| 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 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 8409.91.17 | - - - - Other pistons | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 0% | 0% | 0% | 0% | 0% | 0% |
| 8409.91.18 | - - - - Piston rings and gudgeon pins | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 0% | 0% | 0% | 0% | 0% | 0% |
| 8409.91.19 | - - - - Other | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 0% | 0% | 0% | 0% | 0% | 0% |
| | - - - For vehicles of heading 87.01: | | | | | | | | | | | | | | | | | | | | | |
| 8409.91.21 | - - - - Carburettors and parts thereof | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 0% | 0% | 0% | 0% | 0% | 0% |
| 8409.91.22 | - - - - Cylinder blocks | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 0% | 0% | 0% | 0% | 0% | 0% |
| 8409.91.23 | - - - - Cylinder liners, with an internal diameter of 50 mm or more, but not exceeding 155 mm | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 0% | 0% | 0% | 0% | 0% | 0% |
| 8409.91.24 | - - - - Other cylinder liners | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 0% | 0% | 0% | 0% | 0% | 0% |
| 8409.91.25 | - - - - Cylinder heads and head covers | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 0% | 0% | 0% | 0% | 0% | 0% |
| 8409.91.26 | - - - - Pistons, with an external diameter of 50 mm or more, but not exceeding 155 mm | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 0% | 0% | 0% | 0% | 0% | 0% |
| 8409.91.27 | - - - - Other pistons | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 0% | 0% | 0% | 0% | 0% | 0% |
| 8409.91.28 | - - - - Piston rings and gudgeon pins | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 0% | 0% | 0% | 0% | 0% | 0% |
| 8409.91.29 | - - - - Other | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 0% | 0% | 0% | 0% | 0% | 0% |
| | - - - For other vehicles of Chapter 87: | | | | | | | | | | | | | | | | | | | | | |
| 8409.91.41 | - - - - Carburettors and parts thereof | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 0% | 0% | 0% | 0% | 0% | 0% |
| 8409.91.43 | - - - - Cylinder liners, with an internal diameter of 50 mm or more, but not exceeding 155 mm | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 0% | 0% | 0% | 0% | 0% | 0% |
| 8409.91.44 | - - - - Other cylinder liners | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 0% | 0% | 0% | 0% | 0% | 0% |
| 8409.91.46 | - - - - Pistons, with an external diameter of 50 mm or more, but not exceeding 155 mm | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 0% | 0% | 0% | 0% | 0% | 0% |
| 8409.91.47 | - - - - Other pistons | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 0% | 0% | 0% | 0% | 0% | 0% |
| 8409.91.48 | - - - - Piston rings and gudgeon pins | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 0% | 0% | 0% | 0% | 0% | 0% |
| 8409.91.49 | - - - - Other | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 0% | 0% | 0% | 0% | 0% | 0% |
| | - - - For vessels of Chapter 89: | | | | | | | | | | | | | | | | | | | | | |
| | - - - - For marine propulsion engines of a power not exceeding 22.38 kW: | | | | | | | | | | | | | | | | | | | | | |
| 8409.91.51 | - - - - - Cylinder blocks; crank cases | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 0% | 0% | 0% | 0% | 0% | 0% |
| 8409.91.52 | - - - - - Cylinder liners, with an internal diameter of 50 mm or more, but not exceeding 155 mm | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 0% | 0% | 0% | 0% | 0% | 0% |
| 8409.91.53 | - - - - - Other cylinder liners | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 0% | 0% | 0% | 0% | 0% | 0% |
| 8409.91.54 | - - - - - Pistons, with an external diameter of 50 mm or more, but not exceeding 155 mm | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 0% | 0% | 0% | 0% | 0% | 0% |
| 8409.91.55 | - - - - - Other pistons | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 0% | 0% | 0% | 0% | 0% | 0% |
| 8409.91.59 | - - - - - Other | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 0% | 0% | 0% | 0% | 0% | 0% |
| | - - - - For marine propulsion engines of a power exceeding 22.38 kW: | | | | | | | | | | | | | | | | | | | | | |
| 8409.91.61 | - - - - - Cylinder blocks; crank cases | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 0% | 0% | 0% | 0% | 0% | 0% |
| 8409.91.62 | - - - - - Cylinder liners, with an internal diameter of 50 mm or more, but not exceeding 155 mm | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 0% | 0% | 0% | 0% | 0% | 0% |
| 8409.91.63 | - - - - - Other cylinder liners | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 0% | 0% | 0% | 0% | 0% | 0% |
| 8409.91.64 | - - - - - Pistons, with an external diameter of 50 mm or more, but not exceeding 155 mm | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 0% | 0% | 0% | 0% | 0% | 0% |
| 8409.91.65 | - - - - - Other pistons | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 0% | 0% | 0% | 0% | 0% | 0% |
| 8409.91.69 | - - - - - Other | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 0% | 0% | 0% | 0% | 0% | 0% |
| | - - - For other engines: | | | | | | | | | | | | | | | | | | | | | |
| 8409.91.71 | - - - - Carburettors and parts thereof | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 0% | 0% | 0% | 0% | 0% | 0% |
| 8409.91.72 | - - - - Cylinder blocks | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 0% | 0% | 0% | 0% | 0% | 0% |
| 8409.91.73 | - - - - Cylinder liners, with an internal diameter of 50 mm or more, but not exceeding 155 mm | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 0% | 0% | 0% | 0% | 0% | 0% |
| 8409.91.74 | - - - - Other cylinder liners | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 0% | 0% | 0% | 0% | 0% | 0% |
| 8409.91.75 | - - - - Cylinder heads and head covers | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 0% | 0% | 0% | 0% | 0% | 0% |
| 8409.91.76 | - - - - Pistons, with an external diameter of 50 mm or more, but not exceeding 155 mm | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 0% | 0% | 0% | 0% | 0% | 0% |
| 8409.91.77 | - - - - Other pistons | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 0% | 0% | 0% | 0% | 0% | 0% |
| 8409.91.78 | - - - - Pistons rings and gudgeon pins | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 0% | 0% | 0% | 0% | 0% | 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 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 8409.91.79 | - - - - Other | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 0% | 0% | 0% | 0% | 0% | 0% |
| 8409.99 | - - Other: | | | | | | | | | | | | | | | | | | | | | |
| | - - - For engines of machinery of heading 84.29 or 84.30: | | | | | | | | | | | | | | | | | | | | | |
| 8409.99.11 | - - - - Carburettors and parts thereof | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 0% | 0% | 0% | 0% | 0% | 0% |
| **8415** | **Air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated.** | | | | | | | | | | | | | | | | | | | | | |
| | - Other: | | | | | | | | | | | | | | | | | | | | | |
| 8415.82 | - - Other, incorporating a refrigerating unit: | | | | | | | | | | | | | | | | | | | | | |
| | - - - Of a kind used in aircraft: | | | | | | | | | | | | | | | | | | | | | |
| 8415.82.11 | - - - - Of an output exceeding 21.10 kW and with an air flow rate of each evaporator unit exceeding 67.96 $m^3$/min | 15% | 15% | 15% | 15% | 15% | 15% | 15% | 15% | 10% | 10% | 7% | 7% | 5% | 5% | 3% | 0% | 0% | 0% | 0% | 0% | 0% |
| 8415.82.19 | - - - - Other | 15% | 15% | 15% | 15% | 15% | 15% | 15% | 15% | 10% | 10% | 7% | 7% | 5% | 5% | 3% | 0% | 0% | 0% | 0% | 0% | 0% |
| | - - - Of a kind used in railway rolling stock: | | | | | | | | | | | | | | | | | | | | | |
| 8415.82.21 | - - - - Of an output not exceeding 26.38 kW | 15% | 15% | 15% | 15% | 15% | 15% | 15% | 15% | 10% | 10% | 7% | 7% | 5% | 5% | 3% | 0% | 0% | 0% | 0% | 0% | 0% |
| 8415.82.29 | - - - - Other | 15% | 15% | 15% | 15% | 15% | 15% | 15% | 15% | 10% | 10% | 7% | 7% | 5% | 5% | 3% | 0% | 0% | 0% | 0% | 0% | 0% |
| | - - - Of a kind used in motor vehicles (other than those of subheading 8415.20): | | | | | | | | | | | | | | | | | | | | | |
| 8415.82.31 | - - - - Of an output not exceeding 26.38 kW | 15% | 15% | 15% | 15% | 15% | 10% | 10% | 10% | 10% | 10% | 5% | 5% | 5% | 5% | 5% | 0% | 0% | 0% | 0% | 0% | 0% |
| 8415.82.39 | - - - - Other | 15% | 15% | 15% | 15% | 15% | 10% | 10% | 10% | 10% | 10% | 5% | 5% | 5% | 5% | 5% | 0% | 0% | 0% | 0% | 0% | 0% |
| | - - - Other: | | | | | | | | | | | | | | | | | | | | | |
| 8415.82.91 | - - - - Of an output not exceeding 26.38 kW | 15% | 15% | 15% | 15% | 15% | 10% | 10% | 10% | 10% | 10% | 5% | 5% | 5% | 5% | 5% | 0% | 0% | 0% | 0% | 0% | 0% |
| 8415.82.99 | - - - - Other | 15% | 15% | 15% | 15% | 15% | 10% | 10% | 10% | 10% | 10% | 5% | 5% | 5% | 5% | 5% | 0% | 0% | 0% | 0% | 0% | 0% |
| **8481** | **Taps, cocks, valves and similar appliances for pipes, boiler shells, tanks, vats or the like, including pressure-reducing valves and thermostatically controlled valves.** | | | | | | | | | | | | | | | | | | | | | |
| 8481.80 | - Other appliances: | | | | | | | | | | | | | | | | | | | | | |
| | - - Valves for tubeless tyres: | | | | | | | | | | | | | | | | | | | | | |
| 8481.80.13 | - - - Of copper or copper alloys | 3% | 3% | 3% | 3% | 3% | 3% | 2% | 2% | 2% | 2% | 2% | 1% | 1% | 1% | 1% | 0% | 0% | 0% | 0% | 0% | 0% |
| 8481.80.14 | - - - Of other materials | 3% | 3% | 3% | 3% | 3% | 3% | 2% | 2% | 2% | 2% | 2% | 1% | 1% | 1% | 1% | 0% | 0% | 0% | 0% | 0% | 0% |
| 8481.80.30 | - - Cocks and valves, whether or not fitted with piezo-electric igniters, for gas stoves or ranges | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 0% | 0% | 0% | 0% | 0% | 0% |
| | - - Hog nipple waterers: | | | | | | | | | | | | | | | | | | | | | |
| 8481.80.64 | - - - Of plastics and of not less than 1 cm and not more than 2.5 cm in internal diameter | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 0% | 0% | 0% | 0% | 0% | 0% |
| 8481.80.65 | - - - Other | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 0% | 0% | 0% | 0% | 0% | 0% |
| | - - Other: | | | | | | | | | | | | | | | | | | | | | |
| | - - - Pneumatically controlled valves: | | | | | | | | | | | | | | | | | | | | | |
| 8481.80.81 | - - - - Of plastics and of not less than 1 cm and not more than 2.5 cm in internal diameter | 3% | 3% | 3% | 3% | 3% | 3% | 2% | 2% | 2% | 2% | 2% | 1% | 1% | 1% | 1% | 0% | 0% | 0% | 0% | 0% | 0% |
| 8481.80.82 | - - - - Other | 3% | 3% | 3% | 3% | 3% | 3% | 2% | 2% | 2% | 2% | 2% | 1% | 1% | 1% | 1% | 0% | 0% | 0% | 0% | 0% | 0% |
| **85** | **ELECTRICAL MACHINERY AND EQUIPMENT AND PARTS THEREOF; SOUND RECORDERS AND REPRODUCERS, TELEVISION IMAGE AND SOUND RECORDERS AND REPRODUCERS AND PARTS AND ACCESSORIES OF SUCH ARTICLES** | | | | | | | | | | | | | | | | | | | | | |