



31 Mac 2017  
31 March 2017  
P.U. (A) 92

WARTA KERAJAAN PERSEKUTUAN

*FEDERAL GOVERNMENT  
GAZETTE*

PERINTAH DUTI EKSAIS 2017

*EXCISE DUTIES ORDER 2017*

DISIARKAN OLEH/  
PUBLISHED BY  
JABATAN PEGUAM NEGARA/  
ATTORNEY GENERAL'S CHAMBERS

AKTA EKSAIS 1976

PERINTAH DUTI EKSAIS 2017

PADA menjalankan kuasa yang diberikan oleh subseksyen 6(1) Akta Eksais 1976 [*Akta 176*], Menteri membuat perintah yang berikut:

**Nama dan permulaan kuat kuasa**

1. (1) Perintah ini bolehlah dinamakan **Perintah Duti Eksais 2017**.
- (2) Perintah ini mula berkuat kuasa pada 1 April 2017.

**Duti eksais**

2. Duti eksais hendaklah dilevi ke atas dan dibayar oleh pengilang atau pengimport berkenaan dengan barang-barang yang dikilangkan di Malaysia atau diimport ke dalam Malaysia yang disenaraikan dalam ruang (3) Jadual pada kadar penuh yang dinyatakan dalam ruang (5).

**Pentafsiran kadar-kadar yang ditunjukkan dalam Jadual**

3. Melainkan jika dinyatakan sebaliknya, kadar duti eksais yang dilevi di bawah perenggan 2 hendaklah —

- (a) jika kadar duti eksais yang dilevi itu dinyatakan sebagai peratusan, dikira berdasarkan peratusan nilai barang-barang itu; dan
- (b) jika kadar duti eksais yang dilevi itu dinyatakan sebagai sejumlah wang, dikira berdasarkan jumlah wang yang dinyatakan itu ke atas tiap-tiap unit yang dinyatakan dalam ruang (4) Jadual.

**Rukun-rukun bagi pentafsiran Jadual**

4. Pentafsiran Jadual hendaklah tertakluk kepada prinsip-prinsip dalam Perintah Duti Kastam 2017 [*P.U. (A) 5/2017*].

**Singkatan dan simbol**

5. Singkatan dan simbol yang digunakan dalam Jadual hendaklah mempunyai erti sebagaimana yang ditunjukkan dalam Senarai Singkatan dan Simbol dalam Perintah Duti Kastam 2017.

**Pembatalan**

6. Perintah Duti Eksais 2012 [*P.U. (A) 350/2012*] dibatalkan.

EXCISE ACT 1976

EXCISE DUTIES ORDER 2017

IN exercise of the powers conferred by subsection 6(1) of the Excise Act 1976 [*Act 176*], the Minister makes the following order:

**Citation and commencement**

1. (1) This order may be cited as the **Excise Duties Order 2017**.
- (2) This Order comes into operation on 1 April 2017.

**Excise duties**

2. Excise duties shall be levied on and paid by the manufacturer or importer in respect of goods manufactured in Malaysia or imported into Malaysia listed in column (3) of the Schedule at the full rates specified in column (5).

**Interpretation of rates shown in Schedule**

3. Unless otherwise specified, the rates of excise duties levied under paragraph 2 shall—
  - (a) where the rate of excise duty levied is specified as a percentage, be calculated according to the percentage of the value of the goods; and
  - (b) where the rate of excise duty levied is specified as a sum of money, be calculated according to the the sum of money specified upon every unit specified in column (4) of the Schedule.

**Rules for the interpretation of the Schedule**

4. Interpretation of the Schedule shall be governed by the principles in the Customs Duties Order 2017 [*P.U. (A) 5/2017*].

**Abbreviations and symbols**

5. The abbreviations and symbols used in the Schedule shall have the meaning as shown in the List of Abbreviations and Symbols in the Customs Duties Order 2017.

**Revocation**

6. The Excise Duties Order 2012 [*P.U. (A) 350/2012*] is revoked.

## JADUAL/SCHEDULE

**Chapter 22**  
**Beverages, spirits and vinegar**

Heading (1)	Subheading (2)	Descriptions of goods (3)	Unit of Quantity (4)	Rate of Duty (5)
<b>22.03</b>	<b>2203.00</b>	<b>Beer made from malt.</b>		
		- Stout and porter:		
	2203.00.11 00	- - Of an alcoholic strength by volume not exceeding 5.8% vol.	<i>l</i>	RM175.00 per 100% vol. per litre
	2203.00.19 00	- - Other	<i>l</i>	RM175.00 per 100% vol. per litre
		- Other, including ale:		
	2203.00.91 00	- - Of an alcoholic strength by volume not exceeding 5.8% vol.	<i>l</i>	RM175.00 per 100% vol. per litre
	2203.00.99 00	- - Other	<i>l</i>	RM175.00 per 100% vol. per litre
<b>22.04</b>		<b>Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09.</b>		
	2204.10.00 00	- Sparkling wine	<i>l</i>	RM450.00 per 100% vol. per litre
		- Other wine; grape must with fermentation prevented or arrested by the addition of alcohol:		
	2204.21	- - In containers holding 2 <i>l</i> or less:		
		- - - Wine:		
	2204.21.11 00	- - - - Of an alcoholic strength by volume not exceeding 15% vol.	<i>l</i>	RM150.00 per 100% vol. per litre
	2204.21.12 00	- - - - Of an alcoholic strength by volume exceeding 15% vol. but not exceeding 23% vol.	<i>l</i>	RM150.00 per 100% vol. per litre

Heading (1)	Subheading (2)	Descriptions of goods (3)	Unit of Quantity (4)	Rate of Duty (5)
	2204.21.13 00	- - - - Of an alcoholic strength by volume exceeding 23% vol. - - - Grape must with fermentation prevented or arrested by the addition of alcohol:	<i>l</i>	RM150.00 per 100% vol. per litre
	2204.21.21 00	- - - - Of an alcoholic strength by volume not exceeding 15% vol.	<i>l</i>	RM150.00 per 100% vol. per litre
	2204.21.22 00	- - - - Of an alcoholic strength by volume exceeding 15% vol.	<i>l</i>	RM150.00 per 100% vol. per litre
	2204.22	- - In containers holding more than 2l but not more than 10l: - - - Wine:		
	2204.22.11 00	- - - - Of an alcoholic strength by volume not exceeding 15% vol.	<i>l</i>	RM150.00 per 100% vol. per litre
	2204.22.12 00	- - - - Of an alcoholic strength by volume exceeding 15% vol. but not exceeding 23% vol.	<i>l</i>	RM150.00 per 100% vol. per litre
	2204.22.13 00	- - - - Of an alcoholic strength by volume exceeding 23% vol. - - - Grape must with fermentation prevented or arrested by the addition of alcohol:	<i>l</i>	RM150.00 per 100% vol. per litre
	2204.22.21 00	- - - - Of an alcoholic strength by volume not exceeding 15% vol.	<i>l</i>	RM150.00 per 100% vol. per litre
	2204.22.22 00	- - - - Of an alcoholic strength by volume exceeding 15% vol.	<i>l</i>	RM150.00 per 100% vol. per litre
	2204.29	- - Other: - - - Wine:		
	2204.29.11 00	- - - - Of an alcoholic strength by volume not exceeding 15% vol.	<i>l</i>	RM150.00 per 100% vol. per litre
	2204.29.13 00	- - - - Of an alcoholic strength by volume exceeding 15% vol. but not exceeding 23% vol.	<i>l</i>	RM150.00 per 100% vol. per litre

Heading (1)	Subheading (2)	Descriptions of goods (3)	Unit of Quantity (4)	Rate of Duty (5)	
22.05	2204.29.14 00	- - - - Of an alcoholic strength by volume exceeding 23% vol. - - - Grape must with fermentation prevented or arrested by the addition of alcohol:	<i>l</i>	RM150.00 per 100% vol. per litre	
	2204.29.21 00	- - - - Of an alcoholic strength by volume not exceeding 15% vol.	<i>l</i>	RM150.00 per 100% vol. per litre	
	2204.29.22 00	- - - - Of an alcoholic strength by volume exceeding 15% vol.	<i>l</i>	RM150.00 per 100% vol. per litre	
	2204.30	- Other grape must:			
	2204.30.10 00	- - Of an alcoholic strength by volume not exceeding 15% vol.	<i>l</i>	RM150.00 per 100% vol. per litre	
	2204.30.20 00	- - Of an alcoholic strength by volume exceeding 15% vol.	<i>l</i>	RM150.00 per 100% vol. per litre	
			<b>Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances.</b>		
	2205.10	- In containers holding 2l or less:			
	2205.10.10 00	- - Of an alcoholic strength by volume not exceeding 15% vol.	<i>l</i>	RM150.00 per 100% vol. per litre	
	2205.10.20 00	- - Of an alcoholic strength by volume exceeding 15% vol.	<i>l</i>	RM150.00 per 100% vol. per litre	
	2205.90	- Other:			
	2205.90.10 00	- - Of an alcoholic strength by volume not exceeding 15% vol.	<i>l</i>	RM150.00 per 100% vol. per litre	
	2205.90.20 00	- - Of an alcoholic strength by volume exceeding 15% vol.	<i>l</i>	RM150.00 per 100% vol. per litre	
22.06	2206.00	<b>Other fermented beverages (for example, cider, perry, mead, saké); mixtures of fermented beverages and mixtures of fermented beverages and</b>			

Heading (1)	Subheading (2)	Descriptions of goods (3)	Unit of Quantity (4)	Rate of Duty (5)
		<b>non-alcoholic beverages, not elsewhere specified or included.</b>		
	2206.00.10 00	- Cider and perry	<i>l</i>	RM60.00 per 100% vol. per litre
	2206.00.20 00	- Saké	<i>l</i>	RM60.00 per 100% vol. per litre
		- Coconut palm toddy:		
	2206.00.31 00	- - In container holding 2 <i>l</i> or less	<i>l</i>	RM40.00 per 100% vol. per litre
	2206.00.39 00	- - Other	<i>l</i>	RM40.00 per 100% vol. per litre
		- Shandy:		
	2206.00.41 00	- - Of an alcoholic strength by volume not exceeding 1.14% vol.	<i>l</i>	RM60.00 per 100% vol. per litre
	2206.00.49 00	- - Other	<i>l</i>	RM60.00 per 100% vol. per litre
		- Other:		
	2206.00.91 00	- - Other rice wine (including medicated rice wine)	<i>l</i>	RM60.00 per 100% vol. per litre
	2206.00.99	- - Other:		
	2206.00.99 10	- - - Mead	<i>l</i>	RM40.00 per 100% vol. per litre
	2206.00.99 20	- - - Wines obtained by the fermentation of fruit juices, other than juice of fresh grapes (fig, date or berry wines), or of vegetables juices	<i>l</i>	RM60.00 per 100% vol. per litre
	2206.00.99 90	- - - Other	<i>l</i>	RM40.00 per 100% vol. per litre

Heading (1)	Subheading (2)	Descriptions of goods (3)	Unit of Quantity (4)	Rate of Duty (5)
<b>22.07</b>		<b>Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol. or higher; ethyl alcohol and other spirits, denatured, of any strength.</b>		
	2207.10.00 00	- Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol. or higher	<i>l</i>	RM 22.50 per 100% vol. per litre and 15%
	2207.20	- Ethyl alcohol and other spirits, denatured, of any strength:		
		- - Denatured ethyl alcohol, including methylated spirits:		
	2207.20.11 00	- - - Ethyl alcohol of an alcoholic strength by volume of exceeding 99% vol.	<i>l</i>	RM 1.10 and 15%
	2207.20.19 00	- - - Other	<i>l</i>	RM 1.10 and 15%
2207.20.90 00	- - Other	<i>l</i>	RM 1.10 and 15%	
<b>22.08</b>		<b>Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol.; spirits, liqueurs and other spirituous beverages.</b>		
	2208.20	- Spirits obtained by distilling grape wine or grape marc:		
	2208.20.50 00	- - Brandy	<i>l</i>	RM150.00 per 100% vol. per litre
	2208.20.90 00	- - Other	<i>l</i>	RM150.00 per 100% vol. per litre
	2208.30.00 00	- Whiskies	<i>l</i>	RM150.00 per 100% vol. per litre
2208.40.00 00	- Rum and other spirits obtained by distilling fermented sugar-cane products	<i>l</i>	RM150.00 per 100% vol. per litre	

Heading (1)	Subheading (2)	Descriptions of goods (3)	Unit of Quantity (4)	Rate of Duty (5)
	2208.50.00 00	- Gin and Geneva	<i>l</i>	RM150.00 per 100% vol. per litre
	2208.60.00 00	- Vodka	<i>l</i>	RM150.00 per 100% vol. per litre
	2208.70	- Liqueurs and cordials:		
	2208.70.10 00	- - Of an alcoholic strength by volume not exceeding 57% vol.	<i>l</i>	RM60.00 per 100% vol. per litre
	2208.70.90 00	- - Other	<i>l</i>	RM60.00 per 100% vol. per litre
	2208.90	- Other:		
	2208.90.10 00	- - Medicated samsu of an alcoholic strength by volume not exceeding 40% vol.	<i>l</i>	RM60.00 per 100% vol. per litre
	2208.90.20 00	- - Medicated samsu of an alcoholic strength by volume exceeding 40% vol.	<i>l</i>	RM60.00 per 100% vol. per litre
	2208.90.30 00	- - Other samsu of an alcoholic strength by volume not exceeding 40% vol.	<i>l</i>	RM60.00 per 100% vol. per litre
	2208.90.40 00	- - Other samsu of an alcoholic strength by volume exceeding 40% vol.	<i>l</i>	RM60.00 per 100% vol. per litre
	2208.90.50 00	- - Arrack or pineapple spirit of an alcoholic strength by volume not exceeding 40% vol.	<i>l</i>	RM60.00 per 100% vol. per litre
	2208.90.60 00	- - Arrack or pineapple spirit of an alcoholic strength by volume exceeding 40% vol.	<i>l</i>	RM60.00 per 100% vol. per litre
	2208.90.70 00	- - Bitters and similar beverages of an alcoholic strength not exceeding 57% vol.	<i>l</i>	RM40.00 per 100% vol. per litre
	2208.90.80 00	- - Bitters and similar beverages of an alcoholic strength exceeding 57% vol.	<i>l</i>	RM40.00 per 100% vol. per litre

Heading (1)	Subheading (2)	Descriptions of goods (3)	Unit of Quantity (4)	Rate of Duty (5)
		- - Other:		
	2208.90.91 00	- - - Of an alcoholic strength by volume not exceeding 1.14% vol.	<i>l</i>	RM60.00 per 100% vol. per litre
	2208.90.99 00	- - - Other	<i>l</i>	RM60.00 per 100% vol. per litre

**Chapter 24**  
**Tobacco and manufactured tobacco substitutes**

Heading (1)	Subheading (2)	Descriptions of goods (3)	Unit of Quantity (4)	Rate of Duty (5)
<b>24.02</b>		<b>Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes.</b>		
	2402.10.00 00	- Cigars, cheroots and cigarillos, containing tobacco	kg	RM400.00
	2402.20	- Cigarettes containing tobacco:		
	2402.20.10 00	- - Beedies	kg	RM7.50 and 5%
	2402.20.20 00	- - Clove cigarettes	kg	RM0.40 per stk
	2402.20.90 00	- - Other	kg	RM0.40 per stk
	2402.90	- Other:		
	2402.90.10 00	- - Cigars, cheroots and cigarillos of tobacco substitutes	kg	RM400.00
	2402.90.20 00	- - Cigarettes of tobacco substitutes	kg	RM0.40 per stk
<b>24.03</b>		<b>Other manufactured tobacco and manufactured tobacco substitutes; "homogenised" or "reconstituted" tobacco; tobacco extracts and essences.</b>		
		- Smoking tobacco, whether or not containing tobacco substitutes in any		

Heading (1)	Subheading (2)	Descriptions of goods (3)	Unit of Quantity (4)	Rate of Duty (5)
		proportion:		
	2403.11.00	- - Water pipe tobacco specified in Subheading Note 1 to Chapter 24 of the Customs Duties Order 2017:		
	2403.11.00 10	- - - Packed for retail sale	kg	RM27.00 and 5%
	2403.11.00 90	- - - Other	kg	RM15.00 and 5%
	2403.19	- - Other:		
		- - - Packed for retail sale:		
	2403.19.11 00	- - - - Ang Hoon	kg	RM27.00 and 5%
	2403.19.19 00	- - - - Other	kg	RM27.00 and 5%
	2403.19.20	- - - Other manufactured tobacco for the manufacture of cigarettes:		
	2403.19.20 90	- - - - Other	kg	RM15.00 and 5%
		- - - Other:		
	2403.19.91 00	- - - - Ang Hoon	kg	RM15.00 and 5%
	2403.19.99 00	- - - - Other	kg	RM15.00 and 5%
		- Other:		
	2403.91	- - "Homogenised" or "reconstituted" tobacco:		
	2403.91.10 00	- - - Packed for retail sale	kg	RM27.00 and 5%
	2403.99	- - Other:		
	2403.99.40 00	- - - Snuff, whether or not dry	kg	RM27.00 and 5%

**Chapter 87**  
**Vehicles other than railway or tramway rolling-stock, and parts and accessories thereof**

Heading (1)	Subheading (2)	Descriptions of goods (3)	Unit of Quantity (4)	Rate of Duty (5)
<b>87.03</b>		<p><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></p> <p>- Other vehicles, with only spark-ignition internal combustion reciprocating piston engine:</p>		
	8703.21	- - Of a cylinder capacity not exceeding 1,000cc:		
		- - - Other:		
	8703.21.42 00	- - - - All-Terrain Vehicles (ATV)	u	65%
	8703.21.45	- - - - Sedan:		
	8703.21.45 10	- - - - - New	u	75%
	8703.21.45 90	- - - - - Other	u	75%
		- - - - Other motor cars (including station wagons and sports cars, but not including vans):		
	8703.21.51	- - - - - Of four-wheel drive:		
	8703.21.51 10	- - - - - - New	u	75%
	8703.21.51 90	- - - - - - Other	u	75%
	8703.21.59	- - - - - Other:		
	8703.21.59 10	- - - - - - New	u	75%
	8703.21.59 90	- - - - - - Other	u	75%
	8703.21.90	- - - - Other:		
	8703.21.90 10	- - - - - New	u	65%
	8703.21.90 90	- - - - - Other	u	65%

Heading (1)	Subheading (2)	Descriptions of goods (3)	Unit of Quantity (4)	Rate of Duty (5)
	8703.22	- - Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500cc:  - - - Other:		
	8703.22.42 00	- - - - All-Terrain Vehicles (ATV)	u	65%
	8703.22.44 00	- - - - Hearses	u	65%
	8703.22.45 00	- - - - Prison vans	u	65%
	8703.22.47	- - - - Sedan:		
	8703.22.47 10	- - - - - New	u	75%
	8703.22.47 90	- - - - - Other  - - - - Other motor cars (including station wagons and sports cars, but not including vans):	u	75%
	8703.22.51	- - - - - Of four-wheel drive:		
	8703.22.51 10	- - - - - - New	u	75%
	8703.22.51 90	- - - - - - Other	u	75%
	8703.22.59	- - - - - Other:		
	8703.22.59 10	- - - - - - New	u	75%
	8703.22.59 90	- - - - - - Other	u	75%
	8703.22.90	- - - - Other:		
	8703.22.90 10	- - - - - New	u	65%
	8703.22.90 90	- - - - - Other	u	65%
	8703.23	- - Of a cylinder capacity exceeding 1,500 cc but not exceeding 3,000 cc:  - - - Other:		
	8703.23.52	- - - - Hearses:		
	8703.23.52 10	- - - - - Of a cylinder capacity exceeding 1,500cc but not exceeding 1,800cc	u	65%

Heading (1)	Subheading (2)	Descriptions of goods (3)	Unit of Quantity (4)	Rate of Duty (5)
	8703.23.52 20	- - - - - Of a cylinder capacity exceeding 1,800cc but not exceeding 2,000cc	u	75%
	8703.23.52 30	- - - - - Of a cylinder capacity exceeding 2,000cc but not exceeding 2,500cc	u	90%
	8703.23.52 40	- - - - - Of a cylinder capacity exceeding 2,500cc	u	105%
	8703.23.53	- - - - - Prison vans:		
	8703.23.53 10	- - - - - Of a cylinder capacity exceeding 1,500cc but not exceeding 1,800cc	u	65%
	8703.23.53 20	- - - - - Of a cylinder capacity exceeding 1,800cc but not exceeding 2,000cc	u	75%
	8703.23.53 30	- - - - - Of a cylinder capacity exceeding 2,000cc but not exceeding 2,500cc	u	90%
	8703.23.53 40	- - - - - Of a cylinder capacity exceeding 2,500cc	u	105%
		- - - - - Sedan:		
	8703.23.55	- - - - - Of a cylinder capacity exceeding 1,500cc but not exceeding 1,800cc:		
	8703.23.55 10	- - - - - - New	u	75%
	8703.23.55 90	- - - - - - Other	u	75%
	8703.23.56	- - - - - Of a cylinder capacity exceeding 1,800cc but not exceeding 2,000cc:		
	8703.23.56 10	- - - - - - New	u	80%
	8703.23.56 90	- - - - - - Other	u	80%
	8703.23.57	- - - - - Of a cylinder capacity exceeding 2,000cc but not exceeding 2,500cc:		

Heading (1)	Subheading (2)	Descriptions of goods (3)	Unit of Quantity (4)	Rate of Duty (5)
	8703.23.57 10	- - - - - New	u	90%
	8703.23.57 90	- - - - - Other	u	90%
	8703.23.58	- - - - - Of a cylinder capacity exceeding 2,500cc:		
	8703.23.58 10	- - - - - New	u	105%
	8703.23.58 90	- - - - - Other	u	105%
		- - - - - Other motor cars (including station wagons and sports cars, but not including vans), of four-wheel drive:		
	8703.23.61	- - - - - Of a cylinder capacity exceeding 1,500cc but not exceeding 1,800cc:		
	8703.23.61 10	- - - - - New	u	75%
	8703.23.61 90	- - - - - Other	u	75%
	8703.23.62	- - - - - Of a cylinder capacity exceeding 1,800cc but not exceeding 2,000cc:		
	8703.23.62 10	- - - - - New	u	80%
	8703.23.62 90	- - - - - Other	u	80%
	8703.23.63	- - - - - Of a cylinder capacity exceeding 2,000cc but not exceeding 2,500cc:		
	8703.23.63 10	- - - - - New	u	90%
	8703.23.63 90	- - - - - Other	u	90%
	8703.23.64	- - - - - Of a cylinder capacity exceeding 2,500cc:		
	8703.23.64 10	- - - - - New	u	105%
	8703.23.64 90	- - - - - Other	u	105%
		- - - - - Other motor cars (including station wagons and sports cars,		

Heading (1)	Subheading (2)	Descriptions of goods (3)	Unit of Quantity (4)	Rate of Duty (5)
		but not including vans), not of four-wheel drive:		
	8703.23.65	- - - - - Of a cylinder capacity exceeding 1,500cc but not exceeding 1,800cc:		
	8703.23.65 10	- - - - - - New	u	75%
	8703.23.65 90	- - - - - - Other	u	75%
	8703.23.66	- - - - - Of a cylinder capacity exceeding 1,800cc but not exceeding 2,000cc:		
	8703.23.66 10	- - - - - - New	u	80%
	8703.23.66 90	- - - - - - Other	u	80%
	8703.23.67	- - - - - Of a cylinder capacity exceeding 2,000cc but not exceeding 2,500cc:		
	8703.23.67 10	- - - - - - New	u	90%
	8703.23.67 90	- - - - - - Other	u	90%
	8703.23.68	- - - - - Of a cylinder capacity exceeding 2,500cc:		
	8703.23.68 10	- - - - - - New	u	105%
	8703.23.68 90	- - - - - - Other	u	105%
		- - - - - Other:		
	8703.23.71	- - - - - Of a cylinder capacity exceeding 1,500cc but not exceeding 1,800cc:		
	8703.23.71 10	- - - - - - New	u	65%
	8703.23.71 90	- - - - - - Other	u	65%
	8703.23.72	- - - - - Of a cylinder capacity exceeding 1,800cc but not exceeding 2,000cc:		
	8703.23.72 10	- - - - - - New	u	75%

Heading (1)	Subheading (2)	Descriptions of goods (3)	Unit of Quantity (4)	Rate of Duty (5)
	8703.23.72 90	- - - - - Other	u	75%
	8703.23.73	- - - - - Of a cylinder capacity exceeding 2,000cc but not exceeding 2,500cc:		
	8703.23.73 10	- - - - - New	u	90%
	8703.23.73 90	- - - - - Other	u	90%
	8703.23.74	- - - - - Of a cylinder capacity exceeding 2,500cc:		
	8703.23.74 10	- - - - - New	u	105%
	8703.23.74 90	- - - - - Other	u	105%
	8703.24	- - Of a cylinder capacity exceeding 3,000cc:  - - - Other:		
	8703.24.42 00	- - - - Hearses	u	105%
	8703.24.43 00	- - - - Prison vans  - - - - Sedan:	u	105%
	8703.24.45	- - - - - Of four-wheel drive:		
	8703.24.45 10	- - - - - New	u	105%
	8703.24.45 90	- - - - - Other	u	105%
	8703.24.49	- - - - - Other:		
	8703.24.49 10	- - - - - New	u	105%
	8703.24.49 90	- - - - - Other  - - - - Other motor cars (including station wagons and sports cars, but not including vans):	u	105%
	8703.24.51	- - - - - Of four-wheel drive:		
	8703.24.51 10	- - - - - New	u	105%
	8703.24.51 90	- - - - - Other	u	105%

Heading (1)	Subheading (2)	Descriptions of goods (3)	Unit of Quantity (4)	Rate of Duty (5)
	8703.24.59	- - - - - Other:		
	8703.24.59 10	- - - - - - New	u	105%
	8703.24.59 90	- - - - - - Other	u	105%
		- - - - - Other:		
	8703.24.61	- - - - - Of four-wheel drive:		
	8703.24.61 10	- - - - - - New	u	105%
	8703.24.61 90	- - - - - - Other	u	105%
	8703.24.69	- - - - - Other:		
	8703.24.69 10	- - - - - - New	u	105%
	8703.24.69 90	- - - - - - Other	u	105%
		- Other vehicles, with only compression-ignition internal combustion piston engine (diesel or semi-diesel):		
	8703.31	- - Of a cylinder capacity not exceeding 1,500 cc:		
		- - - Other:		
	8703.31.42 00	- - - - All-Terrain Vehicles (ATV)	u	65%
	8703.31.44 00	- - - - Hearses	u	65%
	8703.31.45 00	- - - - Prison vans	u	65%
	8703.31.47	- - - - Sedan:		
	8703.31.47 10	- - - - - New	u	75%
	8703.31.47 90	- - - - - Other	u	75%
		- - - - Other motor cars (including station wagons and sports cars, but not including vans):		
	8703.31.51	- - - - - Of four-wheel drive:		
	8703.31.51 10	- - - - - - New	u	75%

Heading (1)	Subheading (2)	Descriptions of goods (3)	Unit of Quantity (4)	Rate of Duty (5)
	8703.31.51 90	- - - - - Other	u	75%
	8703.31.59	- - - - - Other:		
	8703.31.59 10	- - - - - New	u	75%
	8703.31.59 90	- - - - - Other	u	75%
	8703.31.90	- - - - - Other:		
	8703.31.90 10	- - - - - New	u	65%
	8703.31.90 90	- - - - - Other	u	65%
	8703.32	- - Of a cylinder capacity exceeding 1,500cc but not exceeding 2,500cc:  - - - Other:		
	8703.32.52 00	- - - - Hearses	u	90%
	8703.32.53 00	- - - - Prison vans  - - - - Sedan:	u	90%
	8703.32.61	- - - - - Of a cylinder capacity exceeding 1,500cc but not exceeding 1,800cc:		
	8703.32.61 10	- - - - - New	u	75%
	8703.32.61 90	- - - - - Other	u	75%
	8703.32.62	- - - - - Of a cylinder capacity exceeding 1,800cc but not exceeding 2,000cc:		
	8703.32.62 10	- - - - - New	u	80%
	8703.32.62 90	- - - - - Other	u	80%
	8703.32.63	- - - - - Of a cylinder capacity exceeding 2,000cc:		
	8703.32.63 10	- - - - - New	u	90%
	8703.32.63 90	- - - - - Other	u	90%
		- - - - Other motor cars (including		

Heading (1)	Subheading (2)	Descriptions of goods (3)	Unit of Quantity (4)	Rate of Duty (5)
		station wagons and sports cars, but not including vans), of four- wheel drive:		
	8703.32.71	- - - - - Of a cylinder capacity exceeding 1,500cc but not exceeding 1,800cc:		
	8703.32.71 10	- - - - - - New	u	75%
	8703.32.71 90	- - - - - - Other	u	75%
	8703.32.72	- - - - - Of a cylinder capacity exceeding 1,800cc but not exceeding 2,000cc:		
	8703.32.72 10	- - - - - - New	u	80%
	8703.32.72 90	- - - - - - Other	u	80%
	8703.32.73	- - - - - Of a cylinder capacity exceeding 2,000cc:		
	8703.32.73 10	- - - - - - New	u	90%
	8703.32.73 90	- - - - - - Other	u	90%
		- - - - - Other motor cars (including station wagons and sports cars, but not including vans), not of four-wheel drive:		
	8703.32.74	- - - - - Of a cylinder capacity exceeding 1,500cc but not exceeding 1,800cc:		
	8703.32.74 10	- - - - - - New	u	75%
	8703.32.74 90	- - - - - - Other	u	75%
	8703.32.75	- - - - - Of a cylinder capacity exceeding 1,800cc but not exceeding 2,000cc:		
	8703.32.75 10	- - - - - - New	u	80%
	8703.32.75 90	- - - - - - Other	u	80%
	8703.32.76	- - - - - Of a cylinder capacity		

Heading (1)	Subheading (2)	Descriptions of goods (3)	Unit of Quantity (4)	Rate of Duty (5)
		exceeding 2,000cc:		
	8703.32.76 10	- - - - - New	u	90%
	8703.32.76 90	- - - - - Other	u	90%
		- - - - - Other:		
	8703.32.81	- - - - - Of a cylinder capacity exceeding 1,500cc but not exceeding 1,800cc:		
	8703.32.81 10	- - - - - New	u	65%
	8703.32.81 90	- - - - - Other	u	65%
	8703.32.82	- - - - - Of a cylinder capacity exceeding 1,800cc but not exceeding 2,000cc:		
	8703.32.82 10	- - - - - New	u	75%
	8703.32.82 90	- - - - - Other	u	75%
	8703.32.83	- - - - - Of a cylinder capacity exceeding 2,000cc:		
	8703.32.83 10	- - - - - New	u	90%
	8703.32.83 90	- - - - - Other	u	90%
	8703.33	- - Of a cylinder capacity exceeding 2,500cc:		
		- - - Other:		
	8703.33.52 00	- - - - Hearses	u	105%
	8703.33.53 00	- - - - Prison vans	u	105%
		- - - - Sedan:		
	8703.33.61	- - - - - Of a cylinder capacity exceeding 2,500cc but not exceeding 3,000cc:		
	8703.33.61 10	- - - - - New	u	105%
	8703.33.61 90	- - - - - Other	u	105%

Heading (1)	Subheading (2)	Descriptions of goods (3)	Unit of Quantity (4)	Rate of Duty (5)
	8703.33.62	- - - - - Of a cylinder capacity exceeding 3,000cc:		
	8703.33.62 10	- - - - - - New	u	105%
	8703.33.62 90	- - - - - - Other	u	105%
		- - - - - Other motor cars (including station wagons and sports cars, but not including vans), of four-wheel-drive:		
	8703.33.71	- - - - - Of a cylinder capacity exceeding 2,500cc but not exceeding 3,000cc:		
	8703.33.71 10	- - - - - - New	u	105%
	8703.33.71 90	- - - - - - Other	u	105%
	8703.33.72	- - - - - Of a cylinder capacity exceeding 3,000cc:		
	8703.33.72 10	- - - - - - New	u	105%
	8703.33.72 90	- - - - - - Other	u	105%
	8703.33.80	- - - - - Other motor cars (including station wagons and sports cars, but not including vans), not of four-wheel-drive:		
	8703.33.80 10	- - - - - - New	u	105%
	8703.33.80 90	- - - - - - Other	u	105%
	8703.33.90	- - - - - Other:		
	8703.33.90 10	- - - - - - New	u	105%
	8703.33.90 90	- - - - - - Other	u	105%
	8703.40	- Other vehicles, with both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion, other than those capable of being charged by plugging to external source of electric power:		

Heading (1)	Subheading (2)	Descriptions of goods (3)	Unit of Quantity (4)	Rate of Duty (5)
		- - Other:		
		- - - All-Terrain Vehicles (ATV):		
	8703.40.32 00	- - - - Of a cylinder capacity not exceeding 1,000cc	u	65%
	8703.40.33 00	- - - - Of a cylinder capacity exceeding 1,000cc	u	65%
		- - - Hearses:		
	8703.40.41 00	- - - - Of a cylinder capacity not exceeding 1,000cc	u	65%
	8703.40.42 00	- - - - Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500cc	u	65%
	8703.40.43 00	- - - - Of a cylinder capacity exceeding 1,500cc but not exceeding 1,800cc	u	65%
	8703.40.44 00	- - - - Of a cylinder capacity exceeding 1,800cc but not exceeding 2,000cc	u	75%
	8703.40.45 00	- - - - Of a cylinder capacity exceeding 2,000cc but not exceeding 2,500cc	u	90%
	8703.40.46 00	- - - - Of a cylinder capacity exceeding 2,500cc but not exceeding 3,000cc	u	105%
	8703.40.47 00	- - - - Of a cylinder capacity exceeding 3,000cc	u	105%
		- - - Prison vans:		
	8703.40.51 00	- - - - Of a cylinder capacity not exceeding 1,000cc	u	65%
	8703.40.52 00	- - - - Of a cylinder capacity exceeding 1,000cc but not exceeding 1,500cc	u	65%
	8703.40.53 00	- - - - Of a cylinder capacity exceeding 1,500cc but not exceeding	u	65%

Heading (1)	Subheading (2)	Descriptions of goods (3)	Unit of Quantity (4)	Rate of Duty (5)
		1,800cc		
	8703.40.54 00	- - - - Of a cylinder capacity exceeding 1,800cc but not exceeding 3,000cc	u	90%
	8703.40.55 00	- - - - Of a cylinder capacity exceeding 3,000cc	u	105%
		- - - Sedan:		
	8703.40.61	- - - - Of a cylinder capacity not exceeding 1,000cc:		
	8703.40.61 10	- - - - - New	u	75%
	8703.40.61 90	- - - - - Other	u	75%
	8703.40.62	- - - - Of a cylinder capacity exceeding 1,000cc but not exceeding 1,500cc:		
	8703.40.62 10	- - - - - New	u	75%
	8703.40.62 90	- - - - - Other	u	75%
	8703.40.63	- - - - Of a cylinder capacity exceeding 1,500cc but not exceeding 1,800cc:		
	8703.40.63 10	- - - - - New	u	75%
	8703.40.63 90	- - - - - Other	u	75%
	8703.40.64	- - - - Of a cylinder capacity exceeding 1,800cc but not exceeding 2,000cc:		
	8703.40.64 10	- - - - - New	u	80%
	8703.40.64 90	- - - - - Other	u	80%
	8703.40.65	- - - - Of a cylinder capacity exceeding 2,000cc but not exceeding 2,500cc:		
	8703.40.65 10	- - - - - New	u	90%
	8703.40.65 90	- - - - - Other	u	90%

Heading (1)	Subheading (2)	Descriptions of goods (3)	Unit of Quantity (4)	Rate of Duty (5)
	8703.40.66	- - - - Of a cylinder capacity exceeding 2,500cc but not exceeding 3,000cc:		
	8703.40.66 10	- - - - - New	u	105%
	8703.40.66 90	- - - - - Other	u	105%
	8703.40.67	- - - - Of a cylinder capacity exceeding 3,000cc, of four-wheel drive:		
	8703.40.67 10	- - - - - New	u	105%
	8703.40.67 90	- - - - - Other	u	105%
	8703.40.68	- - - - Of a cylinder capacity exceeding 3,000cc, not of four-wheel drive:		
	8703.40.68 10	- - - - - New	u	105%
	8703.40.68 90	- - - - - Other	u	105%
		- - - Other motor cars (including station wagons and sports cars, but not including vans), of four wheel drive:		
	8703.40.71	- - - - Of a cylinder capacity not exceeding 1,000cc:		
	8703.40.71 10	- - - - - New	u	75%
	8703.40.71 90	- - - - - Other	u	75%
	8703.40.72	- - - - Of a cylinder capacity exceeding 1,000cc but not exceeding 1,500cc:		
	8703.40.72 10	- - - - - New	u	75%
	8703.40.72 90	- - - - - Other	u	75%
	8703.40.73	- - - - Of a cylinder capacity exceeding 1,500cc but not exceeding 1,800cc:		
	8703.40.73 10	- - - - - New	u	75%
	8703.40.73 90	- - - - - Other	u	75%

Heading (1)	Subheading (2)	Descriptions of goods (3)	Unit of Quantity (4)	Rate of Duty (5)
	8703.40.74	- - - - Of a cylinder capacity exceeding 1,800cc but not exceeding 2,000cc:		
	8703.40.74 10	- - - - - New	u	80%
	8703.40.74 90	- - - - - Other	u	80%
	8703.40.75	- - - - Of a cylinder capacity exceeding 2,000cc but not exceeding 2,500cc:		
	8703.40.75 10	- - - - - New	u	90%
	8703.40.75 90	- - - - - Other	u	90%
	8703.40.76	- - - - Of a cylinder capacity exceeding 2,500cc but not exceeding 3,000cc:		
	8703.40.76 10	- - - - - New	u	105%
	8703.40.76 90	- - - - - Other	u	105%
	8703.40.77	- - - - Of a cylinder capacity exceeding 3,000cc:		
	8703.40.77 10	- - - - - New	u	105%
	8703.40.77 90	- - - - - Other	u	105%
		- - - Other motor cars (including station wagons and sports cars, but not including vans), not of four-wheel drive:		
	8703.40.81	- - - - Of a cylinder capacity not exceeding 1,000cc:		
	8703.40.81 10	- - - - - New	u	75%
	8703.40.81 90	- - - - - Other	u	75%
	8703.40.82	- - - - Of a cylinder capacity exceeding 1,000cc but not exceeding 1,500cc:		
	8703.40.82 10	- - - - - New	u	75%

Heading (1)	Subheading (2)	Descriptions of goods (3)	Unit of Quantity (4)	Rate of Duty (5)
	8703.40.82 90	- - - - - Other	u	75%
	8703.40.83	- - - - - Of a cylinder capacity exceeding 1,500cc but not exceeding 1,800cc:		
	8703.40.83 10	- - - - - New	u	75%
	8703.40.83 90	- - - - - Other	u	75%
	8703.40.84	- - - - - Of a cylinder capacity exceeding 1,800cc but not exceeding 2,000cc:		
	8703.40.84 10	- - - - - New	u	80%
	8703.40.84 90	- - - - - Other	u	80%
	8703.40.85	- - - - - Of a cylinder capacity exceeding 2,000cc but not exceeding 2,500cc:		
	8703.40.85 10	- - - - - New	u	90%
	8703.40.85 90	- - - - - Other	u	90%
	8703.40.86	- - - - - Of a cylinder capacity exceeding 2,500cc but not exceeding 3,000cc:		
	8703.40.86 10	- - - - - New	u	105%
	8703.40.86 90	- - - - - Other	u	105%
	8703.40.87	- - - - - Of a cylinder capacity exceeding 3,000cc:		
	8703.40.87 10	- - - - - New	u	105%
	8703.40.87 90	- - - - - Other	u	105%
		- - - Other:		
	8703.40.91	- - - - - Of a cylinder capacity not exceeding 1,000cc:		
	8703.40.91 10	- - - - - New	u	65%
	8703.40.91 90	- - - - - Other	u	65%

Heading (1)	Subheading (2)	Descriptions of goods (3)	Unit of Quantity (4)	Rate of Duty (5)
	8703.40.92	- - - - Of a cylinder capacity exceeding 1,000cc but not exceeding 1,500cc:		
	8703.40.92 10	- - - - - New	u	65%
	8703.40.92 90	- - - - - Other	u	65%
	8703.40.93	- - - - Of a cylinder capacity exceeding 1,500cc but not exceeding 1,800cc:		
	8703.40.93 10	- - - - - New	u	65%
	8703.40.93 90	- - - - - Other	u	65%
	8703.40.94	- - - - Of a cylinder capacity exceeding 1,800cc but not exceeding 2,000cc:		
	8703.40.94 10	- - - - - New	u	75%
	8703.40.94 90	- - - - - Other	u	75%
	8703.40.95	- - - - Of a cylinder capacity exceeding 2,000cc but not exceeding 2,500cc:		
	8703.40.95 10	- - - - - New	u	90%
	8703.40.95 90	- - - - - Other	u	90%
	8703.40.96	- - - - Of a cylinder capacity exceeding 2,500cc but not exceeding 3,000cc:		
	8703.40.96 10	- - - - - New	u	105%
	8703.40.96 90	- - - - - Other	u	105%
	8703.40.97	- - - - Of a cylinder capacity exceeding 3,000cc, of four-wheel drive:		
	8703.40.97 10	- - - - - New	u	105%
	8703.40.97 90	- - - - - Other	u	105%
	8703.40.98	- - - - Of a cylinder capacity exceeding 3,000cc, not of four-wheel drive:		

Heading (1)	Subheading (2)	Descriptions of goods (3)	Unit of Quantity (4)	Rate of Duty (5)
	8703.40.98 10	- - - - - New	u	105%
	8703.40.98 90	- - - - - Other	u	105%
	8703.50	- Other vehicles, with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion, other than those capable of being charged by plugging to external source of electric power:  - - Other:  - - - All-Terrain Vehicles (ATV):		
	8703.50.32 00	- - - - Of a cylinder capacity not exceeding 1,000cc	u	65%
	8703.50.33 00	- - - - Of a cylinder capacity exceeding 1,000cc	u	65%
		- - - Hearses:		
	8703.50.41 00	- - - - Of a cylinder capacity not exceeding 1,000cc	u	65%
	8703.50.42 00	- - - - Of a cylinder capacity exceeding 1,000cc but not exceeding 1,500cc	u	65%
	8703.50.43 00	- - - - Of a cylinder capacity exceeding 1,500cc but not exceeding 1,800cc	u	65%
	8703.50.44 00	- - - - Of a cylinder capacity exceeding 1,800cc but not exceeding 2,000cc	u	75%
	8703.50.45 00	- - - - Of a cylinder capacity exceeding 2,000cc but not exceeding 2,500cc	u	90%
	8703.50.46 00	- - - - Of a cylinder capacity exceeding 2,500cc but not exceeding 3,000cc	u	105%
	8703.50.47 00	- - - - Of a cylinder capacity exceeding 3,000cc	u	105%

Heading (1)	Subheading (2)	Descriptions of goods (3)	Unit of Quantity (4)	Rate of Duty (5)
		- - - Prison vans:		
	8703.50.51 00	- - - - Of a cylinder capacity not exceeding 1,000cc	u	65%
	8703.50.52 00	- - - - Of a cylinder capacity exceeding 1,000cc but not exceeding 1,500cc	u	65%
	8703.50.53 00	- - - - Of a cylinder capacity exceeding 1,500cc but not exceeding 1,800cc	u	65%
	8703.50.54 00	- - - - Of a cylinder capacity exceeding 1,800cc but not exceeding 2,500cc	u	90%
	8703.50.55 00	- - - - Of a cylinder capacity exceeding 2,500cc	u	105%
		- - - Sedan:		
	8703.50.61	- - - - Of a cylinder capacity not exceeding 1,000cc:		
	8703.50.61 10	- - - - - New	u	75%
	8703.50.61 90	- - - - - Other	u	75%
	8703.50.62	- - - - Of a cylinder capacity exceeding 1,000cc but not exceeding 1,500cc:		
	8703.50.62 10	- - - - - New	u	75%
	8703.50.62 90	- - - - - Other	u	75%
	8703.50.63	- - - - Of a cylinder capacity exceeding 1,500cc but not exceeding 1,800cc:		
	8703.50.63 10	- - - - - New	u	75%
	8703.50.63 90	- - - - - Other	u	75%
	8703.50.64	- - - - Of a cylinder capacity exceeding 1,800cc but not exceeding 2,000cc:		

Heading (1)	Subheading (2)	Descriptions of goods (3)	Unit of Quantity (4)	Rate of Duty (5)
	8703.50.64 10	- - - - - New	u	80%
	8703.50.64 90	- - - - - Other	u	80%
	8703.50.65	- - - - - Of a cylinder capacity exceeding 2,000cc but not exceeding 2,500cc:		
	8703.50.65 10	- - - - - New	u	90%
	8703.50.65 90	- - - - - Other	u	90%
	8703.50.66	- - - - - Of a cylinder capacity exceeding 2,500cc but not exceeding 3,000cc:		
	8703.50.66 10	- - - - - New	u	105%
	8703.50.66 90	- - - - - Other	u	105%
	8703.50.67	- - - - - Of a cylinder capacity exceeding 3,000cc:		
	8703.50.67 10	- - - - - New	u	105%
	8703.50.67 90	- - - - - Other	u	105%
		- - - Other motor cars (including station wagons and sports cars, but not including vans), of four wheel drive:		
	8703.50.71	- - - - - Of a cylinder capacity not exceeding 1,000cc:		
	8703.50.71 10	- - - - - New	u	75%
	8703.50.71 90	- - - - - Other	u	75%
	8703.50.72	- - - - - Of a cylinder capacity exceeding 1,000cc but not exceeding 1,500cc:		
	8703.50.72 10	- - - - - New	u	75%
	8703.50.72 90	- - - - - Other	u	75%
	8703.50.73	- - - - - Of a cylinder capacity exceeding 1,500cc but not exceeding		

Heading (1)	Subheading (2)	Descriptions of goods (3)	Unit of Quantity (4)	Rate of Duty (5)
		1,800cc:		
	8703.50.73 10	- - - - - New	u	75%
	8703.50.73 90	- - - - - Other	u	75%
	8703.50.74	- - - - - Of a cylinder capacity exceeding 1,800cc but not exceeding 2,000cc:		
	8703.50.74 10	- - - - - New	u	80%
	8703.50.74 90	- - - - - Other	u	80%
	8703.50.75	- - - - - Of a cylinder capacity exceeding 2,000cc but not exceeding 2,500cc:		
	8703.50.75 10	- - - - - New	u	90%
	8703.50.75 90	- - - - - Other	u	90%
	8703.50.76	- - - - - Of a cylinder capacity exceeding 2,500cc but not exceeding 3,000cc:		
	8703.50.76 10	- - - - - New	u	105%
	8703.50.76 90	- - - - - Other	u	105%
	8703.50.77	- - - - - Of a cylinder capacity exceeding 3,000cc:		
	8703.50.77 10	- - - - - New	u	105%
	8703.50.77 90	- - - - - Other	u	105%
		- - - - - Other motor cars (including station wagons and sports cars, but not including vans), not of four-wheel drive:		
	8703.50.81	- - - - - Of a cylinder capacity not exceeding 1,000cc:		
	8703.50.81 10	- - - - - New	u	75%
	8703.50.81 90	- - - - - Other	u	75%

Heading (1)	Subheading (2)	Descriptions of goods (3)	Unit of Quantity (4)	Rate of Duty (5)
	8703.50.82	- - - - Of a cylinder capacity exceeding 1,000cc but not exceeding 1,500cc:		
	8703.50.82 10	- - - - - New	u	75%
	8703.50.82 90	- - - - - Other	u	75%
	8703.50.83	- - - - Of a cylinder capacity exceeding 1,500cc but not exceeding 1,800cc:		
	8703.50.83 10	- - - - - New	u	75%
	8703.50.83 90	- - - - - Other	u	75%
	8703.50.84	- - - - Of a cylinder capacity exceeding 1,800cc but not exceeding 2,000cc:		
	8703.50.84 10	- - - - - New	u	80%
	8703.50.84 90	- - - - - Other	u	80%
	8703.50.85	- - - - Of a cylinder capacity exceeding 2,000cc but not exceeding 2,500cc:		
	8703.50.85 10	- - - - - New	u	90%
	8703.50.85 90	- - - - - Other	u	90%
	8703.50.86	- - - - Of a cylinder capacity exceeding 2,500cc but not exceeding 3,000cc:		
	8703.50.86 10	- - - - - New	u	105%
	8703.50.86 90	- - - - - Other	u	105%
	8703.50.87	- - - - Of a cylinder capacity exceeding 3,000cc:		
	8703.50.87 10	- - - - - New	u	105%
	8703.50.87 90	- - - - - Other	u	105%
		- - - Other:		

Heading (1)	Subheading (2)	Descriptions of goods (3)	Unit of Quantity (4)	Rate of Duty (5)
	8703.50.91	- - - - Of a cylinder capacity not exceeding 1,000cc:		
	8703.50.91 10	- - - - - New	u	65%
	8703.50.91 90	- - - - - Other	u	65%
	8703.50.92	- - - - Of a cylinder capacity exceeding 1,000cc but not exceeding 1,500cc:		
	8703.50.92 10	- - - - - New	u	65%
	8703.50.92 90	- - - - - Other	u	65%
	8703.50.93	- - - - Of a cylinder capacity exceeding 1,500cc but not exceeding 1,800cc:		
	8703.50.93 10	- - - - - New	u	65%
	8703.50.93 90	- - - - - Other	u	65%
	8703.50.94	- - - - Of a cylinder capacity exceeding 1,800cc but not exceeding 2,000cc:		
	8703.50.94 10	- - - - - New	u	75%
	8703.50.94 90	- - - - - Other	u	75%
	8703.50.95	- - - - Of a cylinder capacity exceeding 2,000cc but not exceeding 2,500cc:		
	8703.50.95 10	- - - - - New	u	90%
	8703.50.95 90	- - - - - Other	u	90%
	8703.50.96	- - - - Of a cylinder capacity exceeding 2,500cc but not exceeding 3,000cc:		
	8703.50.96 10	- - - - - New	u	105%
	8703.50.96 90	- - - - - Other	u	105%
	8703.50.97	- - - - Of a cylinder capacity exceeding 3,000cc:		

Heading (1)	Subheading (2)	Descriptions of goods (3)	Unit of Quantity (4)	Rate of Duty (5)
	8703.50.97 10	- - - - - New	u	105%
	8703.50.97 90	- - - - - Other	u	105%
	8703.60	- Other vehicles, with both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion, capable of being charged by plugging to external source of electric power:		
		- - Other:		
		- - - All-Terrain Vehicles (ATV):		
	8703.60.32 00	- - - - Of a cylinder capacity not exceeding 1,000cc	u	65%
	8703.60.33 00	- - - - Of a cylinder capacity exceeding 1,000cc	u	65%
		- - - Hearses:		
	8703.60.41 00	- - - - Of a cylinder capacity not exceeding 1,000cc	u	65%
	8703.60.42 00	- - - - Of a cylinder capacity exceeding 1,000cc but not exceeding 1,500cc	u	65%
	8703.60.43 00	- - - - Of a cylinder capacity exceeding 1,500cc but not exceeding 1,800cc	u	65%
	8703.60.44 00	- - - - Of a cylinder capacity exceeding 1,800cc but not exceeding 2,000cc	u	75%
	8703.60.45 00	- - - - Of a cylinder capacity exceeding 2,000cc but not exceeding 2,500cc	u	90%
	8703.60.46 00	- - - - Of a cylinder capacity exceeding 2,500cc but not exceeding 3,000cc	u	105%
	8703.60.47 00	- - - - Of a cylinder capacity exceeding 3,000cc	u	105%

Heading (1)	Subheading (2)	Descriptions of goods (3)	Unit of Quantity (4)	Rate of Duty (5)
		- - - Prison vans:		
	8703.60.51 00	- - - - Of a cylinder capacity not exceeding 1,000cc	u	65%
	8703.60.52 00	- - - - Of a cylinder capacity exceeding 1,000cc but not exceeding 1,500cc	u	65%
	8703.60.53 00	- - - - Of a cylinder capacity exceeding 1,500cc but not exceeding 1,800cc	u	65%
	8703.60.54 00	- - - - Of a cylinder capacity exceeding 1,800cc but not exceeding 3,000cc	u	90%
	8703.60.55 00	- - - - Of a cylinder capacity exceeding 3,000cc	u	105%
		- - - Sedan:		
	8703.60.61	- - - - Of a cylinder capacity not exceeding 1,000cc:		
	8703.60.61 10	- - - - - New	u	75%
	8703.60.61 90	- - - - - Other	u	75%
	8703.60.62	- - - - Of a cylinder capacity exceeding 1,000cc but not exceeding 1,500cc:		
	8703.60.62 10	- - - - - New	u	75%
	8703.60.62 90	- - - - - Other	u	75%
	8703.60.63	- - - - Of a cylinder capacity exceeding 1,500cc but not exceeding 1,800cc:		
	8703.60.63 10	- - - - - New	u	75%
	8703.60.63 90	- - - - - Other	u	75%
	8703.60.64	- - - - Of a cylinder capacity exceeding 1,800cc but not exceeding 2,000cc:		

Heading (1)	Subheading (2)	Descriptions of goods (3)	Unit of Quantity (4)	Rate of Duty (5)
	8703.60.64 10	- - - - - New	u	80%
	8703.60.64 90	- - - - - Other	u	80%
	8703.60.65	- - - - - Of a cylinder capacity exceeding 2,000cc but not exceeding 2,500cc:		
	8703.60.65 10	- - - - - New	u	90%
	8703.60.65 90	- - - - - Other	u	90%
	8703.60.66	- - - - - Of a cylinder capacity exceeding 2,500cc but not exceeding 3,000cc:		
	8703.60.66 10	- - - - - New	u	105%
	8703.60.66 90	- - - - - Other	u	105%
	8703.60.67	- - - - - Of a cylinder capacity exceeding 3,000cc, of four-wheel drive:		
	8703.60.67 10	- - - - - New	u	105%
	8703.60.67 90	- - - - - Other	u	105%
	8703.60.68	- - - - - Of a cylinder capacity exceeding 3,000cc, not of four-wheel drive:		
	8703.60.68 10	- - - - - New	u	105%
	8703.60.68 90	- - - - - Other	u	105%
		- - - - - Other motor cars (including station wagons and sports cars, but not including vans), of four-wheel drive:		
	8703.60.71	- - - - - Of a cylinder capacity not exceeding 1,000cc:		
	8703.60.71 10	- - - - - New	u	75%
	8703.60.71 90	- - - - - Other	u	75%
	8703.60.72	- - - - - Of a cylinder capacity exceeding 1,000cc but not exceeding 1,500cc:		

Heading (1)	Subheading (2)	Descriptions of goods (3)	Unit of Quantity (4)	Rate of Duty (5)
	8703.60.72 10	- - - - - New	u	75%
	8703.60.72 90	- - - - - Other	u	75%
	8703.60.73	- - - - - Of a cylinder capacity exceeding 1,500cc but not exceeding 1,800cc:		
	8703.60.73 10	- - - - - New	u	75%
	8703.60.73 90	- - - - - Other	u	75%
	8703.60.74	- - - - - Of a cylinder capacity exceeding 1,800cc but not exceeding 2,000cc:		
	8703.60.74 10	- - - - - New	u	80%
	8703.60.74 90	- - - - - Other	u	80%
	8703.60.75	- - - - - Of a cylinder capacity exceeding 2,000cc but not exceeding 2,500cc:		
	8703.60.75 10	- - - - - New	u	90%
	8703.60.75 90	- - - - - Other	u	90%
	8703.60.76	- - - - - Of a cylinder capacity exceeding 2,500cc but not exceeding 3,000cc:		
	8703.60.76 10	- - - - - New	u	105%
	8703.60.76 90	- - - - - Other	u	105%
	8703.60.77	- - - - - Of a cylinder capacity exceeding 3,000cc:		
	8703.60.77 10	- - - - - New	u	105%
	8703.60.77 90	- - - - - Other	u	105%
		- - - Other motor cars (including station wagons and sports cars, but not including vans), not of four-wheel drive:		
	8703.60.81	- - - - - Of a cylinder capacity not		

Heading (1)	Subheading (2)	Descriptions of goods (3)	Unit of Quantity (4)	Rate of Duty (5)
		exceeding 1,000cc:		
	8703.60.81 10	- - - - - New	u	75%
	8703.60.81 90	- - - - - Other	u	75%
	8703.60.82	- - - - Of a cylinder capacity exceeding 1,000cc but not exceeding 1,500cc:		
	8703.60.82 10	- - - - - New	u	75%
	8703.60.82 90	- - - - - Other	u	75%
	8703.60.83	- - - - Of a cylinder capacity exceeding 1,500cc but not exceeding 1,800cc:		
	8703.60.83 10	- - - - - New	u	75%
	8703.60.83 90	- - - - - Other	u	75%
	8703.60.84	- - - - Of a cylinder capacity exceeding 1,800cc but not exceeding 2,000cc:		
	8703.60.84 10	- - - - - New	u	80%
	8703.60.84 90	- - - - - Other	u	80%
	8703.60.85	- - - - Of a cylinder capacity exceeding 2,000cc but not exceeding 2,500cc:		
	8703.60.85 10	- - - - - New	u	90%
	8703.60.85 90	- - - - - Other	u	90%
	8703.60.86	- - - - Of a cylinder capacity exceeding 2,500cc but not exceeding 3,000cc:		
	8703.60.86 10	- - - - - New	u	105%
	8703.60.86 90	- - - - - Other	u	105%
	8703.60.87	- - - - Of a cylinder capacity exceeding 3,000cc:		

Heading (1)	Subheading (2)	Descriptions of goods (3)	Unit of Quantity (4)	Rate of Duty (5)
	8703.60.87 10	- - - - - New	u	105%
	8703.60.87 90	- - - - - Other	u	105%
		- - - Other:		
	8703.60.91	- - - - Of a cylinder capacity not exceeding 1,000cc:		
	8703.60.91 10	- - - - - New	u	65%
	8703.60.91 90	- - - - - Other	u	65%
	8703.60.92	- - - - Of a cylinder capacity exceeding 1,000cc but not exceeding 1,500cc:		
	8703.60.92 10	- - - - - New	u	65%
	8703.60.92 90	- - - - - Other	u	65%
	8703.60.93	- - - - Of a cylinder capacity exceeding 1,500cc but not exceeding 1,800cc:		
	8703.60.93 10	- - - - - New	u	65%
	8703.60.93 90	- - - - - Other	u	65%
	8703.60.94	- - - - Of a cylinder capacity exceeding 1,800cc but not exceeding 2,000cc:		
	8703.60.94 10	- - - - - New	u	75%
	8703.60.94 90	- - - - - Other	u	75%
	8703.60.95	- - - - Of a cylinder capacity exceeding 2,000cc but not exceeding 2,500cc:		
	8703.60.95 10	- - - - - New	u	90%
	8703.60.95 90	- - - - - Other	u	90%
	8703.60.96	- - - - Of a cylinder capacity exceeding 2,500cc but not exceeding 3,000cc:		

Heading (1)	Subheading (2)	Descriptions of goods (3)	Unit of Quantity (4)	Rate of Duty (5)
	8703.60.96 10	- - - - - New	u	105%
	8703.60.96 90	- - - - - Other	u	105%
	8703.60.97	- - - - - Of a cylinder capacity exceeding 3,000cc of four-wheel drive:		
	8703.60.97 10	- - - - - New	u	105%
	8703.60.97 90	- - - - - Other	u	105%
	8703.60.98	- - - - - Of a cylinder capacity exceeding 3,000cc, not of four-wheel drive:		
	8703.60.98 10	- - - - - New	u	105%
	8703.60.98 90	- - - - - Other	u	105%
	8703.70	- 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:  - - Other:  - - - All-Terrain Vehicles (ATV):		
	8703.70.32 00	- - - - - Of a cylinder capacity not exceeding 1,000cc	u	65%
	8703.70.33 00	- - - - - Of a cylinder capacity exceeding 1,000cc	u	65%
		- - - Hearses:		
	8703.70.41 00	- - - - - Of a cylinder capacity not exceeding 1,000cc	u	65%
	8703.70.42 00	- - - - - Of a cylinder capacity exceeding 1,000cc but not exceeding 1,500cc	u	65%
	8703.70.43 00	- - - - - Of a cylinder capacity exceeding 1,500cc but not exceeding 1,800cc	u	65%

Heading (1)	Subheading (2)	Descriptions of goods (3)	Unit of Quantity (4)	Rate of Duty (5)
	8703.70.44 00	- - - - Of a cylinder capacity exceeding 1,800cc but not exceeding 2,000cc	u	75%
	8703.70.45 00	- - - - Of a cylinder capacity exceeding 2,000cc but not exceeding 2,500cc	u	90%
	8703.70.46 00	- - - - Of a cylinder capacity exceeding 2,500cc but not exceeding 3,000cc	u	105%
	8703.70.47 00	- - - - Of a cylinder capacity exceeding 3,000cc	u	105%
		- - - Prison vans:		
	8703.70.51 00	- - - - Of a cylinder capacity not exceeding 1,000cc	u	65%
	8703.70.52 00	- - - - Of a cylinder capacity exceeding 1,000cc but not exceeding 1,500cc	u	65%
	8703.70.53 00	- - - - Of a cylinder capacity exceeding 1,500cc but not exceeding 1,800cc	u	65%
	8703.70.54 00	- - - - Of a cylinder capacity exceeding 1,800cc but not exceeding 2,500cc	u	90%
	8703.70.55 00	- - - - Of a cylinder capacity exceeding 2,500cc	u	105%
		- - - Sedan:		
	8703.70.61	- - - - Of a cylinder capacity not exceeding 1,000cc:		
	8703.70.61 10	- - - - - New	u	75%
	8703.70.61 90	- - - - - Other	u	75%
	8703.70.62	- - - - Of a cylinder capacity exceeding 1,000cc but not exceeding 1,500cc:		
	8703.70.62 10	- - - - - New	u	75%

Heading (1)	Subheading (2)	Descriptions of goods (3)	Unit of Quantity (4)	Rate of Duty (5)
	8703.70.62 90	- - - - - Other	u	75%
	8703.70.63	- - - - - Of a cylinder capacity exceeding 1,500cc but not exceeding 1,800cc:		
	8703.70.63 10	- - - - - New	u	75%
	8703.70.63 90	- - - - - Other	u	75%
	8703.70.64	- - - - - Of a cylinder capacity exceeding 1,800cc but not exceeding 2,000cc:		
	8703.70.64 10	- - - - - New	u	80%
	8703.70.64 90	- - - - - Other	u	80%
	8703.70.65	- - - - - Of a cylinder capacity exceeding 2,000cc but not exceeding 2,500cc:		
	8703.70.65 10	- - - - - New	u	90%
	8703.70.65 90	- - - - - Other	u	90%
	8703.70.66	- - - - - Of a cylinder capacity exceeding 2,500cc but not exceeding 3,000cc:		
	8703.70.66 10	- - - - - New	u	105%
	8703.70.66 90	- - - - - Other	u	105%
	8703.70.67	- - - - - Of a cylinder capacity exceeding 3,000cc:		
	8703.70.67 10	- - - - - New	u	105%
	8703.70.67 90	- - - - - Other	u	105%
		- - - Other motor cars (including station wagons and sports cars, but not including vans), of four-wheel drive:		
	8703.70.71	- - - - - Of a cylinder capacity not exceeding 1,000cc:		

Heading (1)	Subheading (2)	Descriptions of goods (3)	Unit of Quantity (4)	Rate of Duty (5)
	8703.70.71 10	- - - - - New	u	75%
	8703.70.71 90	- - - - - Other	u	75%
	8703.70.72	- - - - - Of a cylinder capacity exceeding 1,000cc but not exceeding 1,500cc:		
	8703.70.72 10	- - - - - New	u	75%
	8703.70.72 90	- - - - - Other	u	75%
	8703.70.73	- - - - - Of a cylinder capacity exceeding 1,500cc but not exceeding 1,800cc:		
	8703.70.73 10	- - - - - New	u	75%
	8703.70.73 90	- - - - - Other	u	75%
	8703.70.74	- - - - - Of a cylinder capacity exceeding 1,800cc but not exceeding 2,000cc:		
	8703.70.74 10	- - - - - New	u	80%
	8703.70.74 90	- - - - - Other	u	80%
	8703.70.75	- - - - - Of a cylinder capacity exceeding 2,000cc but not exceeding 2,500cc:		
	8703.70.75 10	- - - - - New	u	90%
	8703.70.75 90	- - - - - Other	u	90%
	8703.70.76	- - - - - Of a cylinder capacity exceeding 2,500cc but not exceeding 3,000cc:		
	8703.70.76 10	- - - - - New	u	105%
	8703.70.76 90	- - - - - Other	u	105%
	8703.70.77	- - - - - Of a cylinder capacity exceeding 3,000cc:		
	8703.70.77 10	- - - - - New	u	105%

Heading (1)	Subheading (2)	Descriptions of goods (3)	Unit of Quantity (4)	Rate of Duty (5)
	8703.70.77 90	- - - - - Other	u	105%
		- - - Other motor cars (including station wagons and sports cars, but not including vans), not of four-wheel drive:		
	8703.70.81	- - - - Of a cylinder capacity not exceeding 1,000cc:		
	8703.70.81 10	- - - - - New	u	75%
	8703.70.81 90	- - - - - Other	u	75%
	8703.70.82	- - - - Of a cylinder capacity exceeding 1,000cc but not exceeding 1,500cc:		
	8703.70.82 10	- - - - - New	u	75%
	8703.70.82 90	- - - - - Other	u	75%
	8703.70.83	- - - - Of a cylinder capacity exceeding 1,500cc but not exceeding 1,800cc:		
	8703.70.83 10	- - - - - New	u	75%
	8703.70.83 90	- - - - - Other	u	75%
	8703.70.84	- - - - Of a cylinder capacity exceeding 1,800cc but not exceeding 2,000cc:		
	8703.70.84 10	- - - - - New	u	80%
	8703.70.84 90	- - - - - Other	u	80%
	8703.70.85	- - - - Of a cylinder capacity exceeding 2,000cc but not exceeding 2,500cc:		
	8703.70.85 10	- - - - - New	u	90%
	8703.70.85 90	- - - - - Other	u	90%
	8703.70.86	- - - - Of a cylinder capacity exceeding 2,500cc but not exceeding 3,000cc		

Heading (1)	Subheading (2)	Descriptions of goods (3)	Unit of Quantity (4)	Rate of Duty (5)
	8703.70.86 10	- - - - - New	u	105%
	8703.70.86 90	- - - - - Other	u	105%
	8703.70.87	- - - - - Of a cylinder capacity exceeding 3,000cc:		
	8703.70.87 10	- - - - - New	u	105%
	8703.70.87 90	- - - - - Other	u	105%
		- - - Other:		
	8703.70.91	- - - - - Of a cylinder capacity not exceeding 1,000cc:		
	8703.70.91 10	- - - - - New	u	65%
	8703.70.91 90	- - - - - Other	u	65%
	8703.70.92	- - - - - Of a cylinder capacity exceeding 1,000cc but not exceeding 1,500cc:		
	8703.70.92 10	- - - - - New	u	65%
	8703.70.92 90	- - - - - Other	u	65%
	8703.70.93	- - - - - Of a cylinder capacity exceeding 1,500cc but not exceeding 1,800cc:		
	8703.70.93 10	- - - - - New	u	65%
	8703.70.93 90	- - - - - Other	u	65%
	8703.70.94	- - - - - Of a cylinder capacity exceeding 1,800cc but not exceeding 2,000cc:		
	8703.70.94 10	- - - - - New	u	75%
	8703.70.94 90	- - - - - Other	u	75%
	8703.70.95	- - - - - Of a cylinder capacity exceeding 2,000cc but not exceeding 2,500cc:		
	8703.70.95 10	- - - - - New	u	90%

Heading (1)	Subheading (2)	Descriptions of goods (3)	Unit of Quantity (4)	Rate of Duty (5)
	8703.70.95 90	- - - - - Other	u	90%
	8703.70.96	- - - - Of a cylinder capacity exceeding 2,500cc but not exceeding 3,000cc:		
	8703.70.96 10	- - - - - New	u	105%
	8703.70.96 90	- - - - - Other	u	105%
	8703.70.97	- - - - Of a cylinder capacity exceeding 3,000cc:		
	8703.70.97 10	- - - - - New	u	105%
	8703.70.97 90	- - - - - Other	u	105%
	8703.80	- Other vehicles, with only electric motor for propulsion:  - - Other:		
	8703.80.92 00	- - - All-Terrain Vehicles (ATV)	u	10%
	8703.80.94 00	- - - Hearses	u	10%
	8703.80.95 00	- - - Prison vans	u	10%
	8703.80.97	- - - Sedan:		
	8703.80.97 10	- - - - New	u	10%
	8703.80.97 90	- - - - Other	u	10%
	8703.80.98	- - - Other motor cars (including station wagons and sports cars, but not including vans):		
	8703.80.98 10	- - - - New	u	10%
	8703.80.98 90	- - - - Other	u	10%
	8703.80.99	- - - Other:		
	8703.80.99 10	- - - - New	u	10%
	8703.80.99 90	- - - - Other	u	10%
	8703.90	- Other:		

Heading (1)	Subheading (2)	Descriptions of goods (3)	Unit of Quantity (4)	Rate of Duty (5)
		- - Other:		
	8703.90.92 00	- - - All-Terrain Vehicles (ATV)	u	65%
	8703.90.94 00	- - - Hearses	u	65%
	8703.90.95 00	- - - Prison vans	u	65%
	8703.90.97	- - - Sedan:		
	8703.90.97 10	- - - - New	u	60%
	8703.90.97 90	- - - - Other	u	60%
	8703.90.98	- - - Other motor cars (including station wagons and sports cars, but not including vans):		
	8703.90.98 10	- - - - New	u	60%
	8703.90.98 90	- - - - Other	u	60%
	8703.90.99	- - - Other:		
	8703.90.99 10	- - - - New	u	65%
	8703.90.99 90	- - - - Other	u	65%
<b>87.11</b>		<b>Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars.</b>		
	8711.10	- With reciprocating internal combustion piston engine of a cylinder capacity not exceeding 50cc:		
		- - Other:		
	8711.10.92 00	- - - Mopeds and motorised bicycles	u	20%
	8711.10.94	- - - Powered kick scooters; "pocket motorcycles":		
	8711.10.94 10	- - - - New	u	20%
	8711.10.94 90	- - - - Other	u	20%
	8711.10.95	- - - Other motorcycles and motor		

Heading (1)	Subheading (2)	Descriptions of goods (3)	Unit of Quantity (4)	Rate of Duty (5)
		scooters:		
	8711.10.95 10	- - - - New	u	20%
	8711.10.95 90	- - - - Other	u	20%
	8711.10.99	- - - Other:		
	8711.10.99 10	- - - - New	u	20%
	8711.10.99 90	- - - - Other	u	20%
	8711.20	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 50cc but not exceeding 250cc:		
		- - Other:		
	8711.20.92 00	- - - Mopeds and motorised bicycles	u	20%
	8711.20.93	- - - "Pocket motorcycles":		
		- - - - Of a cylinder capacity not exceeding 150cc:		
	8711.20.93 11	- - - - - New	u	20%
	8711.20.93 19	- - - - - Other	u	20%
		- - - - Other:		
	8711.20.93 91	- - - - - New	u	30%
	8711.20.93 99	- - - - - Other	u	30%
		- - - Other motorcycles (with or without side-cars), including motor scooters:		
	8711.20.94	- - - - Of a cylinder capacity exceeding 150cc but not exceeding 200cc:		
	8711.20.94 10	- - - - - New	u	30%
	8711.20.94 90	- - - - - Other	u	30%
	8711.20.95	- - - - Of a cylinder capacity exceeding 200cc but not exceeding 250cc:		

Heading (1)	Subheading (2)	Descriptions of goods (3)	Unit of Quantity (4)	Rate of Duty (5)
	8711.20.95 10	- - - - - New	u	30%
	8711.20.95 90	- - - - - Other	u	30%
	8711.20.96	- - - - - Other:		
	8711.20.96 10	- - - - - New	u	20%
	8711.20.96 90	- - - - - Other	u	20%
	8711.20.99	- - - Other:		
		- - - - - Of a cylinder capacity not exceeding 150cc:		
	8711.20.99 11	- - - - - New	u	20%
	8711.20.99 19	- - - - - Other	u	20%
		- - - - - Of a cylinder capacity exceeding 150cc but not exceeding 250cc:		
	8711.20.99 21	- - - - - New	u	30%
	8711.20.99 29	- - - - - Other	u	30%
	8711.30	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 250cc but not exceeding 500cc:		
	8711.30.90	- - Other:		
	8711.30.90 10	- - - New	u	30%
	8711.30.90 90	- - - Other	u	30%
	8711.40	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 500cc but not exceeding 800cc:		
	8711.40.90	- - Other:		
	8711.40.90 10	- - - New	u	30%
	8711.40.90 90	- - - Other	u	30%

Heading (1)	Subheading (2)	Descriptions of goods (3)	Unit of Quantity (4)	Rate of Duty (5)
	8711.50	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 800 cc:		
	8711.50.90	- - Other:		
	8711.50.90 10	- - - New	u	30%
	8711.50.90 90	- - - Other	u	30%
	8711.60	- With electric motor for propulsion: - - Other:		
	8711.60.91 00	- - - Bicycles	u	10%
	8711.60.92 00	- - - Kick scooters; self-balancing cycle; "pocket motorcycles"	u	10%
	8711.60.93 00	- - - Other motorcycles	u	10%
	8711.60.99 00	- - - Other	u	30%
	8711.90	- Other:		
	8711.90.90	- - Other:		
	8711.90.90 10	- - - New	u	30%
	8711.90.90 90	- - - Other	u	30%

### Chapter 95

#### Toys, games and sports requisites; part and accessories thereof

Heading (1)	Subheading (2)	Descriptions of goods (3)	Unit of Quantity (4)	Rate of Duty (5)
<b>95.04</b>		<b>Video game consoles and machines, articles for funfair, table or parlour games, including pintables, billiards, special tables for casino games and automatic bowling alley equipment.</b>		
	9504.40.00 00	- Playing cards	u (pack)	10%

9504.90	- Other:		
	- - Gambling equipment and paraphernalia:		
9504.90.34 00	- - - Mahjong tiles, of wood or of paper or of plastics	u	10%
9504.90.35 00	- - - Other Mahjong tiles	u	5%

Dibuat 29 Mac 2017

Made 29 March 2017

[SULIT KE.HT(96)669/19-8 Klt.3 SK.11; Perb.0.9060/18(SS-22)JLD.2;

PN(PU2)337/XXI]

DATUK SERI JOHARI BIN ABDUL GHANI

*Menteri Kewangan Kedua/*

*Second Minister of Finance*

[Akan dibentangkan di Dewan Rakyat menurut subseksyen 6(2) Akta Eksais 1976]

[To be laid before the Dewan Rakyat pursuant to subsection 6(2) of the Excise Act 1976]