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 (%)
	- - Of a power not exceeding 22.5 kW, whether or not electrically operated:																										
8701.10.11	- - - For agricultural use	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
8701.10.19	- - - 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
	- - Other:																										
8701.10.91	- - - For agricultural use	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
8701.10.99	- - - 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
8701.20	- Road tractors for semi-trailers:																										
8701.20.10	- - Completely Knocked Down	5	4.7	4.3	4	3.7	3.3	3	2.7	2.3	2	1.7	1.3	1	0.7	0.3	0	0	0	0	0	0	0	0	0	0	0
8701.20.90	- - Other	5	4.7	4.3	4	3.7	3.3	3	2.7	2.3	2	1.7	1.3	1	0.7	0.3	0	0	0	0	0	0	0	0	0	0	0
8701.30.00	- Track-laying tractors	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
8701.90	- Other:																										
8701.90.10	- - Agricultural tractors	5	4.7	4.3	4	3.7	3.3	3	2.7	2.3	2	1.7	1.3	1	0.7	0.3	0	0	0	0	0	0	0	0	0	0	0
8701.90.90	- - Other	5	4.7	4.3	4	3.7	3.3	3	2.7	2.3	2	1.7	1.3	1	0.7	0.3	0	0	0	0	0	0	0	0	0	0	0
87.02	**Motor vehicles for the transport of ten or more persons, including the driver.**																										
8702.10	- With compression-ignition internal combustion piston engine (diesel or semi-diesel):																										
	- - Completely Knocked Down:																										
8702.10.10	- - - - Motor cars (including stretch limousines but not including coaches, buses, minibuses or vans)	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD
	- - - Motor coaches, buses or minibuses:																										
8702.10.41	- - - - - g.v.w of at least 6 t but not exceeding 18 t	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD
8702.10.49	- - - - Other	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD
8702.10.50	- - - Other	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD
	- - Other:																										
8702.10.60	- - - Motor cars (including stretch limousines but not including coaches, buses, minibuses or vans)		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 the transport of 30 persons or more and specially designed for use in airports:																										
8702.10.71	- - - - - g.v.w. of at least 6 t but not exceeding 18 t	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
8702.10.79	- - - - Other	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
	- - - Other motor coaches, buses or minibuses:																										
8702.10.81	- - - - g.v.w of at least 6 t but not exceeding 18 t		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
8702.10.89	- - - - 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
8702.10.90	- - - 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
8702.90	- Other:																										
	- - Completely Knocked Down:																										
8702.90.12	- - - Motor cars (including stretch limousines but not including coaches, buses, minibuses or vans)	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD
8702.90.13	- - - For the transport of 30 persons or more	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD
8702.90.14	- - - Other motor coaches, buses or minibuses	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD
8702.90.19	- - - Other	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD
	- - Other:																										
8702.90.92	- - - Motor cars (including stretch limousines but not including coaches, buses, minibuses or vans)		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 the transport of 30 persons or more:																										
8702.90.93	- - - - Specially designed for use in airports	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
8702.90.94	- - - - 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
8702.90.95	- - - Other motor coaches, buses or minibuses		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
8702.90.99	- - - 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

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 (%)
87.03	**Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 87.02), including station wagons and racing cars.**																										
8703.10	- Vehicles specially designed for travelling on snow; golf cars and similar vehicles:																										
8703.10.10	- - Golf cars, including golf buggies	70	63	56	49	42	35	28	21	14	7	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8703.10.90	- - Other	70	63	56	49	42	35	28	21	14	7	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	- Other vehicles, with spark-ignition internal combustion reciprocating piston engine:																										
8703.21	- - Of a cylinder capacity not exceeding 1,000 cc:																										
8703.21.10	- - - Go-karts	70	63	56	49	42	35	28	21	14	7	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	- - - Motor cars (including station wagons, SUVs and sports cars, but not including vans):																										
	- - - - Completely Knocked Down:																										
8703.21.22	- - - - - Four-wheel drive	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD
8703.21.23	- - - - - Other	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD
	- - - - Other:																										
8703.21.24	- - - - - Four-wheel drive		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
8703.21.29	- - - - 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
	- - - Other vehicles, Completely Knocked Down:																										
8703.21.31	- - - - Four-wheel drive	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD
8703.21.39	- - - - Other	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD
	- - - Other:																										
8703.21.91	- - - - Ambulances		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
8703.21.92	- - - - Motor-homes		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
8703.21.99	- - - - 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
8703.22	- - Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc:																										
	- - - Motor cars (including station wagons, SUVs and sports cars, but not including vans):																										
8703.22.11	- - - - Completely Knocked Down	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD
8703.22.19	- - - - 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
	- - - Other vehicles, Completely Knocked Down:																										
8703.22.21	- - - - Four-wheel drive	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD
8703.22.29	- - - - Other	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD
	- - - Other:																										
8703.22.91	- - - - Ambulances		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
8703.22.92	- - - - Motor-homes		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
8703.22.99	- - - - 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
8703.23	- - Of a cylinder capacity exceeding 1,500 cc but not exceeding 3,000 cc:																										
8703.23.10	- - - Ambulances		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
	- - - Hearses:																										
8703.23.21	- - - - Completely Knocked Down	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD
8703.23.29	- - - - 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
	- - - Prison vans:																										
8703.23.31	- - - - Completely Knocked Down	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD
8703.23.39	- - - - Other	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	7.5	7.5	7.5	7.5	7.5	7.5
8703.23.40	- - - Motor-homes		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
	- - - Motor cars (including station wagons, SUVs and sports cars, but not including vans), Completely Knocked Down:																										
8703.23.51	- - - - Of a cylinder capacity not exceeding 1,800 cc	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD
8703.23.52	- - - - Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD	CKD