AHTN 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	Remarks on Tariff Phasing
	- - - For the transport of 30 persons or more and specially designed for use in airports:																						
8702.10.71	- - - - g.v.w. of at least 6 t but not exceeding 18 t	15%	15%[3]	15%[3]	15%[3]	15%[3]	15%[3]	13%[3]	13%[3]	13%[3]	10%[3]	10%[3]	10%[3]	7%[3]	7%[3]	7%[3]	5%[3]	5%[3]	5%[3]	5%[3]	5%[3]	5%[3]	
8702.10.79	- - - - Other	20%	20%[2, 3]	20%[2, 3]	20%[2, 3]	20%[2, 3]	20%[2, 3]	19%[2, 3]	19%[2, 3]	19%[2, 3]	19%[2, 3]	19%[2, 3]	17%[2, 3]	17%[2, 3]	17%[2, 3]	17%[2, 3]	15%[2, 3]	15%[2, 3]	15%[2, 3]	15%[2, 3]	15%[2, 3]	15%[2, 3]	
	- - - Other motor coaches, buses or minibuses:																						
8702.10.81	- - - - g.v.w. of at least 6 t but not exceeding 18 t	15%	15%[3]	15%[3]	15%[3]	15%[3]	15%[3]	13%[3]	13%[3]	13%[3]	10%[3]	10%[3]	10%[3]	7%[3]	7%[3]	7%[3]	5%[3]	5%[3]	5%[3]	5%[3]	5%[3]	5%[3]	
8702.10.89	- - - - Other	20%	20%[2, 3]	20%[2, 3]	20%[2, 3]	20%[2, 3]	20%[2, 3]	19%[2, 3]	19%[2, 3]	19%[2, 3]	19%[2, 3]	19%[2, 3]	17%[2, 3]	17%[2, 3]	17%[2, 3]	17%[2, 3]	15%[2, 3]	15%[2, 3]	15%[2, 3]	15%[2, 3]	15%[2, 3]	15%[2, 3]	
8702.10.90	- - - Other	20%	20%[2]	20%[2]	20%[2]	20%[2]	20%[2]	19%[2]	19%[2]	19%[2]	19%[2]	19%[2]	17%[2]	17%[2]	17%[2]	17%[2]	15%[2]	15%[2]	15%[2]	15%[2]	15%[2]	15%[2]	
8702.90	- Other:																						
	- - Completely Knocked Down:																						
8702.90.12	- - - Motor cars (including stretch limousines but not including coaches, buses, minibuses or vans)	20%	20%	20%	20%	20%	20%	19%	19%	19%	19%	19%	17%	17%	17%	17%	15%	15%	15%	15%	15%	15%	
8702.90.13	- - - For the transport of 30 persons or more	20%	20%	20%	20%	20%	20%	19%	19%	19%	19%	19%	17%	17%	17%	17%	15%	15%	15%	15%	15%	15%	
8702.90.14	- - - Other motor coaches, buses or minibuses	20%	20%	20%	20%	20%	20%	19%	19%	19%	19%	19%	17%	17%	17%	17%	15%	15%	15%	15%	15%	15%	
8702.90.19	- - - Other	20%	20%	20%	20%	20%	20%	19%	19%	19%	19%	19%	17%	17%	17%	17%	15%	15%	15%	15%	15%	15%	
	- - Other:																						
8702.90.92	- - - Motor cars (including stretch limousines but not including coaches, buses, minibuses or vans):																						
8702.90.92A	- - - - Components, parts and/or accessories imported from one or more countries for assembly of motor vehicles by participants in the Motor Vehicle Development Program with certificate from BOI for the assembly of hybrid (electric and gasoline/diesel), electric, flex-fuel (bio-ethanol and bio-diesel), compressed natural gas (CNG), hydrogen or other alternative fuel vehicles	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
8702.90.92B	- - - - Other components, parts and/or accessories imported from one or more countries for assembly of vehicles by participants in the Motor Vehicle Development Program with certificate from BOI	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	0%	
8702.90.92C	- - - - Other	20%	20%[2, 3]	20%[2, 3]	20%[2, 3]	20%[2, 3]	20%[2, 3]	19%[2, 3]	19%[2, 3]	19%[2, 3]	19%[2, 3]	19%[2, 3]	17%[2, 3]	17%[2, 3]	17%[2, 3]	17%[2, 3]	15%[2, 3]	15%[2, 3]	15%[2, 3]	15%[2, 3]	15%[2, 3]	15%[2, 3]	
	- - - For the transport of 30 persons or more:																						
8702.90.93	- - - - Specially designed for use in airports:																						
8702.90.93A	- - - - - Components, parts and/or accessories imported from one or more countries for assembly of motor vehicles by participants in the Motor Vehicle Development Program with certificate from BOI for the assembly of hybrid (electric and gasoline/diesel), electric, flex-fuel (bio-ethanol and bio-diesel), compressed natural gas (CNG), hydrogen or other alternative fuel vehicles	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
8702.90.93B	- - - - - Other components, parts and/or accessories imported from one or more countries for assembly of vehicles by participants in the Motor Vehicle Development Program with certificate from BOI	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	0%	
8702.90.93C	- - - - - Other	20%	20%[2, 3]	20%[2, 3]	20%[2, 3]	20%[2, 3]	20%[2, 3]	19%[2, 3]	19%[2, 3]	19%[2, 3]	19%[2, 3]	19%[2, 3]	17%[2, 3]	17%[2, 3]	17%[2, 3]	17%[2, 3]	15%[2, 3]	15%[2, 3]	15%[2, 3]	15%[2, 3]	15%[2, 3]	15%[2, 3]	
8702.90.94	- - - - Other:																						
8702.90.94A	- - - - - Components, parts and/or accessories imported from one or more countries for assembly of motor vehicles by participants in the Motor Vehicle Development Program with certificate from BOI for the assembly of hybrid (electric and gasoline/diesel), electric, flex-fuel (bio-ethanol and bio-diesel), compressed natural gas (CNG), hydrogen or other alternative fuel vehicles	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
8702.90.94B	- - - - - Other components, parts and/or accessories imported from one or more countries for assembly of vehicles by participants in the Motor Vehicle Development Program with certificate from BOI	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	0%	

AHTN 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	Remarks on Tariff Phasing
8702.90.94C	- - - - - Other	20%	20%[2, 3]	20%[2, 3]	20%[2, 3]	20%[2, 3]	20%[2, 3]	19%[2, 3]	19%[2, 3]	19%[2, 3]	19%[2, 3]	19%[2, 3]	17%[2, 3]	17%[2, 3]	17%[2, 3]	17%[2, 3]	15%[2, 3]	15%[2, 3]	15%[2, 3]	15%[2, 3]	15%[2, 3]	15%[2, 3]	
8702.90.95	- - - Other motor coaches, buses or minibuses:																						
8702.90.95A	- - - - Components, parts and/or accessories imported from one or more countries for assembly of motor vehicles by participants in the Motor Vehicle Development Program with certificate from BOI for the assembly of hybrid (electric and gasoline/diesel), electric, flex-fuel (bio-ethanol and bio-diesel), compressed natural gas (CNG), hydrogen or other alternative fuel vehicles	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
8702.90.95B	- - - - Other components, parts and/or accessories imported from one or more countries for assembly of vehicles by participants in the Motor Vehicle Development Program with certificate from BOI	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	0%	
8702.90.95C	- - - - Other	20%	20%[2, 3]	20%[2, 3]	20%[2, 3]	20%[2, 3]	20%[2, 3]	19%[2, 3]	19%[2, 3]	19%[2, 3]	19%[2, 3]	19%[2, 3]	17%[2, 3]	17%[2, 3]	17%[2, 3]	17%[2, 3]	15%[2, 3]	15%[2, 3]	15%[2, 3]	15%[2, 3]	15%[2, 3]	15%[2, 3]	
8702.90.99	- - - Other:																						
8702.90.99A	- - - - Components, parts and/or accessories imported from one or more countries for assembly of motor vehicles by participants in the Motor Vehicle Development Program with certificate from BOI for the assembly of hybrid (electric and gasoline/diesel), electric, flex-fuel (bio-ethanol and bio-diesel), compressed natural gas (CNG), hydrogen or other alternative fuel vehicles	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
8702.90.99B	- - - - Other components, parts and/or accessories imported from one or more countries for assembly of vehicles by participants in the Motor Vehicle Development Program with certificate from BOI	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	0%	
8702.90.99C	- - - - Other	20%	20%[2, 3]	20%[2, 3]	20%[2, 3]	20%[2, 3]	20%[2, 3]	19%[2, 3]	19%[2, 3]	19%[2, 3]	19%[2, 3]	19%[2, 3]	17%[2, 3]	17%[2, 3]	17%[2, 3]	17%[2, 3]	15%[2, 3]	15%[2, 3]	15%[2, 3]	15%[2, 3]	15%[2, 3]	15%[2, 3]	
8703	**Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 87.02), including station wagons and racing cars.**																						
8703.10	- Vehicles specially designed for travelling on snow; golf cars and similar vehicles:																						
8703.10.10	- - Golf cars, including golf buggies	30%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
8703.10.90	- - Other	30%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
	- Other vehicles, with spark-ignition internal combustion reciprocating piston engine:																						
8703.21	- - Of a cylinder capacity not exceeding 1,000 cc:																						
8703.21.10	- - - Go-karts	30%	30%	30%	30%	30%	30%	20%	20%	18%	18%	15%	15%	13%	13%	10%	10%	5%	5%	3%	3%	0%	
	- - - Motor cars (including station wagons, SUVs and sports cars, but not including vans):																						
	- - - - Completely Knocked Down:																						
8703.21.22	- - - - - Four-wheel drive	30%	30%	30%	30%	30%	28%	28%	28%	28%	28%	25%	25%	25%	25%	25%	23%	23%	23%	23%	23%	20%	
8703.21.23	- - - - - Other	30%	30%	30%	30%	30%	28%	28%	28%	28%	28%	25%	25%	25%	25%	25%	23%	23%	23%	23%	23%	20%	
	- - - - Other:																						
8703.21.24	- - - - - Four-wheel drive	30%	30%[2]	30%[2]	30%[2]	30%[2]	28%[2]	28%[2]	28%[2]	28%[2]	28%[2]	25%[2]	25%[2]	25%[2]	25%[2]	25%[2]	23%[2]	23%[2]	23%[2]	23%[2]	23%[2]	20%[2]	
8703.21.29	- - - - - Other	30%	30%[2]	30%[2]	30%[2]	30%[2]	28%[2]	28%[2]	28%[2]	28%[2]	28%[2]	25%[2]	25%[2]	25%[2]	25%[2]	25%[2]	23%[2]	23%[2]	23%[2]	23%[2]	23%[2]	20%[2]	
	- - - Other vehicles, Completely Knocked Down:																						
8703.21.31	- - - - Four-wheel drive	30%	30%	30%	30%	30%	28%	28%	28%	28%	28%	25%	25%	25%	25%	25%	23%	23%	23%	23%	23%	20%	
8703.21.39	- - - - Other	30%	30%	30%	30%	30%	28%	28%	28%	28%	28%	25%	25%	25%	25%	25%	23%	23%	23%	23%	23%	20%	
	- - - Other:																						
8703.21.91	- - - - Ambulances	30%	30%[2, 3]	30%[2, 3]	30%[2, 3]	30%[2, 3]	28%[2, 3]	28%[2, 3]	28%[2, 3]	28%[2, 3]	28%[2, 3]	25%[2, 3]	25%[2, 3]	25%[2, 3]	25%[2, 3]	25%[2, 3]	23%[2, 3]	23%[2, 3]	23%[2, 3]	23%[2, 3]	23%[2, 3]	20%[2, 3]	
8703.21.92	- - - - Motor-homes	30%	30%[2, 3]	30%[2, 3]	30%[2, 3]	30%[2, 3]	28%[2, 3]	28%[2, 3]	28%[2, 3]	28%[2, 3]	28%[2, 3]	25%[2, 3]	25%[2, 3]	25%[2, 3]	25%[2, 3]	25%[2, 3]	23%[2, 3]	23%[2, 3]	23%[2, 3]	23%[2, 3]	23%[2, 3]	20%[2, 3]	
8703.21.99	- - - - Other	30%	30%[2, 3]	30%[2, 3]	30%[2, 3]	30%[2, 3]	28%[2, 3]	28%[2, 3]	28%[2, 3]	28%[2, 3]	28%[2, 3]	25%[2, 3]	25%[2, 3]	25%[2, 3]	25%[2, 3]	25%[2, 3]	23%[2, 3]	23%[2, 3]	23%[2, 3]	23%[2, 3]	23%[2, 3]	20%[2, 3]	
8703.22	- - Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc:																						
	- - - Motor cars (including station wagons, SUVs and sports cars, but not including vans):																						
8703.22.11	- - - - Completely Knocked Down	30%	30%	30%	30%	30%	28%	28%	28%	28%	28%	25%	25%	25%	25%	25%	23%	23%	23%	23%	23%	20%	