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 (%)
8486.90.21	- - - Of chemical vapour deposition apparatus for semiconductor production	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
8486.90.22	- - - Of epitaxial deposition machines for semiconductor wafers; of spinners for coating photographic emulsions on semiconductor wafers	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
8486.90.23	- - - Of ion implanters for doping semiconductor materials; of apparatus for physical deposition by sputtering on semiconductor wafers; of physical deposition apparatus for semiconductor production; of direct write-on-wafer apparatus, step and repeat aligners and other lithography equipment	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 spraying appliances for etching, stripping or cleaning semiconductor wafers; of apparatus for wet etching, developing, stripping or cleaning semiconductor wafers; of dry-etching patterns on semiconductor materials:																										
8486.90.24	- - - - Tool holders and self-opening dieheads; work holders; dividing heads and other special attachments for machine tools	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
8486.90.25	- - - - 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
	- - - Of dicing machines for scribing or scoring semiconductor wafers; of lasercutters for cutting tracks in semiconductor production by laser beam; of machines for bending, folding and straightening semiconductor leads:																										
8486.90.26	- - - - Tool holders and self-opening dieheads; workholders; dividing heads and other special attachments for machine tools	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
8486.90.27	- - - - 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
8486.90.28	- - - Of resistance heated furnaces and ovens for the manufacture of semiconductor devices on semiconductor wafers; of inductance or dielectric furnaces and ovens for the manufacture of semiconductor devices on semiconductor wafers	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
8486.90.29	- - - 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
	- - Of machines and apparatus for the manufacture of flat panel displays:																										
8486.90.31	- - - Of apparatus for dry etching patterns on flat panel display substrates	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 apparatus for wet etching, developing, stripping or cleaning flat panel displays:																										
8486.90.32	- - - - Tool holders and self-opening dieheads; work holders; dividing heads and other special attachments for machine tools	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
8486.90.33	- - - - 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
8486.90.34	- - - Of chemical vapour deposition apparatus for flat panel display production	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
8486.90.35	- - - Of spinners for coating photosensitive emulsions on flat panel display substrates	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
8486.90.36	- - - Of apparatus for physical deposition on flat panel display substrates	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
8486.90.39	- - - 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
	- - Of machines or apparatus specified in Note 9 (C) to this Chapter:																										
8486.90.41	- - - Of focused ion beam milling machine to produce or repair masks and reticles for patterns on semiconductor devices	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
8486.90.42	- - - Of die attach apparatus, tape automated bonders, wire bonders and of encapsulation equipment for assembly of semiconductors	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
8486.90.43	- - - Of automated machines for the transport, handling and storage of semiconductor wafers, wafer cassettes, wafer boxes and other materials for semiconductor devices	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

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 (%)
8486.90.44	- - - Of optical stereoscopic and photomicrographic microscopes fitted with equipment specifically designed for the handling and transport of semiconductor wafers or reticles	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
8486.90.45	- - - Of electron beam microscopes fitted with equipment specifically designed for the handling and transport of semiconductor wafers or reticles	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
8486.90.46	- - - Of pattern generating apparatus of a kind used for producing masks or reticles from photoresist coated substrates, including printed circuit assemblies	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
8486.90.49	- - - 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
84.87	**Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features, not specified or included elsewhere in this Chapter.**																										
8487.10.00	- Ships' or boats' propellers and blades therefor	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
8487.90.00	- 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
85	**Chapter 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**																										
85.01	**Electric motors and generators (excluding generating sets).**																										
8501.10	- Motors of an output not exceeding 37.5 W:																										
	- - DC motors:																										
	- - - Stepper motors:																										
8501.10.21	- - - - Of a kind used for the goods of heading 84.15, 84.18, 84.50, 85.09 or 85.16	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
8501.10.29	- - - - Other	25	23.3	21.7	20	18.3	16.7	15	13.3	11.7	10	8.3	6.7	5	3.3	1.7	0	0	0	0	0	0	0	0	0	0	0
8501.10.30	- - - Spindle motors	10	9	8	7	6	5	4	3	2	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	- - - Other:																										
8501.10.41	- - - - Of a kind used for the goods of heading 84.15, 84.18, 84.50, 85.09 or 85.16	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
8501.10.49	- - - - Other	25	23.3	21.7	20	18.3	16.7	15	13.3	11.7	10	8.3	6.7	5	3.3	1.7	0	0	0	0	0	0	0	0	0	0	0
	- - Other motors including universal (AC/DC) motors:																										
	- - - Stepper motors:																										
8501.10.51	- - - - Of a kind used for the goods of heading 84.15, 84.18, 84.50, 85.09 or 85.16	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
8501.10.59	- - - - 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
8501.10.60	- - - Spindle motors	10	9	8	7	6	5	4	3	2	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	- - - Other:																										
8501.10.91	- - - - Of a kind used for the goods of heading 84.15, 84.18, 84.50, 85.09 or 85.16	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
8501.10.99	- - - - 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
8501.20	- Universal AC/DC motors of an output exceeding 37.5 W:																										
	- - Of an output not exceeding 1 kW:																										
8501.20.12	- - - Of a kind used for the goods of heading 84.15, 84.18, 84.50, 85.09 or 85.16	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
8501.20.19	- - - Other	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
	- - Of an output exceeding 1 kW:																										
8501.20.21	- - - Of a kind used for the goods of heading 84.15, 84.18, 84.50, 85.09 or 85.16	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
8501.20.29	- - - Other	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
	- Other DC motors; DC generators:																										
8501.31	- - Of an output not exceeding 750 W:																										
8501.31.30	- - - Motors of a kind used for the goods of heading 84.15, 84.18, 84.50, 85.09 or 85.16	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3
8501.31.40	- - - Other motors	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	20
8501.31.50	- - - Generators	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	20