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
8902.00.23.00	- - Of a gross tonnage of 40 or more but not exceeding 250	2%	2%	2%	2%	2%	2%	2%	2%	2%	2%	2%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%
8902.00.24.00	- - Of a gross tonnage exceeding 250 but not exceeding 1,000	2%	2%	2%	2%	2%	2%	2%	2%	2%	2%	2%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%
8902.00.25.00	- - Of a gross tonnage exceeding 1,000 but not exceeding 4,000	2%	2%	2%	2%	2%	2%	2%	2%	2%	2%	2%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%
8902.00.26.00	- - Of a gross tonnage exceeding 4,000	2%	2%	2%	2%	2%	2%	2%	2%	2%	2%	2%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%
	- Other:																					
8902.00.91.00	- - Of a gross tonnage not exceeding 26	2%	2%	2%	2%	2%	2%	2%	2%	2%	2%	2%	2%	2%	2%	2%	2%	2%	2%	2%	2%	0%
8902.00.92.00	- - Of a gross tonnage exceeding 26 but less than 40	2%	2%	2%	2%	2%	2%	2%	2%	2%	2%	2%	2%	2%	2%	2%	2%	2%	2%	2%	2%	0%
8902.00.93.00	- - Of a gross tonnage of 40 or more but not exceeding 250	2%	2%	2%	2%	2%	2%	2%	2%	2%	2%	2%	2%	2%	2%	2%	2%	2%	2%	2%	2%	0%
8902.00.94.00	- - Of a gross tonnage exceeding 250 but not exceeding 1,000	2%	2%	2%	2%	2%	2%	2%	2%	2%	2%	2%	2%	2%	2%	2%	2%	2%	2%	2%	2%	0%
8902.00.95.00	- - Of a gross tonnage exceeding 1,000 but not exceeding 4,000	2%	2%	2%	2%	2%	2%	2%	2%	2%	2%	2%	2%	2%	2%	2%	2%	2%	2%	2%	2%	0%
8902.00.96.00	- - Of a gross tonnage exceeding 4,000	2%	2%	2%	2%	2%	2%	2%	2%	2%	2%	2%	2%	2%	2%	2%	2%	2%	2%	2%	2%	0%
8903	**Yachts and other vessels for pleasure or sports; rowing boats and canoes.**																					
8903.10.00.00	- Inflatable	2%	2%	2%	2%	2%	2%	2%	2%	2%	2%	2%	2%	2%	2%	2%	2%	2%	2%	2%	2%	0%
	- Other:																					
8903.91.00.00	- - Sailboats, with or without auxiliary motor	2%	2%	2%	2%	2%	2%	2%	2%	2%	2%	2%	2%	2%	2%	2%	2%	2%	2%	2%	2%	0%
8903.92.00.00	- - Motorboats, other than outboard motorboats	2%	2%	2%	2%	2%	2%	2%	2%	2%	2%	2%	2%	2%	2%	2%	2%	2%	2%	2%	2%	0%
8903.99.00.00	- - Other	2%	2%	2%	2%	2%	2%	2%	2%	2%	2%	2%	2%	2%	2%	2%	2%	2%	2%	2%	2%	0%
8904	**Tugs and pusher craft.**																					
8904.00.10.00	- Of a gross tonnage not exceeding 26	2%	2%	2%	2%	2%	2%	2%	2%	2%	2%	2%	2%	2%	2%	2%	2%	2%	2%	2%	2%	0%
	- Of gross tonnage exceeding 26:																					
8904.00.31.00	- - Of a power not exceeding 4,000 hp	2%	2%	2%	2%	2%	2%	2%	2%	2%	2%	2%	2%	2%	2%	2%	2%	2%	2%	2%	2%	0%
8904.00.39.00	- - Other	2%	2%	2%	2%	2%	2%	2%	2%	2%	2%	2%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%
8905	**Light-vessels, fire-floats, dredgers, floating cranes, and other vessels the navigability of which is subsidiary to their main function; floating docks; floating or submersible drilling or production platforms.**																					
8905.10.00.00	- Dredgers	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	0%
8905.20.00.00	- Floating or submersible drilling or production platforms	2%	2%	2%	2%	2%	2%	2%	2%	2%	2%	2%	2%	2%	2%	2%	2%	2%	2%	2%	2%	0%
8905.90	- Other:																					
8905.90.10.00	- - Floating docks	2%	2%	2%	2%	2%	2%	2%	2%	2%	2%	2%	2%	2%	2%	2%	2%	2%	2%	2%	2%	0%
8905.90.90.00	- - Other	2%	2%	2%	2%	2%	2%	2%	2%	2%	2%	2%	2%	2%	2%	2%	2%	2%	2%	2%	2%	0%
8906	**Other vessels, including warships and lifeboats other than rowing boats.**																					
8906.10.00.00	- Warships	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8906.90	- Other:																					
8906.90.10.00	- - Of a displacement not exceeding 30 t	2%	2%	2%	2%	2%	2%	2%	2%	2%	2%	2%	2%	2%	2%	2%	2%	2%	2%	2%	2%	0%
8906.90.20.00	- - Of a displacement exceeding 30 t but not exceeding 300 t	2%	2%	2%	2%	2%	2%	2%	2%	2%	2%	2%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%
8906.90.90.00	- - Other	2%	2%	2%	2%	2%	2%	2%	2%	2%	2%	2%	2%	2%	2%	2%	2%	2%	2%	2%	2%	0%
8907	**Other floating structures (for example, rafts, tanks, coffer-dams, landing-stages, buoys and beacons).**																					
8907.10.00.00	- Inflatable rafts	2%	2%	2%	2%	2%	2%	2%	2%	2%	2%	2%	2%	2%	2%	2%	2%	2%	2%	2%	2%	0%
8907.90	- Other:																					
8907.90.10.00	- - Buoys	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%
8907.90.90.00	- - Other	2%	2%	2%	2%	2%	2%	2%	2%	2%	2%	2%	2%	2%	2%	2%	2%	2%	2%	2%	2%	0%
8908.00.00.00	Vessels and other floating structures for breaking up.	5%	5%	5%	4%	4%	4%	4%	3%	3%	3%	3%	3%	3%	2%	2%	2%	2%	1%	1%	1%	0%
90	**OPTICAL, PHOTOGRAPHIC, CINEMATOGRAPHIC, MEASURING, CHECKING, PRECISION, MEDICAL OR SURGICAL INSTRUMENTS AND APPARATUS; PARTS AND ACCESSORIES THEREOF**																					

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
9001	**Optical fibres and optical fibre bundles; optical fibre cables other than those of heading 8544; sheets and plates of polarising material; lenses (including contact lenses), prisms, mirrors and other optical elements, of any material, unmounted, other than such elements of glass not optically worked.**																					
9001.10	- Optical fibres, optical fibre bundles and cables:																					
9001.10.10.00	- - For telecommunications and other electrical uses	3%	3%	3%	2%	2%	2%	2%	2%	2%	2%	2%	1%	1%	1%	1%	0%	0%	0%	0%	0%	0%
9001.10.90.00	- - Other	3%	3%	3%	2%	2%	2%	2%	2%	2%	2%	2%	1%	1%	1%	1%	0%	0%	0%	0%	0%	0%
9001.20.00.00	- Sheets and plates of polarising material	3%	3%	3%	2%	2%	2%	2%	1%	1%	1%	1%	1%	1%	0%	0%	0%	0%	0%	0%	0%	0%
9001.30.00.00	- Contact lenses	3%	3%	3%	2%	2%	2%	2%	2%	2%	2%	2%	1%	1%	1%	1%	0%	0%	0%	0%	0%	0%
9001.40.00.00	- Spectacle lenses of glass	3%	3%	3%	2%	2%	2%	2%	2%	2%	2%	2%	1%	1%	1%	1%	0%	0%	0%	0%	0%	0%
9001.50.00.00	- Spectacle lenses of other materials	3%	3%	3%	2%	2%	2%	2%	1%	1%	1%	1%	1%	1%	0%	0%	0%	0%	0%	0%	0%	0%
9001.90	- Other:																					
9001.90.10.00	- - For photographic or cinematographic cameras or projectors	3%	3%	3%	2%	2%	2%	2%	1%	1%	1%	1%	1%	1%	0%	0%	0%	0%	0%	0%	0%	0%
9001.90.90.00	- - Other	3%	3%	3%	2%	2%	2%	2%	1%	1%	1%	1%	1%	1%	0%	0%	0%	0%	0%	0%	0%	0%
9002	**Lenses, prisms, mirrors and other optical elements, of any material, mounted, being parts of or fittings for instruments or apparatus, other than such elements of glass not optically worked.**																					
	- Objective lenses:																					
9002.11	- - For cameras, projectors or photographic enlargers or reducers:																					
9002.11.10.00	- - - For cinematographic projectors	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	0%	0%	0%	0%	0%	0%	0%	0%
9002.11.90	- - - Other:																					
9002.11.90.10	- - - - - - For cameras	15%	13%	13%	11%	11%	10%	10%	8%	8%	6%	6%	4%	4%	2%	2%	0%	0%	0%	0%	0%	0%
9002.11.90.20	- - - - - - For projectors (other than cinematographic), photographic enlargers or reducers	15%	13%	13%	11%	11%	10%	10%	8%	8%	6%	6%	4%	4%	2%	2%	0%	0%	0%	0%	0%	0%
9002.19.00.00	- - Other	3%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9002.20	- Filters:																					
9002.20.10.00	- - For cinematographic projectors	1%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9002.20.20.00	- - For cinematographic cameras, photographic cameras and other projectors	15%	13%	13%	11%	11%	10%	10%	8%	8%	6%	6%	4%	4%	2%	2%	0%	0%	0%	0%	0%	0%
9002.20.30.00	- - For telescopes or microscopes	3%	3%	3%	2%	2%	2%	2%	1%	1%	1%	1%	1%	1%	0%	0%	0%	0%	0%	0%	0%	0%
9002.20.90.00	- - Other	15%	13%	13%	11%	11%	10%	10%	8%	8%	6%	6%	4%	4%	2%	2%	0%	0%	0%	0%	0%	0%
9002.90	- Other:																					
9002.90.20.00	- - For cinematographic projectors	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	0%	0%	0%	0%	0%	0%	0%	0%
9002.90.30.00	- - For cinematographic cameras, photographic cameras and other projectors	3%	3%	3%	2%	2%	2%	2%	2%	2%	2%	2%	1%	1%	1%	1%	0%	0%	0%	0%	0%	0%
9002.90.90.00	- - Other	3%	3%	3%	2%	2%	2%	2%	2%	2%	2%	2%	1%	1%	1%	1%	0%	0%	0%	0%	0%	0%
9003	**Frames and mountings for spectacles, goggles or the like, and parts thereof.**																					
	- Frames and mountings:																					
9003.11.00.00	- - Of plastics	3%	3%	3%	2%	2%	2%	2%	1%	1%	1%	1%	1%	1%	0%	0%	0%	0%	0%	0%	0%	0%
9003.19.00.00	- - Of other materials	3%	3%	3%	2%	2%	2%	2%	2%	2%	2%	2%	1%	1%	1%	1%	0%	0%	0%	0%	0%	0%
9003.90.00.00	- Parts	3%	3%	3%	2%	2%	2%	2%	2%	2%	2%	2%	1%	1%	1%	1%	0%	0%	0%	0%	0%	0%
9004	**Spectacles, goggles and the like, corrective, protective or other.**																					
9004.10.00.00	- Sunglasses	3%	3%	3%	2%	2%	2%	2%	2%	2%	2%	2%	1%	1%	1%	1%	0%	0%	0%	0%	0%	0%
9004.90	- Other:																					
9004.90.10.00	- - Corrective spectacles	3%	3%	3%	2%	2%	2%	2%	2%	2%	2%	2%	1%	1%	1%	1%	0%	0%	0%	0%	0%	0%
9004.90.50.00	- - Protective goggles	7.5%	7%	7%	6%	6%	5%	5%	4%	4%	3%	3%	2%	2%	1%	1%	0%	0%	0%	0%	0%	0%
9004.90.90.00	- - Other	2%	2%	2%	2%	2%	2%	2%	2%	2%	2%	2%	2%	2%	2%	2%	0%	0%	0%	0%	0%	0%
9005	**Binoculars, monoculars, other optical telescopes, and mountings therefor; other astronomical instruments and mountings therefor, but not including instruments for radio-astronomy.**																					
9005.10.00.00	- Binoculars	20%	18%	18%	15%	15%	13%	13%	10%	10%	8%	8%	5%	5%	3%	3%	0%	0%	0%	0%	0%	0%
9005.80	- Other instruments:																					
9005.80.10.00	- - Astronomical instruments, excluding instruments for radio-astronomy	3%	3%	3%	2%	2%	2%	2%	1%	1%	1%	1%	1%	1%	0%	0%	0%	0%	0%	0%	0%	0%
9005.80.90.00	- - Other	3%	3%	3%	2%	2%	2%	2%	1%	1%	1%	1%	1%	1%	0%	0%	0%	0%	0%	0%	0%	0%
9005.90	- Parts and accessories (including mountings):																					