

Chapter 98

Motor vehicles Bonafide Assemblers/Manufacturers Equipment and Component

Additional Notes:

1. The provisions of this chapter are not subject to the rule of relative specificity in General Rule of Interpretation (GRI). Any article which is described in any provision in this chapter is classifiable in said provision if the conditions and requirements thereof and of any applicable regulations are met.
2. For the purpose of this Chapter, the expression Completely Knocked Down and Semi Knocked Down shall be the definition as contained in Notes 3 and 4 of this Chapter.
3. Completely Knocked Down (CKD); refers to materials supplied loose for final welding and final assembly, or raw body shell and all other parts loose and not assembled.
4. Semi Knocked Down (SKD); refers to Vehicle body that is fully painted or glazed. Truck cabin is fully painted. The engine, gearbox, axles, suspension, driveshaft, steering, seats, tyres, batteries, exhaust system, electrical, etc. are supplied as individual units for assembly.

	TSN	Commodity Description	SU	ID	VAT	IAT
9801		Motor vehicle manufacturers vehicles and component				
		- Vehicles of headings 8701, 8702, 8703, 8704 and 8716 with Components				
	9801100001	--Tractors CKD for the assembly industry	u	0	7.5	0
	9801100002	--Semi Knocked Down (SKD) for the assembly industry	u	10	7.5	0
	9801100003	--FBU imported by MV assemblers and manufacturers	u	10	7.5	0
	9801100004	--Other New	u	10	7.5	0
	9801100005	--Other Used	u	10	7.5	0
	9801100006	--Fully Built Unit (FBU) imported by others	u	10	7.5	0
	9801100007	--Agricultural Tractor	u	5	0	0
	9801100008	--CKD for Motor Vehicles for the transport of ten or more persons including the driver.	u	0	7.5	0
	9801100009	--Semi knocked down (SKD) Motor Vehicles for the transport of ten or more persons including the driver	u	10	7.5	0
	9801100010	--CKD for Motor cars and other motor vehicles designed for the transport of persons.	u	0	7.5	0
	9801100011	--Semi knocked down (SKD) for Motor cars and other motor vehicles designed for transport of persons.	u	10	7.5	0
	9801100012	--Fully Built Unit for the assembly Industry	u	20	7.5	0

	TSN	Commodity Description	SU	ID	VAT	IAT
	9801100013	--Other Fully Built	u	20	7.5	5
	9801100014	--Used	u	20	7.5	0
	9801100015	--CKD for Motor vehicles for the transport of goods.	u	0	7.5	0
	9801100016	--Semi knocked down (SKD) for Motor vehicles for the transport of goods.	u	10	7.5	0
	9801100017	--CKD for Trailers and semi-trailers	u	0	7.5	0
	9801100018	--Semi knocked down (SKD for Trailers and semi-trailers	u	10	7.5	0