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 and Subsequent Years
84.02	**Steam or other vapour generating boilers (other than central heating hot water boilers capable also of producing low pressure steam); super-heated water boilers.**																					
8402.1	**- Steam or other vapour generating boilers:**																					
8402.11	**-- Watertube boilers with a steam production exceeding 45 t per hour:**																					
8402.11.10	--- Electrically operated	10%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8402.11.20	--- Not electrically operated	10%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8402.12	**-- Watertube boilers with a steam production not exceeding 45 t per hour:**																					
8402.1	**--- Electrically operated:**																					
8402.12.11	---- Boilers with a steam production exceeding 15 t per hour	10%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8402.12.19	---- Other	10%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8402.1	**--- Not electrically operated:**																					
8402.12.21	---- Boilers with a steam production exceeding 15 t per hour	10%	9%	8%	8%	8%	6%	6%	6%	4%	4%	4%	2%	2%	2%	2%	0%	0%	0%	0%	0%	0%
8402.12.29	---- Other	10%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8402.19	**-- Other vapour generating boilers, including hybrid boilers:**																					
8402.1	**--- Electrically operated:**																					
8402.19.11	---- Boilers with a steam production exceeding 15 t per hour	10%	9%	8%	8%	8%	6%	6%	6%	4%	4%	4%	2%	2%	2%	2%	0%	0%	0%	0%	0%	0%
8402.19.19	---- Other	10%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8402.1	**--- Not electrically operated:**																					
8402.19.21	---- Boilers with a steam production exceeding 15 t per hour	10%	9%	8%	8%	8%	6%	6%	6%	4%	4%	4%	2%	2%	2%	2%	0%	0%	0%	0%	0%	0%
8402.19.29	---- Other	10%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8402.20	**- Super-heated water boilers:**																					
8402.20.10	-- Electrically operated	10%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8402.20.20	-- Not electrically operated	10%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8402.90	**- Parts:**																					
8402.90.10	-- Boiler bodies or shells	10%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8402.90.90	-- Other	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%
84.03	**Central heating boilers other than those of heading 84.02.**																					
8403.10.00	- Boilers	10%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8403.90	**- Parts:**																					
8403.90.10	-- Boiler bodies or shells	10%	9%	8%	8%	8%	6%	6%	6%	4%	4%	4%	2%	2%	2%	2%	0%	0%	0%	0%	0%	0%
8403.90.90	-- Other	10%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
84.04	**Auxiliary plant for use with boilers of heading 84.02 or 84.03 (for example, economisers, super-heaters, soot removers, gas recoverers); condensers for steam or other vapour power units.**																					
8404.10	**- Auxiliary plant for use with boilers of heading 84.02 or 84.03:**																					
8404.10.10	-- For use with boilers of heading 84.02	10%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8404.10.20	-- For use with boilers of heading 84.03	10%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8404.20.00	- Condensers for steam or other vapour power units	5%	5%	5%	5%	5%	5%	3%	3%	3%	3%	2%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%
8404.90	**- Parts:**																					
8404.9	**-- Of goods of subheading 8404.10.10:**																					
8404.90.11	--- Boiler bodies or shells	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8404.90.19	--- Other	5%	5%	5%	5%	5%	5%	3%	3%	3%	3%	2%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%
8404.9	**-- Of goods of subheading 8404.10.20:**																					
8404.90.21	--- Boiler bodies or shells	5%	5%	5%	5%	5%	5%	3%	3%	3%	3%	2%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%
8404.90.29	--- Other	5%	5%	5%	5%	5%	5%	3%	3%	3%	3%	2%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%
8404.90.90	-- Other	5%	5%	5%	5%	5%	5%	3%	3%	3%	3%	2%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%
84.05	**Producer gas or water gas generators, with or without their purifiers; acetylene gas generators and similar water process gas generators, with or without their purifiers.**																					
8405.10.00	- Producer gas or water gas generators, with or without their purifiers; acetylene gas generators and similar water process gas generators, with or without their purifiers	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8405.90.00	- Parts	5%	5%	5%	5%	5%	5%	3%	3%	3%	3%	2%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%
84.06	**Steam turbines and other vapour turbines.**																					
8406.10.00	- Turbines for marine propulsion	5%	5%	5%	5%	5%	5%	3%	3%	3%	3%	2%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%
8406.8	**- Other turbines:**																					
8406.81.00	-- Of an output exceeding 40 MW	5%	5%	5%	5%	5%	5%	3%	3%	3%	3%	2%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%
8406.82.00	-- Of an output not exceeding 40 MW	5%	5%	5%	5%	5%	5%	3%	3%	3%	3%	2%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%
8406.90.00	- Parts	5%	5%	5%	5%	5%	5%	3%	3%	3%	3%	2%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%
84.07	**Spark-ignition reciprocating or rotary internal combustion piston engines.**																					
8407.10.00	- Aircraft engines	5%	5%	5%	5%	5%	5%	3%	3%	3%	3%	2%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%
8407.2	**- Marine propulsion engines:**																					
8407.21	**-- Outboard motors:**																					
8407.21.10	--- Of a power not exceeding 22.38 kW (30 hp)	5%	5%	5%	5%	4%	4%	4%	3%	3%	3%	2%	2%	2%	1%	2%	0%	0%	0%	0%	0%	0%
8407.21.90	--- Other	5%	5%	5%	5%	4%	4%	4%	3%	3%	3%	2%	2%	2%	1%	2%	0%	0%	0%	0%	0%	0%
8407.29	**-- Other:**																					
8407.29.20	--- Of a power not exceeding 22.38 kW (30 hp)	10%	9%	8%	8%	8%	6%	6%	6%	4%	4%	4%	2%	2%	2%	2%	0%	0%	0%	0%	0%	0%
8407.29.90	--- Other	10%	9%	8%	8%	8%	6%	6%	6%	4%	4%	4%	2%	2%	2%	2%	0%	0%	0%	0%	0%	0%
8407.3	**- Reciprocating piston engines of a kind used for the propulsion of vehicles of Chapter 87:**																					
8407.31.00	-- Of a cylinder capacity not exceeding 50 cc	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
8407.32	**-- Of a cylinder capacity exceeding 50 cc but not exceeding 250 cc:**																					
8407.3	**--- Exceeding 50 cc but not exceeding 110 cc:**																					
8407.32.11	---- For vehicles of heading 87.01	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%
8407.32.12	---- For vehicles of heading 87.11	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%

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 and Subsequent Years
8407.32.19	---- Other	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	20%	15%	10%	5%	0%
8407.3	**--- Exceeding 110 cc but not exceeding 250 cc:**																					
8407.32.21	---- For vehicles of heading 87.01	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	20%	15%	10%	5%	0%
8407.32.22	---- For vehicles of heading 87.11	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	20%	15%	10%	5%	0%
8407.32.29	---- Other	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	20%	15%	10%	5%	0%
8407.33	**-- Of a cylinder capacity exceeding 250 cc but not exceeding 1,000 cc:**																					
8407.33.10	--- For vehicles of heading 87.01	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	30%	20%	15%	5%	0%
8407.33.20	--- For vehicles of heading 87.11	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	30%	20%	15%	5%	0%
8407.33.90	--- Other	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	30%	20%	15%	5%	0%
8407.34	**-- Of a cylinder capacity exceeding 1,000 cc:**																					
8407.3	**--- Fully assembled:**																					
8407.34.40	---- For pedestrian controlled tractors, of a cylinder capacity not exceeding 1,100 cc	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%
8407.34.50	---- For other vehicles of heading 87.01	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	30%	20%	15%	5%	0%
8407.34.60	---- For vehicles of heading 87.11	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	30%	20%	15%	5%	0%
8407.3	**---- Other:**																					
8407.34.71	----- Of a cylinder capacity not exceeding 2,000 cc	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%
8407.34.72	----- Of a cylinder capacity exceeding 2,000 cc but not exceeding 3,000 cc	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	30%	20%	15%	5%	0%
8407.34.73	----- Of a cylinder capacity exceeding 3,000 cc	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	30%	20%	15%	5%	0%
8407.3	**--- Other:**																					
8407.34.91	---- For pedestrian controlled tractors, of a cylinder capacity not exceeding 1,100 cc	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	30%	20%	15%	5%	0%
8407.34.92	---- For other vehicles of heading 87.01	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	30%	20%	15%	5%	0%
8407.34.93	---- For vehicles of heading 87.11	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	30%	20%	15%	5%	0%
8407.3	**---- Other:**																					
8407.34.94	----- Of a cylinder capacity not exceeding 2,000 cc	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	30%	20%	15%	5%	0%
8407.34.95	----- Of a cylinder capacity exceeding 2,000 cc but not exceeding 3,000 cc	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	30%	20%	15%	5%	0%
8407.34.99	----- Of a cylinder capacity exceeding 3,000 cc	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	30%	20%	15%	5%	0%
8407.90	**- Other engines:**																					
8407.90.10	-- Of a power not exceeding 18.65 kW	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%
8407.90.20	-- Of a power exceeding 18.65 kW but not exceeding 22.38 kW	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%
8407.90.90	-- Other	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%
84.08	**Compression-ignition internal combustion piston engines (diesel or semi-diesel engines).**																					
8408.10	**- Marine propulsion engines:**																					
8408.10.10	-- Of a power not exceeding 22.38 kW	10%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8408.10.20	-- Of a power exceeding 22.38 kW but not exceeding 100 kW	10%	9%	8%	8%	8%	6%	6%	6%	4%	4%	4%	2%	2%	2%	2%	0%	0%	0%	0%	0%	0%
8408.10.90	-- Other	10%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8408.20	**- Engines of a kind used for the propulsion of vehicles of Chapter 87:**																					
8408.2	**-- Fully assembled:**																					
8408.20.10	--- For vehicles of subheading 8701.10	10%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8408.2	**--- Other:**																					
8408.20.21	---- Of a cylinder capacity not exceeding 2,000 cc	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%
8408.20.22	---- Of a cylinder capacity exceeding 2,000 cc but not exceeding 3,500 cc	10%	9%	8%	8%	8%	6%	6%	6%	4%	4%	4%	2%	2%	2%	2%	0%	0%	0%	0%	0%	0%
8408.20.23	---- Of a cylinder capacity exceeding 3,500 cc	10%	9%	8%	8%	8%	6%	6%	6%	4%	4%	4%	2%	2%	2%	2%	0%	0%	0%	0%	0%	0%
8408.2	**--- Other:**																					
8408.20.93	--- For vehicles of subheading 8701.10	10%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8408.2	**--- Other:**																					
8408.20.94	---- Of a cylinder capacity not exceeding 2,000 cc	10%	9%	8%	8%	8%	6%	6%	6%	4%	4%	4%	2%	2%	2%	2%	0%	0%	0%	0%	0%	0%
8408.20.95	---- Of a cylinder capacity exceeding 2,000 cc but not exceeding 3,500 cc	10%	9%	8%	8%	8%	6%	6%	6%	4%	4%	4%	2%	2%	2%	2%	0%	0%	0%	0%	0%	0%
8408.20.96	---- Of a cylinder capacity exceeding 3,500 cc	10%	9%	8%	8%	8%	6%	6%	6%	4%	4%	4%	2%	2%	2%	2%	0%	0%	0%	0%	0%	0%
8408.90	**- Other engines:**																					
8408.90.10	-- Of a power not exceeding 18.65 kW	10%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8408.90.50	-- Of a power exceeding 100 kW	10%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8408.9	**-- Other:**																					
8408.90.91	--- For machinery of heading 84.29 or 84.30	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%
8408.90.99	--- Other	10%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
84.09	**Parts suitable for use solely or principally with the engines of heading 84.07 or 84.08.**																					
8409.10.00	- For aircraft engines	5%	5%	5%	5%	5%	5%	3%	3%	3%	3%	2%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%
8409.9	**- Other:**																					
8409.91	**-- Suitable for use solely or principally with spark-ignition internal combustion piston engines:**																					
8409.9	**--- For machinery of heading 84.29 or 84.30:**																					
8409.91.11	---- Carburettors and parts thereof	10%	9%	8%	8%	8%	6%	6%	6%	4%	4%	4%	2%	2%	2%	2%	0%	0%	0%	0%	0%	0%
8409.91.12	---- Cylinder blocks	10%	9%	8%	8%	8%	6%	6%	6%	4%	4%	4%	2%	2%	2%	2%	0%	0%	0%	0%	0%	0%
8409.91.13	---- Cylinder liners, with an internal diameter of 50 mm or more, but not exceeding 155 mm	10%	9%	8%	8%	8%	6%	6%	6%	4%	4%	4%	2%	2%	2%	2%	0%	0%	0%	0%	0%	0%
8409.91.14	---- Other cylinder liners	10%	9%	8%	8%	8%	6%	6%	6%	4%	4%	4%	2%	2%	2%	2%	0%	0%	0%	0%	0%	0%
8409.91.15	---- Cylinder heads and head covers	10%	9%	8%	8%	8%	6%	6%	6%	4%	4%	4%	2%	2%	2%	2%	0%	0%	0%	0%	0%	0%
8409.91.16	---- Pistons, with an external diameter of 50 mm or more, but not exceeding 155 mm	10%	9%	8%	8%	8%	6%	6%	6%	4%	4%	4%	2%	2%	2%	2%	0%	0%	0%	0%	0%	0%
8409.91.17	---- Other pistons	10%	9%	8%	8%	8%	6%	6%	6%	4%	4%	4%	2%	2%	2%	2%	0%	0%	0%	0%	0%	0%
8409.91.18	---- Piston rings and gudgeon pins	10%	9%	8%	8%	8%	6%	6%	6%	4%	4%	4%	2%	2%	2%	2%	0%	0%	0%	0%	0%	0%
8409.91.19	---- Other	10%	9%	8%	8%	8%	6%	6%	6%	4%	4%	4%	2%	2%	2%	2%	0%	0%	0%	0%	0%	0%
8409.9	**--- For vehicles of heading 87.01:**																					
8409.91.21	---- Carburettors and parts thereof	10%	9%	8%	8%	8%	6%	6%	6%	4%	4%	4%	2%	2%	2%	2%	0%	0%	0%	0%	0%	0%
8409.91.22	---- Cylinder blocks	10%	9%	8%	8%	8%	6%	6%	6%	4%	4%	4%	2%	2%	2%	2%	0%	0%	0%	0%	0%	0%
8409.91.23	---- Cylinder liners, with an internal diameter of 50 mm or more, but not exceeding 155 mm	10%	9%	8%	8%	8%	6%	6%	6%	4%	4%	4%	2%	2%	2%	2%	0%	0%	0%	0%	0%	0%
8409.91.24	---- Other cylinder liners	10%	9%	8%	8%	8%	6%	6%	6%	4%	4%	4%	2%	2%	2%	2%	0%	0%	0%	0%	0%	0%