

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC REV 4
<b>87.01</b>		<b>Tractors (other than tractors of heading 87.09).</b>			
		- Single axle tractors:			
8701.10	10	- - - For use in agriculture	Free	kg & no	722.411
8701.10	90	- - - Other	5%	kg & no	722.419
8701.20	00	- Road tractors for semi-trailers:			
8701.21	00	-- With only compression-ignition internal combustion piston engine (diesel or semi-diesel)	5%	kg & no	783.21
8701.22	00	-- With both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion	5%	kg & no	783.22
8701.23	00	-- With both spark-ignition internal combustion piston engine and electric motor as motors for propulsion	5%	kg & no	783.23
8701.24	00	-- With only electric motor for propulsion	5%	kg & no	783.24
8701.29	00	-- Other	5%	kg & no	783.29
		- Track-laying tractors:			
8701.30	10	- - - For use in agriculture	Free	kg & no	722.31
8701.30	90	- - - Other	5%	kg & no	722.39
		- Other, of an engine power:			
8701.91	00	- - Not exceeding 18 kW			
8701.91	10	- - - For use in agriculture	Free	kg & no	722.4911
8701.91	90	- - - Other	5%	kg & no	722.4919
		- - Exceeding 18 kW but not exceeding 37 kW:			
8701.92	10	- - - For use in agriculture	Free	kg & no	722.4921
8701.92	90	- - - Other	5%	kg & no	722.4929
		- - Exceeding 37 kW but not exceeding 75 kW:			
8701.93	10	- - - For use in agriculture	Free	kg & no	722.4931
8701.93	90	- - - Other	5%	kg & no	722.4939
		- - Exceeding 75 kW but not exceeding 130 kW			
8701.94	10	- - - For use in agriculture	Free	kg & no	722.4941
8701.94	90	- - - Other	5%	kg & no	722.4949
		- - Exceeding 130 kW:			
8701.95	10	- - - For use in agriculture	Free	kg & no	722.4951
8701.95	90	- - - Other	5%	kg & no	722.4959
<b>87.02</b>		<b>Motor vehicles for the transport of ten or more persons, including the driver.</b>			
		- - With only compression ignition internal combustion piston engine (diesel or semi-diesel):			
		- - - Completely knocked down for assembly in plants approved for the purpose by the Competent Authority:			
8702.10	11	---- Coaches, buses and mini-buses, of a seating capacity not exceeding 21 persons (including the driver)	5%	kg & no	783.1111

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC REV 4
8702.10	12	---- Coaches, buses and mini-buses, of a seating capacity exceeding 21 persons but not exceeding 29 persons (including the driver)	5%	kg & no	783.1112
8702.10	13	---- Coaches, buses and mini-buses, of a seating capacity exceeding 29 persons (including the driver)	5%	kg & no	783.1113
8702.10	19	---- Other	45%	kg & no	783.1114
		--- Other:			
8702.10	21	---- Coaches, buses and mini-buses, of a seating capacity not exceeding 21 persons (including the driver)	45%	kg & no	783.1115
8702.10	22	---- Coaches, buses and mini-buses, of a seating capacity exceeding 21 persons but not exceeding 29 persons (including the driver)	45%	kg & no	783.1116
8702.10	23	---- Coaches, buses and mini-buses, of a seating capacity exceeding 29 persons (including the driver)	45%	kg & no	783.1117
8702.10	29	---- Other	45%	kg & no	783.1119
		- With both compression-ignition internal combustion piston engine (diesel or semidiesel) and electric motor as motors for propulsion:			
		--- Completely knocked down for assembly in plants approved for the purpose by the Competent Authority:			
8702.20	11	---- Coaches, buses and mini-buses, of a seating capacity not exceeding 21 persons (including the driver)	5%	kg & no	783.1121
8702.20	12	---- Coaches, buses and mini-buses, of a seating capacity exceeding 21 persons but not exceeding 29 persons (including the driver)	5%	kg & no	783.1122
8702.20	13	---- Coaches, buses and mini-buses, of a seating capacity exceeding 29 persons (including the driver)	5%	kg & no	783.1123
8702.20	19	---- Other	45%	kg & no	783.1124
		--- Other:			
8702.20	21	---- Coaches, buses and mini-buses, of a seating capacity not exceeding 21 persons (including the driver)	45%	kg & no	783.1125
8702.20	22	---- Coaches, buses and mini-buses, of a seating capacity exceeding 21 persons but not exceeding 29 persons (including the driver)	45%	kg & no	783.1126
8702.20	23	---- Coaches, buses and mini-buses, of a seating capacity exceeding 29 persons (including the driver)	45%	kg & no	783.1127
8702.20	29	---- Other	45%	kg & no	783.1129
		- With both spark-ignition internal combustion piston engine and electric motor as motors for propulsion:			
		--- Completely knocked down for assembly in plants approved for the purpose by the Competent Authority:			

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8702.30	11	---- Coaches, buses and mini-buses, of a seating capacity not exceeding 21 persons (including the driver)	5%	kg & no	783.1931
8702.30	12	---- Coaches, buses and mini-buses, of a seating capacity exceeding 21 persons but not exceeding 29 persons (including the driver)	5%	kg & no	783.1932
8702.30	13	---- Coaches, buses and mini-buses, of a seating capacity exceeding 29 persons (including the driver)	5%	kg & no	783.1933
8702.30	19	---- Other	45%	kg & no	783.1934
		--- Other:			
8702.30	21	---- Coaches, buses and mini-buses, of a seating capacity not exceeding 21 persons (including the driver)	45%	kg & no	783.1935
8702.30	22	---- Coaches, buses and mini-buses, of a seating capacity exceeding 21 persons but not exceeding 29 persons (including the driver)	45%	kg & no	783.1936
8702.30	23	---- Coaches, buses and mini-buses, of a seating capacity exceeding 29 persons (including the driver)	45%	kg & no	783.1937
8702.30	29	---- Other	45%	kg & no	783.1939
		- With only electric motor for propulsion:			
		--- Completely knocked down for assembly in plants approved for the purpose by the Competent Authority:			
8702.40	11	---- Coaches, buses and mini-buses, of a seating capacity not exceeding 21 persons (including the driver)	5%	kg & no	783.1941
8702.40	12	---- Coaches, buses and mini-buses, of a seating capacity exceeding 21 persons but not exceeding 29 persons (including the driver)	5%	kg & no	783.1942
8702.40	13	---- Coaches, buses and mini-buses, of a seating capacity exceeding 29 persons (including the driver)	5%	kg & no	783.1943
8702.40	19	---- Other	45%	kg & no	783.1944
		--- Other:			
8702.40	21	---- Coaches, buses and mini-buses, of a seating capacity not exceeding 21 persons (including the driver)	45%	kg & no	783.1945
8702.40	22	---- Coaches, buses and mini-buses, of a seating capacity exceeding 21 persons but not exceeding 29 persons (including the driver)	45%	kg & no	783.1946
8702.40	23	---- Coaches, buses and mini-buses, of a seating capacity exceeding 29 persons (including the driver)	45%	kg & no	783.1947
8702.40	29	---- Other	45%	kg & no	783.1949
		- Other:			
		--- Completely knocked down for assembly in plants approved for the purpose by the Competent Authority:			

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8702.90	11	---- Coaches, buses and mini-buses, of a seating capacity not exceeding 21 persons (including the driver)	5%	kg & no	783.1991
8702.90	12	---- Coaches, buses and mini-buses, of a seating capacity exceeding 21 persons but not exceeding 29 persons (including the driver)	5%	kg & no	783.1992
8702.90	13	---- Coaches, buses and mini-buses, of a seating capacity exceeding 29 persons (including the driver)	5%	kg & no	783.1993
8702.90	19	---- Other	45%	kg & no	783.1994
		--- Other:			
8702.90	21	---- Coaches, buses and mini-buses, of a seating capacity not exceeding 21 persons (including the driver)	45%	kg & no	783.1995
8702.90	22	---- Coaches, buses and mini-buses, of a seating capacity exceeding 21 persons but not exceeding 29 persons (including the driver)	45%	kg & no	783.1996
8702.90	23	---- Coaches, buses and mini-buses, of a seating capacity exceeding 29 persons (including the driver)	45%	kg & no	783.1997
8702.90	29	---- Other	45%	kg & no	783.1999
<b>87.03</b>		<b>Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 87.02), including station wagons and racing cars.</b>			
8703.10	00	- Vehicles specially designed for travelling on snow; golf cars and similar vehicles	25%	kg & no	781.1
		- Other vehicles, with only spark-ignition internal combustion piston engine:			
		- - Of a cylinder capacity not exceeding 1,000 cc:			
8703.21	10	- - - Completely knocked down for assembly in plants approved for the purpose by the Competent Authority	5%	kg & no	781.211
8703.21	90	- - - Other	45%	kg & no	781.219
		- - Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc:			
8703.22	10	- - - Completely knocked down for assembly in plants approved for the purpose by the Competent Authority	5%	kg & no	781.221
8703.22	90	- - - Other	45%	kg & no	781.229
		- - Of a cylinder capacity exceeding 1,500 cc but not exceeding 3,000 cc:			
8703.23	10	- - - Completely knocked down for assembly in plants approved for the purpose by the Competent Authority	5%	kg & no	781.231
8703.23	20	- - - Other, of a cylinder capacity exceeding 1,500 cc but not exceeding 1,599 cc	45%	kg & no	781.2321
8703.23	30	- - - Other, of a cylinder capacity exceeding 1,599 cc but not exceeding 1,800 cc	45%	kg & no	781.2329

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8703.23	40	- - - Other, of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc	45%	kg & no	781.233
8703.23	50	- - - Other, of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc	45%	kg & no	781.2341
8703.23	60	- - - Other, of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	45%	kg & no	781.2349
		- - Of a cylinder capacity exceeding 3,000 cc:			
8703.24	10	- - - Completely knocked down for assembly in plants approved for the purpose by the Competent Authority	5%	kg & no	781.241
8703.24	90	- - - Other	45%	kg & no	781.249
		- Other vehicles, with only compression-ignition internal combustion piston engine (diesel or semi-diesel):			
		- - Of a cylinder capacity not exceeding 1,500 cc:			
8703.31	10	- - - Completely knocked down for assembly in plants approved for the purpose by the Competent Authority	5%	kg & no	781.251
8703.31	90	- - - Other	45%	kg & no	781.259
		- - Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,500 cc:			
8703.32	10	- - - Completely knocked down for assembly in plants approved for the purpose by the Competent Authority	5%	kg & no	781.261
		--- Other:			
8703.32	21	---- Of a cylinder capacity exceeding 1,500cc but not exceeding 1,599cc	45%	kg & no	781.2623
8703.32	22	---- Of a cylinder capacity exceeding 1,599cc but not exceeding 1,800cc	45%	kg & no	781.2624
8703.32	23	---- Of a cylinder capacity exceeding 1,800cc but not exceeding 2,000cc	45%	kg & no	781.2625
8703.32	24	---- Of a cylinder capacity exceeding 2,000cc but not exceeding 2,500cc	45%	kg & no	781.2626
		-- Other, of a cylinder capacity exceeding 2,500cc:			
8703.33	10	--- Completely knocked down for assembly in plants approved for the purpose by the Competent Authority	5%	kg & no	781.271
8703.33	90	--- Other	45%	kg & no	781.279
8703.40	00	- Other vehicles, with both spark-ignition internal combustion piston engine and electric motor as motors for propulsion, other than those capable of being charged by plugging to external source of electric power	45%	kg & no	781.281
8703.50	00	- Other vehicles, with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion,	45%	kg & no	781.282

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		other than those capable of being charged by plugging to external source of electric power			
8703.60	00	Other vehicles, with both spark-ignition internal combustion piston engine and electric motor as motors for propulsion, capable of being charged by plugging to external source of electric power	45%	kg & no	781.283
8703.70	00	- Other vehicles, with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion, capable of being charged by plugging to external source of electric power	45%	kg & no	781.284
8703.80	00	- Other vehicles, with only electric motor for propulsion	45%	kg & no	781.285
8703.90	00	- Other	45%	kg & no	781.29
<b>87.04</b>		<b>Motor vehicles for the transport of goods.</b>			
8704.10	00	- Dumpers designed for off-highway use	45%	kg & no	782.11
		- Other, with only compression-ignition internal combustion piston engine (diesel or semi- diesel):			
8704.21	00	-- g.v.w not exceeding 5 tonnes:			
8704.21	10	--- Completely knocked down for assembly in plants approved for the purpose by the Competent Authority	5%	kg & no	782.191
8704.21	90	--- Other	45%	kg & no	782.192
		-- g.v.w exceeding 5 tonnes but not exceeding 20 tonnes:			
8704.22	10	--- Completely knocked down for assembly in plants approved for the purpose by the Competent Authority	5%	kg & no	782.193
8704.22	90	--- Other	45%	kg & no	782.194
		-- g.v.w exceeding 20 tonnes:			
8704.23	10	--- Completely knocked down for assembly in plants approved for the purpose by the Competent Authority	5%	kg & no	782.195
8704.23	90	--- Other	45%	kg & no	782.196
		- Other, with only spark-ignition internal combustion piston engine:			
8704.31	00	-- g.v.w not exceeding 5 tonnes:			
8704.31	10	--- Completely knocked down for assembly in plants approved for the purpose by the Competent Authority	5%	kg & no	782.197
8704.31	90	--- Other	45%	kg & no	782.198
		-- g.v.w exceeding 5 tonnes:			
8704.32	10	--- Completely knocked down for assembly in plants approved for the purpose by the Competent Authority	5%	kg & no	782.1991
8704.32	90	--- Other	45%	kg & no	782.1992

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		- Other, with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion :			
		-- g.v.w. not exceeding 5 tonnes:			
8704.41	10	- - - Completely knocked down for assembly in plants approved for the purpose by the Competent Authority	5%	kg & no	782.19931
8704.41	90	--- Other	45%	kg & no	782.19932
		-- g.v.w. exceeding 5 tonnes but not exceeding 20 Tonnes:			
8704.42	10	- - - Completely knocked down for assembly in plants approved for the purpose by the Competent Authority	5%	kg & no	782.19941
8704.42	90	--- Other	45%	kg & no	782.19942
		-- g.v.w. exceeding 20 tonnes:			
8704.43	10	- - - Completely knocked down for assembly in plants approved for the purpose by the Competent Authority	5%	kg & no	782.19951
8704.43	90	--- Other	45%	kg & no	782.19952
		- Other, with both spark-ignition internal combustion piston engine and electric motor as motors for propulsion :			
		-- g.v.w. not exceeding 5 tonnes:			
8704.51	10	- - - Completely knocked down for assembly in plants approved for the purpose by the Competent Authority	5%	kg & no	782.19961
8704.51	90	--- Other	45%	kg & no	782.19962
		-- g.v.w. exceeding 5 tonnes:			
8704.52	10	- - - Completely knocked down for assembly in plants approved for the purpose by the Competent Authority	5%	kg & no	782.19971
8704.52	90	--- Other	45%	kg & no	782.19972
		- Other with only electric motor for propulsion:			
8704.60	10	- - - Completely knocked down for assembly in plants approved for the purpose by the Competent Authority	5%	kg & no	782.19981
8704.60	90	--- Other	45%	kg & no	782.19982
8704.90	00	- Other	45%	kg & no	782.1999
<b>87.05</b>		<b>Special purpose motor vehicles, other than those principally designed for the transport of persons or goods (for example, breakdown lorries, crane lorries, fire fighting vehicles, concrete-mixer lorries, road sweeper lorries, spraying lorries, mobile workshops, mobile radiological units).</b>			
8705.10	00	- Crane lorries	5%	kg & no	782.21
8705.20	00	- Mobile drilling derricks	Free	kg & no	782.23
8705.30	00	- Fire fighting vehicles	Free	kg & no	782.25

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8705.40	00	- Concrete-mixer lorries	5%	kg & no	782.27
8705.90	00	- Other	5%	kg & no	782.29
<b>8706.00</b>		<b>Chassis fitted with engines for the motor vehicles of headings 87.01 to 87.05.</b>			
8706.00	10	- - - For the assembly of coaches and buses	5%	kg & no	784.11
8706.00	20	- - - For the motor vehicles of heading 87.01, 87.04 or 87.05	5%	kg & no	784.12
8706.00	90	- - - Other	25%	kg & no	784.19
<b>87.07</b>		<b>Bodies (including cabs), for the motor vehicles of headings 87.01 to 87.05.</b>			
8707.10	00	- For the vehicles of heading 87.03	5%	kg & no	784.21
		- Other:			
8707.90	10	- - - For coaches and bus bodies	5%	kg & no	784.251
8707.90	90	- - - Other	5%	kg & no	784.259
<b>87.08</b>		<b>Parts and accessories of the motor vehicles of headings 87.01 to 87.05.</b>			
8708.10	00	- Bumpers and parts thereof	25%	kg	784.31
		- Other parts and accessories of bodies (including cabs):			
8708.21	00	- - Safety seat belts	25%	kg	784.321
8708.22		-- Front windscreens (windshields), rear windows and other windows specified in Subheading Note 1 to this Chapter:			
8708.22	10	--- For tractors	5%	kg	7843221
8708.22	90	--- Other	25%	kg	784.3222
8708.29	00	- - Other	25%	kg	784.329
		- Brakes and servo-brakes and parts thereof:			
		--- Mounted brake linings:			
8708.30	11	- - - - For tractors (mounted brake linings)	5%	kg	784.331
8708.30	19	- - - Other (mounted brake lining for other vehicles)	25%	kg	784.332
		--- Other:			
8708.30	91	- - - - For tractors	5%	kg	784.3331
8708.30	99	- - - - Other vehicles	25%	kg	784.3399
		- Gear boxes and parts thereof:			
8708.40	10	- - - For tractors	5%	kg	784.341
8708.40	90	- - - Other	25%	kg	784.349
		- Drive-axles with differential, whether or not provided with other transmission components, and non-driving axles; parts thereof:			
8708.50	10	- - - For tractors	5%	kg	784.351
8708.50	90	- - - Other	25%	kg	784.359
		- Road wheels and parts and accessories thereof:			
8708.70	10	- - - For tractors	5%	kg	784.3911
8708.70	90	- - - Other	25%	kg	784.3919



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		- Suspension systems and parts thereof (including shock-absorbers):			
8708.80	10	- - - For tractors	5%	kg	784.3921
8708.80	90	- - - Other	25%	kg	784.3929
		- Other parts and accessories:			
		- - Radiators and parts thereof:			
8708.91	10	- - - For tractors	5%	kg	784.3931
8708.91	90	- - - Other	25%	kg	784.3939
		- - Silencers (mufflers) and exhaust pipes; parts thereof:			
8708.92	10	- - - For tractors	5%	kg	784.3941
8708.92	90	- - - Other	25%	kg	784.3949
		- - Clutches and parts thereof:			
8708.93	10	- - - For tractors	5%	kg	784.3951
8708.93	90	- - - Other	25%	kg	784.3959
		- - Steering wheels, steering columns and steering boxes; parts thereof:			
8708.94	10	- - - For tractors	5%	kg	784.3961
8708.94	90	- - - Other	25%	kg	784.3969
8708.95	00	- - Safety airbags with inflator system; parts thereof	25%	kg	784.397
		- - Other:			
8708.99	30	- - - Compressed Natural Gas (CNG) systems	25%	kg	784.3992
8708.99	40	- - - Other, for tractors	5%	kg	784.3991
8708.99	90	- - - Other	25%	kg	784.3999
<b>87.09</b>		<b>Works trucks, self-propelled, not fitted with lifting or handling equipment, of the type used in factories, warehouses, dock areas or airports for short distance transport of goods; tractors of the type used on railway station platforms; parts of the foregoing vehicles.</b>			
		- Vehicles:			
8709.11	00	- - Electrical	5%	kg & no	774.14
8709.19	00	- - Other	5%	kg & no	774.15
8709.90	00	- Parts	5%	kg	774.19
<b>8710.00</b>	<b>00</b>	<b>Tanks and other armoured fighting vehicles, motorized, whether or not fitted with weapons, and parts of such vehicles.</b>	<b>5%</b>	<b>kg &amp; no</b>	<b>891.11</b>
<b>87.11</b>		<b>Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars.</b>			
		- With internal combustion piston engine of a cylinder capacity not exceeding 50 cc:			
8711.10	10	- - - For the transport of goods	5%	kg & no	785.111
8711.10	90	- - - Other	25%	kg & no	785.119

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		- With internal combustion piston engine of a cylinder capacity exceeding 50 cc but not exceeding 250 cc:			
8711.20	10	- - - For the transport of goods	5%	kg & no	785.131
8711.20	90	- - - Other	25%	kg & no	785.139
		- With internal combustion piston engine of a cylinder capacity exceeding 250 cc but not exceeding 500 cc:			
8711.30	10	- - - For the transport of goods	5%	kg & no	785.151
8711.30	90	- - - Other	25%	kg & no	785.159
		- With internal combustion piston engine of a cylinder capacity exceeding 500 cc but not exceeding 800 cc:			
8711.40	10	- - - For the transport of goods	5%	kg & no	785.161
8711.40	90	- - - Other	25%	kg & no	785.169
		- With internal combustion piston engine of a cylinder capacity exceeding 800 cc:			
8711.50	10	- - - For the transport of goods	5%	kg & no	785.171
8711.50	90	- - - Other	25%	kg & no	785.179
		- With electric motor for propulsion:			
8711.60	10	- - - For the transport of goods	5%	kg & no	785.1911
8711.60	90	- - - Other	25%	kg & no	785.1999
		- Other:			
8711.90	10	- - - For the transport of goods	5%	kg & no	785.191
8711.90	90	- - - Other	25%	kg & no	785.199
<b>87.12</b>		<b>Bicycles and other cycles (including delivery tricycles), not motorised</b>			
8712.00	10	--- For the transport of goods	5%	kg & no	785.21
8712.00	90	- - - Other	25%	kg & no	785.29
<b>87.13</b>		<b>Carriages for disabled persons, whether or not motorized or otherwise mechanically propelled.</b>			
8713.10	00	- Not mechanically propelled	Free	kg & no	785.311
8713.90	00	- Other	Free	kg & no	785.319
<b>87.14</b>		<b>Parts and accessories of vehicles of headings 87.11 to 87.13.</b>			
8714.10	00	- Of motorcycles (including mopeds):	5%	kg	785.359
8714.20	00	- Of carriages for disabled persons	Free	kg	785.36
		- Other:			
8714.91	00	- - Frames and forks, and parts thereof	5%	kg	785.371
8714.92	00	- - Wheel rims and spokes	5%	kg	785.372
8714.93	00	- - Hubs, other than coaster braking hubs and hub brakes, and free-wheel sprocket-wheels	5%	kg	785.373
8714.94	00	- - Brakes, including coaster braking hubs and hub brakes, and parts thereof	5%	kg	785.374
8714.95	00	- - Saddles	Free	kg & no	785.375

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8714.96	00	- - Pedals and crank-gear, and parts thereof	Free	kg	785.376
8714.99	00	- - Other	Free	kg	785.379
<b>8715.00</b>	<b>00</b>	<b>Baby carriages and parts thereof.</b>	<b>Free</b>	<b>kg</b>	<b>894.1</b>
<b>87.16</b>		<b>Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof.</b>			
8716.10	00	- Trailers and semi-trailers of the caravan type, for housing or camping	25%	kg & no	786.1
8716.20	00	- Self-loading or self-unloading trailers and semi-trailers for agricultural purposes	5%	kg & no	786.21
		- Other trailers and semi-trailers for the transport of goods:			
8716.31	00	- - Tanker trailers and tanker semi-trailers	5%	kg & no	786.22
8716.39	00	- - Other	5%	kg & no	786.29
8716.40	00	- Other trailers and semi-trailers	5%	kg & no	786.83
		- Other vehicles:			
8716.80	10	- - - Wheelbarrows	10%	kg & no	786.851
8716.80	90	- - - Other	5%	kg & no	786.859
		- Parts:			
8716.90	10	- - - Of wheelbarrows	10%	kg	786.891
8716.90	90	- - - Other	5%	kg	786.899