accessories thereof—*continued***

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
			Motor vehicles for the transport of goods—<i>continued</i> — Other, with compression-ignition internal combustion, etc.— <i>continued</i> — G.v.w. exceeding 20 tonnes— <i>continued</i>		
8704.23.09	01J	No.	--- Other ... Cabs for use in the assembly of motor vehicles ... Other: ... Refrigerated lorries (trucks): ... Containing hydrofluorocarbons, other than in the cab's air conditioning machine: ... Containing 1,1,1,2-Tetrafluoroethane (HFC-134a): 10H No. ... New 13B No. ... Used ... Containing R-404A: 15J No. ... New 17E No. ... Used ... Other: 18C No. ... New 20E No. ... Used ... Other: 21C No. ... New 23K No. ... Used ... Other: 25F No. ... New 29J No. ... Used	Free	Free
8704.31			— Other, with spark-ignition internal combustion piston engine: — G.v.w. not exceeding 5 tonnes:		
8704.31.10			--- Unassembled as may be determined by the Minister in accordance with Section 14 of this Act, and under such conditions as the Minister may prescribe ... G.v.w. not exceeding 3,500 kg: 01A No. ... Vans 05D No. ... Other 09G No. ... Other --- Other:	Free	Free
8704.31.50			---- G.v.w. not exceeding 3,500 kg: ... Refrigerated lorries (trucks): ... Containing hydrofluorocarbons, other than in the cab's air conditioning machine: ... Containing 1,1,1,2-Tetrafluoroethane (HFC-134a): 10B No. ... New 13G No. ... Used ... Containing R-404A: 15C No. ... New 17K No. ... Used ... Other: 18H No. ... New 19F No. ... Used ... Other: 20K No. ... New 21H No. ... Used ... Vans: ... Refrigerated: ... Containing hydrofluorocarbons, other than in the cab's air conditioning machine: ... Containing 1,1,1,2-Tetrafluoroethane (HFC-134a): 23D No. ... New 25L No. ... Used ... Containing R-404A: 27G No. ... New 29C No. ... Used ... Other: 30G No. ... New 31E No. ... Used ... Other: 33A No. ... New 39L No. ... Used ... Other: 41B No. ... New 49H No. ... Used ... Other: 51K No. ... New 59E No. ... Used	Free	Free

*Unless otherwise indicated, AAN, AU, CN, CPT, HK, KR, LLDC, MY, Pac, SG, TH, TPA and TW rates in the Preferential Tariff are Free.

**Vehicles other than railway or tramway rolling-stock, and parts
and accessories thereof—continued**

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
			Motor vehicles for the transport of goods—continued		
			— Other, with spark-ignition internal combustion piston engine—continued		
			— G.v.w. not exceeding 5 tonnes—continued		
			— Other—continued		
8704.31.80			---- Other	5	Free *See Below CA Free
	01K	No.	. . . . . Cabs for use in the assembly of motor vehicles Other:		
			. . . . . Refrigerated lorries (trucks):		
			. . . . . Containing hydrofluorocarbons, other than in the cab's air conditioning machine:		
			. . . . . Containing 1,1,1,2-Tetrafluoroethane (HFC-134a):		
	10J	No.	. . . . . New		
	13C	No.	. . . . . Used		
			. . . . . Containing R-404A:		
	15K	No.	. . . . . New		
	17F	No.	. . . . . Used		
			. . . . . Other:		
	18D	No.	. . . . . New		
	20F	No.	. . . . . Used		
			. . . . . Other:		
	21D	No.	. . . . . New		
	23L	No.	. . . . . Used		
			. . . . . Other:		
	25G	No.	. . . . . New		
	29K	No.	. . . . . Used		
8704.32			-- G.v.w. exceeding 5 tonnes:		
8704.32.01			--- Unassembled as may be determined by the Minister in accordance with Section 14 of this Act, and under such conditions as the Minister may prescribe	Free	Free
	01G	No.	. . . . G.v.w. not exceeding 10,500 kg		
	09B	No.	. . . . Other		
			--- Other:		
8704.32.11			---- G.v.w. not exceeding 10,500 kg	5	Free *See Below CA Free
	01B	No.	. . . . . Cabs for use in the assembly of motor vehicles Other:		
			. . . . . Refrigerated lorries (trucks):		
			. . . . . Containing hydrofluorocarbons, other than in the cab's air conditioning machine:		
			. . . . . Containing 1,1,1,2-Tetrafluoroethane (HFC-134a):		
	10A	No.	. . . . . New		
	13F	No.	. . . . . Used		
			. . . . . Containing R-404A:		
	15B	No.	. . . . . New		
	17J	No.	. . . . . Used		
			. . . . . Other:		
	18G	No.	. . . . . New		
	20J	No.	. . . . . Used		
			. . . . . Other:		
	21G	No.	. . . . . New		
	23C	No.	. . . . . Used		
			. . . . . Other:		
	25K	No.	. . . . . New		
	29B	No.	. . . . . Used		

*Unless otherwise indicated, AAN, AU, CN, CPT, HK, KR, LLDC, MY, Pac, SG, TH, TPA and TW rates in the Preferential Tariff are Free.

Chapter 87—*continued*

**Vehicles other than railway or tramway rolling-stock, and parts
and accessories thereof—*continued***

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
			Motor vehicles for the transport of goods—<i>continued</i> — Other, with spark-ignition internal combustion piston engine— <i>continued</i> -- G.v.w. exceeding 5 tonnes— <i>continued</i> --- Other— <i>continued</i>		
8704.32.19			---- Other	Free	Free
	01C	No.	. . . . . Cabs for use in the assembly of motor vehicles Other: Refrigerated lorries (trucks): Containing hydrofluorocarbons, other than in the cab's air conditioning machine: Containing 1,1,1,2-Tetrafluoroethane (HFC-134a):		
	10B	No.	. . . . . New		
	13G	No.	. . . . . Used Containing R-404A:		
	15C	No.	. . . . . New		
	17K	No.	. . . . . Used Other:		
	18H	No.	. . . . . New		
	20K	No.	. . . . . Used Other:		
	21H	No.	. . . . . New		
	23D	No.	. . . . . Used Other:		
	25L	No.	. . . . . New		
	29C	No.	. . . . . Used		
8704.90			— Other:		
8704.90.02			-- Unassembled as may be determined by the Minister in accordance with Section 14 of this Act, and under such conditions as the Minister may prescribe	Free	Free
			. . . . G.v.w. not exceeding 3,500 kg:		
	01F	No.	. . . . Vans		
	04L	No.	. . . . Other Other:		
	05J	No.	. . . . G.v.w. not exceeding 10,500 kg:		
	09A	No.	. . . . Other		
			-- Other:		
8704.90.12			--- G.v.w. not exceeding 3,500 kg:	Free	Free
			. . . . Refrigerated lorries (trucks): Containing hydrofluorocarbons, other than in the cab's air conditioning machine: Containing 1,1,1,2-Tetrafluoroethane (HFC-134a):		
	10L	No.	. . . . . New		
	13E	No.	. . . . . Used Containing R-404A:		
	15A	No.	. . . . . New		
	17H	No.	. . . . . Used Other:		
	18F	No.	. . . . . New		
	19D	No.	. . . . . Used Other:		
	20H	No.	. . . . . New		
	21F	No.	. . . . . Used Vans: Refrigerated: Containing hydrofluorocarbons, other than in the cab's air conditioning machine: Containing 1,1,1,2-Tetrafluoroethane (HFC-134a):		
	23B	No.	. . . . . New		
	25J	No.	. . . . . Used Containing R-404A:		
	27E	No.	. . . . . New		
	29A	No.	. . . . . Used Other:		
	30E	No.	. . . . . New		
	31C	No.	. . . . . Used Other:		
	33K	No.	. . . . . New		
	39J	No.	. . . . . Used Other:		
	41L	No.	. . . . . New		
	49F	No.	. . . . . Used Other:		
	51H	No.	. . . . . New		
	59C	No.	. . . . . Used		

*Unless otherwise indicated, AAN, AU, CN, CPT, HK, KR, LLDC, MY, Pac, SG, TH, TPA and TW rates in the Preferential Tariff are Free.

**Vehicles other than railway or tramway rolling-stock, and parts
and accessories thereof—continued**

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
			Motor vehicles for the transport of goods—continued		
			– Other—continued		
			-- Other—continued		
			--- Other:		
8704.90.21			---- G.v.w. not exceeding 10,500 kg	5	Free *See Below CA Free
	01L	No.	. . . . . Cabs for use in the assembly of motor vehicles		
			. . . . . Other:		
			. . . . . Refrigerated lorries (trucks):		
			. . . . . Containing hydrofluorocarbons, other than in the cab's air conditioning machine:		
			. . . . . Containing 1,1,1,2-Tetrafluoroethane (HFC-134a):		
	10K	No.	. . . . . New		
	13D	No.	. . . . . Used		
			. . . . . Containing R-404A:		
	15L	No.	. . . . . New		
	17G	No.	. . . . . Used		
			. . . . . Other:		
	18E	No.	. . . . . New		
	20G	No.	. . . . . Used		
			. . . . . Other:		
	21E	No.	. . . . . New		
	23A	No.	. . . . . Used		
			. . . . . Other:		
	25H	No.	. . . . . New		
	29L	No.	. . . . . Used		
8704.90.29			---- Other	Free	Free
	01A	No.	. . . . . Cabs for use in the assembly of motor vehicles		
			. . . . . Other:		
			. . . . . Refrigerated lorries (trucks):		
			. . . . . Containing hydrofluorocarbons, other than in the cab's air conditioning machine:		
			. . . . . Containing 1,1,1,2-Tetrafluoroethane (HFC-134a):		
	10L	No.	. . . . . New		
	13E	No.	. . . . . Used		
			. . . . . Containing R-404A:		
	15A	No.	. . . . . New		
	17H	No.	. . . . . Used		
			. . . . . Other:		
	18F	No.	. . . . . New		
	20H	No.	. . . . . Used		
			. . . . . Other:		
	21F	No.	. . . . . New		
	23B	No.	. . . . . Used		
			. . . . . Other:		
	25J	No.	. . . . . New		
	29A	No.	. . . . . Used		
87.05			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):		
8705.10.00			– Crane lorries	5	Free *See Below CA Free
	01B	No.	. . New		
	09H	No.	. . Used		
8705.20.00			– Mobile drilling derricks	5	Free *See Below CA Free
	01F	No.	. . New		
	09A	No.	. . Used		
8705.30.00			– Fire fighting vehicles	5	Free *See Below CA Free
	01K	No.	. . New		
	09E	No.	. . Used		
8705.40.00			– Concrete-mixer lorries	5	Free *See Below CA Free
	01C	No.	. . New		
	09J	No.	. . Used		

*Unless otherwise indicated, AAN, AU, CN, CPT, HK, KR, LLDC, MY, Pac, SG, TH, TPA and TW rates in the Preferential Tariff are Free.

Chapter 87—*continued*

**Vehicles other than railway or tramway rolling-stock, and parts
and accessories thereof—*continued***

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
Special purpose motor vehicles, other than those, etc.—<i>continued</i>					
8705.90.00			– Other	5	Free *See Below CA Free
	01A	No.	. . . New		
	09G	No.	. . . Used		
87.06					
8706.00	Chassis fitted with engines, for the motor vehicles of headings 87.01 to 87.05:				
– Unassembled as may be determined by the Minister in accordance with Section 14 of this Act, and under such conditions as the Minister may prescribe:					
8706.00.01			– – For the passenger motor vehicles of heading 87.03, and other vehicles of heading 87.04 of a g.v.w. not exceeding 3,500 kg	Free	Free
	01C	No.	. . . For motor cars		
	09J	No.	. . . Other		
8706.00.09			– – Other	Free	Free
	01D	No.	. . . G.v.w. exceeding 3,500 kg but not exceeding 10,500 kg		
	09K	No.	. . . Other		
– Other:					
8706.00.11			– – For the passenger motor vehicles of heading 87.03, and other vehicles of heading 87.04 of a g.v.w. not exceeding 3,500 kg	10	Free *See Below CA Free
	01J	No.	. . . For electronically propelled vehicles		
			. . . Other:		
	11F	No.	. . . . For motor cars		
	19A	No.	. . . . Other		
8706.00.21			– – For the vehicles of headings 87.02 and 87.05, and road tractors of heading 87.01 and vehicles of heading 87.04 of a g.v.w. exceeding 3,500 kg but not exceeding 10,500 kg	5	Free *See Below CA Free
	01D	No.	. . . For electrically propelled vehicles		
			. . . Other:		
	11A	No.	. . . . For vehicles of heading 87.04		
	19G	No.	. . . . Other		
8706.00.29			– – For other vehicles exceeding 10,500 kg	Free	Free
	01E	No.	. . . For electrically propelled vehicles		
	09L	No.	. . . Other		
87.07					
Bodies (including cabs), for the motor vehicles of headings 87.01 to 87.05:					
8707.10.00			– For the vehicles of heading 87.03	10	Free *See Below CA Free
	01J	No.	. . . Motor cars		
	09D	No.	. . . Other		
– Other:					
8707.90.01			– – For road tractors of heading 87.01 of a g.v.w. not exceeding 10,500 kg	5	Free *See Below CA Free
	01D	No.	. . . G.v.w. exceeding 3,500 kg but not exceeding 10,500 kg		
	09K	No.	. . . Other		
8707.90.11	00A	No.	– – For the vehicles of heading 87.04 of a g.v.w. not exceeding 3,500 kg	10	Free *See Below CA Free
8707.90.21	00G	No.	– – For the vehicles of heading 87.04 of a g.v.w. exceeding 3,500 kg but not exceeding 10,500 kg	5	Free *See Below CA Free
8707.90.29	00H	No.	– – For other vehicles of headings 87.01 and 87.04 of a g.v.w. exceeding 10,500 kg	Free	Free
8707.90.31			– – For the vehicles of heading 87.02	5	Free *See Below CA Free
	01L	No.	. . . G.v.w. exceeding 3,500 kg but not exceeding 10,500 kg		
	09F	No.	. . . Other		

*Unless otherwise indicated, AAN, AU, CN, CPT, HK, KR, LLDC, MY, Pac, SG, TH, TPA and TW rates in the Preferential Tariff are Free.

**Vehicles other than railway or tramway rolling-stock, and parts
and accessories thereof—continued**

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
Bodies (including cabs), for the motor vehicles of, etc.—continued					
– Other—continued					
8707.90.39			-- For the vehicles of heading 87.05	5	Free *See Below CA Free
	01A	No.	. . . G.v.w. exceeding 3,500 kg but not exceeding 10,500 kg		
	09G	No.	. . . Other		
87.08	Parts and accessories of the motor vehicles of headings 87.01 to 87.05:				
8708.10			– Bumpers and parts thereof:		
8708.10.01			-- Of plastics	5	Free *See Below CA Free
			. . . Bumpers:		
	01C	No.	. . . . Airdams		
	08L	No.	. . . . Other		
	19F	..	. . . . Parts		
8708.10.09			-- Other	5	Free *See Below CA Free
	01D	No.	. . . Bumpers		
	09K	..	. . . . Parts		
			– Other parts and accessories of bodies (including cabs):		
8708.21			-- Safety seat belts:		
8708.21.01	00C	No.	---- Components for use in the assembly, completion or manufacture of motor vehicles in accordance with Section 14 of this Act, as may be determined by the Minister	10	Free *See Below CA 3.33
8708.21.09	00D	No.	---- Other	5	Free *See Below CA Free
8708.29			-- Other:		
8708.29.01			---- Components for use in the assembly, completion or manufacture of motor vehicles in accordance with Section 14 of this Act, as may be determined by the Minister	10	Free *See Below CA 3.33
	01H	..	. . . . . Arm rests		
			. . . . . Interior trim components of hardboard, cardboard or similar materials, leather or sheeting of plastics, cut to shape:		
	11E	..	. . . . . Door panels		
	19L	..	. . . . . Rear parcel trays		
	29H	..	. . . . . Other		
	31K	No.	. . . . . Airdams		
	39E	No.	. . . . . Spoilers		
	41G	..	. . . . . Melt sheet, cut to shape		
	49B	..	. . . . . Sunvisors and covers including arm and fixing brackets		
	51D	..	. . . . . Upholsterers' materials (such as flock, wadding, batting, fluting, linters, padding foam) cut, moulded or fabricated to shape		
	59K	..	. . . . . Upholsterers' textiles, fabrics, leather or sheeting of plastics, cut, moulded or fabricated to shape		
			---- Other:		
8708.29.11			---- Of plastics	5	Free *See Below CA Free
	01C	No.	. . . . . Spoilers		
	09J	..	. . . . . Other		
			---- Other:		
8708.29.21	00L	No.	----- For the tractors of subheadings 8701.10, 8701.30 and 8701.90	Free	Free
8708.29.29	00A	No.	----- Other	5	Free *See Below CA Free

*Unless otherwise indicated, AAN, AU, CN, CPT, HK, KR, LLDC, MY, Pac, SG, TH, TPA and TW rates in the Preferential Tariff are Free.

Chapter 87—*continued*

**Vehicles other than railway or tramway rolling-stock, and parts
and accessories thereof—*continued***

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
			Parts and accessories of the motor vehicles of, etc.—<i>continued</i>		
8708.30			— Brakes and servo-brakes; parts thereof:		
			— — Mounted brake linings:		
8708.30.01	00B	No.	— — — For the tractors of subheadings 8701.10, 8701.30 and 8701.90	Free	Free
8708.30.05			— — — Other	5	Free *See Below CA Free
	10E	No. †	. . . . Brake shoes		
			† No. means the total number of individual brake shoes		
	15F	No.	. . . . Brake disc pads		
	19J	No.	. . . . Other		
			— — Other:		
8708.30.09			— — — Of plastics	5	Free *See Below CA Free
	10L	No.	. . . . Brake and servo-brake assemblies		
	19D	..	. . . . Other		
			— — — Other:		
8708.30.15	00C	..	— — — — For the tractors of subheadings 8701.10, 8701.30 and 8701.90	Free	Free
8708.30.19			— — — — Other	5	Free *See Below CA Free
	10F	No.	. . . . Brake and servo-brake assemblies		
	19K	..	. . . . Other		
8708.40.00			— Gear boxes and parts thereof . . For the tractors of subheadings 8701.10, 8701.30 and 8701.90:	Free	Free
	01H	No.	. . . Gear boxes		
	09C	..	. . . Parts		
			. . Other:		
	11E	No.	. . . Gear boxes		
	19L	..	. . . Parts		
8708.50			— Drive-axles with differential, whether or not provided with other transmission components, and non-driving axles; parts thereof:		
8708.50.01			— — For the tractors of subheadings 8701.10, 8701.30 and 8701.90	Free	Free
	10G	..	. . . Drive-axles with differential, whether or not provided with other transmission components		
	15H	..	. . . Non-driving axles		
	19L	..	. . . Parts		
8708.50.09			— — Other	5	Free *See Below CA Free
	10H	..	. . . Drive-axles with differential, whether or not provided with other transmission components		
	15J	..	. . . Non-driving axles		
	19A	..	. . . Parts		
8708.70			— Road wheels and parts and accessories thereof:		
			— — Components for use in the assembly, completion or manufacture of motor vehicles in accordance with Section 14 of this Act, as may be determined by the Minister:		
8708.70.02			— — — For the passenger motor vehicles of heading 87.03, and other vehicles of heading 87.04 of a g.v.w. not exceeding 3,500 kg	10	Free *See Below CA 3.33
	01A	No.	. . . . Wheels of aluminium alloys		
	11J	..	. . . . Hubcaps, hub centres, full wheel covers, wheel trim bonds and discs, and wheel trim rimbellishes		
	19D	..	. . . . Other		
8708.70.05			— — — For the vehicles of headings 87.02, 87.05 and road tractors of heading 87.01, and vehicles of heading 87.04 of a g.v.w. exceeding 3,500 kg but not exceeding 10,500 kg	5	Free *See Below CA Free
	01L	No.	. . . . Wheels of aluminium alloys		
	11H	..	. . . . Hubcaps, hub centres, full wheel covers, wheel trim bonds and discs, and wheel trim rimbellishes		
	19C	..	. . . . Other		

*Unless otherwise indicated, AAN, AU, CN, CPT, HK, KR, LLDC, MY, Pac, SG, TH, TPA and TW rates in the Preferential Tariff are Free.

**Vehicles other than railway or tramway rolling-stock, and parts
and accessories thereof—continued**

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
			Parts and accessories of the motor vehicles of, etc.—continued — Road wheels and parts and accessories thereof— <i>continued</i> — Components for use in the assembly, completion, etc.— <i>continued</i>		
8708.70.09	01F 11C 19J	No.	--- For other vehicles exceeding 10,500 kg Wheels of aluminium alloys Hubcaps, hub centres, full wheel covers, wheel trim bonds and discs, and wheel trim rimbellishes Other -- Other:	Free	Free
8708.70.11	00B	No.	--- For the tractors of subheadings 8701.10 and 8701.90	Free	Free
8708.70.19			--- Other	5	Free *See Below CA Free
			. . . . . Of aluminium alloys: 11J No. Wheels 19D Parts and accessories Other: 21F No. Wheels 29A Parts and accessories		
8708.80			— Suspension systems and parts thereof (including shock-absorbers):		
8708.80.01	10H	..	-- Suspension shock-absorbers Of plastics Other:	Free	Free
	15J 19A	No. No.	. . . . . For the tractors of subheadings 8701.10, 8701.30 and 8701.90 Other		
8708.80.09	00A	..	-- Other	5	Free *See Below CA Free
			— Other parts and accessories: -- Radiators and parts thereof:		
8708.91			--- For the tractors of subheadings 8701.10, 8701.30 and 8701.90	Free	Free
8708.91.02	01C 09J	No. ..	. . . . . Radiators Parts		
8708.91.08			--- Other	5	Free *See Below AAN 5 1/2020 Free CA Free CPT 4.2 1/2019 3.5 1/2020 2.8 1/2021 2.1 1/2022 1.4 1/2023 0.7 1/2024 Free KR 2.1 1/2019 1.4 1/2020 0.7 1/2021 Free
	01A 09G	No. ..	. . . . . Radiators Parts		
8708.92			-- Silencers (mufflers) and exhaust pipes; parts thereof: --- Components for use in the assembly, completion or manufacture of motor vehicles in accordance with Section 14 of this Act, as may be determined by the Minister:		
8708.92.02	00K	No.	---- For the passenger motor vehicles of heading 87.03, and other vehicles of heading 87.04 of a g.v.w. not exceeding 3,500 kg	10	Free *See Below CA 3.33
8708.92.05	00J	No.	---- For the vehicles of headings 87.02, 87.05 and road tractors of heading 87.01, and vehicles of heading 87.04 of a g.v.w. exceeding 3,500 kg but not exceeding 10,500 kg	5	Free *See Below CA Free
8708.92.09	00D	No.	---- For other vehicles exceeding 10,500 kg --- Other:	Free	Free
8708.92.11	00J	No.	---- Silencers --- Other:	5	Free *See Below CA Free
8708.92.21	00D	No.	----- For the tractors of subheadings 8701.10, 8701.30 and 8701.90	Free	Free
8708.92.29	10B	No.	----- Other	5	Free *See Below CA Free

*Unless otherwise indicated, AAN, AU, CN, CPT, HK, KR, LLDC, MY, Pac, SG, TH, TPA and TW rates in the Preferential Tariff are Free.

Chapter 87—*continued*

**Vehicles other than railway or tramway rolling-stock, and parts
and accessories thereof—*continued***

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
Parts and accessories of the motor vehicles of, etc.—<i>continued</i>					
— Other parts and accessories— <i>continued</i>					
8708.93			— Clutches and parts thereof:		
8708.93.01	01F 09A	No. ..	--- For the tractors of subheadings 8701.10, 8701.30 and 8701.90 Clutches Parts	Free	Free
8708.93.09			--- Other	5	Free *See Below CA Free
	01G 09B	No. ..	. . . . . Clutches Parts		
8708.94			-- Steering wheels, steering columns and steering boxes; parts thereof:		
8708.94.01	00B	..	--- Of plastics	5	Free *See Below CA Free
			--- Other:		
8708.94.11	00H	..	---- For the tractors of subheadings 8701.10, 8701.30 and 8701.90	Free	Free
8708.94.19	10F	..	---- Other	5	Free *See Below CA Free
8708.95.00	00L	..	-- Safety airbags with inflater system; parts thereof	5	Free *See Below CA Free
8708.99			-- Other:		
			--- Chassis:		
8708.99.01	00E	No.	---- For electrically propelled vehicles	5	Free *See Below CA Free
8708.99.09	00F	No.	---- Other	5	Free *See Below CA Free
			--- Other:		
			---- Components for use in the assembly, completion or manufacture of motor vehicles in accordance with Section 14 of this Act, as may be determined by the Minister:		
8708.99.12			---- For the passenger motor vehicles of heading 87.03, and other vehicles of heading 87.04 of a g.v.w. not exceeding 3,500 kg	10	Free *See Below CA 3.33
	01E 09L	No. ..	. . . . . Drive shafts Other		
8708.99.15			---- For the vehicles of headings 87.02, 87.05 and road tractors of heading 87.01, and vehicles of heading 87.04 of a g.v.w. exceeding 3,500 kg but not exceeding 10,500 kg	5	Free *See Below CA Free
	01D 09K	No. ..	. . . . . Drive shafts Other		
8708.99.19			---- For other vehicles exceeding 10,500 kg	Free	Free
	01K 09E	No. ..	. . . . . Drive shafts Other		
			--- Other:		
8708.99.22			---- Motor vehicle cuts, for vehicles of a cylinder capacity not exceeding 1,000 cc, not being essentially complete vehicles of heading 87.03 or 87.04	5	Free *See Below CA Free
	01L	No.	. . . . . Nose cuts, being the front assembly of a cut made across a vehicle forward of the front suspension tower		
	03G	No.	. . . . . Tower cuts, being the front assembly of a cut made across a vehicle forward of the fire wall		
	06A	No.	. . . . . Front cuts, being the front assembly of a cut made across a vehicle in front of the B-pillar		
	08H	No.	. . . . . Rear cuts, being the rear portion of a cut made across a vehicle from behind the B-pillar		

*Unless otherwise indicated, AAN, AU, CN, CPT, HK, KR, LLDC, MY, Pac, SG, TH, TPA and TW rates in the Preferential Tariff are Free.

**Vehicles other than railway or tramway rolling-stock, and parts
and accessories thereof—continued**

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
Parts and accessories of the motor vehicles of, etc.—continued					
– Other parts and accessories—continued					
– – Other—continued					
– – – Other—continued					
– – – – Other—continued					
8708.99.25			– – – – Motor vehicle cuts, for vehicles of a cylinder capacity exceeding 1,000 cc, not being essentially complete vehicles of heading 87.03 or 87.04	5	Free *See Below CA Free
	01K	No.	. . . . . Nose cuts, being the front assembly of a cut made across a vehicle forward of the front suspension tower		
	03F	No.	. . . . . Tower cuts, being the front assembly of a cut made across a vehicle forward of the fire wall		
	06L	No.	. . . . . Front cuts, being the front assembly of a cut made across a vehicle in front of the B-pillar		
	08G	No.	. . . . . Rear cuts, being the rear portion of a cut made across a vehicle from behind the B-pillar		
8708.99.28			– – – – Heaters; parts thereof	Free	Free
	01J	No.	. . . . . Heaters		
	19A	..	. . . . . Parts		
8708.99.29			– – – – Other parts and accessories of plastics	5	Free *See Below CA Free
	01E	No.	. . . . . Airdams (excluding those which form an integral part of the vehicle body or bumper)		
	29E	..	. . . . . Other		
8708.99.31	00A	..	– – – – For tractors of subheadings 8701.10, 8701.30 and 8701.90	Free	Free
8708.99.39	11H	..	– – – – Other	5	Free *See Below CA Free
87.09	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:				
– Vehicles:					
8709.11.00	00A	No.	– – Electrical	5	Free *See Below CA Free LDC Free
8709.19			– – Other:		
8709.19.01	00D	No.	– – – Tractors of the type used on railway station platforms	Free	Free
8709.19.09	00E	No.	– – – Other	5	Free *See Below CA Free LDC Free
8709.90			– Parts:		
8709.90.01	00B	..	– – Tractors of the type used on railway station platforms	Free	Free
8709.90.09	00C	..	– – Other	5	Free *See Below CA Free LDC Free
87.10	Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles				
8710.00.00	00G	No.		Free	Free
87.11	Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars:				
8711.10.00	00J	No.	– With reciprocating internal combustion piston engine of a cylinder capacity not exceeding 50 cc	Free	Free
8711.20.00	00B	No.	– With reciprocating internal combustion piston engine of a cylinder capacity exceeding 50 cc but not exceeding 250 cc	Free	Free
8711.30.00	00F	No.	– With reciprocating internal combustion piston engine of a cylinder capacity exceeding 250 cc but not exceeding 500 cc	Free	Free
8711.40.00	00K	No.	– With reciprocating internal combustion piston engine of a cylinder capacity exceeding 500 cc but not exceeding 800 cc	Free	Free

*Unless otherwise indicated, AAN, AU, CN, CPT, HK, KR, LLDC, MY, Pac, SG, TH, TPA and TW rates in the Preferential Tariff are Free.

Chapter 87—continued

**Vehicles other than railway or tramway rolling-stock, and parts
and accessories thereof—continued**

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
Motorcycles (including mopeds) and cycles fitted, etc.—continued					
8711.50.00	00C	No.	– With reciprocating internal combustion piston engine of a cylinder capacity exceeding 800 cc	Free	Free
8711.60.00	00G	No.	– With electric motor for propulsion	Free	Free
8711.90.00	10E	No.	– Other	Free	Free
87.12					
Bicycles and other cycles (including delivery tricycles), not motorised:					
8712.00					
8712.00.01			– Bicycles	5	Free *See Below CA Free
	01H	No.	. . . Racing bicycles with wheel diameter not less than 658 mm		
	09C	No.	. . . Other		
8712.00.09	00L	No.	– Other	Free	Free
87.13					
Carriages for disabled persons, whether or not motorised or otherwise mechanically propelled:					
8713.10.00	00E	No.	– Not mechanically propelled	5	Free *See Below CA Free
8713.90.00	00D	No.	– Other	5	Free *See Below CA Free
87.14					
Parts and accessories of vehicles of headings 87.11 to 87.13:					
8714.10.00			– Of motorcycles (including mopeds)	Free	Free
	10L	..	. . . Saddles		
	15A	..	. . . Silencers		
	19D	..	. . . Of plastics		
	29A	..	. . . Other		
8714.20.00	00G	..	– Of carriages for disabled persons	5	Free *See Below CA Free
			– Other:		
8714.91.00			– – Frames and forks, and parts thereof	5	Free *See Below CA Free
	01E	..	. . . . For bicycles of heading 87.12		
	09L	..	. . . . Other		
8714.92.00			– – Wheel rims and spokes	5	Free *See Below CA Free
	01K	..	. . . . For bicycles of heading 87.12		
	09E	..	. . . . Other		
8714.93.00			– – Hubs, other than coaster braking hubs and hub brakes, and free-wheel sprocket-wheels	5	Free *See Below CA Free
	01D	..	. . . . For bicycles of heading 87.12		
	09K	..	. . . . Other		
8714.94.00			– – Brakes, including coaster braking hubs and hub brakes, and parts thereof	5	Free *See Below CA Free
	01J	..	. . . . For bicycles of heading 87.12		
	09D	..	. . . . Other		
8714.95.00			– – Saddles	5	Free *See Below CA Free
			. . . . For bicycles of heading 87.12:		
	01C	..	. . . . . Of plastics		
	09J	..	. . . . . Other		
			. . . . Other:		
	11L	..	. . . . . Of plastics		
	19F	..	. . . . . Other		

*Unless otherwise indicated, AAN, AU, CN, CPT, HK, KR, LLDC, MY, Pac, SG, TH, TPA and TW rates in the Preferential Tariff are Free.

**Vehicles other than railway or tramway rolling-stock, and parts
and accessories thereof—continued**

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
Parts and accessories of vehicles of headings 87.11, etc.—continued					
– Other— <i>continued</i>					
8714.96.00			-- Pedals and crank-gear, and parts thereof	5	Free *See Below CA Free
	01H	..	. . . . For bicycles of heading 87.12:		
	09C	..	. . . . . Of plastics		
		..	. . . . . Other		
		..	. . . . . Other:		
	11E	..	. . . . . Of plastics		
	19L	..	. . . . . Other		
8714.99.00			-- Other	5	Free *See Below CA Free
			. . . . For bicycles of heading 87.12:		
	01A	..	. . . . . Of plastics		
	09G	..	. . . . . Other		
		..	. . . . . Other:		
	11J	..	. . . . . Of plastics		
	19D	..	. . . . . Other		
87.15					
8715.00.00			Baby carriages and parts thereof	5	Free *See Below CA Free
	01F	..	. Baby carriages		
	09A	..	. Parts		
87.16					
			Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof:		
8716.10.00	00K	No.	– Trailers and semi-trailers of the caravan type, for housing or camping	5	Free *See Below CA Free
8716.20.00	00C	No.	– Self-loading or self-unloading trailers and semi-trailers for agricultural purposes	5	Free *See Below CA Free
			– Other trailers and semi-trailers for the transport of goods:		
8716.31			-- Tanker trailers and tanker semi-trailers:		
8716.31.01			--- Being the load-bearing portion of articulated motor vehicles (semi-trailers)	5	Free *See Below CA Free
			. . . . Refrigerated:		
			. . . . . Containing hydrofluorocarbons:		
	10E	No.	. . . . . Containing 1,1,1,2-Tetrafluoroethane (HFC-134a)		
	13K	No.	. . . . . Containing R-404A		
	14H	No.	. . . . . Other		
	15F	No.	. . . . . Other		
	19J	No.	. . . . . Other		
8716.31.09			--- Other	5	Free *See Below CA Free
			. . . . Refrigerated:		
			. . . . . Containing hydrofluorocarbons:		
	10F	No.	. . . . . Containing 1,1,1,2-Tetrafluoroethane (HFC-134a)		
	13L	No.	. . . . . Containing R-404A		
	14J	No.	. . . . . Other		
	15G	No.	. . . . . Other		
	19K	No.	. . . . . Other		
8716.39			-- Other:		
8716.39.01			--- Being the load-bearing portion of articulated motor vehicles (semi-trailers)	5	Free *See Below CA Free
			. . . . Refrigerated:		
			. . . . . Containing hydrofluorocarbons:		
	10A	No.	. . . . . Containing 1,1,1,2-Tetrafluoroethane (HFC-134a)		
	13F	No.	. . . . . Containing R-404A		
	14D	No.	. . . . . Other		
	15B	No.	. . . . . Other		
	19E	No.	. . . . . Other		

*Unless otherwise indicated, AAN, AU, CN, CPT, HK, KR, LLDC, MY, Pac, SG, TH, TPA and TW rates in the Preferential Tariff are Free.

Chapter 87—*continued*

**Vehicles other than railway or tramway rolling-stock, and parts
and accessories thereof—*continued***

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
			Trailers and semi-trailers; other vehicles, not etc.—<i>continued</i> — Other trailers and semi-trailers for the transport of goods— <i>continued</i> -- Other— <i>continued</i>		
8716.39.09			--- Other	5	Free *See Below CA Free
			. . . . Refrigerated: Containing hydrofluorocarbons: 10B No. Containing 1,1,1,2-Tetrafluoroethane (HFC-134a) 13G No. Containing R-404A 14E No. Other 15C No. Other 19F No. Other		
8716.40.00	00L	No.	— Other trailers and semi-trailers	5	Free *See Below CA Free
8716.80			— Other vehicles:		
8716.80.01	00A	..	-- Wagons, trolleys or wheeled pallets specially designed for the handling of bulk cargo containers, as may be approved by the Minister and under such security as Customs may require that they will be exported	Free	Free
8716.80.09			-- Other	5	Free *See Below CA Free
	10K	No.	. . . Trolleys of a kind provided in supermarkets for use by shoppers		
	19C	..	. . . Other		
8716.90			— Parts:		
8716.90.01			-- Axles and axle boxes	5	Free *See Below CA Free
	01C	..	. . . Trailer axle assemblies having a rated carrying capacity of 3 tonnes or more		
	09J	..	. . . Other		
8716.90.09			-- Other		The rates applicable to the vehicles for which the parts have been designed
	01D Wheels, wire spoked, not exceeding 45 mm in rim width		
	09K Other		

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*Unless otherwise indicated, AAN, AU, CN, CPT, HK, KR, LLDC, MY, Pac, SG, TH, TPA and TW rates in the Preferential Tariff are Free.

Chapter 88

Aircraft, spacecraft, and parts thereof

SUBHEADING NOTE—

1. For the purposes of subheadings 8802.11 to 8802.40, the expression “unladen weight” means the weight of the machine in normal flying order, excluding the weight of the crew and of fuel and equipment other than permanently fitted items of equipment.

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Chapter 88—*continued***Aircraft, spacecraft, and parts thereof—*continued***

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
88.01					
8801.00.00			Balloons and dirigibles; gliders, hang gliders and other non-powered aircraft	Free	Free
	10A	No.	. Gliders and hang gliders		
	15B	No.	. Meteorological balloons		
	19E	..	. Other		
88.02			Other aircraft (for example, helicopters, aeroplanes); spacecraft (including satellites) and suborbital and spacecraft launch vehicles:		
			– Helicopters:		
8802.11.00	00L	No.	– Of an unladen weight not exceeding 2,000 kg	Free	Free
8802.12.00	00E	No.	– Of an unladen weight exceeding 2,000 kg	Free	Free
8802.20.00			– Aeroplanes and other aircraft, of an unladen weight not exceeding 2,000 kg	Free	Free
	10G	No.	. . Containing 1,1,1,2-Tetrafluoroethane (HFC-134a)		
	19L	No.	. . Other		
8802.30.00			– Aeroplanes and other aircraft, of an unladen weight exceeding 2,000 kg but not exceeding 15,000 kg	Free	Free
	10L	No.	. . Containing 1,1,1,2-Tetrafluoroethane (HFC-134a)		
	19D	No.	. . Other		
8802.40.00			– Aeroplanes and other aircraft, of an unladen weight exceeding 15,000 kg	Free	Free
	10D	No.	. . Containing 1,1,1,2-Tetrafluoroethane (HFC-134a)		
	19H	No.	. . Other		
8802.60.00	00D	No.	– Spacecraft (including satellites) and suborbital and spacecraft launch vehicles	Free	Free
88.03			Parts of goods of heading 88.01 or 88.02:		
8803.10.00	00D	..	– Propellers and rotors and parts thereof	Free	Free
8803.20.00	00H	..	– Under-carriages and parts thereof	Free	Free
8803.30.00	00A	..	– Other parts of aeroplanes or helicopters	Free	Free
8803.90.00	00C	..	– Other	Free	Free
88.04					
8804.00.00			Parachutes (including dirigible parachutes and paragliders) and rotochutes; parts thereof and accessories thereto	Free	Free
			. Parachutes; parts thereof and accessories thereto:		
	02E	No.	. . Parachutes		
	08D	..	. . Parts and accessories		
			. Rotochutes; parts thereof and accessories thereto:		
	11D	No.	. . Rotochutes		
	19K	..	. . Parts and accessories		
88.05			Aircraft launching gear; deck-arrestor or similar gear; ground flying trainers; parts of the foregoing articles:		
8805.10.00	00L	..	– Aircraft launching gear and parts thereof; deck-arrestor or similar gear and parts thereof	Free	Free
			– Ground flying trainers and parts thereof:		
8805.21.00	00J	..	– Air combat simulators and parts thereof	Free	Free
8805.29.00	00E	..	– Other	Free	Free

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Chapter 89

Ships, boats and floating structures

NOTE—

1. A hull, an unfinished or incomplete vessel, assembled, unassembled or disassembled, or a complete vessel unassembled or disassembled, is to be classified in heading 89.06 if it does not have the essential character of a vessel of a particular kind.

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Chapter 89—*continued*
Ships, boats and floating structures—*continued*

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
89.01			Cruise ships, excursion boats, ferry-boats, cargo ships, barges and similar vessels for the transport of persons or goods:		
8901.10			– Cruise ships, excursion boats and similar vessels principally designed for the transport of persons; ferry-boats of all kinds:		
8901.10.01	00L	No.	– – Air-cushion vessels	5	Free *See Below CA Free
			– – Other:		
8901.10.11	00F	No.	– – – Of less than 10 metres in overall length	5	Free *See Below CA Free
8901.10.19	00G	No.	– – – Of 10 metres and over but not exceeding 50 metres in overall length	5	Free *See Below CA Free
8901.10.29	00B	No.	– – – Exceeding 50 metres in overall length	Free	Free
8901.20.00			– Tankers	Free	Free
			. . Refrigerated:		
			. . . Containing hydrofluorocarbons:		
	10E	No.	. . . . Containing 1,1,1,2-Tetrafluoroethane (HFC-134a)		
	13K	No.	. . . . Containing R-404A		
	14H	No.	. . . . Other		
	15F	No.	. . . Other		
	19J	No.	. . Other		
8901.30			– Refrigerated vessels, other than those of subheading 8901.20:		
8901.30.01			– – Not exceeding 50 metres in overall length	5	Free *See Below CA Free
			. . . Containing hydrofluorocarbons:		
	10E	No.	. . . . Containing 1,1,1,2-Tetrafluoroethane (HFC-134a)		
	15F	No.	. . . . Containing R-404A		
	17B	No.	. . . . Other		
	19J	No.	. . . Other		
8901.30.09			– – Exceeding 50 metres in overall length	Free	Free
			. . . Containing hydrofluorocarbons:		
	10F	No.	. . . . Containing 1,1,1,2-Tetrafluoroethane (HFC-134a)		
	15G	No.	. . . . Containing R-404A		
	17C	No.	. . . . Other		
	19K	No.	. . . Other		
8901.90			– Other vessels for the transport of goods and other vessels for the transport of both persons and goods:		
8901.90.01	00K	No.	– – Air-cushion vessels	5	Free *See Below CA Free
			– – Barges:		
8901.90.11			– – – Not exceeding 70 metres in overall length	5	Free *See Below CA Free
	01C	No.	. . . . Dumb		
	09J	No.	. . . . Other		
8901.90.19			– – – Exceeding 70 metres in overall length	Free	Free
	01D	No.	. . . . Dumb		
	09K	No.	. . . . Other		
			– – Other:		
8901.90.21	00L	No.	– – – Of less than 10 metres in overall length	5	Free *See Below CA Free
8901.90.29	00A	No.	– – – Of 10 metres and over but not exceeding 50 metres in overall length	5	Free *See Below CA Free
8901.90.39	00G	No.	– – – Exceeding 50 metres in overall length	Free	Free

*Unless otherwise indicated, AAN, AU, CN, CPT, HK, KR, LLDC, MY, Pac, SG, TH, TPA and TW rates in the Preferential Tariff are Free.

Chapter 89—*continued*
Ships, boats and floating structures—*continued*

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
89.02					
8902.00			Fishing vessels; factory ships and other vessels for processing or preserving fishery products:		
8902.00.01			– Of less than 10 metres in overall length	5	Free *See Below CA Free
			. . . Trawlers and other fishing vessels:		
			. . . Refrigerated:		
			. . . . . Containing hydrofluorocarbons:		
	10B	No.	. . . . . Containing 1,1,1,2-Tetrafluoroethane (HFC-134a)		
	13G	No.	. . . . . Containing R-404A		
	14E	No.	. . . . . Other		
	15C	No.	. . . . . Other		
	19F	No.	. . . . . Other		
			. . . Other:		
			. . . Refrigerated:		
			. . . . . Containing hydrofluorocarbons:		
	21H	No.	. . . . . Containing 1,1,1,2-Tetrafluoroethane (HFC-134a)		
	25L	No.	. . . . . Containing R-404A		
	26J	No.	. . . . . Other		
	27G	No.	. . . . . Other		
	29C	No.	. . . . . Other		
8902.00.09			– Of 10 metres and over but not exceeding 50 metres in overall length	5	Free *See Below CA Free
			. . . Trawlers and other fishing vessels:		
			. . . Exceeding 18 metres in overall length:		
			. . . . . Refrigerated:		
			. . . . . Containing hydrofluorocarbons:		
	10C	No.	. . . . . Containing 1,1,1,2-Tetrafluoroethane (HFC-134a)		
	15D	No.	. . . . . Containing R-404A		
	16B	No.	. . . . . Other		
	17L	No.	. . . . . Other		
	21J	No.	. . . . . Other		
			. . . Other:		
			. . . . . Refrigerated:		
			. . . . . Containing hydrofluorocarbons:		
	23E	No.	. . . . . Containing 1,1,1,2-Tetrafluoroethane (HFC-134a)		
	25A	No.	. . . . . Containing R-404A		
	26K	No.	. . . . . Other		
	27H	No.	. . . . . Other		
	29D	No.	. . . . . Other		
			. . . Other:		
			. . . . . Refrigerated:		
			. . . . . Containing hydrofluorocarbons:		
	31F	No.	. . . . . Containing 1,1,1,2-Tetrafluoroethane (HFC-134a)		
	35J	No.	. . . . . Containing R-404A		
	36G	No.	. . . . . Other		
	37E	No.	. . . . . Other		
	39A	No.	. . . . . Other		
8902.00.19			– Exceeding 50 metres in overall length	Free	Free
			. . . Trawlers and other fishing vessels:		
			. . . Refrigerated:		
			. . . . . Containing hydrofluorocarbons:		
	10J	No.	. . . . . Containing 1,1,1,2-Tetrafluoroethane (HFC-134a)		
	13C	No.	. . . . . Containing R-404A		
	14A	No.	. . . . . Other		
	15K	No.	. . . . . Other		
	19B	No.	. . . . . Other		
			. . . Other:		
			. . . Refrigerated:		
			. . . . . Containing hydrofluorocarbons:		
	21D	No.	. . . . . Containing 1,1,1,2-Tetrafluoroethane (HFC-134a)		
	25G	No.	. . . . . Containing R-404A		
	26E	No.	. . . . . Other		
	27C	No.	. . . . . Other		
	29K	No.	. . . . . Other		

*Unless otherwise indicated, AAN, AU, CN, CPT, HK, KR, LLDC, MY, Pac, SG, TH, TPA and TW rates in the Preferential Tariff are Free.

Chapter 89—continued
Ships, boats and floating structures—continued

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
89.03			Yachts and other vessels for pleasure or sports; rowing boats and canoes:		
8903.10.00			– Inflatable	5	Free *See Below CA Free
	01J	No.	. . . Power-driven		
			. . . Other:		
	11F	No.	. . . . Dinghies, canoes		
	19A	No.	. . . . Other		
			– Other:		
8903.91.00	00D	No.	-- Sailboats, with or without auxiliary motor	5	Free *See Below CA Free
8903.92.00	00J	No.	-- Motorboats, other than outboard motorboats	5	Free *See Below CA Free CPT 2.5 1/2019 Free
8903.99.00			-- Other	5	Free *See Below CA Free
	01J	No.	. . . . Power-driven		
			. . . . Other:		
	11F	No.	. . . . . Dinghies, canoes and racing skiffs		
	19A	No.	. . . . . Other		
89.04			Tugs and pusher craft:		
8904.00.01	00A	No.	– Not exceeding 50 metres in overall length	5	Free *See Below CA Free
8904.00.09	00B	No.	– Exceeding 50 metres in overall length	Free	Free
89.05			Light-vessels, fire-floats, dredgers, floating cranes, and other vessels the navigability of which is subsidiary to their main function; floating docks; floating or submersible drilling or production platforms:		
8905.10.01	00C	No.	-- Not exceeding 70 metres in overall length	5	Free *See Below CA Free
8905.10.09	00D	No.	-- Exceeding 70 metres in overall length	Free	Free
8905.20.01	00G	No.	-- Not exceeding 50 metres in overall length	5	Free *See Below CA Free
8905.20.09	00H	No.	-- Exceeding 50 metres in overall length	Free	Free
8905.90.01	00B	No.	-- Not exceeding 50 metres in overall length	5	Free *See Below CA Free
8905.90.09	00C	No.	-- Exceeding 50 metres in overall length	Free	Free
89.06			Other vessels, including warships and lifeboats other than rowing boats:		
8906.10.00	00E	. .	– Warships	Free	Free
8906.90.10	00K	No.	-- Of less than 10 metres in overall length	5	Free *See Below CA Free
8906.90.17			-- Of 10 metres and over but not exceeding 50 metres in overall length	5	Free *See Below CA Free
	11K	No.	. . . . Exceeding 18 metres in overall length		
	19E	No.	. . . . Other		
8906.90.19	00G	No.	-- Exceeding 50 metres in overall length	Free	Free

*Unless otherwise indicated, AAN, AU, CN, CPT, HK, KR, LLDC, MY, Pac, SG, TH, TPA and TW rates in the Preferential Tariff are Free.

Chapter 89—*continued*
Ships, boats and floating structures—*continued*

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
89.07			Other floating structures (for example, rafts, tanks, coffer-dams, landing-stages, buoys and beacons):		
8907.10.00	00C	No.	– Inflatable rafts	5	Free
8907.90.00	00B	No.	– Other	5	Free
89.08			Vessels and other floating structures for breaking up		
8908.00.00	00H	. .		Free	Free
			* * *		

*Unless otherwise indicated, AAN, AU, CN, CPT, HK, KR, LLDC, MY, Pac, SG, TH, TPA and TW rates in the Preferential Tariff are Free.