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
8711	Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars																			
8711 10 00	- With reciprocating internal combustion piston engine of a cylinder capacity not exceeding 50 cm^3	8.0 %	B5		6.7 %	5.3 %	4.0 %	2.7 %	1.3 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8711 20	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 50 cm^3 but not exceeding 250 cm^3																			
8711 20 10	-- Scooters	8.0 %	B5		6.7 %	5.3 %	4.0 %	2.7 %	1.3 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
	-- Other, of a cylinder capacity																			
8711 20 92	--- Exceeding 50 cm^3 but not exceeding 125 cm^3	8.0 %	B5		6.7 %	5.3 %	4.0 %	2.7 %	1.3 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8711 20 98	--- Exceeding 125 cm^3 but not exceeding 250 cm^3	8.0 %	B5		6.7 %	5.3 %	4.0 %	2.7 %	1.3 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %