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 (%)
	- Of machinery of heading 84.26, 84.29 or 84.30:																										
8431.41	- - Buckets, shovels, grabs and grips:																										
8431.41.10	- - - For machinery of heading 84.26	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
8431.41.90	- - - Other	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
8431.42.00	- - Bulldozer or angledozer blades	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
8431.43.00	- - Parts for boring or sinking machinery of subheading 8430.41 or 8430.49	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
8431.49	- - Other:																										
8431.49.10	- - - Parts of machinery of heading 84.26	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
8431.49.20	- - - Cutting edges or end bits of a kind used for scrapers, graders or levellers	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
8431.49.40	- - - Cutting edges or end bits of a kind used for bulldozer or angledozer blades	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
8431.49.50	- - - Of road rollers	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
8431.49.60	- - - Of goods of subheading 8430.20.00	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
8431.49.90	- - - 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
84.32	**Agricultural, horticultural or forestry machinery for soil preparation or cultivation; lawn or sports-ground rollers.**																										
8432.10.00	- Ploughs	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
	- Harrows, scarifiers, cultivators, weeders and hoes:																										
8432.21.00	- - Disc harrows	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
8432.29.00	- - Other	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
8432.30.00	- Seeders, planters and transplanters	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
8432.40.00	- Manure spreaders and fertiliser distributors	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
8432.80	- Other machinery:																										
8432.80.10	- - Agricultural or horticultural type	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	0
8432.80.20	- - Lawn or sports-ground rollers	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
8432.80.90	- - Other	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
8432.90	- Parts:																										
8432.90.10	- - Of machinery of subheading 8432.80.90	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
8432.90.20	- - Of lawn or sports-ground rollers	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
8432.90.90	- - 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
84.33	**Harvesting or threshing machinery, including straw or fodder balers; grass or hay mowers; machines for cleaning, sorting or grading eggs, fruit or other agricultural produce, other than machinery of heading 84.37.**																										
	- Mowers for lawns, parks or sports-grounds:																										
8433.11.00	- - Powered, with the cutting device rotating in a horizontal plane	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
8433.19	- - Other:																										
8433.19.10	- - - Not powered	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
8433.19.90	- - - Other	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
8433.20.00	- Other mowers, including cutter bars for tractor mounting	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
8433.30.00	- Other haymaking machinery	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
8433.40.00	- Straw or fodder balers, including pick-up balers	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 harvesting machinery; threshing machinery:																										
8433.51.00	- - Combine harvester-threshers	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
8433.52.00	- - Other threshing machinery	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

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 (%)
8433.53.00	- - Root or tuber harvesting machines	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
8433.59	- - Other:																										
8433.59.10	- - - Cotton pickers and cotton gins	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	0
8433.59.90	- - - Other	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	0
8433.60	- Machines for cleaning, sorting or grading eggs, fruit or other agricultural produce:																										
8433.60.10	- - Electrically operated	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
8433.60.20	- - Not electrically operated	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
8433.90	- Parts:																										
8433.90.10	- - Castors, of a diameter (including tyres) exceeding 100 mm but not exceeding 250 mm, provided that the width of any wheel or tyre fitted thereto exceeds 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
8433.90.20	- - Other, of goods of subheading 8433.11 or 8433.19.90	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
8433.90.30	- - Other, of goods of subheading 8433.19.10	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	0
8433.90.90	- - 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
84.34	**Milking machines and dairy machinery.**																										
8434.10	- Milking machines:																										
8434.10.10	- - Electrically operated	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
8434.10.20	- - Not electrically operated	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
8434.20	- Dairy machinery:																										
8434.20.10	- - Electrically operated	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
8434.20.20	- - Not electrically operated	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
8434.90	- Parts:																										
8434.90.10	- - Of electrically operated machines	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
8434.90.20	- - Of non-electrically operated machines	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
84.35	**Presses, crushers and similar machinery used in the manufacture of wine, cider, fruit juices or similar beverages.**																										
8435.10	- Machinery:																										
8435.10.10	- - Electrically operated	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
8435.10.20	- - Not electrically operated	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
8435.90	- Parts:																										
8435.90.10	- - Of electrically operated machines	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
8435.90.20	- - Of non-electrically operated machines	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
84.36	**Other agricultural, horticultural, forestry, poultry-keeping or bee-keeping machinery, including germination plant fitted with mechanical or thermal equipment; poultry incubators and brooders.**																										
8436.10	- Machinery for preparing animal feeding stuffs:																										
8436.10.10	- - Electrically operated	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	10	10	10	10	10	10
8436.10.20	- - Not electrically operated	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	10	10	10	10	10	10
	- Poultry-keeping machinery; poultry incubators and brooders:																										
8436.21	- - Poultry incubators and brooders:																										
8436.21.10	- - - Electrically operated	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
8436.21.20	- - - Not electrically operated	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
8436.29	- - Other:																										
8436.29.10	- - - Electrically operated	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
8436.29.20	- - - Not electrically operated	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
8436.80	- Other machinery:																										
	- - Electrically operated:																										
8436.80.11	- - - Agricultural or horticultural type	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
8436.80.19	- - - Other	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