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 (%)
8704.10.17	- - - g.v.w. exceeding 24 t but not exceeding 45 t	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
8704.10.18	- - - g.v.w. exceeding 45 t	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:																										
8704.10.23	- - - g.v.w. not exceeding 5 t	59	53.1	47.2	41.3	35.4	29.5	23.6	17.7	11.8	5.9	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8704.10.24	- - - g.v.w. exceeding 5 t but not exceeding 10 t	50	45	40	35	30	25	20	15	10	5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8704.10.25	- - - g.v.w. exceeding 10 t but not exceeding 20 t	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
8704.10.26	- - - g.v.w. exceeding 20 t but not exceeding 24 t	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
8704.10.27	- - - g.v.w. exceeding 24 t but not exceeding 45 t	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
8704.10.28	- - - g.v.w. exceeding 45 t	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, with compression-ignition internal combustion piston engine (diesel or semi-diesel):																										
8704.21	- - g.v.w. not exceeding 5 t:																										
	- - - Completely Knocked Down:																										
8704.21.11	- - - - 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
8704.21.19	- - - - 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:																										
8704.21.21	- - - - Refrigerated lorries (trucks)		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
8704.21.22	- - - - Refuse/garbage collection vehicles having a refuse compressing device		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
8704.21.23	- - - - Tanker vehicles; bulk-cement lorries (trucks)		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
8704.21.24	- - - - Armoured cargo vehicles for transporting valuables		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
8704.21.25	- - - - Hooklift lorries (trucks)		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
8704.21.29	- - - - 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
8704.22	- - g.v.w. exceeding 5 t but not exceeding 20 t:																										
	- - - g.v.w. not exceeding 6 t:																										
	- - - - Completely Knocked Down:																										
8704.22.11	- - - - - 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
8704.22.19	- - - - - 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:																										
8704.22.21	- - - - - Refrigerated lorries (trucks)		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
8704.22.22	- - - - - Refuse/garbage collection vehicles having a refuse compressing device		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
8704.22.23	- - - - - Tanker vehicles; bulk-cement lorries (trucks)		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
8704.22.24	- - - - - Armoured cargo vehicles for transporting valuables		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
8704.22.25	- - - - - Hooklift lorries (trucks)		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
8704.22.29	- - - - - 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
	- - - g.v.w. exceeding 6 t but not exceeding 20 t:																										
	- - - - Completely Knocked Down:																										
8704.22.31	- - - - - 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
8704.22.39	- - - - - 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:																										
8704.22.41	- - - - - Refrigerated lorries (trucks)		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
8704.22.42	- - - - - Refuse/garbage collection vehicles having a refuse compressing device		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
8704.22.43	- - - - - Tanker vehicles; bulk-cement lorries (trucks)		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
8704.22.44	- - - - - Armoured cargo vehicles for transporting valuables		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
8704.22.45	- - - - - Hooklift lorries (trucks)		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:																										
8704.22.51	- - - - - g.v.w. exceeding 6 t but not exceeding 10 t		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
8704.22.59	- - - - - - 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

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 (%)
8704.23	- - g.v.w. exceeding 20 t:																										
	- - - g.v.w. not exceeding 24 t:																										
	- - - - Completely Knocked Down:																										
8704.23.11	- - - - - 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
8704.23.19	- - - - - 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:																										
8704.23.21	- - - - - Refrigerated lorries (trucks)		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
8704.23.22	- - - - - Refuse/garbage collection vehicles having a refuse compressing device		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
8704.23.23	- - - - - Tanker vehicles; bulk-cement lorries (trucks)		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
8704.23.24	- - - - - Armoured cargo vehicles for transporting valuables		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
8704.23.25	- - - - - Hooklift lorries (trucks)		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
8704.23.29	- - - - - 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
	- - - g.v.w. exceeding 24 t but not exceeding 45 t:																										
	- - - - Completely Knocked Down:																										
8704.23.51	- - - - - 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
8704.23.59	- - - - - 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:																										
8704.23.61	- - - - - Refrigerated lorries (trucks)		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
8704.23.62	- - - - - Refuse/garbage collection vehicles having a refuse compressing device		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
8704.23.63	- - - - - Tanker vehicles; bulk-cement lorries (trucks)		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
8704.23.64	- - - - - Armoured cargo vehicles for transporting valuables		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
8704.23.65	- - - - - Hooklift lorries (trucks)		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
8704.23.66	- - - - - Dumpers		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
8704.23.69	- - - - - 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
	- - - g.v.w. exceeding 45 t:																										
	- - - - Completely Knocked Down:																										
8704.23.71	- - - - - 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
8704.23.79	- - - - - 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:																										
8704.23.81	- - - - - 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
8704.23.82	- - - - - 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
8704.23.83	- - - - - 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
8704.23.84	- - - - - 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
8704.23.85	- - - - - 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
8704.23.86	- - - - - 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
8704.23.89	- - - - - 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, with spark-ignition internal combustion piston engine:																										
8704.31	- - g.v.w. not exceeding 5 t:																										
	- - - Completely Knocked Down:																										
8704.31.11	- - - - 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
8704.31.19	- - - - 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:																										
8704.31.21	- - - - Refrigerated lorries (trucks)		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
8704.31.22	- - - - Refuse/garbage collection vehicles having a refuse compressing device		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
8704.31.23	- - - - Tanker vehicles; bulk-cement lorries (trucks)		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
8704.31.24	- - - - Armoured cargo vehicles for transporting valuables		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
8704.31.25	- - - - Hooklift lorries (trucks)		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
8704.31.29	- - - - 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
8704.32	- - g.v.w. exceeding 5 t:																										
	- - - g.v.w. not exceeding 6 t:																										