| 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 | Year 22 | Year 23 and Subsequent Years |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | - Other vehicles, with spark-ignition internal combustion reciprocating piston engine: | | | | | | | | | | | | | | | | | | | | | | | | |
| 8703.21 | - - Of a cylinder capacity not exceeding 1,000 cc: | | | | | | | | | | | | | | | | | | | | | | | | |
| 8703.21.10.00 | - - - Go-karts | 40.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| | - - - Motor cars (including station wagons, SUVs and sports cars, but not including vans): | | | | | | | | | | | | | | | | | | | | | | | | |
| | - - - - Completely Knocked Down: | | | | | | | | | | | | | | | | | | | | | | | | |
| 8703.21.22.00 | - - - - - Four-wheel drive | 10.0% | 10.0% | 9.0% | 8.0% | 7.0% | 6.0% | 5.0% | 4.0% | 3.0% | 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% | 0.0% | 0.0% |
| 8703.21.23.00 | - - - - - Other | 10.0% | 10.0% | 9.0% | 8.0% | 7.0% | 6.0% | 5.0% | 4.0% | 3.0% | 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% | 0.0% | 0.0% |
| | - - - - Other: | | | | | | | | | | | | | | | | | | | | | | | | |
| 8703.21.24.00 | - - - - - Four-wheel drive | 40.0% | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| 8703.21.29 | - - - - - Other: | | | | | | | | | | | | | | | | | | | | | | | | |
| 8703.21.29.10 | - - - - - - Sedan / station wagons | 40.0% | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| 8703.21.29.90 | - - - - - - Other | 40.0% | 40.0% | 40.0% | 40.0% | 40.0% | 40.0% | 40.0% | 40.0% | 40.0% | 40.0% | 40.0% | 40.0% | 40.0% | 40.0% | 40.0% | 40.0% | 40.0% | 40.0% | 40.0% | 40.0% | 40.0% | 40.0% | 40.0% | 40.0% |
| | - - - Other vehicles, Completely Knocked Down: | | | | | | | | | | | | | | | | | | | | | | | | |
| 8703.21.31.00 | - - - - Four-wheel drive | 10.0% | 10.0% | 9.0% | 8.0% | 7.0% | 6.0% | 5.0% | 4.0% | 3.0% | 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% | 0.0% | 0.0% |
| 8703.21.39.00 | - - - - Other | 10.0% | 10.0% | 9.0% | 8.0% | 7.0% | 6.0% | 5.0% | 4.0% | 3.0% | 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% | 0.0% | 0.0% |
| | - - - Other: | | | | | | | | | | | | | | | | | | | | | | | | |
| 8703.21.91.00 | - - - - Ambulances | 40.0% | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| 8703.21.92.00 | - - - - Motor-homes | 40.0% | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| 8703.21.99.00 | - - - - Other | 40.0% | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| 8703.22 | - - Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc: | | | | | | | | | | | | | | | | | | | | | | | | |
| | - - - Motor cars (including station wagons, SUVs and sports cars, but not including vans): | | | | | | | | | | | | | | | | | | | | | | | | |
| 8703.22.11 | - - - - Completely Knocked Down: | | | | | | | | | | | | | | | | | | | | | | | | |
| 8703.22.11.10 | - - - - - Sedan / station wagons | 10.0% | 10.0% | 9.0% | 8.0% | 7.0% | 6.0% | 5.0% | 4.0% | 3.0% | 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% | 0.0% | 0.0% |
| 8703.22.11.90 | - - - - - Other | 10.0% | 10.0% | 9.0% | 8.0% | 7.0% | 6.0% | 5.0% | 4.0% | 3.0% | 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% | 0.0% | 0.0% |
| 8703.22.19 | - - - - Other: | | | | | | | | | | | | | | | | | | | | | | | | |
| 8703.22.19.10 | - - - - - Sedan / station wagons | 40.0% | 40.0% | 40.0% | 40.0% | 40.0% | 40.0% | 40.0% | 40.0% | 40.0% | 40.0% | 40.0% | 37.3% | 34.6% | 31.9% | 29.2% | 26.5% | 23.8% | 21.1% | 18.5% | 15.8% | 13.1% | 10.4% | 7.7% | 5.0% |
| 8703.22.19.90 | - - - - - Other | 40.0% | 40.0% | 40.0% | 40.0% | 40.0% | 40.0% | 40.0% | 40.0% | 40.0% | 40.0% | 40.0% | 37.3% | 34.6% | 31.9% | 29.2% | 26.5% | 23.8% | 21.1% | 18.5% | 15.8% | 13.1% | 10.4% | 7.7% | 5.0% |
| | - - - Other vehicles, Completely Knocked Down: | | | | | | | | | | | | | | | | | | | | | | | | |
| 8703.22.21.00 | - - - - Four-wheel drive | 10.0% | 10.0% | 9.0% | 8.0% | 7.0% | 6.0% | 5.0% | 4.0% | 3.0% | 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% | 0.0% | 0.0% |
| 8703.22.29.00 | - - - - Other | 10.0% | 10.0% | 9.0% | 8.0% | 7.0% | 6.0% | 5.0% | 4.0% | 3.0% | 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% | 0.0% | 0.0% |
| | - - - Other: | | | | | | | | | | | | | | | | | | | | | | | | |
| 8703.22.91.00 | - - - - Ambulances | 40.0% | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| 8703.22.92.00 | - - - - Motor-homes | 40.0% | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| 8703.22.99.00 | - - - - Other | 40.0% | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| 8703.23 | - - Of a cylinder capacity exceeding 1,500 cc but not exceeding 3,000 cc: | | | | | | | | | | | | | | | | | | | | | | | | |
| 8703.23.10.00 | - - - Ambulances | 40.0% | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| | - - - Hearses: | | | | | | | | | | | | | | | | | | | | | | | | |
| 8703.23.21.00 | - - - - Completely Knocked Down | 40.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| 8703.23.29.00 | - - - - Other | 40.0% | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| | - - - Prison vans: | | | | | | | | | | | | | | | | | | | | | | | | |
| 8703.23.31.00 | - - - - Completely Knocked Down | 40.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| 8703.23.39.00 | - - - - Other | 40.0% | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| 8703.23.40.00 | - - - Motor-homes | 40.0% | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| | - - - Motor cars (including station wagons, SUVs and sports cars, but not including vans), Completely Knocked Down: | | | | | | | | | | | | | | | | | | | | | | | | |
| 8703.23.51 | - - - - Of a cylinder capacity not exceeding 1,800 cc: | | | | | | | | | | | | | | | | | | | | | | | | |
| 8703.23.51.10 | - - - - - Sedan / station wagons | 10.0% | 10.0% | 9.0% | 8.0% | 7.0% | 6.0% | 5.0% | 4.0% | 3.0% | 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% | 0.0% | 0.0% |
| 8703.23.51.90 | - - - - - Other | 10.0% | 10.0% | 9.0% | 8.0% | 7.0% | 6.0% | 5.0% | 4.0% | 3.0% | 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% | 0.0% | 0.0% |
| 8703.23.52 | - - - - Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc: | | | | | | | | | | | | | | | | | | | | | | | | |
| 8703.23.52.10 | - - - - - Sedan / station wagons | 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% | 0.0% | 0.0% |
| 8703.23.52.90 | - - - - - 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% | 0.0% | 0.0% |
| 8703.23.53 | - - - - Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc: | | | | | | | | | | | | | | | | | | | | | | | | |
| 8703.23.53.10 | - - - - - Sedan / station wagons | 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% | 0.0% | 0.0% |
| 8703.23.53.90 | - - - - - 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% | 0.0% | 0.0% |
| 8703.23.54 | - - - - Of a cylinder capacity exceeding 2,500 cc: | | | | | | | | | | | | | | | | | | | | | | | | |
| 8703.23.54.10 | - - - - - Sedan / station wagons | 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% | 0.0% | 0.0% |
| 8703.23.54.90 | - - - - - 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% | 0.0% | 0.0% |
| | - - - Motor cars (including station wagons, SUVs and sports cars, but not including vans), other: | | | | | | | | | | | | | | | | | | | | | | | | |

| 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 | Year 22 | Year 23 and Subsequent Years |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 8703.23.61 | - - - - Of a cylinder capacity not exceeding 1,800 cc: | | | | | | | | | | | | | | | | | | | | | | | | |
| 8703.23.61.10 | - - - - - Sedan / station wagons | 40.0% | 40.0% | 40.0% | 40.0% | 40.0% | 40.0% | 40.0% | 40.0% | 40.0% | 40.0% | 40.0% | 37.3% | 34.6% | 31.9% | 29.2% | 26.5% | 23.8% | 21.1% | 18.5% | 15.8% | 13.1% | 10.4% | 7.7% | 5.0% |
| | - - - - - Other: | | | | | | | | | | | | | | | | | | | | | | | | |
| 8703.23.61.91 | - - - - - - Two wheel drive (4x2) system | 40.0% | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| 8703.23.61.92 | - - - - - - Four wheel drive (4x4) system | 40.0% | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| 8703.23.62 | - - - - Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc: | | | | | | | | | | | | | | | | | | | | | | | | |
| 8703.23.62.10 | - - - - - Sedan / station wagons | 40.0% | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| | - - - - - Other: | | | | | | | | | | | | | | | | | | | | | | | | |
| 8703.23.62.91 | - - - - - - Two wheel drive (4x2) system | 40.0% | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| 8703.23.62.92 | - - - - - - Four wheel drive (4x4) system | 40.0% | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| 8703.23.63 | - - - - Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc: | | | | | | | | | | | | | | | | | | | | | | | | |
| 8703.23.63.10 | - - - - - Sedan / station wagons | 40.0% | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| | - - - - - Other: | | | | | | | | | | | | | | | | | | | | | | | | |
| 8703.23.63.91 | - - - - - - Two wheel drive (4x2) system | 40.0% | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| 8703.23.63.92 | - - - - - - Four wheel drive (4x4) system | 40.0% | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| 8703.23.64 | - - - - Of a cylinder capacity exceeding 2,500 cc: | | | | | | | | | | | | | | | | | | | | | | | | |
| 8703.23.64.10 | - - - - - Sedan / station wagons | 40.0% | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| | - - - - - Other: | | | | | | | | | | | | | | | | | | | | | | | | |
| 8703.23.64.91 | - - - - - - Two wheel drive (4x2) system | 40.0% | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| 8703.23.64.92 | - - - - - - Four wheel drive (4x4) system | 40.0% | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| | - - - Other vehicles, Completely Knocked Down: | | | | | | | | | | | | | | | | | | | | | | | | |
| 8703.23.71.00 | - - - - Of a cylinder capacity not exceeding 1,800 cc | 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% | 0.0% | 0.0% |
| 8703.23.72.00 | - - - - Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc | 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% | 0.0% | 0.0% |
| 8703.23.73.00 | - - - - Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc | 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% | 0.0% | 0.0% |
| 8703.23.74.00 | - - - - Of a cylinder capacity exceeding 2,500 cc | 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% | 0.0% | 0.0% |
| | - - - Other: | | | | | | | | | | | | | | | | | | | | | | | | |
| 8703.23.91.00 | - - - - Of a cylinder capacity not exceeding 1,800 cc | 40.0% | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| 8703.23.92 | - - - - Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc: | | | | | | | | | | | | | | | | | | | | | | | | |
| 8703.23.92.10 | - - - - - Two wheel drive (4x2) system | 40.0% | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| 8703.23.92.90 | - - - - - Four wheel drive (4x4) system | 40.0% | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| 8703.23.93 | - - - - Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc: | | | | | | | | | | | | | | | | | | | | | | | | |
| 8703.23.93.10 | - - - - - Two wheel drive (4x2) system | 40.0% | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| 8703.23.93.90 | - - - - - Four wheel drive (4x4) system | 40.0% | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| 8703.23.94 | - - - - Of a cylinder capacity exceeding 2,500 cc: | | | | | | | | | | | | | | | | | | | | | | | | |
| 8703.23.94.10 | - - - - - Two wheel drive (4x2) system | 40.0% | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| 8703.23.94.90 | - - - - - Four wheel drive (4x4) system | 40.0% | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| 8703.24 | - - Of a cylinder capacity exceeding 3,000 cc: | | | | | | | | | | | | | | | | | | | | | | | | |
| 8703.24.10.00 | - - - Ambulances | 40.0% | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| | - - - Hearses: | | | | | | | | | | | | | | | | | | | | | | | | |
| 8703.24.21.00 | - - - - Completely Knocked Down | 40.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| 8703.24.29.00 | - - - - Other | 40.0% | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| | - - - Prison vans: | | | | | | | | | | | | | | | | | | | | | | | | |
| 8703.24.31.00 | - - - - Completely Knocked Down | 40.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| 8703.24.39.00 | - - - - Other | 40.0% | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| | - - - Motor cars (including station wagons, SUVs and sports cars, but not including vans), Completely Knocked Down: | | | | | | | | | | | | | | | | | | | | | | | | |