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 30	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 250 cm^3 but not exceeding 500 cm^3																			
8711 30 10	-- Of a cylinder capacity exceeding 250 cm^3 but not exceeding 380 cm^3	6.0 %	B5		5.0 %	4.0 %	3.0 %	2.0 %	1.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8711 30 90	-- Of a cylinder capacity exceeding 380 cm^3 but not exceeding 500 cm^3	6.0 %	B5		5.0 %	4.0 %	3.0 %	2.0 %	1.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8711 40 00	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 500 cm^3 but not exceeding 800 cm^3	6.0 %	B3		4.5 %	3.0 %	1.5 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8711 50 00	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 800 cm^3	6.0 %	B3		4.5 %	3.0 %	1.5 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8711 60	- With electric motor for propulsion																			