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 (%)
	- - - Motorcycles (with or without side-cars), including motor scooters:																										
8711.20.31	- - - - Of a cylinder capacity exceeding 150 cc but not exceeding 200 cc	75	75	75	75	75	75	75	75	75	75	75	75	75	75	75	75	75	75	75	75	75	75	75	75	75	75
8711.20.32	- - - - Of a cylinder capacity exceeding 200 cc but not exceeding 250 cc	75	75	75	75	75	75	75	75	75	75	75	75	75	75	75	75	75	75	75	75	75	75	75	75	75	75
8711.20.39	- - - - Other	75	75	75	75	75	75	75	75	75	75	75	75	75	75	75	75	75	75	75	75	75	75	75	75	75	75
	- - - Other:																										
8711.20.45	- - - - Of a cylinder capacity not exceeding 200 cc	75	75	75	75	75	75	75	75	75	75	75	75	75	75	75	75	75	75	75	75	75	75	75	75	75	75
8711.20.49	- - - - Other	75	75	75	75	75	75	75	75	75	75	75	75	75	75	75	75	75	75	75	75	75	75	75	75	75	75
	- - Other:																										
	- - - Motorcycles (with or without side-cars), including motor scooters:																										
8711.20.51	- - - - Of a cylinder capacity exceeding 150 cc but not exceeding 200 cc	75	75	75	75	75	75	75	75	75	75	75	75	75	75	75	75	75	75	75	75	75	75	75	75	75	75
8711.20.52	- - - - Of a cylinder capacity exceeding 200 cc but not exceeding 250 cc	75	75	75	75	75	75	75	75	75	75	75	75	75	75	75	75	75	75	75	75	75	75	75	75	75	75
8711.20.59	- - - - Other	75	75	75	75	75	75	75	75	75	75	75	75	75	75	75	75	75	75	75	75	75	75	75	75	75	75
8711.20.90	- - - Other	75	75	75	75	75	75	75	75	75	75	75	75	75	75	75	75	75	75	75	75	75	75	75	75	75	75
8711.30	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 250 cc but not exceeding 500 cc:																										
8711.30.10	- - Motocross motorcycles	75	70	65	60	55	50	45	40	35	30	25	20	15	10	5	0	0	0	0	0	0	0	0	0	0	0
8711.30.30	- - Other, Completely Knocked Down	75	70	65	60	55	50	45	40	35	30	25	20	15	10	5	0	0	0	0	0	0	0	0	0	0	0
8711.30.90	- - Other	75	70	65	60	55	50	45	40	35	30	25	20	15	10	5	0	0	0	0	0	0	0	0	0	0	0
8711.40	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 500 cc but not exceeding 800 cc:																										
8711.40.10	- - Motocross motorcycles	75	70	65	60	55	50	45	40	35	30	25	20	15	10	5	0	0	0	0	0	0	0	0	0	0	0
8711.40.20	- - Other, Completely Knocked Down	75	70	65	60	55	50	45	40	35	30	25	20	15	10	5	0	0	0	0	0	0	0	0	0	0	0
8711.40.90	- - Other	75	70	65	60	55	50	45	40	35	30	25	20	15	10	5	0	0	0	0	0	0	0	0	0	0	0
8711.50	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 800 cc:																										
8711.50.20	- - Completely Knocked Down	75	70	65	60	55	50	45	40	35	30	25	20	15	10	5	0	0	0	0	0	0	0	0	0	0	0
8711.50.90	- - Other	47	43.9	40.7	37.6	34.5	31.3	28.2	25.1	21.9	18.8	15.7	12.5	9.4	6.3	3.1	0	0	0	0	0	0	0	0	0	0	0
8711.90	- Other:																										
8711.90.40	- - Side-cars	75	75	75	75	75	75	75	75	75	75	75	75	75	75	75	75	75	75	75	75	75	75	75	75	75	75
	- - Other, Completely Knocked Down:																										
8711.90.51	- - - Electrically powered motorcycles	60	60	60	60	60	60	60	60	60	60	60	60	60	60	60	60	60	60	60	60	60	60	60	60	60	60
8711.90.52	- - - Other, of a cylinder capacity not exceeding 200cc	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
8711.90.53	- - - Other, of a cylinder capacity exceeding 200cc but not exceeding 500cc	60	60	60	60	60	60	60	60	60	60	60	60	60	60	60	60	60	60	60	60	60	60	60	60	60	60
8711.90.54	- - - Other, of a cylinder capacity exceeding 500cc	60	60	60	60	60	60	60	60	60	60	60	60	60	60	60	60	60	60	60	60	60	60	60	60	60	60
	- - Other:																										
8711.90.91	- - - Electrically powered motorcycles	60	60	60	60	60	60	60	60	60	60	60	60	60	60	60	60	60	60	60	60	60	60	60	60	60	60
8711.90.99	- - - Other	60	60	60	60	60	60	60	60	60	60	60	60	60	60	60	60	60	60	60	60	60	60	60	60	60	60
87.12	**Bicycles and other cycles (including delivery tricycles), not motorised.**																										
8712.00.10	- Racing bicycles	5	4.7	4.3	4	3.7	3.3	3	2.7	2.3	2	1.7	1.3	1	0.7	0.3	0	0	0	0	0	0	0	0	0	0	0
8712.00.20	- Bicycles designed to be ridden by children	45	45	45	45	45	45	45	45	45	45	45	45	45	45	45	45	45	45	45	45	45	45	45	45	45	45
8712.00.30	- Other bicycles	45	45	45	45	45	45	45	45	45	45	45	45	45	45	45	45	45	45	45	45	45	45	45	45	45	45
8712.00.90	- Other	45	45	45	45	45	45	45	45	45	45	45	45	45	45	45	45	45	45	45	45	45	45	45	45	45	45
87.13	**Carriages for disabled persons, whether or not motorised or otherwise mechanically propelled.**																										
8713.10.00	- Not mechanically propelled	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
8713.90.00	- 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
87.14	**Parts and accessories of vehicles of headings 87.11 to 87.13.**																										
8714.10	- Of motorcycles (including mopeds):																										
8714.10.10	- - Saddles	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
8714.10.20	- - Spokes and nipples	32	32	32	32	32	32	32	32	32	32	32	32	32	32	32	32	32	32	32	32	32	32	32	32	32	32
8714.10.90	- - Other	32	32	32	32	32	32	32	32	32	32	32	32	32	32	32	32	32	32	32	32	32	32	32	32	32	32
8714.20	- Of carriages for disabled persons:																										

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 (%)
	- - Castors:																										
8714.20.11	- - - Of a diameter (including tyres) exceeding 75 mm but not exceeding 100 mm, provided that the width of any wheel or tyre fitted thereto is not less than 30 mm	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
8714.20.12	- - - Of a diameter (including tyres) exceeding 100 mm but not exceeding 250 mm, provided that the width of any wheel or tyre fitted thereto is not less than 30 mm	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
8714.20.19	- - - 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
8714.20.90	- - 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
	- Other:																										
8714.91	- - Frames and forks, and parts thereof:																										
8714.91.10	- - - For bicycles of subheading 8712.00.20	40	40	40	40	40	40	40	40	40	40	40	40	40	40	40	40	40	40	40	40	40	40	40	40	40	40
	- - - Other:																										
8714.91.91	- - - - Parts for forks	40	40	40	40	40	40	40	40	40	40	40	40	40	40	40	40	40	40	40	40	40	40	40	40	40	40
8714.91.99	- - - - Other	40	40	40	40	40	40	40	40	40	40	40	40	40	40	40	40	40	40	40	40	40	40	40	40	40	40
8714.92	- - Wheel rims and spokes:																										
8714.92.10	- - - For bicycles of subheading 8712.00.20	45	45	45	45	45	45	45	45	45	45	45	45	45	45	45	45	45	45	45	45	45	45	45	45	45	45
8714.92.90	- - - Other	40	40	40	40	40	40	40	40	40	40	40	40	40	40	40	40	40	40	40	40	40	40	40	40	40	40
8714.93	- - Hubs, other than coaster braking hubs and hub brakes, and free-wheel sprocket-wheels:																										
8714.93.10	- - - For bicycles of subheading 8712.00.20	45	45	45	45	45	45	45	45	45	45	45	45	45	45	45	45	45	45	45	45	45	45	45	45	45	45
8714.93.90	- - - Other	45	45	45	45	45	45	45	45	45	45	45	45	45	45	45	45	45	45	45	45	45	45	45	45	45	45
8714.94	- - Brakes, including coaster braking hubs and hub brakes, and parts thereof:																										
8714.94.10	- - - For bicycles of subheading 8712.00.20	45	45	45	45	45	45	45	45	45	45	45	45	45	45	45	45	45	45	45	45	45	45	45	45	45	45
8714.94.90	- - - Other	40	40	40	40	40	40	40	40	40	40	40	40	40	40	40	40	40	40	40	40	40	40	40	40	40	40
8714.95	- - Saddles:																										
8714.95.10	- - - For bicycles of subheading 8712.00.20	45	45	45	45	45	45	45	45	45	45	45	45	45	45	45	45	45	45	45	45	45	45	45	45	45	45
8714.95.90	- - - Other	45	45	45	45	45	45	45	45	45	45	45	45	45	45	45	45	45	45	45	45	45	45	45	45	45	45
8714.96	- - Pedals and crank-gear, and parts thereof:																										
8714.96.10	- - - For bicycles of subheading 8712.00.20	45	45	45	45	45	45	45	45	45	45	45	45	45	45	45	45	45	45	45	45	45	45	45	45	45	45
8714.96.90	- - - Other	45	45	45	45	45	45	45	45	45	45	45	45	45	45	45	45	45	45	45	45	45	45	45	45	45	45
8714.99	- - Other:																										
	- - - For bicycles of subheading 8712.00.20:																										
8714.99.11	- - - - Handle bars, pillars, mudguards, reflectors, carriers, control cables, lamp brackets or bracket lugs; other accessories	45	45	45	45	45	45	45	45	45	45	45	45	45	45	45	45	45	45	45	45	45	45	45	45	45	45
8714.99.12	- - - - Chain wheels and cranks; other parts	45	45	45	45	45	45	45	45	45	45	45	45	45	45	45	45	45	45	45	45	45	45	45	45	45	45
	- - - Other:																										
8714.99.91	- - - - Handle bars, pillars, mudguards, reflectors, carriers, control cables, lamp brackets or bracket lugs; other accessories	45	45	45	45	45	45	45	45	45	45	45	45	45	45	45	45	45	45	45	45	45	45	45	45	45	45
8714.99.92	- - - - Chain wheels and cranks; other parts	45	45	45	45	45	45	45	45	45	45	45	45	45	45	45	45	45	45	45	45	45	45	45	45	45	45
8715.00.00	**Baby carriages and parts thereof.**	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
87.16	**Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof.**																										
8716.10.00	- Trailers and semi-trailers of the caravan type, for housing or camping	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
8716.20.00	- Self-loading or self-unloading trailers and semi-trailers for agricultural purposes	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
	- Other trailers and semi-trailers for the transport of goods:																										
8716.31.00	- - Tanker trailers and tanker semi-trailers	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
8716.39	- - Other:																										
8716.39.40	- - - Agricultural trailers and semi-trailers	20	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:																										
8716.39.91	- - - - Having a carrying capacity (payload) exceeding 200 t	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
8716.39.99	- - - - 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
8716.40.00	- Other trailers and semi-trailers	20	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
8716.80	- Other vehicles:																										
8716.80.10	- - Carts and wagons, sack trucks, hand trolleys and similar hand-propelled vehicles of a kind used in factories or workshops, except wheelbarrows	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
8716.80.20	- - Wheelbarrows	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
8716.80.90	- - 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