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 (%)
	- - - - Completely Knocked Down:																										
8704.32.72	- - - - - 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
8704.32.79	- - - - - 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:																										
8704.32.81	- - - - - Refrigerated 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
8704.32.82	- - - - - 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
8704.32.83	- - - - - 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
8704.32.84	- - - - - Armoured cargo vehicles for transporting valuables	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
8704.32.85	- - - - - 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
8704.32.86	- - - - - Dumpers	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
8704.32.89	- - - - - Other	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
	- - - g.v.w. exceeding 45 t:																										
	- - - - Completely Knocked Down:																										
8704.32.91	- - - - - 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
8704.32.92	- - - - - 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:																										
8704.32.93	- - - - - Refrigerated lorries (trucks)	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
8704.32.94	- - - - - Refuse/garbage collection vehicles having a refuse compressing device	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
8704.32.95	- - - - - Tanker vehicles; bulk-cement lorries (trucks)	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
8704.32.96	- - - - - Armoured cargo vehicles for transporting valuables	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
8704.32.97	- - - - - Hooklift lorries (trucks)	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
8704.32.98	- - - - - Dumpers	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
8704.32.99	- - - - - 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
8704.90	- Other:																										
8704.90.10	- - 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
	- - Other:																										
8704.90.91	- - - g.v.w. not exceeding 5 t	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
8704.90.92	- - - g.v.w. exceeding 5 t but not exceeding 10 t	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50
8704.90.93	- - - g.v.w. exceeding 10 t but not exceeding 20 t	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30
8704.90.94	- - - g.v.w. exceeding 20 t but not exceeding 45 t	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
8704.90.99	- - - 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
87.05	**Special purpose motor vehicles, other than those principally designed for the transport of persons or goods (for example, breakdown lorries, crane lorries, fire fighting vehicles, concrete-mixer lorries, road sweeper lorries, spraying lorries, mobile workshops, mobile radiological units).**																										
8705.10.00	- Crane lorries	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
8705.20.00	- Mobile drilling derricks	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
8705.30.00	- Fire fighting vehicles	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
8705.40.00	- Concrete-mixer lorries	15	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
8705.90	- Other:																										
8705.90.50	- - Street cleaning vehicles; cesspool emptiers; mobile clinics; spraying lorries of all kinds	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
8705.90.90	- - 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
87.06	**Chassis fitted with engines, for the motor vehicles of headings 87.01 to 87.05.**																										
	- For vehicles of heading 87.01:																										
8706.00.11	- - For agricultural tractors of subheading 8701.10 or 8701.90	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
8706.00.19	- - 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
	- For vehicles of heading 87.02:																										
8706.00.21	- - For motor cars (including stretch limousines but not including coaches, buses, minibuses or vans)	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30
8706.00.29	- - Other	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30
	- For vehicles of heading 87.03:																										

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 (%)
8706.00.31	- - For go-karts and golf cars, including golf buggies	28	28	28	28	28	28	28	28	28	28	28	28	28	28	28	28	28	28	28	28	28	28	28	28	28	28
8706.00.32	- - For ambulances	28	28	28	28	28	28	28	28	28	28	28	28	28	28	28	28	28	28	28	28	28	28	28	28	28	28
8706.00.33	- - For motor cars (including station wagons, SUVs and sports cars, but not including vans)	28	28	28	28	28	28	28	28	28	28	28	28	28	28	28	28	28	28	28	28	28	28	28	28	28	28
8706.00.39	- - Other	28	28	28	28	28	28	28	28	28	28	28	28	28	28	28	28	28	28	28	28	28	28	28	28	28	28
8706.00.40	- For vehicles of heading 87.04	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30
8706.00.50	- For vehicles of heading 87.05	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
87.07	**Bodies (including cabs), for the motor vehicles of headings 87.01 to 87.05.**																										
8707.10	- For the vehicles of heading 87.03:																										
8707.10.10	- - For go-karts and golf cars, including golf buggies	28	25.2	22.4	19.6	16.8	14	11.2	8.4	5.6	2.8	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8707.10.20	- - For ambulances	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
8707.10.90	- - Other	28	25.2	22.4	19.6	16.8	14	11.2	8.4	5.6	2.8	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8707.90	- Other:																										
8707.90.10	- - For vehicles of heading 87.01	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
	- - For vehicles of heading 87.02:																										
8707.90.21	- - - For motor cars (including stretch limousines but not including coaches, buses, minibuses or vans)	27	24.3	21.6	18.9	16.2	13.5	10.8	8.1	5.4	2.7	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8707.90.29	- - - Other	27	24.3	21.6	18.9	16.2	13.5	10.8	8.1	5.4	2.7	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8707.90.30	- - For vehicles of heading 87.05	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
8707.90.90	- - Other	28	25.2	22.4	19.6	16.8	14	11.2	8.4	5.6	2.8	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
87.08	**Parts and accessories of the motor vehicles of headings 87.01 to 87.05.**																										
8708.10	- Bumpers and parts thereof:																										
8708.10.10	- - For vehicles of heading 87.01	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
8708.10.90	- - 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
	- Other parts and accessories of bodies (including cabs):																										
8708.21.00	- - Safety seat belts	20	18.7	17.3	16	14.7	13.3	12	10.7	9.3	8	6.7	5.3	4	2.7	1.3	0	0	0	0	0	0	0	0	0	0	0
8708.29	- - Other:																										
	- - - Components of door trim assemblies:																										
8708.29.11	- - - - For vehicles of heading 87.01	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
8708.29.12	- - - - For vehicles of heading 87.03	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
8708.29.14	- - - - For vehicles of heading 87.02 or 87.04	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
8708.29.19	- - - - Other	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
8708.29.20	- - - Parts of safety seat belts	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
	- - - Other:																										
8708.29.92	- - - - For vehicles of heading 87.01	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
	- - - - For vehicles of heading 87.03:																										
8708.29.93	- - - - - Interior trim fittings; mudguards	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
8708.29.94	- - - - - Hood rods	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
8708.29.95	- - - - - Other	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
	- - - - For vehicles of heading 87.02 or 87.04:																										
8708.29.96	- - - - - Interior trim fittings; mudguards	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
8708.29.97	- - - - - Hood rods	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
8708.29.98	- - - - - Other	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
8708.29.99	- - - - Other	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
8708.30	- Brakes and servo-brakes; parts thereof:																										
8708.30.10	- - For vehicles of heading 87.01	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
	- - For vehicles of heading 87.03:																										
8708.30.21	- - - Brake drums, brake discs or brake pipes	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
8708.30.29	- - - 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	20
8708.30.30	- - Brake drums, brake discs or brake pipes for vehicles of heading 87.02 or 87.04	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	7.5
8708.30.90	- - Other	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	7.5
8708.40	- Gear boxes and parts thereof:																										
	- - Gear boxes, unassembled:																										
8708.40.11	- - - For vehicles of heading 87.03	18	18	18	18	18	18	18	18	18	18	18	18	18	18	18	18	18	18	18	18	18	18	18	18	18	18
8708.40.13	- - - For vehicles of heading 87.04 or 87.05	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
8708.40.14	- - - For vehicles of heading 87.01	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
8708.40.19	- - - Other	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
	- - Gear boxes, assembled:																										
8708.40.25	- - - For vehicles of heading 87.01	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
8708.40.26	- - - For vehicles of heading 87.03	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
8708.40.27	- - - For vehicles of heading 87.04 or 87.05	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	11.3
8708.40.29	- - - Other	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	11.3