

## 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.

| Heading      | H.S. Code  | Description   | Statistical Unit | Statutory Rate of Customs Duty on Import | Statutory Rate of Customs Duty on Export |
|--------------|------------|---|------------------|--|--|
| (1)          | (2)        | (3)   | (4)              | (5)                                      | (6)                                      |
| <b>87.01</b> |            | <b>Tractors (other than tractors of heading 87.09).</b>   |                  |  |  |
|              | 8701.10.00 | - Single axle tractors  | u                | 5%                                       | Free                                     |
|              | 8701.21.00 | - Road tractors for semi-trailers :<br>-- With only compression-ignition internal combustion piston engine (diesel or semi-diesel)      | u                | 5%                                       | Free                                     |
|              | 8701.22.00 | -- With both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion | u                | 5%                                       | Free                                     |
|              | 8701.23.00 | -- With both spark-ignition internal combustion piston engine and electric motor as motors for propulsion                               | u                | 5%                                       | Free                                     |
|              | 8701.24.00 | -- With only electric motor for propulsion  | u                | 5%                                       | Free                                     |
|              | 8701.29.00 | -- Other  | u                | 5%                                       | Free                                     |
|              | 8701.30.00 | - Track-laying tractors<br>- Other, of an engine power :<br>-- Not exceeding 18 kW :  | u                | 5%                                       | Free                                     |
|              | 8701.91.10 | --- Tractor used for agricultural purpose   | u                | 1%                                       | Free                                     |
|              | 8701.91.90 | --- Other<br>-- Exceeding 18 kW but not exceeding 37 kW :   | u                | 5%                                       | Free                                     |
|              | 8701.92.10 | --- Tractor used for agricultural purpose   | u                | 1%                                       | Free                                     |
|              | 8701.92.90 | --- Other<br>-- Exceeding 37 kW but not exceeding 75 kW :   | u                | 5%                                       | Free                                     |
|              | 8701.93.10 | --- Tractor used for agricultural purpose   | u                | 1%                                       | Free                                     |
|              | 8701.93.90 | --- Other   | u                | 5%                                       | Free                                     |

|              |            |   |   |     |      |
|--------------|------------|---|---|-----|------|
|              |            | -- Exceeding 75 kW but not exceeding 130 kW :   |   |     |      |
|              | 8701.94.10 | --- Tractor used for agricultural purpose   | u | 1%  | Free |
|              | 8701.94.90 | --- Other   | u | 5%  | Free |
|              |            | -- Exceeding 130 kW :   |   |     |      |
|              | 8701.95.10 | --- Tractor used for agricultural purpose   | u | 1%  | Free |
|              | 8701.95.90 | --- Other   | u | 5%  | Free |
| <b>87.02</b> |            | <b>Motor vehicles for the transport of ten or more persons including the driver.</b>  |   |     |      |
|              |            | - With only compression-ignition internal combustion piston engine (diesel or semi-diesel) :  |   |     |      |
|              | 8702.10.10 | --- Built-up, Double decker bus   | u | 5%  | Free |
|              | 8702.10.20 | --- Built-up, having a seating capacity of 40 or more, excluding folding seats  | u | 10% | Free |
|              | 8702.10.30 | --- Built-up, having a seating capacity exceeding 15 but not exceeding 40, including the driver   | u | 10% | Free |
|              |            | --- Built-up, having a seating capacity not exceeding 15, including the driver :  |   |     |      |
|              | 8702.10.41 | ---- Human hauler   | u | 25% | Free |
|              | 8702.10.49 | ---- Other  | u | 25% | Free |
|              | 8702.10.50 | --- CKD Motor vehicles  | u | 10% | Free |
|              |            | - With both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion :  |   |     |      |
|              | 8702.20.10 | --- Built-up, Double decker bus   | u | 5%  | Free |
|              | 8702.20.20 | --- Built-up, having a seating capacity of 40 or more, excluding folding seats  | u | 10% | Free |
|              | 8702.20.30 | --- Built-up, having a seating capacity exceeding 15 but not exceeding 40, including the driver   | u | 10% | Free |
|              |            | --- Built-up, having a seating capacity not exceeding 15, including the driver :  |   |     |      |
|              | 8702.20.41 | ---- Human hauler   | u | 25% | Free |
|              | 8702.20.49 | ---- Other  | u | 25% | Free |
|              | 8702.20.50 | --- CKD Motor vehicles  | u | 10% | Free |
|              |            | - With both spark-ignition internal combustion piston engine and electric motor as motors for propulsion :  |   |     |      |
|              | 8702.30.10 | --- Built-up, Double decker bus   | u | 5%  | Free |
|              | 8702.30.20 | --- Built-up, having a seating capacity of 40 or more, excluding folding seats  | u | 10% | Free |
|              | 8702.30.30 | --- Built-up, having a seating capacity exceeding 15 but not exceeding 40, including the driver   | u | 10% | Free |
|              |            | --- Built-up, having a seating capacity not exceeding 15, including the driver :  |   |     |      |
|              | 8702.30.41 | ---- Human hauler   | u | 25% | Free |
|              | 8702.30.49 | ---- Other  | u | 25% | Free |
|              | 8702.30.50 | --- CKD Motor vehicles  | u | 10% | Free |
|              | 8702.40.00 | - With only electric motor for propulsion   | u | 25% | Free |
|              |            | - Other :   |   |     |      |
|              |            | --- Built-up, Double Decker bus :   |   |     |      |
|              | 8702.90.11 | ---- Using CNG/LPG/LNG as fuel  | u | 5%  | Free |
|              | 8702.90.19 | ---- Other  | u | 5%  | Free |
|              |            | --- Built-up, having a seating capacity of 40 or more excluding folding seats :   |   |     |      |
|              | 8702.90.21 | ---- Using CNG/LPG/LNG as fuel  | u | 10% | Free |
|              | 8702.90.29 | ---- Other  | u | 10% | Free |
|              | 8702.90.30 | --- Built-up, having a seating capacity exceeding 15 but not exceeding 40, including the driver   | u | 10% | Free |
|              | 8702.90.40 | --- Built-up, having a seating capacity not exceeding 15, including the driver  | u | 25% | Free |
|              |            | --- CKD motor vehicles :  |   |     |      |
|              | 8702.90.51 | ---- Having a seating capacity of 40 or more excluding folding seats using CNG/LPG/LNG as fuel  | u | 10% | Free |
|              | 8702.90.59 | ---- Other  | u | 10% | Free |
| <b>87.03</b> |            | <b>Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading No. 87.02), including station wagons and racing cars.</b> |   |     |      |
|              | 8703.10.00 | - Vehicles specially designed for travelling on snow; golf cars and similar vehicles  | u | 25% | Free |
|              |            | - Other vehicles, with only spark-ignition internal combustion piston engine :  |   |     |      |
|              |            | -- Of a cylinder capacity not exceeding 1000 cc :   |   |     |      |
|              |            | --- Three wheeled vehicles :  |   |     |      |
|              | 8703.21.11 | ---- In CBU condition   | u | 25% | Free |
|              | 8703.21.19 | ---- In CKD condition   | u | 25% | Free |

|            |   |   |     |      |
|------------|---|---|-----|------|
|            | --- Reconditioned motor cars and other vehicles, including station wagons :                   |   |     |      |
| 8703.21.21 | ---- In CBU condition   | u | 25% | Free |
| 8703.21.22 | ---- Motor cars, CKD  | u | 25% | Free |
| 8703.21.23 | ---- Other vehicles, CKD  | u | 25% | Free |
| 8703.21.24 | ---- Microbus, CBU  | u | 25% | Free |
|            | --- Other motor cars and other vehicles, including station wagons :                           |   |     |      |
| 8703.21.31 | ---- In CBU condition   | u | 25% | Free |
| 8703.21.32 | ---- Motor cars, CKD  | u | 25% | Free |
| 8703.21.33 | ---- Other vehicles, CKD  | u | 25% | Free |
| 8703.21.34 | ---- Microbus, CBU  | u | 25% | Free |
|            | -- Of a cylinder capacity exceeding 1000 cc but not exceeding 1500 cc :                       |   |     |      |
|            | --- Reconditioned vehicles exceeding 1000 cc but not exceeding 1500 cc :                      |   |     |      |
| 8703.22.11 | ---- Motor cars and other vehicles, including station wagons, CBU                             | u | 25% | Free |
| 8703.22.12 | ---- Motor cars, CKD  | u | 25% | Free |
| 8703.22.13 | ---- Other vehicles, CKD  | u | 25% | Free |
| 8703.22.14 | ---- Ambulance fitted with essential equipment having passenger cabin length exceeding 9 feet | u | 5%  | Free |
| 8703.22.15 | ---- Microbus, CBU  | u | 25% | Free |
|            | --- Other vehicles exceeding 1000 cc but not exceeding 1500 cc :                              |   |     |      |
| 8703.22.21 | ---- Motor cars and other vehicles, including station wagons, CBU                             | u | 25% | Free |
| 8703.22.22 | ---- Motor cars, CKD  | u | 25% | Free |
| 8703.22.23 | ---- Other vehicles, CKD  | u | 25% | Free |
| 8703.22.24 | ---- Ambulance fitted with essential equipment having passenger cabin length exceeding 9 feet | u | 5%  | Free |
| 8703.22.25 | ---- Microbus, CBU  | u | 25% | Free |
|            | -- Of a cylinder capacity exceeding 1500 cc but not exceeding 3000 cc :                       |   |     |      |
|            | --- Reconditioned vehicles exceeding 1500 cc but not exceeding 1600 cc :                      |   |     |      |
| 8703.23.11 | ---- Motor cars and other vehicles, including station wagons, CBU                             | u | 25% | Free |
| 8703.23.12 | ---- Motor cars, CKD  | u | 25% | Free |
| 8703.23.13 | ---- Other vehicles, CKD  | u | 25% | Free |
| 8703.23.14 | ---- Ambulance fitted with essential equipment having passenger cabin length exceeding 9 feet | u | 5%  | Free |
| 8703.23.15 | ---- Microbus, CBU  | u | 25% | Free |
|            | --- Other vehicles exceeding 1500 cc but not exceeding 1600 cc :                              |   |     |      |
| 8703.23.21 | ---- Motor cars and other vehicles, including station wagons, CBU                             | u | 25% | Free |
| 8703.23.22 | ---- Motor cars, CKD  | u | 25% | Free |
| 8703.23.23 | ---- Other vehicles, CKD  | u | 25% | Free |
| 8703.23.24 | ---- Ambulance fitted with essential equipment having passenger cabin length exceeding 9 feet | u | 5%  | Free |
| 8703.23.25 | ---- Microbus, CBU  | u | 25% | Free |
|            | --- Reconditioned vehicles exceeding 1600 cc but not exceeding 2000 cc :                      |   |     |      |
| 8703.23.31 | ---- Motor cars and other vehicles, including station wagons, CBU                             | u | 25% | Free |
| 8703.23.32 | ---- Motor cars, CKD  | u | 25% | Free |
| 8703.23.33 | ---- Other vehicles, CKD  | u | 25% | Free |
| 8703.23.34 | ---- Ambulance fitted with essential equipment having passenger cabin length exceeding 9 feet | u | 5%  | Free |
| 8703.23.35 | ---- Microbus of a cylinder capacity not exceeding 1800 cc, CBU                               | u | 25% | Free |
| 8703.23.36 | ---- Microbus of a cylinder capacity exceeding 1800 cc, CBU                                   | u | 25% | Free |
|            | --- Other vehicles exceeding 1600 cc but not exceeding 2000 cc :                              |   |     |      |
| 8703.23.41 | ---- Motor cars and other vehicles, including station wagons, CBU                             | u | 25% | Free |
| 8703.23.42 | ---- Motor cars, CKD  | u | 25% | Free |
| 8703.23.43 | ---- Other vehicles, CKD  | u | 25% | Free |
| 8703.23.44 | ---- Ambulance fitted with essential equipment having passenger cabin length exceeding 9 feet | u | 5%  | Free |
| 8703.23.45 | ---- Microbus of a cylinder capacity not exceeding 1800 cc, CBU                               | u | 25% | Free |
| 8703.23.46 | ---- Microbus of a cylinder capacity exceeding 1800 cc, CBU                                   | u | 25% | Free |
|            | --- Reconditioned vehicles exceeding 2000 cc but not exceeding 3000 cc :                      |   |     |      |
| 8703.23.51 | ---- Motor cars and other vehicles, including station wagons, CBU                             | u | 25% | Free |
| 8703.23.52 | ---- Motor cars and other vehicles, including station wagons, CKD                             | u | 25% | Free |
| 8703.23.53 | ---- Ambulance fitted with essential equipment having passenger cabin length exceeding 9 feet | u | 5%  | Free |
|            | --- Other vehicles exceeding 2000 cc but not exceeding 3000 cc :                              |   |     |      |
| 8703.23.61 | ---- Motor cars and other vehicles, including station wagons, CBU                             | u | 25% | Free |

|            |  |   |     |      |
|------------|--|---|-----|------|
| 8703.23.62 | ---- Motor cars and other vehicles, including station wagons, CKD  | u | 25% | Free |
| 8703.23.63 | ---- Ambulance fitted with essential equipment having passenger cabin length exceeding 9 feet                | u | 5%  | Free |
|            | -- Of a cylinder capacity exceeding 3000 cc :  |   |     |      |
|            | --- Reconditioned vehicles exceeding 3000 cc but not exceeding 4000 cc :                                     |   |     |      |
| 8703.24.11 | ---- Motor cars and other vehicles, including station wagons, CBU  | u | 25% | Free |
| 8703.24.12 | ---- Motor cars and other vehicles, including station wagons, CKD  | u | 25% | Free |
| 8703.24.13 | ---- Ambulance fitted with essential equipment having passenger cabin length exceeding 9 feet                | u | 5%  | Free |
|            | --- Other vehicles exceeding 3000 cc but not exceeding 4000 cc :   |   |     |      |
| 8703.24.21 | ---- Motor cars and other vehicles, including station wagons, CBU  | u | 25% | Free |
| 8703.24.22 | ---- Motor cars and other vehicles, including station wagons, CKD  | u | 25% | Free |
| 8703.24.23 | ---- Ambulance fitted with essential equipment having passenger cabin length exceeding 9 feet                | u | 5%  | Free |
|            | --- Reconditioned vehicles exceeding 4000 cc :   |   |     |      |
| 8703.24.31 | ---- Motor cars and other vehicles, including station wagons, CBU  | u | 25% | Free |
| 8703.24.32 | ---- Motor cars and other vehicles, including station wagons, CKD  | u | 25% | Free |
| 8703.24.33 | ---- Ambulance fitted with essential equipment having passenger cabin length exceeding 9 feet                | u | 5%  | Free |
|            | --- Other vehicles exceeding 4000 cc :   |   |     |      |
| 8703.24.41 | ---- Motor cars and other vehicles, including station wagons, CBU  | u | 25% | Free |
| 8703.24.42 | ---- Motor cars and other vehicles, including station wagons, CKD  | u | 25% | Free |
| 8703.24.43 | ---- Ambulance fitted with essential equipment having passenger cabin length exceeding 9 feet                | u | 5%  | Free |
|            | - Other vehicles, with only compression-ignition internal combustion piston engine (diesel or semi-diesel) : |   |     |      |
|            | -- Of a cylinder capacity not exceeding 1500 cc :  |   |     |      |
|            | --- Reconditioned vehicles not exceeding 1000 cc :   |   |     |      |
| 8703.31.11 | ---- Motor cars and other vehicles, including station wagons, CBU  | u | 25% | Free |
| 8703.31.12 | ---- Motor cars, CKD   | u | 25% | Free |
| 8703.31.13 | ---- Other vehicles, CKD   | u | 25% | Free |
| 8703.31.14 | ---- Microbus, CBU   | u | 25% | Free |
|            | --- Other vehicles not exceeding 1000 cc :   |   |     |      |
| 8703.31.21 | ---- Motor cars and other vehicles, including station wagons, CBU  | u | 25% | Free |
| 8703.31.22 | ---- Motor cars, CKD   | u | 25% | Free |
| 8703.31.23 | ---- Other vehicles, CKD   | u | 25% | Free |
| 8703.31.24 | ---- Microbus, CBU   | u | 25% | Free |
| 8703.31.25 | --- Three wheeled vehicles   | u | 25% | Free |
|            | --- Reconditioned vehicles exceeding 1000 cc but not exceeding 1500 cc :                                     |   |     |      |
| 8703.31.31 | ---- Motor cars and other vehicles, including station wagons, CBU  | u | 25% | Free |
| 8703.31.32 | ---- Motor cars, CKD   | u | 25% | Free |
| 8703.31.33 | ---- Other vehicles, CKD   | u | 25% | Free |
| 8703.31.34 | ---- Ambulance fitted with essential equipment having passenger cabin length exceeding 9 feet                | u | 5%  | Free |
| 8703.31.35 | ---- Microbus, CBU   | u | 25% | Free |
|            | --- Other vehicles exceeding 1000 cc but not exceeding 1500 cc :   |   |     |      |
| 8703.31.41 | ---- Motor cars and other vehicles, including station wagons, CBU  | u | 25% | Free |
| 8703.31.42 | ---- Motor cars, CKD   | u | 25% | Free |
| 8703.31.43 | ---- Other vehicles, CKD   | u | 25% | Free |
| 8703.31.44 | ---- Ambulance fitted with essential equipment having passenger cabin length exceeding 9 feet                | u | 5%  | Free |
| 8703.31.45 | ---- Microbus, CBU   | u | 25% | Free |
|            | -- Of a cylinder capacity exceeding 1500 cc but not exceeding 2500 cc :                                      |   |     |      |
|            | --- Reconditioned vehicles exceeding 1500 cc but not exceeding 1600 cc :                                     |   |     |      |
| 8703.32.11 | ---- Motor cars and other vehicles, including station wagons, CBU  | u | 25% | Free |
| 8703.32.12 | ---- Motor cars, CKD   | u | 25% | Free |
| 8703.32.13 | ---- Other vehicles, CKD   | u | 25% | Free |
| 8703.32.14 | ---- Ambulance fitted with essential equipment having passenger cabin length exceeding 9 feet                | u | 5%  | Free |
| 8703.32.15 | ---- Microbus, CBU   | u | 25% | Free |
|            | --- Other vehicles exceeding 1500 cc but not exceeding 1600 cc :   |   |     |      |
| 8703.32.21 | ---- Motor cars and other vehicles, including station wagons, CBU  | u | 25% | Free |
| 8703.32.22 | ---- Motor cars, CKD   | u | 25% | Free |

|            |  |   |     |      |
|------------|--|---|-----|------|
| 8703.32.23 | ---- Other vehicles, CKD   | u | 25% | Free |
| 8703.32.24 | ---- Ambulance fitted with essential equipment having passenger cabin length exceeding 9 feet  | u | 5%  | Free |
| 8703.32.25 | ---- Microbus, CBU<br>--- Reconditioned vehicles exceeding 1600 cc but not exceeding 2000 cc :   | u | 25% | Free |
| 8703.32.31 | ---- Motor cars and other vehicles, including station wagons, CBU  | u | 25% | Free |
| 8703.32.32 | ---- Motor cars, CKD   | u | 25% | Free |
| 8703.32.33 | ---- Other vehicles, CKD   | u | 25% | Free |
| 8703.32.34 | ---- Ambulance fitted with essential equipment having passenger cabin length exceeding 9 feet  | u | 5%  | Free |
| 8703.32.35 | ---- Microbus of a cylinder capacity not exceeding 1800 cc, CBU  | u | 25% | Free |
| 8703.32.36 | ---- Microbus of a cylinder capacity exceeding 1800 cc, CBU<br>--- Other vehicles exceeding 1600 cc but not exceeding 2000 cc :  | u | 25% | Free |
| 8703.32.41 | ---- Motor cars and other vehicles, including station wagons, CBU  | u | 25% | Free |
| 8703.32.42 | ---- Motor cars, CKD   | u | 25% | Free |
| 8703.32.43 | ---- Other vehicles, CKD   | u | 25% | Free |
| 8703.32.44 | ---- Ambulance fitted with essential equipment having passenger cabin length exceeding 9 feet  | u | 5%  | Free |
| 8703.32.45 | ---- Microbus of a cylinder capacity not exceeding 1800 cc, CBU  | u | 25% | Free |
| 8703.32.46 | ---- Microbus of a cylinder capacity exceeding 1800 cc, CBU<br>--- Reconditioned vehicles exceeding 2000 cc but not exceeding 2500 cc :  | u | 25% | Free |
| 8703.32.51 | ---- Motor cars and other vehicles, including station wagons, CBU  | u | 25% | Free |
| 8703.32.52 | ---- Motor cars, CKD   | u | 25% | Free |
| 8703.32.53 | ---- Other vehicles, CKD   | u | 25% | Free |
| 8703.32.54 | ---- Ambulance fitted with essential equipment having passenger cabin length exceeding 9 feet<br>--- Other vehicles exceeding 2000 cc but not exceeding 2500 cc :  | u | 5%  | Free |
| 8703.32.61 | ---- Motor cars and other vehicles, including station wagons, CBU  | u | 25% | Free |
| 8703.32.62 | ---- Motor cars, CKD   | u | 25% | Free |
| 8703.32.63 | ---- Other vehicles, CKD   | u | 25% | Free |
| 8703.32.64 | ---- Ambulance fitted with essential equipment having passenger cabin length exceeding 9 feet<br>-- Of a cylinder capacity exceeding 2500 cc :<br>--- Reconditioned vehicles exceeding 2500 cc but not exceeding 3000 cc : | u | 5%  | Free |
| 8703.33.11 | ---- Motor cars and other vehicles, including station wagons, CBU  | u | 25% | Free |
| 8703.33.12 | ---- Motor cars and other vehicles, including station wagons, CKD  | u | 25% | Free |
| 8703.33.13 | ---- Ambulance fitted with essential equipment having passenger cabin length exceeding 9 feet<br>--- Other vehicles exceeding 2500 cc but not exceeding 3000 cc :  | u | 5%  | Free |
| 8703.33.21 | ---- Motor cars and other vehicles, including station wagons, CBU  | u | 25% | Free |
| 8703.33.22 | ---- Motor cars and other vehicles, including station wagons, CKD  | u | 25% | Free |
| 8703.33.23 | ---- Ambulance fitted with essential equipment having passenger cabin length exceeding 9 feet<br>--- Reconditioned vehicles exceeding 3000 cc but not exceeding 4000 cc :  | u | 5%  | Free |
| 8703.33.31 | ---- Motor cars and other vehicles, including station wagons, CBU  | u | 25% | Free |
| 8703.33.32 | ---- Motor cars and other vehicles, including station wagons, CKD  | u | 25% | Free |
| 8703.33.33 | ---- Ambulance fitted with essential equipment having passenger cabin length exceeding 9 feet<br>--- Other vehicles exceeding 3000 cc but not exceeding 4000 cc :  | u | 5%  | Free |
| 8703.33.41 | ---- Motor cars and other vehicles, including station wagons, CBU  | u | 25% | Free |
| 8703.33.42 | ---- Motor cars and other vehicles, including station wagons, CKD  | u | 25% | Free |
| 8703.33.43 | ---- Ambulance fitted with essential equipment having passenger cabin length exceeding 9 feet<br>--- Reconditioned vehicles exceeding 4000 cc :  | u | 5%  | Free |
| 8703.33.51 | ---- Motor cars and other vehicles, including station wagons, CBU  | u | 25% | Free |
| 8703.33.52 | ---- Motor cars and other vehicles, including station wagons, CKD  | u | 25% | Free |
| 8703.33.53 | ---- Ambulance fitted with essential equipment having passenger cabin length exceeding 9 feet<br>--- Other vehicles exceeding 4000 cc :  | u | 5%  | Free |
| 8703.33.61 | ---- Motor cars and other vehicles, including station wagons, CBU  | u | 25% | Free |
| 8703.33.62 | ---- Motor cars and other vehicles, including station wagons, CKD  | u | 25% | Free |
| 8703.33.63 | ---- Ambulance fitted with essential equipment having passenger cabin length exceeding 9 feet  | u | 5%  | Free |

|            |  |   |     |      |
|------------|--|---|-----|------|
|            | - 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 source of electric power : |   |     |      |
|            | --- Of a cylinder capacity not exceeding 1800 cc :   |   |     |      |
| 8703.40.11 | ---- Motor cars and other vehicles, including station wagons, CBU, brand new   | u | 25% | Free |
| 8703.40.12 | ---- Motor cars and other vehicles, including station wagons, CBU, reconditioned   | u | 25% | Free |
| 8703.40.13 | ---- Microbus, brand new   | u | 25% | Free |
| 8703.40.14 | ---- Microbus, reconditioned   | u | 25% | Free |
| 8703.40.15 | ---- Ambulance fitted with essential equipments having passenger cabin length exceeding 9 feet, brand new  | u | 5%  | Free |
| 8703.40.16 | ---- Ambulance fitted with essential equipments having passenger cabin length exceeding 9 feet, reconditioned  | u | 5%  | Free |
|            | --- Of a cylinder capacity exceeding 1800 cc but not exceeding 2000 cc :   |   |     |      |
| 8703.40.21 | ---- Motor cars and other vehicles, including station wagons, CBU, brand new   | u | 25% | Free |
| 8703.40.22 | ---- Motor cars and other vehicles, including station wagons, CBU, reconditioned   | u | 25% | Free |
| 8703.40.23 | ---- Microbus, brand new   | u | 25% | Free |
| 8703.40.24 | ---- Microbus, reconditioned   | u | 25% | Free |
| 8703.40.25 | ---- Ambulance fitted with essential equipments having passenger cabin length exceeding 9 feet, brand new  | u | 5%  | Free |
| 8703.40.26 | ---- Ambulance fitted with essential equipments having passenger cabin length exceeding 9 feet, reconditioned  | u | 5%  | Free |
|            | --- Of a cylinder capacity exceeding 2000 cc but not exceeding 2500 cc :   |   |     |      |
| 8703.40.31 | ---- Motor cars and other vehicles, including station wagons, CBU, brand new   | u | 25% | Free |
| 8703.40.32 | ---- Motor cars and other vehicles, including station wagons, CBU, reconditioned   | u | 25% | Free |
| 8703.40.33 | ---- Microbus, brand new   | u | 25% | Free |
| 8703.40.34 | ---- Microbus, reconditioned   | u | 25% | Free |
| 8703.40.35 | ---- Ambulance fitted with essential equipments having passenger cabin length exceeding 9 feet, brand new  | u | 5%  | Free |
| 8703.40.36 | ---- Ambulance fitted with essential equipments having passenger cabin length exceeding 9 feet, reconditioned  | u | 5%  | Free |
|            | --- Of a cylinder capacity exceeding 2500 cc but not exceeding 3000 cc :   |   |     |      |
| 8703.40.41 | ---- Motor cars and other vehicles, including station wagons, CBU, brand new   | u | 25% | Free |
| 8703.40.42 | ---- Motor cars and other vehicles, including station wagons, CBU, reconditioned   | u | 25% | Free |
| 8703.40.43 | ---- Microbus, brand new   | u | 25% | Free |
| 8703.40.44 | ---- Microbus, reconditioned   | u | 25% | Free |
| 8703.40.45 | ---- Ambulance fitted with essential equipments having passenger cabin length exceeding 9 feet, brand new  | u | 5%  | Free |
| 8703.40.46 | ---- Ambulance fitted with essential equipments having passenger cabin length exceeding 9 feet, reconditioned  | u | 5%  | Free |
|            | --- Of a cylinder capacity exceeding 3000 cc but not exceeding 4000 cc :   |   |     |      |
| 8703.40.51 | ---- Motor cars and other vehicles, including station wagons, CBU, brand new   | u | 25% | Free |
| 8703.40.52 | ---- Motor cars and other vehicles, including station wagons, CBU, reconditioned   | u | 25% | Free |
| 8703.40.53 | ---- Microbus, brand new   | u | 25% | Free |
| 8703.40.54 | ---- Microbus, reconditioned   | u | 25% | Free |
| 8703.40.55 | ---- Ambulance fitted with essential equipments having passenger cabin length exceeding 9 feet, brand new  | u | 5%  | Free |
| 8703.40.56 | ---- Ambulance fitted with essential equipments having passenger cabin length exceeding 9 feet, reconditioned  | u | 5%  | Free |
|            | --- Of a cylinder capacity exceeding 4000 cc :   |   |     |      |
| 8703.40.61 | ---- Motor cars and other vehicles, including station wagons, CBU, brand new   | u | 25% | Free |
| 8703.40.62 | ---- Motor cars and other vehicles, including station wagons, CBU,   | u | 25% | Free |

|            |  |   |     |      |
|------------|--|---|-----|------|
|            | reconditioned  |   |     |      |
| 8703.40.63 | ---- Microbus, brand new   | u | 25% | Free |
| 8703.40.64 | ---- Microbus, reconditioned   | u | 25% | Free |
| 8703.40.65 | ---- Ambulance fitted with essential equipments having passenger cabin length exceeding 9 feet, brand new  | u | 5%  | Free |
| 8703.40.66 | ---- Ambulance fitted with essential equipments having passenger cabin length exceeding 9 feet, reconditioned  | u | 5%  | Free |
|            | - 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 1800 cc :   |   |     |      |
| 8703.50.11 | ---- Motor cars and other vehicles, including station wagons, CBU, brand new   | u | 25% | Free |
| 8703.50.12 | ---- Motor cars and other vehicles, including station wagons, CBU, reconditioned   | u | 25% | Free |
| 8703.50.13 | ---- Microbus, brand new   | u | 25% | Free |
| 8703.50.14 | ---- Microbus, reconditioned   | u | 25% | Free |
| 8703.50.15 | ---- Ambulance fitted with essential equipments having passenger cabin length exceeding 9 feet, brand new  | u | 5%  | Free |
| 8703.50.16 | ---- Ambulance fitted with essential equipments having passenger cabin length exceeding 9 feet, reconditioned  | u | 5%  | Free |
|            | --- Of a cylinder capacity exceeding 1800 cc but not exceeding 2000 cc :   |   |     |      |
| 8703.50.21 | ---- Motor cars and other vehicles, including station wagons, CBU, brand new   | u | 25% | Free |
| 8703.50.22 | ---- Motor cars and other vehicles, including station wagons, CBU, reconditioned   | u | 25% | Free |
| 8703.50.23 | ---- Microbus, brand new   | u | 25% | Free |
| 8703.50.24 | ---- Microbus, reconditioned   | u | 25% | Free |
| 8703.50.25 | ---- Ambulance fitted with essential equipments having passenger cabin length exceeding 9 feet, brand new  | u | 5%  | Free |
| 8703.50.26 | ---- Ambulance fitted with essential equipments having passenger cabin length exceeding 9 feet, reconditioned  | u | 5%  | Free |
|            | --- Of a cylinder capacity exceeding 2000 cc but not exceeding 2500 cc :   |   |     |      |
| 8703.50.31 | ---- Motor cars and other vehicles, including station wagons, CBU, brand new   | u | 25% | Free |
| 8703.50.32 | ---- Motor cars and other vehicles, including station wagons, CBU, reconditioned   | u | 25% | Free |
| 8703.50.33 | ---- Microbus, brand new   | u | 25% | Free |
| 8703.50.34 | ---- Microbus, reconditioned   | u | 25% | Free |
| 8703.50.35 | ---- Ambulance fitted with essential equipments having passenger cabin length exceeding 9 feet, brand new  | u | 5%  | Free |
| 8703.50.36 | ---- Ambulance fitted with essential equipments having passenger cabin length exceeding 9 feet, reconditioned  | u | 5%  | Free |
|            | --- Of a cylinder capacity exceeding 2500 cc but not exceeding 3000 cc :   |   |     |      |
| 8703.50.41 | ---- Motor cars and other vehicles, including station wagons, CBU, brand new   | u | 25% | Free |
| 8703.50.42 | ---- Motor cars and other vehicles, including station wagons, CBU, reconditioned   | u | 25% | Free |
| 8703.50.43 | ---- Microbus, brand new   | u | 25% | Free |
| 8703.50.44 | ---- Microbus, reconditioned   | u | 25% | Free |
| 8703.50.45 | ---- Ambulance fitted with essential equipments having passenger cabin length exceeding 9 feet, brand new  | u | 5%  | Free |
| 8703.50.46 | ---- Ambulance fitted with essential equipments having passenger cabin length exceeding 9 feet, reconditioned  | u | 5%  | Free |
|            | --- Of a cylinder capacity exceeding 3000 cc but not exceeding 4000 cc :   |   |     |      |
| 8703.50.51 | ---- Motor cars and other vehicles, including station wagons, CBU, brand new   | u | 25% | Free |
| 8703.50.52 | ---- Motor cars and other vehicles, including station wagons, CBU, reconditioned   | u | 25% | Free |
| 8703.50.53 | ---- Microbus, brand new   | u | 25% | Free |
| 8703.50.54 | ---- Microbus, reconditioned   | u | 25% | Free |

|            |   |   |     |      |
|------------|---|---|-----|------|
| 8703.50.55 | ---- Ambulance fitted with essential equipments having passenger cabin length exceeding 9 feet, brand new   | u | 5%  | Free |
| 8703.50.56 | ---- Ambulance fitted with essential equipments having passenger cabin length exceeding 9 feet, reconditioned   | u | 5%  | Free |
|            | --- Of a cylinder capacity exceeding 4000 cc :  |   |     |      |
| 8703.50.61 | ---- Motor cars and other vehicles, including station wagons, CBU, brand new  | u | 25% | Free |
| 8703.50.62 | ---- Motor cars and other vehicles, including station wagons, CBU, reconditioned  | u | 25% | Free |
| 8703.50.63 | ---- Microbus, brand new  | u | 25% | Free |
| 8703.50.64 | ---- Microbus, reconditioned  | u | 25% | Free |
| 8703.50.65 | ---- Ambulance fitted with essential equipments having passenger cabin length exceeding 9 feet, brand new   | u | 5%  | Free |
| 8703.50.66 | ---- Ambulance fitted with essential equipments having passenger cabin length exceeding 9 feet, reconditioned   | u | 5%  | Free |
|            | - Other vehicles, with both spark-ignition internal combustion piston engine and electric motor as motors for propulsion, capable of being charged by plugging to external source of electric power : |   |     |      |
|            | --- Of a cylinder capacity not exceeding 1800 cc :  |   |     |      |
| 8703.60.11 | ---- Motor cars and other vehicles, including station wagons, CBU, brand new  | u | 25% | Free |
| 8703.60.12 | ---- Motor cars and other vehicles, including station wagons, CBU, reconditioned  | u | 25% | Free |
| 8703.60.13 | ---- Microbus, brand new  | u | 25% | Free |
| 8703.60.14 | ---- Microbus, reconditioned  | u | 25% | Free |
| 8703.60.15 | ---- Ambulance fitted with essential equipments having passenger cabin length exceeding 9 feet, brand new   | u | 5%  | Free |
| 8703.60.16 | ---- Ambulance fitted with essential equipments having passenger cabin length exceeding 9 feet, reconditioned   | u | 5%  | Free |
|            | --- Of a cylinder capacity exceeding 1800 cc but not exceeding 2000 cc :  |   |     |      |
| 8703.60.21 | ---- Motor cars and other vehicles, including station wagons, CBU, brand new  | u | 25% | Free |
| 8703.60.22 | ---- Motor cars and other vehicles, including station wagons, CBU, reconditioned  | u | 25% | Free |
| 8703.60.23 | ---- Microbus, brand new  | u | 25% | Free |
| 8703.60.24 | ---- Microbus, reconditioned  | u | 25% | Free |
| 8703.60.25 | ---- Ambulance fitted with essential equipments having passenger cabin length exceeding 9 feet, brand new   | u | 5%  | Free |
| 8703.60.26 | ---- Ambulance fitted with essential equipments having passenger cabin length exceeding 9 feet, reconditioned   | u | 5%  | Free |
|            | --- Of a cylinder capacity exceeding 2000 cc but not exceeding 2500 cc :  |   |     |      |
| 8703.60.31 | ---- Motor cars and other vehicles, including station wagons, CBU, brand new  | u | 25% | Free |
| 8703.60.32 | ---- Motor cars and other vehicles, including station wagons, CBU, reconditioned  | u | 25% | Free |
| 8703.60.33 | ---- Microbus, brand new  | u | 25% | Free |
| 8703.60.34 | ---- Microbus, reconditioned  | u | 25% | Free |
| 8703.60.35 | ---- Ambulance fitted with essential equipments having passenger cabin length exceeding 9 feet, brand new   | u | 5%  | Free |
| 8703.60.36 | ---- Ambulance fitted with essential equipments having passenger cabin length exceeding 9 feet, reconditioned   | u | 5%  | Free |
|            | --- Of a cylinder capacity exceeding 2500 cc but not exceeding 3000 cc :  |   |     |      |
| 8703.60.41 | ---- Motor cars and other vehicles, including station wagons, CBU, brand new  | u | 25% | Free |
| 8703.60.42 | ---- Motor cars and other vehicles, including station wagons, CBU, reconditioned  | u | 25% | Free |
| 8703.60.43 | ---- Microbus, brand new  | u | 25% | Free |
| 8703.60.44 | ---- Microbus, reconditioned  | u | 25% | Free |
| 8703.60.45 | ---- Ambulance fitted with essential equipments having passenger cabin length exceeding 9 feet, brand new   | u | 5%  | Free |
| 8703.60.46 | ---- Ambulance fitted with essential equipments having passenger cabin  | u | 5%  | Free |



|            |   |   |     |      |
|------------|---|---|-----|------|
|            | length exceeding 9 feet, reconditioned  |   |     |      |
|            | --- Of a cylinder capacity exceeding 3000 cc but not exceeding 4000 cc :  |   |     |      |
| 8703.60.51 | ---- Motor cars and other vehicles, including station wagons, CBU, brand new  | u | 25% | Free |
| 8703.60.52 | ---- Motor cars and other vehicles, including station wagons, CBU, reconditioned  | u | 25% | Free |
| 8703.60.53 | ---- Microbus, brand new  | u | 25% | Free |
| 8703.60.54 | ---- Microbus, reconditioned  | u | 25% | Free |
| 8703.60.55 | ---- Ambulance fitted with essential equipments having passenger cabin length exceeding 9 feet, brand new   | u | 5%  | Free |
| 8703.60.56 | ---- Ambulance fitted with essential equipments having passenger cabin length exceeding 9 feet, reconditioned   | u | 5%  | Free |
|            | --- Of a cylinder capacity exceeding 4000 cc :  |   |     |      |
| 8703.60.61 | ---- Motor cars and other vehicles, including station wagons, CBU, brand new  | u | 25% | Free |
| 8703.60.62 | ---- Motor cars and other vehicles, including station wagons, CBU, reconditioned  | u | 25% | Free |
| 8703.60.63 | ---- Microbus, brand new  | u | 25% | Free |
| 8703.60.64 | ---- Microbus, reconditioned  | u | 25% | Free |
| 8703.60.65 | ---- Ambulance fitted with essential equipments having passenger cabin length exceeding 9 feet, brand new   | u | 5%  | Free |
| 8703.60.66 | ---- Ambulance fitted with essential equipments having passenger cabin length exceeding 9 feet, reconditioned   | u | 5%  | Free |
|            | - 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 1800 cc :  |   |     |      |
| 8703.70.11 | ---- Motor cars and other vehicles, including station wagons, CBU, brand new  | u | 25% | Free |
| 8703.70.12 | ---- Motor cars and other vehicles, including station wagons, CBU, reconditioned  | u | 25% | Free |
| 8703.70.13 | ---- Microbus, brand new  | u | 25% | Free |
| 8703.70.14 | ---- Microbus, reconditioned  | u | 25% | Free |
| 8703.70.15 | ---- Ambulance fitted with essential equipments having passenger cabin length exceeding 9 feet, brand new   | u | 5%  | Free |
| 8703.70.16 | ---- Ambulance fitted with essential equipments having passenger cabin length exceeding 9 feet, reconditioned   | u | 5%  | Free |
|            | --- Of a cylinder capacity exceeding 1800 cc but not exceeding 2000 cc :  |   |     |      |
| 8703.70.21 | ---- Motor cars and other vehicles, including station wagons, CBU, brand new  | u | 25% | Free |
| 8703.70.22 | ---- Motor cars and other vehicles, including station wagons, CBU, reconditioned  | u | 25% | Free |
| 8703.70.23 | ---- Microbus, brand new  | u | 25% | Free |
| 8703.70.24 | ---- Microbus, reconditioned  | u | 25% | Free |
| 8703.70.25 | ---- Ambulance fitted with essential equipments having passenger cabin length exceeding 9 feet, brand new   | u | 5%  | Free |
| 8703.70.26 | ---- Ambulance fitted with essential equipments having passenger cabin length exceeding 9 feet, reconditioned   | u | 5%  | Free |
|            | --- Of a cylinder capacity exceeding 2000 cc but not exceeding 2500 cc :  |   |     |      |
| 8703.70.31 | ---- Motor cars and other vehicles, including station wagons, CBU, brand new  | u | 25% | Free |
| 8703.70.32 | ---- Motor cars and other vehicles, including station wagons, CBU, reconditioned  | u | 25% | Free |
| 8703.70.33 | ---- Microbus, brand new  | u | 25% | Free |
| 8703.70.34 | ---- Microbus, reconditioned  | u | 25% | Free |
| 8703.70.35 | ---- Ambulance fitted with essential equipments having passenger cabin length exceeding 9 feet, brand new   | u | 5%  | Free |
| 8703.70.36 | ---- Ambulance fitted with essential equipments having passenger cabin length exceeding 9 feet, reconditioned   | u | 5%  | Free |

|              |   |   |     |      |
|--------------|---|---|-----|------|
|              | --- Of a cylinder capacity exceeding 2500 cc but not exceeding 3000 cc :  |   |     |      |
| 8703.70.41   | ---- Motor cars and other vehicles, including station wagons, CBU, brand new  | u | 25% | Free |
| 8703.70.42   | ---- Motor cars and other vehicles, including station wagons, CBU, reconditioned  | u | 25% | Free |
| 8703.70.43   | ---- Microbus, brand new  | u | 25% | Free |
| 8703.70.44   | ---- Microbus, reconditioned  | u | 25% | Free |
| 8703.70.45   | ---- Ambulance fitted with essential equipments having passenger cabin length exceeding 9 feet, brand new   | u | 5%  | Free |
| 8703.70.46   | ---- Ambulance fitted with essential equipments having passenger cabin length exceeding 9 feet, reconditioned   | u | 5%  | Free |
|              | --- Of a cylinder capacity exceeding 3000 cc but not exceeding 4000 cc :  |   |     |      |
| 8703.70.51   | ---- Motor cars and other vehicles, including station wagons, CBU, brand new  | u | 25% | Free |
| 8703.70.52   | ---- Motor cars and other vehicles, including station wagons, CBU, reconditioned  | u | 25% | Free |
| 8703.70.53   | ---- Microbus, brand new  | u | 25% | Free |
| 8703.70.54   | ---- Microbus, reconditioned  | u | 25% | Free |
| 8703.70.55   | ---- Ambulance fitted with essential equipments having passenger cabin length exceeding 9 feet, brand new   | u | 5%  | Free |
| 8703.70.56   | ---- Ambulance fitted with essential equipments having passenger cabin length exceeding 9 feet, reconditioned   | u | 5%  | Free |
|              | --- Of a cylinder capacity exceeding 4000 cc :  |   |     |      |
| 8703.70.61   | ---- Motor cars and other vehicles, including station wagons, CBU, brand new  | u | 25% | Free |
| 8703.70.62   | ---- Motor cars and other vehicles, including station wagons, CBU, reconditioned  | u | 25% | Free |
| 8703.70.63   | ---- Microbus, brand new  | u | 25% | Free |
| 8703.70.64   | ---- Microbus, reconditioned  | u | 25% | Free |
| 8703.70.65   | ---- Ambulance fitted with essential equipments having passenger cabin length exceeding 9 feet, brand new   | u | 5%  | Free |
| 8703.70.66   | ---- Ambulance fitted with essential equipments having passenger cabin length exceeding 9 feet, reconditioned   | u | 5%  | Free |
| 8703.80.00   | - Other vehicles, with only electric motor for propulsion<br>- Other :  | u | 25% | Free |
|              | --- Three wheeled vehicles :  |   |     |      |
| 8703.90.11   | ---- CNG/LPG/LNG operated with four stroke engine, CBU  | u | 25% | Free |
| 8703.90.12   | ---- CNG/LPG/LNG operated with four stroke engine, CKD  | u | 25% | Free |
| 8703.90.13   | ---- Electric battery operated  | u | 25% | Free |
| 8703.90.19   | ---- Other  | u | 25% | Free |
| 8703.90.20   | --- Ambulance fitted with essential equipment having passenger cabin length exceeding 9 feet  | u | 5%  | Free |
| 8703.90.90   | --- Other   | u | 25% | Free |
| <b>87.04</b> | <b>Motor vehicles for the transport of goods.</b>   |   |     |      |
| 8704.10.00   | - Dumpers designed for off-highway use<br>- Other, with only compression-ignition internal combustion piston engine (diesel or semi-diesel) :<br>-- g.v.w. not exceeding 5 tonnes : | u | 1%  | Free |
| 8704.21.11   | ---- Refrigeration van & insulated road milk tanker in CBU  | u | 5%  | Free |
| 8704.21.12   | ---- Double cabin pickup in CBU condition with minimum four doors of a cylinder capacity not exceeding 1600 cc  | u | 25% | Free |
| 8704.21.13   | ---- Double cabin pickup in CBU condition with minimum four doors of a cylinder capacity exceeding 1600 cc but not exceeding 2000 cc  | u | 25% | Free |
| 8704.21.14   | ---- Double cabin pickup in CBU condition with minimum four doors of a cylinder capacity exceeding 2000 cc but not exceeding 3000 cc  | u | 25% | Free |
| 8704.21.15   | ---- Double cabin pickup in CBU condition with minimum four doors of a cylinder capacity exceeding 3000 cc but not exceeding 4000 cc  | u | 25% | Free |
| 8704.21.16   | ---- Double cabin pickup in CBU condition with minimum four doors of a cylinder capacity exceeding 4000 cc  | u | 25% | Free |
| 8704.21.17   | ---- Dumper/tipper in CBU   | u | 15% | Free |
| 8704.21.19   | ---- Other, CBU   | u | 25% | Free |
| 8704.21.21   | ---- Truck and pickup in CKD condition  | u | 10% | Free |

|            |   |   |     |      |
|------------|---|---|-----|------|
| 8704.21.22 | ---- Dumper/tipper in CKD condition   | u | 5%  | Free |
| 8704.21.29 | ---- Other In CKD condition   | u | 25% | Free |
|            | -- g.v.w. exceeding 5 tonnes but not exceeding 20 tonnes :  |   |     |      |
| 8704.22.11 | ---- Refrigeration van in CBU   | u | 5%  | Free |
| 8704.22.12 | ---- Truck having more than 2 axles in CBU  | u | 10% | Free |
| 8704.22.13 | ---- Insulated road milk tanker in CBU  | u | 1%  | Free |
| 8704.22.14 | ---- Dumper/tipper in CBU   | u | 15% | Free |
| 8704.22.15 | ---- LPG road tanker/Boat tail tanker in CBU  | u | 1%  | Free |
| 8704.22.19 | ---- Other, CBU   | u | 25% | Free |
| 8704.22.21 | ---- Truck in CKD condition   | u | 10% | Free |
| 8704.22.22 | ---- Dumper/tipper in CKD condition   | u | 5%  | Free |
| 8704.22.29 | ---- Other CKD condition  | u | 25% | Free |
|            | -- g.v.w. exceeding 20 tonnes :   |   |     |      |
| 8704.23.11 | ---- Refrigeration van & insulated road milk tanker in CBU  | u | 5%  | Free |
| 8704.23.12 | ---- Truck having more than 2 axles in CBU  | u | 10% | Free |
| 8704.23.13 | ---- Dumper/tipper in CBU   | u | 15% | Free |
| 8704.23.19 | ---- Other, CBU   | u | 25% | Free |
| 8704.23.21 | ---- Truck in CKD condition   | u | 10% | Free |
| 8704.23.22 | ---- Dumper/tipper in CKD condition   | u | 5%  | Free |
| 8704.23.29 | ---- Other CKD condition  | u | 25% | Free |
|            | - Other, with only spark-ignition internal combustion piston engine :   |   |     |      |
|            | -- g.v.w. not exceeding 5 tonnes :  |   |     |      |
| 8704.31.11 | ---- Refrigeration van & insulated road milk tanker in CBU  | u | 5%  | Free |
| 8704.31.12 | ---- Double cabin pickup in CBU condition with minimum four doors of a cylinder capacity not exceeding 1600 cc                                  | u | 25% | Free |
| 8704.31.13 | ---- Double cabin pickup in CBU condition with minimum four doors of a cylinder capacity exceeding 1600 cc but not exceeding 2000 cc            | u | 25% | Free |
| 8704.31.14 | ---- Double cabin pickup in CBU condition with minimum four doors of a cylinder capacity exceeding 2000 cc but not exceeding 3000 cc            | u | 25% | Free |
| 8704.31.15 | ---- Double cabin pickup in CBU condition with minimum four doors of a cylinder capacity exceeding 3000 cc but not exceeding 4000 cc            | u | 25% | Free |
| 8704.31.16 | ---- Double cabin pickup in CBU condition with minimum four doors of a cylinder capacity exceeding 4000 cc                                      | u | 25% | Free |
| 8704.31.17 | ---- Dumper/tipper in CBU   | u | 15% | Free |
| 8704.31.19 | ---- Other, CBU   | u | 25% | Free |
| 8704.31.21 | ---- Truck in CKD condition   | u | 10% | Free |
| 8704.31.22 | ---- Pickup in CKD condition  | u | 25% | Free |
| 8704.31.23 | ---- Dumper/tipper in CKD condition   | u | 5%  | Free |
| 8704.31.29 | ---- Other In CKD condition   | u | 25% | Free |
|            | -- g.v.w. exceeding 5 tonnes :  |   |     |      |
| 8704.32.11 | ---- Refrigeration van & insulated road milk tanker in CBU  | u | 5%  | Free |
| 8704.32.12 | ---- Truck having more than 2 axles in CBU  | u | 10% | Free |
| 8704.32.13 | ---- Dumper/tipper in CBU   | u | 15% | Free |
| 8704.32.19 | ---- Other, CBU   | u | 25% | Free |
| 8704.32.21 | ---- Truck in CKD condition   | u | 10% | Free |
| 8704.32.22 | ---- Dumper/tipper in CKD condition   | u | 5%  | Free |
| 8704.32.29 | ---- Other in CKD condition (excl. truck)   | u | 25% | Free |
|            | - Other, with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion : |   |     |      |
| 8704.41.00 | -- g.v.w. not exceeding 5 tonnes  | u | 25% | Free |
| 8704.42.00 | -- g.v.w. exceeding 5 tonnes but not exceeding 20 tonnes  | u | 25% | Free |
| 8704.43.00 | -- g.v.w. exceeding 20 tonnes   | u | 25% | Free |
|            | - Other, with both spark-ignition internal combustion piston engine and electric motor as motors for propulsion :                               |   |     |      |
| 8704.51.00 | -- g.v.w. not exceeding 5 tonnes  | u | 25% | Free |
| 8704.52.00 | -- g.v.w. exceeding 5 tonnes  | u | 25% | Free |
| 8704.60.00 | - Other with only electric motor for propulsion   | u | 25% | Free |
|            | - Other :   |   |     |      |
| 8704.90.11 | ---- CNG/LPG/LNG operated Refrigeration van & insulated road milk tanker  | u | 1%  | Free |

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|              | in CBU  |   |     |      |
| 8704.90.12   | ---- CNG/LPG/LNG operated Trucks (excl. multi axle trucks) in CBU, g.v.w. exceeding 5 tonnes  | u | 10% | Free |
| 8704.90.13   | ---- CNG/LPG/LNG operated dumper/tipper in CBU  | u | 15% | Free |
| 8704.90.14   | ---- Truck having more than 2 axles in CBU  | u | 10% | Free |
| 8704.90.19   | ---- Other, CBU   | u | 25% | Free |
| 8704.90.21   | ---- CNG/LPG/LNG operated Trucks (excl. multi axle trucks) in CKD, g.v.w. exceeding 5 tonnes  | u | 10% | Free |
| 8704.90.22   | ---- Dumper/tipper in CKD condition   | u | 5%  | Free |
| 8704.90.29   | ---- Other in CKD condition (excl. truck/pickup)  | u | 25% | Free |
| <b>87.05</b> | <b>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 work shops, mobile radiological units).</b> |   |     |      |
| 8705.10.00   | - Crane lorries   | u | 5%  | Free |
| 8705.20.00   | - Mobile drilling derricks  | u | 5%  | Free |
| 8705.30.00   | - Fire fighting vehicles  | u | 5%  | Free |
| 8705.40.00   | - Concrete-mixer lorries  | u | 10% | Free |
|              | - Other :   |   |     |      |
| 8705.90.10   | --- Truck mounted CPT   | u | 5%  | Free |
| 8705.90.20   | --- Road Sweeper  | u | 10% | Free |
| 8705.90.90   | --- Other   | u | 10% | Free |
| <b>87.06</b> | <b>Chassis fitted with engines, for the motor vehicles of headings 87.01 to 87.05.</b>  |   |     |      |
| 8706.00.10   | --- Chassis fitted with engines, for the motor vehicles of headings 87.01   | u | 5%  | Free |
|              | --- Chassis fitted with engines, for the motor vehicles of headings 87.02 :   |   |     |      |
| 8706.00.21   | ---- Double decker  | u | 5%  | Free |
| 8706.00.22   | ---- Buses for having seating capacity of 40 or more  | u | 10% | Free |
| 8706.00.23   | ---- Public carrier of having seating capacity of not exceeding 15 including driver   | u | 25% | Free |
| 8706.00.24   | ---- Chassis fitted with engines, for the motor vehicles of headings 87.02 in CKD condition   | u | 5%  | Free |
| 8706.00.29   | ---- Other  | u | 10% | Free |
|              | --- Chassis fitted with engines, for the motor vehicles of headings 87.03 :   |   |     |      |
| 8706.00.31   | ---- For three wheeled vehicles with two stroke engine  | u | 25% | Free |
| 8706.00.32   | ---- For three wheeled vehicles with four stroke engine   | u | 25% | Free |
| 8706.00.33   | ---- For microbus of a cylinder capacity not exceeding 1800 cc  | u | 25% | Free |
| 8706.00.34   | ---- For microbus of a cylinder capacity exceeding 1800 cc but not exceeding 2000 cc  | u | 25% | Free |
| 8706.00.35   | ---- For other vehicles of a cylinder capacity not exceeding 1600 cc  | u | 25% | Free |
| 8706.00.36   | ---- For other vehicles of a cylinder capacity exceeding 1600cc but not exceeding 2000 cc   | u | 25% | Free |
| 8706.00.37   | ---- For other vehicles including microbus of a cylinder capacity exceeding 2000 cc but not exceeding 3000 cc   | u | 25% | Free |
| 8706.00.38   | ---- For other vehicles including microbus of a cylinder capacity exceeding 3000 cc but not exceeding 4000 cc   | u | 25% | Free |
| 8706.00.39   | ---- For other vehicles including microbus of a cylinder capacity exceeding 4000 cc   | u | 25% | Free |
|              | --- Chassis fitted with engines, for the motor vehicles of headings 87.04 :   |   |     |      |
| 8706.00.41   | ---- Chassis fitted with engines, for trucks (excl. multi axle trucks), pickup and delivery van   | u | 25% | Free |
| 8706.00.42   | ---- Chassis fitted with engines, for trucks with more than two axles   | u | 10% | Free |
| 8706.00.43   | ---- Chassis fitted with engines, for the motor vehicles of headings 87.04 in CKD condition   | u | 10% | Free |
| 8706.00.44   | ---- Chassis fitted with engines, for double cabin pickup of headings 87.04 of a cylinder capacity not exceeding 1600 cc  | u | 25% | Free |
| 8706.00.45   | ---- Chassis fitted with engines, for double cabin pickup of headings 87.04 of a cylinder capacity exceeding 1600 cc but not exceeding 2000 cc  | u | 25% | Free |
| 8706.00.46   | ---- Chassis fitted with engines, for double cabin pickup of headings 87.04 of  | u | 25% | Free |

|              |                   |   |    |     |      |
|--------------|-------------------|---|----|-----|------|
|              | 8706.00.47        | a cylinder capacity exceeding 2000 cc but not exceeding 3000 cc<br>---- Chassis fitted with engines, for double cabin pickup of headings 87.04 of a cylinder capacity exceeding 3000 cc but not exceeding 4000 cc   | u  | 25% | Free |
|              | 8706.00.48        | ---- Chassis fitted with engines, for double cabin pickup of headings 87.04 of a cylinder capacity exceeding 4000 cc  | u  | 25% | Free |
|              | 8706.00.49        | ---- Other  | u  | 25% | Free |
|              | 8706.00.50        | --- Chassis fitted with engines, for the motor vehicles of headings 87.05   | u  | 5%  | Free |
| <b>87.07</b> |                   | <b>Bodies (including cabs), for the motor vehicles of heading Nos. 87.01 to 87.05.</b>  |    |     |      |
|              | 8707.10.00        | - For the vehicles of headings 87.03<br>- Other :   | u  | 25% | Free |
|              | 8707.90.10        | --- Bodies including cabs, for the motor vehicles of headings 87.01<br>--- Bodies including cabs, for the motor vehicles of headings 87.02 :  | u  | 5%  | Free |
|              | 8707.90.21        | ---- Double decker  | u  | 5%  | Free |
|              | 8707.90.22        | ---- Buses for having seating capacity of 40 or more  | u  | 5%  | Free |
|              | 8707.90.23        | ---- Public carrier of having seating capacity not exceeding 15 including driver  | u  | 10% | Free |
|              | 8707.90.24        | ---- Buses for having a seating capacity exceeding 15 but not exceeding 40  | u  | 10% | Free |
|              | 8707.90.29        | ---- Other<br>--- Bodies including cabs, for the motor vehicles of headings 87.04 :   | u  | 25% | Free |
|              | 8707.90.41        | ---- Bodies including cabs, for trucks (excl. multi axle trucks), pickup and delivery van   | u  | 25% | Free |
|              | 8707.90.42        | ---- Bodies including cabs, for trucks with more than two axles   | u  | 5%  | Free |
|              | 8707.90.49        | ---- Other  | u  | 25% | Free |
| <b>87.08</b> | 8707.90.50        | --- Bodies including cabs, for the motor vehicles of headings 87.05<br><b>Parts and accessories of the motor vehicles of heading Nos. 87.01 to 87.05.</b>   | u  | 5%  | Free |
|              | 8708.10.00        | - Bumpers and parts thereof<br>- Other parts and accessories of bodies (including cabs) :   | kg | 10% | Free |
|              | 8708.21.00        | -- Safety seat belts  | kg | 10% | Free |
|              | 8708.22.00        | -- Front windscreens (windshields), rear windows and other windows specified in Subheading Note 1 to this Chapter   | kg | 10% | Free |
|              | 8708.29.00        | -- Other  | kg | 10% | Free |
|              | 8708.30.00        | - Brakes and servo-brakes and parts thereof   | kg | 10% | Free |
|              | 8708.40.00        | - Gear boxes and parts thereof  | kg | 10% | Free |
|              | 8708.50.00        | - Drive-axes with differential, whether or not provided with other transmission components, and non-driving axles; parts thereof  | kg | 10% | Free |
|              | 8708.70.00        | - Road wheels and parts and accessories thereof   | kg | 10% | Free |
|              | 8708.80.00        | - Suspension systems and parts thereof (including shock-absorbers)<br>- Other parts and accessories :   | kg | 10% | Free |
|              | 8708.91.00        | -- Radiators and parts thereof  | kg | 10% | Free |
|              | 8708.92.00        | -- Silencers (mufflers) and exhaust pipes; parts thereof  | kg | 10% | Free |
|              | 8708.93.00        | -- Clutches and parts thereof   | kg | 10% | Free |
|              | 8708.94.00        | -- Steering wheels, steering columns and steering boxes; parts thereof  | kg | 10% | Free |
|              | 8708.95.00        | -- Safety airbags with inflater system; parts thereof   | u  | 10% | Free |
|              | 8708.99.00        | -- Other  | kg | 10% | Free |
| <b>87.09</b> |                   | <b>Works trucks, self-propelled, not fitted with lifting or handling equipment, of the type used in factories, warehouses, dock areas or airports for short distance transport of goods; tractors of the type used on railway station platforms; parts of the foregoing vehicles.</b> |    |     |      |
|              |                   | - Vehicles :  |    |     |      |
|              | 8709.11.00        | -- Electrical   | u  | 5%  | Free |
|              | 8709.19.00        | -- Other  | u  | 5%  | Free |
|              | 8709.90.00        | - Parts   | kg | 10% | Free |
| <b>87.10</b> | <b>8710.00.00</b> | <b>Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles.</b>   | u  | 5%  | Free |
| <b>87.11</b> |                   | <b>Motorcycles (including mopeds) and cycles fitted with an auxiliary with or without side-cars; side-cars.</b>   |    |     |      |
|              |                   | - With internal combustion piston engine of a cylinder capacity not exceeding 50 cc :   |    |     |      |
|              | 8711.10.11        | ---- Motorcycles, in CBU with four-stroke engine  | u  | 25% | Free |

|              |                   |   |    |     |      |
|--------------|-------------------|---|----|-----|------|
|              | 8711.10.19        | ---- Motorcycles, in CBU with two-stroke engine   | u  | 25% | Free |
|              | 8711.10.21        | ---- Motorcycles, in CKD with four-stroke engine  | u  | 25% | Free |
|              | 8711.10.29        | ---- Motorcycles, in CKD with two-stroke engine   | u  | 25% | Free |
|              |                   | --- Other :   |    |     |      |
|              | 8711.10.91        | ---- Four-stroke engine in CBU  | u  | 25% | Free |
|              | 8711.10.92        | ---- Four-stroke engine in CKD  | u  | 25% | Free |
|              | 8711.10.99        | ---- Two-stroke engine in CBU/CKD   | u  | 25% | Free |
|              |                   | - With internal combustion piston engine of a cylinder capacity exceeding 50 cc but not exceeding 250 cc :  |    |     |      |
|              | 8711.20.11        | ---- Motorcycles, in CBU with four-stroke engine  | u  | 25% | Free |
|              | 8711.20.19        | ---- Motorcycles, in CBU with two-stroke engine   | u  | 25% | Free |
|              | 8711.20.21        | ---- Motorcycles, in CKD with four-stroke engine  | u  | 25% | Free |
|              | 8711.20.29        | ---- Motorcycles, in CKD with two-stroke engine   | u  | 25% | Free |
|              |                   | --- Other :   |    |     |      |
|              | 8711.20.31        | ---- Four-stroke engine in CBU  | u  | 25% | Free |
|              | 8711.20.32        | ---- Moped four-stroke engine in CBU  | u  | 25% | Free |
|              | 8711.20.39        | ---- Other CBU  | u  | 25% | Free |
|              | 8711.20.41        | ---- Four-stroke engine in CKD  | u  | 25% | Free |
|              | 8711.20.42        | ---- Moped four-stroke engine in CKD  | u  | 25% | Free |
|              | 8711.20.49        | ---- Other CKD  | u  | 25% | Free |
|              | 8711.20.51        | ---- Two-stroke engine in CBU   | u  | 25% | Free |
|              | 8711.20.52        | ---- Two-stroke engine in CKD   | u  | 25% | Free |
|              | 8711.20.59        | ---- Other  | u  | 25% | Free |
|              |                   | - With internal combustion piston engine of a cylinder capacity exceeding 250 cc but not exceeding 500 cc : |    |     |      |
|              | 8711.30.10        | --- Motorcycles, with four-stroke engine  | u  | 25% | Free |
|              | 8711.30.20        | --- Motorcycles, with two-stroke engine   | u  | 25% | Free |
|              | 8711.30.90        | --- Other   | u  | 25% | Free |
|              |                   | - With internal combustion piston engine of a cylinder capacity exceeding 500 cc but not exceeding 800 cc : |    |     |      |
|              | 8711.40.10        | --- Motorcycles, with four-stroke engine  | u  | 25% | Free |
|              | 8711.40.20        | --- Motorcycles, with two-stroke engine   | u  | 25% | Free |
|              | 8711.40.90        | --- Other   | u  | 25% | Free |
|              |                   | - With internal combustion piston engine of a cylinder capacity exceeding 800 cc :                          |    |     |      |
|              | 8711.50.10        | --- Motorcycles, with four-stroke engine  | u  | 25% | Free |
|              | 8711.50.20        | --- Motorcycles, with two-stroke engine   | u  | 25% | Free |
|              | 8711.50.90        | --- Other   | u  | 25% | Free |
|              | 8711.60.00        | - With electric motor for propulsion  | u  | 10% | Free |
|              | 8711.90.00        | - Other   | u  | 25% | Free |
| <b>87.12</b> | <b>8712.00.00</b> | <b>Bicycles and other cycles (including delivery tricycles), not motorised.</b>                             | u  | 25% | Free |
| <b>87.13</b> |                   | <b>Carriages for disabled persons, whether or not motorised or otherwise mechanically propelled.</b>        |    |     |      |
|              | 8713.10.00        | - Not mechanically propelled  | u  | 0%  | Free |
|              | 8713.90.00        | - Other   | u  | 0%  | Free |
| <b>87.14</b> |                   | <b>Parts and accessories of vehicles of headings. 87.11 to 87.13.</b>                                       |    |     |      |
|              |                   | - Of motorcycles (including mopeds) :   |    |     |      |
|              | 8714.10.10        | --- Saddles   | kg | 25% | Free |
|              | 8714.10.20        | --- Fuel tank   | kg | 25% | Free |
|              | 8714.10.90        | --- Other   | kg | 25% | Free |
|              | 8714.20.00        | - Of carriages for disabled persons   | kg | 25% | Free |
|              |                   | - Other :   |    |     |      |
|              | 8714.91.00        | -- Frames and forks, and parts thereof  | kg | 25% | Free |
|              |                   | -- Wheel rims and spokes :  |    |     |      |
|              | 8714.92.10        | --- Of bicycles and other cycles, not motorised   | kg | 25% | Free |
|              | 8714.92.90        | --- Other   | kg | 25% | Free |

|              |   |   |           |            |             |
|--------------|---|---|-----------|------------|-------------|
|              | -- Hubs, other than coaster braking hubs and hub brakes, and free-wheel sprocket-wheels : |   |           |            |             |
|              | --- Of bicycles and other, not motorised:   |   |           |            |             |
| 8714.93.11   | ---- Free-wheel sprocket-wheels of bicycle  | kg  | 15%       | Free       |             |
| 8714.93.19   | ---- Other  | kg  | 15%       | Free       |             |
| 8714.93.90   | --- Other   | kg  | 25%       | Free       |             |
|              | -- Brakes, including coaster braking hubs and hub brakes, and parts thereof:              |   |           |            |             |
| 8714.94.10   | --- Of bicycles and other, not motorised  | kg  | 25%       | Free       |             |
| 8714.94.90   | --- Other   | kg  | 25%       | Free       |             |
|              | -- Saddles :  |   |           |            |             |
| 8714.95.10   | --- Of bicycles and other, not motorised  | u   | 25%       | Free       |             |
| 8714.95.90   | --- Other   | u   | 25%       | Free       |             |
|              | -- Pedals and crank-gear, and parts thereof :   |   |           |            |             |
| 8714.96.10   | --- Of bicycles and other, not motorised  | kg  | 10%       | Free       |             |
| 8714.96.90   | --- Other   | kg  | 25%       | Free       |             |
| 8714.99.00   | -- Other  | kg  | 25%       | Free       |             |
| <b>87.15</b> | <b>8715.00.00</b>   | <b>Baby carriages and parts thereof.</b>  | <b>kg</b> | <b>25%</b> | <b>Free</b> |
| <b>87.16</b> |   | <b>Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof.</b> |           |            |             |
| 8716.10.00   | - Trailers and semi-trailers of the caravan type, for housing or camping                  | u   | 25%       | Free       |             |
| 8716.20.00   | - Self-loading or self-unloading trailers and semi-trailers for agricultural purposes     | u   | 1%        | Free       |             |
|              | - Other trailers and semi-trailers for the transport of goods :                           |   |           |            |             |
| 8716.31.00   | -- Tanker trailers and tanker semi-trailers   | u   | 1%        | Free       |             |
| 8716.39.00   | -- Other  | u   | 1%        | Free       |             |
| 8716.40.00   | - Other trailers and semi-trailers  | u   | 5%        | Free       |             |
| 8716.80.00   | - Other vehicles  | u   | 5%        | Free       |             |
| 8716.90.00   | - Parts   | kg  | 5%        | Free       |             |