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	As from 15th year
XVI	SECTION XVI - MACHINERY AND MECHANICAL APPLIANCES; ELECTRICAL EQUIPMENT; PARTS THEREOF; SOUND RECORDERS AND REPRODUCERS, TELEVISION IMAGE AND SOUND RECORDERS AND REPRODUCERS, AND PARTS AND ACCESSORIES OF SUCH ARTICLES																		
84	CHAPTER 84 - NUCLEAR REACTORS, BOILERS, MACHINERY AND MECHANICAL APPLIANCES; PARTS THEREOF																		
8407	Spark-ignition reciprocating or rotary internal combustion piston engines																		
8407 90	- Other engines																		
	-- Of a cylinder capacity exceeding 250 cm^3																		
	--- Other																		
8407 90 90	---- Of a power exceeding 10 kW	4.2 %	B3		2.1 %	1.1 %	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 %
8408	Compression-ignition internal combustion piston engines (diesel or semi-diesel engines)																		
8408 20	- Engines of a kind used for the propulsion of vehicles of Chapter 87																		
8408 20 10	-- For the industrial assembly of: pedestrian-controlled tractors of subheading 8701 10; motor vehicles of heading 8703; motor vehicles of heading 8704 with an engine of a cylinder capacity of less than 2,500 cm^3; motor vehicles of heading 8705	2.7 %	B3		1.4 %	0.7 %	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 %
8408 90	- Other engines																		
	-- Other																		
	--- New, of a power																		
8408 90 41	---- Not exceeding 15 kW	4.2 %	B3		2.1 %	1.1 %	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 %
8408 90 43	---- Exceeding 15 kW but not exceeding 30 kW	4.2 %	B3		2.1 %	1.1 %	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 %
8408 90 45	---- Exceeding 30 kW but not exceeding 50 kW	4.2 %	B3		2.1 %	1.1 %	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 %
8408 90 47	---- Exceeding 50 kW but not exceeding 100 kW	4.2 %	B3		2.1 %	1.1 %	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 %
8408 90 61	---- Exceeding 100 kW but not exceeding 200 kW	4.2 %	B3		2.1 %	1.1 %	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 %
8412	Other engines and motors																		
	- Hydraulic power engines and motors																		
8412 29	-- Other																		
	--- Other																		
8412 29 81	---- Hydraulic fluid power motors	4.2 %	B3		2.1 %	1.1 %	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 %
	- Pneumatic power engines and motors																		
8412 31 00	-- Linear acting (cylinders)	4.2 %	B3		2.1 %	1.1 %	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 %
8415	Air-conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated																		