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
8703.23.51	—Saloon Cars	25.0%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
8703.23.52	—Cross-country Cars(4WD)	25.0%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
8703.23.53	—Station Wagons(with 9 seats or less)	25.0%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
8703.23.59	—Other	25.0%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
8703.23.6	--Of a cylinder capacity exceeding 2500cc but not exceeding 3000cc:																						
8703.23.61	—Saloon Cars	25.0%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
8703.23.62	—Cross-country Cars(4WD)	25.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%
8703.23.63	—Station Wagons(with 9 seats or less)	25.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%
8703.23.69	—Other	25.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%
8703.24.1	--Of a cylinder capacity exceeding 3000cc but not exceeding 4000cc:																						
8703.24.11	—Saloon cars	25.0%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
8703.24.12	—Cross-country cars(4WD)	25.0%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
8703.24.13	—Station wagons(with 9 seats or less)	25.0%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
8703.24.19	—Other	25.0%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
8703.24.2	--Of a cylinder capacity exceeding 4000cc:																						
8703.24.21	—Saloon Cars	25.0%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
8703.24.22	—Cross-country Cars(4WD)	25.0%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
8703.24.23	—Station Wagons(with 9 seats or less)	25.0%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
8703.24.29	—Other	25.0%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
8703.3	-Other vehicles, with compression-ignition internal combustion piston engine(diesel or semi-diesel):																						
8703.31.1	--Of a cylinder capacity not exceeding 1000cc:																						
8703.31.11	—Saloon cars	25.0%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
8703.31.19	—Cross-country cars(4WD)	25.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%
8703.31.2	--Of a cylinder capacity exceeding 1000cc but not exceeding 1500cc:																						
8703.31.21	—Saloon cars	25.0%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
8703.31.22	—Cross-country cars(4WD)	25.0%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
8703.31.23	—Station wagons(with 9 seats or less)	25.0%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
8703.31.29	—Other	25.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%
8703.32.1	--Of a cylinder capacity exceeding 1500cc but not exceeding 2000cc:																						
8703.32.11	—Saloon Cars	25.0%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
8703.32.12	—Cross-country Cars(4WD)	25.0%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
8703.32.13	—Station Wagons(with 9 seats or less)	25.0%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
8703.32.19	—Other	25.0%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
8703.32.2	--Of a cylinder capacity exceeding 2000cc but not exceeding 2500cc:																						
8703.32.21	—Saloon Cars	25.0%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
8703.32.22	—Cross-country Cars(4WD)	25.0%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
8703.32.23	—Station Wagons(with 9 seats or less)	25.0%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
8703.32.29	—Other	25.0%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
8703.33.1	--Of a cylinder capacity exceeding 2500cc but not exceeding 3000cc:																						
8703.33.11	—Saloon Cars	25.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%
8703.33.12	—Cross-country Cars(4WD)	25.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%
8703.33.13	—Station Wagons(with 9 seats or less)	25.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%
8703.33.19	—Other	25.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%

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8703.33.2	--Of a cylinder capacity exceeding 3000cc but not exceeding 4000cc:																						
8703.33.21	—Saloon Cars	25.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%
8703.33.22	—Cross-country Cars(4WD)	25.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%
8703.33.23	—Station Wagons(with 9 seats or less)	25.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%
8703.33.29	—Other	25.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%
8703.33.6	--Of a cylinder capacity exceeding 4000cc:																						
8703.33.61	—Saloon Cars	25.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%
8703.33.62	—Cross-country Cars(4WD)	25.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%
8703.33.63	—Station Wagons(with 9 seats or less)	25.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%
8703.33.69	—Other	25.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%
8703.90.00	-Other	25.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%
8704	**Motor vehicles for the transport of goods:**																						
8704.1	-Dumpers designed for off-highway use:																						
8704.10.30	—Electric-wheel dumpers for the transport of goods	6.0%	5.4%	4.8%	4.2%	3.6%	3.0%	2.4%	1.8%	1.2%	0.6%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
8704.10.90	—Other	6.0%	5.4%	4.8%	4.2%	3.6%	3.0%	2.4%	1.8%	1.2%	0.6%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
8704.2	-Other, with compression-ignition internal combustion piston engine(diesel or semi-diesel):																						
8704.21.00	--G.V.W. not exceeding 5 tons	25.0%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
8704.22	--G.V.W. exceeding 5 tons but not exceeding 20 tons:																						
8704.22.30	---G.V.W. exceeding 5 tons but not exceeding 14 tons	20.0%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
8704.22.40	---G.V.W. of 14 tons or more but not exceeding 20 tons	20.0%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
8704.23.00	--G.V.W. exceeding 20 tons	15.0%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
8704.3	-Other, with spark-ignition internal combustion piston engine:																						
8704.31.00	--G.V.W. not exceeding 5 tons	25.0%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
8704.32	--G.V.W. exceeding 5 tons:																						
8704.32.30	---G.V.W. exceeding 5 tons, but not exceeding 8 tons.	20.0%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
8704.32.40	---G.V.W. exceeding 8 tons	20.0%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
8704.90.00	-Other	25.0%	23.8%	22.5%	21.3%	20.0%	18.8%	17.5%	16.3%	15.0%	13.8%	12.5%	11.3%	10.0%	8.8%	7.5%	6.3%	5.0%	3.8%	2.5%	1.3%	0.0%	0.0%
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):**																						
8705.1	-Crane lorries:																						
8705.10.2	—All-road crane lorries:																						
8705.10.21	----Of maximum hoisting capacity not more than 50 tons	15.0%	13.5%	12.0%	10.5%	9.0%	7.5%	6.0%	4.5%	3.0%	1.5%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
8705.10.22	----Of a maximum hoisting capacity exceeding 50 tons but not exceeding 100 tons	10.0%	9.0%	8.0%	7.0%	6.0%	5.0%	4.0%	3.0%	2.0%	1.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
8705.10.23	----Of a maximum hoisting capacity exceeding 100 tons	10.0%	9.0%	8.0%	7.0%	6.0%	5.0%	4.0%	3.0%	2.0%	1.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
8705.10.9	—Other:																						
8705.10.91	----Of maximum hoisting capacity not more than 50 tons	15.0%	13.5%	12.0%	10.5%	9.0%	7.5%	6.0%	4.5%	3.0%	1.5%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%