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 (%)
8519.81.50	- - - Dictating machines not capable of operating without an external source of power	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
	- - - Magnetic tape recorders incorporating sound reproducing apparatus, digital audio type:																										
8519.81.61	- - - - Of a kind suitable for cinematography or broadcasting	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
8519.81.69	- - - - Other	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 sound reproducing apparatus, cassette type:																										
8519.81.71	- - - - Of a kind suitable for cinematography or broadcasting	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
8519.81.79	- - - - Other	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:																										
8519.81.91	- - - - Of a kind suitable for cinematography or broadcasting	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
8519.81.99	- - - - Other	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
8519.89	- - Other:																										
	- - - Cinematographic sound reproducers:																										
8519.89.11	- - - - For film of a width of less than 16 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
8519.89.12	- - - - For film of a width of 16 mm or more	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
8519.89.20	- - - Record-players with or without loudspeakers	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
8519.89.30	- - - Of a kind suitable for cinematography or broadcasting	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
8519.89.90	- - - 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
85.21	**Video recording or reproducing apparatus, whether or not incorporating a video tuner.**																										
8521.10	- Magnetic tape-type:																										
8521.10.10	- - Of a kind used in cinematography or television broadcasting	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
8521.10.90	- - Other	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
8521.90	- Other:																										
	- - Laser disc players:																										
8521.90.11	- - - Of a kind used in cinematography or television broadcasting	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
8521.90.19	- - - Other	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	17.5	17.5	17.5	17.5	17.5	17.5
	- - Other:																										
8521.90.91	- - - Of a kind used in cinematography or television broadcasting	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
8521.90.99	- - - Other	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	17.5	17.5	17.5	17.5	17.5	17.5
85.22	**Parts and accessories suitable for use solely or principally with the apparatus of heading 85.19 or 85.21.**																										
8522.10.00	- Pick-up cartridges	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
8522.90	- Other:																										
8522.90.20	- - Printed circuit board assemblies for telephone answering machines	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
8522.90.30	- - Printed circuit board assemblies for cinematographic sound recorders or reproducers	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
8522.90.40	- - Audio or video tapedecks and compact disc mechanisms	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
8522.90.50	- - Audio or video reproduction heads, magnetic type; magnetic erasing heads and rods	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:																										
8522.90.91	- - - Other parts and accessories of cinematographic sound recorders or reproducers	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 (%)
8522.90.92	- - - Other parts of telephone answering machines	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
8522.90.93	- - - Other parts and accessories for goods of subheading 8519.81 or heading 85.21	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
8522.90.99	- - - 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
85.23	**Discs, tapes, solid-state non-volatile storage devices, "smart cards" and other media for the recording of sound or of other phenomena, whether or not recorded, including matrices and masters for the production of discs, but excluding products of Chapter 37.**																										
	- Magnetic media:																										
8523.21	- - Cards incorporating a magnetic stripe:																										
8523.21.10	- - - Unrecorded	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
8523.21.90	- - - 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
8523.29	- - Other:																										
	- - - Magnetic tapes, of a width not exceeding 4 mm:																										
	- - - - Unrecorded:																										
8523.29.11	- - - - - Computer tapes	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
8523.29.19	- - - - - 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
	- - - - Other:																										
8523.29.21	- - - - - Video tapes	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
8523.29.29	- - - - - 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
	- - - Magnetic tapes, of a width exceeding 4 mm but not exceeding 6.5 mm:																										
	- - - - Unrecorded:																										
8523.29.31	- - - - - Computer tapes	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
8523.29.33	- - - - - Video tapes	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
8523.29.39	- - - - - 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
	- - - - Other:																										
8523.29.41	- - - - - Computer tapes	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
8523.29.42	- - - - - Of a kind suitable for cinematography	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
8523.29.43	- - - - - Other video tapes	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
8523.29.49	- - - - - 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
	- - - Magnetic tapes, of a width exceeding 6.5 mm:																										
	- - - - Unrecorded:																										
8523.29.51	- - - - - Computer tapes	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
8523.29.52	- - - - - Video tapes	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
8523.29.59	- - - - - 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
	- - - - Other:																										
8523.29.61	- - - - - Of a kind used for reproducing representations of instructions, data, sound and image, recorded in a machine readable binary form, and capable of being manipulated or providing interactivity to a user, by means of an automatic data processing machine; proprietary format storage (recorded) media	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
8523.29.62	- - - - - Of a kind suitable for cinematography	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
8523.29.63	- - - - - Other video tapes	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
8523.29.69	- - - - - 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
	- - - Magnetic discs:																										
	- - - - Unrecorded:																										
8523.29.71	- - - - - Computer hard disks and diskettes	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
8523.29.79	- - - - - 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
	- - - - Other:																										