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
8703.32.10	--- Motor-homes being vehicles for the transport of persons, specially equipped for habitation (for example - with sleeping, cooking, toilet facilities, etc.)	10.0 %	9.3 %	8.7 %	8.0 %	7.3 %	6.7 %	6.0 %	5.3 %	4.7 %	4.0 %	3.3 %	2.7 %	2.0 %	1.3 %	0.7 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8703.32.30	--- Ambulances	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %
8703.32.80	--- Other	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8703.33	**-- Of a cylinder capacity exceeding 2,500 cc:**																					
8703.33.10	--- Motor-homes being vehicles for the transport of persons, specially equipped for habitation (for example - with sleeping, cooking, toilet facilities, etc.)	10.0 %	9.0 %	8.0 %	7.0 %	6.0 %	5.0 %	4.0 %	3.0 %	2.0 %	1.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8703.33.30	--- Ambulances	10.0 %	9.3 %	8.7 %	8.0 %	7.3 %	6.7 %	6.0 %	5.3 %	4.7 %	4.0 %	3.3 %	2.7 %	2.0 %	1.3 %	0.7 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8703.33.80	--- Other	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8703.90	**- Other:**																					
8703.90.10	-- Motor-homes being vehicles for the transport of persons, specially equipped for habitation (for example - with sleeping, cooking, toilet facilities, etc.)	10.0 %	9.3 %	8.7 %	8.0 %	7.3 %	6.7 %	6.0 %	5.3 %	4.7 %	4.0 %	3.3 %	2.7 %	2.0 %	1.3 %	0.7 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8703.90.30	-- Ambulances	10.0 %	9.3 %	8.7 %	8.0 %	7.3 %	6.7 %	6.0 %	5.3 %	4.7 %	4.0 %	3.3 %	2.7 %	2.0 %	1.3 %	0.7 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8703.90.80	-- Other	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8704	**Motor vehicles for the transport of goods:**																					
	- Dumpers designed for off-highway use:																					
8704.10.01	-- G.v.w. not exceeding 10,500 kg	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	2.5 %	2.5 %	2.5 %	2.5 %	2.5 %	2.5 %	2.5 %	2.5 %	2.5 %	2.5 %
8704.10.09	-- Other	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
	- Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel):																					
8704.21	**-- G.v.w. not exceeding 5 tonnes:**																					
8704.21.10	--- Unassembled as may be determined by the Minister in accordance with section 14 of this Act, and under such conditions as the Minister may prescribe:	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
	--- Other:																					
8704.21.50	---- G.v.w. not exceeding 3,500 kg	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8704.21.80	---- Other	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %
8704.22	**-- G.v.w. exceeding 5 tonnes but not exceeding 20 tonnes:**																					
8704.22.01	--- Unassembled as may be determined by the Minister in accordance with section 14 of this Act, and under such conditions as the Minister may prescribe:	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
	--- Other:																					
8704.22.11	---- G.v.w. not exceeding 10,500 kg	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %
8704.22.19	---- Other	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8704.23	**-- G.v.w. exceeding 20 tonnes:**																					
8704.23.01	--- Unassembled as may be determined by the Minister in accordance with section 14 of this Act, and under such conditions as the Minister may prescribe:	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8704.23.09	--- Other	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
	- Other, with spark-ignition internal combustion piston engine:																					
8704.31	**-- G.v.w. not exceeding 5 tonnes:**																					
8704.31.10	--- Unassembled as may be determined by the Minister in accordance with section 14 of this Act, and under such conditions as the Minister may prescribe:	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
	--- Other:																					
8704.31.50	---- G.v.w. not exceeding 3,500 kg	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8704.31.80	---- Other	5.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8704.32	**-- G.v.w. exceeding 5 tonnes:**																					
8704.32.01	--- Unassembled as may be determined by the Minister in accordance with section 14 of this Act, and under such conditions as the minister may prescribe:	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
	--- Other:																					
8704.32.11	---- G.v.w. not exceeding 10,500 kg	5.0 %	4.7 %	4.3 %	4.0 %	3.7 %	3.3 %	3.0 %	2.7 %	2.3 %	2.0 %	1.7 %	1.3 %	1.0 %	0.7 %	0.3 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8704.32.19	---- Other	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8704.90	**- Other:**																					
8704.90.02	-- Unassembled as may be determined by the Minister in accordance with section 14 of this Act, and under such conditions as the minister may prescribe:	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
	-- Other:																					
8704.90.12	--- G.v.w. not exceeding 3,500 kg	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
	--- Other:																					
8704.90.21	---- G.v.w. not exceeding 10,500 kg	5.0 %	4.7 %	4.3 %	4.0 %	3.7 %	3.3 %	3.0 %	2.7 %	2.3 %	2.0 %	1.7 %	1.3 %	1.0 %	0.7 %	0.3 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8704.90.29	---- Other	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	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
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	- Crane lorries	5.0 %	4.7 %	4.3 %	4.0 %	3.7 %	3.3 %	3.0 %	2.7 %	2.3 %	2.0 %	1.7 %	1.3 %	1.0 %	0.7 %	0.3 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8705.20.00	- Mobile drilling derricks	5.0 %	4.7 %	4.3 %	4.0 %	3.7 %	3.3 %	3.0 %	2.7 %	2.3 %	2.0 %	1.7 %	1.3 %	1.0 %	0.7 %	0.3 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8705.30.00	- Fire fighting vehicles	5.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8705.40.00	- Concrete-mixer lorries	5.0 %	4.5 %	4.0 %	3.5 %	3.0 %	2.5 %	2.0 %	1.5 %	1.0 %	0.5 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8705.90.00	- Other	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	2.5 %	2.5 %	2.5 %	2.5 %	2.5 %	2.5 %	2.5 %	2.5 %	2.5 %	2.5 %
8706	**Chassis fitted with engines, for the motor vehicles of headings 87.01 to 87.05.**																					
8706.00	**Chassis fitted with engines, for the motor vehicles of headings 87.01 to 87.05:**																					
	- Unassembled as may be determined by the Minister in accordance with section 14 of this Act, and under such conditions as the Minister may prescribe:																					
8706.00.01	-- For the passenger motor vehicles of heading No. 87.03, and other vehicles of heading 87.04 of a g.v.w. not exceeding 3,500kg	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8706.00.09	-- Other	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
	- Other:																					
8706.00.11	-- For the passenger motor vehicles of heading No. 87.03, and other vehicles of heading 87.04 of a g.v.w. not exceeding 3,500kg	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %
8706.00.21	-- For the vehicles of headings 87.02 and 87.05, and road tractors of heading 87.01 and vehicles of heading 87.04 of a g.v.w. exceeding 3,500kg but not exceeding 10,500kg	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %
8706.00.29	-- For other vehicles exceeding 10,500 kg	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8707	**Bodies (including cabs), for the motor vehicles of headings 87.01 to 87.05:**																					
8707.10.00	- For the vehicles of heading No. 87.03	10.0 %	9.0 %	8.0 %	7.0 %	6.0 %	5.0 %	4.0 %	3.0 %	2.0 %	1.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
	- Other:																					
8707.90.01	-- For road tractors of heading No. 87.01 of a g.v.w. not exceeding 10,500kg	5.0 %	4.7 %	4.3 %	4.0 %	3.7 %	3.3 %	3.0 %	2.7 %	2.3 %	2.0 %	1.7 %	1.3 %	1.0 %	0.7 %	0.3 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8707.90.11	-- For the vehicles of heading No. 87.04 of a g.v.w. not exceeding 3,500kg	10.0 %	9.3 %	8.7 %	8.0 %	7.3 %	6.7 %	6.0 %	5.3 %	4.7 %	4.0 %	3.3 %	2.7 %	2.0 %	1.3 %	0.7 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8707.90.21	-- For the vehicles of heading 87.04 of a g.v.w. exceeding 3,500kg but not exceeding 10,500kg	5.0 %	4.7 %	4.3 %	4.0 %	3.7 %	3.3 %	3.0 %	2.7 %	2.3 %	2.0 %	1.7 %	1.3 %	1.0 %	0.7 %	0.3 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8707.90.29	-- For other vehicles of heading Nos. 87.01 and 87.04 of a g.v.w. exceeding 10,500kg	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8707.90.31	-- For the vehicles of heading No. 87.02	5.0 %	4.5 %	4.0 %	3.5 %	3.0 %	2.5 %	2.0 %	1.5 %	1.0 %	0.5 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8707.90.39	-- For the vehicles of heading No. 87.05	5.0 %	4.7 %	4.3 %	4.0 %	3.7 %	3.3 %	3.0 %	2.7 %	2.3 %	2.0 %	1.7 %	1.3 %	1.0 %	0.7 %	0.3 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8708	**Parts and accessories of the motor vehicles of headings 87.01 to 87.05:**																					
8708.10	**- Bumpers and parts thereof:**																					
8708.10.01	-- Of plastics	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	2.5 %	2.5 %	2.5 %	2.5 %	2.5 %	2.5 %	2.5 %	2.5 %	2.5 %	2.5 %
8708.10.09	-- Other	5.0 %	4.5 %	4.0 %	3.5 %	3.0 %	2.5 %	2.0 %	1.5 %	1.0 %	0.5 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
	- Other parts and accessories of bodies (including cabs):																					
8708.21	**-- Safety seat belts:**																					
8708.21.01	--- Components for use in the assembly, completion or manufacture of motor vehicles in accordance with section 14 of this Act, as may be determined by the Minister	10.0 %	9.3 %	8.7 %	8.0 %	7.3 %	6.7 %	6.0 %	5.3 %	4.7 %	4.0 %	3.3 %	2.7 %	2.0 %	1.3 %	0.7 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8708.21.09	--- Other	5.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8708.29	**-- Other:**																					
8708.29.01	--- Components for use in the assembly, completion or manufacture of motor vehicles in accordance with section 14 of this Act, as may be determined by the Minister	10.0 %	9.3 %	8.7 %	8.0 %	7.3 %	6.7 %	6.0 %	5.3 %	4.7 %	4.0 %	3.3 %	2.7 %	2.0 %	1.3 %	0.7 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
	--- Other:																					
8708.29.11	---- Of plastics	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	2.5 %	2.5 %	2.5 %	2.5 %	2.5 %	2.5 %	2.5 %	2.5 %	2.5 %	2.5 %
	---- Other:																					
8708.29.21	----- For the tractors of subheadings Nos. 8701.10, 8701.30 and 8701.90	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8708.29.29	----- Other	5.0 %	4.5 %	4.0 %	3.5 %	3.0 %	2.5 %	2.0 %	1.5 %	1.0 %	0.5 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8708.30	**- Brakes and servo-brakes; parts thereof:**																					
	-- Mounted brake linings:																					
8708.30.01	--- For the tractors of subheadings 8701.10, 8701.30 and 8701.90	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8708.30.05	--- Other	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	2.5 %	2.5 %	2.5 %	2.5 %	2.5 %	2.5 %	2.5 %	2.5 %	2.5 %	2.5 %