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 (%)	Year 21 (%)	Year 22 (%)	Year 23 (%)	Year 24 (%)	Year 25 and Subsequent Years (%)
8415.83.31	- - - - Of an output not exceeding 26.38 kW	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25	18.8
8415.83.39	- - - - Other	17	15.3	13.6	11.9	10.2	8.5	6.8	5.1	3.4	1.7	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	- - - Other:																										
8415.83.91	- - - - Of an output not exceeding 26.38 kW	25	22.5	20	17.5	15	12.5	10	7.5	5	2.5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8415.83.99	- - - - Other	17	15.3	13.6	11.9	10.2	8.5	6.8	5.1	3.4	1.7	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8415.90	- Parts:																										
	- - Of machines with an output not exceeding 21.10 kW:																										
8415.90.13	- - - Of a kind used in aircraft or railway rolling stock	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8415.90.14	- - - Evaporators or condensers for air-conditioning machines for motor 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
8415.90.19	- - - Other	3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	- - Of machines with an output exceeding 21.10 kW but not exceeding 26.38 kW:																										
	- - - With an air flow rate of each evaporator unit exceeding 67.96 m^3/min:																										
8415.90.24	- - - - Of a kind used in aircraft or railway rolling stock	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8415.90.25	- - - - Other	3	0	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:																										
8415.90.26	- - - - Of a kind used in aircraft or railway rolling stock	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8415.90.29	- - - - Other	3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	- - Of machines with an output exceeding 26.38 kW but not exceeding 52.75 kW:																										
	- - - With an air flow rate of each evaporator unit exceeding 67.96 m^3/min:																										
8415.90.34	- - - - Of a kind used in aircraft or railway rolling stock	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8415.90.35	- - - - Other	3	0	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:																										
8415.90.36	- - - - Of a kind used in aircraft or railway rolling stock	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8415.90.39	- - - - Other	3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	- - Of machines with an output exceeding 52.75 kW:																										
	- - - With an air flow rate of each evaporator unit exceeding 67.96 m^3/min:																										
8415.90.44	- - - - Of a kind used in aircraft or railway rolling stock	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8415.90.45	- - - - Other	3	0	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:																										
8415.90.46	- - - - Of a kind used in aircraft or railway rolling stock	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8415.90.49	- - - - Other	3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
84.16	**Furnace burners for liquid fuel, for pulverised solid fuel or for gas; mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances.**																										
8416.10.00	- Furnace burners for liquid fuel	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8416.20.00	- Other furnace burners, including combination burners	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8416.30.00	- Mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8416.90.00	- Parts	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
84.17	**Industrial or laboratory furnaces and ovens, including incinerators, non-electric.**																										

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 (%)	Year 21 (%)	Year 22 (%)	Year 23 (%)	Year 24 (%)	Year 25 and Subsequent Years (%)
8417.10.00	- Furnaces and ovens for the roasting, melting or other heat-treatment of ores, pyrites or of metals	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8417.20.00	- Bakery ovens, including biscuit ovens	10	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8417.80.00	- 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
8417.90.00	- Parts	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
84.18	**Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading 84.15.**																										
8418.10	- Combined refrigerator-freezers, fitted with separate external doors:																										
8418.10.10	- - Household type	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25	12.5	12.5	12.5	12.5	12.5	12.5
8418.10.90	- - Other	3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	- Refrigerators, household type:																										
8418.21.00	- - Compression-type	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25	12.5	12.5	12.5	12.5	12.5	12.5
8418.29.00	- - Other	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35
8418.30	- Freezers of the chest type, not exceeding 800 l capacity:																										
8418.30.10	- - Not exceeding 200 l capacity	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	15
8418.30.90	- - Other	20	18	16	14	12	10	8	6	4	2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8418.40	- Freezers of the upright type, not exceeding 900 l capacity:																										
8418.40.10	- - Not exceeding 200 l capacity	20	18	16	14	12	10	8	6	4	2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8418.40.90	- - Other	20	18	16	14	12	10	8	6	4	2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8418.50	- Other furniture (chests, cabinets, display counters, show-cases and the like) for storage and display, incorporating refrigerating or freezing equipment:																										
	- - Display counters, show-cases and the like, incorporating refrigerating equipment, exceeding 200 l capacity:																										
8418.50.11	- - - Of a kind suitable for medical, surgical or laboratory use	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	0	0	0	0	0	0
8418.50.19	- - - Other	12	10.8	9.6	8.4	7.2	6	4.8	3.6	2.4	1.2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	- - Other:																										
8418.50.91	- - - Of a kind suitable for medical, surgical or laboratory use	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	0	0	0	0	0	0
8418.50.99	- - - Other	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	15
	- Other refrigerating or freezing equipment; heat pumps:																										
8418.61.00	- - Heat pumps other than air conditioning machines of heading 84.15	10	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8418.69	- - Other:																										
8418.69.10	- - - Beverage coolers	10	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8418.69.30	- - - Drinking water coolers	10	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	- - - - Water chillers with a refrigeration capacity exceeding 21.10 kW:																										
8418.69.41	- - - - For air conditioning machines	10	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8418.69.49	- - - - Other	10	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8418.69.50	- - - Scale ice-maker units	3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8418.69.90	- - - Other	10	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	- Parts:																										
8418.91.00	- - Furniture designed to receive refrigerating or freezing equipment	3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8418.99	- - Other:																										
8418.99.10	- - - Evaporators or condensers	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0