| HSK 2014 | 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 and Subsequent Years |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 8451.40.10.00 | Washing machines | 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% |
| 8451.40.20.00 | Bleaching machines | 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% |
| 8451.40.30.00 | Dyeing machines | 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% |
| **8451.50** | **Machines for reeling, unreeling, folding, cutting or pinking textile fabrics** | | | | | | | | | | | | | | | | | | | | | |
| 8451.50.10.00 | Reeling, unreeling machines | 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% |
| 8451.50.20.00 | Cutting machines | 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% |
| 8451.50.90.00 | 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% |
| **8451.80** | **Other machinery** | | | | | | | | | | | | | | | | | | | | | |
| 8451.80.10.00 | Heat treating machines | 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% |
| 8451.80.20.00 | Stentering machines | 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% |
| 8451.80.30.00 | Mercerising machines | 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% |
| 8451.80.90 | Other | | | | | | | | | | | | | | | | | | | | | |
| 8451.80.90.10 | Shrinking machines | 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% |
| 8451.80.90.20 | Coating or impregnating machines | 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% |
| 8451.80.90.30 | Raising machines | 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% |
| 8451.80.90.40 | Padding machines | 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% |
| 8451.80.90.90 | 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% |
| **8451.90** | **Parts** | | | | | | | | | | | | | | | | | | | | | |
| 8451.90.10.00 | Of dry cleaning machines | 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% |
| 8451.90.20.00 | Of drying machines | 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% |
| 8451.90.90.00 | 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% |
| **8452** | **Sewing machines, other than book-sewing machines of heading 84.40; furniture, bases and covers specially designed for sewing machines; sewing machine needles.** | | | | | | | | | | | | | | | | | | | | | |
| **8452.10** | **Sewing machines of the household type** | | | | | | | | | | | | | | | | | | | | | |
| 8452.10.10 | Of electric type | | | | | | | | | | | | | | | | | | | | | |
| 8452.10.10.10 | For straight stitch | 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% |
| 8452.10.10.20 | For zigzag stitch | 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% |
| 8452.10.10.30 | Of free arm type | 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% |
| 8452.10.10.90 | 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% |
| 8452.10.20.00 | Of manual type | 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% |
| 8452.2 | Other sewing machines: | | | | | | | | | | | | | | | | | | | | | |
| **8452.21** | **Automatic units** | | | | | | | | | | | | | | | | | | | | | |
| 8452.21.10.00 | For manufacturing shoes | 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% |
| 8452.21.20.00 | For sewing sacks | 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% |

| HSK 2014 | 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 and Subsequent Years |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 8452.21.30.00 | For sewing leather or other thick stuffs | 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% |
| 8452.21.40.00 | For sewing furs | 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% |
| 8452.21.90.00 | 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% |
| **8452.29** | **Other** | | | | | | | | | | | | | | | | | | | | | |
| 8452.29.10.00 | For manufacturing shoes | 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% |
| 8452.29.20.00 | For sewing sacks | 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% |
| 8452.29.30.00 | For sewing leather or other thick stuffs | 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% |
| 8452.29.40.00 | For sewing furs | 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% |
| 8452.29.90.00 | 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% |
| 8452.30.00.00 | Sewing machine needles | 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% |
| **8452.90** | **Furniture, bases and covers for sewing machines and parts thereof; other parts of sewing machines** | | | | | | | | | | | | | | | | | | | | | |
| 8452.90.10.00 | Furniture, bases and covers for sewing machines and parts thereof | 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% |
| 8452.90.90.00 | Other parts of sewing machines | 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% |
| **8453** | **Machinery for preparing, tanning or working hides, skins or leather or for making or repairing footwear or other articles of hides, skins or leather, other than sewing machines.** | | | | | | | | | | | | | | | | | | | | | |
| **8453.10** | **Machinery for preparing, tanning or working hides, skins or leather** | | | | | | | | | | | | | | | | | | | | | |
| 8453.10.10.00 | Machinery for preparing hides, skins or leather | 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% |
| 8453.10.20.00 | Machinery for tanning hides, skins or leather | 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% |
| 8453.10.30.00 | Machinery for working hides, skins or leather | 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% |
| **8453.20** | **Machinery for making or repairing footwear** | | | | | | | | | | | | | | | | | | | | | |
| 8453.20.10.00 | Machinery for making footwear | 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% |
| 8453.20.20.00 | Machinery for repairing footwear | 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% |
| 8453.80.00.00 | Other machinery | 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% |
| 8453.90.00.00 | Parts | 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% |
| **8454** | **Converters, ladles, ingot moulds and casting machines, of a kind used in metallurgy or in metal foundries.** | | | | | | | | | | | | | | | | | | | | | |
| 8454.10.00.00 | Converters | 8.0% | 8.0% | 8.0% | 8.0% | 8.0% | 8.0% | 8.0% | 8.0% | 8.0% | 8.0% | 8.0% | 8.0% | 8.0% | 8.0% | 8.0% | 8.0% | 8.0% | 8.0% | 8.0% | 8.0% | 0.0% |
| 8454.20.00.00 | Ingot moulds and ladles | 8.0% | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| **8454.30** | **Casting machines** | | | | | | | | | | | | | | | | | | | | | |
| 8454.30.10 | Pressure casting machines | | | | | | | | | | | | | | | | | | | | | |
| 8454.30.10.10 | Die-casting machines | 8.0% | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| 8454.30.10.90 | 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% |
| 8454.30.90.00 | 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% |