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
8415.81.99	- - - - - Other	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	18%	15%	10%	5%	0%
8415.82	**- - Other, incorporating a refrigerating unit:**																					
8415.8	**- - - Of a kind used in aircraft:**																					
8415.82.11	- - - - Of an output not exceeding 21.10 kW and with an air flow rate of each evaporator unit exceeding 67.96 m3/min	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
8415.82.19	- - - - Other	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
8415.8	**- - - Of a kind used in railway rolling stock:**																					
8415.82.21	- - - - Of an output not exceeding 26.38 kW	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	18%	15%	10%	5%	0%
8415.82.29	- - - - Other	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	18%	15%	10%	5%	0%
8415.8	**- - - Of a kind used in motor vehicles (other than those of subheading 8415.20):**																					
8415.82.31	- - - - Of an output not exceeding 26.38 kW	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	18%	15%	10%	5%	0%
8415.82.39	- - - - Other	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	18%	15%	10%	5%	0%
8415.8	**- - - Other :**																					
8415.82.91	- - - - Of an output not exceeding 26.38 kW	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
8415.82.99	- - - - Other	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	18%	15%	10%	5%	0%
8415.83	**- - Not incorporating a refrigerating unit:**																					
8415.8	**- - - Of a kind used in aircraft:**																					
8415.83.11	- - - - Of an output not exceeding 21.10 kW and with an air flow rate of each evaporator unit exceeding 67.96 m3/min	10%	9%	8%	8%	8%	6%	6%	6%	4%	4%	4%	2%	2%	2%	2%	0%	0%	0%	0%	0%	0%
8415.83.19	- - - - Other	10%	9%	8%	8%	8%	6%	6%	6%	4%	4%	4%	2%	2%	2%	2%	0%	0%	0%	0%	0%	0%
8415.8	**- - - Of a kind used in railway rolling stock:**																					
8415.83.21	- - - - Of an output not exceeding 26.38 kW	10%	9%	8%	8%	8%	6%	6%	6%	4%	4%	4%	2%	2%	2%	2%	0%	0%	0%	0%	0%	0%
8415.83.29	- - - - Other	10%	9%	8%	8%	8%	6%	6%	6%	4%	4%	4%	2%	2%	2%	2%	0%	0%	0%	0%	0%	0%
8415.8	**- - - Of a kind used in motor vehicles (other than those of subheading 8415.20):**																					
8415.83.31	- - - - Of an output not exceeding 26.38 kW	10%	9%	8%	8%	8%	6%	6%	6%	4%	4%	4%	2%	2%	2%	2%	0%	0%	0%	0%	0%	0%
8415.83.39	- - - - Other	10%	9%	8%	8%	8%	6%	6%	6%	4%	4%	4%	2%	2%	2%	2%	0%	0%	0%	0%	0%	0%
8415.8	**- - - Other:**																					
8415.83.91	- - - - Of an output not exceeding 26.38 kW	10%	9%	8%	8%	8%	6%	6%	6%	4%	4%	4%	2%	2%	2%	2%	0%	0%	0%	0%	0%	0%
8415.83.99	- - - - Other	10%	9%	8%	8%	8%	6%	6%	6%	4%	4%	4%	2%	2%	2%	2%	0%	0%	0%	0%	0%	0%
8415.90	**- Parts:**																					
8415.9	**- - Of machines with an output not exceeding 21.10 kW:**																					
8415.90.13	- - - Of a kind used in aircraft or railway rolling stock	10%	9%	8%	8%	8%	6%	6%	6%	4%	4%	4%	2%	2%	2%	2%	0%	0%	0%	0%	0%	0%
8415.90.14	- - - Evaporators or condensers for air-conditioning machines for motor vehicles	10%	9%	8%	8%	8%	6%	6%	6%	4%	4%	4%	2%	2%	2%	2%	0%	0%	0%	0%	0%	0%
8415.90.19	- - - Other	10%	9%	8%	8%	8%	6%	6%	6%	4%	4%	4%	2%	2%	2%	2%	0%	0%	0%	0%	0%	0%
	- - Of machines with an output exceeding 21.10 kW but not exceeding 26.38 kW:																					
8415.9	**- - - With an air flow rate of each evaporator unit exceeding 67.96 m3/min:**																					
8415.90.24	- - - - Of a kind used in aircraft or railway rolling stock	10%	9%	8%	8%	8%	6%	6%	6%	4%	4%	4%	2%	2%	2%	2%	0%	0%	0%	0%	0%	0%
8415.90.25	- - - - Other	10%	9%	8%	8%	8%	6%	6%	6%	4%	4%	4%	2%	2%	2%	2%	0%	0%	0%	0%	0%	0%
8415.9	**- - - Other:**																					
8415.90.26	- - - - Of a kind used in aircraft or railway rolling stock	10%	9%	8%	8%	8%	6%	6%	6%	4%	4%	4%	2%	2%	2%	2%	0%	0%	0%	0%	0%	0%
8415.90.29	- - - - Other	10%	9%	8%	8%	8%	6%	6%	6%	4%	4%	4%	2%	2%	2%	2%	0%	0%	0%	0%	0%	0%
	- - Of machines with an output exceeding 26.38 kW but not exceeding 52.75 kW:																					
8415.9	**- - - With an air flow rate of each evaporator unit exceeding 67.96 m3/min:**																					
8415.90.34	- - - - Of a kind used in aircraft or railway rolling stock	10%	9%	8%	8%	8%	6%	6%	6%	4%	4%	4%	2%	2%	2%	2%	0%	0%	0%	0%	0%	0%
8415.90.35	- - - - Other	10%	9%	8%	8%	8%	6%	6%	6%	4%	4%	4%	2%	2%	2%	2%	0%	0%	0%	0%	0%	0%
8415.9	**- - - Other:**																					
8415.90.36	- - - - Of a kind used in aircraft or railway rolling stock	10%	9%	8%	8%	8%	6%	6%	6%	4%	4%	4%	2%	2%	2%	2%	0%	0%	0%	0%	0%	0%
8415.90.39	- - - - Other	10%	9%	8%	8%	8%	6%	6%	6%	4%	4%	4%	2%	2%	2%	2%	0%	0%	0%	0%	0%	0%
	- - Of machines with an output exceeding 52.75 kW:																					
8415.9	**- - - With an air flow rate of each evaporator unit exceeding 67.96 m3/min:**																					
8415.90.44	- - - - Of a kind used in aircraft or railway rolling stock	10%	9%	8%	8%	8%	6%	6%	6%	4%	4%	4%	2%	2%	2%	2%	0%	0%	0%	0%	0%	0%
8415.90.45	- - - - Other	10%	9%	8%	8%	8%	6%	6%	6%	4%	4%	4%	2%	2%	2%	2%	0%	0%	0%	0%	0%	0%
8415.9	**- - - Other:**																					
8415.90.46	- - - - Of a kind used in aircraft or railway rolling stock	10%	9%	8%	8%	8%	6%	6%	6%	4%	4%	4%	2%	2%	2%	2%	0%	0%	0%	0%	0%	0%
8415.90.49	- - - - Other	10%	9%	8%	8%	8%	6%	6%	6%	4%	4%	4%	2%	2%	2%	2%	0%	0%	0%	0%	0%	0%
84.16	**Furnace burners for liquid fuel, for pulverised solid fuel or for gas; mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances.**																					
8416.10.00	- Furnace burners for liquid fuel	10%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8416.20.00	- Other furnace burners, including combination burners	10%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8416.30.00	- Mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances	10%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8416.90.00	- Parts	10%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
84.17	**Industrial or laboratory furnaces and ovens, including incinerators, non-electric.**																					
8417.10.00	- Furnaces and ovens for the roasting, melting or other heat-treatment of ores, pyrites or of metals	5%	5%	5%	5%	5%	5%	3%	3%	3%	3%	2%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%
8417.20.00	- Bakery ovens, including biscuit ovens	5%	5%	5%	5%	5%	5%	3%	3%	3%	3%	2%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%
8417.80.00	- Other	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	4%	3%	2%	1%	0%
8417.90.00	- Parts	5%	5%	5%	5%	5%	5%	3%	3%	3%	3%	2%	2%	2%	0%	0%	0%	0%	0%	0%	0%	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 and Subsequent Years
84.18	**Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading 84.15.**																					
8418.10	**- Combined refrigerator-freezers, fitted with separate external doors:**																					
8418.10.10	- - Household type	10%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8418.10.90	- - Other	10%	9%	8%	8%	8%	6%	6%	6%	4%	4%	4%	2%	2%	2%	2%	0%	0%	0%	0%	0%	0%
8418.2	**- Refrigerators, household type:**																					
8418.21.00	- - Compression-type	10%	9%	8%	8%	8%	6%	6%	6%	4%	4%	4%	2%	2%	2%	2%	0%	0%	0%	0%	0%	0%
8418.29.00	- - Other	10%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8418.30	**- Freezers of the chest type, not exceeding 800 l capacity:**																					
8418.30.10	- - Not exceeding 200 l capacity	10%	9%	8%	8%	8%	6%	6%	6%	4%	4%	4%	2%	2%	2%	2%	0%	0%	0%	0%	0%	0%
8418.30.90	- - Other	10%	9%	8%	8%	8%	6%	6%	6%	4%	4%	4%	2%	2%	2%	2%	0%	0%	0%	0%	0%	0%
8418.40	**- Freezers of the upright type, not exceeding 900 l capacity:**																					
8418.40.10	- - Not exceeding 200 l capacity	10%	9%	8%	8%	8%	6%	6%	6%	4%	4%	4%	2%	2%	2%	2%	0%	0%	0%	0%	0%	0%
8418.40.90	- - Other	10%	9%	8%	8%	8%	6%	6%	6%	4%	4%	4%	2%	2%	2%	2%	0%	0%	0%	0%	0%	0%
8418.50	**- Other furniture (chests, cabinets, display counters, show-cases and the like) for storage and display, incorporating refrigerating or freezing equipment:**																					
8418.5	**- - Display counters, show-cases and the like, incorporating refrigerating equipment, exceeding 200 l capacity:**																					
8418.50.11	- - - Of a kind suitable for medical, surgical or laboratory use	10%	9%	8%	8%	8%	6%	6%	6%	4%	4%	4%	2%	2%	2%	2%	0%	0%	0%	0%	0%	0%
8418.50.19	- - - Other	10%	9%	8%	8%	8%	6%	6%	6%	4%	4%	4%	2%	2%	2%	2%	0%	0%	0%	0%	0%	0%
8418.5	**- - Other:**																					
8418.50.91	- - - Of a kind suitable for medical, surgical or laboratory use	10%	9%	8%	8%	8%	6%	6%	6%	4%	4%	4%	2%	2%	2%	2%	0%	0%	0%	0%	0%	0%
8418.50.99	- - - Other	10%	9%	8%	8%	8%	6%	6%	6%	4%	4%	4%	2%	2%	2%	2%	0%	0%	0%	0%	0%	0%
8418.6	**- Other refrigerating or freezing equipment; heat pumps:**																					
8418.61.00	- - Heat pumps other than air conditioning machines of heading 84.15	10%	9%	8%	8%	8%	6%	6%	6%	4%	4%	4%	2%	2%	2%	2%	0%	0%	0%	0%	0%	0%
8418.69	**- - Other:**																					
8418.69.10	- - - Beverage coolers	10%	9%	8%	8%	8%	6%	6%	6%	4%	4%	4%	2%	2%	2%	2%	0%	0%	0%	0%	0%	0%
8418.69.30	- - - Drinking water coolers	10%	9%	8%	8%	8%	6%	6%	6%	4%	4%	4%	2%	2%	2%	2%	0%	0%	0%	0%	0%	0%
8418.6	**- - - Water chillers with a refrigeration capacity exceeding 21.10 kW:**																					
8418.69.41	- - - - For air conditioning machines	10%	9%	8%	8%	8%	6%	6%	6%	4%	4%	4%	2%	2%	2%	2%	0%	0%	0%	0%	0%	0%
8418.69.49	- - - - Other	10%	9%	8%	8%	8%	6%	6%	6%	4%	4%	4%	2%	2%	2%	2%	0%	0%	0%	0%	0%	0%
8418.69.50	- - - Scale ice-maker units	10%	9%	8%	8%	8%	6%	6%	6%	4%	4%	4%	2%	2%	2%	2%	0%	0%	0%	0%	0%	0%
8418.69.90	- - - Other	10%	9%	8%	8%	8%	6%	6%	6%	4%	4%	4%	2%	2%	2%	2%	0%	0%	0%	0%	0%	0%
8418.9	**- Parts:**																					
8418.91.00	- - Furniture designed to receive refrigerating or freezing equipment	10%	9%	8%	8%	8%	6%	6%	6%	4%	4%	4%	2%	2%	2%	2%	0%	0%	0%	0%	0%	0%
8418.99	**- - Other:**																					
8418.99.10	- - - Evaporators or condensers	10%	9%	8%	8%	8%	6%	6%	6%	4%	4%	4%	2%	2%	2%	2%	0%	0%	0%	0%	0%	0%
8418.99.40	- - - Aluminium roll-bonded panels of a kind used for the goods of subheading 8418.10.10, 8418.21.00 or 8418.29.00	10%	9%	8%	8%	8%	6%	6%	6%	4%	4%	4%	2%	2%	2%	2%	0%	0%	0%	0%	0%	0%
8418.99.90	- - - Other	10%	9%	8%	8%	8%	6%	6%	6%	4%	4%	4%	2%	2%	2%	2%	0%	0%	0%	0%	0%	0%
84.19	**Machinery, plant or laboratory equipment, whether or not electrically heated (excluding furnaces, ovens and other equipment of heading 85.14), for the treatment of materials by a process involving a change of temperature such as heating, cooking, roasting, distilling, rectifying, sterilising, pasteurising, steaming, drying, evaporating, vaporising, condensing or cooling, other than machinery or plant of a kind used for domestic purposes; instantaneous or storage water heaters, non-electric.**																					
8419.1	**- Instantaneous or storage water heaters, non-electric:**																					
8419.11	**- - Instantaneous gas water heaters:**																					
8419.11.10	- - - Household type	10%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8419.11.90	- - - Other	10%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8419.19	**- - Other:**																					
8419.19.10	- - - Household type	10%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8419.19.90	- - - Other	10%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8419.20.00	- Medical, surgical or laboratory sterilisers	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	4%	3%	2%	1%	0%
8419.3	**- Dryers:**																					
8419.31	**- - For agricultural products:**																					
8419.31.10	- - - Electrically operated	5%	5%	5%	5%	5%	5%	3%	3%	3%	3%	2%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%
8419.31.20	- - - Not electrically operated	5%	5%	5%	5%	5%	5%	3%	3%	3%	3%	2%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%
8419.32	**- - For wood, paper pulp, paper or paperboard:**																					
8419.32.10	- - - Electrically operated	5%	5%	5%	5%	5%	5%	3%	3%	3%	3%	2%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%
8419.32.20	- - - Not electrically operated	5%	5%	5%	5%	5%	5%	3%	3%	3%	3%	2%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%
8419.39	**- - Other:**																					
8419.3	**- - - Electrically operated:**																					
8419.39.11	- - - - Machinery for the treatment of materials by a process involving heating, for the manufacture of printed circuit boards, printed wiring boards or printed circuit assemblies	10%	9%	8%	8%	8%	6%	6%	6%	4%	4%	4%	2%	2%	2%	2%	0%	0%	0%	0%	0%	0%
8419.39.19	- - - - Other	10%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8419.39.20	- - - Not electrically operated	10%	9%	8%	8%	8%	6%	6%	6%	4%	4%	4%	2%	2%	2%	2%	0%	0%	0%	0%	0%	0%
8419.40	**- Distilling or rectifying plant:**																					
8419.40.10	- - Electrically operated	5%	5%	5%	5%	5%	5%	3%	3%	3%	3%	2%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%