

2017 Tariff Classification – current at 31 December 2021

Please be aware that some pages have been superseded.

To check the current tariff classification and rate of customs duty that applies to your goods, please check the [Current Tariff Classification page](#) on the Australian Border Force website.

SECTION XVII

**Vehicles, aircraft, vessels and associated
transport equipment**

Notes.

- 1.- This Section does not cover articles of 9503 or 9508, or bobsleighs, toboggans or the like of 9506.
- 2.- "Parts" and "parts and accessories" do not apply to the following articles, whether or not they are identifiable as for the goods of this Section:
 - (a) Joints, washers or the like of any material (classified according to their constituent material or in 8484) or other articles of vulcanised rubber other than hard rubber (4016);
 - (b) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
 - (c) Articles of Chapter 82 (tools);
 - (d) Articles of 8306;
 - ★ (e) Machines or apparatus of 8401 to 8479, or parts thereof, other than the radiators for the articles of this Section; articles of 8481 or 8482 or, provided they constitute integral parts of engines or motors, articles of 8483;
 - (f) Electrical machinery or equipment (Chapter 85);
 - (g) Articles of Chapter 90;
 - (h) Articles of Chapter 91;
 - (ij) Arms (Chapter 93);
 - (k) Lamps or lighting fittings of 9405; or
 - (l) Brushes of a kind used as parts of vehicles (9603).
- 3.- References in Chapters 86 to 88 to "parts" or "accessories" do not apply to parts or accessories which are not suitable for use solely or principally with the articles of those Chapters. A part or accessory which answers to a description in two or more of the headings of those Chapters is to be classified under that heading which corresponds to the principal use of that part or accessory.
- 4.- For the purposes of this Section:
 - (a) Vehicles specially constructed to travel on both road and rail are classified under the appropriate heading of Chapter 87;
 - (b) Amphibious motor vehicles are classified under the appropriate heading of Chapter 87;
 - (c) Aircraft specially constructed so that they can also be used as road vehicles are classified under the appropriate heading of Chapter 88.

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5.- Air-cushion vehicles are to be classified within this Section with the vehicles to which they are most akin as follows:

- (a) In Chapter 86 if designed to travel on a guide-track (hovertrains);
- (b) In Chapter 87 if designed to travel over land or over both land and water;
- (c) In Chapter 89 if designed to travel over water, whether or not able to land on beaches or landing-stages or also able to travel over ice.

Parts and accessories of air-cushion vehicles are to be classified in the same way as those of vehicles of the heading in which the air-cushion vehicles are classified under the above provisions.

Hovertrain track fixtures and fittings are to be classified as railway track fixtures and fittings, and signalling, safety or traffic control equipment for hovertrain transport systems as signalling, safety or traffic control equipment for railways.

CHAPTER 86

**Railway or tramway locomotives, rolling-stock
and parts thereof; railway or tramway track
fixtures and fittings and parts thereof;
mechanical (including electro-mechanical)
traffic signalling equipment of all kinds**

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- 8601 Rail locomotives powered from an external source of electricity or by electric accumulators
- 8602 Other rail locomotives; locomotive tenders
- 8603 Self-propelled railway or tramway coaches, vans and trucks, other than those of 8604.00.00
- 8604 Railway or tramway maintenance or service vehicles, whether or not self-propelled (for example, workshops, cranes, ballast tampers, trackliners, testing coaches and track inspection vehicles)
- 8605 Railway or tramway passenger coaches, not self-propelled; luggage vans, post office coaches and other special purpose railway or tramway coaches, not self-propelled (excluding those of 8604.00.00)
- 8606 Railway or tramway goods vans and wagons, not self-propelled
- 8607 Parts of railway or tramway locomotives or rolling-stock
- 8608 Railway or tramway track fixtures and fittings; mechanical (including electro-mechanical) signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields; parts of the foregoing
- 8609 Containers (including containers for the transport of fluids) specially designed and equipped for carriage by one or more modes of transport
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Notes.

- 1.- This Chapter does not cover:
- (a) Railway or tramway sleepers of wood or of concrete, or concrete guide-track sections for hovertrains (4406 or 6810);
 - (b) Railway or tramway track construction material of iron or steel of 7302; or
 - (c) Electrical signalling, safety or traffic control equipment of 8530.
- 2.- 8607 applies, *inter alia*, to:
- (a) Axles, wheels, wheel sets (running gear), metal tyres, hoops and hubs and other parts of wheels;
 - (b) Frames, underframes, bogies and bissel-bogies;
 - (c) Axle boxes; brake gear;
 - (d) Buffers for rolling-stock; hooks and other coupling gear and corridor connections;
 - (e) Coachwork.
- 3.- Subject to the provisions of Note 1 above, 8608.00.00 applies, *inter alia*, to:
- (a) Assembled track, turntables, platform buffers, loading gauges;
 - (b) Semaphores, mechanical signal discs, level crossing control gear, signal and point controls, and other mechanical (including electro-mechanical) signalling, safety or traffic control equipment, whether or not fitted for electric lighting, for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields.

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Reference Number	Statistical Code/Unit		Goods	Rate #
8601			RAIL LOCOMOTIVES POWERED FROM AN EXTERNAL SOURCE OF ELECTRICITY OR BY ELECTRIC ACCUMULATORS:	
8601.10.00	<i>01</i>	<i>No</i>	- Powered from an external source of electricity	5%
8601.20.00	<i>02</i>	<i>No</i>	- Powered by electric accumulators	5%
8602			OTHER RAIL LOCOMOTIVES; LOCOMOTIVE TENDERS:	
8602.10.00	<i>03</i>	<i>No</i>	- Diesel-electric locomotives	5%
8602.90.00	<i>04</i>	<i>No</i>	- Other	5%
8603			SELF-PROPELLED RAILWAY OR TRAMWAY COACHES, VANS AND TRUCKS, OTHER THAN THOSE OF 8604.00.00:	
8603.10.00	<i>05</i>	<i>No</i>	- Powered from an external source of electricity	5%
8603.90.00	<i>06</i>	<i>No</i>	- Other	5%
8604.00.00	<i>07</i>	<i>No</i>	RAILWAY OR TRAMWAY MAINTENANCE OR SERVICE VEHICLES, WHETHER OR NOT SELF-PROPELLED (FOR EXAMPLE, WORKSHOPS, CRANES, BALLAST TAMPERS, TRACKLINERS, TESTING COACHES AND TRACK INSPECTION VEHICLES)	5%
8605.00.00	<i>08</i>	<i>No</i>	RAILWAY OR TRAMWAY PASSENGER COACHES, NOT SELF-PROPELLED; LUGGAGE VANS, POST OFFICE COACHES AND OTHER SPECIAL PURPOSE RAILWAY OR TRAMWAY COACHES, NOT SELF-PROPELLED (EXCLUDING THOSE OF 8604.00.00)	5%
8606			RAILWAY OR TRAMWAY GOODS VANS AND WAGONS, NOT SELF-PROPELLED:	
8606.10.00	<i>09</i>	<i>No</i>	- Tank wagons and the like	5%
8606.30.00	<i>11</i>	<i>No</i>	- Self-discharging vans and wagons, other than those of 8606.10.00	5%
8606.9			- Other:	
8606.91.00	<i>23</i>	<i>No</i>	-- Covered and closed	5%
8606.92.00	<i>13</i>	<i>No</i>	-- Open, with non-removable sides of a height exceeding 60 cm	5%
8606.99.00	<i>14</i>	<i>No</i>	-- Other	5%

Unless otherwise indicated NZ, PG, FI, DC, LDC and SG rates are Free.

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Unless otherwise indicated general rate applies for CA.

Unless indicated in the relevant Schedule, rates for originating goods under a free trade agreement are Free.

DCS denotes the rate for countries and places listed in Part 4 of Schedule 1 to the Customs Tariff Regulations 2004.

DCT denotes the rate for HK, KR, SG and TW.

If no DCT rate shown, DCS rate applies. If no DCT or DCS rate shown, general rate applies.

The SG rate cannot be used to claim preferential tariff treatment for goods that are the produce or manufacture of Singapore unless the goods were imported before 1 December 2020.

**CUSTOMS TARIFF
SCHEDULE 3**

Section 17
Chapter 86/4

(Chapter 87 follows)

Reference Number	Statistical Code/Unit		Goods	Rate #
8607			PARTS OF RAILWAY OR TRAMWAY LOCOMOTIVES OR ROLLING-STOCK:	
8607.1			- Bogies, bissel-bogies, axles and wheels, and parts thereof:	
8607.11.00	15	..	- - Driving bogies and bissel-bogies	5%
8607.12.00	16	..	- - Other bogies and bissel-bogies	5%
★★ 8607.19.00			- - Other, including parts	5%
			<i>Axles and parts thereof:</i>	
	18	No	. Axles	
	19	Kg	. Parts of axles	
			<i>Wheels and parts thereof, including wheels or parts with axles fitted in them:</i>	
	20	No	. Wheels, whether or not fitted with axles	
	21	Kg	. Parts of wheels	
	30	Kg	. Other	
8607.2			- Brakes and parts thereof:	
8607.21.00	18	..	- - Air brakes and parts thereof	5%
8607.29.00	19	..	- - Other	5%
8607.30.00	20	..	- Hooks and other coupling devices, buffers, and parts thereof	5%
8607.9			- Other:	
8607.91.00	21	..	- - Of locomotives	5%
8607.99.00	22	..	- - Other	5%
8608.00.00	29	..	RAILWAY OR TRAMWAY TRACK FIXTURES AND FITTINGS; MECHANICAL (INCLUDING ELECTRO-MECHANICAL) SIGNALLING, SAFETY OR TRAFFIC CONTROL EQUIPMENT FOR RAILWAYS, TRAMWAYS, ROADS, INLAND WATERWAYS, PARKING FACILITIES, PORT INSTALLATIONS OR AIRFIELDS; PARTS OF THE FOREGOING	5%
8609.00.00	26	No	CONTAINERS (INCLUDING CONTAINERS FOR THE TRANSPORT OF FLUIDS) SPECIALLY DESIGNED AND EQUIPPED FOR CARRIAGE BY ONE OR MORE MODES OF TRANSPORT	Free

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★★ S Operative 1/7/15

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CHAPTER 87

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

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- 8701 Tractors (other than tractors of 8709)
- 8702 Motor vehicles for the transport of ten or more persons, including the driver
- 8703 Motor cars and other motor vehicles principally designed for the transport of persons (other than those of 8702), including station wagons and racing cars
- 8704 Motor vehicles for the transport of goods
- 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)
- 8706 Chassis fitted with engines, for the motor vehicles of 8701 to 8705
- 8707 Bodies (including cabs), for the motor vehicles of 8701 to 8705
- 8708 Parts and accessories of the motor vehicles of 8701 to 8705
- 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
- 8710 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
- 8712 Bicycles and other cycles (including delivery tricycles), not motorised
- 8713 Carriages for disabled persons, whether or not motorised or otherwise mechanically propelled
- 8714 Parts and accessories of vehicles of 8711 to 8713
- 8715 Baby carriages and parts thereof
- 8716 Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof
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Notes.

- 1.- This Chapter does not cover railway or tramway rolling-stock designed solely for running on rails.
- 2.- For the purposes of this Chapter, "tractors" means vehicles constructed essentially for hauling or pushing another vehicle, appliance or load, whether or not they contain subsidiary provision for the transport, in connection with the main use of the tractor, of tools, seeds, fertilisers or other goods.
- Machines and working tools designed for fitting to tractors of 8701 as interchangeable equipment remain classified in their respective headings even if presented with the tractor, and whether or not mounted on it.
- 3.- Motor chassis fitted with cabs fall in 8702 to 8704, and not in 8706.
- 4.- 8712.00.00 includes all children's bicycles. Other children's cycles fall in 9503.

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Additional Notes.

- 1.- In this Schedule, "agricultural tractors" means:
 - (a) Two-wheel drive tractors of a kind used solely or principally in agriculture, horticulture or viticulture; or
 - (b) Other tractors that are designed for use, and will be used, solely or principally, in agriculture, horticulture or viticulture.
- 2.- In this Chapter, a reference to a vehicle of a particular kind includes a reference to a vehicle of that kind presented without its motive power.
- 3.- In this Chapter, "assembled" does not include goods assembled only to a stage that constitutes a sub-assembly.
- 4.- For the purposes of 8702 and 8703, "off-road vehicles" means four-wheel drive vehicles that have at least four of the following characteristics calculated when the vehicle is at its unladen mass (i.e., vehicle in running order, unoccupied and unladen with all fluid reservoirs including fuel, filled to normal capacity and with all standard equipment) on a level surface, with the front wheels parallel to the vehicle's longitudinal centreline, and the tyres inflated to the manufacturer's recommended pressure -
 - (a) Approach angle of not less than 28 degrees
 - the approach angle is the smallest angle, in the side view of a vehicle, formed by the level surface on which the vehicle is standing and a line tangent to the front tyre "Static Loaded Tyre Radius" arc and touching the underside of the vehicle forward of the front tyre;
 - (b) Breakover angle of not less than 14 degrees
 - the breakover angle is the supplement of the largest angle, in the side view of a vehicle, that can be formed by two lines tangent to the front and rear "Static Loaded Tyre Radius" arcs and intersecting at a point on the underside of the vehicle;
 - (c) Departure angle of not less than 20 degrees
 - the departure angle is the smallest angle, in the side view of a vehicle, formed by the level surface on which the vehicle is standing and a line tangent to the rear tyre "Static Loaded Tyre Radius" arc and touching the underside of the vehicle rearward of the rear tyre;
 - (d) Running clearance of not less than 200 mm
 - the distance from the surface on which a vehicle is standing to the lowest point on the vehicle excluding unsprung mass;
 - (e) Front axle, rear axle and suspension clearance of not less than 175 mm each
 - front axle and rear axle clearance is the vertical distance from the level surface on which the vehicle is standing to the lowest point on the "axle" differential (when applicable in case of a front "axle") of the vehicle;
 - suspension clearance is the minimum distance from the front and rear suspensions to the ground.

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- 5.- For the purposes of 8703, "passenger motor vehicles" means motor cars and other motor vehicles (including station wagons) designed for the carriage of 2 or more persons (including the driver), other than:
- (a) ambulances;
 - (b) hearses;
 - (c) police vans;
 - (d) amphibious vehicles; or
 - (e) off-road vehicles.
- 6.- 8708 does not cover textile mats or textile carpets (Chapter 57).
- 7.- For the purposes of this Chapter, "g.v.w." (gross vehicle weight) is the road weight specified by the manufacturer as being the maximum design weight capacity of the vehicle. This weight is the combined weight of the vehicle, the maximum specified load, the driver and a tank full of fuel.
- ★ 8.- 8716 does not cover mobile garbage bins (including those commonly known as wheelie bins) and the like (Chapter 39 or Section XV).

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Section 17
Chapter 87/5

R.6

Reference Number	Statistical Code/Unit	Goods	Rate #
8701		TRACTORS (OTHER THAN TRACTORS OF 8709):	
★ 8701.10.00	01 No	- Single axle tractors	Free
8701.20.00	05 No	- Road tractors for semi-trailers	5% CA:Free
8701.30.00	11 No	- Track-laying tractors	Free
★ 8701.9		- Other, of an engine power:	
★ 8701.91		-- Not exceeding 18 kW:	
★ 8701.91.1		--- Agricultural tractors:	
★ ★ 8701.91.11	02 No	---- Goods, as follows: (a)having an engine power of 15 kW or greater; (b)having an engine power less than 15 kW with a single power take-off, rear axle mounted and rear facing and having rear hydraulic lift 3 point linkage	Free
★ ★ 8701.91.19	03 No	---- Other	5%
★ ★ 8701.91.90	04 No	--- Other	5% CA:Free
★ 8701.92		-- Exceeding 18 kW but not exceeding 37 kW:	
★ ★ 8701.92.10	06 No	--- Agricultural tractors	Free
★ ★ 8701.92.90	07 No	--- Other	5% CA:Free
★ 8701.93		-- Exceeding 37 kW but not exceeding 75 kW:	
★ ★ 8701.93.10	08 No	--- Agricultural tractors	Free
★ ★ 8701.93.90	09 No	--- Other	5% CA:Free
★ 8701.94		-- Exceeding 75 kW but not exceeding 130 kW:	
★ ★ 8701.94.10	10 No	--- Agricultural tractors	Free
★ ★ 8701.94.90	12 No	--- Other	5% CA:Free
★ 8701.95		-- Exceeding 130 kW:	
★ ★ 8701.95.10	13 No	--- Agricultural tractors	Free
★ ★ 8701.95.90	14 No	--- Other	5% CA:Free

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★ Operative 1/1/17

★★ S Operative 1/1/17

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Reference Number	Statistical Code/Unit	Goods	Rate #
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):	
★★ 8702.10.10	78 No	--- Goods, as follows: (a) g.v.w. exceeding 3.5 t; (b) g.v.w. not exceeding 3.5 t, assembled	5% CA:Free
★★ 8702.10.90	81 No	--- Other	5% DCS:4% CA:Free DCT:5%
★ 8702.20		- With both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion:	
★★ 8702.20.10	16 No	--- Goods, as follows: (a) g.v.w. exceeding 3.5 t; (b) g.v.w. not exceeding 3.5 t, assembled	5% CA:Free
★★ 8702.20.90	17 No	--- Other	5% DCS:4% CA:Free DCT:5%
★ 8702.30		- With both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion:	
★★ 8702.30.10	18 No	--- Goods, as follows: (a) g.v.w. exceeding 3.5 t; (b) g.v.w. not exceeding 3.5 t, assembled	5% CA:Free
★★ 8702.30.90	19 No	--- Other	5% DCS:4% CA:Free DCT:5%
★ 8702.40		- With only electric motor for propulsion:	
★★ 8702.40.10	20 No	--- Goods, as follows: (a) g.v.w. exceeding 3.5 t; (b) g.v.w. not exceeding 3.5 t, assembled	5% CA:Free
★★ 8702.40.90	21 No	--- Other	5% DCS:4% CA:Free DCT:5%
8702.90		- Other:	
★★ 8702.90.10	82 No	--- Goods, as follows: (a) g.v.w. exceeding 3.5 t; (b) g.v.w. not exceeding 3.5 t, assembled	5% CA:Free

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★ Operative 1/1/17

★★ S Operative 1/1/17

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R.8

Reference Number	Statistical Code/Unit		Goods	Rate #
8702.90.90	83	No	--- Other	5% DCS:4% CA:Free DCT:5%
8703			MOTOR CARS AND OTHER MOTOR VEHICLES PRINCIPALLY DESIGNED FOR THE TRANSPORT OF PERSONS (OTHER THAN THOSE OF 8702), INCLUDING STATION WAGONS AND RACING CARS:	
8703.10.00	01	No	- Vehicles specially designed for travelling on snow; golf cars and similar vehicles	5% CA:Free
8703.2			- Other vehicles, with only spark-ignition internal combustion reciprocating piston engine:	
8703.21			-- Of a cylinder capacity not exceeding 1 000 cm ³ :	
8703.21.1			--- Passenger motor vehicles:	
★ 8703.21.11	03	No	---- Used or second-hand vehicles	5% CA:Free
8703.21.19	14	No	---- Other	5% CA:Free
8703.21.20	22	No	--- Goods, NSA, as follows: (a) g.v.w. exceeding 3.5 t; (b) g.v.w. not exceeding 3.5 t, assembled	5% CA:Free
8703.21.90	71	No	--- Other	5% DCS:4% CA:Free DCT:5%
8703.22			-- Of a cylinder capacity exceeding 1 000 cm ³ but not exceeding 1 500 cm ³ :	
8703.22.1			--- Passenger motor vehicles:	
★ 8703.22.11	15	No	---- Used or second-hand vehicles	5% CA:Free
8703.22.19	24	No	---- Other	5% CA:Free
8703.22.20	23	No	--- Goods, NSA, as follows: (a) g.v.w. exceeding 3.5 t; (b) g.v.w. not exceeding 3.5 t, assembled	5% CA:Free
8703.22.90	86	No	--- Other	5% DCS:4% CA:Free DCT:5%

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★ Operative 1/1/18

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**CUSTOMS TARIFF
SCHEDULE 3**

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Chapter 87/8

Reference Number	Statistical Code/Unit	Goods	Rate #
8703.23		-- Of a cylinder capacity exceeding 1 500 cm ³ but not exceeding 3 000 cm ³ :	
8703.23.1		--- Passenger motor vehicles:	
★ 8703.23.11		---- Used or second-hand vehicles	5% CA:Free
	18 No	Less than 5 years of age	
	27 No	5 years of age or more	
8703.23.19		---- Other	5% CA:Free
	20 No	Other	
	25 No	Assembled four-wheel drive vehicles	
8703.23.20	28 No	--- Goods, NSA, as follows: (a) g.v.w. exceeding 3.5 t; (b) g.v.w. not exceeding 3.5 t, assembled	5% CA:Free
8703.23.90	87 No	--- Other	5% DCS:4% CA:Free DCT:5%
8703.24		-- Of a cylinder capacity exceeding 3 000 cm ³ :	
8703.24.1		--- Passenger motor vehicles:	
★ 8703.24.11		---- Used or second-hand vehicles	5% CA:Free
	29 No	Less than 5 years of age	
	30 No	5 years of age or more	
8703.24.19	31 No	---- Other	5% CA:Free
8703.24.20		--- Goods, NSA, as follows: (a) g.v.w. exceeding 3.5 t; (b) g.v.w. not exceeding 3.5 t, assembled	5% CA:Free
		g.v.w. not exceeding 3.5 t, assembled:	
	88 No	.Off-road vehicles	
	89 No	.Other	
	90 No	Other	
8703.24.90	91 No	--- Other	5% DCS:4% CA:Free DCT:5%

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★ Operative 1/1/18

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Section 17
Chapter 87/9

R.7

Reference Number	Statistical Code/Unit	Goods	Rate #
8703.3		- Other vehicles, with only compression-ignition internal combustion piston engine (diesel or semi-diesel):	
8703.31		-- Of a cylinder capacity not exceeding 1 500 cm ³ :	
8703.31.1		--- Passenger motor vehicles:	
★ 8703.31.11	32 No	---- Used or second-hand vehicles	5% CA:Free
8703.31.19	33 No	---- Other	5% CA:Free
8703.31.20	34 No	--- Goods, NSA, as follows: (a) g.v.w. exceeding 3.5 t; (b) g.v.w. not exceeding 3.5 t, assembled	5% CA:Free
8703.31.90	96 No	--- Other	5% DCS:4% CA:Free DCT:5%
8703.32		-- Of a cylinder capacity exceeding 1 500 cm ³ but not exceeding 2 500 cm ³ :	
8703.32.1		--- Passenger motor vehicles:	
★ 8703.32.11	35 No	---- Used or second-hand vehicles	5% CA:Free
8703.32.19	36 No	---- Other	5% CA:Free
8703.32.20	37 No	--- Goods, NSA, as follows: (a) g.v.w. exceeding 3.5 t; (b) g.v.w. not exceeding 3.5 t, assembled	5% CA:Free
8703.32.90	38 No	--- Other	5% DCS:4% CA:Free DCT:5%

Unless otherwise indicated NZ, PG, FI, DC, LDC and SG rates are Free.

★ Operative 1/1/18

Unless otherwise indicated general rate applies for CA.

Unless indicated in the relevant Schedule, rates for originating goods under a free trade agreement are Free.

DCS denotes the rate for countries and places listed in Part 4 of Schedule 1 to the Customs Tariff Regulations 2004.

DCT denotes the rate for HK, KR, SG and TW.

If no DCT rate shown, DCS rate applies. If no DCT or DCS rate shown, general rate applies.

The SG rate cannot be used to claim preferential tariff treatment for goods that are the produce or manufacture of Singapore unless the goods were imported before 1 December 2020.

**CUSTOMS TARIFF
SCHEDULE 3**

Section 17
Chapter 87/10

Reference Number	Statistical Code/Unit		Goods	Rate #
8703.33			-- Of a cylinder capacity exceeding 2 500 cm ³ :	
8703.33.1			--- Passenger motor vehicles:	
★ 8703.33.11	27	No	---- Used or second-hand vehicles	5% CA:Free
8703.33.19	28	No	---- Other	5% CA:Free
8703.33.20	31	No	--- Goods, NSA, as follows: (a) g.v.w. exceeding 3.5 t; (b) g.v.w. not exceeding 3.5 t, assembled	5% CA:Free
8703.33.90	39	No	--- Other	5% DCS:4% CA:Free DCT:5%
8703.40			- Other vehicles, with both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion, other than those capable of being charged by plugging to external source of electric power:	
8703.40.1			--- Passenger motor vehicles:	
★ 8703.40.11	12	No	---- Used or second-hand vehicles	5% CA:Free
8703.40.19	13	No	---- Other	5% CA:Free
8703.40.20	21	No	--- Goods, NSA, as follows: (a) g.v.w. exceeding 3.5 t; (b) g.v.w. not exceeding 3.5 t, assembled	5% CA:Free
8703.40.90	26	No	--- Other	5% DCS:4% CA:Free DCT:5%

Unless otherwise indicated NZ, PG, FI, DC, LDC and SG rates are Free.

★ Operative 1/1/18

Unless otherwise indicated general rate applies for CA.

Unless indicated in the relevant Schedule, rates for originating goods under a free trade agreement are Free.

DCS denotes the rate for countries and places listed in Part 4 of Schedule 1 to the Customs Tariff Regulations 2004.

DCT denotes the rate for HK, KR, SG and TW.

If no DCT rate shown, DCS rate applies. If no DCT or DCS rate shown, general rate applies.

The SG rate cannot be used to claim preferential tariff treatment for goods that are the produce or manufacture of Singapore unless the goods were imported before 1 December 2020.

**CUSTOMS TARIFF
SCHEDULE 3**

Section 17
Chapter 87/11

R.7

Reference Number	Statistical Code/Unit	Goods	Rate #
★ 8703.50		- Other vehicles, with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion, other than those capable of being charged by plugging to external source of electric power:	
8703.50.1		--- Passenger motor vehicles:	
★ 8703.50.11	40 No	---- Used or second-hand vehicles	5% CA:Free
8703.50.19	41 No	---- Other	5% CA:Free
8703.50.20	42 No	--- Goods, NSA, as follows: (a) g.v.w. exceeding 3.5 t; (b) g.v.w. not exceeding 3.5 t, assembled	5% CA:Free
8703.50.90	43 No	--- Other	5% DCS:4% CA:Free DCT:5%
8703.60		- Other vehicles, with both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion, capable of being charged by plugging to external source of electric power:	
8703.60.1		--- Passenger motor vehicles:	
★ 8703.60.11	44 No	---- Used or second-hand vehicles	5% CA:Free
8703.60.19	45 No	---- Other	5% CA:Free
8703.60.20	46 No	--- Goods, NSA, as follows: (a) g.v.w. exceeding 3.5 t; (b) g.v.w. not exceeding 3.5 t, assembled	5% CA:Free
8703.60.90	47 No	--- Other	5% DCS:4% CA:Free DCT:5%

Unless otherwise indicated NZ, PG, FI, DC, LDC and SG rates are Free.

★ Operative 1/1/18

Unless otherwise indicated general rate applies for CA.

Unless indicated in the relevant Schedule, rates for originating goods under a free trade agreement are Free.

DCS denotes the rate for countries and places listed in Part 4 of Schedule 1 to the Customs Tariff Regulations 2004.

DCT denotes the rate for HK, KR, SG and TW.

If no DCT rate shown, DCS rate applies. If no DCT or DCS rate shown, general rate applies.

The SG rate cannot be used to claim preferential tariff treatment for goods that are the produce or manufacture of Singapore unless the goods were imported before 1 December 2020.

**CUSTOMS TARIFF
SCHEDULE 3**

Section 17
Chapter 87/12

Reference Number	Statistical Code/Unit		Goods	Rate #
8703.70			- Other vehicles, with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion, capable of being charged by plugging to external source of electric power:	
8703.70.1			--- Passenger motor vehicles:	
★ 8703.70.11	48	No	---- Used or second-hand vehicles	5% CA:Free
8703.70.19	49	No	---- Other	5% CA:Free
8703.70.20	50	No	--- Goods, NSA, as follows: (a) g.v.w. exceeding 3.5 t; (b) g.v.w. not exceeding 3.5 t, assembled	5% CA:Free
8703.70.90	51	No	--- Other	5% DCS:4% CA:Free DCT:5%
8703.80			- Other vehicles, with only electric motor for propulsion:	
8703.80.1			--- Passenger motor vehicles:	
★ 8703.80.11	52	No	---- Used or second-hand vehicles	5% CA:Free
8703.80.19	53	No	---- Other	5% CA:Free
8703.80.20	54	No	--- Goods, NSA, as follows: (a) g.v.w. exceeding 3.5 t; (b) g.v.w. not exceeding 3.5 t, assembled	5% CA:Free
8703.80.90	55	No	--- Other	5% DCS:4% CA:Free DCT:5%
8703.90			- Other:	
8703.90.1			--- Passenger motor vehicles:	
★ 8703.90.11	05	No	---- Used or second-hand vehicles	5% CA:Free

Unless otherwise indicated NZ, PG, FI, DC, LDC and SG rates are Free.

★ Operative 1/1/18

Unless otherwise indicated general rate applies for CA.

Unless indicated in the relevant Schedule, rates for originating goods under a free trade agreement are Free.

DCS denotes the rate for countries and places listed in Part 4 of Schedule 1 to the Customs Tariff Regulations 2004.

DCT denotes the rate for HK, KR, SG and TW.

If no DCT rate shown, DCS rate applies. If no DCT or DCS rate shown, general rate applies.

The SG rate cannot be used to claim preferential tariff treatment for goods that are the produce or manufacture of Singapore unless the goods were imported before 1 December 2020.

**CUSTOMS TARIFF
SCHEDULE 3**

Section 17
Chapter 87/13

R.6

Reference Number	Statistical Code/Unit	Goods	Rate #
★★ 8703.90.19	06 No	---- Other	5% CA:Free
★★ 8703.90.20	11 No	--- Goods, NSA, as follows: (a) g.v.w. exceeding 3.5 t; (b) g.v.w. not exceeding 3.5 t, assembled	5% CA:Free
★★ 8703.90.90	56 No	--- Other	5% DCS:4% CA:Free DCT:5%
8704		MOTOR VEHICLES FOR THE TRANSPORT OF GOODS:	
8704.10.00		- Dumpers designed for off-highway use	5% CA:Free
		<i>Assembled:</i>	
	17 No	.Having a capacity not exceeding 30 t	
	18 No	.Having a capacity exceeding 30 t but not exceeding 80 t	
	04 No	.Having a capacity exceeding 80 t	
	24 No	<i>Unassembled</i>	
8704.2		- Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel):	
8704.21		-- g.v.w. not exceeding 5 t:	
8704.21.10		--- Goods, as follows: (a) g.v.w. exceeding 3.5 t; (b) g.v.w. not exceeding 3.5 t, assembled	5% CA:Free
	09 No	<i>g.v.w. exceeding 3.5 t</i>	
		<i>g.v.w. not exceeding 3.5 t, assembled:</i>	
	77 No	.Off-road vehicles	
	78 No	.Other	
8704.21.90	79 ..	--- Other	5% DCS:4% CA:Free DCT:5%

Unless otherwise indicated NZ, PG, FI, DC, LDC and SG rates are Free.

★★ S Operative 1/1/17

Unless otherwise indicated general rate applies for CA.

Unless indicated in the relevant Schedule, rates for originating goods under a free trade agreement are Free.

DCS denotes the rate for countries and places listed in Part 4 of Schedule 1 to the Customs Tariff Regulations 2004.

DCT denotes the rate for HK, KR, SG and TW.

If no DCT rate shown, DCS rate applies. If no DCT or DCS rate shown, general rate applies.

The SG rate cannot be used to claim preferential tariff treatment for goods that are the produce or manufacture of Singapore unless the goods were imported before 1 December 2020.

**CUSTOMS TARIFF
SCHEDULE 3**

Section 17
Chapter 87/14

Reference Number	Statistical Code/Unit		Goods	Rate #
8704.22.00			-- g.v.w. exceeding 5 t but not exceeding 20 t	5% CA:Free
	07	No	<i>Assembled:</i>	
	29	No	<i>.Having a g.v.w. of 10.16 t or more</i>	
			<i>.Other</i>	
	30	..	<i>Unassembled</i>	
8704.23.00	34	No	-- g.v.w. exceeding 20 t	5% CA:Free
8704.3			- Other, with spark-ignition internal combustion piston engine:	
8704.31			-- g.v.w. not exceeding 5 t:	
8704.31.10			--- Goods, as follows:	5% CA:Free
			(a) g.v.w. exceeding 3.5 t;	
			(b) g.v.w. not exceeding 3.5 t, assembled	
	68	No	<i>g.v.w. exceeding 3.5 t</i>	
			<i>g.v.w. not exceeding 3.5 t, assembled:</i>	
	80	No	<i>.Off-road vehicles</i>	
	81	No	<i>.Other</i>	
8704.31.90	82	..	--- Other	5% DCS:4% CA:Free DCT:5%
8704.32.00	11	No	-- g.v.w. exceeding 5 t	5% CA:Free
8704.90			- Other:	
8704.90.10	39	No	--- Assembled	5% CA:Free
8704.90.90	40	..	--- Other	5% DCS:4% CA:Free DCT:5%

Unless otherwise indicated NZ, PG, FI, DC, LDC and SG rates are Free.

1/1/17

Unless otherwise indicated general rate applies for CA.

Unless indicated in the relevant Schedule, rates for originating goods under a free trade agreement are Free.

DCS denotes the rate for countries and places listed in Part 4 of Schedule 1 to the Customs Tariff Regulations 2004.

DCT denotes the rate for HK, KR, SG and TW.

If no DCT rate shown, DCS rate applies. If no DCT or DCS rate shown, general rate applies.

The SG rate cannot be used to claim preferential tariff treatment for goods that are the produce or manufacture of Singapore unless the goods were imported before 1 December 2020.

**CUSTOMS TARIFF
SCHEDULE 3**

Section 17
Chapter 87/15

R.7

Reference Number	Statistical Code/Unit	Goods	Rate #
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	15 No	- Crane lorries	5%
8705.20.00	24 No	- Mobile drilling derricks	5%
8705.30.00	25 No	- Fire fighting vehicles	5%
8705.40.00	26 No	- Concrete-mixer lorries	5%
8705.90.00	27 No	- Other	5%

Unless otherwise indicated NZ, PG, FI, DC, LDC and SG rates are Free.

1/1/12

Unless otherwise indicated general rate applies for CA.

Unless indicated in the relevant Schedule, rates for originating goods under a free trade agreement are Free.

DCS denotes the rate for countries and places listed in Part 4 of Schedule 1 to the Customs Tariff Regulations 2004.

DCT denotes the rate for HK, KR, SG and TW.

If no DCT rate shown, DCS rate applies. If no DCT or DCS rate shown, general rate applies.

The SG rate cannot be used to claim preferential tariff treatment for goods that are the produce or manufacture of Singapore unless the goods were imported before 1 December 2020.

**CUSTOMS TARIFF
SCHEDULE 3**

Section 17
Chapter 87/16

Reference Number	Statistical Code/Unit		Goods	Rate #
8706			CHASSIS FITTED WITH ENGINES, FOR THE MOTOR VEHICLES OF 8701 TO 8705:	
8706.00.10	23	No	--- For use in the assembly or manufacture of passenger motor vehicles	5% CA:Free
8706.00.9			--- Other:	
8706.00.91	83	No	---- Of a kind used as components in passenger motor vehicles	5% CA:Free
8706.00.99	84	No	---- Other	5% CA:Free
8707			BODIES (INCLUDING CABS), FOR THE MOTOR VEHICLES OF 8701 TO 8705:	
8707.10			- For the vehicles of 8703:	
8707.10.10	25	..	--- For use in the assembly or manufacture of passenger motor vehicles	5% CA:Free
8707.10.9			--- Other:	
8707.10.91	85	..	---- Of a kind used as components in passenger motor vehicles	5% CA:Free
8707.10.99	86	..	---- Other	5% CA:Free
8707.90			- Other:	
8707.90.10	87	..	--- Of a kind used as components in passenger motor vehicles	5% CA:Free
8707.90.90	88	..	--- Other	5% CA:Free

Unless otherwise indicated NZ, PG, FI, DC, LDC and SG rates are Free.

1/1/12

Unless otherwise indicated general rate applies for CA.

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DCS denotes the rate for countries and places listed in Part 4 of Schedule 1 to the Customs Tariff Regulations 2004.

DCT denotes the rate for HK, KR, SG and TW.

If no DCT rate shown, DCS rate applies. If no DCT or DCS rate shown, general rate applies.

The SG rate cannot be used to claim preferential tariff treatment for goods that are the produce or manufacture of Singapore unless the goods were imported before 1 December 2020.

**CUSTOMS TARIFF
SCHEDULE 3**

Section 17
Chapter 87/17

R.8

Reference Number	Statistical Code/Unit		Goods	Rate #
8708			PARTS AND ACCESSORIES OF THE MOTOR VEHICLES OF 8701 TO 8705:	
8708.10			- Bumpers and parts thereof:	
8708.10.10	89	..	--- Of a kind used as components in passenger motor vehicles	5% CA:Free
8708.10.90	90	..	--- Other	5% CA:Free
8708.2			- Other parts and accessories of bodies (including cabs):	
8708.21			-- Safety seat belts:	
8708.21.10	91	No	--- Of a kind used as components in passenger motor vehicles	5% CA:Free
8708.21.90	92	No	--- Other	5% CA:Free
8708.29			-- Other:	
★ ★★ 8708.29.30	36	..	--- For the tractors of 8701.10.00, 8701.30.00 or 8701.9, other than tractors for dumpers	Free
8708.29.9			--- Other:	
8708.29.91	93	..	---- Of a kind used as components in passenger motor vehicles	5% CA:Free
8708.29.99	94	..	---- Other	5% CA:Free
8708.30			- Brakes and servo-brakes; parts thereof:	
8708.30.1			--- Mounted brake linings:	
★ ★★ 8708.30.11	03	..	---- For the tractors of 8701.10.00, 8701.30.00 or 8701.9, other than tractors for dumpers	Free
8708.30.12			---- Other, of a kind used as components in passenger motor vehicles	5% CA:Free
	12	No†	Disc brake pads	
	13	No†	Other	
8708.30.19			---- Other	5% CA:Free
	14	No†	Disc brake pads	
	15	No†	Other	

† No means total number of individual units

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Unless otherwise indicated general rate applies for CA.

Unless indicated in the relevant Schedule, rates for originating goods under a free trade agreement are Free.

DCS denotes the rate for countries and places listed in Part 4 of Schedule 1 to the Customs Tariff Regulations 2004.

DCT denotes the rate for HK, KR, SG and TW.

If no DCT rate shown, DCS rate applies. If no DCT or DCS rate shown, general rate applies.

The SG rate cannot be used to claim preferential tariff treatment for goods that are the produce or manufacture of Singapore unless the goods were imported before 1 December 2020.

★ Operative 1/1/17

★★ S Operative 1/1/17

**CUSTOMS TARIFF
SCHEDULE 3**

Section 17
Chapter 87/18

Reference Number	Statistical Code/Unit	Goods	Rate #
8708.30.9		--- Other:	
★ ★★ 8708.30.91	20 ..	---- For the tractors of 8701.91.90, 8701.92.90, 8701.93.90, 8701.94.90 or 8701.95.90, other than tractors for dumpers	5%
★ ★★ 8708.30.92	21 ..	---- For the tractors of 8701.10.00, 8701.30.00, 8701.91.1, 8701.92.10, 8701.93.10, 8701.94.10 or 8701.95.10	Free
8708.30.93		---- Other, of a kind used as components in passenger motor vehicles	5% CA:Free
	09 No	Brake master and wheel cylinders	
	22 No	Disc brake rotors	
	23 ..	Other	
8708.30.99		---- Other	5% CA:Free
	82 No	Brake master and wheel cylinders	
	92 No	Disc brake rotors	
	93 ..	Other	
8708.40		- Gear boxes and parts thereof:	
8708.40.4		--- Gear boxes:	
★ ★★ 8708.40.41	95 ..	---- For the tractors of 8701.10.00, 8701.30.00 or 8701.9, other than tractors for dumpers	Free
8708.40.42	26 ..	---- Other, for use in the assembly or manufacture of passenger motor vehicles	5% CA:Free
8708.40.43	18 ..	---- Other, of a kind used as components in passenger motor vehicles	5% CA:Free
8708.40.49	19 ..	---- Other	5% CA:Free
8708.40.5		--- Parts of goods of 8708.40.4:	
★ ★★ 8708.40.51	31 ..	---- For the tractors of 8701.10.00, 8701.30.00 or 8701.9, other than tractors for dumpers	Free
8708.40.52	28 ..	---- Other, of a kind used as components in passenger motor vehicles	5% CA:Free
8708.40.59	29 ..	---- Other	5% CA:Free

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Unless otherwise indicated general rate applies for CA.

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DCS denotes the rate for countries and places listed in Part 4 of Schedule 1 to the Customs Tariff Regulations 2004.

DCT denotes the rate for HK, KR, SG and TW.

If no DCT rate shown, DCS rate applies. If no DCT or DCS rate shown, general rate applies.

The SG rate cannot be used to claim preferential tariff treatment for goods that are the produce or manufacture of Singapore unless the goods were imported before 1 December 2020.

★ Operative 1/1/17

★★ S Operative 1/1/17

**CUSTOMS TARIFF
SCHEDULE 3**

Section 17
Chapter 87/19

R.9

Reference Number	Statistical Code/Unit	Goods	Rate #
8708.50		- Drive-axes with differential, whether or not provided with other transmission components, and non-driving axles; parts thereof:	
8708.50.4		--- Drive-axes with differential, whether or not provided with other transmission components:	
★ ★★ 8708.50.41	36 ..	---- For the tractors of 8701.10.00, 8701.30.00 or 8701.9, other than tractors for dumpers	Free
8708.50.42	32 ..	---- Other, for use in the assembly or manufacture of passenger motor vehicles	5% CA:Free
8708.50.43	33 ..	---- Other, of a kind used as components in passenger motor vehicles	5% CA:Free
8708.50.49	34 ..	---- Other	5% CA:Free
8708.50.5		--- Parts of goods of 8708.50.4:	
★ ★★ 8708.50.51	40 ..	---- For the tractors of 8701.10.00, 8701.30.00 or 8701.9, other than tractors for dumpers	Free
8708.50.52	37 ..	---- Other, of a kind used as components in passenger motor vehicles	5% CA:Free
8708.50.59	38 ..	---- Other	5% CA:Free
8708.50.6		--- Non-driving axles and parts thereof:	
★ ★★ 8708.50.61	44 ..	---- For the tractors of 8701.10.00, 8701.30.00 or 8701.9, other than tractors for dumpers	Free
8708.50.62	42 ..	---- Other, of a kind used as components in passenger motor vehicles	5% CA:Free
8708.50.69	43 ..	---- Other	5% CA:Free
8708.70		- Road wheels and parts and accessories thereof:	
★ ★★ 8708.70.30		--- For the tractors of 8701.10.00 or 8701.9, other than tractors for dumpers	Free
	03 ..	<i>For the tractors of 8701.9</i>	
	04 ..	<i>For the tractors of 8701.10.00</i>	
8708.70.9		--- Other:	
8708.70.91		---- Of a kind used as components in passenger motor vehicles	5% CA:Free
	78 No	<i>Road wheels</i>	
	79 ..	<i>Parts and accessories</i>	
8708.70.99		---- Other	5% CA:Free
	80 No	<i>Road wheels</i>	
	81 ..	<i>Parts and accessories</i>	

Unless otherwise indicated NZ, PG, FI, DC, LDC and SG rates are Free.

Unless otherwise indicated general rate applies for CA.

Unless indicated in the relevant Schedule, rates for originating goods under a free trade agreement are Free.

DCS denotes the rate for countries and places listed in Part 4 of Schedule 1 to the Customs Tariff Regulations 2004.

DCT denotes the rate for HK, KR, SG and TW.

If no DCT rate shown, DCS rate applies. If no DCT or DCS rate shown, general rate applies.

The SG rate cannot be used to claim preferential tariff treatment for goods that are the produce or manufacture of Singapore unless the goods were imported before 1 December 2020.

★ Operative 1/1/17

★★ S Operative 1/1/17

CHAPTER 88

Aircraft, spacecraft, and parts thereof

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- | | |
|------|--|
| 8801 | Balloons and dirigibles; gliders, hang gliders and other non-powered aircraft |
| 8802 | Other aircraft (for example, helicopters, aeroplanes); spacecraft (including satellites) and suborbital and spacecraft launch vehicles |
| 8803 | Parts of goods of 8801 or 8802 |
| 8804 | Parachutes (including dirigible parachutes and paragliders) and rotochutes; parts thereof and accessories thereto |
| 8805 | Aircraft launching gear; deck-arrestor or similar gear; ground flying trainers; parts of the foregoing articles |
-

Subheading Note.

- 1.- For the purposes of 8802.11.00 to 8802.40.00, "unladen weight" means the weight of the machine in normal flying order, excluding the weight of the crew and of fuel and equipment other than permanently fitted items of equipment.

**CUSTOMS TARIFF
SCHEDULE 3**

Section 17
Chapter 88/3

(Chapter 89 follows)

R.4

Reference Number	Statistical Code/Unit	Goods	Rate #
★★ 8801.00.00	21 No	BALLOONS AND DIRIGIBLES; GLIDERS, HANG GLIDERS AND OTHER NON-POWERED AIRCRAFT	Free
8802		OTHER AIRCRAFT (FOR EXAMPLE, HELICOPTERS, AEROPLANES); SPACECRAFT (INCLUDING SATELLITES) AND SUBORBITAL AND SPACECRAFT LAUNCH VEHICLES:	
8802.1		- Helicopters:	
8802.11.00	03 No	- - Of an unladen weight not exceeding 2 000 kg	Free
8802.12.00	04 No	- - Of an unladen weight exceeding 2 000 kg	Free
8802.20.00	05 No	- Aeroplanes and other aircraft, of an unladen weight not exceeding 2 000 kg	Free
8802.30.00	06 No	- Aeroplanes and other aircraft, of an unladen weight exceeding 2 000 kg but not exceeding 15 000 kg	Free
8802.40.00	07 No	- Aeroplanes and other aircraft, of an unladen weight exceeding 15 000 kg	Free
8802.60.00	17 No	- Spacecraft (including satellites) and suborbital and spacecraft launch vehicles	Free
8803		PARTS OF GOODS OF 8801 OR 8802:	
8803.10.00	10 ..	- Propellers and rotors and parts thereof	Free
8803.20.00	11 ..	- Under-carriages and parts thereof	Free
8803.30.00	12 ..	- Other parts of aeroplanes or helicopters	Free
8803.90.00	13 ..	- Other	Free
8804.00.00	14 ..	PARACHUTES (INCLUDING DIRIGIBLE PARACHUTES AND PARAGLIDERS) AND ROTOCHUTES; PARTS THEREOF AND ACCESSORIES THERETO	Free
8805		AIRCRAFT LAUNCHING GEAR; DECK- ARRESTOR OR SIMILAR GEAR; GROUND FLYING TRAINERS; PARTS OF THE FOREGOING ARTICLES:	
8805.10.00	15 ..	- Aircraft launching gear and parts thereof; deck- arrestor or similar gear and parts thereof	Free
8805.2		- Ground flying trainers and parts thereof:	
8805.21.00		-- Air combat simulators and parts thereof	Free
	18 No	<i>Air combat simulators</i>	
	19 ..	<i>Parts</i>	
8805.29.00	20 ..	-- Other	Free

Unless otherwise indicated NZ, PG, FI, DC, LDC and SG rates are Free.

★★ S Operative 1/1/12

Unless otherwise indicated general rate applies for CA.

Unless indicated in the relevant Schedule, rates for originating goods under a free trade agreement are Free.

DCS denotes the rate for countries and places listed in Part 4 of Schedule 1 to the Customs Tariff Regulations 2004.

DCT denotes the rate for HK, KR, SG and TW.

If no DCT rate shown, DCS rate applies. If no DCT or DCS rate shown, general rate applies.

The SG rate cannot be used to claim preferential tariff treatment for goods that are the produce or manufacture of Singapore unless the goods were imported before 1 December 2020.

CHAPTER 89
Ships, boats and floating structures

-
- | | |
|------|---|
| 8901 | Cruise ships, excursion boats, ferry-boats, cargo ships, barges and similar vessels for the transport of persons or goods |
| 8902 | Fishing vessels; factory ships and other vessels for processing or preserving fishery products |
| 8903 | Yachts and other vessels for pleasure or sports; rowing boats and canoes |
| 8904 | Tugs and pusher craft |
| 8905 | Light-vessels, fire-floats, dredgers, floating cranes, and other vessels the navigability of which is subsidiary to their main function; floating docks; floating or submersible drilling or production platforms |
| 8906 | Other vessels, including warships and lifeboats other than rowing boats |
| 8907 | Other floating structures (for example, rafts, tanks, coffer-dams, landing-stages, buoys and beacons) |
| 8908 | Vessels and other floating structures for breaking up |
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Note.

- 1.- A hull, an unfinished or incomplete vessel, assembled, unassembled or disassembled, or a complete vessel unassembled or disassembled, is to be classified in 8906 if it does not have the essential character of a vessel of a particular kind.

**CUSTOMS TARIFF
SCHEDULE 3**

Section 17
Chapter 89/3

R.3

Reference Number	Statistical Code/Unit		Goods	Rate #
8901			CRUISE SHIPS, EXCURSION BOATS, FERRY-BOATS, CARGO SHIPS, BARGES AND SIMILAR VESSELS FOR THE TRANSPORT OF PERSONS OR GOODS:	
8901.10			- Cruise ships, excursion boats and similar vessels principally designed for the transport of persons; ferry-boats of all kinds:	
8901.10.10	<i>01</i>	<i>No</i>	--- Not exceeding 150 gross construction tons	5%
★★ 8901.10.90	<i>08</i>	<i>No</i>	--- Other	Free
8901.20			- Tankers:	
8901.20.10	<i>03</i>	<i>No</i>	--- Not exceeding 150 gross construction tons	5%
8901.20.90	<i>04</i>	<i>No</i>	--- Other	Free
8901.30			- Refrigerated vessels, other than those of 8901.20:	
8901.30.10	<i>05</i>	<i>No</i>	--- Not exceeding 150 gross construction tons	5%
8901.30.90	<i>06</i>	<i>No</i>	--- Other	Free
8901.90			- Other vessels for the transport of goods and other vessels for the transport of both persons and goods:	
8901.90.10	<i>07</i>	<i>No</i>	--- Not exceeding 150 gross construction tons	5%
8901.90.90			--- Other	Free
	<i>35</i>	<i>No</i>	<i>Self transported goods (under own power)</i>	
	<i>36</i>	<i>No</i>	<i>Other</i>	
8902			FISHING VESSELS; FACTORY SHIPS AND OTHER VESSELS FOR PROCESSING OR PRESERVING FISHERY PRODUCTS:	
8902.00.10	<i>09</i>	<i>No</i>	--- Not exceeding 150 gross construction tons	5%
8902.00.90	<i>10</i>	<i>No</i>	--- Other	Free

Unless otherwise indicated NZ, PG, FI, DC, LDC and SG rates are Free.

★★ S Operative 1/1/12

Unless otherwise indicated general rate applies for CA.

Unless indicated in the relevant Schedule, rates for originating goods under a free trade agreement are Free.

DCS denotes the rate for countries and places listed in Part 4 of Schedule 1 to the Customs Tariff Regulations 2004.

DCT denotes the rate for HK, KR, SG and TW.

If no DCT rate shown, DCS rate applies. If no DCT or DCS rate shown, general rate applies.

The SG rate cannot be used to claim preferential tariff treatment for goods that are the produce or manufacture of Singapore unless the goods were imported before 1 December 2020.

**CUSTOMS TARIFF
SCHEDULE 3**

Section 17
Chapter 89/4

Reference Number	Statistical Code/Unit		Goods	Rate #
8903			YACHTS AND OTHER VESSELS FOR PLEASURE OR SPORTS; ROWING BOATS AND CANOES:	
8903.10.00	<i>11</i>	<i>No</i>	- Inflatable	5%
8903.9			- Other:	
8903.91			-- Sailboats, with or without auxiliary motor:	
8903.91.10	<i>40</i>	<i>No</i>	--- Not exceeding 150 gross construction tons	5%
8903.91.90	<i>14</i>	<i>No</i>	--- Other	Free
8903.92			-- Motorboats, other than outboard motorboats:	
8903.92.10			--- Not exceeding 150 gross construction tons	5%
	<i>15</i>	<i>No</i>	<i>Less than 50 gross construction tons</i>	
	<i>16</i>	<i>No</i>	<i>Other</i>	
8903.92.90	<i>17</i>	<i>No</i>	--- Other	Free
8903.99			-- Other:	
8903.99.10	<i>18</i>	<i>No</i>	--- Not exceeding 150 gross construction tons	5%
8903.99.90	<i>19</i>	<i>No</i>	--- Other	Free
8904			TUGS AND PUSHER CRAFT:	
8904.00.10	<i>20</i>	<i>No</i>	--- Not exceeding 150 gross construction tons	5%
8904.00.90	<i>21</i>	<i>No</i>	--- Other	Free
8905			LIGHT-VESSELS, FIRE-FLOATS, DREDGERS, FLOATING CRANES, AND OTHER VESSELS THE NAVIGABILITY OF WHICH IS SUBSIDIARY TO THEIR MAIN FUNCTION; FLOATING DOCKS; FLOATING OR SUBMERSIBLE DRILLING OR PRODUCTION PLATFORMS:	
8905.10			- Dredgers:	
8905.10.10	<i>22</i>	<i>No</i>	--- Not exceeding 150 gross construction tons	5%
8905.10.90	<i>23</i>	<i>No</i>	--- Other	Free
8905.20			- Floating or submersible drilling or production platforms:	
8905.20.10	<i>24</i>	<i>No</i>	--- Not exceeding 150 gross construction tons	5%
8905.20.90	<i>25</i>	<i>No</i>	--- Other	Free
8905.90			- Other:	
8905.90.10	<i>26</i>	<i>No</i>	--- Not exceeding 150 gross construction tons	5%
8905.90.90	<i>29</i>	<i>No</i>	--- Other	Free

Unless otherwise indicated NZ, PG, FI, DC, LDC and SG rates are Free.

1/1/12

Unless otherwise indicated general rate applies for CA.

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DCS denotes the rate for countries and places listed in Part 4 of Schedule 1 to the Customs Tariff Regulations 2004.

DCT denotes the rate for HK, KR, SG and TW.

If no DCT rate shown, DCS rate applies. If no DCT or DCS rate shown, general rate applies.

The SG rate cannot be used to claim preferential tariff treatment for goods that are the produce or manufacture of Singapore unless the goods were imported before 1 December 2020.

**CUSTOMS TARIFF
SCHEDULE 3**

Section 17
Chapter 89/5

(Section 18 follows)

R.3

Reference Number	Statistical Code/Unit		Goods	Rate #
8906			OTHER VESSELS, INCLUDING WARSHIPS AND LIFEBOATS OTHER THAN ROWING BOATS:	
8906.10			- Warships:	
8906.10.10	41	No	--- Not exceeding 150 gross construction tons	5%
8906.10.90	42	No	--- Other	Free
8906.90			- Other:	
8906.90.10	43	No	--- Not exceeding 150 gross construction tons	5%
8906.90.90	44	No	--- Other	Free
8907			OTHER FLOATING STRUCTURES (FOR EXAMPLE, RAFTS, TANKS, COFFER-DAMS, LANDING-STAGES, BUOYS AND BEACONS):	
8907.10.00	30	No	- Inflatable rafts	5%
8907.90.00	31	No	- Other	5%
8908.00.00	32	No	VESSELS AND OTHER FLOATING STRUCTURES FOR BREAKING UP	Free

Unless otherwise indicated NZ, PG, FI, DC, LDC and SG rates are Free.

1/1/12

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