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
	-- With spark-ignition internal combustion piston engine																			
	--- Of a cylinder capacity exceeding 2,800 cm³																			
8702 90 11	---- New	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 90 19	---- Used	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 %
	--- Of a cylinder capacity not exceeding 2,800 cm³																			
8702 90 31	---- New	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 90	-- With other engines	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 %
8703	Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 8702), including station wagons and racing cars																			
8703 10	- Vehicles specially designed for travelling on snow; golf cars and similar vehicles																			