CN 2017	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
	-- Of a cylinder capacity not exceeding 2,500 cm^3																			
8702 10 99	--- Used	10.0 %	B12		9.2 %	8.5 %	7.7 %	6.9 %	6.2 %	5.4 %	4.6 %	3.8 %	3.1 %	2.3 %	1.5 %	0.8 %	0.0 %	0.0 %	0.0 %	0.0 %
8702 20	- With both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion																			
8702 20 10	-- Of a cylinder capacity exceeding 2,500 cm^3	16.0 %	B12		14.8 %	13.5 %	12.3 %	11.1 %	9.8 %	8.6 %	7.4 %	6.2 %	4.9 %	3.7 %	2.5 %	1.2 %	0.0 %	0.0 %	0.0 %	0.0 %
8702 30	- With both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion																			
8702 30 10	-- Of a cylinder capacity exceeding 2,800 cm^3	16.0 %	B12		14.8 %	13.5 %	12.3 %	11.1 %	9.8 %	8.6 %	7.4 %	6.2 %	4.9 %	3.7 %	2.5 %	1.2 %	0.0 %	0.0 %	0.0 %	0.0 %
8702 30 90	-- Of a cylinder capacity not exceeding 2,800 cm^3	10.0 %	B12		9.2 %	8.5 %	7.7 %	6.9 %	6.2 %	5.4 %	4.6 %	3.8 %	3.1 %	2.3 %	1.5 %	0.8 %	0.0 %	0.0 %	0.0 %	0.0 %
8702 40 00	- With only electric motor for propulsion	10.0 %	B12		9.2 %	8.5 %	7.7 %	6.9 %	6.2 %	5.4 %	4.6 %	3.8 %	3.1 %	2.3 %	1.5 %	0.8 %	0.0 %	0.0 %	0.0 %	0.0 %
8702 90	- Other																			