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;
   (ij) Arms (Chapter 93);
   (k) 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.

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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 3.3 1/2027 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 3.3 1/2027 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					
8604.00.00	00F	No.	**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)**	Free	Free
86.05					
8605.00.00	00D	No.	**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)**	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 3.3 1/2027 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 3.3 1/2027 3
			– Other:		
8606.91.00			– – Covered and closed	5	Free *See Below CA Free RCEP 3.3 1/2027 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 3.3 1/2027 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 3.3 1/2027 3

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
			Parts of railway or tramway locomotives or, etc.—*continued*		
			– Bogies, bissel-bogies, axles and wheels, and parts thereof—*continued*		
8607.12.00	00C	kg	– – Other bogies and bissel-bogies	5	Free *See Below CA Free RCEP 3.3 1/2027 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 1/2027 5
			– Other:		
8607.91.00	00H	kg	– – Of locomotives	5	Free *See Below CA Free RCEP 2.5 1/2027 2
8607.99.00	00D	kg	– – Other	5	Free *See Below CA Free RCEP 3.3 1/2027 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 2.5 1/2027 2
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 2.5 1/2027 2
			. . Refrigerated:		
			. . . Containing hydrofluorocarbons:		
	10A	No.	. . . . Containing 1,1,1,2-Tetrafluoroethane (HFC-134a)		
	15B	No.	. . . . Containing R-404A		
	16L	No.	. . . . Other		
	17J	. .	. . . Other		
	19E	. .	. . Other		

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Chapter 87

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

NOTES—

1. This Chapter does not cover railway or tramway rolling-stock designed solely for running on rails.
2. For the purposes of this Chapter, "tractors" means vehicles constructed essentially for hauling or pushing another vehicle, appliance or load, whether or not they contain subsidiary provision for the transport, in connection with the main use of the tractor, of tools, seeds, fertilisers or other goods.

   Machines and working tools designed for fitting to tractors of heading 87.01 as interchangeable equipment remain classified in their respective headings even if presented with the tractor, and whether or not mounted on it.
3. Motor chassis fitted with cabs fall in headings 87.02 to 87.04, and not in heading 87.06.
4. Heading 87.12 includes all children's bicycles. Other children's cycles fall in heading 95.03.

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.

* * *

Chapter 87—*continued*

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

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
87.01			**Tractors (other than tractors of heading 87.09):**		
8701.10.00	10J	No.	– Single axle tractors	Free	Free
			– 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 2.5 1/2027 2
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 2.5 1/2027 2
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 2.5 1/2027 2
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	Free	Free
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 2.5 1/2027 2
8701.29.19	00J	No.	– – – – Other	Free	Free
8701.30.00	00J	No.	– Track-laying tractors	Free	Free

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

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 1/2027 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 1/2027 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 1/2027 5
	10D	No.	. . New		
	19H	No.	. . Used		
8702.40.00			– With only electric motor for propulsion	Free	Free
	10H	No.	. . New		
	19A	No.	. . Used		
8702.90.00			– Other	5	Free *See Below CA Free RCEP 5 1/2027 5
	10F	No.	. . New		
	19K	No.	. . Used		

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 1/2027 10
	10E	No.	. . . . New		
	19J	No.	. . . . Used		
8703.21.15			– – – Ambulances	10	Free *See Below CA Free RCEP 10 1/2027 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 1/2027 10
	10K	No.	. . . . New		
	19C	No.	. . . . Used		
8703.22.15			– – – Ambulances	10	Free *See Below CA Free RCEP 10 1/2027 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 6.7 1/2027 6
	10D	No.	. . . . New		
	19H	No.	. . . . Used		

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

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 1/2027 10
	10K	No.	. . . . New		
	19C	No.	. . . . Used		
8703.23.19			– – – Other	Free	Free
			. . . . Motor cars:		
			. . . . . New:		
	10E	No.	. . . . . Unassembled as may be determined by the Minister in accordance with section 14 of this Act, and under such conditions as the Minister may prescribe		
	15F	No.	. . . . . Other		
	17B	No.	. . . . . Used		
	19J	No.	. . . . Other		
8703.24			– – 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 6.7 1/2027 6
	10J	No.	. . . . New		
	19B	No.	. . . . Used		
8703.24.15			– – – Ambulances	10	Free *See Below CA Free RCEP 6.7 1/2027 6
	10D	No.	. . . . New		
	19H	No.	. . . . Used		
8703.24.19			– – – Other	Free	Free
			. . . . 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		
			– Other vehicles, with only compression-ignition internal combustion piston engine (diesel or semi-diesel):		
8703.31			– – 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 1/2027 10
	10J	No.	. . . . New		
	19B	No.	. . . . Used		
8703.31.15			– – – Ambulances	10	Free *See Below CA Free RCEP 10 1/2027 10
	10D	No.	. . . . New		
	19H	No.	. . . . Used		

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			– – – Other	Free	Free
	10K	No.	. . . . Four-wheeled farm-bike vehicles		
			. . . . Motor cars:		
			. . . . . New:		
	11H	No.	. . . . . Unassembled as may be determined by the Minister in accordance with section 14 of this Act, and under such conditions as the Minister may prescribe		
	15L	No.	. . . . . Other		
	17G	No.	. . . . . Used		
	19C	No.	. . . . Other		
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 6.7 1/2027 6
	10C	No.	. . . . New		
	19G	No.	. . . . Used		
8703.32.15			– – – Ambulances	10	Free *See Below CA Free RCEP 10 1/2027 10
	10J	No.	. . . . New		
	19B	No.	. . . . Used		
8703.32.19			– – – Other	Free	Free
			. . . . Motor cars:		
			. . . . . New:		
	10D	No.	. . . . . Unassembled as may be determined by the Minister in accordance with section 14 of this Act, and under such conditions as the Minister may prescribe		
	15E	No.	. . . . . Other		
	17A	No.	. . . . . Used		
	19H	No.	. . . . Other		
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 5 1/2027 4
	10H	No.	. . . . New		
	19A	No.	. . . . Used		
8703.33.15			– – – Ambulances	10	Free *See Below CA Free RCEP 6.7 1/2027 6
	10C	No.	. . . . New		
	19G	No.	. . . . Used		
8703.33.19			– – – 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		
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:		

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 6.7 1/2027 6
	10A	No.	. . . . New		
	19E	No.	. . . . Used		
8703.40.11			– – – Ambulances	10	Free *See Below CA Free RCEP 6.7 1/2027 6
	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 6.7 1/2027 6
	10C	No.	. . . . New		
	19G	No.	. . . . Used		
8703.40.17			– – – Ambulances	10	Free *See Below CA Free RCEP 6.7 1/2027 6
	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 6.7 1/2027 6
	10C	No.	. . . . New		
	19G	No.	. . . . Used		
8703.40.23			– – – Ambulances	10	Free *See Below CA Free RCEP 6.7 1/2027 6
	10F	No.	. . . . New		
	19K	No.	. . . . Used		

Chapter 87—*continued*

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

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
			Motor cars and other motor vehicles principally, etc.—*continued* – Other vehicles, with both spark-ignition internal, etc.—*continued* – – Of a cylinder capacity exceeding 1,500 cc but not, etc.—*continued*		
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 6.7 1/2027 6
	10A	No.	. . . . New		
	19E	No.	. . . . Used		
8703.40.29			– – – Ambulances	10	Free *See Below CA Free RCEP 6.7 1/2027 6
	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 6.7 1/2027 6
	10E	No.	. . . . New		
	19J	No.	. . . . Used		
8703.50.11			– – – Ambulances	10	Free *See Below CA Free RCEP 6.7 1/2027 6
	10A	No.	. . . . New		
	19E	No.	. . . . Used		
8703.50.13			– – – Other	Free	Free
	10D	No.	. . . . Four-wheeled farm-bike vehicles . . . . Motor cars: . . . . . New:		
	11B	No.	. . . . . Unassembled as may be determined by the Minister in accordance with section 14 of this Act, and under such conditions as the Minister may prescribe		
	15E	No.	. . . . . Other		
	17A	No.	. . . . . Used		
	19H	No.	. . . . Other		

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 6.7 1/2027 6
	10G	No.	. . . . New		
	19L	No.	. . . . Used		
8703.50.17			– – – Ambulances	10	Free *See Below CA Free RCEP 6.7 1/2027 6
	10K	No.	. . . . New		
	19C	No.	. . . . Used		
8703.50.19			– – – Other	Free	Free
			. . . . Motor cars:		
			. . . . . New:		
	10B	No.	. . . . . Unassembled as may be determined by the Minister in accordance with section 14 of this Act, and under such conditions as the Minister may prescribe		
	15C	No.	. . . . . Other		
	17K	No.	. . . . . Used		
	19F	No.	. . . . Other		
			– – Of a cylinder capacity exceeding 2,500 cc:		
8703.50.21			– – – Motorhomes, being vehicles for the transport of persons, specially equipped for habitation (for example, with sleeping, cooking, toilet facilities, etc.)	10	Free *See Below CA Free RCEP 5 1/2027 4
	10G	No.	. . . . New		
	19L	No.	. . . . Used		
8703.50.23			– – – Ambulances	10	Free *See Below CA Free RCEP 6.7 1/2027 6
	10K	No.	. . . . New		
	19C	No.	. . . . Used		
8703.50.29			– – – Other	Free	Free
			. . . . Motor cars:		
			. . . . . New:		
	10H	No.	. . . . . Unassembled as may be determined by the Minister in accordance with section 14 of this Act, and under such conditions as the Minister may prescribe		
	15J	No.	. . . . . Other		
	17E	No.	. . . . . Used		
	19A	No.	. . . . Other		
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 6.7 1/2027 6
	10J	No.	. . . . New		
	19B	No.	. . . . Used		

Chapter 87—*continued*

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

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
			Motor cars and other motor vehicles principally, etc.—*continued* – Other vehicles, with both spark-ignition internal, etc.—*continued* – – Of a cylinder capacity not exceeding 1,000 cc—*continued*		
8703.60.11			– – – Ambulances	10	Free CA Free RCEP 6.7 1/2027 6
	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 6.7 1/2027 6
	10L	No.	. . . . New		
	19D	No.	. . . . Used		
8703.60.17			– – – Ambulances	10	Free *See Below CA Free RCEP 6.7 1/2027 6
	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 6.7 1/2027 6
	10L	No.	. . . . New		
	19D	No.	. . . . Used		
8703.60.23			– – – Ambulances	10	Free *See Below CA Free RCEP 6.7 1/2027 6
	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		

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 6.7 1/2027 6
	10J	No.	. . . . New		
	19B	No.	. . . . Used		
8703.60.29			– – – Ambulances	10	Free *See Below CA Free RCEP 6.7 1/2027 6
	10A	No.	. . . . New		
	19E	No.	. . . . Used		
8703.60.39			– – – Other	Free	Free
			. . . . 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		
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 6.7 1/2027 6
	10B	No.	. . . . New		
	19F	No.	. . . . Used		
8703.70.11			– – – Ambulances	10	Free *See Below CA Free RCEP 6.7 1/2027 6
	10J	No.	. . . . New		
	19B	No.	. . . . Used		
8703.70.13			– – – Other	Free	Free
	10A	No.	. . . . Four-wheeled farm-bike vehicles		
			. . . . Motor cars:		
			. . . . . New:		
	11K	No.	. . . . . Unassembled as may be determined by the Minister in accordance with section 14 of this Act, and under such conditions as the Minister may prescribe		
	15B	No.	. . . . . Other		
	17J	No.	. . . . . Used		
	19E	No.	. . . . Other		
			– – Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,500 cc:		
8703.70.15			– – – 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 6.7 1/2027 6
	10D	No.	. . . . New		
	19H	No.	. . . . Used		

Chapter 87—*continued*

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

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
			Motor cars and other motor vehicles principally, etc.—*continued* – Other vehicles, with both compression-ignition internal, etc.—*continued* – – Of a cylinder capacity exceeding 1,500 cc but not, etc.—*continued*		
8703.70.17			– – – Ambulances	10	Free *See Below CA Free RCEP 6.7 1/2027 6
	10G	No.	. . . . New		
	19L	No.	. . . . Used		
8703.70.19			– – – Other	Free	Free
			. . . . Motor cars: . . . . . New:		
	11H	No.	. . . . . Unassembled as may be determined by the Minister in accordance with section 14 of this Act, and under such conditions as the Minister may prescribe		
	15L	No.	. . . . . Other		
	17G	No.	. . . . . Used		
	19C	No.	. . . . Other		
			– – Of a cylinder capacity exceeding 2,500 cc:		
8703.70.21			– – – Motorhomes, being vehicles for the transport of persons, specially equipped for habitation (for example, with sleeping, cooking, toilet facilities, etc.)	10	Free *See Below CA Free RCEP 5 1/2027 4
	10D	No.	. . . . New		
	19H	No.	. . . . Used		
8703.70.23			– – – Ambulances	10	Free *See Below CA Free RCEP 6.7 1/2027 6
	10G	No.	. . . . New		
	19L	No.	. . . . Used		
8703.70.29			– – – Other	Free	Free
			. . . . Motor cars: . . . . . New:		
	10E	No.	. . . . . Unassembled as may be determined by the Minister in accordance with section 14 of this Act, and under such conditions as the Minister may prescribe		
	15F	No.	. . . . . Other		
	17B	No.	. . . . . Used		
	19J	No.	. . . . Other		
8703.80			– Other vehicles, with only electric motor for propulsion:		
8703.80.10			– – Motorhomes, being vehicles for the transport of persons, specially equipped for habitation (for example, with sleeping, cooking, toilet facilties, etc.)	Free	Free
	10F	No.	. . . New		
	19K	No.	. . . Used		
8703.80.15			– – Ambulances	Free	Free
	10H	No.	. . . New		
	19A	No.	. . . Used		
8703.80.19			– – Other	Free	Free
			. . . Motor cars: . . . . New:		
	10C	No.	. . . . . Unassembled as may be determined by the Minister in accordance with section 14 of this Act, and under such conditions as the Minister may prescribe		
	11A	No.	. . . . . Other		
	15D	No.	. . . . Used		
	19G	No.	. . . Other		

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 6.7 1/2027 6
			. . . 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 6.7 1/2027 6
			. . . 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:		
8704.10.02			– – With only electric motor for propulsion	Free	Free
			. . . G.v.w not exceeding 10,500 kg:		
	02E	No.	. . . . New		
	04A	No.	. . . . Used		
			. . . Other:		
	06H	No.	. . . . New		
	08D	No.	. . . . Used		
8704.10.07			– – Other, g.v.w not exceeding 10,500 kg	5	Free *See Below CA Free RCEP 5 1/2027 5
	02G	No.	. . . New		
	08F	No.	. . . Used		
8704.10.09			– – Other	Free	Free
	02K	No.	. . . New		
	08J	No.	. . . Used		
			– Other, with only compression-ignition internal combustion piston engine (diesel or semi-diesel):		

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*		
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		
			– – – 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		

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 RCEP 5 1/2027 5
	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 RCEP 5 1/2027 5
	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		

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. exceeding 5 tonnes but not exceeding 20 tonnes—*continued*		
			– – – Other—*continued*		
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		

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		

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 RCEP 3.3 1/2027 3
	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		

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*		
			– – Unassembled as may be determined by the Minister, etc.—*continued*		
			– – – Other—*continued*		
8704.32.19			– – – – Other	Free	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:		
	26J	No.	. . . . . New		
	27G	No.	. . . . . Used		
			. . . . . Containing R448A or R449A:		
	28E	No.	. . . . . New		
	30G	No.	. . . . . Used		
			. . . . . Other:		
	33A	No.	. . . . . New		
	35H	No.	. . . . . Used		
			. . . . . Other:		
	42L	No.	. . . . . New		
	44G	No.	. . . . . Used		
			. . . . . Other:		
	52H	No.	. . . . . New		
	54D	No.	. . . . . Used		
			– Other, with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion:		
8704.41			– – g.v.w. not exceeding 5 tonnes:		
8704.41.10			– – – 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:		
	02C	No.	. . . . . Vans		
	04K	No.	. . . . . Other		
	12L	No.	. . . . Other		

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		

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 RCEP 5 1/2027 5
	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		

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, AE, AU, CN, CPT, EU, HK, IN, KR, LLDC, MY, Pac, PPP, RCEP, SG, TH, TPA, TW, and UK rates in the Preferential Tariff are Free.

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:		
8704.51.50			– – – – 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):		
	02J	No.	. . . . . New		
	04E	No.	. . . . . Used		
			. . . . . Containing R-404A:		
	12F	No.	. . . . . New		
	14B	No.	. . . . . Used		
			. . . . . Containing R407F:		
	15L	No.	. . . . . New		
	16J	No.	. . . . . Used		
			. . . . . Containing R448A or R449A:		
	17G	No.	. . . . . New		
	18E	No.	. . . . . Used		
			. . . . . Other:		
	23A	No.	. . . . . New		
	25H	No.	. . . . . Used		
			. . . . . Other:		
	32L	No.	. . . . . New		
	34G	No.	. . . . . Used		
			. . . . . Vans:		
			. . . . . Refrigerated:		
			. . . . . Containing hydrofluorocarbons, other than in the cab's air conditioning machine:		
			. . . . . Containing 1,1,1,2-Tetrafluoroethane (HFC-134a):		
	42H	No.	. . . . . New		
	44D	No.	. . . . . Used		
			. . . . . Containing R-404A:		
	52E	No.	. . . . . New		
	54A	No.	. . . . . Used		
			. . . . . Containing R407F:		
	55K	No.	. . . . . New		
	56H	No.	. . . . . Used		
			. . . . . Containing R448A or R449A:		
	57F	No.	. . . . . New		
	58D	No.	. . . . . Used		
			. . . . . Other:		
	63L	No.	. . . . . New		
	65G	No.	. . . . . Used		
			. . . . . Other:		
	72K	No.	. . . . . New		
	74F	No.	. . . . . Used		
			. . . . . Other:		
	82G	No.	. . . . . New		
	84C	No.	. . . . . Used		
			. . . . . Other:		
	92D	No.	. . . . . New		
	94L	No.	. . . . . Used		

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 RCEP 3.3 1/2027 3
	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		

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. exceeding 5 tonnes—*continued*		
			– – – Other—*continued*		
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		

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:		
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		

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	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:		
	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		

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, AE, AU, CN, CPT, EU, HK, IN, KR, LLDC, MY, Pac, PPP, RCEP, SG, TH, TPA, TW, and UK rates in the Preferential Tariff are Free.

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 RCEP 3.3 1/2027 3
	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		

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
87.05			**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			– Crane lorries:		
8705.10.10			– – With only electric motor for propulsion	Free	Free
	01H	No.	. . . New		
	05L	No.	. . . Used		
8705.10.20			– – Other	5	Free *See Below CA Free RCEP 3.3 1/2027 3
	01C	No.	. . . New		
	05F	No.	. . . Used		
8705.20			– Mobile drilling derricks:		
8705.20.10			– – With only electric motor for propulsion	Free	Free
	01A	No.	. . . New		
	05D	No.	. . . Used		
8705.20.20			– – Other	5	Free *See Below CA Free RCEP 3.3 1/2027 3
	01G	No.	. . . New		
	05K	No.	. . . Used		
8705.30			– Fire fighting vehicles:		
8705.30.10			– – With only electric motor for propulsion	Free	Free
	01E	No.	. . . New		
	05H	No.	. . . Used		
8705.30.20			– – Other	5	Free *See Below CA Free
	01L	No.	. . . New		
	05C	No.	. . . Used		
8705.40			– Concrete-mixer lorries:		
8705.40.10			– – With only electric motor for propulsion	Free	Free
	01J	No.	. . . New		
	05A	No.	. . . Used		
8705.40.20			– – Other	5	Free *See Below CA Free RCEP 2.5 1/2027 2
	01D	No.	. . . New		
	05G	No.	. . . Used		
8705.90			– Other:		
8705.90.10			– – With only electric motor for propulsion	Free	Free
	01G	No.	. . . New		
	05K	No.	. . . Used		
8705.90.20			– – Other	5	Free *See Below CA Free RCEP 5 1/2027 5
	01B	No.	. . . New		
	05E	No.	. . . Used		
87.06					
8706.00			**Chassis fitted with engines, for the motor vehicles of headings 87.01 to 87.05:**		
			– Unassembled as may be determined by the Minister in accordance with Section 14 of this Act, and under such conditions as the Minister may prescribe:		
8706.00.01			– – For the passenger motor vehicles of heading 87.03, and other vehicles of heading 87.04 of a g.v.w. not exceeding 3,500 kg	Free	Free
	01C	No.	. . . For motor cars		
	09J	No.	. . . Other		

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

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
			Chassis fitted with engines, for the motor vehicles of, etc.—*continued*		
			– Unassembled as may be determined by the Minister, etc. —*continued*		
8706.00.09			– – Other	Free	Free
	01D	No.	. . . G.v.w. exceeding 3,500 kg but not exceeding 10,500 kg		
	09K	No.	. . . Other		
			– Other:		
8706.00.11			– – For the passenger motor vehicles of heading 87.03, and other vehicles of heading 87.04 of a g.v.w. not exceeding 3,500 kg	10	Free *See Below CA Free RCEP 10 1/2027 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 1/2027 5
	01D	No.	. . . For electrically propelled vehicles		
			. . . Other:		
	11A	No.	. . . . For vehicles of heading 87.04		
	19G	No.	. . . . Other		
8706.00.29			– – For other vehicles exceeding 10,500 kg	Free	Free
	01E	No.	. . . For electrically propelled vehicles		
	09L	No.	. . . Other		
87.07			**Bodies (including cabs), for the motor vehicles of headings 87.01 to 87.05:**		
8707.10.00			– For the vehicles of heading 87.03	10	Free *See Below CA Free RCEP 5 1/2027 4
	01J	No.	. . Motor cars		
	09D	No.	. . Other		
			– Other:		
8707.90.01			– – For road tractors of heading 87.01 of a g.v.w. not exceeding 10,500 kg	5	Free *See Below CA Free RCEP 3.3 1/2027 3
	01D	No.	. . . G.v.w. exceeding 3,500 kg but not exceeding 10,500 kg		
	09K	No.	. . . Other		
8707.90.11	00A	No.	– – For the vehicles of heading 87.04 of a g.v.w. not exceeding 3,500 kg	10	Free *See Below CA Free RCEP 6.7 1/2027 6
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 3.3 1/2027 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 2.5 1/2027 2
	01L	No.	. . . G.v.w. exceeding 3,500 kg but not exceeding 10,500 kg		
	09F	No.	. . . Other		

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
			Bodies (including cabs), for the motor vehicles of, etc.—*continued*		
			– Other—*continued*		
8707.90.39			– – For the vehicles of heading 87.05	5	Free *See Below CA Free RCEP 3.3 1/2027 3
	01A	No.	. . . G.v.w. exceeding 3,500 kg but not exceeding 10,500 kg		
	09G	No.	. . . Other		
87.08			**Parts and accessories of the motor vehicles of headings 87.01 to 87.05:**		
8708.10			– Bumpers and parts thereof:		
8708.10.01			– – Of plastics	5	Free *See Below CA Free RCEP 5 1/2027 5
			. . . Bumpers:		
	01C	No.	. . . . Airdams		
	08L	No.	. . . . Other		
	19F	. .	. . . Parts		
8708.10.09			– – Other	5	Free *See Below CA Free RCEP 2.5 1/2027 2
	01D	No.	. . . Bumpers		
	09K	. .	. . . Parts		
			– Other parts and accessories of bodies (including cabs):		
8708.21			– – Safety seat belts:		
8708.21.01	00C	No.	– – – Components for use in the assembly, completion or manufacture of motor vehicles in accordance with Section 14 of this Act, as may be determined by the Minister	10	Free *See Below CA 3.33 RCEP 6.7 1/2027 6
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 2.5 1/2027 2
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 6.7 1/2027 6
	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		

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)—*continued* – – Other—*continued*		
			– – – Other:		
8708.29.11			– – – – Of plastics	5	Free *See Below CA Free RCEP 5 1/2027 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 2.5 1/2027 2
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
8708.30.05			– – – Other	5	Free *See Below CA Free RCEP 5 1/2027 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 1/2027 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 1/2027 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		

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*		
			– Drive-axles with differential, whether or not provided, etc.—*continued*		
8708.50.09			– – Other	5	Free *See Below CA Free RCEP 5 1/2027 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 6.7 1/2027 6
	01A	No.	. . . . Wheels of aluminium alloys		
	11J	. .	. . . . Hubcaps, hub centres, full wheel covers, wheel trim bonds and discs, and wheel trim rimbellishes		
	19D	. .	. . . . Other		
8708.70.05			– – – For the vehicles of headings 87.02, 87.05 and road tractors of heading 87.01, and vehicles of heading 87.04 of a g.v.w. exceeding 3,500 kg but not exceeding 10,500 kg	5	Free *See Below CA Free RCEP 3.3 1/2027 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 1/2027 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 2.5 1/2027 2

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:		
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 Free RCEP 5 1/2027 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 6.7 1/2027 6
8708.92.05	00J	No.	– – – – For the vehicles of headings 87.02, 87.05 and road tractors of heading 87.01, and vehicles of heading 87.04 of a g.v.w. exceeding 3,500 kg but not exceeding 10,500 kg	5	Free *See Below CA Free
8708.92.09	00D	No.	– – – – For other vehicles exceeding 10,500 kg	Free	Free
			– – – Other:		
8708.92.11	00J	No.	– – – – Silencers	5	Free *See Below CA Free RCEP 2.5 1/2027 2
			– – – – 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 2.5 1/2027 2
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	No.	. . . . Clutches		
	09A	. .	. . . . Parts		
8708.93.09			– – – Other	5	Free *See Below CA Free RCEP 5 1/2027 5
	01G	No.	. . . . Clutches		
	09B	. .	. . . . 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 3.3 1/2027 3

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* – – Steering wheels, steering columns and steering boxes, etc.—*continued*		
			– – – 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 1/2027 5
8708.95.00	00L	. .	– – Safety airbags with inflater system; parts thereof	5	Free *See Below CA Free RCEP 2.5 1/2027 2
8708.99			– – Other:		
			– – – Chassis:		
8708.99.01	00E	No.	– – – – For electrically propelled vehicles	5	Free *See Below CA Free RCEP 5 1/2027 5
8708.99.09	00F	No.	– – – – Other	5	Free *See Below CA Free RCEP 5 1/2027 5
			– – – 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 1/2027 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 1/2027 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 1/2027 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		

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
			Parts and accessories of the motor vehicles of, etc.—*continued* – Other parts and accessories—*continued* – – Other—*continued* – – – Other—*continued* – – – – Other—*continued*		
8708.99.25			– – – – – Motor vehicle cuts, for vehicles of a cylinder capacity exceeding 1,000 cc, not being essentially complete vehicles of heading 87.03 or 87.04	5	Free *See Below CA Free RCEP 5 1/2027 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 2.5 1/2027 2
	01E	No.	. . . . . Airdams (excluding those which form an integral part of the vehicle body or bumper)		
	29E	. .	. . . . . Other		
			– – – – – 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 3.3 1/2027 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	Free	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 3.3 1/2027 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

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
			Tanks and other armoured fighting vehicles, motorised, etc.—*continued*		
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	Free	Free
	01H	No.	. . Racing bicycles with wheel diameter not less than 658 mm		
	09C	No.	. . Other		
8712.00.09	00L	No.	– Other	Free	Free
87.13			**Carriages for disabled persons, whether or not motorised or otherwise mechanically propelled:**		
8713.10.00	00E	No.	– Not mechanically propelled	5	Free *See Below CA Free RCEP 2.5 1/2027 2
8713.90.00	00D	No.	– Other	5	Free *See Below CA Free RCEP 2.5 1/2027 2
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 2.5 1/2027 2
			– Other:		
8714.91			– – Frames and forks, and parts thereof:		
8714.91.10	00B	. .	– – – Of cycles of heading 87.12 or cycles fitted with an auxiliary electric motor of heading 87.11	Free	Free
8714.91.15	00D	. .	– – – Other	5	Free *See Below CA Free RCEP 2.5 1/2027 2
8714.92			– – Wheel rims and spokes:		
8714.92.10	00G	. .	– – – Of cycles of heading 87.12 or cycles fitted with an auxiliary electric motor of heading 87.11	Free	Free
8714.92.15	00J	. .	– – – Other	5	Free *See Below CA Free RCEP 2.5 1/2027 2
8714.93			– – Hubs, other than coaster braking hubs and hub brakes, and free-wheel sprocket-wheels:		
8714.93.10	00A	. .	– – – Of cycles of heading 87.12 or cycles fitted with an auxiliary electric motor of heading 87.11	Free	Free
8714.93.15	00C	. .	– – – Other	5	Free *See Below CA Free RCEP 3.3 1/2027 3

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* – Other—*continued*		
8714.94			– – Brakes, including coaster braking hubs and hub brakes, and parts thereof:		
8714.94.10	00F	. .	– – – Of cycles of heading 87.12 or cycles fitted with an auxiliary electric motor of heading 87.11	Free	Free
8714.94.15	00H	. .	– – – Other	5	Free *See Below CA Free RCEP 2.5 1/2027 2
8714.95			– – Saddles:		
8714.95.10			– – – Of cycles of heading 87.12 or cycles fitted with an auxiliary electric motor of heading 87.11	Free	Free
	01J	. .	. . . . Of plastics		
	09D	. .	. . . . Other		
8714.95.15		. .	– – – Other:	5	Free *See Below CA Free RCEP 3.3 1/2027 3
	01L	. .	. . . . Of plastics		
	09F	. .	. . . . Other		
8714.96			– – Pedals and crank-gear, and parts thereof:		
8714.96.10			– – – Crank-gear, of cycles of heading 87.12 or cycles fitted with an auxiliary electric motor of 87.11	Free	Free
	01C	. .	. . . . Of plastics		
	09J	. .	. . . . Other		
8714.96.15			– – – Other	5	Free *See Below CA Free RCEP 3.3 1/2027 3
			. . . . Of bicycles of heading 87.12:		
	01E	. .	. . . . . Of plastics		
	09L	. .	. . . . . Other		
			. . . . Other:		
	11B	. .	. . . . . Of plastics		
	19H	. .	. . . . . Other		
8714.99			– – Other:		
8714.99.10			– – – Of cycles of heading 87.12 or cycles fitted with an auxiliary electric motor of heading 87.11	Free	Free
	01G	. .	. . . . Of plastics		
	09B	. .	. . . . Other		
8714.99.15			– – – Other:	5	Free *See Below CA Free RCEP 2.5 1/2027 2
	01J	. .	. . . . Of plastics		
	09D	. .	. . . . Other		
87.15					
8715.00.00			**Baby carriages and parts thereof**	5	Free *See Below CA Free RCEP 2.5 1/2027 2
	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 2.5 1/2027 2

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*		
8716.20.00	00C	No.	– Self-loading or self-unloading trailers and semi-trailers for agricultural purposes	5	Free *See Below CA Free RCEP 3.3 1/2027 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 3.3 1/2027 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		
8716.31.09			– – – Other	5	Free *See Below CA Free RCEP 3.3 1/2027 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 2.5 1/2027 2
			. . . . 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 2.5 1/2027 2
			. . . . 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 2.5 1/2027 2

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

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
			Trailers and semi-trailers; other vehicles, not etc.—*continued*		
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 2.5 1/2027 2
	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 2.5 1/2027 2
	01C	. .	. . . Trailer axle assemblies having a rated carrying capacity of 3 tonnes or more		
	09J	. .	. . . Other		
8716.90.09			– – Other	The rate applicable to the vehicles for which the parts have been designed	
	01D	. .	. . . Wheels, wire spoked, not exceeding 45 mm in rim width		
	09K	. .	. . . Other		

* * *

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.

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Chapter 88—*continued*

Aircraft, spacecraft, and parts thereof—*continued*

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
88.01					
8801.00.00			**Balloons and dirigibles; gliders, hang gliders and other non-powered aircraft**	Free	Free
	10A	No.	. Gliders and hang gliders		
	15B	No.	. Meteorological balloons		
	19E	. .	. Other		
88.02			**Other aircraft (for example helicopters, aeroplanes), 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			– Aeroplanes and other aircraft, of an unladen weight not exceeding 2,000 kg	Free	Free
	20D	No.	. . Containing 1,1,1,2-Tetrafluroethane (HFC-134a)		
	30A	No.	. . Other		
8802.30.00			– Aeroplanes and other aircraft, of an unladen weight exceeding 2,000 kg but not exceeding 15,000 kg	Free	Free
	20H	No.	. . Containing 1,1,1,2-Tetrafluroethane (HFC-134a)		
	30E	No.	. . 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-Tetrafluroethane (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

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

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Chapter 89

Ships, boats and floating structures

NOTE—

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

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Chapter 89—*continued*

Ships, boats and floating structures—*continued*

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
89.01			**Cruise ships, excursion boats, ferry-boats, cargo ships, barges and similar vessels for the transport of persons or goods:**		
8901.10			– Cruise ships, excursion boats and similar vessels principally designed for the transport of persons; ferry-boats of all kinds:		
8901.10.02	00G	No.	– – Rechargeable battery powered vessels (solely or principally)	Free	Free
			– – Other:		
8901.10.05	00F	No.	– – Air-cushion vessels	5	Free *See Below CA Free RCEP 5 1/2027 5
8901.10.11	10C	No.	– – Other, of less than 10 metres in overall length	5	Free *See Below CA Free RCEP 5 1/2027 5
8901.10.19	10D	No.	– – Other, of 10 metres and over but not exceeding 50 metres in overall length	5	Free *See Below CA Free RCEP 5 1/2027 5
8901.10.29	10K	No.	– – Other, 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 3.3 1/2027 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 1/2027 5
			– – Barges:		
8901.90.11			– – – Not exceeding 70 metres in overall length	5	Free *See Below CA Free RCEP 5 1/2027 5
	01C	No.	. . . . Dumb		
	09J	No.	. . . . Other		

*Unless otherwise indicated, AAN, AE, AU, CN, CPT, EU, HK, IN, KR, LLDC, MY, Pac, PPP, RCEP, SG, TH, TPA, TW, and UK 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.—*continued*		
			– Other vessels for the transport of goods and other, etc.—*continued*		
			– – Barges—*continued*		
8901.90.19			– – – Exceeding 70 metres in overall length	Free	Free
	01D	No.	. . . . Dumb		
	09K	No.	. . . . Other		
			– – Other:		
8901.90.21	00L	No.	– – – Of less than 10 metres in overall length	5	Free *See Below CA Free RCEP 5 1/2027 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 1/2027 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 3.3 1/2027 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		

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.—*continued*		
8902.00.09			– Of 10 metres and over but not exceeding 50 metres in overall length	5	Free *See Below CA Free RCEP 2.5 1/2027 2
			. . 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		
			. . . 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		
			. . 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		
			. . 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 2.5 1/2027 2
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 2.5 1/2027 2
	10G	No.	. . . Dinghies, canoes		
	20D	No.	. . . Other		

*Unless otherwise indicated, AAN, AE, AU, CN, CPT, EU, HK, IN, KR, LLDC, MY, Pac, PPP, RCEP, SG, TH, TPA, TW, and UK 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.—*continued*		
			– Inflatable (including rigid hull inflatable) boats—*continued*		
8903.19.00			– – Other	5	Free *See Below CA Free RCEP 2.5 1/2027 2
	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 2.5 1/2027 2
8903.22.00	00C	No.	– – Of a length exceeding 7.5 m but not exceeding 24 m	5	Free *See Below CA Free RCEP 2.5 1/2027 2
8903.23.00	00H	No.	– – Of a length exceeding 24 m	5	Free *See Below CA Free RCEP 2.5 1/2027 2
			– 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 3.3 1/2027 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 3.3 1/2027 3
8903.33.00	00A	No.	– – Of a length exceeding 24 m	5	Free *See Below CA Free RCEP 3.3 1/2027 3
			– Other		
8903.93.00			– – Of a length not exceeding 7.5 m:	5	Free *See Below CA Free RCEP 2.5 1/2027 2
	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 2.5 1/2027 2
	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 1/2027 5
8904.00.09	00B	No.	– Exceeding 50 metres in overall length	Free	Free

*Unless otherwise indicated, AAN, AE, AU, CN, CPT, EU, HK, IN, KR, LLDC, MY, Pac, PPP, RCEP, SG, TH, TPA, TW, and UK 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 1/2027 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 1/2027 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 1/2027 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 1/2027 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 1/2027 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			– Inflatable rafts:		
8907.10.02	00F	No.	– – Recovery, absorbent or containment structures for oil, chemicals or similar products	Free	Free
8907.10.06	00A	No.	– – Other	5	Free *See Below
8907.90			– Other:		
8907.90.02	00E	No.	– – Litter collecting booms	Free	Free
8907.90.04	00H	No.	– – Recovery, absorbent or containment structures for oil, chemicals or similar products	Free	Free
8907.90.06	00L	No.	– – Whale detection buoys	Free	Free
8907.90.08	00C	No.	– – Other	5	Free *See Below RCEP 2.5 1/2027 2
89.08					
8908.00.00	00H	. .	**Vessels and other floating structures for breaking up**	Free	Free

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