

HS code	Description	Duty Rates	
		Customs Duty	Excise Duty
21069020	Powdered alcohol	Nil	\$113.00 per kgm
21069061	Alcoholic preparations in liquid form used as raw material for making composite concentrates of a kind used for the manufacture of alcoholic beverages	Nil	\$88.00 per litre of alcohol
21069062	Alcoholic preparations in other forms used as raw material for making composite concentrates of a kind used for the manufacture of alcoholic beverages	Nil	\$113.00 per kgm
21069064	Alcoholic composite concentrates in liquid form for simple dilution with water of a kind used for making alcoholic beverages	Nil	\$88.00 per litre of alcohol
21069065	Alcoholic composite concentrates in other forms for simple dilution with water of a kind used for making alcoholic beverages	Nil	\$113.00 per kgm
21069066	Other alcoholic preparations in liquid form of a kind used for the manufacture of alcoholic beverages	Nil	\$88.00 per litre of alcohol
21069067	Other alcoholic preparations in other forms of a kind used for the manufacture of alcoholic beverages	Nil	\$113.00 per kgm
22030011	Stout or porter of alcoholic strength not exceeding 5.8% vol	\$16.00 per litre of alcohol	\$60.00 per litre of alcohol
22030019	Stout or porter of alcoholic strength exceeding 5.8% vol	\$16.00 per litre of alcohol	\$60.00 per litre of alcohol
22030091	Other beer including ale, of alcoholic strength not exceeding 5.8% vol	\$16.00 per litre of alcohol	\$60.00 per litre of alcohol
22030099	Other beer including ale, of alcoholic strength exceeding 5.8% vol	\$16.00 per litre of alcohol	\$60.00 per litre of alcohol
22041000	Sparkling wine	Nil	\$88.00 per litre of alcohol
22042111	Wine of fresh grapes of alcoholic strength not exceeding 15% vol, in containers of 2l or less	Nil	\$88.00 per litre of alcohol
22042113	Wine of fresh grapes of alcoholic strength exceeding 15% vol but not exceeding 23% vol, in containers of 2l or less	Nil	\$88.00 per litre of alcohol
22042114	Wine of fresh grapes of alcoholic strength exceeding 23% vol, in containers of 2l or less	Nil	\$88.00 per litre of alcohol
22042121	Grape must with fermentation prevented or arrested by addition of alcohol, of alcoholic strength not exceeding 15% vol, in containers of 2l or less	Nil	\$88.00 per litre of alcohol
22042122	Grape must with fermentation prevented or arrested by addition of alcohol, of alcoholic strength exceeding 15% vol, in containers of 2l or less	Nil	\$88.00 per litre of alcohol
22042211	Wine of fresh grapes of alcoholic strength not exceeding 15% vol, in containers of more than 2l but not more than 10l	Nil	\$88.00 per litre of alcohol
22042212	Wine of fresh grapes of alcoholic strength exceeding 15% vol but not exceeding 23% vol, in containers of more than 2l but not more than 10l	Nil	\$88.00 per litre of alcohol
22042213	Wine of fresh grapes of alcoholic strength exceeding 23% vol, in containers of more than 2l but not more than 10l	Nil	\$88.00 per litre of alcohol
22042221	Grape must with fermentation prevented or arrested by addition of alcohol, of alcoholic strength not exceeding 15% vol, in containers of more than 2l but not more than 10l	Nil	\$88.00 per litre of alcohol

22042222	Grape must with fermentation prevented or arrested by addition of alcohol, of alcoholic strength exceeding 15% vol, in containers of more than 2l but not more than 10l	Nil	\$88.00 per litre of alcohol
22042911	Wine of fresh grapes of alcoholic strength not exceeding 15% vol, in containers of more than 10l	Nil	\$88.00 per litre of alcohol
22042912	Wine of fresh grapes of alcoholic strength exceeding 15% vol	Nil	\$88.00 per litre of alcohol
22042921	Grape must with fermentation prevented or arrested by addition of alcohol, of alcoholic strength not exceeding 15% vol, in containers of more than 10l	Nil	\$88.00 per litre of alcohol
22042922	Grape must with fermentation prevented or arrested by addition of alcohol, of alcoholic strength exceeding 15% vol, in containers of more than 10l	Nil	\$88.00 per litre of alcohol
22043010	Other grape must, of alcoholic strength not exceeding 15% vol	Nil	\$88.00 per litre of alcohol
22043020	Other grape must of alcoholic strength exceeding 15% vol	Nil	\$88.00 per litre of alcohol
22051010	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances, of alcoholic strength not exceeding 15% vol, in containers of 2l or less	Nil	\$88.00 per litre of alcohol
22051020	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances, of alcoholic strength exceeding 15% vol, in containers of 2l or less	Nil	\$88.00 per litre of alcohol
22059010	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances, of alcoholic strength not exceeding 15% vol, in containers of more than 2l	Nil	\$88.00 per litre of alcohol
22059020	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances, of alcoholic strength exceeding 15% vol, in containers of more than 2l	Nil	\$88.00 per litre of alcohol
22060010	Cider and perry	Nil	\$60.00 per litre of alcohol
22060020	Sake	Nil	\$88.00 per litre of alcohol
22060050	Mead	Nil	\$88.00 per litre of alcohol
22060060	Wines obtained by the fermentation of vegetables juices or of fruit juices, other than juice of fresh grapes	Nil	\$88.00 per litre of alcohol
22060031	Coconut palm toddy, in container of 2l or less	Nil	\$88.00 per litre of alcohol
22060039	Coconut palm toddy, in container of more than 2l	Nil	\$88.00 per litre of alcohol
22060041	Shandy, of alcoholic strength not exceeding 1.14% vol	Nil	\$60.00 per litre of alcohol
22060049	Shandy, of alcoholic strength exceeding 1.14% vol	Nil	\$60.00 per litre of alcohol
22060091	Other rice wine including medicated rice wine	Nil	\$88.00 per litre of alcohol
22060099	Other fermented beverages, mixtures of fermented beverages and mixtures of fermented beverages with non-alcoholic beverages	Nil	\$88.00 per litre of alcohol
22071000	Undenatured ethyl alcohol of alcoholic strength of 80% vol or more	Nil	\$88.00 per litre of alcohol
22082050	Brandy obtained by distilling grape wine or grape marc	Nil	\$88.00 per litre of alcohol
22082090	Other spirits obtained by distilling grape wine or grape marc	Nil	\$88.00 per litre of alcohol
22083010	Whiskies, in containers holding more than 5 l	Nil	\$88.00 per litre of alcohol
22083090	Whiskies, not in containers holding more than 5 l	Nil	\$88.00 per litre of alcohol
22084000	Rum and other spirits distilled from fermented sugar-cane products	Nil	\$88.00 per litre of alcohol

22085000	Gin and Geneva	Nil	\$88.00 per litre of alcohol
22086000	Vodka	Nil	\$88.00 per litre of alcohol
22087010	Liqueurs and cordials, of alcoholic strength not exceeding 57% vol	Nil	\$88.00 per litre of alcohol
22087090	Liqueurs and cordials, of alcoholic strength exceeding 57% vol	Nil	\$88.00 per litre of alcohol
22089010	Medicated samsu of alcoholic strength not exceeding 40% vol	\$8.00 per litre of alcohol	\$88.00 per litre of alcohol
22089020	Medicated samsu of alcoholic strength exceeding 40% vol	\$8.00 per litre of alcohol	\$88.00 per litre of alcohol
22089030	Other samsu of alcoholic strength not exceeding 40% vol	\$8.00 per litre of alcohol	\$88.00 per litre of alcohol
22089040	Other samsu of alcoholic strength exceeding 40% vol	\$8.00 per litre of alcohol	\$88.00 per litre of alcohol
22089050	Arrack or pineapple spirit of alcoholic strength not exceeding 40% vol	Nil	\$88.00 per litre of alcohol
22089060	Arrack or pineapple spirit of alcoholic strength exceeding 40% vol	Nil	\$88.00 per litre of alcohol
22089070	Bitters and similar beverages of alcoholic strength not exceeding 57% vol	Nil	\$88.00 per litre of alcohol
22089080	Bitters and similar beverages of alcoholic strength exceeding 57% vol	Nil	\$88.00 per litre of alcohol
22089091	Other spirituous beverages and undenatured ethyl alcohol of alcoholic strength not exceeding 1.14% vol	Nil	\$88.00 per litre of alcohol
22089099	Other spirituous beverages and undenatured ethyl alcohol of alcoholic strength exceeding 1.14% vol but less than 80% vol	Nil	\$88.00 per litre of alcohol
24011010	Tobacco unmanufactured not stemmed or stripped Virginia type flue cured	Nil	\$535.00 per kgm
24011020	Tobacco unmanufactured not stemmed or stripped Virginia type not flue cured	Nil	\$535.00 per kgm
24011040	Tobacco unmanufactured not stemmed or stripped Burley type	Nil	\$535.00 per kgm
24011050	Other tobacco unmanufactured not stemmed or stripped flue cured	Nil	\$535.00 per kgm
24011090	Other tobacco unmanufactured not stemmed or stripped not flue cured	Nil	\$535.00 per kgm
24012010	Tobacco unmanufactured partly or wholly stemmed or stripped Virginia type flue cured	Nil	\$535.00 per kgm
24012020	Tobacco unmanufactured partly or wholly stemmed or stripped Virginia type not flue cured	Nil	\$535.00 per kgm
24012030	Tobacco unmanufactured partly or wholly stemmed or stripped Oriental type	Nil	\$535.00 per kgm
24012040	Tobacco unmanufactured partly or wholly stemmed or stripped Burley type	Nil	\$535.00 per kgm
24012050	Other tobacco unmanufactured partly or wholly stemmed or stripped flue cured	Nil	\$535.00 per kgm
24012090	Other tobacco unmanufactured partly or wholly stemmed or stripped not flue-cured	Nil	\$535.00 per kgm
24013010	Tobacco stems	Nil	\$535.00 per kgm
24013090	Other tobacco refuse	Nil	\$535.00 per kgm
24021000	Cigars cheroots and cigarillos containing tobacco	Nil	\$589.00 per kgm
24022010	Beedies	Nil	\$454.00 per kgm
24022020	Clove cigarettes	Nil	58.9 cents for every gram or part thereof of each stick of cigarette

24022090	Other cigarettes containing tobacco	Nil	58.9 cents for every gram or part thereof of each stick of cigarette
24029010	Cigars cheroots and cigarillos of tobacco substitutes	Nil	\$589.00 per kgm
24029020	Cigarettes of tobacco substitutes	Nil	58.9 cents for every gram or part thereof of each stick of cigarette
24031110	Water pipe tobacco specified in Subheading Note 1 to Chapter 24, packed for retail sale	Nil	\$589.00 per kgm
24031190	Water pipe tobacco specified in Subheading Note 1 to Chapter 24, not packed for retail sale	Nil	\$589.00 per kgm
24031911	Ang hoon packed for retail sale	Nil	\$454.00 per kgm
24031919	Other smoking tobacco packed for retail sale	Nil	\$589.00 per kgm
24031920	Other manufactured tobacco for the manufacture of cigarettes	Nil	\$535.00 per kgm
24031991	Ang hoon not packed for retail sale	Nil	\$454.00 per kgm
24031999	Other smoking tobacco not packed for retail sale	Nil	\$589.00 per kgm
24039110	Homogenised or reconstituted tobacco packed for retail sale	Nil	\$589.00 per kgm
24039190	Homogenised or reconstituted tobacco not packed for retail sale	Nil	\$589.00 per kgm
24039930	Manufactured tobacco substitutes	Nil	\$589.00 per kgm
24039940	Snuff whether or not dry	Nil	\$589.00 per kgm
24039950	Chewing and sucking tobacco	Nil	\$454.00 per kgm
24039990	Other manufactured tobacco not for smoking	Nil	\$589.00 per kgm
24041100	Products containing tobacco or reconstituted tobacco, intended for inhalation without combustion	Nil	\$589.00 per kgm
24041910	Products containing tobacco substitutes, intended for inhalation without combustion	Nil	\$589.00 per kgm
27101211	Motor spirit of RON 97 and above, leaded	Nil	\$7.10 per dal
27101212	Motor spirit of RON 90 and above but below RON 97, leaded	Nil	\$6.80 per dal
27101213	Motor spirit of below RON 90, leaded	Nil	\$6.30 per dal
27101221	Motor spirit of RON 97 and above, unleaded, unblended	Nil	\$7.90 per dal
27101222	Motor spirit of RON 97 and above, unleaded, blended with ethanol	Nil	\$7.90 per dal
27101223	Motor spirit of RON 97 and above, unleaded, blended other than with ethanol	Nil	\$7.90 per dal
27101224	Motor spirit of RON 90 and above but below RON 97, unleaded, unblended	Nil	\$6.60 per dal
27101225	Motor spirit of RON 90 and above but below RON 97, unleaded, blended with ethanol	Nil	\$6.60 per dal
27101226	Motor spirit of RON 90 and above but below RON 97, unleaded, blended other than with ethanol	Nil	\$6.60 per dal
27101227	Motor spirit of RON below 90, unleaded, unblended	Nil	\$3.70 per dal
27101228	Motor spirit of RON below 90, unleaded, blended with ethanol	Nil	\$3.70 per dal
27101229	Motor spirit of RON below 90, unleaded, blended other than with ethanol	Nil	\$3.70 per dal

27101971	Automotive diesel fuel	Nil	\$2.00 per dal of diesel fuel conforming to the standard for sulphur for such diesel fuel specified in Part I of the Eighth Schedule to the Environmental Protection and Management (Vehicular Emissions) Regulations (Cap. 94A, Rg 6)
27101972	Other diesel fuels	Nil	\$2.00 per dal of diesel fuel conforming to the standard for sulphur for automotive diesel fuel specified in Part I of the Eighth Schedule to the Environmental Protection and Management (Vehicular Emissions) Regulations (as if such diesel fuel were automotive diesel fuel)
27102000	Petroleum oils and oils obtained from bituminous minerals (other than crude) and preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations, containing biodiesel, other than waste oils	Nil	\$2.00 per dal of dutiable diesel fuel
27112110	Natural gas used as motor fuel	Nil	20 cents per kgm
33021010	Odoriferous alcoholic preparations in liquid form for manufacture of alcoholic beverages	Nil	\$88.00 per litre of alcohol
33021020	Odoriferous alcoholic preparations in other forms for manufacture of alcoholic beverages	Nil	\$113.00 per kgm
38260090	Other biodiesel and mixtures thereof, not containing or containing less than 70% by weight of petroleum oils or oils obtained from bituminous minerals	Nil	\$2.00 per dal of dutiable diesel fuel
87021010	CKD motor cars with only compression-ignition diesel or semi-diesel engine for transport of 10 or more persons including stretch limousines but excluding coaches buses minibuses or vans	Nil	20%
87021060	Non CKD motor cars with only compression-ignition diesel or semi-diesel engine for transport of 10 or more persons including stretch limousines but excluding coaches buses minibuses or vans	Nil	20%
87022010	CKD motor cars with both compression-ignition combustion diesel or semi-diesel engine and electric motor for transport of 10 or more persons including stretch limousines but excluding coaches buses minibuses or vans	Nil	20%
87022050	Non CKD motor cars with both compression-ignition combustion diesel or semi-diesel engine and electric motor for transport of 10 or more persons including stretch limousines but excluding coaches buses minibuses or vans	Nil	20%

87023010	CKD motor cars with both spark-ignition combustion reciprocating engine and electric motor for transport of 10 or more persons including stretch limousines but excluding coaches buses minibuses or vans	Nil	20%
87023050	Non-CKD motor cars with both spark-ignition combustion reciprocating engine and electric motor for transport of 10 or more persons including stretch limousines but excluding coaches buses minibuses or vans	Nil	20%
87024010	CKD motor cars with only electric motor for transport of 10 or more persons including stretch limousines but excluding coaches buses minibuses or vans	Nil	20%
87024050	Non-CKD motor cars with only electric motor for transport of 10 or more persons including stretch limousines but excluding coaches buses minibuses or vans	Nil	20%
87029010	Other CKD motor cars for transport of 10 or more persons including stretch limousines but excluding coaches buses minibuses or vans not elsewhere specified	Nil	20%
87029040	Other non-CKD motor cars for transport of 10 or more persons including stretch limousines but excluding coaches buses minibuses or vans not elsewhere specified	Nil	20%
87032113	CKD ambulances with only spark-ignition combustion reciprocating engine not over 1000cc	Nil	20%
87032114	CKD motor homes with only spark-ignition combustion reciprocating engine not over 1000cc	Nil	20%
87032115	CKD sedan with only spark-ignition combustion reciprocating engine not over 1000cc	Nil	20%
87032121	CKD motor cars with only spark-ignition combustion reciprocating engine not over 1000cc four wheel drive	Nil	20%
87032129	CKD motor cars with only spark-ignition combustion reciprocating engine not over 1000cc excluding four wheel drive	Nil	20%
87032131	CKD three wheeled vehicles with only spark-ignition combustion reciprocating engine not over 1000cc	Nil	20%
87032139	Other CKD motor vehicles with only spark-ignition combustion reciprocating engine not over 1000cc	Nil	20%
87032143	Non CKD ambulances with only spark-ignition combustion reciprocating engine not over 1000cc	Nil	20%
87032144	Non CKD motor homes with only spark-ignition combustion reciprocating engine not over 1000cc	Nil	20%
87032145	Non CKD sedan with only spark-ignition combustion reciprocating engine not over 1000cc	Nil	20%
87032151	Non CKD motor cars with only spark-ignition combustion reciprocating engine not over 1000cc four wheel drive	Nil	20%
87032159	Non CKD motor cars only spark-ignition combustion reciprocating engine not over 1000cc excluding four wheel drive	Nil	20%
87032191	Non CKD three wheeled motor vehicles with only spark-ignition combustion reciprocating engine not over 1000cc	Nil	20%

87032199	Other non CKD motor vehicles with only spark-ignition combustion reciprocating engine not over 1000cc	Nil	20%
87032213	CKD ambulances with only spark-ignition combustion reciprocating engine over 1000cc but not over 1500cc	Nil	20%
87032214	CKD hearses with only spark-ignition combustion reciprocating engine over 1000cc but not over 1500cc	Nil	20%
87032215	CKD prison vans with only spark-ignition combustion reciprocating engine over 1000cc but not over 1500cc	Nil	20%
87032216	CKD motor homes with only spark-ignition combustion reciprocating engine over 1000cc but not over 1500cc	Nil	20%
87032217	CKD sedan with only spark-ignition combustion reciprocating engine over 1000cc but not over 1500cc	Nil	20%
87032221	CKD motor cars with only spark-ignition combustion reciprocating engine over 1000cc but not over 1500cc four wheel drive	Nil	20%
87032229	CKD motor cars with only spark-ignition combustion reciprocating engine over 1000cc but not over 1500cc excluding four wheel drive	Nil	20%
87032230	Other CKD motor vehicles with only spark-ignition combustion reciprocating engine over 1000cc but not over 1500cc	Nil	20%
87032243	Non CKD ambulances with only spark-ignition combustion reciprocating engine over 1000cc but not over 1500cc	Nil	20%
87032244	Non CKD hearses with only spark-ignition combustion reciprocating engine over 1000cc but not over 1500cc	Nil	20%
87032245	Non CKD prison vans with only spark-ignition combustion reciprocating engine over 1000cc but not over 1500cc	Nil	20%
87032246	Non CKD motor homes with only spark-ignition combustion reciprocating engine over 1000cc but not over 1500cc	Nil	20%
87032247	Non CKD sedan with only spark-ignition combustion reciprocating engine over 1000cc but not over 1500cc	Nil	20%
87032251	Non CKD motor cars with only spark-ignition combustion reciprocating engine over 1000cc but not over 1500cc four wheel drive	Nil	20%
87032259	Non CKD motor cars with only spark-ignition combustion reciprocating engine over 1000cc but not over 1500cc excluding four wheel drive	Nil	20%
87032290	Other non CKD motor vehicles with only spark-ignition combustion reciprocating engine over 1000cc but not over 1500cc	Nil	20%
87032311	CKD ambulances with only spark-ignition combustion reciprocating engine over 1500cc but not over 3000cc	Nil	20%
87032312	CKD hearses with only spark-ignition combustion reciprocating engine over 1500cc but not over 3000cc	Nil	20%
87032313	CKD prison vans with only spark-ignition combustion reciprocating engine over 1500cc but not over 3000cc	Nil	20%
87032314	CKD motor homes with only spark-ignition combustion reciprocating engine over 1500cc but not over 3000cc	Nil	20%
87032321	CKD sedan with only spark-ignition combustion reciprocating engine over 1500cc but not over 1800cc	Nil	20%

87032322	CKD sedan with only spark-ignition combustion reciprocating engine over 1800cc but not over 2000cc	Nil	20%
87032323	CKD sedan with only spark-ignition combustion reciprocating engine over 200cc but not over 2500cc	Nil	20%
87032324	CKD sedan with only spark-ignition combustion reciprocating engine over 2500cc but not over 3000cc	Nil	20%
87032331	CKD motor cars with only spark-ignition combustion reciprocating engine over 1500cc but not over 1800cc four wheel drive	Nil	20%
87032332	CKD motor cars with only spark-ignition combustion reciprocating engine over 1800cc but not over 2000cc four wheel drive	Nil	20%
87032333	CKD motor cars with only spark-ignition combustion reciprocating engine over 2000cc but not over 2500cc four wheel drive	Nil	20%
87032334	CKD motor cars with only spark-ignition combustion reciprocating engine over 2500cc but not over 3000cc four wheel drive	Nil	20%
87032335	CKD motor cars with only spark-ignition combustion reciprocating engine over 1500cc but not over 2000cc excluding four wheel drive	Nil	20%
87032336	CKD motor cars with only spark-ignition combustion reciprocating engine over 2000cc but not over 3000cc excluding four wheel drive	Nil	20%
87032341	Other CKD motor vehicles with only spark-ignition combustion reciprocating engine over 1500cc but not over 2000cc	Nil	20%
87032342	Other CKD motor vehicles with only spark-ignition combustion reciprocating engine over 2000cc but not over 3000cc	Nil	20%
87032351	Non CKD ambulances with only spark-ignition combustion reciprocating engine over 1500cc but not over 3000cc	Nil	20%
87032352	Non CKD hearses with only spark-ignition combustion reciprocating engine over 1500cc but not over 3000cc	Nil	20%
87032353	Non CKD prison vans with only spark-ignition combustion reciprocating engine over 1500cc but not over 3000cc	Nil	20%
87032354	Non CKD motor homes with only spark-ignition combustion reciprocating engine over 1500cc but not over 3000cc	Nil	20%
87032355	Non CKD sedan with only spark-ignition combustion reciprocating engine over 1500cc but not over 1800cc	Nil	20%
87032356	Non CKD sedan with only spark-ignition combustion reciprocating engine over 1800cc but not over 2000cc	Nil	20%
87032357	Non CKD sedan with only spark-ignition combustion reciprocating engine over 2000cc but not over 2500cc	Nil	20%
87032358	Non CKD sedan with only spark-ignition combustion reciprocating engine over 2500cc but not over 3000cc	Nil	20%
87032361	Non CKD motor cars with only spark-ignition combustion reciprocating engine over 1500cc but not over 1800cc four wheel drive	Nil	20%
87032362	Non CKD motor cars with only spark-ignition combustion reciprocating engine over 1800cc but not over 2000cc four wheel drive	Nil	20%

87032363	Non CKD motor cars with only spark-ignition combustion reciprocating engine over 2000cc but not over 2500cc four wheel drive	Nil	20%
87032364	Non CKD motor cars with only spark-ignition combustion reciprocating engine over 2500cc but not over 3000cc four wheel drive	Nil	20%
87032365	Non CKD motor cars with only spark-ignition combustion reciprocating engine over 1500cc but not over 1800cc excluding four wheel drive	Nil	20%
87032366	Non CKD motor cars with only spark-ignition combustion reciprocating engine over 1800cc but not over 2000cc excluding four wheel drive	Nil	20%
87032367	Non CKD motor cars with only spark-ignition combustion reciprocating engine over 2000cc but not over 2500cc excluding four wheel drive	Nil	20%
87032368	Non CKD motor cars with only spark-ignition combustion reciprocating engine over 2500cc but not over 3000cc excluding four wheel drive	Nil	20%
87032371	Other non CKD motor vehicles with only spark-ignition combustion reciprocating engine over 1500cc but not over 1800cc	Nil	20%
87032372	Other non CKD motor vehicles with only spark-ignition combustion reciprocating engine over 1800cc but not over 2000cc	Nil	20%
87032373	Other non CKD motor vehicles with only spark-ignition combustion reciprocating engine over 2000cc but not over 2500cc	Nil	20%
87032374	Other non CKD motor vehicles with only spark-ignition combustion reciprocating engine over 2500cc but not over 3000cc	Nil	20%
87032411	CKD ambulances with only spark-ignition combustion reciprocating engine over 3000cc	Nil	20%
87032412	CKD hearses with only spark-ignition combustion reciprocating engine over 3000cc	Nil	20%
87032413	CKD prison vans with only spark-ignition combustion reciprocating engine over 3000cc	Nil	20%
87032414	CKD motor homes with only spark-ignition combustion reciprocating engine over 3000cc	Nil	20%
87032415	CKD sedan with only spark-ignition combustion reciprocating engine over 3000cc	Nil	20%
87032421	CKD motor cars with only spark-ignition combustion reciprocating engine over 3000cc four wheel drive	Nil	20%
87032429	CKD motor cars with only spark-ignition combustion reciprocating engine over 3000cc excluding four wheel	Nil	20%
87032430	Other CKD motor vehicles with only spark-ignition combustion reciprocating engine over 3000cc	Nil	20%
87032441	Non CKD ambulances with only spark-ignition combustion reciprocating engine over 3000cc	Nil	20%
87032442	Non CKD hearses with only spark-ignition combustion reciprocating engine over 3000cc	Nil	20%
87032443	Non CKD prison vans with only spark-ignition combustion reciprocating engine over 3000cc	Nil	20%
87032444	Non CKD motor homes with only spark-ignition combustion reciprocating engine over 3000cc	Nil	20%
87032445	Non CKD sedan with only spark-ignition combustion reciprocating engine over 3000cc four wheel drive	Nil	20%

87032449	Non CKD sedan with only spark-ignition combustion reciprocating engine over 3000cc excluding four wheel drive	Nil	20%
87032451	Non CKD motor cars with only spark-ignition combustion reciprocating engine over 3000cc four wheel drive	Nil	20%
87032459	Non CKD motor cars with only spark-ignition combustion reciprocating engine over 3000cc excluding four wheel drive	Nil	20%
87032461	Other non CKD motor vehicles with only spark-ignition combustion reciprocating engine over 3000cc four wheel drive	Nil	20%
87032469	Other non CKD motor vehicles with only spark-ignition combustion reciprocating engine over 3000cc excluding four wheel drive	Nil	20%
87033113	CKD ambulances with only compression-ignition combustion diesel or semi-diesel engine not over 1500cc	Nil	20%
87033114	CKD hearses with only compression-ignition combustion diesel or semi-diesel engine not over 1500cc	Nil	20%
87033115	CKD prison vans with only compression-ignition combustion diesel or semi-diesel engine not over 1500cc	Nil	20%
87033116	CKD motor homes with only compression-ignition combustion diesel or semi-diesel engine not over 1500cc	Nil	20%
87033117	CKD sedan with only compression-ignition combustion diesel or semi-diesel engine not over 1500cc	Nil	20%
87033121	CKD motor cars with only compression-ignition combustion diesel or semi-diesel engine not over 1500cc four wheel drive	Nil	20%
87033129	CKD motor cars with only compression-ignition combustion diesel or semi-diesel engine not over 1500cc excluding four wheel drive	Nil	20%
87033131	CKD three wheeled vehicles with only compression-ignition combustion diesel or semi-diesel engine not over 1500cc	Nil	20%
87033139	Other CKD motor vehicles with only compression-ignition combustion diesel or semi-diesel engine not over 1500cc	Nil	20%
87033143	Non CKD ambulances with only compression-ignition combustion diesel or semi-diesel engine not over 1500cc	Nil	20%
87033144	Non CKD hearses with only compression-ignition combustion diesel or semi-diesel engine not over 1500cc	Nil	20%
87033145	Non CKD prison vans with only compression-ignition combustion diesel or semi-diesel engine not over 1500cc	Nil	20%
87033146	Non CKD motor homes with only compression-ignition combustion diesel or semi-diesel engine not over 1500cc	Nil	20%
87033147	Non CKD sedan with only compression-ignition combustion diesel or semi-diesel engine not over 1500cc	Nil	20%

87033151	Non CKD motor cars with only compression-ignition combustion diesel or semi-diesel engine not over 1500cc four wheel drive	Nil	20%
87033159	Non CKD motor cars with only compression-ignition combustion diesel or semi-diesel engine not over 1500cc excluding four wheel drive	Nil	20%
87033191	Non CKD three wheeled vehicles with only compression-ignition combustion diesel or semi-diesel engine not over 1500cc	Nil	20%
87033199	Other non CKD motor vehicles with only compression-ignition combustion diesel or semi-diesel engine not over 1500cc	Nil	20%
87033211	CKD ambulances with only compression-ignition combustion diesel or semi-diesel engine over 1500cc but not over 2500cc	Nil	20%
87033212	CKD hearses with only compression-ignition combustion diesel or semi-diesel engine over 1500cc but not over 2500cc	Nil	20%
87033213	CKD prison vans with only compression-ignition combustion diesel or semi-diesel engine over 1500cc but not over 2500cc	Nil	20%
87033214	CKD motor homes with only compression-ignition combustion diesel or semi-diesel engine over 1500cc but not over 2500cc	Nil	20%
87033221	CKD sedan with only compression-ignition combustion diesel or semi-diesel engine over 1500cc but not over 1800cc	Nil	20%
87033222	CKD sedan with only compression-ignition combustion diesel or semi-diesel engine over 1800cc but not over 2000cc	Nil	20%
87033223	CKD sedan with only compression-ignition combustion diesel or semi-diesel engine over 2000cc but not over 2500cc	Nil	20%
87033231	CKD motor cars with only compression-ignition combustion diesel or semi-diesel engine over 1500cc but not over 1800cc four wheel drive	Nil	20%
87033232	CKD motor cars with only compression-ignition combustion diesel or semi-diesel engine over 1800cc but not over 2000cc four wheel drive	Nil	20%
87033233	CKD motor cars with only compression-ignition combustion diesel or semi-diesel engine over 2000cc but not over 2500cc four wheel drive	Nil	20%
87033234	CKD motor cars with only compression-ignition combustion diesel or semi-diesel engine over 1500cc but not over 1800cc excluding four wheel drive	Nil	20%
87033235	CKD motor cars with only compression-ignition combustion diesel or semi-diesel engine over 1800cc but not over 2000cc excluding four wheel drive	Nil	20%
87033236	CKD motor cars with only compression-ignition combustion diesel or semi-diesel engine over 2000cc but not over 2500cc excluding four wheel drive	Nil	20%
87033241	Other CKD motor vehicles with only compression-ignition combustion diesel or semi-diesel engine over 1500cc but not over 1800cc	Nil	20%

87033242	Other CKD motor vehicles with only compression-ignition combustion diesel or semi-diesel engine over 1800cc but not over 2000cc	Nil	20%
87033243	Other CKD motor vehicles with only compression-ignition combustion diesel or semi-diesel engine over 2000cc but not over 2500cc	Nil	20%
87033251	Non CKD ambulances with only compression-ignition combustion diesel or semi-diesel engine over 1500cc but not over 2500cc	Nil	20%
87033252	Non CKD hearses with only compression-ignition combustion diesel or semi-diesel engine over 1500cc but not over 2500cc	Nil	20%
87033253	Non CKD prison vans with only compression-ignition combustion diesel or semi-diesel engine over 1500cc but not over 2500cc	Nil	20%
87033254	Non CKD motor homes with only compression-ignition combustion diesel or semi-diesel engine over 1500cc but not over 2500cc	Nil	20%
87033261	Non CKD sedan with only compression-ignition combustion diesel or semi-diesel engine over 1500cc but not over 1800cc	Nil	20%
87033262	Non CKD sedan with only compression-ignition combustion diesel or semi-diesel engine over 1800cc but not over 2000cc	Nil	20%
87033263	Non CKD sedan with only compression-ignition combustion diesel or semi-diesel engine over 2000cc but not over 2500cc	Nil	20%
87033271	Non CKD motor cars with only compression-ignition combustion diesel or semi-diesel engine over 1500cc but not over 1800cc four wheel drive	Nil	20%
87033272	Non CKD motor cars with only compression-ignition combustion diesel or semi-diesel engine over 1800cc but not over 2000cc four wheel drive	Nil	20%
87033273	Non CKD motor cars with only compression-ignition combustion diesel or semi-diesel engine over 2000cc but not over 2500cc four wheel drive	Nil	20%
87033274	Non CKD motor cars with only compression-ignition combustion diesel or semi-diesel engine over 1500cc but not over 1800cc excluding four wheel drive	Nil	20%
87033275	Non CKD motor cars with only compression-ignition combustion diesel or semi-diesel engine over 1800cc but not over 2000cc excluding four wheel drive	Nil	20%
87033276	Non CKD motor cars with only compression-ignition combustion diesel or semi-diesel engine over 2000cc but not over 2500cc excluding four wheel drive	Nil	20%
87033281	Other non CKD motor vehicles with only compression-ignition combustion diesel or semi-diesel engine over 1500cc but not over 1800cc	Nil	20%
87033282	Other non CKD motor vehicles with only compression-ignition combustion diesel or semi-diesel engine over 1800cc but not over 2000cc	Nil	20%
87033283	Other non CKD motor vehicles with only compression-ignition combustion diesel or semi-diesel engine over 2000cc but not over 2500cc	Nil	20%

87033311	CKD ambulances with only compression-ignition combustion diesel or semi-diesel engine over 2500cc	Nil	20%
87033312	CKD hearses with only compression-ignition combustion diesel or semi-diesel engine over 2500cc	Nil	20%
87033313	CKD prison vans with only compression-ignition combustion diesel or semi-diesel engine over 2500cc	Nil	20%
87033314	CKD motor homes with only compression-ignition combustion diesel or semi-diesel engine over 2500cc	Nil	20%
87033321	CKD sedan with only compression-ignition combustion diesel or semi-diesel engine over 2500cc but not over 3000cc	Nil	20%
87033322	CKD sedan with only compression-ignition combustion diesel or semi-diesel engine over 3000cc	Nil	20%
87033331	CKD motor cars with only compression-ignition combustion diesel or semi-diesel engine over 2500cc but not over 3000cc four wheel drive	Nil	20%
87033332	CKD motor cars with only compression-ignition combustion diesel or semi-diesel engine over 3000cc four wheel drive	Nil	20%
87033333	CKD motor cars with only compression-ignition combustion diesel or semi-diesel engine over 2500cc	Nil	20%
87033334	CKD motor cars with only compression-ignition combustion diesel or semi-diesel engine over 3000cc excluding four wheel drive	Nil	20%
87033340	Other CKD motor vehicles with only compression-ignition combustion diesel or semi-diesel engine over 2500cc	Nil	20%
87033351	Non CKD ambulances with only compression-ignition combustion diesel or semi-diesel engine over 2500cc	Nil	20%
87033352	Non CKD hearses with only compression-ignition combustion diesel or semi-diesel engine over 2500cc	Nil	20%
87033353	Non CKD prison vans with only compression-ignition combustion diesel or semi-diesel engine over 2500cc	Nil	20%
87033354	Non CKD motor homes with only compression-ignition combustion diesel or semi-diesel engine over 2500cc	Nil	20%
87033361	Non CKD sedan with only compression-ignition combustion diesel or semi-diesel engine over 2500cc but not over 3000cc	Nil	20%
87033362	Non CKD sedan with only compression-ignition combustion diesel or semi-diesel engine over 3000cc	Nil	20%
87033371	Non CKD motor cars with only compression-ignition combustion diesel or semi-diesel engine over 2500cc but not over 3000cc four wheel drive	Nil	20%
87033372	Non CKD motor cars with only compression-ignition combustion diesel or semi-diesel engine over 3000cc four wheel drive	Nil	20%
87033380	Non CKD motor cars with only compression-ignition combustion diesel or semi-diesel engine over 2500cc excluding four wheel drive	Nil	20%
87033390	Other non CKD motor vehicles with only compression-ignition combustion diesel or semi-diesel engine over 2500cc	Nil	20%
87034013	CKD ambulances with both spark-ignition combustion reciprocating engine and electric motor excluding those charged by external electric source	Nil	20%

87034014	CKD hearses with both spark-ignition combustion reciprocating engine and electric motor excluding those charged by external electric source	Nil	20%
87034015	CKD prison vans with both spark-ignition combustion reciprocating engine and electric motor excluding those charged by external electric source	Nil	20%
87034016	CKD motor homes with both spark-ignition combustion reciprocating engine and electric motor not over 2000cc excluding those charged by external electric source	Nil	20%
87034017	CKD motor homes with both spark-ignition combustion reciprocating engine and electric motor over 2000cc excluding those charged by external electric source	Nil	20%
87034018	CKD sedan with both spark-ignition combustion reciprocating engine and electric motor not over 1500cc excluding those charged by external electric source	Nil	20%
87034019	CKD sedan with both spark-ignition combustion reciprocating engine and electric motor over 1500cc but not over 2000cc excluding those charged by external electric source	Nil	20%
87034021	CKD sedan with both spark-ignition combustion reciprocating engine and electric motor over 2000cc excluding those charged by external electric source	Nil	20%
87034022	CKD motor cars with both spark-ignition combustion reciprocating engine and electric motor not over 1500cc four wheel drive excluding those charged by external electric source	Nil	20%
87034023	CKD motor cars with both spark-ignition combustion reciprocating engine and electric motor over 1500cc but not over 2000cc four wheel drive excluding those charged by external electric source	Nil	20%
87034024	CKD motor cars with both spark-ignition combustion reciprocating engine and electric motor over 2000cc four wheel drive excluding those charged by external electric source	Nil	20%
87034025	CKD motor cars with both spark-ignition combustion reciprocating engine and electric motor not over 2000cc excluding those charged by external electric source not four wheel drive	Nil	20%
87034026	CKD motor cars with both spark-ignition combustion reciprocating engine and electric motor over 2000cc excluding those charged by external electric source not four wheel drive	Nil	20%
87034027	Other CKD motor vehicles with both spark-ignition combustion reciprocating engine and electric motor not over 2000cc excluding those charged by external electric source	Nil	20%
87034028	Other CKD with motor vehicles with both spark-ignition combustion reciprocating engine and electric motor over 2000cc excluding those charged by external electric source	Nil	20%

87034034	Non CKD ambulances with both spark-ignition combustion reciprocating engine and electric motor over 1000cc but not over 1500cc excluding those charged by external electric source	Nil	20%
87034035	Non CKD ambulances with both spark-ignition combustion reciprocating engine and electric motor over 1500cc but not over 3000cc excluding those charged by external electric source	Nil	20%
87034036	Non CKD ambulances with both spark-ignition combustion reciprocating engine and electric motor over 3000cc excluding those charged by external electric source	Nil	20%
87034041	Non CKD hearses with both spark-ignition combustion reciprocating engine and electric motor not over 1000cc excluding those charged by external electric source	Nil	20%
87034042	Non CKD hearses with both spark-ignition combustion reciprocating engine and electric motor over 1000cc but not over 1500cc excluding those charged by external electric source	Nil	20%
87034043	Non CKD hearses with both spark-ignition combustion reciprocating engine and electric motor over 1500cc but not over 1800cc excluding those charged by external electric source	Nil	20%
87034044	Non CKD hearses both spark-ignition combustion reciprocating engine and electric motor over 1800cc but not over 2000cc excluding those charged by external electric source	Nil	20%
87034045	Non CKD hearses with both spark-ignition combustion reciprocating engine and electric motor over 2000cc but not over 2500cc excluding those charged by external electric source	Nil	20%
87034046	Non CKD hearses with both spark-ignition combustion reciprocating engine and electric motor over 2500cc but not over 3000cc excluding those charged by external electric source	Nil	20%
87034047	Non CKD hearses with both spark-ignition combustion reciprocating engine and electric motor over 3000cc excluding those charged by external electric source	Nil	20%
87034051	Non CKD prison vans with both spark-ignition combustion reciprocating engine and electric motor not over 1000cc excluding those charged by external electric source	Nil	20%
87034052	Non CKD prison vans with both spark-ignition combustion reciprocating engine and electric motor over 1000cc but not over 1500cc excluding those charged by external electric source	Nil	20%
87034053	Non CKD prison vans with both spark-ignition combustion reciprocating engine and electric motor over 1500cc but not over 1800cc excluding those charged by external electric source	Nil	20%
87034054	Non CKD prison vans both spark-ignition combustion reciprocating engine and electric motor over 1800cc but not over 3000cc excluding those charged by external electric source	Nil	20%

87034055	Non CKD prison vans with both spark-ignition combustion reciprocating engine and electric motor over 3000cc excluding those charged by external electric source	Nil	20%
87034056	Non CKD motor homes with both spark-ignition combustion reciprocating engine and electric motor not over 1500cc excluding those charged by external electric source	Nil	20%
87034057	Non CKD motor homes with both spark-ignition combustion reciprocating engine and electric motor over 1500cc but not over 2000cc excluding those charged by external electric source	Nil	20%
87034058	Non CKD motor homes with both spark-ignition combustion reciprocating engine and electric motor over 2000cc excluding those charged by external electric source	Nil	20%
87034061	Non CKD sedan with both spark-ignition combustion reciprocating engine and electric motor not over 1000cc excluding those charged by external electric source	Nil	20%
87034062	Non CKD sedan with both spark-ignition combustion reciprocating engine and electric motor over 1000cc but not over 1500cc excluding those charged by external electric source	Nil	20%
87034063	Non CKD sedan with both spark-ignition combustion reciprocating engine and electric motor over 1500cc but not over 1800cc excluding those charged by external electric source	Nil	20%
87034064	Non CKD sedan with both spark-ignition combustion reciprocating engine and electric motor over 1800cc but not over 2000cc excluding those charged by external electric source	Nil	20%
87034065	Non CKD sedan with both spark-ignition combustion reciprocating engine and electric motor over 2000cc but not over 2500cc excluding those charged by external electric source	Nil	20%
87034066	Non CKD sedan with both spark-ignition combustion reciprocating engine and electric motor over 2500cc but not over 3000cc excluding those charged by external electric source	Nil	20%
87034067	Non CKD sedan with both spark-ignition combustion reciprocating engine and electric motor over 3000cc excluding those charged by external electric source four wheel drive	Nil	20%
87034068	Non CKD sedan with both spark-ignition combustion reciprocating engine and electric motor over 3000cc excluding those charged by external electric source not four wheel drive	Nil	20%
87034071	Non CKD motor cars with both spark-ignition combustion reciprocating engine and electric motor not over 1000cc excluding those charged by external electric source four wheel drive	Nil	20%
87034072	Non CKD motor cars with both spark-ignition combustion reciprocating engine and electric motor over 1000cc but not over 1500cc excluding those charged by external electric source four wheel drive	Nil	20%

87034073	Non CKD motor cars with both spark-ignition combustion reciprocating engine and electric motor over 1500cc but not over 1800cc excluding those charged by external electric source four wheel drive	Nil	20%
87034074	Non CKD motor cars with both spark-ignition combustion reciprocating engine and electric motor over 1800cc but not over 2000cc excluding those charged by external electric source four wheel drive	Nil	20%
87034075	Non CKD motor cars with both spark-ignition combustion reciprocating engine and electric motor over 2000cc but not over 2500cc excluding those charged by external electric source four wheel drive	Nil	20%
87034076	Non CKD motor cars with both spark-ignition combustion reciprocating engine and electric motor over 2500cc but not over 3000cc excluding those charged by external electric source four wheel drive	Nil	20%
87034077	Non CKD motor cars with both spark-ignition combustion reciprocating engine and electric motor over 3000cc excluding those charged by external electric source four wheel drive	Nil	20%
87034081	Non CKD motor cars with both spark-ignition combustion reciprocating engine and electric motor not over 1000cc excluding those charged by external electric source not four wheel drive	Nil	20%
87034082	Non CKD motor cars with both spark-ignition combustion reciprocating engine and electric motor over 1000cc but not over 1500cc excluding those charged by external electric source not four wheel drive	Nil	20%
87034083	Non CKD motor cars with both spark-ignition combustion reciprocating engine and electric motor over 1500cc but not over 1800cc excluding those charged by external electric source not four wheel drive	Nil	20%
87034084	Non CKD motor cars with both spark-ignition combustion reciprocating engine and electric motor over 1800cc but not over 2000cc excluding those charged by external electric source not four wheel drive	Nil	20%
87034085	Non CKD motor cars with both spark-ignition combustion reciprocating engine and electric motor over 2000cc but not over 2500cc excluding those charged by external electric source not four wheel drive	Nil	20%
87034086	Non CKD motor cars with both spark-ignition combustion reciprocating engine and electric motor over 2500cc but not over 3000cc excluding those charged by external electric source not four wheel drive	Nil	20%
87034087	Non CKD motor cars with both spark-ignition combustion reciprocating engine and electric motor over 3000cc excluding those charged by external electric source not four wheel drive	Nil	20%

87034091	Other non CKD motor vehicles with both spark-ignition combustion reciprocating engine and electric motor not over 1000cc excluding those charged by external electric source	Nil	20%
87034092	Other non CKD motor vehicles with both spark-ignition combustion reciprocating engine and electric motor over 1000cc but not over 1500cc excluding those charged by external electric source	Nil	20%
87034093	Other non CKD motor vehicles with both spark-ignition combustion reciprocating engine and electric motor over 1500cc but not over 1800cc excluding those charged by external electric source	Nil	20%
87034094	Other non CKD motor vehicles with both spark-ignition combustion reciprocating engine and electric motor over 1800cc but not over 2000cc excluding those charged by external electric source	Nil	20%
87034095	Other non CKD motor vehicles with both spark-ignition combustion reciprocating engine and electric motor over 2000cc but not over 2500cc excluding those charged by external electric source	Nil	20%
87034096	Other non CKD motor vehicles with both spark-ignition combustion reciprocating engine and electric motor over 2500cc but not over 3000cc excluding those charged by external electric source	Nil	20%
87034097	Other non CKD motor vehicles with both spark-ignition combustion reciprocating engine and electric motor over 3000cc excluding those charged by external electric source four wheel drive	Nil	20%
87034098	Other non CKD motor vehicles with both spark-ignition combustion reciprocating engine and electric motor over 3000cc excluding those charged by external electric source not four wheel drive	Nil	20%
87035013	CKD ambulances with both compression-ignition combustion diesel or semi-diesel engine and electric motor excluding those charged by external electric source	Nil	20%
87035014	CKD hearses with both compression-ignition combustion diesel or semi-diesel engine and electric motor excluding those charged by external electric source	Nil	20%
87035015	CKD prison vans with both compression-ignition combustion diesel or semi-diesel engine and electric motor excluding those charged by external electric source	Nil	20%
87035016	CKD motor homes with both compression-ignition combustion diesel or semi-diesel engine and electric motor not over 2000cc excluding those charged by external electric source	Nil	20%
87035017	CKD motor homes with both compression-ignition combustion diesel or semi-diesel engine and electric motor over 2000cc excluding those charged by external electric source	Nil	20%

87035018	CKD sedan with both compression-ignition combustion diesel or semi-diesel engine and electric motor not over 1500cc excluding those charged by external electric source	Nil	20%
87035019	CKD sedan with both compression-ignition combustion diesel or semi-diesel engine and electric motor over 1500cc but not over 2000cc excluding those charged by external electric source	Nil	20%
87035021	CKD sedan with both compression-ignition combustion diesel or semi-diesel engine and electric motor over 2000cc excluding those charged by external electric source	Nil	20%
87035022	CKD motor cars with both compression-ignition combustion diesel or semi-diesel engine and electric motor not over 1500cc excluding those charged by external electric source four wheel drive	Nil	20%
87035023	CKD motor cars with both compression-ignition combustion diesel or semi-diesel engine and electric motor over 1500cc but not over 2000cc excluding those charged by external electric source four wheel drive	Nil	20%
87035024	CKD motor cars with both compression-ignition combustion diesel or semi-diesel engine and electric motor over 2000cc excluding those charged by external electric source four wheel drive	Nil	20%
87035025	CKD motor cars with both compression-ignition combustion diesel or semi-diesel engine and electric motor not over 2000cc excluding those charged by external electric source not four wheel drive	Nil	20%
87035026	CKD motor cars with both compression-ignition combustion diesel or semi-diesel engine and electric motor over 2000cc excluding those charged by external electric source not four wheel drive	Nil	20%
87035027	Other CKD motor vehicles with both compression-ignition combustion diesel or semi-diesel engine and electric motor not over 2000cc excluding those charged by external electric source	Nil	20%
87035028	Other CKD motor vehicles with both compression-ignition combustion diesel or semi-diesel engine and electric motor over 2000cc excluding those charged by external electric source	Nil	20%
87035034	Non CKD ambulances with both compression-ignition combustion diesel or semi-diesel engine and electric motor not over 1500cc excluding those charged by external electric source	Nil	20%
87035035	Non CKD ambulances with both compression-ignition combustion diesel or semi-diesel engine and electric motor over 1500cc but not over 2500cc excluding those charged by external electric source	Nil	20%
87035036	Non CKD ambulances with both compression-ignition combustion diesel or semi-diesel engine and electric motor over 2500cc excluding those charged by external electric source	Nil	20%

87035041	Non CKD hearses with both compression-ignition combustion diesel or semi-diesel engine and electric motor not over 1000cc excluding those charged by external electric source	Nil	20%
87035042	Non CKD hearses with both compression-ignition combustion diesel or semi-diesel engine and electric motor over 1000cc but not over 1500cc excluding those charged by external electric source	Nil	20%
87035043	Non CKD hearses with both compression-ignition combustion diesel or semi-diesel engine and electric motor over 1500cc but not over 1800cc excluding those charged by external electric source	Nil	20%
87035044	Non CKD hearses with both compression-ignition combustion diesel or semi-diesel engine and electric motor over 1800cc but not over 2000cc excluding those charged by external electric source	Nil	20%
87035045	Non CKD hearses with both compression-ignition combustion diesel or semi-diesel engine and electric motor over 2000cc but not over 2500cc excluding those charged by external electric source	Nil	20%
87035046	Non CKD hearses with both compression-ignition combustion diesel or semi-diesel engine and electric motor over 2500cc but not over 3000cc excluding those charged by external electric source	Nil	20%
87035047	Non CKD hearses with both compression-ignition combustion diesel or semi-diesel engine and electric motor over 3000cc excluding those charged by external electric source	Nil	20%
87035051	Non CKD prison vans with both compression-ignition combustion diesel or semi-diesel engine and electric motor not over 1000cc excluding those charged by external electric source	Nil	20%
87035052	Non CKD prison vans with both compression-ignition combustion diesel or semi-diesel engine and electric motor over 1000cc but not over 1500cc excluding those charged by external electric source	Nil	20%
87035053	Non CKD prison vans with both compression-ignition combustion diesel or semi-diesel engine and electric motor over 1500cc but not over 1800cc excluding those charged by external electric source	Nil	20%
87035054	Non CKD prison vans with both compression-ignition combustion diesel or semi-diesel engine and electric motor over 1800cc but not over 2500cc excluding those charged by external electric source	Nil	20%
87035055	Non CKD prison vans with both compression-ignition combustion diesel or semi-diesel engine and electric motor over 2500cc excluding those charged by external electric source	Nil	20%
87035056	Non CKD motor homes with both compression-ignition combustion diesel or semi-diesel engine and electric motor not over 1500cc excluding those charged by external electric source	Nil	20%

87035057	Non CKD motor homes with both compression-ignition combustion diesel or semi-diesel engine and electric motor over 1500cc but not over 2000cc excluding those charged by external electric source	Nil	20%
87035058	Non CKD motor homes with both compression-ignition combustion diesel or semi-diesel engine and electric motor over 2000cc excluding those charged by external electric source	Nil	20%
87035061	Non CKD sedan both with both compression-ignition combustion diesel or semi-diesel engine and electric motor not over 1000cc excluding those charged by external electric source	Nil	20%
87035062	Non CKD sedan with both compression-ignition combustion diesel or semi-diesel engine and electric motor over 1000cc but not over 1500cc excluding those charged by external electric source	Nil	20%
87035063	Non CKD sedan with both compression-ignition combustion diesel or semi-diesel engine and electric motor over 1500cc but not over 1800cc excluding those charged by external electric source	Nil	20%
87035064	Non CKD sedan with both compression-ignition combustion diesel or semi-diesel engine and electric motor over 1800cc but not over 2000cc excluding those charged by external electric source	Nil	20%
87035065	Non CKD sedan with both compression-ignition combustion diesel or semi-diesel engine and electric motor over 2000cc but not over 2500cc excluding those charged by external electric source	Nil	20%
87035066	Non CKD sedan with both compression-ignition combustion diesel or semi-diesel engine and electric motor over 2500cc but not over 3000cc excluding those charged by external electric source	Nil	20%
87035067	Non CKD sedan with both compression-ignition combustion diesel or semi-diesel engine and electric motor over 3000cc excluding those charged by external electric source	Nil	20%
87035071	Non CKD motor cars with both compression-ignition combustion diesel or semi-diesel engine and electric motor not over 1000cc excluding those charged by external electric source four wheel drive	Nil	20%
87035072	Non CKD motor cars with both compression-ignition combustion diesel or semi-diesel engine and electric motor over 1000cc but not over 1500cc excluding those charged by external electric source four wheel drive	Nil	20%
87035073	Non CKD motor cars with both compression-ignition combustion diesel or semi-diesel engine and electric motor over 1500cc but not over 1800cc excluding those charged by external electric source four wheel drive	Nil	20%
87035074	Non CKD motor cars with both compression-ignition combustion diesel or semi-diesel engine and electric motor over 1800cc but not over 2000cc excluding those charged by external electric source four wheel drive	Nil	20%

87035075	Non CKD motor cars with both compression-ignition combustion diesel or semi-diesel engine and electric motor over 2000cc but not over 2500cc excluding those charged by external electric source four wheel drive	Nil	20%
87035076	Non CKD motor cars with both compression-ignition combustion diesel or semi-diesel engine and electric motor over 2500cc but not over 3000cc excluding those charged by external electric source four wheel drive	Nil	20%
87035077	Non CKD motor cars with both compression-ignition combustion diesel or semi-diesel engine and electric motor over 3000cc excluding those charged by external electric source four wheel drive	Nil	20%
87035081	Non CKD motor cars with both compression-ignition combustion diesel or semi-diesel engine and electric motor not over 1000cc excluding those charged by external electric source not four wheel drive	Nil	20%
87035082	Non CKD motor cars with both compression-ignition combustion diesel or semi-diesel engine and electric motor over 1000cc but not over 1500cc excluding those charged by external electric source not four wheel drive	Nil	20%
87035083	Non CKD motor cars with both compression-ignition combustion diesel or semi-diesel engine and electric motor over 1500cc but not over 1800cc excluding those charged by external electric source not four wheel drive	Nil	20%
87035084	Non CKD motor cars with both compression-ignition combustion diesel or semi-diesel engine and electric motor over 1800cc but not over 2000cc excluding those charged by external electric source not four wheel drive	Nil	20%
87035085	Non CKD motor cars with both compression-ignition combustion diesel or semi-diesel engine and electric motor over 2000cc but not over 2500cc excluding those charged by external electric source not four wheel drive	Nil	20%
87035086	Non CKD motor cars with both compression-ignition combustion diesel or semi-diesel engine and electric motor over 2500cc but not over 3000cc excluding those charged by external electric source not four wheel drive	Nil	20%
87035087	Non CKD motor cars with both compression-ignition combustion diesel or semi-diesel engine and electric motor over 3000cc excluding those charged by external electric source not four wheel drive	Nil	20%
87035091	Other non CKD motor vehicles with both compression-ignition combustion diesel or semi-diesel engine and electric motor not over 1000cc excluding those charged by external electric source	Nil	20%
87035092	Other non CKD motor vehicles with both compression-ignition combustion diesel or semi-diesel engine and electric motor over 1000cc but not over 1500cc excluding those charged by external electric source	Nil	20%

87035093	Other non CKD motor vehicles with both compression-ignition combustion diesel or semi-diesel engine and electric motor over 1500cc but not over 1800cc excluding those charged by external electric source	Nil	20%
87035094	Other non CKD motor vehicles with both compression-ignition combustion diesel or semi-diesel engine and electric motor over 1800cc but not over 2000cc excluding those charged by external electric source	Nil	20%
87035095	Other non CKD motor vehicles with both compression-ignition combustion diesel or semi-diesel engine and electric motor over 2000cc but not over 2500cc excluding those charged by external electric source	Nil	20%
87035096	Other non CKD motor vehicles with both compression-ignition combustion diesel or semi-diesel engine and electric motor over 2500cc but not over 3000cc excluding those charged by external electric source	Nil	20%
87035097	Other non CKD motor vehicles with both compression-ignition combustion diesel or semi-diesel engine and electric motor over 3000cc excluding those charged by external electric source	Nil	20%
87036013	CKD ambulances with both spark-ignition combustion reciprocating engine and electric motor charged by external electric source	Nil	20%
87036014	CKD hearses with both spark-ignition combustion reciprocating engine and electric motor charged by external electric source	Nil	20%
87036015	CKD prison vans with both spark-ignition combustion reciprocating engine and electric motor charged by external electric source	Nil	20%
87036016	CKD motor homes with both spark-ignition combustion reciprocating engine and electric motor not over 2000cc charged by external electric source	Nil	20%
87036017	CKD motor homes with both spark-ignition combustion reciprocating engine and electric motor over 2000cc charged by external electric source	Nil	20%
87036018	CKD sedan with both spark-ignition combustion reciprocating engine and electric motor not over 1500cc charged by external electric source	Nil	20%
87036019	CKD sedan with both spark-ignition combustion reciprocating engine and electric motor over 1500cc but not over 2000cc charged by external electric source	Nil	20%
87036021	CKD sedan with both spark-ignition combustion reciprocating engine and electric motor over 2000cc charged by external electric source	Nil	20%
87036022	CKD motor cars with both spark-ignition combustion reciprocating engine and electric motor not over 1500cc charged by external electric source four wheel drive	Nil	20%
87036023	CKD motor cars with both spark-ignition combustion reciprocating engine and electric motor over 1500cc but not over 2000cc charged by external electric source four wheel drive	Nil	20%

87036024	CKD motor car with both spark-ignition combustion reciprocating engine and electric motor over 2000cc charged by external electric source four wheel drive	Nil	20%
87036025	CKD motor cars with both spark-ignition combustion reciprocating engine and electric motor not over 2000cc charged by external electric source excluding four wheel drive	Nil	20%
87036026	CKD motor cars with both spark-ignition combustion reciprocating engine and electric motor over 2000cc charged by external electric source excluding four wheel drive	Nil	20%
87036027	Other CKD motor vehicles with both spark-ignition combustion reciprocating engine and electric motor not over 2000cc charged by external electric source	Nil	20%
87036028	Other CKD motor vehicles with both spark-ignition combustion reciprocating engine and electric motor over 2000cc charged by external electric source	Nil	20%
87036034	Non CKD ambulances with both spark-ignition combustion reciprocating engine and electric motor over 1000cc but not over 1500cc charged by external electric source	Nil	20%
87036035	Non CKD ambulances with both spark-ignition combustion reciprocating engine and electric motor over 1500cc but not over 3000cc charged by external electric source	Nil	20%
87036036	Non CKD ambulances with both spark-ignition combustion reciprocating engine and electric motor over 3000cc charged by external electric source	Nil	20%
87036041	Non CKD hearses with both spark-ignition combustion reciprocating engine and electric motor not over 1000cc but not over 1500cc charged by external electric source	Nil	20%
87036042	Non CKD hearses with both spark-ignition combustion reciprocating engine and electric motor over 1000cc but not over 1500cc charged by external electric source	Nil	20%
87036043	Non CKD hearses with both spark-ignition combustion reciprocating engine and electric motor over 1500cc but not over 1800cc charged by external electric source	Nil	20%
87036044	Non CKD hearses with both spark-ignition combustion reciprocating engine and electric motor over 1800cc but not over 2000cc charged by external electric source	Nil	20%
87036045	Non CKD hearses with both spark-ignition combustion reciprocating engine and electric motor over 2000cc but not over 2500cc charged by external electric source	Nil	20%
87036046	Non CKD hearses with both spark-ignition combustion reciprocating engine and electric motor over 2500cc but not over 3000cc charged by external electric source	Nil	20%
87036047	Non CKD hearses with both spark-ignition combustion reciprocating engine and electric motor over 3000cc charged by external electric source	Nil	20%

87036051	Non CKD prison vans with both spark-ignition combustion reciprocating engine and electric motor not over 1000cc charged by external electric source	Nil	20%
87036052	Non CKD prison vans with both spark-ignition combustion reciprocating engine and electric motor over 1000cc but not over 1500cc charged by external electric source	Nil	20%
87036053	Non CKD prison vans with both spark-ignition combustion reciprocating engine and electric motor over 1500cc but not over 1800cc charged by external electric source	Nil	20%
87036054	Non CKD prison vans with both spark-ignition combustion reciprocating engine and electric motor over 1800cc but not over 3000cc charged by external electric source	Nil	20%
87036055	Non CKD prison vans with both spark-ignition combustion reciprocating engine and electric motor over 3000cc charged by external electric source	Nil	20%
87036056	Non CKD motor homes with both spark-ignition combustion reciprocating engine and electric motor not over 1500cc charged by external electric source	Nil	20%
87036057	Non CKD motor homes with both spark-ignition combustion reciprocating engine and electric motor over 1500cc but not over 2000cc charged by external electric source	Nil	20%
87036058	Non CKD motor homes with both spark-ignition combustion reciprocating engine and electric motor over 2000cc charged by external electric source	Nil	20%
87036061	Non CKD sedan with both spark-ignition combustion reciprocating engine and electric motor not over 1000cc charged by external electric source	Nil	20%
87036062	Non CKD sedan with both spark-ignition combustion reciprocating engine and electric motor over 1000cc but not over 1500cc charged by external electric source	Nil	20%
87036063	Non CKD sedan with both spark-ignition combustion reciprocating engine and electric motor over 1500cc but not over 1800cc charged by external electric source	Nil	20%
87036064	Non CKD sedan with both spark-ignition combustion reciprocating engine and electric motor over 1800cc but not over 2000cc charged by external electric source	Nil	20%
87036065	Non CKD sedan with both spark-ignition combustion reciprocating engine and electric motor over 2000cc but not over 2500cc charged by external electric source	Nil	20%
87036066	Non CKD sedan with both spark-ignition combustion reciprocating engine and electric motor over 2500cc but not over 3000cc charged by external electric source	Nil	20%
87036067	Non CKD sedan with both spark-ignition combustion reciprocating engine and electric motor over 3000cc charged by external electric source four wheel drive	Nil	20%

87036068	Non CKD sedan with both spark-ignition combustion reciprocating engine and electric motor over 3000cc charged by external electric source excluding four wheel drive	Nil	20%
87036071	Non CKD motor cars with both spark-ignition combustion reciprocating engine and electric motor not over 1000cc charged by external electric source four wheel drive	Nil	20%
87036072	Non CKD motor cars with both spark-ignition combustion reciprocating engine and electric motor over 1000cc but not over 1500cc charged by external electric source four wheel drive	Nil	20%
87036073	Non CKD motor cars with both spark-ignition combustion reciprocating engine and electric motor over 1500cc but not over 1800cc charged by external electric source four wheel drive	Nil	20%
87036074	Non CKD motor cars with both spark-ignition combustion reciprocating engine and electric motor over 1800cc but not over 2000cc charged by external electric source four wheel drive	Nil	20%
87036075	Non CKD motor cars with both spark-ignition combustion reciprocating engine and electric motor over 2000cc but not over 2500cc charged by external electric source four wheel drive	Nil	20%
87036076	Non CKD motor cars with both spark-ignition combustion reciprocating engine and electric motor over 2500cc but not over 3000cc charged by external electric source four wheel drive	Nil	20%
87036077	Non CKD motor cars with both spark-ignition combustion reciprocating engine and electric motor over 3000cc charged by external electric source four wheel drive	Nil	20%
87036081	Non CKD motor cars with both spark-ignition combustion reciprocating engine and electric motor not over 1000cc charged by external electric source excluding four wheel drive	Nil	20%
87036082	Non CKD motor cars with both spark-ignition combustion reciprocating engine and electric motor over 1000cc but not over 1500cc charged by external electric source excluding four wheel drive	Nil	20%
87036083	Non CKD motor cars with both spark-ignition combustion reciprocating engine and electric motor over 1500cc but not over 1800cc charged by external electric source excluding four wheel drive	Nil	20%
87036084	Non CKD motor cars with both spark-ignition combustion reciprocating engine and electric motor over 1800cc but not over 2000cc charged by external electric source excluding four wheel drive	Nil	20%
87036085	Non CKD motor cars with both spark-ignition combustion reciprocating engine and electric motor over 2000cc but not over 2500cc charged by external electric source excluding four wheel drive	Nil	20%

87036086	Non CKD motor cars with both spark-ignition combustion reciprocating engine and electric motor over 2500cc but not over 3000cc charged by external electric source excluding four wheel drive	Nil	20%
87036087	Non CKD motor cars with both spark-ignition combustion reciprocating engine and electric motor over 3000cc charged by external electric source excluding four wheel drive	Nil	20%
87036091	Other non CKD motor vehicles with both spark-ignition combustion reciprocating engine and electric motor not over 1000cc charged by external electric source	Nil	20%
87036092	Other non CKD motor vehicles with both spark-ignition combustion reciprocating engine and electric motor over 1000cc but not over 1500cc charged by external electric source	Nil	20%
87036093	Other non CKD motor vehicles with both spark-ignition combustion reciprocating engine and electric motor over 1500cc but not over 1800cc charged by external electric source	Nil	20%
87036094	Other non CKD motor vehicles with both spark-ignition combustion reciprocating engine and electric motor over 1800cc but not over 2000cc charged by external electric source	Nil	20%
87036095	Other non CKD motor vehicles with both spark-ignition combustion reciprocating engine and electric motor over 2000cc but not over 2500cc charged by external electric source	Nil	20%
87036096	Other non CKD motor vehicles with both spark-ignition combustion reciprocating engine and electric motor over 2500cc but not over 3000cc charged by external electric source	Nil	20%
87036097	Other non CKD motor vehicles with both spark-ignition combustion reciprocating engine and electric motor over 3000cc charged by external electric source four wheel drive	Nil	20%
87036098	Other non CKD motor vehicles with both spark-ignition combustion reciprocating engine and electric motor over 3000cc charged by external electric source excluding four wheel drive	Nil	20%
87037013	CKD ambulances with both compression-ignition combustion diesel or semi-diesel engine and electric motor charged by external electric source	Nil	20%
87037014	CKD hearses with both compression-ignition combustion diesel or semi-diesel engine and electric motor charged by external electric source	Nil	20%
87037015	CKD prison vans with both compression-ignition combustion diesel or semi-diesel engine and electric motor charged by external electric source	Nil	20%
87037016	CKD motor homes with both compression-ignition combustion diesel or semi-diesel engine and electric motor not over 2000cc charged by external electric source	Nil	20%

87037017	CKD motor homes with both compression-ignition combustion diesel or semi-diesel engine and electric motor over 2000cc charged by external electric source	Nil	20%
87037018	CKD sedan with both compression-ignition combustion diesel or semi-diesel engine and electric motor not over 1500cc charged by external electric source	Nil	20%
87037019	CKD sedan with both compression-ignition combustion diesel or semi-diesel engine and electric motor over 1500cc but not over 2000cc charged by external electric source	Nil	20%
87037021	CKD sedan with both compression-ignition combustion diesel or semi-diesel engine and electric motor over 2000cc charged by external electric source	Nil	20%
87037022	CKD motor cars with both compression-ignition combustion diesel or semi-diesel engine and electric motor not over 1500cc charged by external electric source four wheel drive	Nil	20%
87037023	CKD motor cars with both compression-ignition combustion diesel or semi-diesel engine and electric motor over 1500cc but not over 2000cc charged by external electric source four wheel drive	Nil	20%
87037024	CKD motor cars with both compression-ignition combustion diesel or semi-diesel engine and electric motor over 2000cc charged by external electric source four wheel drive	Nil	20%
87037025	CKD motor cars with both compression-ignition combustion diesel or semi-diesel engine and electric motor not over 2000cc charged by external electric source excluding four wheel drive	Nil	20%
87037026	CKD motor cars with both compression-ignition combustion diesel or semi-diesel engine and electric motor over 2000cc charged by external electric source excluding four wheel drive	Nil	20%
87037027	Other CKD motor vehicles with both compression-ignition combustion diesel or semi-diesel engine and electric motor not over 2000cc charged by external electric source	Nil	20%
87037028	Other CKD motor vehicles with both compression-ignition combustion diesel or semi-diesel engine and electric motor over 2000cc charged by external electric source	Nil	20%
87037034	Non CKD ambulances with both compression-ignition combustion diesel or semi-diesel engine and electric motor not over 1500cc charged by external electric source	Nil	20%
87037035	Non CKD ambulances with both compression-ignition combustion diesel or semi-diesel engine and electric motor over 1500cc but not over 2500cc charged by external electric source	Nil	20%
87037036	Non CKD ambulances with both compression-ignition combustion diesel or semi-diesel engine and electric motor over 2500cc charged by external electric source	Nil	20%

87037041	Non CKD hearses with both compression-ignition combustion diesel or semi-diesel engine and electric motor not over 1000cc charged by external electric source	Nil	20%
87037042	Non CKD hearses with both compression-ignition combustion diesel or semi-diesel engine and electric motor over 1000cc but not over 1500cc charged by external electric source	Nil	20%
87037043	Non CKD hearses with both compression-ignition combustion diesel or semi-diesel engine and electric motor over 1500cc but not over 1800cc charged by external electric source	Nil	20%
87037044	Non CKD hearses with both compression-ignition combustion diesel or semi-diesel engine and electric motor over 1800cc but not over 2000cc charged by external electric source	Nil	20%
87037045	Non CKD hearses with both compression-ignition combustion diesel or semi-diesel engine and electric motor over 2000cc but not over 2500cc charged by external electric source	Nil	20%
87037046	Non CKD hearses with both compression-ignition combustion diesel or semi-diesel engine and electric motor over 2500cc but not over 3000cc charged by external electric source	Nil	20%
87037047	Non CKD hearses with both compression-ignition combustion diesel or semi-diesel engine and electric motor over 3000cc charged by external electric source	Nil	20%
87037051	Non CKD prison vans with both compression-ignition combustion diesel or semi-diesel engine and electric motor not over 1000cc charged by external electric source	Nil	20%
87037052	Non CKD prison vans with both compression-ignition combustion diesel or semi-diesel engine and electric motor over 1000cc but not over 1500cc charged by external electric source	Nil	20%
87037053	Non CKD prison vans with both compression-ignition combustion diesel or semi-diesel engine and electric motor over 1500cc but not over 1800cc charged by external electric source	Nil	20%
87037054	Non CKD prison vans with both compression-ignition combustion diesel or semi-diesel engine and electric motor over 1800cc but not over 2500cc charged by external electric source	Nil	20%
87037055	Non CKD prison vans with both compression-ignition combustion diesel or semi-diesel engine and electric motor over 2500cc charged by external electric source	Nil	20%
87037056	Non CKD motor homes with both compression-ignition combustion diesel or semi-diesel engine and electric motor not over 1500cc charged by external electric source	Nil	20%
87037057	Non CKD motor homes with both compression-ignition combustion diesel or semi-diesel engine and electric motor over 1500c but not over 2000cc charged by external electric source	Nil	20%

87037058	Non CKD motor homes with both compression-ignition combustion diesel or semi-diesel engine and electric motor over 2000cc charged by external electric source	Nil	20%
87037061	Non CKD sedan with both compression-ignition combustion diesel or semi-diesel engine and electric motor not over 1000cc charged by external electric source	Nil	20%
87037062	Non CKD sedan with both compression-ignition combustion diesel or semi-diesel engine and electric motor over 1000cc but not over 1500cc charged by external electric source	Nil	20%
87037063	Non CKD sedan with both compression-ignition combustion diesel or semi-diesel engine and electric motor over 1500cc but not over 1800cc charged by external electric source	Nil	20%
87037064	Non CKD sedan with both compression-ignition combustion diesel or semi-diesel engine and electric motor over 1800cc but not over 2000cc charged by external electric source	Nil	20%
87037065	Non CKD sedan with both compression-ignition combustion diesel or semi-diesel engine and electric motor over 2000cc but not over 2500cc charged by external electric source	Nil	20%
87037066	Non CKD sedan with both compression-ignition combustion diesel or semi-diesel engine and electric motor over 2500cc but not over 3000cc charged by external electric source	Nil	20%
87037067	Non CKD sedan with both compression-ignition combustion diesel or semi-diesel engine and electric motor over 3000cc charged by external electric source	Nil	20%
87037071	Non CKD motor cars with both compression-ignition combustion diesel or semi-diesel engine and electric motor not over 1000cc charged by external electric source four wheel drive	Nil	20%
87037072	Non CKD motor cars with both compression-ignition combustion diesel or semi-diesel engine and electric motor over 1000cc but not over 1500cc charged by external electric source four wheel drive	Nil	20%
87037073	Non CKD motor cars with both compression-ignition combustion diesel or semi-diesel engine and electric motor over 1500cc but not over 1800cc charged by external electric source four wheel drive	Nil	20%
87037074	Non CKD motor cars with both compression-ignition combustion diesel or semi-diesel engine and electric motor over 1800cc but not over 2000cc charged by external electric source four wheel drive	Nil	20%
87037075	Non CKD motor cars with both compression-ignition combustion diesel or semi-diesel engine and electric motor over 2000cc but not over 2500cc charged by external electric source four wheel drive	Nil	20%

87037076	Non CKD motor cars with both compression-ignition combustion diesel or semi-diesel engine and electric motor over 2500cc but not over 3000cc charged by external electric source four wheel drive	Nil	20%
87037077	Non CKD motor cars with both compression-ignition combustion diesel or semi-diesel engine and electric motor over 3000cc charged by external electric source four wheel drive	Nil	20%
87037081	Non CKD motor cars with both compression-ignition combustion diesel or semi-diesel engine and electric motor not over 1000cc charged by external electric source excluding four wheel drive	Nil	20%
87037082	Non CKD motor cars with both compression-ignition combustion diesel or semi-diesel engine and electric motor over 1000cc but not over 1500cc charged by external electric source excluding four wheel drive	Nil	20%
87037083	Non CKD motor cars with both compression-ignition combustion diesel or semi-diesel engine and electric motor over 1500cc but not over 1800cc charged by external electric source excluding four wheel drive	Nil	20%
87037084	Non CKD motor cars with both compression-ignition combustion diesel or semi-diesel engine and electric motor over 1800cc but not over 2000cc charged by external electric source excluding four wheel drive	Nil	20%
87037085	Non CKD motor cars with both compression-ignition combustion diesel or semi-diesel engine and electric motor over 2000cc but not over 2500cc charged by external electric source excluding four wheel drive	Nil	20%
87037086	Non CKD motor cars with both compression-ignition combustion diesel or semi-diesel engine and electric motor over 2500cc but not over 3000cc charged by external electric source excluding four wheel drive	Nil	20%
87037087	Non CKD motor cars with both compression-ignition combustion diesel or semi-diesel engine and electric motor over 3000cc charged by external electric source excluding four wheel drive	Nil	20%
87037091	Other non CKD motor vehicles with both compression-ignition combustion diesel or semi-diesel engine and electric motor not over 1000cc charged by external electric source	Nil	20%
87037092	Other non CKD motor vehicles with both compression-ignition combustion diesel or semi-diesel engine and electric motor over 1000cc but not over 1500cc charged by external electric source	Nil	20%
87037093	Other non CKD motor vehicles with both compression-ignition combustion diesel or semi-diesel engine and electric motor over 1500cc but not over 1800cc charged by external electric source	Nil	20%
87037094	Other non CKD motor vehicles with both compression-ignition combustion diesel or semi-diesel engine and electric motor over 1800cc but not over 2000cc charged by external electric source	Nil	20%

87037095	Other non CKD motor vehicles with both compression-ignition combustion diesel or semi-diesel engine and electric motor over 2000cc but not over 2500cc charged by external electric source	Nil	20%
87037096	Other non CKD motor vehicles with both compression-ignition combustion diesel or semi-diesel engine and electric motor over 2500cc but not over 3000cc charged by external electric source	Nil	20%
87037097	Other non CKD motor vehicles with both compression-ignition combustion diesel or semi-diesel engine and electric motor over 3000cc charged by external electric source	Nil	20%
87038013	CKD ambulances with electric motor only	Nil	20%
87038014	CKD hearses with electric motor only	Nil	20%
87038015	CKD prison vans with electric motor only	Nil	20%
87038016	CKD motor homes with electric motor only	Nil	20%
87038017	CKD sedan with electric motor only	Nil	20%
87038018	CKD motor cars with electric motor only	Nil	20%
87038019	Other CKD motor vehicles with electric motor only	Nil	20%
87038093	Non CKD ambulances with electric motor only	Nil	20%
87038094	Non CKD hearses with electric motor only	Nil	20%
87038095	Non CKD prison vans with electric motor only	Nil	20%
87038096	Non CKD motor homes with electric motor only	Nil	20%
87038097	Non CKD sedan with electric motor only	Nil	20%
87038098	Non CKD motor cars with electric motor only	Nil	20%
87038099	Other non CKD motor vehicles with electric motor only	Nil	20%
87039013	Other CKD ambulances, not elsewhere specified	Nil	20%
87039014	Other CKD hearses, not elsewhere specified	Nil	20%
87039015	Other CKD prison vans, not elsewhere specified	Nil	20%
87039016	Other CKD motor homes, not elsewhere specified	Nil	20%
87039017	Other CKD sedan, not elsewhere specified	Nil	20%
87039018	Other CKD motor cars, not elsewhere specified	Nil	20%
87039019	Other CKD motor vehicles, not elsewhere specified	Nil	20%
87039093	Other non CKD ambulances, not elsewhere specified	Nil	20%
87039094	Other non CKD hearses, not elsewhere specified	Nil	20%
87039095	Other non CKD prison vans, not elsewhere specified	Nil	20%
87039096	Other non CKD motor homes, not elsewhere specified	Nil	20%
87039097	Other non CKD sedan, not elsewhere specified	Nil	20%
87039098	Other non CKD motor cars, not elsewhere specified	Nil	20%
87039099	Other non CKD motor vehicles, not elsewhere specified	Nil	20%
87060021	Chassis fitted with engines for motor cars for transport of 10 or more persons including stretch limousines but excluding coaches buses minibuses or vans	Nil	20%
87060032	Chassis fitted with engines for ambulances	Nil	20%
87060033	Chassis fitted with engines for motor cars	Nil	20%
87060039	Chassis fitted with engines for other vehicles of heading 8703	Nil	20%
87071020	Bodies including cabs for ambulances	Nil	20%
87071090	Bodies including cabs for other vehicles of heading 8703	Nil	20%
87079021	Bodies including cabs for motor cars for transport of 10 or more persons including stretch limousines but excluding coaches buses minibuses or vans	Nil	20%

87111012	CKD mopeds and motorised bicycles with reciprocating internal combustion engine not over 50cc	Nil	12%
87111015	Other CKD motorcycles and motor scooters with reciprocating internal combustion engine not over 50cc	Nil	12%
87111019	Other CKD cycles with reciprocating internal combustion engine not over 50cc	Nil	12%
87111092	Non CKD mopeds and motorised bicycles with reciprocating internal combustion not over 50cc	Nil	12%
87111095	Other non CKD motorcycles and motor scooters with reciprocating internal combustion engine not over 50cc	Nil	12%
87111099	Other non CKD cycles with reciprocating internal combustion engine not over 50cc	Nil	12%
87112011	CKD motocross motorcycles with reciprocating internal combustion engine over 50cc but not over 250cc	Nil	12%
87112012	CKD mopeds & motorised bicycles with reciprocating internal combustion engine over 50cc but not over 250cc	Nil	12%
87112014	CKD motorcycles including motor scooters with reciprocating internal combustion engine over 150cc but not over 200cc	Nil	12%
87112015	CKD motorcycles including motor scooters with reciprocating internal combustion engine over 200cc but not over 250cc	Nil	12%
87112016	CKD motorcycles including motor scooters with reciprocating internal combustion engine over 50cc but not over 150cc	Nil	12%
87112019	Other CKD cycles with reciprocating internal combustion engine over 50cc but not over 250cc	Nil	12%
87112091	Non CKD motocross motorcycles with reciprocating internal combustion engine over 50cc but not over 250cc	Nil	12%
87112092	Non CKD mopeds & motorised bicycles with reciprocating internal combustion engine over 50cc but not over 250cc	Nil	12%
87112094	Other non CKD motorcycles including motor scooters with reciprocating internal combustion engine over 150cc but not over 200cc	Nil	12%
87112095	Other non CKD motorcycles including motor scooters with reciprocating internal combustion engine over 200cc but not over 250cc	Nil	12%
87112096	Other non CKD motorcycles including motor scooters with reciprocating internal combustion engine over 50cc but not over 150cc	Nil	12%
87112099	Other non CKD cycles with reciprocating internal combustion engine over 50cc but not over 250cc	Nil	12%
87113011	CKD motocross motorcycles with reciprocating internal combustion engine over 250cc but not over 500cc	Nil	12%
87113019	Non CKD motocross motorcycles with reciprocating internal combustion engine over 250cc but not over 500cc	Nil	12%

87113030	Other CKD cycles with reciprocating internal combustion engine over 250cc but not over 500cc	Nil	12%
87113090	Other non CKD cycles with reciprocating internal combustion engine over 250cc but not over 500cc	Nil	12%
87114011	CKD motocross motorcycles with reciprocating internal combustion engine over 500cc but not over 800cc	Nil	12%
87114019	Non CKD motocross motorcycles with reciprocating internal combustion engine over 500cc but not over 800cc	Nil	12%
87114020	Other CKD cycles with reciprocating internal combustion engine over 500cc but not over 800cc	Nil	12%
87114090	Other non CKD cycles with reciprocating internal combustion engine over 500cc but not over 800cc	Nil	12%
87115020	Other CKD cycles with reciprocating internal combustion engine over 800cc	Nil	12%
87115090	Non CKD cycles with reciprocating internal combustion engine over 800cc	Nil	12%
87116013	CKD motorcycles with electric motor	Nil	12%
87116019	Other CKD cycles with electric motor	Nil	12%
87116093	Non-CKD motorcycles with electric motor	Nil	12%
87116099	Other non CKD cycles with electric motor	Nil	12%
87119060	Other CKD cycles excluding reciprocating internal combustion engine and electric motor	Nil	12%
87119090	Other non CKD cycles excluding reciprocating internal combustion engine and electric motor	Nil	12%