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 (%)
8706.00.31	- - For go-karts and golf cars, including golf buggies	28	28	28	28	28	28	28	28	28	28	28	28	28	28	28	28	28	28	28	28	28	28	28	28	28	28
8706.00.32	- - For ambulances	28	28	28	28	28	28	28	28	28	28	28	28	28	28	28	28	28	28	28	28	28	28	28	28	28	28
8706.00.33	- - For motor cars (including station wagons, SUVs and sports cars, but not including vans)	28	28	28	28	28	28	28	28	28	28	28	28	28	28	28	28	28	28	28	28	28	28	28	28	28	28
8706.00.39	- - Other	28	28	28	28	28	28	28	28	28	28	28	28	28	28	28	28	28	28	28	28	28	28	28	28	28	28
8706.00.40	- For vehicles of heading 87.04	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
8706.00.50	- For vehicles of heading 87.05	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
87.07	**Bodies (including cabs), for the motor vehicles of headings 87.01 to 87.05.**																										
8707.10	- For the vehicles of heading 87.03:																										
8707.10.10	- - For go-karts and golf cars, including golf buggies	28	25.2	22.4	19.6	16.8	14	11.2	8.4	5.6	2.8	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8707.10.20	- - For ambulances	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
8707.10.90	- - Other	28	25.2	22.4	19.6	16.8	14	11.2	8.4	5.6	2.8	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8707.90	- Other:																										
8707.90.10	- - For vehicles of heading 87.01	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 vehicles of heading 87.02:																										
8707.90.21	- - - For motor cars (including stretch limousines but not including coaches, buses, minibuses or vans)	27	24.3	21.6	18.9	16.2	13.5	10.8	8.1	5.4	2.7	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8707.90.29	- - - Other	27	24.3	21.6	18.9	16.2	13.5	10.8	8.1	5.4	2.7	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8707.90.30	- - For vehicles of heading 87.05	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
8707.90.90	- - Other	28	25.2	22.4	19.6	16.8	14	11.2	8.4	5.6	2.8	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
87.08	**Parts and accessories of the motor vehicles of headings 87.01 to 87.05.**																										
8708.10	- Bumpers and parts thereof:																										
8708.10.10	- - For vehicles of heading 87.01	15	14	13	12	11	10	9	8	7	6	5	4	3	2	1	0	0	0	0	0	0	0	0	0	0	0
8708.10.90	- - 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
	- Other parts and accessories of bodies (including cabs):																										
8708.21.00	- - Safety seat belts	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
8708.29	- - Other:																										
	- - - Components of door trim assemblies:																										
8708.29.11	- - - - For vehicles of heading 87.01	15	14	13	12	11	10	9	8	7	6	5	4	3	2	1	0	0	0	0	0	0	0	0	0	0	0
8708.29.12	- - - - For vehicles of heading 87.03	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15
8708.29.14	- - - - For vehicles of heading 87.02 or 87.04	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15
8708.29.19	- - - - Other	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15
8708.29.20	- - - Parts of safety seat belts	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
	- - - Other:																										
8708.29.92	- - - - For vehicles of heading 87.01	15	14	13	12	11	10	9	8	7	6	5	4	3	2	1	0	0	0	0	0	0	0	0	0	0	0
	- - - - For vehicles of heading 87.03:																										
8708.29.93	- - - - - Interior trim fittings; mudguards	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15
8708.29.94	- - - - - Hood rods	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15
8708.29.95	- - - - - Other	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15
	- - - - For vehicles of heading 87.02 or 87.04:																										
8708.29.96	- - - - - Interior trim fittings; mudguards	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15
8708.29.97	- - - - - Hood rods	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15
8708.29.98	- - - - - Other	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15
8708.29.99	- - - - Other	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15
8708.30	- Brakes and servo-brakes; parts thereof:																										
8708.30.10	- - For vehicles of heading 87.01	15	14	13	12	11	10	9	8	7	6	5	4	3	2	1	0	0	0	0	0	0	0	0	0	0	0
	- - For vehicles of heading 87.03:																										
8708.30.21	- - - Brake drums, brake discs or brake pipes	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
8708.30.29	- - - 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	20
8708.30.30	- - Brake drums, brake discs or brake pipes for vehicles of heading 87.02 or 87.04	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	7.5
8708.30.90	- - Other	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	7.5
8708.40	- Gear boxes and parts thereof:																										
	- - Gear boxes, unassembled:																										
8708.40.11	- - - For vehicles of heading 87.03	18	18	18	18	18	18	18	18	18	18	18	18	18	18	18	18	18	18	18	18	18	18	18	18	18	18
8708.40.13	- - - For vehicles of heading 87.04 or 87.05	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
8708.40.14	- - - For vehicles of heading 87.01	15	14	13	12	11	10	9	8	7	6	5	4	3	2	1	0	0	0	0	0	0	0	0	0	0	0
8708.40.19	- - - 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
	- - Gear boxes, assembled:																										
8708.40.25	- - - For vehicles of heading 87.01	15	14	13	12	11	10	9	8	7	6	5	4	3	2	1	0	0	0	0	0	0	0	0	0	0	0
8708.40.26	- - - For vehicles of heading 87.03	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
8708.40.27	- - - For vehicles of heading 87.04 or 87.05	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	11.3
8708.40.29	- - - Other	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	11.3

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 (%)
	- - Parts:																										
8708.40.91	- - - For vehicles of heading 87.01	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
8708.40.92	- - - For vehicles of heading 87.03	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
8708.40.99	- - - 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
8708.50	- Drive-axles with differential, whether or not provided with other transmission components, and non-driving axles; parts thereof:																										
	- - Unassembled:																										
8708.50.11	- - - For vehicles of heading 87.03	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
8708.50.13	- - - For vehicles of heading 87.04 or 87.05	7	7	7	7	7	7	7	7	7	7	7	7	7	7	7	7	7	7	7	7	7	7	7	7	7	5.3
8708.50.15	- - - For vehicles of heading 87.01	15	14	13	12	11	10	9	8	7	6	5	4	3	2	1	0	0	0	0	0	0	0	0	0	0	0
8708.50.19	- - - 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
	- - Assembled:																										
8708.50.25	- - - For vehicles of heading 87.01	15	14	13	12	11	10	9	8	7	6	5	4	3	2	1	0	0	0	0	0	0	0	0	0	0	0
8708.50.26	- - - For vehicles of heading 87.03	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
8708.50.27	- - - For vehicles of heading 87.04 or 87.05	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
8708.50.29	- - - Other	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	7.5
	- - Parts:																										
	- - - For vehicles of heading 87.01:																										
8708.50.91	- - - - Crown wheels and pinions	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
8708.50.92	- - - - 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
8708.50.93	- - - For vehicles of heading 87.03	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
8708.50.99	- - - 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
8708.70	- Road wheels and parts and accessories thereof:																										
	- - Hub-caps:																										
8708.70.15	- - - For vehicles of heading 87.01	15	14	13	12	11	10	9	8	7	6	5	4	3	2	1	0	0	0	0	0	0	0	0	0	0	0
8708.70.16	- - - For vehicles of heading 87.03	15	14	13	12	11	10	9	8	7	6	5	4	3	2	1	0	0	0	0	0	0	0	0	0	0	0
8708.70.17	- - - For vehicles of heading 87.02 or 87.04	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
8708.70.19	- - - 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
	- - Wheels fitted with tyres:																										
8708.70.21	- - - For vehicles of heading 87.01	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
8708.70.22	- - - For vehicles of heading 87.03	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
8708.70.29	- - - Other	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
	- - Wheels not fitted with tyres:																										
8708.70.31	- - - For vehicles of heading 87.01	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
8708.70.32	- - - For vehicles of heading 87.03	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
8708.70.39	- - - 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:																										
8708.70.95	- - - For vehicles of heading 87.01	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
8708.70.96	- - - For vehicles of heading 87.02 or 87.04	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
8708.70.97	- - - For vehicles of heading 87.03	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
8708.70.99	- - - 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
8708.80	- Suspension systems and parts thereof (including shock- absorbers):																										
	- - Suspension systems:																										
8708.80.15	- - - For vehicles of heading 87.01	15	14	13	12	11	10	9	8	7	6	5	4	3	2	1	0	0	0	0	0	0	0	0	0	0	0
8708.80.16	- - - For vehicles of heading 87.03	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
8708.80.17	- - - For vehicles of subheading 8704.10 or heading 87.05	7	6.5	6.1	5.6	5.1	4.7	4.2	3.7	3.3	2.8	2.3	1.9	1.4	0.9	0.5	0	0	0	0	0	0	0	0	0	0	0
8708.80.19	- - - Other	7	6.5	6.1	5.6	5.1	4.7	4.2	3.7	3.3	2.8	2.3	1.9	1.4	0.9	0.5	0	0	0	0	0	0	0	0	0	0	0
	- - Parts:																										
8708.80.91	- - - For vehicles of heading 87.01	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
8708.80.92	- - - For vehicles of heading 87.03	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
8708.80.99	- - - Other	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
	- Other parts and accessories:																										
8708.91	- - Radiators and parts thereof:																										
	- - - Radiators:																										
8708.91.15	- - - - For vehicles of heading 87.01	15	14	13	12	11	10	9	8	7	6	5	4	3	2	1	0	0	0	0	0	0	0	0	0	0	0
8708.91.16	- - - - For vehicles of heading 87.03	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
8708.91.17	- - - - For vehicles of heading 87.02 or 87.04	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
8708.91.19	- - - - 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
	- - - Parts:																										
8708.91.91	- - - - For vehicles of heading 87.01	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
8708.91.92	- - - - For vehicles of heading 87.03	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
8708.91.99	- - - - 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
8708.92	- - Silencers (mufflers) and exhaust pipes; parts thereof:																										
8708.92.10	- - - For vehicles of heading 87.01	15	14	13	12	11	10	9	8	7	6	5	4	3	2	1	0	0	0	0	0	0	0	0	0	0	0
8708.92.20	- - - For vehicles of heading 87.03	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
8708.92.40	- - - For vehicles of heading 87.02 or 87.04	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