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 (%)
9504.90.94	- - - - Of wood or of plastics	25	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
9504.90.99	- - - - Other	25	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
95.05	**Festive, carnival or other entertainment articles, including conjuring tricks and novelty jokes.**																										
9505.10.00	- Articles for Christmas festivities	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25	12.5	12.5	12.5	12.5	12.5	12.5
9505.90.00	- Other	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
95.06	**Articles and equipment for general physical exercise, gymnastics, athletics, other sports (including table-tennis) or outdoor games, not specified or included elsewhere in this Chapter; swimming pools and paddling pools.**																										
	- Snow-skis and other snow-ski equipment:																										
9506.11.00	- - Skis	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
9506.12.00	- - Ski-fastenings (ski-bindings)	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
9506.19.00	- - 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
	- Water-skis, surf-boards, sailboards and other water-sport equipment:																										
9506.21.00	- - Sailboards	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
9506.29.00	- - 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
	- Golf clubs and other golf equipment:																										
9506.31.00	- - Clubs, complete	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
9506.32.00	- - Balls	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
9506.39.00	- - 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
9506.40	- Articles and equipment for table-tennis:																										
9506.40.10	- - Tables	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
9506.40.90	- - 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
	- Tennis, badminton or similar rackets, whether or not strung:																										
9506.51.00	- - Lawn-tennis rackets, whether or not strung	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
9506.59.00	- - 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
	- Balls, other than golf balls and table-tennis balls:																										
9506.61.00	- - Lawn-tennis balls	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
9506.62.00	- - Inflatable	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
9506.69.00	- - 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
9506.70.00	- Ice skates and roller skates, including skating boots with skates attached	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:																										
9506.91.00	- - Articles and equipment for general physical exercise, gymnastics or athletics	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
9506.99.00	- - 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
95.07	**Fishing rods, fish-hooks and other line fishing tackle; fish landing nets, butterfly nets and similar nets; decoy "birds" (other than those of heading 92.08 or 97.05) and similar hunting or shooting requisites.**																										
9507.10.00	- Fishing rods	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
9507.20.00	- Fish-hooks, whether or not snelled	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
9507.30.00	- Fishing reels	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
9507.90.00	- 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

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 (%)
95.08	**Roundabouts, swings, shooting galleries and other fairground amusements; travelling circuses and travelling menageries; travelling theatres.**																										
9508.10.00	- Travelling circuses and travelling menageries	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
9508.90.00	- 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
96	**Chapter 96 - Miscellaneous manufactured articles**																										
96.01	**Worked ivory, bone, tortoise-shell, horn, antlers, coral, mother-of-pearl and other animal carving material, and articles of these materials (including articles obtained by moulding).**																										
9601.10.00	- Worked ivory and articles of ivory	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
9601.90	- Other:																										
9601.90.10	- - Worked mother-of-pearl or tortoise-shell and articles of the foregoing	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
	- - Other:																										
9601.90.91	- - - Cigar or cigarette cases, tobacco jars; ornamental articles	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
9601.90.99	- - - Other	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
96.02	**Worked vegetable or mineral carving material and articles of these materials; moulded or carved articles of wax, of stearin, of natural gums or natural resins or of modelling pastes, and other moulded or carved articles, not elsewhere specified or included; worked, unhardened gelatin (except gelatin of heading 35.03) and articles of unhardened gelatin.**																										
9602.00.10	- Gelatin capsules for pharmaceutical products	10	9.1	8.2	7.3	6.4	5.5	4.5	3.6	2.7	1.8	0.9	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9602.00.20	- Cigar or cigarette cases, tobacco jars; ornamental articles	20	18.2	16.4	14.5	12.7	10.9	9.1	7.3	5.5	3.6	1.8	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9602.00.90	- Other	20	18.2	16.4	14.5	12.7	10.9	9.1	7.3	5.5	3.6	1.8	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
96.03	**Brooms, brushes (including brushes consituting parts of machines, appliances or vehicles), hand-operated mechanical floor sweepers, not motorised, mops and feather dusters; prepared knots and tufts for broom or brush making; paint pads and rollers; squeegees (other than roller squeegees).**																										
9603.10	- Brooms and brushes, consisting of twigs or other vegetable materials bound together, with or without handles:																										
9603.10.10	- - Brushes	25	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
9603.10.20	- - Brooms	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
	- Tooth brushes, shaving brushes, hair brushes, nail brushes, eyelash brushes and other toilet brushes for use on the person, including such brushes constituting parts of appliances:																										
9603.21.00	- - Tooth brushes, including dental-plate brushes	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