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
8704 21 99	----- Used	10.0 %	B7		7.5 %	6.3 %	5.0 %	3.8 %	2.5 %	1.3 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8704 22	-- Of a gross vehicle weight exceeding 5 tonnes but not exceeding 20 tonnes																		
8704 22 10	--- Specially designed for the transport of highly radioactive materials (*Euratom*)	3.5 %	B7		2.6 %	2.2 %	1.8 %	1.3 %	0.9 %	0.4 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
	--- Other																		
8704 22 91	---- New	22.0 %	B7		16.5 %	13.8 %	11.0 %	8.3 %	5.5 %	2.8 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8704 22 99	---- Used	22.0 %	B7		16.5 %	13.8 %	11.0 %	8.3 %	5.5 %	2.8 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8704 23	-- Of a gross vehicle weight exceeding 20 tonnes																		
8704 23 10	--- Specially designed for the transport of highly radioactive materials (*Euratom*)	3.5 %	B7		2.6 %	2.2 %	1.8 %	1.3 %	0.9 %	0.4 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
	--- Other																		
8704 23 91	---- New	22.0 %	B7		16.5 %	13.8 %	11.0 %	8.3 %	5.5 %	2.8 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8704 23 99	---- Used	22.0 %	B7		16.5 %	13.8 %	11.0 %	8.3 %	5.5 %	2.8 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
	- Other, with spark-ignition internal combustion piston engine																		
8704 31	-- Of a gross vehicle weight not exceeding 5 tonnes																		
8704 31 10	--- Specially designed for the transport of highly radioactive materials (*Euratom*)	3.5 %	B7		2.6 %	2.2 %	1.8 %	1.3 %	0.9 %	0.4 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
	--- Other																		
	---- With engines of a cylinder capacity exceeding 2,800 cm³																		
8704 31 31	----- New	22.0 %	B7		16.5 %	13.8 %	11.0 %	8.3 %	5.5 %	2.8 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8704 31 39	----- Used	22.0 %	B7		16.5 %	13.8 %	11.0 %	8.3 %	5.5 %	2.8 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
	---- With engines of a cylinder capacity not exceeding 2,800 cm³																		
8704 31 91	----- New	10.0 %	B7		7.5 %	6.3 %	5.0 %	3.8 %	2.5 %	1.3 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8704 31 99	----- Used	10.0 %	B7		7.5 %	6.3 %	5.0 %	3.8 %	2.5 %	1.3 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8704 32	-- Of a gross vehicle weight exceeding 5 tonnes																		
8704 32 10	--- Specially designed for the transport of highly radioactive materials (*Euratom*)	3.5 %	B7		2.6 %	2.2 %	1.8 %	1.3 %	0.9 %	0.4 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
	--- Other																		
8704 32 91	---- New	22.0 %	B7		16.5 %	13.8 %	11.0 %	8.3 %	5.5 %	2.8 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8704 32 99	---- Used	22.0 %	B7		16.5 %	13.8 %	11.0 %	8.3 %	5.5 %	2.8 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8704 90 00	- Other	10.0 %	B7		7.5 %	6.3 %	5.0 %	3.8 %	2.5 %	1.3 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %