| 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 (%) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 9306.21.00 | - - Cartridges | | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| 9306.29.00 | - - Other | | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| 9306.30 | - Other cartridges and parts thereof: | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | - - For revolvers and pistols of heading 93.02: | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 9306.30.11 | - - - .22 calibre cartridges | | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| 9306.30.19 | - - - Other | | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| 9306.30.20 | - - Cartridges for riveting or similar tools or for captive-bolt humane killers and parts thereof | | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| | - - Other: | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 9306.30.91 | - - - .22 calibre cartridges | | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| 9306.30.99 | - - - Other | | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| 9306.90.00 | - Other | | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| **9307.00.00** | **Swords, cutlasses, bayonets, lances and similar arms and parts thereof and scabbards and sheaths therefor.** | | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| **94** | **Chapter 94 - Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; lamps and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like; prefabricated buildings** | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| **94.01** | **Seats (other than those of heading 94.02), whether or not convertible into beds, and parts thereof.** | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 9401.10.00 | - Seats of a kind used for aircraft | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9401.20 | - Seats of a kind used for motor vehicles: | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 9401.20.10 | - - For vehicles of heading 87.02, 87.03 or 87.04 | 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 |
| 9401.20.90 | - - Other | 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 |
| 9401.30.00 | - Swivel seats with variable height adjustment | 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 |
| 9401.40.00 | - Seats other than garden seats or camping equipment, convertible into beds | 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 |
| | - Seats of cane, osier, bamboo or similar materials: | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 9401.51.00 | - - Of bamboo or rattan | 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 |
| 9401.59.00 | - - Other | 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 |
| | - Other seats, with wooden frames: | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 9401.61.00 | - - Upholstered | 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 |
| 9401.69.00 | - - Other | 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 |
| | - Other seats, with metal frames: | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 9401.71.00 | - - Upholstered | 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 |
| 9401.79.00 | - - Other | 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 |
| 9401.80.00 | - Other seats | 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 |
| 9401.90 | - Parts: | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 9401.90.10 | - - Of seats of subheading 9401.10.00 | 0 | 0 | 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 seats of subheading 9401.20: | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 9401.90.31 | - - - Headrest stiffeners for seats of subheading 9401.20.10 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 10 | 10 | 10 | 10 | 10 | 10 |
| 9401.90.39 | - - - Other | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 10 | 10 | 10 | 10 | 10 | 10 |
| 9401.90.40 | - - Of seats of subheading 9401.30.00 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 10 | 10 | 10 | 10 | 10 | 10 |
| | - - Other: | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 9401.90.92 | - - - Of plastics | 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 |
| 9401.90.99 | - - - 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 |

| 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 (%) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **94.02** | **Medical, surgical, dental or veterinary furniture (for example, operating tables, examination tables, hospital beds with mechanical fittings, dentists' chairs); barbers' chairs and similar chairs, having rotating as well as both reclining and elevating movements; parts of the foregoing articles.** | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 9402.10 | - Dentists', barbers' or similar chairs and parts thereof: | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 9402.10.10 | - - Dentists' chairs and parts thereof | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9402.10.30 | - - Barbers' chairs and parts thereof | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9402.10.90 | - - 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 |
| 9402.90 | - Other: | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 9402.90.10 | - - Furniture specially designed for medical, surgical or veterinary purposes and parts thereof | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9402.90.90 | - - 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 |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| **94.03** | **Other furniture and parts thereof.** | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 9403.10.00 | - Metal furniture of a kind used in offices | 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 |
| 9403.20 | - Other metal furniture: | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 9403.20.10 | - - Fume cupboards | 15 | 14 | 13 | 12 | 11 | 10 | 9 | 8 | 7 | 6 | 5 | 4 | 3 | 2 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9403.20.90 | - - Other | 10 | 9.3 | 8.7 | 8 | 7.3 | 6.7 | 6 | 5.3 | 4.7 | 4 | 3.3 | 2.7 | 2 | 1.3 | 0.7 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9403.30.00 | - Wooden furniture of a kind used in offices | 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 |
| 9403.40.00 | - Wooden furniture of a kind used in the kitchen | 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 |
| 9403.50.00 | - Wooden furniture of a kind used in the bedroom | 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 |
| 9403.60 | - Other wooden furniture: | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 9403.60.10 | - - Fume cupboards | 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 |
| 9403.60.90 | - - Other | 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 |
| 9403.70 | - Furniture of plastics: | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 9403.70.10 | - - Baby walkers | 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 |
| 9403.70.20 | - - Fume cupboards | 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 |
| 9403.70.90 | - - 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 |
| | - Furniture of other materials, including cane, osier, bamboo or similar materials: | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 9403.81.00 | - - Of bamboo or rattan | 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 |
| 9403.89 | - - Other: | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 9403.89.10 | - - - Fume cupboards | 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 |
| 9403.89.90 | - - - Other | 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 |
| 9403.90 | - Parts: | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 9403.90.10 | - - Of baby walkers of subheading 9403.70.10 | 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 |
| 9403.90.90 | - - 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 |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| **94.04** | **Mattress supports; articles of bedding and similar furnishing (for example, mattresses, quilts, eiderdowns, cushions, pouffes and pillows) fitted with springs or stuffed or internally fitted with any material or of cellular rubber or plastics, whether or not covered.** | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 9404.10.00 | - Mattress supports | 25 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9404.21 | - Mattresses: | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 9404.21.00 | - - Of cellular rubber or plastics, whether or not covered | 25 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9404.29 | - - Of other materials: | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 9404.29.10 | - - - Spring mattresses | 25 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9404.29.20 | - - - Other, hyperthermia / hypothermia type | 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 |
| 9404.29.90 | - - - Other | 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 |
| 9404.30.00 | - Sleeping bags | 25 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |