| 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 (%) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 4010.33.00 | - - Endless transmission belts of trapezoidal cross-section (V-belts), V-ribbed, of an outside circumference exceeding 180 cm but not exceeding 240 cm | 15 | 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 |
| 4010.34.00 | - - Endless transmission belts of trapezoidal cross-section (V-belts), other than V-ribbed, of an outside circumference exceeding 180 cm but not exceeding 240 cm | 15 | 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 |
| 4010.35.00 | - - Endless synchronous belts, of an outside circumference exceeding 60 cm but not exceeding 150 cm | 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 |
| 4010.36.00 | - - Endless synchronous belts, of an outside circumference exceeding 150 cm but not exceeding 198 cm | 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 |
| 4010.39.00 | - - 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 |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| **40.11** | **New pneumatic tyres, of rubber.** | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 4011.10.00 | - Of a kind used on motor cars (including station wagons and racing cars) | | 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 |
| 4011.20 | - Of a kind used on buses or lorries: | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 4011.20.10 | - - Of a width not exceeding 450mm | | 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 |
| 4011.20.90 | - - 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 |
| 4011.30.00 | - Of a kind used on aircraft | 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 |
| 4011.40.00 | - Of a kind used on motorcycles | | 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 |
| 4011.50.00 | - Of a kind used on bicycles | | 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, having a "herring-bone" or similar tread: | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 4011.61 | - - Of a kind used on agricultural or forestry vehicles and machines: | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 4011.61.10 | - - - Of a kind used on agricultural or forestry tractors of heading 87.01 or agricultural or forestry machinery of heading 84.29 or 84.30 | 15 | 13.5 | 12 | 10.5 | 9 | 7.5 | 6 | 4.5 | 3 | 1.5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4011.61.90 | - - - Other | 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 |
| 4011.62 | - - Of a kind used on construction or industrial handling vehicles and machines and having a rim size not exceeding 61 cm: | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 4011.62.10 | - - - Of a kind used on tractors, machinery of heading 84.29 or 84.30, forklifts or other industrial handling vehicles and machines | 15 | 13.5 | 12 | 10.5 | 9 | 7.5 | 6 | 4.5 | 3 | 1.5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4011.62.90 | - - - Other | 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 |
| 4011.63 | - - Of a kind used on construction or industrial handling vehicles and machines and having a rim size exceeding 61 cm: | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 4011.63.10 | - - - Of a kind used on tractors, machinery of heading 84.29 or 84.30, forklifts or other industrial handling vehicles and machines | 15 | 13.5 | 12 | 10.5 | 9 | 7.5 | 6 | 4.5 | 3 | 1.5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4011.63.90 | - - - Other | 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 |
| 4011.69.00 | - - Other | 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 |
| | - Other: | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 4011.92 | - - Of a kind used on agricultural or forestry vehicles and machines: | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 4011.92.10 | - - - Of a kind used on tractors, machinery of heading 84.29 or 84.30 or wheel-barrows | 15 | 13.5 | 12 | 10.5 | 9 | 7.5 | 6 | 4.5 | 3 | 1.5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4011.92.90 | - - - Other | 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 |
| 4011.93 | - - Of a kind used on construction or industrial handling vehicles and machines and having a rim size not exceeding 61 cm: | | | | | | | | | | | | | | | | | | | | | | | | | | |

| 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 (%) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 4011.93.10 | - - - Of a kind used on tractors, mechinery of heading 84.29 or 84.30, forklifts, wheel-barrows or other industrial handling vehicles and machines | 15 | 13.5 | 12 | 10.5 | 9 | 7.5 | 6 | 4.5 | 3 | 1.5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4011.93.90 | - - - Other | 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 |
| 4011.94 | - - Of a kind used on construction or industrial handling vehicles and machines and having a rim size exceeding 61 cm: | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 4011.94.10 | - - - Of a kind used on mechinery of heading 84.29 or 84.30 | 15 | 13.5 | 12 | 10.5 | 9 | 7.5 | 6 | 4.5 | 3 | 1.5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4011.94.20 | - - - Of a kind used on tractors, forklifts or other industrial handling vehicles and machines | 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 |
| 4011.94.90 | - - - Other | 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 |
| 4011.99 | - - Other: | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 4011.99.10 | - - - Of a kind used on vehicles of Chapter 87 | 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 |
| 4011.99.20 | - - - Of a kind used on machinery of heading 84.29 or 84.30 | 15 | 13.5 | 12 | 10.5 | 9 | 7.5 | 6 | 4.5 | 3 | 1.5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4011.99.30 | - - - Other, of a width exceeding 450 mm | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 7.5 |
| 4011.99.90 | - - - Other | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 7.5 |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| **40.12** | **Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, tyre treads and tyre flaps, of rubber.** | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | - Retreaded tyres: | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 4012.11.00 | - - Of a kind used on motor cars (including station wagons and racing cars) | | 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 |
| 4012.12 | - - Of a kind used on buses or lorries: | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 4012.12.10 | - - - Of a width not exceeding 450 mm | | 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 |
| 4012.12.90 | - - - 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 |
| 4012.13.00 | - - Of a kind used on aircraft | | 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 |
| 4012.19 | - - Other: | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 4012.19.10 | - - - Of a kind used on motorcycles | | 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 |
| 4012.19.20 | - - - Of a kind used on bicycles | | 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 |
| 4012.19.30 | - - - Of a kind used on machinery of heading 84.29 or 84.30 | | 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 |
| 4012.19.40 | - - - Of a kind used on other vehicles of Chapter 87 | | 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 |
| 4012.19.90 | - - - 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 |
| 4012.20 | - Used pneumatic tyres: | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 4012.20.10 | - - Of a kind used on motor cars (including station wagons, racing cars) | | 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 |
| | - - Of a kind used on buses or lorries: | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 4012.20.21 | - - - Of a width not exceeding 450 mm | | 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 |
| 4012.20.29 | - - - 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 |
| 4012.20.30 | - - Of a kind used on aircraft | | 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 |
| 4012.20.40 | - - Of a kind used on motorcycles | | 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 |
| 4012.20.50 | - - Of a kind used on bicycles | | 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 |
| 4012.20.60 | - - Of a kind used on machinery of heading 84.29 or 84.30 | | 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 |
| 4012.20.70 | - - Of a kind used on other vehicles of Chapter 87 | | 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: | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 4012.20.91 | - - - Buffed tyres | | 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 |
| 4012.20.99 | - - - 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 |
| 4012.90 | - Other: | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | - - Solid tyres: | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 4012.90.14 | - - - Solid tyres exceeding 250 mm in external diameter, of a width not exceeding 450 mm | | 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 |