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
8714.20.12	- - - Of a diameter (including tyres) exceeding 100 mm but not exceeding 250 mm, provided that the width of any wheel or tyre fitted thereto is not less than 30 mm	5%	5%	5%	5%	4%	4%	4%	3%	3%	3%	2%	2%	2%	1%	2%	0%	0%	0%	0%	0%	0%
8714.20.19	- - - Other	5%	5%	5%	5%	4%	4%	4%	3%	3%	3%	2%	2%	2%	1%	2%	0%	0%	0%	0%	0%	0%
8714.20.90	- - Other	5%	5%	5%	5%	4%	4%	4%	3%	3%	3%	2%	2%	2%	1%	2%	0%	0%	0%	0%	0%	0%
8714.9	**- Other:**																					
8714.91	**- - Frames and forks, and parts thereof:**																					
8714.91.10	- - - For bicycles of subheading 8712.00.20	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%
8714.9	**- - - Other:**																					
8714.91.91	- - - - Parts for forks	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%
8714.91.99	- - - - Other	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%
8714.92	**- - Wheel rims and spokes:**																					
8714.92.10	- - - For bicycles of subheading 8712.00.20	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%
8714.92.90	- - - Other	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%
8714.93	**- - Hubs, other than coaster braking hubs and hub brakes, and free-wheel sprocket-wheels:**																					
8714.93.10	- - - For bicycles of subheading 8712.00.20	10%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8714.93.90	- - - Other	10%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8714.94	**- - Brakes, including coaster braking hubs and hub brakes, and parts thereof:**																					
8714.94.10	- - - For bicycles of subheading 8712.00.20	10%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8714.94.90	- - - Other	10%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8714.95	**- - Saddles:**																					
8714.95.10	- - - For bicycles of subheading 8712.00.20	10%	9%	8%	8%	8%	6%	6%	6%	4%	4%	4%	2%	2%	2%	2%	0%	0%	0%	0%	0%	0%
8714.95.90	- - - Other	10%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8714.96	**- - Pedals and crank-gear, and parts thereof:**																					
8714.96.10	- - - For bicycles of subheading 8712.00.20	10%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8714.96.90	- - - Other	10%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8714.99	**- - Other:**																					
8714.9	**- - - For bicycles of subheading 8712.00.20:**																					
8714.99.11	- - - - Handle bars, pillars, mudguards, reflectors, carriers, control cables, lamp brackets or bracket lugs; other accessories	10%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8714.99.12	- - - - Chain wheels and cranks, other parts	10%	9%	8%	8%	8%	6%	6%	6%	4%	4%	4%	2%	2%	2%	2%	0%	0%	0%	0%	0%	0%
8714.9	**- - - Other:**																					
8714.99.91	- - - - Handle bars, pillars, mudguards, reflectors, carriers, control cables, lamp brackets or bracket lugs; other accessories	10%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8714.99.92	- - - - Chain wheels and cranks; other parts	10%	9%	8%	8%	8%	6%	6%	6%	4%	4%	4%	2%	2%	2%	2%	0%	0%	0%	0%	0%	0%
8715.00.00	**Baby carriages and parts thereof.**	10%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
87.16	**Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof.**																					
8716.10.00	- Trailers and semi-trailers of the caravan type, for housing or camping	10%	9%	8%	8%	8%	6%	6%	6%	4%	4%	4%	2%	2%	2%	2%	0%	0%	0%	0%	0%	0%
8716.20.00	- Self-loading or self-unloading trailers and semi-trailers for agricultural purposes	10%	10%	10%	10%	10%	5%	5%	5%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%
8716.3	**- Other trailers and semi-trailers for the transport of goods:**																					
8716.31.00	- - Tanker trailers and tanker semi-trailers	10%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8716.39	**- - Other:**																					
8716.39.40	- - - Agricultural trailers and semi-trailers	10%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8716.3	**- - - Other:**																					
8716.39.91	- - - - Having a carrying capacity (payload) exceeding 200 t	10%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8716.39.99	- - - - Other	10%	9%	8%	8%	8%	6%	6%	6%	4%	4%	4%	2%	2%	2%	2%	0%	0%	0%	0%	0%	0%
8716.40.00	- Other trailers and semi-trailers	10%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8716.80	**- Other vehicles:**																					
8716.80.10	- - Carts and wagons, sack trucks, hand trolleys and similar hand-propelled vehicles of a kind used in factories or workshops, except wheelbarrows	10%	9%	8%	8%	8%	6%	6%	6%	4%	4%	4%	2%	2%	2%	2%	0%	0%	0%	0%	0%	0%
8716.80.20	- - Wheelbarrows	10%	9%	8%	8%	8%	6%	6%	6%	4%	4%	4%	2%	2%	2%	2%	0%	0%	0%	0%	0%	0%
8716.80.90	- - Other	10%	9%	8%	8%	8%	6%	6%	6%	4%	4%	4%	2%	2%	2%	2%	0%	0%	0%	0%	0%	0%
8716.90	**- Parts:**																					
8716.9	**- - For trailers and semi-trailers:**																					
8716.90.13	- - - For goods of subheading 8716.20	10%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8716.90.19	- - - Other	10%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8716.9	**- - For other vehicles:**																					
	- - - For goods of subheading 8716.80.10 or 8716.80.20:																					
8716.90.92	- - - - Castors, of a diameter (including tyres) exceeding 100mm but not more than 250mm provided the width of the wheel or tyre fitted thereto is more than 30mm	10%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8716.90.93	- - - - Other	10%	9%	8%	8%	8%	6%	6%	6%	4%	4%	4%	2%	2%	2%	2%	0%	0%	0%	0%	0%	0%
8716.9	**- - - Other:**																					
8716.90.94	- - - - Spokes and nipples	10%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8716.90.95	- - - - Castors, for goods of subheading 8716.80.90, of a diameter (including tyres) exceeding 100mm but not more than 250mm provided the width of the wheel or tyre fitted thereto is more than 30mm	10%	9%	8%	8%	8%	6%	6%	6%	4%	4%	4%	2%	2%	2%	2%	0%	0%	0%	0%	0%	0%
8716.90.96	- - - - Other castors	10%	9%	8%	8%	8%	6%	6%	6%	4%	4%	4%	2%	2%	2%	2%	0%	0%	0%	0%	0%	0%
8716.90.99	- - - - Other	10%	9%	8%	8%	8%	6%	6%	6%	4%	4%	4%	2%	2%	2%	2%	0%	0%	0%	0%	0%	0%
88	**Aircraft, spacecraft, and parts thereof**																					
8801.00.00	**Balloons and dirigibles; gliders, hang gliders and other non-powered aircraft.**	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%
88.02	**Other aircraft (for example, helicopters, aeroplanes); spacecraft (including satellites) and suborbital and spacecraft launch vehicles.**																					
8802.1	**- Helicopters:**																					
8802.11.00	- - Of an unladen weight not exceeding 2,000 kg	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%
8802.12.00	- - Of an unladen weight exceeding 2,000 kg	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%

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
8802.20	**- Aeroplanes and other aircraft, of an unladen weight not exceeding 2,000 kg:**																					
8802.20.10	- - Aeroplanes	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%
8802.20.90	- - Other	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%
8802.30	**- Aeroplanes and other aircraft, of an unladen weight exceeding 2,000 kg but not exceeding 15,000 kg:**																					
8802.30.10	- - Aeroplanes	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%
8802.30.90	- - Other	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%
8802.40	**- Aeroplanes and other aircraft, of an unladen weight exceeding 15,000 kg:**																					
8802.40.10	- - Aeroplanes	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%
8802.40.90	- - Other	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%
8802.60.00	- Spacecraft (including satellites) and suborbital and spacecraft launch vehicles	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%
88.03	**Parts of goods of heading 88.01 or 88.02.**																					
8803.10.00	- Propellers and rotors and parts thereof	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%
8803.20.00	- Under-carriages and parts thereof	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%
8803.30.00	- Other parts of aeroplanes or helicopters	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%
8803.90	**- Other:**																					
8803.90.10	- - Of telecommunications satellites	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%
8803.90.20	- - Of balloons, gliders or kites	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%
8803.90.90	- - Other	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%
8804.00	**Parachutes (including dirigible parachutes and paragliders) and rotochutes; parts thereof and accessories thereto.**																					
8804.00.10	- Rotochutes and parts thereof	10%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8804.00.90	- Other	10%	9%	8%	8%	8%	6%	6%	6%	4%	4%	4%	2%	2%	2%	2%	0%	0%	0%	0%	0%	0%
88.05	**Aircraft launching gear; deck-arrestor or similar gear; ground flying trainers; parts of the foregoing articles.**																					
8805.10.00	- Aircraft launching gear and parts thereof; deck-arrestor or similar gear and parts thereof	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%
8805.2	**- Ground flying trainers and parts thereof:**																					
8805.21.00	- - Air combat simulators and parts thereof	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%
8805.29	**- - Other:**																					
8805.29.10	- - - Ground flying trainers	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%
8805.29.90	- - - Other	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%
89	**Ships, boats and floating structures**																					
89.01	**Cruise ships, excursion boats, ferry-boats, cargo ships, barges and similar vessels for the transport of persons or goods.**																					
8901.10	**- Cruise ships, excursion boats and similar vessels principally designed for the transport of persons; ferry-boats of all kinds:**																					
8901.10.10	- - Of a gross tonnage not exceeding 26	10%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8901.10.20	- - Of a gross tonnage exceeding 26 but not exceeding 500	10%	9%	8%	8%	8%	6%	6%	6%	4%	4%	4%	2%	2%	2%	2%	0%	0%	0%	0%	0%	0%
8901.10.60	- - Of a gross tonnage exceeding 500 but not exceeding 1,000	10%	9%	8%	8%	8%	6%	6%	6%	4%	4%	4%	2%	2%	2%	2%	0%	0%	0%	0%	0%	0%
8901.10.70	- - Of a gross tonnage exceeding 1,000 but not exceeding 4,000	10%	9%	8%	8%	8%	6%	6%	6%	4%	4%	4%	2%	2%	2%	2%	0%	0%	0%	0%	0%	0%
8901.10.80	- - Of a gross tonnage exceeding 4,000 but not exceeding 5,000	10%	9%	8%	8%	8%	6%	6%	6%	4%	4%	4%	2%	2%	2%	2%	0%	0%	0%	0%	0%	0%
8901.10.90	- - Of a gross tonnage exceeding 5,000	10%	9%	8%	8%	8%	6%	6%	6%	4%	4%	4%	2%	2%	2%	2%	0%	0%	0%	0%	0%	0%
8901.20	**- Tankers:**																					
8901.20.50	- - Of a gross tonnage not exceeding 5,000	10%	9%	8%	8%	8%	6%	6%	6%	4%	4%	4%	2%	2%	2%	2%	0%	0%	0%	0%	0%	0%
8901.20.70	- - Of a gross tonnage exceeding 5,000 but not exceeding 50,000	10%	9%	8%	8%	8%	6%	6%	6%	4%	4%	4%	2%	2%	2%	2%	0%	0%	0%	0%	0%	0%
8901.20.80	- - Of a gross tonnage exceeding 50,000	10%	9%	8%	8%	8%	6%	6%	6%	4%	4%	4%	2%	2%	2%	2%	0%	0%	0%	0%	0%	0%
8901.30	**- Refrigerated vessels, other than those of subheading 8901.20:**																					
8901.30.50	- - Of a gross tonnage not exceeding 5,000	10%	9%	8%	8%	8%	6%	6%	6%	4%	4%	4%	2%	2%	2%	2%	0%	0%	0%	0%	0%	0%
8901.30.70	- - Of a gross tonnage exceeding 5,000 but not exceeding 50,000	10%	9%	8%	8%	8%	6%	6%	6%	4%	4%	4%	2%	2%	2%	2%	0%	0%	0%	0%	0%	0%
8901.30.80	- - Of a gross tonnage exceeding 50,000	10%	9%	8%	8%	8%	6%	6%	6%	4%	4%	4%	2%	2%	2%	2%	0%	0%	0%	0%	0%	0%
8901.90	**- Other vessels for the transport of goods and other vessels for the transport of both persons and goods:**																					
8901.9	**- - Not motorised:**																					
8901.90.11	- - - Of a gross tonnage not exceeding 26	10%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8901.90.12	- - - Of a gross tonnage exceeding 26 but not exceeding 500	10%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8901.90.14	- - - Of a gross tonnage exceeding 500	10%	9%	8%	8%	8%	6%	6%	6%	4%	4%	4%	2%	2%	2%	2%	0%	0%	0%	0%	0%	0%
8901.9	**- - Motorised:**																					
8901.90.31	- - - Of a gross tonnage not exceeding 26	10%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8901.90.32	- - - Of a gross tonnage exceeding 26 but not exceeding 500	10%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8901.90.33	- - - Of a gross tonnage exceeding 500 but not exceeding 1,000	10%	9%	8%	8%	8%	6%	6%	6%	4%	4%	4%	2%	2%	2%	2%	0%	0%	0%	0%	0%	0%
8901.90.34	- - - Of a gross tonnage exceeding 1,000 but not exceeding 4,000	10%	9%	8%	8%	8%	6%	6%	6%	4%	4%	4%	2%	2%	2%	2%	0%	0%	0%	0%	0%	0%
8901.90.35	- - - Of a gross tonnage exceeding 4,000 but not exceeding 5,000	10%	9%	8%	8%	8%	6%	6%	6%	4%	4%	4%	2%	2%	2%	2%	0%	0%	0%	0%	0%	0%
8901.90.36	- - - Of a gross tonnage exceeding 5,000 but not exceeding 50,000	10%	9%	8%	8%	8%	6%	6%	6%	4%	4%	4%	2%	2%	2%	2%	0%	0%	0%	0%	0%	0%
8901.90.37	- - - Of a gross tonnage exceeding 50,000	10%	9%	8%	8%	8%	6%	6%	6%	4%	4%	4%	2%	2%	2%	2%	0%	0%	0%	0%	0%	0%
8902.00	**Fishing vessels; factory ships and other vessels for processing or preserving fishery products.**																					
8902.0	**- Fishing vessels:**																					
8902.00.21	- - Of a gross tonnage not exceeding 26	10%	9%	8%	8%	8%	6%	6%	6%	4%	4%	4%	2%	2%	2%	2%	0%	0%	0%	0%	0%	0%