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 (%)
8409.91.16	- - - - Pistons, with an external 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
8409.91.17	- - - - Other pistons	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
8409.91.18	- - - - Piston rings and gudgeon pins	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
8409.91.19	- - - - 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
	- - - For vehicles of heading 87.01:																										
8409.91.21	- - - - Carburettors and parts thereof	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
8409.91.22	- - - - Cylinder blocks	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
8409.91.23	- - - - Cylinder liners, with an internal diameter of 50 mm or more, but not exceeding 155 mm	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
8409.91.24	- - - - Other cylinder liners	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
8409.91.25	- - - - Cylinder heads and head covers	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
8409.91.26	- - - - Pistons, with an external diameter of 50 mm or more, but not exceeding 155 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	10
8409.91.27	- - - - Other pistons	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
8409.91.28	- - - - Piston rings and gudgeon pins	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
8409.91.29	- - - - Other	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
	- - - For other vehicles of heading 87.11:																										
8409.91.31	- - - - Carburettors and parts thereof	27	27	27	27	27	27	27	27	27	27	27	27	27	27	27	27	27	27	27	27	27	27	27	27	27	27
8409.91.32	- - - - Cylinder blocks; crank cases	27	27	27	27	27	27	27	27	27	27	27	27	27	27	27	27	27	27	27	27	27	27	27	27	27	27
8409.91.34	- - - - Cylinder liners	27	27	27	27	27	27	27	27	27	27	27	27	27	27	27	27	27	27	27	27	27	27	27	27	27	27
8409.91.35	- - - - Cylinder heads and head covers	27	27	27	27	27	27	27	27	27	27	27	27	27	27	27	27	27	27	27	27	27	27	27	27	27	27
8409.91.37	- - - - Pistons	27	27	27	27	27	27	27	27	27	27	27	27	27	27	27	27	27	27	27	27	27	27	27	27	27	27
8409.91.38	- - - - Piston rings and gudgeon pins	27	27	27	27	27	27	27	27	27	27	27	27	27	27	27	27	27	27	27	27	27	27	27	27	27	27
8409.91.39	- - - - Other	27	27	27	27	27	27	27	27	27	27	27	27	27	27	27	27	27	27	27	27	27	27	27	27	27	27
	- - - For other vehicles of Chapter 87:																										
8409.91.41	- - - - Carburettors and parts thereof		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
8409.91.42	- - - - Cylinder blocks; crank cases		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
8409.91.43	- - - - Cylinder liners, with an internal diameter of 50 mm or more, but not exceeding 155 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
8409.91.44	- - - - Other cylinder liners		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
8409.91.45	- - - - Cylinder heads and head covers		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
8409.91.46	- - - - Pistons, with an external diameter of 50 mm or more, but not exceeding 155 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
8409.91.47	- - - - Other pistons		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
8409.91.48	- - - - Piston rings and gudgeon pins		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
8409.91.49	- - - - 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
	- - - For vessels of Chapter 89:																										
	- - - - For marine propulsion engines of a power not exceeding 22.38 kW:																										
8409.91.51	- - - - - Cylinder blocks; crank cases	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
8409.91.52	- - - - - Cylinder liners, with an internal diameter of 50 mm or more, but not exceeding 155 mm	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
8409.91.53	- - - - - Other cylinder liners	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
8409.91.54	- - - - - Pistons, with an external diameter of 50 mm or more, but not exceeding 155 mm	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
8409.91.55	- - - - - Other pistons	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
8409.91.59	- - - - - Other	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
	- - - - For marine propulsion engines of a power exceeding 22.38 kW:																										
8409.91.61	- - - - - Cylinder blocks; crank cases	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
8409.91.62	- - - - - Cylinder liners, with an internal diameter of 50 mm or more, but not exceeding 155 mm	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
8409.91.63	- - - - - Other cylinder liners	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
8409.91.64	- - - - - Pistons, with an external diameter of 50 mm or more, but not exceeding 155 mm	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
8409.91.65	- - - - - Other pistons	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
8409.91.69	- - - - - Other	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

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 (%)
	- - - For other engines:																										
8409.91.71	- - - - Carburettors and parts thereof		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
8409.91.72	- - - - Cylinder blocks		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
8409.91.73	- - - - Cylinder liners, with an internal diameter of 50 mm or more, but not exceeding 155 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
8409.91.74	- - - - Other cylinder liners		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
8409.91.75	- - - - Cylinder heads and head covers		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
8409.91.76	- - - - Pistons, with an external diameter of 50 mm or more, but not exceeding 155 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
8409.91.77	- - - - Other pistons		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
8409.91.78	- - - - Pistons rings and gudgeon pins		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
8409.91.79	- - - - 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
8409.99	- - Other:																										
	- - - For engines of machinery of heading 84.29 or 84.30:																										
8409.99.11	- - - - 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
8409.99.12	- - - - 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
8409.99.13	- - - - 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
8409.99.14	- - - - 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
8409.99.15	- - - - 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
8409.99.16	- - - - Pistons, with an external 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
8409.99.17	- - - - Other pistons	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
8409.99.18	- - - - Piston rings and gudgeon pins	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
8409.99.19	- - - - 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
	- - - For engines of vehicles of heading 87.01:																										
8409.99.21	- - - - 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
8409.99.22	- - - - 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
8409.99.23	- - - - 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
8409.99.24	- - - - 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
8409.99.25	- - - - 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
8409.99.26	- - - - Pistons, with an external 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
8409.99.27	- - - - Other pistons	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
8409.99.28	- - - - Piston rings and gudgeon pins	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
8409.99.29	- - - - 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
	- - - For engines of vehicles of heading 87.11:																										
8409.99.31	- - - - Carburettors and parts thereof	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
8409.99.32	- - - - Cylinder blocks; crank cases	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
8409.99.33	- - - - Cylinder liners	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
8409.99.34	- - - - Cylinder heads and head covers	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
8409.99.35	- - - - Pistons	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
8409.99.36	- - - - Piston rings and gudgeon pins	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
8409.99.39	- - - - Other	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
	- - - For engines of other vehicles of Chapter 87:																										
8409.99.41	- - - - 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
8409.99.42	- - - - Cylinder blocks; crank cases	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
8409.99.43	- - - - 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
8409.99.44	- - - - 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
8409.99.45	- - - - Cylinder heads and head covers	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