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 (%)
4012.90.15	- - - Solid tyres exceeding 250 mm in external diameter, of a width exceeding 450 mm, for use on vehicles of heading 87.09		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
4012.90.16	- - - Other solid tyres exceeding 250 mm in external diameter, of a width 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
4012.90.19	- - - 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
	- - Cushion tyres:																										
4012.90.21	- - - 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
4012.90.22	- - - Of a width 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
4012.90.70	- - Replaceable tyre treads 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
4012.90.80	- - Tyre flaps		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
4012.90.90	- - 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
40.13	**Inner tubes, of rubber.**																										
4013.10	- Of a kind used on motor cars (including station wagons and racing cars), buses or lorries:																										
	- - Of a kind used on motor cars (including station wagons and racing cars):																										
4013.10.11	- - - Suitable for fitting to tyres of a width not exceeding 450 mm	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
4013.10.19	- - - Suitable for fitting to tyres of a width 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
	- - Of a kind used on buses or lorries:																										
4013.10.21	- - - Suitable for fitting to tyres of a width not exceeding 450 mm	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
4013.10.29	- - - Suitable for fitting to tyres of a width 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
4013.20.00	- Of a kind used on bicycles	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	26.3
4013.90	- Other:																										
	- - Of a kind used on machinery of heading 84.29 or 84.30:																										
4013.90.11	- - - Suitable for fitting to tyres of a width not exceeding 450 mm	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	15
4013.90.19	- - - Suitable for fitting to tyres of a width exceeding 450 mm	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5
4013.90.20	- - Of a kind used on motorcycles	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	26.3
	- - Of a kind used on other vehicles of Chapter 87:																										
4013.90.31	- - - Suitable for fitting to tyres of a width not exceeding 450 mm	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	22.5
4013.90.39	- - - Suitable for fitting to tyres 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
4013.90.40	- - 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
	- - Other:																										
4013.90.91	- - - Suitable for fitting to tyres of a width not exceeding 450 mm	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	22.5
4013.90.99	- - - Suitable for fitting to tyres of a width 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
40.14	**Hygienic or pharmaceutical articles (including teats), of vulcanised rubber other than hard rubber, with or without fittings of hard rubber.**																										
4014.10.00	- Sheath contraceptives	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
4014.90	- Other:																										
4014.90.10	- - Teats for feeding bottles and similar articles	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
4014.90.40	- - Stoppers for pharmaceutical use	3	2.7	2.4	2.1	1.8	1.5	1.2	0.9	0.6	0.3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4014.90.90	- - 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

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 (%)
40.15	**Articles of apparel and clothing accessories (including gloves, mittens and mitts), for all purposes, of vulcanised rubber other than hard rubber.**																										
	- Gloves, mittens and mitts:																										
4015.11.00	- - Surgical	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
4015.19.00	- - Other	20	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
4015.90	- Other:																										
4015.90.10	- - Lead aprons	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
4015.90.20	- - Divers' suits (wet suits)	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
4015.90.90	- - Other	20	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
40.16	**Other articles of vulcanised rubber other than hard rubber.**																										
4016.10	- Of cellular rubber:																										
4016.10.10	- - Padding for articles of apparel or clothing accessories	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	15
4016.10.20	- - Floor tiles and wall tiles	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	15
4016.10.90	- - Other	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	10	10	10	10	10	10
	- Other:																										
4016.91	- - Floor coverings and mats:																										
4016.91.10	- - - Mats	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
4016.91.20	- - - Tiles	30	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
4016.91.90	- - - Other	30	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
4016.92	- - Erasers:																										
4016.92.10	- - - Eraser tips	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
4016.92.90	- - - 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
4016.93	- - Gaskets, washers and other seals:																										
4016.93.10	- - - Of a kind used to insulate the terminal leads of electrolytic capacitors	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
4016.93.20	- - - Gaskets and o-rings, of a kind used on motor vehicles of heading 87.02, 87.03, 87.04 or 87.11	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
4016.93.90	- - - 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
4016.94.00	- - Boat or dock fenders, whether or not 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
4016.95.00	- - Other inflatable articles	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
4016.99	- - Other:																										
	- - - Parts and accessories of a kind used for vehicles of Chapter 87:																										
4016.99.13	- - - - Weatherstripping, of a kind used on motor vehicles of heading 87.02, 87.03 or 87.04	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	10
4016.99.14	- - - - Other, for vehicles of heading 87.02, 87.03, 87.04, 87.05 or 87.11	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	10
4016.99.15	- - - - For vehicles of heading 87.09, 87.13, 87.15 or 87.16	10	9.3	8.7	8	7.3	6.7	6	5.3	4.7	4	3.3	2.7	2	1.3	0.7	0	0	0	0	0	0	0	0	0	0	0
4016.99.16	- - - - Bicycle mudguards	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
4016.99.17	- - - - Bicycle parts	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
4016.99.18	- - - - Other bicycle accessories	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
4016.99.19	- - - - 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
4016.99.20	- - - Parts and accessories of rotochutes of heading 88.04	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
4016.99.30	- - - Rubber bands	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
4016.99.40	- - - Wall tiles	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 articles of a kind used in machinery or mechanical or electrical appliances, or for other technical uses:																										
4016.99.51	- - - - Rubber rollers	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
4016.99.52	- - - - Tyre mould bladders	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
4016.99.53	- - - - Electrical insulator hoods	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
4016.99.54	- - - - Rubber grommets and rubber covers for automotive wiring harnesses	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
4016.99.59	- - - - 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
4016.99.60	- - - Rail pads	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