

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);
 - (j) Luminaires and lighting fittings and parts thereof 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 RCEP 4.7 1/2023 4.3 |
| 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 RCEP 4.7 1/2023 4.3 |
| 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 RCEP 4.7 1/2023 4.3 |
| 8606.30.00 | 00C | No. | – Self-discharging vans and wagons, other than those of subheading 8606.10 | 5 | Free *See Below CA Free RCEP 4.7 1/2023 4.3 |
| | | | – Other: | | |
| 8606.91.00 | | | – – Covered and closed | 5 | Free *See Below CA Free RCEP 4.7 1/2023 4.3 |
| | 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 RCEP 4.7 1/2023 4.3 |
| 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 RCEP 4.7 1/2023 4.3 |

*Unless otherwise indicated, AAN, AU, CN, CPT, HK, KR, LLDC, MY, Pac, PPP, RCEP, 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.—<i>continued</i> | | | | | |
| – Bogies, bissel-bogies, axles and wheels, and parts thereof— <i>continued</i> | | | | | |
| 8607.12.00 | 00C | kg | -- Other bogies and bissel-bogies | 5 | Free *See Below CA Free RCEP 4.7 1/2023 4.3 |
| 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 |
| 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 RCEP 5 1/2023 5 |
| – Other: | | | | | |
| 8607.91.00 | 00H | kg | -- Of locomotives | 5 | Free *See Below CA Free RCEP 4.5 1/2023 4 |
| 8607.99.00 | 00D | kg | -- Other | 5 | Free *See Below CA Free RCEP 4.7 1/2023 4.3 |
| 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 RCEP 4.5 1/2023 4 |
| 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 RCEP 4.5 1/2023 4 |
| . . 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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*Unless otherwise indicated, AAN, AU, CN, CPT, HK, KR, LLDC, MY, Pac, PPP, RCEP, SG, TH, TPA and TW rates in the Preferential Tariff are Free.

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.

SUBHEADING NOTE—

1. Subheading 8708.22 covers:
 - (a) front windscreens (windshields), rear windows and other windows, framed; and
 - (b) front windscreens (windshields), rear windows and other windows, whether or not framed, incorporating heating devices or other electrical or electronic devices,when suitable for use solely or principally with the motor vehicles of headings 87.01 to 87.05.

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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**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 |
| | | | – Road tractors for semi-trailers: | | |
| 8701.21 | | | – – With only compression-ignition internal combustion piston engine (diesel or semi-diesel): | | |
| 8701.21.01 | 00F | No. | – – – Unassembled as may be determined by the Minister in accordance with Section 14 of this Act, and under such condition as the Minister may prescribe | Free | Free |
| ◀ | | | – – – Other: | | |
| 8701.21.10 | 00E | No. | – – – – G.v.w. not exceeding 10,500 kg | 5 | Free *See Below CA Free RCEP 4.5 1/2023 4 |
| 8701.21.19 | 00B | No. | – – – – Other | Free | Free |
| 8701.22 | | | – – With both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion: | | |
| 8701.22.01 | 00L | No. | – – – Unassembled as may be determined by the Minister in accordance with Section 14 of this Act, and under such condition as the Minister may prescribe | Free | Free |
| ◀ | | | – – – Other: | | |
| 8701.22.10 | 00K | No. | – – – – G.v.w. not exceeding 10,500 kg | 5 | Free *See Below CA Free RCEP 4.5 1/2023 4 |
| 8701.22.19 | 00G | No. | – – – – Other | Free | Free |
| ◀8701.23 | | | – – With both spark-ignition internal combustion piston engine and electric motors as motors for propulsion: | | |
| 8701.23.01 | 00E | No. | – – – Unassembled as may be determined by the Minister in accordance with Section 14 of this Act, and under such condition as the Minister may prescribe | Free | Free |
| ◀ | | | – – – Other: | | |
| 8701.23.10 | 00D | No. | – – – – G.v.w. not exceeding 10,500 kg | 5 | Free *See Below CA Free RCEP 4.5 1/2023 4 |
| 8701.23.19 | 00A | No. | – – – – Other | Free | Free |
| ◀8701.24 | | | – – With only electric motor for propulsion: | | |
| 8701.24.01 | 00K | No. | – – – Unassembled as may be determined by the Minister in accordance with Section 14 of this Act, and under such condition as the Minister may prescribe | Free | Free |
| ◀ | | | – – – Other: | | |
| 8701.24.10 | 00J | No. | – – – – G.v.w. not exceeding 10,500 kg | 5 | Free *See Below CA Free RCEP 4.5 1/2023 4 |
| 8701.24.19 | 00F | No. | – – – – Other | Free | Free |
| 8701.29 | | | – – Other: | | |
| 8701.29.01 | 00B | No. | – – – Unassembled as may be determined by the Minister in accordance with Section 14 of this Act, and under such condition as the Minister may prescribe | Free | Free |
| ◀ | | | – – – Other: | | |
| 8701.29.10 | 00A | No. | – – – – G.v.w. not exceeding 10,500 kg | 5 | Free *See Below CA Free RCEP 4.5 1/2023 4 |
| 8701.29.19 | 00J | No. | – – – – Other | Free | Free |
| 8701.30.00 | 00J | No. | – Track-laying tractors | Free | 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 |
| Tractors (other than tractors of heading 87.09)—continued | | | | | |
| – 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 RCEP 5 1/2023 5 |
| | 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 RCEP 5 1/2023 5 |
| | 10L | No. | . . New | | |
| | 19D | No. | . . Used | | |
| 8702.30.00 | | | – With both spark-ignition internal combustion piston engine and electric motor as motors for propulsion | 5 | Free *See Below CA Free RCEP 5 1/2023 5 |
| | 10D | No. | . . New | | |
| | 19H | No. | . . Used | | |
| 8702.40.00 | | | – With only electric motor for propulsion | 5 | Free *See Below CA Free RCEP 5 1/2023 5 |
| | 10H | No. | . . New | | |
| | 19A | No. | . . Used | | |
| 8702.90.00 | | | – Other | 5 | Free *See Below CA Free RCEP 5 1/2023 5 |
| | 10F | No. | . . New | | |
| | 19K | No. | . . Used | | |

*Unless otherwise indicated, AAN, AU, CN, CPT, HK, KR, LLDC, MY, Pac, PPP, RCEP, 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 |
| 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 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 RCEP 10 1/2023 10 |
| | 10E | No. | New | | |
| | 19J | No. | Used | | |
| 8703.21.15 | | | – – – Ambulances | 10 | Free *See Below CA Free RCEP 10 1/2023 10 |
| | 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 RCEP 10 1/2023 10 |
| | 10K | No. | New | | |
| | 19C | No. | Used | | |
| 8703.22.15 | | | – – – Ambulances | 10 | Free *See Below CA Free RCEP 10 1/2023 10 |
| | 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 RCEP 9.3 1/2023 8.7 |
| | 10D | No. | New | | |
| | 19H | No. | Used | | |

*Unless otherwise indicated, AAN, AU, CN, CPT, HK, KR, LLDC, MY, Pac, PPP, RCEP, 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 only spark-ignition internal, etc.—continued — Of a cylinder capacity exceeding 1,500 cc but not, etc.—continued | | |
| 8703.23.15 | | | --- Ambulances | 10 | Free *See Below CA Free RCEP 10 1/2023 10 |
| | 10K 19C | No. No. | New Used | | |
| 8703.23.19 | | | --- Other 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 | Free | Free |
| 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 RCEP 9.3 1/2023 8.7 |
| | 10J 19B | No. No. | New Used | | |
| 8703.24.15 | | | --- Ambulances | 10 | Free *See Below CA Free RCEP 9.3 1/2023 8.7 |
| | 10D 19H | No. No. | New Used | | |
| 8703.24.19 | | | --- Other Motor cars: New: 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 | Free | Free |
| 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 RCEP 10 1/2023 10 |
| | 10J 19B | No. No. | New Used | | |
| 8703.31.15 | | | --- Ambulances | 10 | Free *See Below CA Free RCEP 10 1/2023 10 |
| | 10D 19H | No. No. | New Used | | |

*Unless otherwise indicated, AAN, AU, CN, CPT, HK, KR, LLDC, MY, Pac, PPP, RCEP, 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 only compression-ignition internal, etc.—continued — Of a cylinder capacity not exceeding 1,500 cc—continued | | |
| 8703.31.19 | 10K | No. | --- 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 RCEP 9.3 1/2023 8.7 |
| | 10C | No. | New | | |
| | 19G | No. | Used | | |
| 8703.32.15 | | | --- Ambulances | 10 | Free *See Below CA Free RCEP 10 1/2023 10 |
| | 10J | No. | New | | |
| | 19B | No. | Used | | |
| 8703.32.19 | | | --- Other Motor cars: New: | Free | Free |
| | 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 | | |
| 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 RCEP 9 1/2023 8 |
| | 10H | No. | New | | |
| | 19A | No. | Used | | |
| 8703.33.15 | | | --- Ambulances | 10 | Free *See Below CA Free RCEP 9.3 1/2023 8.7 |
| | 10C | No. | New | | |
| | 19G | No. | Used | | |
| 8703.33.19 | | | --- 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 | | |
| 8703.40 | | | — Other vehicles, with both spark-ignition internal combustion piston engine and electric motor as motors for propulsion, other than those capable of being charged by plugging to external sources of electric power: | | |

*Unless otherwise indicated, AAN, AU, CN, CPT, HK, KR, LLDC, MY, Pac, PPP, RCEP, 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 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 RCEP 9.3 1/2023 8.7 |
| | 10A | No. | New | | |
| | 19E | No. | Used | | |
| 8703.40.11 | | | — — — Ambulances | 10 | Free *See Below CA Free RCEP 9.3 1/2023 8.7 |
| | 10H | No. | New | | |
| | 19A | No. | Used | | |
| 8703.40.13 | | | — — — Other | Free | Free |
| | 10L | No. | 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 | | |
| | | | — Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc: | | |
| 8703.40.15 | | | — — — 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 RCEP 9.3 1/2023 8.7 |
| | 10C | No. | New | | |
| | 19G | No. | Used | | |
| 8703.40.17 | | | — — — Ambulances | 10 | Free *See Below CA Free RCEP 9.3 1/2023 8.7 |
| | 10F | No. | New | | |
| | 19K | No. | Used | | |
| 8703.40.19 | | | — — — Other | Free | Free |
| | | | 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 | | |
| | | | — 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 RCEP 9.3 1/2023 8.7 |
| | 10C | No. | New | | |
| | 19G | No. | Used | | |
| 8703.40.23 | | | — — — Ambulances | 10 | Free *See Below CA Free RCEP 9.3 1/2023 8.7 |
| | 10F | No. | New | | |
| | 19K | No. | Used | | |

*Unless otherwise indicated, AAN, AU, CN, CPT, HK, KR, LLDC, MY, Pac, PPP, RCEP, 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.—<i>continued</i> — Other vehicles, with both spark-ignition internal, etc.— <i>continued</i> — Of a cylinder capacity exceeding 1,500 cc but not, etc.— <i>continued</i> | | |
| 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 RCEP 9.3 1/2023 8.7 |
| | 10A | No. | New | | |
| | 19E | No. | Used | | |
| 8703.40.29 | | | --- Ambulances | 10 | Free *See Below CA Free RCEP 9.3 1/2023 8.7 |
| | 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 RCEP 9.3 1/2023 8.7 |
| | 10E | No. | New | | |
| | 19J | No. | Used | | |
| 8703.50.11 | | | --- Ambulances | 10 | Free *See Below CA Free RCEP 9.3 1/2023 8.7 |
| | 10A | No. | New | | |
| | 19E | No. | Used | | |
| 8703.50.13 | | | --- Other Four-wheeled farm-bike vehicles Motor cars: New: | Free | Free |
| | 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 | | |

*Unless otherwise indicated, AAN, AU, CN, CPT, HK, KR, LLDC, MY, Pac, PPP, RCEP, 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 compression-ignition internal, etc.—continued — 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 RCEP 9.3 1/2023 8.7 |
| | 10G | No. | New | | |
| | 19L | No. | Used | | |
| 8703.50.17 | | | — — — Ambulances | 10 | Free *See Below CA Free RCEP 9.3 1/2023 8.7 |
| | 10K | No. | New | | |
| | 19C | No. | Used | | |
| 8703.50.19 | | | — — — Other Motor cars: New: | Free | Free |
| | 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 | | |
| 8703.50.21 | | | — — Of a cylinder capacity 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 RCEP 9 1/2023 8 |
| | 10G | No. | New | | |
| | 19L | No. | Used | | |
| 8703.50.23 | | | — — — Ambulances | 10 | Free *See Below CA Free RCEP 9.3 1/2023 8.7 |
| | 10K | No. | New | | |
| | 19C | No. | Used | | |
| 8703.50.29 | | | — — — Other Motor cars: New: | Free | Free |
| | 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 | | |
| 8703.60 | | | — Other vehicles, with both spark-ignition internal combustion piston engine and electric motor as motors for propulsion, charged by plugging to external sources 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 RCEP 9.3 1/2023 8.7 |
| | 10J | No. | New | | |
| | 19B | No. | Used | | |

*Unless otherwise indicated, AAN, AU, CN, CPT, HK, KR, LLDC, MY, Pac, PPP, RCEP, 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.—<i>continued</i> — Other vehicles, with both spark-ignition internal, etc.— <i>continued</i> — Of a cylinder capacity not exceeding 1,000 cc— <i>continued</i> | | |
| 8703.60.11 | | | --- Ambulances | 10 | Free CA Free RCEP 9.3 1/2023 8.7 |
| | 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 RCEP 9.3 1/2023 8.7 |
| | 10L | No. | New | | |
| | 19D | No. | Used | | |
| 8703.60.17 | | | --- Ambulances | 10 | Free *See Below CA Free RCEP 9.3 1/2023 8.7 |
| | 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 RCEP 9.3 1/2023 8.7 |
| | 10L | No. | New | | |
| | 19D | No. | Used | | |
| 8703.60.23 | | | --- Ambulances | 10 | Free *See Below CA Free RCEP 9.3 1/2023 8.7 |
| | 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, PPP, RCEP, 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 RCEP 9.3 1/2023 8.7 |
| | 10J 19B | No. No. | New Used | | |
| 8703.60.29 | | | — — — Ambulances | 10 | Free *See Below CA Free RCEP 9.3 1/2023 8.7 |
| | 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 RCEP 9.3 1/2023 8.7 |
| | 10B 19F | No. No. | New Used | | |
| 8703.70.11 | | | — — — Ambulances | 10 | Free *See Below CA Free RCEP 9.3 1/2023 8.7 |
| | 10J 19B | No. No. | New Used | | |
| 8703.70.13 | | | — — — Other 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 RCEP 9.3 1/2023 8.7 |
| | 10D 19H | No. No. | New Used | | |

*Unless otherwise indicated, AAN, AU, CN, CPT, HK, KR, LLDC, MY, Pac, PPP, RCEP, 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 compression-ignition internal, etc.— <i>continued</i> — Of a cylinder capacity exceeding 1,500 cc but not, etc.— <i>continued</i> | | |
| 8703.70.17 | | | --- Ambulances | 10 | Free *See Below CA Free RCEP 9.3 1/2023 8.7 |
| | 10G 19L | No. No. | New Used | | |
| 8703.70.19 | | | --- Other 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 17G 19C | No. No. No. | Other Used 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 RCEP 9 1/2023 8 |
| | 10D 19H | No. No. | New Used | | |
| 8703.70.23 | | | --- Ambulances | 10 | Free *See Below CA Free RCEP 9.3 1/2023 8.7 |
| | 10G 19L | No. No. | New Used | | |
| 8703.70.29 | | | --- 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 17B 19J | No. No. No. | Other Used 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 RCEP 9.3 1/2023 8.7 |
| | 10F 19K | No. No. | New Used | | |
| 8703.80.15 | | | — Ambulances | 10 | Free *See Below CA Free RCEP 9.3 1/2023 8.7 |
| | 10H 19A | No. No. | New Used | | |
| 8703.80.19 | | | — Other Motor cars: New: | Free | Free |
| | 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 15D 19G | No. No. No. | Other Used Other | | |

*Unless otherwise indicated, AAN, AU, CN, CPT, HK, KR, LLDC, MY, Pac, PPP, RCEP, 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 | | | | | |
| 8703.90 | | | — 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 RCEP 9.3 1/2023 8.7 |
| | | | Having rotary piston engines: | | |
| | 10F | No. | New | | |
| | 11D | No. | Used | | |
| | | | Other | | |
| | 17C | No. | New | | |
| | 19K | No. | Used | | |
| 8703.90.50 | | | — — Ambulances | 10 | Free *See Below CA Free RCEP 9.3 1/2023 8.7 |
| | | | 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 | | |
| | 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 | | |
| | 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 RCEP 5 1/2023 5 |
| | 01L | No. | New | | |
| | 09F | No. | Used | | |
| 8704.10.09 | | | — — Other | Free | Free |
| | 01A | No. | New | | |
| | 09G | No. | Used | | |
| | | | — Other, with only 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 condition as the Minister may prescribe | Free | Free |
| | | | g.v.w. not exceeding 3,500 kg: | | |
| | 02F | No. | Vans | | |
| | 04B | No. | Other | | |
| | 10G | No. | Other | | |

*Unless otherwise indicated, AAN, AU, CN, CPT, HK, KR, LLDC, MY, Pac, PPP, RCEP, 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 only compression-ignition internal, etc.— <i>continued</i> | | |
| | | | — g.v.w. not exceeding 5 tonnes— <i>continued</i> | | |
| | | | --- Other: | | |
| ◀ 8704.21.50 | | | ---- 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): | | |
| | 02H | No. | New | | |
| | 06L | No. | Used | | |
| | | | Containing R-404A: | | |
| | 12E | No. | New | | |
| | 14A | No. | Used | | |
| | | | Containing R407F: | | |
| | 16H | No. | New | | |
| | 26E | No. | Used | | |
| | | | Containing R448A or R449A: | | |
| | 28A | No. | New | | |
| | 35D | No. | Used | | |
| | | | Other: | | |
| | 36B | No. | New | | |
| | 37L | No. | Used | | |
| | | | Other: | | |
| | 38J | No. | New | | |
| | 40L | No. | Used | | |
| | | | Vans: | | |
| | | | Refrigerated: | | |
| | | | Containing hydrofluorocarbons, other than in the cab's air conditioning machine: | | |
| | | | Containing 1,1,1,2-Tetrafluoroethane (HFC-134a): | | |
| | 42G | No. | New | | |
| | 44C | No. | Used | | |
| | | | Containing R-404A: | | |
| | 52D | No. | New | | |
| | 54L | No. | Used | | |
| | | | Containing R407F: | | |
| | 55J | No. | New | | |
| | 56G | No. | Used | | |
| | | | Containing R448A or R449A: | | |
| | 57E | No. | New | | |
| | 58C | No. | Used | | |
| | | | Other: | | |
| | 63K | No. | New | | |
| | 65F | No. | Used | | |
| | | | Other: | | |
| | 72J | No. | New | | |
| | 74E | No. | Used | | |
| | | | Other: | | |
| | 82F | No. | New | | |
| | 84B | No. | Used | | |
| | | | Other: | | |
| | 92C | No. | New | | |
| | 94K | No. | Used | | |

*Unless otherwise indicated, AAN, AU, CN, CPT, HK, KR, LLDC, MY, Pac, PPP, RCEP, 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—continued | | |
| | | | — Other, with only compression-ignition internal, etc.—continued | | |
| | | | — g.v.w. not exceeding 5 tonnes—continued | | |
| | | | --- Other—continued | | |
| ◀ 8704.21.80 | | | ---- Other | 5 | Free *See Below CA Free |
| | 02D | 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): | | |
| | 12A | No. | New | | |
| | 14H | No. | Used | | |
| | | | Containing R-404A: | | |
| | 22J | No. | New | | |
| | 24E | No. | Used | | |
| | | | Containing R407F: | | |
| | 26A | No. | New | | |
| | 27K | No. | Used | | |
| | | | Containing R448A or R449A: | | |
| | 28H | No. | New | | |
| | 30K | No. | Used | | |
| | | | Other: | | |
| | 33D | No. | New | | |
| | 35L | No. | Used | | |
| | | | Other: | | |
| | 42C | No. | New | | |
| | 44K | No. | Used | | |
| | | | Other: | | |
| | 52L | No. | New | | |
| | 54G | No. | Used | | |
| 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 condition as the Minister may prescribe | Free | Free |
| | 02A | No. | g.v.w. not exceeding 10,500 kg | | |
| | 04H | No. | Other | | |
| | | | --- Other: | | |
| ◀ 8704.22.11 | | | ---- g.v.w. not exceeding 10,500 kg | 5 | Free *See Below CA Free |
| | 02G | 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): | | |
| | 12D | No. | New | | |
| | 14L | No. | Used | | |
| | | | Containing R-404A: | | |
| | 22A | No. | New | | |
| | 24H | No. | Used | | |
| | | | Containing R407F: | | |
| | 26D | No. | New | | |
| | 27B | No. | Used | | |
| | | | Containing R448A or R449A: | | |
| | 28L | No. | New | | |
| | 30B | No. | Used | | |
| | | | Other: | | |
| | 33G | No. | New | | |
| | 35C | No. | Used | | |
| | | | Other: | | |
| | 42F | No. | New | | |
| | 44B | No. | Used | | |
| | | | Other: | | |
| | 52C | No. | New | | |
| | 54K | No. | Used | | |

*Unless otherwise indicated, AAN, AU, CN, CPT, HK, KR, LLDC, MY, Pac, PPP, RCEP, 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 only compression-ignition internal, etc.— <i>continued</i> | | |
| | | | — g.v.w. exceeding 5 tonnes but not exceeding 20 tonnes— <i>continued</i> | | |
| | | | — — — Other— <i>continued</i> | | |
| ◀ 8704.22.19 | | | — — — — Other | Free | Free |
| | 02H | 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): | | |
| | 12E | No. | New | | |
| | 14A | No. | Used | | |
| | | | Containing R-404A: | | |
| | 22B | No. | New | | |
| | 24J | No. | Used | | |
| | | | Containing R407F: | | |
| | 26E | No. | New | | |
| | 27C | No. | Used | | |
| | | | Containing R448A or R449A: | | |
| | 28A | No. | New | | |
| | 30C | No. | Used | | |
| | | | Other: | | |
| | 33H | No. | New | | |
| | 35D | No. | Used | | |
| | | | Other: | | |
| | 42G | No. | New | | |
| | 44C | No. | Used | | |
| | | | Other: | | |
| | 52D | No. | New | | |
| | 54L | No. | Used | | |
| 8704.23 | | | — g.v.w. exceeding 20 tonnes: | | |
| 8704.23.01 | 10G | No. | — — — Unassembled as may be determined by the Minister in accordance with Section 14 of this Act, and under such condition as the Minister may prescribe | Free | Free |
| ◀ 8704.23.09 | | | — — — — Other | Free | Free |
| | 02G | 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): | | |
| | 12D | No. | New | | |
| | 14L | No. | Used | | |
| | | | Containing R-404A: | | |
| | 22A | No. | New | | |
| | 24H | No. | Used | | |
| | | | Containing R407F: | | |
| | 26D | No. | New | | |
| | 27B | No. | Used | | |
| | | | Containing R448A or R449A: | | |
| | 28L | No. | New | | |
| | 30B | No. | Used | | |
| | | | Other: | | |
| | 33G | No. | New | | |
| | 35C | No. | Used | | |
| | | | Other: | | |
| | 42F | No. | New | | |
| | 44B | No. | Used | | |
| | | | Other: | | |
| | 52C | No. | New | | |
| | 54K | No. | Used | | |
| | | | — Other, with only spark-ignition internal combustion piston engine: | | |
| 8704.31 | | | — 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 condition as the Minister may prescribe | Free | Free |
| | | | g.v.w. not exceeding 3,500 kg: | | |
| | 02K | No. | Vans | | |
| | 04F | No. | Other | | |
| | 12G | No. | Other | | |

*Unless otherwise indicated, AAN, AU, CN, CPT, HK, KR, LLDC, MY, Pac, PPP, RCEP, 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—continued | | |
| | | | — Other, with only spark-ignition internal combustion, etc.—continued | | |
| | | | — g.v.w. not exceeding 5 tonnes—continued | | |
| | | | --- Other: | | |
| ◀ 8704.31.50 | | | ---- 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): | | |
| | 02A | No. | New | | |
| | 06D | No. | Used | | |
| | | | Containing R-404A: | | |
| | 12J | No. | New | | |
| | 14E | No. | Used | | |
| | | | Containing R407F: | | |
| | 16A | No. | New | | |
| | 26J | No. | Used | | |
| | | | Containing R448A or R449A: | | |
| | 28E | No. | New | | |
| | 35H | No. | Used | | |
| | | | Other: | | |
| | 36F | No. | New | | |
| | 37D | No. | Used | | |
| | | | Other: | | |
| | 38B | No. | New | | |
| | 40D | No. | Used | | |
| | | | Vans: | | |
| | | | Refrigerated: | | |
| | | | Containing hydrofluorocarbons, other than in the cab's air conditioning machine: | | |
| | | | Containing 1,1,1,2-Tetrafluoroethane (HFC-134a): | | |
| | 42L | No. | New | | |
| | 44G | No. | Used | | |
| | | | Containing R-404A: | | |
| | 52H | No. | New | | |
| | 54D | No. | Used | | |
| | | | Containing R407F: | | |
| | 55B | No. | New | | |
| | 56L | No. | Used | | |
| | | | Containing R448A or R449A: | | |
| | 57J | No. | New | | |
| | 58G | No. | Used | | |
| | | | Other: | | |
| | 63C | No. | New | | |
| | 65K | No. | Used | | |
| | | | Other: | | |
| | 72B | No. | New | | |
| | 74J | No. | Used | | |
| | | | Other: | | |
| | 82K | No. | New | | |
| | 84F | No. | Used | | |
| | | | Other: | | |
| | 92G | No. | New | | |
| | 94C | No. | Used | | |

*Unless otherwise indicated, AAN, AU, CN, CPT, HK, KR, LLDC, MY, Pac, PPP, RCEP, 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—continued | | |
| | | | — Other, with only spark-ignition internal combustion, etc.—continued | | |
| | | | — g.v.w. not exceeding 5 tonnes—continued | | |
| | | | — Other—continued | | |
| ◀ 8704.31.80 | | | ----- Other | 5 | Free *See Below CA Free |
| | 02H | 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): | | |
| | 12E | No. | New | | |
| | 14A | No. | Used | | |
| | | | Containing R-404A: | | |
| | 22B | No. | New | | |
| | 24J | No. | Used | | |
| | | | Containing R407F: | | |
| | 26E | No. | New | | |
| | 27C | No. | Used | | |
| | | | Containing R448A or R449A: | | |
| | 28A | No. | New | | |
| | 30C | No. | Used | | |
| | | | Other: | | |
| | 33H | No. | New | | |
| | 35D | No. | Used | | |
| | | | Other: | | |
| | 42G | No. | New | | |
| | 44C | No. | Used | | |
| | | | Other: | | |
| | 52D | No. | New | | |
| | 54L | 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 condition as the Minister may prescribe | Free | Free |
| | 02E | No. | g.v.w. not exceeding 10,500 kg | | |
| | 04A | No. | Other | | |
| | | | --- Other: | | |
| ◀ 8704.32.11 | | | ----- g.v.w. not exceeding 10,500 kg | 5 | Free *See Below CA Free |
| | 02L | 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): | | |
| | 12H | No. | New | | |
| | 14D | No. | Used | | |
| | | | Containing R-404A: | | |
| | 22E | No. | New | | |
| | 24A | No. | Used | | |
| | | | Containing R407F: | | |
| | 26H | No. | New | | |
| | 27F | No. | Used | | |
| | | | Containing R448A or R449A: | | |
| | 28D | No. | New | | |
| | 30F | No. | Used | | |
| | | | Other: | | |
| | 33L | No. | New | | |
| | 35G | No. | Used | | |
| | | | Other: | | |
| | 42K | No. | New | | |
| | 44F | No. | Used | | |
| | | | Other: | | |
| | 52G | No. | New | | |
| | 54C | No. | Used | | |

*Unless otherwise indicated, AAN, AU, CN, CPT, HK, KR, LLDC, MY, Pac, PPP, RCEP, 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—continued | | |
| | | | — Other, with both compression-ignition internal, etc.—continued | | |
| | | | — g.v.w. not exceeding 5 tonnes—continued | | |
| | | | --- Other: | | |
| ◀ 8704.41.50 | | | ---- 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): | | |
| | 02E | No. | New | | |
| | 04A | No. | Used | | |
| | | | Containing R-404A: | | |
| | 12B | No. | New | | |
| | 14J | No. | Used | | |
| | | | Containing R407F: | | |
| | 15G | No. | New | | |
| | 16E | No. | Used | | |
| | | | Containing R448A or R449A: | | |
| | 17C | No. | New | | |
| | 18A | No. | Used | | |
| | | | Other: | | |
| | 23H | No. | New | | |
| | 25D | No. | Used | | |
| | | | Other: | | |
| | 32G | No. | New | | |
| | 34C | No. | Used | | |
| | | | Vans: | | |
| | | | Refrigerated: | | |
| | | | Containing hydrofluorocarbons, other than in the cab's air conditioning machine: | | |
| | | | Containing 1,1,1,2-Tetrafluoroethane (HFC-134a): | | |
| | 42D | No. | New | | |
| | 44L | No. | Used | | |
| | | | Containing R-404A: | | |
| | 52A | No. | New | | |
| | 54H | No. | Used | | |
| | | | Containing R407F: | | |
| | 55F | No. | New | | |
| | 56D | No. | Used | | |
| | | | Containing R448A or R449A: | | |
| | 57B | No. | New | | |
| | 58L | No. | Used | | |
| | | | Other: | | |
| | 63G | No. | New | | |
| | 65C | No. | Used | | |
| | | | Other: | | |
| | 72F | No. | New | | |
| | 74B | No. | Used | | |
| | | | Other: | | |
| | 82C | No. | New | | |
| | 84K | No. | Used | | |
| | | | Other: | | |
| | 92L | No. | New | | |
| | 94G | No. | Used | | |

*Unless otherwise indicated, AAN, AU, CN, CPT, HK, KR, LLDC, MY, Pac, PPP, RCEP, 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—continued | | |
| | | | — Other, with both compression-ignition internal, etc.—continued | | |
| | | | — g.v.w. not exceeding 5 tonnes—continued | | |
| | | | --- Other—continued | | |
| ◀ 8704.41.80 | | | ---- Other | 5 | Free *See Below CA Free |
| | 02A | 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): | | |
| | 12J | No. | New | | |
| | 14E | No. | Used | | |
| | | | Containing R-404A: | | |
| | 22F | No. | New | | |
| | 24B | No. | Used | | |
| | | | Containing R407F: | | |
| | 25L | No. | New | | |
| | 26J | No. | Used | | |
| | | | Containing R448A or R449A: | | |
| | 27G | No. | New | | |
| | 28E | No. | Used | | |
| | | | Other: | | |
| | 33A | No. | New | | |
| | 35H | No. | Used | | |
| | | | Other: | | |
| | 42L | No. | New | | |
| | 44G | No. | Used | | |
| | | | Other: | | |
| | 52H | No. | New | | |
| | 54D | No. | Used | | |
| 8704.42 | | | — g.v.w. exceeding 5 tonnes but not exceeding 20 tonnes: | | |
| 8704.42.01 | | | --- Unassembled as may be determined by the Minister in accordance with Section 14 of this Act, and under such condition as the Minister may prescribe | Free | Free |
| | 02J | No. | g.v.w. not exceeding 10,500 kg | | |
| | 04E | No. | Other | | |
| | | | --- Other: | | |
| ◀ 8704.42.11 | | | ---- g.v.w. not exceeding 10,500 kg | 5 | Free *See Below CA Free |
| | 02D | 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): | | |
| | 12A | No. | New | | |
| | 14H | No. | Used | | |
| | | | Containing R-404A: | | |
| | 22J | No. | New | | |
| | 24E | No. | Used | | |
| | | | Containing R407F: | | |
| | 25C | No. | New | | |
| | 26A | No. | Used | | |
| | | | Containing R448A or R449A: | | |
| | 27K | No. | New | | |
| | 28H | No. | Used | | |
| | | | Other: | | |
| | 33D | No. | New | | |
| | 35L | No. | Used | | |
| | | | Other: | | |
| | 42C | No. | New | | |
| | 44K | No. | Used | | |
| | | | Other: | | |
| | 52L | No. | New | | |
| | 54G | No. | Used | | |

*Unless otherwise indicated, AAN, AU, CN, CPT, HK, KR, LLDC, MY, Pac, PPP, RCEP, 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—continued | | |
| | | | — Other, with both compression-ignition internal, etc.—continued | | |
| | | | — g.v.w. exceeding 5 tonnes but not exceeding 20 tonnes—continued | | |
| | | | — — Other—continued | | |
| ◀ 8704.42.19 | | | — — — — Other | Free | Free |
| | 02E | 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): | | |
| | 12B | No. | New | | |
| | 14J | No. | Used | | |
| | | | Containing R-404A: | | |
| | 22K | No. | New | | |
| | 24F | No. | Used | | |
| | | | Containing R407F: | | |
| | 25D | No. | New | | |
| | 26B | No. | Used | | |
| | | | Containing R448A or R449A: | | |
| | 27L | No. | New | | |
| | 28J | No. | Used | | |
| | | | Other: | | |
| | 33E | No. | New | | |
| | 35A | No. | Used | | |
| | | | Other: | | |
| | 42D | No. | New | | |
| | 44L | No. | Used | | |
| | | | Other: | | |
| | 52A | No. | New | | |
| | 54H | No. | Used | | |
| 8704.43 | | | — g.v.w. exceeding 20 tonnes: | | |
| 8704.43.01 | 00G | No. | — — — Unassembled as may be determined by the Minister in accordance with Section 14 of this Act, and under such condition as the Minister may prescribe | Free | Free |
| ◀ 8704.43.09 | | | — — — Other | Free | Free |
| | 02D | 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): | | |
| | 12A | No. | New | | |
| | 14H | No. | Used | | |
| | | | Containing R-404A: | | |
| | 22J | No. | New | | |
| | 24E | No. | Used | | |
| | | | Containing R407F: | | |
| | 25C | No. | New | | |
| | 26A | No. | Used | | |
| | | | Containing R448A or R449A: | | |
| | 27K | No. | New | | |
| | 28H | No. | Used | | |
| | | | Other: | | |
| | 33D | No. | New | | |
| | 35L | No. | Used | | |
| | | | Other: | | |
| | 42C | No. | New | | |
| | 44K | No. | Used | | |
| | | | Other: | | |
| | 52L | No. | New | | |
| | 54G | No. | Used | | |
| | | | — Other, with both spark-ignition internal combustion piston engine and electric motor as motors for propulsion: | | |
| 8704.51 | | | — g.v.w. not exceeding 5 tonnes: | | |
| 8704.51.10 | | | — — — Unassembled as may be determined by the Minister in accordance with Section 14 of this Act, and under such condition as the Minister may prescribe | Free | Free |
| | | | g.v.w. not exceeding 3,500 kg: | | |
| | 02G | No. | Vans | | |
| | 04C | No. | Other | | |
| | 12D | No. | Other | | |

*Unless otherwise indicated, AAN, AU, CN, CPT, HK, KR, LLDC, MY, Pac, PPP, RCEP, 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—continued | | |
| | | | — Other, with both spark-ignition internal combustion, etc.—continued | | |
| | | | — g.v.w. not exceeding 5 tonnes—continued | | |
| | | | — Other—continued | | |
| ◀ 8704.51.80 | | | ----- Other | 5 | Free *See Below CA Free |
| | 02E | 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): | | |
| | 12B | No. | New | | |
| | 14J | No. | Used | | |
| | | | Containing R-404A: | | |
| | 22K | No. | New | | |
| | 24F | No. | Used | | |
| | | | Containing R407F: | | |
| | 25D | No. | New | | |
| | 26B | No. | Used | | |
| | | | Containing R448A or R449A: | | |
| | 27L | No. | New | | |
| | 28J | No. | Used | | |
| | | | Other: | | |
| | 33E | No. | New | | |
| | 35A | No. | Used | | |
| | | | Other: | | |
| | 42D | No. | New | | |
| | 44L | No. | Used | | |
| | | | Other: | | |
| | 52A | No. | New | | |
| | 54H | No. | Used | | |
| 8704.52 | | | — g.v.w. exceeding 5 tonnes: | | |
| 8704.52.01 | | | --- Unassembled as may be determined by the Minister in accordance with Section 14 of this Act, and under such condition as the Minister may prescribe | Free | Free |
| | 02B | No. | g.v.w. not exceeding 10,500 kg | | |
| | 04J | No. | Other | | |
| | | | --- Other: | | |
| ◀ 8704.52.11 | | | ----- g.v.w. not exceeding 10,500 kg | 5 | Free *See Below CA Free |
| | 02H | 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): | | |
| | 12E | No. | New | | |
| | 14A | No. | Used | | |
| | | | Containing R-404A: | | |
| | 22B | No. | New | | |
| | 24J | No. | Used | | |
| | | | Containing R407F: | | |
| | 25G | No. | New | | |
| | 26E | No. | Used | | |
| | | | Containing R448A or R449A: | | |
| | 27C | No. | New | | |
| | 28A | No. | Used | | |
| | | | Other: | | |
| | 33H | No. | New | | |
| | 35D | No. | Used | | |
| | | | Other: | | |
| | 42G | No. | New | | |
| | 44C | No. | Used | | |
| | | | Other: | | |
| | 52D | No. | New | | |
| | 54L | No. | Used | | |

*Unless otherwise indicated, AAN, AU, CN, CPT, HK, KR, LLDC, MY, Pac, PPP, RCEP, 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 both spark-ignition internal combustion, etc.— <i>continued</i> | | |
| | | | – – g.v.w. exceeding 5 tonnes— <i>continued</i> | | |
| | | | – – – Other— <i>continued</i> | | |
| ◀ 8704.52.19 | | | – – – – Other | Free | Free |
| | 02J | 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): | | |
| | 12F | No. | New | | |
| | 14B | No. | Used | | |
| | | | Containing R-404A: | | |
| | 22C | No. | New | | |
| | 24K | No. | Used | | |
| | | | Containing R407F: | | |
| | 25H | No. | New | | |
| | 26F | No. | Used | | |
| | | | Containing R448A or R449A: | | |
| | 27D | No. | New | | |
| | 28B | No. | Used | | |
| | | | Other: | | |
| | 33J | No. | New | | |
| | 35E | No. | Used | | |
| | | | Other: | | |
| | 42H | No. | New | | |
| | 44D | No. | Used | | |
| | | | Other: | | |
| | 52E | No. | New | | |
| | 54A | No. | Used | | |
| 8704.60 | | | – Other with only electric motor for propulsion: | | |
| 8704.60.02 | | | – – Unassembled as may be determined by the Minister in accordance with Section 14 of this Act, and under such condition as the Minister may prescribe | Free | Free |
| | | | . . . g.v.w. not exceeding 3,500 kg: | | |
| | 02C | No. | Vans | | |
| | 04K | No. | Other | | |
| | | | . . . Other: | | |
| | 12L | No. | g.v.w. not exceeding 10,500 kg | | |
| | 14G | No. | Other | | |

*Unless otherwise indicated, AAN, AU, CN, CPT, HK, KR, LLDC, MY, Pac, PPP, RCEP, 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 only electric motor for propulsion—continued | | |
| | | | – – Other: | | |
| ◀ 8704.60.05 | | | – – – 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): | | |
| | 02B | No. | New | | |
| | 04J | No. | Used | | |
| | | | Containing R-404A: | | |
| | 12K | No. | New | | |
| | 14F | No. | Used | | |
| | | | Containing R407F: | | |
| | 15D | No. | New | | |
| | 16B | No. | Used | | |
| | | | Containing R448A or R449A: | | |
| | 17L | No. | New | | |
| | 18J | No. | Used | | |
| | | | Other: | | |
| | 23E | No. | New | | |
| | 25A | No. | Used | | |
| | | | Other: | | |
| | 32D | No. | New | | |
| | 34L | No. | Used | | |
| | | | Vans: | | |
| | | | Refrigerated: | | |
| | | | Containing hydrofluorocarbons, other than in the cab’s air conditioning machine: | | |
| | | | Containing 1,1,1,2-Tetrafluoroethane (HFC-134a): | | |
| | 42A | No. | New | | |
| | 44H | No. | Used | | |
| | | | Containing R-404A: | | |
| | 52J | No. | New | | |
| | 54E | No. | Used | | |
| | | | Containing R407F: | | |
| | 55C | No. | New | | |
| | 56A | No. | Used | | |
| | | | Containing R448A or R449A: | | |
| | 57K | No. | New | | |
| | 58H | No. | Used | | |
| | | | Other: | | |
| | 63D | No. | New | | |
| | 65L | No. | Used | | |
| | | | Other: | | |
| | 72C | No. | New | | |
| | 74K | No. | Used | | |
| | | | Other: | | |
| | 82L | No. | New | | |
| | 84G | No. | Used | | |
| | | | Other: | | |
| | 92H | No. | New | | |
| | 94D | No. | Used | | |

*Unless otherwise indicated, AAN, AU, CN, CPT, HK, KR, LLDC, MY, Pac, PPP, RCEP, 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—continued | | |
| | | | – Other with only electric motor for propulsion—continued | | |
| | | | – – Other—continued | | |
| | | | – – – Other: | | |
| ◀ 8704.60.09 | | | – – – – g.v.w. not exceeding 10,500 kg | 5 | Free *See Below CA Free |
| | 02H | 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): | | |
| | 12E | No. | New | | |
| | 14A | No. | Used | | |
| | | | Containing R-404A: | | |
| | 22B | No. | New | | |
| | 24J | No. | Used | | |
| | | | Containing R407F: | | |
| | 25G | No. | New | | |
| | 26E | No. | Used | | |
| | | | Containing R448A or R449A: | | |
| | 27C | No. | New | | |
| | 28A | No. | Used | | |
| | | | Other: | | |
| | 33H | No. | New | | |
| | 35D | No. | Used | | |
| | | | Other: | | |
| | 42G | No. | New | | |
| | 44C | No. | Used | | |
| | | | Other: | | |
| | 52D | No. | New | | |
| | 54L | No. | Used | | |
| ◀ 8704.60.29 | | | – – – – Other | Free | Free |
| | 02J | 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): | | |
| | 12F | No. | New | | |
| | 14B | No. | Used | | |
| | | | Containing R-404A: | | |
| | 22C | No. | New | | |
| | 24K | No. | Used | | |
| | | | Containing R407F: | | |
| | 25H | No. | New | | |
| | 26F | No. | Used | | |
| | | | Containing R448A or R449A: | | |
| | 27D | No. | New | | |
| | 28B | No. | Used | | |
| | | | Other: | | |
| | 33J | No. | New | | |
| | 35E | No. | Used | | |
| | | | Other: | | |
| | 42H | No. | New | | |
| | 44D | No. | Used | | |
| | | | Other: | | |
| | 52E | No. | New | | |
| | 54A | 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 condition as the Minister may prescribe | Free | Free |
| | | | . . . g.v.w. not exceeding 3,500 kg: | | |
| | 02D | No. | Vans | | |
| | 06G | No. | Other | | |
| | | | . . . Other: | | |
| | 12A | No. | g.v.w. not exceeding 10,500 kg | | |
| | 14H | No. | Other | | |

*Unless otherwise indicated, AAN, AU, CN, CPT, HK, KR, LLDC, MY, Pac, PPP, RCEP, 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—continued
— Other—continued

— 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): | | |
| | 02K | No. | New | | |
| | 06B | No. | Used | | |
| | | | Containing R-404A: | | |
| | 12G | No. | New | | |
| | 14C | No. | Used | | |
| | | | Containing R407F: | | |
| | 16K | No. | New | | |
| | 26G | No. | Used | | |
| | | | Containing R448A or R449A: | | |
| | 28C | No. | New | | |
| | 35F | No. | Used | | |
| | | | Other: | | |
| | 36D | No. | New | | |
| | 37B | No. | Used | | |
| | | | Other: | | |
| | 38L | No. | New | | |
| | 40B | No. | Used | | |
| | | | Vans: | | |
| | | | Refrigerated: | | |
| | | | Containing hydrofluorocarbons, other than in the cab's air conditioning machine: | | |
| | | | Containing 1,1,1,2-Tetrafluoroethane (HFC-134a): | | |
| | 42J | No. | New | | |
| | 44E | No. | Used | | |
| | | | Containing R-404A: | | |
| | 52F | No. | New | | |
| | 54B | No. | Used | | |
| | | | Containing R407F: | | |
| | 55L | No. | New | | |
| | 56J | No. | Used | | |
| | | | Containing R448A or R449A: | | |
| | 57G | No. | New | | |
| | 58E | No. | Used | | |
| | | | Other: | | |
| | 63A | No. | New | | |
| | 65H | No. | Used | | |
| | | | Other: | | |
| | 72L | No. | New | | |
| | 74G | No. | Used | | |
| | | | Other: | | |
| | 82H | No. | New | | |
| | 84D | No. | Used | | |
| | | | Other: | | |
| | 92E | No. | New | | |
| | 94A | No. | Used | | |

*Unless otherwise indicated, AAN, AU, CN, CPT, HK, KR, LLDC, MY, Pac, PPP, RCEP, 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—continued | | |
| | | | – Other—continued | | |
| | | | -- Other—continued | | |
| | | | --- Other: | | |
| ◀ 8704.90.21 | | | ---- g.v.w. not exceeding 10,500 kg | 5 | Free *See Below CA Free” |
| | 02J | 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): | | |
| | 12F | No. | New | | |
| | 14B | No. | Used | | |
| | | | Containing R-404A: | | |
| | 22C | No. | New | | |
| | 24K | No. | Used | | |
| | | | Containing R407F: | | |
| | 26F | No. | New | | |
| | 27D | No. | Used | | |
| | | | Containing R448A or R449A: | | |
| | 28B | No. | New | | |
| | 30D | No. | Used | | |
| | | | Other: | | |
| | 33J | No. | New | | |
| | 35E | No. | Used | | |
| | | | Other: | | |
| | 42H | No. | New | | |
| | 44D | No. | Used | | |
| | | | Other: | | |
| | 52E | No. | New | | |
| | 54A | No. | Used | | |
| ◀ 8704.90.29 | | | ---- Other | Free | Free |
| | 02K | 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): | | |
| | 12G | No. | New | | |
| | 14C | No. | Used | | |
| | | | Containing R-404A: | | |
| | 22D | No. | New | | |
| | 24L | No. | Used | | |
| | | | Containing R407F: | | |
| | 26G | No. | New | | |
| | 27E | No. | Used | | |
| | | | Containing R448A or R449A: | | |
| | 28C | No. | New | | |
| | 30E | No. | Used | | |
| | | | Other: | | |
| | 33K | No. | New | | |
| | 35F | No. | Used | | |
| | | | Other: | | |
| | 42J | No. | New | | |
| | 44E | No. | Used | | |
| | | | Other: | | |
| | 52F | No. | New | | |
| | 54B | No. | Used | | |

*Unless otherwise indicated, AAN, AU, CN, CPT, HK, KR, LLDC, MY, Pac, PPP, RCEP, 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 |
| 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 RCEP 4.7 1/2023 4.3 |
| | 01B | No. . . . | New | | |
| | 09H | No. . . . | Used | | |
| 8705.20.00 | | | – Mobile drilling derricks | 5 | Free *See Below CA Free RCEP 4.7 1/2023 4.3 |
| | 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 RCEP 4.5 1/2023 4 |
| | 01C | No. . . . | New | | |
| | 09J | No. . . . | Used | | |
| 8705.90.00 | | | – Other | 5 | Free *See Below CA Free RCEP 5 1/2023 5 |
| | 01A | No. . . . | New | | |
| | 09G | No. . . . | Used | | |
| 87.06 | | | Chassis fitted with engines, for the motor vehicles of headings 87.01 to 87.05: | | |
| 8706.00 | | | – 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 | | |
| 8706.00.11 | | | – – Other: | | |
| | | | – – 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 RCEP 10 1/2023 10 |
| | 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 RCEP 5 1/2023 5 |
| | 01D | No. . . . | For electrically propelled vehicles | | |
| | | | Other: | | |
| | 11A | No. . . . | For vehicles of heading 87.04 | | |
| | 19G | No. . . . | Other | | |

*Unless otherwise indicated, AAN, AU, CN, CPT, HK, KR, LLDC, MY, Pac, PPP, RCEP, 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 |
| | | | Chassis fitted with engines, for the motor vehicles of, etc.—<i>continued</i> — Other— <i>continued</i> | | |
| 8706.00.29 | 01E 09L | No. No. | -- For other vehicles exceeding 10,500 kg . . . For electrically propelled vehicles . . . Other | Free | Free |
| 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 RCEP 9 1/2023 8 |
| | 01J 09D | No. No. | . . . Motor cars . . . 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 RCEP 4.7 1/2023 4.3 |
| | 01D 09K | No. No. | . . . G.v.w. exceeding 3,500 kg but not exceeding 10,500 kg . . . 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 RCEP 9.3 1/2023 8.7 |
| 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 RCEP 4.7 1/2023 4.3 |
| 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 RCEP 4.5 1/2023 4 |
| | 01L 09F | No. No. | . . . G.v.w. exceeding 3,500 kg but not exceeding 10,500 kg . . . Other | | |
| 8707.90.39 | | | -- For the vehicles of heading 87.05 | 5 | Free *See Below CA Free RCEP 4.7 1/2023 4.3 |
| | 01A 09G | No. No. | . . . G.v.w. exceeding 3,500 kg but not exceeding 10,500 kg . . . 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 RCEP 5 1/2023 5 |
| | 01C 08L 19F | No. No. .. | . . . Bumpers: Airdams Other Parts | | |
| 8708.10.09 | | | -- Other | 5 | Free *See Below CA Free RCEP 4.5 1/2023 4 |
| | 01D 09K | No. .. | . . . Bumpers Parts | | |

*Unless otherwise indicated, AAN, AU, CN, CPT, HK, KR, LLDC, MY, Pac, PPP, RCEP, 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.—continued | | | | | |
| — 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 RCEP 9.3 1/2023 8.7 |
| 8708.21.09 | 00D | No. | --- Other | 5 | Free *See Below CA Free |
| 8708.22 | | | — Front windscreens (windshields), rear windows and other windows specified in Subheading Note 1 to this Chapter: | | |
| ◀8708.22.01 | 00H | No. | --- For the tractors of subheadings 8701.10, 8701.30, 8701.91, 8701.92, 8701.93, 8701.94 and 8704.99 | Free | Free |
| 8708.22.05 | 00C | No. | --- Other | 5 | Free *See Below CA Free RCEP 4.5 1/2023 4 |
| 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 RCEP 9.3 1/2023 8.7 |
| | 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 RCEP 5 1/2023 5 |
| | 01C | No. | Spoilers | | |
| | 09J | .. | Other | | |
| | | | ---- Other: | | |
| ◀8708.29.21 | 10H | No. | ----- For the tractors of subheadings 8701.10, 8701.30, 8701.91, 8701.92, 8701.93, 8701.94 and 8704.99 | Free | Free |
| 8708.29.29 | 10J | No. | ----- Other | 5 | Free *See Below CA Free RCEP 4.5 1/2023 4 |
| 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, 8701.91, 8701.92, 8701.93, 8701.94 and 8704.99 | Free | Free |

*Unless otherwise indicated, AAN, AU, CN, CPT, HK, KR, LLDC, MY, Pac, PPP, RCEP, 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.—continued | | | | | |
| — Brakes and servo-brakes; parts thereof—continued | | | | | |
| — Mounted brake linings—continued | | | | | |
| 8708.30.05 | | | --- Other | 5 | Free *See Below CA Free RCEP 5 1/2023 5 |
| | 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 RCEP 5 1/2023 5 |
| | 10L | No. | Brake and servo-brake assemblies | | |
| | 19D | .. | Other | | |
| | | | --- Other: | | |
| ◀ 8708.30.15 | 00C | .. | ---- For the tractors of subheadings 8701.10, 8701.30, 8701.91, 8701.92, 8701.93, 8701.94 and 8704.99 | Free | Free |
| 8708.30.19 | | | ---- Other | 5 | Free *See Below CA Free RCEP 5 1/2023 5 |
| | 10F | No. | Brake and servo-brake assemblies | | |
| | 19K | .. | Other | | |
| ◀ 8708.40.00 | | | — Gear boxes and parts thereof | Free | Free |
| | | | . . For the tractors of subheadings 8701.10, 8701.30, 8701.91, 8701.92, 8701.93, 8701.94 and 8704.99: | | |
| | 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, 8701.91, 8701.92, 8701.93, 8701.94 and 8704.99 | 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 RCEP 5 1/2023 5 |
| | 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 RCEP 9.3 1/2023 8.7 |
| | 01A | No. | Wheels of aluminium alloys | | |
| | 11J | .. | Hubcaps, hub centres, full wheel covers, wheel trim bonds and discs, and wheel trim rimbellishes | | |
| | 19D | .. | Other | | |

*Unless otherwise indicated, AAN, AU, CN, CPT, HK, KR, LLDC, MY, Pac, PPP, RCEP, 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.—continued | | |
| | | | — Road wheels and parts and accessories thereof—continued | | |
| | | | — Components for use in the assembly, completion or, etc.—continued | | |
| 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 RCEP 4.7 1/2023 4.3 |
| | 01L | No. | Wheels of aluminium alloys | | |
| | 11H | .. | Hubcaps, hub centres, full wheel covers, wheel trim bonds and discs, and wheel trim rimbellishes | | |
| | 19C | .. | Other | | |
| 8708.70.09 | | | — — — For other vehicles exceeding 10,500 kg | Free | Free |
| | 01F | No. | Wheels of aluminium alloys | | |
| | 11C | .. | Hubcaps, hub centres, full wheel covers, wheel trim bonds and discs, and wheel trim rimbellishes | | |
| | 19J | .. | Other | | |
| | | | — — Other: | | |
| ◀8708.70.11 | 00B | No. | — — — For the tractors of subheadings 8701.10, 8701.91, 8701.92, 8701.93, 8701.94 and 8704.99 | Free | Free |
| 8708.70.19 | | | — — — Other | 5 | Free *See Below CA Free RCEP 5 1/2023 5 |
| | | | 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 | | | — — Suspension shock-absorbers | Free | Free |
| | 10H | .. | Of plastics | | |
| | | | Other: | | |
| | 15J | No. | For the tractors of subheadings 8701.10, 8701.30, 8701.91, 8701.92, 8701.93, 8701.94 and 8704.99 | | |
| | 19A | No. | Other | | |
| 8708.80.09 | 00A | .. | — — Other | 5 | Free *See Below CA Free RCEP 4.5 1/2023 4 |
| | | | — Other parts and accessories: | | |
| 8708.91 | | | — — Radiators and parts thereof: | | |
| ◀8708.91.02 | | | — — — For the tractors of subheadings 8701.10, 8701.30, 8701.91, 8701.92, 8701.93, 8701.94 and 8704.99 | Free | Free |
| | 01C | No. | Radiators | | |
| | 09J | .. | Parts | | |
| 8708.91.08 | | | — — — Other | 5 | Free *See Below CA Free CPT 1.4 1/2023 0.7 1/2024 Free RCEP 5 1/2023 5 |
| | 01A | No. | Radiators | | |
| | 09G | .. | 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 RCEP 9.3 1/2023 8.7 |
| 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 |

*Unless otherwise indicated, AAN, AU, CN, CPT, HK, KR, LLDC, MY, Pac, PPP, RCEP, 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.—continued | | |
| | | | — Other parts and accessories—continued | | |
| | | | — Silencers (mufflers) and exhaust pipes; parts thereof—continued | | |
| | | | ---- Components for use in the assembly, completion or, etc.—continued | | |
| 8708.92.09 | 00D | No. | ---- For other vehicles exceeding 10,500 kg | Free | Free |
| | | | ---- Other: | | |
| 8708.92.11 | 00J | No. | ---- Silencers | 5 | Free *See Below CA Free RCEP 4.5 1/2023 4 |
| | | | ---- Other: | | |
| ◀8708.92.21 | 00D | No. | ----- For the tractors of subheadings 8701.10, 8701.30, 8701.91, 8701.92, 8701.93, 8701.94 and 8704.99 | Free | Free |
| 8708.92.29 | 10B | No. | ----- Other | 5 | Free *See Below CA Free RCEP 4.5 1/2023 4 |
| 8708.93 | | | -- Clutches and parts thereof: | | |
| ◀8708.93.01 | | | --- For the tractors of subheadings 8701.10, 8701.30, 8701.91, 8701.92, 8701.93, 8701.94 and 8704.99 | Free | Free |
| | 01F 09A | No. .. | Clutches Parts | | |
| 8708.93.09 | | | --- Other | 5 | Free *See Below CA Free RCEP 5 1/2023 5 |
| | 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 RCEP 4.7 1/2023 4.3 |
| | | | --- Other: | | |
| ◀8708.94.11 | 00H | .. | ----- For the tractors of subheadings 8701.10, 8701.30, 8701.91, 8701.92, 8701.93, 8701.94 and 8704.99 | Free | Free |
| 8708.94.19 | 10F | .. | ----- Other | 5 | Free *See Below CA Free RCEP 5 1/2023 5 |
| 8708.95.00 | 00L | .. | -- Safety airbags with inflater system; parts thereof | 5 | Free *See Below CA Free RCEP 4.5 1/2023 4 |
| 8708.99 | | | -- Other: | | |
| | | | --- Chassis: | | |
| 8708.99.01 | 00E | No. | ----- For electrically propelled vehicles | 5 | Free *See Below CA Free RCEP 5 1/2023 5 |
| 8708.99.09 | 00F | No. | ----- Other | 5 | Free *See Below CA Free RCEP 5 1/2023 5 |

*Unless otherwise indicated, AAN, AU, CN, CPT, HK, KR, LLDC, MY, Pac, PPP, RCEP, 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.—continued | | | | | |
| — Other parts and accessories—continued | | | | | |
| -- Other—continued | | | | | |
| ---- 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 RCEP 10 1/2023 10 |
| | 01E | No. | Drive shafts | | |
| | 09L | .. | 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 RCEP 5 1/2023 5 |
| | 01D | No. | Drive shafts | | |
| | 09K | .. | Other | | |
| 8708.99.19 | | | ----- For other vehicles exceeding 10,500 kg | Free | Free |
| | 01K | No. | Drive shafts | | |
| | 09E | .. | 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 RCEP 5 1/2023 5 |
| | 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 | | |
| 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 RCEP 5 1/2023 5 |
| | 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 RCEP 4.5 1/2023 4 |
| | 01E | No. | Airdams (excluding those which form an integral part of the vehicle body or bumper) | | |
| | 29E | .. | Other | | |

*Unless otherwise indicated, AAN, AU, CN, CPT, HK, KR, LLDC, MY, Pac, PPP, RCEP, 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.—continued | | |
| | | | – Other parts and accessories—continued | | |
| | | | – – Other—continued | | |
| | | | – – – Other—continued | | |
| | | | – – – – Other—continued | | |
| | | | – – – – – Other parts and accessories: | | |
| ◀ 8708.99.31 | 00A | .. | – – – – – For tractors of subheadings 8701.10, 8701.30, 8701.91, 8701.92, 8701.93, 8701.94 and 8704.99 | Free | Free |
| 8708.99.39 | 11H | .. | – – – – – Other | 5 | Free *See Below CA Free RCEP 4.7 1/2023 4.3 |
| 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 RCEP 4.7 1/2023 4.3 |
| 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 | | | | | |
| 8710.00.00 | 00G | No. | Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles | 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 internal combustion piston engine of a cylinder capacity not exceeding 50 cc | Free | Free |
| 8711.20.00 | 00B | No. | – With internal combustion piston engine of a cylinder capacity exceeding 50 cc but not exceeding 250 cc | Free | Free |
| 8711.30.00 | 00F | No. | – With internal combustion piston engine of a cylinder capacity exceeding 250 cc but not exceeding 500 cc | Free | Free |
| 8711.40.00 | 00K | No. | – With internal combustion piston engine of a cylinder capacity exceeding 500 cc but not exceeding 800 cc | Free | Free |
| 8711.50.00 | 00C | No. | – With 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 | | | | | |
| 8712.00 | | | Bicycles and other cycles (including delivery tricycles), not motorised: | | |
| 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 |

*Unless otherwise indicated, AAN, AU, CN, CPT, HK, KR, LLDC, MY, Pac, PPP, RCEP, 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 |
| 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 RCEP 4.5 1/2023 4 |
| 8713.90.00 | 00D | No. | – Other | 5 | Free *See Below CA Free RCEP 4.5 1/2023 4 |
| 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 RCEP 4.5 1/2023 4 |
| | | | – Other: | | |
| 8714.91.00 | | | – – Frames and forks, and parts thereof | 5 | Free *See Below CA Free RCEP 4.5 1/2023 4 |
| | 01E | .. | For bicycles of heading 87.12 | | |
| | 09L | .. | Other | | |
| 8714.92.00 | | | – – Wheel rims and spokes | 5 | Free *See Below CA Free RCEP 4.5 1/2023 4 |
| | 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 RCEP 4.7 1/2023 4.3 |
| | 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 RCEP 4.5 1/2023 4 |
| | 01J | .. | For bicycles of heading 87.12 | | |
| | 09D | .. | Other | | |
| 8714.95.00 | | | – – Saddles | 5 | Free *See Below CA Free RCEP 4.7 1/2023 4.3 |
| | | | 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, PPP, RCEP, 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 vehicles of headings 87.11 to 87.13—continued | | | | | |
| 8714.96.00 | | | -- Pedals and crank-gear, and parts thereof | 5 | Free *See Below CA Free RCEP 4.7 1/2023 4.3 |
| | | | For bicycles of heading 87.12: | | |
| | 01H | .. | Of plastics | | |
| | 09C | .. | Other | | |
| | | | Other: | | |
| | 11E | .. | Of plastics | | |
| | 19L | .. | Other | | |
| 8714.99.00 | | | -- Other | 5 | Free *See Below CA Free RCEP 4.5 1/2023 4 |
| | | | 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 RCEP 4.5 1/2023 4 |
| | 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 RCEP 4.5 1/2023 4 |
| 8716.20.00 | 00C | No. | -- Self-loading or self-unloading trailers and semi-trailers for agricultural purposes | 5 | Free *See Below CA Free RCEP 4.7 1/2023 4.3 |
| | | | -- 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 RCEP 4.7 1/2023 4.3 |
| | | | Refrigerated: | | |
| | | | Containing hydrofluorocarbons: | | |
| | 10E | No. | Containing 1,1,1,2-Tetrafluoroethane (HFC-134a) | | |
| | 13K | No. | Containing R-404A | | |
| | 16D | No. | Containing R407F | | |
| | 18L | No. | Containing R448A or R449A | | |
| | 20B | No. | Other | | |
| | 30K | No. | Other | | |
| | 40G | No. | Other | | |

*Unless otherwise indicated, AAN, AU, CN, CPT, HK, KR, LLDC, MY, Pac, PPP, RCEP, 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.—continued | | |
| | | | — Other trailers and semi-trailers for the transport of goods—continued | | |
| | | | — Tanker trailers and tanker semi-trailers—continued | | |
| ◀ 8716.31.09 | | | — — — Other | 5 | Free *See Below CA Free RCEP 4.7 1/2023 4.3 |
| | | | Refrigerated: | | |
| | | | Containing hydrofluorocarbons: | | |
| | 10F | No. | Containing 1,1,1,2-Tetrafluoroethane (HFC-134a) | | |
| | 13L | No. | Containing R-404A | | |
| | 16E | No. | Containing R407F | | |
| | 18A | No. | Containing R448A or R449A | | |
| | 20C | No. | Other | | |
| | 30L | No. | Other | | |
| | 40H | 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 RCEP 4.5 1/2023 4 |
| | | | Refrigerated: | | |
| | | | Containing hydrofluorocarbons: | | |
| | 10A | No. | Containing 1,1,1,2-Tetrafluoroethane (HFC-134a) | | |
| | 13F | No. | Containing R-404A | | |
| | 16L | No. | Containing R407F | | |
| | 18G | No. | Containing R448A or R449A | | |
| | 20J | No. | Other | | |
| | 30F | No. | Other | | |
| | 40C | No. | Other | | |
| ◀ 8716.39.09 | | | — — — Other | 5 | Free *See Below CA Free RCEP 4.5 1/2023 4 |
| | | | Refrigerated: | | |
| | | | Containing hydrofluorocarbons: | | |
| | 10B | No. | Containing 1,1,1,2-Tetrafluoroethane (HFC-134a) | | |
| | 13G | No. | Containing R-404A | | |
| | 16A | No. | Containing R407F | | |
| | 18H | No. | Containing R448A or R449A | | |
| | 20K | No. | Other | | |
| | 30G | No. | Other | | |
| | 40D | No. | Other | | |
| 8716.40.00 | 00L | No. | — Other trailers and semi-trailers | 5 | Free *See Below CA Free RCEP 4.5 1/2023 4 |
| 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 RCEP 4.5 1/2023 4 |
| | 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 RCEP 4.5 1/2023 4 |
| | 01C | .. | . . . Trailer axle assemblies having a rated carrying capacity of 3 tonnes or more | | |
| | 09J | .. | . . . Other | | |

*Unless otherwise indicated, AAN, AU, CN, CPT, HK, KR, LLDC, MY, Pac, PPP, RCEP, 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.—*continued*
– Parts—continued

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

* * *

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

Chapter 88

Aircraft, spacecraft, and parts thereof

NOTE—

1. For the purposes of this Chapter, the expression “unmanned aircraft” means any aircraft, other than those of headings 88.01, designed to be flown without a pilot on board. They may be designed to carry a payload or equipped with permanently integrated digital cameras or other equipment which would enable them to perform utilitarian functions during their flight.
The expression “unmanned aircraft”, however, does not cover flying toys, designed solely for amusement purposes (heading 95.03).

SUBHEADING NOTES—

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.
2. For the purposes of subheadings 8806.21 to 8806.24 and 8806.91 to 8806.94, the expression “maximum take-off weight” means the maximum weight of the machine in normal flying order, at take-off, including the weight of payload, equipment and fuel.

* * *

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), except unmanned aircraft of heading 88.06; spacecraft (including satellites) and suborbital and spacecraft launch vehicles: | | |
| | | | – Helicopters: | | |
| 8802.11.00 | 10H | No. | -- Of an unladen weight not exceeding 2,000 kg | Free | Free |
| 8802.12.00 | 10B | No. | -- Of an unladen weight exceeding 2,000 kg | Free | Free |
| ◀8802.20.00 | | | | | |
| | 20D | No. | – Aeroplanes and other aircraft, of an unladen weight not exceeding 2,000 kg | Free | Free |
| | 30A | No. | . . Containing 1,1,1,2-Tetrafluoroethane (HFC-134a) | | |
| | | | . . Other | | |
| 8802.30.00 | | | – Aeroplanes and other aircraft, of an unladen weight exceeding 2,000 kg | | |
| | 20H | No. | but not exceeding 15,000 kg | Free | Free |
| | 30E | No. | . . Containing 1,1,1,2-Tetrafluoroethane (HFC-134a) | | |
| | | | . . Other | | |
| 8802.40.00 | | | – Aeroplanes and other aircraft, of an unladen weight exceeding 15,000 kg | Free | Free |
| | 20A | No. | . . Containing 1,1,1,2-Tetrafluoroethane (HFC-134a) | | |
| | 30J | No. | . . Other | | |
| 8802.60.00 | 00D | No. | – Spacecraft (including satellites) and suborbital and spacecraft launch vehicles | 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 |
| 88.06 | | | | | |
| | | | Unmanned aircraft: | | |
| 8806.10.00 | | | – Designed for the carriage of passengers | Free | Free |
| | 10F | No. | . . Containing 1,1,1,2-Tetrafluoroethane (HFC-134a) | | |
| | 20C | No. | . . Other | | |
| | | | – Other, for remote-controlled flight only: | | |
| 8806.21.00 | 00G | No. | -- With maximum take-off weight not more than 250 g | Free | Free |
| 8806.22.00 | 00A | No. | -- With maximum take-off weight more than 250 g but not more than 7 kg | Free | Free |
| 8806.23.00 | 00F | No. | -- With maximum take-off weight more than 7 kg but not more than 25 kg | Free | Free |
| 8806.24.00 | 00L | No. | -- With maximum take-off weight more than 25 kg but not more than 150 kg | Free | Free |
| 8806.29.00 | 00C | No. | -- Other | Free | Free |
| | | | – Other: | | |
| 8806.91.00 | 00B | No. | -- With maximum take-off weight not more than 250 g | Free | Free |
| 8806.92.00 | 00G | No. | -- With maximum take-off weight more than 250 g but not more than 7 kg | Free | Free |
| 8806.93.00 | 00A | No. | -- With maximum take-off weight more than 7 kg but not more than 25 kg | Free | Free |
| 8806.94.00 | 00F | No. | -- With maximum take-off weight more than 25 kg but not more than 150 kg | Free | Free |
| 8806.99.00 | 00J | No. | -- Other | Free | Free |

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

| Number | Statistical Key | | Goods | Rates of Duty | |
|--------------|-----------------|------|---|------------------|-------------------------|
| | Code | Unit | | Normal Tariff | *Preferential Tariff |
| 88.07 | | | Parts of goods of heading 88.01, 88.02 or 88.06: | | |
| 8807.10.00 | 00G | .. | – Propellers and rotors and parts thereof | Free | Free |
| 8807.20.00 | 00L | .. | – Under-carriages and parts thereof | Free | Free |
| 8807.30.00 | 00D | .. | – Other parts of aeroplanes, helicopters or unmanned aircraft | Free | Free |
| 8807.90.00 | 00F | .. | – Other | Free | Free |
| | | | * * * | | |

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

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.

* * *

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 RCEP 5 1/2023 5 |
| | | | — — Other: | | |
| 8901.10.11 | 00F | No. | — — — Of less than 10 metres in overall length | 5 | Free *See Below CA Free RCEP 5 1/2023 5 |
| 8901.10.19 | 00G | No. | — — — Of 10 metres and over but not exceeding 50 metres in overall length | 5 | Free *See Below CA Free RCEP 5 1/2023 5 |
| 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 | | |
| | 16D | No. | Containing R407F | | |
| | 18L | No. | Containing R448A or R449A | | |
| | 20B | No. | Other | | |
| | 30K | No. | Other | | |
| | 40G | 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 RCEP 4.7 1/2023 4.3 |
| | | | Containing hydrofluorocarbons: | | |
| | 10E | No. | Containing 1,1,1,2-Tetrafluoroethane (HFC-134a) | | |
| | 15F | No. | Containing R-404A | | |
| | 16D | No. | Containing R407F | | |
| | 18L | No. | Containing R448A or R449A | | |
| | 20B | No. | Other | | |
| | 30K | 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 | | |
| | 16E | No. | Containing R407F | | |
| | 18A | No. | Containing R448A or R449A | | |
| | 20C | No. | Other | | |
| | 30L | 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 RCEP 5 1/2023 5 |
| | | | — — Barges: | | |
| 8901.90.11 | | | — — — Not exceeding 70 metres in overall length | 5 | Free *See Below CA Free RCEP 5 1/2023 5 |
| | 01C | No. | Dumb | | |
| | 09J | No. | Other | | |
| 8901.90.19 | | | — — — Exceeding 70 metres in overall length | Free | Free |
| | 01D | No. | Dumb | | |
| | 09K | No. | Other | | |

*Unless otherwise indicated, AAN, AU, CN, CPT, HK, KR, LLDC, MY, Pac, PPP, RCEP, 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 |
| | | | Cruise ships, excursion boats, ferry-boats, cargo ships, etc.—<i>continued</i> – Other vessels for the transport of goods and other, etc.— <i>continued</i> – – Other: | | |
| 8901.90.21 | 00L | No. | – – – Of less than 10 metres in overall length | 5 | Free *See Below CA Free RCEP 5 1/2023 5 |
| 8901.90.29 | 00A | No. | – – – Of 10 metres and over but not exceeding 50 metres in overall length | 5 | Free *See Below CA Free RCEP 5 1/2023 5 |
| 8901.90.39 | 00G | No. | – – – Exceeding 50 metres in overall length | Free | Free |
| 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 RCEP 4.7 1/2023 4.3 |
| | | | . . . Trawlers and other fishing vessels: | | |
| | | | . . . Refrigerated: | | |
| | | | Containing hydrofluorocarbons: | | |
| 10B | No. | | Containing 1,1,1,2-Tetrafluoroethane (HFC-134a) | | |
| 13G | No. | | Containing R-404A | | |
| 16A | No. | | Containing R407F | | |
| 17K | No. | | Containing R448A or R449A | | |
| 18H | No. | | Other | | |
| 24B | No. | | Other | | |
| 28E | No. | | . . . Other | | |
| | | | . . . Other | | |
| | | | . . . Refrigerated: | | |
| | | | Containing hydrofluorocarbons: | | |
| 34K | No. | | Containing 1,1,1,2-Tetrafluoroethane (HFC-134a) | | |
| 36F | No. | | Containing R-404A | | |
| 38B | No. | | Containing R407F | | |
| 40D | No. | | Containing R448A or R449A | | |
| 42L | No. | | Other | | |
| 48K | No. | | Other | | |
| 49H | No. | | . . . Other | | |

*Unless otherwise indicated, AAN, AU, CN, CPT, HK, KR, LLDC, MY, Pac, PPP, RCEP, 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 |
| Fishing vessels; factory ships and other vessels for, etc.—<i>continued</i> | | | | | |
| ◀ 8902.00.09 | | | – Of 10 metres and over but not exceeding 50 metres in overall length | 5 | Free *See Below CA Free RCEP 4.5 1/2023 4 |
| | | | . . . 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 | | |
| | 18J | No. | Containing R407F | | |
| | 20L | No. | Containing R448A or R449A | | |
| | 22G | No. | Other | | |
| | 30H | No. | Other | | |
| | 32D | No. | Other | | |
| | | | Refrigerated: | | |
| | | | Containing hydrofluorocarbons: | | |
| | 38C | No. | Containing 1,1,1,2-Tetrafluoroethane (HFC-134a) | | |
| | 40E | No. | Containing R-404A | | |
| | 42A | No. | Containing R407F | | |
| | 44H | No. | Containing R448A or R449A | | |
| | 46D | No. | Other | | |
| | 50B | No. | Other | | |
| | 52J | No. | Other | | |
| | | | Refrigerated: | | |
| | | | Containing hydrofluorocarbons: | | |
| | 58H | No. | Containing 1,1,1,2-Tetrafluoroethane (HFC-134a) | | |
| | 60K | No. | Containing R-404A | | |
| | 62F | No. | Containing R407F | | |
| | 64B | No. | Containing R448A or R449A | | |
| | 66J | No. | Other | | |
| | 70G | No. | Other | | |
| | 72C | 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 | | |
| | 16H | No. | Containing R407F | | |
| | 18D | No. | Containing R448A or R449A | | |
| | 20F | No. | Other | | |
| | 28A | No. | Other | | |
| | 30C | No. | Other | | |
| | | | Refrigerated: | | |
| | | | Containing hydrofluorocarbons: | | |
| | 34F | No. | Containing 1,1,1,2-Tetrafluoroethane (HFC-134a) | | |
| | 36B | No. | Containing R-404A | | |
| | 38J | No. | Containing R407F | | |
| | 40L | No. | Containing R448A or R449A | | |
| | 42G | No. | Other | | |
| | 46K | No. | Other | | |
| | 48F | No. | Other | | |
| 89.03 | | | Yachts and other vessels for pleasure or sports; rowing boats and canoes: | | |
| | | | – Inflatable (including rigid hull inflatable) boats: | | |
| 8903.11.00 | 00E | No. | – – Fitted or designed to be fitted with a motor, unladen (net) weight (excluding the motor) not exceeding 100 kg | 5 | Free *See Below CA Free RCEP 4.5 1/2023 4 |
| 8903.12.00 | | | – – Not designed for use with a motor and unladen (net) weight not exceeding 100 kg | 5 | Free *See Below CA Free RCEP 4.5 1/2023 4 |
| | 10G | No. | . . . Dinghies, canoes | | |
| | 20D | No. | . . . Other | | |

*Unless otherwise indicated, AAN, AU, CN, CPT, HK, KR, LLDC, MY, Pac, PPP, RCEP, 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 |
| Yachts and other vessels for pleasure or sports, etc.—<i>continued</i> | | | | | |
| – Inflatable (including rigid hull inflatable) boats— <i>continued</i> | | | | | |
| 8903.19.00 | | | -- Other | 5 | Free *See Below CA Free RCEP 4.5 1/2023 4 |
| | 10J | No. | . . . Power-driven . . . Other: | | |
| | 20F | No. | . . . Dinghies, canoes | | |
| | 30C | No. | . . . Other | | |
| – Sailboats, other than inflatable, with or without auxiliary motor: | | | | | |
| 8903.21.00 | 00J | No. | -- Of a length not exceeding 7.5 m | 5 | Free *See Below CA Free RCEP 4.5 1/2023 4 |
| 8903.22.00 | 00C | No. | -- Of a length exceeding 7.5 m but not exceeding 24 m | 5 | Free *See Below CA Free RCEP 4.5 1/2023 4 |
| 8903.23.00 | 00H | No. | -- Of a length exceeding 24 m | 5 | Free *See Below CA Free RCEP 4.5 1/2023 4 |
| – Motorboats, other than inflatable, not including outboard motorboats: | | | | | |
| 8903.31.00 | 00B | No. | -- Of a length not exceeding 7.5 m | 5 | Free *See Below CA Free RCEP 4.7 1/2023 4.3 |
| 8903.32.00 | 00G | No. | -- Of a length exceeding 7.5 m but not exceeding 24 m | 5 | Free *See Below CA Free RCEP 4.7 1/2023 4.3 |
| 8903.33.00 | 00A | No. | -- Of a length exceeding 24 m | 5 | Free *See Below CA Free RCEP 4.7 1/2023 4.3 |
| – Other | | | | | |
| ◀8903.93.00 | | | -- Of a length not exceeding 7.5 m: | 5 | Free *See Below CA Free RCEP 4.5 1/2023 4 |
| | 10L | No. | . . . Power-driven . . . Other: | | |
| | 20H | No. | . . . Dinghies, canoes and racing skiffs | | |
| | 30E | No. | . . . Other | | |
| 8903.99.00 | | | -- Other | 5 | Free *See Below CA Free RCEP 4.5 1/2023 4 |
| | 10H | No. | . . . Power-driven . . . Other: | | |
| | 20E | No. | . . . Dinghies, canoes and racing skiffs | | |
| | 30B | No. | . . . Other | | |
| 89.04 | | | | | |
| 8904.00 | Tugs and pusher craft: | | | | |
| 8904.00.01 | 00A | No. | – Not exceeding 50 metres in overall length | 5 | Free *See Below CA Free RCEP 5 1/2023 5 |
| 8904.00.09 | 00B | No. | – Exceeding 50 metres in overall length | Free | Free |

*Unless otherwise indicated, AAN, AU, CN, CPT, HK, KR, LLDC, MY, Pac, PPP, RCEP, 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 |
| 89.05 | | | 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 | | | – Dredgers: | | |
| 8905.10.01 | 00C | No. | -- Not exceeding 70 metres in overall length | 5 | Free *See Below CA Free RCEP 5 1/2023 5 |
| 8905.10.09 | 00D | No. | -- Exceeding 70 metres in overall length | Free | Free |
| 8905.20 | | | – Floating or submersible drilling or production platforms: | | |
| 8905.20.01 | 00G | No. | -- Not exceeding 50 metres in overall length | 5 | Free *See Below CA Free RCEP 5 1/2023 5 |
| 8905.20.09 | 00H | No. | -- Exceeding 50 metres in overall length | Free | Free |
| 8905.90 | | | – Other: | | |
| 8905.90.01 | 00B | No. | -- Not exceeding 50 metres in overall length | 5 | Free *See Below CA Free RCEP 5 1/2023 5 |
| 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 | | | – Other: | | |
| 8906.90.10 | 00K | No. | -- Of less than 10 metres in overall length | 5 | Free *See Below CA Free RCEP 5 1/2023 5 |
| 8906.90.17 | | | -- Of 10 metres and over but not exceeding 50 metres in overall length | 5 | Free *See Below CA Free RCEP 5 1/2023 5 |
| | 11K | No. | . . . Exceeding 18 metres in overall length | | |
| | 19E | No. | . . . Other | | |
| 8906.90.19 | 00G | No. | -- Exceeding 50 metres in overall length | Free | Free |
| 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 *See Below |
| 8907.90.00 | 00B | No. | – Other | 5 | Free *See Below RCEP 4.5 1/2023 4 |
| 89.08 | | | | | |
| 8908.00.00 | 00H | . . | Vessels and other floating structures for breaking up | Free | Free |
| | | | * * * | | |

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

