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
8704.32.46.00	- - - - - - Other, g.v.w. exceeding 6 t but not exceeding 10 t	3%	3%	3%	3%	3%	2%	2%	2%	2%	2%	2%	2%	2%	2%	2%	1%	1%	1%	1%	1%	0%
8704.32.49.00	- - - - - - Other	3%	3%	3%	3%	3%	2%	2%	2%	2%	2%	2%	2%	2%	2%	2%	1%	1%	1%	1%	1%	0%
	- - - g.v.w. exceeding 20 t but not exceeding 24 t:																					
	- - - - Completely Knocked Down:																					
8704.32.51.00	- - - - - Refrigerated lorries (trucks)	3%	3%	3%	2%	2%	2%	2%	2%	2%	2%	2%	1%	1%	1%	1%	0%	0%	0%	0%	0%	0%
8704.32.59.00	- - - - - Other	3%	3%	3%	2%	2%	2%	2%	2%	2%	2%	2%	1%	1%	1%	1%	0%	0%	0%	0%	0%	0%
	- - - - Other:																					
8704.32.61.00	- - - - - Refrigerated lorries (trucks)	3%	3%	3%	2%	2%	2%	2%	2%	2%	2%	2%	1%	1%	1%	1%	0%	0%	0%	0%	0%	0%
8704.32.62.00	- - - - - Refuse/garbage collection vehicles having a refuse compressing device	3%	3%	3%	2%	2%	2%	2%	2%	2%	2%	2%	1%	1%	1%	1%	0%	0%	0%	0%	0%	0%
8704.32.63.00	- - - - - Tanker vehicles; bulk-cement lorries (trucks)	3%	3%	3%	2%	2%	2%	2%	2%	2%	2%	2%	1%	1%	1%	1%	0%	0%	0%	0%	0%	0%
8704.32.64.00	- - - - - Armoured cargo vehicles for transporting valuables	3%	3%	3%	2%	2%	2%	2%	2%	2%	2%	2%	1%	1%	1%	1%	0%	0%	0%	0%	0%	0%
8704.32.65.00	- - - - - Hooklift lorries (trucks)	3%	3%	3%	2%	2%	2%	2%	2%	2%	2%	2%	1%	1%	1%	1%	0%	0%	0%	0%	0%	0%
8704.32.69.00	- - - - - Other	3%	3%	3%	2%	2%	2%	2%	2%	2%	2%	2%	1%	1%	1%	1%	0%	0%	0%	0%	0%	0%
	- - - g.v.w. exceeding 24 t but not exceeding 45 t:																					
	- - - - Completely Knocked Down:																					
8704.32.72.00	- - - - - Refrigerated lorries (trucks)	3%	3%	3%	2%	2%	2%	2%	2%	2%	2%	2%	1%	1%	1%	1%	0%	0%	0%	0%	0%	0%
8704.32.79.00	- - - - - Other	3%	3%	3%	2%	2%	2%	2%	2%	2%	2%	2%	1%	1%	1%	1%	0%	0%	0%	0%	0%	0%
	- - - - Other:																					
8704.32.81.00	- - - - - Refrigerated lorries (trucks)	3%	3%	3%	2%	2%	2%	2%	2%	2%	2%	2%	1%	1%	1%	1%	0%	0%	0%	0%	0%	0%
8704.32.82.00	- - - - - Refuse/garbage collection vehicles having a refuse compressing device	3%	3%	3%	2%	2%	2%	2%	2%	2%	2%	2%	1%	1%	1%	1%	0%	0%	0%	0%	0%	0%
8704.32.83.00	- - - - - Tanker vehicles; bulk-cement lorries (trucks)	3%	3%	3%	2%	2%	2%	2%	2%	2%	2%	2%	1%	1%	1%	1%	0%	0%	0%	0%	0%	0%
8704.32.84.00	- - - - - Armoured cargo vehicles for transporting valuables	3%	3%	3%	2%	2%	2%	2%	2%	2%	2%	2%	1%	1%	1%	1%	0%	0%	0%	0%	0%	0%
8704.32.85.00	- - - - - Hooklift lorries (trucks)	3%	3%	3%	2%	2%	2%	2%	2%	2%	2%	2%	1%	1%	1%	1%	0%	0%	0%	0%	0%	0%
8704.32.86.00	- - - - - Dumpers	3%	3%	3%	2%	2%	2%	2%	2%	2%	2%	2%	1%	1%	1%	1%	0%	0%	0%	0%	0%	0%
8704.32.89.00	- - - - - Other	3%	3%	3%	2%	2%	2%	2%	2%	2%	2%	2%	1%	1%	1%	1%	0%	0%	0%	0%	0%	0%
	- - - g.v.w. exceeding 45 t:																					
	- - - - Completely Knocked Down:																					
8704.32.91.00	- - - - - Refrigerated lorries (trucks)	3%	3%	3%	2%	2%	2%	2%	2%	2%	2%	2%	1%	1%	1%	1%	0%	0%	0%	0%	0%	0%
8704.32.92.00	- - - - - Other	3%	3%	3%	2%	2%	2%	2%	2%	2%	2%	2%	1%	1%	1%	1%	0%	0%	0%	0%	0%	0%
	- - - - Other:																					
8704.32.93.00	- - - - - Refrigerated lorries (trucks)	3%	3%	3%	2%	2%	2%	2%	2%	2%	2%	2%	1%	1%	1%	1%	0%	0%	0%	0%	0%	0%
8704.32.94.00	- - - - - Refuse/garbage collection vehicles having a refuse compressing device	3%	3%	3%	2%	2%	2%	2%	2%	2%	2%	2%	1%	1%	1%	1%	0%	0%	0%	0%	0%	0%
8704.32.95.00	- - - - - Tanker vehicles; bulk-cement lorries (trucks)	3%	3%	3%	2%	2%	2%	2%	2%	2%	2%	2%	1%	1%	1%	1%	0%	0%	0%	0%	0%	0%
8704.32.96.00	- - - - - Armoured cargo vehicles for transporting valuables	3%	3%	3%	2%	2%	2%	2%	2%	2%	2%	2%	1%	1%	1%	1%	0%	0%	0%	0%	0%	0%
8704.32.97.00	- - - - - Hooklift lorries (trucks)	3%	3%	3%	2%	2%	2%	2%	2%	2%	2%	2%	1%	1%	1%	1%	0%	0%	0%	0%	0%	0%
8704.32.98.00	- - - - - Dumpers	3%	3%	3%	2%	2%	2%	2%	2%	2%	2%	2%	1%	1%	1%	1%	0%	0%	0%	0%	0%	0%
8704.32.99.00	- - - - - Other	3%	3%	3%	2%	2%	2%	2%	2%	2%	2%	2%	1%	1%	1%	1%	0%	0%	0%	0%	0%	0%
8704.90	- Other:																					
8704.90.10.00	- - Completely Knocked Down	3%	3%	3%	3%	3%	2%	2%	2%	2%	2%	2%	2%	2%	2%	2%	1%	1%	1%	1%	1%	0%
	- - Other:																					
8704.90.91.00	- - - g.v.w. not exceeding 5 t	3%	3%	3%	3%	3%	2%	2%	2%	2%	2%	2%	2%	2%	2%	2%	1%	1%	1%	1%	1%	0%
8704.90.92.00	- - - g.v.w. exceeding 5 t but not exceeding 10 t	3%	3%	3%	3%	3%	2%	2%	2%	2%	2%	2%	2%	2%	2%	2%	1%	1%	1%	1%	1%	0%
8704.90.93.00	- - - g.v.w. exceeding 10 t but not exceeding 20 t	3%	3%	3%	3%	3%	2%	2%	2%	2%	2%	2%	2%	2%	2%	2%	1%	1%	1%	1%	1%	0%
8704.90.94.00	- - - g.v.w. exceeding 20 t but not exceeding 45 t	3%	3%	3%	3%	3%	2%	2%	2%	2%	2%	2%	2%	2%	2%	2%	1%	1%	1%	1%	1%	0%
8704.90.99.00	- - - Other	3%	3%	3%	3%	3%	2%	2%	2%	2%	2%	2%	2%	2%	2%	2%	1%	1%	1%	1%	1%	0%
8705	**Special purpose motor vehicles, other than those principally designed for the transport of persons or goods (for example, breakdown lorries, crane lorries, fire fighting vehicles, concrete-mixer lorries, road sweeper lorries, spraying lorries, mobile workshops, mobile radiological units).**																					
8705.10.00.00	- Crane lorries	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	0%	0%	0%	0%	0%	0%	0%	0%
8705.20.00.00	- Mobile drilling derricks	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	0%	0%	0%	0%	0%	0%	0%	0%
8705.30.00.00	- Fire fighting vehicles	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	0%	0%	0%	0%	0%	0%	0%	0%
8705.40.00.00	- Concrete-mixer lorries	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	0%	0%	0%	0%	0%	0%	0%	0%
8705.90	- Other:																					

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
8705.90.50.00	- - Street cleaning vehicles; cesspool emptiers; mobile clinics; spraying lorries of all kinds	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	0%	0%	0%	0%	0%	0%	0%	0%
8705.90.90	- - Other:																					
8705.90.90.10	- - - - - - Breakdown lorries (wreckers)	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	0%	0%	0%	0%	0%	0%	0%	0%
8705.90.90.90	- - - - - - Other	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	0%	0%	0%	0%	0%	0%	0%	0%
8706	**Chassis fitted with engines, for the motor vehicles of headings 8701 to 8705.**																					
	- For vehicles of heading 8701:																					
8706.00.11.00	- - For agricultural tractors of subheading 8701.10 or 8701.90	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	0%	0%	0%	0%	0%	0%	0%	0%
8706.00.19.00	- - Other	3%	3%	3%	2%	2%	2%	2%	2%	2%	2%	2%	1%	1%	1%	1%	0%	0%	0%	0%	0%	0%
	- For vehicles of heading 8702:																					
8706.00.21.00	- - For motor cars (including stretch limousines but not including coaches, buses, minibuses or vans)	3%	3%	3%	2%	2%	2%	2%	2%	2%	2%	2%	1%	1%	1%	1%	0%	0%	0%	0%	0%	0%
8706.00.29.00	- - Other	3%	3%	3%	2%	2%	2%	2%	2%	2%	2%	2%	1%	1%	1%	1%	0%	0%	0%	0%	0%	0%
	- For vehicles of heading 8703:																					
8706.00.31.00	- - For go-karts and golf cars, including golf buggies	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%
8706.00.32.00	- - For ambulances	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	0%
8706.00.33.00	- - For motor cars (including station wagons, SUVs and sports cars, but not including vans)	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%
8706.00.39.00	- - Other	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%
8706.00.40.00	- For vehicles of heading 8704	3%	3%	3%	2%	2%	2%	2%	2%	2%	2%	2%	1%	1%	1%	1%	0%	0%	0%	0%	0%	0%
8706.00.50.00	- For vehicles of heading 8705	3%	3%	3%	2%	2%	2%	2%	2%	2%	2%	2%	1%	1%	1%	1%	0%	0%	0%	0%	0%	0%
8707	**Bodies (including cabs), for the motor vehicles of headings 8701 to 8705.**																					
8707.10	- For the vehicles of heading 8703:																					
8707.10.10.00	- - For go-karts and golf cars, including golf buggies	5%	4%	4%	4%	4%	3%	3%	3%	3%	2%	2%	1%	1%	1%	1%	0%	0%	0%	0%	0%	0%
8707.10.20.00	- - For ambulances	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	0%
8707.10.90.00	- - Other	5%	4%	4%	4%	4%	3%	3%	3%	3%	2%	2%	1%	1%	1%	1%	0%	0%	0%	0%	0%	0%
8707.90	- Other:																					
8707.90.10.00	- - For vehicles of heading 8701	1%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	- - For vehicles of heading 8702:																					
8707.90.21.00	- - - For motor cars (including stretch limousines but not including coaches, buses, minibuses or vans)	5%	4%	4%	4%	4%	3%	3%	3%	3%	2%	2%	1%	1%	1%	1%	0%	0%	0%	0%	0%	0%
8707.90.29.00	- - - Other	5%	4%	4%	4%	4%	3%	3%	3%	3%	2%	2%	1%	1%	1%	1%	0%	0%	0%	0%	0%	0%
8707.90.30.00	- - For vehicles of heading 8705	5%	4%	4%	4%	4%	3%	3%	3%	3%	2%	2%	1%	1%	1%	1%	0%	0%	0%	0%	0%	0%
8707.90.90.00	- - Other	5%	4%	4%	4%	4%	3%	3%	3%	3%	2%	2%	1%	1%	1%	1%	0%	0%	0%	0%	0%	0%
8708	**Parts and accessories of the motor vehicles of headings 8701 to 8705.**																					
8708.10	- Bumpers and parts thereof:																					
8708.10.10.00	- - For vehicles of heading 8701	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	0%	0%	0%	0%	0%	0%	0%	0%
8708.10.90.00	- - Other	5%	4%	4%	4%	4%	3%	3%	3%	3%	2%	2%	1%	1%	1%	1%	0%	0%	0%	0%	0%	0%
	- Other parts and accessories of bodies (including cabs):																					
8708.21.00.00	- - Safety seat belts	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	0%	0%	0%	0%	0%	0%	0%	0%
8708.29	- - Other:																					
	- - - Components of door trim assemblies:																					
8708.29.11.00	- - - - For vehicles of heading 8701	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	0%	0%	0%	0%	0%	0%	0%	0%
8708.29.12.00	- - - - For vehicles of heading 8703	5%	4%	4%	4%	4%	3%	3%	3%	3%	2%	2%	1%	1%	1%	1%	0%	0%	0%	0%	0%	0%
8708.29.14.00	- - - - For vehicles of heading 8702 or 8704	5%	4%	4%	4%	4%	3%	3%	3%	3%	2%	2%	1%	1%	1%	1%	0%	0%	0%	0%	0%	0%
8708.29.19.00	- - - - Other	5%	4%	4%	4%	4%	3%	3%	3%	3%	2%	2%	1%	1%	1%	1%	0%	0%	0%	0%	0%	0%
8708.29.20.00	- - - Parts of safety seat belts	5%	4%	4%	4%	4%	3%	3%	3%	3%	2%	2%	1%	1%	1%	1%	0%	0%	0%	0%	0%	0%
	- - - Other:																					
8708.29.92.00	- - - - For vehicles of heading 8701	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	0%	0%	0%	0%	0%	0%	0%	0%
	- - - - For vehicles of heading 8703:																					
8708.29.93.00	- - - - - Interior trim fittings; mudguards	5%	4%	4%	4%	4%	3%	3%	3%	3%	2%	2%	1%	1%	1%	1%	0%	0%	0%	0%	0%	0%
8708.29.94.00	- - - - - Hood rods	5%	4%	4%	4%	4%	3%	3%	3%	3%	2%	2%	1%	1%	1%	1%	0%	0%	0%	0%	0%	0%
8708.29.95.00	- - - - - Other	5%	4%	4%	4%	4%	3%	3%	3%	3%	2%	2%	1%	1%	1%	1%	0%	0%	0%	0%	0%	0%
	- - - - For vehicles of heading 8702 or 8704:																					
8708.29.96.00	- - - - - Interior trim fittings; mudguards	5%	4%	4%	4%	4%	3%	3%	3%	3%	2%	2%	1%	1%	1%	1%	0%	0%	0%	0%	0%	0%
8708.29.97.00	- - - - - Hood rods	5%	4%	4%	4%	4%	3%	3%	3%	3%	2%	2%	1%	1%	1%	1%	0%	0%	0%	0%	0%	0%
8708.29.98.00	- - - - - Other	5%	4%	4%	4%	4%	3%	3%	3%	3%	2%	2%	1%	1%	1%	1%	0%	0%	0%	0%	0%	0%
8708.29.99.00	- - - - Other	5%	4%	4%	4%	4%	3%	3%	3%	3%	2%	2%	1%	1%	1%	1%	0%	0%	0%	0%	0%	0%
8708.30	- Brakes and servo-brakes; parts thereof:																					
8708.30.10.00	- - For vehicles of heading 8701	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	0%	0%	0%	0%	0%	0%	0%	0%
	- - For vehicles of heading 8703:																					