Column 1	Column 2	Column 3	Column 4	Column 5
Tariff Item Number	Description of Goods	Base Rate	Category	Note
8701	Tractors (other than tractors of heading 87.09).			
87011000	- Pedestrian controlled tractors		A	
87012000	- Road tractors for semi-trailers		A	
87013000	- Track-laying tractors		A	
87019000	- Other		A	
8702	Motor vehicles for the transport of ten or more persons, including the driver.			
870210	- With compression-ignition internal combustion piston engine (diesel or semi-diesel):			
	--- Buses with 24 or more seats (including the drivers seat) and with a capacity for 48 or more passengers:			
87021011	---- Period of the time is less than 3 years from the manufactured date		A	
87021012	---- Period of the time is 3 years or more from the manufactured date		R	r
87021090	--- Other vehicles		A	
870290	- Other:			
	--- Trolleybuses:			
87029011	---- Period of the time is less than 3 years from the manufactured date		A	
87029012	---- Period of the time is 3 years or more from the manufactured date		R	r
	--- Buses with 24 or more seats (including the drivers seat) and with a capacity for 48 or more passengers:			
87029021	---- Period of the time is less than 3 years from the manufactured date		A	
87029022	---- Period of the time is 3 years or more from the manufactured date		R	r
87029090	--- Other vehicles		A	
8703	Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 87.02), including station wagons and racing cars.			
87031000	- Vehicles specially designed for travelling on snow; golf cars and similar vehicles		A	
	- Other vehicles, with spark-ignition internal combustion reciprocating piston engine:			
870321	-- Of a cylinder capacity not exceeding 1,000 cc:			
87032110	--- Automobiles (period following the production year is 0-3 years)		A	
87032120	--- Automobiles (period following the production year is 4-6 years)	5%	B10	
87032160	--- Automobiles (period following the production year is 7-9 years)	5%	B10*	
87032170	--- Automobiles (period following the production year is 10 years or more)		X	
87032190	--- Other, including ambulance	5%	B10	
870322	-- Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc:			
87032210	--- Automobiles (period following the production year is 0-3 years)		A	
87032220	--- Automobiles (period following the production year is 4-6 years)	5%	B10	
87032260	--- Automobiles (period following the production year is 7-9 years)	5%	B10*	
87032270	--- Automobiles (period following the production year is 10 years or more)		X	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff Item Number	Description of Goods	Base Rate	Category	Note
87032290	--- Other, including ambulance	5%	B10	
870323	-- Of a cylinder capacity exceeding 1,500 cc but not exceeding 3,000 cc:			
	--- Of a cylinder capacity 1,501-2,500 cc:			
87032334	---- Automobiles (period following the production year is 0-3 years)		A	
87032335	---- Automobiles (period following the production year is 4-6 years)	5%	B10	
87032336	---- Automobiles (period following the production year is 7-9 years)	5%	B10*	
87032337	---- Automobiles (period following the production year is 10 years or more)		X	
87032339	---- Other, including ambulance	5%	B10	
	--- Of a cylinder capacity 2,501-3,000 cc:			
87032344	---- Automobiles (period following the production year is 0-3 years)		A	
87032345	---- Automobiles (period following the production year is 4-6 years)	5%	B10	
87032346	---- Automobiles (period following the production year is 7-9 years)	5%	B10*	
87032347	---- Automobiles (period following the production year is 10 years or more)		X	
87032349	---- Other, including ambulance		R	r
870324	-- Of a cylinder capacity exceeding 3,000 cc:			
	--- Of a cylinder capacity 3,001-3,500 cc:			
87032411	---- Automobiles (period following the production year is 0-3 years)		A	
87032412	---- Automobiles (period following the production year is 4-6 years)	5%	B10	
87032413	---- Automobiles (period following the production year is 7-9 years)	5%	B10*	
87032414	---- Automobiles (period following the production year is 10 years or more)		X	
87032419	---- Other, including ambulance		R	r
	--- Of a cylinder capacity 3,501-4,500 cc:			
87032421	---- Automobiles (period following the production year is 0-3 years)		A	
87032422	---- Automobiles (period following the production year is 4-6 years)	5%	B10	
87032423	---- Automobiles (period following the production year is 7-9 years)	5%	B10*	
87032424	---- Automobiles (period following the production year is 10 years or more)		X	
87032429	---- Other, including ambulance		R	r
	--- Of a cylinder capacity 4,501 cc or more:			
87032461	---- Automobiles (period following the production year is 0-3 years)	5%	B10	
87032462	---- Automobiles (period following the production year is 4-6 years)	5%	B10	
87032463	---- Automobiles (period following the production year is 7-9 years)	5%	B10*	
87032464	---- Automobiles (period following the production year is 10 years or more)		X	
87032469	---- Other, including ambulance		R	r
	- Other vehicles, with compression-ignition internal combustion piston engine (diesel or semi-diesel):			

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