## Chapter 87 Vehicles Other Than Railway or Tramway Rolling Stock, and Parts and Accessories Thereof

| Commodity code | Duty expression | Notes | Description |
| --- | --- | --- | --- |
| **8701** |  |  | **Tractors (other than tractors of heading 8709)** |
| **8701 10 00** | 0.0% |  | **- Single axle tractors** |
| **8701 20** | 16.0% |  | **- Road tractors for semi-trailers** |
| **8701 20 10** | 16.0% |  | - - New |
| **8701 20 90** | 16.0% |  | - - Used |
| **8701 30 00** | 0.0% |  | **- Track-laying tractors** |
|  |  |  | **- Other, of an engine power** |
| **8701 91** |  |  | - - Not exceeding 18 kW |
| **8701 91 10** | 0.0% |  | - - - Agricultural tractors and forestry tractors, wheeled |
| **8701 91 90** | 0.0% |  | - - - Other |
| **8701 92** |  |  | - - Exceeding 18 kW but not exceeding 37 kW |
| **8701 92 10** | 0.0% |  | - - - Agricultural tractors and forestry tractors, wheeled |
| **8701 92 90** | 0.0% |  | - - - Other |
| **8701 93** |  |  | - - Exceeding 37 kW but not exceeding 75 kW |
| **8701 93 10** | 0.0% |  | - - - Agricultural tractors and forestry tractors, wheeled |
| **8701 93 90** | 0.0% |  | - - - Other |
| **8701 94** |  |  | - - Exceeding 75 kW but not exceeding 130 kW |
| **8701 94 10** | 0.0% |  | - - - Agricultural tractors and forestry tractors, wheeled |
| **8701 94 90** | 0.0% |  | - - - Other |
| **8701 95** |  |  | - - Exceeding 130 kW |
| **8701 95 10** | 0.0% |  | - - - Agricultural tractors and forestry tractors, wheeled |
| **8701 95 90** | 0.0% |  | - - - Other |
| **8702** |  |  | **Motor vehicles for the transport of ten or more persons, including the driver** |
| **8702 10** |  |  | **- With only compression-ignition internal combustion piston engine (diesel or semi-diesel)** |
|  |  |  | - - Of a cylinder capacity exceeding 2 500 cm3 |
| **8702 10 11** | 16.0% |  | - - - New |
| **8702 10 19** | 16.0% |  | - - - Used |
|  |  |  | - - Of a cylinder capacity not exceeding 2 500 cm3 |
| **8702 10 91** | 10.0% |  | - - - New |
| **8702 10 99** | 10.0% |  | - - - Used |
| **8702 20** |  |  | **- With both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion** |
| **8702 20 10** | 0.0% |  | - - Of a cylinder capacity exceeding 2 500 cm3 |
| **8702 20 90** | 0.0% |  | - - Of a cylinder capacity not exceeding 2 500 cm3 |
| **8702 30** |  |  | **- With both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion** |
| **8702 30 10** | 0.0% |  | - - Of a cylinder capacity exceeding 2 800 cm3 |
| **8702 30 90** | 0.0% |  | - - Of a cylinder capacity not exceeding 2 800 cm3 |
| **8702 40 00** | 0.0% |  | **- With only electric motor for propulsion** |
| **8702 90** |  |  | **- Other** |
|  |  |  | - - With spark-ignition internal combustion piston engine |
|  |  |  | - - - Of a cylinder capacity exceeding 2 800 cm3 |
| **8702 90 11** | 0.0% |  | - - - - New |
| **8702 90 19** | 0.0% |  | - - - - Used |
|  |  |  | - - - Of a cylinder capacity not exceeding 2 800 cm3 |
| **8702 90 31** | 0.0% |  | - - - - New |
| **8702 90 39** | 0.0% |  | - - - - Used |
| **8702 90 90** | 0.0% |  | - - With other engines |
| **8703** |  |  | **Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 8702), including station wagons and racing cars** |
| **8703 10** |  |  | **- Vehicles specially designed for travelling on snow; golf cars and similar vehicles** |
| **8703 10 11** | 0.0% |  | - - Vehicles specially designed for travelling on snow, with compression-ignition internal combustion piston engine (diesel or semi-diesel), or with spark-ignition internal combustion piston engine |
| **8703 10 18** | 0.0% |  | - - Other |
|  |  |  | **- Other vehicles, with only spark-ignition internal combustion reciprocating piston engine** |
| **8703 21** | 10.0% |  | - - Of a cylinder capacity not exceeding 1 000 cm3 |
| **8703 21 10** | 10.0% |  | - - - New |
| **8703 21 90** | 10.0% |  | - - - Used |
| **8703 22** | 10.0% |  | - - Of a cylinder capacity exceeding 1 000 cm3 but not exceeding 1 500 cm3 |
| **8703 22 10** | 10.0% |  | - - - New |
| **8703 22 90** | 10.0% |  | - - - Used |
| **8703 23** | 10.0% |  | - - Of a cylinder capacity exceeding 1 500 cm3 but not exceeding 3 000 cm3 |
|  |  |  | - - - New |
| **8703 23 11** | 10.0% |  | - - - - Motor caravans |
| **8703 23 19** | 10.0% |  | - - - - Other |
| **8703 23 90** | 10.0% |  | - - - Used |
| **8703 24** | 10.0% |  | - - Of a cylinder capacity exceeding 3 000 cm3 |
| **8703 24 10** | 10.0% |  | - - - New |
| **8703 24 90** | 10.0% |  | - - - Used |
|  |  |  | **- Other vehicles, with only compression-ignition internal combustion piston engine (diesel or semi-diesel)** |
| **8703 31** | 10.0% |  | - - Of a cylinder capacity not exceeding 1 500 cm3 |
| **8703 31 10** | 10.0% |  | - - - New |
| **8703 31 90** | 10.0% |  | - - - Used |
| **8703 32** | 10.0% |  | - - Of a cylinder capacity exceeding 1 500 cm3 but not exceeding 2 500 cm3 |
|  |  |  | - - - New |
| **8703 32 11** | 10.0% |  | - - - - Motor caravans |
| **8703 32 19** | 10.0% |  | - - - - Other |
| **8703 32 90** | 10.0% |  | - - - Used |
| **8703 33** | 10.0% |  | - - Of a cylinder capacity exceeding 2 500 cm3 |
|  |  |  | - - - New |
| **8703 33 11** | 10.0% |  | - - - - Motor caravans |
| **8703 33 19** | 10.0% |  | - - - - Other |
| **8703 33 90** | 10.0% |  | - - - Used |
| **8703 40** | 0.0% |  | **- 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** |
| **8703 40 10** | 0.0% |  | - - New |
| **8703 40 90** | 0.0% |  | - - Used |
| **8703 50 00** | 0.0% |  | **- 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** |
| **8703 60** | 0.0% |  | **- 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** |
| **8703 60 10** | 0.0% |  | - - New |
| **8703 60 90** | 0.0% |  | - - Used |
| **8703 70 00** | 0.0% |  | **- 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** |
| **8703 80** | 0.0% |  | **- Other vehicles, with only electric motor for propulsion** |
| **8703 80 10** | 0.0% |  | - - New |
| **8703 80 90** | 0.0% |  | - - Used |
| **8703 90 00** | 10.0% |  | **- Other** |
| **8704** |  |  | **Motor vehicles for the transport of goods** |
| **8704 10** | 0.0% |  | **- Dumpers designed for off-highway use** |
| **8704 10 10** | 0.0% |  | - - With compression-ignition internal combustion piston engine (diesel or semi-diesel), or with spark-ignition internal combustion piston engine |
| **8704 10 90** | 0.0% |  | - - Other |
|  |  |  | **- Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel)** |
| **8704 21** |  |  | - - Of a gross vehicle weight not exceeding 5 tonnes |
| **8704 21 10** | 3.5% |  | - - - Specially designed for the transport of highly radioactive materials |
|  |  |  | - - - Other |
|  |  |  | - - - - With engines of a cylinder capacity exceeding 2 500 cm3 |
| **8704 21 31** | 22.0% |  | - - - - - New |
| **8704 21 39** | 22.0% |  | - - - - - Used |
|  |  |  | - - - - With engines of a cylinder capacity not exceeding 2 500 cm3 |
| **8704 21 91** | 10.0% |  | - - - - - New |
| **8704 21 99** | 10.0% |  | - - - - - Used |
| **8704 22** |  |  | - - Of a gross vehicle weight exceeding 5 tonnes but not exceeding 20 tonnes |
| **8704 22 10** | 3.5% |  | - - - Specially designed for the transport of highly radioactive materials |
|  |  |  | - - - Other |
| **8704 22 91** | 22.0% |  | - - - - New |
| **8704 22 99** | 22.0% |  | - - - - Used |
| **8704 23** |  |  | - - Of a gross vehicle weight exceeding 20 tonnes |
| **8704 23 10** | 3.5% |  | - - - Specially designed for the transport of highly radioactive materials |
|  |  |  | - - - Other |
| **8704 23 91** | 22.0% |  | - - - - New |
| **8704 23 99** | 22.0% |  | - - - - Used |
|  |  |  | **- Other, with spark-ignition internal combustion piston engine** |
| **8704 31** |  |  | - - Of a gross vehicle weight not exceeding 5 tonnes |
| **8704 31 10** | 0.0% |  | - - - Specially designed for the transport of highly radioactive materials |
|  |  |  | - - - Other |
|  |  |  | - - - - With engines of a cylinder capacity exceeding 2 800 cm3 |
| **8704 31 31** | 0.0% |  | - - - - - New |
| **8704 31 39** | 0.0% |  | - - - - - Used |
|  |  |  | - - - - With engines of a cylinder capacity not exceeding 2 800 cm3 |
| **8704 31 91** | 0.0% |  | - - - - - New |
| **8704 31 99** | 0.0% |  | - - - - - Used |
| **8704 32** |  |  | - - Of a gross vehicle weight exceeding 5 tonnes |
| **8704 32 10** | 0.0% |  | - - - Specially designed for the transport of highly radioactive materials |
|  |  |  | - - - Other |
| **8704 32 91** | 0.0% |  | - - - - New |
| **8704 32 99** | 0.0% |  | - - - - Used |
| **8704 90 00** | 10.0% |  | **- Other** |
| **8705** |  |  | **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** | 0.0% |  | **- Crane lorries** |
| **8705 20 00** | 0.0% |  | **- Mobile drilling derricks** |
| **8705 30 00** | 0.0% |  | **- Fire fighting vehicles** |
| **8705 40 00** | 0.0% |  | **- Concrete-mixer lorries** |
| **8705 90** | 0.0% |  | **- Other** |
| **8705 90 30** | 0.0% |  | - - Concrete-pumping vehicles |
| **8705 90 80** | 0.0% |  | - - Other |
| **8706** |  |  | **Chassis fitted with engines, for the motor vehicles of headings 8701 to 8705** |
|  |  |  | **- Chassis for tractors of heading 8701; chassis for motor vehicles of heading 8702, 8703 or 8704, with either a compression-ignition internal combustion piston engine (diesel or semi-diesel) of a cylinder capacity exceeding 2 500 cm**3 or with a spark-ignition internal combustion piston engine of a cylinder capacity exceeding 2 800 cm3 |
| **8706 00 11** | 0.0% |  | - - For vehicles of heading 8702 or 8704 |
| **8706 00 19** | 0.0% |  | - - Other |
|  |  |  | **- Other** |
| **8706 00 91** | 0.0% |  | - - For vehicles of heading 8703 |
| **8706 00 99** | 0.0% |  | - - Other |
| **8707** |  |  | **Bodies (including cabs), for the motor vehicles of headings 8701 to 8705** |
| **8707 10** | 0.0% |  | **- For the vehicles of heading 8703** |
| **8707 10 10** | 0.0% |  | - - For industrial assembly purposes |
| **8707 10 90** | 0.0% |  | - - Other |
| **8707 90** | 0.0% |  | **- Other** |
| **8707 90 10** | 0.0% |  | - - For the industrial assembly of: Pedestrian-controlled tractors of subheading 8701 10; Vehicles of heading 8704 with either a compression-ignition internal combustion piston engine (diesel or semi-diesel) of a cylinder capacity not exceeding 2 500 cm3 or with a spark-ignition internal combustion piston engine of a cylinder capacity not exceeding 2 800 cm3; Special purpose motor vehicles of heading 8705 |
| **8707 90 90** | 0.0% |  | - - Other |
| **8708** |  |  | **Parts and accessories of the motor vehicles of headings 8701 to 8705** |
| **8708 10** |  |  | **- Bumpers and parts thereof** |
| **8708 10 10** | AU | Code reserved for authorised use; the duty rate is specified under regulations made under section 19 of the Taxation (Cross-border Trade) Act 2018 | - - For the industrial assembly of: Vehicles of heading 8703; Vehicles of heading 8704 with either a compression-ignition internal combustion piston engine (diesel or semi-diesel) of a cylinder capacity not exceeding 2 500 cm3 or with a spark-ignition internal combustion piston engine of a cylinder capacity not exceeding 2 800 cm3; Vehicles of heading 8705 |
| **8708 10 90** | 0.0% |  | - - Other |
|  |  |  | **- Other parts and accessories of bodies (including cabs)** |
| **8708 21** |  |  | - - Safety seat belts |
| **8708 21 10** | AU | Code reserved for authorised use; the duty rate is specified under regulations made under section 19 of the Taxation (Cross-border Trade) Act 2018 | - - - For the industrial assembly of: Vehicles of heading 8703; Vehicles of heading 8704 with either a compression-ignition internal combustion piston engine (diesel or semi-diesel) of a cylinder capacity not exceeding 2 500 cm3 or with a spark-ignition internal combustion piston engine of a cylinder capacity not exceeding 2 800 cm3; Vehicles of heading 8705 |
| **8708 21 90** | 0.0% |  | - - - Other |
| **8708 29** |  |  | - - Other |
| **8708 29 10** | AU | Code reserved for authorised use; the duty rate is specified under regulations made under section 19 of the Taxation (Cross-border Trade) Act 2018 | - - - For the industrial assembly of: Pedestrian-controlled tractors of subheading 8701 10; Vehicles of heading 8703; Vehicles of heading 8704 with either a compression-ignition internal combustion piston engine (diesel or semi-diesel) of a cylinder capacity not exceeding 2 500 cm3 or with a spark-ignition internal combustion piston engine of a cylinder capacity not exceeding 2 800 cm3; Vehicles of heading 8705 |
| **8708 29 90** | 0.0% |  | - - - Other |
| **8708 30** |  |  | **- Brakes and servo-brakes; parts thereof** |
| **8708 30 10** | AU | Code reserved for authorised use; the duty rate is specified under regulations made under section 19 of the Taxation (Cross-border Trade) Act 2018 | - - For the industrial assembly of: Pedestrian-controlled tractors of subheading 8701 10; Vehicles of heading 8703; Vehicles of heading 8704 with either a compression-ignition internal combustion piston engine (diesel or semi-diesel) of a cylinder capacity not exceeding 2 500 cm3 or with a spark-ignition internal combustion piston engine of a cylinder capacity not exceeding 2 800 cm3; Vehicles of heading 8705 |
|  |  |  | - - Other |
| **8708 30 91** | 0.0% |  | - - - For disc brakes |
| **8708 30 99** | 0.0% |  | - - - Other |
| **8708 40** |  |  | **- Gear boxes and parts thereof** |
| **8708 40 20** | AU | Code reserved for authorised use; the duty rate is specified under regulations made under section 19 of the Taxation (Cross-border Trade) Act 2018 | - - For the industrial assembly of: Pedestrian-controlled tractors of subheading 8701 10; Vehicles of heading 8703; Vehicles of heading 8704 with either a compression-ignition internal combustion piston engine (diesel or semi-diesel) of a cylinder capacity not exceeding 2 500 cm3 or with a spark-ignition internal combustion piston engine of a cylinder capacity not exceeding 2 800 cm3; Vehicles of heading 8705 |
|  |  |  | - - Other |
| **8708 40 50** | 0.0% |  | - - - Gear boxes |
|  |  |  | - - - Parts |
| **8708 40 91** | 0.0% |  | - - - - Of closed-die forged steel |
| **8708 40 99** | 0.0% |  | - - - - Other |
| **8708 50** |  |  | **- Drive-axles with differential, whether or not provided with other transmission components, and non-driving axles; parts thereof** |
| **8708 50 20** | AU | Code reserved for authorised use; the duty rate is specified under regulations made under section 19 of the Taxation (Cross-border Trade) Act 2018 | - - For the industrial assembly of: Vehicles of heading 8703; Vehicles of heading 8704 with either a compression-ignition internal combustion piston engine (diesel or semi-diesel) of a cylinder capacity not exceeding 2 500 cm3 or with a spark-ignition internal combustion piston engine of a cylinder capacity not exceeding 2 800 cm3; Vehicles of heading 8705 |
|  |  |  | - - Other |
| **8708 50 35** | 0.0% |  | - - - Drive-axles with differential, whether or not provided with other transmission components, and non-driving axles |
|  |  |  | - - - Parts |
| **8708 50 55** | 0.0% |  | - - - - Of closed-die forged steel |
|  |  |  | - - - - Other |
| **8708 50 91** | 0.0% |  | - - - - - For non-driving axles |
| **8708 50 99** | 0.0% |  | - - - - - Other |
| **8708 70** |  |  | **- Road wheels and parts and accessories thereof** |
| **8708 70 10** | AU | Code reserved for authorised use; the duty rate is specified under regulations made under section 19 of the Taxation (Cross-border Trade) Act 2018 | - - For the industrial assembly of: Pedestrian-controlled tractors of subheading 8701 10; Vehicles of heading 8703; Vehicles of heading 8704 with either a compression-ignition internal combustion piston engine (diesel or semi-diesel) of a cylinder capacity not exceeding 2 500 cm3 or with a spark-ignition internal combustion piston engine of a cylinder capacity not exceeding 2 800 cm3; Vehicles of heading 8705 |
|  |  |  | - - Other |
| **8708 70 50** | 0.0% |  | - - - Wheels of aluminium; parts and accessories of wheels, of aluminium |
| **8708 70 91** | 0.0% |  | - - - Wheel centres in star form, cast in one piece, of iron or steel |
| **8708 70 99** | 0.0% |  | - - - Other |
| **8708 80** |  |  | **- Suspension systems and parts thereof (including shock-absorbers)** |
| **8708 80 20** | AU | Code reserved for authorised use; the duty rate is specified under regulations made under section 19 of the Taxation (Cross-border Trade) Act 2018 | - - For the industrial assembly of: Vehicles of heading 8703; Vehicles of heading 8704 with either a compression-ignition internal combustion piston engine (diesel or semi-diesel) of a cylinder capacity not exceeding 2 500 cm3 or with a spark-ignition internal combustion piston engine of a cylinder capacity not exceeding 2 800 cm3; Vehicles of heading 8705 |
|  |  |  | - - Other |
| **8708 80 35** | 0.0% |  | - - - Suspension shock-absorbers |
| **8708 80 55** | 0.0% |  | - - - Anti roll bars; other torsion bars |
|  |  |  | - - - Other |
| **8708 80 91** | 0.0% |  | - - - - Of closed-die forged steel |
| **8708 80 99** | 0.0% |  | - - - - Other |
|  |  |  | **- Other parts and accessories** |
| **8708 91** |  |  | - - Radiators and parts thereof |
| **8708 91 20** | AU | Code reserved for authorised use; the duty rate is specified under regulations made under section 19 of the Taxation (Cross-border Trade) Act 2018 | - - - For the industrial assembly of: Pedestrian-controlled tractors of subheading 8701 10; Vehicles of heading 8703; Vehicles of heading 8704 with either a compression-ignition internal combustion piston engine (diesel or semi-diesel) of a cylinder capacity not exceeding 2 500 cm3 or with a spark-ignition internal combustion piston engine of a cylinder capacity not exceeding 2 800 cm3; Vehicles of heading 8705 |
|  |  |  | - - - Other |
| **8708 91 35** | 0.0% |  | - - - - Radiators |
|  |  |  | - - - - Parts |
| **8708 91 91** | 0.0% |  | - - - - - Of closed-die forged steel |
| **8708 91 99** | 0.0% |  | - - - - - Other |
| **8708 92** |  |  | - - Silencers (mufflers) and exhaust pipes; parts thereof |
| **8708 92 20** | AU | Code reserved for authorised use; the duty rate is specified under regulations made under section 19 of the Taxation (Cross-border Trade) Act 2018 | - - - For the industrial assembly of: Pedestrian-controlled tractors of subheading 8701 10; Vehicles of heading 8703; Vehicles of heading 8704 with either a compression-ignition internal combustion piston engine (diesel or semi-diesel) of a cylinder capacity not exceeding 2 500 cm3 or with a spark-ignition internal combustion piston engine of a cylinder capacity not exceeding 2 800 cm3; Vehicles of heading 8705 |
|  |  |  | - - - Other |
| **8708 92 35** | 0.0% |  | - - - - Silencers (mufflers) and exhaust pipes |
|  |  |  | - - - - Parts |
| **8708 92 91** | 0.0% |  | - - - - - Of closed-die forged steel |
| **8708 92 99** | 0.0% |  | - - - - - Other |
| **8708 93** |  |  | - - Clutches and parts thereof |
| **8708 93 10** | AU | Code reserved for authorised use; the duty rate is specified under regulations made under section 19 of the Taxation (Cross-border Trade) Act 2018 | - - - For the industrial assembly of: Pedestrian-controlled tractors of subheading 8701 10; Vehicles of heading 8703; Vehicles of heading 8704 with either a compression-ignition internal combustion piston engine (diesel or semi-diesel) of a cylinder capacity not exceeding 2 500 cm3 or with a spark-ignition internal combustion piston engine of a cylinder capacity not exceeding 2 800 cm3; Vehicles of heading 8705 |
| **8708 93 90** | 0.0% |  | - - - Other |
| **8708 94** |  |  | - - Steering wheels, steering columns and steering boxes; parts thereof |
| **8708 94 20** | AU | Code reserved for authorised use; the duty rate is specified under regulations made under section 19 of the Taxation (Cross-border Trade) Act 2018 | - - - For the industrial assembly of: Vehicles of heading 8703; Vehicles of heading 8704 with either a compression-ignition internal combustion piston engine (diesel or semi-diesel) of a cylinder capacity not exceeding 2 500 cm3 or with a spark-ignition internal combustion piston engine of a cylinder capacity not exceeding 2 800 cm3; Vehicles of heading 8705 |
|  |  |  | - - - Other |
| **8708 94 35** | 0.0% |  | - - - - Steering wheels, steering columns and steering boxes |
|  |  |  | - - - - Parts |
| **8708 94 91** | 0.0% |  | - - - - - Of closed-die forged steel |
| **8708 94 99** | 0.0% |  | - - - - - Other |
| **8708 95** |  |  | - - Safety airbags with inflator system; parts thereof |
| **8708 95 10** | AU | Code reserved for authorised use; the duty rate is specified under regulations made under section 19 of the Taxation (Cross-border Trade) Act 2018 | - - - For the industrial assembly of: Pedestrian-controlled tractors of subheading 8701 10; Vehicles of heading 8703; Vehicles of heading 8704 with either a compression-ignition internal combustion piston engine (diesel or semi-diesel) of a cylinder capacity not exceeding 2 500 cm3 or with a spark-ignition internal combustion piston engine of a cylinder capacity not exceeding 2 800 cm3; Vehicles of heading 8705 |
|  |  |  | - - - Other |
| **8708 95 91** | 0.0% |  | - - - - Of closed-die forged steel |
| **8708 95 99** | 0.0% |  | - - - - Other |
| **8708 99** |  |  | - - Other |
| **8708 99 10** | AU | Code reserved for authorised use; the duty rate is specified under regulations made under section 19 of the Taxation (Cross-border Trade) Act 2018 | - - - For the industrial assembly of: Pedestrian-controlled tractors of subheading 8701 10; Vehicles of heading 8703; Vehicles of heading 8704 with either a compression-ignition internal combustion piston engine (diesel or semi-diesel) of a cylinder capacity not exceeding 2 500 cm3 or with a spark-ignition internal combustion piston engine of a cylinder capacity not exceeding 2 800 cm3; Vehicles of heading 8705 |
|  |  |  | - - - Other |
| **8708 99 93** | 0.0% |  | - - - - Of closed-die forged steel |
| **8708 99 97** | 0.0% |  | - - - - Other |
| **8709** |  |  | **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** |
|  |  |  | **- Vehicles** |
| **8709 11** |  |  | - - Electrical |
| **8709 11 10** | 0.0% |  | - - - Specially designed for the transport of highly radioactive materials |
| **8709 11 90** | 0.0% |  | - - - Other |
| **8709 19** |  |  | - - Other |
| **8709 19 10** | 0.0% |  | - - - Specially designed for the transport of highly radioactive materials |
| **8709 19 90** | 0.0% |  | - - - Other |
| **8709 90 00** | 0.0% |  | **- Parts** |
| **8710 00 00** | 0.0% |  | **Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles** |
| **8711** |  |  | **Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars** |
| **8711 10 00** | 0.0% |  | **- With reciprocating internal combustion piston engine of a cylinder capacity not exceeding 50 cm**3 |
| **8711 20** | 8.0% |  | **- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 50 cm**3 but not exceeding 250 cm3 |
| **8711 20 10** | 8.0% |  | - - Scooters |
|  |  |  | - - Other, of a cylinder capacity |
| **8711 20 92** | 8.0% |  | - - - Exceeding 50 cm3 but not exceeding 125 cm3 |
| **8711 20 98** | 8.0% |  | - - - Exceeding 125 cm3 but not exceeding 250 cm3 |
| **8711 30** | 6.0% |  | **- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 250 cm**3 but not exceeding 500 cm3 |
| **8711 30 10** | 6.0% |  | - - Of a cylinder capacity exceeding 250 cm3 but not exceeding 380 cm3 |
| **8711 30 90** | 6.0% |  | - - Of a cylinder capacity exceeding 380 cm3 but not exceeding 500 cm3 |
| **8711 40 00** | 6.0% |  | **- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 500 cm**3 but not exceeding 800 cm3 |
| **8711 50 00** | 6.0% |  | **- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 800 cm**3 |
| **8711 60** | 0.0% |  | **- With electric motor for propulsion** |
| **8711 60 10** | 0.0% |  | - - Bicycles, tricycles and quadricycles, with pedal assistance, with an auxiliary electric motor with a continuous rated power not exceeding 250 watts |
| **8711 60 90** | 0.0% |  | - - Other |
| **8711 90 00** | 0.0% |  | **- Other** |
| **8712** |  |  | **Bicycles and other cycles (including delivery tricycles), not motorised** |
| **8712 00 30** | 0.0% |  | **- Bicycles with ball bearings** |
| **8712 00 70** | 0.0% |  | **- Other** |
| **8713** |  |  | **Carriages for disabled persons, whether or not motorised or otherwise mechanically propelled** |
| **8713 10 00** | 0.0% |  | **- Not mechanically propelled** |
| **8713 90 00** | 0.0% |  | **- Other** |
| **8714** |  |  | **Parts and accessories of vehicles of headings 8711 to 8713** |
| **8714 10** | 0.0% |  | **- Of motorcycles (including mopeds)** |
| **8714 10 10** | 0.0% |  | - - Brakes and parts thereof |
| **8714 10 20** | 0.0% |  | - - Gear boxes and parts thereof |
| **8714 10 30** | 0.0% |  | - - Road wheels and parts and accessories thereof |
| **8714 10 40** | 0.0% |  | - - Silencers (mufflers) and exhaust pipes; parts thereof |
| **8714 10 50** | 0.0% |  | - - Clutches and parts thereof |
| **8714 10 90** | 0.0% |  | - - Other |
| **8714 20 00** | 0.0% |  | **- Of carriages for disabled persons** |
|  |  |  | **- Other** |
| **8714 91** | 0.0% |  | - - Frames and forks, and parts thereof |
| **8714 91 10** | 0.0% |  | - - - Frames |
| **8714 91 30** | 0.0% |  | - - - Front forks |
| **8714 91 90** | 0.0% |  | - - - Parts |
| **8714 92** | 0.0% |  | - - Wheel rims and spokes |
| **8714 92 10** | 0.0% |  | - - - Rims |
| **8714 92 90** | 0.0% |  | - - - Spokes |
| **8714 93** | 0.0% |  | - - Hubs, other than coaster braking hubs and hub brakes, and free-wheel sprocket-wheels |
| **8714 94** | 0.0% |  | - - Brakes, including coaster braking hubs and hub brakes, and parts thereof |
| **8714 94 20** | 0.0% |  | - - - Brakes |
| **8714 94 90** | 0.0% |  | - - - Parts |
| **8714 95 00** | 0.0% |  | - - Saddles |
| **8714 96** | 0.0% |  | - - Pedals and crank-gear, and parts thereof |
| **8714 96 10** | 0.0% |  | - - - Pedals |
| **8714 96 30** | 0.0% |  | - - - Crank-gear |
| **8714 96 90** | 0.0% |  | - - - Parts |
| **8714 99** | 0.0% |  | - - Other |
| **8714 99 10** | 0.0% |  | - - - Handlebars |
| **8714 99 30** | 0.0% |  | - - - Luggage carriers |
| **8714 99 50** | 0.0% |  | - - - Derailleur gears |
| **8714 99 90** | 0.0% |  | - - - Other; parts |
| **8715** |  |  | **Baby carriages and parts thereof** |
| **8715 00 10** | 0.0% |  | **- Baby carriages** |
| **8715 00 90** | 0.0% |  | **- Parts** |
| **8716** |  |  | **Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof** |
| **8716 10** | 0.0% |  | **- Trailers and semi-trailers of the caravan type, for housing or camping** |
| **8716 10 92** | 0.0% |  | - - Of a weight not exceeding 1 600 kg |
| **8716 10 98** | 0.0% |  | - - Of a weight exceeding 1 600 kg |
| **8716 20 00** | 0.0% |  | **- Self-loading or self-unloading trailers and semi-trailers for agricultural purposes** |
|  |  |  | **- Other trailers and semi-trailers for the transport of goods** |
| **8716 31 00** | 0.0% |  | - - Tanker trailers and tanker semi-trailers |
| **8716 39** | 0.0% |  | - - Other |
| **8716 39 10** | 0.0% |  | - - - Specially designed for the transport of highly radioactive materials |
|  |  |  | - - - Other |
|  |  |  | - - - - New |
| **8716 39 30** | 0.0% |  | - - - - - Semi-trailers |
| **8716 39 50** | 0.0% |  | - - - - - Other |
| **8716 39 80** | 0.0% |  | - - - - Used |
| **8716 40 00** | 0.0% |  | **- Other trailers and semi-trailers** |
| **8716 80 00** | 0.0% |  | **- Other vehicles** |
| **8716 90** | 0.0% |  | **- Parts** |
| **8716 90 10** | 0.0% |  | - - Chassis |
| **8716 90 30** | 0.0% |  | - - Bodies |
| **8716 90 50** | 0.0% |  | - - Axles |
| **8716 90 90** | 0.0% |  | - - Other parts |