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
8706 00	Chassis fitted with engines, for the motor vehicles of headings 8701 to 8705																		
	- Chassis for tractors of heading 8701; chassis for motor vehicles of heading 8702, 8703 or 8704, with either a compression-ignition internal combustion piston engine (diesel or semi-diesel) of a cylinder capacity exceeding 2,500 cm^3 or with a spark-ignition internal combustion piston engine of a cylinder capacity exceeding 2,800 cm^3																		
8706 00 11	-- For vehicles of heading 8702 or 8704	19.0 %	B7		14.3 %	11.9 %	9.5 %	7.1 %	4.8 %	2.4 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8706 00 19	-- Other	6.0 %	B7		4.5 %	3.8 %	3.0 %	2.3 %	1.5 %	0.8 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
	- Other																		
8706 00 91	-- For vehicles of heading 8703	4.5 %	B7		3.4 %	2.8 %	2.3 %	1.7 %	1.1 %	0.6 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8706 00 99	-- 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 %
8707	Bodies (including cabs), for the motor vehicles of headings 8701 to 8705																		
8707 10	- For the vehicles of heading 8703																		
8707 10 10	-- For industrial assembly purposes	4.5 %	B7		3.4 %	2.8 %	2.3 %	1.7 %	1.1 %	0.6 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8707 10 90	-- Other	4.5 %	B7		3.4 %	2.8 %	2.3 %	1.7 %	1.1 %	0.6 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8707 90	- Other																		
8707 90 10	-- For the industrial assembly of: Pedestrian-controlled tractors of subheading 8701 10; Vehicles of heading 8704 with either a compression-ignition internal combustion piston engine (diesel or semi-diesel) of a cylinder capacity not exceeding 2,500 cm^3 or with a spark-ignition internal combustion piston engine of a cylinder capacity not exceeding 2,800 cm^3; Special purpose motor vehicles of heading 8705	4.5 %	B7		3.4 %	2.8 %	2.3 %	1.7 %	1.1 %	0.6 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8707 90 90	-- Other	4.5 %	B7		3.4 %	2.8 %	2.3 %	1.7 %	1.1 %	0.6 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8708	Parts and accessories of the motor vehicles of headings 8701 to 8705																		
8708 10	- Bumpers and parts thereof																		
8708 10 90	-- Other	4.5 %	B3		2.3 %	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 %
	- Other parts and accessories of bodies (including cabs)																		
8708 21	-- Safety seat belts																		