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 (%)
	- - 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		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
8901.90.32	- - - Of a gross tonnage exceeding 26 but not exceeding 500		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
8901.90.33	- - - Of a gross tonnage exceeding 500 but not exceeding 1,000		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
8901.90.34	- - - Of a gross tonnage exceeding 1,000 but not exceeding 4,000		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
8901.90.35	- - - Of a gross tonnage exceeding 4,000 but not exceeding 5,000		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
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	9.5	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
8902.00.22	- - Of a gross tonnage exceeding 26 but less than 40	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
8902.00.23	- - Of a gross tonnage of 40 or more but not exceeding 250	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
8902.00.24	- - Of a gross tonnage exceeding 250 but not exceeding 1,000	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
8902.00.25	- - Of a gross tonnage exceeding 1,000 but not exceeding 4,000	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
8902.00.26	- - Of a gross tonnage exceeding 4,000	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
	- Other:																										
8902.00.91	- - Of a gross tonnage not exceeding 26	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
8902.00.92	- - Of a gross tonnage exceeding 26 but less than 40	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
8902.00.93	- - Of a gross tonnage of 40 or more but not exceeding 250	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
8902.00.94	- - Of a gross tonnage exceeding 250 but not exceeding 1,000	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
8902.00.95	- - Of a gross tonnage exceeding 1,000 but not exceeding 4,000	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
8902.00.96	- - Of a gross tonnage exceeding 4,000	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
89.03	**Yachts and other vessels for pleasure or sports; rowing boats and canoes.**																										
8903.10.00	- Inflatable	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
	- Other:																										
8903.91.00	- - Sailboats, with or without auxiliary motor	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
8903.92.00	- - Motorboats, other than outboard motorboats	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
8903.99.00	- - 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
89.04	**Tugs and pusher craft.**																										
8904.00.10	- Of a gross tonnage not exceeding 26	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
	- Of gross tonnage exceeding 26:																										
8904.00.31	- - Of a power not exceeding 4,000 hp	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

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 (%)
8904.00.39	- - 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
89.05	**Light-vessels, fire-floats, dredgers, floating cranes and other vessels the navigability of which is subsidiary to their main function; floating docks; floating or submersible drilling or production platforms.**																										
8905.10.00	- Dredgers	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
8905.20.00	- Floating or submersible drilling or production platforms	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
8905.90	- Other:																										
8905.90.10	- - Floating docks		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
8905.90.90	- - 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
89.06	**Other vessels, including warships and lifeboats other than rowing boats.**																										
8906.10.00	- Warships	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
8906.90	- Other:																										
8906.90.10	- - Of a displacement not exceeding 30 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
8906.90.20	- - Of a displacement exceeding 30 t but not exceeding 300 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
8906.90.90	- - 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
89.07	**Other floating structures (for example, rafts, tanks, coffer-dams, landing-stages, buoys and beacons).**																										
8907.10.00	- Inflatable rafts	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
8907.90	- Other:																										
8907.90.10	- - Buoys	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
8907.90.90	- - 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
8908.00.00	**Vessels and other floating structures for breaking up.**	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
90	**Chapter 90 - Optical, photographic, cinematographic measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof**																										
90.01	**Optical fibres and optical fibre bundles; optical fibre cables other than those of heading 85.44; sheets and plates of polarising material; lenses (including contact lenses), prisms, mirrors and other optical elements, of any material, unmounted, other than such elements of glass not optically worked.**																										
9001.10	- Optical fibres, optical fibre bundles and cables:																										
9001.10.10	- - For telecommunications and other electrical uses	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
9001.10.90	- - 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
9001.20.00	- Sheets and plates of polarising material	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
9001.30.00	- Contact lenses	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
9001.40.00	- Spectacle lenses of glass	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
9001.50.00	- Spectacle lenses of other materials	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
9001.90	- Other:																										