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 (%)
88.04	**Parachutes (including dirigible parachutes and paragliders) and rotochutes; parts thereof and accessories thereto.**																										
8804.00.10	- Rotochutes and parts thereof	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
8804.00.90	- 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
88.05	**Aircraft launching gear; deck-arrestor or similar gear; ground flying trainers; parts of the foregoing articles.**																										
8805.10.00	- Aircraft launching gear and parts thereof; deck-arrestor or similar gear and parts thereof	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
	- Ground flying trainers and parts thereof:																										
8805.21.00	- - Air combat simulators and parts thereof	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
8805.29	- - Other:																										
8805.29.10	- - - Ground flying trainers	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
8805.29.90	- - - 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
89	**Chapter 89 - Ships, boats and floating structures**																										
89.01	**Cruise ships, excursion boats, ferry-boats, cargo ships, barges and similar vessels for the transport of persons or goods.**																										
8901.10	- Cruise ships, excursion boats and similar vessels principally designed for the transport of persons; ferry-boats of all kinds:																										
8901.10.10	- - Of a gross tonnage not exceeding 26	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
8901.10.20	- - Of a gross tonnage exceeding 26 but not exceeding 500	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
8901.10.60	- - Of a gross tonnage exceeding 500 but not exceeding 1,000	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
8901.10.70	- - Of a gross tonnage exceeding 1,000 but not exceeding 4,000	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
8901.10.80	- - Of a gross tonnage exceeding 4,000 but not exceeding 5,000	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
8901.10.90	- - Of a gross tonnage exceeding 5,000	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
8901.20	- Tankers:																										
8901.20.50	- - Of a gross tonnage not exceeding 5,000	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
8901.20.70	- - Of a gross tonnage exceeding 5,000 but not exceeding 50,000	2	1.9	1.7	1.6	1.5	1.3	1.2	1.1	0.9	0.8	0.7	0.5	0.4	0.3	0.1	0	0	0	0	0	0	0	0	0	0	0
8901.20.80	- - Of a gross tonnage exceeding 50,000	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
8901.30	- Refrigerated vessels, other than those of subheading 8901.20:																										
8901.30.50	- - Of a gross tonnage not exceeding 5,000	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
8901.30.70	- - Of a gross tonnage exceeding 5,000 but not exceeding 50,000	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
8901.30.80	- - Of a gross tonnage exceeding 50,000	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
8901.90	- Other vessels for the transport of goods and other vessels for the transport of both persons and goods:																										
	- - Not motorised:																										
8901.90.11	- - - Of a gross tonnage not exceeding 26	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
8901.90.12	- - - Of a gross tonnage exceeding 26 but not exceeding 500	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
8901.90.14	- - - Of a gross tonnage exceeding 500	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

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 (%)
	- - Motorised:																										
8901.90.31	- - - Of a gross tonnage not exceeding 26	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
8901.90.32	- - - Of a gross tonnage exceeding 26 but not exceeding 500	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
8901.90.33	- - - Of a gross tonnage exceeding 500 but not exceeding 1,000	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
8901.90.34	- - - Of a gross tonnage exceeding 1,000 but not exceeding 4,000	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
8901.90.35	- - - Of a gross tonnage exceeding 4,000 but not exceeding 5,000	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
8901.90.36	- - - Of a gross tonnage exceeding 5,000 but not exceeding 50,000	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
8901.90.37	- - - Of a gross tonnage exceeding 50,000	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
89.02	**Fishing vessels; factory ships and other vessels for processing or preserving fishery products.**																										
	- Fishing vessels:																										
8902.00.21	- - Of a gross tonnage not exceeding 26		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
8902.00.22	- - Of a gross tonnage exceeding 26 but less than 40		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
8902.00.23	- - Of a gross tonnage of 40 or more but not exceeding 250	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
8902.00.24	- - Of a gross tonnage exceeding 250 but not exceeding 1,000	5	4.5	4	3.5	3	2.5	2	1.5	1	0.5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8902.00.25	- - Of a gross tonnage exceeding 1,000 but not exceeding 4,000	5	4.5	4	3.5	3	2.5	2	1.5	1	0.5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8902.00.26	- - Of a gross tonnage exceeding 4,000	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:																										
8902.00.91	- - Of a gross tonnage not exceeding 26		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
8902.00.92	- - Of a gross tonnage exceeding 26 but less than 40		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
8902.00.93	- - Of a gross tonnage of 40 or more but not exceeding 250	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
8902.00.94	- - Of a gross tonnage exceeding 250 but not exceeding 1,000	5	4.5	4	3.5	3	2.5	2	1.5	1	0.5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8902.00.95	- - Of a gross tonnage exceeding 1,000 but not exceeding 4,000	5	4.5	4	3.5	3	2.5	2	1.5	1	0.5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8902.00.96	- - Of a gross tonnage exceeding 4,000	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
89.03	**Yachts and other vessels for pleasure or sports; rowing boats and canoes.**																										
8903.10.00	- Inflatable	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
	- Other:																										
8903.91.00	- - Sailboats, with or without auxiliary motor	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
8903.92.00	- - Motorboats, other than outboard motorboats	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
8903.99.00	- - 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
89.04	**Tugs and pusher craft.**																										
8904.00.10	- Of a gross tonnage not exceeding 26	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
	- Of gross tonnage exceeding 26:																										
8904.00.31	- - Of a power not exceeding 4,000 hp	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
8904.00.39	- - 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