Column 1 Tariff Item Number	Column 2 Description of Goods	Column 3 Base Rate	Column 4 Category	Column 5 Note
8711.30.10.00.00	- - Motocross motorcycles	90%	P3	
8711.30.20.00.00	- - Three-wheeled light vehicles of a cylinder capacity not exceeding 356cc and a payload capacity not exceeding 350kg	90%	P3	
8711.30.30.00.00	- - Other, CKD	90%	P3	
8711.30.90.00.00	- - Other	90%	P3	
8711.40	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 500cc but not exceeding 800cc:			
8711.40.10.00.00	- - Motocross motorcycles	90%	P3	
8711.40.20.00.00	- - Other, CKD	90%	P3	
8711.40.90.00.00	- - Other	90%	P3	
8711.50	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 800cc:			
8711.50.20.00.00	- - CKD	90%	P3	
8711.50.90.00.00	- - Other	90%	P3	
8711.90	- Other:			
8711.90.40.00.00	- - Side-cars	90%	P3	
8711.90.50.00.00	- - Other, CKD	90%	P3	
8711.90.90.00.00	- - Other	90%	P3	
87.12	Bicycles and other cycles (including delivery tricycles), not motorized.			
8712.00.10.00.00	- Racing bicycles	5%	B10	
8712.00.20.00.00	- Bicycles designed to be ridden by children	80%	P3	
8712.00.30.00.00	- Other bicycles	80%	P3	
8712.00.90.00.00	- Other	80%	P3	
87.13	Carriages for disabled persons, whether or not motorized or otherwise mechanically propelled.			
8713.10.00.00.00	- Not mechanically propelled		A	
8713.90.00.00.00	- Other		A	
87.14	Parts and accessories of vehicles of headings 87.11 to 87.13.			
8714.11.00.00.00	- Of motorcycles (including mopeds): - Saddles	45%	C	
8714.19.00.00	- - Other:			
8714.19.00.00.10	- - - Carburettor assembly	45%	C	
8714.19.00.00.20	- - - Clutch assembly	45%	C	
8714.19.00.00.30	- - - Gear assembly	45%	C	
8714.19.00.00.40	- - - Starter system	45%	C	
8714.19.00.00.50	- - - Spokes or nipples	45%	C	
8714.19.00.00.60	- - - Other, for motorcycles of subheading 8711.30, 8711.40 or 8711.50	45%	B10*	(c)
8714.19.00.00.90	- - - Other	45%	C	
8714.20	- Of carriages for disabled persons:			

Column 1 Tariff Item Number	Column 2 Description of Goods	Column 3 Base Rate	Column 4 Category	Column 5 Note
8714.20.11.00.00	- - Castors: - - - Of a diameter (including tyres) exceeding 75mm but not exceeding 100mm, provided that the width of any wheel or tyre fitted thereto is not less than 30mm	45%	A	
8714.20.12.00.00	- - - Of a diameter (including tyres) exceeding 100mm but not exceeding 250mm, provided that the width of any wheel or tyre fitted thereto is not less than 30mm		A	
8714.20.19.00.00	- - - Other		A	
8714.20.90.00.00	- - Other		A	
8714.91	- Other: - - Frames and forks, and parts thereof:			
8714.91.10.00.00	- - - For bicycles of subheading 8712.00.20	45%	C	
8714.91.90.00.00	- - - Other	45%	C	
8714.92	- - Wheel rims and spokes:			
8714.92.10.00.00	- - - For bicycles of subheading 8712.00.20	45%	C	
8714.92.90.00.00	- - - Other	45%	C	
8714.93	- - Hubs, other than coaster braking hubs and hub brakes, and free-wheel sprocket-wheels:			
8714.93.10.00.00	- - - For bicycles of subheading 8712.00.20	45%	C	
8714.93.90.00.00	- - - Other	45%	C	
8714.94	- - Brakes, including coaster braking hubs and hub brakes, and parts thereof:			
8714.94.10.00.00	- - - For bicycles of subheading 8712.00.20	45%	C	
8714.94.90.00.00	- - - Other	45%	C	
8714.95	- - Saddles:			
8714.95.10.00.00	- - - For bicycles of subheading 8712.00.20	45%	C	
8714.95.90.00.00	- - - Other	45%	C	
8714.96	- - Pedals and crank-gear, and parts thereof:			
8714.96.10.00.00	- - - For bicycles of subheading 8712.00.20	45%	C	
8714.96.90.00.00	- - - Other	45%	C	
8714.99	- - Other:			
8714.99.10.00.00	- - - For bicycles of subheading 8712.00.20	45%	C	
8714.99.90.00.00	- - - Other	45%	C	
8715.00.00.00.00	Baby carriages and parts thereof.	30%	B15	
87.16	Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof.			