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
9405.50.31	-- Of ceramics	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 %
9405.50.39	-- 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 %
9405.60	**- Illuminated signs, illuminated name-plates and the like:**																					
9405.60.01	-- Of glass	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
9405.60.11	-- Of plastics	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 %
9405.60.21	-- Of ceramics	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 %
9405.60.29	-- 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 %
	- Parts:																					
9405.91.00	-- Of glass	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 %
9405.92.00	-- Of plastics	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 %
9405.99	**-- Other:**																					
9405.99.01	--- Of ceramics	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 %
9405.99.09	--- 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 %
9406	**Prefabricated buildings.**																					
9406.00	**Prefabricated buildings:**																					
9406.00.01	- Of wood	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 %
9406.00.09	- Of iron or steel; of aluminium	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 %
9406.00.19	- Of other materials	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 %
95	**TOYS, GAMES AND SPORTS REQUISITES; PARTS AND ACCESSORIES THEREOF**																					
9503	**Tricycles, scooters, pedal cars and similar wheeled toys; dolls' carriages; dolls; other toys; reduced-size ("scale") models and similar recreational models, working or not; puzzles of all kinds:**																					
9503.00	**Tricycles, scooters, pedal cars and similar wheeled toys; dolls' carriages; dolls; other toys; reduced-size ("scale") models and similar recreational models, working or not; puzzles of all kinds:**																					
9503.00.01	- Books and sheets of pictures for cutting out	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
9503.00.05	- Rubber balloons	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
9503.00.09	- Other	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 %
9504	**Video game consoles and machines, articles for funfair, table or parlour games, including pintables, billiards, special tables for casino games and automatic bowling alley equipment:**																					
9504.20	**- Articles and accessories for billiards of all kinds:**																					
9504.20.01	-- Billiard chalks	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
9504.20.09	-- 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 %
9504.30.00	- Other games, operated by coins, banknotes, bank cards, tokens or by any other means of payment, other than automatic bowling alley equipment	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 %
9504.40	**- Playing cards:**																					
9504.40.01	-- Playing cards comprising any of the cards of a conventional suit	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 %
9504.40.09	-- 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 %
9504.50.00	- Video game consoles and machines, other than those of subheading 9504.30 (Tariff item 9504.30.00)	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 %
9504.90.00	- 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 %
9505	**Festive, carnival or other entertainment articles, including conjuring tricks and novelty jokes:**																					
9505.10.00	- Articles for Christmas festivities	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 %
9505.90.00	- 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 %
9506	**Articles and equipment for general physical exercise, gymnastics, athletics, other sports (including table tennis) or outdoor games, not specified or included elsewhere in this chapter; swimming pools and paddling pools:**																					
	- Snow-skis and other snow-ski equipment:																					
9506.11.00	-- Skis	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
9506.12.00	-- Ski-fastenings (ski-bindings)	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
9506.19.00	-- 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 %
	- Water-skis, surf-boards, sailboards and other water-sport equipment:																					
9506.21.00	-- Sailboards	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 %
9506.29.00	-- 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 %
	- Golf clubs and other golf equipment:																					
9506.31.00	-- Clubs, complete	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
9506.32.00	-- Balls	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
9506.39.00	-- 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 %
9506.40.00	- Articles and equipment for table-tennis	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 %

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
	- Tennis, badminton or similar racquets, whether or not strung:																					
9506.51.00	-- Lawn-tennis racquets, whether or not strung	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 %
9506.59.00	-- 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 %
	- Balls, other than golf balls and table-tennis balls:																					
9506.61.00	-- Lawn-tennis balls	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
9506.62.00	-- Inflatable	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 %
9506.69	**-- Other:**																					
9506.69.01	--- Balls for croquet, hockey, polo, softball, baseball and squash	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
9506.69.09	--- 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 %
9506.70.00	- Ice skates and roller skates, including skating boots with skates attached	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:																					
9506.91.00	-- Articles and equipment for general physical exercise, gymnastics or athletics	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 %
9506.99	**-- Other:**																					
9506.99.01	--- Ice axes	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
9506.99.09	--- Cricket pads and shin-guards and parts thereof	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 %
9506.99.19	--- 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 %
9507	**Fishing rods, fish-hooks and other line fishing tackle; fish landing nets, butterfly nets and similar nets; decoy birds (other than those of heading No. 92.08 or 97.05) and similar hunting or shooting requisites:**																					
9507.10.00	- Fishing rods	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 %
9507.20	**- Fish-hooks, whether or not snelled:**																					
9507.20.01	-- Fish-hooks, unmounted and without attachments	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
9507.20.09	-- 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 %
9507.30.00	- Fishing reels	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
9507.90	**- Other:**																					
9507.90.01	-- Decoy birds	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
9507.90.09	-- 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 %
9508	**Roundabouts, swings, shooting galleries and other fairground amusements; travelling circuses and travelling menageries; travelling theatres:**																					
9508.10.00	- Travelling circuses and travelling menageries	Parts	The rate applicable to the separate components																			
9508.90	**- Other:**																					
9508.90.11	-- Roundabouts, swings, shooting galleries and other fairground amusements	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 %
9508.90.19	-- Travelling theatres	Parts	The rate applicable to the separate components																			
96	**MISCELLANEOUS MANUFACTURED ARTICLES**																					
9601	**Worked ivory, bone, tortoise-shell, horn, antlers, coral, mother of pearl and other animal carving material, and articles of these materials (including articles obtained by moulding):**																					
9601.10.00	- Worked ivory and articles of ivory	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 %
9601.90.00	- 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 %
9602	**Worked vegetable or mineral carving material and articles of these materials; moulded or carved articles of wax, of stearin, of natural gums or natural resins or of modelling pastes, and other moulded or carved articles, not elsewhere specified or included; worked, unhardened gelatin (except gelatin of heading 35.03) and articles of unhardened gelatin:**																					
9602.00	**Worked vegetable or mineral carving material and articles of these materials; moulded or carved articles of wax, of stearin, of natural gums or natural resins or of modelling pastes, and other moulded or carved articles, not elsewhere specified or included; worked, unhardened gelatin (except gelatin of heading 35.03) and articles of unhardened gelatin:**																					
9602.00.01	- Imitation flowers, foliage, fruit and sweets; busts, heads, figures, statuettes; imitation pearls	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 %
9602.00.09	- 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 %
9603	**Brooms, brushes (including brushes constituting parts of machines, appliances or vehicles), hand-operated mechanical floor sweepers, not motorised, mops and feather dusters; prepared knots and tufts for broom or brush making; paint pads and rollers; squeegees (other than roller squeegees):**																					
9603.10.00	- Brooms and brushes, consisting of twigs or other vegetable materials bound together, with or without handles	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 %