HS Code	Product Description	Base Rate	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and Subsequent Years
8431.49.99	---Other	5.0%	4.7%	4.4%	4.1%	3.8%	3.4%	3.1%	2.8%	2.5%	2.2%	1.9%	1.6%	1.3%	0.9%	0.6%	0.3%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
8432	**Agricultural, horticultural or forestry machinery for soil preparation or cultivation; lawn or sports-ground rollers:**																						
8432.10.00	-Ploughs	5.0%	4.5%	4.1%	3.6%	3.2%	2.7%	2.3%	1.8%	1.4%	0.9%	0.5%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
8432.2	-Harrows, scarifiers, cultivators, weeders and hoes:																						
8432.21.00	--Disc harrows	5.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
8432.29.00	--Other	4.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
8432.3	-Seeders, planters and transplanters:																						
8432.30.1	---Seeders:																						
8432.30.11	----Grain seeders	4.0%	3.6%	3.3%	2.9%	2.5%	2.2%	1.8%	1.5%	1.1%	0.7%	0.4%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
8432.30.19	----Other	4.0%	3.6%	3.3%	2.9%	2.5%	2.2%	1.8%	1.5%	1.1%	0.7%	0.4%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
8432.30.2	---Planters:																						
8432.30.21	----Tuber planters	4.0%	3.6%	3.3%	2.9%	2.5%	2.2%	1.8%	1.5%	1.1%	0.7%	0.4%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
8432.30.29	----Other	4.0%	3.6%	3.3%	2.9%	2.5%	2.2%	1.8%	1.5%	1.1%	0.7%	0.4%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
8432.30.3	---Transplanters																						
8432.30.31	----Rice transplanters	4.0%	3.6%	3.3%	2.9%	2.5%	2.2%	1.8%	1.5%	1.1%	0.7%	0.4%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
8432.30.39	----Other	4.0%	3.8%	3.6%	3.4%	3.2%	3.0%	2.9%	2.7%	2.5%	2.3%	2.1%	1.9%	1.7%	1.5%	1.3%	1.1%	1.0%	0.8%	0.6%	0.4%	0.2%	0.0%
8432.40.00	-Manure spreaders and fertilizer distributors	4.0%	3.6%	3.3%	2.9%	2.5%	2.2%	1.8%	1.5%	1.1%	0.7%	0.4%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
8432.8	-Other machinery:																						
8432.80.10	---Lawn or sports-ground rollers	7.0%	6.6%	6.1%	5.7%	5.3%	4.8%	4.4%	3.9%	3.5%	3.1%	2.6%	2.2%	1.8%	1.3%	0.9%	0.4%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
8432.80.90	---Other	4.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
8432.90.00	-Parts	4.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
8433	**Harvesting or threshing machinery, including straw or fodder balers;grass or hay mowers;machines for cleaning, sorting or grading eggs, fruit or other agricultural produce, other than machinery of heading No.84.37:**																						
8433.1	-Mowers for lawns, parks or sports grounds:																						
8433.11.00	--Powered, with the cutting device rotating in a horizontal plane	6.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
8433.19.00	--Other	6.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
8433.20.00	-Other mowers, including cutter bars for tractor mounting	4.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
8433.30.00	-Other haymaking machinery	5.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
8433.40.00	-Straw or fodder balers, including pickup balers	5.0%	4.7%	4.4%	4.1%	3.8%	3.4%	3.1%	2.8%	2.5%	2.2%	1.9%	1.6%	1.3%	0.9%	0.6%	0.3%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
8433.5	-Other harvesting machinery; threshing machinery:																						
8433.51.00	--Combine harvester-threshers	8.0%	7.5%	7.0%	6.5%	6.0%	5.5%	5.0%	4.5%	4.0%	3.5%	3.0%	2.5%	2.0%	1.5%	1.0%	0.5%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
8433.52.00	--Other threshing machinery	8.0%	7.3%	6.5%	5.8%	5.1%	4.4%	3.6%	2.9%	2.2%	1.5%	0.7%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
8433.53.00	--Root or tuber harvesting machines	8.0%	7.3%	6.5%	5.8%	5.1%	4.4%	3.6%	2.9%	2.2%	1.5%	0.7%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
8433.59	--Other:																						
8433.59.10	---Sugarcane harvesters	8.0%	7.3%	6.5%	5.8%	5.1%	4.4%	3.6%	2.9%	2.2%	1.5%	0.7%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
8433.59.20	---Cotton picker	8.0%	7.3%	6.5%	5.8%	5.1%	4.4%	3.6%	2.9%	2.2%	1.5%	0.7%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
8433.59.90	---Other	8.0%	7.3%	6.5%	5.8%	5.1%	4.4%	3.6%	2.9%	2.2%	1.5%	0.7%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
8433.60.00	-Machines for cleaning, sorting or grading eggs, fruit or other agricultural product	5.0%	4.5%	4.1%	3.6%	3.2%	2.7%	2.3%	1.8%	1.4%	0.9%	0.5%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
8433.9	-Parts:																						
8433.90.10	---Of combined harvester-thrashers	5.0%	4.7%	4.4%	4.1%	3.8%	3.4%	3.1%	2.8%	2.5%	2.2%	1.9%	1.6%	1.3%	0.9%	0.6%	0.3%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
8433.90.90	---Other	3.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
8434	**Milking machines and dairy machinery:**																						
8434.10.00	-Milking machines	10.0%	9.1%	8.2%	7.3%	6.4%	5.5%	4.5%	3.6%	2.7%	1.8%	0.9%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
8434.20.00	-Dairy machinery	6.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
8434.90.00	-Parts	5.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

HS Code	Product Description	Base Rate	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and Subsequent Years
8435	**Presses, crushers and similar machinery used in the manufacture of wine, cider, fruit juices or similar beverages:**																						
8435.10.00	-Machinery	10.0%	9.1%	8.2%	7.3%	6.4%	5.5%	4.5%	3.6%	2.7%	1.8%	0.9%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
8435.90.00	-Part	6.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
8436	**Other agricultural, horticultural, forestry, poultry-keeping or bee-keeping machinery, including germination plant fitted with mechanical or thermal equipment; poultry incubators and brooders:**																						
8436.10.00	-Machinery for preparing animal feeding stuffs	7.0%	6.6%	6.1%	5.7%	5.3%	4.8%	4.4%	3.9%	3.5%	3.1%	2.6%	2.2%	1.8%	1.3%	0.9%	0.4%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
8436.2	-Poultry-keeping machinery; poultry incubators and brooders:																						
8436.21.00	--Poultry incubators and brooders	5.0%	4.7%	4.4%	4.1%	3.8%	3.4%	3.1%	2.8%	2.5%	2.2%	1.9%	1.6%	1.3%	0.9%	0.6%	0.3%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
8436.29.00	--Other	10.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
8436.80.00	-Other machinery	10.0%	9.1%	8.2%	7.3%	6.4%	5.5%	4.5%	3.6%	2.7%	1.8%	0.9%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
8436.9	-Parts:																						
8436.91.00	--Of poultry-keeping machinery or poultry incubators and brooders	6.0%	5.6%	5.3%	4.9%	4.5%	4.1%	3.8%	3.4%	3.0%	2.6%	2.3%	1.9%	1.5%	1.1%	0.8%	0.4%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
8436.99.00	--Other	6.0%	5.5%	4.9%	4.4%	3.8%	3.3%	2.7%	2.2%	1.6%	1.1%	0.5%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
8437	**Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables; machinery used in the milling industry or for the working of cereals or dried leguminous vegetables, other than farm-type machinery:**																						
8437.1	-Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables:																						
8437.10.10	---Optical color sorting machines for grains (color sorters)	10.0%	9.1%	8.2%	7.3%	6.4%	5.5%	4.5%	3.6%	2.7%	1.8%	0.9%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
8437.10.90	---Other	10.0%	9.5%	9.0%	8.6%	8.1%	7.6%	7.1%	6.7%	6.2%	5.7%	5.2%	4.8%	4.3%	3.8%	3.3%	2.9%	2.4%	1.9%	1.4%	1.0%	0.5%	0.0%
8437.80.00	-Other machinery	10.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
8437.90.00	-Parts	6.0%	5.5%	4.9%	4.4%	3.8%	3.3%	2.7%	2.2%	1.6%	1.1%	0.5%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
8438	**Machinery, not specified or included elsewhere in this chapter, for the industrial preparation or manufacture of food or drink, other than machinery for the extraction or preparation of animal or fixed vegetable fats or oils:**																						
8438.10.00	-Bakery machinery and machinery for the manufacture of macaroni, spaghetti or similar products	7.0%	6.6%	6.1%	5.7%	5.3%	4.8%	4.4%	3.9%	3.5%	3.1%	2.6%	2.2%	1.8%	1.3%	0.9%	0.4%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
8438.20.00	-Machinery for the manufacture of confectionery, cocoa or chocolate	8.0%	7.3%	6.5%	5.8%	5.1%	4.4%	3.6%	2.9%	2.2%	1.5%	0.7%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
8438.30.00	-Machinery for sugar manufacture	10.0%	9.1%	8.2%	7.3%	6.4%	5.5%	4.5%	3.6%	2.7%	1.8%	0.9%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
8438.40.00	-Brewery machinery	7.0%	6.4%	5.7%	5.1%	4.5%	3.8%	3.2%	2.5%	1.9%	1.3%	0.6%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
8438.50.00	-Machinery for the preparation of meat or poultry	7.0%	6.4%	5.7%	5.1%	4.5%	3.8%	3.2%	2.5%	1.9%	1.3%	0.6%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
8438.60.00	-Machinery for the preparation of fruits, nuts or vegetables	10.0%	9.1%	8.2%	7.3%	6.4%	5.5%	4.5%	3.6%	2.7%	1.8%	0.9%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
8438.80.00	-Other machinery	8.5%	7.7%	7.0%	6.2%	5.4%	4.6%	3.9%	3.1%	2.3%	1.5%	0.8%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
8438.90.00	-Parts	5.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
8439	**Machinery for making pulp of fibrous cellulosic material or for making or finishing paper or paperboard:**																						
8439.10.00	-Machinery for making pulp of fibrous cellulosic material	8.4%	7.6%	6.9%	6.1%	5.3%	4.6%	3.8%	3.1%	2.3%	1.5%	0.8%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
8439.20.00	-Machinery for making paper or paper board	8.4%	7.6%	6.9%	6.1%	5.3%	4.6%	3.8%	3.1%	2.3%	1.5%	0.8%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
8439.30.00	-Machinery for finishing paper or paper board	8.4%	7.6%	6.9%	6.1%	5.3%	4.6%	3.8%	3.1%	2.3%	1.5%	0.8%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%