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 (%)
4011.63.90	- - - 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
4011.69.00	- - 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
	- Other:																										
4011.92	- - Of a kind used on agricultural or forestry vehicles and machines:																										
4011.92.10	- - - Of a kind used on tractors, machinery of heading 84.29 or 84.30 or wheel-barrows	15	13.5	12	10.5	9	7.5	6	4.5	3	1.5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4011.92.90	- - - 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
4011.93	- - Of a kind used on construction or industrial handling vehicles and machines and having a rim size not exceeding 61 cm:																										
4011.93.10	- - - Of a kind used on tractors, machinery of heading 84.29 or 84.30, forklifts, wheel-barrows or other industrial handling vehicles and machines	15	13.5	12	10.5	9	7.5	6	4.5	3	1.5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4011.93.90	- - - 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
4011.94	- - Of a kind used on construction or industrial handling vehicles and machines and having a rim size exceeding 61 cm:																										
4011.94.10	- - - Of a kind used on mechinery of heading 84.29 or 84.30	15	13.5	12	10.5	9	7.5	6	4.5	3	1.5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4011.94.20	- - - Of a kind used on tractors, forklifts or other industrial handling vehicles and machines	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
4011.94.90	- - - 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
4011.99	- - Other:																										
4011.99.10	- - - Of a kind used on vehicles of Chapter 87	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
4011.99.20	- - - Of a kind used on machinery of heading 84.29 or 84.30	15	13.5	12	10.5	9	7.5	6	4.5	3	1.5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4011.99.30	- - - Other, of a width exceeding 450 mm	10	9.5	9	8.5	8	7.5	7	6.5	6	5.5	5	4.5	4	3.5	3	2.5	2	1.5	1	0.5	0	0	0	0	0	0
4011.99.90	- - - Other	10	9.5	9	8.5	8	7.5	7	6.5	6	5.5	5	4.5	4	3.5	3	2.5	2	1.5	1	0.5	0	0	0	0	0	0
40.12	**Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, tyre treads and tyre flaps, of rubber.**																										
	- Retreaded tyres:																										
4012.11.00	- - Of a kind used on motor cars (including station wagons and racing cars)		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
4012.12	- - Of a kind used on buses or lorries:																										
4012.12.10	- - - Of a width not exceeding 450 mm		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
4012.12.90	- - - Other		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
4012.13.00	- - Of a kind used on aircraft		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
4012.19	- - Other:																										
4012.19.10	- - - Of a kind used on motorcycles		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
4012.19.20	- - - Of a kind used on bicycles		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
4012.19.30	- - - Of a kind used on machinery of heading 84.29 or 84.30		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
4012.19.40	- - - Of a kind used on other vehicles of Chapter 87		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
4012.19.90	- - - Other		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
4012.20	- Used pneumatic tyres:																										
4012.20.10	- - Of a kind used on motor cars (including station wagons, racing cars)		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
	- - Of a kind used on buses or lorries:																										
4012.20.21	- - - Of a width not exceeding 450 mm		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
4012.20.29	- - - Other		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
4012.20.30	- - Of a kind used on aircraft		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
4012.20.40	- - Of a kind used on motorcycles		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
4012.20.50	- - Of a kind used on bicycles		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

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 (%)
4012.20.60	- - Of a kind used on machinery of heading 84.29 or 84.30		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
4012.20.70	- - Of a kind used on other vehicles of Chapter 87		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
	- - Other:																										
4012.20.91	- - - Buffed tyres		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
4012.20.99	- - - Other		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
4012.90	- Other:																										
	- - Solid tyres:																										
4012.90.14	- - - Solid tyres exceeding 250 mm in external diameter, of a width not exceeding 450 mm		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
4012.90.15	- - - Solid tyres exceeding 250 mm in external diameter, of a width exceeding 450 mm, for use on vehicles of heading 87.09		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
4012.90.16	- - - Other solid tyres exceeding 250 mm in external diameter, of a width exceeding 450 mm		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
4012.90.19	- - - Other		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
	- - Cushion tyres:																										
4012.90.21	- - - Of a width not exceeding 450 mm		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
4012.90.22	- - - Of a width exceeding 450 mm		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
4012.90.70	- - Replaceable tyre treads of a width not exceeding 450 mm		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
4012.90.80	- - Tyre flaps		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
4012.90.90	- - Other		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
40.13	**Inner tubes, of rubber.**																										
4013.10	- Of a kind used on motor cars (including station wagons and racing cars), buses or lorries:																										
	- - Of a kind used on motor cars (including station wagons and racing cars):																										
4013.10.11	- - - Suitable for fitting to tyres of a width not exceeding 450 mm	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
4013.10.19	- - - Suitable for fitting to tyres of a width exceeding 450 mm	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
	- - Of a kind used on buses or lorries:																										
4013.10.21	- - - Suitable for fitting to tyres of a width not exceeding 450 mm	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
4013.10.29	- - - Suitable for fitting to tyres of a width exceeding 450 mm	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
4013.20.00	- Of a kind used on bicycles	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	26.3
4013.90	- Other:																										
	- - Of a kind used on machinery of heading 84.29 or 84.30:																										
4013.90.11	- - - Suitable for fitting to tyres of a width not exceeding 450 mm	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	15
4013.90.19	- - - Suitable for fitting to tyres of a width exceeding 450 mm	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5
4013.90.20	- - Of a kind used on motorcycles	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
	- - Of a kind used on other vehicles of Chapter 87:																										
4013.90.31	- - - Suitable for fitting to tyres of a width not exceeding 450 mm	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	22.5
4013.90.39	- - - Suitable for fitting to tyres of a width exceeding 450 mm	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
4013.90.40	- - Of a kind used on 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
	- - Other:																										
4013.90.91	- - - Suitable for fitting to tyres of a width not exceeding 450 mm	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	22.5
4013.90.99	- - - Suitable for fitting to tyres of a width exceeding 450 mm	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