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 (%)
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	6.5	6.1	5.6	5.1	4.7	4.2	3.7	3.3	2.8	2.3	1.9	1.4	0.9	0.5	0	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	22.5	20	17.5	15	12.5	10	7.5	5	2.5	0	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:																										
8407.34.94	- - - - - Of a cylinder capacity not exceeding 2,000 cc	18	18	18	18	18	18	18	18	18	18	18	18	18	18	18	18	18	18	18	18	18	18	18	18	18	18
8407.34.95	- - - - - Of a cylinder capacity exceeding 2,000 cc but not exceeding 3,000 cc	18	18	18	18	18	18	18	18	18	18	18	18	18	18	18	18	18	18	18	18	18	18	18	18	18	18

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 (%)
8407.34.99	- - - - - Of a cylinder capacity exceeding 3,000 cc	18	18	18	18	18	18	18	18	18	18	18	18	18	18	18	18	18	18	18	18	18	18	18	18	18	18
8407.90	- Other engines:																										
8407.90.10	- - Of a power not exceeding 18.65 kW	25	22.5	20	17.5	15	12.5	10	7.5	5	2.5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8407.90.20	- - Of a power exceeding 18.65 kW but not exceeding 22.38 kW	25	22.5	20	17.5	15	12.5	10	7.5	5	2.5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8407.90.90	- - 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
84.08	**Compression-ignition internal combustion piston engines (diesel or semi-diesel engines).**																										
8408.10	- Marine propulsion engines:																										
8408.10.10	- - Of a power not exceeding 22.38 kW		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
8408.10.20	- - Of a power exceeding 22.38 kW but not exceeding 100 kW	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
8408.10.90	- - 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
8408.20	- Engines of a kind used for the propulsion of vehicles of Chapter 87:																										
	- - Fully assembled:																										
8408.20.10	- - - For vehicles of subheading 8701.10	25	22.5	20	17.5	15	12.5	10	7.5	5	2.5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	- - - Other:																										
8408.20.21	- - - - Of a cylinder capacity not exceeding 2,000 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
8408.20.22	- - - - Of a cylinder capacity exceeding 2,000 cc but not exceeding 3,500 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
8408.20.23	- - - - Of a cylinder capacity exceeding 3,500 cc	7	6.5	6.1	5.6	5.1	4.7	4.2	3.7	3.3	2.8	2.3	1.9	1.4	0.9	0.5	0	0	0	0	0	0	0	0	0	0	0
	- - Other:																										
8408.20.93	- - - For vehicles of subheading 8701.10	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
	- - - Other:																										
8408.20.94	- - - - Of a cylinder capacity not exceeding 2,000 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
8408.20.95	- - - - Of a cylinder capacity exceeding 2,000 cc but not exceeding 3,500 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
8408.20.96	- - - - Of a cylinder capacity exceeding 3,500 cc	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15
8408.90	- Other engines:																										
8408.90.10	- - Of a power not exceeding 18.65 kW	25	22.5	20	17.5	15	12.5	10	7.5	5	2.5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8408.90.50	- - Of a power exceeding 100 kW	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:																										
8408.90.91	- - - For machinery of heading 84.29 or 84.30	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
8408.90.99	- - - 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
84.09	**Parts suitable for use solely or principally with the engines of heading 84.07 or 84.08.**																										
8409.10.00	- For 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
	- Other:																										
8409.91	- - Suitable for use solely or principally with spark-ignition internal combustion piston engines:																										
	- - - For machinery of heading 84.29 or 84.30:																										
8409.91.11	- - - - Carburettors and parts thereof	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
8409.91.12	- - - - Cylinder blocks	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
8409.91.13	- - - - Cylinder liners, with an internal diameter of 50 mm or more, but not exceeding 155 mm	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
8409.91.14	- - - - Other cylinder liners	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
8409.91.15	- - - - Cylinder heads and head covers	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