

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.

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

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

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

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
Parts of railway or tramway locomotives or, etc.—continued — 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:		
10A	No.	.. .	.. Containing hydrofluorocarbons:		
15B	No.	.. .	.. Containing 1,1,1,2-Tetrafluoroethane (HFC-134a)		
16L	No.	.. .	.. Containing R-404A		
17J	..	.. .	.. Other		
19E	..	.. .	.. Other		

* * *

Chapter 87

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

NOTES—

1. This Chapter does not cover railway or tramway rolling-stock designed solely for running on rails.
2. For the purposes of this Chapter, “tractors” means vehicles constructed essentially for hauling or pushing another vehicle, appliance or load, whether or not they contain subsidiary provision for the transport, in connection with the main use of the tractor, of tools, seeds, fertilisers or other goods.
Machines and working tools designed for fitting to tractors of heading 87.01 as interchangeable equipment remain classified in their respective headings even if presented with the tractor, and whether or not mounted on it.
3. Motor chassis fitted with cabs fall in headings 87.02 to 87.04, and not in heading 87.06.
4. Heading 87.12 includes all children’s bicycles. Other children’s cycles fall in heading 95.03.

SUBHEADING NOTE—

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

NEW ZEALAND NOTE—

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

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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, KR, LLDC, MY, Pac, PPP, RCEP, SG, TH, TPA, TW, and UK rates in the Preferential Tariff are Free.

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

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
Tractors (other than tractors of heading 87.09)—continued					
8701.91.00			— Other, of an engine power:		
			— — 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:		
			— Of a cylinder capacity not exceeding 1,000 cc:		
8703.21			— 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 10 1/2027 10
8703.21.11					
	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	10F	No.	— Other Four-wheeled farm-bike vehicles Motor cars:	Free	Free
	11D	No.	..... New: 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 Motor cars: New: Unassembled as may be determined by the Minister in accordance with section 14 of this Act, and under such conditions as the Minister may prescribe	Free	Free
	10L	No.	..... Other		
	15A	No.	..... Used		
	17H	No.	..... Other		
	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		

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

Number	Statistical Key		Goods	Rates of Duty		
	Code	Unit		Normal Tariff	*Preferential Tariff	
Motor cars and other motor vehicles principally, etc.—continued						
— Other vehicles, with only spark-ignition internal, etc.—continued						
— Of a cylinder capacity exceeding 1,500 cc but not, etc.—continued						
8703.23.15			— Ambulances	10	Free *See Below CA Free RCEP 10 1/2027 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						
	10K	No.	— Other		Free	
			.... Four-wheeled farm-bike vehicles		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		
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	
			.... Motor cars:		Free
			..... 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	
			.... Motor cars:		Free
			..... 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:			

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

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
Motor cars and other motor vehicles principally, etc.—continued					
8703.40.10			— Other vehicles, with both spark-ignition internal, etc.—continued		
			— Of a cylinder capacity not exceeding 1,000 cc:		
			— Motorhomes, being vehicles for the transport of persons, specially equipped for habitation (for example, with sleeping, cooking, toilet facilities, etc.)	10	Free *See Below CA Free RCEP 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
8703.40.13	10H	No.	..... New		
	19A	No.	..... Used		
	10L	No.	— Other	Free	Free
			..... 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
8703.40.19	10F	No.	..... New		
	19K	No.	..... Used		
	10J	No.	— Other	Free	Free
			..... Motor cars:		
			..... New:		
	15K	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		
	17F	No.	..... Other		
	19B	No.	..... Used		
			— 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	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 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	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			
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			

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

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
Motor cars and other motor vehicles principally, etc.—continued					
8703.50.15			— Other vehicles, with both compression-ignition internal, etc.—continued		
			— Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,500 cc:		
			— Motorhomes, being vehicles for the transport of persons, specially equipped for habitation (for example, with sleeping, cooking, toilet facilities, etc.)	10	Free *See Below CA Free RCEP 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	10H	No.	— Other	Free	Free	
		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		

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

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
Motor cars and other motor vehicles principally, etc.—continued					
8703.60.27			— Other vehicles, with both spark-ignition internal, etc.—continued		
			— Of a cylinder capacity exceeding 3,000 cc:		
			— Motorhomes, being vehicles for the transport of persons, specially equipped for habitation (for example, with sleeping, cooking, toilet facilities, etc.)	10	Free *See Below CA Free RCEP 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
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
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	Free	Free
	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	Free	Free
	15F	No.	..... Other		
	17B	No.	..... Used		
	19J	No.	..... Other		
8703.80			— Other vehicles, with only electric motor for propulsion:			
8703.80.10			— Motorhomes, being vehicles for the transport of persons, specially equipped for habitation (for example, with sleeping, cooking, toilet facilities, etc.)	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	Free	Free
	11A	No.	..... Other		
	15D	No.	..... Used		
	19G	No.	..... Other		

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

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
Motor cars and other motor vehicles principally, etc.—continued					
8703.90		— Other:			
8703.90.11		— — Motorhomes, being vehicles for the transport of persons, specially equipped for habitation (for example, with sleeping, cooking, toilet facilities, etc.)		10	Free *See Below CA Free RCEP 6.7 1/2027 6
	10F	No. . . . Having rotary piston engines:			
	11D	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
	10A	No. . . . Having rotary piston engines:			
	11K	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—<i>continued</i>					
8704.21			— Other, with only compression-ignition internal, etc.— <i>continued</i>		
8704.21.10			— g.v.w. not exceeding 5 tonnes:		
			— 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		

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					
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		
22J	No.	.....	..... Containing R-404A:		
24E	No.	.....	..... New		
		.....	..... Used		
		.....	..... Containing R407F:		
26A	No.	.....	..... New		
27K	No.	.....	..... Used		
28H	No.	.....	..... Containing R448A or R449A:		
30K	No.	.....	..... New		
		.....	..... 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		
02A	No.	.....	..... g.v.w. not exceeding 10,500 kg	Free	Free
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		
22A	No.	.....	..... Containing R-404A:		
24H	No.	.....	..... New		
		.....	..... Used		
		.....	..... Containing R407F:		
26D	No.	.....	..... New		
27B	No.	.....	..... Used		
28L	No.	.....	..... Containing R448A or R449A:		
30B	No.	.....	..... New		
		.....	..... 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	02H	No.	— Other	Free	Free	
			..... 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		
	22B	No.	..... Containing R-404A:		
	24J	No.	..... New		
			..... 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	02G	No.	— Other	Free	Free	
			..... 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		

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

Number	Statistical Key		Goods	Rates of Duty		
	Code	Unit		Normal Tariff	*Preferential Tariff	
Motor vehicles for the transport of goods—continued						
— Other, with only spark-ignition internal combustion, etc.—continued						
— g.v.w. not exceeding 5 tonnes—continued						
--- Other:						
8704.31.50			--- g.v.w. not exceeding 3,500 kg:	Free	Free	
			.... Refrigerated lorries (trucks):		
			..... Containing hydrofluorocarbons, other than in the cab's air conditioning machine:		
			..... . Containing 1,1,1,2-Tetrafluoroethane (HFC-134a):		
02A	No.		..... . New		
06D	No.		..... . Used		
			..... Containing R-404A:		
12J	No.		..... . New		
14E	No.		..... . Used		
			..... Containing R407F:		
16A	No.		..... . New		
26J	No.		..... . Used		
			..... Containing R448A or R449A:		
28E	No.		..... . New		
35H	No.		..... . Used		
			..... Other:		
36F	No.		..... . New		
37D	No.		..... . Used		
			..... Other:		
38B	No.		..... . New		
40D	No.		..... . Used		
			..... Vans:		
			..... . Refrigerated:		
			..... . Containing hydrofluorocarbons, other than in the cab's air conditioning machine:		
			..... . Containing 1,1,1,2-Tetrafluoroethane (HFC-134a):		
42L	No.		..... . New		
44G	No.		..... . Used		
			..... Containing R-404A:		
52H	No.		..... . New		
54D	No.		..... . Used		
			..... Containing R407F:		
55B	No.		..... . New		
56L	No.		..... . Used		
			..... Containing R448A or R449A:		
57J	No.		..... . New		
58G	No.		..... . Used		
			..... Other:		
63C	No.		..... . New		
65K	No.		..... . Used		
			..... Other:		
72B	No.		..... . New		
74J	No.		..... . Used		
			..... Other:		
82K	No.		..... . New		
84F	No.		..... . Used		
			..... Other:		
92G	No.		..... . New		
94C	No.		..... . Used		

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		
22B	No.	.....	Containing R-404A:		
24J	No.	.....	New		
		.....	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	
02E	No.	.....	g.v.w. not exceeding 10,500 kg	Free	Free
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		

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

Number	Statistical Key		Goods	Rates of Duty		
	Code	Unit		Normal Tariff	*Preferential Tariff	
Motor vehicles for the transport of goods—<i>continued</i>						
— Other, with only spark-ignition internal combustion, etc.— <i>continued</i>						
— Unassembled as may be determined by the Minister, etc.— <i>continued</i>						
— Other— <i>continued</i>						
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—<i>continued</i>						
— Other, with both compression-ignition internal, etc.— <i>continued</i>						
— g.v.w. not exceeding 5 tonnes— <i>continued</i>						
— 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			
12B	No.		Containing R-404A:			
14J	No.		New			
15G	No.		Used			
16E	No.		Containing R407F:			
17C	No.		New			
18A	No.		Used			
23H	No.		Other:			
25D	No.		New			
32G	No.		Used			
34C	No.		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			
52A	No.		Containing R-404A:			
54H	No.		New			
55F	No.		Used			
56D	No.		Containing R407F:			
57B	No.		New			
58L	No.		Used			
63G	No.		Other:			
65C	No.		New			
72F	No.		Used			
74B	No.		Other:			
82C	No.		New			
84K	No.		Used			
92L	No.		Other:			
94G	No.		New			
			Used			

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

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff

Motor vehicles for the transport of goods—continued

- Other, with both compression-ignition internal, etc.—continued
- g.v.w. not exceeding 5 tonnes—continued
- Other—continued

8704.41.80			— Other	5	Free *See Below CA Free 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		
22F	No.	.....	Containing R-404A: New		
24B	No.	.....	Used		
25L	No.	.....	Containing R407F: New		
26J	No.	.....	Used		
27G	No.	.....	Containing R448A or R449A: New		
28E	No.	.....	Used		
33A	No.	.....	Other: New		
35H	No.	.....	Used		
42L	No.	.....	Other: New		
44G	No.	.....	Used		
52H	No.	.....	Other: 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
02J	No.	.....	g.v.w. not exceeding 10,500 kg	Free	Free
04E	No.	.....	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		
22J	No.	.....	Containing R-404A: New		
24E	No.	.....	Used		
25C	No.	.....	Containing R407F: New		
26A	No.	.....	Used		
27K	No.	.....	Containing R448A or R449A: New		
28H	No.	.....	Used		
33D	No.	.....	Other: New		
35L	No.	.....	Used		
42C	No.	.....	Other: New		
44K	No.	.....	Used		
52L	No.	.....	Other: 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	02E	No.	— Other	Free	Free	
			..... 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		
	22K	No.	..... New		
	24F	No.	..... Used		
	25D	No.	..... Containing R-404A:		
	26B	No.	..... New		
			..... Used		
			..... Containing R407F:		
	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	02D	No.	— Other	Free	Free	
			..... 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		

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:						
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		
22K	No.	.....	Containing R-404A:		
24F	No.	.....	New		
		.....	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	
02B	No.	.....	g.v.w. not exceeding 10,500 kg	Free	Free
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		

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			

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

Number	Statistical Key		Goods	Rates of Duty		
	Code	Unit		Normal Tariff	*Preferential Tariff	
Motor vehicles for the transport of goods—continued						
— Other with only electric motor for propulsion—continued						
— — Other—continued						
— — — Other:						
8704.60.09			— — — g.v.w. not exceeding 10,500 kg	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			
			..... g.v.w. not exceeding 3,500 kg:		
	02D	No.	..... Vans	Free	Free
	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		

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

Number	Statistical Key		Goods	Rates of Duty		
	Code	Unit		Normal Tariff	*Preferential Tariff	
Motor vehicles for the transport of goods—continued						
— Other—continued						
— — Other—continued						
— — — Other:						
— — — — g.v.w. not exceeding 10,500 kg						
8704.90.21				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			
22C	No.	..... Containing R-404A:			
24K	No.	..... New			
		..... 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			
22D	No.	..... Containing R-404A:			
24L	No.	..... New			
		..... 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	01H	No.	— — With only electric motor for propulsion	Free	Free
	05L	No.	... . New		
		No.	... . Used		
8705.10.20			— — Other	5	Free *See Below CA Free RCEP 3.3 1/2027 3
8705.20	01C	No.	... . New		
	05F	No.	... . Used		
8705.20.10	01A	No.	— Mobile drilling derricks:		
	05D	No.	— — With only electric motor for propulsion	Free	Free
		No.	... . New		
		No.	... . Used		
8705.20.20			— — Other	5	Free *See Below CA Free RCEP 3.3 1/2027 3
8705.30	01G	No.	... . New		
	05K	No.	... . Used		
8705.30.10	01E	No.	— Fire fighting vehicles:		
	05H	No.	— — With only electric motor for propulsion	Free	Free
		No.	... . New		
		No.	... . Used		
8705.30.20			— — Other	5	Free *See Below CA Free
8705.40	01L	No.	... . New		
	05C	No.	... . Used		
8705.40.10	01J	No.	— Concrete-mixer lorries:		
	05A	No.	— — With only electric motor for propulsion	Free	Free
		No.	... . New		
		No.	... . Used		
8705.40.20			— — Other	5	Free *See Below CA Free RCEP 2.5 1/2027 2
8705.90	01D	No.	... . New		
	05G	No.	... . Used		
8705.90.10	01G	No.	— Other:		
	05K	No.	— — With only electric motor for propulsion	Free	Free
		No.	... . New		
		No.	... . Used		
8705.90.20			— — Other	5	Free *See Below CA Free RCEP 5 1/2027 5
87.06	01B	No.	... . New		
8706.00	05E	No.	... . Used		
			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		

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

Number	Statistical Key		Goods	Rates of Duty		
	Code	Unit		Normal Tariff	*Preferential Tariff	
Chassis fitted with engines, for the motor vehicles of, etc.—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	*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	*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	*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	*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			— For the vehicles of heading 87.04 of a g.v.w. not exceeding 3,500 kg	10	*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	*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	*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	
	01C	No.	... Bumpers:			
	08L	No.	... Airdams			
	19F	No.	... Other			
		..	... 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		

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

Number	Statistical Key		Goods	Rates of Duty		
	Code	Unit		Normal Tariff	*Preferential Tariff	
Parts and accessories of the motor vehicles of, etc.—continued						
— Other parts and accessories of bodies (including cabs)—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			
			— — Gear boxes and parts thereof			
8708.40.00			— — — For the tractors of subheadings 8701.10, 8701.30, 8701.91, 8701.92, 8701.93, 8701.94 and 8704.99:	Free	Free	
	01H	No.	— Gear boxes			
	09C	..	— Parts			
			— Other:			
	11E	No.	— Gear boxes			
	19L	..	— Parts			
8708.50			— Drive-axles with differential, whether or not provided with other transmission components, and non-driving axles; parts thereof:			
8708.50.01			— — For the tractors of subheadings 8701.10, 8701.30, 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	
	01F	No.	Wheels of aluminium alloys		Free	
	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	
8708.70.19			— — — Other	5	Free *See Below CA Free RCEP 5 1/2027 5	
	11J	No.	Of aluminium alloys:			
	19D	..	Wheels			
	..		Parts and accessories			
	..		Other:			
	21F	No.	Wheels			
	29A	..	Parts and accessories			
8708.80			— Suspension systems and parts thereof (including shock-absorbers):			
8708.80.01	10H		— — Suspension shock-absorbers		Free	
	..		.. Of plastics		Free
	..		.. 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	

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					
8708.91			— Other parts and accessories:		
8708.91.02			— Radiators and parts thereof:		
			— — For the tractors of subheadings 8701.10, 8701.30, 8701.91, 8701.92, 8701.93, 8701.94 and 8704.99	Free	Free
8708.91.08	01C	No.	— . . . Radiators		
	09J	..	— . . . Parts		
			— — — Other	5	Free *See Below CA Free CPT Free RCEP 5 1/2027 5
8708.92	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
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
8708.93.09	01F	No.	— . . . Clutches		
	09A	..	— . . . Parts		
			— — — Other	5	Free *See Below CA Free RCEP 5 1/2027 5
8708.94	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— <i>continued</i>						
— — Steering wheels, steering columns and steering boxes, etc.— <i>continued</i>						
— — — 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	01K	No.	— — — — For other vehicles exceeding 10,500 kg	Free	Free	
	09E	..	— — — — Drive shafts			
			— — — — 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			

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— <i>continued</i>						
8708.99.25			— Other— <i>continued</i>			
			— — Other— <i>continued</i>			
			— — — Other— <i>continued</i>			
			— — — — 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	
8708.99.25	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	01J	No.	— — — Heaters; parts thereof	Free	Free	
	19A	No.	— — — Heaters			
		..	— — — Parts			
8708.99.29			— — — — Other parts and accessories of plastics	5	Free *See Below CA Free RCEP 2.5 1/2027 2	
8708.99.29	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	Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles					
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					
Bicycles and other cycles (including delivery tricycles), not motorised:					
8712.00.01	01H	No.	— Bicycles	Free	Free
	09C	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	10L	—	— Of motorcycles (including mopeds)	Free	Free
	..	..	... 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

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

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

Number	Statistical Key		Goods	Rates of Duty		
	Code	Unit		Normal Tariff	*Preferential Tariff	
Parts and accessories of vehicles of headings 87.11 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	*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	*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			— Of crank-gear, of cycles of heading 87.12 or cycles fitted with an auxiliary electric motor of heading 87.11	Free	Free	
	01C	..	.... Of plastics		
	09J	..	.... Other		
8714.96.15			— Other	5	*See Below CA Free RCEP 3.3 1/2027 3	
	01E	..	.... Of bicycles of heading 87.12:		
	09L	..	..... Of plastics		
	11B	..	..... Other:		
	19H	..	..... Of plastics		
			..... 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	*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	*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	*See Below CA Free RCEP 2.5 1/2027 2	

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:					
10E	No.		. . . . . Containing hydrofluorocarbons:		
13K	No.		. . . . . Containing 1,1,1,2-Tetrafluoroethane (HFC-134a)		
16D	No.		. . . . . Containing R-404A		
18L	No.		. . . . . Containing R407F		
20B	No.		. . . . . Containing R448A or R449A		
30K	No.		. . . . . Other		
40G	No.		. . . . . Other		
8716.31.09			— — — Other	5	Free *See Below CA Free RCEP 3.3 1/2027 3
. Refrigerated:					
10F	No.		. . . . . Containing hydrofluorocarbons:		
13L	No.		. . . . . Containing 1,1,1,2-Tetrafluoroethane (HFC-134a)		
16E	No.		. . . . . Containing R-404A		
18A	No.		. . . . . Containing R407F		
20C	No.		. . . . . Containing R448A or R449A		
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:					
10A	No.		. . . . . Containing hydrofluorocarbons:		
13F	No.		. . . . . Containing 1,1,1,2-Tetrafluoroethane (HFC-134a)		
16L	No.		. . . . . Containing R-404A		
18G	No.		. . . . . Containing R407F		
20J	No.		. . . . . Containing R448A or R449A		
30F	No.		. . . . . Other		
40C	No.		. . . . . Other		
8716.39.09			— — — Other	5	Free *See Below CA Free RCEP 2.5 1/2027 2
. Refrigerated:					
10B	No.		. . . . . Containing hydrofluorocarbons:		
13G	No.		. . . . . Containing 1,1,1,2-Tetrafluoroethane (HFC-134a)		
16A	No.		. . . . . Containing R-404A		
18H	No.		. . . . . Containing R407F		
20K	No.		. . . . . Containing R448A or R449A		
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

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					
8716.80			— 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	20D	No.	— Aeroplanes and other aircraft, of an unladen weight not exceeding 2,000 kg	Free	Free
	30A	No.	. . Containing 1,1,1,2-Tetrafluoroethane (HFC-134a)		
		No.	. . Other		
8802.30.00	20H	No.	— Aeroplanes and other aircraft, of an unladen weight exceeding 2,000 kg but not exceeding 15,000 kg	Free	Free
	30E	No.	. . Containing 1,1,1,2-Tetrafluoroethane (HFC-134a)		
		No.	. . Other		
8802.40.00	20A	No.	— Aeroplanes and other aircraft, of an unladen weight exceeding 15,000 kg	Free	Free
	30J	No.	. . Containing 1,1,1,2-Tetrafluoroethane (HFC-134a)		
		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 rotocutes; parts thereof and accessories thereto				
	. Parachutes; parts thereof and accessories thereto:				
	02E	No.	. . Parachutes		
	08D	..	. . Parts and accessories		
	11D	No.	. . Rotochutes; parts thereof and accessories thereto:		
	19K	..	. . Rotochutes		
		No.	. . 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	10F	No.	— Designed for the carriage of passengers	Free	Free
	20C	No.	. . Containing 1,1,1,2-Tetrafluoroethane (HFC-134a)		
		No.	. . Other		
	— Other, for remote-controlled flight only:				
8806.21.00	00G	No.	— With maximum take-off weight not more than 250 g	Free	Free
8806.22.00	00A	No.	— With maximum take-off weight more than 250 g but not more than 7 kg	Free	Free
8806.23.00	00F	No.	— With maximum take-off weight more than 7 kg but not more than 25 kg	Free	Free
8806.24.00	00L	No.	— With maximum take-off weight more than 25 kg but not more than 150 kg	Free	Free
8806.29.00	00C	No.	— Other	Free	Free
	— Other:				
8806.91.00	00B	No.	— With maximum take-off weight not more than 250 g	Free	Free
8806.92.00	00G	No.	— With maximum take-off weight more than 250 g but not more than 7 kg	Free	Free
8806.93.00	00A	No.	— With maximum take-off weight more than 7 kg but not more than 25 kg	Free	Free
8806.94.00	00F	No.	— With maximum take-off weight more than 25 kg but not more than 150 kg	Free	Free
8806.99.00	00J	No.	— Other	Free	Free

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

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff

88.07

Parts of goods of heading 88.01, 88.02 or 88.06:

8807.10.00	00G	..	– Propellers and rotors and parts thereof	Free	Free
8807.20.00	00L	..	– Under-carriages and parts thereof	Free	Free
8807.30.00	00D	..	– Other parts of aeroplanes, helicopters or unmanned aircraft	Free	Free
8807.90.00	00F	..	– Other	Free	Free

* * *

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
			... Dumb		
	01C	No.	... Other		
	09J	No.	... Other		

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			
			— . . . 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.—<i>continued</i>					
8902.00.09			– Of 10 metres and over but not exceeding 50 metres in overall length	5	Free *See Below CA Free RCEP 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
			. . . Trawlers and other fishing vessels: Exceeding 18 metres in overall length: 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		Free
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		

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 — Motorboats, other than inflatable, not including outboard motorboats:	5	Free *See Below CA Free RCEP 2.5 1/2027 2	
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 — Other	5	Free *See Below CA Free RCEP 3.3 1/2027 3	
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	

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			Vessels and other floating structures for breaking up	Free	Free

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