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
8418.40	- Freezers of the upright type, not exceeding 900 l capacity:																					
8418.40.10.00	- - Not exceeding 200 l capacity	10%	9%	9%	8%	8%	6%	6%	5%	5%	4%	4%	3%	3%	1%	1%	0%	0%	0%	0%	0%	0%
8418.40.90.00	- - Other	10%	9%	9%	8%	8%	6%	6%	5%	5%	4%	4%	3%	3%	1%	1%	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:																					
	- - Display counters, show-cases and the like, incorporating refrigerating equipment, exceeding 200 l capacity:																					
8418.50.11.00	- - - Of a kind suitable for medical, surgical or laboratory use	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	0%	0%	0%	0%	0%	0%	0%	0%
8418.50.19.00	- - - Other	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	0%	0%	0%	0%	0%	0%	0%	0%
	- - Other:																					
8418.50.91.00	- - - Of a kind suitable for medical, surgical or laboratory use	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	0%	0%	0%	0%	0%	0%	0%	0%
8418.50.99.00	- - - Other	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	0%	0%	0%	0%	0%	0%	0%	0%
	- Other refrigerating or freezing equipment; heat pumps:																					
8418.61.00.00	- - Heat pumps other than air conditioning machines of heading 8415	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	0%	0%	0%	0%	0%	0%	0%	0%
8418.69	- - Other:																					
8418.69.10.00	- - - Beverage coolers	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	0%	0%	0%	0%	0%	0%	0%	0%
8418.69.30.00	- - - Drinking water coolers	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	0%	0%	0%	0%	0%	0%	0%	0%
	- - - Water chillers with a refrigeration capacity exceeding 21.10 kW:																					
8418.69.41.00	- - - - For air conditioning machines	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	0%	0%	0%	0%	0%	0%	0%	0%
8418.69.49.00	- - - - Other	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	0%	0%	0%	0%	0%	0%	0%	0%
8418.69.50.00	- - - Scale ice-maker units	1%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8418.69.90.00	- - - Other	1%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	- Parts:																					
8418.91.00.00	- - Furniture designed to receive refrigerating or freezing equipment	1%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8418.99	- - Other:																					
8418.99.10.00	- - - Evaporators or condensers	1%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8418.99.40.00	- - - Aluminium roll-bonded panels of a kind used for the goods of subheading 8418.10.10, 8418.21.00 or 8418.29.00	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	0%	0%	0%	0%	0%	0%	0%	0%
8418.99.90.00	- - - Other	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	0%	0%	0%	0%	0%	0%	0%	0%
8419	**Machinery, plant or laboratory equipment, whether or not electrically heated (excluding furnaces, ovens and other equipment of heading 8514), 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.**																					
	- Instantaneous or storage water heaters, non-electric:																					
8419.11	- - Instantaneous gas water heaters:																					
8419.11.10.00	- - - Household type	1%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8419.11.90.00	- - - Other	1%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8419.19	- - Other:																					
8419.19.10.00	- - - Household type	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	0%	0%	0%	0%	0%	0%	0%	0%
8419.19.90.00	- - - Other	1%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8419.20.00.00	- Medical, surgical or laboratory sterilisers	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	- Dryers:																					
8419.31	- - For agricultural products:																					
8419.31.10.00	- - - Electrically operated	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	0%	0%	0%	0%	0%	0%	0%	0%
8419.31.20.00	- - - Not electrically operated	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	0%	0%	0%	0%	0%	0%	0%	0%
8419.32	- - For wood, paper pulp, paper or paperboard:																					
8419.32.10.00	- - - Electrically operated	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	0%	0%	0%	0%	0%	0%	0%	0%
8419.32.20.00	- - - Not electrically operated	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	0%	0%	0%	0%	0%	0%	0%	0%
8419.39	- - Other:																					
	- - - Electrically operated:																					

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
8419.39.11.00	- - - - 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	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	0%	0%	0%	0%	0%	0%	0%	0%
8419.39.19.00	- - - - Other	1%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8419.39.20.00	- - - Not electrically operated	1%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8419.40	- Distilling or rectifying plant:																					
8419.40.10.00	- - Electrically operated	1%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8419.40.20.00	- - Not electrically operated	1%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8419.50	- Heat exchange units:																					
8419.50.10.00	- - Cooling towers	1%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8419.50.90.00	- - Other	1%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8419.60	- Machinery for liquefying air or other gases:																					
8419.60.10.00	- - Electrically operated	1%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8419.60.20.00	- - Not electrically operated	1%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	- Other machinery, plant and equipment:																					
8419.81	- - For making hot drinks or for cooking or heating food:																					
8419.81.10.00	- - - Electrically operated	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	0%	0%	0%	0%	0%	0%	0%	0%
8419.81.20.00	- - - Not electrically operated	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	0%	0%	0%	0%	0%	0%	0%	0%
8419.89	- - Other:																					
	- - - Electrically operated:																					
8419.89.13.00	- - - - Machinery for the treatment of material by a process involving heating, for the manufacture of printed circuit boards, printed wiring boards or printed circuit assemblies	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	0%	0%	0%	0%	0%	0%	0%	0%
8419.89.19.00	- - - - Other	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	0%	0%	0%	0%	0%	0%	0%	0%
8419.89.20.00	- - - Not electrically operated	1%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8419.90	- Parts:																					
	- - Of electrically operated articles:																					
8419.90.12.00	- - - Parts of 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	1%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8419.90.13.00	- - - Casings for cooling towers	1%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8419.90.19.00	- - - Other	1%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	- - Of non-electrically operated articles:																					
8419.90.21.00	- - - Household type	1%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8419.90.29.00	- - - Other	1%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8420	**Calendering or other rolling machines, other than for metals or glass, and cylinders therefor.**																					
8420.10	- Calendering or other rolling machines:																					
8420.10.10.00	- - Apparatus for the application of dry film or liquid photo resist, photo-sensitive layers, soldering pastes, solder or adhesive materials on printed circuit boards or printed wiring boards or their components	1%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8420.10.20.00	- - Ironing machines or wringers suitable for domestic use	1%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8420.10.90.00	- - Other	1%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	- Parts:																					
8420.91	- - Cylinders:																					
8420.91.10.00	- - - Parts of apparatus for the application of dry film or liquid photo resist, photo sensitive layers, soldering pastes, solder or adhesive materials on printed circuit boards or printed wiring boards substrates or their components	1%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8420.91.90.00	- - - Other	1%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8420.99	- - Other:																					
8420.99.10.00	- - - Parts of apparatus for the application of dry film or liquid photo resist, photo sensitive layers, soldering pastes, solder or adhesive materials on printed circuit boards or printed wiring boards substrates or their components	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	0%	0%	0%	0%	0%	0%	0%	0%
8420.99.90.00	- - - Other	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	0%	0%	0%	0%	0%	0%	0%	0%
8421	**Centrifuges, including centrifugal dryers; filtering or purifying machinery and apparatus for liquids or gases.**																					
	- Centrifuges, including centrifugal dryers:																					