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
8902	**Fishing vessels; factory ships and other vessels for processing or preserving fishery products:**																						
8902.00.10	—Motor vessels	7.0%	6.3%	5.6%	4.9%	4.2%	3.5%	2.8%	2.1%	1.4%	0.7%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
8902.00.90	—Other	8.0%	7.2%	6.4%	5.6%	4.8%	4.0%	3.2%	2.4%	1.6%	0.8%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
8903	**Yachts and other vessels for pleasure or sports; rowing boats and canoes:**																						
8903.10.00	-Inflatable	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%
8903.9	-Other:																						
8903.91.00	--Sailboats, with or without auxiliary motor	8.0%	7.6%	7.2%	6.8%	6.4%	6.0%	5.6%	5.2%	4.8%	4.4%	4.0%	3.6%	3.2%	2.8%	2.4%	2.0%	1.6%	1.2%	0.8%	0.4%	0.0%	0.0%
8903.92.00	--Motorboats, other than outboard motorboats	10.5%	10.0%	9.5%	8.9%	8.4%	7.9%	7.4%	6.8%	6.3%	5.8%	5.3%	4.7%	4.2%	3.7%	3.2%	2.6%	2.1%	1.6%	1.1%	0.5%	0.0%	0.0%
8903.99.00	--Other	10.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%
8904	**Tugs and pusher craft:**																						
8904.00.00	Tugs and pusher craft	9.0%	8.6%	8.1%	7.7%	7.2%	6.8%	6.3%	5.9%	5.4%	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%
8905	**Light-vessels, fire-floats, dredgers, floating cranes, and other vessels the navigability of which is subsidiary their main function; floating docks; floating or submersible drilling or production platforms:**																						
8905.10.00	-Dredgers	3.0%	2.7%	2.4%	2.1%	1.8%	1.5%	1.2%	0.9%	0.6%	0.3%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
8905.20.00	-Floating or submersible drilling or production platforms	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%
8905.9	-Other:																						
8905.90.10	—Floating docks	8.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%
8905.90.90	—Other	3.0%	2.7%	2.4%	2.1%	1.8%	1.5%	1.2%	0.9%	0.6%	0.3%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
8906	**Other vessels, including warships and lifeboats other than rowing boats:**																						
8906.10.00	-Warships	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%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
8906.9	-Other:																						
8906.90.10	—Motor vessels	5.0%	4.9%	4.8%	4.6%	4.5%	4.4%	4.3%	4.1%	4.0%	3.9%	3.8%	3.8%	3.8%	3.8%	3.8%	3.8%	3.8%	3.8%	3.8%	3.8%	3.8%	3.8%
8906.90.20	—Non-motor vessels	8.0%	7.2%	6.4%	5.6%	4.8%	4.0%	3.2%	2.4%	1.6%	0.8%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
8906.90.30	—Incomplete or unfinished vessels, including subsections of vessels	8.0%	7.6%	7.2%	6.8%	6.4%	6.0%	5.6%	5.2%	4.8%	4.4%	4.0%	3.6%	3.2%	2.8%	2.4%	2.0%	1.6%	1.2%	0.8%	0.4%	0.0%	0.0%
8907	**Other floating structures (for example, rafts, tanks, coffer-dams, landing-stages, buoys and beacons):**																						
8907.10.00	-Inflatable rafts	8.0%	7.6%	7.2%	6.8%	6.4%	6.0%	5.6%	5.2%	4.8%	4.4%	4.0%	3.6%	3.2%	2.8%	2.4%	2.0%	1.6%	1.2%	0.8%	0.4%	0.0%	0.0%
8907.90.00	-Other	8.0%	7.6%	7.2%	6.8%	6.4%	6.0%	5.6%	5.2%	4.8%	4.4%	4.0%	3.6%	3.2%	2.8%	2.4%	2.0%	1.6%	1.2%	0.8%	0.4%	0.0%	0.0%
8908	**Vessels and other floating structures for breaking up:**																						
8908.00.00	Vessels and other floating structures for breaking up	3.0%	2.7%	2.4%	2.1%	1.8%	1.5%	1.2%	0.9%	0.6%	0.3%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
90	**OPTICAL, PHOTOGRAPHIC, CINEMATOGRAPHIC, MEASURING, CHECKING, PRECISION, MEDICAL OR SURGICAL INSTRUMENTS AND APPARATUS; PARTS AND ACCESSORIES THEREOF**																						

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
9001	**Optical fibres and optical fibre bundles; optical fibre cables, other than those of heading No. 85.44; sheets and plates of polarizing material; lenses (including contact lenses), prisms, mirrors and other optical elements, of any material, unmounted, other than such elements of glass not optically worked:**																						
9001.10.00	-Optical fibres, optical fibre bundles and cables	5.0%	4.9%	4.8%	4.6%	4.5%	4.4%	4.3%	4.1%	4.0%	3.9%	3.8%	3.8%	3.8%	3.8%	3.8%	3.8%	3.8%	3.8%	3.8%	3.8%	3.8%	3.8%
9001.20.00	-Sheets and plates of polarizing material	8.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
9001.30.00	-Contact lenses	10.0%	9.5%	9.0%	8.5%	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%
9001.4	-Spectacle lenses of glass:																						
9001.40.10	—Photochromic	20.0%	18.0%	16.0%	14.0%	12.0%	10.0%	8.0%	6.0%	4.0%	2.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
9001.40.9	—Other:																						
9001.40.91	---For sunglasses	20.0%	18.0%	16.0%	14.0%	12.0%	10.0%	8.0%	6.0%	4.0%	2.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
9001.40.99	---Other	20.0%	18.0%	16.0%	14.0%	12.0%	10.0%	8.0%	6.0%	4.0%	2.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
9001.5	-Spectacle lenses of other materials:																						
9001.50.10	—Photochromic	20.0%	19.0%	18.0%	17.0%	16.0%	15.0%	14.0%	13.0%	12.0%	11.0%	10.0%	9.0%	8.0%	7.0%	6.0%	5.0%	4.0%	3.0%	2.0%	1.0%	0.0%	0.0%
9001.50.9	—Other:																						
9001.50.91	---For sunglasses	20.0%	19.0%	18.0%	17.0%	16.0%	15.0%	14.0%	13.0%	12.0%	11.0%	10.0%	9.0%	8.0%	7.0%	6.0%	5.0%	4.0%	3.0%	2.0%	1.0%	0.0%	0.0%
9001.50.99	---Other	20.0%	18.0%	16.0%	14.0%	12.0%	10.0%	8.0%	6.0%	4.0%	2.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
9001.9	-Other:																						
9001.90.10	—Color filter	8.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
9001.90.90	—Other	8.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
9002	**Lenses, prisms, mirrors and other optical elements, of any material, mounted, being parts of or fittings for instruments or apparatus, other than such elements of glass not optically worked:**																						
9002.1	-Objective lenses:																						
9002.11	--For cameras, projectors or photographic enlargers or reducers:																						
9002.11.10	---For the photographic cameras of subheadings Nos. 9006.1010 to 9006.3000	8.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
9002.11.20	---For microfilm, microfiche or other microform readers	8.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
9002.11.3	---For other photographic cameras:																						
9002.11.31	----For single lens reflex cameras	15.0%	14.3%	13.5%	12.8%	12.0%	11.3%	10.5%	9.8%	9.0%	8.3%	7.5%	6.8%	6.0%	5.3%	4.5%	3.8%	3.0%	2.3%	1.5%	0.8%	0.0%	0.0%
9002.11.39	----Other	15.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
9002.11.90	---Other	15.0%	14.3%	13.5%	12.8%	12.0%	11.3%	10.5%	9.8%	9.0%	8.3%	7.5%	6.8%	6.0%	5.3%	4.5%	3.8%	3.0%	2.3%	1.5%	0.8%	0.0%	0.0%
9002.19	--Other:																						
9002.19.10	---For cinematographic cameras or projectors	15.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
9002.19.90	---Other	15.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
9002.2	-Filters:																						
9002.20.10	---For cameras	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%
9002.20.90	---Other	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%
9002.9	-Other:																						
9002.90.10	---For cameras	15.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
9002.90.90	---Other	15.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
9003	**Frames and mountings for spectacles, goggles or the like, and parts thereof:**																						
9003.1	-Frames and mountings:																						
9003.11.00	--Of plastics	18.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
9003.19	--Of other materials:																						
9003.19.10	---Of metal materials	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%
9003.19.20	---Of narural materials	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%