Column 1	Column 2	Column 3	Column 4	Column 5
Tariff Item Number	Description of Goods	Base Rate	Category	Note
87161000	- Trailers and semi-trailers of the caravan type, for housing or camping		A	
87162000	- Self-loading or self-unloading trailers and semi-trailers for agricultural purposes		A	
	- Other trailers and semi-trailers for the transport of goods:			
87163100	-- Tanker trailers and tanker semi-trailers		A	
87163900	-- Other	5%	B10	
87164000	- Other trailers and semi-trailers		A	
87168000	- Other vehicles		A	
87169000	- Parts		A	
Chapter 88	**Aircraft, spacecraft, and parts thereof**			
88010000	Balloons and dirigibles; gliders, hang gliders and other non-powered aircraft.		A	
8802	Other aircraft (for example, helicopters, aeroplanes); spacecraft (including satellites) and suborbital and spacecraft launch vehicles.			
	- Helicopters:			
88021100	-- Of an unladen weight not exceeding 2,000 kg		A	
88021200	-- Of an unladen weight exceeding 2,000 kg		A	
88022000	- Aeroplanes and other aircraft, of an unladen weight not exceeding 2,000 kg		A	
88023000	- Aeroplanes and other aircraft, of an unladen weight exceeding 2,000 kg but not exceeding 15,000 kg		A	
88024000	- Aeroplanes and other aircraft, of an unladen weight exceeding 15,000 kg.		A	
88026000	- Spacecraft (including satellites) and suborbital and spacecraft launch vehicles		A	
8803	Parts of goods of heading 88.01 or 88.02.			
88031000	- Propellers and rotors and parts thereof		A	
88032000	- Under-carriages and parts thereof		A	
88033000	- Other parts of aeroplanes or helicopters		A	
88039000	- Other		A	
88040000	Parachutes (including dirigible parachutes and paragliders) and rotochutes; parts thereof and accessories thereto.		A	
8805	Aircraft launching gear; deck-arrestor or similar gear; ground flying trainers; parts of the foregoing articles.			
88051000	- Aircraft launching gear and parts thereof; deck-arrestor or similar gear and parts thereof		A	
	- Ground flying trainers and parts thereof:			
88052100	-- Air combat simulators and parts thereof		A	
88052900	-- Other		A	
Chapter 89	**Ships, boats and floating structures**			
8901	Cruise ships, excursion boats, ferry-boats, cargo ships, barges and similar vessels for the transport of persons or goods.			
89011000	- Cruise ships, excursion boats and similar vessels principally designed for the transport of persons; ferry-boats of all kinds		A	
89012000	- Tankers		A	
89013000	- Refrigerated vessels, other than those of subheading 8901.20		A	
89019000	- Other vessels for the transport of goods and other vessels for the transport of both persons and goods		A	
89020000	Fishing vessels; factory ships and other vessels for processing or preserving fishery products.		A	
8903	Yachts and other vessels for pleasure or sports; rowing boats and canoes.			
89031000	- Inflatable		A	
	- Other:			
89039100	-- Sailboats, with or without auxiliary motor		A	
89039200	-- Motorboats, other than outboard motorboats		A	
89039900	-- Other	5%	B10	
89040000	Tugs and pusher craft.		A	
8905	Light-vessels, fire-floats, dredgers, floating cranes and other vessels the navigability of which is subsidiary to their main function; floating docks; floating or submersible drilling or production platforms.			
89051000	- Dredgers		A	
89052000	- Floating or submersible drilling or production platforms		A	
89059000	- Other		A	
8906	Other vessels, including warships and lifeboats other than rowing boats.			
89061000	- Warships		A	
89069000	- Other		A	
8907	Other floating structures (for example, rafts, tanks, coffer-dams, landing-stages, buoys and beacons).			
89071000	- Inflatable rafts		A	
89079000	- Other		A	
89080000	Vessels and other floating structures for breaking up.		A	
SECTION XVIII	OPTICAL, PHOTOGRAPHIC, CINEMATOGRAPHIC MEASURING, CHECKING, PRECISION, MEDICAL OR SURGICAL INSTRUMENTS AND APPARATUS; CLOCKS AND WATCHES; MUSICAL INSTRUMENTS; PARTS AND ACCESSORIES THEREOF			
Chapter 90	**Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof**			
9001	Optical fibers and optical fiber bundles; optical fiber cables other than those of heading 85.44; sheets and plates of polarizing material; lenses (including contact lenses), prisms, mirrors and other optical elements, of any material, unmounted, other than such elements of glass not optically worked.			
90011000	- Optical fibers, optical fiber bundles and cables		A	
90012000	- Sheets and plates of polarizing material		A	