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 electrically operated:																										
8402.12.21	- - - - Boilers with a steam production exceeding 15 t per hour	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
8402.12.29	- - - - 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
8402.19	- - Other vapour generating boilers, including hybrid boilers:																										
	- - - Electrically operated:																										
8402.19.11	- - - - Boilers with a steam production exceeding 15 t per hour	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
8402.19.19	- - - - 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
	- - - Not electrically operated:																										
8402.19.21	- - - - Boilers with a steam production exceeding 15 t per hour	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
8402.19.29	- - - - 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
8402.20	- Super-heated water boilers:																										
8402.20.10	- - 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
8402.20.20	- - 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
8402.90	- Parts:																										
8402.90.10	- - Boiler bodies or shells	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
8402.90.90	- - 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
84.03	**Central heating boilers other than those of heading 84.02.**																										
8403.10.00	- Boilers	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
8403.90	- Parts:																										
8403.90.10	- - Boiler bodies or shells	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
8403.90.90	- - 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
84.04	**Auxiliary plant for use with boilers of heading 84.02 or 84.03 (for example, economisers, super-heaters, soot removers, gas recoverers); condensers for steam or other vapour power units.**																										
8404.10	- Auxiliary plant for use with boilers of heading 84.02 or 84.03:																										
8404.10.10	- - For use with boilers of heading 84.02	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
8404.10.20	- - For use with boilers of heading 84.03	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
8404.20.00	- Condensers for steam or other vapour power units	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
8404.90	- Parts:																										
	- - Of goods of subheading 8404.10.10:																										
8404.90.11	- - - Boiler bodies or shells	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
8404.90.19	- - - 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
	- - Of goods of subheading 8404.10.20:																										
8404.90.21	- - - Boiler bodies or shells	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
8404.90.29	- - - 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
8404.90.90	- - 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
84.05	**Producer gas or water gas generators, with or without their purifiers; acetylene gas generators and similar water process gas generators, with or without their purifiers.**																										
8405.10.00	- Producer gas or water gas generators, with or without their purifiers; acetylene gas generators and similar water process gas generators, with or without their purifiers	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
8405.90.00	- Parts	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

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 (%)
84.06	**Steam turbines and other vapour turbines.**																										
8406.10.00	- Turbines for marine propulsion	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 turbines:																										
8406.81.00	- - Of an output exceeding 40 MW	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
8406.82.00	- - Of an output not exceeding 40 MW	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
8406.90.00	- Parts	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
84.07	**Spark-ignition reciprocating or rotary internal combustion piston engines.**																										
8407.10.00	- Aircraft engines	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
	- Marine propulsion engines:																										
8407.21	- - Outboard motors:																										
8407.21.10	- - - Of a power not exceeding 22.38 kW (30hp)		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
8407.21.90	- - - Other	7	6.6	6.1	5.7	5.3	4.8	4.4	3.9	3.5	3.1	2.6	2.2	1.8	1.3	0.9	0.4	0	0	0	0	0	0	0	0	0	0
8407.29	- - Other:																										
8407.29.20	- - - Of a power not exceeding 22.38 kW (30hp)	25	22.7	20.5	18.2	15.9	13.6	11.4	9.1	6.8	4.5	2.3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8407.29.90	- - - Other	7	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
	- Reciprocating piston engines of a kind used for the propulsion of vehicles of Chapter 87:																										
8407.31.00	- - Of a cylinder capacity not exceeding 50 cc		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
8407.32	- - Of a cylinder capacity exceeding 50 cc but not exceeding 250 cc:																										
	- - - Exceeding 50 cc but not exceeding 110 cc:																										
8407.32.11	- - - - For vehicles of heading 87.01	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
8407.32.12	- - - - For vehicles of heading 87.11		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
8407.32.19	- - - - Other	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
	- - - Exceeding 110 cc but not exceeding 250 cc:																										
8407.32.21	- - - - For vehicles of heading 87.01	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
8407.32.22	- - - - For vehicles of heading 87.11		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
8407.32.29	- - - - Other	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
8407.33	- - Of a cylinder capacity exceeding 250 cc but not exceeding 1,000 cc:																										
8407.33.10	- - - For vehicles of heading 87.01	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25	18.8
8407.33.20	- - - For vehicles of heading 87.11		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
8407.33.90	- - - Other	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25
8407.34	- - Of a cylinder capacity exceeding 1,000 cc:																										
	- - - Fully assembled:																										
8407.34.40	- - - - For pedestrian controlled tractors, of a cylinder capacity not exceeding 1,100 cc	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25
8407.34.50	- - - - For other vehicles of heading 87.01	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25	18.8
8407.34.60	- - - - For vehicles of heading 87.11		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:																										
8407.34.71	- - - - - Of a cylinder capacity not exceeding 2,000 cc	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	20
8407.34.72	- - - - - Of a cylinder capacity exceeding 2,000 cc but not exceeding 3,000 cc	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	20
8407.34.73	- - - - - Of a cylinder capacity exceeding 3,000 cc	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	20
	- - - Other:																										
8407.34.91	- - - - For pedestrian controlled tractors, of a cylinder capacity not exceeding 1,100 cc	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25	18.8
8407.34.92	- - - - For other vehicles of heading 87.01	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25	18.8
8407.34.93	- - - - For vehicles of heading 87.11		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:																										