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 (%)
8716.90	- Parts:																										
	- - For trailers and semi-trailers:																										
8716.90.13	- - - For goods of subheading 8716.20	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
8716.90.19	- - - Other	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
	- - For other vehicles:																										
	- - - For goods of subheading 8716.80.10 or 8716.80.20:																										
8716.90.92	- - - - Castors, of a diameter (including tyres) exceeding 100mm but not more than 250mm provided the width of the wheel or tyre fitted thereto is more than 30mm	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
8716.90.93	- - - - Other	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
	- - - Other:																										
8716.90.94	- - - - Spokes and nipples	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
8716.90.95	- - - - - Castors, for goods of subheading 8716.80.90, of a diameter(including tyres) exceeding 100mm but not more than 250mm provided the width of the wheel or tyre fitted thereto is more than 30mm	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
8716.90.96	- - - - Other castors	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
8716.90.99	- - - - Other	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
88	**Chapter 88 - Aircraft, spacecraft, and parts thereof**																										
8801.00.00	**Balloons and dirigibles; gliders, hang gliders and other non-powered 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
88.02	**Other aircraft (for example, helicopters, aeroplanes); spacecraft (including satellites) and suborbital and spacecraft launch vehicles.**																										
	- Helicopters:																										
8802.11.00	- - Of an unladen weight not exceeding 2,000 kg	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
8802.12.00	- - Of an unladen weight exceeding 2,000 kg	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
8802.20	- Aeroplanes and other aircraft, of an unladen weight not exceeding 2,000 kg:																										
8802.20.10	- - Aeroplanes	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
8802.20.90	- - 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
8802.30	- Aeroplanes and other aircraft, of an unladen weight exceeding 2,000 kg but not exceeding 15,000 kg:																										
8802.30.10	- - Aeroplanes	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
8802.30.90	- - 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
8802.40	- Aeroplanes and other aircraft, of an unladen weight exceeding 15,000 kg:																										
8802.40.10	- - Aeroplanes	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
8802.40.90	- - 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
8802.60.00	- Spacecraft (including satellites) and suborbital and spacecraft launch 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
88.03	**Parts of goods of heading 88.01 or 88.02.**																										
8803.10.00	- Propellers and rotors 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
8803.20.00	- Under-carriages 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
8803.30.00	- Other parts of aeroplanes or helicopters	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
8803.90	- Other:																										
8803.90.10	- - Of telecommunications satellites	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
8803.90.20	- - Of balloons, gliders or kites	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
8803.90.90	- - 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
88.04	**Parachutes (including dirigible parachutes and paragliders) and rotochutes; parts thereof and accessories thereto.**																										
8804.00.10	- Rotochutes 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
8804.00.90	- 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
88.05	**Aircraft launching gear; deck-arrestor or similar gear; ground flying trainers; parts of the foregoing articles.**																										

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 (%)
8805.10.00	- Aircraft launching gear and parts thereof; deck-arrestor or similar gear 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
	- Ground flying trainers and parts thereof:																										
8805.21.00	- - Air combat simulators 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
8805.29	- - Other:																										
8805.29.10	- - - Ground flying trainers	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
8805.29.90	- - - 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
89	**Chapter 89 - Ships, boats and floating structures**																										
89.01	**Cruise ships, excursion boats, ferry-boats, cargo ships, barges and similar vessels for the transport of persons or goods.**																										
8901.10	- Cruise ships, excursion boats and similar vessels principally designed for the transport of persons; ferry-boats of all kinds:																										
8901.10.10	- - Of a gross tonnage not exceeding 26	10	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
8901.10.20	- - Of a gross tonnage exceeding 26 but not exceeding 500	10	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
8901.10.60	- - Of a gross tonnage exceeding 500 but not exceeding 1,000	10	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
8901.10.70	- - Of a gross tonnage exceeding 1,000 but not exceeding 4,000	10	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
8901.10.80	- - Of a gross tonnage exceeding 4,000 but not exceeding 5,000	10	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
8901.10.90	- - Of a gross tonnage exceeding 5,000	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
8901.20	- Tankers:																										
8901.20.50	- - Of a gross tonnage not exceeding 5,000	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
8901.20.70	- - Of a gross tonnage exceeding 5,000 but not exceeding 50,000	2	1.9	1.7	1.6	1.5	1.3	1.2	1.1	0.9	0.8	0.7	0.5	0.4	0.3	0.1	0	0	0	0	0	0	0	0	0	0	0
8901.20.80	- - Of a gross tonnage exceeding 50,000	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
8901.30	- Refrigerated vessels, other than those of subheading 8901.20:																										
8901.30.50	- - Of a gross tonnage not exceeding 5,000	10	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
8901.30.70	- - Of a gross tonnage exceeding 5,000 but not exceeding 50,000	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
8901.30.80	- - Of a gross tonnage exceeding 50,000	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
8901.90	- Other vessels for the transport of goods and other vessels for the transport of both persons and goods:																										
	- - Not motorised:																										
8901.90.11	- - - Of a gross tonnage not exceeding 26	10	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
8901.90.12	- - - Of a gross tonnage exceeding 26 but not exceeding 500	10	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
8901.90.14	- - - Of a gross tonnage exceeding 500	10	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
	- - Motorised:																										
8901.90.31	- - - Of a gross tonnage not exceeding 26	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
8901.90.32	- - - Of a gross tonnage exceeding 26 but not exceeding 500	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
8901.90.33	- - - Of a gross tonnage exceeding 500 but not exceeding 1,000	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
8901.90.34	- - - Of a gross tonnage exceeding 1,000 but not exceeding 4,000	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
8901.90.35	- - - Of a gross tonnage exceeding 4,000 but not exceeding 5,000	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
8901.90.36	- - - Of a gross tonnage exceeding 5,000 but not exceeding 50,000	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
8901.90.37	- - - Of a gross tonnage exceeding 50,000	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
89.02	**Fishing vessels; factory ships and other vessels for processing or preserving fishery products.**																										
	- Fishing vessels:																										
8902.00.21	- - Of a gross tonnage not exceeding 26	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
8902.00.22	- - Of a gross tonnage exceeding 26 but less than 40	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
8902.00.23	- - Of a gross tonnage of 40 or more but not exceeding 250	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