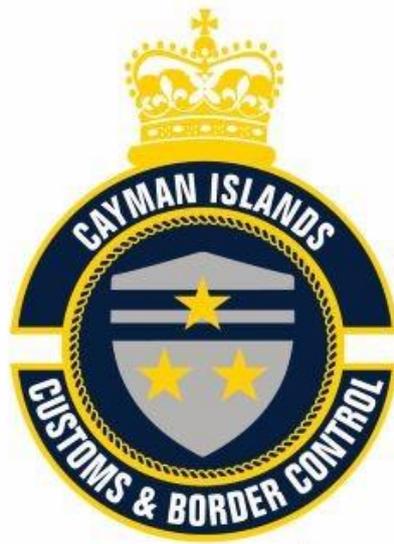


**VEHICLE IMPORT
GUIDE
AUTO INDUSTRY BOOKLET**



**Ministry of Border
Control, Labour &
Culture**

This booklet was specifically designed to assist both Individual importers and dealers in the auto industry in classifying their items.

We have attempted to include the step by step procedures involved as well as all the tariff codes associated with the auto industry, but it is possible that some may have been missed.

If you come across items that you feel should be included, please contact Customs & Border Control and let us know.

**THE FOLLOWING PROCEDURES AND
TARIFF CODES ARE ASSOCIATED WITH
THE IMPORTATION OF VEHICLES TO THE
CAYMAN ISLANDS**



THE DECLARATION PROCESS



Importing vehicles into the Cayman Islands

The Cayman Islands allows the import of new and used vehicles, provided the vehicle meets applicable standards, safety and emissions requirements. There must also be acceptable proof of entitlement to the vehicle.

This following gives a step-by-step overview of the procedures for importing a road vehicle into the Cayman Islands. The procedures involve multiple government agencies so you should familiarise yourself with each agency's requirements before importing a vehicle into the Cayman Islands.

Before importing

Conduct research

Before importing a road vehicle, consider the costs of importation such as:

- pre-shipment costs (e.g. steam cleaning for removal of any materials that may pose a risk)
- What costs are involved? (e.g. shipping, delivery, taxes, Customs duties, registration and insurance requirements, etc.).
- What are the time frames involved for completing the necessary arrangements?
- What documentation do I need?
- What does each government agency require?
- Do I need to use a broker? (What are the customs brokers' charges?)
- What are the port charges?
- What risks are involved with importing a vehicle?
- What about hybrids and electric vehicles?

Note: If you wish to import a hybrid vehicle or a plug-in electric hybrid vehicle you must be able to show it has been certified to meet the appropriate emissions and safety standards,

just as you would for a petrol or diesel vehicle. An Electric Vehicle (EV), powered wholly by electricity, will also need to meet the appropriate safety standards.

Once the decision has been made to import a vehicle:

Arrange shipping of the vehicle

- Before shipping, ensure vehicle is steam cleaned inside and outside to remove any materials that may pose a risk (while it is not a requirement, it may be a beneficial option, especially for used vehicles);
- For individuals importing vehicles from the United States, you will need to get the vehicle to the Port of Miami or Tampa, clear US Customs and book the car on the next ship sailing to Cayman. Auto dealerships who do this on a regular basis, are familiar with the clearance process.
- For individuals importing vehicles from Japan, Korea and Singapore, they will come through the port in Jamaica and then on to Cayman.

Before the arrival of the vehicle:

Register for a CBC Customs Online Account

- Create an account in [COLS](#) (if not already registered)
- Complete the online application form at <https://Online.Gov.ky/COLS/Faces/Home>
- Receive email with approval and Trader Identification Number (TIN) attached

After the arrival of the vehicle:

Get Customs clearance

Once your car has landed at the port in Cayman, the shipping company will notify you. You can hire a customs broker to help you with this process, as it can be fairly complicated and time consuming. If you are doing it yourself however, the next steps are as follows:

- Collect paperwork from the shipping company and pay shippers;
- Lodge an import declaration in the Customs Online System (COLS);
Note: You must provide evidence that you're lawfully entitled to the possession of the vehicle. You'll need original documents (faxed or photocopied documents are not sufficient), establishing a link to the last owner (e.g. deregistration papers, certificate of registration, invoices, wire transfers proof, bills of sale, receipts etc.). You'll need certified translations of any documents that are not in English.
- Pay Customs duty. Once the duty has been determined, go to Customs and Border Control Headquarters and pay the duty on your vehicle. The import duty is calculated on what is known as CIF. This is the Cost of the car plus the Insurance premium for its journey by ship, plus the sea freight charges. Duties range from 0% – 42% depending on the type and value of your vehicle.
All pick-up trucks are rated at 29.5%;
- Pay a Special Waste Fee of CI\$250 for future car disposal. For motorcycles, the fee is CI\$75;
- Used automobiles and other mechanically propelled vehicles of not more than CI\$12,000 C.I.F. value, are charged an Environmental Tax of \$1,000. These fees are collected on behalf of the Department of Environment (DOE).

- Go to the Port Authority and pay port charges based on the weight of your vehicle;
- Obtain car insurance (you will need proof of insurance before collection of the vehicle);
- Pick up your vehicle from the Port Authority.

Registration

- Once customs clearance has been completed your vehicle must be checked, registered and licenced at the Department of Vehicle and Drivers' Licensing (DVDL) before it can be legally used on Cayman's roads.



HEADING	CODE	DESCRIPTION	UNIT OF MEASURE	RATE OF DUTY
		Chapter 40 (Rubber articles)		
40.11		NEW PNEUMATIC TYRES, OF RUBBER.		
	4011.10.00	New pneumatic tyres, of rubber, of a kind used for motor cars, including station-wagons and racing cars	No.	22.0%
	4011.20.00	New pneumatic tyres, of rubber, of a kind used for buses and lorries (excluding tyres with lug, corner or similar treads)	No.	22.0%
	4011.40.00	New pneumatic tyres, of rubber, of a kind used for motorcycles	No.	22.0%
	4011.50.00	New pneumatic tyres, of rubber, of a kind used for bicycles	No.	22.0%
	4011.70.00	New pneumatic tyres of a kind used on agricultural or forestry vehicles and machines	No.	22.0%
	4011.80.00	New pneumatic tyres of a kind used on construction, mining or industrial handling vehicles and machines	No.	22.0%
40.12		RETREADED OR USED PNEUMATIC TYRES OF RUBBER; SOLID OR CUSHION TYRES, TYRE TREADS AND TYRE FLAPS, OF RUBBER.		
	4012.11.00	Retreaded pneumatic tyres, of rubber, of a kind used on motor cars (including station wagons and racing cars)	No.	22.0%
	4012.12.00	Retreaded pneumatic tyres, of rubber, of a kind used on buses or lorries	No.	22.0%
	4012.20.00	Used pneumatic tyres of rubber	No.	22.0%
	4012.90.00	Solid or cushion tyres, interchangeable tyre treads and tyre flaps, of rubber	No.	22.0%
40.13		INNER TUBES, OF RUBBER.		
	4013.10.00	Inner tubes, of rubber, of a kind used on motor cars, including station-wagons and racing cars, buses and lorries	No.	22.0%
40.16		OTHER ARTICLES OF VULCANISED RUBBER OTHER THAN HARD RUBBER.		
	4016.91.00	Floor coverings and mats, of vulcanised rubber (excluding hard rubber), with chamfered sides, rounded corners or shaped edges or otherwise worked (excluding those simply cut to rectangular or square shape and goods of cellular rubber)	No.	22.0%
	4016.93.00	Gaskets, washers and other seals, of vulcanised rubber (excluding hard rubber and those of cellular rubber)	No.	22.0%
		Chapter 70 (Glass and glassware)		
70.07		SAFETY GLASS, CONSISTING OF TOUGHENED (TEMPERED) OR LAMINATED GLASS.		
	7007.11.00	Toughened (tempered) safety glass, of size and shape suitable for incorporation in motor vehicles, aircraft, spacecraft, vessels and other vehicles	m ²	27.0%

HEADING	CODE	DESCRIPTION	UNIT OF MEASURE	RATE OF DUTY
	7007.21.00	Laminated safety glass, of size and shape suitable for incorporation in motor vehicles, aircraft, spacecraft, vessels and other vehicles (excluding multiple-walled insulating units of glass)	m ²	27.0%
70.09		GLASS MIRRORS, WHETHER OR NOT FRAMED, INCLUDING REAR- VIEW MIRRORS.		
	7009.10.00	Rear-view mirrors, whether or not framed, for vehicles	No.	27.0%
		Chapter 83 (Miscellaneous articles of base metals)		
83.01		PADLOCKS AND LOCKS (KEY, COMBINATION OR ELECTRICALLY OPERATED), OF BASE METAL; CLASPS AND FRAMES WITH CLASPS, INCORPORATING LOCKS, OF BASE METAL; KEYS FOR ANY OF THE FOREGOING ARTICLES, OF BASE METAL.		
	8301.20.00	Locks used for motor vehicles, of base metal	doz.	27.0%
83.02		BASE METAL MOUNTINGS, FITTINGS AND SIMILAR ARTICLES SUITABLE FOR FURNITURE, DOORS, STAIRCASES, WINDOWS, BLINDS, COACHWORK, SADDLERY, TRUNKS, CHESTS, CASKETS OR THE LIKE; BASE METAL HAT-RACKS, HAT-PEGS, BRACKETS AND SIMILAR FIXTURES; CASTORS WITH MOUNTINGS OF BASE METAL; AUTOMATIC DOOR CLOSERS OF BASE METAL.		
	8302.30.00	Base metal mountings, fittings and similar articles suitable for motor vehicles (excluding hinges and castors)	No.	27.0%
		Chapter 84 (Machinery and mechanical appliances)		
84.07		SPARK-IGNITION RECIPROCATING OR ROTARY INTERNAL COMBUSTION PISTON ENGINES.		
	8407.31.00	Spark-ignition reciprocating piston engine, of a kind used for the propulsion of vehicles of Chapter 87, of a cylinder capacity 50 cc or less	No.	22.0%
	8407.32.00	Spark-ignition reciprocating piston engine, of a kind used for the propulsion of vehicles of Chapter 87, of a cylinder capacity more than 50 cc but no more than 250 cc	No.	22.0%
	8407.33.00	Spark-ignition reciprocating piston engine, of a kind used for vehicles of Chapter 87, of a cylinder capacity more than 250 cc but no more than 1,000 cc	No.	22.0%
	8407.34.00	Spark-ignition reciprocating piston engine, of a kind used for vehicles of Chapter 87, of a cylinder capacity more than 1,000 cc	No.	22.0%
84.08		COMPRESSION-IGNITION INTERNAL COMBUSTION PISTON ENGINES (DIESEL OR SEMI- DIESEL ENGINES).		

HEADING	CODE	DESCRIPTION	UNIT OF MEASURE	RATE OF DUTY
	8408.20.00	Compression-ignition internal combustion piston engine (diesel or semi-diesel engine), for the propulsion of vehicles of Chapter 87	No.	22.0%
84.09		PARTS SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH THE ENGINES OF HEADING 84.07 OR 84.08.		
	8409.91.00	Parts suitable for use solely or principally with spark-ignition internal combustion piston engine, not elsewhere specified or included	kg	22.0%
	8409.99.00	Parts suitable for use solely or principally with compression-ignition internal combustion piston engine (diesel or semi-diesel engine), not elsewhere specified or included	kg	22.0%
84.15		AIR CONDITIONING MACHINES, COMPRISING A MOTOR-DRIVEN FAN AND ELEMENTS FOR CHANGING THE TEMPERATURE AND HUMIDITY, INCLUDING THOSE MACHINES IN WHICH THE HUMIDITY CANNOT BE SEPARATELY REGULATED.		
	8415.20.00	Air conditioning machines of a kind used for persons, in motor vehicles	No.	22.0%
84.83		TRANSMISSION SHAFTS (INCLUDING CAM SHAFTS AND CRANK SHAFTS) AND CRANKS; BEARING HOUSINGS AND PLAIN SHAFT BEARINGS; GEARS AND GEARING; BALL OR ROLLER SCREWS; GEAR BOXES AND OTHER SPEED CHANGERS, INCLUDING TORQUE CONVERTERS; FLYWHEELS AND PULLEYS, INCLUDING PULLEY BLOCKS; CLUTCHES AND SHAFT COUPLINGS (INCLUDING UNIVERSAL JOINTS).		
	8483.10.00	Transmission shafts, (including cam shafts and crank shafts), and cranks	No.	22.0%
	8483.20.00	Bearing housings, incorporating ball- bearings or roller bearings, for machinery	No.	22.0%
	8483.30.00	Bearing housings for machinery, not incorporating ball-bearings or roller bearings; plain shaft bearings for machinery	kg	22.0%
	8483.50.00	Flywheels and pulleys, including pulley blocks	No.	22.0%
85.04		ELECTRICAL TRANSFORMERS, STATIC CONVERTERS (FOR EXAMPLE, RECTIFIERS) AND INDUCTORS.		
	8504.40.00	Static converters (including battery chargers)	No.	22.0%
		Chapter 85 (Electrical machinery and equipment)		
85.07		ELECTRIC ACCUMULATORS, INCLUDING SEPARATORS THEREFOR, WHETHER OR NOT RECTANGULAR (INCLUDING SQUARE).		
	8507.10.00	Lead-acid accumulators of a kind used for starting piston engines, of motor vehicles and marine vessels (excluding spent)	No.	22.0%

HEADING	CODE	DESCRIPTION	UNIT OF MEASURE	RATE OF DUTY
	8507.20.00	Lead-acid accumulators, not elsewhere specified or included (excluding spent)	kg	22.0%
	8507.60.00	Lithium-ion accumulators (excluding spent)	No.	22.0%
85.11		ELECTRICAL IGNITION OR STARTING EQUIPMENT OF A KIND USED FOR SPARK-IGNITION OR COMPRESSION-IGNITION INTERNAL COMBUSTION ENGINES (FOR EXAMPLE, IGNITION MAGNETOS, MAGNETO- DYNAMOS, IGNITION COILS, SPARKING PLUGS AND GLOW PLUGS, STARTER MOTORS); GENERATORS (FOR EXAMPLE, DYNAMOS, ALTERNATORS) AND CUT-OUTS OF A KIND USED IN CONJUNCTION WITH SUCH ENGINES.		
	8511.10.10	Sparking plugs of a kind used for spark-ignition or compression-ignition internal combustion engines (for motor vehicles)	hun	27.0%
	8511.20.10	Ignition magnetos, magneto- dynamos and magnetic flywheels, for spark-ignition or compression-ignition internal combustion engines (for motor vehicles)	No.	27.0%
	8511.30.10	Distributors and ignition coils of a kind used for spark-ignition or compression-ignition internal combustion engines (for motor vehicles)	No.	27.0%
	8511.40.10	Starter motors and dual-purpose starter-generators of a kind used for spark-ignition or compression-ignition internal combustion engines (for motor vehicles)	No.	27.0%
	8511.50.10	Generators of a kind used for internal combustion engines (excluding magneto-dynamos and dual-purpose starter-generators)(for motor vehicles)	No.	27.0%
	8511.80.10	Electrical ignition or starting equipment, including cut-outs, of a kind used for spark-ignition or compression-ignition internal combustion engines (excluding generators, starter motors, distributors, ignition coils, ignition magnetos, magnetic flywheels and sparking plugs)(for motor vehicles)	No.	27.0%
	8511.90.10	Parts of electrical ignition or starting equipment, generators, etc. of heading 85.11, not elsewhere specified or included (for motor vehicles)	No.	27.0%
85.12		ELECTRICAL LIGHTING OR SIGNALLING EQUIPMENT (EXCLUDING ARTICLES OF HEADING 85.39), WINDSCREEN WIPERS, DEFROSTERS AND DEMISTERS, OF A KIND USED FOR CYCLES OR MOTOR VEHICLES.		
	8512.20.10	Electrical lighting or visual signalling equipment for motor vehicles (excluding lamps of heading 85.39)	No.	27.0%
	8512.30.10	Electrical sound signalling equipment for motor vehicles	No.	27.0%
	8512.40.10	Electrical windscreen wipers, defrosters and demisters, for motor vehicles	No.	27.0%

HEADING	CODE	DESCRIPTION	UNIT OF MEASURE	RATE OF DUTY
	8512.90.10	Parts of electrical lighting or signalling equipment, windscreen wipers, defrosters and demisters of a kind used for motor vehicles, not elsewhere specified or included	No.	27.0%
		Chapter 87 (Vehicles and parts)		
87.01		TRACTORS (OTHER THAN TRACTORS OF HEADING 87.09).		
	2484298	Single axle tractors for agricultural industry	No.	0.0%
	2484308	Single axle tractors, other than for agricultural industry	No.	22.0%
	8701.21.00	Road tractors for semi-trailers, with only compression-ignition internal combustion piston engine (diesel or semi-diesel)	No.	29.5%
	8701.22.00	Road tractors for semi-trailers, with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion	No.	15.0%
	8701.23.00	Road tractors for semi-trailers, with both spark-ignition internal combustion piston engine and electric motor as motors for propulsion	No.	15.0%
	8701.24.00	Road tractors for semi-trailers, with only electric motor for propulsion	No.	0.0%
	8701.29.10	Road tractors for semi-trailers (used, valued \$12,000 or less for cost, insurance and freight)	No.	29.5%
	8701.29.20	Road tractors for semi-trailers, not elsewhere specified or included	No.	29.5%
	8701.30.00	Track-laying tractors (excluding pedestrian-controlled)	No.	22.0%
	8701.91.10	Tractors specially designed for agricultural use (excluding those of heading 87.09) of 18 kW or less	No.	0.0%
	8701.91.20	Tractors (excluding those of heading 87.09) of 18 kW or less	No.	22.0%
	8701.92.10	Tractors specially designed for agricultural use (excluding those of heading 87.09) of more than 18 kW but no more than 37 kW	No.	0.0%
	8701.92.20	Tractors (excluding those of heading 87.09) of more than 18 kW but no more than 37 kW	No.	22.0%
	8701.93.10	Tractors specially designed for agricultural use (excluding those of heading 87.09) of more than 37 kW but no more than 75 kW	No.	0.0%
	8701.93.20	Tractors (excluding those of heading 87.09) or more than 37 kW but no more than 75 kW	No.	22.0%
	8701.94.10	Tractors specially designed for agricultural use (excluding those of heading 87.09) of more than 75 kW but no more than 130 kW	No.	0.0%
	8701.94.20	Tractors (excluding those of heading 87.09) of more than 75 kW but no more than 130 kW	No.	22.0%

HEADING	CODE	DESCRIPTION	UNIT OF MEASURE	RATE OF DUTY
	8701.95.10	Tractors specially designed for agricultural use (excluding those of heading 87.09) of more than 130 kW	No.	0.0%
	8701.95.20	Tractors (excluding those of heading 87.09) of more than 130 kW	No.	22.0%
87.02		MOTOR VEHICLES FOR THE TRANSPORT OF TEN OR MORE PERSONS, INCLUDING THE DRIVER.		
	8702.10.10	Motor vehicles for public transport of ten or more persons, including the driver (new or used, valued over \$12,000 for cost, insurance and freight), with compression-ignition internal combustion piston engine (diesel or semi-diesel engine)	No.	29.5%
	8702.10.20	Motor vehicles for public transport of ten or more persons, including the driver (used, valued \$12,000 or less for cost, insurance and freight), with compression-ignition internal combustion piston engine (diesel or semi-diesel engine)	No.	29.5%
	8702.20.00	Hybrid electric vehicles (HEVs) for public transport of ten or more persons, including the driver, with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion (any value)	No.	5.0%
	8702.30.00	Hybrid electric vehicles (HEVs) for public transport of ten or more persons, including the driver, with both spark-ignition internal combustion piston engine and electric motor as motors for propulsion (any value)	No.	5.0%
	8702.40.00	Electric vehicles (EVs) for public transport of ten or more persons, including the driver, with only electric motor for propulsion (any value)	No.	0.0%
	8702.90.10	Motor vehicles for public transport of ten or more persons, including the driver (new or used), not with compression-ignition internal combustion piston engine (diesel or semi-diesel engine), not elsewhere specified or included	No.	29.5%
87.03		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.		
	8703.10.10	Motor cars and other motor vehicles for the transport of persons on snow; golf cars (carts) and similar vehicles	No.	29.5%
	8703.10.20	Go-carts, all-terrain vehicles (ATVs) and similar off-road vehicles	No.	29.5%
	8703.21.10	Motor cars and other motor vehicles (valued up to \$20,000 for cost, insurance and freight) principally designed for the transport of persons, including station-wagons and racing cars, with spark-ignition internal	No.	29.5%

HEADING	CODE	DESCRIPTION	UNIT OF MEASURE	RATE OF DUTY
		combustion piston engine of a cylinder capacity 1,000 cc or less		
	8703.21.20	Motor cars and other motor vehicles (valued \$20,001 - \$25,000 for cost, insurance and freight) principally designed for the transport of persons, including station-wagons and racing cars, with spark-ignition internal combustion piston engine of a cylinder capacity 1,000 cc or less	No.	32.0%
	8703.21.30	Motor cars and other motor vehicles (valued from \$25,001 - \$30,000 for cost, insurance and freight) principally designed for the transport of persons, including station-wagons and racing cars, with spark-ignition internal combustion piston engine of a cylinder capacity 1,000 cc or less	No.	37.0%
	8703.21.40	Motor cars and other motor vehicles (valued over \$30,000 for cost, insurance and freight) principally designed for the transport of persons, including station-wagons and racing cars, with spark-ignition internal combustion piston engine of a cylinder capacity 1,000 cc or less	No.	42.0%
	8703.21.60	Motor cars and other motor vehicles (used, valued \$12,000 or less for cost, insurance and freight) principally designed for the transport of persons, including station-wagons and racing cars, with spark-ignition internal combustion piston engine of a cylinder capacity 1,000 cc or less	No.	29.5%
	8703.22.10	Motor cars and other motor vehicles (valued up to \$20,000 for cost, insurance and freight) principally designed for the transport of persons, including station-wagons and racing cars, with spark-ignition internal combustion piston engine of a cylinder capacity more than 1,000 cc but no more than 1,500 cc	No.	29.5%
	8703.22.20	Motor cars and other motor vehicles (valued from \$20,001 - \$25,000 for cost, insurance and freight) principally designed for the transport of persons, including station-wagons and racing cars, with spark-ignition internal combustion piston engine of a cylinder capacity more than 1,000 cc but no more than 1,500 cc	No.	32.0%
	8703.22.30	Motor cars and other motor vehicles (valued from \$25,001 - \$30,000 for cost, insurance and freight) principally designed for the transport of persons, including station-wagons and racing cars, with spark-ignition internal combustion piston engine of a cylinder capacity more than 1,000 cc but no more than 1,500 cc	No.	37.0%

HEADING	CODE	DESCRIPTION	UNIT OF MEASURE	RATE OF DUTY
	8703.22.40	Motor cars and other motor vehicles (valued over \$30,000 for cost, insurance and freight) principally designed for the transport of persons, including station-wagons and racing cars, with spark-ignition internal combustion piston engine of a cylinder capacity more than 1,000 cc but no more than 1,500 cc	No.	42.0%
	8703.22.60	Motor cars and other motor vehicles (used, valued \$12,000 or less for cost, insurance and freight) principally designed for the transport of persons, including station-wagons and racing cars, with spark-ignition internal combustion piston engine of a cylinder capacity more than 1,000 cc but no more than 1,500 cc	No.	29.5%
	8703.23.10	Motor cars and other motor vehicles (valued up to \$20,000 for cost, insurance and freight) principally designed for the transport of persons, including station-wagons and racing cars, with spark-ignition internal combustion piston engine of a cylinder capacity more than 1,500 cc but no more than 3,000 cc	No.	29.5%
	8703.23.20	Motor cars and other motor vehicles (valued from \$20,001 - \$25,000 for cost, insurance and freight) principally designed for the transport of persons, including station-wagons and racing cars, with spark-ignition internal combustion piston engine of a cylinder capacity more than 1,500 cc but no more than 3,000 cc	No.	32.0%
	8703.23.30	Motor cars and other motor vehicles (valued from \$25,001 - \$30,000 for cost, insurance and freight) principally designed for the transport of persons, including station-wagons and racing cars, with spark-ignition internal combustion piston engine of a cylinder capacity more than 1,500 cc but no more than 3,000 cc	No.	37.0%
	8703.23.40	Motor cars and other motor vehicles (valued over \$30,000 for cost, insurance and freight) principally designed for the transport of persons, including station-wagons and racing cars, with spark-ignition internal combustion piston engine of a cylinder capacity more than 1,500 cc but no more than 3,000 cc	No.	42.0%
	8703.23.60	Motor cars and other motor vehicles (used, valued \$12,000 or less for cost, insurance and freight) principally designed for the transport of persons, including station-wagons and racing cars, with spark-ignition internal combustion piston engine of any cylinder capacity	No.	29.5%
	8703.24.10	Motor cars and other motor vehicles (valued up to \$20,000 for cost, insurance and freight) principally designed for the transport of persons, including station-	No.	29.5%

HEADING	CODE	DESCRIPTION	UNIT OF MEASURE	RATE OF DUTY
		wagons and racing cars, with spark-ignition internal combustion piston engine of a cylinder capacity more than 3,000 cc		
	8703.24.20	Motor cars and other motor vehicles (valued from \$20,001 - \$25,000 for cost, insurance and freight) principally designed for the transport of persons, including station-wagons and racing cars, with spark-ignition internal combustion piston engine of a cylinder capacity more than 3,000 cc	No.	32.0%
	8703.24.30	Motor cars and other motor vehicles (valued from \$25,001 - \$30,000 for cost, insurance and freight) principally designed for the transport of persons, including station-wagons and racing cars, with spark-ignition internal combustion piston engine of a cylinder capacity more than 3,000 cc	No.	37.0%
	8703.24.40	Motor cars and other motor vehicles (valued over \$30,000 for cost, insurance and freight) principally designed for the transport of persons, including station-wagons and racing cars, with spark-ignition internal combustion piston engine of a cylinder capacity more than 3,000 cc	No.	42.0%
	8703.24.60	Motor cars and other motor vehicles (used, valued \$12,000 or less for cost, insurance and freight) principally designed for the transport of persons, including station-wagons and racing cars, with spark-ignition internal combustion piston engine of a cylinder capacity more than 3,000 cc	No.	29.5%
	8703.24.91	Pick-up trucks (having an enclosed cab and an open cargo area) principally used for the transport of persons (new or used, valued over \$12,000 for cost, insurance and freight) with spark-ignition internal combustion piston engine of any cylinder capacity	No.	29.5%
	8703.24.92	Pick-up trucks (having an enclosed cab and an open cargo area) principally used for the transport of persons (valued \$12,000 or less for cost, insurance and freight) with spark-ignition internal combustion piston engine of any cylinder capacity	No.	29.5%
	8703.31.10	Motor cars and other motor vehicles (valued up to \$20,000 for cost, insurance and freight) principally designed for the transport of persons, including station-wagons and racing cars, with compression-ignition internal combustion piston engine (diesel or semi-diesel engine) of a cylinder capacity 1,500 cc or less	No.	29.5%
	8703.31.20	Motor cars and other motor vehicles (valued from \$20,001 - \$25,000 for cost, insurance and freight) principally designed for the transport of persons, including station-wagons and racing cars, with compression-ignition internal combustion piston engine	No.	32.0%

HEADING	CODE	DESCRIPTION	UNIT OF MEASURE	RATE OF DUTY
		(diesel or semi-diesel engine) of a cylinder capacity 1,500 cc or less		
	8703.31.30	Motor cars and other motor vehicles (valued from \$25,001 - \$30,000 for cost, insurance and freight) principally designed for the transport of persons, including station-wagons and racing cars, with compression-ignition internal combustion piston engine (diesel or semi-diesel engine) of a cylinder capacity 1,500 cc or less	No.	37.0%
	8703.31.40	Motor cars and other motor vehicles (valued over \$30,000 for cost, insurance and freight) principally designed for the transport of persons, including station-wagons and racing cars, with compression-ignition internal combustion piston engine (diesel or semi-diesel engine) of a cylinder capacity 1,500 cc or less	No.	42.0%
	8703.31.60	Motor cars and other motor vehicles (used, valued \$12,000 or less for cost, insurance and freight) principally designed for the transport of persons, including station-wagons and racing cars, with compression-ignition internal combustion piston engine (diesel or semi-diesel engine) of a cylinder capacity 1,500 cc or less	No.	29.5%
	8703.32.10	Motor cars and other motor vehicles (valued up to \$20,000 for cost, insurance and freight) principally designed for the transport of persons, including station-wagons and racing cars, with compression-ignition internal combustion piston engine (diesel or semi-diesel engine) of a cylinder capacity more than 1,500 cc but no more than 2,500 cc	No.	29.5%
	8703.32.20	Motor cars and other motor vehicles (valued from \$20,001 - \$25,000 for cost, insurance and freight) principally designed for the transport of persons, including station-wagons and racing cars, with compression-ignition internal combustion piston engine (diesel or semi-diesel engine) of a cylinder capacity more than 1,500 cc but no more than 2,500 cc	No.	32.0%
	8703.32.30	Motor cars and other motor vehicles (valued from \$25,001 - \$30,000 for cost, insurance and freight) principally designed for the transport of persons, including station-wagons and racing cars, with compression-ignition internal combustion piston engine (diesel or semi-diesel engine) of a cylinder capacity more than 1,500 cc but no more than 2,500 cc	No.	37.0%

HEADING	CODE	DESCRIPTION	UNIT OF MEASURE	RATE OF DUTY
	8703.32.40	Motor cars and other motor vehicles (valued over \$30,000 for cost, insurance and freight) principally designed for the transport of persons, including station-wagons and racing cars, with compression- ignition internal combustion piston engine (diesel or semi-diesel engine) of a cylinder capacity more than 1,500 cc but no more than 2,500 cc	No.	42.0%
	8703.32.50	Motor cars and other motor vehicles (used, valued \$12,000 or less for cost, insurance and freight) principally designed for the transport of persons, including station-wagons and racing cars, with compression- ignition internal combustion piston engine (diesel or semi-diesel engine) of a cylinder capacity more than 1,500 cc but no more than 2,500 cc	No.	29.5%
	8703.32.60	Motor cars and other motor vehicles (valued up to \$20,000 for cost, insurance and freight) principally designed for the transport of persons, including station-wagons and racing cars, with compression- ignition internal combustion piston engine (diesel or semi-diesel engine) of a cylinder capacity more than 1,500 cc but no more than 2,500 cc	No.	29.5%
	8703.32.70	Motor cars and other motor vehicles (valued from \$20,001 - \$25,000 for cost, insurance and freight) principally designed for the transport of persons, including station-wagons and racing cars, with compression- ignition internal combustion piston engine (diesel or semi-diesel engine) of a cylinder capacity more than 1,500 cc but no more than 2,500 cc	No.	32.0%
	8703.32.80	Motor cars and other motor vehicles (valued from \$25,001 - \$30,000 for cost, insurance and freight) principally designed for the transport of persons, including station-wagons and racing cars, with compression- ignition internal combustion piston engine (diesel or semi-diesel engine) of a cylinder capacity more than 1,500 cc but no more than 2,500 cc	No.	37.0%
	8703.32.90	Motor cars and other motor vehicles (valued over \$30,000 for cost, insurance and freight) principally designed for the transport of persons, including station-wagons and racing cars, with compression- ignition internal combustion piston engine (diesel or semi-diesel engine) of a cylinder capacity more than 1,500 cc but no more than 2,500 cc	No.	42.0%
	8703.32.91	Motor cars and other motor vehicles (used, valued \$12,000 or less for cost, insurance and freight) principally designed for the transport of persons, including station-wagons and racing cars, with compression- ignition	No.	29.5%

HEADING	CODE	DESCRIPTION	UNIT OF MEASURE	RATE OF DUTY
		internal combustion piston engine (diesel or semi-diesel engine) of a cylinder capacity more than 1,500 cc but no more than 2,500 cc		
	8703.33.10	Motor cars and other motor vehicles (valued up to \$20,000 for cost, insurance and freight) principally designed for the transport of persons, including station-wagons and racing cars, with spark-ignition internal combustion reciprocating piston engine of a cylinder capacity more than 2,500 cc	No.	29.5%
	8703.33.20	Motor cars and other motor vehicles (valued from \$20,001 - \$25,000 for cost, insurance and freight) principally designed for the transport of persons, including station-wagons and racing cars, with spark-ignition internal combustion reciprocating piston engine of a cylinder capacity more than 2,500 cc	No.	32.0%
	8703.33.30	Motor cars and other motor vehicles (valued from \$25,001 - \$30,000 for cost, insurance and freight) principally designed for the transport of persons, including station-wagons and racing cars, with spark-ignition internal combustion reciprocating piston engine of a cylinder capacity more than 1,000 cc but no more than 1,500 cc	No.	37.0%
	8703.33.40	Motor cars and other motor vehicles (valued over \$30,000 for cost, insurance and freight) principally designed for the transport of persons, including station-wagons and racing cars, with spark-ignition internal combustion reciprocating piston engine of a cylinder capacity more than 2,500 cc	No.	42.0%
	8703.33.60	Motor cars and other motor vehicles (used, valued \$12,000 or less for cost, insurance and freight) principally designed for the transport of persons, including station-wagons and racing cars, with compression-ignition internal combustion piston engine (diesel or semi-diesel engine) of a cylinder capacity more than 2,500 cc	No.	29.5%
	8703.33.91	Pick-up trucks (having an enclosed cab and an open cargo area) principally used for the transport of persons (new or used, valued over \$12,000 for cost, insurance and freight) with compression-ignition internal combustion piston engine (diesel or semi-diesel engine) of any cylinder capacity	No.	29.5%
	8703.33.92	Pick-up trucks (having an enclosed cab and an open cargo area) principally used for the transport of persons (valued \$12,000 or less for cost, insurance and freight) with compression-ignition internal combustion	No.	29.5%

HEADING	CODE	DESCRIPTION	UNIT OF MEASURE	RATE OF DUTY
		piston engine (diesel or semi-diesel engine) of any cylinder capacity		
	8703.40.10	Hybrid electric vehicles (HEVs) for personal use 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 (valued up to \$29,999 for cost, insurance and freight)	No.	10.0%
	8703.40.20	Hybrid electric vehicles (HEVs) for commercial use 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 (valued up to \$29,999 for cost, insurance and freight)	No.	12.0%
	8703.40.30	Hybrid electric vehicles (HEVs) for personal use 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 (valued \$30,000 to \$60,999 for cost, insurance and freight)	No.	12.0%
	8703.40.40	Hybrid electric vehicles (HEVs) for commercial use 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 (valued \$30,000 to \$60,999 for cost, insurance and freight)	No.	15.0%
	8703.40.50	Hybrid electric vehicles (HEVs) for personal use 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 (valued \$61,000 to \$99,999 for cost, insurance and freight)	No.	15.0%
	8703.40.60	Hybrid electric vehicles (HEVs) for commercial use 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 (valued \$61,000 to \$99,999 for cost, insurance and freight)	No.	17.0%
	8703.40.70	Hybrid electric vehicles (HEVs) for personal use 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	No.	17.0%

HEADING	CODE	DESCRIPTION	UNIT OF MEASURE	RATE OF DUTY
		power (valued \$100,000 or more for cost, insurance and freight)		
	8703.40.80	Hybrid electric vehicles (HEVs) for commercial use 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 (valued \$100,000 or more for cost, insurance and freight)	No.	20.0%
	8703.50.10	Hybrid electric vehicles (HEVs) for personal use 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 (valued up to \$29,999 for cost, insurance and freight)	No.	10.0%
	8703.50.20	Hybrid electric vehicles (HEVs) for commercial use 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 (valued up to \$29,999 for cost, insurance and freight)	No.	12.0%
	8703.50.30	Hybrid electric vehicles (HEVs) for personal use 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 (valued \$30,000 to \$60,999 for cost, insurance and freight)	No.	12.0%
	8703.50.40	Hybrid electric vehicles (HEVs) for commercial use 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 (valued \$30,000 to \$60,999 for cost, insurance and freight)	No.	15.0%
	8703.50.50	Hybrid electric vehicles (HEVs) for personal use 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 (valued \$61,000 to \$99,999 for cost, insurance and freight)	No.	15.0%
	8703.50.60	Hybrid electric vehicles (HEVs) for commercial use with both compression- ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion, other than those	No.	17.0%

HEADING	CODE	DESCRIPTION	UNIT OF MEASURE	RATE OF DUTY
		capable of being charged by plugging to external source of electric power (valued \$61,000 to \$99,999 for cost, insurance and freight)		
	8703.50.70	Hybrid electric vehicles (HEVs) for personal use 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 (valued \$100,000 or more for cost, insurance and freight)	No.	17.0%
	8703.50.80	Hybrid electric vehicles (HEVs) for commercial use 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 (valued \$100,000 or more for cost, insurance and freight)	No.	20.0%
	8703.60.10	Plug-in hybrid electrical vehicles (PHEVs) for personal use 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 (valued up to \$29,999 for cost, insurance and freight)	No.	10.0%
	8703.60.20	Plug-in hybrid electrical vehicles (PHEVs) for commercial use 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 (valued up to \$29,999 for cost, insurance and freight)	No.	12.0%
	8703.60.30	Plug-in hybrid electrical vehicles (PHEVs) for personal use 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 (valued \$30,000 to \$60,999 for cost, insurance and freight)	No.	12.0%
	8703.60.40	Plug-in hybrid electrical vehicles (PHEVs) for commercial use 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 (valued \$30,000 to \$60,999 for cost, insurance and freight)	No.	15.0%
	8703.60.50	Plug-in hybrid electrical vehicles	No.	15.0%
		(PHEVs) for personal use 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		

HEADING	CODE	DESCRIPTION	UNIT OF MEASURE	RATE OF DUTY
		(valued \$61,000 to \$99,999 for cost, insurance and freight)		
	8703.60.60	Plug-in hybrid electrical vehicles (PHEVs) for commercial use 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 (valued \$61,000 to \$99,999 for cost, insurance and freight)	No.	17.0%
	8703.60.70	Plug-in hybrid electrical vehicles (PHEVs) for personal use 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 (valued \$100,000 or more for cost, insurance and freight)	No.	17.0%
	8703.60.80	Plug-in hybrid electrical vehicles (PHEVs) for commercial use 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 (valued \$100,000 or more for cost, insurance and freight)	No.	20.0%
	8703.70.10	Plug-in hybrid electrical vehicles (PHEVs) for personal use 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 (valued up to \$29,999 for cost, insurance and freight)	No.	10.0%
	8703.70.20	Plug-in hybrid electrical vehicles (PHEVs) for commercial use 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 (valued up to \$29,999 for cost, insurance and freight)	No.	12.0%
	8703.70.30	Plug-in hybrid electrical vehicles (PHEVs) for personal use 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 (valued \$30,000 to \$60,999 for cost, insurance and freight)	No.	12.0%
	8703.70.40	Plug-in hybrid electrical vehicles (PHEVs) for commercial use 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	No.	15.0%

HEADING	CODE	DESCRIPTION	UNIT OF MEASURE	RATE OF DUTY
		electric power (valued \$30,000 to \$60,999 for cost, insurance and freight)		
	8703.70.50	Plug-in hybrid electrical vehicles (PHEVs) for personal use 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 (valued \$61,000 to \$99,999 for cost, insurance and freight)	No.	15.0%
	8703.70.60	Plug-in hybrid electrical vehicles (PHEVs) for commercial use 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 (valued \$61,000 to \$99,999 for cost, insurance and freight)	No.	17.0%
	8703.70.70	Plug-in hybrid electrical vehicles (PHEVs) for personal use 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 (valued \$100,000 or more for cost, insurance and freight)	No.	17.0%
	8703.70.80	Plug-in hybrid electrical vehicles (PHEVs) for commercial use 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 (valued \$100,000 or more for cost, insurance and freight)	No.	20.0%
	8703.80.10	Electric vehicles (EVs) for personal use (valued up to \$29,999 for cost, insurance and freight)	No.	0.0%
	8703.80.20	Electric vehicles (EVs) for commercial use (valued no more than \$29,999 for cost, insurance and freight)	No.	5.0%
	8703.80.30	Electric vehicles (EVs) for personal use (valued \$30,000 to \$60,999 for cost, insurance and freight)	No.	5.0%
	8703.80.40	Electric vehicles (EVs) for commercial use (valued \$30,000 to \$60,999 for cost, insurance and freight)	No.	10.0%
	8703.80.50	Electric vehicles (EVs) for personal use (valued \$61,000 to \$99,999 for cost, insurance and freight)	No.	10.0%
	8703.80.60	Electric vehicles (EVs) for commercial use (valued \$61,000 to \$99,999 for cost, insurance and freight)	No.	15.0%
	8703.80.70	Electric vehicles (EVs) for personal use (valued \$100,000 or more for cost, insurance and freight)	No.	15.0%

HEADING	CODE	DESCRIPTION	UNIT OF MEASURE	RATE OF DUTY
	8703.80.80	Electric vehicles (EVs) for commercial use (valued \$100,000 or more for cost, insurance and freight)	No.	17.0%
	8703.80.86	Electric golf cars (carts)	No.	0.0%
	8703.80.87	Electric vehicles (EVs) for public transport (any value for cost, insurance and freight)	No.	0.0%
	8703.90.10	Electric vehicles (EVs) for the transport of persons with a disability (personal use)	No.	0.0%
	8703.90.20	Antique motor cars of an age of more than one hundred years principally designed for the transport of persons, including station-wagons and racing cars, with engines of any cylinder capacity	No.	0.0%
87.04		MOTOR VEHICLES FOR THE TRANSPORT OF GOODS.		
	8704.10.00	Dumpers for off-highway use	No.	29.5%
	8704.21.00	Motor vehicles (including mini trucks, flatbed trucks, box trucks, heavy trucks, dump trucks, delivery vans, etc.) for the transport of goods, with compression-ignition internal combustion piston engine (diesel or semi-diesel engine) of a gross vehicle weight 5 t or less (excluding dumpers for off-highway use of subheading 8704.10 and special purpose motor vehicles of heading 87.05)	No.	29.5%
	8704.22.00	Motor vehicles (including flatbed trucks, box trucks, heavy trucks, dump trucks, etc.) for the transport of goods, with compression-ignition internal combustion piston engine (diesel or semi-diesel engine) of a gross vehicle weight more than 5 t but no more than 20 t (excluding dumpers for off-highway use of subheading 8704.10 and special purpose motor vehicles of heading 87.05)	No.	29.5%
	8704.23.00	Motor vehicles (including flatbed trucks, box trucks, heavy trucks, dump trucks, etc.) for the transport of goods, with compression-ignition internal combustion piston engine (diesel or semi-diesel engine) of a gross vehicle weight more than 20 t (excluding dumpers for off-highway use of subheading 8704.10 and special purpose motor vehicles of heading 87.05)	No.	29.5%
	8704.31.00	Motor vehicles (including mini trucks, flatbed trucks, box trucks, heavy trucks, dump trucks, delivery vans, etc.) for the transport of goods, with spark-ignition internal combustion piston engine, of a gross vehicle weight 5 t or less (excluding dumpers for off-highway use of subheading 8704.10 and special purpose motor vehicles of heading 87.05)	No.	29.5%
	8704.32.00	Motor vehicles (including flatbed trucks, box trucks, heavy trucks, dump trucks, etc.) for the transport of goods, with spark-ignition internal combustion piston engine, of	No.	29.5%

HEADING	CODE	DESCRIPTION	UNIT OF MEASURE	RATE OF DUTY
		a gross vehicle weight more than 5 t (excluding dumpers for off-highway use of subheading 8704.10 and special purpose motor vehicles of heading 87.05)		
	8704.41.00	Motor vehicles (including mini trucks, flatbed trucks, box trucks, heavy trucks, dump trucks, delivery vans, etc.) for the transport of goods, with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion, of a gross vehicle weight 5 t or less	No.	29.5%
	8704.42.00	Motor vehicles (including flatbed trucks, box trucks, heavy trucks, dump trucks, etc.) for the transport of goods, with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion, of a gross vehicle weight more than 5 t but no more than 20 t	No.	29.5%
	8704.43.00	Motor vehicles (including flatbed trucks, box trucks, heavy trucks, dump trucks, etc.) for the transport of goods, with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion, of a gross vehicle weight more than 20 t	No.	29.5%
	8704.51.00	Motor vehicles (including mini trucks, flatbed trucks, box trucks, heavy trucks, dump trucks, delivery vans, etc.) for the transport of goods, with both spark-ignition internal combustion piston engine and electric motor as motors for propulsion, of a gross vehicle weight 5 t or less	No.	29.5%
	8704.52.00	Motor vehicles (including flatbed trucks, box trucks, heavy trucks, dump trucks, etc.) for the transport of goods, with both spark-ignition internal combustion piston engine and electric motor as motors for propulsion, of a gross vehicle weight more than 5 t	No.	29.5%
	8704.60.00	Motor vehicles (including mini trucks, flatbed trucks, box trucks, heavy trucks, dump trucks, delivery vans, etc.) for the transport of goods, with only electric motor for propulsion	No.	29.5%
	8704.90.10	Motor vehicles (including mini trucks, flatbed trucks, box trucks, heavy trucks, dump trucks, delivery vans, etc.) for the transport of goods, with engines other than internal combustion piston engine (excluding dumpers for off-highway use of subheading 8704.10 and special purpose motor vehicles of heading 87.05)	No.	29.5%
	8704.90.20	Motor vehicles (including mini trucks, flatbed trucks, box trucks, heavy trucks, dump trucks, delivery vans, etc.) for the transport of goods (valued \$12,000 or less for cost, insurance and freight)	No.	29.5%

HEADING	CODE	DESCRIPTION	UNIT OF MEASURE	RATE OF DUTY
	8704.90.30	Pick-up trucks (having an enclosed cab and an open cargo area) principally used for the transport of goods (new or used valued over \$12,000 for cost, insurance and freight)	No.	29.5%
	8704.90.40	Pick-up trucks (having an enclosed cab and an open cargo area) principally used for the transport of goods (valued \$12,000 or less for cost, insurance and freight)	No.	29.5%
	8704.90.60	Hybrid electric vehicles (HEVs) and plug-in hybrid vehicles (PHEVs) (including mini trucks, flatbed trucks, box trucks, heavy trucks, dump trucks, delivery vans, etc.) for the transport of goods, of a gross vehicle weight 5 t or less, 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	No.	12.0%
	8704.90.70	Hybrid electric vehicles (HEVs) and plug-in hybrid vehicles (PHEVs) (including flatbed trucks, box trucks, heavy trucks, dump trucks, etc.) for the transport of goods, with compression-ignition internal combustion piston engine (diesel or semi-diesel engine), and electric motor as motors for propulsion, capable of being charged by plugging to external source of electric power, of a gross vehicle weight more than 5 t but no more than 20 t (excluding dumpers for off-highway use of subheading 8704.10 and special purpose motor vehicles of heading 87.05)	No.	15.0%
	8704.90.80	Hybrid electric vehicles (HEVs) and plug-in hybrid vehicles (PHEVs) (including heavy trucks, dump trucks, etc.) for the transport of goods, with compression-ignition internal combustion piston engine (diesel or semi-diesel engine), and electric motor as motors for propulsion, capable of being charged by plugging to external source of electric power, of a gross vehicle weight more than 20 t (excluding dumpers for off-highway use of subheading 8704.10 and special purpose motor vehicles of heading 87.05)	No.	20.0%
	8704.90.90	Hybrid electric vehicles (HEVs) and plug-in hybrid vehicles (PHEVs) (including mini trucks, flatbed trucks, box trucks, heavy trucks, dump trucks, delivery vans, etc.) for the transport of goods, with 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, of a gross vehicle weight 5 t or less (excluding dumpers for off-highway use of subheading 8704.10)	No.	12.0%

HEADING	CODE	DESCRIPTION	UNIT OF MEASURE	RATE OF DUTY
		and special purpose motor vehicles of heading 87.05)		
	8704.90.91	Hybrid electric vehicles (HEVs) and plug-in hybrid vehicles (PHEVs) (including flatbed trucks, box trucks, heavy trucks, dump trucks, delivery vans, etc.) for the transport of goods, with 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, of a gross vehicle weight more than 5 t (excluding dumpers for off-highway use of subheading 8704.10 and special purpose motor vehicles of heading 87.05)	No.	20.0%
	8704.90.92	Hybrid electric vehicles (HEVs) and plug-in hybrid vehicles (PHEVs) (including heavy trucks, dump trucks, etc.) for the transport of goods, with engines other than internal combustion piston engine, and electric motor as motors for propulsion, capable of being charged by plugging to external source of electric power, of a gross vehicle weight more than 5 t but no more than 20 t (excluding dumpers for off-highway use of subheading 8704.10 and special purpose motor vehicles of heading 87.05)	No.	12.0%
	8704.90.93	Hybrid electric vehicles (HEVs) and plug-in hybrid vehicles (PHEVs) (including mini trucks, heavy trucks, dump trucks, delivery vans, etc.) for the transport of goods, with engines other than internal combustion piston engine, and electric motor as motors for propulsion, capable of being charged by plugging to external source of electric power, of a gross vehicle weight 5 t or less (excluding dumpers for off-highway use of subheading 8704.10 and special purpose motor vehicles of heading 87.05)	No.	15.0%
	8704.90.94	Hybrid electric vehicles (HEVs) and plug-in hybrid vehicles (PHEVs) (including heavy trucks, dump trucks, etc.) for the transport of goods, with engines other than internal combustion piston engine, and electric motor as motors for propulsion, capable of being charged by plugging to external source of electric power, of a gross vehicle weight more than 5 t (excluding dumpers for off-highway use of subheading 8704.10 and special purpose motor vehicles of heading 87.05).	No.	20.0%

HEADING	CODE	DESCRIPTION	UNIT OF MEASURE	RATE OF DUTY
87.05		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).		
	8705.10.00	Crane lorries (excluding breakdown lorries)	No.	29.5%
	8705.20.00	Mobile drilling derricks	No.	29.5%
	8705.30.00	Fire fighting vehicles (excluding vehicles for transporting persons)	No.	29.5%
	8705.40.00	Concrete-mixer lorries	No.	29.5%
	8705.90.10	Pick-up trucks (having an enclosed cab and an open cargo area) principally used for commercial purposes (new or used valued over \$12,000 for cost, insurance and freight)	No.	29.5%
	8705.90.20	Pick-up trucks (having an enclosed cab and an open cargo area) principally used for commercial purposes (valued \$12,000 or less for cost, insurance and freight)	No.	29.5%
	8705.90.30	Special purpose motor vehicles (other than those principally designed for the transport of persons or goods and excluding concrete-mixer lorries, fire fighting vehicles, mobile drilling derricks and crane lorries)	No.	29.5%
87.06		CHASSIS FITTED WITH ENGINES, FOR THE MOTOR VEHICLES OF HEADINGS 87.01 TO 87.05.		
	8706.00.00	Chassis fitted with engines, for tractors, motor vehicles for the transport of ten or more persons, motor cars and other motor vehicles principally designed for the transport of persons, motor vehicles for the transport of goods and special purpose motor vehicles of headings 87.01 to 87.05 (excluding those with engines and cabs)	No.	27.0%
87.07		BODIES (INCLUDING CABS), FOR THE MOTOR VEHICLES OF HEADINGS 87.01 TO 87.05.		
	8707.10.00	Bodies for motor cars and other motor vehicles principally designed for the transport of persons	No.	27.0%
	8707.90.00	Bodies for tractors, motor vehicles for the transport of ten or more persons, motor vehicles for the transport of goods and special purpose motor vehicles of headings 87.01 to 87.05	No.	27.0%
87.08		PARTS AND ACCESSORIES OF THE MOTOR VEHICLES OF HEADINGS 87.01 TO 87.05.		
	8708.10.00	Bumpers and parts thereof for motor vehicles of headings 87.01 to 87.05.	No.	27.0%

HEADING	CODE	DESCRIPTION	UNIT OF MEASURE	RATE OF DUTY
	8708.21.00	Safety seat belts for motor vehicles of headings 87.01 to 87.05.	No.	27.0%
	8708.22.00	Front windscreens (windshields), rear windows and other windows specified in Subheading Note 1 of this Chapter	No.	27.0%
	8708.29.00	Parts and accessories of bodies (including cabs) for motor vehicles of headings 87.01 to 87.05. (excluding bumpers and parts thereof and safety seat belts)	No.	27.0%
	8708.30.00	Brakes and servo brakes and their parts, for motor vehicles of headings 87.01 to 87.05.	No.	27.0%
	8708.40.00	Gear boxes and parts thereof, for motor vehicles of headings 87.01 to 87.05.	No.	27.0%
	8708.50.00	Drive-axles with differential, whether or not provided with other transmission components, and non- driving axles, and parts thereof, for motor vehicles of headings 87.01 to 87.05.	No.	27.0%
	8708.70.00	Road wheels and parts and accessories thereof, for motor vehicles of headings 87.01 to 87.05.	No.	27.0%
	8708.80.00	Suspension systems and parts thereof, including shock-absorbers, for motor vehicles of headings 87.01 to 87.05.	No.	27.0%
	8708.91.00	Radiators and parts thereof, for motor vehicles of headings 87.01 to 87.05.	No.	27.0%
	8708.92.00	Silencers (mufflers) and exhaust pipes, and parts thereof, for motor vehicles of headings 87.01 to 87.05.	No.	27.0%
	8708.93.00	Clutches and parts thereof, for motor vehicles of headings 87.01 to 87.05.	No.	27.0%
	8708.94.00	Steering wheels, steering columns and steering boxes, and parts thereof, for motor vehicles of headings 87.01 to 87.05.	No.	27.0%
	8708.95.00	Safety airbags with inflator system and parts thereof, for motor vehicles of headings 87.01 to 87.05.	No.	27.0%
	8708.99.00	Parts and accessories, for motor vehicles of headings 87.01 to 87.05., not elsewhere specified or included	No.	27.0%
87.09		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.		
	8709.11.00	Electrical vehicles 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	No.	29.5%
	8709.19.00	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	No.	29.5%

HEADING	CODE	DESCRIPTION	UNIT OF MEASURE	RATE OF DUTY
		transport of goods; tractors of the type used on railway station platforms (excluding electrical trucks)		
	8709.90.00	Parts of self-propelled works trucks, not fitted with lifting or handling equipment, of the type used in factories, warehouses, dock areas or airports for short distance transport of goods, including tractors for railway station platforms, not elsewhere specified or included	No.	27.0%
87.11		MOTORCYCLES (INCLUDING MOPEDS) AND CYCLES FITTED WITH AN AUXILIARY MOTOR, WITH OR WITHOUT SIDE-CARS; SIDE-CARS.		
	8711.10.00	Motorcycles, (including mopeds) and cycles fitted with an auxiliary motor, with internal combustion piston engine of a cylinder capacity 90 cc or less	No.	32.0%
	8711.20.10	Motorcycles, (including mopeds), with internal combustion piston engine of a cylinder capacity 90 cc or less	No.	32.0%
	8711.20.20	Motorcycles, (including mopeds), with internal combustion piston engine of a cylinder capacity more than 90 cc but no more than 250 cc	No.	37.0%
	8711.30.00	Motorcycles, (including mopeds), with internal combustion piston engine of a cylinder capacity more than 250 cc but no more than 500 cc	No.	37.0%
	8711.40.00	Motorcycles, (including mopeds), with internal combustion piston engine of a cylinder capacity more than 500 cc but no more than 800 cc	No.	37.0%
	8711.50.00	Motorcycles, (including mopeds), with internal combustion piston engine of a cylinder capacity more than 800 cc	No.	37.0%
	8711.60.00	Motorcycles (including mopeds), with electric motor for propulsion	No.	0.0%
	8711.90.05	Motorcycles, (including mopeds), and cycles fitted with an auxiliary motor and side-cars for motorcycles (excluding with reciprocating internal combustion piston engine)	No.	37.0%
	8711.90.10	Motorised bicycles and other cycles, including delivery tricycles	No.	22.0%
	8711.90.20	Electric bicycles (including electric unicycles, hoverboards, scooters and quadcycles etc.)	No.	0.0%
	8711.90.25	Hybrid motorcycles, (including mopeds) and scooters with a combined internal combustion or electric engine	No.	15%
	8711.90.30	Segway's	No.	10.0%
	8711.90.40	Motorcycles, (including mopeds), with reciprocating internal combustion piston engine of any cylinder capacity (Cayman Brac)	No.	32.0%

HEADING	CODE	DESCRIPTION	UNIT OF MEASURE	RATE OF DUTY
87.12		BICYCLES AND OTHER CYCLES (INCLUDING DELIVERY TRICYCLES), NOT MOTORISED.		
	8712.00.00	Bicycles and other cycles, (including delivery tricycles), not motorised	No.	0.0%
87.13		CARRIAGES FOR PERSONS WITH A DISABILITY, WHETHER OR NOT MOTORISED OR OTHERWISE MECHANICALLY PROPELLED.		
	8713.10.00	Carriages for persons with a disability, not mechanically propelled (for commercial or non-commercial purposes) that is, wheelchairs	No.	0.0%
	8713.90.00	Carriages for persons with a disability, motorised or otherwise mechanically propelled (for commercial or non-commercial purposes)(excluding specially designed motor vehicles and bicycles) that is, motorised wheelchairs	No.	0.0%
87.14		PARTS AND ACCESSORIES OF VEHICLES OF HEADINGS 87.11 TO 87.13.		
	8714.10.00	Parts and accessories of motorcycles, including mopeds, not elsewhere specified or included	kg	22.0%
	8714.20.00	Parts and accessories for carriages for persons with a disability, not elsewhere specified or included	kg	0.0%
	8714.91.00	Frames and forks, and parts thereof, for cycles, not elsewhere specified or included (excluding for motorcycles)	No.	22.0%
	8714.92.00	Wheel rims and spokes, for cycles (excluding for motorcycles)	kg	22.0%
	8714.93.00	Hubs and free-wheel sprocket- wheels for cycles (excluding for motorcycles and coaster braking hubs and hub brakes)	No.	22.0%
	8714.94.00	Brakes, including coaster braking hubs and hub brakes, and parts thereof, for cycles (excluding for motorcycles)	No.	22.0%
	8714.95.00	Saddles for cycles (excluding for motorcycles)	No.	22.0%
	8714.96.00	Pedals and crank-gear, and parts thereof, for bicycles, not elsewhere specified or included	No.	22.0%
	8714.99.10	Parts and accessories, for bicycles, not elsewhere specified or included	kg	22.0%
	8715.00.00	Baby carriages (strollers, prams and pushchairs) and parts thereof, not elsewhere specified or included	No.	0.0%
87.16		TRAILERS AND SEMI-TRAILERS; OTHER VEHICLES, NOT MECHANICALLY PROPELLED; PARTS THEREOF.		
	8716.10.00	Trailers and semi-trailers of the caravan type, for housing or camping	No.	22.0%
	8716.20.00	Self-loading or self-unloading trailers and semi-trailers for agricultural purposes	No.	22.0%
	8716.31.00	Tanker trailers and tanker semi- trailers, not designed for running on rails	No.	22.0%

HEADING	CODE	DESCRIPTION	UNIT OF MEASURE	RATE OF DUTY
	8716.39.00	Trailers and semi-trailers for the transport of goods, not designed for running on rails (excluding self-loading or self-unloading trailers and semi-trailers for agricultural purposes and tanker trailers and tanker semi-trailers)	No.	22.0%
	8716.40.00	Trailers and semi-trailers, not designed for running on rails (excluding trailers and semi-trailers for the transport of goods and those of the caravan type for housing or camping)	No.	22.0%
	8716.80.00	Vehicles pushed or drawn by hand and other vehicles not mechanically propelled (excluding trailers and semi-trailers)	No.	22.0%
	8716.90.00	Parts of trailers and semi-trailers and other vehicles not mechanically propelled, not elsewhere specified or included	No.	22.0%
		Chapter 90 (Measuring, checking)		
90.31		MEASURING OR CHECKING INSTRUMENTS, APPLIANCES AND MACHINES, NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER; PROFILE PROJECTORS.		
	9031.80.00	Instruments, appliances and machines for measuring or checking, not specified or included elsewhere in Chapter 90 (excluding optical)(including mobile computer engine analysers)	No.	22.0%
		Chapter 91 (Clocks and watches)		
91.04		INSTRUMENT PANEL CLOCKS AND CLOCKS OF A SIMILAR TYPE FOR VEHICLES, AIRCRAFT, SPACECRAFT OR VESSELS.		
	9104.00.10	Instrument panel clocks and clocks of a similar type for vehicles	No.	22.0%
		Chapter 94 (Furniture; cushions)		
94.01		SEATS (OTHER THAN THOSE OF HEADING 94.02), WHETHER OR NOT CONVERTIBLE INTO BEDS, AND PARTS THEREOF.		
	9401.20.00	Seats for motor vehicles	No.	27.0%

CONTACT INFORMATION

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