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 (%)
	- - - Motor cars (including station wagons, SUVs and sports cars, but not including vans), Completely Knocked Down:																										
	- - - - Of a cylinder capacity not exceeding 2,000 cc:																										
8703.32.42	- - - - - Four-wheel drive	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD
8703.32.43	- - - - - Other	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD
	- - - - Other:																										
8703.32.44	- - - - - Four-wheel drive	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD
8703.32.49	- - - - - Other	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD
	- - - Motor cars (including station wagons, SUVs and sports cars, but not including vans), other:																										
	- - - - Of a cylinder capacity not exceeding 2,000 cc:																										
8703.32.52	- - - - - Four-wheel drive	70	70	70	70	70	70	70	70	70	70	70	70	70	70	70	70	70	70	70	70	70	70	70	70	70	70
8703.32.53	- - - - - Other	70	70	70	70	70	70	70	70	70	70	70	70	70	70	70	70	70	70	70	70	70	70	70	70	70	70
	- - - - Other:																										
8703.32.54	- - - - - Four-wheel drive	70	70	70	70	70	70	70	70	70	70	70	70	70	70	70	70	70	70	70	70	70	70	70	70	70	70
8703.32.59	- - - - - Other	70	70	70	70	70	70	70	70	70	70	70	70	70	70	70	70	70	70	70	70	70	70	70	70	70	70
8703.32.60	- - - Motor-homes	70	70	70	70	70	70	70	70	70	70	70	70	70	70	70	70	70	70	70	70	70	70	70	70	70	70
	- - - Other vehicles, Completely Knocked Down:																										
	- - - - Of a cylinder capacity not exceeding 2,000 cc:																										
8703.32.71	- - - - - Four-wheel drive	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD
8703.32.72	- - - - - Other	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD
	- - - - Other:																										
8703.32.73	- - - - - Four-wheel drive	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD
8703.32.79	- - - - - Other	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD
	- - - Other:																										
	- - - - Of a cylinder capacity not exceeding 2,000 cc:																										
8703.32.92	- - - - - Four-wheel drive	70	70	70	70	70	70	70	70	70	70	70	70	70	70	70	70	70	70	70	70	70	70	70	70	70	70
8703.32.93	- - - - - Other	70	70	70	70	70	70	70	70	70	70	70	70	70	70	70	70	70	70	70	70	70	70	70	70	70	70
	- - - - Other:																										
8703.32.94	- - - - - Four-wheel drive	70	70	70	70	70	70	70	70	70	70	70	70	70	70	70	70	70	70	70	70	70	70	70	70	70	70
8703.32.99	- - - - - Other	70	70	70	70	70	70	70	70	70	70	70	70	70	70	70	70	70	70	70	70	70	70	70	70	70	70
8703.33	- - Of a cylinder capacity exceeding 2,500 cc:																										
8703.33.10	- - - Ambulances	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
	- - - Hearses:																										
8703.33.21	- - - - Completely Knocked Down	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD
8703.33.29	- - - - Other	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	7.5	7.5	7.5	7.5	7.5	7.5
	- - - Prison vans:																										
8703.33.31	- - - - Completely Knocked Down	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD
8703.33.39	- - - - Other	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	7.5	7.5	7.5	7.5	7.5	7.5
	- - - Motor cars (including station wagons, SUVs and sports cars, but not including vans), Completely Knocked Down:																										
	- - - - Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc:																										
8703.33.43	- - - - - Four-wheel drive	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD
8703.33.44	- - - - - Other	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD
	- - - - Of a cylinder capacity exceeding 3,000 cc:																										
8703.33.45	- - - - - Four-wheel drive	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD
8703.33.49	- - - - - Other	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD
	- - - Motor cars (including station wagons, SUVs and sports cars, but not including vans), other:																										
	- - - - Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc:																										
8703.33.53	- - - - - Four-wheel drive	70	70	70	70	70	70	70	70	70	70	70	70	70	70	70	70	70	70	70	70	70	70	70	70	70	70
8703.33.54	- - - - - Other	70	70	70	70	70	70	70	70	70	70	70	70	70	70	70	70	70	70	70	70	70	70	70	70	70	70
	- - - Of a cylinder capacity exceeding 3,000 cc:																										
8703.33.55	- - - - - Four-wheel drive	70	70	70	70	70	70	70	70	70	70	70	70	70	70	70	70	70	70	70	70	70	70	70	70	70	70
8703.33.59	- - - - - Other	70	70	70	70	70	70	70	70	70	70	70	70	70	70	70	70	70	70	70	70	70	70	70	70	70	70
8703.33.70	- - - Motor-homes	70	70	70	70	70	70	70	70	70	70	70	70	70	70	70	70	70	70	70	70	70	70	70	70	70	70

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 (%)
	- - - Other vehicles, Completely Knocked Down:																										
8703.33.81	- - - - Four-wheel drive	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD
8703.33.89	- - - - Other	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD
	- - - Other:																										
8703.33.91	- - - - Four-wheel drive	70	70	70	70	70	70	70	70	70	70	70	70	70	70	70	70	70	70	70	70	70	70	70	70	70	70
8703.33.99	- - - - Other	70	70	70	70	70	70	70	70	70	70	70	70	70	70	70	70	70	70	70	70	70	70	70	70	70	70
	- Other:																										
8703.90	- - Electrically-powered vehicles:																										
8703.90.11	- - - Ambulances	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15
8703.90.12	- - - Go-karts	70	70	70	70	70	70	70	70	70	70	70	70	70	70	70	70	70	70	70	70	70	70	70	70	70	70
	- - - Other:																										
8703.90.13	- - - - Completely Knocked Down	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD
8703.90.19	- - - - Other	70	70	70	70	70	70	70	70	70	70	70	70	70	70	70	70	70	70	70	70	70	70	70	70	70	70
	- - Other:																										
8703.90.50	- - - Motor cars (including station wagons, SUVs and sports cars, but not including vans), Completely Knocked Down	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD
8703.90.70	- - - Motor cars (including station wagons, SUVs and sports cars, but not including vans), other	70	70	70	70	70	70	70	70	70	70	70	70	70	70	70	70	70	70	70	70	70	70	70	70	70	70
8703.90.80	- - - Other vehicles, Completely Knocked Down	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD
8703.90.90	- - - Other	70	70	70	70	70	70	70	70	70	70	70	70	70	70	70	70	70	70	70	70	70	70	70	70	70	70
87.04	**Motor vehicles for the transport of goods.**																										
8704.10	- Dumpers designed for off-highway use:																										
	- - Completely Knocked Down:																										
8704.10.13	- - - g.v.w. not exceeding 5 t	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD
8704.10.14	- - - g.v.w. exceeding 5 t but not exceeding 10 t	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD
8704.10.15	- - - g.v.w. exceeding 10 t but not exceeding 20 t	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD
8704.10.16	- - - g.v.w. exceeding 20 t but not exceeding 24 t	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD
8704.10.17	- - - g.v.w. exceeding 24 t but not exceeding 45 t	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD
8704.10.18	- - - g.v.w. exceeding 45 t	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD
	- - Other:																										
8704.10.23	- - - g.v.w. not exceeding 5 t	59	53.1	47.2	41.3	35.4	29.5	23.6	17.7	11.8	5.9	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8704.10.24	- - - g.v.w. exceeding 5 t but not exceeding 10 t	50	45	40	35	30	25	20	15	10	5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8704.10.25	- - - g.v.w. exceeding 10 t but not exceeding 20 t	30	27	24	21	18	15	12	9	6	3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8704.10.26	- - - g.v.w. exceeding 20 t but not exceeding 24 t	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
8704.10.27	- - - g.v.w. exceeding 24 t but not exceeding 45 t	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
8704.10.28	- - - g.v.w. exceeding 45 t	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
	- Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel):																										
8704.21	- - g.v.w. not exceeding 5 t:																										
	- - - Completely Knocked Down:																										
8704.21.11	- - - - Refrigerated lorries (trucks)	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD
8704.21.19	- - - - Other	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD
	- - - Other:																										
8704.21.21	- - - - Refrigerated lorries (trucks)	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
8704.21.22	- - - - Refuse/garbage collection vehicles having a refuse compressing device	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15
8704.21.23	- - - - Tanker vehicles; bulk-cement lorries (trucks)	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15
8704.21.24	- - - - Armoured cargo vehicles for transporting valuables	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	U
8704.21.25	- - - - Hooklift lorries (trucks)	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15
8704.21.29	- - - - Other	68	68	68	68	68	68	68	68	68	68	68	68	68	68	68	68	68	68	68	68	68	68	68	68	68	68
8704.22	- - g.v.w. exceeding 5 t but not exceeding 20 t:																										
	- - - g.v.w. not exceeding 6 t:																										
	- - - - Completely Knocked Down:																										
8704.22.11	- - - - - Refrigerated lorries (trucks)	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD