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	Remarks
8401.10.00	- Nuclear reactors	1%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
8401.20.00	- Machinery and apparatus for isotopic separation, and part thereof	1%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
8401.30.00	- Fuel elements (cartridges), non-irradiated	1%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
8401.40.00	- Parts of nuclear reactors	1%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
84.02	**Steam or other vapour generating boilers (other than central heating hot water boilers capable also of producing low pressure steam); super-heated water boilers.**																						
	- Steam or other vapour generating boilers:																						
8402.11	- - Watertube boilers with a steam production exceeding 45 t per hour:																						
8402.11.10	- - - Electrically operated	5%	4.5%	4%	3.5%	3%	2.5%	2%	1.5%	1%	0.5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
8402.11.20	- - - Not electrically operated	5%	4.5%	4%	3.5%	3%	2.5%	2%	1.5%	1%	0.5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
8402.12	- - Watertube boilers with a steam production not exceeding 45 t per hour:																						
	- - - Electrically operated:																						
8402.12.11	- - - - Boilers with a steam production exceeding 15 t per hour	5%	4.5%	4%	3.5%	3%	2.5%	2%	1.5%	1%	0.5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
8402.12.19	- - - - Other	10%	9%	8%	7%	6%	5%	4%	3%	2%	1%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
	- - - Not electrically operated:																						
8402.12.21	- - - - Boilers with a steam production exceeding 15 t per hour	5%	4.5%	4%	3.5%	3%	2.5%	2%	1.5%	1%	0.5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
8402.12.29	- - - - Other	10%	9%	8%	7%	6%	5%	4%	3%	2%	1%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
8402.19	- - Other vapour generating boilers, including hybrid boilers:																						
	- - - Electrically operated:																						
8402.19.11	- - - - Boilers with a steam production exceeding 15 t per hour	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
8402.19.19	- - - - Other	10%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
	- - - Not electrically operated:																						
8402.19.21	- - - - Boilers with a steam production exceeding 15 t per hour	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
8402.19.29	- - - - Other	10%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
8402.20	- Super-heated water boilers:																						
8402.20.10	- - Electrically operated	10%	9%	8%	7%	6%	5%	4%	3%	2%	1%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
8402.20.20	- - Not electrically operated	10%	9%	8%	7%	6%	5%	4%	3%	2%	1%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
8402.90	- Parts:																						
8402.90.10	- - Boiler bodies or shells	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
8402.90.90	- - Other	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
84.03	**Central heating boilers other than those of heading 84.02.**																						
8403.10.00	- Boilers	10%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
8403.90	- Parts:																						
8403.90.10	- - Boiler bodies or shells	10%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
8403.90.90	- - Other	10%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
84.04	**Auxiliary plant for use with boilers of heading 84.02 or 84.03 (for example, economisers, super-heaters, soot removers, gas recoverers); condensers for steam or other vapour power units.**																						
8404.10	- Auxiliary plant for use with boilers of heading 84.02 or 84.03:																						
8404.10.10	- - For use with boilers of heading 84.02	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
8404.10.20	- - For use with boilers of heading 84.03	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
8404.20.00	- Condensers for steam or other vapour power units	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
8404.90	- Parts:																						
	- - Of goods of subheading 8404.10.10:																						
8404.90.11	- - - Boiler bodies or shells	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
8404.90.19	- - - Other	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
	- - Of goods of subheading 8404.10.20:																						
8404.90.21	- - - Boiler bodies or shells	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
8404.90.29	- - - Other	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
8404.90.90	- - Other	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
84.05	**Producer gas or water gas generators, with or without their purifiers; acetylene gas generators and similar water process gas generators, with or without their purifiers.**																						
8405.10.00	- Producer gas or water gas generators, with or without their purifiers; acetylene gas generators and similar water process gas generators, with or without their purifiers	1%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
8405.90.00	- Parts	1%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
84.06	**Steam turbines and other vapour turbines.**																						
8406.10.00	- Turbines for marine propulsion	10%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
	- Other turbines:																						
8406.81.00	- - Of an output exceeding 40 MW	1%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
8406.82.00	- - Of an output not exceeding 40 MW	1%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
8406.90.00	- Parts	1%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
84.07	**Spark-ignition reciprocating or rotary internal combustion piston engines.**																						
8407.10.00	- Aircraft engines	10%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
	- Marine propulsion engines:																						
8407.21	- - Outboard motors:																						
8407.21.10	- - - Of a power not exceeding 22.38 kW (30hp)	10%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
8407.21.90	- - - Other	10%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
8407.29	- - Other:																						
8407.29.20	- - - Of a power not exceeding 22.38 kW (30hp)	10%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
8407.29.90	- - - Other	10%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
	- Reciprocating piston engines of a kind used for the propulsion of vehicles of Chapter 87:																						
8407.31.00	- - Of a cylinder capacity not exceeding 50 cc		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
8407.32	- - Of a cylinder capacity exceeding 50 cc but not exceeding 250 cc:																						
	- - - Exceeding 50 cc but not exceeding 110 cc:																						
8407.32.11	- - - - For vehicles of heading 87.01		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
8407.32.12	- - - - For vehicles of heading 87.11		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
8407.32.19	- - - - Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
	- - - Exceeding 110 cc but not exceeding 250 cc:																						
8407.32.21	- - - - For vehicles of heading 87.01		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
8407.32.22	- - - - For vehicles of heading 87.11		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
8407.32.29	- - - - Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
8407.33	- - Of a cylinder capacity exceeding 250 cc but not exceeding 1,000 cc:																						

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	Remarks
8407.33.10	- - - For vehicles of heading 87.01	10%	9%	8%	7%	6%	5%	4%	3%	2%	1%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	- Subject to OEM condition for ASEAN, Australia, Korea and New Zealand - Unbound for China and Japan
8407.33.20	- - - For vehicles of heading 87.11	10%	9%	8%	7%	6%	5%	4%	3%	2%	1%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	- Subject to OEM condition for ASEAN, Australia, Korea and New Zealand - Unbound for China and Japan
8407.33.90	- - - Other	10%	9%	8%	7%	6%	5%	4%	3%	2%	1%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	- Subject to OEM condition for ASEAN, Australia, Korea and New Zealand - Unbound for China and Japan
8407.34	- - Of a cylinder capacity exceeding 1,000 cc:																						
	- - - Fully assembled:																						
8407.34.40	- - - - For pedestrian controlled tractors, of a cylinder capacity not exceeding 1,100 cc	10%	9%	8%	7%	6%	5%	4%	3%	2%	1%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	- Subject to OEM condition for ASEAN, Australia, Korea and New Zealand - Unbound for China and Japan
8407.34.50	- - - - For other vehicles of heading 87.01	10%	9%	8%	7%	6%	5%	4%	3%	2%	1%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	- Subject to OEM condition for ASEAN, Australia, Korea and New Zealand - Unbound for China and Japan
8407.34.60	- - - - For vehicles of heading 87.11	10%	9%	8%	7%	6%	5%	4%	3%	2%	1%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	- Subject to OEM condition for ASEAN, Australia, Korea and New Zealand - Unbound for China and Japan
	- - - - Other:																						
8407.34.71	- - - - - Of a cylinder capacity not exceeding 2,000 cc	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	
8407.34.72	- - - - - Of a cylinder capacity exceeding 2,000 cc but not exceeding 3,000 cc	10%	9%	8%	7%	6%	5%	4%	3%	2%	1%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	- Subject to OEM condition for ASEAN, Australia, Korea and New Zealand - Unbound for China and Japan
8407.34.73	- - - - - Of a cylinder capacity exceeding 3,000 cc	10%	9%	8%	7%	6%	5%	4%	3%	2%	1%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	- Subject to OEM condition for ASEAN, Australia, Korea and New Zealand - Unbound for China and Japan
	- - - Other:																						
8407.34.91	- - - - For pedestrian controlled tractors, of a cylinder capacity not exceeding 1,100 cc	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	
8407.34.92	- - - - For other vehicles of heading 87.01	10%	9%	8%	7%	6%	5%	4%	3%	2%	1%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	- Subject to OEM condition for ASEAN, Australia, Korea and New Zealand - Unbound for China and Japan
8407.34.93	- - - - For vehicles of heading 87.11	10%	9%	8%	7%	6%	5%	4%	3%	2%	1%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	- Subject to OEM condition for ASEAN, Australia, Korea and New Zealand - Unbound for China and Japan
	- - - - Other:																						
8407.34.94	- - - - - Of a cylinder capacity not exceeding 2,000 cc	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	
8407.34.95	- - - - - Of a cylinder capacity exceeding 2,000 cc but not exceeding 3,000 cc	10%	9%	8%	7%	6%	5%	4%	3%	2%	1%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	- Subject to OEM condition for ASEAN, Australia, Korea and New Zealand - Unbound for China and Japan
8407.34.99	- - - - - Of a cylinder capacity exceeding 3,000 cc	10%	9%	8%	7%	6%	5%	4%	3%	2%	1%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	- Subject to OEM condition for ASEAN, Australia, Korea and New Zealand - Unbound for China and Japan
8407.90	- Other engines:																						
8407.90.10	- - Of a power not exceeding 18.65 kW	10%	9.5%	9%	8.5%	8%	7.5%	7%	6.5%	6%	5.5%	5%	4.5%	4%	3.5%	3%	2.5%	2%	1.5%	1%	0.5%	0%	Unbound for Japan
8407.90.20	- - Of a power exceeding 18.65 kW but not exceeding 22.38 kW	10%	9.5%	9%	8.5%	8%	7.5%	7%	6.5%	6%	5.5%	5%	4.5%	4%	3.5%	3%	2.5%	2%	1.5%	1%	0.5%	0%	Unbound for Japan
8407.90.90	- - Other	10%	9.5%	9%	8.5%	8%	7.5%	7%	6.5%	6%	5.5%	5%	4.5%	4%	3.5%	3%	2.5%	2%	1.5%	1%	0.5%	0%	Unbound for Japan
84.08	**Compression-ignition internal combustion piston engines (diesel or semi-diesel engines).**																						
8408.10	- Marine propulsion engines:																						
8408.10.10	- - Of a power not exceeding 22.38 kW	10%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
8408.10.20	- - Of a power exceeding 22.38 kW but not exceeding 100 kW	10%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
8408.10.90	- - Other	10%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
8408.20	- Engines of a kind used for the propulsion of vehicles of Chapter 87:																						
	- - Fully assembled:																						
8408.20.10	- - - For vehicles of subheading 8701.10	10%	9%	8%	7%	6%	5%	4%	3%	2%	1%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	- Subject to OEM condition for ASEAN, Australia, Korea and New Zealand - Unbound for China and Japan
	- - - Other:																						
8408.20.21	- - - - Of a cylinder capacity not exceeding 2,000 cc	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	
8408.20.22	- - - - Of a cylinder capacity exceeding 2,000 cc but not exceeding 3,500 cc	10%	9%	8%	7%	6%	5%	4%	3%	2%	1%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	- Subject to OEM condition for ASEAN, Australia, Korea and New Zealand - Unbound for China and Japan
8408.20.23	- - - - Of a cylinder capacity exceeding 3,500 cc	10%	9%	8%	7%	6%	5%	4%	3%	2%	1%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	- Subject to OEM condition for ASEAN, Australia, Korea and New Zealand - Unbound for China and Japan
	- - Other:																						
8408.20.93	- - - For vehicles of subheading 8701.10	10%	9%	8%	7%	6%	5%	4%	3%	2%	1%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	- Subject to OEM condition for ASEAN, Australia, Korea and New Zealand - Unbound for China and Japan
	- - - Other:																						
8408.20.94	- - - - Of a cylinder capacity not exceeding 2,000 cc	10%	9%	8%	7%	6%	5%	4%	3%	2%	1%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	- Subject to OEM condition for ASEAN, Australia, Korea and New Zealand - Unbound for China and Japan
8408.20.95	- - - - Of a cylinder capacity exceeding 2,000 cc but not exceeding 3,500 cc	10%	9%	8%	7%	6%	5%	4%	3%	2%	1%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	- Subject to OEM condition for ASEAN, Australia, Korea and New Zealand - Unbound for China and Japan
8408.20.96	- - - - Of a cylinder capacity exceeding 3,500 cc	10%	9%	8%	7%	6%	5%	4%	3%	2%	1%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	- Subject to OEM condition for ASEAN, Australia, Korea and New Zealand - Unbound for China and Japan