| 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 (%) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 8512.20.91 | - - - For motorcycles | 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 |
| 8512.20.99 | - - - 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 |
| 8512.30 | - Sound signalling equipment: | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 8512.30.10 | - - Horns and sirens, assembled | 25 | 25 | 25 | 25 | 25 | 25 | 25 | 25 | 25 | 25 | 25 | 25 | 25 | 25 | 25 | 25 | 25 | 25 | 25 | 25 | 12.5 | 12.5 | 12.5 | 12.5 | 12.5 | 12.5 |
| 8512.30.20 | - - Unassembled sound signalling equipment | 25 | 25 | 25 | 25 | 25 | 25 | 25 | 25 | 25 | 25 | 25 | 25 | 25 | 25 | 25 | 25 | 25 | 25 | 25 | 25 | 12.5 | 12.5 | 12.5 | 12.5 | 12.5 | 12.5 |
| | - - Other: | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 8512.30.91 | - - - Obstacle detection (warning) devices for vehicles | 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 |
| 8512.30.99 | - - - 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 |
| 8512.40.00 | - Windscreen wipers, defrosters and demisters | 25 | 25 | 25 | 25 | 25 | 25 | 25 | 25 | 25 | 25 | 25 | 25 | 25 | 25 | 25 | 25 | 25 | 25 | 25 | 25 | 12.5 | 12.5 | 12.5 | 12.5 | 12.5 | 12.5 |
| 8512.90 | - Parts: | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 8512.90.10 | - - Of goods of subheading 8512.10 | 20 | 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 |
| 8512.90.20 | - - Of goods of subheading 8512.20, 8512.30 or 8512.40 | 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 |
| **85.13** | **Portable electric lamps designed to function by their own source of energy (for example, dry batteries, accumulators, magnetos), other than lighting equipment of heading 85.12.** | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 8513.10 | - Lamps: | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 8513.10.10 | - - Miners' helmet lamps | 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 |
| 8513.10.20 | - - Quarrymen's lamps | 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 |
| 8513.10.90 | - - Other | 20 | 18 | 16 | 14 | 12 | 10 | 8 | 6 | 4 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8513.90 | - Parts: | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 8513.90.10 | - - Of miners' helmet lamps or quarrymen's lamps | 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 |
| 8513.90.30 | - - Flashlight reflectors; flashlight switch slides of plastics | 20 | 18 | 16 | 14 | 12 | 10 | 8 | 6 | 4 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8513.90.90 | - - Other | 20 | 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 |
| **85.14** | **Industrial or laboratory electric furnaces and ovens (including those functioning by induction or dielectric loss); other industrial or laboratory equipment for the heat treatment of materials by induction or dielectric loss.** | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 8514.10.00 | - Resistance heated furnaces and ovens | 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 |
| 8514.20 | - Furnaces and ovens functioning by induction or dielectric loss: | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 8514.20.20 | - - Electric furnaces or ovens for the manufacture of printed circuit boards/printed wiring boards or printed circuit assemblies | 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 |
| 8514.20.90 | - - 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 |
| 8514.30 | - Other furnaces and ovens: | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 8514.30.20 | - - Electric furnaces or ovens for the manufacture of printed circuit boards/printed wiring boards or printed circuit assemblies | 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 |
| 8514.30.90 | - - 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 |
| 8514.40.00 | - Other equipment for the heat treatment of materials by induction or dielectric loss | 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 |
| 8514.90 | - Parts: | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 8514.90.20 | - - Parts of industrial or laboratory electric furnaces or ovens for the manufacture of printed circuit boards/printed wiring boards or printed circuit assemblies | 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 |
| 8514.90.90 | - - 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 |
| **85.15** | **Electric (including electrically heated gas), laser or other light or photon beam, ultrasonic, electron beam, magnetic pulse or plasma arc soldering, brazing or welding machines and apparatus, whether or not capable of cutting; electric machines and apparatus for hot spraying of metals or cermets.** | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | - Brazing or soldering machines and apparatus: | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 8515.11.00 | - - Soldering irons and guns | 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 |
| 8515.19 | - - Other: | | | | | | | | | | | | | | | | | | | | | | | | | | |

| 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 (%) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 8515.19.10 | - - - Machines and apparatus for soldering components on printed circuit boards/printed wiring boards | 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 |
| 8515.19.90 | - - - 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 |
| | - Machines and apparatus for resistance welding of metal: | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 8515.21.00 | - - Fully or partly automatic | 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 |
| 8515.29.00 | - - 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 |
| | - Machines and apparatus for arc (including plasma arc) welding of metals: | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 8515.31.00 | - - Fully or partly automatic | 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 |
| 8515.39 | - - Other: | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 8515.39.10 | - - - AC arc welders, transformer type | 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 |
| 8515.39.90 | - - - 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 |
| 8515.80 | - Other machines and apparatus: | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 8515.80.10 | - - Electric machines and apparatus for hot spraying of metals or sintered metal carbides | 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 |
| 8515.80.90 | - - 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 |
| 8515.90 | - Parts: | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 8515.90.10 | - - Of AC arc welders, transformer type | 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 |
| 8515.90.20 | - - Parts of machine apparatus for soldering components on printed circuit boards/printed wiring boards | 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 |
| 8515.90.90 | - - 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 |
| **85.16** | **Electric instantaneous or storage water heaters and immersion heaters; electric space heating apparatus and soil heating apparatus; electro-thermic hair-dressing apparatus (for example, hair dryers, hair curlers, curling tong heaters) and hand dryers; electric smoothing irons; other electro-thermic appliances of a kind used for domestic purposes; electric heating resistors, other than those of heading 85.45.** | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 8516.10 | - Electric instantaneous or storage water heaters and immersion heaters: | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 8516.10.10 | - - Instantaneous or storage water heaters | 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 |
| 8516.10.30 | - - Immersion heaters | 20 | 18 | 16 | 14 | 12 | 10 | 8 | 6 | 4 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | - Electric space heating apparatus and electric soil heating apparatus: | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 8516.21.00 | - - Storage heating radiators | 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 |
| 8516.29.00 | - - 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 |
| | - Electro-thermic hair-dressing or hand-drying apparatus: | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 8516.31.00 | - - Hair dryers | 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 |
| 8516.32.00 | - - Other hair-dressing apparatus | 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 |
| 8516.33.00 | - - Hand-drying apparatus | 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 |
| 8516.40 | - Electric smoothing irons: | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 8516.40.10 | - - Of a kind designed to use steam from industrial boilers | 20 | 18.7 | 17.3 | 16 | 14.7 | 13.3 | 12 | 10.7 | 9.3 | 8 | 6.7 | 5.3 | 4 | 2.7 | 1.3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8516.40.90 | - - Other | 25 | 25 | 25 | 25 | 25 | 25 | 25 | 25 | 25 | 25 | 25 | 25 | 25 | 25 | 25 | 25 | 25 | 25 | 25 | 25 | 12.5 | 12.5 | 12.5 | 12.5 | 12.5 | 12.5 |
| 8516.50.00 | - Microwave ovens | 25 | 25 | 25 | 25 | 25 | 25 | 25 | 25 | 25 | 25 | 25 | 25 | 25 | 25 | 25 | 25 | 25 | 25 | 25 | 25 | 12.5 | 12.5 | 12.5 | 12.5 | 12.5 | 12.5 |
| 8516.60 | - Other ovens; cookers, cooking plates, boiling rings, grillers and roasters: | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 8516.60.10 | - - Rice cookers | 20 | 18.7 | 17.3 | 16 | 14.7 | 13.3 | 12 | 10.7 | 9.3 | 8 | 6.7 | 5.3 | 4 | 2.7 | 1.3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8516.60.90 | - - Other | 20 | 18 | 16 | 14 | 12 | 10 | 8 | 6 | 4 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | - Other electro-thermic appliances: | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 8516.71.00 | - - Coffee or tea makers | 25 | 23.3 | 21.7 | 20 | 18.3 | 16.7 | 15 | 13.3 | 11.7 | 10 | 8.3 | 6.7 | 5 | 3.3 | 1.7 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8516.72.00 | - - Toasters | 25 | 23.3 | 21.7 | 20 | 18.3 | 16.7 | 15 | 13.3 | 11.7 | 10 | 8.3 | 6.7 | 5 | 3.3 | 1.7 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8516.79 | - - Other: | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 8516.79.10 | - - - Kettles | 25 | 23.3 | 21.7 | 20 | 18.3 | 16.7 | 15 | 13.3 | 11.7 | 10 | 8.3 | 6.7 | 5 | 3.3 | 1.7 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8516.79.90 | - - - Other | 20 | 18.7 | 17.3 | 16 | 14.7 | 13.3 | 12 | 10.7 | 9.3 | 8 | 6.7 | 5.3 | 4 | 2.7 | 1.3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8516.80 | - Electric heating resistors: | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 8516.80.10 | - - For type-founding or type-setting machines; for industrial furnaces | 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 |
| 8516.80.30 | - - For domestic appliances | 20 | 18 | 16 | 14 | 12 | 10 | 8 | 6 | 4 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8516.80.90 | - - 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 |
| 8516.90 | - Parts: | | | | | | | | | | | | | | | | | | | | | | | | | | |