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
8608 00 00	Railway or tramway track fixtures and fittings; mechanical (including electromechanical) signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields; parts of the foregoing	1.7 %	B12		1.4 %	1.3 %	1.2 %	1.0 %	0.9 %	0.8 %	0.7 %	0.5 %	0.4 %	0.3 %	0.1 %	0.0 %	0.0 %	0.0 %	0.0 %
87	CHAPTER 87 - VEHICLES OTHER THAN RAILWAY OR TRAMWAY ROLLING STOCK, AND PARTS AND ACCESSORIES THEREOF																		
8701	Tractors (other than tractors of heading 8709)																		
8701 20	- Road tractors for semi-trailers																		
8701 20 10	-- New	16.0 %	B12		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 %
	- Other, of an engine power																		
8701 91	-- Not exceeding 18 kW																		
8701 91 90	--- Other	7.0 %	B12		5.9 %	5.4 %	4.8 %	4.3 %	3.8 %	3.2 %	2.7 %	2.2 %	1.6 %	1.1 %	0.5 %	0.0 %	0.0 %	0.0 %	0.0 %
8701 92	-- Exceeding 18 kW but not exceeding 37 kW																		
8701 92 90	--- Other	7.0 %	B12		5.9 %	5.4 %	4.8 %	4.3 %	3.8 %	3.2 %	2.7 %	2.2 %	1.6 %	1.1 %	0.5 %	0.0 %	0.0 %	0.0 %	0.0 %
8701 93	-- Exceeding 37 kW but not exceeding 75 kW																		
8701 93 90	--- Other	7.0 %	B12		5.9 %	5.4 %	4.8 %	4.3 %	3.8 %	3.2 %	2.7 %	2.2 %	1.6 %	1.1 %	0.5 %	0.0 %	0.0 %	0.0 %	0.0 %
8701 94	-- Exceeding 75 kW but not exceeding 130 kW																		
8701 94 90	--- Other	7.0 %	B12		5.9 %	5.4 %	4.8 %	4.3 %	3.8 %	3.2 %	2.7 %	2.2 %	1.6 %	1.1 %	0.5 %	0.0 %	0.0 %	0.0 %	0.0 %
8701 95	-- Exceeding 130 kW																		
8701 95 90	--- Other	7.0 %	B12		5.9 %	5.4 %	4.8 %	4.3 %	3.8 %	3.2 %	2.7 %	2.2 %	1.6 %	1.1 %	0.5 %	0.0 %	0.0 %	0.0 %	0.0 %
8702	Motor vehicles for the transport of ten or more persons, including the driver																		
8702 10	- With only compression-ignition internal combustion piston engine (diesel or semi-diesel)																		
	-- Of a cylinder capacity exceeding 2,500 cm³																		
8702 10 11	--- New	16.0 %	B12		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 10 19	--- Used	16.0 %	B12		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 2,500 cm³																		
8702 10 99	--- Used	10.0 %	B12		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 20	- With both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion																		