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
8702.90.19	- - - Other:																								
8702.90.19.10	- - - - Of a g.v.w. not exceeding 24 t	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%
8702.90.19.20	- - - - Of a g.v.w. exceeding 24 t	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%	0.0%	0.0%
	- - Other:																								
8702.90.92.00	- - - Motor cars (including stretch limousines but not including coaches, buses, minibuses or vans)	40.0%	37.2%	34.6%	31.9%	29.3%	26.6%	23.9%	21.3%	18.6%	16.0%	13.3%	10.6%	8.0%	5.3%	2.7%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
	- - - For the transport of 30 persons or more:																								
8702.90.93	- - - - Specially designed for use in airports:																								
8702.90.93.10	- - - - - Of a g.v.w. not exceeding 24 t	40.0%	37.2%	34.6%	31.9%	29.3%	26.6%	23.9%	21.3%	18.6%	16.0%	13.3%	10.6%	8.0%	5.3%	2.7%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
8702.90.93.20	- - - - - Of a g.v.w. exceeding 24 t	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%
8702.90.94	- - - - Other:																								
8702.90.94.10	- - - - - Of a g.v.w. not exceeding 24 t	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%	35.0%	35.0%	30.0%	30.0%	25.0%	25.0%	20.0%	15.0%	10.0%	5.0%	5.0%	5.0%	5.0%
8702.90.94.20	- - - - - Of a g.v.w. exceeding 24 t	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%
8702.90.95	- - - Other motor coaches, buses or minibuses:																								
8702.90.95.10	- - - - Of a g.v.w. not exceeding 24 t	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%	35.0%	35.0%	30.0%	30.0%	25.0%	25.0%	20.0%	15.0%	10.0%	5.0%	5.0%	5.0%	5.0%
8702.90.95.20	- - - - Of a g.v.w. exceeding 24 t	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%
8702.90.99	- - - Other:																								
8702.90.99.10	- - - - Of a g.v.w. not exceeding 24 t	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%	35.0%	35.0%	30.0%	30.0%	25.0%	25.0%	20.0%	15.0%	10.0%	5.0%	5.0%	5.0%	5.0%
8702.90.99.20	- - - - Of a g.v.w. exceeding 24 t	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%
87.03	**Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 87.02), including station wagons and racing cars.**																								
8703.10	- Vehicles specially designed for travelling on snow; golf cars and similar vehicles:																								
8703.10.10.00	- - Golf cars, including golf buggies	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%
8703.10.90.00	- - Other	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%
	- 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%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
8703.21.99.00	- - - - Other	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%	35.0%	35.0%	30.0%	30.0%	25.0%	25.0%	20.0%	15.0%	10.0%	5.0%	5.0%	5.0%	5.0%
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%	35.0%	35.0%	30.0%	30.0%	25.0%	25.0%	20.0%	15.0%	10.0%	5.0%	5.0%	5.0%	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%	35.0%	35.0%	30.0%	30.0%	25.0%	25.0%	20.0%	15.0%	10.0%	5.0%	5.0%	5.0%	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%	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%	35.0%	35.0%	30.0%	30.0%	25.0%	25.0%	20.0%	15.0%	10.0%	5.0%	5.0%	5.0%	5.0%
8703.22.92.00	- - - - Motor-homes	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%	35.0%	35.0%	30.0%	30.0%	25.0%	25.0%	20.0%	15.0%	10.0%	5.0%	5.0%	5.0%	5.0%
8703.22.99.00	- - - - Other	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%	35.0%	35.0%	30.0%	30.0%	25.0%	25.0%	20.0%	15.0%	10.0%	5.0%	5.0%	5.0%	5.0%

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	Year 22	Year 23 and Subsequent Years
8703.23	- - Of a cylinder capacity exceeding 1,500 cc but not exceeding 3,000 cc:																								
8703.23.10.00	- - - Ambulances	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%	35.0%	35.0%	30.0%	30.0%	25.0%	25.0%	20.0%	15.0%	10.0%	5.0%	5.0%	5.0%	5.0%
	- - - 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%	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%	35.0%	35.0%	30.0%	30.0%	25.0%	25.0%	20.0%	15.0%	10.0%	5.0%	5.0%	5.0%	5.0%
	- - - 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%	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%	35.0%	35.0%	30.0%	30.0%	25.0%	25.0%	20.0%	15.0%	10.0%	5.0%	5.0%	5.0%	5.0%
8703.23.40.00	- - - Motor-homes	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%	35.0%	35.0%	30.0%	30.0%	25.0%	25.0%	20.0%	15.0%	10.0%	5.0%	5.0%	5.0%	5.0%
	- - - 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:																								
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%	35.0%	35.0%	30.0%	30.0%	25.0%	25.0%	20.0%	15.0%	10.0%	5.0%	5.0%	5.0%	5.0%
	- - - - - Other:																								
8703.23.61.91	- - - - - - Two wheel drive (4x2) system	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%	35.0%	35.0%	30.0%	30.0%	25.0%	25.0%	20.0%	15.0%	10.0%	5.0%	5.0%	5.0%	5.0%
8703.23.61.92	- - - - - - Four wheel drive (4x4) system	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%	35.0%	35.0%	30.0%	30.0%	25.0%	25.0%	20.0%	15.0%	10.0%	5.0%	5.0%	5.0%	5.0%
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%	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%	35.0%	35.0%	30.0%	30.0%	25.0%	25.0%	20.0%	15.0%	10.0%	5.0%	5.0%	5.0%	5.0%
8703.23.62.92	- - - - - - Four wheel drive (4x4) system	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%	35.0%	35.0%	30.0%	30.0%	25.0%	25.0%	20.0%	15.0%	10.0%	5.0%	5.0%	5.0%	5.0%
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%	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%	35.0%	35.0%	30.0%	30.0%	25.0%	25.0%	20.0%	15.0%	10.0%	5.0%	5.0%	5.0%	5.0%
8703.23.64.92	- - - - - - Four wheel drive (4x4) system	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%	35.0%	35.0%	30.0%	30.0%	25.0%	25.0%	20.0%	15.0%	10.0%	5.0%	5.0%	5.0%	5.0%
	- - - 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%